



Tennessee
State Government

State of Tennessee

Local Government Technical Assistance Program

Local Fiscal Recovery Fund Spending Plan Template

I. INSTRUCTIONS

Local governments may submit one spend plan in the State's online ARPA program management portal annually. The following section includes a template for the form with the required information that must be submitted separately for **each project** included in the spend plan. Local governments may submit both planned projects and projects that are completed or under way for review. Please note that review of revenue loss calculations is not included the State's local government technical assistance program and should not be submitted with the local governments spend plan.

Please review this document in its entirety before completing this form, as some information is only required for projects under specific expenditure categories while

other information is required for all projects. Please complete one form for each project funded using your FRF allocation in preparation for the portal launch in January 2022.

Further instructions regarding how to access the portal and submit your spend plan will be made available at a later date.

II. SPEND PLAN TEMPLATE

The following is a template of the form that will be required to submit a spend plan in the State's online ARPA program management portal. This form must be completed for each individual project for which the local government wishes to submit for eligibility review.

I. General Information

The information included in this section is required for projects under **ALL** Expenditure Categories

- a. Local Government Name: Enter Local Government Name Here
- b. Project Name: Enter Project Name Here
- c. Category: (choose one)
 - 1: Public Health
 - 2: Negative Economic Impacts
 - 3: Services to Disproportionately Impacted Communities
 - 4: Premium Pay
 - 5: Infrastructure
 - 6: Revenue Replacement
 - 7: Administrative
- d. Expenditure Category (EC) ([choose the applicable EC from the list found here](#)):

Enter Expenditure Category Number Here

If Expenditure Category chosen above was an "other" category (EC 1.8, 1.12, 2.12, 2.13, 3.5, 3.9, 3.12, 3.13, 5.5, 5.15), please provide category description:

Enter Category Description Here

- e. Brief Description of Project (50 - 250 Words):

Enter Brief Description of Project Here

- f. Estimated Project Cost:

- g. Will project be fully funded using the local government's FRF allocation?
(choose from drop-down)

Yes

If you answered "no" to the question above, describe the source of funding for the portion not funded with FRF dollars: Enter Source of Funding Here

- h. Period of performance start date:

- i. Period of performance end date:

- j. Was project planned/budgeted prior to March 3, 2021? (choose from drop-down)

Yes

- k. Are all costs of project covered with FRF dollars incurred after March 3, 2021?
(choose from drop-down)

Yes

- l. Status of project as of date of submission: (choose one)

- Not Started
 Completed less than 50%
 Completed 50 or more
 Completed

- m. How do you intend to regularly monitor and document project successes and outcomes? Enter Description Here

- n. Will the project involve subawards greater than \$50,000? (choose from drop-down)

Yes

If you answered “yes” to the question above, select the type(s) of subawards to be issued under this project: (choose all that apply)

- Contract
- Grant
- Loan
- Transfer
- Direct Payment

If you answered “yes” to the question above, provide an estimate of the number of subawards over \$50k to be given under this project:

Enter Estimate Here

- o. Do you intend to enter into any subrecipient funding agreements in the administration of this project? (choose from drop-down)

Yes

If you answered “yes” to the question above, please describe how you intend to monitor and document subrecipients' successes and outcomes throughout the life of the project?

Enter Description Here

II. COVID-19 Impact

The information included in this section is required for all expenditure categories **except** Payroll Costs for Public Health, Safety and Other Public Sector Staff (EC 1.9), Premium Pay (EC 4.1 - 4.2), and Infrastructure (5.1 - 5.17).

- a. Identify the need or harm that occurred due to or was exacerbated by the COVID-19 pandemic that this project addresses:

Enter Description Here

- b. Describe how this project positively addresses the need or harm identified above:

Enter Description Here

- c. Does this project promote equitable outcomes for populations disproportionately impacted by the COVID-19 pandemic? (choose from drop-down)

Yes

If you answered “yes” to the question above, describe how the identified population was disproportionately impacted by the pandemic:

Enter Description Here

If you answered “yes” to the question above, describe how this project promotes equitable outcomes among this population:

Enter Description Here

- d. Is the project based on evidence-based interventions? (choose from drop-down)

Yes

If you answered “yes” to the question above, provide a brief description of the evidence base for the interventions funded by the project:

Enter Description Here

If you answered “yes” to the question above, provide the total funds allocated in the project to evidence-based interventions:

Enter Total Funds Here

III. Payroll for Public Health, Safety, and Other Public Sector Staff

The information included in this section is required ONLY for expenditure category Payroll Costs for Public Health, Safety and Other Public Sector Staff (EC 1.9).

- a. Select the sectors for which payroll costs are being claimed: (choose all that apply)

Public Health

Safety

Other

If you selected "other" in the menu above, describe the other sectors:

Enter Description Here

- b. Provide a description of the positions of employees for which payroll costs are being claimed:

Enter Description Here

- c. Describe COVID-19 related activities performed related to mitigating or responding to the COVID-19 Public Health Emergency:

Enter Description Here

- d. Are the employees claimed under this project primarily dedicated to responding to the COVID-19 public health emergency? (choose from drop-down)

Yes

- e. Describe the methodology for how you determined the extent to which the employee, division, or operating unit is engaged in activities that respond to COVID-19:

Enter Description Here

- f. Provide number of government FTEs being supported by this funding:

Enter Number Here

IV. Premium Pay

The information included in this section is required ONLY for Premium Pay expenditure categories (EC 4.1-4.2).

- a. Will this project support public sector employees or provide grants to private employers? (choose from drop-down)

Yes

- b. Select the critical sector(s) in which the employees supported by these funds are employed:

- Healthcare
- Public Health and Safety
- Childcare
- Education
- Sanitation
- Transportation
- Food Production and Services
- Other

If you selected "Other" from the menu above, list the sector(s):

Enter Other Critical Sector(s) Here

If you selected "Other" from the menu above, describe why this sector was critical in providing for the health and well-being of your local government's citizens:

Enter Description Here

- c. Describe the type(s) of positions to be supported with these funds:

Enter Description Here

- d. Are the employees in the positions described above being compensated for essential work as defined by Treasury performed during the public health emergency? (choose from drop-down)

Yes

- e. Describe the methodology used to determine these employees performing essential work:

Enter Description Here

- f. Describe the premium pay rate to be awarded under this project by employee:

Enter Description Here

- g. Will the premium pay increase any employee's pay to above 150 percent of the State's average annual wage for all occupations or their residing county's average annual wage, whichever is higher? (choose from drop-down)

Yes

If you answered "yes" to the question above, provide justification of how the premium pay is responsive to workers performing essential work during the public health emergency:

Enter Justification Here

- h. Is the premium pay entirely additive to the employees' regular rate of wages and other remuneration and not used to reduce or substitute for a worker's normal earnings? (choose from drop-down)

Yes

- i. Provide the dates on which these employees will receive premium pay:

i. Start date:

ii. End date:

V. Infrastructure - Water & Wastewater

The information included in this section is required ONLY for Clean Water and Drinking Water expenditure categories (EC 5.1-5.15).

- a. Is this project utilizing matching funds from the State's ARPA water and wastewater program? (choose from drop-down)

Yes

If you answered "yes" to the question above, no further information is required. If you answered "no" to the question above, please provide the following information:

- i. Does this project seek to promote the enhancement of a water or sewer system? (choose from drop-down)

Yes

If yes, please describe how this project is in alignment with the EPA's Clean Water State Revolving Fund or the Drinking Water State Revolving Fund:

Enter Description Here

- ii. Does this project positively address the negative impacts of climate change? (choose from drop-down)

Yes

If yes, please describe how this project addresses the negative impacts of climate change:

Enter Description Here

- iii. Please describe how this project will improve overall water or sewer infrastructure and promote efficiencies in this area of delivery:

Enter Description Here

VI. Infrastructure - Broadband

The information included in this section is required ONLY for Broadband expenditure categories (EC 5.16-5.17).

- a. Is this project utilizing matching funds from the State's ARPA broadband program? (choose from drop-down)

Yes

If you answered "yes" to the question above, no further information is required. If you answered "no" to the question above, please provide the following information:

- i. Does this project intend to render reliable broadband service that will provide at least 100 MBPS download/100 MBPS upload speeds? (choose from drop-down)

Yes

If yes, please describe how such reliable services will be rendered and to whom:

Enter Description Here

If no, please describe why rendering services of 100 MBPS download/100 MBPS upload is not feasible:

Enter Description Here

- ii. Please describe the population of households and/or commercial businesses that you intend to serve with this project:

Enter Description Here

IV. DISCLAIMER REGARDING ELIGIBILITY REVIEW STATEMENTS

The State of Tennessee will review all spend plans submitted by local units of government in an effort to assist you with the compliant use of your American Rescue Plan (ARP) allocation. The information provided in our review is meant to be advisory in nature and is not a determination of eligibility or fact finding. This review is meant to assist you, the local government, in assessing your priority spending projects as they relate to the guidelines provided by U.S. Treasury regarding ARP eligible expenditures. All local governments will ultimately be liable for any expenditures that are not in compliance with U.S. Treasury guidelines. Participating in this review process does not eliminate the local government's obligation to comply with U.S. Treasury eligibility and reporting guidelines.

V. EXPENDITURE CATEGORIES

Below are the expenditure categories provided by U.S. Treasury. Each project must correspond to only one expenditure category. [Fill in form field for Expenditure Categories.](#)

Public Health

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

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

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

Premium Pay

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

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
- 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

Revenue Replacement

- 6.1 Provision of Government Services

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)

VI. GLOSSARY

- a. **Project** – New or existing eligible government service or investment funded in whole or in part by FRF funding that should be defined to include only closely related activities directed toward a common purpose. Projects should be scoped to align to a single Expenditure Category.
- b. **Expenditure Category** – Coding system provided by U.S. Treasury to track funding. U.S. Treasury provided a detailed listing of 66 Expenditure Categories which are listed in the previous section.
- c. **Period of Performance** – The time during which the recipient local government or its subrecipients incur and expend funds.
- d. **Subaward** – Award granted by the recipient local government to other non-Federal entities, including any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient.
- e. **Subrecipient** – Entity that receives a subaward from a recipient to carry out a program or project on behalf of the recipient with the recipient’s Federal award funding.
- f. **Evidence - Based Interventions** – Interventions with strong or moderate evidence as defined in Appendix 2 of the [Compliance and Reporting Guidance](#) provided by U.S. Treasury.
- g. **Eligible Workers** – Workers needed to maintain continuity of operations of essential critical infrastructure sectors.
- h. **Critical Infrastructure Sectors** – Sectors that are considered critical to protect the health and well-being of the local government’s residents. U.S. Treasury provided a

list of industries recognized as critical infrastructure sectors which includes healthcare, public health and safety, childcare, education, sanitation, transportation, and food production and services. Additionally, the chief executive of each recipient has discretion to add additional sectors to list of critical infrastructure sectors, so long as additional sectors are deemed critical to protect the health and well-being of residents.

U.S. Treasury also provided a more detailed list of types of workers included in these critical infrastructure sectors which includes the following: health care; emergency response; sanitation, disinfection, and cleaning work; maintenance work; grocery stores, restaurants, food production, and food delivery; pharmacy; biomedical research; behavioral health work; medical testing and diagnostics; home and community-based health care or assistance with activities of daily living; family or child care; social services work; public health work; vital services to Tribes; any work performed by an employee of a State, local, or Tribal government; educational work, school nutrition work, and other work required to operate a school facility; laundry work; elections work; solid waste or hazardous materials management, response, and cleanup work; work requiring physical interaction with patients; dental care work; transportation and warehousing; work at hotel and commercial lodging facilities that are used for COVID-19 mitigation and containment; work in a mortuary; work in critical clinical research, development, and testing necessary for COVID-19 response.

- i. **Essential Work** – Work involving regular in-person interactions or regular physical handling of items that were also handled by others. Essential work does not include telework performed from a residence.
- j. **Average Annual Wage** – Average annual wage for all occupations as defined by the Bureau of Labor Statistics’ Occupational Employment and Wage Statistics, which may be found on the Bureau of Labor Statistics website for states [here](#) and for counties [here](#).