



Fiscal Audit

OFFICE OF MANAGEMENT AND BUDGET
AMERICAN RESCUE PLAN TRUST FUND

Report by the
Office of City Controller

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TABLE OF CONTENTS

EXECUTIVE SUMMARY	3
INTRODUCTION	4
SCOPE AND METHODOLOGY	4
BACKGROUND	5
<i>RESOLUTIONS AND PLANNING</i>	9
<i>FUNDING SOURCES</i>	11
<i>EXPENDITURE OF FUNDS</i>	12
EXHIBIT 1: 2021 OMB SPENDING REPORT	13
ADDENDUM	15



CITY OF PITTSBURGH
OFFICE OF THE CITY CONTROLLER
Controller Michael E. Lamb

August 2022

To the Honorable Mayor Edward Gainey and
Honorable Members of Pittsburgh City Council:

The Office of the City Controller is pleased to present this fiscal review of the AMERICAN RESCUE PLAN TRUST FUND, conducted pursuant to the power of the Controller under Section 404(b) of the Pittsburgh Home Rule Charter.

EXECUTIVE SUMMARY

The American Rescue Plan Act (ARPA) was signed into law by President Biden on March 11, 2021. The bill provided a \$1.9 trillion economic stimulus designed to boost the nation's recovery from the coronavirus 2019 (COVID-19) pandemic. The City of Pittsburgh created the AMERICAN RESCUE PLAN TRUST FUND through its establishing Resolution 315 of the same year. The \$335 million in funds awarded to the City via federal grants authorized by the bill will flow through the trust fund.

The United States Department of the Treasury has set forth reporting requirements and guidelines on the expenditure of ARPA monies. The funds granted by APRA must be obligated by 2024 and fully expended by 2026, and while this bill provides a valuable resource, the City administrators will need to monitor expenditures closely to ensure federal guidelines are met and that funds are spent where they are most needed. The Office of Management and Budget is tasked with meeting federal reporting requirements of ARPA spending. Our procedures are not required to satisfy federal mandates. We simply intend to provide further transparency and information to the citizens of Pittsburgh; therefore, we will be monitoring the ongoing activities of the trust fund until all funds have been spent.

We appreciate the cooperation, patience, and support of the staff we coordinated with during our review.

Sincerely,

Michael E. Lamb
City Controller

INTRODUCTION

This fiscal review of the **American Rescue Plan Trust Fund (ARPTF)** was conducted pursuant to the Controller's powers under Article IV, Section 404(b) of the Pittsburgh Home Rule Charter. Please note that the Office of the Controller is not responsible for federal compliance reporting for American Rescue Plan Act (ARPA) funds; therefore, this report is not intended to fulfill ARPA reporting requirements set forth by the United States (US) Department of the Treasury (Treasury) and is not part of any federal filings.

SCOPE AND METHODOLOGY

The scope of the City's Fiscal Audit Section (FAS) procedures will cover the ongoing activities of the trust fund until all allocated funds have been depleted. Therefore, a report from the Controller's Office will be provided annually.

This particular report is a review of the period **January 1, 2021**, to **December 31, 2021**. The objective of this initial review is to provide an introductory narrative to the legislation, resolutions, and trajectory of the ARPTF. In preparing this report, we performed the following procedures:

- Interviewed a department head of the City's Office of Management and Budget (OMB).
- Obtained points of contact for ongoing fiscal audit inquiries.
- Reviewed the ARPA and all resolutions connected to the ARPTF.
- Reviewed Code of Federal Regulations (CFR) and Treasury publications regarding pandemic relief, ARPA, and associated fiscal recovery rulings.
- Reviewed the City's compliance reports.

BACKGROUND

The **ARPTF** was established in May 17, 2021, per Resolution 315 of 2021, for the flow of funds received via the ARPA, a \$1.9 trillion economic stimulus bill signed into law by President Biden on March 11, 2021. The ARPA objective is to boost the nation’s recovery from the economic and health effects of the coronavirus 2019 (COVID-19) pandemic. Established under ARPA, the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program made available \$350 billion for state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and lead a strong, resilient, and equitable recovery. The City of Pittsburgh was awarded \$335 million in SLFRF monies for which City Council passed multiple resolutions to allocate fund distribution for the budget years 2021 – 2024. All funds received from SLFRF must be obligated by 2024 and fully expended by 2026.

The Treasury released the publication known as the *Final Rule* on January 6, 2022, and its guidelines took effect on April 1, 2022. The following excerpt is from the final rule action in Volume 87, No. 18 of the federal register:

“The SLFRF program ensures that state, local, and Tribal governments have the resources needed to fight the pandemic, sustain and strengthen the economic recovery, maintain vital public services, and make investments that support long-term growth, opportunity, and equity.”

The SLFRF funds are meant to help address immediate pandemic needs and facilitate investments in long-term growth, which include the following:

- Supporting the public health response, such as expanded testing and vaccination efforts and distribution of personal protective equipment (PPE);
- Strengthening the economic recovery with jobs and workforce training, providing technical support to small businesses, creating and preserving affordable housing, rental assistance, expanded childcare, expanded programs for disproportionately impacted neighborhoods, and rehiring governmental workers; and
- Making long-term improvements and investments such as expansion of high-speed broadband access to unserved and underserved neighborhoods.

Treasury guidance outlines the following four major categories of eligible uses of these funds to mitigate the broad range of public health and economic challenges caused or intensified by the COVID-19 pandemic:

1. **Public Sector Revenues:** to provide government services up to the amount of revenue lost due to the pandemic.
2. **Public and Economic Health:** to respond to the public and economic health impact caused by COVID-19.
3. **Pay for Essential Workers:** to provide additional support to workers bearing the greater health risks inherent in service of critical sectors.
4. **Water, Sewer, and Broadband Infrastructure:** to provide funding to critical water and sewer projects and high-speed broadband infrastructure.

Public Sector Revenues

Funding to public sector revenue ensures provisions of government services up to the amount of revenue loss experienced as a result of the COVID-19 public health emergency. This created two options for calculating revenue loss: by either the use of a “standard allowance” of up to \$10 million to spend on services through the life of the program or the calculation of actual revenue loss done annually. These funds would then be spent on any service traditionally provided by a government, such as construction of hospitals and schools; road building and maintenance; health services; or public safety services, including the purchase of vehicles.

Public and Economic Health

Provisions of this category are pointed to the public and economic health of households, businesses, neighborhoods, and the public sector at large. Municipalities can use these funds to support their COVID-19 public health responses, including COVID-19 mitigation and containment efforts; medical expenses for households or medical providers that incurred medical expenses caused by the pandemic; behavioral healthcare services costs incurred to meet mental health, substance abuse, and other behavioral health needs stemming from the pandemic; and expenses regarding the violence prevention and response efforts of intervention programs for communities that have experienced an increase in violence during COVID-19. In addition, funds may be used to address the negative economic impact on households and communities at large, such as food assistance, rent or utility assistance, internet subsidies, affordable housing development, and home-ownership programs.

Assistance to small businesses and also nonprofits that were negatively impacted economically by COVID-19—in the form of loans or grants that mitigate financial hardship—is another eligible use. Additional forms of support may include technical assistance, physical rehabilitation of properties, and grants for start-up or expansion initiatives. This category can also be used to aid impacted industries, such as travel, tourism, and hospitality. Aid, in this instance, is limited to those affected by required closures and other such efforts to contain the pandemic.

This category can also be used to restore and boost public sector capacity, which supports governments’ abilities to deliver critical COVID-19 services. Examples include payroll and benefits for public safety, public health, and healthcare; restoring employment levels; and maintaining current compensation levels to prevent layoffs and to facilitate worker retention incentives such as reasonable pay increases.

A final eligible usage of SLFRF funds in this category is the investment in capital expenditures as part of addressing public health or economic assistance. Capital expenditures of \$1 million or more require written justification explaining why said project is appropriate and how it is superior to alternatives. Examples of eligible projects include emergency operations centers, affordable housing, childcare facilities, and primary care health clinics and hospitals.

Projects generally considered ineligible for SLFRF usage include construction of new correctional facilities resulting from an increase in crime and construction of convention centers, stadiums, or other large capital projects for general economic development.

Pay for Essential Workers



U.S. DEPARTMENT OF THE TREASURY

Premium Pay

The Coronavirus State and Local Fiscal Recovery Funds may be used to provide premium pay to eligible workers performing essential work during the pandemic. Premium pay may be awarded to eligible workers up to \$13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed \$25,000 for any single worker during the program.

Recipients should undergo the following steps to provide premium pay to eligible workers.

1. **Identify an "eligible" worker.** Eligible workers include workers "needed to maintain continuity of operations of essential critical infrastructure sectors." These sectors and occupations are eligible:
 - ✓ Health care
 - ✓ Emergency response
 - ✓ Sanitation, disinfection & cleaning
 - ✓ Maintenance
 - ✓ Grocery stores, restaurants, food production, and food delivery
 - ✓ Pharmacy
 - ✓ Biomedical research
 - ✓ Behavioral health
 - ✓ Medical testing and diagnostics
 - ✓ Home and community-based health care or assistance with activities of daily living
 - ✓ Family or child care
 - ✓ Social services
 - ✓ Public health
 - ✓ Mortuary
 - ✓ Critical clinical research, development, and testing necessary for COVID-19 response
 - ✓ State, local, or Tribal government workforce
 - ✓ Workers providing vital services to Tribes
 - ✓ Educational, school nutrition, and other work required to operate a school facility
 - ✓ Laundry
 - ✓ Elections
 - ✓ Solid waste or hazardous materials management, response, and cleanup
 - ✓ Work requiring physical interaction with patients
 - ✓ Dental care
 - ✓ Transportation and warehousing
 - ✓ Hotel and commercial lodging facilities that are used for COVID-19 mitigation and containment

Figure 1: Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule, Page 35

Eligible use of SLFRF funds for pay for essential workers can provide premium pay to workers performing essential work either in public sector roles though grants to third-party employers.

Eligible workers are those in critical infrastructure sectors, such as staff at nursing homes, hospitals, and homecare; public health, safety, and emergency responders; state and local government personnel; workers at food production facilities, grocery stores, and food delivery services; sanitation workers; transit staff, truck drivers, and warehouse personnel; public health and safety staff; and childcare workers, educators, and school staff. **Figure 1** to the left provides a snapshot of the SLFRF overview of premium-pay-eligible workers as published by the Treasury in January 2022.

Treasury guidelines also indicate that the "chief executive (or equivalent) of a recipient government may designate additional non-public sectors as critical so long as doing so is necessary to protecting the health and wellbeing of the residents of such jurisdictions."¹

Water, Sewer, and Broad Infrastructure

The Water, Sewer, and Broad Infrastructure category clarifies the usage of SLFRF monies for a wide range of necessary investments in water and sewer infrastructure. Projects deemed eligible include wastewater treatment system construction, upgrades, and repairs; construction of publicly owned treatment plants; management and treatment of storm water or subsurface drainage water systems; new facilities to improve drinking water quality; new sources to replace contaminated drinking water; new community water system; and a broad range of lead remediation activities, including lead testing and lead service line replacement. In addition, funds may be used for necessary investments in broadband infrastructure considered critical for work, education, healthcare, and civic participation. Additional stipulations must be met by all service providers, such as required enrollment in low-income subsidy programs (e.g., the FCC's Affordable Connectivity Program). The Treasury's SLFRF overview indicates that a full list of eligibilities under this category can be viewed in the document *Overview of Clean Water State Revolving*

¹ US Department of the Treasury, Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule, January 2022.

<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf>

Fund Eligibilities, which can be found [here](#) on the Environmental Protection Agency (EPA) website.

Specific categorical restrictions regarding the use of SLFRF monies are further clarified in the final ruling. SLFRF cannot be used to directly or indirectly offset a reduction in net tax revenue resulting from a change in state law as required by the ARPA. SLFRF also cannot be used for extraordinary contributions to a pension fund for the purpose of reducing an accrued, unfunded liability. However, recipients may use funds for contributions of eligible use (e.g., public health and safety staff). Funds may not be used for debt service, replenishing rainy day funds, financial reserves, or to satisfy a settlement or judgement. Last, funds cannot be used to undermine COVID-19 mitigation practices in line with Centers for Disease Control and Prevention (CDC) recommendations and guidance.

RESOLUTIONS AND PLANNING

Total federal funding received by the City was \$335,070,222. The actual receipt was in two installments: \$167,535,111 received in 2021 and the other half received in 2022.

As indicated earlier in this report, Resolution 315 of 2021 established the trust fund for appropriations of federal funding from the ARPA. It also authorized the creation of the **Pittsburgh Recovery Task Force**, which is to comprise of representatives of the Mayor’s Office, the President of City Council, the President Pro-Tempore, the Chair, and Committee on Finance and Law. Per the resolution, the task force is to recommend the allocation of funds through “a lens of equity.” The intent is to specifically focus on those most affected by the pandemic. The City, thus, aims to address the immediate effects of COVID-19 and simultaneously work toward the long-term goal of increased equity citywide.

Resolution 453 of 2021 allowed funding for a 4-year period from January 1, 2021, through December 31, 2024. It named the Office of Management and Budget responsible for the annual calculation of “Lost Revenue” using a prescribed federal formula. The resolution also set up the process by which funds move from federal deposits to the ARPTF and then to the City’s General Fund (for operating expenses) or Capital Fund (for capital projects).

Nine additional ARPTF resolutions were enacted by City Council during the remainder of 2021 to establish agreements, initiatives, and/or guidelines on ARPTF spending. Among these, City Council passed Resolution 444 of 2021 to authorize OMB to enter into professional services agreements with the external Certified Public Account (CPA) firm Maher Duessel at a cost not to exceed \$200,000.

As indicated on the City’s [Fiscal Focus page](#), OMB is responsible for filing the City's own recovery plan, which is called the *State and Local Fiscal Recovery Fund Report*. The 2021 report delineates the 4-year plan of financial objectives, which can be summarized as follows:

1. **Restoring core city services.** Over 100 vacant positions were eliminated with an anticipated elimination of over 600 occupied positions. SLFRF monies were used to preclude the anticipated workforce reduction and restore the majority of vacant positions originally slated for elimination, thus ensuring the continuation of services provided for City residents.
2. **Completing construction and technical upgrades to existing community recreation centers.** Planned improvements to existing recreation centers—the child care and activities provided therefrom being critical to parental guardians of the City—include physical and technological upgrades, including free Wi-Fi.
3. **Initiating fleet improvements with the acquisition of alternative-fuel vehicles.** Fleet improvements will involve exchanging 78 existing vehicles with newer, alternative-fuel vehicles, including electric bucket trucks, electric pickup trucks, electric recycling trucks, and compressed natural gas (CNG) refuse trucks.

4. **Improving mobility for City residents.** Projects designed to improve mobility for residents include step repairs, signal improvements, pedestrian bridges, and the implementation of a citywide streetlight conversion to light-emitting diode (LED) products.
5. **Enhancing economic development in the City’s Avenues of Hope initiative.**² Investments in business districts across the City, with specific emphasis on the “Avenues of Hope” initiative focuses on revitalizing seven major neighborhood business corridors in historically Black neighborhoods. The goal is to invest in small businesses that are Black-owned, centers of Black arts and culture, transit-oriented, and pedestrian-friendly.
6. **Implementing lead remediation.** In conjunction with the Pittsburgh Water and Sewer Authority (PWSA), lead remediation initiatives include the replacement of contaminated water service lines along with lead paint found in older housing units and infrastructure.
7. **Addressing housing initiatives, including protecting and further developing affordable housing programs and homeownership utilities assistance programs.** This category is intended to markedly accelerate the creation of more affordable long-term home ownership options in the City.

Each category of the objectives summarized above are further detailed in the City’s 2021 recovery plan, which can be viewed [here](#). Community engagement was considered critical in compiling plans for using SLFRF monies. City Council conducted multiple cablecast meetings to facilitate citywide involvement. The 4-year plan is meant to be revisited each year and can be changed at any time.

Metrics for success will be determined by the various agencies and entities that administer the funding and, as such, are expected to abide by stringent reporting requirements.

² Avenues of Hope is an Urban Redevelopment Authority (URA) initiative to invest in small businesses and residents to support inclusive growth in neighborhoods.
<https://www.ura.org/pages/avenues-of-hope>

FUNDING SOURCES

A total of \$167,535,111 was deposited into the trust fund during the scope of our review as summarized in **Table I** below.

Table I: ARPTF Revenues
For the Period January 1, 2021, to December 31, 2021

<i>Funding Source</i>	<i>2021</i>	<i>Total</i>
INTERGOVEN REVENUE (FEDERAL)	167,535,111	167,535,111
<i>Total</i>	<i>167,535,111</i>	<i>167,535,111</i>

EXPENDITURE OF FUNDS

As of the scope of this review, a limited amount of spending has been administered from the trust fund. The City provides expenditure reports for compliance and informational purposes. The *2021 Interim Report*, which breaks down the seven primary expenditure categories, can be viewed [here](#). The City's spending report details the actual expenditures and their respective categories made from the trust fund. The 2021 spending report can be viewed [here](#) and is also attached to this report as **Exhibit 1**.

A total of \$50,051,655 was paid out of the trust fund during the scope of our review as summarized in **Table II** below. Of the \$50.051 million total, \$33,786,487 went to the City's General Fund and \$16,265,168 went to the City's Capital Fund.

<i>Expenditure Description</i>	<i>2021</i>	<i>Total</i>
GRANTS	50,013,324	50,013,324
PROFESSIONAL SERVICES	38,331	38,331
<i>Total</i>	<i>50,051,655</i>	<i>50,051,655</i>

Maher Duessell was retained for a cost of \$38,331 in 2021. The company has worked extensively with the National League of Cities on interpreting and implementing financial guidelines and has been employed to provide guidance of Treasury regulations for allowable uses of the ARPTF.

Most prominent of the expenses categorized as GRANTS were the following: \$25,626,772 to counter the anticipated workforce reduction; \$4,698,908 for restoration of the operating budget; \$3,422,476 to supplement the operating budget; and \$2,784,253 for fleet improvements involving the acquisition of electric vehicles. Please see **Exhibit 1**, which delineates both general and capital projects, for further detail regarding individual project line items. The difference between the total amount moved out of the trust fund versus the total reported on **Exhibit 1** accounts for capital projects that were not completed by the end of 2021. These funds will appear on future spending reports as projects are completed.

SOURCE:
 OMB > American Rescue Plan Reporting
<https://pittsburghpa.gov/omb/american-rescue-plan-reporting>

EXHIBIT 1

Project and Line Item	Budget	Actual as of 12/31/2021
Avoid layoffs	\$ 112,938,391.00	\$ 25,626,772.00
Eliminate the anticipated workforce reduction	\$ 112,938,391.00	\$ 25,626,772.00
Compliance assistance	\$ 300,000.00	\$ 38,331.40
Maier Duessel contract	\$ 300,000.00	\$ 38,331.40
Demolition of structures	\$ 2,000,000.00	\$ 627,320.00
Demolition of structures	\$ 2,000,000.00	\$ 627,320.00
Facility improvements	\$ 20,925,840.00	\$ -
Cowley Rec Center Facility Upgrades	\$ 6,000,000.00	\$ -
Cowley Rec Center Tech Upgrades	\$ 30,526.00	\$ -
Hazelwood Senior Center Facility Upgrades	\$ 600,000.00	\$ -
Hazelwood Senior Center Tech Upgrades	\$ 38,263.00	\$ -
Jefferson Rec Center Facility Upgrades	\$ 4,757,495.00	\$ -
Jefferson Rec Center Tech Upgrades	\$ 31,261.00	\$ -
Marshall Mansion Facility Upgrades	\$ 1,500,000.00	\$ -
Marshall Mansion Tech Upgrades	\$ 34,111.00	\$ -
McKinley Rec Center Facility Upgrades	\$ 1,100,000.00	\$ -
McKinley Rec Center Tech Upgrades	\$ 38,532.00	\$ -
Paulson Rec Center Facility Upgrades	\$ 300,000.00	\$ -
Paulson Rec Center Tech Upgrades	\$ 30,526.00	\$ -
Phillips Rec Center Facility Upgrades	\$ 1,700,000.00	\$ -
Phillips Rec Center Tech Upgrades	\$ 52,153.00	\$ -
Public Works Fourth Division construction	\$ 1,400,000.00	\$ -
Robert E. Williams Rec Center Facility Upgrades	\$ 500,000.00	\$ -
Robert E. Williams Rec Center Tech Upgrades	\$ 30,526.00	\$ -
Thaddeus Stevens School Facility Upgrades	\$ 1,500,000.00	\$ -
Thaddeus Stevens School Tech Upgrades	\$ 119,242.00	\$ -
West Penn Rec Center Facility Upgrades	\$ 1,100,000.00	\$ -
West Penn Rec Center Tech Upgrades	\$ 63,205.00	\$ -
Fleet improvements	\$ 13,750,000.00	\$ 2,784,253.00
Green fleet improvements	\$ 13,750,000.00	\$ 2,784,253.00
Guaranteed Income project	\$ 2,500,000.00	\$ -
Guaranteed Personal Income (OnePGH)	\$ 2,500,000.00	\$ -
Infrastructure improvements	\$ 23,272,116.00	\$ -
Davis Avenue pedestrian bridge	\$ 2,000,000.00	\$ -
Frazier Street steps	\$ 1,800,000.00	\$ -
Hill District corridor enhancements	\$ 2,274,000.00	\$ -
Irvine Street improvements	\$ 1,000,000.00	\$ -
North Avenue streetscape, safety, and signal improvements	\$ 2,500,000.00	\$ -
Step projects	\$ 1,100,000.00	\$ -
Streetlights - 8,000 new lights	\$ 12,000,000.00	\$ -
57th St. Steps	\$ 598,116.00	\$ -
Lead line remediation projects	\$ 17,500,000.00	\$ -
Lead line replacement projects	\$ 17,500,000.00	\$ -
Lead paint project	\$ 2,000,000.00	\$ -
Lead paint project	\$ 2,000,000.00	\$ -
Restoration of Operating Budget	\$ 38,324,206.00	\$ 4,698,908.00
3% wage increases for non-union positions	\$ 4,905,039.00	\$ 1,116,032.00
Restoration of additional Public Works non-personnel lines	\$ 8,437,786.00	\$ 1,354,477.00
Restoration of ELA non-personnel line	\$ 4,125,000.00	\$ -

SOURCE:
 OMB > American Rescue Plan Reporting
<https://pittsburghpa.gov/omb/american-rescue-plan-reporting>

EXHIBIT 1

Project and Line Item	Budget	Actual as of 12/31/2021
Restoration of non-personnel lines	\$ 1,387,540.00	\$ 297,525.00
Restore some vacant positions (9/1 start for 2021 only)	\$ 19,468,841.00	\$ 1,930,874.00
Supplements to the Operating Budget	\$ 26,600,858.00	\$ 3,422,476.00
Community Public Safety facilities	\$ 2,000,000.00	\$ 500,000.00
Land maintenance for City and 3TB-owned properties	\$ 6,000,000.00	\$ 1,500,000.00
New non-personnel lines	\$ 519,500.00	\$ (231,333.00)
New non-personnel lines for I&P needs	\$ 2,944,100.00	\$ 926,900.00
New non-personnel lines for Public Works needs	\$ 3,579,014.00	\$ 584,090.00
New positions/mid-year swaps (9/1 start for 2021 only)	\$ 1,558,244.00	\$ 142,819.00
OCHS-AHN Project	\$ 10,000,000.00	\$ -
Support for community development	\$ 16,800,000.00	\$ -
Avenues of Hope - Centre Avenue	\$ 1,000,000.00	\$ -
Avenues of Hope - Chartiers Avenue	\$ 1,000,000.00	\$ -
Avenues of Hope - Homewood Avenue	\$ 1,000,000.00	\$ -
Avenues of Hope - Larimer Avenue	\$ 1,000,000.00	\$ -
Avenues of Hope - Perrysville Avenue	\$ 1,000,000.00	\$ -
Avenues of Hope - Second Avenue	\$ 1,000,000.00	\$ -
Avenues of Hope - Warrington Avenue	\$ 1,000,000.00	\$ -
Broadway Ave. development	\$ 2,000,000.00	\$ -
Gladstone (Hazelwood)	\$ 2,000,000.00	\$ -
Jasmine Nyree campus (Sheraden)	\$ 1,000,000.00	\$ -
Lexington/Homewood development	\$ 2,000,000.00	\$ -
Penn Circle 2-way conversion	\$ 2,800,000.00	\$ -
Support for housing	\$ 41,478,811.00	\$ -
Housing - community land trust	\$ 5,000,000.00	\$ -
Housing - for sale home ownership (OwnPGH)	\$ 21,478,811.00	\$ -
Housing - homeownership utilities program	\$ 10,000,000.00	\$ -
Housing - protection of existing affordable housing (NOAH)	\$ 5,000,000.00	\$ -
Support for non-profits	\$ 100,000.00	\$ -
Immigration court program match	\$ 100,000.00	\$ -
Support for ongoing PPA projects	\$ 80,000.00	\$ -
Kirkwood Ave. lot	\$ 80,000.00	\$ -
Support for ongoing URA projects	\$ 10,000,000.00	\$ -
Land Bank	\$ 10,000,000.00	\$ -
Support for small businesses and artists	\$ 6,500,000.00	\$ -
Make COVID-19 small business loan into a grant	\$ 3,500,000.00	\$ -
PittSTAR - artists	\$ 2,000,000.00	\$ -
PittSTAR - make street seating permanent	\$ 1,000,000.00	\$ -
Grand Total	\$ 335,070,222.00	\$ 37,198,060.40

ADDENDUM

Fiscal auditing is an essential process in constructively reviewing financial operations. The process allows for the discovery of opportunities to build up and strengthen the financial functions of the City's trust funds. Fiscal auditors provide an opinion of the financial accuracy of the management of trust funds. The procedures of each audit can include but are not limited to risk assessments; legislative research and review; and testing of departmental documentation of financial records and, as necessary, policies and procedures.

The results of the Controller Office audits are kept in record and reviewed regularly. If the auditee disagrees with the recommendations made by the Office of the Controller, the auditee is advised of the responsibility for accepting the potential risks of that decision. If the auditee agrees, follow-ups are performed on any recommendations made until evidence is given showing that the identified risks are resolved. Fiscal audit reports and follow-ups can be viewed on the Controller portion of the City of Pittsburgh's website under [Fiscal Audits](#).