

# What Cities Need to Know About **ARPA** This Spring

Talk It Up Thursday Webinar  
Georgia Municipal Association  
March 20, 2025



*Source: City of Dunwoody*

# Disclaimer

*The information here regarding the American Rescue Plan Act (ARPA) funding is primarily for Tier 5 cities that report annually, i.e. cities under 250,000 in population that received \$10 million or less. This information does not pertain to any State ARPA funds awarded to your city by the Governor's Office of Planning and Budget.*

*The Georgia Municipal Association (GMA) is here to provide technical assistance. Always consult your city attorney on official U.S. Treasury guidance on the State and Local Fiscal Recovery Funds.*

# What We Will Cover

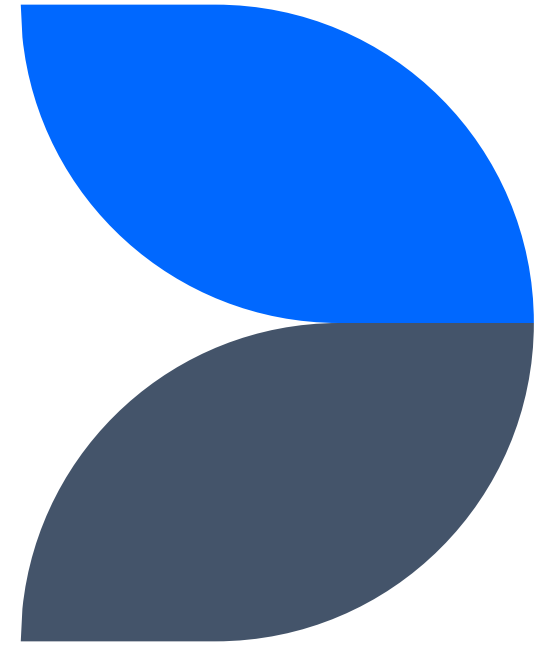
The Basics

2025 Reporting

Get Ready

Questions?

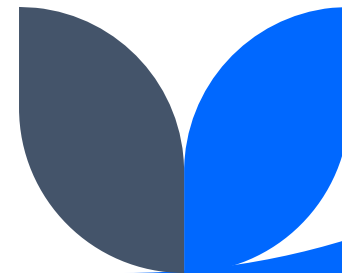
# The Basics



# Nearly every city in Georgia received COVID-19 relief funds through the ARPA State and Local Fiscal Recovery Fund.

\$\$\$ for –

- |                              |                            |
|------------------------------|----------------------------|
| 1. Public Health Impacts     | 7. Administrative Expenses |
| 2. Negative Economic Impacts | 8. Natural Disasters       |
| 3. Public Sector Capacity    | 9. Surface Transportation  |
| 4. Premium Pay               | 10. Title I Projects       |
| 5. Water, Sewer & Broadband  | (CDBG-eligible activities) |
| 6. Revenue Replacement       |                            |



The Basics

# Key Principle

*Many SLFRF-funded projects respond to the COVID-19 public health emergency and meet urgent community needs. Swift and effective implementation is vital, and recipients must balance facilitating simple and rapid program access widely across the community and maintaining a robust documentation and compliance regime;*

SLFRF Compliance & Reporting Guidance, p.4

## The Basics

# Key Dates & Deadlines

Eligible Costs Timeframe | **March 3, 2021\* – Dec 31, 2024**

- ARPA could only be used for costs incurred during this period. Use of funds is meant to be **forward-looking**.
- In specific circumstances, ARPA could be used for costs incurred **prior to March 3, 2021**. See SLFRF FAQs 4.5 and 4.11.

Obligate Funds by | **Dec 31, 2024**

Expend Funds by | **Dec 31, 2026**

The Basics

# Premium Pay Timeframe

COVID-19 National Emergency | **Jan 27, 2020 – April 10, 2023**

The end of the COVID-19 National Emergency has an impact on one of the eligible use categories of SLFRF funds, Premium Pay. There are no impacts on the other eligible use categories.

**ARPA funds COULD be used retroactively for Premium Pay since Jan 27, 2020 but NOT after April 10, 2023.**

SLFRF Frequently Asked Questions, FAQ 4.11





## The Basics

# What is meant by Tier 5?

SLFRF Compliance & Reporting  
Guidance, p.18

Table 2: Reporting requirements by recipient type

Tier	Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.	By January 31, 2022, and then the last day of the month after the end of each quarter thereafter	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31
2	Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding, and NEUs that are allocated more than \$10 million in SLFRF funding	Note: NEUs were not required to submit an Interim Report	Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs was April 30, 2022.	
3	Tribal Governments that are allocated more than \$30 million in SLFRF funding			
4	Tribal Governments that are allocated less than \$30 million in SLFRF funding		By April 30, 2022, and then annually thereafter	
5	Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding, and NEUs that are allocated less than \$10 million in SLFRF funding			

Note: Based on the period of performance, reports will be collected through April 30, 2027. See the specific due dates listed in Sections B and C.



The Basics

# Terms to Know

Standard Allowance / Revenue Loss / Revenue Replacement

Obligations & Expenditures

Interagency Agreement

## The Basics

# Standard Allowance

The 2022 final rule allowed recipients the option to claim up to \$10 million of their SLFRF allocation, which Treasury termed the “**standard allowance**,” to replace lost revenue and use that funding to provide government services.

While there are a few restrictions, **revenue loss** is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements.

**Last chance!** Recipients have through the April 2025 reporting period to claim the Standard Allowance.



## The Basics

# Obligations & Expenditures

An **obligation** is an order placed for property and services, contracts and subawards made, and similar transactions that require payment. An obligation also means a requirement under federal law or regulation or provision of the award terms and conditions to which a recipient becomes subject as a result of receiving or expending funds.

An **expenditure** is the amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity).

In other words:

→ What has been **legally committed** (but may not have been paid out yet)

→ What has been **paid out**

Project & Expenditure Report User Guide, p.19

The Basics

# Obligations & Expenditures

Slides from the May 2024 Treasury Webinar answers frequently asked obligation questions related to:

- How to cover payroll costs in FY25 and FY26
- Whether MOUs between departments counted as an obligation
- Flexibility to cover contract cost increases

[Slides: New Obligation FAQs Webinar](#)



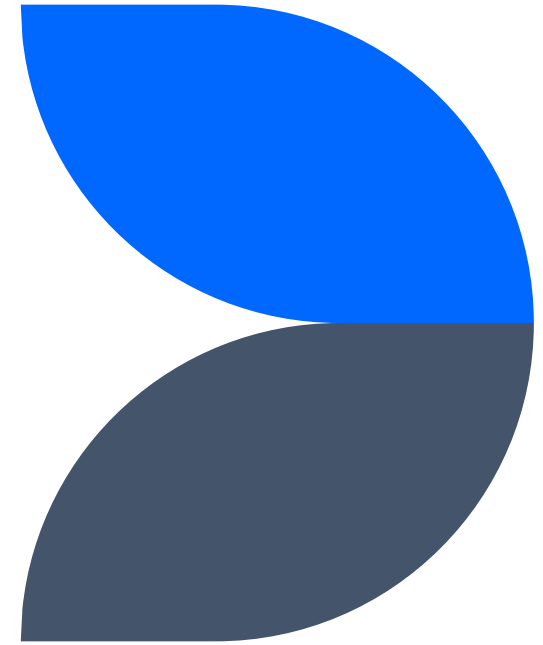
## The Basics

# Interagency Agreement

As discussed in SLFRF FAQ 17.6, Treasury considers an **interagency agreement**, including an agreement in the form of a memorandum of understanding, to constitute a “transaction requiring payment” similar to a contract or subaward **and therefore an obligation for purposes of the SLFRF rule**, if the agreement satisfies certain conditions.

SLFRF Compliance & Reporting Guidance, p.14

# 2025 Reporting



## 2025 Reporting

# Key Dates & Deadlines

Annual Reporters (Tier 5 cities) must report by | **April 30 every year through 2027**

We are in the 4th reporting cycle:

Table 4: Annual Project and Expenditure Report timeline

Report	Period Covered	Due Date
1	March 3, 2021 – March 31, 2022	April 30, 2022
2	April 1, 2022 – March 31, 2023	April 30, 2023
3	April 1, 2023 – March 31, 2024	April 30, 2024
4	April 1, 2024 – March 31, 2025	April 30, 2025
5	April 1, 2025 – March 31, 2026	April 30, 2026
6	April 1, 2026 – December 31, 2026	April 30, 2027





2025 Reporting

# The Basics

**What is it?** Project & Expenditure Report

**What am I reporting this April?**

- Obligations made between **April 1, 2024 - Dec 31, 2024**
- Expenditures made between **April 1, 2024 - March 31, 2025**
- Plus, any obligations and expenditures **not previously reported**

## Revenue Replacement Key Inputs

\* Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying revenue loss?

Yes

If a recipient's total is \$10 million or greater, the recipient may enter in the amount of revenue loss the recipient is electing up to \$10 million.

If a recipient's total allocation is less than \$10 million, the recipient may enter in the amount of revenue loss the recipient is electing up to your total allocation.

\* Revenue Loss Due to Covid-19 Public Health Emergency

\* Were Fiscal Recovery Funds used to make a deposit into a pension fund?

--None--

\* Please provide an explanation of how revenue replacement funds were allocated to government services

Explanation

Salesforce Sans

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Figure IV - 32 Revenue Replacement Screen - Electing Standard Allowance

## 2025 Reporting

# Reporting “Projects”

Project: a **grouping of closely related activities** that together are intended to achieve a specific goal or are directed toward a common purpose.

**For each project, the recipient is required to enter the:**

- project name,
- identification number (created by the recipient),
- project expenditure category (see Appendix 1),
- description, and
- status of completion.

SLFRF Compliance & Reporting Guidance, p.22

2025 Reporting

# Reporting “Projects”

Recipients will be asked to report:

- Current period obligation
- Cumulative obligation
- Current period expenditure
- Cumulative expenditure

2025 Reporting

# Reporting “Projects”

Recipients will be asked to report:

- Current period obligation | **April 1, 2024 – Dec 31, 2024**
- Cumulative obligation | **Date of Award – Dec 31, 2024**
- Current period expenditure | **April 1, 2024 – March 31, 2025**
- Cumulative expenditure | **Date of Award – March 31, 2025**



Add Project

General Project Information

\*Project Expenditure Category Group

--None--

[Download the Project EC 3.1 Template](#)

[Upload Project EC 3.1 Template](#)

\*Project Name

\*Recipient Project ID

\*Total Cumulative Obligations

\*Total Cumulative Expenditures

\*Current Period Obligations

\*Current Period Expenditures

Program Income Earned

Program Income Expended

\*Status to Completion

--None--

\*Project Description

Add Project

→ If claiming Standard Allowance:  
Report every project under 6:  
Revenue Replacement > 6.1  
Provision of Government Services

Figure IV – 15 Project Entry Screen

22

# REMEMBER

## 2025 reporting is extra critical. Why?

Since this is likely your city's first report *since the 12/31/24 obligation deadline*, what you report this April for obligations should be the balance of your total ARPA award, leaving outstanding obligations at

**\$0.00**

(outstanding *expenditures* can still be > \$0.00)

# REMEMBER

**2025 reporting is extra critical. Why?**

Last opportunity to claim Standard Allowance, which ensures:

- ✓ Flexible use of ARPA
- ✓ Streamlined reporting



2025 Reporting

# Project Description

Project descriptions must describe the project **in sufficient detail** to provide an understanding of the major activities that will occur, and must be between 50 and 250 words.

SLFRF Compliance & Reporting Guidance, p.22

## 2025 Reporting

# Project Description

### AVOID:

- Non-descriptive
- “Revenue replacement”
- “Revenue loss”
- “Standard Allowance”

Funds used for employees Covid pay

General Fund Replacement

Mutiple Goverment Services

Funds will be used for government services throughout the period of performance to include: support for first responders, daily government operations, infrastructure repairs/improvements, and other allowable activities.

Standard Allowance for Revenue Loss - Replacement equipment

Standard allowance of revenue loss

Lost Revenue for Sports during COVID-19

Lost Revenue Replacement

REPLACE LOSS REVENUE. THE CONSTRUCTION OF ROADS AND OTHER INFRASTRUCTURE, PROVISION OF PUBLIC SAFETY AND OTHER SERVICES FOR OUR CITIZENS.

2025 Reporting

# Project Description

Be specific and descriptive

Who, what, where, when, why

The City built a new facility that will house a medical center, public library and community room. The previous medical facility was a double-wide mobile home that was renovated and purchased over 25 years ago and only had a part-time physician. The library was in a old building that suffered flood damage due to a broken pipe last winter. The city did not have a community room that was available for different community functions. We are working to obtain a full-time physician to serve our community instead of residents having to travel 15 miles or more to a doctor. The new facility is expected to open late summer of 2022. We have also slated the ARF funds by resolution to upgrade our city park, construct a walking track to encourage health & exercise and helping to fund the emergency rescue team with equipment.

Funds will be used to re-pave aging roadways within the city limits, maintaining transportation needs for the community. Funds will be utilized to cover labor, materials, and professional fees associated with this paving project. Project plan specifics: Tar and gravel paving of Wright Road, Valley Road, Lacy Road, Troxtel Road, Culver Road; possible asphalt paving of Moses Drive and Woodview Road. Project scope may change as cost estimates are acquired.

Funds are being used on sewer and Calera Water Works Board projects to improve infrastructure within the city, as well as build new Fire Station 1 and provide costs for engineering fees associated with SW/Loop at Highway 42 and Highway 16. A portion of the funds were used to hire and train new police officers.

Replaced all cloth chairs with chairs that have cleanable vinyl surfaces, gave a one-time pay increase to all employees yearly, replaced all bathroom fixtures with touchless at office and event center, purchased three used vehicles and police equipment for our police department, replaced outdated computer, drain repair,

2025 Reporting

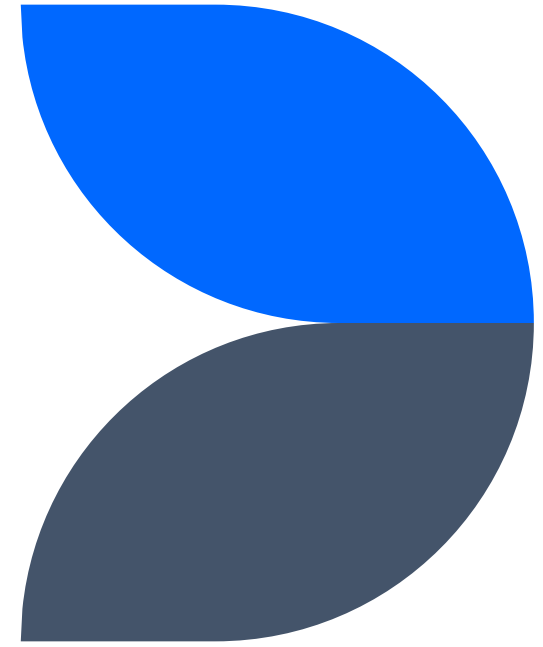
# Changes to Projects

**Heads up:** Treasury will add new functionalities after the Q4 2024 Project & Expenditure Report (the report due on January 31, 2025) to enable recipients to add and reclassify funds to project(s) for which an obligation was incurred by December 31, 2024. For all such projects, recipients will be required to attest that they incurred the applicable obligation for the project no later than December 31, 2024.

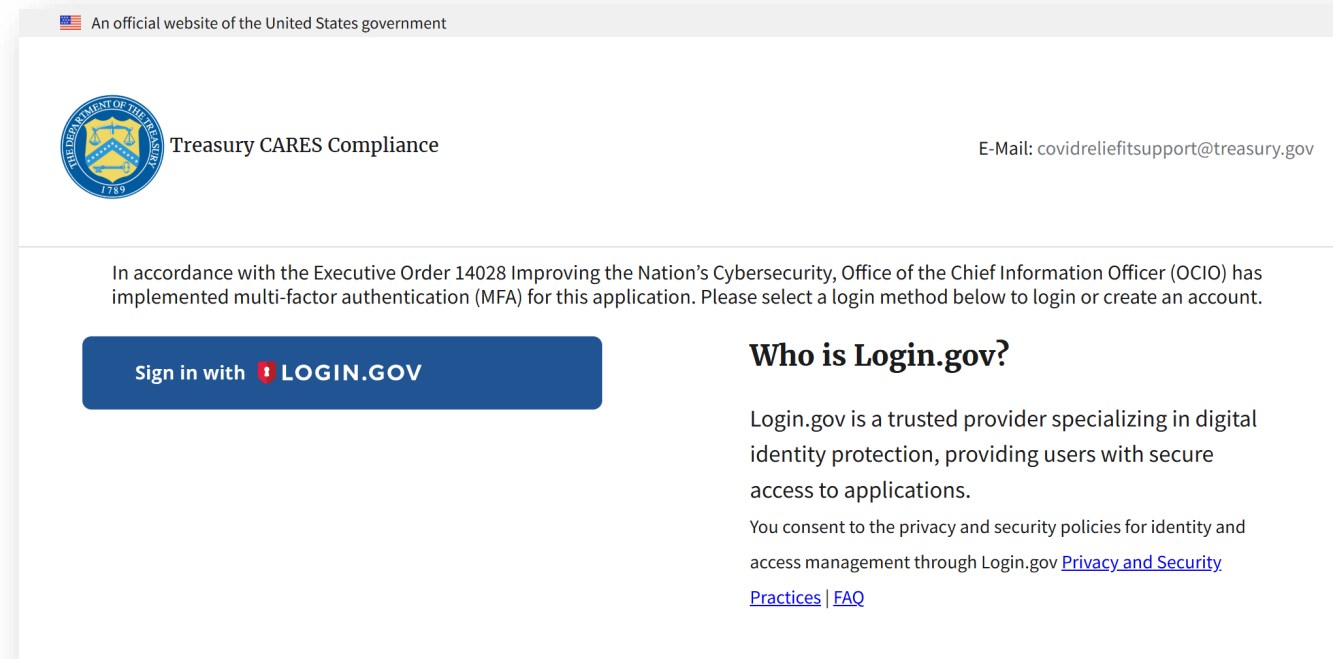
SLFRF Compliance & Reporting Guidance, p.8



**Get Ready**




# ✓ Ensure access to portal




Portal: <https://portal.treasury.gov/compliance>

Login.gov: <https://secure.login.gov/>

# What Your Screen Should Look Like

 Treasury COVID-19 Relief Hub






  
State, Local and Tribal Support  
Compliance

[Introduction](#)  
**[Compliance Reports](#)**  
[Closeout reports](#)

## My compliance reports

### SLFRF compliance reports

Records per page: 10 Page: 1 of 1

	Report Name	Report Type	CFDA No	Report Period	Deadline	Status	Provide Informat...	Download
1	AID-001384 - NEU Agreements and Supporting Docs	NEU Agreements and Supporting Documents				Submitted		
2	AID-001384 - P&E Report - 2024	Project and Expenditure Report		Annual March 2024	4/30/2024	Submitted		
3	AID-001384 - P&E Report - 2023	Project and Expenditure Report		Annual March 2023	4/30/2023	Submitted		
4	AID-001384-P&E Report-Q1 2022	Project and Expenditure Report		Annual March 2022	4/30/2022	Submitted		

### SLFRF information and/or document requests

You have no IDR forms.

Hide


Notifications


[Go to notifications](#)


Help


For assistance on your submission and other questions, contact [Covid IT Relief Support](#)

Legend

 Provide Information

 View

 Download

 Request Extension

## ✓ Gather documentation

Recipients will be asked to report:


- Current period obligation | **April 1, 2024 – Dec 31, 2024**
- Cumulative obligation | **Date of Award – Dec 31, 2024**
- Current period expenditure | **April 1, 2024 – March 31, 2025**
- Cumulative expenditure | **Date of Award – March 31, 2025**



# Cross Your T's & Dot Your I's

- ✓ Multiple people at City Hall with logins and portal access
  - ✓ Spreadsheet and folder to keep track of ARPA documentation
  - ✓ Active SAM.gov registration
- 
- ✓ Last but not least: Tell your city's ARPA story

# Public Dashboard



## State and Local Fiscal Recovery Fund (SLFRF)

Data as of 9/30/2024

MapSummaryRecipientsProjectsRecovery Plans

State/TerritoryGeorgiaRecipient TypeAllRecipient Report TierAllRecipient NameAll

Reset Filters

Recipient-ID	Recipient Name	State/Territory	Reporting Tier
RCP-000952	Wilkes County,	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019792	Vidette, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019793	Town Of Montrose, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019794	Taylorville, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019795	Talmo, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019796	Sumner, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019799	Haralson, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019802	Bogart, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019803	Bishop, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025632	Crawford, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025633	Crawfordville, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025634	Culloden, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025635	Cumming, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025637	Cuthbert, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025638	Dacula, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025639	Dahlonega, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025640	Dallas City, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025641	Damascus, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025642	Danielsville, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025643	Danville, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025644	Darien City, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025645	Dasher, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding

- ☐ Acworth, GA
- ☐ Adairsville, GA
- ☐ Adrian, GA
- ☐ Ailey, GA
- ☐ Alamo, GA
- ☐ Alapaha, GA
- ☐ Albany, Georgia
- ☐ Aldora, GA
- ☐ Allentown, GA
- ☐ Alma, GA
- ☐ Alpharetta City, GA

# Reference Materials

- [SLFRF Frequently Asked Questions](#) \* \* \*
- [SLFRF Compliance and Reporting Guidance](#)
- [Project & Expenditure User Guide](#)
- [Slides: New Obligation FAQs Webinar](#)

Treasury makes regular updates to these guidance materials. Please check <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds> for the latest versions.

# Treasury Support

For general inquiries: [slfrf@treasury.gov](mailto:slfrf@treasury.gov)

For technical support: [covidreliefitsupport@treasury.gov](mailto:covidreliefitsupport@treasury.gov)

In your email, always include:

- Full city name including state (City of XXX, Georgia)
- Email address associated with Login.gov
- City's Tax ID Number (i.e. EIN) or Unique Entity Identifier



# Support

Claire Chan

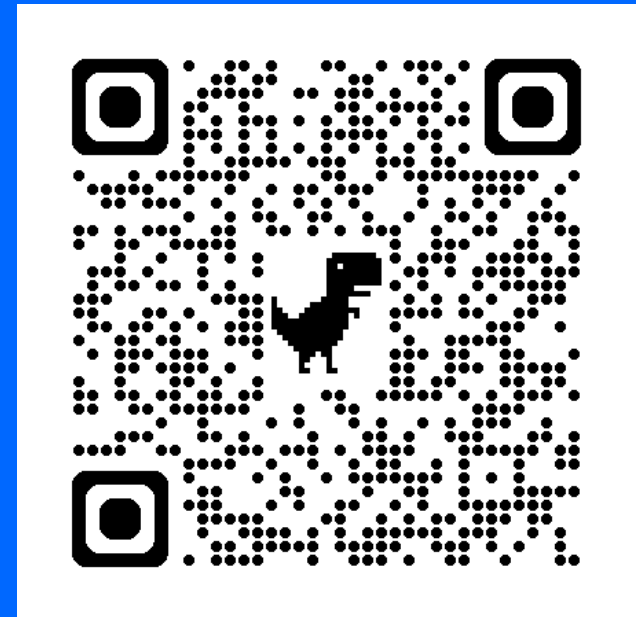
Manager, Research and Federal Relations

Georgia Municipal Association

[cchan@gacities.com](mailto:cchan@gacities.com)

(470) 484-6705

Schedule a 15-minute  
Zoom with me →



**Thank You!**

**Questions?**

