MESSAGE FROM OBM DIRECTOR KIMBERLY MURNIEKS

At OBM, we strive to be partners in delivering efficient and effective services in a transparent manner. The Ohio Checkbook provides transparency into all state revenue and spending as well as data voluntarily provided by some schools, local governments, and pension funds. I encourage you to visit the website when you have an opportunity. Any Checkbook questions on local spending can be directed to Questions from Ohio Checkbook.

State and Local Fiscal Recovery Funds Final Rule

On January 6, 2022, the U.S. Treasury issued the Final Rule for the State and Local Fiscal Recovery Funds (SLFRF) program of ARPA. The Final Rule, which takes effect on April 1, 2022, provides additional clarity and flexibility for recipients. The most notable change is the ability to elect a standard allowance of up to $10 million for revenue loss rather than completing the calculation. This allows many local governments to elect to use their entire allocation as revenue loss by electing the standard allowance. What does this mean? This means those local governments could use their full allocation up to $10 million toward typical general government expenditures such as road paving, payroll, parks and recreation needs, facility renovations, vehicles, equipment, etc. In addition, the Treasury has communicated minimal reporting requirements when using funds for revenue loss.

OBM provided an update on the Final Rule on January 24, 2022. A recording of the webinar, along with the slides, can be found at Ohio Grants : Helpful Resources.

The Treasury also conducted a webinar on the implementation of the State and Local Fiscal Recovery Fund (SLFRF) Final Rule. The following links are to that webinar recording and the slide deck.

WEBINAR: State & Local Fiscal Recovery Funds: An Introduction to the Final Rule - YouTube

SLFRF-Final-Rule-Webinar.pdf (treasury.gov)

State and Local Fiscal Recovery Funds – U.S. Treasury Webinars

The U.S. Treasury has also posted a series of recorded webinars to assist recipients to understand and comply with relevant reporting requirements and assist recipients in accessing Treasury's Portal. The following webinars are currently available to view:

- Project and Expenditure Report – https://youtu.be/6YTsxrEMS1o
- Reporting Tiers - https://youtu.be/JnoKlSwCA-g
- Account Creation and Login - https://youtu.be/MS7EAQ2uCs0
- User Roles - https://youtu.be/w7vbi94rVDI
- Bulk Uploads - https://youtu.be/4g6fw3DUQ3k
Bipartisan Infrastructure Law Guidebook

The Bipartisan Infrastructure Law includes billions of dollars in competitive funding available to cities, towns, and municipalities across dozens of new and existing federal grant programs. On January 31, the White House released the first edition of its Bipartisan Infrastructure Law guidebook to help state and local governments navigate infrastructure funding opportunities. The guidebook serves as a one-stop-shop on the law and contains the most comprehensive information to date on the more than 375 programs included in the Bipartisan Infrastructure Law. The guidebook is organized by how state and local governments approach spending at the programmatic level (instead of the awarding agency) and is categorized under transportation, energy and the environment, broadband and other programs. Each grant program has a dedicated page providing critical information on key dates, amount of funds appropriated, eligible recipients, use of funds, description and length of grant and other federal programs that could be leveraged.

This guidebook will be updated frequently as more details on programs become available. In addition, guidebook data can be searched on the site or downloaded as a .csv file to allow for filtering and sorting within Excel. The guidebook and accompanying data can be found at https://www.whitehouse.gov/build/.

Tax Implications of Coronavirus State and Local Fiscal Recovery Funds
The Internal Revenue Service (IRS) released a fact sheet containing frequently asked questions related to the Coronavirus State and Local Fiscal Recovery Funds (SLFR). The FAQs are provided for states and local governments to address taxability and reporting of payments from the funds.

The information includes the use of funds for disaster relief payments in connection with the COVID-19 pandemic, providing premium pay, bonuses, and unemployment payment incentives. For more details, local governments are encouraged to review the IRS fact sheet.

Transition from the DUNS Number to the Unique Entity ID

On April 4, 2022, the federal government will transition away from the use of the DUNS Number and toward the new Unique Entity ID as the primary means of entity identification for federal awards government-wide. If you are registered in SAM.gov, you’ve already been assigned a new Unique Entity ID. It’s viewable in your current SAM.gov entity registration record. Go to fsd.gov and select the green Help on UEI Transition button to learn more. Be aware, current grant recipients including those receiving American Rescue Plan Act Fiscal Recovery Funds are still required to obtain a DUNS number and register it at SAM.gov.

Renewing in SAM

OBM wants to remind those that are registered in the System for Award Management (SAM) that is free to renew each year. There are several professional renewal services posing as the SAM that send e-mails indicating your registration is about to expire. These services have a redirect link and charge a fee to complete your renewal. These services use publicly viewable information from the SAM.gov site to gain your trust in their e-mail communication notifying you that it is time to renew. You should never pay a fee to renew your registration. Carefully review all expiration e-mail notices that indicate your SAM is about to expire. Do not follow any redirect links, you should go directly to https://sam.gov/content/home to renew. Be aware of the use of email addresses designed to trick you. These services typically create email addresses which are similar to legitimate government email addresses. They could also display a different email address in the “From” header than what they use for the “Reply-To” email address. As always, you should be alert to email messages which are poorly written, with misspellings and awkward sentence structure. The extra vigilance is worth the effort.
Second Annual Ohio Grants Summit

Thanks to everyone that joined us for the second annual Ohio Grants Summit! With over 700 participants and hundreds more viewing on The Ohio Channel, the Summit provided a unique day of grant learning opportunities. Sessions included:

- Ohio Broadband, Emerging Issues in Federal Funds;
- Allowable Uses of Fiscal Recovery Funds on Water and Wastewater Infrastructure;
- Preparing for a Single Audit and Accounting for COVID Funds, Federal Procurement; and
- Compliance and Legal Considerations with Fiscal Recovery Funds.

If you missed the event or want to watch it again, the recordings and slide decks are now at: Ohio Grants : Grants Summit 2021.

OHIO EPA WEBINAR

The Ohio Environmental Protection Agency conducted a webinar on February 3 to discuss water and wastewater infrastructure funding with a special emphasis on the new federal infrastructure bill. If you missed this webinar, the recording can be found at https://youtu.be/ivf2HcFbnNs.

Upcoming Federal Emergency Management Agency (FEMA)
Webinars

If you are interested in Hazard Mitigation Grant Program (HMGP) funding, you may find FEMA's upcoming webinar series helpful. Next month FEMA is hosting an informative webinar series that will bring together subject-matter experts and practitioners to provide technical information, best practices, and tools and resources for submitting a successful HMGP application. The webinars are being designed for leaders in states, local communities, as well as private sector entities, private non-profit organizations, and individuals.

Register today for the webinars you would like to attend, as there is a 1,000 person limit per webinar. Once capacity is reached, registration will be closed. If you are unable to attend, the webinars will be recorded and posted on FEMA.gov at a later date.

**HMGP 101 Program Overview**: This webinar provides an overview of the Hazard Mitigation Grant Program, including program requirements and how to complete a successful application.

Thursday, March 10, at 2:30-4:00 p.m. Eastern Time

**Nature-Based Solutions**: This webinar provides an overview of how to incorporate nature-based solutions into mitigation projects, the benefits of these solutions, and examples of successful projects.

Thursday, March 17, at 2:30-4:00 p.m. Eastern Time

**Benefit-Cost Analysis 101**: This webinar will provide an overview of the fundamental concepts of benefit-cost analysis (BCA), with specific instructions on completing a BCA – an HMGP application requirement – using the FEMA BCA Toolkit.

Thursday, March 31, at 2:30-4:00 p.m. Eastern Time

Stay tuned! FEMA plans to host additional helpful HMGP webinars in the coming months.

- FEMA Regional Offices: [https://www.fema.gov/fema-regional-contacts](https://www.fema.gov/fema-regional-contacts)

**STAY CONNECTED**

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*If you have any comments or suggestions regarding Ohio Connects, we would like to hear from you. Please e-mail teri.lester@obm.ohio.gov.*

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