



DEPARTMENT OF FINANCE

CITY COUNCIL TRANSMITTAL


Lisa Shaffer (Nov 9, 2020 07:34 MST)

Lisa Shaffer, Chief Administrative Officer

Date Received: _____

Date sent to Council: _____

TO: Salt Lake City Council
Chris Wharton, Chair

DATE: November 6, 2020

FROM: Mary Beth Thompson, Chief Financial Officer *Mary Beth Thompson*

SUBJECT: Budget Amendment #4 – Revised #4

SPONSOR: NA

STAFF CONTACT: John Vuyk, Budget Director (801) 535-6394 or
Mary Beth Thompson (801) 535-6403

DOCUMENT TYPE: Budget Amendment Ordinance

RECOMMENDATION: The Administration recommends that, subsequent to a public hearing, the City Council adopt the following amendments to the FY 2020 – 21 adopted budget.

BUDGET IMPACT:

	REVENUE		EXPENSE	
GENERAL FUND	\$	0.00	\$	0.00
GRANT FUND		5,925,738.00		5,925,738.00
TOTAL	\$	5,925,738.00	\$	5,925,738.00

BACKGROUND/DISCUSSION:

Revenue for FY 2019-20 Budget Adjustments

The Fiscal Year 2021 projections are coming in below budgeted revenues. The following chart shows a current projection of General Fund Revenue for fiscal year 2021.

	FY20-21		Variance
	Annual	Revised	Favorable
Revenue	Budget	Forecast	(Unfavorable)
Property Taxes	111,418,455	111,418,455	-
Sales and Use Tax	67,999,593	67,999,593	-
Franchise Tax	26,812,125	26,812,125	-
PILOT Taxes	1,508,894	1,508,894	-
TOTAL TAXES	207,739,067	207,739,067	-
License and Permits	28,601,482	28,225,928	(375,554)
Intergovernmental	4,444,400	4,444,400	-
Interest Income	1,900,682	1,900,682	-
Fines & Forfeiture	3,938,848	3,202,960	(735,888)
Parking Meter Collection	3,347,986	2,848,523	(499,463)
Charges and Services	4,428,069	4,083,647	(344,422)
Miscellaneous Revenue	4,014,037	3,435,330	(578,707)
Interfund Reimbursement	20,281,706	20,281,706	-
Transfers	9,750,600	9,750,600	-
TOTAL W/OUT SPECIAL TAX	288,446,877	285,912,843	(2,534,034)
Sales and Use Tax - 1/2 cent	32,797,506	32,797,506	-
TOTAL GENERAL FUND	321,244,383	318,710,349	(2,534,034)

Business licensing is seeing a decrease from budget due to trends for apartment units, new business license and business license renewals. Due to the administrative order for COVID parking ticket revenue shows a decrease of nearly \$500k due to only 51,000 pay station transactions through the end of August (normally well over 200k). This decrease is also having an effect on citations written. Additionally, Justice Court fines are down \$37k, while moving violations are down \$151k. In Charges and Services, field reservation fees are down \$273k while auto parking fees are also under budget. Miscellaneous revenues are also down due to a decrease in special events and the elimination of take-home vehicle fees during the current pandemic.

Given the available information fund balance would be projected as follows:

Salt Lake City							
General Fund							
TOTAL							
Fund Balance Projections							
		2020 Projection			2021 Projection		
	2019 Actual	FOF	GF Only	TOTAL	FOF	GF Only	TOTAL
Beginning Fund Balance	56,104,269	10,372,054	69,441,955	79,814,009	6,625,050	39,869,217	46,494,267
Budgeted Use of Fund Balance	(380,025)	-	(1,510,094)	(1,510,094)	-	(4,885,620)	(4,885,620)
Prior Year Encumbrances	(8,731,774)	(3,105,004)	(6,566,830)	(9,671,834)	-	-	-
Estimated Beginning Fund Balance	46,992,470	7,267,050	61,365,031	68,632,081	6,625,050	34,983,597	41,608,647
<i>Beginning Fund Balance Percent</i>	14.57%	18.52%	20.85%	20.58%	20.20%	12.44%	13.25%
Year End CAFR Adjustments							
Revenue Changes	-	-	-	-	-	-	-
Expense Changes (Prepays, Receivable, Etc.)	(3,701,982)	-	(4,127,838)	(4,127,838)	-	-	-
Fund Balance w/ CAFR Changes	43,290,488	7,267,050	57,237,193	64,504,243	6,625,050	28,358,547	41,608,647
<i>Final Fund Balance Percent</i>	13.42%	18.52%	19.45%	19.34%	20.20%	10.08%	13.25%
Budget Amendment Use of Fund Balance	(1,858,647)						
BA#1 Revenue Adjustment	-	-	-	-	-	-	-
BA#1 Expense Adjustment	-	-	(410,173)	(410,173)	-	-	-
BA#2 Revenue Adjustment	-	-	135,628	135,628	-	-	-
BA#2 Expense Adjustment	-	-	(745,025)	(745,025)	-	(288,488)	(288,488)
BA#3 Revenue Adjustment	-	-	-	-	-	-	-
BA#3 Expense Adjustment	-	-	(50,000)	(50,000)	-	(6,184,940)	(6,184,940)
BA#4 Revenue Adjustment	-	-	2,968,404	2,968,404	-	-	-
BA#4 Expense Adjustment	-	(2,300,000)	(10,987,506)	(13,287,506)	-	-	-
BA#5 Revenue Adjustment	-	-	-	-	-	-	-
BA#5 Expense Adjustment	-	-	(1,350,000)	(1,350,000)	-	-	-
BA#6 Revenue Adjustment	-	-	438,980	438,980	-	-	-
BA#6 Expense Adjustment	-	-	(3,071,042)	(3,071,042)	-	-	-
FOF Revenues	3,149,980	-	-	-	-	-	-
Projected Revenue Shortfall	-	758,000	(4,297,242)	(3,539,242)	-	(2,534,035)	(2,534,035)
Fund Balance Budgeted Increase	2,500,000	900,000	-	900,000	-	-	-
Unspent COVID Funds	-	-	-	-	-	5,900,000	5,900,000
HAND Rent Assistance Reimbursement	-	-	-	-	-	1,100,000	1,100,000
Adjusted Fund Balance	47,081,821	6,625,050	39,869,217	46,494,267	6,625,050	26,351,084	39,601,184
<i>Adjusted Fund Balance Percent</i>	14.60%	16.88%	13.55%	13.94%	20.20%	9.37%	12.61%
Projected Revenue	322,562,293	39,242,000	294,286,069	333,528,069	32,797,506	281,282,923	314,080,429

This projections of fund balance includes a line item adding in funding budgeted for use for expenses associated with COVID-19 in fiscal year 2020 that were not spent.

The Administration is requesting a budget amendment totaling revenue of \$5,925,738.00 and expense of \$5,925,738.00. The amendment proposes changes in two funds, with no additional uses from the General Fund fund balance. The proposal includes funding associated with the second round of CARES Act funding. This funding is time sensitive and the Administration requests the Council please move the amendment forward as quickly as possible.

The current revision includes changes based on updated information about the Downtown Ambassador Program and Street Closures. The projected costs for these projects have increased. To cover the projected the costs the budgets have been adjusted. The Administration is proposing to reduce the amount for the Accelerator program to cover the increased costs in the other areas. The amendment also changes the Hogle Zoo assistance to a grant for the zoo to use to cover all utility costs.

The current revision also includes contingent appropriation language allowing the Administration to accept and process any additional CARES Act funding for Fire and 911 Services using guidance from the Federal Government and State that “all payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency and, thus, can be covered by CRF.”¹ The contingent language will ensure the City can meet the deadlines associated with the CARES Act funding. The Administration would come to the Council at a future date with a formal budget amendment to move funding to the Grant fund and distribute freed up General Fund monies.

A summary spreadsheet document, outlining proposed budget changes is attached. The Administration requests this document be modified based on the decisions of the Council.

The budget opening is separated in eight different categories:

- A. New Budget Items
- B. Grants for Existing Staff Resources
- C. Grants for New Staff Resources
- D. Housekeeping Items
- E. Grants Requiring No New Staff Resources
- F. Donations
- G. Council Consent Agenda Grant Awards
- I. Council Added Items

PUBLIC PROCESS: Public Hearing

¹ Treasury OIG - CRF FAQs

SALT LAKE CITY ORDINANCE
No. _____ of 2020

(Fourth amendment to the Final Budget of Salt Lake City, including
the employment staffing document, for Fiscal Year 2020-2021)

An Ordinance Amending Salt Lake City Ordinance No. 27 of 2020 which adopted the Final Budget of Salt Lake City, Utah, for the Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021.

In June of 2020, the Salt Lake City Council adopted the final budget of Salt Lake City, Utah, including the employment staffing document, effective for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the requirements of Section 10-6-118 of the Utah Code.

The City's Budget Director, acting as the City's Budget Officer, prepared and filed with the City Recorder proposed amendments to said duly adopted budget, including the amendments to the employment staffing document necessary to effectuate the staffing changes specifically stated herein, copies of which are attached hereto, for consideration by the City Council and inspection by the public.

All conditions precedent to amend said budget, including the employment staffing document as provided above, have been accomplished.

Be it ordained by the City Council of Salt Lake City, Utah:

SECTION 1. Purpose. The purpose of this Ordinance is to amend the final budget of Salt Lake City, including the employment staffing document, as approved, ratified and finalized by Salt Lake City Ordinance No. 27 of 2020.

SECTION 2. Adoption of Amendments. The budget amendments, including amendments to the employment staffing document necessary to effectuate the staffing changes

specifically stated herein, attached hereto and made a part of this Ordinance shall be, and the same hereby are adopted and incorporated into the budget of Salt Lake City, Utah, including the amendments to the employment staffing document described above, for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the requirements of Section 10-6-128 of the Utah Code.

SECTION 3. Filing of copies of the Budget Amendments. The said Budget Officer is authorized and directed to certify and file a copy of said budget amendments, including amendments to the employment staffing document, in the office of said Budget Officer and in the office of the City Recorder which amendments shall be available for public inspection.

SECTION 4. CARES Act Funding. If a third round funding becomes available to the City under the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”), then the City Council hereby authorizes the City’s administration to spend up to the full amount of such available CARES Act funding to address qualifying public safety matters in accordance with the CARES Act grant criteria.

SECTION 5. Effective Date. This Ordinance shall take effect upon adoption.

Passed by the City Council of Salt Lake City, Utah, this ____ day of _____, 2020.

CHAIRPERSON

ATTEST:

CITY RECORDER

Transmitted to the Mayor on _____
Mayor’s Action: ____ Approved ____ Vetoed

MAYOR

ATTEST:

CITY RECORDER

(SEAL)

Bill No. _____ of 2020.

Published: _____.

Salt Lake City Attorney's Office
Approved As To Form

_____*Jaysen Oldroyd*_____
Jaysen Oldroyd

Fiscal Year 2020-21 Budget Amendment #4

Initiative Number/Name	Fund	Administration Proposed		Council Approved		Ongoing or One-time	FTEs
		Revenue Amount	Expenditure Amount	Revenue Amount	Expenditure Amount		
Section A: New Items							
1	Employee Telework Equipment Fund	GF	-	(204,000.00)		One-time	-
2	Internet Allowance Fund Reclass	GF	-	(187,000.00)		One-time	-
3	Accelerator Program Fund Reclass	GF	-	(25,000.00)		One-time	-
4	Digital Equity Fund Reclass	GF	-	(75,000.00)		One-time	-
5	Apprentice Program	GF	-	491,000.00		One-time	-
Section B: Grants for Existing Staff Resources							
Section C: Grants for New Staff Resources							
Section D: Housekeeping							
Section E: Grants Requiring No New Staff Resources							
1	Employee Telework Equipment Fund Reclass	Grant	204,000.00	204,000.00		One-time	-
2	Internet Allowance Fund Reclass	Grant	187,000.00	187,000.00		One-time	-
3	Accelerator Program Fund Reclass	Grant	25,000.00	25,000.00		One-time	-
4	Digital Equity Fund Reclass	Grant	75,000.00	75,000.00		One-time	-
5	Employee Personnel Costs	Grant	300,000.00	300,000.00		One-time	-
6	Employee Sick/FMLA Leave	Grant	211,046.00	211,046.00		One-time	-
7	PPE & Cleaning Supplies	Grant	52,730.00	52,730.00		One-time	-
8	Street Closures	Grant	30,000.00	30,000.00	-	One-time	-
9	Healthcare Innovation Branding	Grant	50,000.00	50,000.00		One-time	-
10	Youth and Family Additional	Grant	400,000.00	400,000.00		One-time	-
11	Additional Hazard Pay	Grant	200,000.00	200,000.00		One-time	-
12	RDA Grants	Grant	200,000.00	200,000.00		One-time	-
13	Gaillvan and Eccles Operational Expenses	Grant	500,000.00	500,000.00		One-time	-
14	UNP	Grant	20,000.00	20,000.00		One-time	-
15	Nourish to Flourish	Grant	100,000.00	100,000.00		One-time	-
16	Accelerator Program	Grant	1,401,264.00	1,401,264.00		One-time	-
17	Water Assistance	Grant	25,000.00	25,000.00		One-time	-
18	Telework Equipment and Enhancements	Grant	353,488.00	353,488.00		One-time	-
19	Downtown Ambassador Program Expansion	Grant	606,100.00	606,100.00		One-time	-
20	Enhanced Camp Cleanup	Grant	760,110.00	760,110.00		One-time	-
21	Hogle Zoo Water & Utilities Grant	Grant	200,000.00	200,000.00		One-time	-
22	Operation Warm	Grant	25,000.00	25,000.00		One-time	-
23	3rd Round CARES Act Funding (if needed)	Grant	See Contingent Appropriation				
Section F: Donations							
Section G: Council Consent Agenda -- Grant Awards							
Section I: Council Added Items							
Total of Budget Amendment Items			5,925,738.00	5,925,738.00	-	-	-
Total by Fund Class, Budget Amendment #3:							
General Fund		GF	-	-	-	-	-
Grant Fund		Grant	5,925,738.00	5,925,738.00	-	-	-
Total of Budget Amendment Items			5,925,738.00	5,925,738.00	-	-	-

Fiscal Year 2020-21 Budget Amendment #4

Initiative Number/Name	Fund	Administration Proposed		Council Approved		Ongoing or One-time	FTEs
		Revenue Amount	Expenditure Amount	Revenue Amount	Expenditure Amount		

Fiscal Year 2020-21 Budget Amendment #4

Initiative Number/Name	Fund	Administration Proposed		Council Approved		Ongoing or One-time	FTEs	
		Revenue Amount	Expenditure Amount	Revenue Amount	Expenditure Amount			
Current Year Budget Summary, provided for information only								
FY 2020-21 Budget, Including Budget Amendments								
	FY 2020-21 Adopted Budget	BA #1 Total	BA #2 Total	BA #3 Total	BA #4 Total	BA #5 Total	BA #6 Total	Total To-Date
General Fund (FC 10)	326,130,003		288,487.58	6,184,940.00	-			332,603,431
Curb and Gutter (FC 20)	3,000							3,000
DEA Task Force Fund (FC 41)	1,763,746							1,763,746
Misc Special Service Districts (FC 46)	1,550,000							1,550,000
Street Lighting Enterprise (FC 48)	5,379,697		1,500.00					5,381,197
Water Fund (FC 51)	126,333,193		296,750.00					126,629,943
Sewer Fund (FC 52)	212,638,399		108,500.00					212,746,899
Storm Water Fund (FC 53)	17,961,860		32,650.00					17,994,510
Airport Fund (FC 54,55,56)	302,311,600	-	520,000.00	38,956,452.00				341,788,052
Refuse Fund (FC 57)	16,515,438		53,200.00					16,568,638
Golf Fund (FC 59)	8,484,897							8,484,897
E-911 Fund (FC 60)	3,789,270							3,789,270
Fleet Fund (FC 61)	19,209,271							19,209,271
IMS Fund (FC 65)	18,289,687		237,000.00					18,526,687
County Quarter Cent Sales Tax for Transportation (FC 69)	7,571,945							7,571,945
CDBG Operating Fund (FC 71)	3,509,164							3,509,164
Miscellaneous Grants (FC 72)	8,261,044	716,764.00	5,925,738.42		5,925,738.00			20,829,284
Other Special Revenue (FC 73)	-							-
Donation Fund (FC 77)	2,380,172							2,380,172
Housing Loans & Trust (FC 78)	23,248,016							23,248,016
Debt Service Fund (FC 81)	37,519,401							37,519,401
CIP Fund (FC 83, 84 & 86)	24,420,242							24,420,242
Governmental Immunity (FC 85)	2,855,203							2,855,203
Risk Fund (FC 87)	51,409,025							51,409,025
Total of Budget Amendment Items	1,221,534,273	716,764.00	7,463,826.00	45,141,392.00	5,925,738.00	-	-	1,280,781,993

Budget Manager

Deputy Director, City Council

Contingent Appropriation

The Administration is requesting the Council adopt contingent appropriation language to allow the Administration to accept and process any additional CARES Act funding for Fire and 911 Services using guidance from the Federal Government and State that "all payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency and, thus, can be covered by CRF."1 Adoption of the contingent language will ensure the City can meet the deadlines associated with the CARES Act funding. The Administration would come to the Council at a future date with a formal budget amendment to move funding to the Grant fund and distribute freed up General Fund monies.

Salt Lake City FY 2020-21 Budget Amendment #4

Initiative Number/Name	Fund	Amount
Section A: New Items		
A-1: Employee Telework Equipment	GF	-\$204,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
In BA#2 the Council approved funding from the General Fund for employee telework equipment to help employees create a viable working space in their homes. Because these costs are allowable under guidance for CARES Act funding the Administration is recommending moving this funding from the General Fund to the Grant Fund.		
A-2: Internet Allowance	GF	-\$187,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
In BA#2 the Council approved funding from the General Fund for employees that are working from home due to increased internet activity as well as the need for possible upgrades to their existing internet capabilities. The City provided a \$50 a month internet reimbursement for 4 months, for each employee working from home. Because these costs are allowable under guidance for CARES Act funding the Administration is recommending moving this funding from the General Fund to the Grant Fund.		
A-3: Accelerator Program	GF	-\$25,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
In BA#2 the Council approved funding to set aside \$25,000 to help citizens who did not receive stimulus support. The funds would assist some of those who have been hardest hit by the effects of COVID with no other government support. Because these costs are allowable under guidance for CARES Act funding the Administration is recommending moving this funding from the General Fund to the Grant Fund.		
A-4: Digital Equity	GF	-\$75,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
In BA#2 the Council approved funding from the General Fund for digital equity projects in Salt Lake City. Funds will go towards a Wi-Fi backhaul on Ensign Peak. The backhaul will provide a point to multi point solution for Public Wi-Fi. Remote sites can be configured to point to the backhaul on the mountain and provide public Wi-Fi solutions. The remote sites will be able to be moved around to accommodate new or changing needs of the community. The City currently uses a similar solution to connect many of our remote sites back to the City's network. It is anticipated with these funds that IMS will be able to install the backhaul and 3 sites. Additional sites could be added to the network at a cost of roughly \$5,000 per site. Because these costs are allowable under guidance for CARES Act funding the Administration is recommending moving this funding from the General Fund to the Grant Fund.		
A-5: Apprentice Program	GF	\$491,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
The Administration is recommending funding from the General Fund to provide an apprentice program to assist high school students and others who have faced the challenge of entering the workforce during the pandemic. A primary goal of the apprentice program is to help candidates gain valuable on the job training and work experience in technical, trades, and other hard-to-fill jobs the city has identified; ultimately, candidates may be eligible to transition from these part-time roles to full-time employment with the City. Four City Departments were asked to specify which roles and positions they felt could be part of the program. The Departments listed over 30 positions. This funding from the General Fund has been freed up using CARES Act funding for other eligible projects allowing the program to run through the end of fiscal year 2021.		
Section B: Grants for Existing Staff Resources		
Section C: Grants for New Staff Resources		
Section D: Housekeeping		

Salt Lake City FY 2020-21 Budget Amendment #4

Initiative Number/Name	Fund	Amount
Section E: Grants Requiring No New Staff Resources		
E-1: Employee Telework Equipment	Grant	\$204,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
In BA#2 the Council approved funding from the General Fund for employee telework equipment to help employees create a viable working space in their homes. Because these costs are allowable under guidance for CARES Act funding the Administration is recommending moving this funding from the General Fund to the Grant Fund.		
E-2: Internet Allowance	Grant	\$187,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
In BA#2 the Council approved funding from the General Fund for employees that are working from home due to increased internet activity as well as the need for possible upgrades to their existing internet capabilities. The City provided a \$50 a month internet reimbursement for 4 months, for each employee working from home. Because these costs are allowable under guidance for CARES Act funding the Administration is recommending moving this funding from the General Fund to the Grant Fund.		
E-3: Accelerator Program	Grant	\$25,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
In BA#2 the Council approved funding to set aside \$25,000 to help citizens who did not receive stimulus support. The funds would assist some of those who have been hardest hit by the effects of COVID with no other government support. Because these costs are allowable under guidance for CARES Act funding the Administration is recommending moving this funding from the General Fund to the Grant Fund.		
E-4: Digital Equity	Grant	\$75,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
In BA#2 the Council approved funding from the General Fund for digital equity projects in Salt Lake City. Funds will go towards a Wi-Fi backhaul on Ensign Peak. The backhaul will provide a point to multi point solution for Public Wi-Fi. Remote sites can be configured to point to the backhaul on the mountain and provide public Wi-Fi solutions. The remote sites will be able to be moved around to accommodate new or changing needs of the community. The City currently uses a similar solution to connect many of our remote sites back to the City's network. It is anticipated with these funds that IMS will be able to install the backhaul and 3 sites. Additional sites could be added to the network at a cost of roughly \$5,000 per site. Because these costs are allowable under guidance for CARES Act funding the Administration is recommending moving this funding from the General Fund to the Grant Fund.		
E-5: Employee Personnel Costs	Grant	\$300,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
The Administration is proposing using the second round of CARES Act funding to cover additional employee expense costs associated with the pandemic. The costs will cover expenses within the Police Department and other Departments for overtime, call back and other payroll costs incurred related to the pandemic.		
E-6: Employee Sick/FMLA Leave	Grant	\$211,046.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
The Administration is proposing using the second round of CARES Act funding to cover employee leave costs associated with the pandemic. The costs are for sick and FMLA leave.		
E-7: PPE and Cleaning Supplies	Grant	\$52,730.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
The Administration is proposing using the second round of CARES Act funding to provide additional funding for PPE costs associated with response to and prevention from the pandemic.		
E-8: Street Closures	Grant	\$30,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
The Administration is proposing using the second round of CARES Act funding to cover costs associated with street closures done in conjunction with COVID-19.		

Salt Lake City FY 2020-21 Budget Amendment #4

Initiative Number/Name	Fund	Amount
E-9: Healthcare Innovation Branding	Grant	\$50,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
Salt Lake City has focused a substantial amount of economic recovery efforts on the healthcare innovation industry. This industry has a strong presence in the City and has high growth potential. This industry is particularly strategic for the City as these jobs are anchored with research and development and have high potential for upward mobility. This funding will go towards a collaborative effort alongside industry partners to brand the industry, and its role in SLC's economic recovery from COVID-19.		
E-10: Youth and Family Additional Funding	Grant	\$400,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
The Administration is proposing using the second round of CARES Act funding to continue support of the enhanced services at Youth City. In reviewing the detail and implementing the enhanced plan, the current staff at Youth City have been working long hours. The Administration has recognized a need for additional staff resources to meet the increased service as well as the increased hours. The additional funding being requested will provide funding for overtime or hiring of additional staff to meet the increased need as well as additional funding for other needs within the Youth City programs.		
E-11: Additional Hazard Pay	Grant	\$200,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
The Administration is proposing using the second round of CARES Act funding to give a \$1,000 bonus to some additional frontline employees who worked during the Corona Virus pandemic.		
E-12: RDA Grants	Grant	\$200,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
In light of COVID impacts on the City in FY21, the Administration is proposing using the second round of CARES Act funding to help offset costs to sublessees to the Redevelopment Agency to provide ongoing assistance to property owners and businesses that have had to pause operations or have limited capacity to generate revenue. Agency lease tenants range from small business, non-profit, retail, bar, restaurants and parking structures. The majority of tenants are within the Central Business District and have been significantly impacted by the lack of daytime workforce, cultural activity and entertainment events.		
E-13: Gallivan and Eccles Operation Expenses	Grant	\$500,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
The Administration is also proposing the use of CARES act funds to provide assistance to the City and Redevelopment Agency for expenses and obligations related to the Eccles Theater and Gallivan Center. The City and Agency are directly responsible for covering a portion of the ongoing operations and maintenance of the Eccles Theater as well as the related debt service and contractual requirements. The Redevelopment Agency maintains the programming contract for Gallivan and, as such, is responsible for the related administrative and operating expenses regardless of whether the plaza generates or receives revenue.		
E-14: University Neighborhood Partners (UNP)	Grant	\$20,000.00
<i>Department: Mayor's Office</i>	<i>Prepared By: John Vuyk</i>	
UNP's Hartland Partnership Center (Hartland) is a community hub that creates opportunities for west side residents to achieve personal, family, and community goals through education. The long-term goal is to enhance community capacity and wellbeing by increasing the number of residents receiving post-secondary credentials and taking on leadership roles in their professions and communities, and by improving our educational institutions and work forces. Now, with the onset of COVID-19 and its disproportionate effect on Salt Lake City's west side communities, the need for usable and sustainable outdoor space has become essential for Hartland to meet community needs. This funding would help UNP create an outdoor classroom space for programming. (Additional details in the attached PDF could be included for Council.)		

Salt Lake City FY 2020-21 Budget Amendment #4

Initiative Number/Name	Fund	Amount
E-15: Nourish to Flourish	Grant	\$100,000.00
Department: Mayor's Office	Prepared By: John Vuyk	
<p>The Nourish to Flourish Initiative is a program that is working to eliminate food security in our community while, at the same time, provide a needed lifeline to local restaurants that have been so devastated by the pandemic. Here are the key points:</p> <p>Administered by the Lightspark Foundation, a local §501(c)(3) entity, the Initiative pays restaurants to prepare meals that are then donated to non-profit service provider organizations (a full list of participating organizations is below), who distribute them to individuals in need (primarily children) throughout the community.</p> <p>Since beginning operations in May of this year, the Initiative has provided over 45,000 meals to those in need, and has paid over \$335,000 to local restaurants. Therefore, those most at risk in our community are receiving critical food assistance, and restaurants struggling to survive are receiving a steady income to help them stay afloat.</p> <p>With 9 restaurants and 11 service providers currently participating, the Initiative is now preparing and providing nearly 5,000 meals per week.</p> <p>The Initiative has been funded to date by Sentry Financial/Lightspark (\$120,000 so far) and by a grant provided by SL County (totaling \$450,000), the combination of which will permit the Initiative to continuing operating at its current level through the end of November, 2020.</p> <p>100% of donations are paid to participating restaurants for the preparation of donated meals. All administrative costs are absorbed by Sentry/Lightspark.</p> <p>With the COVID-19 crisis continuing, both food insecurity and the number of restaurants desiring to participate are increasing. The only thing preventing the continuation and growth of the Initiative is additional funding.</p> <p>Participating Restaurants:</p> <ul style="list-style-type: none"> • Spice Kitchen Incubator • Diversion Eatery • PublK Kitchen • Greek Souvlaki • Moochies • Trio Cafe • Himalayan Kitchen • Premier Catering (operated by the Pacific Island Business Alliance) • Pulp Lifestyle Kitchen <p>Participating Service Providers:</p> <ul style="list-style-type: none"> • Boys and Girls Clubs of Greater Salt Lake • Neighborhood House • YouthCity • Salt Lake County Youth Services • Asian Association of Utah • International Rescue Committee • Catholic Community Services • Housing Connect • Columbus Community Center • Utah Community Action • Promise South Salt Lake 		
E-16: Additional Accelerator Program Funding	Grant	\$1,401,264.00
Department: Mayor's Office	Prepared By: John Vuyk	
<p>The Administration is proposing using the second round of CARES Act funding to help citizens who did not receive stimulus support. The funds would assist some of those who have been hardest hit by the effects of COVID with no other government support.</p>		

Salt Lake City FY 2020-21 Budget Amendment #4

Initiative Number/Name	Fund	Amount										
E-17: Additional Water Assistance	Grant	\$25,000.00										
	Water	\$25,000.00										
Department: Mayor's Office	Prepared By: John Vuyk											
<p>The Administration is proposing using the second round of CARES Act funding to support the Salt Lake City Public Utilities Water Assist Program which helps customers pay their Public Utilities bill. The Public Utilities bill includes the City's water, sewer, stormwater, street lighting, and refuse charges. The program was implemented in the 1980's and helps hundreds of residents each year. The program is funded through donations, although Public Utilities has periodically contributed up to \$10,000 per year when the donations have been lower and the need has been greater. The Water Assist Program is administered by The Salvation Army. The purpose of the program is to provide limited financial assistance and budget counseling to eligible residential customers who are experiencing difficulty paying their bills. During the pandemic crisis, Public Utilities has noted decreased donations and increased need. As of August 4, 2020, the Water Assist Program has only \$508, which is inadequate to meet the current need. The Water Assist Program is an important program and is one of several strategies used for assisting our residents with their bills when needed. Public Utilities also participates in the Salt Lake County Tax Abatement Program for water, sewer, and stormwater. Equal pay, budget billing, and deferrals are also arranged to help our residents should they need it.</p>												
E-18: Telework Equipment and Enhancements	Grant	\$353,488.00										
Department: Mayor's Office	Prepared By: John Vuyk											
<p>The Administration is proposing using the second round of CARES Act funding to support the ongoing demands on the City's technology infrastructure, software licensing, and employee equipment. The funds will be used for a range of solutions needed to meet the demands of a remote workforce and provide city employees the resources they need to continue to work effectively.</p> <table border="0" style="width: 100%;"> <tr> <td style="padding-left: 40px;">Unified Communications</td> <td align="right">150,000</td> </tr> <tr> <td style="padding-left: 40px;">Hardware to improve internet connections</td> <td align="right">75,000</td> </tr> <tr> <td style="padding-left: 40px;">Teleworker enhanced VPN solution</td> <td align="right">50,000</td> </tr> <tr> <td style="padding-left: 40px;">Additional servers and infrastructure</td> <td align="right">78,488</td> </tr> <tr> <td style="padding-left: 40px;">TOTAL</td> <td align="right">353,488</td> </tr> </table>			Unified Communications	150,000	Hardware to improve internet connections	75,000	Teleworker enhanced VPN solution	50,000	Additional servers and infrastructure	78,488	TOTAL	353,488
Unified Communications	150,000											
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Teleworker enhanced VPN solution	50,000											
Additional servers and infrastructure	78,488											
TOTAL	353,488											
E-19: Downtown Ambassador Program Expansion	Grant	\$606,100.00										
Department: Mayor's Office	Prepared By: John Vuyk											
<p>The Administration is proposing using the second round of CARES Act funding to increase the street ambassador program. The current program provides six ambassadors working from 7:00 am to 11:00 pm. The expanded program will add six additional ambassadors to our current CBID coverage. This will increase the number of ambassadors from three to six for all hours of operation.</p> <p>The proposal will also provide a 6-month pilot program of six ambassadors for North Temple coverage, along North Temple immediately West of I-15. This program will provide six ambassadors Monday through Friday from 7:00 am to 9:00 pm.</p> <p>The provider lists the following benefits of the expanded coverage:</p> <ol style="list-style-type: none"> A. Expand the CBID service area by 20 percent. B. 60% anticipated increase in referrals of unsheltered individuals to services. C. 100% anticipated increase in wellness checks of individuals. D. 60% anticipated increase in response to merchant calls for assistance with individuals in crisis. E. Addition of ambassador coverage service on 6 blocks West on North Temple for six months. F. Combined management of CBID and pilot will improve service coordination for individuals. G. Overall, the increase in ambassadors would exponentially increase the response for service referrals, wellness checks, the ability to handle special events, and improve the safety, security, and economic vitality of our downtown. 												

Salt Lake City FY 2020-21 Budget Amendment #4

Initiative Number/Name	Fund	Amount
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E-20: Enhanced Homeless Camp Cleanup	Grant	\$760,110.00
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Department: Mayor's Office	Prepared By: John Vuyk
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The Administration is proposing using the second round of CARES Act funding to provide enhanced cleaning services to the six known camping hotspots throughout the city. The weekly cost for enhanced services is \$19,490. Assuming a need for 39 weeks of enhanced services the cost would be \$760,110.
The breakdown of the costs is as follows:

Priority Location	Weekly	Weeks	Total
Taufer Park Area	\$ 3,740	39	\$ 145,860
Downtown/St Marks Episcopal Church Area	\$ 4,250	39	\$ 165,750
North Temple	\$ 3,740	39	\$ 145,860
Ball Park	\$ 4,300	39	\$ 167,700
Granary	\$ 2,850	39	\$ 111,150
I-80 Overpass @ 700 East	\$ 610	39	\$ 23,790
Total	\$ 19,490		\$ 760,110

E-21: Hogle Zoo Water and Utility Grant	Grant	\$200,000.00
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Department: Mayor's Office	Prepared By: John Vuyk
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The Administration is proposing using the second round of CARES Act funding to assist the Hogle Zoo by providing a grant to cover utility costs in the amount of \$200,000. The zoo has experienced a decrease in attendance and revenue due to the effects of COVID.

E-22: Operation Warm	Grant	\$25,000.00
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Department: Mayor's Office	Prepared By: John Vuyk
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The Administration is proposing using the second round of CARES Act funding to assist Operation Warm. Operation Warm has been providing brand new winter coats to children in need for over 20 years. Their nationwide goal is to provide 500,000 coats for kids in the US. Need has been intensified because of COVID-19. Operation Warm and Molina Healthcare of Utah along with Alpha Media and several other sponsors are planning a coat event in SLC in November and they have requested our support. At \$22 per coat, \$25,000 would buy 1200 coats. The city will be able to weigh in on beneficiaries; there are still a number of Title 1 schools in the Salt Lake district that need coats.

E-23: 3rd Round CARES Act Funding	Grant	\$0.00
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Department: Mayor's Office	Prepared By: John Vuyk
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The administration is including contingent appropriation language that will allow the Administration to accept and process any additional CARES Act funding for Fire and 911 Services using guidance from the Federal Government and State that "all payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency and, thus, can be covered by CRF."¹ Adoption of the contingent language will ensure the City can meet the deadlines associated with the CARES Act funding. The Administration would come to the Council at a future date with a formal budget amendment to move funding to the Grant fund and distribute freed up General Fund monies.

Section F: Donations

Section G: Consent Agenda

Salt Lake City FY 2020-21 Budget Amendment #4

Initiative Number/Name	Fund	Amount
Section I: Council Added Items		
Contingent Appropriation		
<p>The Administration is requesting the Council adopt contingent appropriation language to allow the Administration to accept and process any additional CARES Act funding for Fire and 911 Services using guidance from the Federal Government and State that “all payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency and, thus, can be covered by CRF.”¹ Adoption of the contingent language will ensure the City can meet the deadlines associated with the CARES Act funding. The Administration would come to the Council at a future date with a formal budget amendment to move funding to the Grant fund and distribute freed up General Fund monies.</p>		



UNP House | 1060 S 900 W, SLC, UT 84104 | (801) 972-3596
UNP Hartland Partnership Center | 1578 W 1700 S, SLC, UT 84104 | (801) 213-8550

University Neighborhood Partners brings together University and west side people and resources in reciprocal learning, action, and benefit — a community coming together.

ABOUT UNP

The University of Utah, as Utah’s flagship public university, prides itself on being the University for Utah. Its mission combines scholarship and student learning with commitment to “engage local and global communities to promote education, health, and quality of life.” Within this commitment, the University recognizes that it plays a particular role as an “anchor institution” in Salt Lake. In that role, it is impossible to ignore the deep inequities that divide the city between the wealthier, whiter east side — the University’s location — and the west side, low-wealth neighborhoods where the majority of the city’s residents of color live. West side residents have faced a long history of social, political, and economic marginalization, and are underrepresented in the student body at the University.

In 2001, in order to ameliorate these inequities, the University committed to building a long-term partnership with the city’s west side. Rather than assuming it knew what the neighborhoods needed, it launched the West Side Initiative, a yearlong research project asking, “What are the priorities of west side residents and what role can the University play?” The team interviewed over 250 residents, Community leaders, organization staff, and government representatives. The resulting report revealed three key priorities: educational pathways; resident leadership opportunities; and community capacity and wellbeing. These priorities then structured a new department, University Neighborhood Partners (UNP), tasked with convening people and resources from the University and west side neighborhoods in “reciprocal learning, action, and benefit.”

UNP’s structural location reflects its importance to the University: the director holds the title of Special Assistant to the President for Campus-Community Partnerships, and reports directly to the president. The physical locations reflect the community’s importance to UNP: off-campus in a house at Jordan Park and at the UNP Hartland Partnership Center in Glendale.

ABOUT HARTLAND

UNP’s Hartland Partnership Center (Hartland) is a community hub that creates opportunities for west side residents to achieve personal, family, and community goals through education. It begins with resident passions, interests, and concerns that become the building blocks for charting educational pathways for PreK-12 schooling, post-secondary education, personal and professional development, and beyond. Our long-term goal is to enhance community capacity and wellbeing by increasing the number of residents receiving post-secondary credentials and taking on leadership roles in their professions and communities, and by improving our educational institutions and work forces.



UNP’s work at Hartland combines the knowledge and expertise of west side residents, professional educators, community-based organizations, and higher education institutions to create pathways of educational opportunity. We are not running isolated programs, which have limited impact on people’s



educational trajectories. Nor are we creating “pipelines” that direct individuals toward preconceived outcomes. Rather, we are interweaving diverse educational opportunities that allow families to chart their own journeys.

The Hartland pathways model differs from traditional educational efforts in that:

- 1) It is community-based, offering educational opportunities in a welcoming space that honors the diverse cultural strengths of west side communities, and where residents not only attend but also design and run educational programs;
- 2) It is family-centered, recognizing that education is a whole-family endeavor and pathways engage both youth and parents;
- 3) It is civically engaged in that education is a path to both personal advancement and leadership and engagement in civic life; and
- 3) It is lifelong, beginning with early childhood education and continuing through adult educational opportunities, with entry points all along the pathway.

Hartland is essential to the west side of Salt Lake City, primarily those from immigrant and refugee backgrounds and those living on low-incomes. Hartland’s partnerships advance the priorities of west side families in housing, health and wellness, employment, safety, environment, local organizational and community development, civic engagement, and language acquisition. Hartland partnerships build the capacity of community organizations and educational systems that are engaged in actively working with the community to find and create long-lasting and sustainable solutions.



Over the past two years, UNP has partnered with the University’s School of Architecture to develop the outdoor space at Hartland. Other partners have collaborated, including Red Butte Gardens, Wasatch Community Gardens, and the Tracy Aviary – investing in creating usable, ecologically considerate, and sustainable educational space.

Nearly two years ago, the Center for Ecological Planning and Design conducted a research project to understand how the diverse residents

and the west side community living around Hartland view, interact with, and experience green spaces in urban areas. With the help of students from the College of Architecture + Planning (CoA+P), UNP actively gathered community input and incorporated the perspectives and needs of residents, community organizations, and the University in design planning. Additionally, CoA+P conducted two landscape design courses for their students to: 1) facilitate the collection of stakeholder input and community-identified needs; 2) conduct site analyses and collect soil and ground water samples; and 3) develop landscape design projects based on collected findings.

The purpose of engaging deeply with the community continues to be key to UNP’s mission and landscaping methods were identified that are culturally, socially, and environmentally impactful. Specifically, seeking to find the connection between Hartland’s partners and appropriate design standards that help produce a more user-friendly, welcoming, and sustainable landscape.

Those Architecture students produced a detailed report making it clear that many of Hartland’s neighbors and area residents and stakeholders desire to be outside, but the existing landscape prevented it. Residents shared their eagerness to develop deeper relationships with nature, and with one another.

Additionally, due to the high volume of children that utilize Hartland, having an outdoor education space also became a high priority, and facilitating a landscape that encourages education is of high importance to both children and their parents. Finally and most importantly, was the design principle of equity. One of the primary purposes of Hartland is be fully welcome to residents and the surrounding communities. A welcoming nature is inherent in the building's surrounding landscape because it is the first thing with which people come in contact when visiting.

The major elemental needs that have come up again and again, and have received the most vocal support, include: 1) educational space; 2) social space; 3) an edible landscape and/or a community garden; and 4) safety interventions between 1700 South and the building. Additionally, most residents and partners want a usable landscape that is aesthetically inviting. It is evident that residents and visitors to Hartland need a beautifully designed landscape they can enjoy and in which they can have pride.

In the fall of 2019, key design elements proposed by students from the CoA+P were presented to UNP partners and stakeholders in order to collect community impressions and feedback. The designs were displayed in the Hartland building and visitors were actively surveyed. The results of this process were shared with a new partner, the School of Architecture's DesignBuildSALTLAKE (DBSL) collaborative.

In January of 2020, DBSL students utilized all previously collected data to create final design plans that reinvented Hartland's outdoor space. A Steering Committee was convened that includes the individuals previously listed in this application. The committee met with the DBSL class and their instructor, Sarah Winkler, throughout the spring and summer semester. The committee adopted final renderings and a construction schedule was established.

Now, with the onset of COVID-19 and its disproportionate effect on Salt Lake City's west side communities, the need for usable and sustainable outdoor space has become essential for Hartland to meet community needs. Hartland needs to be a place where the community can gather and collaborate with one another safely. It draws diverse community members, primarily those coming from immigrant and refugee backgrounds. Hartland has traditionally been a place where residents can work with and learn from one another, and needs to feel welcoming. The inclusivity and equitability of the designs created by DesignBuildSALTLAKE (DBSL) students makes all of this possible.

The project's scope of work included the elements listed below.

1. Outdoor Classroom

A shaded, amphitheater-style outdoor classroom will be on the northwest corner of the plot. Seating will fit 20 people (socially distanced) and enough room at the bottom for a stage/presentation space.

2. Community Space

A space for walking, sitting, and socializing will be on the northeast corner of the plot. This space includes curved pathways, benches and tables, low-water plants, and some raised beds for flowers. This space will continue around toward the front door and the parking lot.

3. ADA Ramp

The outdoor classroom and community space on the north side will be ADA accessible with a ramp. A pathway will also lead from the east side of the building and curve to the north side and the ramp.

4. Demonstration Garden

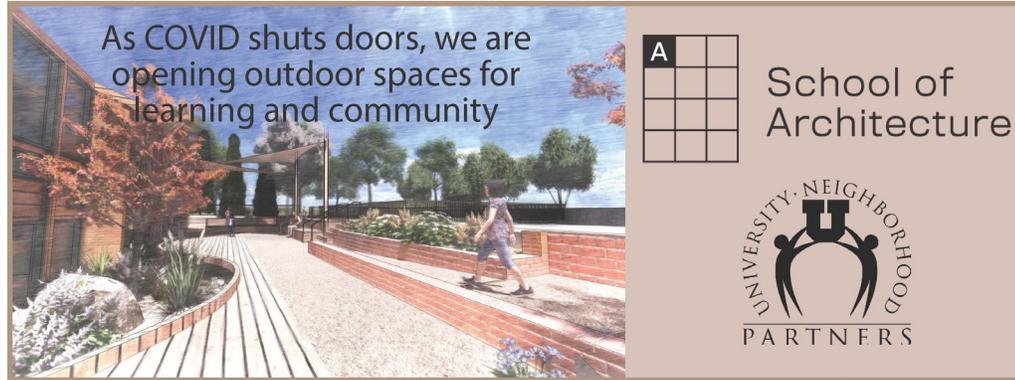
A demonstration garden featuring local, low water and edible plants will be on the south side of Hartland and include winding pathways for walking, as well as raised beds. This space is for teaching, but not for sit-down classes. This area will be ADA accessible via slight slopes.

5. Sound and Safety

There will be a natural barrier of plants and trees on the south side running along 1700 South to help keep students safe and to decrease some sound from the street. This space will also include a fence by the entrance and ramp blocking students from electrical equipment.

SCHOOL OF ARCHITECTURE ENVIRONMENTAL STEWARDSHIP

The School of Architecture at the University of Utah is the leading regional center for promoting the value of sustainable architecture through education. Their vision is to effect a transformation in attitude toward architecture, leading to high quality and highly sustainable built environments that provide a nourishing and healthy life for all current and future generations.



DesignBuildSALT LAKE galvanizes teams of future architects within an immersive design-build experience to successfully engage in people-driven regenerative architecture.

This collaborative project's mission is to transform the UNP Hartland Partnership Center landscape in ways that supports education, sustainability, and community building at Hartland. This is happening through a process that builds the capacity of both university students and community members in the areas of design, construction, and community partnership, and that produces and disseminates new knowledge.

Anticipated outcomes include the following:

1. Landscape design that reflects the goals, input, and decision making of UNP staff, partners, and community members;
2. Community member participation in design and construction processes, measured by number of people and hours;
3. Active use of new spaces by UNP partners and partnerships post-construction measured in number of activities, activity participation, and hours;
4. Feedback from a post-occupancy survey of UNP staff, partners, and community members; and
5. One or more academic and/or community-facing publications.

Anticipated student learning outcomes, measured through quantitative analysis of student and instructors daily journal entries include:

- * Knowledge of construction, materials, methods and documentation;
- * Appreciation of craft and detailing;
- * Developed respect for work of builders and crafts-persons;
- * An understanding of the process from design through construction;
- * Work within practical limitations;
- * Ability to communicate with clients, community and contractors;
- * Ability to adapt to change and unexpected circumstances;
- * Capacity to experiment and learn from mistakes;
- * Appreciation for collaboration;
- * Refinement of teamwork skills; and
- * Appreciation of profession's capacity to work with community and meet community needs.

North Side



South Side



Operation Warm Introduction

7/8/20

Executive Summary

Proper winter clothing is, undoubtedly, a critical basic need for elementary school children who experience cold winter weather as they walk to school or wait at the bus stop.

In the midst of the COVID-19 pandemic, we have set an ambitious goal of providing 500,000 underprivileged children living in North America the gift of a brand new coat in time for the coming winter.

It may not seem like much, but we know firsthand the feeling of security and hope a new, warm coat can provide to a child in uncertain times. The support of our donors will fund re-imagined coat giving programs that will allow us to meet the influx of need for coats expected in our communities.

Our mission matters - now more than ever - we are #morethanacoat.

Now More Than Ever

Our Mission Matters

The COVID-19 pandemic has taken a toll on the nation's most vulnerable communities. Children in need will bear an incredible burden during the coronavirus pandemic and the long-term economic shocks.

This has been a year that has challenged our country unlike any other. The support of our donors give us the opportunity to make a difference.

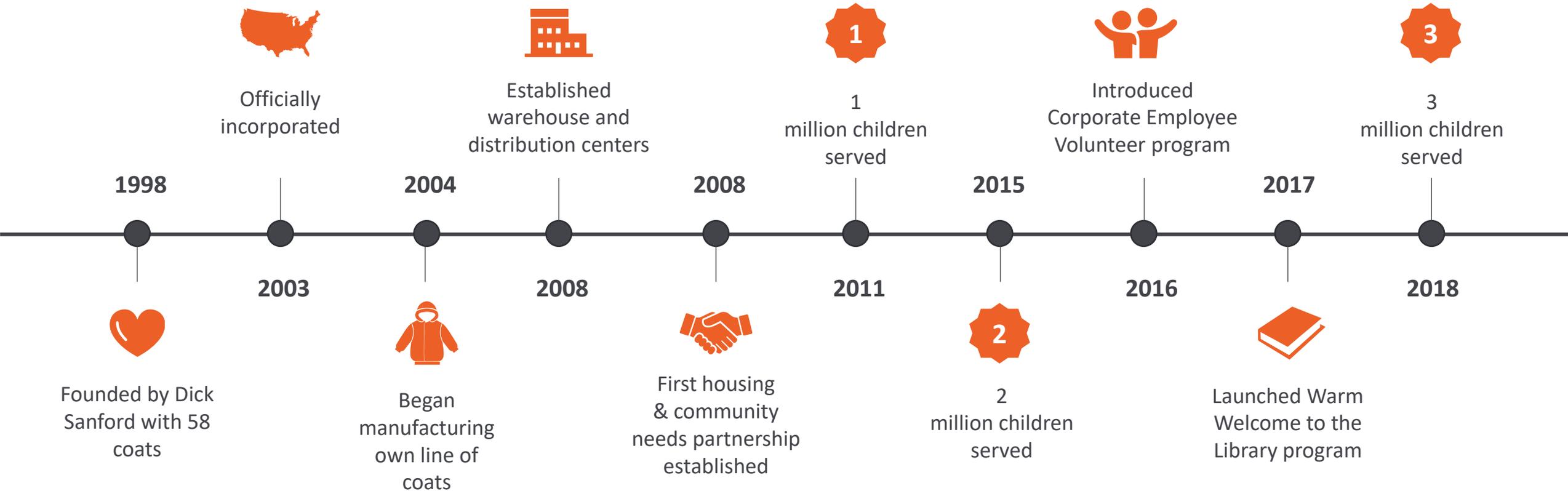


Our Mission

Operation Warm provides the gift of **warmth, confidence, and hope** to children in need through the gift of brand new winter coats.



Operation Warm's 22 Years of Impact



Our Current Impact



3.5

million
children served



1300+

Community &
corporate partners



22

Years
of service

#morethanacoat

Over the last 22 years, Operation Warm and our partners have used the coat as a bridge for families in need to access everything from flu shots to new books.

We give children the gift of **warmth, confidence and hope.**

We help families by alleviating a financial burden.

We champion volunteering, at every level.

We build community bonds by providing access to resources.

Our Brand New Coats

Operation Warm works directly with manufacturers to create high-quality coats

Coats are available
in a variety of
different styles and
colors

Each child receives
a coat that fits them
in both size and
preference



Kid Approved

We asked over 1,200 children in 14 different states about their brand new coats

93%

Said that their brand new coat **made them feel warm.**

89%

Felt that their brand new coat will help them to **play outside and be physically active.**

88%

Stated choosing their coat style and color **helped them feel good about themselves.**

93%

Agreed that their brand new coat will **help them get to school** even when it's cold outside.

88%

Said that their brand new coat **made them feel happy.**

The children we serve

Operation Warm gifts brand new winter coats to children attending Title 1 schools or students receiving free or reduced lunches, living in a shelter, or through a human service agency or other direct-service organization.

Poverty is defined as an annual income **below \$26,200** for a family of 4 with 2 children (less than \$2,122 a month).

More than 70% of children in need come from working families.

Families living in poverty spend **more than 80%** of their income on essential needs—food, shelter, childcare, and healthcare.

Children are the age group most in need in our country.

COVID-19 and Low-Income Families

The families we serve have been disproportionately impacted



Before COVID-19, 1 in 5 children in America lived in poverty. Since then, **45 million Americans have filed for unemployment.** Many vulnerable children and families will fall into poverty as a result.



People with **lower incomes are about 10% more likely to have a chronic health condition**, and will end up spending more on health care, further reducing their resources for basic need items.



Due to loss of jobs and pay resulting from the pandemic, **53% report they will not be able to pay their monthly bills.**

How to give new coats to kids:



Whether you're an individual or part of an organization, you can join in our mission of providing the gift of warmth, confidence, and hope to a child in need.

FIND

Identify kids in need in your community using our online tools.

FUND

Fund the coats using your community outreach budget.

ORDER

Order coats online from Operation Warm.
Donation Requirements: \$20/child, \$22/adult

GIVE

Experience the joy that comes with giving brand new coats to children in need!

NOW MORE THAN EVER
we are
more than a coat



Impact Fees - Quick Summary

Confidential

Data pulled 09/23/2020

Unallocated Budget Amounts: by Major Area

Area	Cost Center	UnAllocated Cash	Notes:
Impact fee - Police	8484001	\$ 194,975	A
Impact fee - Fire	8484002	\$ 669,174	B
Impact fee - Parks	8484003	\$ 5,786,436	C
Impact fee - Streets	8484005	\$ 3,227,791	D
		\$ 9,878,376	E = A + B + C + D

Expiring Amounts: by Major Area, by Month

	Calendar Month	Fiscal Quarter					Total
			Police	Fire	Parks	Streets	
FY 2020	202001 (Jan2020)	2020Q3	\$ -	\$ -	\$ -	\$ -	\$ -
	202002 (Feb2020)	2020Q3	\$ -	\$ -	\$ -	\$ -	\$ -
	202003 (Mar2020)	2020Q3	\$ -	\$ -	\$ -	\$ -	\$ -
	202004 (Apr2020)	2020Q4	\$ -	\$ -	\$ -	\$ -	\$ -
	202005 (May2020)	2020Q4	\$ -	\$ -	\$ -	\$ -	\$ -
	202006 (Jun2020)	2020Q4	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Year 2021	202007 (Jul2020)	2021Q1	\$ -	\$ -	\$ -	\$ -	\$ -
	202008 (Aug2020)	2021Q1	\$ -	\$ -	\$ -	\$ -	\$ -
	202009 (Sep2020)	2021Q1	\$ 20,828 ^ 1	\$ -	\$ -	\$ -	\$ 20,828 Current Month
	202010 (Oct2020)	2021Q2	\$ 1,445 ^ 1	\$ -	\$ -	\$ -	\$ 1,445
	202011 (Nov2020)	2021Q2	\$ 7,410 ^ 1	\$ -	\$ -	\$ -	\$ 7,410
	202012 (Dec2020)	2021Q2	\$ 10,034 ^ 1	\$ -	\$ -	\$ -	\$ 10,034
	202101 (Jan2021)	2021Q3	\$ 669 ^ 1	\$ -	\$ -	\$ -	\$ 669
	202102 (Feb2021)	2021Q3	\$ 16,273 ^ 1	\$ -	\$ -	\$ 1,839 ^ 2	\$ 18,113
	202103 (Mar2021)	2021Q3	\$ 16,105 ^ 1	\$ -	\$ -	\$ 336,342 ^ 2	\$ 352,448
	202104 (Apr2021)	2021Q4	\$ 1,718 ^ 1	\$ -	\$ -	\$ 10,333 ^ 2	\$ 12,051
	202105 (May2021)	2021Q4	\$ 14,542 ^ 1	\$ -	\$ -	\$ 138,408 ^ 2	\$ 152,950
202106 (Jun2021)	2021Q4	\$ 30,017 ^ 1	\$ -	\$ -	\$ 7,745 ^ 2	\$ 37,762	
FY 2022	202107 (Jul2021)	2022Q1	\$ 10,107 ^ 1	\$ -	\$ -	\$ 283,652 ^ 2	\$ 293,759
	202108 (Aug2021)	2022Q1	\$ 6,804 ^ 1	\$ -	\$ -	\$ 2,706	\$ 9,511
	202109 (Sep2021)	2022Q1	\$ 5,554 ^ 1	\$ -	\$ -	\$ 340,684	\$ 346,238
	202110 (Oct2021)	2022Q2	\$ 3,106 ^ 1	\$ -	\$ -	\$ 65,962	\$ 69,069
	202111 (Nov2021)	2022Q2	\$ -	\$ -	\$ -	\$ -	\$ -
	202112 (Dec2021)	2022Q2	\$ -	\$ -	\$ -	\$ -	\$ -
Total, Currently Expiring through June 2021			\$ 119,043	\$ -	\$ -	\$ 494,668	\$ 613,710

Notes

^1	9/23/20: We are currently in a refund situation. We will refund \$144k in the next 13 months without offsetting expenditures
^2	09/23/20: Next expiration in February 2021. 09/23/20: \$1.2m expiring in the next 12 months.

Impact Fees

Confidential

Data pulled 09/23/2020

AAA

BBB

CCC

DDD = AAA - BBB - CCC

		AAA	BBB	CCC	DDD = AAA - BBB - CCC
Police		Allocation Budget Amended	Allocation Encumbrances	YTD Expenditures	Allocation Remaining Appropriation
Crime lab rent	8417001	\$ -	\$ 118	\$ -	\$ (118)
Impact fee - Police	8484001	\$ -	\$ -	\$ -	\$ -
Eastside Precinct	8419201	\$ 21,639	\$ 21,639	\$ -	\$ -
Sugarhouse Police Precinct	8417016	\$ 10,331	\$ 10,331	\$ -	\$ -
Public Safety Building Replcmn	8405005	\$ 14,068	\$ 14,068	\$ -	\$ 0
Police'sConsultant'sContract	8419205	\$ 5,520	\$ 5,462	\$ -	\$ 58
Police impact fee refunds	8417006	\$ 510,828	\$ -	\$ -	\$ 510,828
Police Refunds	8418013	\$ 539,687	\$ -	\$ 2,883	\$ 536,804
PolicePrecinctLandAcquisition	8419011	\$ 1,410,243	\$ 239,836	\$ -	\$ 1,170,407
Grand Total		\$ 2,512,316	\$ 291,454	\$ 2,883	\$ 2,217,979

UnAllocated Budget Amount

\$ 194,975

Fire		Allocation Budget Amended	Allocation Encumbrances	YTD Expenditures	Allocation Remaining Appropriation
Fire refunds	8416007	\$ 82,831	\$ -	\$ -	\$ 82,831
Fire Station #14	8415001	\$ 6,650	\$ 6,650	\$ -	\$ -
Fire Station #14	8416006	\$ 52,040	\$ -	\$ -	\$ 52,040
Fire Station #3	8415002	\$ 1,568	\$ -	\$ -	\$ 1,568
Fire Station #3	8416009	\$ 1,050	\$ 96	\$ 485	\$ 469
Impact fee - Fire	8484002	\$ -	\$ -	\$ -	\$ -
Study for Fire House #3	8413001	\$ 15,700	\$ -	\$ -	\$ 15,700
FireTrainingCenter	8419012	\$ 46,550	\$ 45,182	\$ -	\$ 1,367
Fire'sConsultant'sContract	8419202	\$ 10,965	\$ 10,907	\$ -	\$ 58
FY20 FireTrainingFac.	8420431	\$ 66,546	\$ -	\$ 6,540	\$ 60,006
Fire Station #3 Debt Service	8421200	\$ 541,106	\$ -	\$ -	\$ 541,106

\$669,174

Parks		Allocation Budget Amended	Allocation Encumbrances	YTD Expenditures	Allocation Remaining Appropriation
Impact fee - Parks	8484003	\$ -	\$ -	\$ -	\$ -
Park'sConsultant'sContract	8419204	\$ 7,643	\$ 7,601	\$ -	\$ 42
337 Community Garden, 337 S 40	8416002	\$ 277	\$ -	\$ -	\$ 277
Folsom Trail/City Creek Daylig	8417010	\$ 766	\$ -	\$ 353	\$ 414
Cwide Dog Lease Imp	8418002	\$ 24,056	\$ 23,000	\$ -	\$ 1,056
Jordan R 3 Creeks Confluence	8417018	\$ 11,856	\$ 50	\$ 10,237	\$ 1,570
Rosewood Dog Park	8417013	\$ 16,087	\$ 14,155	\$ -	\$ 1,931
Jordan R Trail Land Acquisitn	8417017	\$ 2,946	\$ -	\$ -	\$ 2,946
Fairmont Park Lighting Impr	8418004	\$ 50,356	\$ 44,080	\$ 121	\$ 6,155
Parks and Public Lands Comprh	8417008	\$ 7,500	\$ -	\$ -	\$ 7,500
Redwood Meadows Park Dev	8417014	\$ 15,939	\$ 760	\$ 4,851	\$ 10,329
ImperialParkShadeAcct'g	8419103	\$ 10,830	\$ -	\$ -	\$ 10,830
Park refunds	8416008	\$ 11,796	\$ -	\$ -	\$ 11,796
Rich Prk Comm Garden	8420138	\$ 27,478	\$ 4,328	\$ 10,137	\$ 13,013
9line park	8416005	\$ 86,322	\$ 73,195	\$ 60	\$ 13,067
Warm Springs Off Leash	8420132	\$ 27,000	\$ -	\$ -	\$ 27,000
Parks Impact Fees	8418015	\$ 102,256	\$ -	\$ -	\$ 102,256
UTGov Ph2 Foothill Trails	8420420	\$ 200,000	\$ 70,340	\$ 17,100	\$ 112,560
JR Boat Ram	8420144	\$ 125,605	\$ -	\$ -	\$ 125,605
Cnty #2 Match 3 Creek Confluen	8420426	\$ 515,245	\$ 362,776	\$ 6,438	\$ 146,031
Three Creeks Confluence	8419101	\$ 173,017	\$ -	\$ -	\$ 173,017
9Line Orchard	8420136	\$ 195,045	\$ -	\$ -	\$ 195,045
Parley's Trail Design & Constr	8417012	\$ 327,678	\$ 979	\$ -	\$ 326,699
Bridge to Backman	8418005	\$ 350,250	\$ 8,168	\$ 3,416	\$ 338,666
IF Prop Acquisition 3 Creeks	8420406	\$ 350,000	\$ -	\$ -	\$ 350,000
Cnty #1 Match 3 Creek Confluen	8420424	\$ 400,000	\$ -	\$ -	\$ 400,000
Jordan Prk Event Grounds	8420134	\$ 431,000	\$ -	\$ -	\$ 431,000
Wasatch Hollow Improvements	8420142	\$ 490,830	\$ -	\$ -	\$ 490,830
FY20 Bridge to Backman	8420430	\$ 727,000	\$ 63,456	\$ -	\$ 663,544
Marmalade Park Block Phase II	8417011	\$ 1,145,394	\$ 67,408	\$ 12,635	\$ 1,065,351
Fisher Carriage House	8420130	\$ 1,098,764	\$ -	\$ -	\$ 1,098,764
Pioneer Park	8419150	\$ 3,442,199	\$ 100,250	\$ 8,250	\$ 3,333,699
Grand Total		\$ 10,375,136	\$ 840,546	\$ 73,597	\$ 9,460,993

\$ 5,786,436

Streets		Allocation Budget Amended	Allocation Encumbrances	YTD Expenditures	Allocation Remaining Appropriation
700 South Reconstruction	8414001	\$ 310,032	\$ 310,032	\$ -	\$ -
700 South Reconstruction	8415004	\$ 1,157,506	\$ 1,153,437	\$ 4,069	\$ -
IF Roundabout 2000 E Parleys	8420122	\$ 455,000	\$ -	\$ -	\$ 455,000
Impact fee - Streets Westside	8484005	\$ -	\$ -	\$ -	\$ -
500 to 700 S	8418016	\$ 575,000	\$ 575,000	\$ -	\$ -
LifeOnState Imp Fee	8419009	\$ 124,605	\$ 124,605	\$ -	\$ -
Transportation Safety Improvem	8417007	\$ 22,360	\$ 20,000	\$ 410	\$ 1,950
Gladiola Street	8406001	\$ 16,544	\$ 13,953	\$ 347	\$ 2,244
Street'sConsultant'sContract	8419203	\$ 39,176	\$ 26,802	\$ -	\$ 12,374
Trans Master Plan	8419006	\$ 13,000	\$ -	\$ -	\$ 13,000
500/700 S Street Reconstructio	8412001	\$ 41,027	\$ 118	\$ -	\$ 40,909
1300 S Bicycle Bypass (pedestr	8416004	\$ 42,833	\$ -	\$ -	\$ 42,833
Complete Street Enhancements	8420120	\$ 125,000	\$ 59,578	\$ -	\$ 65,422
Trans Safety Improvements	8419007	\$ 210,752	\$ 125,012	\$ -	\$ 85,740
Indiana Ave/900 S Rehab Design	8412002	\$ 124,593	\$ -	\$ -	\$ 124,593
Transportation Safety Imp	8418007	\$ 147,912	\$ 8,770	\$ -	\$ 139,142
Transp Safety Improvements	8420110	\$ 250,000	\$ 110,697	\$ -	\$ 139,303
9 Line Central Ninth	8418011	\$ 152,500	\$ -	\$ -	\$ 152,500
Bikeway Urban Trails	8418003	\$ 200,000	\$ -	\$ -	\$ 200,000
TransportationSafetyImprov IF	8421500	\$ 375,000	\$ -	\$ -	\$ 375,000
IF Complete Street Enhancement	8421502	\$ 625,000	\$ -	\$ -	\$ 625,000
Traffic Signal Upgrades	8419008	\$ 251,316	\$ 9,393	\$ 1,789	\$ 240,134
Traffic Signal Upgrades	8420105	\$ 300,000	\$ -	\$ -	\$ 300,000
Traffic Signal Upgrades	8421501	\$ 875,000	\$ -	\$ -	\$ 875,000
Street Improve Reconstruct 20	8420125	\$ 2,858,090	\$ 452,870	\$ -	\$ 2,405,220
Grand Total		\$ 9,292,247	\$ 3,445,267	\$ 6,616	\$ 5,840,365

\$ 3,227,791

Total	\$ 23,343,877	\$ 4,640,103	\$ 90,120	\$ 18,613,653
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\$ 9,878,376

E = A + B + C + D

TRUE TRUE TRUE TRUE



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

August 28, 2020

OIG-CA-20-028

Department of the Treasury Office of Inspector General Coronavirus Relief Fund Frequently Asked Questions Related to Reporting and Recordkeeping

The Department of the Treasury (Treasury) Office of Inspector General (OIG) is responsible for monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund (CRF) payments as authorized by Title VI of the Social Security Act, as amended by Title V of Division A of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).¹ Treasury OIG was also assigned authority to recover funds in the event that it is determined a recipient of a CRF payment failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). Recipient reporting and record retention requirements are essential for the exercise of these responsibilities, including our conduct of audits and investigations.

Beginning September 1, 2020, the prime recipient of CRF payments will begin reporting Coronavirus Disease 2019 (COVID-19) related costs incurred from March 1, 2020 to December 30, 2020 in the GrantSolutions portal. This document addresses frequently asked questions (FAQ) from CRF prime recipients regarding their reporting and record keeping requirements and supplements Treasury OIG's memorandums *Coronavirus Relief Fund Recipient Reporting and Record Retention Requirements* (OIG-CA-20-021; July 2, 2020)² and *Coronavirus Relief Fund Reporting Requirements Update* (OIG-CA-20-025; July 31, 2020).³

A. Prime Recipients

1. *Who is a prime recipient?*

A prime recipient is an entity that received a CRF payment directly from Treasury in accordance with the CARES Act, including:

- All 50 States,
- Units of local governments with populations over 500,000 that submitted required certifications to Treasury,
- The District of Columbia,

¹ P. L. 116 136 (March 27, 2020)

² <https://www.treasury.gov/about/organizational-structure/ig/Audit%20Reports%20and%20Testimonies/OIG-CA-20-021.pdf>

³ <https://www.treasury.gov/about/organizational-structure/ig/Audit%20Reports%20and%20Testimonies/OIG-CA-20-025.pdf>

- U.S. Territories, and
- Tribal Governments

2. *Who is a sub-recipient?*

For purposes of reporting in the GrantSolutions portal, a sub-recipient is any entity to which a prime recipient issues a contract, grant, loan, direct payment, or transfer to another government entity of \$50,000 or more.

3. *The definition of a sub-recipient provided by Treasury OIG is different than the definition of a sub-recipient in the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal, 2 CFR Part 200 (Uniform Guidance). Which definition is a prime recipient expected to comply with?*

The prime recipient must comply with the Treasury OIG definition. For purposes of reporting in the GrantSolutions portal, a prime recipient is to report on sub-recipients, as defined in Question 2 above. In addition, Treasury has issued guidance as described in Treasury's *Coronavirus Relief Fund Frequently Asked Questions* (FAQs),⁴ noting that prime recipients are to monitor and manage sub-recipients as defined in 2 CFR sec. 200.330 through 200.332.

4. *Who is responsible for reporting in the GrantSolutions portal, the prime or sub-recipient?*

Only the prime recipient is required to report COVID-19 related costs in the GrantSolutions portal.

5. *If the prime recipient distributes funds to an agency or department within the prime recipient's government, is the agency or department considered the prime recipient or a sub-recipient when funds obligated are \$50,000 or more?*

The agency or department is considered part of the prime recipient as they are all part of the same legal entity that received a direct CRF payment from Treasury. Obligations and expenditures that the agency or department incurs with the CRF proceeds must be collected by and reported in the GrantSolutions portal by the prime recipient as if they were obligated or expended by the prime recipient.

⁴ <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>

- 6. *If the prime recipient obligates funds to an entity that provides a public service on behalf of the prime recipient but the prime recipient is not financially accountable of, is the entity considered the prime recipient or a sub-recipient when funds obligated are \$50,000 or more (e.g., discreetly presented component unit, quasi agency, etc.)?***

The entity is considered a sub-recipient of the prime recipient when funds obligated are \$50,000 or more. The prime recipient must report its obligations and expenditures related to the sub-recipient, including associated projects and expenditure categories, in the GrantSolutions portal. If the prime recipient obligated less than \$50,000, the prime recipient must report its obligations and expenditures related to the sub-recipient entity in aggregate in the GrantSolutions portal.

- 7. *If a prime recipient enters into multiple obligations with an entity, each obligation being less than \$50,000 with no agreement (i.e., contract, grant, or loan), however, the total obligations to the entity is above \$50,000, is the entity considered a sub-recipient?***

The entity is considered a sub-recipient, however since the obligations are below \$50,000, the prime recipient must report the multiple obligations to the entity and related expenditures in the aggregate section of the GrantSolutions portal.

- 8. *If a unit of local government received funds as both a prime recipient and as a sub-recipient do they have to track and report obligations and expenditures separately?***

Yes. For purposes of reporting in the GrantSolutions portal, the unit of local government is the prime recipient and must report obligations and expenditures related to the funds received directly from Treasury. As a sub-recipient of funds, obligations and expenditures related to the funds received from another prime recipient must be reported by the prime recipient in the GrantSolutions portal. It is recommended that the unit of local government, as a sub-recipient, report obligations and expenditure information to the prime recipient for its reporting purposes.

- 9. *If a third party is hired to review and approve sub-recipient reimbursement requests and supporting documentation, can the prime recipient place reliance on the reviews performed by the third party or is the prime recipient still required to review and approve 100 percent of all costs?***

It is up to the prime recipient on how much it relies on third-party review of reimbursement requests. However, the prime recipient is responsible for maintaining documentation to support the use of CRF proceeds. Per Treasury's *Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments*, the direct

(or prime) recipient is ultimately responsible for compliance with the limitation on the use of payments from the CRF.⁵

B. System for Award Management (SAM.gov) Registration

10. *Treasury OIG's memorandum, Coronavirus Relief Fund Reporting Requirements Update, states that "each prime recipient should ensure that any current or potential sub-recipients are registered in SAM.gov." Are all sub-recipients required to register in SAM.gov?*

No, all sub-recipients are not required to register in SAM.gov. This statement is a recommendation to help reduce the reporting burden on the prime recipient when entering sub-recipient details in the GrantSolutions portal. SAM.gov registration allows sub-recipient identifying and demographic details to be automatically populated in the portal after the prime recipient inputs a valid Data Universal Numbering System (DUNS) number assigned to the sub-recipient.⁶

11. *What are the identifying and demographic data elements that automatically populate in the GrantSolutions portal if a sub-recipient is registered in SAM.gov with a valid DUNS number?*

The following identifying and demographic data elements will automatically populate in the GrantSolutions portal if a sub-recipient is registered in SAM.gov with a valid DUNS number:

- Legal Name
- Address Line 1
- Address Line 2, if applicable
- Address Line 3, if applicable
- City Name
- State Code
- Zip + 4
- Congressional District
- Country Name
- Country Code
- Organization Type

⁶ A DUNS number is a unique nine-character number used to identify an organization.

12. If a sub-recipient does not have a DUNS number, can another unique identification number be used in the GrantSolutions portal to automatically populate sub-recipient details (e.g. Federal Employment Identification Number, Federal Tax Identification Number, etc.)?

No. The DUNS number is the only unique identification number that the GrantSolutions portal can associate with a SAM.gov registration in order to automatically populate sub-recipient details.

13. Where does a prime recipient direct a sub-recipient to obtain a DUNS number?

If a sub-recipient does not already have a DUNS number, they can call 1-866-705-5711 or access <http://fedgov.dnb.com/webform> to get a DUNS number assigned for free.

14. Where does a prime recipient direct a sub-recipient to register in SAM.gov?

Refer the sub-recipient to <https://sam.gov>.

15. What if a sub-recipient is not registered in SAM.gov?

For each sub-recipient that is not registered in SAM.gov, the prime recipient will be responsible for manually entering the following data elements in the GrantSolutions portal:

- Legal Name
- Address Line 1
- Address Line 2, if applicable
- Address Line 3, if applicable
- City Name
- State Code
- Zip Code
- Country Name (selection menu)
- Organization Type (selection menu)

16. If a sub-recipient is registered in SAM.gov, are they required to report any information on a quarterly basis in SAM.gov?

No. There are no reporting requirements for a sub-recipient; the prime recipient is required to report in the GrantSolutions portal on behalf of the sub-recipient.

17. Is an entity that a prime recipient obligates a contract, grant, loan, direct payment, or transfer to another government entity of less than \$50,000 recommended to register in SAM.gov?

No. Detailed information of an entity that the prime recipient obligates less than \$50,000 to will not be reported in the GrantSolutions portal. The obligations and related expenditure(s) to entities that the prime recipient obligates less than \$50,000 to will be reported in the aggregate.

18. Is an individual that a prime recipient obligates a contract, grant, loan, or direct payment recommended to register in SAM.gov?

No. Detailed information of an individual that the prime recipient obligates any amount to will not be reported in the GrantSolutions portal; the obligations and related expenditure(s) to individuals will be reported in the aggregate.

C. Terminology

18. What is an obligation?

For purposes of reporting in the GrantSolutions portal, an obligation is a commitment to pay a third party with CRF proceeds based on a contract, grant, loan, or other arrangement.

19. What is an expenditure?

For purposes of reporting in the GrantSolutions portal, an expenditure is the amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity). As outlined in *Treasury's Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments*, performance or delivery must occur between March 1 and December 30, 2020 in order for the cost to be considered incurred; payment of funds need not be made during that time (though it is generally expected that payment will take place within 90 days of a cost being incurred).

20. What is a project?

A project is a grouping of related activities that together are intended to achieve a specific goal (e.g. building a temporary medical facility, offering an economic support program for small businesses, offering a housing support program, etc.)

21. What is a contract?

A contract is an obligation to an entity associated with an agreement to acquire goods or services.

22. What is a grant?

A grant is an obligation to an entity that is associated with a grant agreement. A grant agreement is a legal instrument of financial assistance between the prime recipient and entity that is used to enter into a relationship to carry out a public purpose and does not include an agreement to acquire goods or services or provide a loan.

23. What is the primary place of performance for a contract or a grant?

The primary place of performance is the address where the predominant performance of the contract or grant will be accomplished.

24. What is the period of performance start date and end date for a contract or a grant?

The period of performance start date is the date on which efforts begin or the contract or grant is otherwise effective. The period of performance end date is the date on which all effort is completed or the contract or grant is otherwise ended.

25. What is a transfer to another government entity?

A transfer to another government entity is a disbursement or payment to a government entity that is legally distinct from the prime recipient. See the list of government entities in Question 26 below.

26. For transfers to another government entity, what type of entity is considered another government entity?

The following organization types are considered another government entity:

- State government
- County government
- City/Township Government
- Special District Government
- US Territory or Possession
- Indian/Native American Tribal Government (Federally Recognized)
- Indian/Native American Tribal Designated Organization

27. What is a direct payment?

A direct payment is a disbursement (with or without an existing obligation) to an entity that is not associated with a contract, grant, loan, or transfer to another government entity. If the direct payment is associated with an obligation, then the obligation and expenditure should be reported. If the direct payment does not

involve a previous obligation, the direct payment will be recorded when the expenditure is incurred.

D. Reporting

28. If a prime recipient received CARES Act funding from different Federal agencies, are all costs incurred related to CARES funding to be reported in the GrantSolutions portal, regardless of the funding source?

No. The GrantSolutions portal is only for the reporting of costs incurred related to CRF proceeds received from Treasury. Financial assistance that a prime recipient may have received from other sources are not to be reported in this portal.

29. Will CRF proceeds be subject to Federal Funding Accountability and Transparency Act (FFATA) reporting requirements? If so, what general information are recipients expected to report?

No, FFATA reporting is not required since CRF payments are not grants.

30. Are prime recipients required to report on an accrual or cash basis?

The prime recipient should report on an accrual basis, unless the prime recipient's practice is traditionally to report on a cash basis for all its financial reporting.

31. Are the reporting requirements different for lump sum payments versus payments made on a reimbursable basis?

No. Reporting of obligations and expenditures related to lump sum payments and reimbursed payments are the same.

32. How should a reimbursable payment to a sub-recipient be reported?

The prime recipient should first report the total obligation to the sub-recipient. As reimbursements are made to the sub-recipient, the prime recipient should report the reimbursements as expenditures to the obligation by expenditure category.

33. How should a lump sum payment to a sub-recipient be reported?

The prime recipient must report the total obligation for the lump sum payment to the sub-recipient. As the sub-recipient uses the funds it received, the prime recipient is responsible for collecting and reporting on the uses as expenditures to the obligation by expenditure category.

34. What level of sub-recipient data will prime recipients be required to report?

The prime recipient is required to report on the first sub-recipient level only. For example: The prime recipient enters into a grant with Entity A to provide assistance to small businesses. For reporting purposes, the prime recipient must report the details of the grant with Entity A as an obligation. As Entity A provides assistance to small businesses, the prime recipient must report the assistance provided as expenditures to the obligation. However, details of the small businesses that received funding is not required.

35. Is every obligation and expenditure required to be associated with a project?

No. We understand that not all uses of funds will be associated with a project. If an obligation or expenditure is not associated with a project, in the GrantSolutions portal, the recipient would select "No Associated Project".

36. How did Treasury OIG determine the \$50,000 reporting threshold?

Sec. 15011 of the CARES Act states that any entity that receives large covered funds (or funds more than \$150,000) is considered a covered recipient. All prime recipients of CRF proceeds are covered recipients as no prime recipient received payment less than \$150,000. Sec. 15011 further requires that each covered recipient (in this case, prime recipient) should submit a report that contains, among other items, detailed information on subcontracts or subgrants awarded by the covered recipient allowing for aggregate reporting on awards below \$50,000.

37. Is the \$50,000 threshold on a project basis?

No. The \$50,000 threshold dictates the specific sub-recipients that must be identified by the prime recipient on a detailed basis rather than in an aggregate total for related obligations and expenditures, regardless of any projects.

38. What is the reporting structure?

The reporting structure is as follows:

- A. Projects
- B. Obligations of \$50,000 or more and related expenditures
 - a. Contracts of \$50,000 or more
 - i. Obligations (individually reported) and links to projects, if applicable
 - ii. Related expenditures (individually reported) and link to projects, if applicable
 - b. Grants of \$50,000 or more
 - i. Obligations (individually reported) and link to projects, if applicable

- ii. Related expenditures (individually reported) and link to projects, if applicable
 - c. Loans of \$50,000 or more
 - i. Obligations (individually reported) and link to projects, if applicable
 - ii. Related expenditures (individually reported) and link to projects, if applicable
 - d. Transfers to other government entities of \$50,000 or more
 - i. Obligations (individually reported) and link to projects, if applicable
 - ii. Related expenditures (individually reported) and link to projects, if applicable
 - e. Direct Payments of \$50,000 or more
 - i. Obligations (individually reported) and link to projects, if applicable
 - ii. Related expenditures (individually reported) and link to projects, if applicable
- C. Aggregate obligations and expenditures of contracts, grants, loans, direct payments, and transfers to other government entities below \$50,000 (reported in total by obligation type)
- D. Aggregate obligations and expenditures to individuals, regardless of the amount (reported in total)

39. If a prime recipient obligates funds to another government entity in the form of a grant, are the obligated funds to be reported as a transfer to another government entity or as a grant?

If a grant agreement in place, the obligation should be reported as a grant.

40. Treasury OIG's reporting timeline indicates six reporting cycles with three cycles for reporting periods of January 1, 2021 through September 30, 2021. If costs related to CRF proceeds must be incurred by December 30, 2020, why are there reporting cycles after December 30, 2020?

Treasury's *Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments* addresses the concept of incurred costs. Specifically, "for a cost to be considered to have been incurred, performance of services or delivery of goods must occur during the covered period (March 1, 2020 through December 30, 2020) but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred)." As a result, we determined to allow reporting through September 30, 2021 to ensure that the prime recipient has sufficient time to capture and report all expenditures incurred that were covered with CRF, including loan repayments, the related obligations of which must have occurred, and been reported, during the covered period. In addition, any final close out reconciliations and adjustments should occur during the time period before September 30, 2021.

41. Are forgivable loans to be reported as a grant or loan?

The forgivable portion of a loan should be reported as a grant. If the forgiving of the loan is conditional, then the loan will originally be reported as a loan for the total amount. At the time that the conditions are met, the portion of the loan that is forgivable, will be removed from the loan section of the GrantSolutions portal and reported as a grant at that time.

42. For each reporting period, should a prime recipient report all costs that are eligible to be covered with CRF proceeds or only report costs for which the prime recipient has made a final determination to cover with CRF proceeds?

The prime recipient should only report eligible costs for which obligations have been made with CRF payments or specific determinations have been made related to using CRF funds.

43. Do the expenditure categories apply to aggregate reporting?

No. The only information collected during aggregate reporting are obligations (in total) and expenditures (in total) by obligation type (contract, grant, loan, transfer to another government entity, and direct payments) and for individuals.

44. For aggregate reporting of obligations to individuals, what information is required to be reported about the individuals?

None. The only information collected during aggregate reporting are obligations (in total) and expenditures (in total).

45. Where can recipients and sub-recipients access training tools or archived training sessions to assist with reporting?

The only entity responsible for reporting in the portal is the prime recipient. Training on the GrantSolutions portal will be provided to prime recipients by September 1, 2020.

E. Reporting Corrections

46. If a prime recipient submitted information in its interim report of costs incurred as of June 30, 2020 and some information has changed, can we correct this information in the portal?

Yes. Keep in mind that for purposes of meeting the interim reporting requirement, reporting estimated costs incurred was allowed. For the first quarterly reporting period (March 1, 2020 through June 30, 2020) beginning September 1, 2020, the prime recipient must report actual obligations and expenditures in the GrantSolutions portal. The amounts reported in the GrantSolutions portal and certified will be considered the official reporting.

47. If an error is identified or an addition/modification needs to be made, is there an ability to amend the previous submitted data?

Yes, if a prime recipient determines corrections or additions are necessary, the current GrantSolutions submission may be recalled, corrected, and resubmitted within the first 10 days after the quarter end. Also, changes to a previous quarterly submission may be made in a current reporting submission. If a Treasury OIG reviewer determines corrections or additions to the quarterly submission may be required, feedback and the submission will be returned to the prime recipient for resolution. The prime recipient is ultimately responsible for certifying that the quarterly submissions are true, complete, and accurate in the GrantSolutions portal. If an error is identified or a modification needs to be made after a report is already approved by the Treasury OIG, the prime recipient will need to make the modification or correction in the next quarterly reporting cycle.

48. For forgivable loans originally reported as a grant, in a subsequent reporting period, if the recipient has not met the terms of forgiveness, should this obligation be changed to a loan in subsequent reporting period?

See question 41 above. The loan should be recorded as a loan in total until the condition is met. Only at that time will the forgivable portion of the loan be removed and recorded as a grant.

49. Is there a process to modify prior quarter numbers that change significantly due to the Department of Homeland Security's Federal Emergency Management Agency (FEMA) Public Assistance reimbursement?

Yes, if a prime recipient determines corrections or additions to a quarterly submission are necessary and the quarterly submission has already been approved by Treasury OIG, changes to a previous quarterly submission may be made in the subsequent reporting submission. The prime recipient will not be able to re-open the previous quarter, but instead will make necessary adjustments in the open quarter. The prime recipient is ultimately responsible for certifying that the quarterly submissions are true, complete, and accurate in the GrantSolutions portal.

50. If a prime recipient reports a cost allocated to the CRF in one reporting cycle, but subsequently determines to allocate that cost to a different funding source, can the prime recipient remove the obligations and related expenditures from its CRF reporting submission?

Yes, if a prime recipient determines corrections or additions to a quarterly submission are necessary and the quarterly submission has already been approved by Treasury OIG, changes to a previous quarterly submission may be made in the subsequent reporting submission. The prime recipient will not be able to re-open the previous quarter, but instead will make necessary adjustments in the open quarter. The prime recipient is ultimately responsible for certifying that the quarterly submissions are true, complete, and accurate in the GrantSolutions portal.

Keep in mind, if a prime recipient has not used funds it has received to cover costs that incurred between March 1, 2020 and December 30, 2020, as required by the statute, those funds must be returned to the Treasury.

51. Do we need a budget set up for FEMA Cares Act monies received or just to track and report monies used?

The prime recipient is required to report obligations and expenditures of CRF proceeds. It is at the discretion of the prime recipient to determine a budget setup related to CRF payments.

F. Reporting Deadline

52. Can the CRF reporting submission deadline be modified to 30 days, opposed to 10 days, after the quarter end?

We do not have the authority to change the quarterly recipient reporting deadline. Section 15011 of the CARES Act requires CRF reporting within 10 days after the end of each calendar quarter. Prime recipients' GrantSolutions data will be reported to the Pandemic Response and Accountability Committee (PRAC) for display on its website.

53. Can a prime recipient request extensions in filing their quarterly reports?

Yes, requests to extend the quarterly reporting deadline should be sent to Treasury OIG at CARES@oig.treas.gov for extension approval/disapproval. These decisions will be made on a case-by-case basis and consider extenuating circumstances.

54. If a prime recipient does not close its records by 10 days after the reporting period ends, how should these costs be reported?

Record closing times vary and may not align with the GrantSolutions reporting deadlines. If a prime recipient is not able to report within 10 days after the reporting period ends, the prime recipient is responsible for submitting the missing data in the GrantSolutions portal as part of the next quarter's reporting cycle.

G. GrantSolutions Portal

55. Is the portal still on schedule for becoming available on September 1, 2020?

Yes for most users. An upload feature will be available for select very high volume prime recipients. The upload feature will be available after September and timing of that schedule will be communicated to those select recipients.

56. If a prime recipient's designated users already have accounts with GrantSolutions, does the prime recipient still need to submit each user's name, title, email address, and phone number to Treasury OIG?

Yes.

57. Can portal access be granted to users if they share the same email address?

No. In order to grant portal access, each user must have a unique email address; users cannot have the same email address.

58. Can a prime recipient designate more than two preparers?

No. The GrantSolutions portal can only sustain up to three users per prime recipient: two preparers and one authorizing official.

59. Can the authorizing official also be one of the preparers?

No. The authorizing official cannot be both a designee/preparer and an authorizing official.

60. What is the best way to import data from a large number of sub-recipients?

Only the prime recipient is required to report CRF related obligations and expenditures in the GrantSolutions portal. We are currently working with GrantSolutions regarding a data upload feature. The upload feature will be available for certain prime recipients with the most sub-recipient activity. See question 55.

61. Will the portal provide a cumulated view of obligations and expenditures a prime recipient has reported?

Yes.

H. Record Retention/Audit

62. According to Treasury's FAQs, for administrative convenience, a State can presume that all payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency and, thus, can be covered by CRF. Will Treasury OIG or the PRAC ever question the applicability of this presumption in the audit context? If so, under what circumstances?

Yes, the CARES Act provides that Treasury OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of CRF payments. Documents and financial records, as defined in the Treasury OIG memorandum *Coronavirus Relief Fund Recipient Reporting and Record Retention Requirements* must be maintained to support the use of CRF payments for when the presumption is made that payroll costs is substantially dedicated to mitigating or responding to the COVID-19 emergency. Documents should include those sufficient to support decisions made with respect to its use of CRF payments. See questions 69, 70, and 71.

63. How far down will the audit cascade?

The CARES Act provides that Treasury OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of CRF payments. As such, all CRF payments received by the prime recipient are subject to audit. In this regard, an

audit will be at the prime recipient level and may involve reviewing the prime's sub-recipients. In the event that it is determined the prime recipient failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)), those funds will be recouped by Treasury OIG.

64. If providing Small Business Assistance, do we have to receive actual documentation of the expense or business interruption? If we provide thousands of grants to small businesses and are audited, what would be need to provide to satisfy an audit?

The prime recipient of CRF payments must maintain and make available to Treasury OIG upon request, all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended (42 U.S.C. 801(d)). Records include, but are not limited to, general ledger and subsidiary ledgers used to account for (a) the receipt of CRF payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19. The prime recipient is responsible for determining the level and detail of documentation needed from the sub-recipient of Small Business Assistance to satisfy these requirements, however, there would need to be some proof that the small business was impacted by the public health emergency and was thus eligible for the CRF funds.

65. Is there an audit plan at this point? For example, will there be interim audits, or only after Dec 30 or final reporting? Also, do you have criteria upon which you will decide which awards to audit?

Treasury OIG will perform monitoring of the prime recipient's receipt, disbursements, and uses of CRF payments and has developed procedures for this purpose. There are procedures for monitoring, reviewing, and approving prime recipient's quarterly GrantSolutions submissions. Treasury OIG will also conduct desk reviews, for which other procedures have been developed, to further evaluate the prime recipient's documentation supporting the reported uses of CRF proceeds, as well as, results of other audits (i.e. Single Audit), among other things. The desk review may result in a site visit to the prime recipient for a more in-depth review. Based on results of the quarterly monitoring, desk reviews, site reviews, and our risk assessments, Treasury OIG will determine the need for a more in-depth audit. In addition to ongoing monitoring, Treasury OIG will initiate audits as deemed necessary based on other referrals and ongoing risk assessments of the prime recipients.

66. Will Treasury OIG audit the sub-recipient as part of its prime recipient audit?

Treasury OIG may audit the sub-recipient as part of its audit of the prime recipient.

67. What cost principles will Treasury OIG be applying to determine allowability of costs during audit if Subpart E of 2 CFR 200 is not applicable to this funding?

The CARES Act and the Treasury guidance and FAQs will be used as criteria for allowability of costs. According to Treasury's FAQs, provisions of the Uniform Guidance, 2 C.F.R. sec. 200.303 regarding internal controls, 2 C.F.R. sec. 200.330 through 200.332 regarding sub-recipient monitoring and management, and subpart F regarding audit requirements are applicable to CRF payments. Subpart E is not applicable.

68. How does the CRF audit relate to Single Audit?

CRF payments are considered to be Federal financial assistance subject to the Single Audit Act (31 U.S.C. sec. 7501-7507). The related provisions of the Uniform Guidance, 2 C.F.R. sec. 200.303 regarding internal controls, sec. 200.330 through 200.332 regarding sub-recipient monitoring and management, and subpart F regarding audit requirements provides detailed information. The results of a prime recipient's Single Audit will be evaluated as part of the Treasury OIG's desk reviews and any audits initiated.

69. To what level of documentation will a government be held to support the reimbursement of public safety payroll that was "presumed" to be substantially dedicated to mitigating the emergency?

The recipient of CRF payments must maintain and make available to Treasury OIG upon request, all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended (42 U.S.C. 801(d)). Documents/records include payroll records and documentation that support an employee's time dedicated to mitigating the COVID-19 health emergency for the covered period March 1 through December 30, 2020. Records include, but are not limited to (1) general and subsidiary ledgers used to account for the receipt of CRF payments and subsequent disbursements; and (2) payroll, time, and human resource records to support costs incurred for payroll expenses related to addressing the COVID-19 health emergency. Please refer to the Treasury OIG memorandum, Coronavirus Relief Fund Reporting and Record Retention Requirements (OIG-20-021; July 2, 2020).

a. Will government have to demonstrate/substantiate that an employee's function/duties were in fact substantially dedicated to mitigating the emergency?

Yes, through documentation and financial records as defined above and any other documents/records that support employee's function/duties and/or time

was substantially dedicated to mitigating the COVID-19 emergency. Please refer to the Treasury OIG record retention requirements memorandum OIG-20-021 noted in response to question 69.

- b. For payroll that was accounted for in the FY2020 budget but was then "presumed" to be substantially dedicated to mitigating the emergency, will the government have to demonstrate/substantiate that an employee's function was a substantially different use?***

Yes, the government is required to maintain documents and financial records supporting payroll substantially dedicated to mitigating the emergency to support the use of CRF payments regardless of whether the payroll was originally budgeted. Please refer to response to question 69. The Treasury OIG also requires the government to maintain budgetary records to support the fiscal years 2019 and 2020 budgets.

- 70. Is the government required to perform any analysis or maintain documentation of the "substantially dedicated" conclusion for payroll expenses of public safety, public health, health care, and human service employees?***

Yes, the government is required to maintain documents and financial records to support all payroll expenses, including payroll of public safety, public health, health care, and human service employees, substantially dedicated to mitigating the emergency. Documents should include those to support conclusions made with respect to the "substantially dedicated" use of CRF payments. If an analysis is performed, it should be supported by documentation as outlined in the record retention requirements memorandum OIG-20-021. Please refer to response to question 69.

- 71. Treasury's FAQs indicate a "State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise."***

- a. What level of documentation needs to be maintained to indicate the chief executive did not determine "specific circumstances indicate otherwise?"***

Documents and financial records, as defined in the Treasury OIG memorandum OIG-CA-20-021 must be maintained to support the use of CRF payments for when the presumption is made that payroll costs is substantially dedicated to mitigating or responding to the COVID-19 emergency. Documents should include those sufficient to support decisions made with respect to its use of CRF payments. No specific

documentation of the negative assurance of the chief executive (or equivalent) is required.

b. Is the absence of documentation indicating “specific circumstances indicate otherwise” sufficient, or does an affirmative decision need to be documented?

See previous responses.

72. Are CRF funds required to be accounted for in a separate fund of the government? At least one state thinks it should be.

These are individual management decisions, however, the documentation required above should be easily understandable by the auditors.