



PUBLIC HEARING MOTION SHEET

CITY COUNCIL *of* SALT LAKE CITY

TO: City Council Members

FROM: Ben Luedtke and Sylvia Richards
Budget Analysts

DATE: November 10, 2020

RE: **Budget Amendment Number Four FY21**

MOTION 1 – CONTINUE PUBLIC HEARING

I move that the Council continue the public hearing to Tuesday, November 17.





COUNCIL STAFF REPORT

CITY COUNCIL of SALT LAKE CITY

TO: City Council Members

FROM: Ben Luedtke, Sylvia Richards, Sam Owen, Kira Luke,
and Allison Rowland
Budget and Policy Analysts

DATE: November 10, 2020

RE: Budget Amendment Number Four FY2021

Project Timeline:

Set Date: October 20, 2020
1st Briefing: November 10, 2020
1st Public Hearing: November 10, 2020
2nd Briefing: November 17, 2020 (if needed)
2nd Public Hearing: November 17, 2020
Potential Action: November 17, 2020

Budget Amendment Number Four includes one new request for a total of \$491,000 in new expenditures from the General Fund, as well as four reclassifications in Section A. There are 22 grant items in Section E using the second round of CARES Act grant funding, including a few large dollar amount direct cash assistance items for businesses, non-profits and individuals. Additionally, this proposal includes a request for the expansion of the Downtown Ambassador program, as well as an enhanced budget for homeless camp cleanup. This budget amendment would fully use the \$5,925,738 the City received in the second round of CARES Act funding.

Section A: New Items *(Note: to expedite the processing of this staff report, staff has included the Administration's descriptions from the transmittal for some of these items)*

A-1: Employee Telework Equipment – (-\$204,000 – General Fund)

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 – (-\$187,000 – General Fund)

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 per 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 – (-\$25,000 – General Fund)

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. See item E-16 for the proposed program expansion.

A-4: Digital Equity – (-\$75,000 – General Fund)

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.

- *Note that if the Council approves Items A-1 to A-4, then the additional money being left in the General Fund is proposed to instead go to this new program in A-5.*

A-5: Apprentice Program – (\$491,000 – General Fund)

The Administration is proposing the creation of an Apprentice Program for high school students and others who are experiencing challenges entering the workforce during the pandemic. This program would provide hands-on training and experience in specific jobs as identified below by the Administration. Four City Departments were asked to specify which roles and positions they felt could be part of the program. Candidates may be eligible to transition from apprentice to full-time City employee positions. Using the CARES Act funding for other eligible projects has freed up this funding. Based on a \$15-\$18/hour pay rate, as many as 50 individuals could be employed for a period of up to six months. According to the Administration, community outreach will originate from the Mayor's Office and include partnership/collaboration with the Salt Lake City School District and YouthCity.

SALT LAKE CITY APPRENTICE PROGRAM - Hourly positions by department

<i>Department</i>	<i>Division</i>	<i>Position/Job Title</i>	<i># of positions desired</i>
Public Services	Trails and Natural Lands	Natural Resources Technician	1
Public Services	Trails and Natural Lands	Volunteer Coordinator	1
Public Services	Streets	Asphalt operator	2
Public Services	Streets	Concrete finisher	2
Public Services	Streets	Signals Technician	1
Public Services	Parks	General Maintenance Worker	5
Public Services	Parks	Electrician apprentice	1
Public Services	Parks	Welder Apprentice	1
Public Services	Parks	Irrigation Technician	5
Public Services	Compliance	Enforcement Officer	1
IMS		Network Support Admin Apprentice	5
IMS		Digital Navigator Apprentice	5
Public Utilities	Various	Public Utilities Apprentice	Multiple
CAN	Planning	Development Review Apprentice	2
CAN	Planning	Zoning Field Data Collector	3
CAN	Building Services	Building/Housing/Zoning Inspections	7
CAN	Engineering	Warranty Inspector	2
CAN	Engineering	GIS Technician	1
CAN	Engineering	Construction Inspection Services	2
CAN	HAND	Rehab Specialist	2
CAN	HAND	Special Projects Assistant	1

Section B: Grants for Existing Staff Resources Section

(None)

Section C: Grants for New Staff Resources Section

(None)

Section D: Housekeeping

(None)

Section E: Grants Requiring No New Staff Resources**E-1: Employee Telework Equipment – (\$204,000 from CARES Act Second Round)**

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E-4: Digital Equity and Internet Allowance – (\$75,000 from CARES Act Second Round)

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 – (\$300,000 from CARES Act Second Round)

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 multiple departments for overtime, call back and other payroll costs incurred related to the pandemic.

E-6: Employee Sick Leave and Family and Medical Leave Act (FMLA) – (\$300,000 from CARES Act Second Round)

The Administration is proposing to use the second round of CARES Act funding to cover additional employee expense costs associated with the pandemic. This would fully cover costs to the General Fund for sick and FMLA leave caused by the pandemic during the first three months of FY21.

Staff note: For reference, as of October 17, 2020, 369 employees have utilized emergency responder pandemic leave. 68 employees have utilized emergency paid sick leave under the Federal Families First Coronavirus Act which requires certain employers to offer the benefit through December 31, 2020. This is approximately 13% of the City's total workforce.

E-7: PPE and Cleaning Supplies – (\$52,730 from CARES Act Second Round)

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. These additional supplies are for City employees.

E-8: Street Closures – (\$11,935 from CARES Act Second Round)

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 as part of the Stay Safe, Stay Active initiative. The following streets were closed from late April through June:

- 500 North between Redwood Rd and 800 West
- 900 South between 300 East and 700 East
- 600 East between 600 South and 900 South
- Stratford Ave between 1300 East and 2000 East
- Wasatch Dr. between 1300 South and Crestview Dr.
- 4th Ave between A St and N St
- 200 West between 600 North and North Temple Street
- Emery Street between 400 South and Harrison
- 800 East between 800 South and 1700 South
- Kensington Avenue between 700 East and 1400 East, and between 1500 East and 1600 East

Transportation Reports two streets remain closed:

- 4th Ave between E St and N St
- 800 East between 800 South and 1700 South

Policy question:

- Next Steps for Street Closures– The Council may wish to ask the Administration what next steps are planned for streets remaining closed and if the Stay Safe, Stay Active program is planned for 2021.

E-9: Healthcare Innovation Branding – (\$50,000 from CARES Act Second Round)

The Mayor’s Office is requesting \$50,000 in a one-time funding allocation to the Grant Fund for a collaborative effort to “brand” the healthcare innovation industry in Salt Lake City. The Department of Economic Development (DED) will coordinate the effort with BioUtah, a trade association for life sciences, as well as WTC Utah, GOED, and the University of Utah Pivot Center, in the effort to reinforce the City’s growing healthcare innovation industry, which the Administration considers a key to post-pandemic economic recovery. Several local companies, including Parr Brown, Cibus, Recursion Pharma and Ioniq Sciences, are already involved, with the latter two the lead donors of additional funding for the effort. The plan is to raise a total of at least \$300,000 for a one-year effort that will include logo development, website creation and marketing of the brand.

E-10: Enhanced YouthCity Additional Funding – (\$400,000 from CARES Act Second Round)

The Administration reports existing YouthCity staff are working longer than expected hours under the enhanced model approved by the Council in Budget Amendment #2 using \$1.6 million. Additional staffing is recommended to meet the increased workload. Funding would allow hiring three more FTEs, some overtime for existing staff, additional technology purchases for student’s remote learning and two new 15-passenger vans (\$70,000 will go to the Fleet Fund).

The total estimated cost for the enhanced YouthCity is \$3,233,756 assuming the program operates for a full school year and the Department of Workforce Services awards School Age grant funding every month during the school year. It’s important to note that all funding for the enhanced YouthCity program is one-time except funding for a new FTE, Community Program Manager. This means additional one-time funding and/or ongoing funding would need to be identified in the FY22 annual budget to continue enhanced services beyond June 30, 2021.

E-11: Additional One-time Lumpsum Hazard Pay Bonus – (\$200,000 from CARES Act Second Round)

Approximately, 175 City employees received neither the \$200 internet allowance nor the \$1,000 hazard pay bonus approved in Budget Amendment #2 earlier this year. The Administration is requesting funding to provide the one-time lumpsum hazard pay bonus for those remaining employees and to provide \$800 to some employees that received the \$200 internet allowance but should have received the \$1,000 hazard pay bonus. If approved, then all City employees will have received the internet allowance or the hazard pay bonus, but not both.

E-12: RDA Grants – (\$200,000 from CARES Act Second Round)

The Administration proposes to use these funds as grants to tenants leasing RDA owned properties mostly located in the Central Business District including small business, non-profit, retail, bar, restaurants and parking structures. Use of the funding would be limited to impacts related to the pandemic such as payroll and operations expenses to stay in business. Specific conditions on the use of these funds and ensuring compliance to CARES Act requirements will be vetted with the Attorney’s Office.

It’s unclear whether all RDA tenants would receive some of this grant assistance. For example, if a tenant already received other CARES Act funding from other sources, then other tenants may be prioritized. The RDA is providing ongoing rent waivers for tenants during the pandemic.

E-13: Gallivan and Eccles Operation Expenses – (\$500,000 from CARES Act Second Round)

The City and RDA have ongoing obligations for programming at the Gallivan and operations and maintenance of the Eccles Theater (in addition to debt service payments). The Gallivan ice rink will remain closed this winter due to the pandemic. The ice rink is a major revenue generator for the Gallivan. The Eccles Theater has limited operations under modified health and safety regulations.

The Administration is requesting flexibility in use of these funds between the two venues. Significant uncertainty remains about the degree of financial impact to each venue from the pandemic. The Administration estimates the obligations could be \$1 million or may be less than the \$500,000 requested.

Policy question:

- Planning under Financial Uncertainty – The Council may wish to discuss with the Administration the potential financial impacts at each venue such as planning for a worst case scenario and when the City's obligations will be clearer.

E-14: University Neighborhood Partners (UNP) – (\$20,000 from CARES Act Second Round)

See Attachment 1 for a project timeline. See the Administration's transmittal for a memo about the project.

University Neighborhood Partners and UNP's Hartland Partnership Center (1578 West 1700 South) is a project which brings together University of Utah departments and community-based organizations to support west side residents in achieving their goals by providing educational programs and opportunities. Funding would help UNP create an outdoor classroom space for programming.

According to the Administration, the total cost of the project is \$80,000. With expected grants and other contributions, UNP would be \$5,000 short of the project total. That cost can be paid in the short term by operating costs but is expected to be raised through fundraising. It will not be in the way of project completion.

Scope of work:

1. Outdoor Classroom for 20 (socially distanced), including stage/presentation space
2. Community Space for sitting and socializing including curved pathways, benches and tables, low-water plants, and some raised beds for flowers.
3. ADA Ramp and pathway to the building
4. Demonstration Garden featuring local, low water and edible plants and pathways for walking. This space is for teaching, but not for sit-down classes. This area will be ADA accessible.
5. Sound and Safety, including 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.

E-15: Nourish to Flourish – (\$100,000 from CARES Act Second Round)

The Mayor's Office is requesting \$100,000 to be allocated to the Grant Fund for use as a donation to the *Nourish to Flourish Initiative*, which was founded as a response to the COVID-19 pandemic, and pays restaurants to prepare meals that are then donated to non-profit service providers. The service providers distribute the meals to individuals in need throughout the community. (*Participating restaurants and providers are listed on page 4 of the transmittal.*) This effort is a project sponsored by Sentry Financial and administered by an affiliated non-profit organization called Lightspark. The restaurants chosen to participate are locally owned and operated, and offer healthy meals from diverse cultures to reflect the communities served by the program. The organization seeks to prioritize restaurants owned by women and people of color. The City's proposed \$100,000 donation would fund 13,333 meals, which would allow a single participating restaurant to continue in the program for about six months (based on the average weekly restaurant payment of \$3,750, which purchases 500 meals). It also would serve as a kind of endorsement for the program, which is seeking additional large donors among businesses and philanthropies.

E-16: Additional Accelerator Program Funding – (\$1,538,429 from CARES Act Second Round)

In Budget Amendment #2 on September 15, the Council approved \$25,000 to help residents who did not receive federal stimulus support. This funding was in addition to \$50,000 awarded to the Community Foundation of Utah by Accelerator for America's National Financial Assistance Initiative. Technical assistance is also being provided as part of the award. The Community Foundation of Utah will provide \$500 pre-paid debit cards to other community based organizations working with undocumented populations. The recipients are expected to be at or below the federal poverty line and mostly

undocumented or mixed-status households where one family member is undocumented. Funding will be targeted to City residents. The organizations will be able to track what the money is being spent on in aggregate and reload the cards.

The program has not started issuing prepaid cards as of October 26. Community based organizations will issue the prepaid \$500 cards on a first come first served basis but may also prioritize households in greater need (determinations would be made per each organization's practices). The requested funding level would provide 3,076 prepaid debit cards with \$500. This is approximately 4% of the City's total households (83,425 per the Gardner Policy Institute's 2020 Salt Lake City Data Book). If approved, the Administration anticipates each qualifying household would receive one \$500 prepaid card. Adding more money to the cards would be subject to the program receiving further funding.

Other donations to the program include: Salt Lake County donated \$25,000 for administrative costs, World Muslim League donated \$25,000 and the Miller Family Foundation donated \$15,000. The program has a \$1 million donation goal and dedicated website at raiseupslc.com. The program emulates the Angeleno Card financial relief program for Los Angeles residents.

Policy questions:

- Sliding Scale vs. Fixed \$500 Aid – The Council may wish to discuss with the Administration if a sliding scale based on household size and/or income could be used like with the Angeleno Card program in LA.
- Lessons Learned from Similar Programs – The Council may wish to ask the Administration what other cities with similar programs recommend based on their experiences
- Fraud Prevention – The Council wish to ask the Administration what fraud prevention measures will be taken such as including auditing options in contracts. Media reports have documented fraud experienced at other CARES Act funded financial assistance programs.

E-17: Additional Water Assistance – (\$25,000 from CARES Act Second Round)

Council staff asked the department to discuss how much has been added to the water assist fund for FY21, not including this proposed amount; and, whether the department anticipates the need to add more beyond this proposed amount through the winter and subsequent months. The \$25,000 in Budget Amendment Four would be in addition to the \$25,000 from Budget Amendment Two. From the Administration:

"With respect to E-17, the Water Assist program will receive \$25,000 through Budget Amendment #2 and has received \$1,749 in donations from the public between July and September 2020. The balance of Water Assist has been depleted, and there are residents who currently need assistance that will immediately benefit once the \$25,000 from Budget Amendment #2 is transferred from the General Fund. We estimate that in total, a little more than 200 households could have assistance with their Public Utilities bill this year with the additional \$25,000 proposed in Budget Amendment #4. This will provide a good resource to the residents in our service area through the winter and subsequent months, given some of the uncertainties that continue with the pandemic. In addition to Water Assist, Public Utilities has also implemented six-month bill deferrals and budget billing to help our residents. COVID-19 has created a greater need than we have seen in past years, and public donations to the program have decreased."

E-18: Telework Equipment and Enhancements – (\$353,488 from CARES Act Second Round)

*Note: The Administration has requested a **straw poll** during the November 10th briefing for this item.*

The Administration is proposing CARES Act funding to improve access for employees to work from home. This includes a way for employees to securely access the City's network using hardware, which will provide more flexibility (for example, allowing desktops to be set up in home offices, instead of only laptops).

The funding also provides 500 out of 1500 phone handsets that can be deployed to remote offices or used in the traditional office environment. Another budget amendment may be needed for the lease to procure the remaining handsets.

The hardware for the Unified Communications system does not have an ongoing annual cost, but rather the initial upfront investment funds five years. The Council allocated funding for Unified Communications in the FY21 budget, but the request had been scaled back due to Citywide budget limitations. As this is a major communication infrastructure project, future requests are anticipated as IMS continues building out the City's capacity.

Unified Communications (phones and connections) - \$150,000
 Hardware to improve internet and network connections for employees at home - \$75,000
 Teleworker enhanced VPN solution - \$50,000
 Additional servers and infrastructure - \$78,488
 TOTAL \$353,488

E-19: Downtown Ambassador Program Expansion and North Temple Pilot Program – (\$487,000 from CARES Act Second Round)

Note that after the Administration transmitted Budget Amendment #4 to the Council the Downtown Alliance changed the funding request to \$606,100 which is \$119,100 or a 25% increase. See Attachment 2 for the Downtown Alliance’s Ambassador Program Amended October 28, 2020 Memo

The Administration is proposing to one-time CARES Act funding to expand the Downtown Ambassador services into the Rio Grande area and a six-month pilot program on North Temple. If the Council approved the additional funding, then there would neither be ongoing funding after FY21 for the expansion into the Rio Grande area nor the pilot on North Temple. Ambassadors work 240 hours/week in the current coverage area. The proposed expansion into the Rio Grande area would provide another 240 hours/week. The Rio Grande expansion is less than half the size of the current coverage area and would receive a higher level of service. The proposed pilot program on North Temple would also provide another 240 hours/week. The North Temple area is smaller than the Rio Grande expansion and would receive the highest level of service.

The “Current Coverage Area (funded in SAA contract thru 4/2022)” is the annual amount the Alliance Board has allocated out of the special assessment property owners pay within the Alliance’s assessment area. As with other SAA’s, the City is the conduit for the assessment funds, and the Alliance uses the money through a contract with the City.

The current coverage area has six ambassadors working Monday through Saturday. The hours of operation are from 7 am to 11 pm in warmer months and 7 am to 7 pm in colder months. The expanded program would add another 12 ambassadors: six for the Rio Grande area and six for the North Temple pilot. Ambassadors in the North Temple pilot area would work Monday through Friday from 7 am to 9 pm.

	Current Coverage Area	Rio Grande Expansion	North Temple Pilot Program
Total Cost	\$500,000 (funded in SAA contract)	\$369,600 (new funding requested)	\$236,500 (new funding requested)
# of Ambassadors	Six	Six	Six
Hours of Operation	Monday - Saturday 7 am to 11 pm in warmer months and, 7 am to 7 pm in colder months	Monday - Saturday 7 am to 11 pm in warmer months and, 7 am to 7 pm in colder months	Monday – Friday 7 am to 9 pm
# of Blocks	35 blocks	15 blocks	12 blocks
Hours per Week	240 hours/week	240 hours/week	240 hours/week
Level of Service per Block*	7 hours per block	16 hours per block	20 hours per block

*Hours per week divided by number of blocks to estimate average ambassador weekly time spent per block

Policy questions:

- **Increased Cost** – The Council may wish to ask if the Administration supports the program expansion given the 25% cost increase. If using CARES Act second round funding to cover the cost increase, then another item in Budget Amendment #4 would need to be decreased by \$119,100.
- **Higher Level of Service in Rio Grande Area and North Temple** – The Council may wish to discuss with the Administration the pros and cons of funding a higher level of service in the Rio Grande area and North Temple compared to the current coverage area. The Council may also wish to request a cost estimate to provide the same level of service currently offered downtown to the Rio Grande area and North Temple. This approach is expected to be less expensive but still expand the program.
- **One-time Funding for Ongoing Costs** – The Council may wish to ask the Administration how the expanded program would be funded after FY21. The current proposal would use one-time CARES Act dollars to fund an expanded program that has ongoing costs. The Council may also wish to ask the Administration if the \$369,600 for the Rio Grande expansion is for six months or another duration.

- Metrics – The Council may wish to ask the Administration how the expanded service will be evaluated for success.

E-20: Enhanced Homeless Camp Cleanup – (\$760,110 from CARES Act Second Round)

These funds would provide enhanced cleaning services at encampments throughout the City for the remainder of Fiscal Year 2021. They will be allocated to the Grant Fund and administered by the Community and Neighborhoods Department (CAN). The HEART staff within CAN determined where addition encampment cleanup is needed and where portable restrooms and restroom attendants would be appropriate, calculating costs for those locations based on estimates provided by the Advantage Services Clean Team. (The portable restrooms located in the Rio Grande area several years ago would remain in place, serviced by the Clean Team and funded through this fiscal year.) The City’s homeless services coordination group, which meets weekly, would determine if and when the enhanced funds might need to be shifted among the initial sites listed below, or to new sites, as situations change over time.

Priority Location	Weekly Cost	Weeks	Total
Taufer Park Area	\$3,740	39	\$145,860
Downtown/St Mark’s 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

Policy question:

- Restroom Location Selection – The Council may wish to discuss with the Administration the strategy for restroom locations especially as it relates to recent activity with regard to encampments in and around downtown.
- Portland Loo – The Council may wish to ask the Administration if the Portland Loo by the former Road Home Shelter site is operational. The Council may also wish to ask if other City-owned restroom facilities are or could be opened for public use.

E-21: Hogle Zoo Water and Utility Forgiveness – (\$200,000 from CARES Act Second Round)|

Council staff asked the Administration if there is any characteristic of the City’s relationship with the Zoo that would provide context for the \$200,000 forgiveness; i.e. are there agreements or precedents with that organization that would be relevant in considering this proposal.

It is the City Attorney’s Office’s understanding is that the City owns the land, buildings, and animals at the Zoo, but has a contract with the Utah Zoological Society under which the Society manages the Zoo property. That indicates an arms-length business relationship between the City and the Zoo, but one that is intended to protect City assets.

The following are other interactions between the City and the Zoo:

[A]. In 2016 the City dealt with the issue of the Hogle Zoo having paid impact fees that needed to be refunded.

[B]. In 2010 the City worked with Salt Lake County regarding the County’s plan to issue general obligation bonds to finance improvements at the Hogle Zoo. The Local Bonding Act requires the issuer of bonds have some degree of ownership interest in the improvements being financed with the bonds, so the County asked the City to give the County a 40 percent tenancy in common interest in the improvements at the Zoo financed by the County’s bonds.

The City analyzed two issues. First, the Zoo property was zoned as open space, and City Code chapter 2.90 mandates a particular process for the disposal of interests in open space lands. Second, City Code chapter 2.58 imposes restrictions on the disposal of “a significant parcel of real property” of the City.

The essence of the transaction was that the County would give future Zoo improvements to the City in not more than 21 years, but during those 21 years (while the bonds were outstanding), the County needed to have a partial ownership interest in those improvements. In other words, the City would be not conveying an interest in any property that it currently owned. A similar situation occurred previously at the Tracy Aviary, and the City granted such a deed in that case.

The City Attorney advised that a good argument could be made that the processes in chapter 2.58 and 2.90 didn't apply because the City wasn't disposing of any property at all. Rather, it is receiving property from the County that the City didn't have before, and in exchange the City merely needed to let the County retain a 40 percent interest for 20 years until the bonds were paid off. At that point the City would get full title to the improvements. The County could have structured the transaction as a conveyance to the City in which the County retained a temporary 40 percent interest in the improvements. That was what is happening in substance. The City was getting something new rather than conveying away currently City-owned property.

[C]. The City is a party to several documents that appear to be contracts with the Hogle Zoo entity."

The Administration was also asked if there would there be a remaining account balance for water and sewer if the \$200,000 were to be applied; and, does the department anticipate future relief could be necessary?

Given that this is potential Cares money, we should request that the \$200,000 be opened up to include all utilities to ensure we have enough incurred expense that aligns with the timeframe required by the Cares Act.

Consider for the time period allowed by the PPP, we are including about \$50,000 in sewer and water utilities there. These can't be double dipped.

Our total utilities (including electric, natural gas, sewer and water) were budgeted at \$675,000 for the 2020. Actuals through August have at us \$402,000 and projecting to end the year below budget at \$622,000. Most Cares act money is required to be spent down prior to December 30, 2020. If the City provided \$200,000 to go towards utilities after the PPP (mid-June) and extend to the end of the year we would have ample utility costs in the timeframe to demonstrate expenditures for Cares.

Recognize that the impacts of COVID-19 have been great. As Zoo attendance is half of what it typically would be and is likewise projected to remain at that level through the end of the year, ending the year at approximately 500,000 visitors compared to the more than one million that would be typical. Relatedly, our year-to-date revenue through August is down more than \$4.7 Million (down 37%).

The \$200,000 in Cares act money distributed through the City would help inject some much needed dollars into the Zoo operation, especially as we look ahead into 2021 and look at what is being widely suggested will be a slow recovery for the cultural attractions, including zoos.

E-22: Operation Warm – (\$25,000 from CARES Act Second Round)

See Administration's transmittal for presentation about the program

Operation Warm is a national non-profit which manufactures brand-new, high-quality coats for children and adults in need. They partner with community organizations to provide both physical and emotional warmth, confidence and hope through the gift of a new coat. The Administration is proposing to use \$25,000 from CARES Act grant funding towards this project.

The coats cost approximately \$22 each, which means roughly 1,200 coats could be purchased. (This estimate was provided by Operation Warm.) The City would be working with Operation Warm to identify whether coats would be purchased for children, adults or both. The Administration indicates that Operation Warm is open to the City's direction in terms of who would be priority beneficiaries. Operation Warm coordinates with the County and the School District and will be able to provide insight into which schools and areas might be most in need and how to distribute resources accordingly. If the Council wishes, this funding could also be coordinated with the City's YouthCity program. City residents will be targeted to receive the new coats.

E-23: PLACEHOLDER Third Round of CARES Act Funding TBD

At the time of publishing, the Administration indicated a revised transmittal was forthcoming. The revision is anticipated to add an item using all the third round of CARES Act funding for qualifying expenses in the Fire Department and 911 Bureau such as personnel expenses. The item is time sensitive because of an upcoming end of year CARES Act deadline.

Section F: Donations

(None)

Section G: Council Consent Agenda – Grant Awards

(None)

Section I: Council Added Items

(None)

ATTACHMENTS

Attachment 1 – University Neighborhood Partner’s (UNP) Timeline

Attachment 2 – Downtown Alliance Ambassador Program Amended October 28, 2020 Memo

ACRONYMS

ADA – American’s with Disabilities Act

BA#2 – Budget Amendment No. 2

CARES Act – Coronavirus Aid, Relief, and Economic Security Act

DED – Department of Economic Development

FMLA – Family Medical Leave Act

FTE – Full-Time Equivalent Positions

FY – Fiscal Year

GOED – Governor’s Office of Economic Development

IMS – Information Management Services

RDA – Redevelopment Agency

UNP – University Neighborhood Partners

VPN – Virtual Private Network

WTC – World Trade Center Utah

Timeline for UNP Hartland Outdoor Classroom/ Landscape Project

Spring 2020

- UNP and Design Build Salt Lake formalize a partnership to work on the outdoor space at Hartland
- Topographic survey of site done

May to August 2020

- UNP puts together a steering committee with UNP staff, DesignBuild Salt Lake, Hartland community leaders, and community partners (Red Butte, Wasatch Gardens) to guide the process in line with community needs and the changing COVID situation
- DesignBuild creates architectural plans, construction documents, and a budget in dialogue with the steering committee. Full designs for phase 1 and 2 approved for permits.
- Phase 1 Project Budget \$80,000
- Phase 1 Project Expenditures:
 - May 2020 – Civil Engineering \$4,960
 - August 2020 – Tree/Stump Removal Cost Landscaper \$1,460
 - September 2020 – Design Build SLC Material Costs \$3401.13

August to December 2020

- Construction on Phase 1 of the project begins in August. Phase 1 includes outdoor classroom and community spaces.
 - Work is led by a construction instructor from the U
 - Students do all the work they are qualified for as part of their class work
 - Contractors are hired for more specialized aspects of construction (e.g., masonry).
 - Engineering company offers pro-bono labor
- As of October 23 the project has:
 - Excavated the site
 - Begun pouring concrete for retaining walls, deck, access ramp, and classroom seats
 - Put in new stormwater management system
 - Begun masonry along retaining walls and stairs
 - Elicited in-kind donations from suppliers and contractors to lower costs (e.g., donated bricks and discounted masonry work)
- Still to do:
 - Finish concrete and masonry work
 - Build wooden deck for classroom
 - Tree planting (weather permitting)
 - Gabion walls
- Budget:
 - Applied for the University of Utah Sustainable Campus Initiative Fund \$50,000

- We are very optimistic we will receive these funds.
- Department of Architecture and Planning contribute \$5,000 to project
- Phase 1 Project Outstanding Expenditures:
 - October 2020 – Design Build SLC Material Cost/Equipment Rental \$23,358.74
 - UNP will cover this from our operating budget as we continue to seek funds.
 - Remaining Outstanding Total from Budget: \$46,821

January – May 2021

- Phase 1 Finishes:
 - Add paving on ramp and paths
 - Do all planting other than trees
 - Install final Sail Shades & Benches
- Phase 2 begins: South side of building garden boxes



MEMORANDUM

To: Rachel Otto

From: Jessica Thesing, Urban Affairs Director, Downtown Alliance

Date: 10-28-2020

Re: Ambassador Program Expansion Options and Costs

We have revised and updated my previous estimates for service expansion. I have also addressed the questions from the Council that you raised.

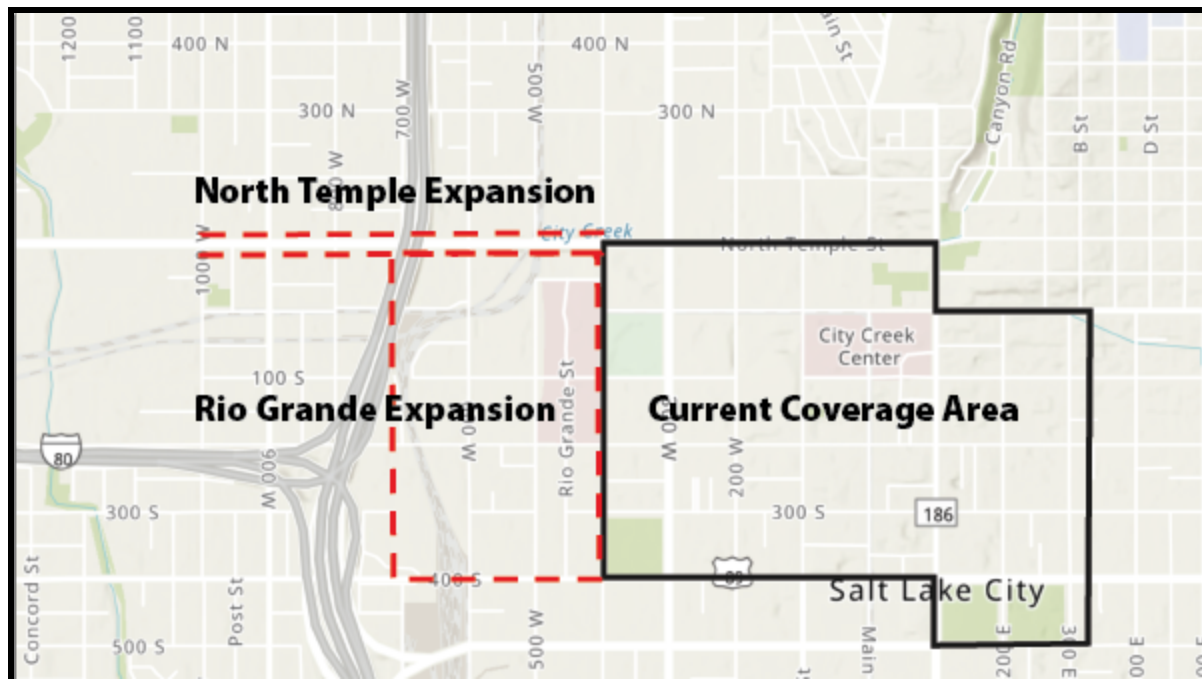
Street Ambassador Services: summary of costs and coverage

	Current Coverage (Funded in SAA contract thru 4/2022)	Rio Grande Expansion	North Temple Expansion (1)	TOTAL Current area + Rio Grande	TOTAL ALL Current area + Rio Grande + North Temple
Staffing contract costs	\$ 336,000	\$336,000	\$215,000	\$672,000	\$887,000
Rent / trans / equip (3)	\$ 70,000	(2)	(2)	\$ 70,000	\$70,000
Contract mgmt (4)	\$ 94,000	\$33,600	\$21,500	\$127,600	\$149,100
TOTAL COSTS	\$500,000	\$369,600	\$236,500	\$869,600	\$1,106,100
Coverage area	35 Blocks	15 Blocks	12 Blocks	50 Blocks	62 Blocks
Staff hours / week	240 hours	240 hours	240 hours	480 hours	720 hours

- "Current Coverage" is already funded in the SAA contract through April 2022.
- Some TOTALS reflect economies of scale and shared office and administration.

- (1) The costs for the North Temple expansion are for a six month trial period. An annual cost would spread startup cost for the new area.
- (2) Expanded coverage would be deployed from the existing ambassadors office.
- (3) Office rent, transit passes to traverse expanded service area, office equipment.
- (4) Contract management includes a Safety and Hospitality Advocate (Camille Winnie) and Alliance management and administration of all services and staff.

Current Coverage and Proposed Expansion Areas:



Current and Expansion Coverage Area Descriptions:

- **Current Coverage Area**-The east block face of 300 East to State Street, South Temple to 500 South (10 blocks), and, State Street to 400 West, North Temple to 400 South (25 blocks). Total of 35 block coverage area.
- **North Temple Expansion**-400 West to 1000 West, north and south frontage areas (12 blocks).
- **Rio Grande Expansion**-400 West to 700 West, North Temple to 400 South (15 blocks).

Services Description

The Downtown Alliance Safety and Hospitality Program currently employs 6 full time ambassadors that respond to a variety of issues within the CBID assessment area.

In **FY2020** (July 1st 2019 through June 30th 2020), the ambassadors responded to or provided:

- 5,365 Wellness Checks
- 1,587 Service Provider Referrals
- 5,715 Citizen & Visitor Assistance
- 4,134 Merchant Checks

YTD **FY 2021** (July 1st through present), the ambassadors responded to or provided:

- 1901 Wellness Checks
- 577 Service Provider Referrals
- 968 Citizen & Visitor Assistance
- 781 Merchant Checks
- And provided additional assistance with Open Streets SLC and other events downtown.

Hours of Coverage

- Summer months-7am to 11pm Monday through Saturday
- Winter months-7am to 7pm Monday through Saturday

Metrics and Reporting:

The Safety and Hospitality Program will continue to publish weekly, monthly, and quarterly reports for all coverage areas. This data will continue to be provided to all stakeholders to ensure accurate monitoring and reporting. The City and Alliance can evaluate impact after 12 months and determine if expanded service will continue and how best to fund that service.

Reports sent separately:

1. SLC Weekly Ambassador Report-10-26-2020
2. SLC Monthly Ambassador Report-September 2020
3. SLC Quarterly Report-3rd Quarter 2020

SALES TAX REVENUE UPDATE 11-10-2020

The Monthly Total Table is FY Month of Sale after distribution calculation.

Since we only have two months' worth of new actuals the remaining months are at the projected budget based on the original model.

Note: For the first 2 months, SLC is receiving 77% of the total distribution. This number has climbed from 74% last year.

Month of Sale	2019	2020	diff 20-19	% Change	2021	diff 21-20	%Change	Note
July	5,166,159	5,509,305	343,146	6.6%	5,506,282	(3,023)	-0.1%	
August	5,494,943	5,453,557	(41,386)	-0.8%	5,363,921	(89,636)	-1.6%	
September	5,990,942	5,979,661	(11,281)	-0.2%	5,552,751	(426,910)	-7.1%	At budget
October	4,966,702	5,463,847	497,146	10.0%	4,822,556	(641,291)	-11.7%	At budget
November	5,186,889	5,461,007	274,119	5.3%	4,936,434	(524,573)	-9.6%	At budget
December	6,321,763	6,883,312	561,549	8.9%	6,177,447	(705,865)	-10.3%	At budget
January	4,901,735	5,697,416	795,681	16.2%	4,814,755	(882,661)	-15.5%	At budget
February	4,925,841	4,468,260	(457,581)	-9.3%	4,687,540	219,280	4.9%	At budget
March	5,739,003	5,980,157	241,154	4.2%	5,617,941	(362,216)	-6.1%	At budget
April	4,743,045	4,607,410	(135,635)	-2.9%	4,508,143	(99,267)	-2.2%	At budget
May	5,480,257	4,834,144	(646,112)	-11.8%	5,009,171	175,027	3.6%	At budget
June	5,980,148	5,986,060	5,912	0.1%	5,767,149	(218,911)	-3.7%	At budget
Total	64,897,427	66,324,138	1,426,711		62,764,089	(3,560,048)	-5.4%	

1% Budget 62,049,593

YTD Est Over 714,496

Top 5 Sectors (>79%) of sales tax revenue. Numbers below represent pre-distribution totals

YTD Jul - Sep Month of Sale	2020				2021			
Sector Name	sales_credit	Diff FY	Y/Y%Change	% of Total	sales_credit	Diff FY	Y/Y%Change	% of Total
Retail Trade	6,233,685	319,447	5.4%	41.8%	6,405,707	172,022	2.8%	45.1%
Wholesale Trade	1,961,386	36,863	1.9%	13.1%	1,968,402	7,016	0.4%	13.9%
Accommodation and Food Services	2,151,246	95,735	4.7%	14.4%	1,171,365	(979,881)	-45.5%	8.3%
Manufacturing	890,525	(11,939)	-1.3%	6.0%	976,813	86,288	9.7%	6.9%
Real Estate and Rental and Leasing	811,144	(78,538)	-8.8%	5.4%	641,763	(169,381)	-20.9%	4.5%



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

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

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

Fiscal Year 2020-21 Budget Amendment #4

		Administration Proposed		Council Approved				
Initiative Number/Name	Fund	Revenue Amount	Expenditure Amount	Revenue Amount	Expenditure Amount	Ongoing or One-time	FTEs	
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
Department: Mayor's Office		Prepared By: John Vuyk	
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
Department: Mayor's Office		Prepared By: John Vuyk	
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
Department: Mayor's Office		Prepared By: John Vuyk	
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
Department: Mayor's Office		Prepared By: John Vuyk	
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
Department: Mayor's Office		Prepared By: John Vuyk	
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
Department: Mayor's Office	Prepared By: John Vuyk		
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
Department: Mayor's Office	Prepared By: John Vuyk		
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E-3: Accelerator Program		Grant	\$25,000.00
Department: Mayor's Office	Prepared By: John Vuyk		
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E-5: Employee Personnel Costs		Grant	\$300,000.00
Department: Mayor's Office	Prepared By: John Vuyk		
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
Department: Mayor's Office	Prepared By: John Vuyk		
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
Department: Mayor's Office	Prepared By: John Vuyk		
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
Department: Mayor's Office	Prepared By: John Vuyk		
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
Department: Mayor's Office	Prepared By: John Vuyk		
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
Department: Mayor's Office	Prepared By: John Vuyk		
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
Department: Mayor's Office	Prepared By: John Vuyk		
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
Department: Mayor's Office	Prepared By: John Vuyk		
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
Department: Mayor's Office	Prepared By: John Vuyk		
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
Department: Mayor's Office	Prepared By: John Vuyk		
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		
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.			
E-18: Telework Equipment and Enhancements		Grant	\$353,488.00
Department: Mayor's Office	Prepared By: John Vuyk		
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.			
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	
E-19: Downtown Ambassador Program Expansion		Grant	\$606,100.00
Department: Mayor's Office	Prepared By: John Vuyk		
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.			
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.			
The provider lists the following benefits of the expanded coverage:			
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																																
E-20: Enhanced Homeless Camp Cleanup	Grant	\$760,110.00																																
Department: Mayor's Office	Prepared By: John Vuyk																																	
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:																																		
<table><tr><th>Priority Location</th><th>Weekly</th><th>Weeks</th><th>Total</th></tr><tr><td>Taufer Park Area</td><td>\$ 3,740</td><td>39</td><td>\$ 145,860</td></tr><tr><td>Downtown/St Marks Episcopal Church Area</td><td>\$ 4,250</td><td>39</td><td>\$ 165,750</td></tr><tr><td>North Temple</td><td>\$ 3,740</td><td>39</td><td>\$ 145,860</td></tr><tr><td>Ball Park</td><td>\$ 4,300</td><td>39</td><td>\$ 167,700</td></tr><tr><td>Granary</td><td>\$ 2,850</td><td>39</td><td>\$ 111,150</td></tr><tr><td>I-80 Overpass @ 700 East</td><td>\$ 610</td><td>39</td><td>\$ 23,790</td></tr><tr><td>Total</td><td>\$ 19,490</td><td></td><td>\$ 760,110</td></tr></table>	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		
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E-21: Hogle Zoo Water and Utility Grant	Grant	\$200,000.00																																
Department: Mayor's Office	Prepared By: John Vuyk																																	
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																																
Department: Mayor's Office	Prepared By: John Vuyk																																	
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																																
Department: Mayor's Office	Prepared By: John Vuyk																																	
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		
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.		



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



THE UNIVERSITY OF UTAH

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 DesignBuildSALT LAKE (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 DesignBuildSALT LAKE (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.

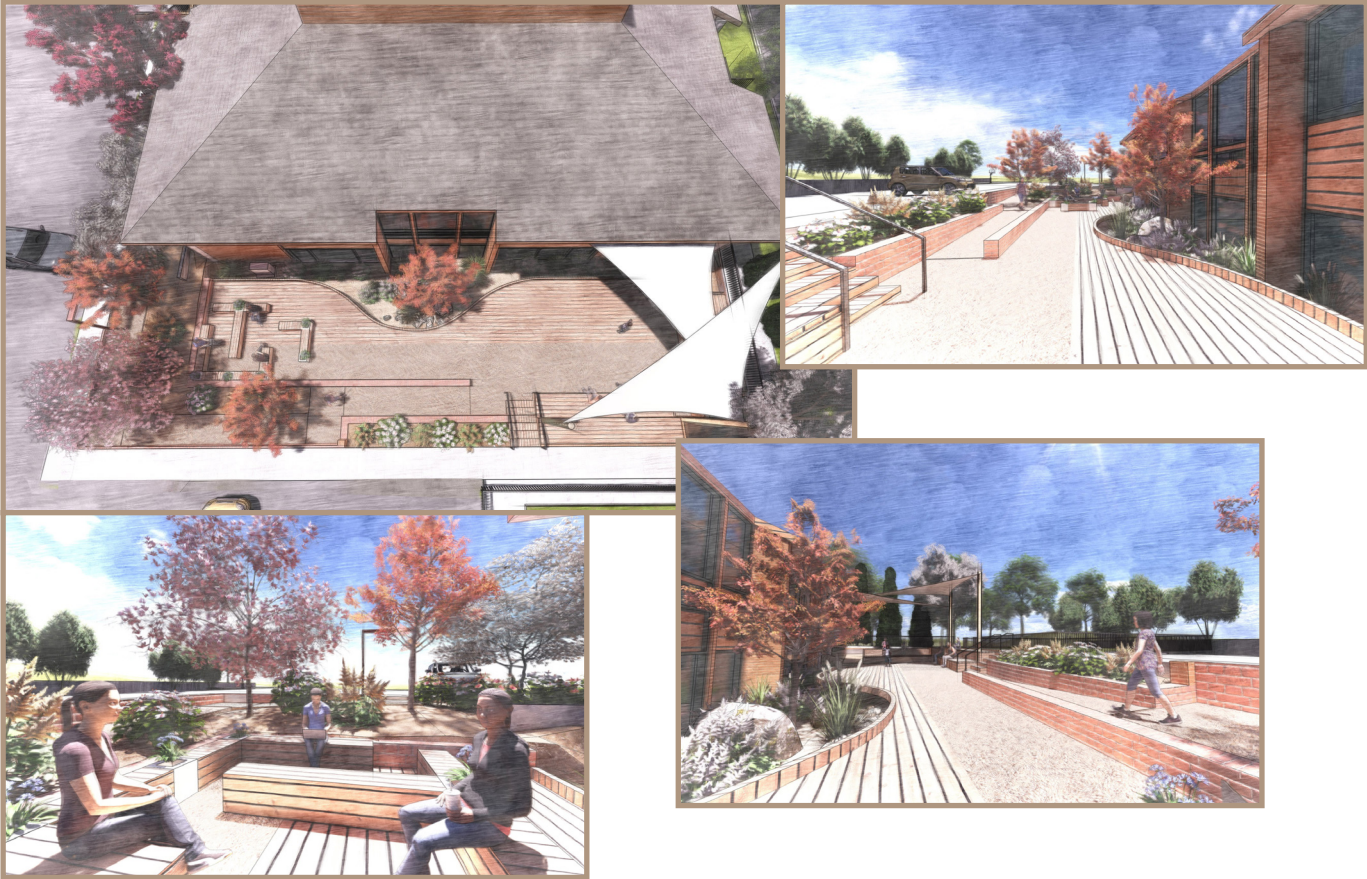
Anticipated outcomes include the following:

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.

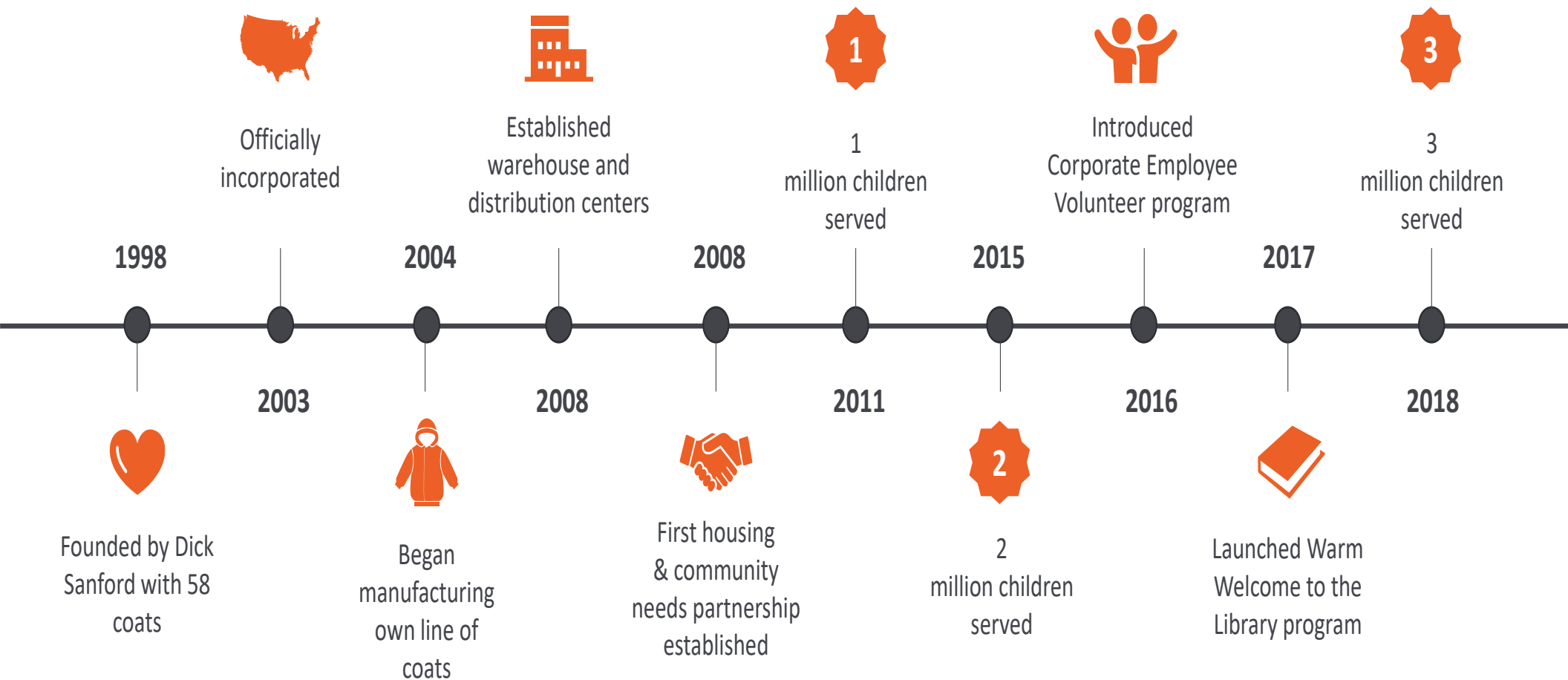


Our Mission

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



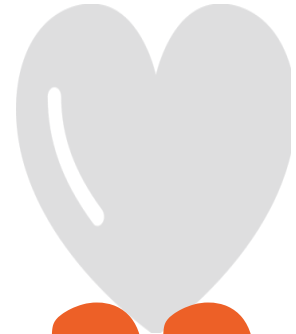
3.5

million
children served



13000+

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

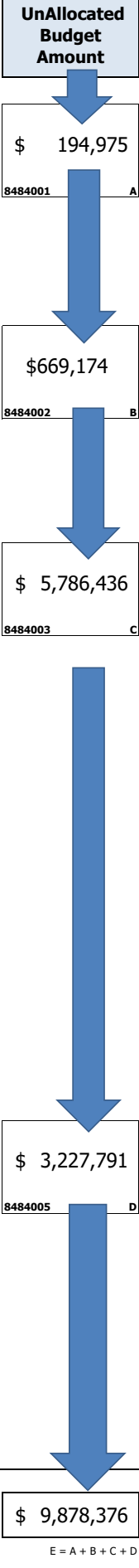
		AAA		BBB		CCC		DDD = AAA - BBB - CCC	
Police		Allocation Budget Amended		Allocation Encumbrances		YTD Expenditures		Allocation Remaining Appropriation	
Crime lab rent	8417001	\$	-	\$	118	\$	-	\$	(118)
Impact fee - Police	8484001	\$	-	\$	-	\$	-	\$	-
Eastside Precint	8419201	\$	21,639	\$	21,639	\$	-	\$	-
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
PolicePrecinctLandAquisition	8419011	\$	1,410,243	\$	239,836	\$	-	\$	1,170,407
Grand Total		\$	2,512,316	\$	291,454	\$	2,883	\$	2,217,979

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

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

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 Reconstruc 20	8420125	\$	2,858,090	\$	452,870	\$	-	\$	2,405,220
Grand Total		\$	9,292,247	\$	3,445,267	\$	6,616	\$	5,840,365

Total	\$	23,343,877	\$	4,640,103	\$	90,120	\$	18,613,653
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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.