



Memorandum of Understanding  
Sub-Recipient Award

<p><b><u>Grantor:</u></b> City of New Haven Finance Department 200 Orange Street New Haven, CT 06510</p>	<p><b><u>Federal Financial Assistance Award:</u></b> Coronavirus State and Local Fiscal Recovery Funds (SLFRF) <b>Federal Agency:</b> Department of the Treasury <b>CFDA #:</b> 21.027</p>
<p><b><u>Subrecipient:</u></b> Office of Management and Budget 165 Church St. 3<sup>rd</sup> Floor New Haven, CT 06511 <b>UEI: K8WBCLJ9DVD8</b></p>	<p><b><u>Subaward Period of Performance:</u></b> (Covered Period) <b>Effective Date: July 1, 2024</b> <b>Expiration Date: December 31, 2026</b></p>
<p><b><u>Grantor’s Authorized Representative:</u></b> Shannon McCue City Budget Director – Office of Management &amp; Budget City of New Haven 203-946-6413 Email: <a href="mailto:smccue@newhavenct.gov">smccue@newhavenct.gov</a></p>	<p><b><u>Total amount of funds obligated by this action to the subrecipient:</u></b></p> <p><b>Project Name: 2024 Revenue Replacement</b></p> <p><b>Not to Exceed \$5,500,000</b> <b>Total Balance (to date): \$5,500,000</b></p>
<p><b><u>Sub-Recipient’s Authorized Representative:</u></b> Name: Shannon McCue Position: City Budget Director Address: 165 Church St. New Haven, CT 06511 Email: <a href="mailto:smccue@newhavenct.gov">smccue@newhavenct.gov</a></p>	<p><b>Type of Assistance</b> C - Direct Payments for Specified Use <b>Taxpayer Identification Number: 066001876</b> <b>Federal Award Date: 6/4/2021</b> <b>State Grant Agreement No.: NA</b></p>
<p><b><u>Research &amp; Development:</u></b> No <b><u>Indirect Cost Rate:</u></b> None</p>	<p><b><u>Special Conditions:</u></b> None</p>

In order to receive Coronavirus State and Local Fiscal Recovery Funds (“SLFRF” or "the Funds") passing through the City of New Haven (the “City”), the Office of Management and Budget, (the “Department”) hereby agrees to the following terms, conditions, and obligations.

Section 1. Purpose:

The purpose of the SLFRF is to provide direct payments to eligible entities to:

1. Respond to the public health emergency, COVID-19 or its negative economic impacts, including providing assistance to households, small businesses, nonprofits, and impacted industries, such as tourism, travel, and hospitality;
2. Respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of eligible employers that have eligible workers who are performing essential work, or by providing grants to eligible entities who perform essential

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work;

3. Provide government services, to the extent COVID-19 caused a reduction in revenues collected in the most recent full fiscal year of the State, Territory, Tribal government, Metropolitan city, County, or Non-entitlement units of local government; and
4. Make necessary investments in water, sewer, or broadband infrastructure.

### Section 2. Compliance:

The City is a primary recipient of SLFRF funds and has the authority to grant sub-awards to eligible subrecipients.

The Department will be considered a subrecipient of the City's SLFRF funds and is required to follow all applicable SLFRF rules and regulations.

The Department agrees to have appropriate accounting systems in place to track and report on expenditures reimbursed from the Funds and maintain financial records to support all expenditures submitted. Any allocated costs must be properly supported. Budgeted estimates do not qualify as actual expenditures.

Costs invoiced under this agreement will be supported by documentation maintained by the Department. Documentation will include but is not limited to administrative policies and procedures, internal controls, competitive contracts and purchase orders, equipment inventory, audit reports and findings, and other documentation as identified by relevant Treasury Regulations, FAQs, and Office of Inspector General memoranda.

In order to facilitate SLFRF compliance, the Department agrees to provide all data requested by the City in a prompt and timely manner.

Subaward of Period Performance - Effective date July 1, 2024 to December 31, 2026.

The Department will confirm and ensure that all expenditures of SLFRF funds are eligible under the SLFRF final rule and such additional applicable Terms and Conditions, orders, regulations, rulings, interpretations, and directives for the SLFRF as may be promulgated or issued by the Treasury, as updated from time to time, all of which are incorporated herein by reference. If such eligibility is in any way unclear, the Department will seek and receive prior approval from the City before any funds are spent on potentially ineligible programs or costs.

The City and/or the Department may terminate this Memorandum of Understanding for any reason upon thirty (30) days' written notice to the other party. In the event of such termination, Subrecipient shall be entitled to receive disbursements for Program activities satisfactorily completed prior to the date such termination notice is given.

Additional information on SLFRF requirements is available through the program webpage on Treasury's website at <https://home.treasury.gov/policy>

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Section 3. Project Description and Scope of Funded Programming

**Program Name: FY 2024 Revenue Replacement**

**Amount: \$5,500,000**

**Subaward of Period Performance: July 1, 2024 to December 31, 2026**

Funding is intended to provide –

**Board of Alder Approval Number: OR-2022-007**

- **Revenue Replacement** - The \$5.5 million appropriation of ARPA funds in the fiscal 2024 budget was for the provision of Governmental Services. If not needed for the fiscal 2024 close out, the funding will be used for [existing project].
  - **Balance to Date - \$5,500,000**

Section 4. Audit

SLFRF 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. 200 Subpart F regarding audit requirements provides detailed information. The Department agrees to comply with any applicable requirements.

Section 5. Applicable Regulations

The Coronavirus State and Local Fiscal Recovery Funds program is authorized by sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (Mar. 11, 2021), codified as 42 U.S.C. § 802 and 42 U.S.C. § 803 respectively; and as implemented by Treasury’s Final Rule.

2 CFR 200 - UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS Applicability

The following 2CFR policy requirements apply to this assistance listing: Subpart B, General provisions  
Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards  
Subpart D, Post Federal; Award Requirements  
Subpart E, Cost Principles  
Subpart F, Audit Requirements

The following 2CFR policy requirements are excluded from coverage under this assistance listing: Not Applicable

Additional Information: The following 2 CFR Policy requirements also apply to this assistance listing:

- 2 C.F.R. Part 25, Universal Identifier and System for Award Management
- 2 C.F.R. Part 170, Reporting Subaward and Executive Compensation Information; and
- 2 C.F.R. Part 180, OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non- procurement).

The following 2 CFR Policy requirements are excluded from coverage under this assistance listing: For 2 CFR Part 200, Subpart C, the following provisions do not

apply to the SLFRF program:

- 2 C.F.R. § 200.204 (Notices of Funding Opportunities);
- 2 C.F.R. § 200.205 (Federal awarding agency review of merit of proposal);
- 2 C.F.R. § 200.210 (Pre-award costs); and
- 2 C.F.R. § 200.213 (Reporting a determination that a non-Federal entity is not qualified for a Federal award).

For 2 CFR Part 200, Subpart D, the following provisions do not apply to the SLFRF program:

- 2 C.F.R. § 200.305 (b)(8) and (9) (Federal Payment);
- 2 C.F.R. § 200.308 (revision of budget or program plan);
- 2 C.F.R. § 200.309 (modifications to period of performance); and
- 2 C.F.R. § 200.320(c)(4) (noncompetitive procurement).

The Department shall comply with all portions of the Uniform Administrative Requirements (2 C.F.R. Part 200) that are applicable to the SLFRF, as the same may be amended and supplemented from time to time, and such additional applicable orders, regulations, rulings, interpretations, and directives for the SLFRF as may be promulgated or issued by the United States Department of Treasury.

**ARPA Guidance**

- Overall Guidance: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>
- Final Rule: <https://www.govinfo.gov/content/pkg/FR-2022-01-27/pdf/2022-00292.pdf>
- Frequently Asked Questions: <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf>



Subrecipient

*Subrecipient agrees to comply with the above-stated terms, conditions, and obligations. Subrecipient's authorized representative verifies that the appropriate person has executed the Memorandum of Understanding on behalf of the Subrecipient as required by applicable Federal, State, and Local laws and regulations.*

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

*Justin Elicker, Mayor – City of New Haven*