



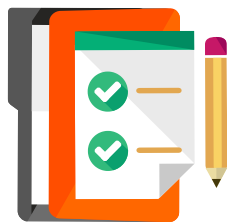
American Rescue Plan Act Relief Fund Spending

Revenue Loss Standard Allowance
vs.
Final Rule Pandemic Mitigation Categories

Standard Allowance



- Broader permitted uses
- Includes all governmental services
- Allows for larger project scope



- Single federal reporting category
- Minimal additional audit work
- Less expense and staff time

SPENDING

Mitigation Categories



- Must have direct mitigation link
- Limited to 3 key themes
- Excludes some services like transportation

REPORTING



- Complex federal reporting
- Complicates audits
- Greater justification for large projects