State of Vermont
State Fiscal Recovery Fund
Process and Policy Guidance

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COVID-19 Financial Office
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Date: 2022.08.24 11:59:36 -04'00"
State Fiscal Recovery Fund Process and Policy Guidance

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I. Introduction

The Agency of Administration has established the COVID-19 Financial Office (CFO) to oversee the distribution of money for the State Fiscal Recovery (SFR) Fund. The CFO is charged with warranting Vermont’s compliance with federal and state eligibility guidelines, documentation, and auditing conditions of COVID-19 federal funding.

This document is intended for Agencies and Departments that received SFR appropriations. It details the process and policies associated with obtaining and managing SFR funds. All SFR appropriation recipients that intend to use SFR funds for grant programs, beneficiary programs, and Agency or Department administrative expenses (including contracts and direct payments) are required to follow the outlined process, reporting, and record-retention requirements described in this document. SFR funds are generally subject to the requirements set forth in the Uniform Guidance (2 CFR 200). A summary of the federal requirements that apply to SFR funds is available here.

Please check AOA’s COVID-19 Finance Related Guidance page regularly for the most updated versions of State issued guidance and templates referenced in this policy. The most recent versions of all guidance documentation and applicable templates can be accessed through this page.

II. Important Terms Used in this Guidance

**Appropriation:** Funding outlined for a specific purpose in Vermont legislation or through the Excess Receipts process.

**Program:** Vermont SFR appropriations constitute SFR programs. SFR eligibility determinations, performed through the questionnaire process, are done at the program level by the CFO. In some cases, agencies and departments may receive multiple appropriations for the same program (if, for example, an additional tranche funding is appropriated for an existing program in subsequent legislation).\(^1\)

**Project:** A project is a set of closely related activities directed toward a common purpose, often (especially in the case of infrastructure projects) in a specific geographic region. Treasury reporting and the Federally Funded Projects (FFP) Team review occur at the project level.

Treasury provides states flexibility in defining projects, as long as they are at a sufficient level of granularity to enable required programmatic reporting and translate to a single expenditure category (see definition below). The State has determined that the most appropriate way to define projects, consistent with the Treasury guidance, is based on projects as outlined in agencies’ FFP forms. This creates a standard way to define projects across appropriations, minimizes terminology confusion for

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\(^1\) In most cases, an appropriation will fund a single program. In rare instances, an appropriation may provide funding for several programs, that have different program design details, warranting the submission of multiple questionnaires for a single appropriation. If this case applies to your appropriation, please contact the CFO for further assistance.
agencies across their various State and Federal reporting requirements, and aligns with the Treasury definition to group similar activities that also correspond to a single expenditure category.²

Programs may contain one or many projects, depending on the purpose of the appropriation. For example:

- An appropriation to the Agency of Commerce and Community Development for the purpose of establishing a statewide Economic Recovery Bridge Program to small businesses would be a program with one project
- An appropriation of $50 million to the Department of Mental Health to improve mental health services in the State is one program, and it may include funding for a statewide mental health call center project and two additional projects for facilities improvements at two different mental health providers in the State.

**Expenditure Categories (EC):** Categories that relate to uses of SFR funds as established by Treasury. Expenditure Categories are used in Treasury reports to categorize projects based on allowable final rule categories of use. ECs are essential for tracking performance at the project level and understanding the SFR reporting requirements specific to your project. ECs are associated with specific output measures, key performance indicators, and other required programmatic data associated with the type of expenditure. As your appropriation is organized into individual projects, please coordinate with the CFO if you have questions about the EC assigned to your project. There may be multiple projects assigned to a single EC, but a single project will only map to one EC. Please see Appendix 2 for a full list of Expenditure Categories.

### III. Key Federal Listing Information

The federal government has provided the following identifying information regarding its allocation of SFR funds to Vermont:

- **CFDA#:** 21.027
- **FAIN:** SLFRP4407
- **Federal Award Date:** 03/03/2021
- **Total Federal Award:** $1,109,888,578
- **Federal Awarding Agency:** U.S. Department of Treasury

This information is mandatory to include in subrecipient agreements and other legal documents so that all entities tasked with disbursing SFR funds are aware of the restrictions and rules regarding such disbursements.

### IV. Vermont Policy Regarding Prioritization of Funding

It is State policy, and the best practice for fellow Vermon ters needing COVID-19 assistance, that SFR may only be used to cover expenses that are not eligible for FEMA-Public Assistance. If costs are FEMA-eligible and meet the minimum threshold required ($3,300), Vermont entities should apply for FEMA

² For appropriations that do not require FFP review, if the use of funds requires reporting via separate projects (uses falling under different expenditure categories or including activities directed towards different purposes, etc.), agencies or departments should contact the CFO to coordinate the project breakdown.
funding before using any other federal funding sources. Consistent with this policy, SFR funds shall not be used to cover expenses that are FEMA eligible, unless explicitly authorized by the CFO. This policy is in place to ensure that SFR and other less restrictive funding sources are available for those COVID-19 needs that are not eligible for other, more restrictive sources of funding. For additional details, please refer to the most recently issued FEMA Prioritization Memo on AOA’s webpage for COVID-19 Finance Related Guidance.

This funding prioritization policy is required for state agencies, departments, component units, and hospitals and medical providers. Other Vermont entities may leverage federal funding sources directly available to them for their expenses without the requirement to leverage FEMA funding first.

V. Initial SFR Appropriation Approval and Release Process

The funding release and risk remediation for an SFR appropriation requires that agencies and departments follow the below process. As shown in the process map below, the steps include:

- Obtaining Federally Funded Projects (FFP) Team approval (if necessary),
- Submitting the SFR Questionnaire and Checklist, and
- Receiving spending authority through the SFR Questionnaire process.

This section will detail the necessary actions in each step, including the differences in processes depending on the appropriation risk. A more concise step-by-step explanation can be found in the SFR Process Map Outline.

Figure 1: Process Flow for Establishing Initial SFR Appropriation Spending Authority
A. SFR Questionnaire—New Programs Approval

In order to obtain spending authority for an appropriation from AOA, agencies and departments which have received an appropriation of SFR funds will complete the SFR Questionnaire and SFR Federal Funds Relationship Classification Checklist. For each SFR appropriation involving a new program (in contrast to an appropriation providing additional SFR funding to an existing program), please identify whether the appropriation will be used to launch a grant/beneficiary program and/or to cover Agency or Department expenses (including contracts and direct payments).³

Definitions

Grant/beneficiary program: A program that provides funding to non-State entities/individuals for their own demonstrated COVID-19 needs (beneficiary) or to carry out a SFR program on behalf of the State that ultimately benefits other impacted entities, households, or industries (subrecipient).

Agency or department expenses: An agency or department’s own operating COVID-19 costs and contracts.

1. The SFR Questionnaire

The SFR Questionnaire is intended to capture agencies’ and departments’ planned use of SFR, with sufficient program design and expenditure plan details to inform a CFO review of funding risk and remediation based on Treasury guidelines.

Please follow the instructions outlined in the SFR Questionnaire template for more detailed guidance on the information required for each section of the SFR Questionnaire. For grant/beneficiary programs, please include one program per questionnaire and identify the appropriation(s) for this program in Section 1. For Agency or Department expenses, expenses that fall within multiple appropriations can be combined into one questionnaire, with the appropriation Act/Section numbers and/or Excess Receipts Numbers identified in Section 1 of the SFR Questionnaire.

The SFR Questionnaire is intended to capture the Agency or Department’s use of funds across the identified appropriations. As such, the Use of Funds section of the SFR Questionnaire should be filled out to capture the intended use of funds for any identified programs and expenses included in the SFR Questionnaire.

Please submit your SFR Questionnaire, using the form available at this link, only after you work through the details of your program design and expenditure plans, to ensure that your questionnaire accurately captures your use of funds. This is critical to help ensure that the CFO review and risk remediation is tailored to your use of funds and program design.

³ For more guidance on funding administrative expenses, please refer to the Statewide Promotional Services Vendor Selection Process.
2. Federal Funds Relationship Classification Checklist and Uniform Guidance

As part of the SFR Questionnaire process, AOA is also including a Federal Funds Relationship Classification Checklist, which helps determine whether a program involves a contract, grant, or beneficiary relationship. This checklist is required to accompany all Questionnaires, and any program or project that establishes a beneficiary relationship must receive a checklist approval from the CFO.

Please complete the Federal Funds Relationship Classification Checklist and attach it as “supporting materials” when uploading your SFR Questionnaire using the form available at this link. Programs which fill an important short-term need should request expedited review through AOA by adding a note in the comments field of the form.

Recipient Designations
Based on the information provided, local governments, businesses, non-profits, educational institutions, or individuals could fall under any of the three categories: subrecipient, beneficiary, or contractor. The designation of an entity/individual as a subrecipient, contractor, or beneficiary determines if Treasury will subject the entity to the administrative and monitoring requirements of the Single Audit Act.

When filling out the checklist to determine these designations, oversight agencies should determine if:

a) SFR payments are provided to individuals or entities for the purpose of directly benefitting the individual or entity as a result of experiencing a public health impact or negative economic impact of the pandemic (beneficiary relationship)
b) The entity will be hired to provide property, goods, or services according to terms and conditions set by the State (contractor relationship)
c) The entity will receive funding from the State to carry out an SFR program or project on behalf of the State (subrecipient relationship)

The final rule summarizes the distinction between subrecipients and beneficiaries as follows:

“The distinction between a subrecipient and a beneficiary, therefore, is contingent upon the rationale for why a recipient is providing funds to the individual or entity. If the recipient is providing funds to the individual or entity for the purpose of carrying out a SLFRF program or project on behalf of the recipient, the individual or entity is acting as a subrecipient. Acting as a subrecipient, the individual or entity is subject to subrecipient monitoring and reporting requirements. Conversely, if the recipient is providing funds to the individual or entity for the purpose of directly benefitting the individual or entity as a result of experiencing a public health impact or negative economic impact of the pandemic, the individual or entity is acting as a beneficiary. Acting as a beneficiary, the individual or entity is not subject to subrecipient monitoring and reporting requirements.”

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The State will need to adhere to the Single Audit Act and 2 CFR 200, Uniform Guidance, for its subrecipient relationships. In addition to these requirements, the State also needs to track subrecipient awards and entities in the VISION Grant Tracker. For more information on reporting requirements, see Section VIII, Reporting Requirements.

3. Submission Process

After completing the questionnaire and checklist, please upload them using the form available at this link, a minimum of two weeks prior to using SFR appropriations or excess receipts. Programs which fill an important short-term need should request expedited review through AOA by adding a note in the comments field of the form.

4. SFR Questionnaire Approval Process

After reviewing an Agency or Department’s questionnaire and checklist, AOA will provide a SFR Questionnaire Response Memo to all entities regarding grant programs, beneficiary programs, contracts, and/or other administrative expenses detailed in the SFR Questionnaire. Response Memos will outline alignment of the proposed use of SFR funds with Treasury SFR guidance and suggest, where necessary, risk mitigation processes for entities to follow. For appropriations requiring Federally Funded Projects (FFP) Team review, Response Memos will only be issued after FFP approval.

Upon receiving the Response Memo from AOA, Departments or Agencies must sign and acknowledge that they will conduct the program as described (including any risk mitigations required) and complete a set of attestations.

B. Initial FFP Team Approval to Establish Spending Authority

(Appplies to a subset of appropriations – see Appendix 1 - FFP Review by Appropriation to determine if your appropriation requires FFP approval.)

To facilitate coordination between Projects, especially infrastructure Projects, and ensure agencies and departments maximize the unique opportunity presented by the SFR, some appropriations require that their component projects receive a recommendation for funding from the FFP Team to the Governor. Appendix 1 includes the full list of appropriations requiring FFP and Gubernatorial approval. This step aims to align SFR programs and projects with both the strategic goals of making Vermont more affordable, growing the economy, protecting the vulnerable, modernizing state government, and ensuring we are maximizing the value of every federal dollar for lasting transformative change. Having interagency collaboration and coordination, especially on the critical, wide-reaching infrastructure, climate, and economic development SFR programs is critical to receiving FFP and Gubernatorial approval.

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5 Federally Funded Projects Team: This group is comprised of leadership from agencies/departments that received the lion share of physical infrastructure funds – ACCD, ANR, AHS-DCF, PSD, AOT, DPS-VEM, AOA, and VAAFM. AOE also participates if there are intersecting school infrastructure projects. ADS via VCGI is supporting the work with mapping projects & grant applications as a way to share information. The Governor’s core principles for infrastructure projects are those that are tangible, transformative, timely and transparent. Funds/projects shall be prioritized to communities with the greatest population, workforce, and student declines over the past 20 years.
If an appropriation is on the list as requiring FFP review, Agencies and Departments must identify one or more projects that will be funded by that appropriation. These initial projects may be administrative or foundational in nature (i.e., hiring staff). Agencies must then complete an FFP Approval Request, which collects data on the specific proposed project(s), and upload necessary documents via the form available at [https://forms.office.com/g/k5BvJHNrir](https://forms.office.com/g/k5BvJHNrir). The FFP Approval Request and FFP Project List are separate documents. For some projects, presentations to the FFP on the project’s demographics, economic and environmental impact, or other project considerations may be required.

C. Initial Appropriation Spending Authority and FFP-Approved Amount

Funding release and spending authority timelines vary depending on the risk level of the appropriation and whether it requires FFP review. Agencies and Departments can confirm which appropriations require FFP review and the associated initial risk designation from Appendix 1.

1. For low-risk appropriations that require FFP review
AOA will release funding to the Agency or Department when at least one of the appropriation’s projects receives FFP approval and the SFR Questionnaire and Checklist are submitted. However, the Agency or Department is only authorized to spend the funding amount approved by the FFP Team for the associated projects reviewed and approved by the FFP Team.

2. For low-risk appropriations that do not require FFP review
AOA will release funding to the Agency or Department once a complete SFR Questionnaire and Checklist are submitted for the appropriation. Spending is authorized for the entire appropriation amount.

3. For moderate- and high-risk appropriations that require FFP review
AOA requires that a SFR Questionnaire and Checklist are submitted, an SFR Questionnaire Response Memo is issued by the CFO, and the Response Memo is accepted by the Agency or Department. Spending authority can only be established for the appropriation once the Agency or Department (1) receives FFP approval and (2) accepts the SFR Questionnaire Response Memo issued by the CFO. While spending authority is established at the appropriation level, the Agency or Department is only authorized to spend the funding amount approved by the FFP Team for the associated projects reviewed and approved by the FFP Team.

4. For moderate- and high-risk appropriations that do not require FFP review
AOA requires that a SFR Questionnaire and Checklist are submitted, an SFR Questionnaire Response Memo is issued by the CFO, and the Response Memo is accepted by the Agency or Department. Spending authority can only be established for the appropriation once the Agency or Department accepts the SFR Questionnaire Response Memo issued by the CFO. Spending is authorized for the entire appropriation amount.
VI. Spending Authority for Additional Projects Under a Released Appropriation

Agencies and Departments with multiple projects under one appropriation will need to propose each new project (or set of projects) to the FFP Team to receive FFP approval before spending additional funding associated with the FFP-approved projects under the established appropriation. After the initial FFP approval, to request FFP approval for additional projects, Agencies and Departments should submit the FFP Supplemental Projects Request Template.

*Figure 2: Process Flow for Spending Authorization for Additional Projects Under an Appropriation/Program with Released Spending Authority*

VII. Launching Grant Projects, Beneficiary Projects, and Contracts

After an Agency or Department receives and accepts AOA’s SFR Questionnaire Response Memo and FFP project approval, where applicable, it should include the following additional information and requirements when launching a grant program, beneficiary program, or contracting process. Please note that the guidance depends on the type of program or expense as outlined below. This section does not apply to Agency or Department administrative expenses without grant projects, beneficiary projects, or contracts.
A. Launching Grant Projects

Agencies and departments launching grant projects must comply with Bulletin 5 and the October 1, 2021 addendum on solicitation requirements.6

1. Award Letter
The granting entity must provide an Award Letter or Award Notification to the grant recipient. This letter/notification must include appropriate information on the subrecipient, the award amount or in-kind award, and the responsibilities of the subrecipient, as shown in the State of Vermont Grant Agreement Template (Part I, Part 2). In addition, granting entities must review the 1099-G Reporting Requirements prior to initiating any grant payment in VISION to determine whether the grant payment must be reported on a 1099-G as a taxable grant and the required process.

2. Exhaustion of Funds
For grants designed on a first come/first served basis, when available funds are exhausted, the granting entity must notify the Commissioner of Finance and Management and the Deputy Secretary of Administration immediately, identifying any remaining unmet need.

3. Grant Tracker
Unless the CFO has approved an entity as a SFR “beneficiary” according to the Classification Checklist, all Departments, Agencies, and SFR funding recipients must use the VISION Grant Tracker for their grant program. Entry into the Grant Tracker module is critical to the State’s compliance with the Federal requirement to track and review Single Audits for all subrecipients triggering the Single Audit threshold in a given fiscal year.

4. Assurances
Agencies and Departments are required to include a signed copy of the State of Vermont SFR Assurances in their SFR grant program applications and/or awards. Unless otherwise specified, all SFR assurances included in the SFR Fund Program Assurances document apply to grant applications and/or awards. Agencies and Departments can add to these assurances, but please do not alter or remove any of the listed assurances without prior approval from the COVID-19 Financial Office (ADM.COVID@vermont.gov).

B. Launching Beneficiary Projects

1. Award Letter
Agencies or Departments must provide an Award Letter or Award Notification to each beneficiary in the program. This letter/notification must include appropriate information on the beneficiary, the award amount or in-kind award, and the responsibilities of the beneficiary, as shown in the Beneficiary Notice of Payment template.

6 More information on Bulletin 5 can be found on AOA’s Grant Guidelines and Procedures website.
2. Assurances

Agencies and Departments are required to include a signed copy of the State of Vermont SFR Assurances in their SFR program applications and/or awards. Unless otherwise specified, all SFR assurances included in the SFR Fund Program Assurances document apply to all applications and/or awards. Agencies and Departments can add to these assurances, but please do not alter or remove any of the listed assurances without prior approval from the COVID-19 Financial Office (ADM.COVID@vermont.gov).

C. Launching Contracts

Agencies and Departments launching contracts to perform State-commissioned work with SFR funds must be in compliance with all requirements of Bulletin 3.5, including the October 1, 2021 addendum on solicitation requirements, and Uniform Guidance.

VIII. Reporting Requirements

A. Equity Impact Assessment

All SFR-funded appropriations/programs are new programs and require an Equity Impact Assessment. This must be submitted to the CFO by the end of the fiscal year in which the program is established.

B. Required Treasury Reports

This section provides an overview of reporting requirements for the SFR funds and details the CFO reporting process for each report. Additional reporting guidance, including templates, will be provided separately by the CFO as needed.

The required reporting for SFR funding includes: the Recovery Plan Performance Report (annually on July 31), the Interim Report (one time, September 20, 2021)\(^7\), and the Project and Expenditure Report (quarterly through the end of the SFR fund administration). These reports will be prepared and submitted by the Agency of Administration, but agencies and departments must track and submit the necessary program and/or project level information according to Treasury guidelines.

Treasury has outlined the State’s reporting requirements in the Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities document. In addition, Treasury has provided a Reporting User Guide\(^8\) for submitting the required SFR reports using Treasury’s Portal.

<table>
<thead>
<tr>
<th>Treasury Reporting Period</th>
<th>Agency/Department Submission Date</th>
<th>Treasury Due Date</th>
</tr>
</thead>
</table>

\(^7\) As the Interim Report has already been submitted, this document does not provide further guidance on this reporting requirement.

\(^8\) Treasury has issued separate User Guides and updated Compliance and Reporting Guidance in advance of each reporting deadline to date.
1. Project and Expenditure Reports (quarterly)

The first Project and Expenditure Report covered spending from the date a recipient receives funds to December 31, 2021 and was due January 31, 2022. Subsequent submissions are due 30 days after the end of each quarter. Table 1 outlines the Treasury reporting periods, along with the state and federal due dates for the Project and Expenditure reports.

During each reporting cycle, as necessary, the CFO will conduct webinars as necessary to facilitate the reporting process and update agencies/departments with the latest Treasury guidance. The CFO will also circulate customized reporting tools to assist agencies and departments with their data collection efforts for the quarterly reports. The reporting tool will include pre-populated expenditure categories, project names and project identification numbers for each project. For each cycle, agencies and departments should populate the applicable sections of the reporting tool with relevant project information and send a complete, populated tool to ADM.COVID@vermont.gov by the Agency/Department Submission Date listed in Table 1.

Please note that depending on your project EC, Treasury may require additional programmatic data to be reported. These are built into the reporting tools that have been circulated to agencies/departments and should be tracked to ensure alignment with Treasury reporting requirements. Note that these data requirements can and have changed; Treasury continues to add them as of July 2022 with additional metrics expected in October. Appendix 3 also outlines additional programmatic data requirements to allow agencies/departments to track these across the project cycle.

Please reference the most recent SFR Reporting Webinar slides and the circulated reporting tools for more information on the data required for the Treasury reports.

2. Recovery Plan Performance Report (annually)

The Recovery Plan Performance Report is due to the Treasury annually by July 31st. Unlike the quarterly reporting, it is intended to serve as a narrative overview of a recipient’s efforts to address pandemic-related impacts through use of SFR funds. The report includes key performance indicators (KPIs) for program and project success measurements. For each

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9 Submissions for the January 31, 2022 report were corrected with additional project information during the April 30, 2022 submission cycle.


11 Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities
program they administer, agencies must track the Treasury-required KPIs. In addition to Treasury-required KPIs, agencies and departments must track and report on metrics required by the Legislature, FFP team, or the CFO. Agencies and departments should also, together with the CFO, identify appropriate performance measurements to determine program success and track progress. The report requires the identification of projects that are being used for evidence-based interventions and evaluated through rigorous program evaluations designed to build evidence. For more information on use of evidence, please see Appendix 2.

**Mandatory Key Performance Indicators**

Treasury provides a set of mandatory performance indicators but allows recipients discretion to include additional measures as needed. For projects designated under the specified Expenditure Categories, agencies and departments are required to report the following Key Performance Indicators for their Recovery Plan Performance Report on an annual basis:

i. **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

ii. **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

iii. **Education Assistance (EC 3.1-3.5):**
   - Number of students participating in evidence-based tutoring programs

iv. **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

**IX. Records Maintenance**

These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government or non-profit entities that received transfers of SFR payments from prime recipients. Recipients of SFR Funds must maintain the following materials for 5 (five) years after all funds have been expended or returned to Treasury, whichever is later:

1. General ledger and subsidiary ledgers used to account for (a) the receipt of SFR payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19.
2. Budget records;
3. Payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
4. Receipts of purchases made related to addressing the public health emergency due to COVID-19;
5. Contracts and subcontracts entered into using SFR payments and all documents related to such contracts;
6. Grant agreements and grant subaward agreements entered into using SFR payments and all documents related to such award;
7. All documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
8. All documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
9. All internal and external email/electronic communications related to use of SFR payments;
10. All investigative files and inquiry reports involving State Fiscal Recovery Fund payments.

Treasury may request transfer of records of long-term value at the end of the five-year period. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats. Records must be provided or made available to Treasury upon request, and to the Government Accountability Office ("GAO"), Treasury’s Office of Inspector General ("OIG"), and their authorized representative in order to conduct audits or other investigations.\textsuperscript{12}

\textsuperscript{12} Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities (p. 12).
X. Appendices and Links

Appendices

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   b. Appropriations That Do Not Require FFP Review
2. Expenditure Categories
3. Required Data for the Project and Expenditure Report
4. Labor Requirements for SFR Construction Projects

Links

Many of the files listed below can be found at the COVID-19 Finance Related Guidance web page and are regularly updated to reflect the latest versions. If any of the links below are inoperable, please visit the site to search for updated versions. Additional guidance and templates related to the SFR will be routinely added, as necessary.

1. SFR Process Map Outline
2. SFR Questionnaire Template
3. Federal Funds Relationship Classification Checklist
4. SFR Final Rule
5. SFR Overview of the Final Rule
6. SFR Final Rule FAQ
7. SFR Guidance on Recipient Compliance and Reporting Responsibilities
8. SFR Reporting User Guide
9. Statewide Promotional Services Vendor Selection Process
10. FFP Approval Request Template
11. FFP Supplemental Projects Request Template
12. Bulletin 3.5
14. October 1, 2021 Addendum to Bulletin 5 and Bulletin 3.5 on Solicitation Requirements
15. Buildings and General Services website (for updates to procurement templates)
16. 1099-G Reporting Requirements
17. SFR Fund Program Required Assurances
18. AOA’s Grant Guidelines and Procedures
19. Beneficiary Notice of Payment Form
20. SFR Quarterly/Annual Reporting Webinar Slides – June 2022
22. SFR Document Upload Form
## Appendix 1 - FFP Review by Appropriation

### 1. Appropriations That Require FFP Review

<table>
<thead>
<tr>
<th>Agency/Entity</th>
<th>Appropriation Name</th>
<th>Original Act Number</th>
<th>Original Section Number</th>
<th>Total Appropriation Amount</th>
<th>Consolidated Risk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency of Commerce &amp; Community Development</td>
<td>Economic Recovery Grants Program</td>
<td>Act 74</td>
<td>G.300(a)(13)</td>
<td>$20,000,000</td>
<td>Low</td>
</tr>
<tr>
<td>Agency of Human Services - Department for Children &amp; Families, Office of Economic Opportunity</td>
<td>Microbusiness Development Program</td>
<td>Act 74</td>
<td>G.300(a)(14)</td>
<td>$2,000,000</td>
<td>Low</td>
</tr>
<tr>
<td>Vermont Housing &amp; Conservation Board</td>
<td>Housing Recovery Program</td>
<td>Act 74</td>
<td>G.400(a)(1)</td>
<td>$89,000,000$^{13}</td>
<td>Low</td>
</tr>
<tr>
<td>Agency of Commerce &amp; Community Development</td>
<td>Vermont Housing Incentive Program</td>
<td>Act 74</td>
<td>G.400(a)(2)</td>
<td>$5,000,000</td>
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<tr>
<td>Department of Public Service</td>
<td>Broadband Infrastructure Projects</td>
<td>Act 74</td>
<td>G.500(a)</td>
<td>$150,000,000</td>
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<tr>
<td>Agency of Human Services - Department for Children &amp; Families, Office of Economic Opportunity</td>
<td>Vermont Low Income Home Weatherization Assistance Program</td>
<td>Act 74</td>
<td>G.600(a)(1)</td>
<td>$4,000,000</td>
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<td>Department of Public Service</td>
<td>Efficiency Vermont Weatherization Incentives</td>
<td>Act 74</td>
<td>G.600(a)(3)</td>
<td>$5,000,000</td>
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<tr>
<td>Agency of Natural Resources - Department of Environmental Conservation</td>
<td>Supporting Vermont Businesses and Landowners to Control Phosphorus Pollution from Developed Lands</td>
<td>Act 74</td>
<td>G.700(a)(1)(A)</td>
<td>$5,500,000</td>
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<tr>
<td>Agency of Natural Resources - Department of Forests, Parks &amp; Recreation</td>
<td>Three-acre Stormwater Rule</td>
<td>Act 74</td>
<td>G.700(a)(1)(B)</td>
<td>$1,000,000</td>
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$^{13}$ A supplemental appropriation of $25,000,000 was included in Act 83 Section 69 amending Section G.400(a)(1).
<table>
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<tr>
<th>Agency of Transportation</th>
<th>Three-acre Implementation and Flow Restoration Protection</th>
<th>Act 74</th>
<th>G.700(a)(1)(C)</th>
<th>$3,500,000</th>
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<td>Agency of Natural Resources - Department of Environmental Conservation</td>
<td>Housing Recovery Program</td>
<td>Act 74</td>
<td>G.700(a)(2)(A)</td>
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<td>Agency of Natural Resources - Department of Environmental Conservation</td>
<td>Preserving Wastewater Treatment Facility Capacity While Enabling Economic Development</td>
<td>Act 74</td>
<td>G.700(a)(2)(B)</td>
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<td>Agency of Natural Resources - Department of Environmental Conservation</td>
<td>Statewide Combined Sewer Overflow Elimination and Abatement</td>
<td>Act 74</td>
<td>G.700(a)(3)</td>
<td>$10,000,000</td>
<td>Low</td>
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<tr>
<td>Agency of Commerce &amp; Community Development - Department of Housing &amp; Community Development</td>
<td>Water System Efficiency Improvements for Housing</td>
<td>Act 74</td>
<td>G.700(a)(4)(A)</td>
<td>$750,000</td>
<td>Low</td>
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<td>Agency of Natural Resources - Department of Environmental Conservation</td>
<td>Clean Water Projects as Recommended by the Clean Water Board (FY23 and FY24)</td>
<td>Act 74</td>
<td>G.700(a)(6)(A)</td>
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<td>Department of Public Safety - Division of Emergency Management</td>
<td>Flood Resilient Communities Fund</td>
<td>Act 74</td>
<td>G.700(a)(7)(A)</td>
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<td>Agency of Natural Resources - Department of Environmental Conservation</td>
<td>Flood Resilient Communities Fund Technical Assistance</td>
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<td>G.700(a)(7)(B)</td>
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<td>Expanded Capacity and Accessibility for Mental Health Services and Facilities</td>
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<td>Agency of Human Services - Department for Children &amp; Families, Office of Economic Opportunity</td>
<td>Economic Microbusiness Recovery Assistance</td>
<td>Act 9 3(a)</td>
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<td>Agency of Commerce &amp; Community Development</td>
<td>Economic Recovery Bridge Program</td>
<td>Act 9 3(b)(1)</td>
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<td>Department of Public Safety</td>
<td>Flood Buyouts</td>
<td>Act 185 Sec. G.600(a)(6)(A)</td>
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<td>Department of Environmental Conservation</td>
<td>Stormwater Permitting</td>
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<td>Water and Wastewater Projects</td>
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<td>Department of Environmental Conservation</td>
<td>Pretreatment Processes</td>
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<td>$5,000,000</td>
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<td>Department of Environmental Conservation</td>
<td>Upgrade Risky Systems</td>
<td>Act 185 Sec. G.700(a)(2)(C)</td>
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<td>Department of Environmental Conservation</td>
<td>Wet Weather Overflow</td>
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<td>Department of Environmental Conservation</td>
<td>Municipal Pollution Control</td>
<td>Act 185 Sec. G.701(b)(3)</td>
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<td>Agency of Commerce &amp; Community Development - Department of Economic Development</td>
<td>Capital Investment Grant Program</td>
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<td>$10,580,000</td>
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<td>Department of Public Service</td>
<td>Efficiency Vermont Workforce Development Initiatives and NeighborWorks of Western Vermont's Heat Squad</td>
<td>Act 74 G.600(a)(4)</td>
<td>$2,000,000</td>
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<td>Department of Public Service</td>
<td>Affordable Community-Scale Renewable Energy Program and Clean Energy</td>
<td>Act 74 G.600(a)(5)</td>
<td>$20,000,000</td>
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<tr>
<td>Agency of Natural Resources - Department of Environmental Conservation</td>
<td>Mobile Home Park Water/Wastewater Solutions and Healthy Homes: Funding for Installation or Replacement of Water or Wastewater Systems</td>
<td>Act 74</td>
<td>G.700(a)(4)(B)</td>
<td>$4,250,000</td>
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<td>Agency of Natural Resources - Department of Environmental Conservation</td>
<td>Water Infrastructure Funding</td>
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<td>G.700(a)(6)(B)</td>
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<td>Department of Public Service</td>
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<td>21(b)</td>
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<td>Department of Forests, Parks, and Recreation</td>
<td>Urban Forestry Program</td>
<td>Act 185</td>
<td>Sec G.600(a)(8)</td>
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<td>Agency of Commerce and Community Development</td>
<td>Community Recovery Grant</td>
<td>Act 185</td>
<td>Sec. G.300(a)(5)</td>
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<td>Vermont Housing and Conservation Board (VHCB)</td>
<td>Affordable Rentals</td>
<td>Act 185</td>
<td>Sec. G.400(a)</td>
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<td>Department of Public Service</td>
<td>Efficiency Vermont</td>
<td>Act 185</td>
<td>Sec. G.600(a)(2)</td>
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<td>Agency of Commerce and Community Development</td>
<td>Community Recovery/Revitalization</td>
<td>Act 183</td>
<td>Sec. 53(c)</td>
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<tr>
<td>Department of Housing and Community Development</td>
<td>Manufactured Home Community</td>
<td>Act 182</td>
<td>Sec. 3(1)</td>
<td>$2,500,000</td>
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<td>Department of Housing and Community Development</td>
<td>VHFA Grant</td>
<td>Act 182</td>
<td>Sec. 11(a)(1)</td>
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<td>Department of Housing and Community Development</td>
<td>VHFA Grant</td>
<td>Act 182</td>
<td>Sec. 11(a)(2)</td>
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<td>Department of Housing and Community Development</td>
<td>Predevelopment Grants</td>
<td>Act 182</td>
<td>Sec. 4(f)</td>
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<tr>
<td>Agency of Transportation</td>
<td>Electrical Vehicle Charging</td>
<td>Act 185</td>
<td>Sec. G.600(a)(3)</td>
<td>$2,000,000</td>
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<td>Department of Buildings and General Services</td>
<td>Municipal Energy Resilience Assessments</td>
<td>Act 172</td>
<td>Sec. 4(2)(C)</td>
<td>$36,600,000</td>
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## 2. Appropriations That Do Not Require FFP Review

<table>
<thead>
<tr>
<th>Agency/Entity</th>
<th>Appropriation Name</th>
<th>Original Act Number</th>
<th>Original Section Number</th>
<th>Total Appropriation Amount</th>
<th>Consolidated Risk</th>
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<tbody>
<tr>
<td>Agency of Human Services - Department of Disabilities, Aging &amp; Independent Living</td>
<td>Adult Day Service Provider Grants</td>
<td>Act 74</td>
<td>G.300(a)(1)</td>
<td>$6,001,913&lt;sup&gt;14&lt;/sup&gt;</td>
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<tr>
<td>University of Vermont</td>
<td>Offset Impact from Level Room and Board</td>
<td>Act 74</td>
<td>G.300(a)(10)</td>
<td>$2,200,000</td>
<td>Low</td>
</tr>
<tr>
<td>Agency of Human Services - Department of Mental Health</td>
<td>Mobile Crisis Intervention Program</td>
<td>Act 74</td>
<td>G.300(a)(2)</td>
<td>$600,000</td>
<td>Low</td>
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<tr>
<td>University of Vermont</td>
<td>Matching Research Grant Funding</td>
<td>Act 74</td>
<td>G.300(a)(7)</td>
<td>$1,000,000</td>
<td>Low</td>
</tr>
<tr>
<td>Vermont State Colleges</td>
<td>Workforce Upskill</td>
<td>Act 74</td>
<td>G.300(a)(8)(A)</td>
<td>$2,000,000</td>
<td>Low</td>
</tr>
<tr>
<td>Vermont State Colleges</td>
<td>Degree Completion Scholarships</td>
<td>Act 74</td>
<td>G.300(a)(8)(B)</td>
<td>$3,000,000</td>
<td>Low</td>
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<tr>
<td>Vermont State Colleges</td>
<td>Critical Occupation Scholarships</td>
<td>Act 74</td>
<td>G.300(a)(8)(C)</td>
<td>$14,700,000&lt;sup&gt;15&lt;/sup&gt;</td>
<td>Low</td>
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<tr>
<td>Vermont State Colleges</td>
<td>Offset Pandemic-related Deficits</td>
<td>Act 74</td>
<td>G.300(a)(9)</td>
<td>$21,000,000</td>
<td>Low</td>
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<tr>
<td>Department of Labor</td>
<td>Funding to complete UI modernization and Joblink replacement</td>
<td>Act 74</td>
<td>G.501(a)(10)</td>
<td>$4,500,000</td>
<td>Low</td>
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<tr>
<td>Agency of Education</td>
<td>Education Strategic IT Projects</td>
<td>Act 74</td>
<td>G.501(a)(11)</td>
<td>$4,010,000</td>
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<tr>
<td>Agency of Natural Resources - Department of Environmental Conservation</td>
<td>Permit Navigator Portal</td>
<td>Act 74</td>
<td>G.501(a)(2)</td>
<td>$1,100,000</td>
<td>Low</td>
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<tr>
<td>Natural Resources Board</td>
<td>Act 250 Scanning Project</td>
<td>Act 74</td>
<td>G.501(a)(3)</td>
<td>$500,000</td>
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<tr>
<td>Agency of Commerce &amp;</td>
<td>Salesforce Grant Management System Upgrade</td>
<td>Act 74</td>
<td>G.501(a)(6)</td>
<td>$1,000,000</td>
<td>Low</td>
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</tbody>
</table>

<sup>14</sup> A supplemental appropriation of $1,001,913 was included in Act 83 Section 68 amending Section G.300(a)(26).

<sup>15</sup> A supplemental appropriation of $9,700,000 was included in Act 83 Section 68 amending Section G.300(a)(8)(c).
## State Fiscal Recovery Fund Process and Policy Guidance

<table>
<thead>
<tr>
<th>Agency</th>
<th>Program Description</th>
<th>Act</th>
<th>Section</th>
<th>Appropriation</th>
<th>Approval Status</th>
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<tr>
<td>Community Development</td>
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<tr>
<td>Department of State's Attorneys and Sheriffs</td>
<td>Criminal Case Management System Upgrade</td>
<td>Act 74</td>
<td>G.501(a)(7)</td>
<td>$1,700,000</td>
<td>Low</td>
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<tr>
<td>Office of the Defender General</td>
<td>Criminal Case Management System Upgrade</td>
<td>Act 74</td>
<td>G.501(a)(8)</td>
<td>$140,000</td>
<td>Low</td>
</tr>
<tr>
<td>Secretary of State</td>
<td>Vermont Business Portal</td>
<td>Act 74</td>
<td>G.501(a)(9)</td>
<td>$250,000</td>
<td>Low</td>
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<tr>
<td>Agency of Administration</td>
<td>Administration costs for ARPA Funds</td>
<td>Act 74</td>
<td>G.801(a)</td>
<td>$17,000,000(^{16})</td>
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<tr>
<td>Agency of Education</td>
<td>School Indoor Air Quality Grant Program</td>
<td>Act 9</td>
<td>15</td>
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<td>Vermont Student Assistance Corporation</td>
<td>Green Mountain Grad Program</td>
<td>Act 9</td>
<td>19</td>
<td>$2,800,000</td>
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<td>Vermont State Colleges</td>
<td>Practical Nurse Program</td>
<td>Act 9</td>
<td>17(a)</td>
<td>$1,400,000</td>
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<tr>
<td>Vermont State Colleges</td>
<td>Workforce Upskill</td>
<td>Act 9</td>
<td>18(a)</td>
<td>$3,000,000</td>
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<tr>
<td>Agency of Human Services - Department for Children &amp; Families</td>
<td>Vermont Foodbank</td>
<td>Act 83</td>
<td>68 am. G.300(a)(23)</td>
<td>$6,000,000</td>
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<tr>
<td>Agency of Human Services - Department of Corrections</td>
<td>Collective Bargaining Unit Retention and Shift Differential Costs</td>
<td>Act 83</td>
<td>68 am. G.300(a)(27)</td>
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<tr>
<td>Department of Labor</td>
<td>Pandemic-Related Operating Costs</td>
<td>Act 83</td>
<td>68 am. G.300(a)(28)</td>
<td>$12,803,996</td>
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<tr>
<td>Vermont Veterans' Home</td>
<td>Vermont Veterans' Home</td>
<td>Act 83</td>
<td>68 am. G.300(a)(29)</td>
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<td>Agency of Human Services</td>
<td>Workforce Recruitment and Retention Incentive Grant Program</td>
<td>Act 83</td>
<td>68 am. G.300(a)(31)</td>
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<td>Agency of Agriculture, Food, and Markets</td>
<td>Dairy Risk Management</td>
<td>Act 83</td>
<td>68 am. G.300(a)(33)</td>
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\(^{16}\) A supplemental appropriation of $10,500,000 was included in Act 185 Section G.801.
<table>
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<tr>
<th>Agency/Funding Source</th>
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<th>Act</th>
<th>Section(s)</th>
<th>Amount</th>
<th>Priority</th>
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<td>University of Vermont</td>
<td>Workforce Upskill</td>
<td>Act 83</td>
<td>68 am. G.300(a)(7)(B)</td>
<td>$1,000,000</td>
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<td>Agency of Natural Resources - Department of Environmental Conservation</td>
<td>ANR Clean Water Projects as Recommended by the Clean Water Board (FY22)</td>
<td>Act 83</td>
<td>71 am. G.700(a)(5)(A)</td>
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<td>Agency of Agriculture, Food, and Markets</td>
<td>AAFM Clean Water Projects as Recommended by the Clean Water Board (FY22)</td>
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<td>71 am. G.700(a)(5)(B)</td>
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<td>Agency of Education</td>
<td>Summer Programming</td>
<td>Act 185</td>
<td>E.501(a)(1)</td>
<td>$2,852,234</td>
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<td>Department of Forests, Parks, and Recreation</td>
<td>Access Road Water Quality</td>
<td>Act 185</td>
<td>Sec G.701(b)(4)</td>
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<td>Act 185</td>
<td>Sec. G.300(a)(1)</td>
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<td>Bridge Funding</td>
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<td>Sec. G.300(a)(3)</td>
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<td>Department for Children and Families (to be granted to Vermont Foodbank)</td>
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<td>Sec. G.300(a)(4)</td>
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<td>Sec. G.600(a)(6)(B)</td>
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<td>Sec. G.700(a)(1)(B)</td>
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<td>COOP Mobile Home Water and Wastewater Improvements</td>
<td>Act 185</td>
<td>Sec. G.700(a)(4)(A)</td>
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<td>Failed Sites</td>
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<td>Sec. G.700(a)(4)(B)</td>
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<td>Department of Housing and Community Development</td>
<td>High Efficiency Devices</td>
<td>Act 185</td>
<td>Sec. G.700(a)(4)(C)</td>
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<td>Stormwater Planning</td>
<td>Act 185</td>
<td>Sec. G.701(b)(1)</td>
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<td>Parks Major Maintenance</td>
<td>Act 185</td>
<td>Sec. G.701(b)(2)</td>
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<td>Afterschool Programming</td>
<td>Act 185</td>
<td>Sec.E.501(a)(2)</td>
<td>$2,852,234</td>
<td>Low</td>
</tr>
<tr>
<td>Vermont Agency of Education</td>
<td>Lost Instructional Time</td>
<td>Act 185</td>
<td>Sec.E.501(a)(3)</td>
<td>$1,352,170</td>
<td>Low</td>
</tr>
<tr>
<td>Agency of Human Services</td>
<td>Nurse Preceptor Grants</td>
<td>Act 183</td>
<td>Sec. 21(a)(1)</td>
<td>$400,000</td>
<td>Low</td>
</tr>
<tr>
<td>Agency of Human Services</td>
<td>Health Care Workforce Center</td>
<td>Act 183</td>
<td>Sec. 32(a)</td>
<td>$750,000</td>
<td>Low</td>
</tr>
<tr>
<td>Agency of Human Services</td>
<td>Health Care Workforce Coordinator</td>
<td>Act 183</td>
<td>Sec. 34(b)</td>
<td>$170,000</td>
<td>Low</td>
</tr>
<tr>
<td>Vermont Economic Development Authority</td>
<td>Short Term Forgivable Loan</td>
<td>Act 183</td>
<td>Sec. 53(b)(1)</td>
<td>$19,000,000</td>
<td>Low</td>
</tr>
<tr>
<td>Vermont Arts Council</td>
<td>Creative Economy Grants</td>
<td>Act 183</td>
<td>Sec. 53(b)(2)</td>
<td>$9,000,000</td>
<td>Low</td>
</tr>
<tr>
<td>Department of Public Safety</td>
<td>Inspector Positions</td>
<td>Act 181</td>
<td>Sec.8(b)(1)</td>
<td>$400,000</td>
<td>Low</td>
</tr>
<tr>
<td>Agency of Transportation - Department of Motor Vehicles</td>
<td>DMV IT System Replacement</td>
<td>Act 74</td>
<td>G.501(a)(1)</td>
<td>$14,120,000</td>
<td>Moderate</td>
</tr>
<tr>
<td>University of Vermont</td>
<td>Workforce Upskill</td>
<td>Act 9</td>
<td>18(b)</td>
<td>$1,000,000</td>
<td>Moderate</td>
</tr>
<tr>
<td>Agency of Agriculture, Food, and Markets</td>
<td>Working Lands Enterprise Initiative</td>
<td>Act 83</td>
<td>68 am. G.300(a)(25)</td>
<td>$2,000,000</td>
<td>Moderate</td>
</tr>
<tr>
<td>Agency of Administration - Department of Buildings and General Services</td>
<td>Statehouse Expansion Planning</td>
<td>Act 83</td>
<td>68 am. G.300(a)(32)</td>
<td>$1,500,000</td>
<td>Moderate</td>
</tr>
<tr>
<td>Department of Public Service</td>
<td>Load Management</td>
<td>Act 185</td>
<td>Sec G.600(a)(5)</td>
<td>$2,000,000</td>
<td>Moderate</td>
</tr>
<tr>
<td>Agency of Agriculture, Food and Markets</td>
<td>Soil Quality Practices</td>
<td>Act 185</td>
<td>Sec G.600(a)(7)</td>
<td>$4,760,000</td>
<td>Moderate</td>
</tr>
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<td>Secretary of State</td>
<td>Telehealth</td>
<td>Act 185</td>
<td>Sec. G.300(a)(2)</td>
<td>$750,000</td>
<td>Moderate</td>
</tr>
<tr>
<td>Department for Children and Families (Office of Economic Opportunity)</td>
<td>Home Weatherization</td>
<td>Act 185</td>
<td>Sec. G.600(a)(1)</td>
<td>$45,000,000</td>
<td>Moderate</td>
</tr>
<tr>
<td>Department of Public Service</td>
<td>Home Electrical and Heat Pump</td>
<td>Act 185</td>
<td>Sec. G.600(a)(4)</td>
<td>$25,000,000</td>
<td>Moderate</td>
</tr>
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<td>Agency of Agriculture, Food and Markets</td>
<td>Water Quality Grants</td>
<td>Act 185</td>
<td>Sec. G.701(b)(5)</td>
<td>$2,451,781</td>
<td>Moderate</td>
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<td>Housing and Conservation Board</td>
<td>Agricultural Water Quality</td>
<td>Act 185</td>
<td>Sec. G.701(b)(6)</td>
<td>$600,000</td>
<td>Moderate</td>
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<td>Vermont Agency of Education</td>
<td>COVID-19 Issues</td>
<td>Act 185</td>
<td>Sec.E.501(a)(4)</td>
<td>$1,130,586</td>
<td>Moderate</td>
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<td>Department of Health</td>
<td>Emergency Grants</td>
<td>Act 183</td>
<td>Sec. 20(a)</td>
<td>$2,000,000</td>
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<td>Agency of Human Services</td>
<td>Nursing Pipeline</td>
<td>Act 183</td>
<td>Sec. 22</td>
<td>$2,500,000</td>
<td>Moderate</td>
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<td>Department of Health</td>
<td>Health Care Loan Repayment</td>
<td>Act 183</td>
<td>Sec. 27</td>
<td>$2,500,000</td>
<td>Moderate</td>
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<td>Department of Health</td>
<td>Nurse Faculty Forivable Loan</td>
<td>Act 183</td>
<td>Sec. 29</td>
<td>$500,000</td>
<td>Moderate</td>
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<td>Department of Health</td>
<td>Nurse Faculty Loan Repay</td>
<td>Act 183</td>
<td>Sec. 29(b)</td>
<td>$500,000</td>
<td>Moderate</td>
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<td>Department of Health</td>
<td>Mental Health Forivable Loan</td>
<td>Act 183</td>
<td>Sec. 29(d)</td>
<td>$1,500,000</td>
<td>Moderate</td>
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<td>Agency of Human Services</td>
<td>Designated/Specialized Agencies</td>
<td>Act 183</td>
<td>Sec. 29(e)(a)</td>
<td>$1,250,000</td>
<td>Moderate</td>
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<td>Department of Financial Regulation</td>
<td>COVID-19 Paid Leave</td>
<td>Act 183</td>
<td>Sec. 51a (a)(2)</td>
<td>$15,180,000</td>
<td>Moderate</td>
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<td>Department of Housing and Community Development</td>
<td>Manufactured Home Foundation</td>
<td>Act 182</td>
<td>Sec. 3(3)</td>
<td>$750,000</td>
<td>Moderate</td>
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<td>Department of Housing and Community Development</td>
<td>Vermont Rental Housing Investment</td>
<td>Act 181</td>
<td>Sec.8(b)(2)</td>
<td>$20,000,000</td>
<td>Moderate</td>
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<td>Agency of Digital Services</td>
<td>Cybersecurity Core Infrastructure and Router Replacements</td>
<td>Act 74</td>
<td>G.501(a)(5)</td>
<td>$1,500,000</td>
<td>High</td>
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<td>Agency of Commerce and Community Development</td>
<td>BIPOC Business Coaching</td>
<td>Act 183</td>
<td>Sec. 4</td>
<td>$250,000</td>
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<td>Department of Housing and Community Development</td>
<td>Manufactured Home Repairs</td>
<td>Act 182</td>
<td>Sec. 3(2)</td>
<td>$750,000</td>
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<td>Department of Buildings and General Services</td>
<td>Municipal Energy Resilience Assessments</td>
<td>Act 172</td>
<td>Sec.4(1)</td>
<td>$2,400,000</td>
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<td>Act 172</td>
<td>Sec.4(2)(A)</td>
<td>$5,000,000</td>
<td>High</td>
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<tr>
<td>Department of Buildings and General Services</td>
<td>Municipal Energy Resilience Assessments</td>
<td>Act 172</td>
<td>Sec.4(2)(B)</td>
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</table>
Appendix 2 - Expenditure Categories

The Expenditure Categories (EC) listed below will be provided to Agencies and Departments in their AOA Response Memo. The term “Expenditure Category” refers to the detailed level (e.g., 1.1 COVID-19 Vaccination). When referred to as a category (e.g., EC 1) it includes all Expenditure Categories within that level. The ECs have been updated to reflect the expanded list under the final rule. Please refer to the end of Appendix 2 for more information on reporting of Project Demographic Distribution and Use of Evidence.

1. Public Health
   COVID-19 Mitigation & Prevention
   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 Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)
   1.8 COVID-19 Assistance to Small Businesses
   1.9 COVID-19 Assistance to Non-Profits
   1.10 COVID-19 Aid to Impacted Industries

Community Violence Interventions
   1.11 Community Violence Interventions

Behavioral Health
   1.12 Mental Health Services
   1.13 Substance Use Services

Other
   1.14 Other Public Health Services

2. Negative Economic Impacts
   Assistance to Households
   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: Paid Sick and Medical Leave
   2.6 Household Assistance: Health Insurance
   2.7 Household Assistance: Services for Un/Unbanked
   2.8 Household Assistance: Survivor’s Benefits
   2.9 Unemployment Benefits or Cash Assistance to Unemployed Workers
   2.10 Assistance to Unemployed or Underemployed Workers (e.g., job training, subsidized employment, employment supports or incentives)
   2.11 Healthy Childhood Environments: Child Care
   2.12 Healthy Childhood Environments: Home Visiting
   2.13 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System

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2.14 Healthy Childhood Environments: Early Learning*^  
2.15 Long-term Housing Security: Affordable Housing*^  
2.16 Long-term Housing Security: Services for Unhoused Persons*^  
2.17 Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities*^  
2.18 Housing Support: Other Housing Assistance*^  
2.19 Social Determinants of Health: Community Health Workers or Benefits Navigators*^  
2.20 Social Determinants of Health: Lead Remediation*^  
2.21 Medical Facilities for Disproportionately Impacted Communities^  
2.22 Strong Healthy Communities: Neighborhood Features that Promote Health and Safety^  
2.23 Strong Healthy Communities: Demolition and Rehabilitation of Properties^  
2.24 Addressing Educational Disparities: Aid to High-Poverty Districts^  
2.25 Addressing Educational Disparities: Academic, Social, and Emotional Services*^  
2.26 Addressing Educational Disparities: Mental Health Services*^  
2.27 Addressing Impacts of Lost Instructional Time^  
2.28 Contributions to UI Trust Funds^  

**Assistance to Small Businesses**  
2.29 Loans or Grants to Mitigate Financial Hardship^  
2.30 Technical Assistance, Counseling, or Business Planning*^  
2.31 Rehabilitation of Commercial Properties or Other Improvements^  
2.32 Business Incubators and Start-Up or Expansion Assistance*^  
2.33 Enhanced Support to Microbusinesses*^  

**Assistance to Non-Profits**  
2.34 Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)^  

**Aid to Impacted Industries**  
2.35 Aid to Tourism, Travel, or Hospitality^  
2.36 Aid to Other Impacted Industries^  

**Other**  
2.37 Economic Impact Assistance: Other*^  

3. **Public Health- Negative Economic Impact: Public Sector Capacity**  

**General Provisions**  
3.1 Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers  
3.2 Public Sector Workforce: Rehiring Public Sector Staff  
3.3 Public Sector Workforce: Other  
3.4 Public Sector Capacity: Effective Service Delivery  
3.5 Public Sector Capacity: Administrative Needs  

4. **Premium Pay**  
4.1 Public Sector Employees  
4.2 Private Sector: Grants to Other Employers
5. **Infrastructure**

**Water and Sewer**

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: Lead Remediation, including in Schools and Daycares
5.13 Drinking water: Source
5.14 Drinking water: Storage
5.15 Drinking water: Other water infrastructure
5.16 Water and Sewer: Private Wells
5.17 Water and Sewer: IIJA Bureau of Reclamation Match
5.18 Water and Sewer: Other

**Broadband**

5.19 Broadband: “Last Mile” projects
5.20 Broadband: IIJA Match
5.21 Broadband: Other projects

6. **Revenue Replacement**

6.1 Provision of Government Services
6.2 Non-federal Match for Other Federal Programs

7. **Administrative Expenses**

7.1 Administrative Expenses
7.2 Transfers to Other Units of Government

^Denotes areas where agencies and departments must report on Project Demographic Distribution. For projects with the designated ECs (EC 1.1-2.37), recipients will be asked to respond to the following questions on the quarterly Project and Expenditure Reporting tool:

- What Impacted and/or Disproportionally Impacted population does this project primarily serve? Please select the population primarily served.

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17 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/sites/default/files/2017-06/documents/dwsrf_eligibility_handbook_june_13_2017_updated_508_version.pdf
• If this project primarily serves more than one Impacted and/or Disproportionately Impacted population, please select up to two additional populations served

*Denotes areas where agencies and departments must identify the amount of the total funds that are allocated to evidence-based interventions. For projects with the designated ECs, recipients will be asked to respond to the following prompts on the quarterly Project and Expenditure Reporting tool:

- The dollar amount of the total project spending that is allocated towards evidence-based interventions
- Indicate if a program evaluation of the project is being conducted

In addition to the quarterly Project and Expenditure reporting, agencies and departments will provide information on SFR funds that are being used for evidence-based interventions and/or being evaluated through rigorous program evaluations designed to build evidence through the annual Recovery Plan Performance Report. Treasury encourages recipients to invest SFR funds in evidence-based interventions, but based on guidance as of July 2022, there are no targets or required amounts specified to be spent on evidence-based interventions. For SFR purposes, evidence-based\(^\text{18}\) refers to interventions with strong or moderate evidence. Appendix 2 of the SLFRF Compliance and Reporting Guidance describes Treasury’s definitions for strong, moderate, and preliminary evidence.

Agencies and departments are exempt from reporting on evidence-based interventions in cases where a program evaluation is being conducted. In such cases where a program evaluation is being conducted, in lieu of reporting the amount of spending on evidence-based interventions, agencies/departments 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. For more information on program evaluation and use of evidence, please see pages 37-38 of the SLFRF Compliance and Reporting Guidance for reporting under the annual Recovery Plan Performance report.

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\(^{18}\) For investments in educational services, "evidence-based", consistent with the American Rescue Plan Act, has the meaning in section 8101(21) of the Elementary and Secondary Education Act of 1965, as amended (20 U.S.C. 6301 et seq.). Please see page 16 of this Frequently Asked Questions resource on the Department of Education's Elementary and Secondary School Emergency Relief Programs and Governor's Emergency Education Relief Programs for more information.
Appendix 3 - Required Data for the Project and Expenditure Report

Required Programmatic Data for Non-Infrastructure Projects
For projects assigned to the following Expenditure Categories, the information listed must be provided in each report.

1. Public Health and Negative Economic Impact (EC 1.1-3.5)
   - Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced
   - Brief description of how a recipient’s response is related and reasonably and proportional to a public health or negative economic impact of COVID-19

Note: The final rule presumes that all enumerated eligible uses for programs and services, including COVID-19 mitigation and prevention programs and services, are reasonably proportional responses to the harm identified unless a response is grossly disproportionate to the type or extent of harm experienced. Between these two fields above, recipients should provide enough information to identify the type of enumerated eligible use being provided within the EC, the public health or economic impact experienced, who the program and/or service is being provided to, and what services are being provided. For enumerated eligible uses, recipients are not required to provide substantive documentation that the response is related and reasonably proportional in the Project and Expenditure Report.

2. Capital Expenditures (EC 1.1-3.5)
   - Does this project include a capital expenditure?
   - Total expected capital expenditure, including pre-development costs, if applicable
   - Type of capital expenditure, based on the enumerated uses listed on pages 27-28 of the SLFRF Compliance and Reporting Guidance
   - For projects with total expected capital expenditures for an enumerated eligible use of $10 million or more, as well as projects with total expected capital expenditures for an “other” use of $1 million or more, a written justification should be provided
   - For projects with total expected capital expenditures of over $10 million, labor reporting should be provided as outlined for infrastructure projects on pages 30-32 of the SLFRF Compliance and Reporting Guidance (also outlined under the Required Programmatic Data for Infrastructure Projects (EC 5) section below)

3. Use of Evidence (for projects assigned to ECs listed with an asterisk in Appendix 2)
   - Provide the dollar amount of the total project spending that is allocated towards evidence-based interventions
   - Indicate if a program evaluation of the project is being conducted

4. Assistance to Small Businesses (EC 1.8, 2.29-2.33):
   - Number of small businesses served (by program if recipient establishes multiple separate small businesses assistance programs)

5. Assistance to Non-profits (EC 1.9, 2.34):
• Number of non-profits served (by program if recipient establishes multiple separate nonprofit assistance programs)

6. Aid to Travel, Tourism, and Hospitality or Other Impacted Industries (EC 1.10, 2.35-2.36):
   • If aid is provided to industries other than travel, tourism, and hospitality (EC 2.36), please describe if the industry experienced at least 8 percent employment loss from pre-pandemic levels, or the industry is experiencing comparable or worse economic impacts as the national tourism, travel, and hospitality industries as of the date of the Final Rule, and rationale for providing aide to the industry.\(^19\)
   • For each subaward:
     o Sector of employer (Note: additional detail, including list of sectors, is provided in the user guide)
     o Purpose of funds (e.g., payroll support, safety measure implementation)

7. Household Assistance (EC 2.1-2.8):
   • Number of households served (by program if recipient establishes multiple separate household assistance programs)

8. Household Assistance, Long-Term Housing Security, and Housing Support (EC 2.2, 2.15-2.18):
   • Number of households receiving eviction protection services (including legal representation)
   • Number of affordable housing units preserved or developed

9. Assistance to Underemployed or Unemployed Workers and Community Violence Interventions (EC 2.10-2.11):
   • 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

10. Healthy Childhood Environments (EC 2.11-2.14):
    • Number of children served by childcare and early learning services (pre-school/pre-K/ages 3-5)
    • Number of families served by home visiting

11. Education Assistance (EC 2.14, 2.24-2.27):
    • The National Center for Education Statistics (“NCES“) School ID or NCES District ID
      o List the School District if all schools within the school district received some funds.
      o 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.\(^20\)

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\(^{19}\) Project and Expenditure Report User Guide

\(^{20}\) For more information on NCES identification numbers, see https://nces.ed.gov/ccd/districtsearch/ (districts) and https://nces.ed.gov/ccd/schoolsearch/ (schools).
12. Addressing Educational Disparities and Impacts of Lost Educational Time (EC 2.24-2.27):
   • Number of students participating in evidence-based tutoring programs

13. Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers (EC 3.1):
   • Number of government FTEs responding to COVID-19 supported under this authority

14. Public Sector Workforce: Rehiring Public Sector Staff (EC 3.2):
   • Number of FTEs rehired by governments under this authority

15. Premium Pay (both Public Sector EC 4.1 and Private Sector EC 4.2):
   • List of sectors designated as critical to protecting the health and well-being of residents by the chief executive of the jurisdiction, if beyond those included in the final rule
   • 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)
   • Number of workers to be served with premium pay in K-12 schools
   • For groups of workers (e.g., an operating unit, a classification of worker, etc.) or, to the extent applicable, individual workers, that do not meet one of the following criteria, recipient must submit a written justification to Treasury describing how the premium pay or grant is responsive to workers performing essential work during the public health emergency:
     o the eligible worker(s) receiving premium pay is earning (with the premium included) below 150 percent of their residing state or county’s average annual wage for all occupations, as defined by the Bureau of Labor Statistics Occupational Employment and Wage Statistics; whichever is higher, on an annual basis or
     o the eligible worker(s) receiving premium pay is not exempt from the Fair Labor Standards Act overtime provisions.
   • A brief written narrative justification describes 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.

Required Programmatic Data for Infrastructure Projects (EC 5):
Each project will be required to report the following expenditure:

1. All infrastructure projects (EC 5):
   • Projected/actual construction start date (month/year)

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21 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 on the bottom of page 20.
• Projected/actual initiation of operations date (month/year)
• Location type and location details (for broadband projects, there will be a field for upload of a geo location data file, including latitude and longitude).
• For projects over $10 million (based on expected total cost):
  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.22
    ▪ 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, including a description of any required professional certifications and/or in-house training;
    ▪ How the recipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project;
    ▪ How the recipient will provide a safe and healthy workplace that avoids delays and costs associated with workplace illnesses, injuries, and fatalities, including descriptions of safety training, certification, and/or licensure requirements for all relevant workers (e.g., OSHA 10, OSHA 30);
    ▪ 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

22 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.
State Fiscal Recovery Fund Process and Policy Guidance

- 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.

For all projects listed under the Water, Sewer, and Broadband Expenditure Categories, more detailed project-level information is required as follows:

2. Water and sewer projects (EC 5.1-5.18):
   • 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)
   • Median Household Income of Services Area
   • Lowest Quintile Income of the service area
     ▪ For median income and lowest quintile income of Census Tracts and other geographic areas, recipients should refer to the most recent American Community Survey 5-year estimates available through the Census website.

3. Broadband projects (EC 5.19-5.21):
   • Confirm that the project is designed to, upon completion, reliably meet or exceed symmetrical 100 Mbps download and upload speeds. If the project is not designed to reliably meet or exceed symmetrical 100 Mbps download and upload speeds, explain why not. Confirm that the project is designed to, upon completion, meet or exceed symmetrical 100 Mbps download speed and between at least 20 Mbps and 100 Mbps upload speed, and be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.
   • For projects that provide service to households, confirm that the service provider for the project has, or will upon completion of the project, either participated in the Federal Communications Commission (FCC)’s Affordable Connectivity Program (ACP) or otherwise provided access to a broad-based affordability program that provides benefits to households commensurate with those provided under the ACP to low-income consumers in the proposed service area of the broadband infrastructure.
   • Provide the following detailed project information:
     o Project technology type (planned/actual)
       ▪ Fiber
       ▪ Coaxial Cable
       ▪ Terrestrial Fixed Wireless
       ▪ Other (specify)
     o Total miles of fiber deployed (planned/actual)
     o Total number of funded locations served, broken out by the following categories:
       ▪ Speeds:
         • Pre-SFR investment:
           o Number receiving 25/3 Mbps or below

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- Number receiving between 25/3 Mbps and 100/20 Mbps
  - Post-SFR investment (planned/actual):
    - Number receiving minimum 100/20 Mbps
    - Number receiving minimum 100/20 Mbps scalable to minimum 100/100 Mbps
  - Types of unit served (planned/actual):
    - Residential
      - Total number of housing units
    - Business
    - Community anchor institution
  - Speed tiers offered, corresponding non-promotional prices (including associated fees), and data allowance for each speed tier of broadband service [beginning October 2022]
  - Provide the following location-by-location project information in a special format to be provided by Treasury [beginning October 2022]:
    - Latitude/Longitude at which the service will be installed
    - Technology used to offer service at the location
    - Location Type
      - Residential
        - Number of Housing Units
      - Business
      - Community anchor institution
    - Speed tier at the location pre-SFR investment
      - 25/3 Mbps or below
      - Between 25/3 Mbps and 100/20 Mbps
    - Speed and latency at the location post-SFR investment
      - Maximum download speed offered
      - Maximum download speed delivered
      - Maximum upload speed offered
      - Maximum upload speed delivered
      - Latency
Appendix 4 – Labor Requirements for SFR Construction Projects

State Prevailing Wage Requirements (projects with SFR funding of $200,000 or more)

Vermont Act 83, Section 71a outlines prevailing wage requirements for all contracts awarded for maintenance, construction, or improvement projects receiving $200,000 or more in SFR funding.

State agencies and departments should refer to the Buildings and General Services website for further details on navigating applicable state labor requirements for SFR construction projects. This page will be updated soon to provide guidance on the application of this state requirement.

Federal Requirements (for projects with an expected total cost above $10,000,000)

For all capital or infrastructure projects with an expected total cost over $10 million, agencies and departments should ensure that the outlined labor requirements below are met for any grants, contracts, and subcontracts that are associated with these projects. (Note that “recipient,” as used below, refers to the State agencies and departments that oversee the SFR infrastructure and capital projects subject to these requirements). Please refer to the Buildings and General Services website for updates on navigating the state and federal labor requirements for SFR construction projects.

“For projects over $10 million (based on expected total cost):

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.24

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

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24 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.
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, including a description of any required professional certifications and/or in-house training;
- How the recipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project;
- How the recipient will provide a safe and healthy workplace that avoids delays and costs associated with workplace illnesses, injuries, and fatalities, including descriptions of safety training, certification, and/or licensure requirements for all relevant workers (e.g., OSHA 10, OSHA 30);
- 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. [Report] whether the project prioritizes local hires.

d. [Report] whether the project has a Community Benefit Agreement, with a description of any such agreement."25

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25 Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities (pp. 30-31).