

## **GENERAL SESSION TWO: HOW CAN LOCAL LEADERS SUCCESSFULLY INVEST FISCAL RECOVERY FUNDS?**

*Thursday, December 2 | 10:30 AM – 11:45 AM ET*



# **NACo UPDATE: U.S. TREASURY'S ARPA FISCAL RECOVERY FUND**

**OVERVIEW OF TREASURY'S INTERIM FINAL RULE**

**DECEMBER 2021**

# UPDATE FROM TREASURY ON FINALIZING IFR

**On October 10, Treasury released a statement on the progress of finalizing the Recovery Fund IFR**

- Treasury is in the process of reviewing the over 1,000 public comments in response to the Interim Final Rule (IFR)
- Treasury **expects its review of comments to continue into the fall.** Therefore, the Final Rule will not be published until this fall or after.
- Until Treasury adopts a Final Rule and the Final Rule becomes effective, the **IFR is, and will remain, binding and effective**
- **Funds used in a manner consistent with the Interim Final Rule while the Interim Final Rule is effective will not be subject to recoupment**
- Counties may use the IFR to interpret whether their use of funds meet the criteria of what is eligible
- Counties may also **consider FAQs issued by Treasury to help assess whether a project or service would be an eligible use** of Coronavirus State and Local Fiscal Recovery Funds

# NEW REPORTING UPDATE

**On October 1, Treasury released a revised reporting schedule for Recovery Fund recipients**

- Due to the comments and feedback gathered during the Interim Report and Recovery Plan Performance Report process, **Treasury is revising the deadline for the submission of the first Project and Expenditure Report.**
- **Project and Expenditure Reports will now be due on January 31, 2022 and will cover the period between award date and December 31, 2021.** This is a change from the previously communicated October 31, 2021 due date for the Project and Expenditure Report.
- Further instructions will be provided at a later date, including updates to existing guidance as well as a user guide to assist recipients to gather and submit the information through Treasury's Portal.
- New section added to Project and Expenditure Report named **"Adopted Report"**
- Required programmatic and project performance data will be phased in



# REPORTING REQUIREMENTS

Treasury released new guidance on June 17 for county reporting requirements:

- **Interim Report:** Due by August 31, 2021, the Interim Report requires **all counties** to report programmatic data for spending between March 3 and July 31, 2021
- **Project and Expenditure Report:** These reports require project and expenditure data for awards and sub-awards, demographic information for each project, and other programmatic data
  - Initial Project and Expenditure Report is **due JANUARY 31, 2022**
    - For counties with **awards above \$5 million**, project and expenditure reports are **due quarterly**
    - For counties with **awards under \$5 million**, project and expenditure reports are **due annually**
- **Recovery Plan Performance Report:**
  - Only required for counties with **populations over 250,000 residents**
  - **Required to be published annually** on the county website and provided to Treasury
  - **Contain detailed project performance data**, including information on efforts to improve equity and engage communities

# KEY HIGHLIGHTS OF THE GUIDANCE

1. The Fiscal Recovery Fund was established to **help turn the tide on the pandemic, address its economic fallout and lay the foundation for a strong and equitable recovery.**
2. Funds may cover costs from **March 3, 2021 through December 31, 2024.**
3. There is **no deadline for counties to certify** for the Recovery Funds.
4. Broad flexibility to help those **disproportionately impacted by the COVID-19 pandemic.**
5. Recovery Funds can be distributed into **interest-bearing accounts.**
6. Understand the important differences between **CARES Act Coronavirus Relief Fund (CRF) and ARP Fiscal Recovery Fund**, especially for county employee payroll support.
7. Use of recouped **“lost revenue” is more flexible** than other Recovery Fund eligibility.
8. Recovery Funds **may not be used as non-federal match**, unless specifically authorized.
9. Re-hiring **local government staff** to pre-pandemic levels.
10. Counties may use Recovery Funds for **routine pension costs of employees.**
11. Counties may use Recovery Funds to invest in **certain critical infrastructure projects.**

# KEY HIGHLIGHTS FROM TREASURY FAQs

1. Recovery Funds can be used to **cover costs of consultants to assist with managing and administering the funds**
2. Recovery Funds can be used to **establish public jobs programs**
3. Counties **do not need approval from Treasury** to determine whether an investment in water, sewer or broadband project is eligible under the Recovery Fund IFR
4. Assistance to households or businesses: **Negative impact at the “population or group level”**
5. **Expedite court case backlog cleanup** including COVID safety measures, hiring court staff/attorneys & other costs
6. Investments in **outdoor spaces**
7. Clarification around **Davis-Bacon Act/fair labor wage standards**
8. Allows recipients **pool funds for regional projects**
9. Funds can be used for **revolving loan funds**
10. Broadband projects can serve larger groups beyond unserved or underserved households (25 MBS download/3 MBS upload)

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# ILLUSTRATION ONLY OF *SAMPLE* ALLOWABLE USES OF RECOVERY FUNDS, PER U.S. TREASURY GUIDANCE



## Support Public Health Response

Fund COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff



## Replace Public Sector Revenue Loss

Use funds to provide government services to the extent of the reduction in revenue experienced due to the pandemic



## Water and Sewer Infrastructure

Make necessary investments to improve access to clean drinking water and invest in wastewater and stormwater infrastructure



## Address Negative Economic Impacts

Respond to economic harms to workers, families, small businesses, impacted industries, and the public sector



## Premium Pay for Essential Workers

Offer additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors



## Broadband Infrastructure

Make necessary investments to provide unserved or underserved locations with new or expanded broadband access



# UPDATED FAQ DOCUMENT

## IRS released new FAQs related to taxability of uses for ARP Fiscal Recovery Funds:

- As a federally declared disaster, the COVID-19 pandemic is considered a qualified disaster
- Payment by a state or local government will be treated as a qualified disaster relief payment if the payment is made to or "for the benefit of" an individual to:
  1. Reimburse or pay reasonable and necessary personal, family, living, or funeral expenses incurred as a result of a qualified disaster
  2. Promote the general welfare in connection with a qualified disaster
- Payments **do not qualify as disaster relief payments if they are compensation for services performed by the individual**
  - Premium pay **must be included in gross income as compensation for services** (both from state/local government AND from third-party employer) – not considered a disaster relief payment
  - Cash bonuses **must be included in gross income as compensation for services** (both from state/local government AND from third-party employer) – not considered a disaster relief payment
  - Direct cash transfers to households/families (cash used for child care assistance, utility, etc.) is **NOT included in gross income** – qualified disaster

# NACo-GFOA LOST REVENUE CALCULATOR



## ARPA Revenue Replacement Calculator

### Background Information

1) Fiscal Year End	<input type="text" value="June"/>	<u>Notes:</u>
Base Year Revenue Period	<input type="text" value="6/30/2019"/>	FY used for base year calculation
2) Calculation Date	<input type="text" value="12/31/2020"/>	
Number of Months	<input type="text" value="18"/>	Months between Base Year and Calculation Date

### Estimate Revenue

3) Base Year Revenue	<input type="text" value="\$ 1"/>	<a href="#">Use Worksheet to Calculate</a>
4) Growth Rate	<input type="text" value="4.1%"/>	<a href="#">Use Worksheet to Calculate</a>
Counterfactual Revenue	<input type="text" value="\$ 1"/>	Estimated Revenue Without Pandemic
5) Actual Revenue	<input type="text" value="\$ 1"/>	<a href="#">Use Worksheet to Calculate</a>

### Reduction in Revenue

		<i>Fiscal Year Ended</i>	<i>12/31/2020</i>
Revenue Reduction	<input type="text" value="\$ 0"/>		
Revenue Reduction %	<input type="text" value="-5.8%"/>		

# NACo ENGAGEMENT & SUPPORT FOR COUNTIES

To date, NACo has **received and answered over 1,900 questions**

BREAKDOWN OF COUNTY QUESTIONS	
State Breakdown	Categories
<ul style="list-style-type: none"> <li>• Texas: 181</li> <li>• Illinois: 119</li> <li>• Iowa: 108</li> <li>• California: 85</li> <li>• Kentucky: 81</li> <li>• South Carolina: 72</li> </ul>	<ul style="list-style-type: none"> <li>• Infrastructure (Roads, broadband, water/sewer, buildings): 25.02%</li> <li>• Revenue Loss: 20.62%</li> <li>• Premium Pay: 15.22%</li> <li>• Negative Economic Impacts: 8.12%</li> <li>• Reporting Requirements: 8.04%</li> <li>• Public Health: 3.5%</li> </ul>



117TH CONGRESS  
1ST SESSION

## S. 3011

II

To amend title VI of the Social Security Act to allow States and local governments to use coronavirus relief funds provided under the American Rescue Plan Act for infrastructure projects, improve the Local Assistance and Tribal Consistency Fund, provide Tribal governments with more time to use Coronavirus Relief Fund payments, and for other purposes.

### IN THE SENATE OF THE UNITED STATES

OCTOBER 19, 2021

Mr. CORNYN (for himself, Mr. PADILLA, Mr. WYDEN, Ms. MURKOWSKI, Mrs. MITCHELL, Mr. KELLY, Mr. KENNEDY, and Mrs. SILMEEEN) introduced the following bill; which was read twice, considered, read the third time, and passed

### A BILL

To amend title VI of the Social Security Act to allow States and local governments to use coronavirus relief funds provided under the American Rescue Plan Act for infrastructure projects, improve the Local Assistance and Tribal Consistency Fund, provide Tribal governments with more time to use Coronavirus Relief Fund payments, and for other purposes.

1 Be it enacted by the Senate and House of Representa-  
2 tives of the United States of America in Congress assembled,

# NACo LEGISLATIVE ANALYSIS:

## STATE, LOCAL, TRIBAL AND TERRITORIAL FISCAL RECOVERY, INFRASTRUCTURE AND DISASTER RELIEF FLEXIBILITY ACT (S. 3011/H.R. 5735)



November 26, 2021

# S. 3011/H.R. 5735:

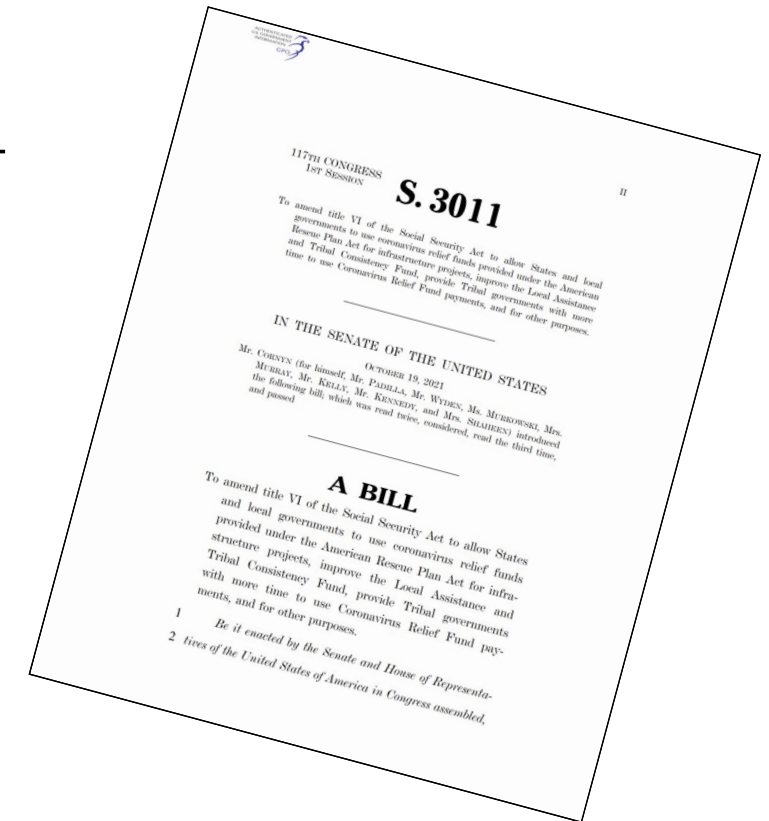
## STATE, LOCAL, TRIBAL AND TERRITORIAL FISCAL RECOVERY, INFRASTRUCTURE, AND DISASTER RELIEF FLEXIBILITY ACT

### BACKGROUND:

- Sens. Padilla (D-California) and Cornyn (R-Texas) passed S. 3011 **with unanimous bipartisan support**
- Reps. Carolyn Bourdeaux (D-Ga.) and Dusty Johnson (R-S.D.) introduced companion legislation – H.R. 5735 – in the U.S. House. **Over 100 bipartisan cosponsors**

### ACTION NEEDED NOW:

- **Urge your U.S. House members** to pass H.R. 5735





# **S. 3011/H.R. 5735:**

## **STATE, LOCAL, TRIBAL AND TERRITORIAL FISCAL RECOVERY, INFRASTRUCTURE, AND DISASTER RELIEF FLEXIBILITY ACT**

The Senate-passed legislation would impact America's counties in three major ways:

- 1. Allows increased flexibility for the use of Treasury ARP county dollars, including for eligibility under:**
  - Federal surface transportation infrastructure projects (including non-federal match requirements)
  - Provision of government services (consistent with Treasury's rules and guidance for ARP county aid)
  - HUD Community Development Block Grant (CDBG) program
  - Emergency relief from natural disasters, including negative economic impacts of natural disasters
- 2. Modifies eligibility for public lands counties under ARP's Local Assistance and Tribal Consistency Fund**
  - Clarifies an "eligible revenue share county" is the same as Payment-in-Lieu-of-Taxes (PILT) counties
  - Redirects \$15M (or 1%) from the original \$1.5B for public lands "revenue share" counties to U.S. territories
- 3. Directs unclaimed Treasury ARP dollars for federal deficit reduction**

# S. 3011/H.R. 5735:

## STATE, LOCAL, TRIBAL AND TERRITORIAL FISCAL RECOVERY, INFRASTRUCTURE, AND DISASTER RELIEF FLEXIBILITY ACT

Specific provisions on Treasury ARP flexibility for counties:

### 1. Cap on infrastructure flex allowance:

- **Greater of \$10M or 30%** of a county's total Treasury ARP allocation
- County would need to comply with **existing rules** under the specific federal program
- Previous Treasury ARP set asides for water, wastewater and broadband projects **remain unrestricted**
- Funds must be obligated by Dec. 31, 2024 and spent by **Sept. 30, 2026** (vs Dec. 31 under IFR)

### 2. Allowance for government services:

- **Up to \$10M of a county's total Treasury ARP allocation** may be used for "government services" as defined under Treasury's guidelines
- **Excludes use** for rainy day/reserve funds, legal settlements, pension obligations and debt payments
- **Greater of \$10M or your county's revenue loss calculation**

## **S. 3011/H.R. 5735:**

**STATE, LOCAL, TRIBAL AND TERRITORIAL FISCAL RECOVERY, INFRASTRUCTURE, AND DISASTER RELIEF FLEXIBILITY ACT**

For America's counties, enactment of S. 3011 would mean over...

**\$27 billion**

in new infrastructure flexibility for  
county ARPA Recovery Funds

**\$17 billion**

in flexibility to carry out U.S. Treasury-defined  
“government services”

## NACo CORPORATE SPONSORS







# **NACo UPDATE: U.S. TREASURY'S ARPA FISCAL RECOVERY FUND**

**OVERVIEW OF TREASURY'S INTERIM FINAL RULE**

**DECEMBER 2021**

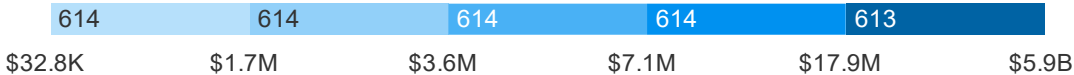
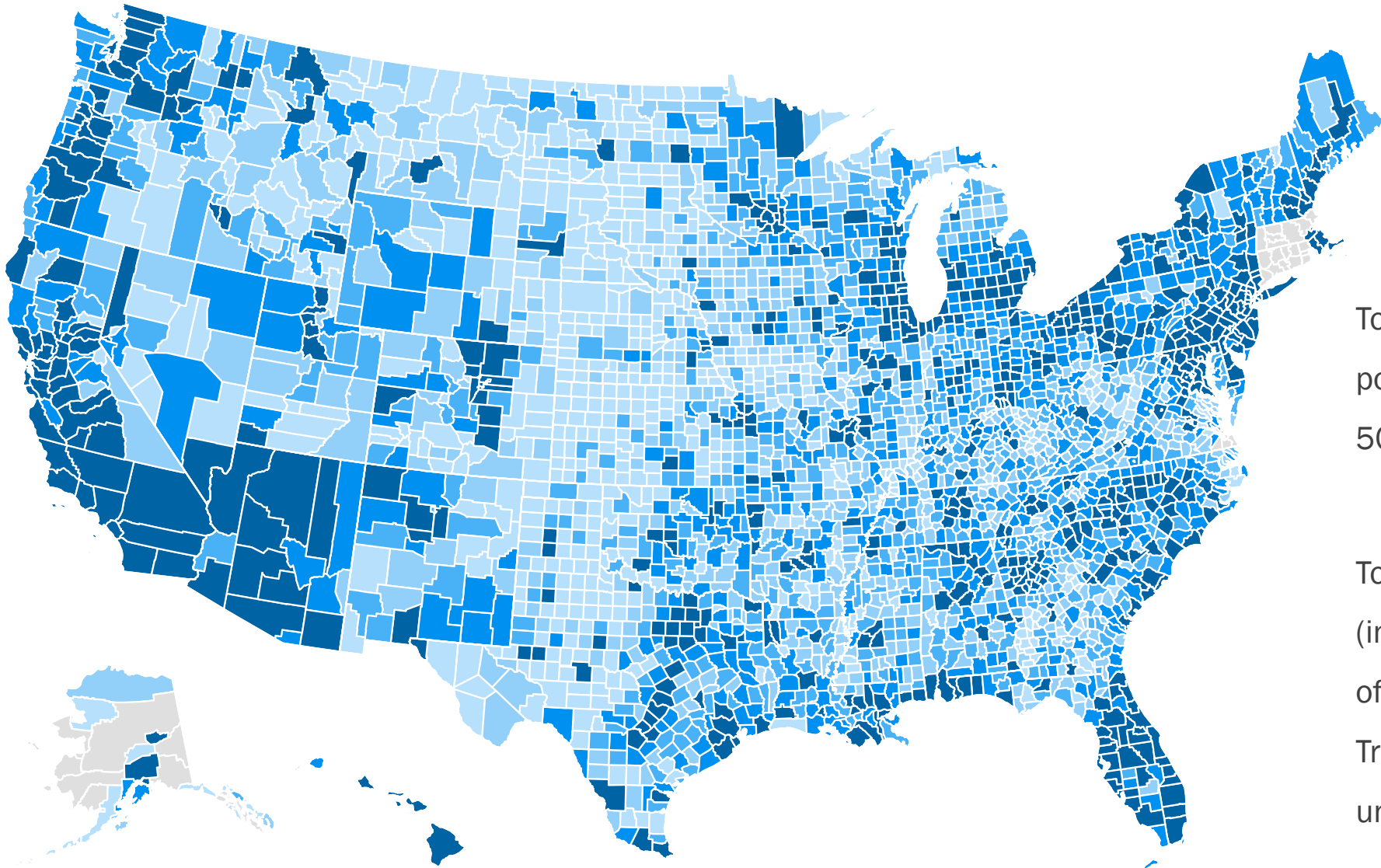




STRONGER COUNTIES.  
STRONGER AMERICA.



# THE RECOVERY FUND PROVIDES \$65.1 BILLION DIRECTLY TO EVERY COUNTY, PARISH AND BOROUGH IN AMERICA

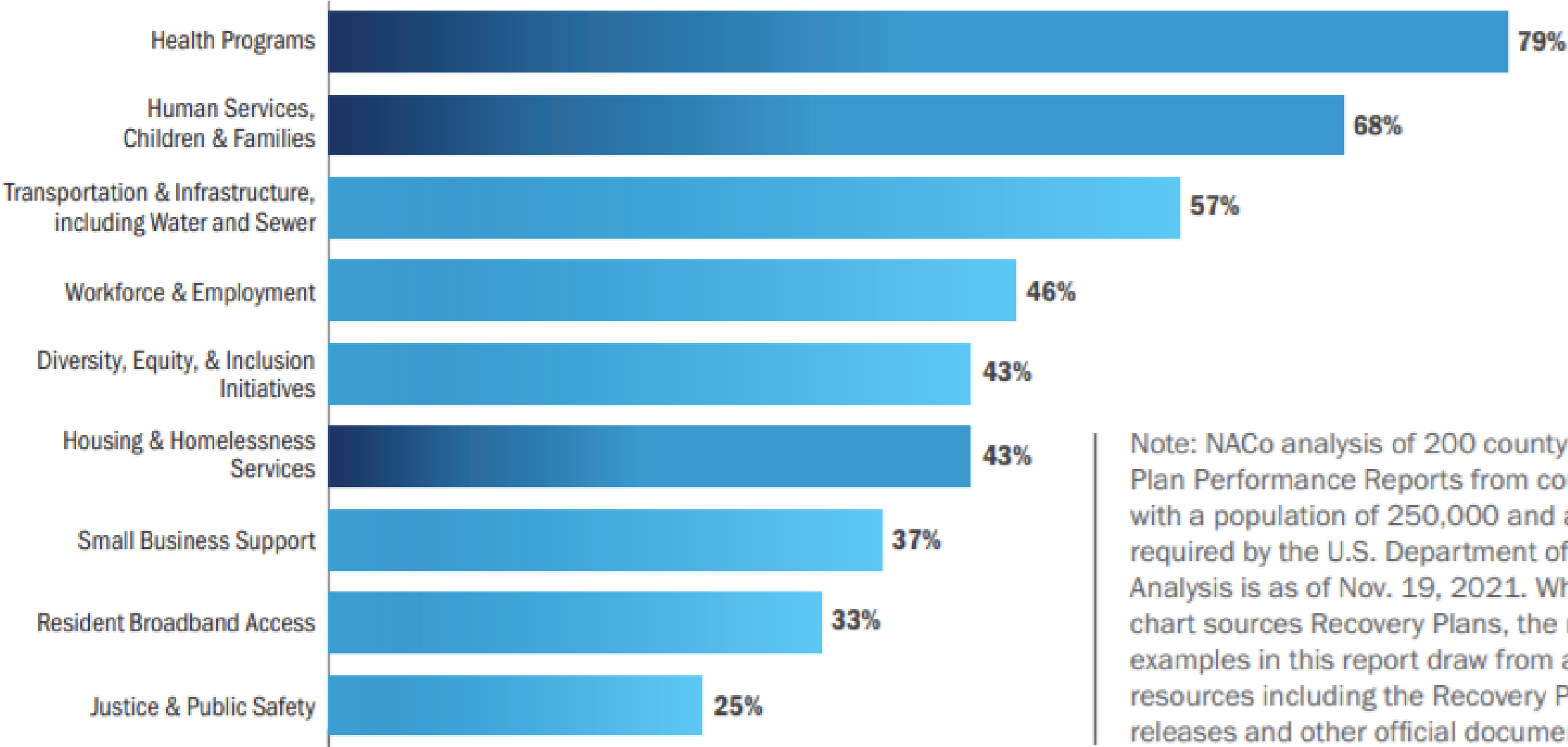


Total Allocation for counties with populations greater than 500,000 is **\$39.1 billion**

Total allocation by county (including consolidated funds) are official values from the U.S. Treasury that counties will receive under the American Rescue Plan



# COUNTY INVESTMENTS OF AMERICAN RESCUE PLAN RECOVERY FUNDS



Note: NACo analysis of 200 county Recovery Plan Performance Reports from counties with a population of 250,000 and above, as required by the U.S. Department of Treasury. Analysis is as of Nov. 19, 2021. While the bar chart sources Recovery Plans, the narrative examples in this report draw from a variety of resources including the Recovery Plans, press releases and other official documents.

# COUNTIES PLAN TO INVEST RECOVERY FUNDS TO



## ADDRESS HOUSING & HOMELESSNESS



**CONNECT RESIDENTS TO LANDLORD ENGAGEMENT PROGRAMS**



**RESTORE AND UPDATE HOTELS TO PROVIDE HOUSING FOR HOMELESS INDIVIDUALS**



**PROVIDE AFFORDABLE HOUSING FOR RESIDENTS**

## ADVANCE EQUITY IN LOCAL COMMUNITIES



**ASSIST UNDERSERVED POPULATIONS WITH WRAPAROUND SERVICES**



**EXPAND VACCINE EQUITY CLINICS AND OUTREACH**



**SUPPORT DIVERSE BUSINESS AND ENTREPRENEURSHIP INITIATIVES**

## SUPPORT CHILDREN & FAMILIES



**PROVIDE AFTER-SCHOOL ENRICHMENT AND SOCIALIZATION PROGRAMS**



**FUND EDUCATIONAL SUPPORTS AT COUNTY LIBRARIES**



**SUPPLY CHILDCARE GRANTS FOR LOW-INCOME FAMILIES**

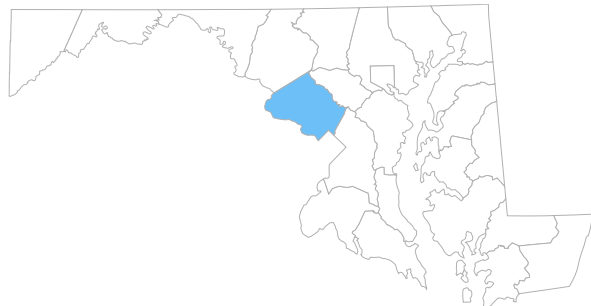
# COUNTIES ARE INVESTING RECOVERY FUNDS TO PROMOTE EQUITY IN LOCAL COMMUNITIES



**Harris County, Texas** developed a robust equity framework which focuses on **disaggregating historical data and outcome measures by race, ethnicity and gender** to reduce disparities in health, social and economic outcomes to equitably invest Recovery Fund dollars. To date, Recovery Fund allocations include \$32 million for flexible financial assistance to low-income households that have experienced economic hardship due to the pandemic.



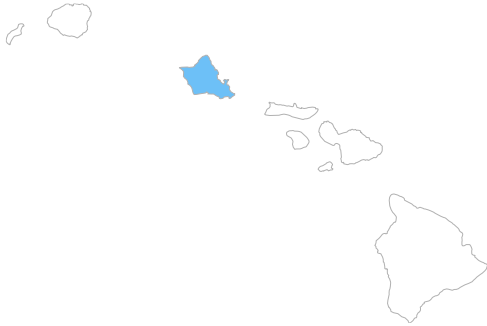
**Los Angeles County, Calif.** Phase One plan allocates Recovery Funds for equity-based investments, including **housing and homelessness services** and the Care First, Jails Last program which supports **community-based diversion and reentry as an alternative to jails**.



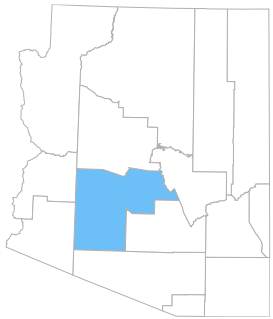
**Montgomery County, Md.** is supporting a variety of equity programs including expanding the Working Families Income Supplement to financially assist households with children, **allocating Recovery Funds to health initiatives for underserved populations** and investing in health and human service hubs to promote sustainable equity beyond the immediate pandemic response.



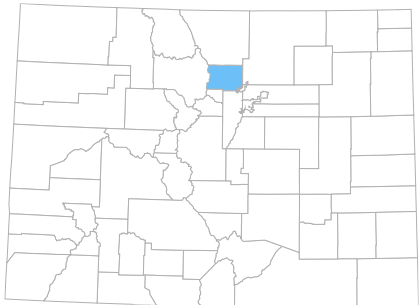
# COUNTIES ARE INVESTING RECOVERY FUNDS TO ADDRESS HOUSING AND HOMELESSNESS



**Honolulu City-County, Hawaii's** Recovery Plan includes funding for programs that assess properties for the acquisition, development and use of affordable housing or shelters as well as funding for a new program that **connects landlords with vacant units to households at risk of homelessness** while the county works to respond to COVID-19's impact in the community.



**Maricopa County, Ariz.** is investing Recovery Fund dollars in programs that provide relief to financially stressed home owners and renters, provide homelessness services and **a new affordable housing development** that will primarily serve populations disproportionately impacted by the pandemic.



**Boulder County, Colo.** is investing Recovery Funds towards the county's **Emergency Choice Housing Vouchers** to support households that experienced a negative economic impact because of the pandemic. The county is also investing in support for wraparound services for homeless individuals and supplementary funding for a Family Resource Centers which provide housing assistance to populations disproportionately impacted by the pandemic.

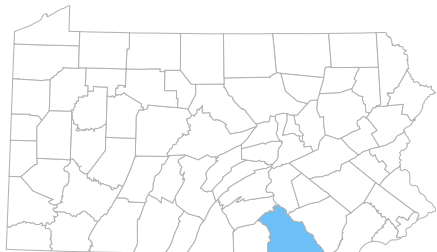
# COUNTIES ARE INVESTING RECOVERY FUNDS TO SUPPORT CHILDREN AND FAMILIES



**Oakland County, Mich.** is supporting youth development by investing in **twelve new career centers that will help students understand their skills and potential training paths**. Additional investments are allocated for enhanced child welfare services, with a focus on childcare grants to households where obtaining childcare continues to be a barrier to employment or re-employment following the pandemic.



**Travis County, Texas** is aiming to grow childcare capacity in the community by increasing funds for subsidies, expanding contracts with partner organizations, **piloting a non-traditional work hours childcare program** and providing wage supplements for employees in the childcare workforce. These initiatives are supported by Recovery Fund dollars.



**York County, Penn.** has broadly allocated Recovery Funds for early learning assistance, childcare, **services to foster youth/families involved in the child welfare system** and other youth programming throughout the county. The county is also engaging with community partners, including Big Brothers Big Sisters, Girls Scouts, Boy Scouts and the YMCA, who work directly with residents.

# EXPLORE COUNTY INVESTMENTS IN NACo's NEW DATABASE OF COUNTY RECOVERY FUND PLANS



## EXPLORE COUNTY EXAMPLES

The following collection of planned ARPA Recovery Fund investments is sourced from official county documents such as the SLFRF Recovery Plan Performance Reports, county press releases or other county budgeting materials. The summaries and numbers below provide a brief overview of a county's current planned investments. To date, NACo has collected 255 plans, 200 of which are Recovery Plans. SLFRF Recovery Plans contain detailed project performance data, including information on efforts to improve equity and engage communities for counties with populations above 250,000.

For questions or to submit your county's plan, email [research@naco.org](mailto:research@naco.org).

filter by topic - Any - by county size - Any - by state - Any - SLFRF Recovery Plans only ☒

- Any -
- Agriculture
- Broadband
- Civic Engagement
- Community & Economic Development
- Diversity, Equity & Inclusion
- Elections
- Environment, Energy & Land Use
- Health
- Housing
- Human Services
- Intergovernmental Affairs
- Justice & Public Safety
- Labor & Employment
- Management & Administration
- Public Lands
- Resiliency
- Tax & Finance
- Telecommunications & Technology
- Transportation & Infrastructure

### ADA COUNTY, IDAHO

2020 POPULATION: 494,967

#### DESCRIPTION:

Ada County allocated \$4.4 million to support public health services and \$2 million to address revenue losses and support on-going services.

[LEARN MORE](#)

HEALTH COMMUNITY & ECONOMIC DEVELOPMENT

### ADAMS COUNTY, COLO.

2020 POPULATION: 519,572

#### DESCRIPTION:

Adams County is dividing the first tranche of ARPA funds into three categories: \$10 million for internal priorities such as housing, worker support, vaccine equity clinics and senior support services; \$5 million for contingencies to ensure the county can adapt to the ever-evolving pandemic; and \$35 million for external priorities such as an open, competitive grant application for non-profits, businesses, NGOs and special districts to support recovery and resiliency.

[LEARN MORE](#)

HUMAN SERVICES HEALTH COMMUNITY & ECONOMIC DEVELOPMENT HOUSING

### ALACHUA COUNTY, FLA.

2020 POPULATION: 278,468

#### DESCRIPTION:

Alachua County's allocations include \$1.5 million for behavioral health care, \$2 million for urgent care support, \$1.5 million to cover medical equipment modernization needs for first responders, \$1 million for food security, \$6 million for housing projects, \$15 million for broadband infrastructure, \$1.25 million for water infrastructure and \$15 million to replace revenue losses in the public sector.

[LEARN MORE](#)

HEALTH HUMAN SERVICES BROADBAND

### ALBANY COUNTY, N.Y.

2020 POPULATION: 314,848

#### DESCRIPTION:

Albany County's Phase One investments include \$27 million for revenue loss. The county's Phase Two investments include investing in small businesses, supporting the tourism industry, addressing health disparities and providing an alternative mental health crisis response system.

[LEARN MORE](#)

COMMUNITY & ECONOMIC DEVELOPMENT

# DATA SOURCES FOR NACo RESOURCES COME FROM COUNTY REPORTING DOCUMENTS SUBMITTED TO TREASURY



RECIPIENT	INTERIM REPORT	PROJECT AND EXPENDITURE REPORT	RECOVERY PLAN PERFORMANCE REPORT
Counties with a population that exceeds 250,000 residents	By August 31, 2021 or 60 days after receiving funding in funding was received by October 15, with expenditures by category	By January 31, 2022, and then 30 days after the end of each quarter thereafter	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31
Counties with a population below 250,000 residents which received more than \$10 million in SLFRF funding			Not required
Counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding		By April 30, 2022, and then annually thereafter	

# ADDITIONAL RESOURCES FOR INVESTING RECOVERY FUNDS



## BROOKINGS & NACo JOINT PUBLICATION ON EQUITABLE INVESTMENT FRAMEWORKS

### COUNTY FRAMEWORKS FOR RECOVERY FUND INVESTMENT

December 2021

This report was prepared in conjunction with Brookings Metro as part of NACo's Equitable Economic Recovery Project. Ensuring counties across the country can facilitate an equitable economic recovery constitutes a shared interest for NACo and Brookings Metro. As such, this report draws on the existing resources and expertise of Brookings scholars, who are referenced throughout this text. NACo would like to thank and acknowledge their contributions to this report and the Equitable Economic Recovery Project as a whole.

## RESULTS FOR AMERICA ARP DATA AND EVIDENCE DASHBOARD

Summary

Investment Areas

Evidence & Outcome

Comparing Jurisdictions

Resources

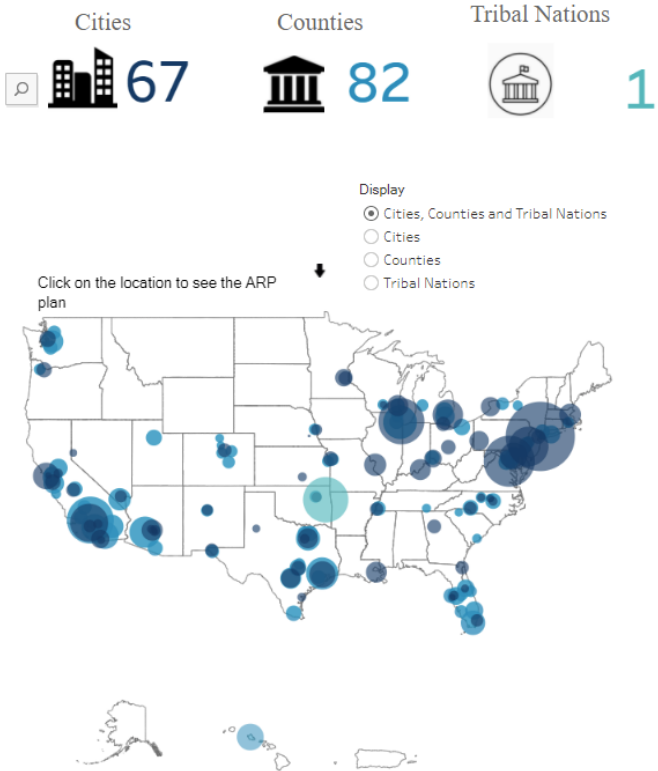
### Understanding ARP Recovery Plan Performance Reports

The American Rescue Plan Act (ARP) is the largest one-time federal investment in state, local, and tribal government in the last century, providing \$350 billion in State and Local Fiscal Recovery Funds (SLFRF) for state, territorial, local, and tribal governments to make critical and historical investments in people and infrastructure.

The U.S. Department of Treasury released the [Compliance and Reporting Guidance](#) for the [SLFRF Program](#) that encourages state, local, and tribal governments to invest in solutions with evidence of effectiveness, while also requiring these governments to track certain outcomes. The guidance establishes [key data, evidence, and outcomes provisions](#), eligible uses of ARP funds, and a reporting template and timeline.

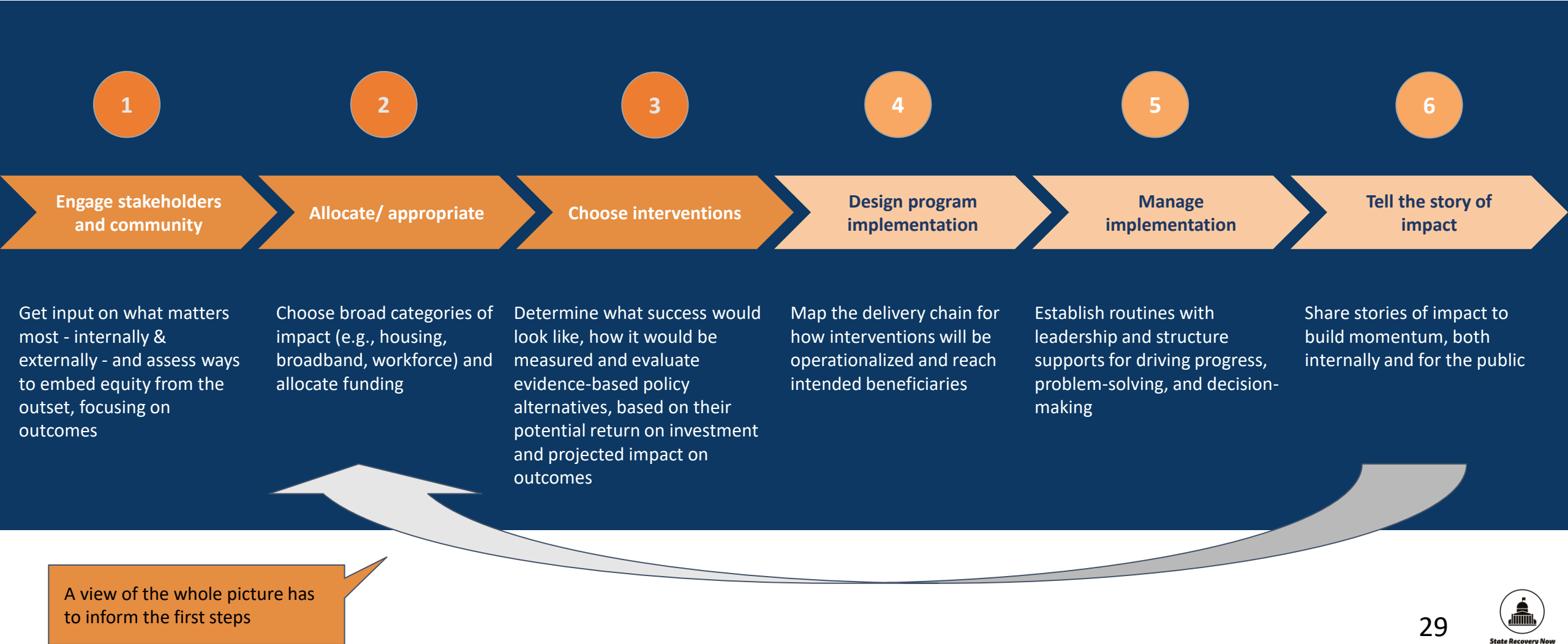
Results for America worked with Mathematica to assess 150 publicly available Recovery Plan Performance Reports (Performance Report) submitted to the federal government to identify how they propose to spend these funds. We also reviewed the reports for completeness against the guidance and the extent to which they fulfilled the key data, evidence, and outcomes provisions articulated in the federal guidance.

***NOTE:** We believe these plans undercount the breadth of government investment, given the deadline for reporting of August 31, 2021. As such, we expect the numbers reported here to be low compared to the actual investments in these categories and we look forward to increasing the depth of these data through supplemental research beyond the Recovery Plan Performance Reports.*





Recap: By focusing on a 6-step process, local governments can develop a strong plan that defines long-term impact of their funding to inform current decisions





**STRONGER COUNTIES. STRONGER AMERICA.**

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## FISCAL RECOVERY FUND BREAKOUT GROUP QUESTIONS

- After certifying for the Fiscal Recovery Funds, what was the immediate first step your county took to develop/implement a plan?
- What are the most significant challenges your county has faced regarding Treasury's Interim Final Rule?
  - *Are there major outstanding questions you have regarding eligible/ineligible uses?*
- Did your county develop a specific process to develop and/or implement your Fiscal Recovery Fund plan (i.e. community needs assessment, etc.)?
  - *How will your county identify populations and communities to allocate funds toward to support?*
- Did your county engage with internal and external partners when developing and implementing your Fiscal Recovery Fund plan?
  - *Is your county coordinating with the state? Cities?*
- What area is your county most heavily investing Fiscal Recovery Funds in (i.e. broadband, housing, economic recovery, etc.)?
- How is your county strategizing around investing in short-term versus long-term projects and services?