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ARP State & Local Fiscal Recovery Funds Program: Adoption of Final Rule by U.S. Treasury

The United States Department of the Treasury (U.S. Treasury) has adopted its [Final Rule](#) concerning eligible uses of American Rescue Plan (ARP) funds awarded to counties and municipalities under the State and Local Fiscal Recovery Funds (LFRF) Program.

This Notice will summarize and synthesize U.S. Treasury's Final Rule, along with highlighting key changes from the [Interim Final Rule](#); however, please understand that guidance from the Division of Local Government Services concerning permitted uses of LFRF funds is strictly advisory. Only U.S. Treasury can issue definitive interpretations of the Final Rule. Local units seeking interpretation of the Final Rule must email U.S. Treasury at SLFRP@treasury.gov.

In addition to the Final Rule itself, municipalities and counties should review U.S. Treasury's [Overview of the Final Rule](#) and [Compliance Statement](#) in their entirety, along with U.S. Treasury's Final Rule [webinar](#) and [slide presentation](#). The Final Rule makes several changes to the LFRF program to provide greater flexibility and clarity, including codification of certain guidance previously issued for the Interim Final Rule. In outlining these clarifications and changes, this Notice references corresponding sections of the Final Rule text and U.S. Treasury's explanations. Counties and municipalities should thoroughly review these U.S. Treasury references to understand the permissible use of LFRF funds.

Although the Final Rule takes effect on April 1st, counties and municipalities may avail themselves of its provisions ahead of the effective date. U.S. Treasury will not take action to enforce the Interim Final Rule to the extent that uses of LFRF funds are consistent with the Final Rule.

U.S. Treasury has also just issued updated [Compliance and Reporting Guidance](#) in light of the Final Rule.

To the extent that a recipient has taken significant steps toward obligating LFRF funds in a manner consistent with the Interim Final Rule prior to January 6, 2022 (the Final Rule's date of adoption), U.S. Treasury will generally not take action to enforce provisions contained in the Final Rule if those provisions are more restrictive than those in the Interim Final Rule. Such significant steps include initiation of procurement or grantmaking actions, detailed planning of projects or programs, appropriation of funds, and other significant planning steps.

Offsetting Lost Public Sector Revenue

The Final Rule allows LFRF funding to be used to pay for "government services" (Expenditure Category 6) in an amount no greater than the revenue loss experienced by the county or municipality due to the COVID-19 public health emergency. Government services is defined broadly, generally encompassing any service traditionally provided by a government. Examples include, but are not limited to:

- Road building and maintenance, and other infrastructure
- School and hospital construction
- General government administration, staff, and administrative facilities
- Health and educational services
- Environmental remediation
- Provision of police, fire, and other public safety services (including purchases of fire trucks and police vehicles)

In determining an amount of COVID-19 related revenue loss, §35.6(d) of the LFRF Final Rule now allows counties and municipalities to assume a revenue loss amount of \$10 million (but not exceeding the local unit's total LFRF grant award) in lieu of using a revenue loss formula. This "standard allowance" will allow the majority of New Jersey municipalities to use their total LFRF grant award for general government services.

Alternatively, a municipality or county can calculate its revenue loss amount by using a formula modified from the version promulgated in the Interim Final Rule. For those counties and municipalities electing to calculate COVID-19 revenue loss by formula, here are the key changes made by the Final Rule:

- For municipalities on a State Fiscal Year budget cycle, the four snapshots for COVID-19 revenue loss measurement can be taken as of June 30 for years 2020, 2021, 2022, and 2023. Counties and all other municipalities shall continue using the December 31 date. U.S. Treasury will update reporting guidance to clarify how recipients electing to use a fiscal year basis will adjust prior calculations, and a local unit may adjust its prior calculations to reflect these changes prior to April 1, 2022.
 - Once a municipality selects a date of measurement, it cannot be changed. For example, if a municipality switches from a State Fiscal Year to a Calendar Year

budget cycle, and the municipality had measured COVID-19 revenue loss from June 30 on its Project & Expenditure Report, the municipality must continue using the June 30 date regardless of its later switch to a Calendar Year budget.

- The growth adjustment figure plugged into the counterfactual revenue estimate is the greater of either a standard growth rate of **5.2 percent** or the local unit's average annual revenue growth in the last full three fiscal years prior to the COVID-19 public health emergency. The standard growth rate figure under the Interim Final Rule was 4.1 percent.
- Revenue losses experienced by water systems, municipal electric utilities and public transportation systems may now be included in the revenue loss formula.
- Under the Final Rule, counties and municipalities (along with subrecipient fire districts) must adjust actual revenue totals for the effect of tax cuts or tax increases adopted after the Final Rule's adoption on January 6, 2022.

The estimated fiscal impact of tax reductions and increases adopted after January 6, 2022 must be added to or subtracted from the calculation of actual revenue for purposes of the local unit's revenue loss calculation dates. As such, revenue loss for the calculation date is now equal to *counterfactual revenue* minus *actual revenue* (i.e. adjusted for tax policy changes) for that twelve-month period.

- Local units have the option of subtracting from their calculation of actual revenue the effect of tax increases enacted from January 27, 2020 (the Final Rule's presumed public health emergency start date) until before January 6, 2022; however, those local units electing to do so must likewise remove the effect of tax decreases enacted from January 27, 2020 until before January 6, 2022. U.S. Treasury intends to revise its reporting requirements to permit recipients to amend their previously reported calculation periods to reflect such changes.
- In assessing whether a tax reduction has had the effect of reducing tax revenue, the local unit may either calculate the actual effect on revenue or rely on estimates prepared at the time the tax change was adopted. More specifically, the local unit may rely on information typically prepared in the course of developing the budget (e.g., expected revenues) and/or considering tax changes to determine the amount of revenue that would have been collected in the absence of the tax reduction, as long as those estimates are based on reasonable assumptions and do not use dynamic methodologies that incorporate the projected effects of macroeconomic growth, as macroeconomic growth is accounted for in the counterfactual growth assumptions.

The [ARP Revenue Loss Calculation Worksheet](#) available on the Division's [Municipal & County Budgets webpage](#) has been updated to reflect the Final Rule's changes to the revenue loss formula. This calculation worksheet is based on a template crafted by the national Governmental Finance Officers Association but has been adapted by the Division for New Jersey counties and municipalities.

Those municipalities and counties electing to use the standard revenue loss allowance, which is the lesser of \$10 million or the local unit's total LFRF grant award, do not need to utilize the Final Rule's revenue loss formula.

U.S. Treasury is amending its Project & Expenditure (P&E) and Recovery Plan reporting forms to provide a mechanism for recipients to make a one-time, irrevocable election to utilize either the revenue loss formula or the standard allowance. A local unit electing to use the standard allowance as their COVID-19 revenue loss assumption cannot switch to the formula, or vice versa. For local units required to file their initial P&E Report by January 31st and that have not decided whether to assume the standard allowance, U.S. Treasury will not lock the local unit into their reported choice in the January 31st report. Decisions made in the reporting around the standard allowance as part of the January 31 P&E may be changed in the April 2022 P&E report when the Final Rule takes effect. If a local unit has nothing to report in the Revenue Replacement section at this time and does not want to make any choice, "zero" may be entered in the required fields with an explanation entered in the description box that the local unit has not yet allocated funds under revenue loss and will update their response in future reporting cycles. U.S. Treasury may choose to follow up in these cases for further details.

If a municipality is using grant funds under Expenditure Category 6 (revenue loss), the municipality can budget on sheet 10 and the offset would be the existing appropriations inside cap, which the municipality should identify. A county using grant funds to offset revenue loss would display that under Section E of the county budget; the county should similarly identify the government services provided. Depending on how LFRF funds will be applied toward the provision of government services, the local unit should consider the longer-term budget impact to avoid creating a hole in future years' budgets.

[Final Rule Overview](#) – pp. 9-11

31 CFR §35.6(d) rule text pp. 423–426 ([Final Rule](#))

U.S. Treasury Responses & Explanation [Revenue Loss] – pp. 233-260 ([Final Rule](#))

Responding to Public Health and Economic Impacts of COVID-19

The Final Rule combines COVID-19 public health and economic impacts into one category and attempts to better describe how local units should 1) identify the particular impact on a population, and 2) design a program responding to the identified impact. As with the Interim Final Rule, responses must continue to be reasonably proportional to the harm identified and reasonably designed to benefit those impacted. If membership in a particular class is a prerequisite for an individual, household, or entity to benefit from an eligible use of LFRF funds, only membership in the class need be proven rather than proof of individual need.

The COVID-19 public health and economic impacts category is organized around the following sub-categories of assistance that a local unit may provide:

- Public health
 - COVID-19 mitigation and prevention

- Pandemic-related medical expenses
- Behavioral healthcare
- Preventing and responding to violence
- Household assistance
 - Impacted households and communities
 - Disproportionately impacted households and communities
- Small-business assistance
 - Impacted small businesses
 - Disproportionately impacted small businesses
- Nonprofit assistance
 - Impacted nonprofits
 - Disproportionately impacted nonprofits
- Aid to impacting industries, and
- Public sector capacity
 - Public safety, public health, and human services staff
 - Government employment and rehiring public sector staff
 - Effective service delivery

To assess eligibility of uses of funds, a county or municipality must first determine the sub-category or sub-categories where their use of funds may fit based on the persons or entities experiencing the health or economic impact.

The Final Rule gives counties and municipalities broad flexibility to 1) identify and respond to other pandemic impacts and 2) serve other populations experiencing pandemic impacts, beyond the enumerated uses and presumed eligible populations. Local units can also identify groups or “classes” of beneficiaries that experienced pandemic impacts and provide services to those classes.

Key highlights relevant to the COVID-19 public health and economic impact category are outlined below. Please review pages 14-34 of the [Final Rule Overview](#) and pages 12-218 of the [Final Rule](#) (Section A. Public Health and Negative Economic Impacts) for further explanation on the topic.

“Impacted” and “Disproportionately Impacted”

To simplify administration of LFRF funds, the Final Rule presumes that the pandemic “impacted” certain households, communities, small businesses, and non-profits while “disproportionately impacting” others. The Final Rule enumerates several presumptively eligible uses of LFRF funds towards individuals and entities the Final Rule deems economically impacted by COVID-19, while other individuals and entities the Final Rule deems disproportionately impacted by COVID-19 are presumptively eligible for additional specified uses of funds.

For example, low-or-moderate income households or communities¹ are considered impacted by the pandemic, while low-income households or communities² are classified as disproportionately

¹ The Final Rule defines low-or-moderate income households and communities as those with (i) income at or below 300 percent of the Federal Poverty Guidelines for the size of the household based on the poverty guidelines published most recently by HHS; or (ii) income at or below 65 percent of the Area Median Income for the county and size of the household based on date most recently published by HUD. Although income thresholds vary by income size, a default

impacted by the pandemic. The United States Department of Health and Human Services has provided a spreadsheet with Federal Poverty Guidelines and area median income levels on its [website](#). Likewise, small businesses experiencing pandemic-related financial hardships would be impacted while small businesses operating in Qualified Census Tracts are considered disproportionately impacted by the pandemic.

Special note on vacant and abandoned properties: Certain services for vacant and abandoned properties are eligible to address the public health and negative economic impacts of the pandemic on disproportionately impacted households or communities. The Final Rule permits a local unit to use existing classifications of what is considered vacant or abandoned property under state law and local ordinances, as well as any corresponding processes for demolition, for these eligible uses. See recently enacted [P.L. 2021, c. 444](#) concerning property registration ordinances for vacant and abandoned properties.

Eligible activities include:

- Rehabilitation, renovation, maintenance, or costs to secure vacant or abandoned properties to reduce their negative impact
- Costs associated with acquiring and securing legal title of vacant or abandoned properties and other costs to position the property for current or future productive use
- Removal and remediation of environmental contaminants or hazards from vacant or abandoned properties, when conducted in compliance with applicable environmental laws or regulations
- Demolition or deconstruction of vacant or abandoned buildings (including residential, commercial, or industrial buildings) paired with greening or other lot improvement as part of a strategy for neighborhood revitalization
- Greening or cleanup of vacant lots, as well as other efforts to make vacant lots safer for the surrounding community
- Conversion of vacant or abandoned properties to affordable housing
- Inspection fees and other administrative costs incurred to ensure compliance with applicable environmental laws and regulations for demolition, greening, or other remediation activities

The above-referenced activities should be undertaken as part of a strategy for neighborhood revitalization with consideration of how the cleared property will be used to benefit the disproportionately impacted community. Activities under this eligible use should benefit current

household size of three (3) can be used for ease of administration or when measuring income for a general community. For example, the income limit for 300 percent of the 2022 Federal Poverty Guidelines for a household of three is \$69,090 per year.

² The Final Rule defines low-income households and communities as those within (i) income at or below 185 percent of the Federal Poverty Guidelines for the size of the household based on the most recently published poverty guidelines from HHS or (ii) income at or below 40 percent of the Area median income for the county and size of the household based on the most recently published HUD data. As for low-or-moderate income households, a default household size of three can be used. For example, the income limit for 185 percent of the 2022 Federal Poverty Guidelines for a household of three is \$42,605 per year.

residents and businesses experiencing the pandemic's impact on the community. Demolition activities that exacerbate the pandemic's impact on housing insecurity or lack of affordable housing are not eligible uses of LFRF funds. U.S. Treasury considers this risk to be generally more acute in jurisdictions with low or reasonable vacancy rates and less acute in jurisdictions with high or hyper-vacancy. Local units may determine the appropriate geographic unit for which to analyze vacancy rates (e.g., county, census tract) based on their circumstances. As needed, local units may refer to the [Current Population Survey/Housing Vacancy Survey data series on Housing Vacancies and Homeownership](#) as a data source for assessing vacancy rates.

[Final Rule Overview](#) pp. 16-23

31 CFR §35.6(b)(3)(ii)(A) – (C) rule text pp. 415-421 ([Final Rule](#))

Aid to Impacted Industries (Sector-Based)

As under the Interim Final Rule, the Final Rule permits counties and municipalities to provide LFRF-funded aid to industries impacted by the COVID-19 pandemic. The “impacted industries” sub-category of eligible uses does not separately identify disproportionate impacts and corresponding responsive services.

Local units should first designate an impacted industry and then, to address the impacted industry's negative economic impact, provide aid to those businesses operating prior to the pandemic and affected by required closures and other efforts to contain the pandemic. There are two main ways an industry can be designated as “impacted”:

- Any industry in the travel, tourism, or hospitality sectors is deemed impacted.
- If the industry is outside the travel, tourism, or hospitality sectors, the industry is impacted if:
 - the industry experienced at least eight percent (8%) employment loss from pre-pandemic levels³, or
 - the industry is experiencing comparable or worse economic impacts as the national tourism, travel, and hospitality industries as of the date of the final rule, based on the totality of economic indicators or qualitative data (if quantitative data is unavailable), and if the impacts were generally due to the COVID-19 public health emergency

³ Specifically, a recipient should compare the percent change in the number of employees of the recipient's identified industry and the national Leisure & Hospitality sector in the three months before the pandemic's most severe impacts began (a straight three-month average of seasonally-adjusted employment data from December 2019, January 2020, and February 2020) with the latest data as of the final rule (a straight three-month average of seasonally-adjusted employment data from September 2021, October 2021, and November 2021). For parity and simplicity, smaller recipients without employment data that measure industries in their specific jurisdiction may use data available for a broader unit of government for this calculation (e.g., a county may use data from the state in which it is located; a city may use data for the county, if available, or state in which it is located) solely for purposes of determining whether a particular industry is an impacted industry.

Local units have flexibility to define industries with respect to substantive or geographic scope. A broad sector may be identified that encompasses a number of sub-industries, or a specific sub-industry may be identified and assessed. For example, “personal care services” may be identified as an industry, or a more specific category within the “personal care services” industry (e.g., barber shops) may be identified as an industry. In defining the industry, U.S. Treasury encourages recipients to define narrow and discrete industries eligible for aid. Local units may consider following industry classifications included under the U.S. Census Bureau’s [North American Industry Classification System \(NAICS\)](#). The larger and more diverse the sector, the more difficult it may be to demonstrate that the larger and less specific sector is negatively impacted in the same way given the scale and diversity of businesses within it. Further, aid should be generally broadly available to all businesses within the impacted industry to avoid potential conflicts of interest. U.S. Treasury encourages aid to be first used for operational expenses, such as payroll, before being used on other types of costs.

[Final Rule Overview](#) pp. 24-25

31 CFR §35.6(b)(3)(ii)(D) rule text p. 421 ([Final Rule](#))

Public Sector Capacity

The Final Rule specifies three main categories of LFRF-eligible uses to bolster public sector capacity and workforce:

- Payroll and covered benefits for public safety, public health, health care, human services and similar employees of a local unit, for the portion of the employee’s time spent responding to COVID-19
- Government employment and rehiring public sector staff; and
- Effective service delivery

The Final Rule identifies the types of public safety, public health, and human services staff eligible for LFRF-funding of payroll and covered costs attributable to pandemic response. For administrative convenience, public health and safety employees are considered entirely devoted to responding to COVID-19 (and their payroll and benefits fully covered by LFRF funds) if the employee, or the employee’s operating unit or division, is “primarily dedicated” to responding to COVID-19. Primarily dedicated means that more than half of the employee, unit, or division’s time is dedicated to responding to COVID-19. Local units can use a variety of methods to assess the share of an employees’ time spent responding to COVID-19, including using reasonable estimates—such as estimating the share of time based on discussions with staff and applying that share to all employees in that position. Local units must periodically reassess their determination and maintain records to support their assessment, although tracking staff hours is not required.

The Final Rule provides greater flexibility to use LFRF funding toward a broader set of uses to restore and support public sector employment. As with the Interim Final Rule, local units may hire employees for the same positions that existed on January 27, 2020 but that were unfilled or eliminated as of March 3, 2021; LFRF funds may be used to cover payroll and covered benefits for

such positions through December 31, 2024. The Final Rule now also allows use of LFRF funds for hiring up to a pre-pandemic baseline formula-adjusted for historic public sector underinvestment, providing additional funds for employees who experienced pay cuts or were furloughed, maintaining current compensation levels to avoid layoffs, providing worker retention incentives, and paying for ancillary administrative costs related to hiring, support, and retention.

The Division continues to emphasize the importance of long-range planning when considering using LFRF funds to fill vacancies, add new positions, or augment compensation for existing employees. Counties and municipalities should closely evaluate post-grant legacy costs associated with rehiring or adding new staff and weigh the feasibility of alternatives such as collaborating with other local units or implementing new technology. Although the Final Rule now permits using LFRF funds for reasonable compensation increases to persuade existing employees to remain, local units should carefully think through the longer-term budget and labor agreement impacts.

LFRF funding may also be used to improve the efficacy of public health and economic programs through tools like program evaluation, data, and outreach, as well as to address administrative needs caused or exacerbated by the pandemic (e.g. video-conferencing software, increased facility repair or maintenance needs).

[Final Rule Overview](#) pp. 26-29

31 CFR §35.6(b)(3)(ii)(E) rule text pp. 421-422 ([Final Rule](#))

Framework for Identified Uses Beyond Those Enumerated

The Final Rule gives counties and municipalities broad flexibility to identify and respond to other pandemic impacts and serve other populations that experienced pandemic impacts, beyond the enumerated uses and presumed eligible populations. Local units should undergo the following steps to decide whether their project is eligible:

Step	1. Identify COVID-19 public health or economic impact	2. Design a response addressing or responding to the impact
Analysis	<ul style="list-style-type: none"> • Can identify impact to a specific household, business or nonprofit or to a class of households, businesses or nonprofits (i.e., group) • Can also identify disproportionate impacts, or more severe impacts, to a specific beneficiary or to a class 	<ul style="list-style-type: none"> • Types of responses can include a program, service, or capital expenditure • Response should be related and reasonably proportional to the harm • Response should also be reasonably designed to benefit impacted individual or class

“Impacted” individuals, households, or entities are those impacted by the disease itself or the harmful consequences of the economic disruptions resulting from or exacerbated by the COVID-19 public health emergency.

“Disproportionately impacted” individuals, households, or entities are those that experienced disproportionate public health or economic outcomes from the pandemic; U.S. Treasury recognizes that, in many cases, pre-existing disparities amplify pandemic impacts thus causing more severe impacts in underserved communities. For disproportionately impacted communities, local units may design interventions that address broader pre-existing disparities that contributed to more severe health and economic outcomes during the pandemic, such as disproportionate gaps in access to health care or pre-existing disparities in educational outcomes that have been exacerbated by the pandemic.

“Reasonably proportional” refers to the scale of the response compared to the scale of the harm, as well as the targeting of the response to beneficiaries compared to the amount of harm experienced by the beneficiaries. If a beneficiary received funds under another program for a particular need, a duplicate payment for that exact same need would not be a reasonably proportional response. This is particularly relevant in circumstances where a local unit creates its own version of a state or federal program addressing the same type of need. For example, a local unit with its own rental assistance program must be cognizant that their program does not provide a beneficiary with the exact same month’s rental payments as the one created by the State. Local units with LFRF-funded programs whose benefits overlap with another state, federal, or local program should review their program procedures to minimize compliance risk.

For impacts identified at the individual level, the local unit should retain documentation supporting the impact the individual experienced (e.g., documentation of lost revenues from a small business). In many cases the local unit can streamline documentation requirements (e.g., self-attestation that a household requires food assistance).

[Final Rule Overview](#) pp. 32-34

31 CFR §35.6(b) and (b)(1) rule text pp. 414-415 ([Final Rule](#))

Capital Expenditures

In addition to programs and services, the Final Rule clarifies that counties and municipalities may also use LFRF funds for capital expenditures responsive to public health and negative economic impacts of the pandemic.

Any use of funds in this category for a capital expenditure must comply with the capital expenditure requirements, in addition to other standards for uses of LFRF funds. Capital expenditures are subject to the same eligibility standard as other eligible uses to respond to the pandemic’s public health and economic impacts; specifically, the capital expenditure must be 1) related and reasonably proportional to the pandemic impact identified, and 2) reasonably designed to benefit the impacted population or class.

For large-scale capital expenditures, which have high costs and may require an extended length of time to complete, as well as most capital expenditures for non-enumerated uses of funds, the Final Rule requires local units to submit their written justification as part of regular reporting. Capital

expenditures qualifying under the general “provision of government services” category are not subject to the written justification requirement.

To guide the analysis of whether a capital expenditure meets the eligibility standard:

If project has total capital expenditures of:	and the use is enumerated by Treasury as eligible, then	and the use is beyond those enumerated by Treasury as eligible, then
Less than \$1 million	No Written Justification required	No Written Justification required
Greater than or equal to \$1 million, but less than \$10 million	Written Justification required but local units are not required to submit as part of regular reporting to U.S. Treasury	Written Justification required and local units must submit as part of regular reporting to Treasury
\$10 million or more	Written Justification required and local units must submit as part of regular reporting to Treasury	Written Justification required and local units must submit as part of regular reporting to Treasury

A Written Justification includes 1) a description of the harm or need to be addressed; 2) an explanation of why a capital expenditure is appropriate; and 3) a comparison of the proposed capital project against at least two alternative capital expenditures that are potentially effective and reasonably feasible, along with a demonstration of why the proposed capital expenditure is superior. Local units should choose the most cost-effective option unless it substantively reduces the effectiveness of the capital investment in addressing the harm identified.

In determining whether their proposed capital expenditure is superior to alternative capital expenditures, local units should consider the following factors against each selected alternative:

- A comparison of the effectiveness of the capital expenditures in addressing the harm identified.

Local units should generally consider the effectiveness of the capital expenditures in addressing the harm over the useful life of the capital asset and may consider metrics such as the number of impacted or disproportionately impacted individuals or entities served, when such individuals or entities are estimated to be served, the relative time horizons of the project, and consideration of any uncertainties or risks involved with the capital expenditure.

- A comparison of the expected total cost of the capital expenditures

Local units should consider the expected total cost of the capital expenditure required to construct, purchase, install, or improve the capital assets intended to address the public health or negative economic impact of the public health emergency. Pre-development costs should be included in the calculation and, although not required, ongoing operation costs may also be factored in.

With respect to the appropriateness of a capital expenditure, local units are not required to demonstrate that the harm or need would be irremediable but for the additional capital expenditure. Rather, it is sufficient to show that other interventions would be inefficient, costly, or otherwise not reasonably designed to remedy the harm without additional capital expenditure. Where relevant, local units should consider the alternatives of improving existing capital assets already owned or leasing other capital assets. Local units should use quantitative data when available, although they are encouraged to supplement with qualitative information and narrative description, and when completing analyses with minimal or no quantitative data should provide an explanation for doing so.

Expenditures from closely related activities directed toward a common purpose are considered part of the scope of one project. These expenditures can include capital expenditures, as well as expenditures on related programs, services, or other interventions. A project includes expenditures that are interdependent (e.g., acquisition of land, construction of the school on the land, and purchase of school equipment), or are of the same or similar type and would be utilized for a common purpose (e.g., acquisition of a fleet of ambulances that would be used for COVID-19 emergency response). Local units must not segment a larger project into smaller projects in order to evade review. A local unit undertaking a set of identical or similar projects (e.g., development of a number of new affordable housing complexes across the recipient jurisdiction) may complete one Written Justification comprehensively addressing the entire set of projects.

U.S. Treasury presumes that the following capital projects are generally ineligible:

- Construction of new correctional facilities as a response to an increase in rate of crime
- Construction of new congregate facilities to decrease spread of COVID-19 in the facility (e.g. addition to municipal building for larger council chambers)
- Construction of convention centers, stadiums, or other large capital projects intended for general economic development or to aid impacted industries

As under the Interim Final Rule, U.S. Treasury encourages projects adhering to strong labor standards including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also encourages prioritization of projects with contractors that exhibit high labor standards and who are without recent violations of federal and state labor and employment laws. Please reference [Local Finance Notice 2021-20](#) for current laws pertaining to Public Works Contractor Registration, prevailing wage, and debarment, along with the recent expansion of project labor agreements as optional for construction, reconstruction, demolition or renovation projects \$5 million or above (exclusive of land acquisition costs).

[Final Rule Overview](#) pp. 30-31

31 CFR §35.6(b)(3)(ii)(E)(4) rule text p. 422 ([Final Rule](#))

Premium Pay

Local units may use LFRF funds to provide premium pay to eligible workers performing essential work during the pandemic. As under the Interim Final Rule, a local unit may award premium pay to an eligible worker for up to \$13 per hour with the total amount not to exceed \$25,000 for any single worker during the program, which may begin from the beginning of the public health emergency so long as the local unit did not award the premium pay prior to March 3, 2021. Premium pay must be in addition to compensation the eligible worker otherwise receives.

“Eligible workers” include workers needed to maintain continuity of operations of essential critical infrastructure sectors. The Final Rule provides an expansive list of presumptively eligible workers and allows the chief executive (or equivalent) of a county or municipality to designate additional non-public sectors as critical so long as doing so is necessary to protecting the health and wellbeing of the county’s or municipality’s residents.

The worker must not only be eligible but also perform “essential work”, which the Final Rule defines as work not performed by teleworking from a residence and involving either 1) regular, in person interactions with patients, the public, or co-workers of the individual that is performing the work; or 2) regular physical handling of items that were handled by, or are to be handled by, patients, the public, or coworkers of the individual that is performing the work.

Finally, the premium pay must “respond to” workers performing essential work during the COVID-19 public health emergency. Premium pay may be awarded to eligible workers in one of the following three ways:

- The eligible worker receiving premium pay is earning (with the premium pay included) at or below 150 percent of the state or county average annual wage for all occupations, as defined by the Bureau of Labor Statistics’ [Occupational Employment and Wage Statistics](#), whichever is higher, on an annual basis; or
- The eligible worker receiving premium pay is not exempt from the Fair Labor Standards Act (FLSA) overtime provisions; or
- If a worker meets neither of the above requirements, the local unit must submit written justification to U.S. Treasury (with the Project & Expenditure Report) detailing how the premium pay is otherwise responsive to workers performing essential work during the public health emergency.

The written justification may include a description of the essential worker’s duties, health, or financial risks faced due to COVID-19, and why the local unit determined that the premium pay was responsive despite the worker’s higher income. U.S. Treasury anticipates that local units will easily be able to satisfy the justification requirement for front-line workers such as nurses and hospital staff.

Although premium pay is still primarily geared toward lower-income employees, the Final Rule significantly broadens the scope of eligible workers who can receive premium pay without a written justification (i.e. higher-paid employees eligible to receive overtime). Premium pay may

be awarded lump sum or in installments, and may be awarded to hourly, part-time, or salaried or non-hourly workers. Volunteers cannot receive premium pay.

[Final Rule Overview](#) pp. 35-36

31 CFR §35.6(c) rule text p. 423 ([Final Rule](#))

U.S. Treasury Responses & Explanation [Premium Pay] – pp. 219 -232 ([Final Rule](#))

Water & Sewer Infrastructure

Counties and municipalities may use LFRF funds to make necessary investments in water and sewer infrastructure, helping to increase water quality, reduce flooding, and ameliorate the consequences of long-term deferred system maintenance. Projects eligible under EPA's [Clean Water State Revolving Fund \(CWSRF\)](#) and [Drinking Water State Revolving Fund \(DWSRF\)](#) are presumed to be necessary investments.

The Final Rule now allows LFRF funds to be used for additional types of projects – such as residential wells and septic systems, lead remediation, stormwater infrastructure projects without an expected water quality benefit, and certain rehabilitations of existing dams and reservoirs – beyond CWSRF and DWSRF eligible projects, so long as those projects are a necessary investment in infrastructure. In order to qualify as a “necessary” investment, the project must be responsive to an identified need to achieve or maintain an adequate minimum level of service, which may include a reasonable projection of increased need, whether due to population growth or otherwise. The Final Rule has eliminated the previous requirement that the project be unlikely to be made using private sources of funds; however, U.S. Treasury continues to encourage application of LFRF funds to projects that would provide the greatest public benefit. Please note that non-CWSRF eligible green infrastructure and irrigation projects are not eligible uses of LFRF funding, as U.S. Treasury does not consider floodplain management, flood mitigation, or irrigation projects to be the sort of generally provided essential services included within the meaning of water and sewer projects under the American Rescue Plan Act.

Projects involving the creation of new drinking water systems, dam and reservoir rehabilitation, or extension of drinking water service to meet population growth needs must also serve as a cost-effective means for meeting the identified need, taking into account available alternatives. In evaluating whether a project is a cost-effective means of providing the water or sewer service, the local unit should consider the need for the project, the costs and benefits of the project compared to alternatives, and the effectiveness of the project in meeting the identified need. Local units are not required to conduct a full cost-benefit analysis; however, they should consider and analyze relevant factors.

Investments must be determined to be necessary when they are initiated. The need identified for a water or sewer project may include a need arising from reasonable expectations of future population growth, provided it is necessary at the time the investment is initiated for the recipient to make the investment to meet this growth.

For example, a local unit expecting increased population during the period of performance may install a drinking water treatment plant to meet that growth. In addition, a local unit expecting increased population growth outside the period of performance (i.e. after December 31, 2026) may install the treatment plant if the planning and construction timeline for the project would require work to begin prior to December 31, 2026 in order to meet the expected population growth. Another example is the installation of transmission lines as part of the development of new housing occurring during the period of performance. In this case, the housing development must be in progress; a local unit may not use the LFRF funds to install a water main, for example, to an undeveloped tract in the expectation that in the future that tract will be developed with housing, because there would be no need for that investment to be made at the time it is initiated.

Investments in drinking water supply infrastructure for purposes of meeting projected population growth must also be projected to be sustainable over the infrastructure's estimated useful life, meaning that the project can continue providing the adequate minimum level of service for its estimated useful life, taking into account projected impacts of changes to the climate and other expected demands on the source of water. In considering how much of a source of water will be available in the future for the drinking water project, a local unit must consider that a source of water may be drawn upon or otherwise used for other current and expected uses, including use by fish and other wildlife. A drinking water project that is designed to address a growing population cannot be considered a necessary investment if the source of drinking water will cease to be available to meet the population's needs before the end of the estimated useful life of the project. In such a case, a local unit should consider alternative sources of drinking water. A sustainability projection is not needed for a project that connects homes served by a private well to a public water system.

The Final Rule interprets the word "infrastructure" broadly to mean the underlying framework or system for achieving the given public purpose, whether it be provision of drinking water or management of wastewater or stormwater. For example, stormwater infrastructure can include not just storm drains and culverts for the management of stormwater, but also bioretention basins and rain barrels implemented across a watershed, including on both public and private property, that together reduce the amount of runoff that needs to be managed by traditional infrastructure. Costs for planning and design and associated pre-project costs are eligible uses, as are land acquisition costs associated with locating eligible project components. For drinking water-related projects, local units should ensure that they have the technical, financial, and managerial capability to ensure compliance with the requirements of the Safe Drinking Water Act, or that the assistance will ensure compliance and the owners or operators of the systems will undertake feasible and appropriate changes in operations to ensure compliance over the long-term.

U.S. Treasury has incorporated into the Final Rule projects that are eligible under certain programs established by the EPA under the [Water Infrastructure Improvements for the Nation \(WIIN\) Act](#). Lead service line replacements must involve the full length of the service line, but in-home lead pipe replacement is not LFRF-eligible. Residential wells and septic systems may be rehabilitated using LFRF funds. The Final Rule also allows LFRF funds to be used for road repairs and upgrades that interact directly with an eligible stormwater infrastructure project. All

stormwater infrastructure projects undertaken should incorporate updated design features and current best practices.

LFRF funds may be used for rehabilitation of dams and reservoirs if 1) the primary purpose of the dam or reservoir is for drinking water supply and 2) the rehabilitation project is necessary for continued provision of drinking water supply. A dam or reservoir project must be designed to support no more than a reasonable level of projected increased need. Examples of dam rehabilitation projects include spillway reconstruction or repair; dam resurfacing, patching, or other structural repairs, including minimal height increases if needed to maintain the structural integrity of the dam; grouting for seepage control or liquefaction remediation (e.g., epoxy resin, asphalt, or rock); repair or replacement of drainage systems; and seismic stability efforts (e.g., anchors). Examples of reservoir rehabilitation projects include sedimentation dredging and reservoir lining.

[Final Rule Overview](#) pp. 37-38

31 CFR §35.6(e) rule text pp. 427-429 ([Final Rule](#))

U.S. Treasury Responses & Explanation [Water/Sewer/Broadband Infrastructure] pp. 260-313 ([Final Rule](#))

Broadband Infrastructure

Although U.S. Treasury encourages prioritizing projects designed to serve locations without access to broadband service that reliably provides 100 Mbps download speed and 20 Mbps upload speed through a wireline connection, LFRF funds may be used for broadband projects where the local unit has identified a need for additional broadband investment. Local units have broad flexibility to define need in their community, but the broadband project must be designed to address an identified need for added broadband investment that is not already being met by existing federal or state funding commitments.

In determining areas for investment, local units may choose to consider any available data including, but not limited to, documentation of existing broadband internet service performance, federal and/or state collected broadband data, user speed test results, interviews with community members and business owners, reports from community organizations, and any other information the local unit deems relevant. In evaluating such data, local units may take into account a variety of factors, including whether users actually receive internet service at or above the speed thresholds at all hours of the day, whether factors other than speed such as latency, jitter, or deterioration of the existing connections make their user experience unreliable, and whether the existing service is being delivered by legacy technologies, such as copper telephone lines (including DSL) or early versions of cable system technology (DOCSIS 2.0 or earlier), and other factors related to the services to be provided by the project. In addition, local units may consider the actual experience of current broadband customers when making their determinations; whether there is a provider serving the area that advertises or otherwise claims to offer broadband at a given speed is not dispositive. Households and businesses with an identified need for additional broadband infrastructure investment do not have to be the only ones in the service

area served by an eligible broadband infrastructure project, as these households and businesses may require a holistic approach that provides service to a wider area, for example, in order to make ongoing service to certain households or businesses within the service area economical.

Broadband infrastructure projects cannot be considered a necessary investment unless broadband access is made to low-income consumers. Local units must require the service provider for a completed broadband infrastructure investment project that provides service to households to either participate in the Federal Communications Commission's (FCC) Affordable Connectivity Program (ACP), or otherwise provide access to a broad-based affordability program to low-income consumers in the proposed service area of the broadband infrastructure that provides benefits to households commensurate with those provided under the ACP through the lifetime of the ACP. LFRF-funded broadband services are also encouraged to include at least one low-cost option offered without data usage caps at speeds sufficient for a household with multiple users to simultaneously telework and engage in remote learning.

U.S. Treasury continues to encourage prioritizing investments in fiber-optic infrastructure wherever feasible and to focus on projects that will achieve last-mile connections, whether by focusing directly on funding last-mile projects or by ensuring that funded middle-mile projects (i.e. the physical mid-section of the infrastructure required to enable internet connectivity for homes, businesses, and community institutions) have commitments in place to support new and/or improved last-mile service. Further, U.S. Treasury encourages local units to consult with the community on affordability needs along with prioritizing support for broadband networks owned, operated by, or affiliated with local governments, nonprofits, and cooperatives.

Cybersecurity modernization for existing and new broadband infrastructure, regardless of speed delivery standards, is also now an expressly eligible use. However, investments in broadband infrastructure must be carried out in ways that comply with applicable federal laws, including prohibitions on the use of federal financial assistance to procure or obtain certain telecommunications and video surveillance services or equipment provided or produced by certain designated entities owned or controlled by the People's Republic of China. [See 2 CFR 200.216.](#)

[Final Rule Overview](#) pp. 39-40

31 CFR §35.6(e) rule text pp. 429-430 ([Final Rule](#))

U.S. Treasury Responses & Explanation [Water/Sewer/Broadband Infrastructure] pp. 260-313 ([Final Rule](#))

Prohibited Uses; Compliance with Existing Law

The Final Rule maintains the Interim Final Rule's prohibition on local units using LFRF funds towards debt service, satisfying settlements and judgments, or replenishing surplus. In addition, the Final Rule now expressly prohibits using LFRF funds for projects conflicting with or contravening the purpose of the American Rescue Plan Act. Local units may not use funds for a program that undermines practices included in the CDC's guidelines and recommendations for stopping the spread of COVID-19, such as programs that impose a condition to discourage

compliance with practices in line with CDC guidance (e.g., paying off fines to businesses incurred for violation of COVID-19 vaccination or safety requirements), or programs that require households, businesses, nonprofits, or other entities not to use practices in line with CDC guidance as a condition of receiving funds (e.g., requiring that businesses abstain from requiring mask use or employee vaccination as a condition of receiving LFRF funds).

Local units continue to be subject to the provisions of the Uniform Guidance ([2 CFR Part 200](#)) from the date of award to the end of the period of performance on December 31, 2026 unless the Final Rule or program-specific guidance otherwise specify. Costs must follow the requirements in 2 CFR 200 Subpart E, Cost Principles, including procurement standards except to the extent State procurement law or local requirements (e.g. a pay-to-play ordinance) are more restrictive, in which case the latter must be followed. Recipients that receive an aggregate amount of federal financial assistance in a given fiscal year that exceeds the Single Audit threshold (generally \$750,000) are subject to the requirements in 2 CFR 200 Subpart F, Audit Requirements, unless otherwise specified in program-specific guidance. Local units engaging in construction and demolition activities with LFRF funds must also comply with provisions of the federal [Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970](#) that apply to projects funded with federal financial assistance.

Subrecipient versus Beneficiary

When a local unit subawards LFRF funds to an organization to carry out eligible uses of funds and serve beneficiaries, that organization is a subrecipient. A subaward may be provided through any form of legal agreement, including an agreement that the local unit as pass-through entity, considers a contract. For example, a municipality may subaward a portion of its LFRF dollars to a sewerage authority for purposes of funding eligible sewer infrastructure projects. Subrecipients must comply with the same requirements as direct LFRF recipients, including the treatment of eligible uses of funds, procurement, reporting, and single audit requirements.

Vendors and contractors paid by the local unit to carry out eligible uses on the local unit's behalf are not considered subrecipients. Eligible individuals or entities receiving assistance through LFRF-funded programs are not subrecipients but rather are beneficiaries. Beneficiaries are not subject to the requirements placed on subrecipients in the Uniform Guidance, including reporting and single audit requirements.

The distinction between a subrecipient and a beneficiary, therefore, is contingent upon the rationale for why a recipient is providing funds to the individual or entity. If the recipient is providing funds to the individual or entity for the purpose of carrying out a LFRF program or project on behalf of the local unit, the individual or entity is acting as a subrecipient. Acting as a subrecipient, the individual or entity is subject to subrecipient monitoring and reporting requirements. Conversely, if the recipient is providing funds to the individual or entity for the purpose of directly benefitting the individual or entity as a result of experiencing a public health impact or negative economic impact of the pandemic, the individual or entity is acting as a

beneficiary. Acting as a beneficiary, the individual or entity is not subject to subrecipient monitoring and reporting requirements.

Example One: A local unit provides funds to a nonprofit organization for supplying food assistance to low-income households. In this scenario, the non-profit would be a subrecipient using LFRF funds to provide a benefit to the beneficiary low-income households.

Example Two: A local unit provides assistance to households via a contract with a business to create subsidized jobs for the long-term unemployed. In this scenario, the business is a subrecipient and need not have experienced a negative economic impact itself, while the beneficiaries are long-term unemployed individuals.

Procurement using LFRF Funds – Noteworthy Considerations

Local units procuring eligible goods or services using LFRF funds must follow the Local Public Contracts Law (LPCL) unless the federal Uniform Guidance ([2 CFR Part 200](#) – Subpart D, Section 200.317 through 200.327) is more restrictive. Generally, the Uniform Guidance requires a grant recipient to obtain price or rate quotations “from an adequate number of qualified sources” for contracts greater than \$10,000 up to \$250,000, and formal competitive procurement methods for contracts exceeding \$250,000. The Local Public Contracts Law is usually more restrictive than the Uniform Guidance; however, this Notice describes in further detail two particular areas in which local units must be mindful of federal procurement requirements.

Professional Services

As stated previously, LFRF funds may be applied toward pre-project development costs that are tied to or reasonably expected to lead to an eligible capital expenditure. For example, pre-project costs associated with planning and engineering for an eligible project are considered an eligible use of LFRF funds, but the Uniform Guidance may prevent a county or municipality from using its existing engineering firm depending upon how the contract was procured. If the local unit’s engineering firm was originally procured through a non-fair-and-open contract, depending on the value of the contract, the local unit must either solicit written quotations from multiple engineering firms or conduct a competitive procurement such as under the Pay-to-Play law’s fair-and-open process. Under this scenario, if the value of the engineering contract would exceed \$17,500 but cost no more than \$250,000:

- an engineering firm procured through quotations pursuant to the Uniform Guidance would still be considered a non-fair-and-open contract subject to the Pay-to-Play law’s campaign expenditure restrictions at N.J.S.A. 19:44A-20.4 or 20.5, as applicable.
- if the county or municipality’s engineering firm were originally procured through a fair-and-open process, that engineering firm’s work on an eligible project could be paid from LFRF funds without further procurement action taken by the local unit.

If a local unit seeks to apply LFRF funds towards a professional services contract that would exceed \$250,000, the contract must be procured either through a sealed bid or a request for proposals pursuant to Section 200.320(b) of the Uniform Guidance.

Cooperative Purchasing

Before using a cooperative contract for LFRF-eligible procurements exceeding \$250,000, particularly a State contract or a national cooperative contract whose procurement methods are not governed under the Local Public Contracts Law, local units should conduct due diligence and proceed cautiously. The Federal Emergency Management Agency (FEMA) has issued a brief guide on [frequent cooperative purchasing compliance issues](#) in relation to the federal Uniform Guidance. No matter the source of the cooperative contract, local units are responsible for ensuring that a contract procured through cooperative purchasing complies with the Uniform Guidance, including with respect to procurement method, competition, and required contractual terms. The local unit should obtain such documentation from the lead agent to keep on file.

Section 200.324 of the federal Uniform Guidance requires a local unit to conduct an independent price or cost analysis on a contract exceeding \$250,000. See HUD's [Quick Guide to Cost and Price Analysis](#) for further details on the Uniform Guidance price or cost analysis requirement. For national cooperative contracts, [Local Finance Notice 2012-10](#) lays out procedures for local units to follow before awarding the contract. N.J.S.A. 52:34-6.2 states that a local unit may use a national cooperative contract only when the contracting unit determines that the use of the cooperative purchasing agreement shall result in cost savings after all factors, including charges for service, material, and delivery, have been considered. Suggested methods of demonstrating cost-savings include comparing:

- Current State contract pricing available to other local governments to that of the proposed national cooperative contract
- Pricing for comparable goods or services under the contracting unit's current contracts or contracts available to it (i.e., DLGS-registered cooperative purchasing systems) to that of the proposed national cooperative
- Recently procured comparable contracts entered by other public entities to that of the proposed national cooperative

Other factors that should be considered as part of the cost-savings analysis include the ability to avoid the cost and time of a separate procurement, lower minimum purchase requirements at a lower price (allowing for the public entity to purchase the needed quantities and avoid storage costs), and additional costs which have been factored in before contract award, such as required administrative costs associated with the national cooperative contract, shipping costs, if any, and vendor rebates. The legal advertisement process referenced in [Local Finance Notice 2012-10](#) also extends outside vendors the opportunity to come in below the national cooperative contract.

For contracts exceeding \$250,000, local units must also conduct an independent price analysis for cooperative contracts awarded through DLGS-registered cooperative purchasing systems or State

contracts available to local units. In the case of a DLGS-registered cooperative purchasing system with a local government or school district as lead agent, the analysis should be more straightforward as the lead agent would be following the Local Public Contracts Law and the municipality or county would compare its ability to procure the particular item versus the potential economies of scale offered by the cooperative. Documentation of the cost-savings analysis, which would be reviewed as part of a federal audit, must be kept on file.

Recoupment

U.S. Treasury may identify funds used in violation of the Final Rule through the local unit's required reporting or other sources. Funds used in violation of the Final Rule are subject to recoupment (i.e. clawback). Upon determining that LFRF funds were used in a manner violating the Final Rule, U.S. Treasury will issue the local unit an initial notice with the questioned amount and an explanation thereof. As a preliminary step, U.S. Treasury may request additional information from a recipient before initiating the recoupment process.

Upon receiving an initial recoupment notice, the local unit has 60 days to submit a request for reconsideration before U.S. Treasury issues a final notice of recoupment; failure to submit a request for reconsideration within this timeframe will result in the initial notice being deemed a final notice. Within 60 calendar days of receipt of the request for reconsideration, the interim final rule provided that a local unit will receive a final notice of the Treasury Secretary's decision to affirm, withdraw, or modify the recoupment notice, at which point the local unit would then be required to repay any amounts subject to recoupment within 120 calendar days of either the initial recoupment notice, if reconsideration is not requested, or the final recoupment notice, if reconsideration is requested. Timelines may be extended or expedited in any adjudication or pre-adjudication process pursuant to §35.4(b).

U.S. Treasury reserves the right to pursue other forms of remediation and monitoring in conjunction with, or as an alternative to, recoupment, such as working with local units to identify and substitute permissible uses of LFRF funds or amending uses of LFRF funds to comply with applicable restrictions.

Approved: Jacquelyn A. Suárez, Director

Document	Internet Address
LFRF Final Rule	https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf
LFRF Interim Final Rule	https://www.govinfo.gov/content/pkg/FR-2021-05-17/pdf/2021-10283.pdf
Final Rule Overview	https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf
Compliance Statement	https://home.treasury.gov/system/files/136/SLFRF-Compliance-Statement.pdf
Final Rule Webinar	https://youtu.be/rwcwxguVROI
Final Rule Slideshow	https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Webinar.pdf
Updated Compliance & Reporting Guidance	https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf

Revenue Loss Calculation Worksheet (Final Rule)	https://www.nj.gov/dca/divisions/dlgs/resources/fiscal_docs/bud_forms/GFOA_Revenue_Loss_Calculator_NJ.xlsx
DLGS Muni & County Budgets Webpage	https://www.nj.gov/dca/divisions/dlgs/programs/mc_budgets.html
HHS Federal Poverty Guidelines	https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines
P.L. 2021, c. 444	https://www.njleg.state.nj.us/Bills/2020/A3000/2877_R2.PDF
Housing Vacancy Survey - Census Bureau	https://www.census.gov/housing/hvs/index.html
North American Industry Classification System	https://www.census.gov/naics/
LFN 2021-20	https://www.nj.gov/dca/divisions/dlgs/lfns/21/2021-20.pdf
U.S. Bureau of Labor Statistics Occupational Emp. & Wage Statistics	https://www.bls.gov/oes/
EPA Clean Water State Revolving Fund Handbook	https://www.epa.gov/sites/default/files/2016-07/documents/overview_of_cwsrf_eligibilities_may_2016.pdf
EPA Drinking Water State Revolving Fund Handbook	https://www.epa.gov/sites/default/files/2019-10/documents/dwsrf_eligibility_handbook_june_13_2017_updated_508_versioni.pdf
WIIN Act – EPA Guidance	https://www.epa.gov/dwcapacity/water-infrastructure-improvements-nation-act-wiin-act-grant-programs
2 CFR 200.216	https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-C/section-200.216
2 CFR Part 200	https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1
Uniform Relocation Act Overview	https://www.hudexchange.info/programs/relocation/overview/#overview-of-the-ura
FEMA Compliance Guide on Co-Op Purchasing	https://www.fema.gov/assistance/public/nonstate-nonprofit/cooperative-purchasing-program
LFN 2012-10	https://www.nj.gov/dca/divisions/dlgs/lfns/12/2012-10.pdf
HUD Cost & Price Analysis Guide	https://www.hud.gov/program_offices/cpo/grantees/cstprice