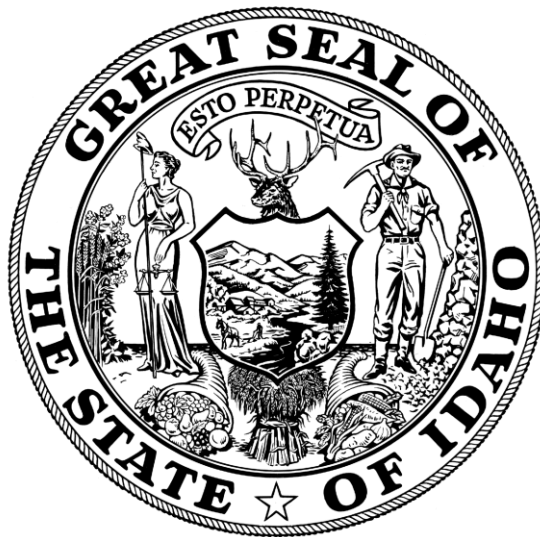


IDAHO

REPORT 02-21

UPDATED REVIEW OF THE AMERICAN RESCUE PLAN ACT OF 2021



**A PUBLICATION
OF THE LEGISLATIVE SERVICES OFFICE
BUDGET AND POLICY ANALYSIS**

FIRST REGULAR SESSION * SIXTY-SIXTH LEGISLATURE

Updated July 13, 2021

First Regular Session, Sixty-Sixth Legislature

Report 02-21 Updated Review of the American Rescue Plan Act of 2021

This *Report 02-21* is the Legislative Services Office's updated review of the federal American Rescue Plan Act of 2021 (ARPA) and can be used by the Idaho Legislature to better understand its effect on Idaho. This report can also be used by the Joint Senate Finance and House Appropriations Committee, in appropriating these dollars and setting the Idaho State Budget. This publication is also available online at:

<https://legislature.idaho.gov/lso/bpa/pubs/>

This document provides a summary of the Act and Frequently Asked Questions, and the body of the report provides details on the timelines and allowable uses of funds for each program. The report is organized into two sections: the first section includes program funding that would require a legislative appropriation for expenditure and the second section includes program funding that does not flow through the state treasury, and therefore does not require an appropriation for expenditure.

The appendix provides details on funding allocations to local governments (cities, counties, and school districts), a letter from the US Department of the Treasury providing guidance to state attorneys general on proposed tax cuts, and comments submitted by the Governor regarding certain programs.

This document will periodically be updated to include current federal guidance on use of funds and any legislative action taken.

A Publication of the Legislative Services Office

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Summary

As of July 2021, Idaho is positioned for access to over \$5.65 billion in direct payments, grants, or fiscal relief from the American Rescue Plan Act of 2021 (ARPA). That legislation was signed into law on March 11, 2021 by President Joseph Biden. The ARPA programs and provisions directly address the COVID-19 health emergency while others address non-health or economic stimulus efforts, such as direct financial support for individuals and small businesses, grants to elementary and secondary educational institutions, and tax incentives and tax credits. Many of the ARPA provisions apply to the next several years, for instance 2021 to 2025; however, some span longer time periods.

Approximately half of the funding, or nearly \$2.6 billion, that we identified is available to Idaho state agencies through direct payments or grants from 54 separate ARPA programs. Funding from these programs would require an appropriation by the Idaho Legislature for expenditure. This report focuses on those state-level programs and provisions, identifies the appropriations made to date, and includes options for appropriation during the current or subsequent legislative sessions.

Most of the funding originates from three federal agencies: 1) US Treasury Department, 2) US Department of Education, and 3) the US Department of Health and Human Services. This report is organized into two parts and includes a spreadsheet (Table 1) for tracking agency funding requests and legislative action.

In Part I of the report we detailed the 54 programs at this time for which there are specified dollar amounts or sufficient federal guidance to consider an appropriation for FY 2022 or beyond. So far, during the 2021 session, the Legislature has appropriated, either fully or partially, \$780 million of the nearly \$2.6 billion available to state agencies. This included funding from the State and Local Fiscal Recovery Funds, the Elementary and Secondary School Emergency Relief Fund (ESSER III), and various programs for childcare.

In Part II we included descriptions of ARPA provisions that will not flow through the state treasury or need an appropriation, but nonetheless, may be interesting to the reader. These include provisions on unemployment insurance, stimulus checks to individuals, various tax credits, funding to institutions of higher education, and programs for underfunded pensions.

We will periodically update this report as new information and guidance is issued from the various federal agencies.

ARPA Frequently Asked Questions Specific to Idaho

1. Do these new federal funds have to be appropriated by the Legislature?

Both yes and no. Yes, because ARPA payments to the state treasury are required to be appropriated by the Legislature to a state agency before expenditure or pass-through. Grant programs to state agencies and State Fiscal Recovery Funds, Capital Projects Funds, and Local Fiscal Recovery Funds for non-entitlement units (NEUs) require an appropriation by the Legislature. However, an appropriation by the Legislature is not required for ARPA payments directly to institutions or payments directed outside of state government, for instance, to individuals, units of local government like counties and metropolitan cities, or lending institutions. Further, S1204 (2021) declared all ARPA funding to state agencies is cognizable and the provisions of Section 67-3516(2) do not apply and identifies certain principles that should be followed while budgeting.

2. Does Idaho have to accept or use all the ARPA funds?

No. Idaho can choose to not accept or expend some to all of the allocated funds. Any moneys not accepted or awarded are typically reallocated to other states within one year from enactment or initial receipt of funds.

3. Can the Legislature wait to appropriate some or all of these funds until the 2022 legislative session?

Yes, in most cases. Many of the allocated funds to Idaho must be awarded within 1-2 years. Public Education for example, must be awarded within 1 year of receiving funds, or no later than May 25, 2022. To award the funds, the Legislature must first provide an appropriation. However, some funds have a shorter timeframe. For example, the first tranche of funding for non-entitlement units of government was required to be distributed to cities within 30 days of receipt, which required an FY 2021 appropriation during the 2021 legislative session.

4. When can state agencies request funding and are there deadlines to spend?

Each federal funding program within ARPA is reviewed separately for 1) available funding, 2) sufficient guidance on allowable uses, and 3) expenditure deadlines. State agencies will be able to request funding through the normal budget submission process during the interim or on a more limited basis during the legislative session. ARPA provisions establish specific spending deadlines or allow for funds to be available until expended. For some programs, Idaho, like other states, is waiting on further guidance from federal agencies before appropriating ARPA funds.

5. Are there maintenance of effort or other comparable requirements?

Yes. Title II, Subtitle A, Part 1, Section 2004 for Education requires the state maintain its proportionate share of funding for K-12 education and higher education at the same proportion of state funds expended on average for FY 2017, FY 2018, and FY 2019. Other requirements specify that ARPA funds are to be used to supplement but not to supplant existing state funds.

6. Will Idaho or its state agencies have to report and/or audit these funds?

Yes. Idaho must track ARPA funds and report back to the respective federal agency on the uses. Separate accounting of ARPA funds from prior stimulus funds may also be required.

7. Are city, county, and tribal governments treated differently?

Funding in various sections of the American Rescue Plan Act include tribes as entities to whom funding can be allocated. Title XI of APRA provides specific distributions to federally recognized tribes and tribal organizations through various federal agencies. These distributions are not included in the state appropriation process and are distinct from funding provided to nontribal government entities (i.e. cities and counties). Payments to metropolitan cities and counties through the Local Fiscal Recovery Fund will be directly from the US Treasury to those entities and not through the state appropriation process.

8. Of the amount allocated for the Higher Education Emergency Relief Fund (HEERF) under ARPA, how much is for students?

Idaho’s eight institutions of higher education will receive \$128.1 million directly from the US Department of Education. While the institutions have discretion for how funds will be distributed, Section 2003(7) provides that no less than 50% of each institution’s allocation must be used for financial aid grants to students. The amounts allocated for each institution, and estimated amount to be used for student grants, is as follows:

	Total Allocation	Estimated Amt. for Student Grants
Boise State University	\$36,458,000	\$18,299,000
Idaho State University	\$23,001,000	\$11,500,500
Lewis-Clark State College	\$6,799,000	\$3,399,500
University of Idaho	\$20,753,000	\$10,376,500
<hr/>		
College of Eastern Idaho	\$3,793,000	\$1,896,500
College of Southern Idaho	\$9,878,000	\$4,939,000
College of Western Idaho	\$18,852,000	\$9,426,000
North Idaho College	\$8,601,000	\$4,300,500

9. Can allocations for the Higher Education Emergency Relief Fund (HEERF) under ARPA be used for lost revenue?

Yes. As of March 19, 2021, the US Department of Education revised its guideline to allow HEERF funding received by institutions to be used for lost revenue (including all HEERF funds previously allocated). HEERF funds used for lost revenue cannot include the amount set aside for financial aid grants to students. Lost revenue is income that an institution otherwise expected but was reduced or eliminated because of the pandemic.

Explanations of Fiscal Terms - Based on Federal Guidance

Allocation: An allocation has been made when the recipient receives notice of the amount they will receive (often via a predetermined formula). Typically, allocation is distinct from awarded or distributed.

Awarded: Funds are awarded when moneys subject to appropriation are in the state treasury and an appropriation has been made by the Legislature. State agencies may receive a notice of award (NOA) indicating their award amount, but the agency may still require appropriation authority to expend federal funds. For moneys not subject to the appropriation process, funds are awarded when the recipient has received the NOA.

Distributed: Moneys are distributed once they have been provided to the recipient.

Obligated: Moneys that have been reserved for a specified purpose and are no longer available for another purpose unless the obligation has been removed (like an encumbrance).

Expended: Moneys have been spent for an allowable purpose and are no longer available.

Maintenance of effort (MOE): An MOE is a requirement set forth by the granting authority to ensure funds are used to supplement and not supplant existing funding or that the recipient continues a program at a specified minimum amount or level from a prior time period.

Discretionary: Discretionary funding include moneys that can be used at the discretion of the recipient. These moneys will have comparatively less, if any, “strings” or limitations regarding the use of the moneys.

Categorical Grants: Most federal funding is for a specified purpose and includes strict limitations on how funds can be spent. The majority of ARPA funds available to Idaho (and other states) is for categorical or specified purposes with limitations inherent in legislation or prescribed by the federal agency.

Block Grants: Federal funding for a more general set of issues such as social services, public health, or community development. The uses include a wider range of services and are more general than a categorical grant.

Updated Review of the American Rescue Plan Act of 2021 (ARPA)

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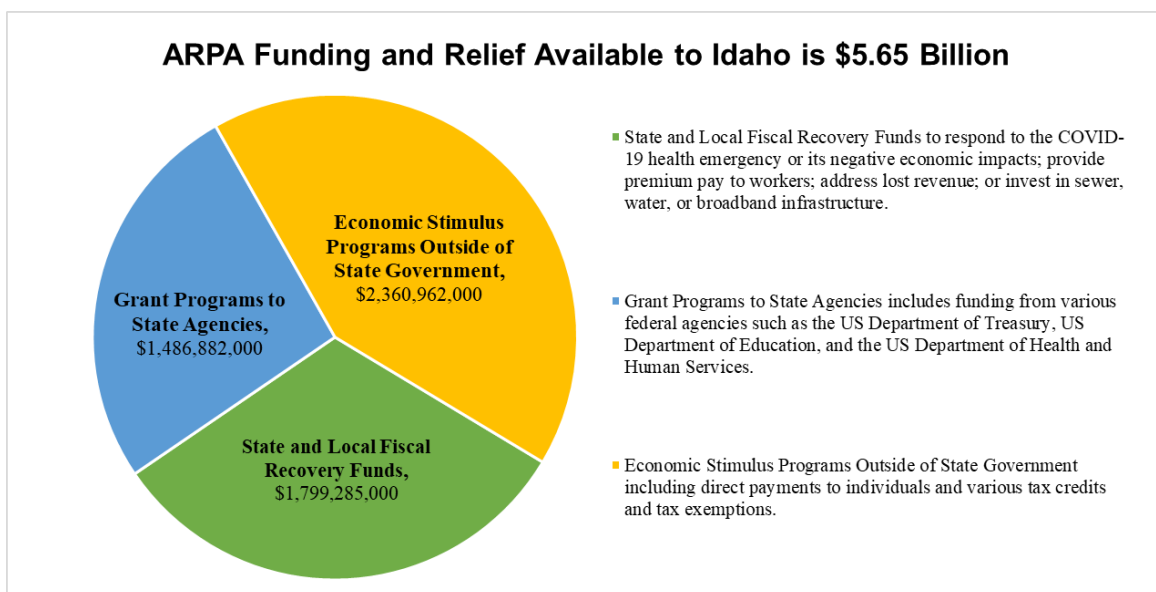
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Overview of ARPA Funding to Idaho

The American Rescue Plan Act of 2021 (ARPA) is the sixth, and most recent, federal COVID-19 relief legislation passed by Congress and was signed into law by President Biden on March 11, 2021 ([P.L. 117-2](#))¹. Nationwide the law provides about \$1.9 trillion in federal spending and fiscal relief through numerous programs and provisions over several years. **Idaho's** share of this funding and relief is \$5.65 billion and can be categorized in three ways as shown in the pie chart below.

This report provides an update to our April 7 review of the ARPA funding programs and focuses on those that require legislative appropriation prior to expenditure by Idaho state agencies. We identified 54 of these programs, and they are found in **Part I – ARPA Programs Requiring Legislative Appropriation**. A summary of those programs with known dollar amounts, availability of funding, and the legislative action taken to date is provided in Table 1. Further, S1204 (2021) declared all ARPA funding is cognizable and the provisions of Section 67-3516(2) do not apply and identifies certain principles that should be followed while budgeting.

The remaining funding programs that are identified in the report are available to Idaho but do not flow through the state treasury and therefore do not require an appropriation. Those programs are included for information purposes only in **Part II – ARPA Programs that do not Require Legislative Appropriation**.



Source: FFIS State by State Allocations Spreadsheet #19 (July 7, 2021 allocations and estimates).

¹ Previous Federal COVID-19 Acts include:

Coronavirus Preparedness & Response Supplemental Appropriations Act ([P.L. 116-123](#))

Families First Coronavirus Response Act ([P.L. 116-127](#))

Coronavirus Aid, Relief, and Economic Security (CARES) Act ([P.L. 116-136](#))

Paycheck Protection Program and Health Care Enhancement Act ([P.L. 116-139](#))

Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act ([P.L. 116-260](#))

Part I – ARPA Programs Requiring Legislative Appropriation

LSO has identified 54 ARPA programs at this time that would require legislative appropriation for expenditure by Idaho state agencies. The information below is organized by federal agency and includes program dollar amounts, federal guidance, and legislative action taken to date.

US Department of the Treasury

CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS. SECTION 9901 OF ARPA.

Available to Idaho: \$1,799,285,000

Availability Starts: See detail for each fund below

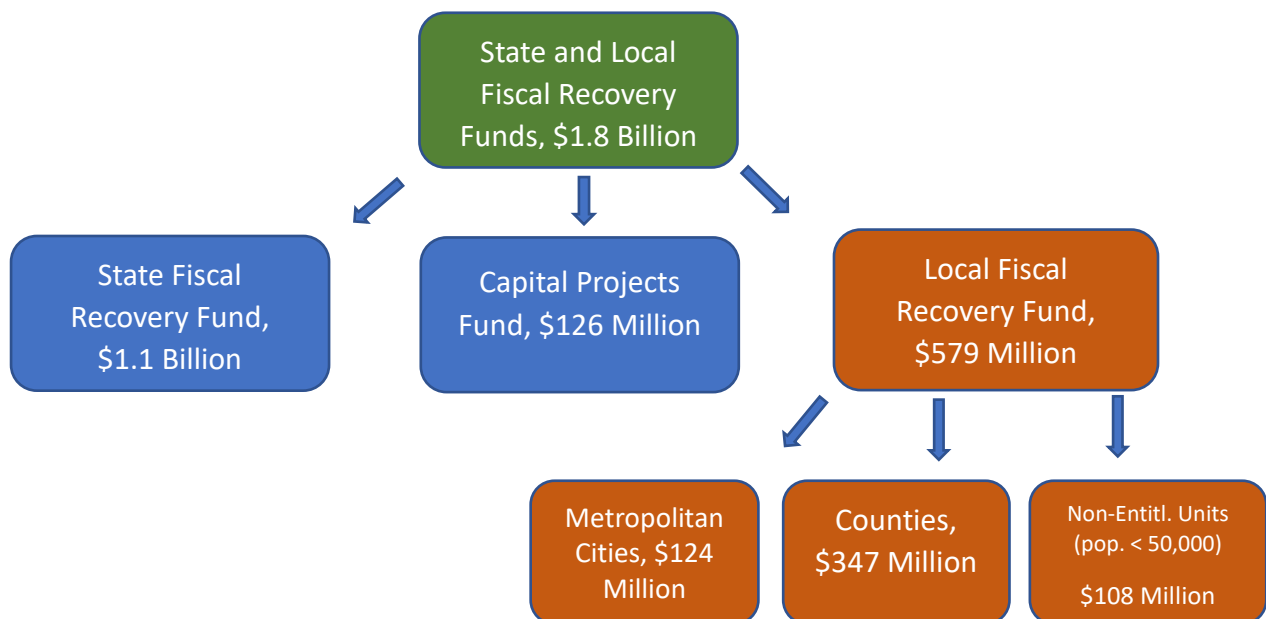
Availability Ends: Obligate funds by December 31, 2024 and expend by December 31, 2026

Options for Appropriation: See detail for each fund below.

Subtitle M of Title IX of ARPA provides three fiscal relief funds, which include **State, Local, and Capital**. Idaho’s total allocations from these funds is \$1.80 billion and is divided at the state level (blue boxes) and at the local level (orange boxes) as shown in Diagram 1 below. Funding is available for expenditure through December 31, 2026, for all three funds and additional detail is provided in the appendices. US Treasury has issued official guidance regarding tax reductions (Appendix A) and has issued overall guidance through the Interim Final Rule published in the *Federal Register, Volume 86, No. 93 / Monday May 2021, pages 26786 – 26824* (<https://www.govinfo.gov/content/pkg/FR-2021-05-17/pdf/2021-10283.pdf>). The provisions in the Interim Final Rule are effective May 17, 2021; however, the Department of Treasury is accepting comments on the Rule until July 16, 2021.

Appropriation of funding by the Idaho Legislature is required for the State Fiscal Recovery Fund, the Capital Projects Fund, and the funding to be distributed by the state to the 191 non-entitlement units (cities and towns with populations under 50,000). The US Treasury will distribute funding directly to Idaho’s nine metropolitan cities and 44 counties and, therefore, no legislative action is required for that funding. More detail is provided below for each of the three funds.

Diagram 1. Flow of Funding from the State and Local Fiscal Recovery Funds.



State Fiscal
Recovery Fund,
\$1.1 Billion

1. The **State Fiscal Recovery Fund** will provide \$1,094,018,353 to Idaho at the state level to cover costs obligated by the state by December 31, 2024. The deadline for actual expenditure of funds is December 31, 2026.

USE of FUNDS

Pursuant to Section 9901 of ARPA, the eligible uses of funds must fall within one or more of the four categories below (A-D). The guidance for each category is directly from the May 17, 2021 Interim Final Rule.

Category (A) To respond to the COVID-19 health emergency or its negative economic impacts, including assistance to households, small businesses, non-profits, or industries such as tourism, travel, and hospitality.

- These provisions authorize the use of payments from the Fiscal Recovery Funds to respond to the public health emergency with respect to COVID–19 or its negative economic impacts.
- **COVID-19 Mitigation and Prevention.** . . . a broad range of services are needed to contain COVID-19 and are eligible uses, including: vaccination programs; medical care; testing; contact tracing; support for isolation or quarantine; supports for vulnerable populations to access medical or public health services; public health surveillance (e.g., monitoring case trends, genomic sequencing for variants); enforcement of public health orders; public communication efforts; enhancement to health care capacity, including through alternative care facilities; purchases of personal protective equipment; support for prevention, mitigation, or other services in congregate living facilities (e.g., nursing homes, incarceration settings, homeless shelters, group living facilities) and other key settings like schools; ventilation improvements in congregate settings, health care settings, or other key locations; enhancement of public health data systems; and other public health responses. Capital investments in public facilities to meet pandemic operational needs are also eligible, such as physical plant improvements to public hospitals and health clinics or adaptations to public buildings to implement COVID-19 mitigation tactics.
- **Medical Expenses.** . . . including the potential for symptoms like shortness of breath to continue for weeks or months, for multiorgan impacts from COVID–19, or for post-intensive care syndrome. State and local governments may need to continue to provide care and services to address these near- and longer-term needs.
- **Behavioral Health Care.** . . . these services include mental health treatment, substance misuse treatment, other behavioral health services, hotlines or warmlines, crisis intervention, overdose prevention, infectious disease prevention, and services or outreach to promote access to physical or behavioral health primary care and preventative medicine.

- **Public Health and Safety Staff.** . . . the Fiscal Recovery Funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, to the extent that their services are devoted to mitigating or responding to the COVID–19 public health emergency.
- **Expenses to Improve the Design and Execution of Health and Public Health Programs.** . . . to engage in planning and analysis in order to improve programs addressing the COVID–19 pandemic, including through use of targeted consumer outreach, improvements to data or technology infrastructure, impact evaluations, and data analysis.
- **Eligible Uses to Address Disparities in Public Health Outcomes.** . . . to facilitate access to resources that improve health outcomes, including services that connect residents with health care resources and public assistance programs and build healthier environments, such as:
 - Funding community health workers to help community members access health services and services to address the social determinants of health;
 - Funding public benefits navigators to assist community members with navigating and applying for available Federal, State, and local public benefits or services;
 - Housing services to support healthy living environments and neighborhoods conducive to mental and physical wellness;
 - Remediation of lead paint or other lead hazards to reduce risk of elevated blood lead levels among children; and
 - Evidence-based community violence intervention programs to prevent violence and mitigate the increase in violence during the pandemic.
- **Responding to Negative Economic Impacts.** . . .
 - *Assistance to Unemployed Workers.* This includes assistance to unemployed workers, including services like job training to accelerate rehiring of unemployed workers; these services may extend to workers unemployed due to the pandemic or the resulting recession, or who were already unemployed when the pandemic began.
 - *State Unemployment Insurance Trust Funds.* Consistent with the approach taken in the CRF, recipients may make deposits into the state account of the Unemployment Trust Fund established under section 904 of the Social Security Act (42 U.S.C. 1104) up to the level needed to restore the prepandemic balances of such account as of January 27, 2020 or to pay back advances received under Title XII of the Social Security Act (42 U.S.C. 1321) for the payment of benefits between January 27, 2020 and May 17, 2021.
 - *Assistance to Households.* This includes: food assistance; rent, mortgage, or utility assistance; counseling and legal aid to prevent eviction or homelessness; cash assistance (discussed below); emergency assistance for burials, home repairs, weatherization, or other needs; internet access or digital literacy assistance; or job training to address negative economic or public health impacts experienced due to a worker’s occupation or level of training. . . . For example, a cash transfer program may focus on unemployed workers or low- and moderate-income families, which have faced disproportionate economic harms due to the pandemic.

- *Expenses to Improve Efficacy of Economic Relief Programs.* State, local, and Tribal governments may use payments from the Fiscal Recovery Funds to improve efficacy of programs addressing negative economic impacts, including through use of data analysis, targeted consumer outreach, improvements to data or technology infrastructure, and impact evaluations.
- *Small Businesses and Non-profits.* Loans or grants to mitigate financial hardship, such as declines in revenues or impacts of periods of business closure. For example, by supporting payroll and benefits costs, costs to retain employees, mortgage, rent, or utilities costs, and other operating costs; loans, grants, or in-kind assistance to implement COVID–19 prevention or mitigation tactics, such as physical plant changes to enable social distancing, enhanced cleaning efforts, barriers or partitions, or COVID–19 vaccination, testing, or contact tracing programs; and technical assistance, counseling, or other services to assist with business planning needs.
- *Rehiring State, Local, and Tribal Government Staff.* The Interim Final Rule includes as an eligible use payroll, covered benefits, and other costs associated with rehiring public sector staff, up to the pre-pandemic staffing level of the government.
- *Aid to Impacted Industries.* Aid provided to tourism, travel, and hospitality industries should respond to the negative economic impacts of the pandemic on those and similarly impacted industries. For example, aid may include assistance to implement COVID–19 mitigation and infection prevention measures to enable safe resumption of tourism, travel, and hospitality services, for example, improvements to ventilation, physical barriers or partitions, signage to facilitate social distancing, provision of masks or personal protective equipment, or consultation with infection prevention professionals to develop safe reopening plans. Aid may be considered responsive to the negative economic impacts of the pandemic if it supports businesses, attractions, business districts, and Tribal development districts operating prior to the pandemic and affected by required closures and other efforts to contain the pandemic. For example, a recipient may provide aid to support safe reopening of businesses in the tourism, travel, and hospitality industries and to business districts that were closed during the COVID–19 public health emergency, as well as aid for a planned expansion or upgrade of tourism, travel, and hospitality facilities delayed due to the pandemic.
- *Building Stronger Communities through Investments in Housing and Neighborhoods.* Services to address homelessness, such as supportive housing, and to improve access to stable, affordable housing among unhoused individuals; affordable housing development to increase supply of affordable and highquality living units; and housing vouchers, residential counseling, or housing navigation assistance to facilitate household moves to neighborhoods with high levels of economic opportunity and mobility for low-income residents.
- *Addressing Educational Disparities.*
 - New, expanded, or enhanced early learning services, including prekindergarten, Head Start, or partnerships between pre-kindergarten programs and local education authorities, or administration of those services;

- Providing assistance to high-poverty school districts to advance equitable funding across districts and geographies;
 - Evidence-based educational services and practices to address the academic needs of students, including tutoring, summer, afterschool, and other extended learning and enrichment programs; and
 - Evidence-based practices to address the social, emotional, and mental health needs of students.
 - *Promoting Healthy Childhood Environments.*
 - New or expanded high-quality childcare to provide safe and supportive care for children;
 - Home visiting programs; and
 - Enhanced services for child welfare involved families and foster youth.
- **Uses Outside the Scope of this Category. . . .**
 - A general infrastructure project, for example, typically would not be included unless the project responded to a specific pandemic public health need (e.g., investments in facilities for the delivery of vaccines) or a specific negative economic impact like those described above (e.g., affordable housing in a QCT). ARPA explicitly includes infrastructure if it is “necessary” and in water, sewer, or broadband.
 - This category of eligible uses also would not include contributions to rainy day funds, financial reserves, or similar funds.

Category (B) To provide premium pay of up to \$13.00 per hour in addition to base pay to workers performing essential work during the COVID-19 health emergency or provide grants to employers with employees performing essential work.

- Fiscal Recovery Funds payments may be used by recipients to provide premium pay to eligible workers performing essential work during the COVID–19 public health emergency or to provide grants to third-party employers with eligible workers performing essential work. These are workers who have been and continue to be relied on to maintain continuity of operations of essential critical infrastructure sectors, including those who are critical to protecting the health and wellbeing of their communities.
- Such workers include:
 - Staff at nursing homes, hospitals and home care settings;
 - Workers at farms, food production facilities, grocery stores, and restaurants;
 - Janitors and sanitation workers;
 - Truck drivers, transit staff, and warehouse workers;
 - Public health and safety staff;
 - Childcare workers, educators, and other school staff; and
 - Social service and human services staff.
- To ensure that premium pay is targeted to workers that faced or face heightened risks due to the character of their work, the Interim Final Rule defines essential work as work involving regular in-person interactions or regular physical handling of items that were also handled by

others. A worker would not be engaged in essential work, and accordingly may not receive premium pay, for telework performed from a residence.

- ARPA recognizes this by defining premium pay to mean an amount up to \$13.00 per hour in addition to wages or remuneration the worker otherwise receives and in an aggregate amount not to exceed \$25,000 per eligible worker.

Category (C) To provide government services to the extent of lost revenue from the COVID-19 health emergency, relative to revenues in the fiscal year prior to the pandemic.

- Recipients may use payments from the Fiscal Recovery Funds for the provision of government services to the extent of the reduction in revenue experienced due to the COVID-19 public health emergency. Pursuant to sections 602(c)(1)(C) and 603(c)(1)(C) of the Act, a recipient's reduction in revenue is measured relative to the revenue collected in the most recent full fiscal year prior to the emergency.

Category (D) To make necessary investments in water, sewer, or broadband infrastructure.

- *Water and Sewer Infrastructure*
 - By permitting funds to be used for water and sewer infrastructure needs, Congress recognized the critical role that clean drinking water and services for the collection and treatment of wastewater and stormwater play in protecting public health.
 - The Interim Final Rule does this by aligning eligible uses of the Fiscal Recovery Funds with the wide range of types or categories of projects that would be eligible to receive financial assistance through the Environmental Protection Agency's (EPA) Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF).
 - The types of projects eligible for **CWSRF** assistance include projects to construct, improve, and repair wastewater treatment plants, control non-point sources of pollution, improve resilience of infrastructure to severe weather events, create green infrastructure, and protect waterbodies from pollution. Each of the 51 state programs established under the CWSRF have the flexibility to direct funding to their environmental needs, and each state may also have its own statutes, rules, and regulations that guide project eligibility.
 - With respect to wastewater infrastructure, recipients may use Fiscal Recovery Funds to construct publicly owned treatment infrastructure, manage and treat stormwater or subsurface drainage water, facilitate water reuse, and secure publicly owned treatment works, among other uses.
 - The primary use of **DWSRF** funds is to assist communities in making water infrastructure capital improvements, including the installation and replacement of failing treatment and distribution systems. In administering these programs, states must give priority to projects that ensure compliance with applicable health and environmental safety requirements; address the most serious risks to human health; and assist systems most in need on a per household basis according to state affordability criteria.

- Recipients may use Fiscal Recovery Funds to invest in a broad range of projects that improve drinking water infrastructure, such as building or upgrading facilities and transmission, distribution, and storage systems, including replacement of lead service lines.
 - In cases of a natural disaster, recipients may also use Fiscal Recovery Funds to provide relief, such as interconnecting water systems or rehabilitating existing wells during an extended drought.
 - Finally, consistent with the CWSRF and DWSRF, Fiscal Recovery Funds may be used for cybersecurity needs to protect water or sewer infrastructure, such as developing effective cybersecurity practices and measures at drinking water systems and publicly owned treatment works.
- *Public Comments on Water and Sewer Infrastructure*
 - The Department of Treasury is seeking comments on four questions regarding the water and sewer project categories and whether the project eligibility should be expanded to include other project categories such as dams and reservoirs.
 - Governor Brad Little submitted comments on June 9, 2021 to the Department of Treasury that address each of these four questions. Those comments are included as Appendix B and, in general, advocated for a broader general category of water and sewer projects; inclusion of aquifer recharge and water storage efforts; and expanded project eligibility to include dams and reservoirs.
- *Broadband Infrastructure*
 - Under the Interim Final Rule, eligible projects are expected to be designed to deliver, upon project completion service that reliably meets or exceeds symmetrical upload and download speeds of 100 Mbps. There may be instances in which it would not be practicable for a project to deliver such service speeds because of the geography, topography, or excessive costs associated with such a project. In these instances, the affected project would be expected to be designed to deliver, upon project completion, service that reliably meets or exceeds 100 Mbps download and between at least 20 Mbps and 100 Mbps upload speeds and be scalable to a minimum of 100 Mbps symmetrical for download and upload speeds.
 - Treasury also encourages recipients to prioritize support for broadband networks owned, operated by, or affiliated with local governments, non-profits, and co-operatives—providers with less pressure to turn profits and with a commitment to serving entire communities.

Restrictions are that the funds shall not be used to offset a reduction directly or indirectly in net tax revenue resulting from a change in law or to delay the imposition of a tax increase. Further, these funds shall not be deposited into a pension fund.

Official guidance on state tax reductions is included in Appendix A and clarifies that states may implement tax reductions, but not by using the ARPA moneys. Idaho appears to be on solid ground as tax reductions passed during the 2021 legislative session did not include any federal support.

Frequently Asked Questions

Below are selected FAQs related to the State Fiscal Recovery Fund. The full and most current FAQ document can be found at this link: <https://home.treasury.gov/system/files/136/SLFRPFAQ.pdf>

2.2. If a use of funds was allowable under the Coronavirus Relief Fund (CRF) to respond to the public health emergency, may recipients presume it is also allowable under CSFRF/CLFRF?

Generally, funding uses eligible under CRF as a response to the direct public health impacts of COVID-19 will continue to be eligible under CSFRF/CLFRF, with the following two exceptions: (1) the standard for eligibility of public health and safety payrolls has been updated; and (2) expenses related to the issuance of tax-anticipation notes are not an eligible funding use.

2.12. May recipients use funds to pay for vaccine incentive programs (e.g., cash or in-kind transfers, lottery programs, or other incentives for individuals who get vaccinated)?

Yes. Under the Interim Final Rule, recipients may use Coronavirus State and Local Fiscal Recovery Funds to respond to the COVID-19 public health emergency, including expenses related to COVID-19 vaccination programs. See forthcoming 31 CFR 35.6(b)(1)(i). Programs that provide incentives reasonably expected to increase the number of people who choose to get vaccinated, or that motivate people to get vaccinated sooner than they otherwise would have, are an allowable use of funds so long as such costs are reasonably proportional to the expected public health benefit.

2.14. The Coronavirus Relief Fund (CRF) included as an eligible use: "Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency." What has changed in CSFRF/CLFRF, and what type of documentation is required under CSFRF/CLFRF?

Many of the expenses authorized under the Coronavirus Relief Fund are also eligible uses under the CSFRF/CLFRF. However, in the case of payroll expenses for public safety, public health, health care, human services, and similar employees (hereafter, public health and safety staff), the CSFRF/CLFRF does differ from the CRF. This change reflects the differences between the ARPA and CARES Act and recognizes that the response to the COVID-19 public health emergency has changed and will continue to change over time. In particular, funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, including first responders, to the extent that the employee's time that is dedicated to responding to the COVID-19 public health emergency.

For administrative convenience, the recipient may consider a public health and safety employee to be entirely devoted to mitigating or responding to the COVID-19 public health emergency, and therefore fully covered, if the employee, or his or her operating unit or division, is primarily dedicated (e.g., more than half of the employee's time is dedicated) to responding to the COVID-19 public health emergency.

Recipients may use presumptions for assessing whether an employee, division, or operating unit is primarily dedicated to COVID-19 response. The recipient should maintain records to support its assessment, such as payroll records, attestations from supervisors or staff, or regular work

product or correspondence demonstrating work on the COVID-19 response. Recipients need not routinely track staff hours. Recipients should periodically reassess their determinations.

4.4. May recipients use funds to satisfy nonfederal matching requirements under the Stafford Act? May recipients use funds to satisfy nonfederal matching requirements generally?

Fiscal Recovery Funds are subject to pre-existing limitations in other federal statutes and regulations and may not be used as non-federal match for other Federal programs whose statute or regulations bar the use of Federal funds to meet matching requirements. For example, expenses for the state share of Medicaid are not an eligible use.

6.7. How do I know if a water, sewer, or broadband project is an eligible use of funds? Do I need pre-approval? [6/8] Recipients do not need approval from Treasury to determine whether an investment in a water, sewer, or broadband project is eligible under CSFRF/CLFRF. Each recipient should review the Interim Final Rule (IFR), along with the preamble to the Interim Final Rule, in order to make its own assessment of whether its intended project meets the eligibility criteria in the IFR. A recipient that makes its own determination that a project meets the eligibility criteria as outlined in the IFR may pursue the project as a CSFRF/CLFRF project without pre-approval from Treasury. Local government recipients similarly do not need state approval to determine that a project is eligible under CSFRF/CLFRF. However, recipients should be cognizant of other federal or state laws or regulations that may apply to construction projects independent of CSFRF/CLFRF funding conditions and that may require pre-approval.

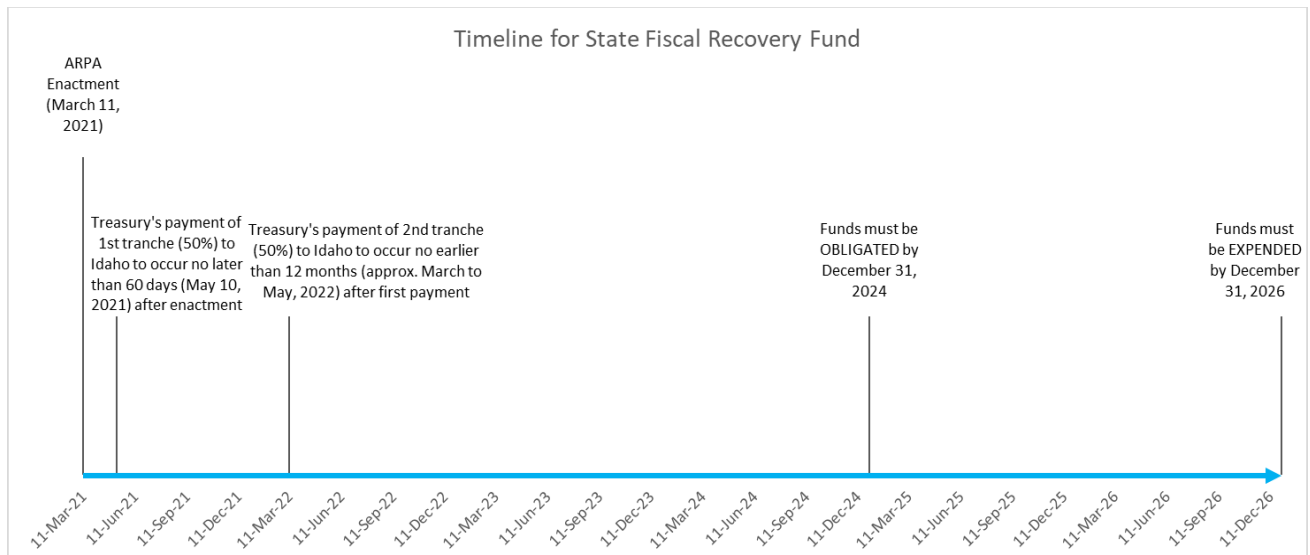
For water and sewer projects, the IFR refers to the EPA Drinking Water and Clean Water State Revolving Funds (SRFs) for the categories of projects and activities that are eligible for funding. Recipients should look at the relevant federal statutes, regulations, and guidance issued by the EPA to determine whether a water or sewer project is eligible. Of note, the IFR does not incorporate any other requirements contained in the federal statutes governing the SRFs or any conditions or requirements that individual states may place on their use of SRFs.

10.1. May governments retain assets purchased with Fiscal Recovery Funds? If so, what rules apply to the proceeds of disposition or sale of such assets?

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds. If such assets are disposed of prior to December 31, 2024, the proceeds would be subject to the restrictions on the eligible use of payments.

Payments to Idaho will likely be made in two tranches of 50% each of available funds.

- The first is to occur not later than 60 days after enactment. According to the Division of Financial Management, Idaho has received its first payment of funds.
- The second is to occur not earlier than 12 months after the first payment.



Options for Appropriation

The 2021 Legislature approved an appropriation (H370) of \$50,000,000 from the State Fiscal Recovery Fund to the Office of the Governor to address any unforeseen COVID-19 issues. This amount was offset by the transfer (S1214) of \$39,300,000 from the Disaster Emergency Account back to the Tax Relief Fund. Other than the appropriation in H370, there was no other funding appropriated from the State Fiscal Recovery Fund, leaving \$1,044,018,353 available for appropriation.

Because funding needs to be obligated no later than December 31, 2024, which is halfway through FY 2025, appropriation of funds could occur any time prior to or during the 2022, 2023, or 2024 legislative sessions. There will need to be a coordinated effort to gather ideas or requests for funding and this process could begin at any point and follow the regular state agency budget submission process outlined in the Budget Development Manual or take a different approach.² Agency budget submissions are required to be submitted September 1, 2021, which allows the Legislative Services Office staff and the Legislature’s Joint Finance-Appropriations Committee (JFAC) time to review requests during the committee’s fall meeting typically scheduled in early October.

The Governor’s Office/Division of Financial Management provided guidance to state agencies on June 3 to bring funding ideas forward by August 6, but to not include any requests in their September 1 budget submission. Rather, any requests are planned to be included in the Governor’s budget recommendation, which is made public during the State of the State address at the beginning of the legislative session. Based on June 21 personal communication with the DFM Administrator, the plan is to include any state agency requests from the State Fiscal Recovery Fund in the September 1 budget submissions. Regardless of the process, the timing of the appropriations should allow enough time for project planning and completion, especially for any investments in sewer, water, or broadband infrastructure.

² Pursuant to Section 67-3502, Idaho Code. The annual Budget Development Manual is a joint effort between the Division of Financial Management and the Legislative Services Office and is required to be made available each year no later than July 15.

Coronavirus Capital
Projects Fund, \$126
Million

2. The **Coronavirus Capital Projects Fund (CCPF)** will provide Idaho with \$126,361,000 million to be used “for critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID-19).”

- **Availability of funding** will not occur until after the Secretary of the Treasury develops an application process for these funds not later than 60 days after enactment, which would be May 10, 2021. More details on this process will be forthcoming. According to ARPA, funding is available until expended for making payments to states.
- **Options for Appropriation** cannot yet be determined until the details of the application process are received. Currently, we are aware of Idaho’s funding allocation; however, federal guidance on eligible expenditures are not yet available. Below is the US Treasury Department statement.

US DEPARTMENT OF TREASURY - STATEMENT ON PURPOSE AND PROCESS (5/10/2021)

The coronavirus pandemic revealed and continues to reinforce the need for connectivity. While millions of Americans rely on the Internet to participate in critical activities and access basic services, others remain unable to fully access the Internet. Many of those living in rural areas, territories, and Tribal lands lack the necessary infrastructure to connect with others online. Some rural and urban areas with connections may still lack sufficient technology for functional use. Further, access may be out of reach because of the unaffordable costs of Internet service, equipment, devices, or skills training.

The American Rescue Plan Act of 2021 (American Rescue Plan) established the \$10 billion Capital Projects Fund to provide funding to states, territories, and Tribal governments to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID–19). The focus of the Capital Projects Fund on the continuing need for connectivity in response to the COVID-19 pandemic complements the broader range of uses, including for broadband infrastructure, of the American Rescue Plan’s separate \$350 billion Coronavirus State and Local Fiscal Recovery Funds.

Capital projects include investments in depreciable assets and the ancillary costs needed to put the capital assets in use. Under the American Rescue Plan, these projects must be critical in nature, providing connectivity for those who lack it. The Capital Projects Fund thus allows for investment in high-quality broadband as well as other connectivity infrastructure, devices, and equipment. In addition to supporting broadband, it also provides flexibility for each state, territory, and Tribal government to make other investments in critical community hubs or other capital assets that provide access jointly to work, education, and health monitoring. All projects must demonstrate that they meet the critical connectivity needs highlighted and amplified by the COVID-19 pandemic.

Eligible applicants will be required to provide a plan describing how they intend to use allocated funds under the Capital Projects Fund consistent with the American Rescue Plan and guidance to be issued by Treasury.

Treasury will begin to accept applications for review in the summer of 2021 and will issue guidance before that date. Please check back regularly for updates.

Local Fiscal
Recovery Fund,
\$579 Million

3. The **Local Fiscal Recovery Fund** will provide \$579 million to Idaho and is comprised of three distributions:

- A) \$123,848,501 to nine metropolitan cities;
- B) \$347,116,427 to Idaho's 44 counties; and
- C) \$107,940,808 to non-entitlement units of local government, which are cities with populations of less than 50,000.

- **Use of funding** must fall within one or more of the following four categories below. The guidance provided in pages 3-8 regarding the State Fiscal Recovery Fund also apply to this Local Fiscal Recovery Fund.

(A) To respond to the COVID-19 health emergency or its negative economic impacts, including assistance to households, small businesses, non-profits, or industries such as tourism, travel, and hospitality.

(B) To provide premium pay of up to \$13.00 per hour in addition to base pay to workers performing essential work during the COVID-19 health emergency or provide grants to employers with employees performing essential work.

(C) To provide government services to the extent of lost revenue from the COVID-19 health emergency, relative to revenues in the fiscal year prior to the pandemic.

(D) To make necessary investments in water, sewer, or broadband infrastructure.

- However, unlike the State Fiscal Recovery Fund, the Interim Final Rule is silent regarding the use of funds from the Local Fiscal Recovery Fund for direct or indirect tax reductions.
- **Payments** to the locals will be made in two tranches of 50% each of available funds.
 - The first is to occur not later than 60 days after enactment.
 - The second is to occur not earlier than 12 months after the first payment.

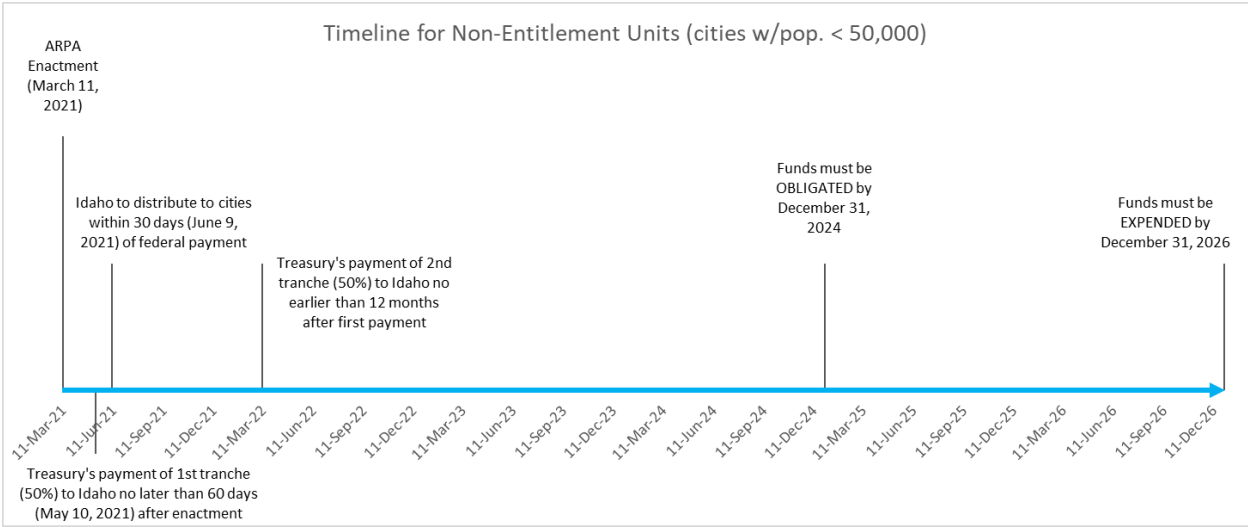
Pursuant to ARPA, the distribution to the 191 **non-entitlement units** is required to be distributed by the state. This process is underway as the Legislature appropriated \$53,970,500, or 50% of the total amount, through S1208 and S1219. The estimated allocations are based on the proportion of population each city bears to the total population of all non-entitlement units and are provided in Appendix C.

The funding to the **metropolitan cities** (Boise, Caldwell, Coeur d'Alene, Idaho Falls, Lewiston, Meridian, Nampa, Pocatello, and Twin Falls) and the **44 counties** will be made directly to counties and metropolitan cities by the US Treasury. The estimated payments are provided in Appendices D and E.

Non-Entitlement
Cities (pop. <
50,000) \$108
Million

Idaho’s 191 **non-entitlement units of local government (NEUs)** are expected to receive nearly \$108 million in payments from the US Treasury passed through the state. As of June 23, 2021, Idaho has received \$547,009,177 into the state treasury, which is 50% of the total award.

- The funding was appropriated to the Idaho State Controller, who has developed an online portal for all NEUs to access. Cities began receiving funding from the first 50% tranche in late June of 2021.



Options for Appropriation: The second tranche of funding will be received in May or June of 2022 and will be available for distribution to the NEUs in late FY 2022 or at the beginning of FY 2023. The Legislature will need to determine if a FY 2022 supplemental appropriation or a FY 2023 original appropriation is the best course of action.

Frequently Asked Questions for the Local Fiscal Recovery Fund

FAQs <https://home.treasury.gov/system/files/136/NEU-FAQs.pdf>

4. EMERGENCY RENTAL ASSISTANCE. SUBTITLE B, SECTION 3201 OF ARPA.

Available to Idaho: \$152,000,000

Request: No request at this time

Availability Starts: 40% of funding to be paid to Idaho by May 10, 2021 (60 days after enactment). As of June 23, 2021, Idaho has received \$49,907,901 into the state treasury, which is 40% of the total award.

Availability Ends: September 30, 2027

Options for Appropriation: Funds are available for appropriation through the 2027 legislative session. The Legislature did not appropriate funding for this program during the 2021 session. This was because H176 (2021) already appropriated \$175 million for emergency rental assistance from Public Law 116-260, and the Legislature likely wants to review spending reports from the Idaho Housing and Finance Committee before considering any action. Further, ARPA extends the available period from December 31, 2021 to September 30, 2022 for the \$175 million appropriated in H176.

The Emergency Rental Assistance program makes available \$25 billion nationwide to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. The funds are provided directly to states, US Territories, local governments, and Tribes. Grantees use the funds to aid eligible households through existing or newly created rental assistance programs.

Assistance under this section and Public Law 116-260 shall not to exceed 18 months for rent, rental arrears, utility and home energy costs, utilities and home energy cost arrears, and other expenses related to housing as defined by Treasury.

5. HOMEOWNER ASSISTANCE FUND. SUBTITLE B, SECTION 3206 OF ARPA.

Available to Idaho: \$71,935,431

Request: \$50,000,000

Appropriated: \$0

Availability Starts: The state must request funding within 45 days after enactment. As of June 23, 2021, Idaho has received \$7,193,543 into the state treasury, which is 10% of the total award.

Availability Ends: September 30, 2025

Options for Appropriation: Funds are available to appropriate through the 2025 legislative session. Allocated to states within 45 days of enactment; if not requested, funds are reallocated. Funding could be sent to Idaho Housing and Finance Association via Idaho Department of Commerce or DFM.

This program is to help homeowners behind on their mortgage and utility payments and to avoid foreclosure and eviction. This fund will provide money to the states to establish foreclosure-avoidance and other homeowner-relief programs. Once the state programs are set up, homeowners suffering a financial hardship due to the coronavirus pandemic can receive financial assistance for mortgage relief, utility and internet payments, and other expenses needed to prevent eviction, mortgage delinquency, default, or foreclosure.

6. STATE SMALL BUSINESS CREDIT INITIATIVE. SECTION 3301 OF ARPA.

Available to Idaho: \$56,234,176

Request: \$20,000,000

Appropriated: \$0

Availability Starts: 30 days after enactment. States are required to submit Notice of Intent by May 13, 2021. Applications are due for participating states by December 11, 2021.

Availability Ends: Until expended or September 30, 2030

Options for Appropriation: While amounts available to states are known as of April 9, 2021, states will not apply for funds until December 2021. Further guidance and information are needed prior to appropriation, which may occur through the 2030 legislative session. DFM requested \$20,000,000 for the Idaho Housing and Finance Association in May 2021. The Treasury posted a request for information in the Federal Register June 2021.

In recognition of small business's current economic difficulties, ARPA includes \$10 billion for another round of funding for the State Small Business Credit Initiative (SSBCI). Funding is available to provide support to small businesses responding to and recovering from COVID-19. The Secretary of the Treasury is required to complete all SSBCI disbursements and remaining obligations before September 30, 2030. Any amount that remains unexpended, whether obligated or unobligated, on September 30, 2030, is to be rescinded and deposited into the US Treasury General Fund.

The SSBCI was originally authorized by P.L. 111-240, the Small Business Jobs Act of 2010, to assist small businesses following the Great Recession. During that time there was an appropriation made to Idaho Department of Commerce as pass-through to Idaho Housing and Finance Association. The SSBCI provided funding to expand existing or create new state small business investment programs, including capital access programs, loan participation programs, loan guarantee programs, collateral support programs, venture capital programs, and any other small business credit or equity support program that meets the SSBCI's program requirements.

US Department of Agriculture

7. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM. SECTION 1101(b) of ARPA.

Available to Idaho: \$589,700 for FY 2021; \$1,071,100 (approx.) in FY22, and \$1,071,100 (approx.) in FY2023

Request: No request at this time

Availability Starts: March 11, 2021

Availability Ends: September 30, 2023

Options for appropriation: Funds are available for appropriation through the 2023 legislative session. This amount is for the administrative expenses to assist in carrying out the enhanced benefits and administering SNAP.

The Supplemental Nutrition Assistance Program or SNAP, formerly known as food stamps, helps low-income families buy the food they need to stay healthy. Under ARPA, seventy-five percent of the allocation is calculated based on the state's respective share of households that participated in SNAP for the most recent 12-month period for which data is available; the remaining 25% of the allocation is based on the increase in the number of households that participated over the most recent 12-month period for which data is available. This allocation can be used for staff time and overtime hours for

merit staff; to hire temporary staff; and customer noticing for determination and eligibility. These funds can also be used to update and develop new systems for administering program integrity activities.

8. WOMEN, INFANTS AND CHILDREN. SECTION 1105 OF ARPA.

Available to Idaho: \$2,424,706

Request: No request at this time

Availability Starts: March 11, 2021 (participants will see an increase for the months of June, July, August, and September 2021)

Availability Ends: September 30, 2021

Options for Appropriation: can be absorbed in current appropriation

The Special Supplemental Nutrition Program for Women, Infants, and Children, commonly known as WIC, provides federal grants to states for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding post-partum women, and to infants and children up to age five who are found to be at nutritional risk.

Under ARPA, The Women Infants and Children (WIC) receives an increased federal appropriation to bring the benefit to an amount less than or equal to \$35 per month for five qualified food packages to increase the Cash-Value Voucher/Benefit for Fruit and Vegetable Purchase (CVV/B). Under non-pandemic situations, the monthly CVV/B benefit is \$9 per child and \$11 for pregnant, postpartum, and breastfeeding women. The five packages relate to: participants with qualifying conditions (Food Package III); children ages 1 through 4 (Food Package IV); pregnant and partially (mostly) breastfeeding women (Food Package V); postpartum women (Food Package VI); and fully breastfeeding women (Food Package VII).

US Department of Education

9. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER III). SECTIONS 2001 & 2004 OF ARPA.

Available to Idaho: \$439,942,041

Request: \$439,942,000

Appropriated: \$439,642,000 H388 (2021)

Availability Starts: Upon effective date in the appropriation bill. Timeframe for reimbursement for eligible uses is between March 13, 2020 and September 30, 2023.

Availability Ends: September 30, 2023. However, the US Department of Education allows states to extend this time frame by an additional year.

Options for Appropriation: The Legislature had the option to appropriate some or all of these funds in any combination during the 60-day window outlined in ARPA, and then redefined by the US Department of Education. The 2021 Legislature appropriated \$439,642,000 for FY 2022 (H388) to the Public School Support Program. The appropriation included the remaining set-aside funds without any added/restricted requirements. The Legislature did not appropriate the Idaho Department of

Education’s \$300,000 request during the 2021 legislative session. These funds are reserved and available for appropriation during the 2022 legislative session for the Department of Education for administration of the funds or for public schools for other set-aside activities.

FUNDING: ARPA included \$121.97 billion nationwide for public schools for operational support and providing safe learning environments for students in grades K-12. This funding is provided through the Elementary and Secondary School Emergency Relief Fund or ESSER III. Idaho will receive an allocation of \$439,942,041; details are shown in Table 2.

Table 2: ESSER III Fund Allocation Information [UPDATED]

SECTION 1			% of Section	% of Total
Funding for LEAs*		\$395,947,800		90.0%
	Various Purposes	\$316,757,800	80.0%	72.0%
	Learning Loss	\$79,190,000	20.0%	18.0%
SECTION 2			% of Section	% of Total
Set-Aside Amounts**		\$43,994,200		10.0%
Reserve Minimum	Learning Loss	\$21,997,000	50.0%	5.0%
Reserve Minimum	Summer Enrichment	\$4,399,000	10.0%	1.0%
Reserve Minimum	Afterschool Programs	\$4,399,000	10.0%	1.0%
<i>RESERVED</i>	<i>Administration</i>	<i>\$300,000</i>	0.7%	0.1%
Remaining	Other Activities***	\$12,899,200	29.3%	2.9%
<p>*Local Education Agencies are school districts and charter schools. **The State Education Agency (SEA) approves the uses of the set-aside funds; the SEA in Idaho is the Idaho State Board of Education (SDE). *** "Other Activities" is not defined in ARPA. Therefore, these are similar to "discretionary" funds, like ESSER II. These funds are subject to eligible uses and are determined by the State Board of Education.</p>				

USES: The uses of ESSER III are the same as ESSER I and ESSER II with some additional purposes. For ESSER III, there is a new component that requires 20% of each LEA allocation to be used for learning loss from the pandemic. If each LEA uses the 20% (minimum) for learning loss, the remaining 80% is subject to the 18 eligible uses:

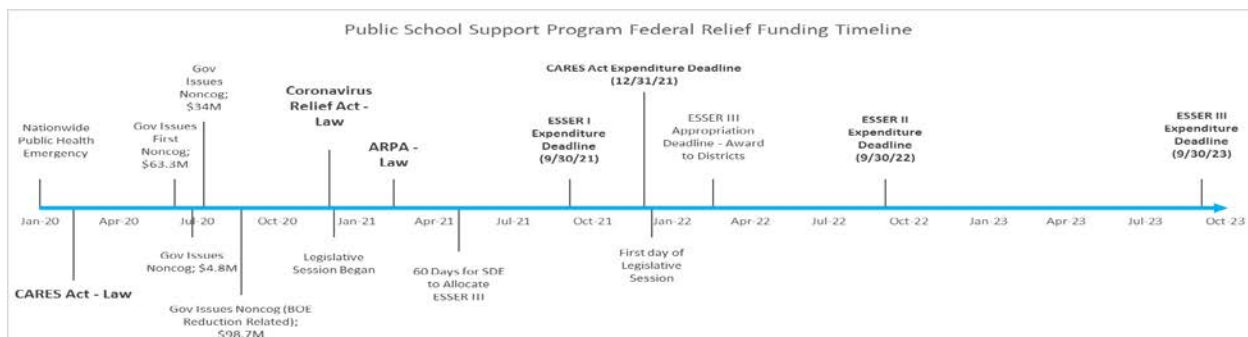
1. Any activity authorized by the Elementary and Secondary Education Act of 1965.
2. Any activity authorized by the Individuals with Disabilities Education Act.
3. Any activity authorized by the Adult Education and Family Literacy Act.
4. Any activity authorized by the Carl D. Perkins CTE Act of 2006.
5. Coordination of preparedness and response efforts of LEAs and other agencies to respond to COVID.
6. Activities to address the unique needs of low-income children or students of various populations.

7. Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.
8. Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
9. Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
10. Planning for, coordinating, and implementing activities during long-term closures, including providing meals and online technology.
11. Purchasing educational technology.
12. Providing mental health services and supports.
13. Planning and implementing activities related to summer learning and afterschool programs.
14. Addressing learning loss among various student populations.
15. School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to virus transmission.
16. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities.
17. Developing strategies and implementing public health protocols for reopening schools.
18. Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the LEA.

According to correspondence with the US Department of Education, the uses cannot be restricted or limited by the Legislature, the Governor, or the SEA. An LEA can use the money for any eligible purpose.

TIMELINE: The Idaho Department of Education (SDE) has 60 days from the receipt of the ESSER III funds to determine the allocation per eligible LEA; in accordance with the requirements from the CARES Act and ESSER I, this does not mean to award or distribute these funds, but rather to calculate, identify, and notify each LEA of their allocated amount. Consistent with ESSER I and ESSER II, funds are allocated using Title-IA distributions as an allocation methodology.

The Legislature has until mid-session next year to provide an appropriation for the ESSER III funds to align with the federal requirement of having these moneys “awarded” within 1 year of receipting the funds. Awarding these moneys is also referred to as sub-granting to the LEA, which allows the LEA to spend against and request reimbursement from the SDE; this process cannot occur without legislative appropriation. This is true for any reserved amounts from the state’s set-aside portion.



MAINTENANCE OF EFFORT: Idaho must maintain a maintenance of effort requirement to remain eligible for the ESSER III Funds. This means Idaho must maintain support for elementary, secondary, and certain aspects of higher education in each fiscal year for 2022 and 2023, at least, at the proportional levels of state support for elementary, secondary, and higher education relative to the state’s overall spending, averaged over fiscal years 2017, 2018, and 2019. Higher education and K-12 must be calculated separately and if proportionate levels are not achievable, which is the case for Idaho, a waiver can be requested, and Idaho is expected to request a waiver. Based on updated guidance from the US Department of Education, Idaho should receive the waiver without problem for at least FY 2022 levels. The official MOE calculation, however, will be done by the state Department of Education; the department is currently working on this calculation.

MAINTENANCE OF EQUITY: Idaho must also provide adequate services to “high-need LEAs” and to the “highest poverty LEAs.” This means that in fiscal years 2022 and 2023, the state shall not reduce state funding (as calculated on a per-pupil basis) for any high-need LEA in the state by an amount that exceeds the overall per-pupil reduction in state funds, if any, across all LEAs in either fiscal year. Further, a state shall not reduce state funding (as calculated on a per-pupil basis) for any highest poverty LEA below the level of funding (as calculated on a per-pupil basis) provided to each such LEA in fiscal year 2019. Guidance from the US Department of Education was provided to the states on June 9, 2021. Guidance reiterates the need to provide services to the LEAs with the highest number of low-income students and to ensure if state funds are reduced that these LEAs are held harmless as much as possible from disproportionate reductions. If Idaho does not reduce state funds for public schools, this section should not be an issue for Idaho.

10. HOMELESS CHILDREN AND YOUTH PROGRAM. SECTION 2001 OF ARPA.

Available to Idaho: \$2,881,855

Request: \$2,881,900

Appropriated: \$2,881,900 H398 (2021)

Availability Starts: Upon effective date in the appropriation bill. Timeframe for reimbursement for eligible uses is between March 13, 2020 and September 30, 2023.

Availability Ends: September 30, 2023. However, the US Department of Education allows states to extend this time frame by an additional year.

Options for Appropriation: The 2021 Legislature appropriated the full amount for FY 2022

These one-time funds will be used to address specific needs of homeless children and youth in recognition of the pandemic and its impact on homeless students and their families. Currently, only 29 LEAs receive federal funds today and these funds are distributed on a competitive process. For all other LEAs, serving and supporting students identified as homeless is done with other fund sources. The purpose of the ARPA Homeless Children and Youth funds is to address the immediate needs of children and youth identified as homeless, including academic, social, emotional, and mental health needs during the pandemic. Funds may be used to pay for short-term temporary housing; purchasing needed supplies such as PPE, eyeglasses, personal care items, and school supplies; wraparound services including after-school programs and tutoring; technology and Wi-Fi; and other allowable uses.

11. EMERGENCY ASSISTANCE FOR NON-PUBLIC SCHOOLS. SECTION 2002 OF ARPA.

Available to Idaho: \$21,961,960

Request: \$21,961,960

Appropriated: \$0

Availability Starts: Subject to appropriation (eligible for services from March 13, 2020 – Sept. 30, 2023). More information is coming on the final uses and timeframe for these funds.

Availability Ends: Consistent with ESSER funds, the end date is September 30, 2023.

Options for Appropriation: Funds are available for appropriation through the 2023 legislative session. If Idaho does not apply for these funds during the application period, which ends July 15, 2021, it isn't clear if Idaho will still have the opportunity to receive these funds starting next session.

Funding is for services at non-public schools that enroll a significant percentage of low-income students that are most impacted by the qualifying emergency. The 2021 Legislature chose not to appropriate any of these funds during the 2021 session. The Legislature did appropriate \$19.6 million in H372 for similar services as part of ESSER II and non-public school support.

12. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B PROGRAM. SECTION 2014 OF ARPA.

Available to Idaho: \$13,233,706

Request: \$13,233,700

Appropriated: \$13,233,700 H388 (2021)

Availability: Subject to Appropriation (ARPA did not provide a specific eligibility timeframe, but IDEA funds are typically awarded and eligible for expenditures for about 27 months)

Options for Appropriation: The 2021 Legislature appropriated the full amount for FY 2022

In general, IDEA Part B funds must be used only to pay the excess costs of providing free appropriate public education (FAPE) to children with disabilities, such as costs for special education teachers and administrators; related services providers (speech therapists, psychologists, etc.); materials and supplies for use by children with disabilities; professional development for special education personnel; professional development for regular education teachers who teach children with disabilities; and specialized equipment or devices to assist children with disabilities. For FY 2021, the preliminary amount for IDEA Part B funds for the Idaho Department of Education is \$55.6 million.

13. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PRESCHOOL PROGRAM. SECTION 2014 OF ARPA.

Available to Idaho: \$1,156,111

Request: \$1,156,200

Appropriated: \$1,156,200 H388 (2021)

Availability: Subject to Appropriation (ARPA did not provide a specific eligibility timeframe, but IDEA funds are typically awarded and eligible for expenditures for about 27 months)

Options for Appropriation: The 2021 Legislature appropriated the full amount for FY 2022

These funds are to be distributed through grants as part of Section 619 of the Individuals with Disabilities Education Act (IDEA). These moneys may only be used to provide special education and related services to children ages 3-5. For FY 2021, the preliminary amount for IDEA Preschool funds for the Idaho Department of Education is \$2.3 million.

14. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) INFANTS AND TODDLERS PROGRAM. SECTION 2014 OF ARPA.

Available to Idaho: \$1,177,742

Request: No request at this time

Availability Starts: July 1, 2021

Availability Ends: September 30, 2023

Options for Appropriation: Funds are available for appropriation through the 2023 legislative session

The Infants and Toddlers program is a part of the Individuals with Disabilities Education Act or IDEA (P.L. 108-446). This program provides free education to children with disabilities and is funded by the US Department of Education. The program coordinates a system of early intervention services to assist children from birth to age 3 who have either a developmental delay or a condition, such as premature birth, Down Syndrome, or hearing loss, that may result in a developmental delay.

US Department of Homeland Security

15. EMERGENCY MANAGEMENT PERFORMANCE GRANT. SECTION 4005 OF ARPA.

Available to Idaho: \$1,079,125

Request: No request at this time

Availability Starts: As awarded

Availability Ends: September 30, 2023

Options for Appropriation: Funds are available for appropriation through the 2023 legislative session. Idaho Military Division intends to request \$1,079,125.

The Idaho Military Division will receive its portion from the Federal Emergency Management Agency to be used for the prevention, protection, mitigation, response, and recovery from disasters in order to meet the national preparedness goal. The Military Division will receive this in addition to the normal Congressional appropriation of \$3,830,900 that is currently awarded for this purpose.

Independent Agencies

16. NATIONAL ENDOWMENT FOR THE ARTS. SECTION 2021 OF ARPA.

Available to Idaho: \$766,000

Request: No request at this time

Availability Starts: May 2021

Availability Ends: June 30, 2022

Options for Appropriation: These funds are available through the 2022 legislative session. The Commission on the Arts may request a supplemental appropriation for FY 2022.

The grant funds are available under the National Foundation on the Arts and the Humanities Act of 1965 and are meant for state arts agencies and direct grants to arts organizations and artists to prepare for, respond to, and recover from the coronavirus. The funds will be issued as grants to non-profit arts organizations and possibly to individual artists. For arts organizations, such grants may be directed to support operations, mitigating the revenue and cash flow crises during and immediately following the pandemic. If the grants also are to be issued to individual artists, they may be allocated to mitigate economic losses to arts-related income.

17. INSTITUTE OF MUSEUM AND LIBRARY SERVICES. SECTION 2023 OF ARPA.

Available to Idaho: \$2,398,059

Request: \$2,300,000

Appropriated: \$2,300,000 H373 (2021)

Availability Starts: Upon enactment

Availability Ends: Until expended

Options for Appropriation: The 2021 Legislature appropriated \$2,300,000 for FY 2022. \$98,059 remains, and the Idaho Commission for Libraries intends to request a second appropriation in the future if funds are needed.

Section 2023 of ARPA provides funding to be distributed to State library administrative agencies according to previously existing distribution formulas for necessary expenses to carry out museum and library services. Funding will be used to provide grants to Idaho libraries to support "Libraries Keep Students Learning and Adults Earning" and to support Idaho Commission for Libraries' digital equity, early literacy services, and other outreach programs aimed at vulnerable adults. Funding will support two rounds of competitive grants for Idaho libraries to support students learning and adults earning.

US Department of Transportation

18. FTA FORMULA GRANTS FOR THE ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES. SECTION 3401 OF ARPA.

Available to Idaho: \$223,500

Request: No request at this time

Availability Starts: Upon enactment

Availability Ends: Obligated by September 30, 2024 and dispersed by September 30, 2029

Options for Appropriation: Funds are available for appropriation through the 2024 legislative session

The Idaho Transportation Department will receive \$223,500 as pass-through funds to be administered through grants for the Enhanced Mobility of Seniors and Individuals with Disabilities, also known as the 5310 Program. The City of Boise will receive \$54,300 directly for the same purpose. The funds are provided with the same allocation to the states as the federal bill signed in December of 2020.

5310 Program - Enhanced Mobility for Seniors and Individuals with Disabilities		
City of Boise (Over 200,000 in Pop.)	\$ 54,300	No Approp
State of Idaho (Cities Urbanized 50,000 to 199,999)	\$ 142,000	Approp
State of Idaho (Cities non-urbanized under 50,000)	\$ 81,500	Approp
Total to Idaho for 5310 that would need an appropriation	\$ 223,500	Approp
Total to Idaho for 5310	\$ 277,800	

Amounts rounded to the nearest \$100

19. FTA FORMULA GRANTS FOR RURAL AREAS. SECTION 3401 OF ARPA.

Available to Idaho: \$1,936,362

Request: No request at this time

Availability Starts: Upon enactment

Availability Ends: Obligated by September 30, 2024 and dispersed by September 30, 2029

Options for Appropriation: Funds are available for appropriation through the 2024 legislative session

The Idaho Transportation Department will receive \$1,936,400 for non-urbanized areas for the 5311, 5311 b (3) – Rural Transportation Assistance Program (RTAP), and 5311 f – Intercity Bus Programs. These funds will go out as grants for public transportation. Funds are to be used for payroll expenses, operating expenses, and paying administrative leave to transit agencies in relation to costs arising from COVID-19. The funds are allocated based on non-urbanized area formula grants. The 5311 (f) Program will go to two intercity providers: The Salt Lake Express and the Northwest Stage Lines. The 5311 b (3) RTAP provides funding to assist in the design and implementation of training and technical assistance projects for public transportation in nonurbanized areas.

Rural Formula Program 5311, 5311(b)(3), and 5311(f)		
5311	\$ 559,000	Approp Needed
5311(b)(3)	\$ 91,100	Approp Needed
5311 F - Intercity Bus	\$ 1,286,300	Approp Needed
Total to Idaho	\$ 1,936,400	Approp Needed

Amounts rounded to the nearest \$100

20. FTA FORMULA GRANTS FOR URBANIZED AREAS. SECTION 3401 OF ARPA.

Available to Idaho: \$371,700

Request: No request at this time

Availability Starts: Upon enactment

Availability Ends: Obligated by September 30, 2024 and dispersed by September 30, 2029

Options for Appropriation: Funds are available for appropriation through the 2024 legislative session

The Idaho Transportation Department is apportioned \$371,700 for the city of Idaho Falls. The 5307 Program typically goes directly to the cities, but FTA will not release the funds to Idaho Falls due to Targhee Regional Public Transportation Authority (TRPTA) filing for bankruptcy. The FTA will allow the

funds to be distributed to ITD and allow Idaho Falls to be a sub recipient. Funds are to be used for payroll expenses, operating expenses, and paying administrative leave to transit agencies in relation to costs arising from COVID-19. The funds are allocated based on urbanized area formula grants.

5307 - Urbanized Area Formula		
City of Boise (Over 200,000 in Pop)	\$ 1,692,200	No Approp Needed
Coeur d'Alene, ID (50,000 - 199,999 Pop)	\$ 336,100	No Approp Needed
Idaho Falls, ID (50,000 - 199,999 Pop)	\$ 371,700	Approp Needed
Lewiston, ID-WA (50,000 - 199,999 Pop)	\$ 275,600	No Approp Needed
Nampa, ID (50,000 - 199,999 Pop)	\$ 1,224,700	No Approp Needed
Pocatello, ID (50,000 - 199,999 Pop)	\$ 390,400	No Approp Needed
Total - Idaho	\$ 4,290,700	

Amounts rounded to the nearest \$100

US Department of Veterans Affairs

21. FUNDING FOR STATE HOMES. SECTION 8004 OF ARPA.

Available to Idaho: \$2,305,100

Request: No request at this time

Availability Starts: June 2021

Availability Ends: September 30, 2022

Options for Appropriation: Funds are available for appropriation through the 2022 legislative session. The Idaho Division of Veterans Services will receive its portion to be used for onetime obligations and expenditures to existing State Veterans Homes.

State Home	Total Veterans	Amount Allocated
Boise	85	\$ 1,256,000
Lewiston	34	\$ 502,400
Pocatello	34	\$ 546,700
Total to Idaho	153	\$ 2,305,100

Amounts rounded to the nearest \$100

US Department of Health and Human Services

22. CHILD CARE AND DEVELOPMENT BLOCK GRANTS. SECTION 2201 OF ARPA.

Available to Idaho: \$86,458,222

Request: \$26,000,000

Appropriated: \$36,000,000 H400 (2021)

Availability Starts: October 1, 2020

Availability Ends: September 30, 2024

Options for Appropriation: The 2021 Legislature appropriated \$36,000,000 as an FY 2021 supplemental with carryover. \$50,458,222 remains and could be appropriated through the 2024 legislative session.

The Child Care and Development Block Grant (CCDBG) provides funding for childcare subsidies for low-income families with children under age 13. Under ARPA, in addition to the normal activities provided for under the annual federal appropriation for this program, these funds can be used to provide child care assistance to health care sector employees, emergency responders, sanitation workers, and other workers “deemed essential during the response to coronavirus by public officials,” and this assistance does not have an income requirement for eligibility. ARPA requires that these funds supplement not supplant other federal, state, or local funds, and that these funds not be used as match for any other federal program.

23. CHILD CARE STABILIZATION GRANTS. SECTION 2202 OF ARPA.

Available to Idaho: \$138,560,660

Request: \$70,000,000

Appropriated: \$70,000,000 H395 (2021)

Availability Starts: October 1, 2020

Availability Ends: September 30, 2023

Options for Appropriation: The 2021 Legislature appropriated \$70,000,000 for FY 2022. \$68,560,600 remains and could be appropriated through the 2023 legislative session.

This is a new initiative to create a childcare stabilization grant fund. These funds are to be used for grants to childcare providers who are licensed, registered, or regulated in the state, prior to the signing of ARPA. The size of the grants is to be based on the amount of the provider’s states current operating expenses. The childcare providers can then use these grants for: personnel costs including premium pay or costs for employee retention and recruitment; rent or mortgage payments; utilities, facility maintenance or improvements and insurance; personal protective equipment, cleaning and sanitization supplies or services, or training for staff related to health and safety practices; purchases of or updates to equipment and supplies to respond for COVID-19; goods and services necessary to maintain or resume child care services; and mental health supports for children and employees.

24. FAMILY VIOLENCE PREVENTION AND SERVICES ACT. SECTION 2204 OF ARPA.

Available to Idaho: \$629,043

Request: No request at this time

Availability Starts: March 15, 2021

Availability Ends: September 30, 2025

Options for Appropriation: Funds are available for appropriation through the 2025 legislative session

The Family Violence Prevention and Services Act is the primary federal program that is dedicated to the support of emergency shelter and related assistance for victims of domestic violence and their children. This grant is used to provide shelter, temporary housing, supportive services, information and assistance to adult and youth victims of family violence, domestic violence, or dating violence; family and household members of such victims; and persons affected by the victimization. The grant is normally

distributed on a formula basis to states; in Idaho, the Council on Domestic Violence provides subgrants to community organizations which provide these services directly to Idahoans.

Under ARPA, these funds can broadly be used to prevent, prepare for, and response to COVID-19; guidance from the federal partner states that “grantees have flexibility to determine which services best support the needs of children and families experiencing family violence, domestic violence, and dating violence.”

25. COMMUNITY-BASED CHILD ABUSE PREVENTION. SECTION 2205(1) OF ARPA.

Available to Idaho: \$1,494,929

Request: No request at this time

Availability Starts: October 1, 2020

Availability Ends: September 30, 2025

Options for Appropriation: Funds are available for appropriation through the 2025 legislative session

The Community Based Child Abuse Prevention (42 USC 5116) supports community-based efforts to develop and operate initiatives and programs to prevent child abuse and neglect and to support the coordination of resources to better strengthen and support families to reduce the likelihood of child abuse and neglect.

ARPA provides that these funds may be used to enhance community-based and prevention-focused programs and activities designed to strengthen and support families to prevent child abuse and neglect in a manner consistent with any of the program purposes of CBCAP. The states are specifically authorized to foster the development of a continuum of comprehensive child and family support and preventive services, with a special consideration to how funds can be used to help address the complex structural issues that can contribute to a families’ involvement in the child welfare system.

26. CHILD ABUSE PREVENTION AND TREATMENT. SECTION 2205(2) OF ARPA.

Available to Idaho: \$607,880

Request: No request at this time

Availability Starts: October 1, 2020

Availability Ends: September 30, 2025

Options for Appropriation: Funds are available for appropriation through the 2025 legislative session

Child Abuse State Grants (42 USC 5106a) are federal funds that support programs and projects in the field of child abuse and neglect, including training programs, triage procedures, mutual support programs, kinship care, and links between agencies that work in this area (including public health, mental health, substance abuse, developmental disabilities, and domestic violence).

Under ARPA, these funds can be use used to improve the child protective services system of the state in a manner consistent with any of the 14 program purposes of the yearly program (see Section 106 of P.L.111-320, the CAPTA Reauthorization Act of 2010.)

27. COVID-19 VACCINE PREPAREDNESS. SECTION 2301 of ARPA.

Available to Idaho: \$20,692,500

Request: No request at this time

Availability Starts: July 1, 2020

Availability Ends: June 30, 2024

Options for Appropriation: Funds are available for appropriation through the 2024 legislative session

Funding is provided to the Centers for Disease Control and Prevention (CDC) for COVID-19 Vaccine activities related to funding equity and prioritizing populations disproportionately affected by COVID-19. In Idaho, these populations could include rural communities as rural deaths due to COVID-19 are higher than the national average; people with disabilities, people who are homebound or isolated, people who are under or uninsured; people with transportation limitations; communities likely to have a low acceptance or confidence in COVID-19 vaccines; communities with historically low adult vaccination rates; or communities with a history of mistrust in health authorities. Vaccine outreach will likely need to be a sustained effort in preparation for the potential need for a booster vaccination and to implement influenza vaccines.

28. COVID-19 VACCINE PREPAREDNESS ADJUSTMENT. SECTION 2301(c) of ARPA.

Available to Idaho: \$10,151,201

Request: \$10,151,200

Appropriated: \$10,151,200 S1212 (2021)

Availability Starts: October 1, 2020

Availability Ends: September 30, 2024

Options for Appropriation: The 2021 Legislature appropriated the full amount for FY 2022

Funding is provided to the Centers for Disease Control and Prevention (CDC) for COVID-19 Vaccine activities, which includes supplemental funding only for those states who did not receive the full allocation under the alternative allocation formula of the Public Health Emergency Preparedness cooperative agreement. This cooperative agreement was activated by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, and the base formula was utilized.

29. EPIDEMIOLOGY AND LABORATORY CAPACITY K-12 COVID-19 TESTING. SECTION 2401 OF ARPA.

Available to Idaho: \$53,825,522

Request: \$40,301,500

Availability Starts: Upon enactment

Availability Ends: expended by July 31, 2022

Options for Appropriation: The 2021 Senate approved the agency's request, but the appropriation (S1210) failed in the House and therefore did not become law. Funds are available for appropriation through the 2022 legislative session, but must be expended by July 31, 2022.

ARPA allocates funds to pay for laboratory testing for public and private schools. These funds would be used to implement COVID-19 testing programs, provide ongoing technical assistance for the program to continue into the next school year, and provide regular testing data. The intent of this testing program is to ensure schools remain open for safe, in-person instruction for the remainder of the current school year and throughout next school year.

30. DISEASE INTERVENTION WORKFORCE. SECTION 2402 OF ARPA.

Available to Idaho: \$5,000,000 [\$1,000,000 available per year]

Request: No request at this time

Availability Starts: August 1, 2020

Availability Ends: August 30, 2025

Options for Appropriation: Funds are available for appropriation through the 2025 legislative session. \$1,000,000 remains unappropriated for budget year.

These funds are to be used to strengthen disease intervention specialists so the US can continue to respond and recover from COVID-19 and other infectious diseases. Specifically, these funds are to be used to increase capacity to conduct disease investigations, such as case investigation and contact tracing, linkage to prevention and treatment for patients, case management and oversight, and outbreak response for COVID-19 and other infectious diseases.

31. EXPAND GENOMIC SEQUENCING. SECTION 2402 OF ARPA.

Available to Idaho: \$1,881,778

Request: No request at this time

Availability Starts: August 1, 2020

Availability Ends: August 31, 2024

Options for Appropriation: No additional appropriation needed at this time

This is supplemental funding to programs already in place with prior COVID-19 relief acts. These funds will be used to assist in identifying the prevalence of variants of COVID-19 in the state.

32. PUBLIC HEALTH LABORATORY PREPAREDNESS. SECTION 2402 OF ARPA.

Available to Idaho: \$142,473

Request: No request at this time

Availability Starts: August 1, 2020

Availability Ends: July 31, 2022

Options for Appropriation: No additional appropriation needed at this time

This is supplemental funding to programs in place and who received prior funding from other federal COVID-19 Relief acts. These funds are used to increase capacity in the state laboratory for testing, including enhanced equipment and any needed overtime for personnel.

33. PUBLIC HEALTH WORKFORCE. SECTION 2501 of ARPA.

Available to Idaho: \$11,451,854

Request: No request at this time

Availability Starts: July 1, 2021

Availability Ends: June 30, 2023

Options for Appropriation: Funds are available for appropriation through the 2023 legislative session

Also known as the Crisis Response Workforce. Under ARPA, funds are available to establish, expand, train, and sustain a public health workforce to support jurisdictional COVID-19 prevention, preparedness, response, and recovery initiatives, including school-based health programs. This workforce may include case investigators, contract tracers, social support specialists, community health workers, public health nurses including school nurses, disease intervention specialists, epidemiologists, program managers, laboratory personnel, informaticians, communication and policy experts, and any other positions that may be required to prevent, prepare for, and respond to COVID-19. In Idaho, some of these positions work through the Public Health Districts.

34. COMMUNITY MENTAL HEALTH SERVICES BLOCK GRANT. SECTION 2701 OF ARPA.

Available to Idaho: \$8,417,665

Request: No request at this time

Availability Starts: September 1, 2021

Availability Ends: September 30, 2025

Options for Appropriation: Funds are available for appropriation through the 2025 legislative session

The Community Mental Health Service Block Grant is a standard grant that all 50 states receive every year, which is provided to carry out plans for providing comprehensive community mental health services. These funds target both adults with serious mental illness and children with serious emotional disturbances. Under ARPA, these funds are an additional amount to carry out the provisions of the standard Community Mental Health Service Block Grant.

35. BLOCK GRANT FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE. SECTION 2702 OF ARPA.

Available to Idaho: \$6,909,704

Request: No request at this time

Availability Starts: September 1, 2021

Availability Ends: September 30, 2025

Options for Appropriation: Funds are available for appropriation through the 2025 legislative session

The Substance Abuse Prevention and Treatment Block Grant is a grant that provides funding to all 50 states to prevent and treat substance abuse. The Block Grant is used for information dissemination, education, alternatives, and problem identification and referral. In Idaho, these funds support services such as outpatient and residential treatment as well as recovery support services such as safe and sober housing and transportation.

36. LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM. SECTION 2911 OF ARPA.

Available to Idaho: \$26,673,978

Request: \$14,000,000

Appropriated: \$14,000,000 S1212 (2021)

Availability Starts: March 11, 2021

Availability Ends: September 30, 2022

Options for Appropriation: The 2021 Legislature appropriated \$14,000,000 for FY 2022. \$12,674,000 remains and could be appropriated through the 2022 legislative session.

This is additional funding for the Low-Income Home Energy Assistance Program (LIHEAP) that assists families with managing costs associated with home energy bills, energy crises, weatherization, and energy-related home repairs. These funds are available both for heating in the winter and cooling in the summer. In Idaho, funds are provided as a onetime utility payment and emergency assistance if the home's energy service is going to be or has been disconnected.

37. LOW-INCOME HOUSEHOLD DRINKING WATER AND WASTEWATER ENERGY ASSISTANCE PROGRAM. SECTION 2912 OF ARPA.

Available to Idaho: \$2,535,492

Request: \$3,000,000

Appropriated: \$3,000,000 S1212 (2021)

Availability Starts: June 2, 2021

Availability Ends: September 30, 2023

Options for Appropriation: The 2021 Legislature appropriated \$3,000,000 for FY 2022. \$2,770,800 remains unappropriated

- Idaho received a combined \$5,770,779 for this program
 - \$3,235,287 from the COVID Relief Act (Dec 2020, P.L. 116-260)
 - \$2,535,492 from ARPA (P.L. 117-2)

The COVID Relief Act created the Low Income Household Water Assistance Program (LIHWAP), and further funding was provided in ARPA. LIHWAP provides funds to assist low-income households with water and wastewater bills. This is a partner program to the program mentioned above, LIHEAP. These funds are provided to owners and operators of public water systems or treatment works to reduce any arrearages and to reduce rates charged to low-income households for these services.

38. CONGREGATE AND HOME DELIVERED MEALS. SECTION 2921(b)(1) OF ARPA.

Available to Idaho: \$3,830,816 [\$2,298,490 for Home Delivered Meals and \$1,532,326 for Congregate Meals]

Request: \$2,886,200

Appropriated: \$2,886,200 H399 (2021)

Availability Starts: April 1, 2021

Availability Ends: September 30, 2024

Options for Appropriation: The 2021 Legislature appropriated \$2,886,200 for FY 2022. \$944,600 remains and could be appropriated through the 2024 legislative session.

The Commission on Aging administers the congregate and home-delivered meals program, as authorized by the Older Americans Act of 1965. In addition to providing healthy meals, the program includes a range of services such as nutrition screening, assessment, education, and counseling. This program helps to reduce hunger and food insecurity and malnutrition of older adults while also promoting the socializing of that population in congregate settings or with the home delivery person. This program targets those 60 and older, with particular attention on low-income, minority, rural, limited English, and those at risk of institutional care.

39. SUPPORTIVE SERVICES FOR THE ELDERLY. SECTION 2921(b)(3) OF ARPA.

Available to Idaho: \$2,349,567

Request: No request at this time

Availability Starts: April 1, 2021

Availability Ends: September 30, 2024

Options for Appropriation: Funds are available for appropriation through the 2024 legislative session

The Idaho Commission on Aging administers the Supportive Service program, as authorized by the Older Americans Act of 1965. These services are those that enable older Americans to remain in their homes for as long as possible and include programs that provide access to services such as transportation or case management, and community services such as legal services or mental health services.

In addition to services typically provided under this provision, ARPA states that these additional funds can be used for COVID-19 vaccination outreach efforts, including transportation, education, communication, and other activities to facilitate the vaccination of older Americans. In addition, ARPA provides that the funds should be used to address extended social isolation in older individuals, which includes activities for investment in technology and solutions or other strategies aimed at alleviating the long term negative health effects of social isolation due to stay-at-home recommendations for older Americans throughout the public health emergency.

40. PREVENTATIVE SERVICES. SECTION 2921(b)(4) OF ARPA.

Available to Idaho: \$224,741

Request: No request at this time

Availability Starts: April 1, 2021

Availability Ends: September 30, 2024

Options for Appropriation: Funds are available for appropriation through the 2024 legislative session

The Idaho Commission on Aging administers the Preventative Services program, as authorized by the Older Americans Act of 1965. Preventative Services provide evidence-based disease prevention and health promotion services and information. These services are provided at multipurpose senior centers, at congregate meals sites, through home delivered meal programs, or other appropriate sites. These

services are focused on those parts of the state that are medically underserved and in which there are many older Idahoans who have the greatest economic need for such services.

41. FAMILY CAREGIVER PROGRAM. SECTION 2921(b)(5) OF ARPA.

Available to Idaho: \$727,216

Request: No request at this time

Availability Starts: April 1, 2021

Availability Ends: September 30, 2024

Options for Appropriation: Funds are available for appropriation through the 2024 legislative session

The Idaho Commission on Aging administers the Family Caregiver Support program, as authorized by the Older Americans Act of 1965. This program provides a range of support that assists family and informal caregivers to provide care for their family member at home for as long as possible. These supports include information to caregivers about available services, assistance to caregivers in accessing these services, individual counseling and caregiver trainings, and respite care.

42. LONG-TERM CARE OMBUDSMAN. SECTION 2921(b)(6) OF ARPA.

Available to Idaho: \$51,078

Request: No request at this time

Availability Starts: April 1, 2021

Availability Ends: September 30, 2024

Options for Appropriation: Funds are available for appropriation through the 2024 legislative session

The Idaho Commission on Aging has a long-term care ombudsman, as authorized by the Older Americans Act of 1965. This position helps to resolve problems related to the health, safety, welfare, and rights of individuals who live in long-term care facilities, such as nursing homes, assisted living facilities, and other residential care communities. The Ombudsman program promotes policies and consumer protections to improve long-term care services and supports at the facility, local, state, and national levels.

43. MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING. SECTION 9101 OF ARPA.

Available to Idaho: \$287,639

Request: No request at this time

Availability Starts: May 1, 2020

Availability Ends: August 30, 2023

Options for Appropriation: Funds are available for appropriation through the 2023 legislative session

This program operates under the Social Security Act, Title V, Section 511(c) (42 U.S.C. 711(c)), and gives pregnant women and families necessary resources and skills to raise children who are physically, socially, and emotionally health and ready to learn. Under ARPA, these funds must be used to address the needs of expectant parents and families with young children during the COVID-19 public health

emergency. While the funding can be used to support a wide range of activities, some of the uses can include: home or virtual visits; to train home visitor staff in how to conduct a virtual home visit and in emergency preparedness and response planning for families served, including intimate partner violence screenings; to provide emergency supplies such as diapers and diapering supplies, formula, food, water, and hand soap to eligible families; to coordinate and provide reimbursement for supplies to diaper banks; or to provide prepaid grocery cards to an eligible family.

44. PANDEMIC EMERGENCY ASSISTANCE PROGRAM. SECTION 9201 OF ARPA.

Available to Idaho: \$3,422,707

Request: No request at this time

Availability Starts: States must submit a request for an allotment within 45 days of ARPA enactment

Availability Ends: September 30, 2022

Options for Appropriation: IDHW has indicated that Idaho does not participate in this program, so there is no need for an additional appropriation

The newly established Pandemic Emergency Assistance Fund (PEAF) provides funding to states, Tribes administering a TANF program, and US Territories to assist needy families impacted by COVID-19. Grantees may use funds to provide certain non-recurrent, short term (NRST) benefits and administrative costs. Funds must supplement, and not supplant, other federal, state, Tribal, territorial, or local funds.

45. ADULT PROTECTIVE SERVICES. SECTION 9301 OF ARPA.

Available to Idaho: \$645,450

Request: No request at this time

Availability Starts: August 1, 2021

Availability Ends: September 30, 2023

Options for Appropriation: Funds are available through the 2023 legislative session. Commission on Aging will opt in by June 28, 2021. Will likely see as budget request.

Under ARPA, the purpose of this opportunity is to enhance and improve adult protective services provided by states and local units of government. Funds awarded under this opportunity will provide Adult Protective Services (APS) programs in the states and territories with resources to enhance, improve, and expand the ability of APS to investigate allegations of abuse, neglect, and exploitation.

46. CHILD CARE ENTITLEMENT TO STATES. SECTION 9801 OF ARPA.

Available to Idaho: \$3,122,919

Request: \$3,125,000

Appropriated: \$3,125,000 S1212 (2021)

Availability Starts: October 1, 2020

Availability Ends: September 30, 2021

Options for Appropriation: The 2021 Legislature appropriated the full amount for FY 2022

The Child Care Entitlement to States (P.L. 104-193) is mandatory funding to all states for childcare. Each state receives a fixed amount each year which has no matching requirement, as well as discretionary funding which is allocated based on the state's share of children under 13.

Under ARPA, the federal contribution changes so that instead of using the FMAP in place in the mid-1990s, the federal allocation will match the amount the state spent on these services in the mid-1990s. There are indications from federal partners that this is the new Child Care Entitlement amount to be awarded to the states going forward; should this be the case, this amount will need to be included in a future federal appropriation bill to receive ongoing funding in the state.

47. MEDICAID – HOME AND COMMUNITY BASED SERVICES. SECTION 9817 OF ARPA.

Available to Idaho: This is an increase to the federal match for Medicaid rather than a direct allocation.

Request: \$0

Appropriated: \$78,000,000 H382 (2021)

Availability Starts: April 1, 2021

Availability Ends: March 31, 2022

Options for Appropriation: The 2021 Legislature appropriated the full amount. \$16,000,000 was appropriated for FY 2021 and \$62,000,000 was appropriated for FY 2022. Language in H382 prohibits automatic consideration of further appropriation for future years.

The Federal medical assistance percentage (FMAP or federal match rate), is increased by up to 10%, except that the federal portion will not exceed 95%, for home and community-based services. Additionally, the state shall implement or supplement the implementation of one or more activities that enhance, expand, or strengthen home and community-based services within the state.

48. SMALL RURAL HOSPITAL IMPROVEMENT PROGRAM- TESTING AND MITIGATION. SECTION 2401 OF ARPA.

Available to Idaho: \$5,942,648

Request: No request at this time

Availability Starts: July 1, 2021

Availability Ends: December 31, 2022

Options for Appropriation: Funds are available for appropriation through the 2022 legislative session. DHW anticipates receiving a Notice of Award soon after July 1, 2021. DHW subgrants and distributes funds to Idaho's 27 Critical Access Hospitals (CAH).

Through ARPA, the US Health Resources and Services Administration (HRSA) will provide \$398 million nationwide, up to \$230,000 per hospital, to existing grantees of the Small Rural Hospital Improvement Program (SHIP) to increase COVID-19 testing and mitigation efforts at hospitals with fewer than 50 beds. Funding activities include testing education, establishment of alternate testing sites, test result processing, arranging for the processing of test results, and engaging in other activities within the CDC Community Mitigation Framework to address COVID-19 in rural communities.

Programs with Unspecified Amounts Available

49. MEDICAID – MANDATORY COVERAGE OF COVID-19 VACCINES AND ADMINISTRATION AND TREATMENT. SECTION 9811 OF ARPA.

Available to Idaho: Not specified; reimbursement for services rendered model

Request: No request at this time

MOE or Matching Requirements: No match, as this is now 100% federal, instead of 85%

Availability Starts: Upon enactment

Availability Ends: Until the end of the PHE

Options for Appropriation: No additional appropriation needed at this time

Several obligations of the Division of Medicaid are changed by ARPA. First, Medicaid will pay for a COVID-19 vaccine, testing and treatment of COVID-19, or treatment of a serious underlying condition in those presumed or proven to have COVID-19 for some expanded classes, including those with T-B, those with breast and cervical cancer, those who utilize family planning services, and those who would otherwise be ineligible for additional services while covered by Medicaid. Medicaid is also prohibited from cost sharing with participants for the administration of the COVID-19 vaccine or for any treatment of presumed positive or actual positive COVID-19, including any underlying conditions that might complicate the treatment of COVID-19, if those conditions are eligible under the state plan. Additionally, any drug or biological product used for the treatment or prevention of COVID-19 is included in the Medicaid drug rebate program. Medicaid will pay 100% federal match rate for the administration of the COVID vaccine.

50. MEDICAID – OPTIONAL PROGRAMS. SECTIONS 9812 AND 9813 OF ARPA.

Available to Idaho: Not specified; reimbursement for services rendered model

Request: No request at this time

MOE or Matching Requirements: There will be an increased cost if Idaho opts into any of these programs

Availability Starts: Not specified

Availability Ends: Five years after the enactment of ARPA (2026)

Options for Appropriation: So far, the Division of Medicaid has indicated it will not opt in, meaning there is no need for an appropriation

Through ARPA, there are several programs that state Medicaid programs can choose to opt into. First, states can opt to extend postpartum benefits to new mothers from 60-days to 12-months. This benefit would be available for payment of services beginning in January 2022.

Second, states can opt to provide community-based mobile crisis management, which is medical assistance provided outside of a hospital or facility setting to those who may be experiencing a mental health or substance use disorder crisis. Should the state opt in, the first year the state is following this new provision the federal match rate shall be 85%.

Additionally, there are funds set aside for states to apply for grant funding to develop a state plan amendment to allow the state to provide these mobile crisis intervention services.

51. MEDICAID – DRUG REBATES. SECTION 9816 OF ARPA.

Available to Idaho: Not specified; reimbursement for services rendered model

Request: No request at this time

Availability Starts: Not specified

Availability Ends: January 1, 2024

Options for Appropriation: No additional appropriation needed at this time

The sunset of the maximum rebate amount for single source drugs and innovator multiple source drugs is extended from December 2009 to January 1, 2024. ARPA eliminates federal rebate cap on the amount of rebates manufacturers pay to Medicaid in exchange for coverage of their FDA-approved drugs, effective December 31, 2023. Currently the rebate cap is set at 100 percent of the average manufacturer price.

52. MEDICAID – NURSING HOME STRIKE TEAMS. SECTION 9818 OF ARPA.

Available to Idaho: Not specified; reimbursement for services rendered model

Request: No request at this time

Availability Starts: Not specified

Availability Ends: Until end of public health emergency

Options for Appropriation: No additional appropriation needed at this time

ARPA provides \$250 million nationwide for state strike teams to respond to COVID-19 outbreaks at nursing facilities. These amounts are not directly apportioned to the state but left to the Secretary of Health and Human Services to allocate among the states.

53. MEDICAID – DISPROPORTIONATE SHARE HOSPITALS. SECTION 9819 OF ARPA.

Available to Idaho: Not specified; reimbursement for services rendered model

Request: No request at this time

Availability Starts: April 1, 2020

Availability Ends: Until end of public health emergency

Options for Appropriation: No additional appropriation needed at this time

The Secretary of Health and Human Services shall recalculate the annual Disproportionate Share Hospital (DSH) amount, to ensure that no state makes a lesser payment than it would have had the temporary federal medical assistance percentage (FMAP or federal match) increase not been in place. This provision is back-dated to the enactment of Families First Coronavirus Response Act (FFCRA), signed into law on April 1, 2020, which is the act that provided the enhanced FMAP rate of an additional 6.2% federal share through the end of the public health emergency.

54. CHILDREN’S HEALTH INSURANCE PROGRAM- MANDATORY COVERAGE OF COVID-19 VACCINES AND ADMINISTRATION AND TREATMENT. SECTION 9821 OF ARPA.

Available to Idaho: Not specified; reimbursement for services rendered model

Request: No request at this time

Availability Starts: March 11, 2021

Availability Ends: Until end of public health emergency

Options for Appropriation: No additional appropriation needed at this time

Adjustments are made to coverage under the Children’s Health Insurance Program, or CHIP, many of which mirror the changes made to Medicaid, as detailed above. First, all vaccine-related costs, including administration costs, as well as treatment for Coronavirus, are covered by CHIP, and there is a prohibition on cost-sharing for these services. Additionally, the federal match rate for any cost associated with vaccines shall be 100%. Finally, if the state opted to extend postpartum coverage to women under Section 9812 of ARPA, the state shall also extend that coverage to those on CHIP.

Part II – ARPA Programs Not Requiring Legislative Appropriation

For information purposes LSO is highlighting several ARPA programs that make funds available to Idaho but do not require an appropriation by the Legislature. These funds are distributed by the federal government directly to local governments, individuals, institutions of higher education, independent organizations, restaurants, airports, etc.

US Department of Education

HIGHER EDUCATION EMERGENCY RELIEF FUND. SECTION 2003 OF ARPA.

Available to Idaho: \$203,253,000. No appropriation required by the Legislature. This funding is distributed directly from the US Department of Education to individual institutions. Funding is split with \$128,135,000 for public institutions as shown below and \$75,118,000 for private institutions.

Availability Starts: Upon enactment

Availability Ends: September 30, 2023

Section 2003 includes funding for Higher Education Emergency Relief Fund (HEERF). The allocation model mirrors the allocation model present in Section 314 of the Coronavirus Response and Relief Supplemental Appropriations Act of 2021. Allocated funding can be used for the implementation of evidence-based practices to monitor/suppress the coronavirus in accordance with public health guidelines, provide outreach to financial aid applicants, in addition to previously allowed purposes. Additionally, no less than 50% of each institution’s allocation must be used for financial aid grants to students.

Boise State University	\$ 36,458,000	College of Eastern Idaho	\$ 3,793,000
Idaho State University	\$ 23,001,000	College of Southern Idaho	\$ 9,878,000
Lewis-Clark State College	\$ 6,799,000	College of Western Idaho	\$ 18,852,000
University of Idaho	\$ 20,753,000	North Idaho College	\$ 8,601,000

College & Universities	\$ 87,011,000
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Community Colleges	\$ 41,124,000
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Federal Communications Commission

EMERGENCY CONNECTIVITY FUND. SECTION 7402 OF ARPA.

Available to Idaho: \$32,476,000. No appropriation required by the Legislature. FCC distributes portion directly to schools and libraries. Schools and libraries must apply.

Availability Starts: Application filing window opens June 29, 2021 and closes August 13, 2021

Availability Ends: September 30, 2030

The Emergency Connectivity Fund will reimburse schools and libraries for the reasonable costs of eligible equipment and broadband connections used to help students, staff, and patrons who otherwise lack access to be able to engage in remote learning. Eligible schools and libraries include primary and secondary schools that provided off-site broadband service and connected devices to students, staff, and patrons who would otherwise lack access during the COVID-19 health emergency.

US Department of Health and Human Services

HEAD START. SECTION 2203 OF ARPA.

Available to Idaho: \$3,320,000. No appropriation required by the Legislature. These funds will pass directly to the Head Start programs, as previous funding has done in other federal relief bills.

MOE or Matching Requirements: Matching may be waived or reduced

Availability Starts: Upon enactment

Availability Ends: Available through September 30, 2022

The Head Start program helps children from low-income families prepare for success in school. The program promotes children’s development through services that support early learning, health, and family well-being. In Idaho in 2017, there were 13 Head Start and Early Head Start programs operating at 74 sites and in 303 classrooms, which served 151 communities and reached 40 counties.

COMMUNITY HEALTH CENTERS- EXPANDED ACCESS TO COVID-19 VACCINES, BUILD VACCINE

CONFIDENCE. SECTION 2302 OF ARPA.

Available to Idaho: \$48,795,875. No appropriation required by the Legislature. Health Resources and Services Administration distributes portion directly to community health centers. Idaho is to receive \$48,795,875 for 14 community health centers.

Availability Starts: Upon enactment

Availability Ends: Until expended

This section provides \$6.1 billion to support 1,377 health centers nationwide in efforts to expand COVID-19 vaccination, testing, and treatment for vulnerable populations; deliver needed preventive and primary health care services to those at higher risk for COVID-19; and expand health centers' operational capacity during the pandemic and beyond, including modifying and improving physical infrastructure and adding mobile units.

RURAL HEALTH CLINIC- COVID-19 TESTING AND MITIGATION. TITLE II OF ARPA.

Available to Idaho: \$4,400,000. No appropriation required by the Legislature. Health Resources and Services Administration distributes directly to certified rural health clinics. Idaho received \$4.4 million for its 44 rural health clinics.

Availability Starts: Funds distributed June 2021

Availability Ends: Funds must be expended by December 31, 2022

The Rural Health Clinic COVID-19 Testing and Mitigation (RHCCTM) Program supports 4,600 Rural Health Clinics (RHCs) across the country in maintaining and increasing COVID-19 testing efforts, expanding access to testing in rural communities, and expanding the range of mitigation activities in local communities. HRSA issued a total \$424.7 million to 4,247 eligible RHCs, or \$100,000 each.

US Department of Homeland Security

EMERGENCY FOOD AND SHELTER PROGRAM. SECTION 4007 OF ARPA.

Available to Idaho: \$1,048,000. No appropriation required by the Legislature. Federal Emergency Management Agency distributes the appropriate portion directly to applicant agencies.

Availability Starts: First open application period begins April 19, 2021. Eligible entities must apply

Availability Ends: September 30, 2025

ARPA provides \$110 million to FEMA to help defray the costs that state and local service agencies (non-profit, faith-based, and governmental) may incur in providing shelter, food, and supportive services to families and individuals encountered by DHS.

US Department of Housing and Urban Development

HOME INVESTMENT PARTNERSHIPS PROGRAM- NON-ENTITLEMENT. SECTION 3205 OF ARPA.

Available to Idaho: \$19,464,492. No appropriation required by the Legislature. US Department of Housing and Urban Development may distribute portion directly to Idaho Housing and Finance Association.

Availability Starts: Currently available

Availability Ends: September 30, 2025

ARPA provides \$5 billion to HUD to help communities across the US create affordable housing and services for people experiencing or at risk of experiencing homelessness.

HOME INVESTMENT PARTNERSHIPS PROGRAM- ENTITLEMENT. SECTION 3205 OF ARPA.

Available to Idaho: \$2,932,499. No appropriation required by the Legislature. US Department of Housing and Urban Development distributes portion directly to city of Boise.

Availability Starts: Currently available

Availability Ends: September 30, 2025

ARPA provides nearly \$5 billion to HUD to help communities across the US create affordable housing and services for people experiencing or at risk of experiencing homelessness.

Independent Agencies

NATIONAL ENDOWMENT FOR THE HUMANITIES. SECTION 2022 OF ARPA.

Available to Idaho: \$678,657. No appropriation required by the Legislature. The National Endowment for the Humanities distributes portion directly to the Idaho Humanities Council.

Availability Starts: May 2021

Availability Ends: June 30, 2022

NEH received an additional \$135 million in supplemental funding to distribute as emergency relief to assist cultural institutions in recovering from the economic impact of the COVID-19 pandemic.

US Department of Labor

EXTENSION OF PANDEMIC UNEMPLOYMENT ASSISTANCE. TITLE IX SUBTITLE A OF ARPA.

Available to Idaho: \$275,000. No appropriation required by the Legislature. Idaho Department of Labor (IDL) has received funds from US Department of Labor (USDOL).

Requested: No request

Availability Starts: March 15, 2021

Availability Ends: September 6, 2021 (June 19, 2021 in Idaho)

ARPA extends several unemployment compensation programs established by the CARES Act. Governor Little announced that Idaho would end its participation in the following federal pandemic unemployment compensation programs, effective June 19, 2021:

- **Federal Pandemic Unemployment Compensation (FPUC)-** provides an additional \$300 weekly payment for unemployed.
- **Pandemic Unemployment Assistance (PUA)-** benefits those who would not usually qualify for unemployment, such as independent contractors and gig workers.

- **Pandemic Emergency Unemployment Compensation (PEUC)**- extends benefits once regular benefits have been exhausted.

IDL has received \$225,000 for the administration of the programs as follows:

- **FPUC** Administration- \$50,000
- **PUA** Administration- \$100,000
- **PEUC** Administration- \$75,000

States that participated in the Mixed Earners Unemployment Compensation (MEUC) program were eligible for an additional \$50,000 for administration. Idaho elected to not participate in the MEUC program. Allowable uses of funds for FPUC, PUA, and PEUC administration include the following costs:

- Computer programming and other technology
- Implementation of necessary business processes required for program implementation
- Training and travel
- Notices to beneficiaries
- Overhead related only to the above

IDL indicated that they had initial programming costs associated with the program as well as some ongoing IT costs. Even though the state elected to end the federal programs early, IDL indicated that in discussions with USDOL that IDL's administrative funding would not be reduced. If implementation costs are less than the funding that was allocated, IDL will revert any unspent portion of the grant back to USDOL. IDL has sufficient federal fund appropriation to cover the expenditures associated with this grant.

US Small Business Administration

SUPPORT FOR RESTAURANTS. SECTION 5003 OF ARPA.

Available to Idaho: No specific state allocation. No appropriation required by the Legislature.

Availability Starts: February 15, 2020

Availability Ends: December 31, 2021

ARPA established the Restaurant Revitalization Fund (RRF), which provides \$28.6 billion for the Small Business Administration to award funds to restaurants, bars, and similar businesses that serve food or drink. Examples include restaurants, food trucks, caterers, bars, bakeries, breweries, wineries, and inns. This program will provide restaurants with funding equal to their pandemic-related revenue loss up to \$10 million per business and no more than \$5 million per physical location. Allowable use of funds may be used for payroll, mortgage payments, rent, utilities, construction of outdoor seating, PPE, operating expenses, and others. SBA will prioritize businesses owned by women, veterans, or socially and economically disadvantaged individuals. Applications are now closed.

US Department of Transportation

AIRPORT RESCUE GRANTS. SECTION 7102 OF ARPA.

Available to Idaho: \$26,556,000. No appropriation required by the Legislature. The Federal Aviation Administration (FAA) distributes portion directly to airports.

Availability Starts: Currently available

Availability Ends: September 30, 2024

The FAA will make grants to all airports that are part of the national airport system, including all commercial service airports, all reliever airports, and some public-owned general aviation airports.

US Department of the Treasury

2021 RECOVERY REBATES TO INDIVIDUALS. SECTION 9601 OF ARPA.

Economic Impact Payments- ARPA provides \$1,400 stimulus checks directly to qualified individuals and families. In general, most who qualify will receive \$1,400 for themselves (\$2,800 if married filing joint) and \$1,400 for each of their qualifying dependents claimed on their tax return. Idahoans received \$2,111,168,000 in Economic Impact Payments.

- Most families will receive \$1,400 per person, including all dependents claimed on their tax return. Typically, this means a single person with no dependents will get \$1,400, while a family of four (married couple with two dependents) will get \$5,600.
- Unlike the first two payments, the third stimulus payment is not restricted to children under 17. Eligible families will receive a payment based on all of their qualifying dependents claimed on their return, including older relatives like college students, adults with disabilities, parents, and grandparents.
- The eligible income threshold phases out more quickly based on adjusted gross income (AGI). Taxpayers will receive the third stimulus payment if AGI does not exceed
 - \$150,000 if married and filing a joint return or if filing as a qualifying widow or widower
 - \$112,500 if filing as head of household or
 - \$75,000 for eligible individuals using any other filing statuses, such as single filers and married people filing separate returns.
- Payments will be phased out – or reduced -- above those AGI amounts. This means taxpayers will not receive a third payment if their AGI exceeds:
 - \$160,000 if married and filing a joint return or if filing as a qualifying widow or widower
 - \$120,000 if filing as head of household or
 - \$80,000 for eligible individuals using other filing statuses, such as single filers and married people filing separate returns.

For example, a single person with no dependents and an AGI of \$77,500 will normally get a \$700 payment (half the full amount). A married couple with two dependents and an AGI of \$155,000 will

generally get a payment of \$2,800 (again, half the full amount). Filers with incomes of at least \$80,000 (single and married filing separately), \$120,000 (head of household) and \$160,000 (married filing joint and surviving spouse) will get no payment based on the law.

Other Provisions of ARPA

CHILD TAX CREDIT IMPROVEMENTS FOR 2021. SECTION 9611 OF ARPA.

According to the US Treasury Department, ARPA's expansion of the Child Tax Credit will substantially reduce child poverty by supplementing the earnings of families receiving the tax credit. Specifically, the Child Tax Credit has been revised in the following ways:

1. **The credit amount has been increased.** ARPA increased the amount of the Child Tax Credit from \$2,000 to \$3,600 for children under age 6, and \$3,000 for other children under age 18.
2. **The credit's scope has been expanded.** Children 17 years old and younger, as opposed to 16 years old and younger, will now be covered by the Child Tax Credit.
3. **Credit amounts will be made through advance payments during 2021.** Individuals eligible for a 2021 Child Tax Credit will receive advance payments of the individual's credit, which the IRS and the Bureau of the Fiscal Service will make through periodic payments from July 1, to December 31, 2021. This change will allow struggling families to receive financial assistance now, rather than waiting until the 2022 tax filing season to receive the Child Tax Credit benefit.
4. **The credit is now fully refundable.** By making the Child Tax Credit fully refundable, low-income households will be entitled to receive the full credit benefit, as significantly expanded and increased by ARPA.
5. **The credit is now extended to Puerto Rico and the U.S. Territories.** For the first time, low-income families residing in Puerto Rico and the U.S. Territories will receive this vital financial assistance to better support their children's development and health and educational attainment.

To facilitate the disbursement of Child Tax Credit advance payments during 2021, ARPA requires the IRS to establish an online portal for taxpayers to update relevant data for mid-year payment adjustments (for example, the birth of a child during 2021). In addition to this online tool, the Treasury Department and the IRS will carry out a sweeping public awareness campaign parallel to its Economic Impact Payment campaign to reach all Americans who may be eligible for this financial assistance.

PENSIONS. SECTIONS 9701-9708 OF ARPA.

Financial Assistance to Underfunded Pensions- ARPA includes an \$86 billion aid package that provides financial assistance to underfunded multiemployer and single-employer pension plans facing critical or declining financial status. The bill provides eligible underfunded plans with "special financial assistance." The special financial assistance is designed to cover the payments of accrued pension benefits through the 2051 plan year and is not subject to any repayment obligations.

Multiemployer pension plans eligible for special financial assistance include plans meeting any one of the below criteria:

- Plans in critical and declining status in any plan year from 2020 through 2022.

- Plans that have had a suspension of benefits approved under the provisions of the Multiemployer Pension Reform Act of 2014 as of March 11, 2021.
- Plans certified by an actuary to be in critical status in any plan year from 2020 through 2022, have a modified funded percentage of less than 40 percent, and a ratio of less than 2 active participants to 3 inactive participants.
- Plans that became insolvent after December 16, 2014 that have not been terminated by March 11, 2021.
- Single-Employer Pensions also receive a longer amortization period for fund shortfalls and an extension of Interest Rate Corridors

SUPPORT FOR THE CORPORATION FOR PUBLIC BROADCASTING. SECTION 7601 OF ARPA.

Available to Idaho: Distribution to Idaho not yet known as of June 23, 2021

Availability Starts: Federal FY 2021

Availability Ends: Until expended

Funding will be provided to the Corporation for Public Broadcasting to prevent, prepare for, and respond to the coronavirus. Funds may be used for fiscal stabilization grants (Section 397 of the Communication Act of 1934) to public communications entities. Funds may not be used for administering the funds.



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

SECRETARY OF THE TREASURY

March 23, 2021

The Honorable Mark Brnovich
Attorney General
State of Arizona
2005 N Central Avenue
Phoenix, AZ 85004

Dear Attorney General Brnovich:

I write in reply to your March 16, 2021 letter regarding Treasury’s implementation of section 9901 of the American Rescue Plan Act (the “Act”), which provides funds to States, territories, Tribal governments, and localities to help them manage the economic consequences of COVID-19.

In the Act, Congress has provided funding to help States manage the public health and economic consequences of COVID-19 and it has given States considerable flexibility to use that money to address the diverse needs of their communities. At the same time, Congress placed limitations to ensure that the money is used to achieve those purposes – including provisions stating that this funding may not be used to offset a reduction in net tax revenue resulting from certain changes in state law.

It is well established that Congress may place such reasonable conditions on how States may use federal funding. Congress includes those sorts of reasonable funding conditions in legislation routinely, including with respect to funding for Medicaid, education, and highways. Here, the Act provides a broad outlay of federal funds, and accordingly includes restrictions to ensure that those funds are properly applied. Earlier COVID-19 relief measures providing state funding also included restrictions that barred States from spending those funds on certain ineligible expenditures.

Nothing in the Act prevents States from enacting a broad variety of tax cuts. That is, the Act does not “deny States the ability to cut taxes in any manner whatsoever.” It simply provides that funding received under the Act may not be used to offset a reduction in net tax revenue resulting from certain changes in state law. If States lower certain taxes but do not use funds under the Act to offset those cuts—for example, by replacing the lost revenue through other means—the limitation in the Act is not implicated.

It is also important to note that States choosing to use the federal funds to offset a reduction in net tax revenue do not thereby forfeit their entire allocation of funds appropriated under this

statute. The limitation affects States' ability to retain only those federal funds used to offset a reduction in net tax revenue resulting from certain changes in state law.

Treasury is crafting further guidance—including guidance to address more specifically the issues raised by your letter and the procedures Treasury will use for any future recoupment—that will provide additional information about how this provision will be administered. We will provide this guidance before a State must submit a certification under § 602(d)(1). We also expect to engage in an ongoing dialogue throughout the program.

These funds will provide transformative relief to States, territories, and Tribal governments, and our communities should be able to use the funds to recover from the economic fallout due to the pandemic, which is what Congress intended. I hope to work with your State, as well as others across the country, to ensure these funds can be used in ways that align with the goals of the statute without undue restrictions.

Sincerely,



Janet L. Yellen

cc: The Honorable Christopher M. Carr
The Honorable Patrick Morrissey
The Honorable Steve Marshall
The Honorable Leslie Rutledge
The Honorable Ashley Moody
The Honorable Lawrence G. Wasden
The Honorable Theodore E. Rokita
The Honorable Derek Schmidt
The Honorable Daniel Cameron
The Honorable Jeff Landry
The Honorable Lynn Fitch
The Honorable Eric S. Schmitt
The Honorable Austin Knudsen
The Honorable Douglas J. Peterson
The Honorable Mike Hunter
The Honorable Alan Wilson
The Honorable Jason R. Ravensborg
The Honorable Ken Paxton
The Honorable Sean D. Reyes
The Honorable Bridget Hill

**Governor Brad Little**State Capitol :: Boise, Idaho 83720
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June 9, 2021

Office of the Undersecretary for Domestic Finance
Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, DC 20220

SUBMITTED VIA: www.regulations.gov

RE: Comments on Interim Final Rule Regarding Coronavirus State and Local Fiscal Recovery Funds Regulation Identifier No.: 1505-AC77 (Docket ID: TREAS-DO-2021-0008) 86 Fed. Reg. 26786 (May 17, 2021)

To Whom it May Concern:

I submit this letter in response to the request for comments on the water infrastructure provisions of the *Interim Final Rule Regarding Coronavirus State and Local Fiscal Recovery Funds* (Interim Rule). 86 Fed. Reg. 26786 (May 17, 2021).

President Biden signed the American Rescue Plan Act (ARPA or Act) on March 11, 2021. ARPA establishes several funds meant to “provide support to State, local and Tribal governments in responding to the impacts of COVID-19 and in their efforts to contain COVID-19 on their communities, residents and businesses.”

Section 602(c)(1)(D) of the Act establishes the State Fiscal Recovery Fund, which provides states with broad authority to use ARPA funds for, among other things, “necessary investments in water, sewer or broadband infrastructure.” The plain language appears to grant the states broad discretion to spend ARPA money on necessary water, sewer, or broadband investments.

The recently issued Interim Rule appears to narrow the scope of allowable water infrastructure projects to those that align with the Environmental Protection Agency’s (EPA) State Revolving Fund programs for clean water and drinking water (collectively, SRF). The State of Idaho is in strong support of the use of ARPA funds for SRF-type projects. In fact, just this year, Idaho was able to leverage state General Fund to augment Idaho’s SRF programs for community drinking and wastewater systems.

However, I respectfully request that the Department of Treasury (Treasury) provide additional clarity in the Final Rule that a broader range of water infrastructure projects can utilize ARPA’s State Fiscal Recovery Fund. While a



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number of potential projects in Idaho would qualify under both the clean water and drinking water SRF criteria, the Interim Rule appears to limit the breadth of projects that would otherwise qualify under the plain language of ARPA. There are a number of planned projects in Idaho that may not qualify under traditional SRF eligibility requirements but that align with the Interim Rule's and the Biden Administration's intent to address climate change, sustainable water supplies, aging infrastructure, water conservation, and drought, just to name a few.

As you know, in the arid West, sustainable water supply is a constant challenge. Early pioneers were able to develop highly intricate and sophisticated systems for delivering water, followed by 20th century feats of engineering that more effectively stored and delivered water. In the 21st century, we still depend on these water storage and delivery systems to support our economy and our population. However, we need additional solutions to our continuous challenge of developing and maintaining sustainable water supplies, including improvements in water use efficiency and water quality. In addition to the SRF programs, water infrastructure projects eligible for ARPA's State Fiscal Recovery Funds should include regional storage, aquifer recharge, cloud seeding, and other projects that create resiliency in the face of drought and changing climate conditions.

In addition to the comments above, the following comments are in response to the specific questions within the Interim Rule.

Question 18: What are the advantages and disadvantages of aligning eligible uses with the eligible project type requirements of the DWSRF and CWSRF? What other water or sewer project categories, if any, should Treasury consider in addition to DWSRF and CWSRF eligible projects? Should Treasury consider a broader general category of water and sewer projects?

Yes, Treasury should consider a broader general category of water and sewer projects. The Interim Rule reiterates throughout the *Water and Sewer Infrastructure* subsection the need for states to have flexibility in order to “respond to the needs of their communities while ensuring that investments in water and sewer infrastructure made using Fiscal Recovery Funds are necessary.” Idaho supports the intent of the Interim Rule to provide flexibility to address water infrastructure needs as determined by the individual states. Consistent with this stated intent, the breadth of eligible projects should not be limited to only those that qualify under state SRF programs. State SRF programs are a narrow subset of the types of water infrastructure needed in arid western states to provide sustainable water supplies for all uses, especially in the face of water supply uncertainty due to climate conditions.



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Treasury's Interim Rule states that the "Final Rule is intended to preserve flexibility for award recipients to direct funding to their own particular needs and priorities and would not preclude recipients from applying their own additional project eligibility criteria." This appears to suggest that the states can add additional eligibility criteria, including non-SRF criteria. We support this guidance and request additional clarity to ensure this is allowable.

Question 19: What additional water and sewer infrastructure categories, if any, should Treasury consider to address and respond to the needs of unserved, undeserved, or rural communities? How do these projects differ from DWSFR and CWSRF eligible projects?

Idaho conjunctively manages its surface and groundwater sources and leads the nation in this effort. This legal and water management framework results from heavy utilization and overdraft of our aquifers. Most rural communities in Idaho rely on aquifers for their water supplies. SRF-eligible projects may address the pumps and service mains needed in community water systems, but do not address the need to manage aquifers to maintain a sustainable water supply in the first place. Idaho has a number of regional initiatives, some being implemented and some still in planning, to manage our aquifers for various water supply needs. Idaho has invested in efforts, including small and large-scale infrastructure, to reverse the trend in groundwater supplies by recharging water back into our aquifers.

Additional aquifer recharge efforts, including infrastructure to deliver the water into the ground, will provide Idaho's rural communities with a more stable, predictable water supply. This increase in water supply not only benefits these rural communities by making them more resilient to drought and variable climate conditions, but our experience has shown a positive benefit to ground water quality where managed aquifer recharge is occurring.

Question 20: What new categories of water and sewer infrastructure, if any, should Treasury consider to support State, local, and Tribal governments in mitigating the negative impacts of climate change? Discuss emerging technologies and processes that support resiliency of water and sewer infrastructure. Discuss any challenges faced by States and local governments when pursuing or implementing climate resilient infrastructure projects.

Forecasts for Idaho indicate we may receive the same amount of overall precipitation. However, those same forecasts indicate we could



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receive more winter-time rain instead of snow. Winter snow builds into a snowpack that holds and stores water until the spring runoff, acting as natural water storage. More winter rain rather than snow means that we lose some of that ability to store water, and we need to develop more water storage capacity just to stay even with our current water management capability. That is before the added pressures of declining aquifers and population growth.

Idaho has several initiatives underway to increase our water storage capability to replace lost snowpack water storage. These initiatives include using our aquifers as underground reservoirs through aquifer recharge, expanding surface water storage reservoirs, and where appropriate, changing the operational rules of existing reservoirs to allow more water storage. Cloud seeding projects also provide the opportunity to moderately increase winter-snowpack beyond what would have occurred naturally. Water delivery efficiency projects, such as lining large delivery canals, may also play a part in this strategy. Again, SRF-eligible projects only contain a narrow subset of the types of projects and infrastructure that are needed for arid western states to respond to the challenges affecting water supply.

Question 21: Infrastructure projects related to dams and reservoirs are generally not eligible under the CWSRF and DWSRF categories. Should Treasury consider expanding eligible infrastructure under the interim final rule to include dam and reservoir projects? Discuss public health, environmental, climate, or equity benefits and costs in expanding the eligibility to include these types of projects.

Yes, Treasury should expand eligible infrastructure projects to include dam and reservoir projects under the final rule. While Idaho is pursuing several strategies and projects to increase water storage capability to provide resilience in the future, dam and reservoir projects are one method of providing that water storage. Idaho has been working with the U.S. Department of Interior to expand the Anderson Ranch Reservoir in order to provide additional water supplies for the Treasure Valley region, which is Idaho's largest urban area. While some of the water from this reservoir expansion may go to environmental or agricultural uses, it is likely that most of these water supplies will go to communities in the Treasure Valley.

The Interim Rule states that ARPA's State Fiscal Recovery Funds can be used to cover eligible costs incurred before December 31, 2024, and that final performance must be complete by December 31, 2026. Water infrastructure projects, especially of the kind needed to provide sustainable water supplies and



Governor Brad Little

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climate resiliency in arid western states, often have long lead times. These long lead times are necessitated by the time involved in planning, environmental permitting, developing institutional agreements, and financing arrangements. For this reason, I would recommend that the timeline for use of these funds be extended in the Final Rule.

In closing, I would like to reiterate the state's support for using ARPA's State Fiscal Recovery Funds for SRF-eligible projects. In addition, we request that additional guidance and clarity is provided to allow states with greater flexibility to address our unique challenges. Thank you for the opportunity to comment on behalf of the State of Idaho.

Sincerely,

Brad Little
Governor of Idaho

Appendix C

Local Fiscal Recovery Fund

Allocations

Cities w/pop. <50,000

Aberdeen	\$ 425,245	Elk River	\$ 26,242
Acequia	\$ 28,608	Emmett	\$ 1,517,288
Albion	\$ 59,367	Fairfield	\$ 84,963
American Falls	\$ 928,140	Ferdinand	\$ 34,846
Ammon	\$ 3,681,369	Fernan Lake Village	\$ 36,781
Arco	\$ 189,285	Filer	\$ 630,447
Arimo	\$ 78,295	Firth	\$ 107,333
Ashton	\$ 225,851	Franklin	\$ 179,605
Athol	\$ 170,356	Fruitland	\$ 1,167,111
Atomic City	\$ 5,808	Garden City	\$ 2,574,485
Bancroft	\$ 84,748	Genesee	\$ 207,568
Basalt	\$ 87,759	Georgetown	\$ 106,257
Bellevue	\$ 528,276	Glenns Ferry	\$ 280,270
Blackfoot	\$ 2,588,466	Gooding	\$ 741,221
Bliss	\$ 65,604	Grace	\$ 201,115
Bloomington	\$ 44,955	Grand View	\$ 100,880
Bonnars Ferry	\$ 567,208	Grangeville	\$ 696,266
Bovill	\$ 55,495	Greenleaf	\$ 190,575
Buhl	\$ 969,438	Hagerman	\$ 192,081
Burley	\$ 2,276,147	Hailey	\$ 1,868,970
Butte City	\$ 14,627	Hamer	\$ 22,370
Cambridge	\$ 68,831	Hansen	\$ 276,183
Carey	\$ 138,737	Harrison	\$ 46,461
Cascade	\$ 220,473	Hauser	\$ 158,956
Castleford	\$ 53,774	Hayden Lake	\$ 134,005
Challis	\$ 234,670	Hayden	\$ 3,319,793
Chubbuck	\$ 3,352,918	Hazelton	\$ 176,594
Clark Fork	\$ 124,541	Heyburn	\$ 741,436
Clayton	\$ 1,721	Hollister	\$ 66,465
Clifton	\$ 65,389	Homedale	\$ 585,061
Cottonwood	\$ 202,190	Hope	\$ 21,940
Council	\$ 192,296	Horseshoe Bend	\$ 169,281
Craigmont	\$ 105,182	Huetter	\$ 24,091
Crouch	\$ 39,363	Idaho City	\$ 100,450
Culdesac	\$ 82,382	Inkom	\$ 194,017
Dalton Gardens	\$ 518,382	Iona	\$ 506,336
Dayton	\$ 106,257	Irwin	\$ 53,129
Deary	\$ 110,990	Island Park	\$ 57,216
Declo	\$ 79,370	Jerome	\$ 2,579,862
Dietrich	\$ 73,348	Juliaetta	\$ 129,273
Donnelly	\$ 46,891	Kamiah	\$ 267,580
Dover	\$ 187,994	Kellogg	\$ 459,445
Downey	\$ 136,156	Kendrick	\$ 65,604
Driggs	\$ 390,830	Ketchum	\$ 614,099
Drummond	\$ 3,442	Kimberly	\$ 872,000
Dubois	\$ 125,616	Kooskia	\$ 142,824
Eagle	\$ 6,409,003	Kootenai	\$ 210,364
East Hope	\$ 48,397	Kuna	\$ 4,787,394
Eden	\$ 91,846		

Local Fiscal Recovery Fund

Allocations

Cities w/pop. <50,000

Lapwai	\$ 244,564	Preston	\$ 1,195,289
Lava Hot Springs	\$ 92,922	Priest River	\$ 407,177
Leadore	\$ 22,800	Rathdrum	\$ 1,968,129
Lewisville	\$ 111,850	Reubens	\$ 13,766
Mackay	\$ 107,763	Rexburg	\$ 6,323,825
Malad City	\$ 459,660	Richfield	\$ 106,688
Malta	\$ 44,095	Rigby	\$ 923,192
Marsing	\$ 283,497	Riggins	\$ 89,480
McCall	\$ 773,701	Ririe	\$ 146,480
McCammon	\$ 178,745	Roberts	\$ 137,016
Melba	\$ 120,024	Rockland	\$ 60,872
Menan	\$ 172,937	Rupert	\$ 1,267,561
Middleton	\$ 1,821,003	Salmon	\$ 681,639
Midvale	\$ 34,200	Sandpoint	\$ 1,921,023
Minidoka	\$ 24,306	Shelley	\$ 960,619
Montpelier	\$ 545,914	Shoshone	\$ 323,074
Moore	\$ 36,566	Smelterville	\$ 133,575
Moscow	\$ 5,528,400	Soda Springs	\$ 650,235
Mountain Home	\$ 3,132,229	Spencer	\$ 6,883
Moyie Springs	\$ 163,688	Spirit Lake	\$ 544,838
Mud Lake	\$ 90,125	St. Anthony	\$ 764,236
Mullan	\$ 148,846	St. Charles	\$ 32,910
Murtaugh	\$ 36,997	St. Maries	\$ 526,555
New Meadows	\$ 115,507	Stanley	\$ 14,842
New Plymouth	\$ 334,259	Star	\$ 2,265,392
Newdale	\$ 67,540	State Line	\$ 10,540
Nezperce	\$ 98,514	Stites	\$ 49,902
Notus	\$ 137,231	Sugar City	\$ 312,320
Oakley	\$ 174,658	Sun Valley	\$ 319,633
Oldtown	\$ 43,234	Swan Valley	\$ 52,699
Onaway	\$ 40,438	Tensed	\$ 26,027
Orofino	\$ 666,583	Teton	\$ 159,171
Osburn	\$ 334,690	Tetonia	\$ 61,948
Oxford	\$ 11,185	Troy	\$ 192,511
Paris	\$ 112,065	Ucon	\$ 249,727
Parker	\$ 62,593	Victor	\$ 538,386
Parma	\$ 461,811	Wallace	\$ 168,205
Paul	\$ 311,674	Wardner	\$ 37,857
Payette	\$ 1,662,047	Warm River	\$ 645
Peck	\$ 42,159	Weippe	\$ 95,503
Pierce	\$ 126,907	Weiser	\$ 1,156,357
Pinehurst	\$ 349,746	Wendell	\$ 583,771
Placerville	\$ 12,260	Weston	\$ 101,095
Plummer	\$ 221,334	White Bird	\$ 20,434
Ponderay	\$ 248,866	Wilder	\$ 392,120
Post Falls	\$ 7,797,233	Winchester	\$ 95,288
Potlatch	\$ 175,088	Worley	\$ 56,355
		Total	\$ 107,940,808

Metropolitan City Allocation	
Boise	\$ 36,904,682
Caldwell City	\$ 12,481,887
Coeur D'Alene	\$ 8,659,329
Idaho Falls	\$ 10,570,717
Lewiston	\$ 5,709,318
Meridian	\$ 12,845,509
Nampa	\$ 17,511,452
Pocatello	\$ 10,700,496
Twin Falls	\$ 8,465,111
Total	\$ 123,848,501

Appendix E

Local Fiscal Recovery Fund County Allocations

	County Allocation
Ada	\$ 93,542,629
Adams	\$ 834,059
Bannock	\$ 17,055,675
Bear Lake	\$ 1,189,709
Benewah	\$ 1,806,027
Bingham	\$ 9,092,488
Blaine	\$ 4,471,559
Boise	\$ 1,521,080
Bonner	\$ 8,884,265
Bonneville	\$ 23,126,398
Boundary	\$ 2,378,448
Butte	\$ 504,437
Camas	\$ 214,828
Canyon	\$ 44,645,474
Caribou	\$ 1,389,775
Cassia	\$ 4,667,546
Clark	\$ 164,131
Clearwater	\$ 1,700,750
Custer	\$ 838,138
Elmore	\$ 5,343,689
Franklin	\$ 2,695,250
Fremont	\$ 2,544,327
Gem	\$ 3,518,044
Gooding	\$ 2,948,343
Idaho	\$ 3,237,369
Jefferson	\$ 5,802,092
Jerome	\$ 4,741,745
Kootenai	\$ 32,184,700
Latah	\$ 7,790,509
Lemhi	\$ 1,559,151
Lewis	\$ 745,487
Lincoln	\$ 1,042,283
Madison	\$ 7,751,467
Minidoka	\$ 4,086,579
Nez Perce	\$ 7,848,780
Oneida	\$ 880,094
Owyhee	\$ 2,296,479
Payette	\$ 4,652,201
Power	\$ 1,491,944
Shoshone	\$ 2,502,177
Teton	\$ 2,358,441
Twin Falls	\$ 16,875,033
Valley	\$ 2,212,762
Washington	\$ 1,980,065
Total	\$ 347,116,427

Appendix F

American Rescue Plan (ARP) Act, 2021

This appendix provides the SSDE allocation for the Elementary and Secondary School Emergency Relief Fund (ESSER III) as approved in ARPA. On March 25, 2021 the federal Department of Education released 67% of the estimated state allocation for the direct portion of ESSER III funds for local education agencies. The remaining 33% of ESSER III funds are expected to be provided by the federal department in the near future. ARPA requires a minimum of 20% of each LEAs funding to be used for learning loss.

		ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))		Second Allocation - Allocated after U.S. Dept of ED Approves Idaho's State Set-aside Reserve Plan and Application (GAN, Attachment T)	
LEA #	LEA Name		ESSER III Allocation	ESSER III Allocation	ESSER III Allocation	ESSER III Allocation
			80% Flow-Through	20% Learning Loss	80% Flow-Through	20% Learning Loss
1	BOISE INDEPENDENT DISTRICT	\$32,951,635	\$17,575,084	\$4,393,771	\$8,786,224	\$2,196,556
2	JOINT SCHOOL DISTRICT NO. 2	\$31,001,425	\$16,534,920	\$4,133,730	\$8,266,220	\$2,066,555
3	KUNA JOINT DISTRICT	\$6,532,326	\$3,484,081	\$871,020	\$1,741,779	\$435,445
11	MEADOWS VALLEY DISTRICT	\$432,970	\$230,929	\$57,732	\$115,447	\$28,862
13	COUNCIL DISTRICT	\$471,170	\$251,303	\$62,826	\$125,633	\$31,408
21	MARSH VALLEY JOINT DISTRICT	\$1,505,932	\$803,204	\$200,801	\$401,542	\$100,385
25	POCATELLO DISTRICT	\$19,055,965	\$10,163,689	\$2,540,922	\$5,081,082	\$1,270,271
33	BEAR LAKE COUNTY DISTRICT	\$1,329,513	\$709,109	\$177,277	\$354,501	\$88,625
41	ST MARIES JOINT DISTRICT	\$1,184,810	\$631,930	\$157,983	\$315,918	\$78,979
44	PLUMMER-WORLEY JOINT DISTRICT	\$2,096,723	\$1,118,308	\$279,577	\$559,070	\$139,768
52	SNAKE RIVER DISTRICT	\$2,344,562	\$1,250,496	\$312,624	\$625,154	\$156,289
55	BLACKFOOT DISTRICT	\$5,129,509	\$2,735,875	\$683,969	\$1,367,732	\$341,933
58	ABERDEEN DISTRICT	\$1,125,263	\$600,170	\$150,043	\$300,040	\$75,010
59	FIRTH DISTRICT	\$644,619	\$343,814	\$85,953	\$171,881	\$42,970

American Rescue Plan (ARP) Act, 2021

		ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))		Second Allocation - Allocated after U.S. Dept of ED Approves Idaho's State Set-aside Reserve Plan and Application (GAN, Attachment T)	
60	SHELLEY JOINT DISTRICT	\$1,896,823	\$1,011,689	\$252,922	\$505,769	\$126,442
61	BLAINE COUNTY DISTRICT	\$2,074,203	\$1,106,297	\$276,574	\$553,065	\$138,266
71	GARDEN VALLEY DISTRICT	\$661,999	\$353,084	\$88,271	\$176,515	\$44,129
72	BASIN SCHOOL DISTRICT	\$477,403	\$254,628	\$63,657	\$127,295	\$31,824
73	HORSESHOE BEND SCHOOL DISTRICT	\$372,250	\$198,543	\$49,636	\$99,257	\$24,814
83	WEST BONNER COUNTY DISTRICT	\$3,062,170	\$1,633,239	\$408,310	\$816,497	\$204,124
84	LAKE PEND OREILLE SCHOOL DISTRICT	\$5,701,549	\$3,040,978	\$760,245	\$1,520,261	\$380,065
91	IDAHO FALLS DISTRICT	\$14,771,261	\$7,878,400	\$1,969,600	\$3,938,609	\$984,652
92	SWAN VALLEY ELEMENTARY DISTRICT	\$0	\$0	\$0	\$0	\$0
93	BONNEVILLE JOINT DISTRICT	\$11,222,360	\$5,985,558	\$1,496,389	\$2,992,330	\$748,083
101	BOUNDARY COUNTY DISTRICT	\$3,554,695	\$1,895,932	\$473,983	\$947,824	\$236,956
111	BUTTE COUNTY JOINT DISTRICT	\$642,177	\$342,511	\$85,628	\$171,230	\$42,808
121	CAMAS COUNTY DISTRICT	\$193,073	\$102,978	\$25,744	\$51,481	\$12,870
131	NAMPA SCHOOL DISTRICT	\$26,739,448	\$14,261,752	\$3,565,438	\$7,129,806	\$1,782,452
132	CALDWELL DISTRICT	\$14,230,820	\$7,590,150	\$1,897,538	\$3,794,506	\$948,626
133	WILDER DISTRICT	\$1,454,994	\$776,036	\$194,009	\$387,960	\$96,990
134	MIDDLETON DISTRICT	\$2,532,825	\$1,350,907	\$337,727	\$675,352	\$168,838
135	NOTUS DISTRICT	\$574,864	\$306,609	\$76,652	\$153,282	\$38,320

American Rescue Plan (ARP) Act, 2021

		ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))		Second Allocation - Allocated after U.S. Dept of ED Approves Idaho's State Set-aside Reserve Plan and Application (GAN, Attachment T)	
136	MELBA JOINT DISTRICT	\$853,070	\$454,993	\$113,748	\$227,463	\$56,866
137	PARMA DISTRICT	\$1,382,753	\$737,505	\$184,376	\$368,697	\$92,174
139	VALLIVUE SCHOOL DISTRICT	\$9,056,189	\$4,830,209	\$1,207,552	\$2,414,742	\$603,686
148	GRACE JOINT DISTRICT	\$466,770	\$248,956	\$62,239	\$124,459	\$31,115
149	NORTH GEM DISTRICT	\$133,372	\$71,135	\$17,784	\$35,562	\$8,891
150	SODA SPRINGS JOINT DISTRICT	\$712,189	\$379,853	\$94,963	\$189,898	\$47,474
151	CASSIA COUNTY JOINT DISTRICT	\$6,905,925	\$3,683,344	\$920,836	\$1,841,396	\$460,349
161	CLARK COUNTY DISTRICT	\$253,236	\$135,066	\$33,767	\$67,523	\$16,881
171	OROFINO JOINT DISTRICT	\$1,866,961	\$995,762	\$248,941	\$497,807	\$124,452
181	CHALLIS JOINT DISTRICT	\$1,060,883	\$565,833	\$141,458	\$282,874	\$70,718
182	MACKAY JOINT DISTRICT	\$184,867	\$98,601	\$24,650	\$49,293	\$12,323
191	PRAIRIE ELEMENTARY DISTRICT	\$0	\$0	\$0	\$0	\$0
192	GLENNS FERRY JOINT DISTRICT	\$1,168,215	\$623,079	\$155,770	\$311,493	\$77,873
193	MOUNTAIN HOME DISTRICT	\$6,596,097	\$3,518,094	\$879,524	\$1,758,783	\$439,696
201	PRESTON JOINT DISTRICT	\$1,898,289	\$1,012,472	\$253,118	\$506,160	\$126,540
202	WEST SIDE JOINT DISTRICT	\$593,527	\$316,564	\$79,141	\$158,258	\$39,565
215	FREMONT COUNTY JOINT DISTRICT	\$3,833,473	\$2,044,621	\$511,155	\$1,022,157	\$255,539
221	EMMETT INDEPENDENT DISTRICT	\$4,561,326	\$2,432,829	\$608,207	\$1,216,232	\$304,058

American Rescue Plan (ARP) Act, 2021

		ESSER III Preliminary Total Allocation	First Allocation - NLT 5.25.2021 (Sec. 2001(d)(2))		Second Allocation - Allocated after U.S. Dept of ED Approves Idaho's State Set-aside Reserve Plan and Application (GAN, Attachment T)	
231	GOODING JOINT DISTRICT	\$2,058,590	\$1,097,969	\$274,492	\$548,902	\$137,226
232	WENDELL DISTRICT	\$1,621,491	\$864,838	\$216,210	\$432,354	\$108,089
233	HAGERMAN JOINT DISTRICT	\$617,808	\$329,514	\$82,379	\$164,732	\$41,183
234	BLISS JOINT DISTRICT	\$236,568	\$126,176	\$31,544	\$63,078	\$15,770
242	COTTONWOOD JOINT DISTRICT	\$572,964	\$305,596	\$76,399	\$152,775	\$38,194
243	SALMON RIVER JOINT SCHOOL DISTRICT	\$264,090	\$140,855	\$35,214	\$70,417	\$17,604
244	MOUNTAIN VIEW SCHOOL DISTRICT	\$1,888,851	\$1,007,438	\$251,859	\$503,643	\$125,911
251	JEFFERSON COUNTY JOINT DISTRICT	\$4,521,990	\$2,411,848	\$602,962	\$1,205,743	\$301,436
252	RIRIE JOINT DISTRICT	\$377,984	\$201,602	\$50,400	\$100,786	\$25,196
253	WEST JEFFERSON DISTRICT	\$649,209	\$346,262	\$86,566	\$173,105	\$43,276
261	JEROME JOINT DISTRICT	\$5,881,826	\$3,137,131	\$784,283	\$1,568,330	\$392,082
262	VALLEY DISTRICT	\$712,152	\$379,833	\$94,958	\$189,888	\$47,472
271	COEUR D'ALENE DISTRICT	\$13,458,234	\$7,178,084	\$1,794,521	\$3,588,504	\$897,126
272	LAKELAND DISTRICT	\$5,847,513	\$3,118,829	\$779,707	\$1,559,181	\$389,795
273	POST FALLS DISTRICT	\$8,098,120	\$4,319,213	\$1,079,803	\$2,159,283	\$539,821
274	KOOTENAI DISTRICT	\$360,142	\$192,085	\$48,021	\$96,028	\$24,007
281	MOSCOW DISTRICT	\$2,534,871	\$1,351,999	\$338,000	\$675,898	\$168,974
282	GENESEE JOINT DISTRICT	\$288,114	\$153,668	\$38,417	\$76,823	\$19,206

American Rescue Plan (ARP) Act, 2021

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283	KENDRICK JOINT DISTRICT	\$227,137	\$121,146	\$30,286	\$60,564	\$15,141
285	POTLATCH DISTRICT	\$534,779	\$285,230	\$71,307	\$142,594	\$35,648
287	TROY SCHOOL DISTRICT	\$228,596	\$121,924	\$30,481	\$60,953	\$15,238
288	WHITEPINE JOINT SCHOOL DISTRICT	\$276,006	\$147,211	\$36,803	\$73,594	\$18,399
291	SALMON DISTRICT	\$1,822,895	\$972,259	\$243,065	\$486,057	\$121,514
292	SOUTH LEMHI DISTRICT	\$151,346	\$80,722	\$20,181	\$40,355	\$10,089
302	NEZPERCE JOINT DISTRICT	\$161,393	\$86,081	\$21,520	\$43,034	\$10,758
304	KAMIAH JOINT DISTRICT	\$2,758,994	\$1,471,537	\$367,884	\$735,658	\$183,915
305	HIGHLAND JOINT DISTRICT	\$233,135	\$124,345	\$31,086	\$62,163	\$15,541
312	SHOSHONE JOINT DISTRICT	\$764,344	\$407,670	\$101,918	\$203,805	\$50,951
314	DIETRICH DISTRICT	\$395,145	\$210,754	\$52,689	\$105,361	\$26,340
316	RICHFIELD DISTRICT	\$403,901	\$215,424	\$53,856	\$107,696	\$26,924
321	MADISON DISTRICT	\$7,679,582	\$4,095,982	\$1,023,995	\$2,047,684	\$511,921
322	SUGAR-SALEM JOINT DISTRICT	\$1,581,443	\$843,479	\$210,870	\$421,676	\$105,419
331	MINIDOKA COUNTY JOINT DISTRICT	\$5,676,300	\$3,027,512	\$756,878	\$1,513,529	\$378,382
340	LEWISTON INDEPENDENT DISTRICT	\$5,653,068	\$3,015,120	\$753,780	\$1,507,334	\$376,834
341	LAPWAI DISTRICT	\$1,241,336	\$662,079	\$165,520	\$330,990	\$82,747
342	CULDESAC JOINT DISTRICT	\$223,580	\$119,249	\$29,812	\$59,615	\$14,904

American Rescue Plan (ARP) Act, 2021

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351	ONEIDA COUNTY DISTRICT	\$995,895	\$531,171	\$132,793	\$265,545	\$66,386
363	MARSING JOINT DISTRICT	\$1,943,360	\$1,036,511	\$259,128	\$518,178	\$129,544
364	PLEASANT VALLEY ELEMENTARY DISTRICT	\$0	\$0	\$0	\$0	\$0
365	BRUNEAU-GRAND VIEW JOINT SCHOOL DISTRICT	\$849,660	\$453,175	\$113,294	\$226,553	\$56,638
370	HOMEDALE JOINT DISTRICT	\$2,029,491	\$1,082,449	\$270,612	\$541,143	\$135,286
371	PAYETTE JOINT DISTRICT	\$3,213,861	\$1,714,145	\$428,536	\$856,944	\$214,236
372	NEW PLYMOUTH DISTRICT	\$1,375,720	\$733,754	\$183,439	\$366,822	\$91,706
373	FRUITLAND DISTRICT	\$1,531,716	\$816,956	\$204,239	\$408,417	\$102,104
381	AMERICAN FALLS JOINT DISTRICT	\$2,641,278	\$1,408,752	\$352,188	\$704,270	\$176,068
382	ROCKLAND DISTRICT	\$201,052	\$107,233	\$26,808	\$53,608	\$13,402
383	ARBON ELEMENTARY DISTRICT	\$0	\$0	\$0	\$0	\$0
391	KELLOGG JOINT DISTRICT	\$2,355,577	\$1,256,371	\$314,093	\$628,091	\$157,023
392	MULLAN DISTRICT	\$449,478	\$239,733	\$59,933	\$119,849	\$29,962
393	WALLACE DISTRICT	\$1,200,474	\$640,285	\$160,071	\$320,094	\$80,024
394	AVERY ELEMENTARY DISTRICT	\$0	\$0	\$0	\$0	\$0
401	TETON COUNTY DISTRICT	\$1,835,215	\$978,830	\$244,708	\$489,342	\$122,335
411	TWIN FALLS DISTRICT	\$15,938,699	\$8,501,064	\$2,125,266	\$4,249,895	\$1,062,474
412	BUHL JOINT DISTRICT	\$2,458,897	\$1,311,477	\$327,869	\$655,640	\$163,910

American Rescue Plan (ARP) Act, 2021

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413	FILER DISTRICT	\$1,674,277	\$892,992	\$223,248	\$446,429	\$111,607
414	KIMBERLY DISTRICT	\$1,303,244	\$695,098	\$173,775	\$347,497	\$86,874
415	HANSEN DISTRICT	\$681,858	\$363,676	\$90,919	\$181,811	\$45,453
416	THREE CREEK JOINT ELEMENTARY DISTRICT	\$0	\$0	\$0	\$0	\$0
417	CASTLEFORD DISTRICT	\$471,925	\$251,706	\$62,926	\$125,834	\$31,459
418	MURTAUGH JOINT DISTRICT	\$345,666	\$184,365	\$46,091	\$92,168	\$23,042
421	MCCALL-DONNELLY JOINT SCHOOL DISTRICT	\$814,585	\$434,467	\$108,617	\$217,201	\$54,300
422	CASCADE DISTRICT	\$1,399,209	\$746,282	\$186,571	\$373,085	\$93,271
431	WEISER DISTRICT	\$2,364,817	\$1,261,299	\$315,325	\$630,555	\$157,639
432	CAMBRIDGE JOINT DISTRICT	\$323,695	\$172,646	\$43,162	\$86,310	\$21,578
433	MIDVALE DISTRICT	\$245,199	\$130,779	\$32,695	\$65,380	\$16,345
451	VICTORY CHARTER SCHOOL, INC.	\$317,741	\$169,470	\$42,368	\$84,722	\$21,181
452	IDAHO VIRTUAL ACADEMY, INC.	\$3,806,098	\$2,030,020	\$507,505	\$1,014,858	\$253,714
453	IDAHO VIRTUAL HIGH SCHOOL, INC.	\$0	\$0	\$0	\$0	\$0
454	ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.	\$295,264	\$157,482	\$39,370	\$78,729	\$19,682
455	COMPASS PUBLIC CHARTER SCHOOL, INC.	\$605,459	\$322,927	\$80,732	\$161,439	\$40,360
456	FALCON RIDGE PUBLIC CHARTER SCHOOL, INC.	\$186,855	\$99,661	\$24,915	\$49,823	\$12,456
457	INSPIRE ACADEMICS, INC.	\$1,919,703	\$1,023,893	\$255,973	\$511,870	\$127,967

American Rescue Plan (ARP) Act, 2021

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458	LIBERTY CHARTER SCHOOL, INC.	\$322,969	\$172,259	\$43,065	\$86,117	\$21,529
460	THE ACADEMY, INC.	\$421,391	\$224,753	\$56,188	\$112,360	\$28,090
461	TAYLOR'S CROSSING PUBLIC CHARTER SCHOOL, INC.	\$356,234	\$190,001	\$47,500	\$94,986	\$23,747
462	XAVIER CHARTER SCHOOL, INC.	\$424,947	\$226,650	\$56,662	\$113,308	\$28,327
463	VISION CHARTER SCHOOL, INC.	\$540,477	\$288,269	\$72,067	\$144,113	\$36,028
464	WHITE PINE CHARTER SCHOOL, INC.	\$367,490	\$196,005	\$49,001	\$97,988	\$24,497
465	NORTH VALLEY ACADEMY, INC.	\$353,190	\$188,378	\$47,094	\$94,175	\$23,544
466	ISUCCEED VIRTUAL HIGH SCHOOL, INC.	\$1,104,980	\$589,352	\$147,338	\$294,632	\$73,658
468	IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL, INC.	\$549,307	\$292,978	\$73,245	\$146,467	\$36,617
469	IDAHO VIRTUAL EDUCATION PARTNERS, INC.	\$0	\$0	\$0	\$0	\$0
470	THE KOOTENAI BRIDGE ACADEMY, INC.	\$0	\$0	\$0	\$0	\$0
472	PALOUSE PRAIRIE EDUCATIONAL ORGANIZATION, INC.	\$135,176	\$72,098	\$18,024	\$36,043	\$9,011
473	THE VILLAGE CHARTER SCHOOL, INC.	\$377,970	\$201,594	\$50,398	\$100,782	\$25,195
474	MONTICELLO MONTESSORI CHARTER SCHOOL, INC.	\$362,394	\$193,286	\$48,322	\$96,629	\$24,157
475	THE SAGE INTERNATIONAL SCHOOL OF BOISE, A PUBLIC CHARTER SCHOOL, INC.	\$973,998	\$519,491	\$129,873	\$259,707	\$64,927
476	ANOTHER CHOICE VIRTUAL CHARTER SCHOOL, INC.	\$934,969	\$498,675	\$124,669	\$249,300	\$62,325
477	BLACKFOOT CHARTER COMMUNITY LEARNING CENTER, INC.	\$956,148	\$509,971	\$127,493	\$254,947	\$63,737

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478	LEGACY PUBLIC CHARTER SCHOOL, INC.	\$288,935	\$154,106	\$38,527	\$77,042	\$19,260
479	HERITAGE ACADEMY, INC.	\$377,053	\$201,105	\$50,276	\$100,537	\$25,134
480	NORTH IDAHO STEM CHARTER ACADEMY, INC.	\$0	\$0	\$0	\$0	\$0
481	HERITAGE COMMUNITY CHARTER SCHOOL, INC.	\$908,745	\$484,688	\$121,172	\$242,308	\$60,577
482	AMERICAN HERITAGE CHARTER SCHOOL, INC.	\$295,367	\$157,537	\$39,384	\$78,757	\$19,689
483	CHIEF TAHGEE ELEMENTARY ACADEMY, INC.	\$319,222	\$170,260	\$42,565	\$85,117	\$21,279
485	IDAHO STEM ACADEMY, INC.	\$155,856	\$83,128	\$20,782	\$41,558	\$10,389
486	UPPER CARMEN PUBLIC CHARTER SCHOOL, INC.	\$0	\$0	\$0	\$0	\$0
487	SANDPOINT CHARTER SCHOOL, INC.	\$567,310	\$302,581	\$75,645	\$151,268	\$37,817
488	SYRINGA MOUNTAIN SCHOOL, INC.	\$156,062	\$83,237	\$20,809	\$41,612	\$10,403
489	IDAHO COLLEGE AND CAREER READINESS ACADEMY, INC.	\$0	\$0	\$0	\$0	\$0
491	COEUR D'ALENE CHARTER ACADEMY, INC.	\$0	\$0	\$0	\$0	\$0
492	ANSER OF IDAHO, INC.	\$324,920	\$173,299	\$43,325	\$86,637	\$21,659
493	NORTH STAR CHARTER SCHOOL, INC.	\$0	\$0	\$0	\$0	\$0
494	THE POCATELLO COMMUNITY CHARTER SCHOOL, INC.	\$509,597	\$271,798	\$67,950	\$135,879	\$33,970
495	ALTURAS INTERNATIONAL ACADEMY, INC.	\$523,750	\$279,347	\$69,837	\$139,653	\$34,913
496	GEM PREP: POCATELLO, LLC	\$515,938	\$275,181	\$68,795	\$137,570	\$34,392
497	PATHWAYS IN EDUCATION - NAMPA, INC.	\$279,629	\$149,143	\$37,286	\$74,560	\$18,640

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498	GEM PREP: MERIDIAN, LLC	\$572,089	\$305,129	\$76,282	\$152,542	\$38,135
499	FUTURE PUBLIC SCHOOL, INC.	\$454,062	\$242,179	\$60,545	\$121,071	\$30,268
508	HAYDEN CANYON CHARTER SCHOOL, INC.	\$204,411	\$109,024	\$27,256	\$54,504	\$13,626
511	PEACE VALLEY CHARTER SCHOOL, INC.	\$181,398	\$96,751	\$24,188	\$48,368	\$12,092
513	PROJECT IMPACT STEM ACADEMY, INC.	\$276,490	\$147,469	\$36,867	\$73,723	\$18,431
523	ELEVATE ACADEMY INC.	\$595,214	\$317,463	\$79,366	\$158,708	\$39,677
528	FORGE INTERNATIONAL, LLC	\$242,332	\$129,250	\$32,312	\$64,615	\$16,154
531	FERN-WATERS PUBLIC CHARTER SCHOOL, INC.	\$156,978	\$83,726	\$20,931	\$41,857	\$10,464
532	TREASURE VALLEY CLASSICAL ACADEMY, INC.	\$215,721	\$115,057	\$28,764	\$57,520	\$14,380
534	GEM PREP: ONLINE LLC	\$759,144	\$404,897	\$101,224	\$202,418	\$50,605
540	ISLAND PARK CHARTER SCHOOL, INC.	\$0	\$0	\$0	\$0	\$0
544	MOSAICS PUBLIC SCHOOL, INC.	\$255,884	\$136,478	\$34,120	\$68,229	\$17,057
549	Gem Prep: Meridian North LLC.	\$283,762	\$151,347	\$37,837	\$75,662	\$18,916
550	DORAL ACADEMY OF IDAHO, INC.	\$97,945	\$52,240	\$13,060	\$26,116	\$6,529
553	PINECREST ACADEMY OF IDAHO, INC.	\$0	\$0	\$0	\$0	\$0
559	THOMAS JEFFERSON CHARTER SCHOOL, INC.	\$232,292	\$123,895	\$30,974	\$61,938	\$15,485
560	Alturas Preparatory Academy, Inc.	\$234,132	\$124,876	\$31,219	\$62,429	\$15,607
566	Cardinal Academy, Incorporated	\$207,578	\$110,714	\$27,678	\$55,349	\$13,837

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596	IDAHO BUREAU OF EDUCATIONAL SERVICES FOR THE DEAF AND THE BLIND	\$0	\$0	\$0	\$0	\$0
795	Idaho Arts Charter School, Inc.	\$1,115,356	\$594,886	\$148,722	\$297,399	\$74,350
796	Gem Prep: Nampa LLC	\$827,081	\$441,132	\$110,283	\$220,533	\$55,133

Direct Allocation - As Appropriated

Total	\$393,591,833
Total Allocation	\$395,947,837
Retained for sig. exp. charter LEAs; subject to reallocation	\$2,356,004

Updated 04/30/2021
 Source: Idaho Department of
 Education:
[https://www.sde.idaho.gov/
 federal-programs/prf/
 american-rescue-plan/files/
 general/American-Rescue-
 Plan-ESSER-III-Allocations.pdf](https://www.sde.idaho.gov/federal-programs/prf/american-rescue-plan/files/general/American-Rescue-Plan-ESSER-III-Allocations.pdf)

Set-Aside (Reserve) Allocation - As Appropriated

Minimum Learning Loss	\$21,997,100
Minimum Summer Enrichment	\$4,399,400
Minimum After School Programs	\$4,399,400
Other Allowable Activities	\$12,599,200

NOTE: The Department of Education requested \$300,000 for administration and this amount remains available for appropriation during the 2022 Legislative Session.