

Selectmen's Meeting Minutes  
October 5, 2021

Public Comment

The virtual meeting was called to order at 6:01P.M. Roll Call: Chairman Veronica Kell – Present, Vice-Chairman Joseph Shank – Present, Clerk Chaz Sexton-Diranian – Present.  
Interim Town Administrator, Perry – Present.

Minutes

John Page inquired as to the status of the Charter that was approved at Town Meeting

March 23, 2021

Comments:

- clarify the reclassified positions
- change to unanimous vote in favor vs unanimous vote
- agenda should be used to write the minutes
- change from "I make a motion" to "moved"

March 23, 2021 minutes tabled.

April 6, 2021

Selectman Sexton-Diranian moved to accept the meeting minutes for April 6, 2021. Selectman Shank seconded.

Comments:

- add "accept the municipal disclosure"
- ems should be capitalized
- conflicting information from the State, Chair Kell to amend
- change Communities Opportunities to Community Opportunity (COG)

Selectman Kell to make amendments to the meeting minutes of April 6, 2021. Vote: Chairman Kell – yes, Vice-Chairman Shank – yes, and Clerk Sexton-Diranian – yes.

April 27, 2021

Selectman Sexton-Diranian moved to approve the April 27, 2021 minutes. Selectman Shank seconded.

Comments:

- change Mr. Kreidler to Town Administrator
- appoint Karen Provost for a one-year term
- clarify the liaison discussion noting the change is a temporary move for Housing Authority to General Government as Clerk Sexton-Diranian currently is a member of the Housing Authority
- add Beth Faxon is doing a great job
- add quotes for Accountant services "next week"
- invoice to be paid in next week's warrant
- executive session changed to no vote was taken and a discussion ensued and then a decision was made to go into executive session

Selectman Sexton-Diranian moved to accept the April 27, 2021 minutes as amended. Selectman Shank seconded. Vote: Chairman Kell – yes, Vice-Chair Shank – yes, Clerk Sexton-Diranian – yes

May 4, 2021

Selectman Sexton-Diranian moved to accept the May 4, 2021 minutes. Selectman Shank seconded.

Comments:

- should not be unanimous vote Selectman Sexton-Diranian abstained
- change to State Representative Sheila Harrington
- vote on Town Administrator Goals & Objectives without vote taken
- clarify what is needed for town meeting

Selectmen's Meeting Minutes  
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- Under Reports: Conservation Commission there's no discussion.

Selectman Sexton-Diranian moved that we amend and approve the minutes for May 4, 2021. Selectman Shank seconded. Vote: Chair Kell - yes, Vice-Chair Shank - yes, and Clerk Sexton Diranian - yes.

June 7, 2021

Selectman Sexton-Diranian moved to accept the minutes for June 7, 2021. Selectman Shank seconded.

Comments:

- "VK a motion to confirm" It was established that Selectman Sexton-Diranian was not viewing the revised minutes

Vote: Chair Kell - yes, Vice-Chair Shank - yes, Clerk Sexton-Diranian - yes.

September 13, 2021

Selectman Sexton-Diranian moved to accept the meeting minutes for September 13, 2021. Selectman Shank seconded. Vote: Chair Kell - yes, Vice-Chair Shank - yes, Clerk Sexton-Diranian - yes.

Appointment

Selectman Sexton-Diranian moved to appoint MaryJane Churchville to the Historic District Commission for a term to expire June 30, 2024. Selectman Shank seconded. Vote: Chair Kell - yes, Vice-Chair Shank - yes, and Clerk Sexton-Diranian - yes.

Affordable  
Housing Trust  
Transfer

Selectman Sexton-Diranian moved that we transfer 6 parcels to be named, South Row Road - Parcel ID#25-5-1 Dudley Road - Parcel ID# 28-57-0, Wallace Hill Haynes Road - Parcel ID#34-74-0 - Haynes Road - Parcel ID#34-80-0, West Elm Street - Parcel ID#10-52-0 and Blood Road - Parcel ID#10-70-0 to the Affordable Housing Trust. Selectman Shank seconded.

Comments:

- Joan Savoy, Chair of Affordable Housing Trust spoke in favor
- Chair Kell disclosed she is the Selectmen's Rep., to the Trust
- Laura Shifrin commented the Town Properties Committee supports the transfer.

The Affordable Housing Trust to meet and follow up with the transfer of the deed (s).

Vote: Chairman Kell - yes, Vice-Chair Shank - yes, and Clerk Sexton-Diranian - yes.

Postings for  
positions funded  
at town meeting

Selectman Sexton-Diranian moved to post positions funded at the Spring 2021 Town Meeting which are the Land Use Coordinator full-time, the Grant Administrator part-time, and the Web Master stipend position. Selectman Shank seconded. Vote: Kell - yes, Shank - yes, and Sexton-Diranian - yes.

Adjust Town  
Administrator  
Contract

Selectman Sexton-Diranian moved to adjust Interim Town Administrator Perry's contract for additional hours. Contract originally was for salary based on hours. Chair Kell changed to hourly at a rate of \$75.00 not to exceed 40 hours. Selectman Shank seconded. Vote: Kell - yes, Shank - yes, and Sexton-Diranian - yes.

- Post for Accountant position

Interim Town  
Administrator  
Report  
(See attached  
report)

Selectman Sexton-Diranian moved to post for the full time Accountant position. Selectman Shank seconded. Vote: Chairman Kell - yes, Vice-Chairman - yes, and Clerk Sexton-Diranian - yes.

- Covid outbreak at the Fire-EMS Department
- Suggested a stipend of \$1,200.00 per week for the Acting Fire Chief due to the excess of work needed in the Fire-EMS Department

Stipend Acting  
Fire Chief

Selectman Sexton-Diranian moved that we approve a stipend of 1,200.00 for the Acting Fire Chief. Selectman Shank seconded.

Selectmen's Meeting Minutes  
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Stipend Assistant  
Treasurer/Collector  
or

Comments:

- Selectman Shank commented many positive changes are being made at the Department
- Selectman Kell inquired if there was enough funding in the budget. Interim Town Administrator Perry responded, he believes there is enough in the personnel appropriation. Chair Kell suggested looking into the Cares Act with staffing issues due to the Covid outbreak.

Vote: Chairman Kell – yes, Vice-Chairman Shank – yes, and Clerk Sexton-Diranian – yes.

- A few Treasurer/Collector resumes have been received. Interim Town Administrator Perry suggested the Assistant Treasurer/Collector be compensated an additional \$300.00 per week.

Selectman Sexton-Diranian moved that we approve a stipend of \$300.00 for the Assistant Treasurer/Collector. Selectman Shank seconded. Vote: Chairman Kell – yes, Vice-Chair Shank – yes, and Clerk Sexton-Diranian – yes.

- Health Insurance for FY22 & FY23 to be discussed in conjunction with the joint purchasing agreement.
- Planning Board is looking for Associate Members.
- After discussions with the Town Clerk & Moderator and with their input, Interim Town Administrator Perry suggested the Special Town Meeting be held on Tuesday, December 14, 2021 at 7:00P.M.

Interim Town Administrator Perry suggested the motion be: to hold the Town Meeting at 7:00P.M. on Tuesday, December 14, 2021 and open the warrant tomorrow October 6<sup>th</sup> and close the warrant on November 1<sup>st</sup> at 4:00P.M. Clerk Sexton-Diranian so moved. Vote: Chair Kell – yes, Vice-Chair Shank – yes, and Clerk Sexton-Diranian – yes.

- Bid opening with Highway Superintendent for highway materials was on October 4, 2021 and 11 bids were received.
- Bridge on Greenville Road needs additional funding as lowest bidder is over the grant amount.
- Gazebo on the Town Common needs repairs and a volunteer group is working to help raise the funds needed.
- request to sign warrant with 2 members out of town. The Board agreed Selectman Sexton-Diranian, and Interim Town Administrator Perry will sign the warrant.

Updates/Reports  
General Gov't

Selectman Kell asked for a motion to have Ross and Chaz sign the warrant out of session this week. Selectman Sexton-Diranian so moved. Vote: Chairman Kell – yes, Vice-Chairman Shank – yes, and Clerk Sexton-Diranian – yes.

Selectman Kell

- Personnel Policies & Procedures discussions at a future work session
- ARPA funding may help with lost revenue and discussion ensued of whether a consultant could help to assist with the reports
- work sessions to be scheduled during the day every other Monday
- Selectmen's goals in relation to the budget process and discussion of budget policies
- Town Administrator Search Committee has received one application for a member-at-large position
- update of Share Streets & Spaces grant and the purchases that have been made. Chair Kell to ask Mass DOT for an extension.

## Selectmen's Meeting Minutes

October 5, 2021

Elected Boards

- update for Wild & Scenic grant commenting Adams Dam is being worked on

Selectman Sexton-Diranian

- Selectman Sexton-Diranian attended a Water Department meeting, commenting there's some complaints from residents living on Highland Street, further explaining, the Cross Street well was off-line for some time and has just come back online. The Water Department will be making some system changes in the area
- 2016 Ford Fusion will be going out to surplus
- Water Department policies are being updated
  - IT update: all town laptops have been reconfigured
  - TCAM has been working to free up space in the Selectmen's office

Public Safety

Selectman Shank

- Fire-EMS Department is doing well.
- Police Department will have some news soon that will help move it forward

Announcements

- Historic District Commission Resignation
- Planning Board has opening for Associate Member
- This Saturday is the haunted trail at the Library/Senior Center
- Greg's Run this Saturday at 10:30A.M.
- Many openings for volunteers

Bills Payable  
Warrant

Selectmen Kell asked for a motion to sign the bill payable warrant out of session. Clerk Sexton-Diranian so moved. Vice-Chair Shank seconded. Vote: Kell - yes, Shank - yes, and Sexton-Diranian - yes.

Adjourn

Clerk Sexton-Diranian moved to adjourn at 8:09P.M. Vice-Chair Shank seconded. Vote: Kell - yes, Vice-Shank - yes, and Sexton-Diranian - yes.

Video footage of the October 5, 2021 meeting: <https://youtu.be/f5uVc1nVriY>

October 5, 2021 minutes approved at the November 16, 2021 Selectmen's meeting

Materials: agenda, minutes, volunteer response form, request affordable housing, posting, coronavirus recovery funds presentation



## OFFICE OF THE BOARD OF SELECTMEN

Veronica Kell, *Chairman*  
Joseph Shank, *Vice Chairman*  
Chaz Sexton-Diranian, *Clerk*

### SELECTMEN'S MEETING AGENDA FOR OCTOBER 5, 2021 AT 6:00 P.M.

TCAM Inc. is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/84658391020?pwd=NkgwWk4venNjMUxITlkwYmltcUFIZz09>

Meeting ID: 846 5839 1020

Passcode: 291565

One tap mobile

+19292056099,,84658391020#,,,,\*291565# US (New York)

+13017158592,,84658391020#,,,,\*291565# US (Washington DC)

Dial by your location

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

Meeting ID: 846 5839 1020

Passcode: 291565

Find your local number: <https://us02web.zoom.us/j/84658391020?pwd=NkgwWk4venNjMUxITlkwYmltcUFIZz09>

#### I. PRELIMINARIES – VOTES MAY BE TAKEN:

1.1 Call the meeting to order and roll call.

1.2 Pledge of Allegiance

1.3 Announce the meeting is being tape recorded.

1.4 Chairman's Additions or Deletions.

1.5 Public Comment Period.

1.6 Review/Approve the meeting minutes for 3/23, 4/6, 4/27, 5/4, 6/7, 6/9, 7/26, 9/13.

#### II. APPOINTMENTS AND HEARINGS – VOTES MAY BE TAKEN:

#### III. APPOINTMENTS OF OFFICIALS/PERSONNEL – VOTES MAY BE TAKEN:

2.2 Vote to appoint MaryJane Churchville to the Historic District Commission for a term to expire June 30, 2024 (if all OML and Charter requirements have been met)

#### IV. MEETING BUSINESS - VOTES MAY BE TAKEN:

4.1 Discuss and vote on transfer of 6 parcels to Affordable Housing trust

4.2 Vote to post positions funded at Spring 2021 Town Meeting: Landuse Coordinator (fulltime), Grant administrator (part-time), Webmaster (stipend position)

4.3 Vote to adjust interim TA contract for additional hours

#### V. WORK SESSION – VOTES MAY BE TAKEN:

5.1 Town Administrator Updates and Reports.

5.2 Reports from Board liaisons.

5.2.1 General Government





## OFFICE OF THE BOARD OF SELECTMEN

Veronica Kell, *Chairman*  
Joseph Shank, *Vice Chairman*  
Chaz Sexton-Diranian, *Clerk*

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- Brownfields discussion re: 97 Main St.
- Org chart/Personnel Policies & Procedures - start of discussion & set working meeting dates
- Selectmen goals discussion.
- ARPA funding discussion.
- TA Search Committee charter
- Grant update – Shared Streets and Wild&Scenic

5.2.2 Elected Boards

5.2.3 Public Safety

5.3 Announcements, Communications, etc.

- Historic District Commission resignation

5.4 Next meeting

5.5 Review and sign payroll and bills payable warrants.

VI: EXECUTIVE SESSION – VOTES MAY BE TAKEN:

VII. ADJOURNMENT:





Date: 9/23/21

To: Townsend Board of Selectmen

Re: Resignation | Townsend Historic District Commission

RECEIVED  
SEP 23 2021

TOWN OF TOWNSEND  
TOWN CLERK

My wife and I will be moving to Norfolk, MA on October 7<sup>th</sup>. As a result, the time has come for me to submit my resignation from the Townsend Historic District Commission to the Townsend Board of Selectmen. This shall be effective 9/30/21

Thank you for inviting me to serve. I have enjoyed being a member and working with such a dedicated group of Townsend citizens. I wish the Commission well in all their future endeavors.

Respectfully,

A handwritten signature in cursive script that reads "Robert Thompson". The signature is written in dark ink and is positioned below the word "Respectfully,".

Robert Thompson



RECEIVED  
SEP 28 2021  
TOWN OF TOWNSEND  
TOWN CLERK

To

Board of Selectmen

Townsend MA

Attn. Veronica Kell

RECEIVED

SEP 28 2021

BOARD OF SELECTMEN

Following the meeting and vote of the Townsend Historic District Commission meeting held on September 28, 2021, we approve Maryjane Churchville for appointment to the Historic District Commission for a term of 3 years.

Respectfully,

Alisa Stull chairman

Ken O'Hara member

Robert Thompson member

Eini Kauppi member

Clare Kauppi member

\_\_\_\_\_ member



| OWNER                                       | ACREAGE | LOCATION            | ASSESSOR'S<br>MAP | USE                          | COMMENTS                                                                                                                                                       |
|---------------------------------------------|---------|---------------------|-------------------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>DESIGNATED AFFORDABLE HOUSING</u></b> |         |                     |                   |                              |                                                                                                                                                                |
| TOT                                         | 19.30   | South Row Rd        | 25-5-1            | Vacant Lot                   | Designated for Affordable Housing.<br>PDF Grant used & State denied additional monies for building housing; not feasible due to wetlands/septic/long driveway. |
| TOT                                         | 11.85   | Dudley Rd           | 28-57-0           | Remainder of Atwood Property | Develop more affordable/senior VA housing                                                                                                                      |
| <b><u>VACANT LAND</u></b>                   |         |                     |                   |                              |                                                                                                                                                                |
| TOT                                         | 31.40   | Wallace Hill/Haynes | 34-74-0           | Vacant                       | Tax taking                                                                                                                                                     |
| TOT                                         | 3.00    | Haynes Rd           | 34-80-0           | Vacant                       | Tax taking                                                                                                                                                     |
| TOT                                         | 2.30    | West Elm St         | 10-52-0           | Vacant - corner lot          | Tax Taking                                                                                                                                                     |
| TOT                                         | 4.70    | Blood Rd            | 10-70-0           | Vacant - 700 feet frontage   | Tax Taking                                                                                                                                                     |





*Office of the*  
**Townsend Properties Committee**  
272 Main Street Townsend MA 01469  
*Appointments made by the Board of Selectman*

Board of Assessors Rep: Vicki Tidman

Finance Committee Rep: Vacant

Planning Board Rep: Laura Shifrin

General Member at Large: Julie Byars

Conservation Commission Rep: Vacant

Highway Department Rep: Vacant

General Member at Large: Kevin Smith

TO: Board of Selectmen

FROM : Town Properties Committee

RE: Transfer of properties to the Townsend Affordable Housing Trust

At their August 31, 2021, meeting the Townsend Properties Committee moved to recommend the transfer of the following town owned properties to the Townsend Affordable Housing Trust:

South Row Road - Parcel ID 25-5-1

Dudley Road - Parcel ID 28-57-0

Wallace Hill/Haynes Road - Parcel ID 34-74-0

At their September 8, 2021, meeting the Townsend Properties Committee moved to recommend the transfer of the following town owned properties to the Townsend Affordable Housing Trust:

Haynes Road - Parcel ID 34-80-0

West Elm Street - Parcel ID 10-52-0

Blood Road - Parcel ID 10-70-0





**LAND USE  
LAND USE COORDINATOR**

**DEFINITION**

Responsible supervisory, administrative, and technical work in coordinating the land use support staff and the work of various land use related boards and committees; and related work as required.

**ESSENTIAL FUNCTIONS**

The essential functions or duties listed below are intended **only** as illustrations of the various type of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

- Supervises department staff, prepares departmental budget.
- Responsible for budget administration.
- Directs and motivates staff to provide high quality service to the town, other departments, and each other. Ensure effective and courteous service is provided to constituents, applicants, landowners, and residents.
- Promotes the best interests of the town through the establishment, revision, and pursuit of strategies, bylaws, plans, programs, and outreach that addresses the town's needs and interests in affordable housing, land use, community and economic development, and conservation.
- Researches and develops zoning amendments, new by-laws, regulations, policies, practices, and fees in response to Planning Board and/or Select Board initiatives.
- Oversees the professional support provided by the Department to the Conservation Commission, ensure coordination of land use and wetland protection laws on applications before the Planning Board and Conservation Commission; Oversees projects receiving approval of the Planning Board and ensure proper oversight of projects receiving approval of the Conservation Commission, ensures the projects are complying with all permit restrictions and requirements, and applicable local by-laws.
- Manages the Town's National Pollution Discharge and Elimination System (NPDES) storm water permit from the EPA.
- Coordinates and streamlines the municipal permitting and approval process, municipal inspections and enforcement actions.
- Coordinates and schedules meetings with various department heads, municipal staff, appointed committees, and members of the general public to share information, delegate tasks, review progress, and facilitate successful completion of projected goals.
- Monitor national, state and municipal community development trends and interpret such trends; recommend priorities and projects for physical, environmental and economic development; maintain and updates planning data including land use maps, overlays, and statistical information.



## EXEMPT SUPERVISORY UNION

- Conducts technical research studies and prepares statistical reports and recommendations for drafting or revising local legislation and plans, projecting trends, monitoring socioeconomic data, etc.
- Performs similar or related work as required, directed or as situation dictates

### **SUPERVISION RECEIVED**

Under the administrative direction of the Town Administrator, the employee works from policies, goals, and objectives; establishes short-range plans and objectives, departmental performance standards and assumes direct accountability for department results; consults with the supervisor only where clarification, interpretation, or exception to policy may be required or as requested by the supervisor. The employee exercises control in the development of departmental policies, goals, objectives and budgets and is expected to resolve all conflicts which arise and coordinate with others as necessary.

### **SUPERVISION EXERCISED**

The Coordinator, as a regular and continuing part of the job, is accountable for the quality and quantity of work done by subordinates and assures the accomplishment of the assigned work in the prescribed manner. The employee gives advice and instruction on both administrative and work matters; informs subordinates of organizational policies, goals and procedures; recommends resolutions to employee complaints and disciplinary actions to the Town Administrator. Has substantial responsibility for technical soundness of subordinates' work.

### **JUDGMENT AND COMPLEXITY**

Guidelines, which may be in the form of administrative or organizational policies, general principles, legislation or directives that pertain to a specific department or functional area, only provide limited guidance for performing the work. Extensive judgment and ingenuity are required to develop new or adapt existing methods and approaches for accomplishing objectives or to deal with new or unusual requirements within the limits of the guidelines or policies.

### **NATURE AND PURPOSE OF CONTACTS**

Relationships are constantly with co-workers, vendors, the public and with groups and/or individuals who have conflicting opinions or objectives, diverse points of view or differences where skillful negotiating and achieving compromise are required to secure support, concurrence and acceptance or compliance.

### **CONFIDENTIALITY**

Employee has access to sensitive information in the performance of their duties.

### **EDUCATION AND EXPERIENCE**



## EXEMPT SUPERVISORY UNION

Bachelor's Degree in Land Use Planning, Public Administration, Environmental Science, Regional Planning or related field and three to five years of relevant experience, or any equivalent combination of education, training, certification and experience. A valid Massachusetts Driver's License is required.

### **KNOWLEDGE, ABILITY, AND SKILLS**

Knowledge: Comprehensive knowledge of the current principles and practices of planning, zoning, and of related state and local land use legislation, procedures, codes, and standards. Working knowledge of computers with AutoCAD and GIS experience preferred. Thorough knowledge of the Massachusetts Wetlands Protection Act and regulations promulgated pursuant to the Act. Good working knowledge of and proficiency in the use of office automation, planning materials, tools, and other resources. Working knowledge of state and local wetland protection practices. Working knowledge of personnel management, municipal budgeting, record-keeping, purchasing procedures, procurement laws, public records laws, the open meeting law, and ethics laws.

Abilities: Ability to communicate effectively both orally and in writing; understand and explain various types of correspondence, reports and media; maintain good public relations and to maintain effective collaborative working relationships with Town departments, department heads, fellow employees, officials and the general public; conduct business in a diplomatic, professional and courteous manner, especially in contentious or confrontational situations; meet deadlines and work independently; multi-task and prioritize tasks; provide excellent customer service. Ability to interpret complex engineering drawings and to read and interpret plans, laws, and regulations.

Skills: Excellent organizational skills. Skill in developing policies and procedures to accomplish goals and objectives. Excellent customer service and public relations skills. Strong public speaking and presentation skills. Proficiency in software applications commonly in use by municipalities for word processing, spreadsheets, database, presentations, and mapping. Strong grant-writing, analytical, written and oral communication skills.

### **WORK ENVIRONMENT**

The work is performed in a typical office environment.

### **PHYSICAL, MOTOR, AND VISUAL SKILLS**

#### **Physical Skills**

The work involves sitting, standing, walking and stooping. May be required to lift objects such as files, boxes of papers, office supplies, and office equipment weighing up to 30 pounds.

#### **Motor Skills**



Duties are largely mental rather than physical, but the job may occasionally require minimal motor skills for activities such as moving objects, using office equipment, including but not limited to telephones, personal computers, handheld technology, and other office equipment.

**Visual Skills**

Visual demands require routinely reading documents for general understanding and analytical purposes.







## OFFICE OF THE BOARD OF SELECTMEN

272 Main Street, Townsend, MA  
(978) 597-1700 - [selectmen@townsend.ma.us](mailto:selectmen@townsend.ma.us)

James M. Kreidler, Jr.  
Town Administrator

### TOWN OF TOWNSEND EMPLOYMENT OPPORTUNITY LAND USE COORDINATOR

The Town of Townsend seeks qualified applicants for the position of Land Use Coordinator. The position is a full/time, 35 hours per week with a flexible schedule to include evening meetings.

*Responsibilities:* The Land Use Coordinator is responsible for streamlining the permitting process for applicants regarding the Land Use Boards (Planning, Zoning & Conservation), and other town departments on a variety of land use issues including but not limited to permit flow processes and centralization of land use functions.

*Qualifications:* The successful candidate must have a working knowledge of municipal land use processes including but not limited to special permits, variances, site plan review, subdivision control law, wetlands protection act and Massachusetts General Laws. Must possess strong public relations and interpersonal skills, computer skills and possess excellent written and verbal communication skills.

*30.98 @ 70 hrs/wk → 56,600.48 annual*  
*Salary:* The range is ~~\$23.63 to \$24.83~~ per hour, depending upon experience. This is a Union position subject to collective bargaining agreements. Previous administrative and supervisory experience preferred with three to five years of previous job-related experience or any equivalent combination of relevant experience and education.

Please forward a letter of interest with resume and completed application to James M Kreidler Jr., Town Administrator c/o Selectmen's Office, 272 Main Street, Townsend, MA 01469. Or via email to [selectmen@townsend.ma.us](mailto:selectmen@townsend.ma.us) Employment application and detailed job description are available at [www.townsend.ma.us](http://www.townsend.ma.us). Applications will be accepted until a suitable candidate is found. The Town of Townsend is an AA/EOE.



***Responsibilities:*** The Land Use Coordinator is responsible for streamlining the permitting process for applicants regarding the Land Use Boards (Planning, Zoning, the Townsend Housing Authority, & Conservation), and providing guidance to other town departments on a variety of land use issues including but not limited to permit flow processes and centralization of land use functions. The Land Use Coordinator is also responsible for consulting on an advisory basis with support staff for the Land Use Boards and for creating maps as needed by the Boards as well as for inclusion in Town documents such as the Master Plan, the Open Space Plan, and the Municipal Vulnerability Preparedness Plan.

***Qualifications:*** The successful candidate must have a working knowledge of municipal land use processes including but not limited to special permits, variances, site plan review, subdivision control law, wetlands protection act and Massachusetts General Laws. Must possess strong public relations and interpersonal skills, computer skills including experience with GIS/GPS and record management software, and possess as well as excellent written and verbal communication skills. Relevant education or coursework or equivalent work experience in both community planning and environmental conservation is required.



# Commonwealth of Massachusetts

Executive Office for Administration & Finance

Federal Funds Office (FFO)



## Coronavirus State and Local Fiscal Recovery Fund Reporting Guide – Non-Entitlement Units

September 2021

All figures subject to change





## Introduction

- On May 10, 2021, the U.S. Treasury released comprehensive guidance for the Coronavirus State & Local Fiscal Recovery Fund (SLFRF) that outlines the eligible uses of the funds authorized by the American Rescue Plan Act (ARPA)
- On June 17, 2021, the U.S. Department of the Treasury posted the Compliance and Reporting Guidance for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF)
- This presentation serves as a guide for the **reporting requirements** outlined in the Treasury documents
  - › *Please note a webinar was held in August for metropolitan cities and counties; this presentation does not cover those municipalities' requirements*







## Reporting Guidance

- The guidance defines four types of recipients; each recipient has different reporting requirements
- The four recipient types are:
  - A** Metropolitan cities, and counties with populations >250K
  - B** Metropolitan cities, and counties with populations <250K and received more than \$5M in funding
  - C** Metropolitan cities, and counties with populations <250K and received less than \$5M in funding
  - D** Non-entitlement units of government
- This presentation focuses on **non-entitlement units of government (Group D)** which are required to submit **annual project and expenditure reports**





# Annual Project and Expenditure Report

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All figures subject to change





## Overview of Annual Project and Expenditure Reports



### What is it?

- Annual reports on Projects & expenditures



### When is it due?

- First report due on October 31, 2021  
(award date to 9/30/21)
  - › Subsequent annual reports cover one calendar year; due by October 31 (through Mar. 2027)



### What does it include?

- Expenditure details, program statistics, performance metrics, Civil Rights Act compliance details

### Impact on Municipalities

- The following slides outline data and information required for annual spending reports
- Assess current data and technology infrastructure and its ability to support annual reports
- Build sustainable process for completing reports





## Annual Project and Expenditure Reports

### Unit of Measurement: Projects

- Many of the new reporting requirements for CLFRF will be reported at the project level
- Projects group spending into “closely related activities towards a common purpose”
- Projects must be granular enough to “report these metrics for a reasonable specific activity or set of activities”

### Subawards

- Under projects, recipients must provide obligation and expenditure information for contracts, grants, loans, transfers to other government entities, and direct payments greater than or equal to \$50K

### Required data for projects includes...

1. Project Name
2. Project Identification Number
3. Project Expenditure Category –  
**each project must align to one Expenditure Category**
4. Description (between 50 – 250 words)
5. Status of Completion

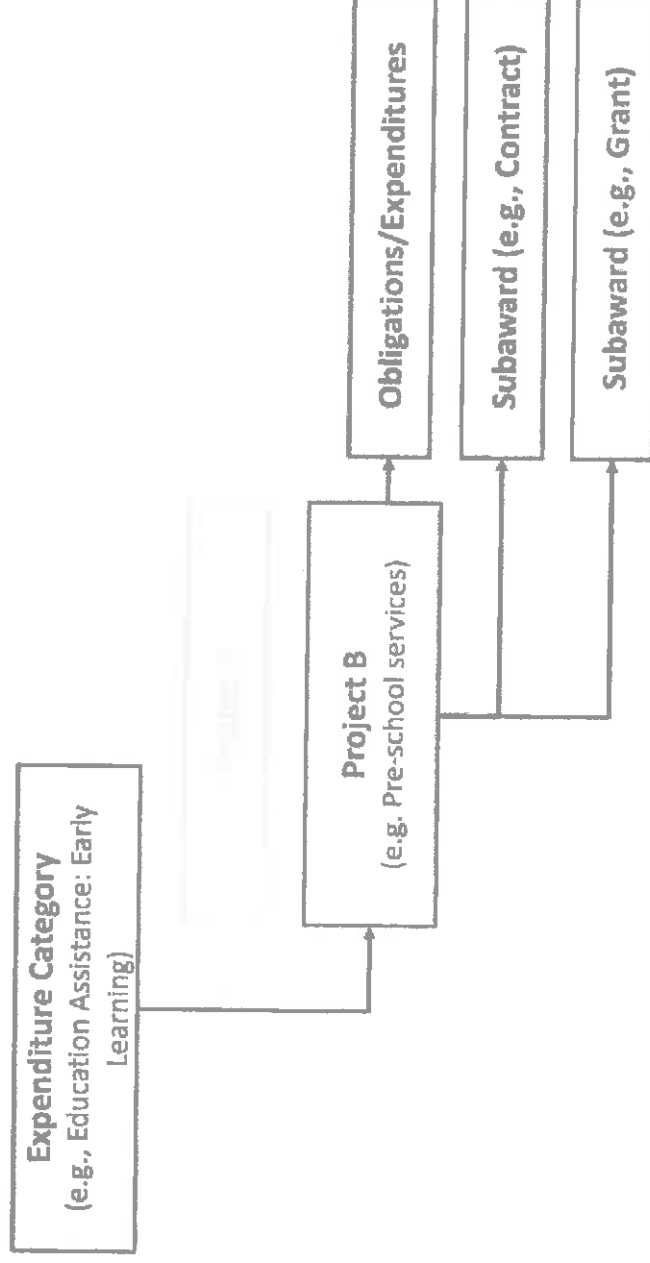






## Annual Project and Expenditure Reports

### Relationships



### Impact on

### Municipalities

- As identify use of funds, group spend by project and identify corresponding expenditure category
- Determine how to track obligations and expenditures by project and collect all required data elements





## Project and Expenditure Reports

### Project Demographic Distribution

- Recipients must identify whether certain types of projects<sup>1</sup> are targeted to **economically disadvantaged communities**
- Recipients may assume projects are targeted towards these communities if funds spent on:
  - › Program or service provided at physical location in a Qualified Census Tract (QCT)
  - › Program or service where the primary intended beneficiaries live within a QCT;
  - › Program or service where eligibility criteria is such that primary intended beneficiaries earn less than 60% of median income for the jurisdiction
  - › Program or service where eligibility criteria is such that over 25% of intended beneficiaries are below the federal poverty line

<sup>1</sup>Information must be reported for projects in *Expenditure Categories marked with "A" in Appendix 1*

### Impact on Municipalities

- As design programs, make determinations on if project targets economically disadvantaged communities

### What is a Qualified Census Tract?

HUD defines as a QCT as having "50 percent of households with incomes below 60 percent of the Area Median Gross Income (AMGI) or have a poverty rate of 25 percent or more." In the Interim Final Rule, Treasury presumes that certain types of services are eligible uses when provided in a QCT.





## Annual Project and Expenditure Reports

### Programmatic Performance Indicators (KPIs)

- Some expenditure categories require additional programmatic performance indicators, please see Appendix 2 for details

### Civil Rights Act Compliance

- Recipients must provide narrative on compliance with Title VI of the Civil Rights Act of 1964

### Impact on Municipalities

- Review Appendix 2 to identify mandatory KPIs associated with project's expenditure category; identify process to capture and report on KPIs





## Annual Project and Expenditure Reports

### Additional NEU Requirements

- NEUs must **register on SAM.gov** with same DUNS # used to apply for funding
- NEUs are required to provide three documents in first report:
  - › Signed award terms and conditions agreement (*provided to state in funding request*)
  - › Signed assurances of compliance with Title VI of Civil Rights Act of 1964 (*provided to state in funding request*)
  - › Budget documents validating top-line budget total provided to State as part of funding request
- NEUs will report using **NEU Recipient Number**, generated by the Commonwealth when funding was distributed:
  - › **NEU Recipient Number is MA + 0 + 3-digit DOR code**
  - › Example: Chelsea | DOR Code: 057 | NEU Recipient Number: MA0057

### Impact on Municipalities

- *Ensure registered on Sam.gov*
- *Compile three required documents to include in first report*







## Annual Project and Expenditure Reports

### Revenue Replacement

- Recipients must calculate revenue loss using data as of: December 31, 2020/2021/2022/2023
- NEUs should report CY2020 revenue loss in the October 2021 report
- NEUs must also provide a description of government services being provided to the extent of reduction in revenue
- *Anticipate more guidance is forthcoming from US Treasury on how NEUs should incorporate this into the annual report*

### Impact on Municipalities

- Review Interim Final Rule section and FAQs on calculating revenue loss
- Complete calculation of CY2020 revenue loss





## What does this mean for my municipality?

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All figures subject to change





## Municipal Activities

- Municipalities and counties report directly to the federal government. The Commonwealth is providing technical assistance, but **municipalities and counties remain responsible for understanding and adhering to all reporting requirements.**
- Begin by defining **projects** and identifying the **appropriate expenditure categories**. These categories determine **required metrics** that apply to projects.
- **Establish a plan for collecting and reporting data**, and ensure you have the appropriate resources. The Treasury guidance states that “recipients are permitted to use funds to make improvements to data or technology infrastructure and data analytics, as well as program evaluations.”
- Identify **NEU Recipient Number** and collect three required documents that must be included in report.





## Appendix A: Expenditure Categories

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All figures subject to change







**<sup>^</sup> Denotes areas where recipients must report on whether projects are primarily serving disadvantaged communities**  
**<sup>\*</sup> Denotes area where recipient must identify amount of total funds that are allocated to evidence-based interventions (does not apply to NEUs)**

## Appendix A: Expenditure Categories

### 1: Public Health

- 1.1 COVID-19 Vaccination <sup>^</sup>
- 1.2 COVID-19 Testing <sup>^</sup>
- 1.3 COVID-19 Contact Tracing
- 1.4 Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.)<sup>\*</sup>
- 1.5 Personal Protective Equipment
- 1.6 Medical Expenses (including Alternative Care Facilities)
- 1.7 Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency
- 1.8 Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)
- 1.9 Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19
- 1.10 Mental Health Services<sup>\*</sup>
- 1.11 Substance Use Services<sup>\*</sup>
- 1.12 Other Public Health Services





## Appendix A: Expenditure Categories

### 2: Negative Economic Impacts

- 2.1 Household Assistance: Food Programs\* ^
- 2.2 Household Assistance: Rent, Mortgage, and Utility Aid\* ^
- 2.3 Household Assistance: Cash Transfers\* ^
- 2.4 Household Assistance: Internet Access Programs\* ^
- 2.5 Household Assistance: Eviction Prevention\* ^
- 2.6 Unemployment Benefits or Cash Assistance to Unemployed Workers\*
- 2.7 Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)\* ^
- 2.8 Contributions to UI Trust Funds
- 2.9 Small Business Economic Assistance (General)\* ^
- 2.10 Aid to Nonprofit Organizations\*
- 2.11 Aid to Tourism, Travel, or Hospitality
- 2.12 Aid to Other Impacted Industries
- 2.13 Other Economic Support\* ^
- 2.14 Rehiring Public Sector Staff





## SLFRF Compliance & Reporting

### Appendix A: Expenditure Categories

#### 3: Services to Disproportionately Impacted Communities

- 3.1 Education Assistance: Early Learning\* ^
- 3.2 Education Assistance: Aid to High-Poverty Districts ^
- 3.3 Education Assistance: Academic Services\* ^
- 3.4 Education Assistance: Social, Emotional, and Mental Health Services\* ^
- 3.5 Education Assistance: Other\* ^
- 3.6 Healthy Childhood Environments: Child Care\* ^
- 3.7 Healthy Childhood Environments: Home Visiting\* ^
- 3.8 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System\* ^
- 3.9 Healthy Childhood Environments: Other\* ^
- 3.10 Housing Support: Affordable Housing\* ^
- 3.11 Housing Support: Services for Unhoused Persons\* ^
- 3.12 Housing Support: Other Housing Assistance\* ^
- 3.13 Social Determinants of Health: Other\* ^
- 3.14 Social Determinants of Health: Community Health Workers or Benefits Navigators\* ^
- 3.15 Social Determinants of Health: Lead Remediation ^
- 3.16 Social Determinants of Health: Community Violence Interventions\* ^

\* Data and performance measures requiring additional data to be collected for reporting





## Appendix A: Expenditure Categories

### 4: Premium Pay

- 4.1 Public Sector Employees
- 4.2 Private Sector: Grants to Other Employers

### 5: Infrastructure

- 5.1 Clean Water: Centralized Wastewater Treatment
- 5.2 Clean Water: Centralized Wastewater Collection and Conveyance
- 5.3 Clean Water: Decentralized Wastewater
- 5.4 Clean Water: Combined Sewer Overflows
- 5.5 Clean Water: Other Sewer Infrastructure
- 5.6 Clean Water: Stormwater
- 5.7 Clean Water: Energy Conservation
- 5.8 Clean Water: Water Conservation
- 5.9 Clean Water: Nonpoint Source
- 5.10 Drinking water: Treatment
- 5.11 Drinking water: Transmission & Distribution







## Appendix A: Expenditure Categories

### 5: Infrastructure

#### 5.12 Drinking water: Transmission & Distribution: Lead Remediation

#### 5.13 Drinking water: Source

#### 5.14 Drinking water: Storage

#### 5.15 Drinking water: Other water infrastructure

#### 5.16 Broadband: "Last Mile" projects

#### 5.17 Broadband: Other projects

### 6: Revenue Replacement

#### 6.1 Provision of Government Services

### 7: Administrative

#### 7.1 Administrative Expenses

#### 7.2 Evaluation and Data Analysis

#### 7.3 Transfers to Other Units of Government

#### 7.4 Transfers to Non-entitlement Units (States and territories only)





## Appendix B: Required Performance Indicators and Programmatic Data

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All figures subject to change





## Appendix B: Required Performance Indicators and Programmatic Data

### Project & Expenditure Report Metrics

#### Payroll for Public Health and Safety Employees (EC 1.9)

- # of gov't FTEs responding to COVID-19 supported under this authority

#### Household Assistance (EC 2.1-2.5)

- Description of structure and objectives of program
- # of individuals served
- Description of approach to ensure aid to households responds to negative economic impact of COVID-19

#### Small Business Assistance (EC 2.9)

- Description of structure and objectives of program
- # of individuals served
- Description of approach to ensure aid to businesses responds to negative economic impact of COVID-19

#### Aid to Travel, Tourism, and Hospitality (EC 2.11-2.12)

- If aid is provided to other industries, description of pandemic impact on that industry and rationale for aid
- Description of the aid responds to negative economic impact of COVID-19
- For each subaward: sector of employer, purpose of funds





## Appendix B: Required Performance Indicators and Programmatic Data

### Project & Expenditure Report Metrics

- **Rehiring Public Sector Staff (EC 2.14)** • # of FTEs rehired by governments under this authority

#### Education Assistance (EC 3.1-3.5)

- National Center for Education Statistics ("NCES") School ID or District ID

#### Premium Pay (both Public Sector EC 4.1 and Private Sector EC 4.2)

- List of sectors designated as critical to health and well-being of residents by chief executive of jurisdiction
- # of workers to be served
- Employer sector for all subawards to third-party employers
- For groups of workers or individual workers for whom premium pay would increase total pay above 150% of State or county's (whichever is higher) average annual wage, narrative justification for premium pay

#### Revenue Replacement (EC 6.1)

- Revenue replacement calculations in each of the first four annual reports from October 31, 2021 through October 31, 2024\*

\* Pending confirmation from US Treasury







## Appendix B: Required Performance Indicators and Programmatic Data

### Project & Expenditure Report Metrics

#### All infrastructure projects (EC 5)

- Projected/actual construction start date (month/year)
- Projected/actual initiation of operations date (month/year)
- Location (for broadband, geospatial location data)
- For projects over \$10 M:

- Certification of compliance with Davis-Bacon Act and baby Davis-Bacon Acts

- Certification of project-labor agreement
- If project prioritizes local hires
- If project has Community Benefit Agreement

#### Water and sewer projects (EC 5.1-5.15)

- National Pollutant Discharge Elimination System Permit Number (projects aligned with the Clean Water State Revolving Fund)
- Public Water System ID number (projects aligned with the Drinking Water State Revolving Fund)

#### Broadband projects (EC 5.16-5.17)

- Speeds/pricing tiers to be offered
- Technology to be deployed
- Miles of fiber, cost per mile, cost per passing
- # of households, businesses projected to have increased access to broadband meeting min. speed standards in areas lacking service





COVID-Related Federal Aid

A&F Federal Funds Office (FFO)



**Heath Fahle:**  
Special Director of  
Federal Funds



**Dana Ellis:**  
Assistant Director  
Federal Funds,  
Commonwealth



**Brendan Sweeney:**  
Assistant Director  
Federal Funds,  
Municipalities



**Kate Mayer:**  
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# Compliance and Reporting Guidance

State and Local Fiscal Recovery Funds



*June 24, 2021*

*Version: 1.1*





# Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities

On March 11, 2021, the American Rescue Plan Act was signed into law, and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds, which together make up the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

This guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities under the SLFRF program, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the SLFRF implementing regulation, and other regulatory and statutory requirements, including regulatory requirements under the Uniform Guidance (2 CFR Part 200). Please see the Assistance Listing in SAM.gov under assistance listing number (formerly known as CFDA number), 21.027 for more information.

**Please Note:** This guidance document applies to the SLFRF program only and does not change nor impact reporting and compliance requirements for the Coronavirus Relief Fund (“CRF”) established by the CARES Act.

This guidance includes two parts:

## Part 1: General Guidance

This section provides an orientation to recipients’ compliance responsibilities and the U.S. Department of the Treasury’s (“Treasury”) expectations and recommends best practices where appropriate under the SLFRF Program.

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|-------------------------------------------|-------|
| A. Key Principles.....                    | P. 3  |
| B. Statutory Eligible Uses.....           | P. 3  |
| C. Treasury’s Rulemaking.....             | P. 4  |
| D. Uniform Guidance (2 CFR Part 200)..... | P. 6  |
| E. Award Terms and Conditions.....        | P. 10 |

## Part 2: Reporting Requirements

This section provides information on the reporting requirements for the SLFRF program.

|                                                                      |       |
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| A. Interim Report.....                                               | P. 13 |
| B. Project and Expenditure Report.....                               | P. 15 |
| C. Recovery Plan Performance Report.....                             | P. 23 |
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## Part 1: General Guidance

This section provides an orientation on recipients' compliance responsibilities and Treasury's expectations and recommended best practices where appropriate under the SLFRF program.

Recipients under the SLFRF program are the eligible entities identified in sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the "SLFRF statute") that receive a SLFRF award. Subrecipients under the SLFRF program are entities that receive a subaward from a recipient to carry out the purposes (program or project) of the SLFRF award on behalf of the recipient.

Recipients are accountable to Treasury for oversight of their subrecipients, including ensuring their subrecipients comply with the SLFRF statute, SLFRF Award Terms and Conditions, Treasury's Interim Final Rule, and reporting requirements, as applicable.

### A. Key Principles

There are several guiding principles for developing your own effective compliance regimes:

- Recipients and subrecipients are the first line of defense, and responsible for ensuring the SLFRF award funds are not used for ineligible purposes, and there is no fraud, waste, and abuse associated with their SLFRF award;
- Many SLFRF-funded projects respond to the COVID-19 public health emergency and meet urgent community needs. Swift and effective implementation is vital, and recipients must balance facilitating simple and rapid program access widely across the community and maintaining a robust documentation and compliance regime;
- SLFRF-funded projects should advance shared interests and promote equitable delivery of government benefits and opportunities to underserved communities, as outlined in Executive Order 13985, On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government; and
- Transparency and public accountability for SLFRF award funds and use of such funds are critical to upholding program integrity and trust in all levels of government, and SLFRF award funds should be managed consistent with Administration guidance per Memorandum M-21-20 and Memorandum M-20-21.

### B. Statutory Eligible Uses

As a recipient of an SLFRF award, your organization has substantial discretion to use the award funds in the ways that best suit the needs of your constituents – as long as such use fits into one of the following four statutory categories:

1. To respond to the COVID-19 public health emergency or its negative economic impacts;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient, or by providing grants to eligible employers that have eligible workers who performed essential work;
3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.





Treasury adopted an Interim Final Rule to implement these eligible use categories and other restrictions on the use of funds under the SLFRF program.<sup>1</sup> It is the recipient's responsibility to ensure all SLFRF award funds are used in compliance with these requirements. In addition, recipients should be mindful of any additional compliance obligations that may apply – for example, additional restrictions imposed upon other sources of funds used in conjunction with SLFRF award funds, or statutes and regulations that may independently apply to water, broadband, and sewer infrastructure projects. Recipients should ensure they maintain proper documentation supporting determinations of costs and applicable compliance requirements, and how they have been satisfied as part of their award management, internal controls, and subrecipient oversight and management.

### C. Treasury's Rule

Treasury's Interim Final Rule details recipients' compliance responsibilities and provides additional information on eligible and restricted uses of SLFRF award funds and reporting requirements. Your organization should review and comply with the information contained in Treasury's Interim Final Rule, and any subsequent final rule when building appropriate controls for SLFRF award funds.

- 1. Eligible and Restricted Uses of SLFRF Funds.** As described in the SLFRF statute and summarized above, there are four enumerated eligible uses of SLFRF award funds. As a recipient of an award under the SLFRF program, your organization is responsible for complying with requirements for the use of funds. In addition to determining a given project's eligibility, recipients are also responsible for determining subrecipient's or beneficiaries' eligibility and must monitor use of SLFRF award funds.

To help recipients build a greater understanding of eligible uses, Treasury's Interim Final Rule establishes a framework for determining whether a specific project would be eligible under the SLFRF program, including some helpful definitions. For example, Treasury's Interim Final Rule establishes:

- A framework for determining whether a project "responds to" a "negative economic impact" caused by the COVID-19 public health emergency;
- Definitions of "eligible employers", "essential work," "eligible workers", and "premium pay" for cases where premium pay is an eligible use;
- A definition of "general revenue" and a formula for calculating revenue lost due to the COVID-19 public health emergency;
- A framework for eligible water and sewer infrastructure projects that aligns eligible uses with projects that are eligible under the Environmental Protection Agency's Drinking Water and Clean Water State Revolving Funds; and
- A framework for eligible broadband projects designed to provide service to unserved or underserved households, or businesses at speeds sufficient to enable users to generally meet household needs, including the ability to support the simultaneous use of work, education, and health applications, and also sufficiently robust to meet increasing household demands for bandwidth.

Treasury's Interim Final Rule also provides more information on four important restrictions on use of SLFRF award funds: recipients may not deposit SLFRF funds into a pension fund; recipients that are States or territories may not use SLFRF funds to offset a reduction in net tax revenue caused by the recipient's change in law, regulation, or administrative

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<sup>1</sup> Treasury's Interim Final Rule is effective as of May 17, 2021, and public comments are due July 16, 2021. This guidance may be clarified consistent with the final rule.  
<https://www.govinfo.gov/content/pkg/FR-2021-05-17/pdf/2021-10283.pdf>





interpretation; and, recipients may not use SLFRF funds as non-Federal match where prohibited. In addition, the Interim Final Rule clarifies certain uses of SLFRF funds outside the scope of eligible uses, including that recipients generally may not use SLFRF funds directly to service debt, satisfy a judgment or settlement, or contribute to a “rainy day” fund. Recipients should refer to Treasury’s Interim Final Rule for more information on these restrictions.

- 2. Eligible Costs Timeframe.** Your organization, as a recipient of an SLFRF award, may use SLFRF funds to cover eligible costs that your organization incurred during the period that begins on March 3, 2021 and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024 are expended by December 31, 2026. Costs for projects incurred by the recipient State, territorial, local, or Tribal government prior to March 3, 2021 are not eligible, as provided for in Treasury’s Interim Final Rule.

Recipients may use SLFRF award funds to provide assistance to households, businesses, and individuals within the eligible use categories described in Treasury’s Interim Final Rule for costs that those households, businesses and individuals incurred prior to March 3, 2021. For example,

- a. **Public Health/Negative Economic Impacts:** Recipients may use SLFRF award funds to provide assistance to households – such as rent, mortgage, or utility assistance – for costs incurred by the household prior to March 3, 2021, provided that the recipient State, territorial, local or Tribal government did not incur the cost of providing such assistance prior to March 3, 2021.
- b. **Premium Pay:** Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be “in addition to” wages and remuneration already received and the obligation to provide such pay must not have been incurred by the recipient prior to March 3, 2021.
- c. **Revenue Loss:** Treasury’s Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. While calculation of lost revenue begins with the recipient’s revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020, use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- d. **Investments in Water, Sewer, and Broadband:** Recipients may use SLFRF award funds to make necessary investments in water, sewer, and broadband. Recipients may use SLFRF award funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the SLFRF award funds were incurred after March 3, 2021.

Any funds not obligated or expended for eligible uses by the timelines above must be returned to Treasury, including any unobligated or unexpended funds that have been provided to subrecipients and contractors. For the purposes of determining expenditure eligibility, Treasury’s Interim Final Rule provides that “incurred” has the same meaning given to “financial obligation” in 2 CFR § 200.1.

- 3. Reporting.** Generally, recipients must submit one initial interim report, quarterly or annual Project and Expenditure reports which include subaward reporting, and in some cases annual Recovery Plan reports. Treasury’s Interim Final Rule and Part 2 of this guidance provide more detail around SLFRF reporting requirements.





## Assistance Listing

The Assistance Listing for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) was published May 28, 2021 on SAM.gov under Assistance Listing Number ("ALN"), formerly known as CFDA Number, **21.027**.

The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The ALN is the unique 5-digit number assigned to identify a federal assistance listing, and can be used to search for federal assistance program information, including funding opportunities, spending on USASpending.gov, or audit results through the Federal Audit Clearinghouse.

To expedite payments and meet statutory timelines Treasury issued initial payments under an existing ALN, 21.019, assigned to the CRF. If you have already received funds or captured the initial number in your records, please update your systems and reporting to reflect the new ALN 21.027 for the SLFRF program. **Recipients must use ALN 21.027 for all financial accounting, subawards, and associated program reporting requirements for the SLFRF awards.**

### D. Uniform Administrative Requirements

The SLFRF awards are generally subject to the requirements set forth in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200 (the "Uniform Guidance"). In all instances, your organization should review the Uniform Guidance requirements applicable to your organization's use of SLFRF funds, and SLFRF-funded projects. Recipients should consider how and whether certain aspects of the Uniform Guidance apply.

The following sections provide a general summary of your organization's compliance responsibilities under applicable statutes and regulations, including the Uniform Guidance, as described in the 2020 OMB Compliance Supplement Part 3. Compliance Requirements (issued August 18, 2020). Note that the descriptions below are only general summaries and all recipients and subrecipients are advised to carefully review the Uniform Guidance requirements and any additional regulatory and statutory requirements applicable to the program.

- 1. Allowable Activities.** Each recipient should review program requirements, including Treasury's Interim Final Rule and the recipient's Award Terms and Conditions, to determine and record eligible uses of SLFRF funds. Per 2 CFR 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.
- 2. Allowable Costs/Cost Principles.** As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.







SLFRF Funds may be, but are not required to be, used along with other funding sources for a given project. Note that SLFRF Funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.<sup>2</sup>

Treasury's Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed, or not in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. **Administrative costs:** Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements.<sup>3</sup> Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the SLFRF Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the SLFRF program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the SLFRF award such as the cost of facilities or administrative functions like a director's office.<sup>4</sup> Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).
  - b. **Salaries and Expenses:** In general, certain employees' wages, salaries, and covered benefits are an eligible use of SLFRF award funds. Please see Treasury's Interim Final Rule for details.
3. **Cash Management.** SLFRF payments made to recipients are not subject to the requirements of the Cash Management Improvement Act and Treasury's implementing regulations at 31 CFR part 205 or 2 CFR 200.305(b)(8)-(9).
- As such, recipients can place funds in interest-bearing accounts, do not need to remit interest to Treasury, and are not limited to using that interest for eligible uses under the SLFRF award.
4. **Eligibility.** Under this program, recipients are responsible for ensuring funds are used for eligible purposes. Generally, recipients must develop and implement policies and procedures, and record retention, to determine and monitor implementation of criteria for

<sup>2</sup> See 42 CFR 433.51 and 45 CFR 75.306.

<sup>3</sup> Recipients also may use SLFRF funds directly for administrative costs to improve efficacy of programs that respond to the COVID-19 public health emergency. 31 CFR 35.6(b)(10).

<sup>4</sup> 2 CFR 200.413 Direct Costs.

<sup>5</sup> 2 CFR 200.414 Indirect Costs.





determining the eligibility of beneficiaries and/or subrecipients. Your organization, and if applicable, the subrecipient(s) administering a program on behalf of your organization, will need to maintain procedures for obtaining information evidencing a given beneficiary, subrecipient, or contractor's eligibility including a valid SAM.gov registration. Implementing risk-based due diligence for eligibility determinations is a best practice to augment your organization's existing controls.

5. **Equipment and Real Property Management.** Any purchase of equipment or real property with SLFRF funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D. Equipment and real property acquired under this program must be used for the originally authorized purpose. Consistent with 2 CFR 200.311 and 2 CFR 200.313, any equipment or real property acquired using SLFRF funds shall vest in the non-Federal entity. Any acquisition and maintenance of equipment or real property must also be in compliance with relevant laws and regulations.
6. **Matching, Level of Effort, Earmarking.** There are no matching, level of effort, or earmarking compliance responsibilities associated with the SLFRF award. SLFRF funds may only be used for non-Federal match in other programs where costs are eligible under both SLFRF and the other program and use of such funds is not prohibited by the other program.
7. **Period of Performance.** Your organization should also develop and implement internal controls related to activities occurring outside the period of performance. For example, each recipient should articulate each project's policy on allowability of costs incurred prior to award or start of the period of performance. All funds remain subject to statutory requirements that they must be used for costs incurred by the recipient during the period that begins on March 3, 2021, and ends on December 31, 2024, and that award funds for the financial obligations incurred by December 31, 2024 must be expended by December 31, 2026. Any funds not used must be returned to Treasury.
8. **Procurement, Suspension & Debarment.** Recipients are responsible for ensuring that any procurement using SLFRF funds, or payments under procurement contracts using such funds are consistent with the procurement standards set forth in the Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327, as applicable. The Uniform Guidance establishes in 2 CFR 200.319 that all procurement transactions for property or services must be conducted in a manner providing full and open competition, consistent with standards outlined in 2 CFR 200.320, which allows for non-competitive procurements only in circumstances where at least one of the conditions below is true: the item is below the micro-purchase threshold; the item is only available from a single source; the public exigency or emergency will not permit a delay from publicizing a competitive solicitation; or after solicitation of a number of sources, competition is determined inadequate.<sup>6</sup> Recipients must have and use documented procurement procedures that are consistent with the standards outlined in 2 CFR 200.317 through 2 CFR 200.320. The Uniform Guidance requires an infrastructure for competitive bidding and contractor oversight, including maintaining written standards of conduct and prohibitions on dealing with suspended or debarred parties. Your organization must ensure adherence to all applicable local, State, and federal procurement laws and regulations.
9. **Program Income.** Generally, program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards and principal and interest on loans made with Federal award funds. Program income does not include interest earned on advances of Federal funds, rebates, credits, discounts, or interest on rebates, credits, or discounts. Recipients of SLFRF funds

<sup>6</sup> 2 CFR 200.320(c)(1)-(3) and (5)





should calculate, document, and record the organization's program income. Additional controls that your organization should implement include written policies that explicitly identify appropriate allocation methods, accounting standards and principles, compliance monitoring checks for program income calculations, and records.

The Uniform Guidance outlines the requirements that pertain to program income at 2 CFR 200.307. Treasury intends to provide additional guidance regarding program income and the application of 2 CFR 200.307(e)(1), including with respect to lending programs.

- 10. Reporting.** All recipients of federal funds must complete financial, performance, and compliance reporting as required and outlined in Part 2 of this guidance. Expenditures may be reported on a cash or accrual basis, as long as the methodology is disclosed and consistently applied. Reporting must be consistent with the definition of expenditures pursuant to 2 CFR 200.1. Your organization should appropriately maintain accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles.

In addition, where appropriate, your organization needs to establish controls to ensure completion and timely submission of all mandatory performance and/or compliance reporting. See Part 2 of this guidance for a full overview of recipient reporting responsibilities.

- 11. Subrecipient Monitoring.** SLFRF recipients that are pass-through entities as defined under 2 CFR 200.1 are required to manage and monitor their subrecipients to ensure compliance with requirements of the SLFRF award pursuant to 2 CFR 200.332 regarding requirements for pass-through entities.

First, your organization must clearly identify to the subrecipient: (1) that the award is a subaward of SLFRF funds; (2) any and all compliance requirements for use of SLFRF funds; and (3) any and all reporting requirements for expenditures of SLFRF funds.

Next, your organization will need to evaluate each subrecipient's risk of noncompliance based on a set of common factors. These risk assessments may include factors such as prior experience in managing Federal funds, previous audits, personnel, and policies or procedures for award execution and oversight. Ongoing monitoring of any given subrecipient should reflect its assessed risk and include monitoring, identification of deficiencies, and follow-up to ensure appropriate remediation.

Accordingly, your organization should develop written policies and procedures for subrecipient monitoring and risk assessment and maintain records of all award agreements identifying or otherwise documenting subrecipients' compliance obligations.

- 12. Special Tests and Provisions.** Treasury has set a deadline of July 16, 2021, for receipt of public comment on its Interim Final Rule and will adopt a final rule responding to these comments. In addition, Treasury may add clarifications to the implementing guidance.

Across each of the compliance requirements above, Treasury described some best practices for development of internal controls. The table below provides a brief description and example of each best practice.



**Table 1: Internal controls best practices**

| <b>Best Practice</b>                    | <b>Description</b>                                                          | <b>Example</b>                                                                                           |
|-----------------------------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>Written policies and procedures</b>  | Formal documentation of recipient policies and procedures                   | Documented procedure for determining worker eligibility for premium pay                                  |
| <b>Written standards of conduct</b>     | Formal statement of mission, values, principles, and professional standards | Documented code of conduct / ethics for subcontractors                                                   |
| <b>Risk-based due diligence</b>         | Pre-payment validations conducted according to an assessed level of risk    | Enhanced eligibility review of subrecipient with imperfect performance history                           |
| <b>Risk-based compliance monitoring</b> | Ongoing validations conducted according to an assessed level of risk        | Higher degree of monitoring for projects that have a higher risk of fraud, given program characteristics |
| <b>Record maintenance and retention</b> | Creation and storage of financial and non-financial records.                | Storage of all subrecipient payment information.                                                         |

**E. Award Terms and Conditions**

The Award Terms and Conditions of the SLFRF financial assistance agreement sets forth the compliance obligations for recipients pursuant to the SLFRF statute, the Uniform Guidance, and Treasury's Interim Final Rule. Recipients should ensure they remain in compliance with all Award Terms and Conditions. These obligations include the following items in addition to those described above:

- 1. SAM.gov Requirements.** All eligible recipients are also required to have an active registration with the System for Award Management (SAM) (<https://www.sam.gov>). To ensure timely receipt of funding, Treasury has stated that Non-entitlement Units of Government (NEUs) who have not previously registered with SAM.gov may do so after receipt of the award, but before the submission of mandatory reporting.<sup>7</sup>
- 2. Recordkeeping Requirements.** Generally, your organization must maintain records and financial documents for five years after all funds have been expended or returned to Treasury, as outlined in paragraph 4.c. of the Award Terms and Conditions. Treasury may request transfer of records of long-term value at the end of such period. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.  
  
Your organization must agree to provide or make available such records to Treasury upon request, and to any authorized oversight body, including but not limited to the Government Accountability Office ("GAO"), Treasury's Office of Inspector General ("OIG"), and the Pandemic Relief Accountability Committee ("PRAC").
- 3. Single Audit Requirements.** Recipients and subrecipients that expend more than \$750,000 in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements.<sup>8</sup> Recipients and subrecipients may also refer to the Office of

<sup>7</sup> See flexibility provided in [https://www.whitehouse.gov/wp-content/uploads/2021/03/M\\_21\\_20.pdf](https://www.whitehouse.gov/wp-content/uploads/2021/03/M_21_20.pdf).

<sup>8</sup> For-profit entities that receive SLFRF subawards are not subject to Single Audit requirements. However, they are subject to other audits as deemed necessary by authorized governmental entities, including Treasury, the GAO, the PRAC and the Treasury's OIG.







Management and Budget (OMB) Compliance Supplements for audits of federal funds and related guidance and the Federal Audit Clearinghouse to see examples and single audit submissions.

- 4. Civil Rights Compliance.** Recipients of Federal financial assistance from the Treasury are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) Public Law 88-352, 42 U.S.C. 2000d-1 et seq., and the Department's implementing regulations, 31 CFR part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. 1681 et seq., and the Department's implementing regulations, 31 CFR part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. 6101 et seq., and the Department implementing regulations at 31 CFR part 23.

In order to carry out its enforcement responsibilities under Title VI of the Civil Rights Act, Treasury will collect and review information from recipients to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury's implementing regulations, 31 CFR part 22, and the Department of Justice (DOJ) regulations, Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR part 42, provide for the collection of data and information from recipients (see 28 CFR 42.406). Treasury may request that recipients submit data for post-award compliance reviews, including information such as a narrative describing their Title VI compliance status.





## Part 2: Reporting Guidance

There are three types of reporting requirements for the SLFRF program.

- **Interim Report:** Provide initial overview of status and uses of funding. This is a one-time report. See Section A, page 13.
- **Project and Expenditure Report:** Report on projects funded, expenditures, and contracts and subawards over \$50,000, and other information. See Section B, page 15.
- **Recovery Plan Performance Report:** The Recovery Plan Performance Report (the "Recovery Plan") will provide information on the projects that large recipients are undertaking with program funding and how they plan to ensure program outcomes are achieved in an effective, efficient, and equitable manner. It will include key performance indicators identified by the recipient and some mandatory indicators identified by Treasury. The Recovery Plan will be posted on the website of the recipient as well as provided to Treasury. See Section C, page 23.

**Table 2: Reporting requirements by recipient type**

| Recipient                                                                                                                        | Interim Report                                    | Project and Expenditure Report                                                              | Recovery Plan Performance Report                                     |
|----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents                      | By August 31, 2021, with expenditures by category | By October 31, 2021, and then 30 days after the end of each quarter thereafter <sup>9</sup> | By August 31, 2021, and annually thereafter by July 31 <sup>10</sup> |
| Metropolitan cities and counties with a population below 250,000 residents which received more than \$5 million in SLFRF funding |                                                   |                                                                                             | Not required                                                         |
| Tribal Governments                                                                                                               |                                                   | By October 31, 2021, and then annually thereafter <sup>11</sup>                             |                                                                      |
| Metropolitan cities and counties with a population below 250,000 residents which received less than \$5 million in SLFRF funding |                                                   |                                                                                             |                                                                      |
| NEUs                                                                                                                             | Not required                                      |                                                                                             |                                                                      |

The remainder of this document describes these reporting requirements. A users' guide will be provided with additional information on how and where to submit required reports.

<sup>9</sup> Interim Final Rule Page 111

<sup>10</sup> Interim Final Rule page 112

<sup>11</sup> Interim Final Rule Page 111





## Comparison to reporting for the CRF

This guidance does not change the reporting or compliance requirements pertaining to the CRF. Reporting and compliance requirements for the SLFRF are separate from CRF reporting requirements. Changes from CRF to SLFRF include:

- **Project, Expenditure, and Subaward Reporting:** The SLFRF reporting requirements leverage the existing reporting regime used for CRF to foster continuity and provide many recipients with a familiar reporting mechanism. The data elements for the Project and Expenditure Report will largely mirror those used for CRF, with some minor exceptions noted in this guidance. The users' guide will describe how reporting for CRF funds will relate to reporting for the SLFRF.
- **Timing of Reports:** CRF reports were due within 10 days of each calendar quarter. SLFRF quarterly reporting will be due 30 days from quarter end.
- **Program and Performance Reporting:** The CRF reporting did not include any program or performance reporting. To build public awareness and accountability and allow Treasury to monitor compliance with eligible uses, some program and performance reporting is required.

## A. Interim Report

States, U.S. territories, metropolitan cities, counties, and Tribal governments are required to submit a one-time interim report with expenditures<sup>12</sup> by Expenditure Category from the date of award to July 31, 2021. The recipient will be required to enter obligations<sup>13</sup> and expenditures and, for each, select the specific expenditure category from the available options. See Appendix 1 for Expenditure Categories (EC).

### 1. Required Programmatic Data

Recipients will also be required to provide the following information if they have or plan to have expenditures in the following Expenditure Categories.

- Revenue replacement (EC 6.1<sup>14</sup>):** Key inputs into the revenue replacement formula in the Interim Final Rule and estimated revenue loss due to the Covid-19 public health emergency calculated using the formula in the Interim Final Rule as of December 31, 2020.
  - Base year general revenue (e.g., revenue in the last full fiscal year prior to the public health emergency)
  - Fiscal year end date
  - Growth adjustment used (either 4.1 percent or average annual general revenue growth over 3 years prior to pandemic)
  - Actual general revenue as of the twelve months ended December 31, 2020
  - Estimated revenue loss due to the Covid-19 public health emergency as of December 31, 2020
  - An explanation of how revenue replacement funds were allocated to government services (Note: additional instructions and/or template to be provided in users' guide)

<sup>12</sup> For purposes of reporting in the SLFRF portal, an expenditure is the amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity).

<sup>13</sup> For purposes of reporting in the SLFRF portal, an obligation is an order placed for property and services, contracts and subawards made, and similar transactions that require payment.

<sup>14</sup> See Appendix 1 for the full Expenditure Category (EC) list. References to Expenditure Categories are identified by "EC" followed by numbers from the table in Appendix 1.





In calculating general revenue and the other items discussed above, recipients should use audited data if it is available. When audited data is not available, recipients are not required to obtain audited data if substantially accurate figures can be produced on an unaudited basis. Recipients should use their own data sources to calculate general revenue, and do not need to rely on revenue data published by the Census Bureau. Treasury acknowledges that due to differences in timing, data sources, and definitions, recipients' self-reported general revenue figures may differ from those published by the Census Bureau. Recipients may provide data on a cash, accrual, or modified accrual basis, provided that recipients are consistent in their choice of methodology throughout the covered period and until reporting is no longer required. Recipients' reporting should align with their own financial reporting.

In calculating general revenue, recipients should exclude all intergovernmental transfers from the federal government. This includes, but is not limited to, federal transfers made via a State to a locality pursuant to the CRF or SLFRF. To the extent federal funds are passed through States or other entities or intermingled with other funds, recipients should attempt to identify and exclude the federal portion of those funds from the calculation of general revenue on a best-efforts basis.

Consistent with the broad latitude provided to recipients to use funds for government services to the extent of reduction in revenue, recipients will be required to submit a description of services provided. This description may be in narrative or in another form, and recipients are encouraged to report based on their existing budget processes and to minimize administrative burden. For example, a recipient with \$100 in revenue replacement funds available could indicate that \$50 were used for law enforcement operating expenses and \$50 were used for pay-go building of sidewalk infrastructure. As discussed in the Interim Final Rule, these services can include a broad range of services but may not be used directly for pension deposits or debt service.

Reporting requirements will not require tracking the indirect effects of Fiscal Recovery Funds, apart from the restrictions on use of Fiscal Recovery Funds to offset a reduction in net tax revenue. In addition, recipients must indicate that Fiscal Recovery Funds were not used to make a deposit in a pension fund.

- b. Distributions to NEUs - States and territories only (EC 7.4): Information on SLFRF distributions to eligible NEUs. Each State and territory will be asked to provide an update on distributions to individual NEUs, including whether the NEU has (1) received funding; (2) declined funding and requested a transfer to the State under Section 603(c)(4) of the Act; or (3) not taken action on its funding. States and territories should be prepared to report on their information, including the following:
- NEU name
  - NEU DUNS number
  - NEU Taxpayer Identification Number (TIN)
  - NEU Recipient Number (a unique identification code for each NEU assigned by the State to the NEU as part of the request for funding)
  - NEU contact information (e.g., address, point of contact name, point of contact email address, and point of contact phone number)
  - NEU authorized representative-name and email address
  - Initial allocation and, if applicable, subsequent allocation to the NEU (before application of the 75 percent cap)
  - Total NEU reference budget (as submitted by the NEU to the State as part of the request for funding)







- Amount of the initial and, if applicable, subsequent allocation above 75 percent of the NEU's reference budget which will be returned to Treasury
- Payment amount(s)
- Payment date(s)

For each eligible NEU that declined funding and requested a transfer to the State under Section 603(c)(4), the State must also attach a form signed by the NEU, as detailed in the Guidance on Distributions of Funds to Non-Entitlement Units of Local Government.

States with "weak" minor civil divisions (i.e., Illinois, Indiana, Kansas, Missouri, Nebraska, North Dakota, Ohio, and South Dakota) should also list any minor civil divisions that the State deemed ineligible.

## B. Project and Expenditure Report

All recipients are required to submit Project and Expenditure Reports.

### 1. Quarterly Reporting

The following recipients are required to submit quarterly Project and Expenditure Reports:

- States, U.S. territories, and Tribal governments
- Metropolitan cities and counties that received more than \$5 million in SLFRF funding

For these recipients, the initial quarterly Project and Expenditure Report will cover two calendar quarters from the date of award to September 30, 2021 and must be submitted to Treasury by October 31, 2021. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury within 30 calendar days after the end of each calendar quarter. Quarterly reports are not due concurrently with applicable annual reports. The table below summarizes the quarterly report timelines:

| Report | Year | Quarter | Period Covered            | Due Date         |
|--------|------|---------|---------------------------|------------------|
| 1      | 2021 | 2 and 3 | Award Date – September 30 | October 31, 2021 |
| 2      | 2021 | 4       | October 1 – December 31   | January 31, 2022 |
| 3      | 2022 | 1       | January 1 – March 31      | April 30, 2022   |
| 4      | 2022 | 2       | April 1 – June 30         | July 31, 2022    |
| 5      | 2022 | 3       | July 1 – September 30     | October 31, 2022 |
| 6      | 2022 | 4       | October 1 – December 31   | January 31, 2023 |
| 7      | 2023 | 1       | January 1 – March 31      | April 30, 2023   |
| 8      | 2023 | 2       | April 1 – June 30         | July 31, 2023    |
| 9      | 2023 | 3       | July 1 – September 30     | October 31, 2023 |
| 10     | 2023 | 4       | October 1 – December 31   | January 31, 2024 |
| 11     | 2024 | 1       | January 1 – March 31      | April 30, 2024   |
| 12     | 2024 | 2       | April 1 – June 30         | July 31, 2024    |
| 13     | 2024 | 3       | July 1 – September 30     | October 31, 2024 |
| 14     | 2024 | 4       | October 1 – December 31   | January 31, 2025 |
| 15     | 2025 | 1       | January 1 – March 31      | April 30, 2025   |
| 16     | 2025 | 2       | April 1 – June 30         | July 31, 2025    |
| 17     | 2025 | 3       | July 1 – September 30     | October 31, 2025 |
| 18     | 2025 | 4       | October 1 – December 31   | January 31, 2026 |
| 19     | 2026 | 1       | January 1 – March 31      | April 30, 2026   |
| 20     | 2026 | 2       | April 1 – June 30         | July 31, 2026    |





| Report | Year | Quarter | Period Covered          | Due Date         |
|--------|------|---------|-------------------------|------------------|
| 21     | 2026 | 3       | July 1 – September 30   | October 31, 2026 |
| 22     | 2026 | 4       | October 1 – December 31 | March 31, 2027   |

## 2. Annual Reporting

The following recipients are required to submit annual Project and Expenditure Reports:

- Metropolitan cities and counties that received less than \$5 million in SLFRF funding.
- NEUs. To facilitate reporting, each NEU will need a NEU Recipient Number. This is a unique identification code for each NEU assigned by the State to the NEU as part of its request for funding.

For these recipients, the initial Project and Expenditure Report will cover from the date of award to September 30, 2021 and must be submitted to Treasury by October 31, 2021. The subsequent annual reports will cover one calendar year and must be submitted to Treasury by October 31. The table below summarizes the report timelines:

| Report | Period Covered                       | Due Date         |
|--------|--------------------------------------|------------------|
| 1      | Award Date – September 30, 2021      | October 31, 2021 |
| 2      | October 1, 2021 – September 30, 2022 | October 31, 2022 |
| 3      | October 1, 2022 – September 30, 2023 | October 31, 2023 |
| 4      | October 1, 2023 – September 30, 2024 | October 31, 2024 |
| 5      | October 1, 2024 – September 30, 2025 | October 31, 2025 |
| 6      | October 1, 2025 – September 30, 2026 | October 31, 2026 |
| 7      | October 1, 2026 – December 31, 2026  | March 31, 2027   |

## 3. Required Information

The following information will be required in Project and Expenditure Reports:

- Projects:** Provide information on all SLFRF funded projects. Projects are new or existing eligible government services or investments funded in whole or in part by SLFRF funding. For each project, the recipient will be required to enter the project name, identification number (created by the recipient), project expenditure category (see Appendix 1), description, and status of completion. Project descriptions must describe the project in sufficient detail to provide understanding of the major activities that will occur, and will be required to be between 50 and 250 words. Projects should be defined to include only closely related activities directed toward a common purpose. In particular, recipients should review the Required Programmatic Data described below and define their projects at a sufficient level of granularity to report these metrics for a reasonably specific activity or set of activities in each project.

**Note:** For each project, the recipient will be asked to select the appropriate Expenditure Category based on the scope of the project (see Appendix 1). Projects should be scoped to align to a single Expenditure Category. For select Expenditure Categories, the recipient will also be asked to provide additional programmatic data (described further below).

- Expenditures:** Once a project is entered the recipient will be able to report on the project's obligations and expenditures. Recipients will be asked to report:
  - Current period obligation
  - Cumulative obligation
  - Current period expenditure
  - Cumulative expenditure





- c. **Project Status:** Once a project is entered the recipient will be asked to report on project status each reporting period, in four categories:
- Not Started
  - Completed less than 50 percent
  - Completed 50 percent or more
  - Completed
- d. **Project Demographic Distribution:** Recognizing the disproportionate impact of the pandemic-related recession on low-income communities, recipients must report whether certain types of projects<sup>15</sup> are targeted to economically disadvantaged communities, as defined by HUD's Qualified Census Tract.<sup>16</sup> Recipients will be asked to identify whether or not the project is serving an economically disadvantaged community. To minimize the administrative burden on recipients while ensuring that this important aspect of program performance is tracked, recipients may assume that the funds for a project count as being targeted towards economically disadvantaged communities if the project funds are spent on:
- A program or service is provided at a physical location in a Qualified Census Tract (for multi-site projects, if a majority of sites are within Qualified Census Tracts);
  - A program or service where the primary intended beneficiaries live within a Qualified Census Tract;
  - A program or service for which the eligibility criteria are such that the primary intended beneficiaries earn less than 60 percent of the median income for the relevant jurisdiction (e.g., State, county, metropolitan area, or other jurisdiction); or
  - A program or service for which the eligibility criteria are such that over 25 percent of intended beneficiaries are below the federal poverty line.

Recipients may use reasonable estimates to determine if a project meets one of these criteria, including identifying the intended beneficiaries of a program or service in terms of income characteristics, geographic location, or otherwise estimating the beneficiaries of a program based on its eligibility criteria. Recipients do not need to track information on each individual beneficiary to make the determination of whether or not the project is serving an economically disadvantaged community. If a recipient is unable to measure economic characteristics of the primary intended beneficiaries of a program or service due to data limitations or for other reasons, that program or service may not be counted as targeted to economically disadvantaged communities. Treasury recognizes that in some circumstances, recipients may fund eligible programs or services that benefit economically disadvantaged communities but may lack adequate data to assess conclusively that such a program or service is targeted to economically disadvantaged communities based on the criteria described above.

- e. **Subawards:** Each recipient shall also provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient that are greater than or equal to \$50,000.

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<sup>15</sup> Specifically recipients must report this information for projects in the Expenditure Categories that are marked with "A" in the expenditure category listing in Appendix 1 of this guidance

<sup>16</sup> HUD defines as a QCT as having "50 percent of households with incomes below 60 percent of the Area Median Gross Income (AMGI) or have a poverty rate of 25 percent or more." To view median income area for their jurisdiction, recipients may visit the U.S. Census [website](#) on median incomes and select the geography for their jurisdiction and relevant unit of measurement (household or individual) for the project.





Recipients do not also need to submit separate monthly subaward reports to FSRs.gov as required pursuant to the 2 CFR Part 170, Appendix A award term regarding reporting subaward and executive compensation, which is included in the SLFRF Award Terms and Conditions. Treasury will submit this reporting on behalf of recipients using the \$50,000 reporting threshold, timing, and data elements discussed in this guidance. If recipients choose to continue reporting to FSRs.gov in addition to reporting directly to Treasury on these funds, they may do so and will be asked to notify Treasury as part of their quarterly submission.

In general, recipients will be asked to provide the following information for each Contract, Grant, Loan, Transfer, or Direct Payment greater than or equal to \$50,000:

- Subrecipient identifying and demographic information (e.g., DUNS number and location)
- Award number (e.g., Award number, Contract number, Loan number)
- Award date, type, amount, and description
- Award payment method (reimbursable or lump sum payment(s))
- For loans, expiration date (date when loan expected to be paid in full)
- Primary place of performance
- Related project name(s)
- Related project identification number(s) (created by the recipient)
- Period of performance start date
- Period of performance end date
- Quarterly obligation amount
- Quarterly expenditure amount
- Project(s)
- Additional programmatic performance indicators for select Expenditure Categories (see below)

Aggregate reporting is required for contracts, grants, transfers made to other government entities, loans, direct payments, and payments to individuals that are below \$50,000. This information will be accounted for by expenditure category at the project level.

As required by the 2 CFR Part 170, Appendix A award term regarding reporting subaward and executive compensation, recipients must also report the names and total compensation of their five most highly compensated executives and their subrecipients' executives for the preceding completed fiscal year if (1) the recipient received 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards), and received \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act (and subawards), and (2) if the information is not otherwise public. In general, most SLFRF Recipients are governmental entities with executive salaries that are already disclosed, so no additional information must be reported. The recipient is responsible for the subrecipients' compliance with registering and maintaining an updated profile on SAM.gov.

- f. **Civil Rights Compliance:** Treasury will request information on recipients' compliance with Title VI of the Civil Rights Act of 1964 on an annual basis. This information may include a narrative describing the recipient's compliance with Title VI, along with other questions and assurances.







- g. Required Programmatic Data (other than infrastructure projects): For all projects listed under the following Expenditure Categories (see Appendix 1), the information listed must be provided in each report.
1. Payroll for Public Health and Safety Employees (EC 1.9):
    - Number of government FTEs responding to COVID-19 supported under this authority
  2. Household Assistance (EC 2.1-2.5):
    - Brief description of structure and objectives of assistance program(s) (e.g., nutrition assistance for low-income households)
    - Number of individuals served (by program if recipient establishes multiple separate household assistance programs)
    - Brief description of recipient's approach to ensuring that aid to households responds to a negative economic impact of Covid-19, as described in the Interim Final Rule
  3. Small Business Economic Assistance (EC 2.9):
    - Brief description of the structure and objectives of assistance program(s) (e.g., grants for additional costs related to Covid-19 mitigation)
    - Number of small businesses served (by program if recipient establishes multiple separate small businesses assistance programs)
    - Brief description of recipient's approach to ensuring that aid to small businesses responds to a negative economic impact of COVID-19, as described in the Interim Final Rule
  4. Aid to Travel, Tourism, and Hospitality or Other Impacted Industries (EC 2.11-2.12):
    - If aid is provided to industries other than travel, tourism, and hospitality (EC 2.12), a description of pandemic impact on the industry and rationale for providing aid to the industry
    - Brief narrative description of how the assistance provided responds to negative economic impacts of the COVID-19 pandemic
    - For each subaward:
      - Sector of employer (Note: additional detail, including list of sectors to be provided in a users' guide)
      - Purpose of funds (e.g., payroll support, safety measure implementation)
  5. Rehiring Public Sector Staff (EC 2.14):
    - Number of FTEs rehired by governments under this authority
  6. Education Assistance (EC 3.1-3.5):
    - The National Center for Education Statistics ("NCES") School ID or NCES District ID. List the School District if all schools within the school district received some funds. If not all schools within the school district received funds, list the School ID of the schools that received funds. These can allow evaluators to link data from the NCES to look at school-level demographics and, eventually, student performance.<sup>17</sup>

<sup>17</sup> For more information on NCES identification numbers see <https://nces.ed.gov/ccd/districtsearch/> (districts) and <https://nces.ed.gov/ccd/schoolsearch/> (schools).



**7. Premium Pay (both Public Sector EC 4.1 and Private Sector EC 4.2):**

- List of sectors designated as critical to the health and well-being of residents by the chief executive of the jurisdiction, if beyond those included in the Interim Final Rule (Note: a list of sectors will be provided in the forthcoming users' guide).
- Number of workers to be served
- Employer sector for all subawards to third-party employers (i.e., employers other than the State, local, or Tribal government) (Note: a list of sectors will be provided in the forthcoming users' guide).
- For groups of workers (e.g., an operating unit, a classification of worker, etc.) or, to the extent applicable, individual workers, for whom premium pay would increase total pay above 150 percent of their residing State's average annual wage, or their residing county's<sup>18</sup> average annual wage, whichever is higher, on an annual basis:
  - A brief written narrative justification of how the premium pay or grant is responsive to workers performing essential work during the public health emergency. This could include a description of the essential workers' duties, health or financial risks faced due to COVID-19, and why the recipient government determined that the premium pay was responsive to workers performing essential work during the pandemic. This description should not include personally identifiable information; when addressing individual workers, recipients should be careful not to include this information. Recipients may consider describing the workers' occupations and duties in a general manner as necessary to protect privacy.

**8. Revenue replacement (EC 6.1):**

Under the Interim Final Rule, recipients calculate revenue loss using data as of four discrete points during the program: December 31, 2020, December 31, 2021, December 31, 2022, and December 31, 2023. Revenue loss calculated as of December 31, 2020 will be reported in the Interim Report, as described above. For future calculation dates, revenue loss will be reported only in the Quarter 4 reports due January 31, 2022, January 31, 2023, and January 31, 2024. Reporting on revenue loss should include:

- General revenue collected over the past 12 months as of the most recent calculation date, as outlined in the Interim Final Rule (for example, for the January 31, 2022 report, recipients should provide 12 month general revenue as of December 31, 2021);
- Calculated revenue loss due to the Covid-19 public health emergency; and
- An explanation of how the revenue replacement funds were allocated to government services (note: additional instructions and/or template to be provided in user guide).

In calculating general revenue and the revenue loss due to the COVID-19 public health emergency, recipients should follow the same guidance as described above for the Interim Report.

- h. **Required Programmatic Data for Infrastructure Projects (EC 5):** For all projects listed under the Water, Sewer, and Broadband Expenditure Categories (see Appendix 1), more detailed project-level information is required. Each project will be required to report expenditure data as described above, but will also report the following information:

<sup>18</sup> *County* means a county, parish, or other equivalent county division (as defined by the Census Bureau). See 31 CFR 35.3.



**1. All infrastructure projects (EC 5):**

- Projected/actual construction start date (month/year)
- Projected/actual initiation of operations date (month/year)
- Location (for broadband, geospatial location data)
- For projects over \$10 million:
  - a. A recipient may provide a certification that, for the relevant project, all laborers and mechanics employed by contractors and subcontractors in the performance of such project are paid wages at rates not less than those prevailing, as determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the "Davis-Bacon Act"), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed, or by the appropriate State entity pursuant to a corollary State prevailing-wage-in-construction law (commonly known as "baby Davis-Bacon Acts"). If such certification is not provided, a recipient must provide a project employment and local impact report detailing:
    - The number of employees of contractors and sub-contractors working on the project;
    - The number of employees on the project hired directly and hired through a third party;
    - The wages and benefits of workers on the project by classification; and
    - Whether those wages are at rates less than those prevailing.<sup>19</sup>

Recipients must maintain sufficient records to substantiate this information upon request.
  - b. A recipient may provide a certification that a project includes a project labor agreement, meaning a pre-hire collective bargaining agreement consistent with section 8(f) of the National Labor Relations Act (29 U.S.C. 158(f)). If the recipient does not provide such certification, the recipient must provide a project workforce continuity plan, detailing:
    - How the recipient will ensure the project has ready access to a sufficient supply of appropriately skilled and unskilled labor to ensure high-quality construction throughout the life of the project;
    - How the recipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project; and
    - How the recipient will provide a safe and healthy workplace that avoids delays and costs associated with workplace illnesses, injuries, and fatalities;
    - Whether workers on the project will receive wages and benefits that will secure an appropriately skilled workforce in the context of the local or regional labor market; and
    - Whether the project has completed a project labor agreement.
  - c. Whether the project prioritizes local hires.
  - d. Whether the project has a Community Benefit Agreement, with a description of any such agreement.

<sup>19</sup> As determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the "Davis-Bacon Act"), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed.



**2. Water and sewer projects (EC 5.1-5.15):**

- National Pollutant Discharge Elimination System (NPDES) Permit Number (if applicable; for projects aligned with the Clean Water State Revolving Fund)
- Public Water System (PWS) ID number (if applicable; for projects aligned with the Drinking Water State Revolving Fund)

**3. Broadband projects (EC 5.16-5.17):**

- Speeds/pricing tiers to be offered, including the speed/pricing of its affordability offering
- Technology to be deployed
- Miles of fiber
- Cost per mile
- Cost per passing
- Number of households (broken out by households on Tribal lands and those not on Tribal lands) projected to have increased access to broadband meeting the minimum speed standards in areas that previously lacked access to service of at least 25 Mbps download and 3 Mbps upload
  - Number of households with access to minimum speed standard of reliable 100 Mbps symmetrical upload and download
  - Number of households with access to minimum speed standard of reliable 100 Mbps download and 20 Mbps upload
- Number of institutions and businesses (broken out by institutions on Tribal lands and those not on Tribal lands) projected to have increased access to broadband meeting the minimum speed standards in areas that previously lacked access to service of at least 25 Mbps download and 3 Mbps upload, in each of the following categories: business, small business, elementary school, secondary school, higher education institution, library, healthcare facility, and public safety organization
  - Specify the number of each type of institution with access to the minimum speed standard of reliable 100 Mbps symmetrical upload and download; and
  - Specify the number of each type of institution with access to the minimum speed standard of reliable 100 Mbps download and 20 Mbps upload

i. **Distributions to NEUs - States and territories only (EC 7.4):** Information on SLFRF distributions to eligible NEUs. Each State and territory will be asked to provide an update on distributions to individual NEUs, including whether the NEU has (1) received funding; (2) declined funding and requested a transfer to the State under Section 603(c)(4) of the Act; or (3) not taken action on its funding. States and territories should be prepared to report on their information, including the following:

- NEU name
- NEU DUNS number
- NEU Taxpayer Identification Number (TIN)
- NEU Recipient Number (a unique identification code for each NEU assigned by the State to the NEU as part of the request for funding)
- NEU contact information (e.g., address, point of contact name, point of contact email address, and point of contact phone number)
- NEU authorized representative name and email address
- Initial allocation and, if applicable, subsequent allocation to the NEU (before application of the 75 percent cap)
- Total NEU reference budget (as submitted by the NEU to the State as part of the request for funding)
- Amount of the initial and, if applicable, subsequent allocation above 75 percent of the NEU's reference budget which will be returned to Treasury
- Payment amount(s)
- Payment date(s)







For each eligible NEU that declined funding and requested a transfer to the State under Section 603(c)(4), the State must also attach a form signed by the NEU, as detailed in the Guidance on Distributions of Funds to Non-Entitlement Units of Local Government.

States with “weak” minor civil divisions (i.e., Illinois, Indiana, Kansas, Missouri, Nebraska, North Dakota, Ohio, and South Dakota) should also list any minor civil divisions that the State deemed ineligible.

**NEU Documentation (NEUs only):** Each NEU will also be asked to provide the following information with their first report submitted by October 31, 2021:

- Copy of the signed award terms and conditions agreement (which was signed and submitted to the State as part of the request for funding)
- Copy of the signed assurances of compliance with Title VI of the Civil Rights Act of 1964 (which was signed and submitted to the State as part of the request for funding)
- Copy of actual budget documents validating the top-line budget total provided to the State as part of the request for funding

### C. Recovery Plan Performance Report

States, territories, metropolitan cities, and counties with a population that exceeds 250,000 residents will also be required to publish and submit to Treasury a Recovery Plan performance report (“Recovery Plan”). Each Recovery Plan must be posted on the public-facing website of the recipient by the same date the recipient submits the report to Treasury. This reporting requirement includes uploading a link to the publicly available document report along with providing data in the Treasury reporting portal.

The Recovery Plan will provide the public and Treasury information on the projects recipients are undertaking with program funding and how they are planning to ensure program outcomes are achieved in an effective, efficient, and equitable manner. While this guidance outlines some minimum requirements for the Recovery Plan, each recipient is encouraged to add information to the plan they feel is appropriate to provide information to their constituents on efforts they are taking to respond to the pandemic and promote economic recovery. Each jurisdiction may determine the general form and content of the Recovery Plan, as long as it includes the minimum information determined by Treasury. Treasury will provide a recommended template but recipients may modify this template as appropriate for their jurisdiction. The Recovery Plan will include key performance indicators identified by the recipient and some mandatory indicators identified by Treasury.

The initial Recovery Plan will cover the period from the date of award to July 31, 2021 and must be submitted to Treasury by August 31, 2021. Thereafter, the Recovery Plan will cover a 12-month period and recipients will be required to submit the report to Treasury within 30 days after the end of the 12-month period (by July 31). The table below summarizes the report timelines:

| Annual Report | Period Covered                   | Due Date        |
|---------------|----------------------------------|-----------------|
| 1             | Award Date – July 31, 2021       | August 31, 2021 |
| 2             | July 1, 2021 – June 30, 2022     | July 31, 2022   |
| 3             | July 1, 2022 – June 30, 2023     | July 31, 2023   |
| 4             | July 1, 2023 – June 30, 2024     | July 31, 2024   |
| 5             | July 1, 2024 – June 30, 2025     | July 31, 2025   |
| 6             | July 1, 2025 – June 30, 2026     | July 31, 2026   |
| 7             | July 1, 2026 – December 31, 2026 | March 31, 2027  |





The Recovery Plan will include, at a minimum, the following information:

### 1. Executive Summary

Provide a high-level overview of the jurisdiction's intended and actual uses of funding including, but not limited to: the jurisdiction's plan for use of funds to promote a response to the pandemic and economic recovery, key outcome goals, progress to date on those outcomes, and any noteworthy challenges or opportunities identified during the reporting period.

### 2. Uses of Funds

Describe in further detail your jurisdiction's intended and actual uses of the funds, such as how your jurisdiction's approach would help support a strong and equitable recovery from the COVID-19 pandemic and economic downturn. Describe any strategies employed to maximize programmatic impact and effective, efficient, and equitable outcomes. Given the broad eligible uses of funds and the specific needs of the jurisdiction, please also explain how the funds would support the communities, populations, or individuals in your jurisdiction. Your description should address how you are promoting each of the following, to the extent they apply:

- a. Public Health (EC 1): As relevant, describe how funds are being used to respond to COVID-19 and the broader health impacts of COVID-19 and the COVID-19 public health emergency.
- b. Negative Economic Impacts (EC 2): As relevant, describe how funds are being used to respond to negative economic impacts of the COVID-19 public health emergency, including to households and small businesses.
- c. Services to Disproportionately Impacted Communities (EC 3): As relevant, describe how funds are being used to provide services to communities disproportionately impacted by the COVID-19 public health emergency.
- d. Premium Pay (EC 4): As relevant, describe the approach, goals, and sectors or occupations served in any premium pay program. Describe how your approach prioritizes low-income workers.
- e. Water, sewer, and broadband infrastructure (EC 5): Describe the approach, goals, and types of projects being pursued, if pursuing.
- f. Revenue Replacement (EC 6): Describe the loss in revenue due to the COVID-19 public health emergency and how funds have been used to provide government services.

Where appropriate, recipients should also include information on your jurisdiction's use (or planned use) of other federal recovery funds including other programs under the American Rescue Plan such as the Emergency Rental Assistance, Housing Assistance, and so forth, to provide broader context on the overall approach for pandemic recovery.

### 3. Promoting equitable outcomes

Describe efforts to promote equitable outcomes, including how programs were designed with equity in mind. Please include in your description how your jurisdiction will consider and measure equity at the various stages of the program, including:

- a. Goals: Are there particular historically underserved, marginalized, or adversely affected groups that you intend to serve within your jurisdiction?
- b. Awareness: How equal and practical is the ability for residents or businesses to become aware of the services funded by the SLFRF?
- c. Access and Distribution: Are there differences in levels of access to benefits and services across groups? Are there administrative requirements that result in disparities in ability to complete applications or meet eligibility criteria?





- d. **Outcomes:** Are intended outcomes focused on closing gaps, reaching universal levels of service, or disaggregating progress by race, ethnicity, and other equity dimensions where relevant for the policy objective?

Treasury encourages uses of funds that promote strong, equitable growth, including racial equity. Please describe how your jurisdiction's planned or current use of funds prioritizes economic and racial equity as a goal, names specific targets intended to produce meaningful equity results at scale, and articulates the strategies to achieve those targets. In addition, please explain how your jurisdiction's overall equity strategy translates into the specific services or programs offered by your jurisdiction in the following Expenditure Categories:

- a. **Negative Economic Impacts (EC 2):** assistance to households, small businesses, and non-profits to address impacts of the pandemic, which have been most severe among low-income populations. This includes assistance with food, housing, and other needs; employment programs for people with barriers to employment who faced negative economic impacts from the pandemic (such as residents of low-income neighborhoods, minorities, disconnected youth, the unemployed, formerly incarcerated people, veterans, and people with disabilities); and other strategies that provide disadvantaged groups with access to education, jobs, and opportunity.
- b. **Services to Disproportionately Impacted Communities (EC 3):** services to address health disparities and the social determinants of health, build stronger neighborhoods and communities (e.g., affordable housing), address educational disparities (e.g., evidence-based tutoring, community schools, and academic, social-emotional, and mental health supports for high poverty schools), and promote healthy childhood environments (e.g., home visiting, child care).

The initial report must describe efforts to date and intended outcomes to promote equity. Each annual report thereafter must provide an update, using qualitative and quantitative data, on how the recipients' approach achieved or promoted equitable outcomes or progressed against equity goals during the performance period. Please also describe any constraints or challenges that impacted project success in terms of increasing equity. In particular, this section must describe the geographic and demographic distribution of funding, including whether it is targeted toward traditionally marginalized communities.

For the purposes of the SLFRF, equity is defined in the [Executive Order 13985 On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#), as issued on January 20, 2021.

#### 4. Community Engagement

Please describe how your jurisdiction's planned or current use of funds incorporates written, oral, and other forms of input that capture diverse feedback from constituents, community-based organizations, and the communities themselves. Where relevant, this description must include how funds will build the capacity of community organizations to serve people with significant barriers to services, including people of color, people with low incomes, limited English proficient populations, and other traditionally underserved groups.

#### 5. Labor Practices

Describe workforce practices on any infrastructure projects being pursued (EC 5). How are projects using strong labor standards to promote effective and efficient delivery of high-quality infrastructure projects while also supporting the economic recovery through strong employment opportunities for workers? For example, report whether any of the following practices are being utilized: project labor agreements, community benefits agreements, prevailing wage requirements, and local hiring.





## 6. Use of Evidence

The Recovery Plan should identify whether SLFRF funds are being used for evidence-based interventions<sup>20</sup> and/or if projects are being evaluated through rigorous program evaluations that are designed to build evidence. Recipients must briefly describe the goals of the project, and the evidence base for the interventions funded by the project. Recipients must specifically identify the dollar amount of the total project spending that is allocated towards evidence-based interventions for each project in the Public Health (EC 1), Negative Economic Impacts (EC 2), and Services to Disproportionately Impacted Communities (EC 3) Expenditure Categories.<sup>21</sup>

Recipients are exempt from reporting on evidence-based interventions in cases where a program evaluation is being conducted. Recipients are encouraged to use relevant evidence Clearinghouses, among other sources, to assess the level of evidence for their interventions and identify evidence-based models that could be applied in their jurisdiction; such evidence clearinghouses include the U.S. Department of Education's What Works Clearinghouse, the U.S. Department of Labor's CLEAR, and the Childcare & Early Education Research Connections and the Home Visiting Evidence of Effectiveness clearinghouses from Administration for Children and Families, as well as other clearinghouses relevant to particular projects conducted by the recipient. In such cases where a recipient is conducting a program evaluation in lieu of reporting the amount of spending on evidence-based interventions, they must describe the evaluation design including whether it is a randomized or quasi-experimental design; the key research questions being evaluated; whether the study has sufficient statistical power to disaggregate outcomes by demographics; and the timeframe for the completion of the evaluation (including a link to completed evaluation if relevant).<sup>22</sup> Once the evaluation has been completed, recipients must post the evaluation publicly and link to the completed evaluation in the Recovery Plan. Once an evaluation has been completed (or has sufficient interim findings to determine the efficacy of the intervention), recipients should determine whether the spending for the evaluated interventions should be counted towards the dollar amount categorized as evidence-based for the relevant project.

For all projects, recipients may be selected to participate in a national evaluation, which would study their project along with similar projects in other jurisdictions that are focused on the same set of outcomes. In such cases, recipients may be asked to share information and data that is needed for the national evaluation.

Recipients are encouraged to consider how a Learning Agenda, either narrowly focused on SLFRF or broadly focused on the recipient's broader policy agenda, could support their overarching evaluation efforts in order to create an evidence-building strategy for their jurisdiction.<sup>23</sup>

Appendix 2 contains additional information on evidence-based interventions for the purposes of the Recovery Plan.

<sup>20</sup>As noted in Appendix 2, evidence-based refers to interventions with strong or moderate levels of evidence.

<sup>21</sup> Of note, recipients are only required to report the amount of the total funds that are allocated to evidence-based interventions in the areas of Public Health, Negative Economic Impacts, and Services to Disproportionately Impacted Communities that are marked by an asterisk in Appendix 1: Expenditure Categories.

<sup>22</sup> For more information on the required standards for program evaluation, see OMB M-20-12.

<sup>23</sup> For more information on learning agendas, please see OMB M-19-23







## **7. Table of Expenses by Expenditure Category**

Please include a table listing the amount of funds used in each Expenditure Category (See Appendix 1). The table should include cumulative expenses to date within each category, and the additional amount spent within each category since the last annual Recovery Plan.

## **8. Project Inventory**

List the name and provide a brief description of all SLFRF funded projects. Projects are new or existing eligible government services or investments funded in whole or in part by SLFRF funding. For each project, include the project name, funding amount, identification number (created by the recipient and used thereafter in the quarterly Program and Expenditure Report), project Expenditure Category (see Appendix 1), and a description of the project which includes an overview of the main activities of the project, the approximate timeline, primary delivery mechanisms and partners, if applicable, and intended outcomes. Include a link to the website of the project if available. This information will provide context and additional detail for the information reported quarterly in the Project and Expenditure Report.

For infrastructure investment projects (EC 5), project-level reporting will be more detailed, as described for the Project and Expenditure Report above. Projects in this area may be grouped by Expenditure Category if needed, with further detail (such as the specific project name and identification number) provided in the Project and Expenditure Report. For infrastructure projects, descriptions should note how the project contributes to addressing climate change.

## **9. Performance Report**

The Recovery Plan must include key performance indicators for the major SLFRF funded projects undertaken by the recipient. The recipient has flexibility in terms of how this information is presented in the Recovery Plan, and may report key performance indicators for each project, or may group projects with substantially similar goals and the same outcome measures. In some cases, the recipient may choose to include some indicators for each individual project as well as crosscutting indicators.

Performance indicators should include both output and outcome measures. Output measures, such as number of students enrolled in an early learning program, provide valuable information about the early implementation stages of a project. Outcome measures, such as the percent of students reading on grade level, provide information about whether a project is achieving its overall goals. Recipients are encouraged to use logic models<sup>24</sup> to identify their output and outcome measures. While the initial report will focus heavily on early output goals, recipients must include the related outcome goal for each project and provide updated information on achieving these outcome goals in annual reports. In cases where recipients are conducting a program evaluation for a project (as described above), the outcome measures in the performance report should be aligned with those being evaluated in the program. To support their performance measurement and program improvement efforts, recipients are permitted to use funds to make improvements to data or technology infrastructure and data analytics, as well as program evaluations.

## **10. Required Performance Indicators and Programmatic Data**

While recipients have discretion on the full suite of performance indicators to include, a number of mandatory performance indicators and programmatic data must be included. These are necessary to allow Treasury to conduct oversight as well as understand and aggregate program outcomes across recipients. This section provides an overview of the mandatory performance indicators and programmatic data. This information may be included in each recipient's Recovery Plan as they determine most appropriate, including combining with the

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<sup>24</sup> A logic model is a tool that depicts the intended links between program investments and outcomes, specifically the relationships among the resources, activities, outputs, outcomes, and impact of a program.





section above, but this data will also need to be entered directly into the Treasury reporting portal. Below is a list of required data for each Expenditure Category:

- a. Household Assistance (EC 2.2 & 2.5) and Housing Support (EC 3.10-3.12):
  - Number of people or households receiving eviction prevention services (including legal representation)
  - Number of affordable housing units preserved or developed
- b. Negative Economic Impacts (EC 2):
  - Number of workers enrolled in sectoral job training programs
  - Number of workers completing sectoral job training programs
  - Number of people participating in summer youth employment programs
- c. Education Assistance (EC 3.1-3.5):
  - Number of students participating in evidence-based tutoring programs<sup>25</sup>
- d. Healthy Childhood Environments (EC 3.6-3.9):
  - Number of children served by childcare and early learning (pre-school/pre-K/ages 3-5)
  - Number of families served by home visiting

The initial report should include the key indicators above. Each annual report thereafter should include updated data for the performance period as well as prior period data, and a brief narrative adding any additional context to help the reader interpret the results and understand the any changes in performance indicators over time. To the extent possible, Treasury also encourages recipients to provide data disaggregated by race, ethnicity, gender, income, and other relevant factors.

#### **11. Ineligible Activities: Tax Offset Provision (States and territories only)**

The following information is required for Treasury to ensure SLFRF funding is not used for ineligible activities.

In each reporting year, States and territories will report certain items related to the Tax Offset Provision 31 CFR 35.8, as detailed below. As indicated in the Interim Final Rule, Treasury is seeking comment on reporting requirements related to the Tax Offset Provision, including ways to better rely on information already produced by States and territories and to minimize burden.

The terms “reporting year,” “baseline,” “covered change,” “net reduction in total spending,” and “tax revenue” are defined in the Interim Final Rule, 31 CFR 35.3. For purposes of calculating a net reduction in total spending, total spending for the fiscal year ending 2019 should be reported on an inflation-adjusted basis, consistent with the Interim Final Rule, 31 CFR 35.3. Similarly, for purposes of calculating baseline, tax revenue for the fiscal year 2019 should be reported on an inflation-adjusted basis, consistent with the Interim Final Rule, 31 CFR 35.3.

For purposes of reporting actual tax revenue and calculating tax revenue for the fiscal year ending 2019,<sup>26</sup> (a) if available, recipients should report information using audited financials and (b) recipients may provide data on a cash, accrual, or modified accrual basis, but must be consistent in their approach across all reporting periods. Similarly, for purposes of calculating

<sup>25</sup> For more information on evidence-based tutoring programs, refer to the U.S. Department of Education’s 2021 ED COVID-19 Handbook (Volume 2), which summarizes research on evidence-based tutoring programs (see the bottom of page 20).

<sup>26</sup> Tax revenue for fiscal year ending 2019 is relevant for calculating the recipient’s baseline.





a net reduction in total spending, recipients should report data using audited financials where available.

a. Revenue-reducing Covered Changes:

For each reporting year, a recipient must report the value of covered changes that the recipient predicts will have the effect of reducing tax revenue in a given reporting year (revenue-reducing covered changes), similar to the way it would in the ordinary course of its budgeting process. The value of these covered changes may be reported based on estimated values produced by a budget model, incorporating reasonable assumptions, that aligns with the recipient government's existing approach for measuring the effects of fiscal policies, and that measures relative to a current law baseline. The covered changes may also be reported based on actual values using a statistical methodology to isolate the change in year-over-year revenue attributable to the covered change(s), relative to the current law baseline prior to the change(s). Estimation approaches should not use dynamic methodologies that incorporate the projected effects of the policies on macroeconomic growth. In general and where possible, reported values should be produced by the agency of the recipient government responsible for estimating the costs and effects of fiscal policy changes. Recipients must maintain records regarding the identification and predicted effects of revenue-reducing covered changes.

b. Baseline Revenue:

Baseline has the meaning defined in the Interim Final Rule, 31 CFR 35.3.

Whether the revenue-reducing covered changes are in excess of the *de minimis*.

Recipients must determine whether the aggregate value of the revenue-reducing covered changes in the reporting year is less than one percent of baseline revenue.

c. Actual Tax Revenue:

Actual tax revenue means the actual tax revenue received by the recipient government in the reporting year. Tax revenue has the meaning defined in the Interim Final Rule, 31 CFR 35.3.

d. Reduction in Net Tax Revenue:

The reduction in net tax revenue is equal to baseline revenue minus actual tax revenue in each reporting year. If this value is zero or negative, there is no reduction in net tax revenue.

e. Any revenue-increasing covered changes:

A recipient must report the value of covered changes that have had or that the recipient predicts will have the effect of increasing tax revenue in a given reporting year (revenue-increasing covered changes), similar to the way it would in the ordinary course of its budgeting process. The value of these covered changes may be reported based on estimated values produced by a budget model, incorporating reasonable assumptions, that aligns with the recipient's existing approach for measuring the effects of fiscal policies, and that measures relative to a current law baseline. The covered changes may also be reported based on actual values using a statistical methodology to isolate the change in year-over-year revenue attributable to the covered change(s), relative to the current law baseline prior to the change(s). Estimation approaches should not use dynamic methodologies that incorporate the projected effects of the policies on macroeconomic growth. In general and where possible, reporting should be produced by the agency of the recipient responsible for estimating the costs and effects of fiscal policy changes.





Recipients should maintain records regarding revenue-reducing covered changes and estimates of such changes.

f. **Net reduction in total spending, and tables of specific spending cuts:**

Recipients must report on spending cuts. To calculate the amount of spending cuts that are available to offset a reduction in tax revenue, the recipient must first consider whether there has been a reduction in total net spending, excluding Fiscal Recovery Funds (net reduction in total spending). As in the Interim Final Rule, 35 CFR 35.3, net reduction in total spending is measured as the recipient government's total spending for a given reporting year excluding Fiscal Recovery Funds, subtracted from its total spending for its fiscal year ending in 2019, adjusted for inflation using the Bureau of Economic Analysis's Implicit Price Deflator for the gross domestic product of the United States. If that subtraction yields a positive value, there has been a net reduction; if it yields zero or a negative value, there has not been a net reduction. If there has been no net reduction in total spending, a recipient will have no spending cuts to offset a reduction in net tax revenue.

Next, a recipient must determine and aggregate the value of spending cuts in each "reporting unit," as defined below. For each reporting unit, the recipient must report (1) the amount of the reduction in spending in the reporting unit relative to its inflation-adjusted FY 2019 level, (2) the amount of any Fiscal Recovery Funds spent in the reporting unit, and (3) the amount by which the reduction in spending exceeds the Fiscal Recovery funds spent in the reporting unit. If a recipient has not spent amounts received from the Fiscal Recovery Funds in a reporting unit, the full amount of the reduction in spending counts as a covered spending cut and may be included in aggregate spending cuts. If the recipient has spent amounts received from the Fiscal Recovery Funds, such amounts generally would be deemed to have replaced the amount of spending cut, and only reductions in spending above the amount of Fiscal Recovery Funds spent on the reporting unit would be eligible to offset a reduction in net tax revenue. Only such amounts above the amount of Fiscal Recovery Funds spent on the reporting unit should be included in the aggregate of spending cuts.

To align with existing reporting and accounting, the Interim Final Rule considers the department, agency, or authority from which spending has been cut and whether the recipient government has spent amounts received from the Fiscal Recovery Funds on that same department, agency, or authority. Recipients may also choose to report at a more granular sub-department level. Recipients are encouraged to define and report spending in departments, sub-departments (e.g., bureaus), agencies, or authorities (each a "reporting unit") in a manner consistent with their existing budget process and should, to the extent possible, report using the same reporting unit in each reporting year. For example, if a State health department maintains separate budgets for different units (e.g., medical and public health units), those units may be reported and considered separately. Spending cuts must be reported relative to FY 2019 spending levels, adjusted for inflation, and excluding Fiscal Recovery Funds from reporting year spending levels.

Recipients should maintain records regarding spending cuts. As discussed in the Interim Final Rule, in order to help ensure governments use Fiscal Recovery Funds in a manner consistent with the prescribed eligible uses and do not use Fiscal Recovery Funds to indirectly offset a reduction in net tax revenue resulting from a covered change, Treasury will monitor changes in spending throughout the covered period. Evasions of the Tax Offset Provision may be subject to recoupment.





**Appendix 1: Expenditure Categories**

The Expenditure Categories (EC) listed below must be used to categorize each project as noted in Part 2 above. The term "Expenditure Category" refers to the detailed level (e.g., 1.1 COVID-10 Vaccination). When referred to as a category (e.g., EC 1) it includes all Expenditure Categories within that level.

|                                                               |                                                                                                                         |
|---------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| <b>1: Public Health</b>                                       |                                                                                                                         |
| 1.1                                                           | COVID-19 Vaccination ^                                                                                                  |
| 1.2                                                           | COVID-19 Testing ^                                                                                                      |
| 1.3                                                           | COVID-19 Contact Tracing                                                                                                |
| 1.4                                                           | Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.)*                      |
| 1.5                                                           | Personal Protective Equipment                                                                                           |
| 1.6                                                           | Medical Expenses (including Alternative Care Facilities)                                                                |
| 1.7                                                           | Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency |
| 1.8                                                           | Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)                     |
| 1.9                                                           | Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19                           |
| 1.10                                                          | Mental Health Services*                                                                                                 |
| 1.11                                                          | Substance Use Services*                                                                                                 |
| 1.12                                                          | Other Public Health Services                                                                                            |
| <b>2: Negative Economic Impacts</b>                           |                                                                                                                         |
| 2.1                                                           | Household Assistance: Food Programs* ^                                                                                  |
| 2.2                                                           | Household Assistance: Rent, Mortgage, and Utility Aid* ^                                                                |
| 2.3                                                           | Household Assistance: Cash Transfers* ^                                                                                 |
| 2.4                                                           | Household Assistance: Internet Access Programs* ^                                                                       |
| 2.5                                                           | Household Assistance: Eviction Prevention* ^                                                                            |
| 2.6                                                           | Unemployment Benefits or Cash Assistance to Unemployed Workers*                                                         |
| 2.7                                                           | Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)* ^      |
| 2.8                                                           | Contributions to UI Trust Funds                                                                                         |
| 2.9                                                           | Small Business Economic Assistance (General)* ^                                                                         |
| 2.10                                                          | Aid to Nonprofit Organizations*                                                                                         |
| 2.11                                                          | Aid to Tourism, Travel, or Hospitality                                                                                  |
| 2.12                                                          | Aid to Other Impacted Industries                                                                                        |
| 2.13                                                          | Other Economic Support* ^                                                                                               |
| 2.14                                                          | Rehiring Public Sector Staff                                                                                            |
| <b>3: Services to Disproportionately Impacted Communities</b> |                                                                                                                         |
| 3.1                                                           | Education Assistance: Early Learning* ^                                                                                 |
| 3.2                                                           | Education Assistance: Aid to High-Poverty Districts ^                                                                   |
| 3.3                                                           | Education Assistance: Academic Services* ^                                                                              |
| 3.4                                                           | Education Assistance: Social, Emotional, and Mental Health Services* ^                                                  |
| 3.5                                                           | Education Assistance: Other* ^                                                                                          |
| 3.6                                                           | Healthy Childhood Environments: Child Care* ^                                                                           |
| 3.7                                                           | Healthy Childhood Environments: Home Visiting* ^                                                                        |
| 3.8                                                           | Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System* ^                |





|                                       |                                                                                   |
|---------------------------------------|-----------------------------------------------------------------------------------|
| 3.9                                   | Healthy Childhood Environments: Other* ^                                          |
| 3.10                                  | Housing Support: Affordable Housing* ^                                            |
| 3.11                                  | Housing Support: Services for Unhoused Persons* ^                                 |
| 3.12                                  | Housing Support: Other Housing Assistance* ^                                      |
| 3.13                                  | Social Determinants of Health: Other* ^                                           |
| 3.14                                  | Social Determinants of Health: Community Health Workers or Benefits Navigators* ^ |
| 3.15                                  | Social Determinants of Health: Lead Remediation ^                                 |
| 3.16                                  | Social Determinants of Health: Community Violence Interventions* ^                |
| <b>4: Premium Pay</b>                 |                                                                                   |
| 4.1                                   | Public Sector Employees                                                           |
| 4.2                                   | Private Sector: Grants to Other Employers                                         |
| <b>5: Infrastructure<sup>27</sup></b> |                                                                                   |
| 5.1                                   | Clean Water: Centralized Wastewater Treatment                                     |
| 5.2                                   | Clean Water: Centralized Wastewater Collection and Conveyance                     |
| 5.3                                   | Clean Water: Decentralized Wastewater                                             |
| 5.4                                   | Clean Water: Combined Sewer Overflows                                             |
| 5.5                                   | Clean Water: Other Sewer Infrastructure                                           |
| 5.6                                   | Clean Water: Stormwater                                                           |
| 5.7                                   | Clean Water: Energy Conservation                                                  |
| 5.8                                   | Clean Water: Water Conservation                                                   |
| 5.9                                   | Clean Water: Nonpoint Source                                                      |
| 5.10                                  | Drinking water: Treatment                                                         |
| 5.11                                  | Drinking water: Transmission & Distribution                                       |
| 5.12                                  | Drinking water: Transmission & Distribution: Lead Remediation                     |
| 5.13                                  | Drinking water: Source                                                            |
| 5.14                                  | Drinking water: Storage                                                           |
| 5.15                                  | Drinking water: Other water infrastructure                                        |
| 5.16                                  | Broadband: "Last Mile" projects                                                   |
| 5.17                                  | Broadband: Other projects                                                         |
| <b>6: Revenue Replacement</b>         |                                                                                   |
| 6.1                                   | Provision of Government Services                                                  |
| <b>7: Administrative</b>              |                                                                                   |
| 7.1                                   | Administrative Expenses                                                           |
| 7.2                                   | Evaluation and Data Analysis                                                      |
| 7.3                                   | Transfers to Other Units of Government                                            |
| 7.4                                   | Transfers to Non-entitlement Units (States and territories only)                  |

\*Denotes areas where recipients must identify the amount of the total funds that are allocated to evidence-based interventions (see Use of Evidence section above for details)

^Denotes areas where recipients must report on whether projects are primarily serving disadvantaged communities (see Project Demographic Distribution section above for details)

<sup>27</sup> Definitions for water and sewer Expenditure Categories can be found in the EPA's handbooks. For "clean water" expenditure category definitions, please see: <https://www.epa.gov/sites/production/files/2018-03/documents/cwdefinitions.pdf>. For "drinking water" expenditure category definitions, please see: <https://www.epa.gov/dwsrf/drinking-water-state-revolving-fund-national-information-management-system-reports>.





## **Appendix 2: Evidenced-Based Intervention Additional Information**

### **What is evidence-based?**

For the purposes of the SLFRF, evidence-based refers to interventions with strong or moderate evidence as defined below:

Strong evidence means the evidence base that can support causal conclusions for the specific program proposed by the applicant with the highest level of confidence. This consists of one or more well-designed and well-implemented experimental studies conducted on the proposed program with positive findings on one or more intended outcomes.

Moderate evidence means that there is a reasonably developed evidence base that can support causal conclusions. The evidence base consists of one or more quasi-experimental studies with positive findings on one or more intended outcomes OR two or more non-experimental studies with positive findings on one or more intended outcomes. Examples of research that meet the standards include: well-designed and well-implemented quasi-experimental studies that compare outcomes between the group receiving the intervention and a matched comparison group (i.e., a similar population that does not receive the intervention).

Preliminary evidence means that the evidence base can support conclusions about the program's contribution to observed outcomes. The evidence base consists of at least one non-experimental study. A study that demonstrates improvement in program beneficiaries over time on one or more intended outcomes OR an implementation (process evaluation) study used to learn and improve program operations would constitute preliminary evidence. Examples of research that meet the standards include: (1) outcome studies that track program beneficiaries through a service pipeline and measure beneficiaries' responses at the end of the program; and (2) pre- and post-test research that determines whether beneficiaries have improved on an intended outcome.



**Revision Log**

| Version | Date Published | Summary of changes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.0     | June 17, 2021  | Initial publication                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 1.1     | June 24, 2021  | <ul style="list-style-type: none"><li>• Pg. 12, removed references to “summary” level with respect to reporting by Expenditure Categories in the Interim Report to avoid confusion.</li><li>• Pg. 13, revised the coverage period end date for the Interim Report from June 30, 2021 to July 31, 2021 to align with the IFR.</li><li>• Pg. 13, removed references to “summary” level with respect to reporting by Expenditure Categories in the Interim Report to avoid confusion.</li><li>• Pg. 31, removed references to “summary level” with respect to Expenditure Categories in Appendix 1 to avoid confusion.</li></ul> |









### Municipal Disbursements - 2020 TNC Rides

| Municipality | 2020 Rides | Disbursement   |
|--------------|------------|----------------|
| Abington     | 39,877     | \$3,987.70     |
| Acton        | 17,037     | \$1,703.70     |
| Acushnet     | 2,295      | \$229.50       |
| Adams        | 43         | \$4.30         |
| Agawam       | 13,578     | \$1,357.80     |
| Amesbury     | 13,006     | \$1,300.60     |
| Amherst      | 89,835     | \$8,983.50     |
| Andover      | 60,566     | \$6,056.60     |
| Aquinnah     | 194        | \$19.40        |
| Arlington    | 138,072    | \$13,807.20    |
| Ashburnham   | 373        | \$37.30        |
| Ashby        | 49         | \$4.90         |
| Ashland      | 21,899     | \$2,189.90     |
| Athol        | 57         | \$5.70         |
| Attleboro    | 65,838     | \$6,583.80     |
| Auburn       | 27,055     | \$2,705.50     |
| Avon         | 23,813     | \$2,381.30     |
| Ayer         | 4,735      | \$473.50       |
| Barnstable   | 118,954    | \$11,895.40    |
| Barre        | 38         | \$3.80         |
| Becket       | 3          | \$0.30         |
| Bedford      | 24,713     | \$2,471.30     |
| Belchertown  | 1,117      | \$111.70       |
| Bellingham   | 8,859      | \$885.90       |
| Belmont      | 94,835     | \$9,483.50     |
| Berkley      | 1,825      | \$182.50       |
| Berlin       | 3,462      | \$346.20       |
| Bernardston  | 11         | \$1.10         |
| Beverly      | 101,061    | \$10,106.10    |
| Billerica    | 58,366     | \$5,836.60     |
| Blackstone   | 2,127      | \$212.70       |
| Blandford    | 15         | \$1.50         |
| Bolton       | 1,173      | \$117.30       |
| Boston       | 15,923,280 | \$1,592,328.00 |
| Bourne       | 9,818      | \$981.80       |
| Boxborough   | 3,451      | \$345.10       |
| Boxford      | 2,293      | \$229.30       |
| Boylston     | 3,274      | \$327.40       |
| Braintree    | 223,745    | \$22,374.50    |
| Brewster     | 4,880      | \$488.00       |
| Bridgewater  | 26,246     | \$2,624.60     |
| Brimfield    | 44         | \$4.40         |
| Brockton     | 678,342    | \$67,834.20    |
| Brookfield   | 78         | \$7.80         |
| Brookline    | 817,536    | \$81,753.60    |
| Buckland     | 3          | \$0.30         |

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### Municipal Disbursements - 2020 TNC Rides

|                         |           |              |
|-------------------------|-----------|--------------|
| <b>Burlington</b>       | 120,011   | \$12,001.10  |
| <b>Cambridge</b>        | 2,298,990 | \$229,899.00 |
| <b>Canton</b>           | 57,703    | \$5,770.30   |
| <b>Carlisle</b>         | 1,665     | \$166.50     |
| <b>Carver</b>           | 3,705     | \$370.50     |
| <b>Charlemont</b>       | 1         | \$0.10       |
| <b>Charlton</b>         | 2,666     | \$266.60     |
| <b>Chatham</b>          | 6,598     | \$659.80     |
| <b>Chelmsford</b>       | 57,580    | \$5,758.00   |
| <b>Chelsea</b>          | 450,260   | \$45,026.00  |
| <b>Cheshire</b>         | 44        | \$4.40       |
| <b>Chester</b>          | 1         | \$0.10       |
| <b>Chesterfield</b>     | 3         | \$0.30       |
| <b>Chicopee</b>         | 79,270    | \$7,927.00   |
| <b>Chilmark</b>         | 599       | \$59.90      |
| <b>Clarksburg</b>       | 2         | \$0.20       |
| <b>Clinton</b>          | 6,730     | \$673.00     |
| <b>Cohasset</b>         | 4,829     | \$482.90     |
| <b>Colrain</b>          | 1         | \$0.10       |
| <b>Concord</b>          | 20,917    | \$2,091.70   |
| <b>Conway</b>           | 6         | \$0.60       |
| <b>Dalton</b>           | 492       | \$49.20      |
| <b>Danvers</b>          | 86,728    | \$8,672.80   |
| <b>Dartmouth</b>        | 39,156    | \$3,915.60   |
| <b>Dedham</b>           | 120,081   | \$12,008.10  |
| <b>Deerfield</b>        | 638       | \$63.80      |
| <b>Dennis</b>           | 21,963    | \$2,196.30   |
| <b>Dighton</b>          | 1,502     | \$150.20     |
| <b>Douglas</b>          | 836       | \$83.60      |
| <b>Dover</b>            | 4,059     | \$405.90     |
| <b>Dracut</b>           | 39,320    | \$3,932.00   |
| <b>Dudley</b>           | 1,398     | \$139.80     |
| <b>Dunstable</b>        | 688       | \$68.80      |
| <b>Duxbury</b>          | 4,846     | \$484.60     |
| <b>East Bridgewater</b> | 10,851    | \$1,085.10   |
| <b>East Brookfield</b>  | 205       | \$20.50      |
| <b>East Longmeadow</b>  | 10,790    | \$1,079.00   |
| <b>Eastham</b>          | 1,907     | \$190.70     |
| <b>Easthampton</b>      | 5,499     | \$549.90     |
| <b>Easton</b>           | 26,469    | \$2,646.90   |
| <b>Edgartown</b>        | 22,066    | \$2,206.60   |
| <b>Egremont</b>         | 2         | \$0.20       |
| <b>Erving</b>           | 2         | \$0.20       |
| <b>Essex</b>            | 1,091     | \$109.10     |
| <b>Everett</b>          | 644,701   | \$64,470.10  |
| <b>Fairhaven</b>        | 12,149    | \$1,214.90   |
| <b>Fall River</b>       | 182,263   | \$18,226.30  |

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### Municipal Disbursements - 2020 TNC Rides

|                         |         |             |
|-------------------------|---------|-------------|
| <b>Falmouth</b>         | 41,311  | \$4,131.10  |
| <b>Fitchburg</b>        | 48,686  | \$4,868.60  |
| <b>Foxborough</b>       | 28,732  | \$2,873.20  |
| <b>Framingham</b>       | 255,902 | \$25,590.20 |
| <b>Franklin</b>         | 20,208  | \$2,020.80  |
| <b>Freetown</b>         | 2,499   | \$249.90    |
| <b>Gardner</b>          | 3,757   | \$375.70    |
| <b>Georgetown</b>       | 2,630   | \$263.00    |
| <b>Gill</b>             | 17      | \$1.70      |
| <b>Gloucester</b>       | 10,283  | \$1,028.30  |
| <b>Goshen</b>           | 6       | \$0.60      |
| <b>Grafton</b>          | 10,350  | \$1,035.00  |
| <b>Granby</b>           | 1,422   | \$142.20    |
| <b>Granville</b>        | 8       | \$0.80      |
| <b>Great Barrington</b> | 62      | \$6.20      |
| <b>Greenfield</b>       | 584     | \$58.40     |
| <b>Groton</b>           | 2,042   | \$204.20    |
| <b>Groveland</b>        | 2,039   | \$203.90    |
| <b>Hadley</b>           | 15,015  | \$1,501.50  |
| <b>Halifax</b>          | 2,711   | \$271.10    |
| <b>Hamilton</b>         | 3,292   | \$329.20    |
| <b>Hampden</b>          | 642     | \$64.20     |
| <b>Hancock</b>          | 35      | \$3.50      |
| <b>Hanover</b>          | 14,349  | \$1,434.90  |
| <b>Hanson</b>           | 5,289   | \$528.90    |
| <b>Hardwick</b>         | 5       | \$0.50      |
| <b>Harvard</b>          | 3,322   | \$332.20    |
| <b>Harwich</b>          | 12,472  | \$1,247.20  |
| <b>Hatfield</b>         | 602     | \$60.20     |
| <b>Haverhill</b>        | 163,499 | \$16,349.90 |
| <b>Hingham</b>          | 37,685  | \$3,768.50  |
| <b>Hinsdale</b>         | 12      | \$1.20      |
| <b>Holbrook</b>         | 30,577  | \$3,057.70  |
| <b>Holden</b>           | 5,966   | \$596.60    |
| <b>Holland</b>          | 12      | \$1.20      |
| <b>Holliston</b>        | 6,026   | \$602.60    |
| <b>Holyoke</b>          | 71,326  | \$7,132.60  |
| <b>Hopedale</b>         | 1,622   | \$162.20    |
| <b>Hopkinton</b>        | 8,265   | \$826.50    |
| <b>Hubbardston</b>      | 71      | \$7.10      |
| <b>Hudson</b>           | 19,322  | \$1,932.20  |
| <b>Hull</b>             | 8,275   | \$827.50    |
| <b>Huntington</b>       | 3       | \$0.30      |
| <b>Ipswich</b>          | 5,529   | \$552.90    |
| <b>Kingston</b>         | 11,896  | \$1,189.60  |
| <b>Lakeville</b>        | 3,904   | \$390.40    |
| <b>Lancaster</b>        | 2,632   | \$263.20    |

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### Municipal Disbursements - 2020 TNC Rides

|               |         |             |
|---------------|---------|-------------|
| Lanesborough  | 162     | \$16.20     |
| Lawrence      | 340,238 | \$34,023.80 |
| Lee           | 262     | \$26.20     |
| Leicester     | 8,042   | \$804.20    |
| Lenox         | 654     | \$65.40     |
| Leominster    | 54,460  | \$5,446.00  |
| Leverett      | 70      | \$7.00      |
| Lexington     | 68,235  | \$6,823.50  |
| Lincoln       | 9,755   | \$975.50    |
| Littleton     | 6,777   | \$677.70    |
| Longmeadow    | 6,505   | \$650.50    |
| Lowell        | 482,809 | \$48,280.90 |
| Ludlow        | 6,345   | \$634.50    |
| Lunenburg     | 4,842   | \$484.20    |
| Lynn          | 546,818 | \$54,681.80 |
| Lynnfield     | 21,043  | \$2,104.30  |
| Malden        | 591,527 | \$59,152.70 |
| Manchester    | 2,357   | \$235.70    |
| Mansfield     | 26,289  | \$2,628.90  |
| Marblehead    | 23,642  | \$2,364.20  |
| Marion        | 1,125   | \$112.50    |
| Marlborough   | 83,125  | \$8,312.50  |
| Marshfield    | 11,072  | \$1,107.20  |
| Mashpee       | 11,707  | \$1,170.70  |
| Mattapoisett  | 1,087   | \$108.70    |
| Maynard       | 6,240   | \$624.00    |
| Medfield      | 5,357   | \$535.70    |
| Medford       | 526,024 | \$52,602.40 |
| Medway        | 4,140   | \$414.00    |
| Melrose       | 90,492  | \$9,049.20  |
| Mendon        | 1,068   | \$106.80    |
| Merrimac      | 2,180   | \$218.00    |
| Methuen       | 126,415 | \$12,641.50 |
| Middleborough | 10,719  | \$1,071.90  |
| Middleton     | 8,671   | \$867.10    |
| Millford      | 26,525  | \$2,652.50  |
| Millbury      | 18,828  | \$1,882.80  |
| Millis        | 3,261   | \$326.10    |
| Millville     | 294     | \$29.40     |
| Milton        | 88,883  | \$8,888.30  |
| Monson        | 220     | \$22.00     |
| Montague      | 132     | \$13.20     |
| Monterey      | 2       | \$0.20      |
| Montgomery    | 4       | \$0.40      |
| Nahant        | 5,902   | \$590.20    |
| Nantucket     | 102,572 | \$10,257.20 |
| Natick        | 99,711  | \$9,971.10  |

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### Municipal Disbursements - 2020 TNC Rides

|                    |         |             |
|--------------------|---------|-------------|
| Needham            | 76,039  | \$7,603.90  |
| New Ashford        | 5       | \$0.50      |
| New Bedford        | 190,009 | \$19,000.90 |
| New Braintree      | 3       | \$0.30      |
| New Marlborough    | 1       | \$0.10      |
| Newbury            | 3,043   | \$304.30    |
| Newburyport        | 19,569  | \$1,956.90  |
| Newton             | 493,207 | \$49,320.70 |
| Norfolk            | 3,987   | \$398.70    |
| North Adams        | 155     | \$15.50     |
| North Andover      | 46,582  | \$4,658.20  |
| North Attleborough | 35,861  | \$3,586.10  |
| North Brookfield   | 154     | \$15.40     |
| North Reading      | 16,660  | \$1,666.00  |
| Northampton        | 23,835  | \$2,383.50  |
| Northborough       | 17,640  | \$1,764.00  |
| Northbridge        | 5,624   | \$562.40    |
| Northfield         | 3       | \$0.30      |
| Norton             | 14,852  | \$1,485.20  |
| Norwell            | 11,139  | \$1,113.90  |
| Norwood            | 99,935  | \$9,993.50  |
| Oak Bluffs         | 29,810  | \$2,981.00  |
| Oakham             | 24      | \$2.40      |
| Orange             | 24      | \$2.40      |
| Orleans            | 4,037   | \$403.70    |
| Oxford             | 6,681   | \$668.10    |
| Palmer             | 1,432   | \$143.20    |
| Paxton             | 1,609   | \$160.90    |
| Peabody            | 164,686 | \$16,468.60 |
| Pelham             | 177     | \$17.70     |
| Pembroke           | 9,260   | \$926.00    |
| Pepperell          | 1,284   | \$128.40    |
| Petersham          | 8       | \$0.80      |
| Phillipston        | 29      | \$2.90      |
| Pittsfield         | 11,514  | \$1,151.40  |
| Plainville         | 10,064  | \$1,006.40  |
| Plymouth           | 56,163  | \$5,616.30  |
| Plympton           | 772     | \$77.20     |
| Princeton          | 221     | \$22.10     |
| Provincetown       | 6,819   | \$681.90    |
| Quincy             | 645,152 | \$64,515.20 |
| Randolph           | 173,276 | \$17,327.60 |
| Raynham            | 21,739  | \$2,173.90  |
| Reading            | 34,988  | \$3,498.80  |
| Rehoboth           | 3,510   | \$351.00    |
| Revere             | 540,738 | \$54,073.80 |
| Richmond           | 41      | \$4.10      |

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### Municipal Disbursements - 2020 TNC Rides

|                     |           |              |
|---------------------|-----------|--------------|
| <b>Rochester</b>    | 575       | \$57.50      |
| <b>Rockland</b>     | 34,638    | \$3,463.80   |
| <b>Rockport</b>     | 968       | \$96.80      |
| <b>Rowley</b>       | 2,729     | \$272.90     |
| <b>Royalston</b>    | 4         | \$0.40       |
| <b>Russell</b>      | 20        | \$2.00       |
| <b>Rutland</b>      | 1,149     | \$114.90     |
| <b>Salem</b>        | 210,721   | \$21,072.10  |
| <b>Salisbury</b>    | 8,750     | \$875.00     |
| <b>Sandwich</b>     | 7,637     | \$763.70     |
| <b>Saugus</b>       | 145,120   | \$14,512.00  |
| <b>Savoy</b>        | 1         | \$0.10       |
| <b>Scituate</b>     | 5,841     | \$584.10     |
| <b>Seekonk</b>      | 21,188    | \$2,118.80   |
| <b>Sharon</b>       | 13,746    | \$1,374.60   |
| <b>Sheffield</b>    | 2         | \$0.20       |
| <b>Shelburne</b>    | 1         | \$0.10       |
| <b>Sherborn</b>     | 2,439     | \$243.90     |
| <b>Shirley</b>      | 1,207     | \$120.70     |
| <b>Shrewsbury</b>   | 59,300    | \$5,930.00   |
| <b>Shutesbury</b>   | 38        | \$3.80       |
| <b>Somerset</b>     | 9,166     | \$916.60     |
| <b>Somerville</b>   | 1,159,701 | \$115,970.10 |
| <b>South Hadley</b> | 7,808     | \$780.80     |
| <b>Southampton</b>  | 712       | \$71.20      |
| <b>Southborough</b> | 11,389    | \$1,138.90   |
| <b>Southbridge</b>  | 3,038     | \$303.80     |
| <b>Southwick</b>    | 542       | \$54.20      |
| <b>Spencer</b>      | 3,219     | \$321.90     |
| <b>Springfield</b>  | 414,354   | \$41,435.40  |
| <b>Sterling</b>     | 2,058     | \$205.80     |
| <b>Stockbridge</b>  | 112       | \$11.20      |
| <b>Stoneham</b>     | 63,200    | \$6,320.00   |
| <b>Stoughton</b>    | 93,083    | \$9,308.30   |
| <b>Stow</b>         | 2,201     | \$220.10     |
| <b>Sturbridge</b>   | 2,184     | \$218.40     |
| <b>Sudbury</b>      | 12,641    | \$1,264.10   |
| <b>Sunderland</b>   | 2,088     | \$208.80     |
| <b>Sutton</b>       | 4,226     | \$422.60     |
| <b>Swampscott</b>   | 39,462    | \$3,946.20   |
| <b>Swansea</b>      | 7,971     | \$797.10     |
| <b>Taunton</b>      | 82,111    | \$8,211.10   |
| <b>Templeton</b>    | 313       | \$31.30      |
| <b>Tewksbury</b>    | 63,475    | \$6,347.50   |
| <b>Tisbury</b>      | 18,577    | \$1,857.70   |
| <b>Topsfield</b>    | 3,007     | \$300.70     |
| <b>Townsend</b>     | 556       | \$55.60      |

If you have questions about this report, please contact us at [DPUTNCREports@mass.gov](mailto:DPUTNCREports@mass.gov)



### Municipal Disbursements - 2020 TNC Rides

|                  |         |             |
|------------------|---------|-------------|
| Truro            | 908     | \$90.80     |
| Tyngsborough     | 9,406   | \$940.60    |
| Tyringham        | 1       | \$0.10      |
| Upton            | 1,663   | \$166.30    |
| Uxbridge         | 2,600   | \$260.00    |
| Wakefield        | 54,541  | \$5,454.10  |
| Wales            | 2       | \$0.20      |
| Walpole          | 34,570  | \$3,457.00  |
| Waltham          | 409,040 | \$40,904.00 |
| Ware             | 167     | \$16.70     |
| Wareham          | 16,459  | \$1,645.90  |
| Warren           | 72      | \$7.20      |
| Washington       | 5       | \$0.50      |
| Watertown        | 247,368 | \$24,736.80 |
| Wayland          | 12,329  | \$1,232.90  |
| Webster          | 6,373   | \$637.30    |
| Wellesley        | 95,461  | \$9,546.10  |
| Wellfleet        | 1,996   | \$199.60    |
| Wendell          | 2       | \$0.20      |
| Wenham           | 3,169   | \$316.90    |
| West Boylston    | 7,924   | \$792.40    |
| West Bridgewater | 13,884  | \$1,388.40  |
| West Brookfield  | 39      | \$3.90      |
| West Newbury     | 658     | \$65.80     |
| West Springfield | 46,719  | \$4,671.90  |
| West Stockbridge | 17      | \$1.70      |
| West Tisbury     | 4,700   | \$470.00    |
| Westborough      | 38,431  | \$3,843.10  |
| Westfield        | 15,126  | \$1,512.60  |
| Westford         | 13,644  | \$1,364.40  |
| Westhampton      | 37      | \$3.70      |
| Westminster      | 1,885   | \$188.50    |
| Weston           | 21,750  | \$2,175.00  |
| Westport         | 5,561   | \$556.10    |
| Westwood         | 40,376  | \$4,037.60  |
| Weymouth         | 172,457 | \$17,245.70 |
| Whately          | 199     | \$19.90     |
| Whitman          | 21,149  | \$2,114.90  |
| Wilbraham        | 4,873   | \$487.30    |
| Williamsburg     | 115     | \$11.50     |
| Williamstown     | 124     | \$12.40     |
| Wilmington       | 38,868  | \$3,886.80  |
| Winchendon       | 98      | \$9.80      |
| Winchester       | 41,411  | \$4,141.10  |
| Windsor          | 2       | \$0.20      |
| Winthrop         | 71,614  | \$7,161.40  |
| Woburn           | 169,235 | \$16,923.50 |

If you have questions about this report, please contact us at [DPUTNCReports@mass.gov](mailto:DPUTNCReports@mass.gov)





### Municipal Disbursements - 2020 TNC Rides

|             |         |             |
|-------------|---------|-------------|
| Worcester   | 808,773 | \$80,877.30 |
| Worthington | 1       | \$0.10      |
| Wrentham    | 10,422  | \$1,042.20  |
| Yarmouth    | 30,433  | \$3,043.30  |

If you have questions about this report, please contact us at [DPUTNCRpts@mass.gov](mailto:DPUTNCRpts@mass.gov)



## Reminder - Confirmation of Per-Ride Assessment Funds Distribution

DPUTNCReports (DPU) <DPUTNCReports@Mass.Gov>

Wed 9/29/2021 5:10 PM

To: DPUTNCReports (DPU) <dputncreports.dpu@state.ma.us>

1 attachments (114 KB)

2020 TNC Rides - Municipal Disbursements.pdf;

Dear Municipal Official:

You are in receipt of this email as confirmation that the Department of Public Utilities has completed its disbursement of the 2020 per-ride assessment funds. The amount of these funds was calculated based upon the number of Transportation Network Company (TNC) rides (e.g., Uber and Lyft) that originated within your municipal boundaries in 2020. The funds were electronically wired to the account where state funds typically go. Attached to this email is a PDF table showing the amount each municipality received.

As a reminder, each municipality that receives per-ride assessment funds is required to file a report with Division on or before **December 31, 2021**, certifying how your municipality plans to spend the funds. The report can be quickly filed online here: <https://www.mass.gov/forms/2020-municipal-assessment-reporting-form>

Additionally, you can view the statewide TNC Data Report here: <https://www.mass.gov/info-details/2020-rideshare-data-report>.

Please feel free to reply to this email address if you have any questions or concerns about this process.

Sincerely,  
DPU TNC Division

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**From:** DPUTNCReports (DPU) <DPUTNCReports@Mass.Gov>  
**Sent:** Thursday, July 15, 2021 2:30 PM  
**To:** DPUTNCReports (DPU) <DPUTNCReports@Mass.Gov>  
**Subject:** 2020 Municipal Disbursements - TNC Per-Ride Assessment

Dear Municipal Official:

I write in regard to trips conducted by Transportation Network Companies ("TNCs") in Massachusetts for the 2020 calendar year and the statutory requirement of a \$0.20 per-ride assessment. St. 2016, c. 187, § 8. The Transportation Network Company Division ("Division") of the Department of Public Utilities ("Department"), as the oversight authority for TNCs, has recently collected assessments from all TNCs and will be proportionately distributing the funds based on the number of rides that



originated in each municipality. A spreadsheet of municipal disbursements is attached to this email.

In addition, the Division has recently collected and analyzed 2020 TNC ride data across Massachusetts and has made this information publicly available, here: [www.mass.gov/info-details/2020-rideshare-data-report](http://www.mass.gov/info-details/2020-rideshare-data-report). The purpose of this communication is to provide information regarding acceptable municipal uses of funds received from the assessment. The Division's website is located here: <https://www.mass.gov/orgs/tnc-division>.

### **Transportation Infrastructure Enhancement Trust Fund**

Chapter 187 of the Acts of 2016 established the Transportation Infrastructure Enhancement Trust Fund ("Fund"). St. 2016, c. 187, § 8(a). As required, each TNC has submitted to the Division the number of rides from the previous calendar year that originated within each city or town and a per-ride assessment of \$0.20, which has been credited to the Fund. St. 2016, c. 187, § 8(a). One-half (½) of the amount received from the Fund will be distributed proportionately to each city and town based on the number of rides that originated in that city or town. St. 2016, c. 187, § 8(c)(i). In addition, one fourth (¼) will be distributed to the Massachusetts Development Finance Agency, established in G.L. c. 23G, § 2, in order to provide financial assistance to small businesses operating in the taxicab, livery, or hackney industries and to encourage the adoption of new technologies and advanced service, safety, and operational capabilities and to support workforce development; and one fourth (¼) will go to the Commonwealth Transportation Fund, established in G.L. c. 29, § 2ZZZ; St. 2016, c. 187, §§ 8(c)(ii) and (iii).

### **Disbursement**

We have begun to distribute these funds and expect that the funds will be fully distributed before the end of this month. The funds have been or will be electronically transferred to the account that each municipality has set up for the purpose of accepting state funding. We will send an additional notification when the funds have been fully distributed.

### **Special Revenue & Appropriation**

The distributed funds are special revenue and must be appropriated. The funds must be used "to address the impact of transportation network services on municipal roads, bridges and other transportation infrastructure or any other public purpose substantially related to the operation of transportation network services in the city or town including, but not limited to, the complete streets program established in [G.L. c. 90I, § 1] and other programs that support alternative modes of transportation." St. 2016, c. 187, § 8(c)(i). (For more information on the treatment of these funds, please see [Division of Local Services Local Finance Opinion 2018- 1](#).) Each city or town receiving distribution from the Fund must submit a report to the Division not later than December 31, 2021, detailing the projects and the amount used or planned to be used for transportation-related projects, as described above. St. 2016, c. 187, § 8(d).

### **Reporting**

Please see <https://www.mass.gov/forms/2020-municipal-assessment-reporting-form> for further information related to the disbursement of these funds and detailed instructions with respect to filing a report with the Division. Reports can be filed online. The Division is required to compile the municipal reports and post the projects and amounts of money used, or proposed to be used, on its website. St. 2016, c. 187, § 8(d). The reported municipal amounts and projects related to the 2019 funds can be found in the final section of our 2020 Rideshare Data Report: <https://www.mass.gov/info-details/2020-rideshare-data-report>.



**Banking Funds**

If a municipality has banked funds from previous years for future use, that municipality is not exempt from the reporting requirement related to those funds. If funds from prior years have now been spent by a municipality, or a plan has been developed related to how those funds will be spent, that municipality is required to report that spending or proposed spending to the Division. The municipality should include that information in the current year's report.

I hope that you find this information beneficial. Again, we will send a follow up notice once the funds have been fully distributed. Please feel free to contact the Division by email at [DPUTNCReports@mass.gov](mailto:DPUTNCReports@mass.gov) if you have any questions.

Sincerely,

Ryan Hawkins  
Director  
Transportation Network Company Division  
Massachusetts Department of Public Utilities  
One South Station  
Boston, Massachusetts 02110







**BOARD OF SELECTMEN'S OFFICE**  
272 Main Street, Townsend, MA  
(978) 597-1701 [selectmen@townsendma.gov](mailto:selectmen@townsendma.gov)

Ross Perry  
Interim Town Administrator

Town Administrator Update 9/21/21

Personnel:

- I'd the Board's ok to post for the open Accountant's position.
- For those who haven't heard, Fire Chief Boynton requested an extension of his medical leave to 11/1/21. I'm hearing the Acting Chief Shepherd is resolving some of the personnel and management issues, was well as coping with an occurrence of covid with some of the department.
- I met in Templeton this morning to discuss health insurance for FY 22. It appears we need to clarify the Town's involvement with the Joint Purchasing Agreement with Dunstable and Templeton and our use of NFP as a consultant/broker.
- The Planning Board is looking for Associate members to fill a one-year term.

Special Town Meeting:

After consulting with the Town Clerk and Moderator, I'd like to propose:

- 7:00 Tuesday December 14<sup>th</sup> for the STM held at the Great Hall in Town Hall
- Warrant opens 10/6/21
- Warrant closes 11/1/21 at 4:00
- The above dates should allow time to write the warrant, Town Counsel review, printing, posting by the Constables and other logistics.
- If the Board agrees, please vote accordingly.

Procurement:

- Jim Smith and I, with assistance from Carolyn conducted the bid opening for the Highway materials Monday. Bids were received from 11 companies for asphalt, crack sealing, reclamation, milling, and washed sand.



- We'll recommended the award for each material at the Board's next meeting.

Projects:

- Greenville Rd.
  - Apparently engineer funds were obtained for the Greenville Rd bridge repair project. Partial construction funds of \$500K were obtained, but don't cover the lowest bid price of approx. \$1.5 M.
  - The grant and associated fund end by Sept of 2022.
  - If this project is still critical, a second extension request may be appropriate or additional funds requested.
- Gazebo
  - Needs repair and apparently there is a volunteer group interested to help
  - Preliminary survey indicates the structure has a lead paint issue, that could cost \$47,000 to remediate.
  - This is mostly FYI at this stage. Although a formal organization of a repair/rehab committee may be appropriate as well as to plan on some amount of funding.

Warrants:

- Since members are out of town and this meeting is 100% via Zoom, is Board OK with either Chaz and me sign the warrants this week?

Respectfully submitted:

Ross Perry  
Interim Town Administrator





## BOARD OF SELECTMEN'S OFFICE

272 Main Street, Townsend, MA

(978) 597-1701 [selectmen@townsendma.gov](mailto:selectmen@townsendma.gov)

Ross Perry  
Interim Town Administrator

### TOWN OF TOWNSEND EMPLOYMENT OPPORTUNITY

#### TOWN ACCOUNTANT

The Town of Townsend has a vacancy for the position of Town Accountant. The position is appointed by and takes policy direction from the Board of Selectmen and under day-to-day administrative direction of the Town Administrator.

Position is 40 hours/week and is a contractual position.

**Responsibilities:** Maintain and reconcile the Town's financial records; prepare financial reports, including balance sheets, income statements, monthly spending reports, Schedule A, and the Tax Recap; exercise budgetary control over town funds; prepare payroll and vendor warrants; prepare regular reports and adhere to statutory duties according to MGL c. 41, s. 55, the Town Charter, bylaws, and policies, and Federal regulations; ensure procurement compliance; assist in operating and capital budget preparations; supervise one part time employee; and similar duties as assigned.

**Qualifications:** Bachelor's degree in accounting plus three (3) to five (5) years of experience in municipal accounting. Certification by Massachusetts Municipal Auditors & Accountants Association (MMAAA) as a governmental accountant is desirable; familiarity with VADAR software and Uniform Massachusetts Accounting Standards (UMAS) is desirable.

Salary range is \$71,000 to \$83,000, depending upon qualifications.

The position is currently open. Interim accounting opportunities may be available.

Applications shall be submitted to Ross Perry, Interim Town Administrator, 272 Main Street, Townsend, MA 01469 or by email [rperry@townsendma.gov](mailto:rperry@townsendma.gov).

Applications will be accepted until October 29, 2021. Townsend is an EOE/AA.





*Office of the Town Clerk*  
**Town of Townsend**  
*272 Main Street*  
*Townsend, MA 01469*

*Kathleen M. Spofford*  
Town Clerk  
*Jessica Funaiolo*  
Assistant Town Clerk

Office: (978) 597-1704  
Fax: (978) 597-8135

**Resignation Notice**

**DATE:** September 23, 2021

**TO:** Ross Perry, Interim Town Administrator  
Board of Selectmen  
Historic District Commission

**FROM:** Kathleen M. Spofford, Town Clerk

**Robert Thompson** submitted his resignation as member of the Townsend Historic District Commission on September 23, 2021, effective September 30, 2021. Attached is a copy of his resignation letter.

**Chapter 41, Section 109** "No resignation of a town official shall be deemed effective unless and until such resignation is filed with the town clerk, or such later time certain as may be specified in such resignation. Upon receipt of the resignation, the town clerk shall notify the remaining members of the board, committee, etc., if any, and notify the executive officers of the town of the effective date of resignation.

