

American Rescue Plan Act

Need help with your April 2024 report to Treasury?

Then schedule a time now to secure your 30-minute slot in our April calendar by self-booking a time for one-on-one assistance:

BOOK HERE

Important Updates:

Please check this page often. VLCT will post the latest updates here as we learn them.

1. Treasury's [reporting portal](#) opened on April 1. Your 2024 Project & Expenditure (P&E) report should already be loaded and ready for you to complete.
2. Make sure anything you intend to report as "[obligated](#)" meets the U.S. Treasury's definition! Just transferring your ARPA funds into your general fund does not meet the definition of [obligated](#). "Appropriating," "designating," "setting aside," "reserving," etc. your ARPA funds does not meet the definition for [obligated](#)!
3. You can now "**Lock**" completed projects in the portal. See instructions in VLCT's [Vermont NEUs Guide to Treasury's Compliance Portal](#).
4. Even if you reported your ARPA funds as fully obligated and expended in your 2023 or 2022 reporting, you still **must submit** your 2024 Project & Expenditure (P&E) Report. Sign into Treasury's [reporting portal](#) **NOW** to make sure that your municipality has the appropriate roles assigned to the appropriate people so reporting can be easily completed when the 2024 P&E Report is available on April 1st. Whoever is assigned as your "[Account Administrator](#)" can add people to any of the three roles in the portal. If you need help understanding how to add or change roles assigned in the reporting

portal, refer to VLCT's [Vermont NEUs Guide to Treasury's Compliance Portal](#).

Dates to Remember:

1. **April 1, 2024** – Treasury's [reporting portal](#) opens and will remain open until April 30th, which is the last day that you can submit your required reporting for the period April 1, 2023 - March 31, 2024.
2. **April 30, 2024** – **ALL** ARPA recipients must complete the required reporting, even if all funds were reported as obligated and expended in the 2023 reporting period.
3. **December 31, 2024** – All ARPA funds must be "[obligated](#)." Any ARPA funds not obligated by 12/31/2024 must be returned to Treasury. Just transferring your ARPA funds into your general fund does not meet the definition of [obligated](#). "Appropriating," "designating," "setting aside," "reserving," etc. your ARPA funds does not meet the definition for [obligated](#)!
4. **December 31, 2026** – All ARPA funds must be "expended." Any ARPA funds not expended by 12/31/2026 must be returned to Treasury.

VLCT's ARPA Updates and Recommendations:

- VLCT's [ARPA Update February 2024](#) (slide deck)
 - VLCT Journal, December 2023: [VLCT's ARPA GOAL: Not One Penny of Your Local ARPA Money Will Be Returned](#)
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[ARPA: Single Audit? Or Alternative Compliance Examination Engagement \(ACEE\)?](#)

If your professional auditor is not familiar with the nuances of your **local** ARPA award, please share [this Resource](#) item with them.

About ARPA

The American Rescue Plan Act of 2021 established the **Coronavirus State and Local Fiscal Recovery Fund** (CSLFRF, aka ARPA) which provides \$350 billion to state and local governments for the response to and recovery from the COVID-19 pandemic. Of Vermont's \$1.25 billion share, over \$200 million was allocated to municipalities.

Legislative bodies have discretion and flexibility over how to spend their local ARPA funds. VLCT encourages its members to take their time, be thoughtful, and plan strategically.

VLCT extends our thanks to the Vermont Legislature and Governor Phil Scott. Their support allowed VLCT to establish the ARPA Assistance and Coordination Program to support Vermont's towns, cities, and villages that chose to accept ARPA funding.

[ARPA FAQs](#)

[Compliance and Reporting](#)

[State and Federal Funding](#)

[ARPA Advisory Committee](#)

- [VLCT](#)
 - [Vermont](#)
 - [National](#)
 - [Community Engagement](#)
 - [For Community Members](#)
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- **Vermont Municipal Clerks & Treasurers Association (VMCTA) Conference**, September 21, 2022 - [ARPA Fund Accounting presentation.](#)
 - [Local ARPA General Information for Towns, Cities and Villages - June 2022](#) (editable PowerPoint format; PDF can be found [HERE](#))
 - **Treasury's ARPA Reporting Data** - View the actual data that was entered for *Project & Expenditure Reports* during the April 30, 2022 reporting to the U.S. Department of the

Treasury. It includes Vermont's NEUs (non-entitlement units of government), metropolitan areas (Burlington and South Burlington), as well as the State of Vermont. All public reporting can be found on Treasury's "[Recipient Compliance and Reporting](#)" webpage (scroll almost to the bottom of the page).

- [Vermont ARPA April 30, 2022](#)
- [Vermont ARPA April 30, 2023](#)

- [ARPA State Fiscal Recovery Fund - Programs Available to Municipalities \(Oct 2022\)](#)
- [Vermont Department of Finance and Management - COVID 19 Finance Related Guidance](#)
- [Local Fiscal Recovery Payments](#). The State of Vermont will distribute ARPA Coronavirus Local Fiscal Recovery Funding (local and county dollars) using these allocations.
- [Certification Dashboard - Local Fiscal Recovery Fund Allocations](#) - Find your **NEU RECIPIENT NUMBER** (shown as "Town ID") here!
- **State of Vermont Recovery Plan, State and Local Fiscal Recovery Funds Reports**, as required by and submitted to U.S. Treasury.
 - [2021 Report](#)
 - [2022 Report](#)
- [ICMA ARPA Local Fiscal Recovery Fund Spending Priorities Survey](#) ICMA surveyed local government chief administrative officers (CAOs) in September 2021 about their priorities for utilizing the American Rescue Plan Act (ARPA)'s Local Fiscal Recovery Funds (FRF). Nearly 600 town, city, and county managers responded. Responses include local governments with populations ranging from less than 2,500 to over one million; two thirds came from communities of 25,000 or fewer residents, which fall under the U.S. Treasury definition of "Non-entitlement Units" (NEUs, i.e., local governments typically serving a population of under 50,000). Direct FRF recipients include counties and metropolitan citie

- [National League of Cities COVID-19 Local Action Tracker](#) (webpage) NLC and Bloomberg Philanthropies have teamed up to collect and share actions taken by local leaders in response to the COVID-19 Pandemic, including uses for ARPA funding.
- [Gathering the Opinions of Hard-to-Reach Residents \(Polco\)](#)
- [The Times They Are A-Changin' – Timely Tips for Community Engagement \(VLCT News Nov-Dec 2021\)](#)
- [How to Spend ARPA with an Equity Lens \(NLC\)](#)
- [Tips and Best Practices for Engaging Your Community \(Advocacy & Communication Solutions, LLC\)](#)
- [Best Practices for Meaningful Community Engagement \(Groundwork USA\)](#)
- [Housing Resources for Vermonters in Need](#) (February 2022)
- [ACCD Grant Opportunities Inventory Dec 2021](#) - Grant opportunities for your local businesses, and municipalities, both COVID specific as well as existing programs.

Framework

Planning Framework for Maximum Impact and Best Use of Municipal ARPA Funds



1. PRIORITIZE GOOD GOVERNANCE

- Convene all Stakeholders & Build Consensus
- Follow Allowable Uses Under ARPA
- Meet all Accounting & Reporting Rules
- Comply w/ all Local & State Laws/Ordinances
- Ensure Transparency Throughout
- Do Not Create Future Budget Deficits

2. LEVERAGE YOUR ARPA AID

- Use a Thoughtful Strategic Planning Process
- Leverage w/ ARPA, FEMA & Other \$ Fed Sources
- Coordinate w/ Other State & Local Programs
- Collaborate w/ Community Partners & Orgs
- Use Existing Delivery Systems for Efficiency
- Don't Reinvent the Wheel: Learn from Others

3. INVEST IN BEST USES FOR LONG-TERM RECOVERY

- Invest in Urgent Health and Economic Needs
- Prioritize Short-Term Investments w/ Lasting Benefits
- ID and Address Pre-COVID Inhibitors to Growth
- Measure Progress Throughout to Inform Ongoing Plans