



State and Local Fiscal Recovery Funds Natural Disaster Resource Guide

Treasury is aware that some State and Local Fiscal Recovery Funds (SLFRF) recipients may have experienced natural disasters in their area. This quick guide aims to provide the available resources for those recipients to enable them to use SLFRF funds for continued community needs by the deadline to obligate funds of 12/31/2024.

1. Obligate Funds toward Your Community's Natural Disaster-Related Needs Before the 12/31/24 Obligation Deadline

ALL SLFRF funds, including those reported under Expenditure Category (EC) 8, "Emergency Relief from Natural Disasters," to provide emergency relief from natural disasters or their negative economic impacts, **MUST** be obligated by the obligation deadline of December 31, 2024. That is, EC 8 projects must meet the same standards of obligation as any other eligible use category of SLFRF; those funds must be obligated via a contract, or an interagency agreement, or one of the other methods discussed in section 17 of the [SLFRF FAQs and other program guidance](#).

As a reminder, an obligation is—among other things—an order placed for property and services and entering into contracts, subawards, and similar transactions that require payment. Recipients may use interagency agreements, such as Memoranda of Understanding (MOUs), to meet the obligation requirement. As clarified in [FAQ 17.6](#), Treasury considers an interagency agreement meeting certain conditions to constitute a transaction requiring payment similar to a contract or subaward and therefore an obligation. Please see [FAQs 17.6 and 17.23](#), along with the [Interagency Agreement Quick Reference Guide](#) for more information on interagency agreements.

Separately, recipients can also use SLFRF funds on government services up to the revenue loss amount, reported under EC 6 "Revenue Replacement." Government services generally include any service traditionally provided by a government, unless Treasury has stated otherwise. Government services is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements.

2. Eligible Uses for Emergency Relief from Natural Disasters

Recipients may use SLFRF funds to provide emergency relief from natural disasters or the negative economic effects of natural disasters. Recipients seeking to use SLFRF funds for this eligible use category should undertake the following two-step process:

1. Identify a natural disaster that has occurred or is expected to occur imminently, or a natural disaster that is threatened to occur in the future.
2. Identify emergency relief that responds to the physical or negative economic impacts, or potential physical or negative economic impacts, of the natural disaster. The emergency relief must be related and reasonably proportional to the impact identified.

For more information on this eligible use, please refer to pages 3-8 of the [Overview of the 2023 Interim Final Rule, including pages 5-6 for a non-exhaustive list of eligible emergency relief](#). Please also see [Section 15 of the FAQs](#). Under this eligible use category, recipients may use SLFRF funds for costs incurred beginning December 29, 2022.

3. Blending, Braiding and Non-Federal Match Requirements

Generally, recipients may fund a project with both ARPA funds and other sources of funding (e.g., blending, braiding, or other pairing funding sources), including in conjunction with financing provided through a debt issuance, provided that the costs are eligible costs under each source program and are compliant with all related statutory and regulatory requirements and policies, as applicable, including restrictions on use of funds (e.g., Buy America Preference (see [FAQs #6.18, #6.19](#)), National Environmental Policy Act (see [FAQ #6.3](#))). See [FAQ 4.8](#) for more on blending and braiding funds.

Under the specific circumstances described in [FAQ 4.6](#), including SLFRF funds spent under the revenue loss eligible use category, recipients may use SLFRF funds to satisfy non-federal matching requirements. Otherwise, recipients may not use SLFRF funds to meet the non-federal match or cost-share requirement of other federal financial assistance programs. Please also see [FAQ 15.8](#) for more information.

4. Public Data Demonstration

For a useful illustration of how recipients are using SLFRF funds for projects to provide emergency relief from natural disasters, readers can explore Treasury's [public data dashboard](#). To do so, navigate to the dashboard's [projects tab](#) and select EC Group 8 to view examples of emergency relief projects that have been reported.

This [SLFRF Explainer: Public Data Demonstration](#) provides an accessible way to see practical applications of SLFRF funding in action, offering real-life examples of how funds are being reported by recipients. Refer to the latest public data release by navigating to the [July SLFRF Reporting Dashboard](#), which includes Tier 1 and 2 reporters. The [April 2024 SLFRF Reporting Dashboard](#) contains the latest data reported by Tier 5 annual reporters.

5. Obligation Deadline Reminder

For all seven eligible uses – including the provision of government services for funds claimed under revenue loss – recipients must obligate SLFRF funds by December 31, 2024.

6. Reporting Deadline

The Treasury recognizes that some recipients may encounter delays in submitting SLFRF reports due to natural disasters in their areas, such as Hurricanes Helene and Milton. Treasury will continue to accept reports from affected communities; however, recipients should submit any outstanding reports as soon as feasible to maintain compliance.

For more guidance, see the SLFRF Compliance and Reporting Guidance and the most recent [Project & Expenditure Report User Guide](#). For the latest updates and additional resources, refer to the News and Program Updates section on the [SLFRF homepage](#).

7. Helpful Resources

Slide Deck: [SLFRF Educational Session:](#)

[Natural Disasters](#)

[Frequently Asked Questions](#)

[Eligible Uses and Program Rules](#)

[Compliance and Reporting Guidance](#)

[Reporting User Guide](#)

Reporting Portal: [ID.me](#) | [Login.gov](#)

Webinar: [Updated FAQs on Obligations Webinar](#) and [Slide Deck](#).

Webinar: [SLFRF Educational Session for Obligor Funds](#)

Walk-through: [Simplified Project & Expenditure Portal Demonstration 2023](#)