

ARPA Coronavirus Local Fiscal Recovery Funds in Michigan: Spending Plans as of April 2022

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Executive Summary

The Covid-19 health crisis has had an unprecedented impact on the lives of nearly every person and organization on earth. Local governments are under significant strain as they face lost revenues, higher expenses, remote work, service challenges and the long-term financial implications of each. This unprecedented series of events has put great strain on Michigan's 1,856 local governments.

In response to the sudden and severe impacts on the economy across the U.S, the federal government enacted the American Rescue Plan (henceforth referred to as 'ARPA') spending package providing \$1.9 trillion for public health efforts fighting COVID-19, extending and expanding tax and economic incentives for individuals, families and businesses, and providing grant aid to states, localities, tribes, and territories. A total of \$130 billion of that funding has been directed specifically to local governments through a program known as the Coronavirus Local Fiscal Recovery Fund ('LFRF'). Nearly every local government in the country has received some level of funding from this program. In Michigan, a total of \$4.4 billion was distributed to local governments, either directly from the Treasury or through the state.

In this report we consider primary planning and expenditure data gathered by the Center throughout early 2022 in combination with the newly released fiscal recovery funds usage data from the Treasury (covering reporting periods up to April 2022). We also utilize surveys of Michigan residents and local government officials to provide background and context for the current spread of fund usage.

In general, the vast majority of local officials surveyed are at least somewhat familiar with SLFR funds (93%), though those with detailed programmatic knowledge are much lower (34%). Encouragingly, 43% of Michigan residents surveyed reported at least some familiarity with the program. Interestingly, local officials and resident spending priorities largely matched up. Spending for roads, water and sewer infrastructure, and public safety were in the top-four most popular project types for use of SLFR funds across both groups.

When it comes to actual spending, most projects were in the category of revenue replacement (72%), followed by negative economic impacts (11%). This is a marked change from the initial January reports, where only 35% of obligated funds were to revenue replacement, and 18% to negative economic impacts. This is likely due to a much larger reporting sample in addition to the Treasury's Final Rule which allows much greater flexibility to take a standard allowance for revenue replacement rather than calculating actual revenue loss. The analysis in this report provides a breakdown of spending categories by local government size. All units favored revenue replacement, although small governments were much more likely to obligate all funds (thus far) into this category. Given the ease of electing the standard allowance and the relatively limited resources of smaller units, this is unlikely to change going forward.

Even with changes in the Final Rule that should make project planning and spending easier, there are still many units who have yet to obligate funds to specific projects and government services. Heading into the early months of 2022 many local units, especially those local governments with populations under 50,000 and limited administrative resources, continue to face challenges related to planning and executing expenditures and meeting reporting requirements. Understanding fund usage and identifying these challenges in implementing the LFRF may be useful to policy makers or advocates interested in utilizing programs like this in the future, either as a counter-cyclical tool for economic stimulus or as a structured, long-term program like the general revenue sharing program of the 1970s-80s.

Background

The American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds program and endowed it with \$350 billion. The program includes two funds: those for state recovery (SFRF) and those for local recovery (LFRF). In Michigan, \$4.4 billion dollars went out to nearly all 1,856 general purpose local governments. In order to make these resources quickly available to states, localities, tribes and territories, the U.S. Treasury launched and began distributing program funds in May 2021 under an Interim Final Rule. The Interim Final Rule defined reporting requirements and timelines, eligible and ineligible uses of the

funds, as well as other program requirements. 64 Michigan local units (each receiving funds in excess of \$10 million) were required to submit their first Project and Expenditure (P&E) report by the end of January 2022 under this Interim Rule. In these initial reports (accounting for \$3.4 billion of funds allocated to MI local governments cumulatively), the Center found that only 8% of funds had been obligated to specific projects, with just over 4% of funds expended as of year end 2021 (Schulz & Klammer, 2022a). The second round of project and expenditure reports, which applied to all fund recipients, was due April 2022 and is included in our subsequent analyses.

SLFRF funds may be used to cover eligible expenses incurred during the period beginning on March 3, 2021 and ending on December 31, 2024. As of April 1st, 2022 Treasury and fund recipients are operating under the “Final Rule”¹ (U.S. Treasury 2022a). Since it came into effect after the first mandatory Planning and Expenditure (P&E) report period, some expenditure categories have been revised in subsequent reports. We refer to these new categories detailed under the Final Rule (see Appendix A for a breakdown). Expenditure Categories² are as follows (with subcategories in each):

1. Public Health, including COVID-19 Mitigation & Prevention, Community Violence Interventions, Behavioral Health, and Other
2. Negative Economic Impacts, including Assistance to Households, Small Businesses, Non-Profits, Aid to Impacted Industries, and Other
3. Public Health: Negative Economic Impact (Public Sector Capacity), including General Provisions
4. Premium Pay
5. Infrastructure, including Water and Broadband
6. Revenue Replacement

¹ Treasury’s Final Rule expands on and specifies accepted expenditures in each of these categories, substantially clarifying confusion in reporting and expenditures, as well as restricted uses. The Interim Final Rule had 66 specific categories. The Final Rule (Appendix A), by contrast, has 83.

² Further details on expenditure categories available in brief in Schulz and Klammer (2022a) or in Treasury guidance documents as cited in references.

7. Administrative and Other

Each eligible use category has separate and distinct standards for assessing whether a use of funds is eligible. Fortunately, the Final Rule broadens the eligible uses and provides recipients with more flexibility in administering LFRF funds. For instance, the Final Rule (U.S. Treasury 2022a) offers a standard allowance of up to \$10 million, not to exceed the award amount. Recipients select either the standard allowance for revenue loss or complete a full revenue loss calculation using Treasury's formula (which compares actual revenue to a counterfactual trend). Recipients that select the standard allowance may spend their fiscal recovery funds for government services with few exceptions made explicit by the Treasury.

ARPA Spending Transparency

The U.S. Treasury set five compliance and reporting tiers for recipients (U.S. Department of Treasury 2022b). These are outlined in Table 1, and include an Interim Report, Project and Expenditure Report, and a Recovery Plan Performance Report.³ Most local governments are required to submit only an annual project and expenditure report. However, the 64 local units that received the largest levels of fiscal recovery funding (77% of Michigan's LFRF funds) are required to provide more frequent reports and 10 of these local units (accounting for nearly 50% of the total funds) require additional transparency via a dedicated webpage on ARPA projects and spending (see Appendix B and Table 2 later in the document).

³ Treasury's Final Rule and other Center Reports provide more detail around SLFRF reporting requirements (U.S. Department of Treasury 2022a; 2022b).

Table 1. SLFRF Compliance and Reporting Tiers

Tier	Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.	By January 31, 2022, and then the last day of the month after the end of each quarter thereafter	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31
2	Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding, and NEUs that are allocated more than \$10 million in SLFRF funding	Note: NEUs were not required to submit an Interim Report	Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs was April 30, 2022.	
3	Tribal Governments that are allocated more than \$30 million in SLFRF funding			
4	Tribal Governments that are allocated less than \$30 million in SLFRF funding		By April 30, 2022, and then annually thereafter	
5	Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding, and NEUs that are allocated less than \$10 million in SLFRF funding			

Source: Compliance and Reporting Guidance: SLFRF Version 4.2 (Updated August 15th, 2022)

Michigan has 10 “Tier 1” local units of government (see Table 1). These 10 governments received over \$2 billion or nearly half of the LFRF funds allocated to all of Michigan’s subgovernments. The Treasury requires more reporting of ARPA spending from these governments, given the magnitude of LFRF grant funds each government received. Specifically, to date these governments are required to submit Recovery Plan performance reports (“Recovery Plan”) for 2021 and 2022 and each “Recovery Plan must be posted on an easily discoverable webpage on the public-facing website of the recipient by the same date the

recipient submits the report to Treasury. Treasury recommends that Recovery Plans be accessible within three clicks or fewer from the homepage of the recipient’s website.⁴

Table 2: Michigan SLFRF Tier 1 Local Governments ARPA websites

Detroit City	https://detroitmi.gov/departments/office-chief-financial-officer/how-detroits-arpa-funds-are-being-spent
Ingham County	https://www.ingham.org/NewsEvents/NewsandAnnouncements/tabid/228/articleType/ArticleView/articleId/9945/American-Rescue-Plan-Act--Ingham-County-Recovery-Plan-Reports.aspx
Genesee County	No website
Kalamazoo County	https://www.kalcounty.com/finance/american-rescue-plan-funds.php
Kent County	https://kentcountyarpa.com/
Macomb County	No website
Oakland County	https://www.oakgov.com/arp/Pages/default.aspx#:~:text=Recovery%20from%20COVID%2D19%20is,have%20resulted%20from%20the%20pandemic.
Ottawa County	https://www.miottawa.org/Departments/FiscalServices/arpa-plan.htm
Washtenaw County	https://www.washtenaw.org/3427/Washtenaw-Rescue-Plan
Wayne County	No website

For many Michigan local governments, the SLFRF program provided the first experience navigating the Federal Award Management System.⁵ Unlike other large-scale federal stimulus such as the General Revenue Sharing program of 1972-1986, local governments were required to request or accept their funding allocations. In order to receive funding, city, county, and township governments with a population greater than 250,000 and/or LFRF allocation greater

⁴ <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>

August 15, 2022. Version 4.2. Page 34.

⁵ As of mid 2022, several local units in Michigan had not met reporting deadlines, leading to additional guidance being given by local government associations/groups to help these units avoid any issues with Treasury regarding the late filing (MI Township Association, 2022b).

than \$10 million requested their LFRF allocations directly from the U.S. Treasury. Local units that do not fit either criteria (referred to as Non-entitlements units (NEUs) were required to accept or reject their allocations through the Michigan Treasury web portal (MI Treasury, 2022a). While fairly straightforward for larger units familiar with managing federal grants-in-aid programs, small units of government faced unique challenges. Each unit must maintain records and financial documents for five years after all funds have been expended or returned to the Treasury.

Michigan counties and municipalities received \$4.4 billion in fiscal recovery funds. \$1.9 billion allocated to the 83 Michigan counties, \$1.8 billion to metropolitan cities and townships, and \$686.4 million to non-metro areas - NEUs (Michigan Treasury 2022a). Fiscal recovery funds were distributed in two installments, with 50% provided beginning in May 2021 and the balance delivered in June 2022. The federal support for each local unit ranges from the tens of thousands of dollars for smaller local governments to hundreds of millions of dollars for some of the largest counties and cities.⁶ In a proportionate sense, these fiscal recovery dollars may represent a very significant amount compared to a local government's annual expenditures. For instance, Lapeer Township (population 5,020 in 2019), received SLFR funds totaling approximately 35% of their total expenditures for fiscal year 2020. The cities of Lansing and Detroit received funds totaling 20% and 60% of total expenditures for 2020, respectively. By contrast, cities like Alpena (population 9,956 in 2019) and Escanaba (population 12,160) received funds equal to 4% and 9% of annual expenditures in 2020.

Given the unique challenges apparent for many local communities in dealing with a grant program of this magnitude, plus the speed and confusion accompanying its arrival, Michigan State University Extension faculty and staff partnered with the Michigan Association of Regions and held 14 workshops virtually and in-person for local government leaders on the ARPA program (Gagner, 2021). The Michigan Department of Treasury ("MI Treasury") sent emails and certified letters, made phone calls and held webinars to notify Michigan's 1,724 NEUs of this

⁶ Just 64 local units received the majority of the money, \$3.4 billion of the total \$4.4 billion designated for 1,856 Michigan general purpose local units.

funding opportunity. Most Michigan NEUs accepted their funding allocation, totaling \$644 million (Michigan Treasury 2022a). 28 local units declined, totaling \$1.28 million.⁷

The Data

SLFRF usage is tracked in one way – through mandatory reports collected by the Treasury. In the first phase of reporting (see Table 1), 64 of 1,828 general purpose local governments that had received fiscal recovery funding were required to submit their first quarterly Project and Expenditure Report for 2021 (due at the end of January, 2022). These units each received funds in excess of \$10 million, cumulatively totaling \$3.4 billion⁸. The Center collected these reports and other data from local governments between January 2022 and May 2022. These reports were then compiled for analysis (Schulz & Klammer, 2022a). In July 2022, Treasury released the April 2022 Quarterly and Annual Reporting data through March 2022 (U.S. Department of Treasury, 2022c)⁹. This included the first and second quarter P&E reports for the large units in addition to the first annual P&E report, which included all LFRF recipients. Notably, this reporting period is prior to when recipient governments began receiving their second tranche payments of SLFRF beginning in May 2022 (U.S. Department of Treasury, 2022d).

This new publicly available data set from the Treasury provides a starting point for analyzing LFRF fund usage in Michigan. When able, previous analysis done by the Center was used to provide context. For instance, not all units that were required to report in April did so. The Treasury data includes project information from only 656 unique local units out of the 1700+ listed recipients. From the sample collected by the Center, it is apparent that some, if not most, excluded units may have turned in a report, but had no project plans as of yet. The Center collected many blank reports from the same missing units, some of which indicated that they were still in the early stages of the planning process.

⁷ To be redistributed to the 1,696 NEU governments that requested funding. (MI Treasury, 2022b)

⁸ Approximately \$4.4 billion dollars have gone out to 1828 (1,856 - 28) general purpose local Michigan governments

⁹ During this period, the Center was also requesting and compiling P&E reports directly from Michigan local governments. This sample was later compared to the Treasury data to ascertain completeness.

Of the 64 Michigan tier 1 & 2 recipient local governments required to submit a P&E report to Treasury in January 2022, the Center obtained 61¹⁰. Treasury's April release included all of these units except for the cities of Ann Arbor, Dearborn, Dearborn Heights, Muskegon Heights, and Westland. These missing units had no projects planned to report in the first quarter P&E report of 2022.

Data from mandatory reports is supplemented with additional information from multiple survey instruments: The Spring 2022 Michigan Public Policy Survey (MPPS), conducted between April 4th and June 6th, 2022, and the Spring 2022 State of the State Survey (SOSS), conducted between April 12th and 21st. Survey results were compiled and analyzed via partnership with the Center for Local, State, and Urban Policy (CLOSUP) at the University of Michigan's Ford School of Public Policy. A third survey of Michigan municipal treasurers, conducted in early September 2022 via a partnership with the Michigan Municipal Treasurers Association, was also utilized.

The combination of these methods creates an initial picture of the current and anticipated impact of the SLFRF.

Findings

656 Michigan local governments reported a total of 1328 unique projects utilizing ARPA funds as of the end of March 2022. Appendix A includes a summary of projects by expenditure subcategory as of March 31, 2022. Of these projects identified in the project and expenditure reports, 89% of them already have funds set aside (or obligated) for project completion, and spending has already occurred for 71% of these projects. The remaining 11% are named projects with descriptions, but with no indication of potential spend assigned. Table 3 includes a summary of these results. These obligated funds (total obligated to date of \$755 million) account for just over 17% (with 8% expended) of Michigan's \$4.4 billion. This is in contrast to

¹⁰ Macomb County, Muskegon County, and the City of Muskegon Heights would not provide their reports in time for this analysis.

results from the first round of reporting that showed only 8% of the fiscal recovery funds had been obligated¹¹ (Schulz and Klammer, 2022a).

Table 3: Summary of ARPA LFRF Fund Usage, All Units, By Expenditure Category

Expenditure Category	Obligated (\$)	Expended (\$)	Portion of existing project funds obligated	Projects (count)
Revenue Replacement	\$541,497,365	\$274,093,460	72%	868
Negative Economic Impacts	\$81,981,737	\$23,447,170	11%	100
Administrative	\$32,369,782	\$10,567,211	4%	49
Public Sector Capacity*	\$32,323,058	\$27,804,402	4%	56
Infrastructure	\$30,901,479	\$8,445,256	4%	109
Public Health	\$20,596,866	\$14,228,991	3%	106
Premium Pay	\$15,076,423	\$12,659,700	2%	41

*We refer to Treasury expenditure category 3, “Public Health-Negative Economic Impact: Public Sector Capacity” simply as “Public Sector Capacity”

Note: Fund usage as of the end of March 2022.

From a proportional standpoint, the majority of obligated funds to date (72%) have gone toward projects reported under Revenue Replacement (\$541 million). This is by far the broadest category, with project descriptions including improvements to parks, public health and safety services (like police and fire), broadband projects and equipment, and those that calculated revenue loss. The local governments are responsible for choosing between two options, whether that be the standard allowance amount (up to \$10 million) or the amount calculated using Treasury’s formula.¹² The revenue loss calculation is based on “general revenue from own sources”, which typically includes any service traditionally provided by a government with a few exceptions (U.S. Department of Treasury, 2022 a & b). For many units,

¹¹ Notably, units reporting will only receive \$3.4 billion. Smaller units did not report in round 1.

¹² The revenue loss growth rate changed from 4.1% to 5.2% as the new standard default allowance for the formula (See National Association of Counties, 2022).

taking the standard allowance means allocating all LFRF money to revenue replacement, the most flexible category from a reporting standpoint under the final rule.

For other Treasury spend categories, project descriptions remain broad. Table 4 includes a list of selected projects directly from the required P&E reports.

Table 4: Selected Projects from April 2022 ARPA LFRF Project and Expenditure Reports

Revenue Replacement	Negative Economic Impacts	Administrative	Public Sector Capacity
<ul style="list-style-type: none"> ➤ Bridge Replacement ➤ ADA Compliance Renovations to Entry Doors and Bathrooms ➤ New Fire truck and Emergency Equipment ➤ Water Main Replacement ➤ Annual fair, 4H & Rodeo ➤ Broadband Collaboration with Eastern Upper Peninsula ISD ➤ Replace Street Lights to LED ➤ Removal of Dilapidated Community Pool ➤ Replacement of Basketball Courts, New Pickleball Courts 	<ul style="list-style-type: none"> ➤ Kalamazoo Drop-In Child Care Center ➤ Affordable Housing Construction & Replacement ➤ Property Tax Foreclosure Prevention ➤ Lead Abatement-Homes ➤ Promotional Tourism & Marketing Campaign 	<ul style="list-style-type: none"> ➤ Program-Wide Administrative Consulting ➤ Guidehouse Consulting Services ➤ Comprehensive Master Plan ➤ River Trail Cleanup (pay) ➤ First Responder Communications Upgrade 	<ul style="list-style-type: none"> ➤ Network/Security Infrastructure ➤ Portable Air Purification Units ➤ Payroll Cost Public Safety ➤ Upgrades to Police Dept ➤ Expediting Court Backlog

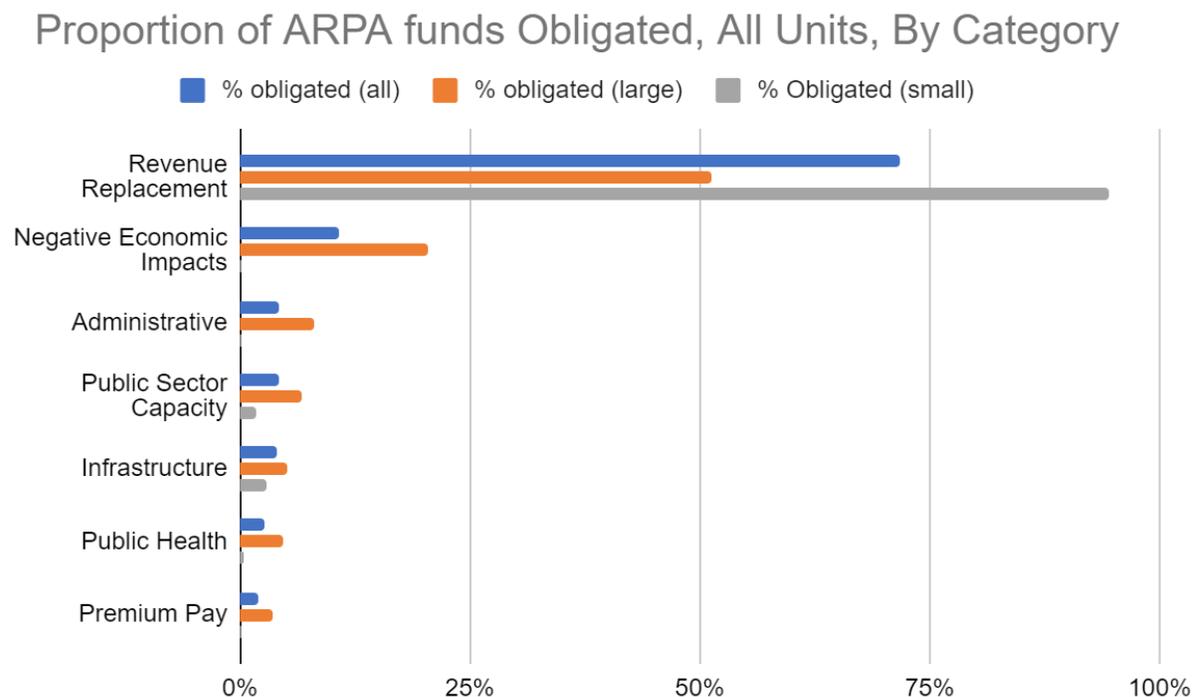
<ul style="list-style-type: none"> ➤ Community Sustainability Plan Development ➤ City Hall IT Upgrades ➤ Premium Pay ➤ General “Revenue Replacement” 			
Infrastructure	Public Health	Premium Pay	
<ul style="list-style-type: none"> ➤ Treatment Plant Expansion ➤ Sodium Hydroxide System Rehabilitation ➤ Lagoon Maintenance ➤ Broadband ➤ Sanitary Sewer Upgrades 	<ul style="list-style-type: none"> ➤ Employee Vaccination Incentive ➤ Gun Violence Intervention ➤ Mental Health Crisis System Data and Communications ➤ Water Line Repair ➤ Veterans Park Project 	<ul style="list-style-type: none"> ➤ Fire Department Hazard Pay ➤ Election Inspection wages covid bonus ➤ Living Wage Coverage Initiative ➤ Water Line Repair (pay) ➤ First Responders Grant 	

As shown in Table 4, projects reported range from premium and payroll pay for government and related workers to water and sewer updates and maintenance and funding for initiatives (new and old), involving gun violence intervention, mental health systems, and childcare. Treasury spend categories continue to have considerable overlap post final rule, though this is unsurprising given continued confusion and overlap among the spend sub-categories (see Appendix A). Project descriptions in the area of revenue replacement are the most varied, with projects that could belong to any of the other categories.

Across all 656 units recorded in the Treasury release, over \$540 million has been obligated for provision of government services (a subcategory of revenue replacement). 868 individual

projects were assigned to revenue replacement, making it the most popular individual project category by count by far. Figure 1 captures the relative popularity of each Treasury expenditure category as a proportion of funds obligated, by reporting tier (large - tiers 1 & 2, encompassing the 64 units receiving over \$10 million and small - tier 5, including the remaining units).

Figure 1: Proportion of ARPA LFRF Funds Obligated By Spend Category



Notably, Revenue Replacement is the only project category to which projects were assigned by the majority of smaller local governments. Over a third (\$358 million) of their funds have been obligated to date, and of these, 94% have been assigned to revenue replacement. The sum of all other project obligations across all categories only totaled \$20 million. \$642 million in funds remain unobligated across these smaller local units, however. The Michigan Treasury Department released the second tranche of funds in June 2022. These smaller units now have the full ARPA allocation and all funds obligated after April 1, 2022 are subject to final rule criteria. The standard revenue replacement allowance of up to \$10 million simplifies reporting on spending. Every Michigan local unit that accepted ARPA funds is required to annually report

their projects and government service expenditures and obligations funded in whole or in part by LFR funds and provide a brief 50-250 word description.

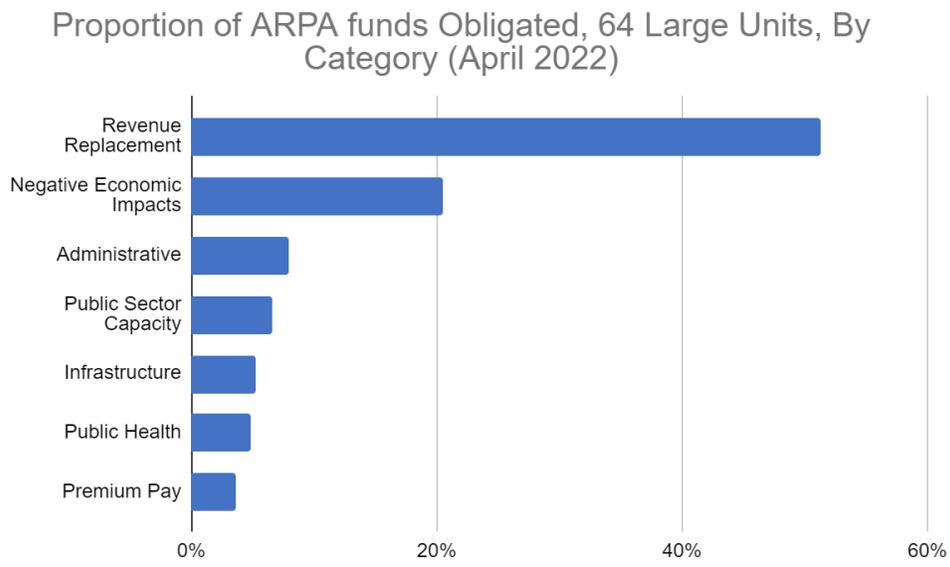
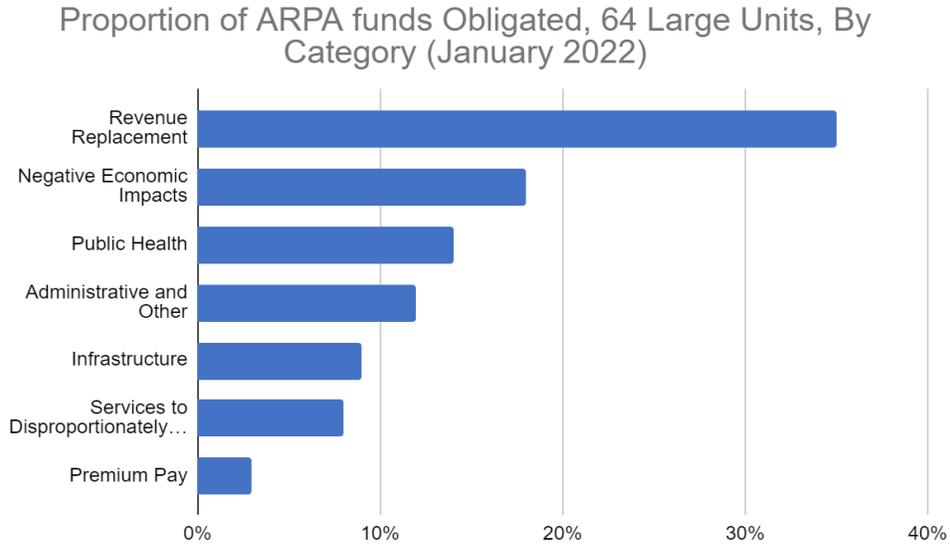
The 64 “large” local government units may also elect the standard “revenue loss” allocation up to \$10 million. The remaining LFR funded projects are to be assigned to the appropriate expenditure categories. As of March 2022, the 64 largest recipients of LFR funds have both obligated and expended more of their funds (just under \$400 million, or 12% of the \$3.4 billion they were to receive, compared to January’s \$218 million). As of the first quarter 2022 reporting, even for the largest local units, over 50% of obligated funds have been assigned to the revenue replacement expenditure category.¹³ This matches plans indicated in initial Recovery Plans (Schulz and Klammer, 2022a). However, funds obligated to revenue replacement still only make up 6% of the \$3.4 billion large units received from the Treasury. It seems likely that these larger units may continue planning projects in multiple categories, such as programs in the Negative Economic Impacts category such as Detroit's Skills for Life project.

After revenue replacement, the next two largest shares were dedicated to premium pay for public sector employees and administrative expenses including hiring external consultants for their assistance with the management and reporting of SLFR funds. The early timing of these categories of spending is not surprising. Identifying and moving through the political and budget processes new project spending would likely require a longer time frame and additional administrative effort.

Beyond broad stroke comparisons like the observation above, it is difficult to compare changes in spending for this group between the two reporting timeframes due to major changes in how projects could be categorized between the Interim Final Rule and the Final Rule. Figures 2 & 3 provide a comparison of fund obligation by category for the two different time periods.

¹³ It is not useful to compare changes in spending in other individual subcategories across the January 2022 and April 2022 reporting periods due to large changes in the Treasury Expenditure Categories.

Figure 2 & 3: Proportion of ARPA LFRF Funds Obligated by Spend Category, Large Units (January & April 2022)



Notably spending in both the categories of Revenue Replacement and Negative Economic Impacts have increased, while the remaining expenditure categories have shrunk as a

proportion of funds obligated to specific projects for these large units. \$3.6 billion remain unobligated.

There are also other considerations to keep in mind while analyzing this data. These reports only capture how LFRF allocations are being used, and do not look at how other government spending has changed in response to the influx of funds. This means that this report cannot capture indirect effects of LFRF due to fungibility or down-stream impacts. Furthermore, there remains a great deal of uncertainty over how the remainder of funds (the majority) will be allocated, or of how those units who have not yet completed reports or who have not responded to requests for information are approaching use of funds.

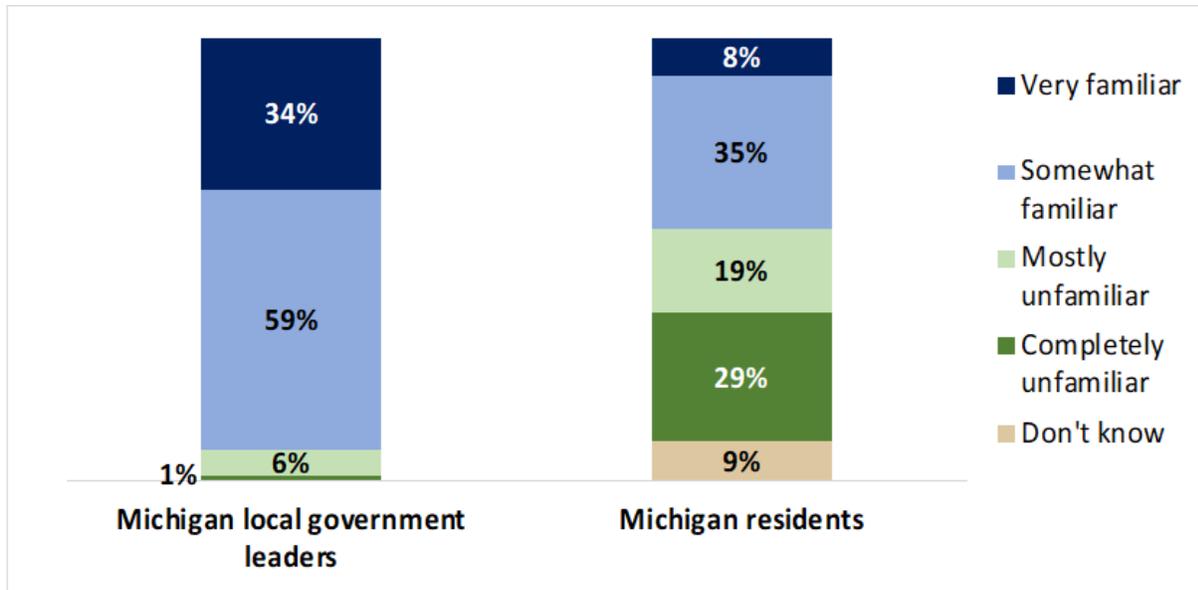
Survey Results: Michigan Public Policy & the State of the State

Both Michigan local government officials and Michigan residents were asked on recent opinion surveys¹⁴ about their basic familiarity with the American Rescue Plan Act (ARPA)—described as “funding available to local governments through one of the major funding packages passed by the federal government last year.” Unsurprisingly, Michigan local government officials are much more familiar with what the ARPA is and its details than respondents representing the statewide general population. Among local leaders, 34% statewide say they are very familiar with ARPA and “know a great deal about it” compared with only 8% of Michigan residents (see Figure 4). Another 59% of local leaders report being somewhat familiar with it, indicating they “understand it fairly well, but don't know many details,” while 35% of the general population feel the same. Meanwhile, 7% of local leaders say they are mostly or completely unfamiliar with ARPA, compared to almost half (48%) of residents.

¹⁴ Findings based on two sources:

- 1) the spring 2022 Michigan Public Policy Survey (MPPS), conducted between April 4 and June 6, 2022. More at: <http://mpps.umich.edu>.
- 2) The spring 2022 State of the State Survey (SOSS), conducted between April 12 - April 21, 2022. More at: <http://ippssr.msu.edu/survey-research/state-state-survey-soss>

Figure 4: Local leaders' familiarity with ARPA (MPPS) compared with Michigan residents' familiarity (SOSS)



Looking at residents' familiarity with ARPA by general regions¹⁵ across the state we find that 63% of residents in the northern lower peninsula say they are at least somewhat familiar compared to west central (32%) and east central (38%) region familiarity (see Figure 5). By contrast, local leaders in the west central (37%) and southeast (39%) said that they were very familiar whereas northern lower peninsula (29%) leaders were somewhat less familiar than their peers in other regions (see Figure 6).

¹⁵ <https://closup.umich.edu/michigan-public-policy-survey/mpps-regions-michigan>

Figure 5: Michigan residents' (SOSS) familiarity with ARPA, by general region

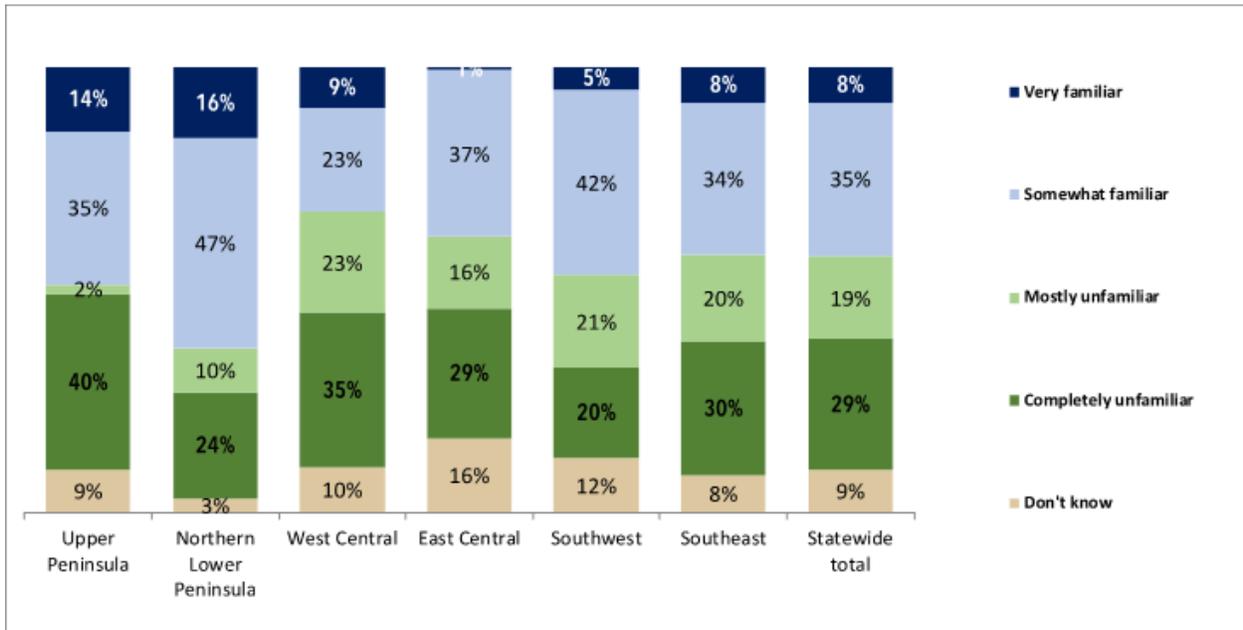
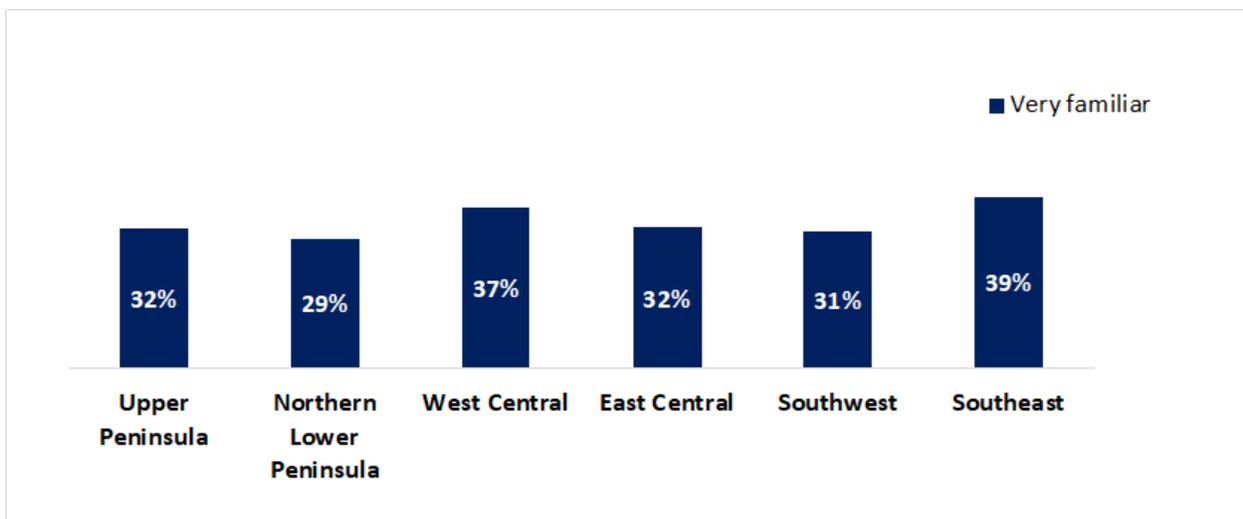
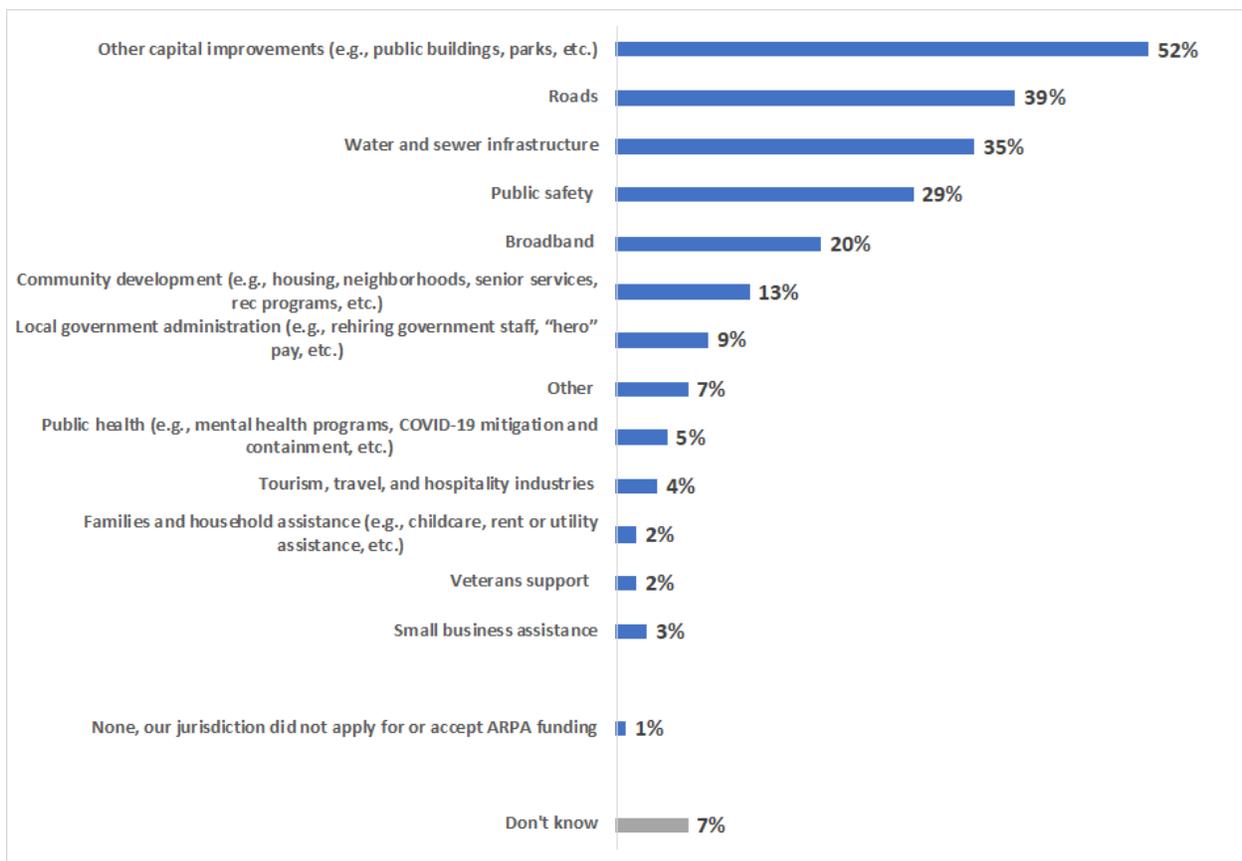


Figure 6: Local leaders (MPPS) who are “very familiar” with ARPA, by general region



Out of 12 potential project types¹⁶, capital improvements are the most common planned use of ARPA funds. Statewide, 52% of all Michigan local governments currently plan to spend ARPA money on facilities such as public buildings, public parks, etc. (see Figure 7). The next most common plans are for roads (39%), water and sewer infrastructure (35%), and public safety (29%).

Figure 7: Percent of local jurisdictions planning various types of ARPA funded projects (MPPS)¹⁷



There are differences in the order of priorities across jurisdictions of various sizes. For example, the second highest priority is road projects in the smallest jurisdictions (those with 5,000 or

¹⁶ A full list of the twelve project types can be seen in the [survey questionnaire](#), and frequencies for the types not shown can be found at:

<https://closup.umich.edu/michigan-public-policy-survey/102/mpps-policy-brief-survey-michigan-local-government-leaders-american-rescue-plan-act>

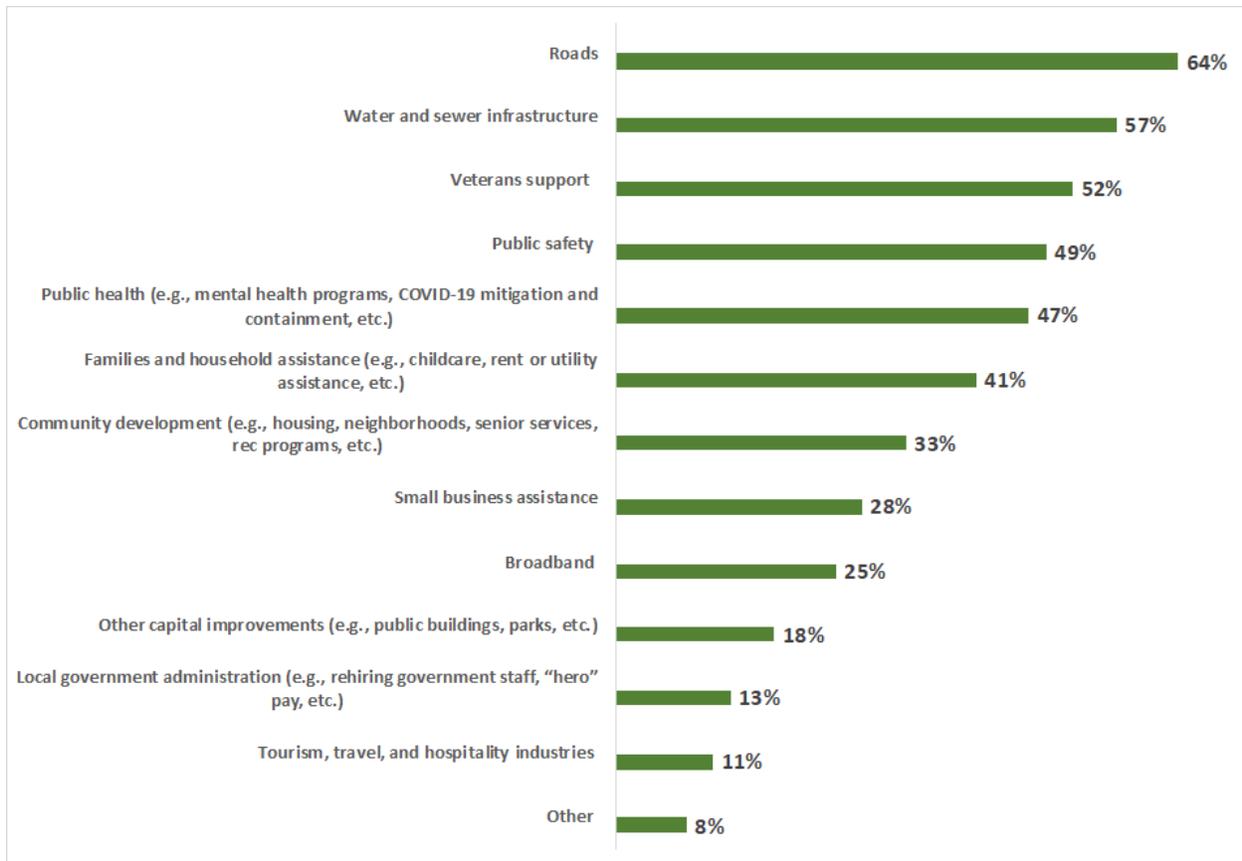
¹⁷ Note: Local officials were asked to check all that apply, so categories sum to more than 100%

fewer residents), compared with water and sewer projects in mid-size jurisdictions (with 5,001-30,000 residents), and public safety spending in the largest jurisdictions (those with more than 30,000 residents)¹⁸.

While over half of Michigan local leaders say their jurisdictions are currently planning to use ARPA funding for public capital improvements (buildings, parks, etc.), only 18% of Michigan residents statewide say that type of spending is “very important” (see Figure 8). However, they are generally in line with local officials’ ranking of other priorities, with roads (64% say very important), water and sewer infrastructure (57%) and public safety (49%) at the top of residents’ list of important spending targets. Meanwhile, a majority of the general public rates veterans support as a priority (52%), while only 2% of Michigan local governments are currently planning to spend ARPA funding on veterans. Also, residents have a strong preference for investment in public health programs (47%) and family and household assistance efforts (41%) whereas these priorities are minimally shared by local leadership at 5% and 2% respectively.

¹⁸ MPPS Policy Brief: A survey of Michigan local government leaders on American Rescue Plan Act funding and uses. July 2022. <https://closup.umich.edu/michigan-public-policy-survey/102/mpps-policy-brief-survey-michigan-local-government-leaders-american-rescue-plan-act>

Figure 8: Percent of Michigan residents rating various types of ARPA funded projects as “very important” (SOSS)¹⁹



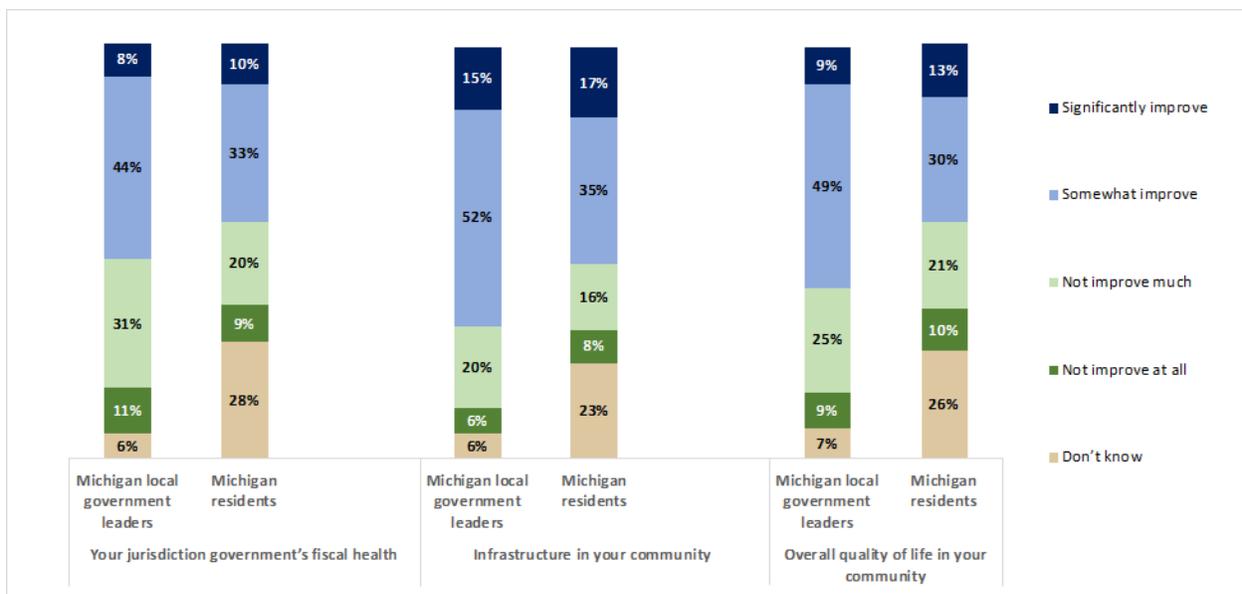
Both local government officials and Michigan residents are most likely to say that ARPA funds will help improve infrastructure in their communities, but around a quarter are skeptical of its benefits. Two-thirds (67%) of local leaders statewide expect ARPA funds will somewhat or significantly improve community infrastructure, while 42% of residents say the same (see Figure 9). Meanwhile, similar percentages of officials (26%) and residents (24%) say ARPA funds will either not improve local infrastructure much or at all.

¹⁹ Note: Michigan residents were asked to indicate their importance of each category of investment, so categories sum to more than 100%

More than half of local leaders think ARPA funding will improve their community’s quality of life (58%) and fiscal health (52%). Michigan residents are less optimistic but are more likely to say there will be beneficial impacts than not.

Few local leaders or residents expect significant improvements in any of these areas, and around a quarter of Michigan residents say they don’t know whether there will be local improvements because of ARPA funding or not.

Figure 9: Local leaders’ expectations of the impacts of ARPA (MPPS) compared with Michigan residents’ expectations (SOSS)²⁰



Residents’ and local leaders’ relative expectations for community improvement track across many of the regions. However, residents in the northern lower peninsula were more optimistic

²⁰ Note: Figure V excludes local officials who say they did not apply for or accept ARPA funding, or are completely unfamiliar with the program.

than their local leadership counterparts that the ARPA funds would help improve their community’s fiscal health (see Figures 10 & 11).

Figure 10: Michigan residents’ expectations of improvement to “infrastructure in the community” via ARPA (SOSS), by general region

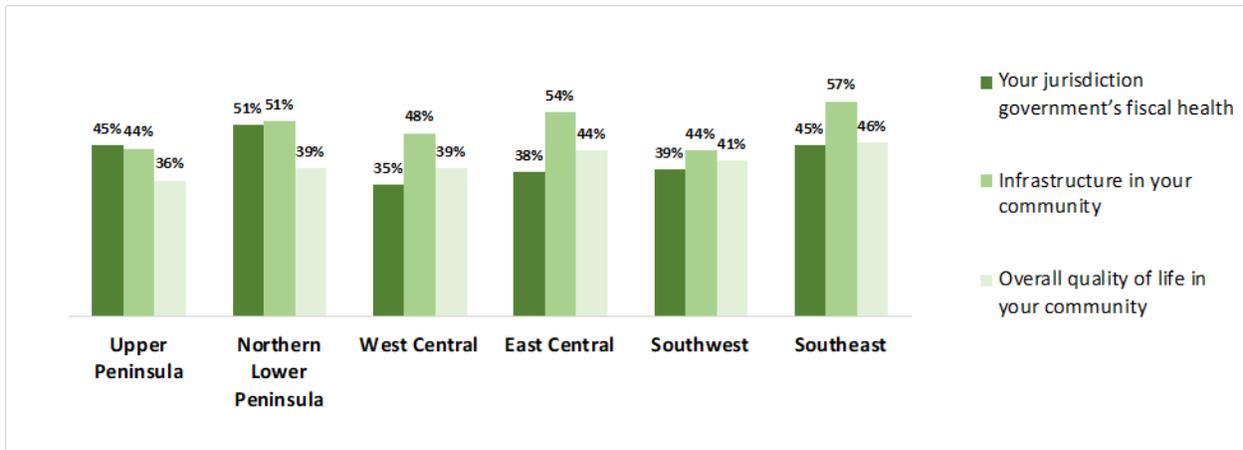
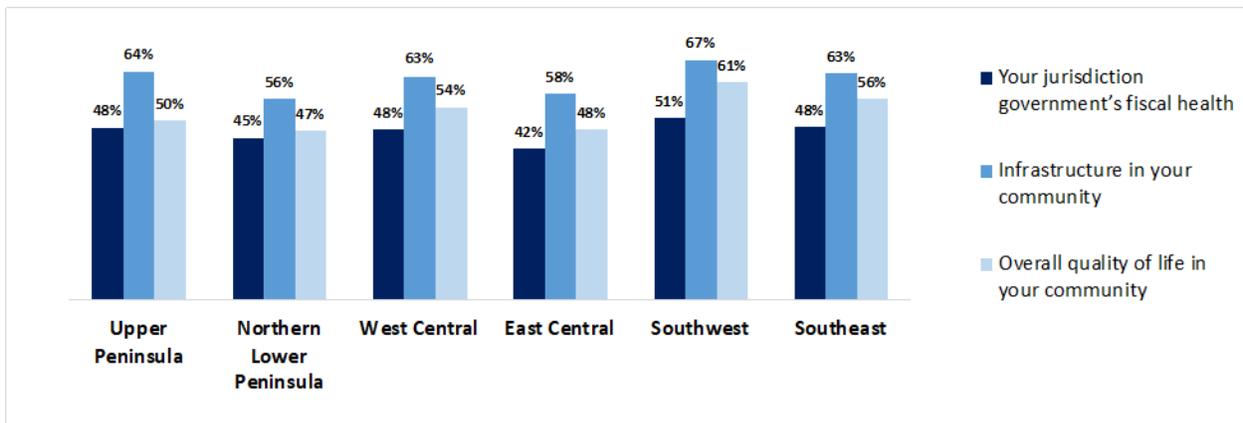


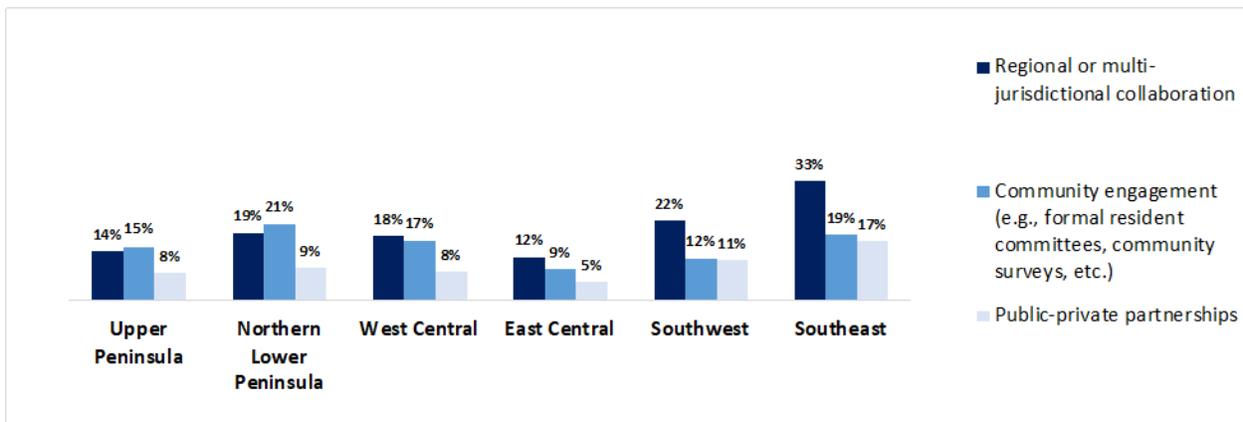
Figure 11: Local leaders’ expectations of improvement via ARPA (MPPS), by general region



Local leaders were asked about strategies for the use of ARPA funds (this question was not asked of Michigan residents). Across all regions of Michigan local leaders indicated their interest in working in collaboration with neighboring communities on ARPA funded projects. Leaders in the southeast (33%) region indicated that they are considering or using regional collaboration for planning and implementing projects compared to 12% of local leaders in the east central region.

Michigan jurisdictions across each region report doing some sort of outreach to their residents to solicit their input about ARPA spending. Community engagement activities were more common in the northern lower peninsula (21%) than in the east central (9%) region (see Figure 12).

Figure 12: Percent of jurisdictions considering or using strategies for planning and implementing projects using ARPA funds, by general region



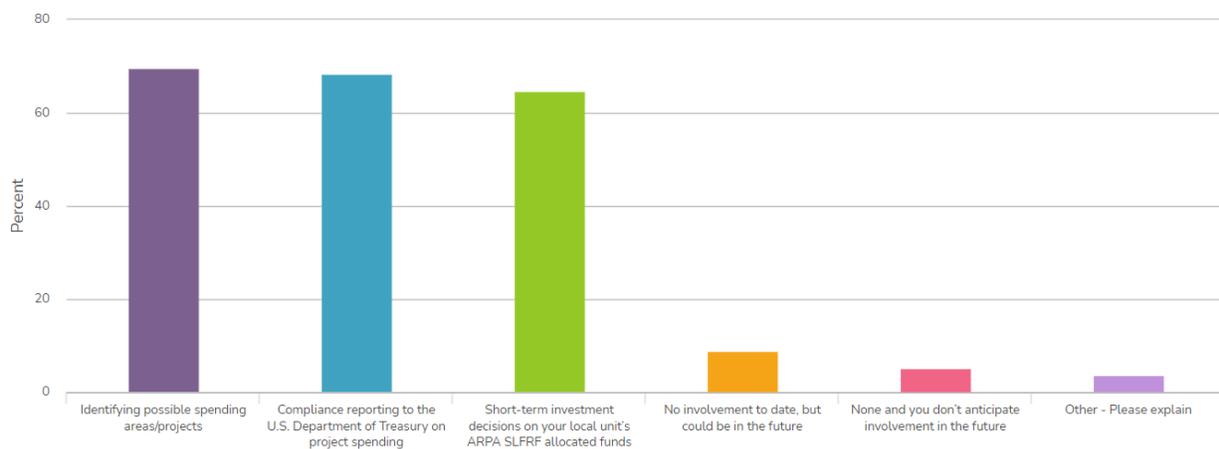
Survey Results: Michigan Municipal Treasurers Association

The Center worked with the Michigan Municipal Treasurers Association (MMTA) to design a survey that would provide detail into how local government officials are managing funds at the operational level. The survey was conducted in early September and distributed to municipal members of the MMTA with "Finance Director" or "Treasurer" in their job title. There were 79 unique respondents in total including respondents representing 36 cities, 26 townships, 10

villages and 5 counties. The majority of respondents (40) were from counties in the southeastern lower peninsula, followed by the southwestern lower peninsula (21), northwestern lower peninsula (10), the upper peninsula (4) and finally the northeastern lower peninsula (2).

In general, respondents indicated that in their position in the Treasury department of their local unit, much of their involvement with the LFR funds was around project identification, compliance, and short-term investment decision making utilizing the funds (see Figure 13).

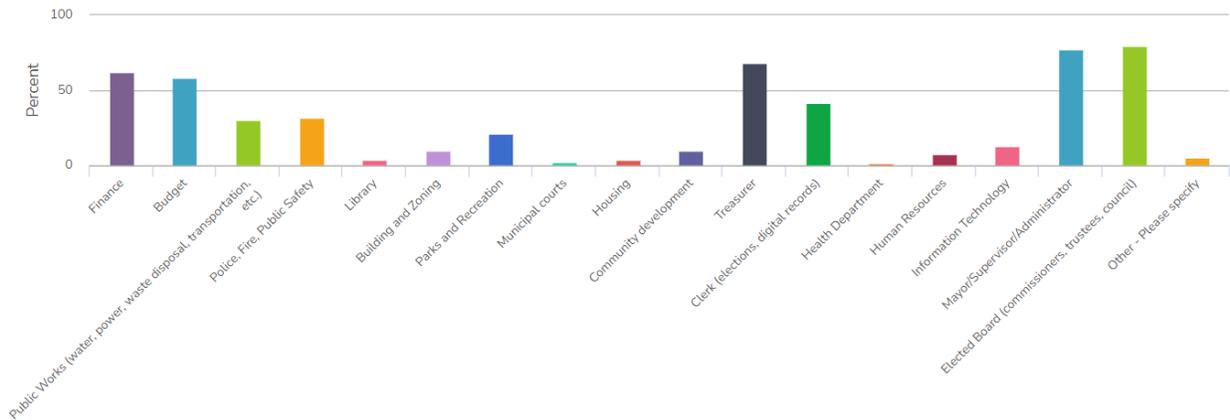
Figure 13: Treasury department involvement with the ARPA SLFRF program



The vast majority of respondents indicated that they [the local unit] were managing “the ARPA program (e.g., compliance reporting, RFP development, identifying other grants to leverage ARPA funds, etc.)” on their own, without a consultant. Only 12% indicated that they had hired or were still considering hiring a consulting firm. Furthermore, 58% of respondents indicated that they already had a “specific ARPA SLFRF spending plan and/or decision-making process for identifying and deciding on ARPA funded projects/areas” in place. 57% of respondents further indicated that these decisions were not made “only through the regular budget process”. When asked if ARPA spending decisions were made through ad hoc (when necessary or as needed) as spending projects/areas are proposed, respondents were evenly split (42% yes and 42% no), with 15% indicated they didn’t know.

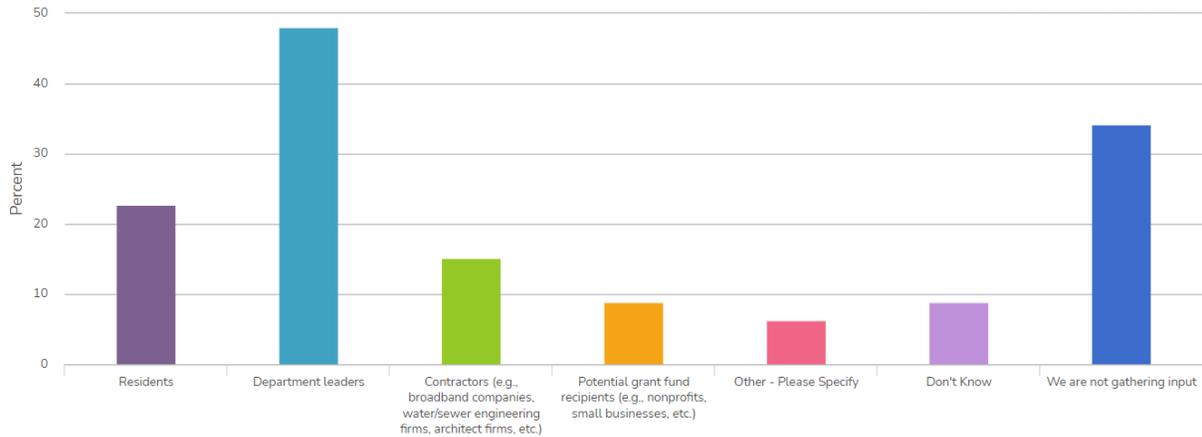
Perhaps most interestingly, respondents indicated a wide range of departmental involvement across their local units. Respondents listed Parks & Recreation, Clerk, Information Technology, Elected Boards, Health Department, and many others in addition to Treasury and Administration (See Figure 14).

Figure 14: Government positions/departments (staff, appointed and elected) involved in the ARPA program decision making and/or grant management



While there is a high level of involvement within government units, however, responses indicate that local units are less concerned with gathering or soliciting input on ARPA spending projects from outside sources, with 34% of respondents indicating that they are “not gathering input”. For those that are soliciting feedback, they are targeting residents, department leaders, contractors, potential grant funders, and others including neighboring local governments (see Figure 15).

Figure 15: Entities local government soliciting input on ARPA spending projects



Finally, Treasury Association members were asked to think ahead about how they foresee ARPA funding impacting local fiscal health in the longer term (5-7 years). While 20% indicated that they weren't sure, the majority (74%) indicated that ARPA projects investments will cover expenses that otherwise would be difficult/impossible to pay for with the current locally generated revenues. 7% optimistically indicated that they think ARPA project investments will generate additional local revenues.

Conclusion: Progress and Challenges

Through the ARPA SLFRF, Congress allocated funds to all of Michigan's general purpose local governments. Just over 17% of the \$4.4 billion in Coronavirus Fiscal Recovery funds allocated to Michigan local governments have been obligated since program rollout in 2021. As expected, obligations have increased since January 2022 when they were only 8%. Nearly \$3.6 billion funds remain unobligated, \$3 billion to be spent by the 64 large Michigan local governments, while \$642 million is to be spent by the remaining 1700+ smaller Michigan local governments. Current project trends give us some idea of where the remaining funds may go, such as into the broad and administratively simple revenue replacement category. The progress of the program and the challenges revealed throughout its implementation raise interesting questions for some form of more permanent federal general revenue sharing program to support and enhance the health, wellbeing and safety of Michigan's residents (Schulz & Klammer, 2022b).

The program has faced numerous implementation hurdles. The Treasury Department has acknowledged that some local governments experienced and continue to experience technical and administrative issues with this program. However, the Treasury has encouraged designating LFR funds as revenue replacement and avoiding significantly more cumbersome reporting requirements. Depending on the type of project, these reporting requirements could include research and best practices associated with a program, the number and demographic information about the people targeted, and the success and impact of the effort. These requirements, while somewhat simplified, remain cumbersome for units (especially small local governments) to navigate. This will not be helped moving forward into 2023 with reported cuts to Treasury program funding for administering this program (including a designated call center for local governments with questions as well as an email-based help desk). With these support systems severely reduced or altogether cut, pressure on localities (who most often operate in good faith) will remain high. If this program or future programs like it are to be most successful, dedicated funding for support from the Treasury or some other program administrator will be necessary.

Local units have also experienced issues in lag time between receiving funds, getting feedback, and implementing projects while managing Treasury requirements. Under the SLFRF program, funds must be obligated by December 31, 2024, and expended by December 31, 2026. However, this time frame may be problematic for local units that are using program funds for infrastructure projects or other projects that require inputs that are currently unavailable or delayed due to supply chain issues. Many local units, especially smaller units with few employed staff do not have the ability to look for other funding opportunities to leverage their grant allocation, may make their spending decisions based on their ability to execute projects within the program time frame. Smaller units received smaller amounts of funding which will also influence and perhaps constrain the types of projects they can invest in using only SLFRF funds. Moreover, there is the issue of continued funding for such projects once LFR funds are used up.

It needs to be said that not every administration has a productive working relationship with its counterpart governing body, e.g., commissioners, council, trustees, etc. These situations can and are influencing all aspects of how the SLFRF program is functioning or not functioning for each local government grant recipient. Attitudes toward how transparent a government wants to be with its residents influence program activity. For example, as of September 2022, three of Michigan's largest SLFRF recipients appear to not have fulfilled their obligation to establish a public facing, easily accessible website for their ARPA funds activity (see Table 2). According to Treasury's reporting guidelines, if a locality is found to be late and not in compliance with its grant reporting requirements, this could result in a "finding of non-compliance, which could result in development of a corrective action plan, or other consequences." How and if the Treasury will respond to these issues remains to be seen, and States themselves do not have any legal oversight of whether local units are meeting their reporting obligations.

Divergent opinions between local officials' priorities and local residents' priorities especially with respect to investment in public health programs and family and household assistance efforts like access to affordable childcare will most likely persist. This discrepancy may be explained in part by attitudes toward the role of local governments. For example, parents in Marquette County are requesting additional investment by the county in childcare. However, commissioners have indicated that it is not the responsibility of the county to provide childcare services (White, September 22, 2022). Additionally, the ARPA LFRF program relief funds are as of now one-time money. Providing social services requires on-going funding. And providing these types of services in regions that are losing population and have relatively high levels of unemployment and poverty cannot be accomplished with own-sourced revenues.

Notably, survey results indicate a strong appetite for cross-community collaborative efforts. Across Michigan local governments, many officials indicated that they are considering partnering with neighboring communities and collaborative SLFRF funded efforts (see Figure 12). Reviewing the over 1300 projects reported to the Treasury, nearly all early projects are initiatives of the reporting community and not partnerships/collaborations. However, this is not to say that collaborative efforts are not in the works. Collaborative projects take time to

identify and develop. It may be too early for them to be reported. Another issue impacting regional projects relates to the attitudes of the specific regional localities. Typically, when resources are more constrained local units can be more amenable to working together to stretch their dollars. However, when resources are more plentiful, collaboration on projects may be perceived as not worth the extra effort. Of course, this is not the case for all localities and the relationships among localities matter. When there is a history of collaboration between local units these partnerships can not only be preserved but enhanced with additional available funding resources. Future reporting periods will shed light on these efforts.

It is clear that the data available through this program will increase in depth and breadth in subsequent years, especially in fiscal year 2023 when all LFR funds have made their way out of the Treasury and are worked into local spending plans according to the Final Rule. Whether this data will remain publicly available will depend on the funding Treasury designates for collection and public hosting of the data sets. Recent emails from the Treasury indicate that this support may be uncertain, however, given expected gaps in funding and hiring freezes. Local units will continue to be required to submit Project & Expenditure plans, however, which the Center will utilize in subsequent spending periods to track ARPA SLFRF project plans with the goal of best understanding how (and with what difficulties) such large-scale stimulus is being utilized.

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Appendix A: Number of Projects by Expenditure Category for ARPA, as of 3/31/2022 (Final Rule)

EXPENDITURE SUMMARY LEVEL INFORMATION	
*Denotes areas where recipients must identify the amount of the total funds that are allocated to evidence-based interventions (see Use of Evidence section above for details)	
^Denotes areas where recipients must report on whether projects are primarily serving disproportionately impacted communities (see Project Demographic Distribution section above for details)	
1. Expenditure Category: Public Health	
Category	Projects as of 3/31/22
COVID-19 Mitigation & Prevention	
1.1 COVID-19 Vaccination^	2
1.2 COVID-19 Testing^	7
1.3 COVID-19 Contact Tracing^	0
1.4 Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Child care facilities, etc.)*^	25
1.5 Personal Protective Equipment^	9
1.6 Medical Expenses (including Alternative Care Facilities)^	1
1.7 Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)^	14
1.8 COVID-19 Assistance to Small Businesses^	0
1.9 COVID-19 Assistance to Non-Profits^	3
1.10 COVID-19 Aid to Impacted Industries^	1
Community Violence Interventions	
1.11 Community Violence Interventions*^	4
Behavioral Health	
1.12 Mental Health Services*^	7
1.13 Substance Use Services*^	2
Other	
1.14 Other Public Health Services^	31
2. Expenditure Category: Negative Economic Impacts	
Category	Projects as of 3/31/22
Assistance to Households	
2.1 Household Assistance: Food Programs*^	2
2.2 Household Assistance: Rent, Mortgage, and Utility Aid*^	12

2.3 Household Assistance: Cash Transfers*^	1
2.4 Household Assistance: Internet Access Programs*^	0
2.5 Household Assistance: Paid Sick and Medical Leave^	1
2.6 Household Assistance: Health Insurance*^	0
2.7 Household Assistance: Services for Un/Unbanked*^	0
2.8 Household Assistance: Survivor's Benefits^	0
2.9 Unemployment Benefits or Cash Assistance to Unemployed Workers*^	0
2.10 Assistance to Unemployed or Underemployed Workers (e.g. job training, subsidized employment, employment supports or incentives)*^	7
2.11 Healthy Childhood Environments: Child Care*^	1
2.12 Healthy Childhood Environments: Home Visiting*^	0
2.13 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System*^	0
2.14 Healthy Childhood Environments: Early Learning*^	2
2.15 Long-term Housing Security: Affordable Housing*^	3
2.16 Long-term Housing Security: Services for Unhoused Persons*^	1
2.17 Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities*^	1
2.18 Housing Support: Other Housing Assistance*^	2
2.19 Social Determinants of Health: Community Health Workers or Benefits Navigators*^	3
2.20 Social Determinants of Health: Lead Remediation*^	1
2.21 Medical Facilities for Disproportionately Impacted Communities^	1
2.22 Strong Healthy Communities: Neighborhood Features that Promote Health and Safety^	6
2.23 Strong Healthy Communities: Demolition and Rehabilitation of Properties^	4
2.24 Addressing Educational Disparities: Aid to High-Poverty Districts^	1
2.25 Addressing Educational Disparities: Academic, Social, and Emotional Services*^	7
2.26 Addressing Educational Disparities: Mental Health Services*^	1
2.27 Addressing Impacts of Lost Instructional Time^	0
2.28 Contributions to UI Trust Funds^	0
Assistance to Small Businesses	
2.29 Loans or Grants to Mitigate Financial Hardship^	5
2.30 Technical Assistance, Counseling, or Business Planning*^	6
2.31 Rehabilitation of Commercial Properties or Other Improvements^	4
2.32 Business Incubators and Start-Up or Expansion Assistance*^	2
2.33 Enhanced Support to Microbusinesses*^	0
Assistance to Non-Profits	
2.34 Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)^	11

Aid to Impacted Industries	
2.35 Aid to Tourism, Travel, or Hospitality^	6
2.36 Aid to Other Impacted Industries^	2
Other	
2.37 Economic Impact Assistance: Other*^	7
3. Expenditure Category: Public Health-Negative Economic Impact: Public Sector Capacity	
Category	Projects as of 3/31/22
General Provisions	
3.1 Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers	14
3.2 Public Sector Workforce: Rehiring Public Sector Staff	2
3.3 Public Sector Workforce: Other	8
3.4 Public Sector Capacity: Effective Service Delivery	23
3.5 Public Sector Capacity: Administrative Needs	9
4. Expenditure Category: Premium Pay	
Category	Projects as of 3/31/22
4.1 Public Sector Employees	37
4.2 Private Sector: Grants to other employers	4
5. Expenditure Category: Infrastructure	
Category	Projects as of 3/31/22
5.1 Clean Water: Centralized wastewater treatment	8
5.2 Clean Water: Centralized wastewater collection and conveyance	7
5.3 Clean Water: Decentralized wastewater	0
5.4 Clean Water: Combined sewer overflows	3
5.5 Clean Water: Other sewer infrastructure	16
5.6 Clean Water: Stormwater	5
5.7 Clean Water: Energy conservation	1
5.8 Clean Water: Water conservation	0
5.9 Clean Water: Nonpoint source	0
5.10 Drinking water: Treatment	9
5.11 Drinking water: Transmission and distribution	7
5.12 Drinking water: Transmission and distribution: lead remediation	5
5.13 Drinking water: Source	3

5.14 Drinking water: Storage	5
5.15 Drinking water: Other water infrastructure	5
5.16 Water and Sewer: Private Wells	0
5.17 Water and Sewer: IIJA Bureau of Reclamation Match	0
5.18 Water and Sewer: Other	16
Broadband	
5.19 Broadband: "Last Mile" projects	3
5.20 Broadband: IIJA Match	0
5.21 Broadband: Other projects	16
6. Expenditure Category: Revenue Replacement	
Category	Projects as of 3/31/22
6.1 Provision of Government Services	862
6.2 Non-federal Match for Other Federal Programs	6
7. Expenditure Category: Administrative and Other	
Category	Projects as of 3/31/22
7.1 Administrative Expenses	42
7.2 Transfers to Other Units of Government	6

Appendix B: Total award allocation and per capita amount for the 64 units of government receiving greater than \$10 million

Local Government	Type	Allocation \$	\$/capita
Allegan	County	\$ 22,935,850	\$ 194
Ann Arbor	City	\$ 24,182,630	\$ 202
Barry	County	\$ 11,955,366	\$ 194
Battle Creek	City	\$ 30,545,339	\$ 598
Bay City	City	\$ 31,076,578	\$ 950
Bay	County	\$ 20,031,017	\$ 194
Berrien	County	\$ 29,796,346	\$ 194
Calhoun	County	\$ 26,058,813	\$ 194
Cass	County	\$ 10,059,018	\$ 194
Clinton	County	\$ 15,460,396	\$ 194
Clinton	Twp	\$ 14,816,245	\$ 147
Dearborn	City	\$ 47,212,828	\$ 503
Dearborn Heights	City	\$ 24,314,463	\$ 439
Detroit	City	\$ 826,675,290	\$ 1,234
East Lansing	City	\$ 12,170,077	\$ 253
Eaton	County	\$ 21,418,266	\$ 194
Flint	City	\$ 94,726,664	\$ 992
Genesee	County	\$ 78,824,418	\$ 194
Grand Rapids	City	\$ 92,279,500	\$ 459
Grand Traverse	County	\$ 18,081,253	\$ 194
Ingham	County	\$ 56,796,438	\$ 194
Ionia	County	\$ 12,566,634	\$ 194
Isabella	County	\$ 13,571,817	\$ 194
Jackson	City	\$ 31,444,825	\$ 969
Jackson	County	\$ 30,788,709	\$ 194
Kalamazoo	County	\$ 51,485,963	\$ 194
Kalamazoo	City	\$ 38,872,877	\$ 510
Kent	County	\$ 127,605,807	\$ 194
Lansing	City	\$ 49,924,664	\$ 422
Lapeer	County	\$ 17,016,633	\$ 194
Lenawee	County	\$ 19,122,953	\$ 194
Lincoln Park	City	\$ 19,146,461	\$ 527
Livingston	County	\$ 37,292,778	\$ 194
Macomb	County	\$ 169,758,815	\$ 194
Marquette	County	\$ 12,955,499	\$ 194

Local Government	Type	Allocation \$	\$/capita
Midland	County	\$ 16,152,078	\$ 194
Monroe	City	\$ 11,405,523	\$ 583
Monroe	County	\$ 29,232,861	\$ 194
Montcalm	County	\$ 12,409,495	\$ 194
Muskegon	County	\$ 33,713,161	\$ 194
Muskegon	City	\$ 22,881,894	\$ 626
Muskegon Heights	City	\$ 10,684,772	\$ 995
Oakland	County	\$ 244,270,949	\$ 194
Ottawa	County	\$ 56,684,556	\$ 194
Pontiac	City	\$ 37,717,953	\$ 635
Port Huron	City	\$ 17,959,874	\$ 625
Redford	Twp	\$ 21,962,768	\$ 471
Roseville	City	\$ 14,393,345	\$ 306
Royal Oak	City	\$ 28,107,502	\$ 474
Saginaw	City	\$ 52,089,151	\$ 1,083
Saginaw	County	\$ 37,009,967	\$ 194
Shiawassee	County	\$ 13,231,900	\$ 194
St Clair Shores	City	\$ 21,247,393	\$ 360
St Clair	County	\$ 30,908,749	\$ 194
St Joseph	County	\$ 11,841,542	\$ 194
Sterling Heights	City	\$ 19,837,262	\$ 150
Taylor	City	\$ 11,593,181	\$ 190
Tuscola	County	\$ 10,147,979	\$ 194
Van Buren	County	\$ 14,699,370	\$ 194
Warren	City	\$ 27,318,439	\$ 204
Washtenaw	County	\$ 71,402,185	\$ 194
Wayne	County	\$ 339,789,370	\$ 194
Westland	City	\$ 25,932,032	\$ 318
Wyoming	City	\$ 13,155,842	\$ 174