

PA-02-NY-1391-PW-00404(1) P	
Applicant Name: NEW YORK / FIRE DEPARTMENT / FIRE DEPARTMENT	Application Title: DEATH BENEFITS
Period of Performance Start: 09-11-2001	Period of Performance End: 03-11-2002

Bundle Reference # (Amendment #) PA-02-NY-1391-State-0100(100)	Date Awarded 07-14-2003
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Subgrant Application - FEMA Form 90-91

Note: The Effective Cost Share for this application is 100%

FEDERAL EMERGENCY MANAGEMENT AGENCY
PROJECT WORKSHEET

DISASTER FEMA 1391 - DR -NY	PROJECT NO. FDNY019	PA ID NO. 061- 51000-29	DATE 05-09-2003	CATEGORY B
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APPLICANT: NEW YORK / FIRE DEPARTMENT / FIRE DEPARTMENT	WORK COMPLETE AS OF: 05-09-2002 : 100 %
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Site 1 of 1

DAMAGED FACILITY: CITY DEATH BENEFIT PAYMENT FOR FIREFIGHTER	COUNTY: New York
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LOCATION: Current Version: WORLD TRADE CENTER, NEW YORK CITY	LATITUDE: 0	LONGITUDE: 0
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DAMAGE DESCRIPTION AND DIMENSIONS:

Current Version:
ON SEPTEMBER 11, 2002 THE NEW YORK CITY FIRE DEPARTMENT (FDNY) RESPONDED TO FIRES AND EXPLOSIONS AT THE WORLD TRADE CENTER (WTC) IN NEW YORK CITY BY SENDING FIREFIGHTERS INTO THE BUILDINGS TO FIGHT THE FIRES AND RESCUE VICTIMS TRAPPED IN THE BUILDINGS. AS A RESULT OF THE FIRES AND SUBSEQUENT COLLAPSE OF THE BUILDINGS, 340 FIREFIGHTERS, ONE FDNY CHAPLAIN, AND TWO PARAMEDICS DIED IN THE LINE OF DUTY. WHEN A UNIFORMED FIREFIGHTER DIES IN THE LINE OF DUTY, THE BENEFICIARY RECEIVES MONEY FROM A NUMBER OF SOURCES. THE CITY OF NEW YORK PAYS A LUMP SUM TO THE BENEFICIARY EQUAL TO PAY RECEIVED BY THE MEMBER FROM FDNY DURING THE FINAL TWELVE MONTHS OF SERVICE, INCLUDING SALARY, OVERTIME, AND HOLIDAY AND NIGHT SHIFT PAY, IF APPLICABLE. THIS PAYMENT FROM THE CITY IS MANDATED BY THE NEW YORK CITY ADMINISTRATIVE CODE AND IS IN ADDITION TO ANY OTHER BENEFITS RECEIVED BY THE BENEFICIARY.

SCOPE OF WORK:

Current Version:
IN ACCORDANCE WITH THE NEW YORK CITY ADMINISTRATIVE CODE, THE CITY WILL PAY \$25,585,565 IN DEATH BENEFITS TO THE BENEFICIARIES OF 331 UNIFORMED FIREFIGHTERS WHO DIED RESPONDING TO THE WTC DISASTER. NO DEATH BENEFIT WILL BE AWARDED ON BEHALF OF NINE FIREFIGHTERS WHO DIED RESPONDING TO DISASTER, AS THEY DID NOT HAVE ANY ELIGIBLE BENEFICIARIES.

ACCORDING TO 44 CFR, PART 13, ALLOWABLE COSTS FOR A STATE, LOCAL, OR INDIAN TRIBAL GOVERNMENT WILL BE DETERMINED ACCORDING TO THE PRINCIPLES OUTLINED IN OMB CIRCULAR A-87. ACCORDING TO OMB CIRCULAR A-87, ATTACHMENT B, ITEM 11D, "TYPICAL DIRECT COSTS CHARGEABLE TO FEDERAL AWARDS ARE: COMPENSATION OF EMPLOYEES FOR THE TIME DEVOTED AND IDENTIFIED SPECIFICALLY TO THE PERFORMANCE OF THOSE AWARDS..... COMPENSATION FOR PERSONNEL SERVICE INCLUDES ALL REMUNERATION, PAID CURRENTLY OR ACCUSED, FOR SERVICES RENDERED DURING THE PERIOD OF PERFORMANCE UNDER FEDERAL AWARDS, INCLUDING BUT NOT NECESSARILY LIMITED TO WAGES, SALARIES, AND FRINGE BENEFITS." THIS DEATH BENEFIT QUALIFIES AS REMUNERATION

FOR SERVICES RENDERED AS IT IS A DIRECT, IMMEDIATE, AND REASONABLE COST RELATED TO THE ELIGIBLE WORK PERFORMED BY THE FIREFIGHTERS.

BASED ON OMB CIRCULAR A-87 AND THE NEW YORK CITY ADMINISTRATIVE CODE, THESE COSTS ARE ELIGIBLE UNDER THE PUBLIC ASSISTANCE PROGRAM.

ATTACHED ARE A COPY OF THE APPLICABLE SECTION OF THE CITY'S ADMINISTRATIVE CODE AND A BREAKDOWN OF COSTS INCURRED BY FDNY. PAYROLL INFORMATION WAS GENERATED FROM FDNY'S OT SYSTEM, WHICH IS BASED ON ACTUAL PAYROLL INFORMATION. OVERTIME IS CALCULATED FROM SEPTEMBER 11, 2000 THROUGH SEPTEMBER 10, 2001. LEGISLATION IS PENDING TO CALCULATE THE DEATH BENEFIT CONSIDERING OVERTIME PAID TO THE FIREFIGHTERS FROM SEPTEMBER 11, 2001 THROUGH SEPTEMBER 27, 2001. HOWEVER, AS THIS LEGISLATION WOULD BE A CHANGE TO THE CITY'S PRE-DISASTER POLICY, ANY ADDITIONAL AMOUNTS AWARDED TO THE BENEFICIARIES BASED ON NEW LEGISLATION WOULD BE INELIGIBLE.

AS OF 2/22/02, FDNY HAS NOT PAID ANY OF THESE DEATH BENEFITS.**VERSION 1 -

0000 ****VERSION 1 **** THIS FINAL PW IS WRITTEN TO OBLIGATE FINAL FUNDING BASED ON A CERTIFIED P.4. THE AMOUNT OF FINAL FUNDING HAS BEEN DETERMINED IN ACCORD WITH THE DR-1391 AND EM-3169 EXPEDITED CLOSEOUT PROCESS GUIDELINES.

Does the Scope of Work change the pre-disaster conditions at the site? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Special Considerations included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Hazard Mitigation proposal included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Is there insurance coverage on this facility? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

PROJECT COST

ITEM	CODE	NARRATIVE	QUANTITY/UNIT	UNIT PRICE	COST
		*** Version 0 ***			
1	9999	CITY DEATH BENEFIT PAYMENT FOR FIREFIGHTERS	1/LS	\$ 25,585,565.00	\$ 25,585,565.00
		*** Version 1 ***			
2	0000	***** VERSION 1 *****	1/LS	\$ 0.00	\$ 0.00
3	9999	FINAL COSTS	1/LS	\$ 946,049.03	\$ 946,049.03
				TOTAL COST	\$ 26,531,614.03

PREPARED BY Ron Mayer	TITLE	SIGNATURE
APPLICANT REP. Not Provided Not Provided	TITLE	SIGNATURE

PA-02-NY-1391-PW-00947(1) <u>P</u>	
Applicant Name: NEW YORK / POLICE DEPARTMENT / POLICE DEPARTMENT	Application Title: DEATH BENEFITS
Period of Performance Start: 09-11-2001	Period of Performance End: 03-11-2002

Bundle Reference # (Amendment #) PA-02-NY-1391-State-0067(67)	Date Awarded 12-19-2002
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Subgrant Application - FEMA Form 90-91

Note: The Effective Cost Share for this application is 100%

FEDERAL EMERGENCY MANAGEMENT AGENCY
PROJECT WORKSHEET

DISASTER FEMA 1391 - DR -NY	PROJECT NO. 947-1	PA ID NO. 061-51000-45	DATE 08-20-2002	CATEGORY B
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APPLICANT: NEW YORK / POLICE DEPARTMENT / POLICE DEPARTMENT	WORK COMPLETE AS OF: 08-20-2002 : 56 %
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Site 1 of 1

DAMAGED FACILITY: WORLD TRADE CENTER	COUNTY: New York
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LOCATION: Current Version: WORLD TRADE CENTER SITE, NEW YORK CITY	LATITUDE: 0	LONGITUDE: 0
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DAMAGE DESCRIPTION AND DIMENSIONS:

Current Version:
ON September 11, 2001, FIRE AND EXPLOSIONS CAUSED THE COLLAPSE OF THE WORLD TRADE CENTER (WTC). THE INTENSITY OF THE FIRE AND EXPLOSIONS AND THE FORCE OF THE COLLAPSE RESULTED IN THE LOSS OF ALMOST 3,000 PEOPLE AND BILLIONS OF DOLLARS OF PROPERTY DAMAGE. TO RESPOND TO THE EVENT, THE NEW YORK POLICE DEPARTMENT (NYPD) PERFORMED EMERGENCY RESPONSE ACTIVITIES INCLUDING SEARCH AND RESCUE EFFORTS. TWENTY-THREE (23) NYPD POLICE OFFICERS WERE KILLED IN THE RESPONSE EFFORT.

SCOPE OF WORK:

Current Version:
THIS PROJECT WORK SHEET (PW) REIMBURSES THE NEW YORK CITY POLICE DEPARTMENT (NYPD) \$575,000 FOR THE REIMBURSEMENT OF DEATH BENEFITS (SEE ATTACHMENT PP. 1). THE CONTRACT BETWEEN THE CITY OF NEW YORK AND THE PATROLMAN'S BENEVOLENT ASSOCIATION SPECIFIES THAT NYPD IS MANDATED TO PROVIDE A \$25,000 LINE-OF-DUTY DEATH BENEFIT TO THE BENEFICIARY'S FAMILY OR ESTATE AFTER AN OFFICER IS DECEASED (SEE ATTACHMENT PP. 2-3).

THE NYPD PAYROLL SECTION PROVIDED THE \$25,000 CHECK TO THE BENEFICIARY OR ESTATE FOR THE LINE-OF-DUTY DEATH BENEFIT.

NYPD PRODUCED A SUMMARY REPORT OF 100% OF THE ACTUAL COSTS OF THE LINE-OF-DUTY DEATH BENEFITS FOR THE 23 OFFICERS.

ACCORDING TO 44 CFR, PART 13, ALLOWABLE COSTS FOR A STATE, LOCAL, OR INDIAN TRIBAL GOVERNMENT WILL BE DETERMINED ACCORDING TO THE PRINCIPLES OUTLINED IN OMB CIRCULAR A-87. ACCORDING TO OMB CIRCULAR A-87, ATTACHMENT B, ITEM 11D, "TYPICAL DIRECT COSTS CHARGEABLE TO FEDERAL AWARDS ARE: COMPENSATION OF EMPLOYEES FOR THE TIME DEVOTED AND IDENTIFIED SPECIFICALLY TO THE PERFORMANCE OF THOSE AWARDS".

COMPENSATION FOR PERSONNEL SERVICES INCLUDES ALL REMUNERATION, PAID CURRENTLY OR ACCRUED, FOR SERVICES RENDERED DURING THE PERIOD OF PERFORMANCE UNDER FEDERAL AWARDS, INCLUDING BUT NOT NECESSARILY LIMITED TO WAGES, SALARIES, AND FRINGE BENEFITS." DEATH BENEFITS QUALIFY AS REMUNERATION FOR SERVICES RENDERED, AS THEY ARE A DIRECT, IMMEDIATE, AND REASONABLE COST RELATED TO THE ELIGIBLE WORK PERFORMED BY THE OFFICERS.

THE CITY PATROLMAN'S BENEVOLENT ASSOCIATION CONTRACT MANDATES THAT THE NYPD PAY THE DEATH BENEFITS FOR OFFICERS KILLED IN THE LINE OF DUTY. BASED ON OMB CIRCULAR A-87 AND THE CONTRACT, THESE COST ARE ELIGIBLE UNDER THE FEMA PUBLIC ASSISTANCE PROGRAM.

**VERSION 1 -

SCOPE OF WORK

THIS PROJECT WORKSHEET IS WRITTEN TO ACCOUNT FOR THE \$115,823.20 IN ACCRUED COMPENSATORY TIME AND ANNUAL LEAVE THAT WAS PAID OUT TO BENEFICIARIES OF UNIFORMED MEMBERS OF THE SERVICE KILLED IN THE LINE OF DUTY ON SEPTEMBER 11, 2001. THESE COSTS ARE INELIGIBLE UNDER THE PUBLIC ASSISTANCE PROGRAM.

DUE TO THE FACT THAT THE UNIFORMED MEMBERS DIED IN THE LINE OF DUTY PERFORMING ELIGIBLE WORK, THE NYPD IS SEEKING FEMA REIMBURSEMENT FOR ANNUAL LEAVE AND ACCRUED COMPENSATORY TIME PAID TO THE VICTIM'S BENEFICIARIES. ACCORDING TO A MEMO DATED AUGUST 12, 2002, FROM THE EXECUTIVE OFFICER OF THE POLICE PENSION FUND, "MEMBERS MUST USE ALL ACCRUED TIME / ANNUAL LEAVE PRIOR TO THEIR RETIREMENT DATE. ANY UNUSED BALANCE WILL BE FORFEITED BY THE MEMBER." HOWEVER, "ACTIVE DUTY DEATHS ARE THE SOLE INSTANCE IN WHICH UNUSED ANNUAL LEAVE / ACCRUED TIME WILL BE PAID BY THE DEPARTMENT TO A SPOUSE OR ESTATE OF THE DECEASED MEMBER."

ANNUAL LEAVE AND COMPENSATORY TIME IS ACCRUED BY MEMBERS OF THE SERVICE THROUGHOUT THEIR EMPLOYMENT WITH THE NYPD. ANNUAL LEAVE, SUCH AS VACATION TIME AND HOLIDAYS, IS ACCOUNTED FOR DURING THE YEAR THROUGH THE FRINGE RATE ON EACH HOUR WORKED. COMPENSATORY TIME IS TIME OFF THAT IS ACCRUED AS MEMBERS OF THE SERVICE WORK OVERTIME DURING THE YEAR WITHOUT RECEIVING PAY.

IN ACCORDANCE WITH OMB CIRCULAR A-87, COMPENSATION FOR PERSONNEL SERVICES INCLUDES "ALL REMUNERATION, PAID CURRENTLY OR ACCRUED, FOR SERVICES RENDERED DURING THE PERIOD OF PERFORMANCE UNDER FEDERAL AWARDS" THE UNUSED ANNUAL LEAVE AND ACCRUED COMPENSATORY TIME THAT WAS PAID TO THE VICTIM'S BENEFICIARIES WAS NOT ACCRUED DURING THE PERFORMANCE OF ELIGIBLE EMERGENCY WORK; RATHER, THE LEAVE TIME WAS ACCRUED TO WORK PERFORMED PRIOR TO THE DISASTER. THEREFORE, THE COSTS ASSOCIATED WITH THIS UNUSED LEAVE TIME ARE NOT ELIGIBLE UNDER THE PUBLIC ASSISTANCE PROGRAM.

ATTACHMENT

ATTACHMENT A: MEMO RE: DEPARTMENT POLICY REGARDING USE OF ACCRUED TIME / ANNUAL LEAVE UPON RETIREMENT, AUGUST 12, 2002.

ATTACHMENT B: SUMMARY TABLE FOR DEATH BENEFITS PAID TO BENEFICIARIES

ATTACHMENT C: CALCULATION OF LUMP SUM PAYMENT FOR UNUSED LEAVE BALANCES FOR EACH UNIFORMED MEMBER OF THE SERVICE

ATTACHMENT D: FMS TICKETS FOR TWELVE DEATH BENEFIT PAYOUTS

Does the Scope of Work change the pre-disaster conditions at the site? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Special Considerations included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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Hazard Mitigation proposal included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Is there insurance coverage on this facility? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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PROJECT COST

ITEM	CODE	NARRATIVE	QUANTITY/UNIT	UNIT PRICE	COST
		*** Version 0 ***			
1	9999	DEATH BENEFITS	1/LS	\$ 575,000.00	\$ 575,000.00
		*** Version 1 ***			
2	0000	*****VERSION 1	0/LS	\$ 0.00	\$ 0.00
3	9999	UNUSED LEAVE/ACCRUED TIME DEATH BENEFITS- INELIG.	0/LS	\$ 115,823.20	\$ 0.00
				TOTAL COST	\$ 575,000.00

PREPARED BY Emily Chacon	TITLE	SIGNATURE
	TITLE	SIGNATURE

APPLICANT REP. Not Provided Not Provided		
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PA-02-NY-1391-PW-01491(0) P	
Applicant Name: NEW YORK / MANAGEMENT AND BUDGET, OFFICE OF / MANAGEMENT AND BUDGET, OFFICE OF	Application Title: PENSION ACTUARIAL LOSS
Period of Performance Start: 09-11-2001	Period of Performance End: 03-11-2002

Bundle Reference # (Amendment #) PA-02-NY-1391-State-0077(77)	Date Awarded 03-12-2003
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Subgrant Application - FEMA Form 90-91

Note: The Effective Cost Share for this application is 100%

FEDERAL EMERGENCY MANAGEMENT AGENCY
PROJECT WORKSHEET

DISASTER	PROJECT NO.	PA ID	DATE	CATEGORY
FEMA 1391 - DR -NY	OMB-PEN	NO. 061-51000-	07-31-2002	B

APPLICANT: NEW YORK / MANAGEMENT AND BUDGET, ⁴¹ OFFICE OF / MANAGEMENT AND BUDGET, OFFICE OF	WORK COMPLETE AS OF: 07-31-2002 : 100 %
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Site 1 of 1

DAMAGED FACILITY: NYC FIRE & POLICE PENSION ACTUARIAL LOSS	COUNTY: New York
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LOCATION: Current Version: WORLD TRADE CENTER SITE	LATITUDE: 0	LONGITUDE: 0
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DAMAGE DESCRIPTION AND DIMENSIONS:

Current Version:
THE NEW YORK CITY POLICE DEPARTMENT, SUBCHAPTER TWO PENSION FUND ("POLICE") AND THE NEW YORK CITY FIRE DEPARTMENT, SUBCHAPTER PENSION FUND ("FIRE") INCURRED A NET ACTUARIAL LOSS (LOSSES MINUS GAINS) AS A RESULT OF THE DEATH OF 28 MEMBERS OF POLICE (23 ACTIVE, 5 RETIRED) AND 343 MEMBERS OF FIRE (340 ACTIVE, 3 RETIRED) IN CONJUNCTION WITH THE EVENTS OF SEPTEMBER 11, 2001.

SINCE THE RETIRED MEMBERS DIED SOONER THAN ACTUALLY EXPECTED THE CITY EFFECTIVELY "SAVED" MONEY THEREBY EXPERIENCING AN ACTUARIAL GAIN. THE CITY DEDUCTED THIS GAIN FROM ITS TOTAL ACTUARIAL LOSSES ASSOCIATED WITH THE ACTIVE MEMBERS THAT DIED TO ARRIVE AT A NET ACTUARIAL LOSS OF \$64.6 M.

THIS PW REIMBURSES THE CITY \$64.6 MILLION TO COVER THE INCREASED CITY CONTRIBUTIONS TO THE RETIREMENT SYSTEM DUE TO THE DEATHS OF ACTIVE AND RETIRED MEMBERS OF POLICE AND FIRE ON SEPTEMBER 11, 2001 WHILE PERFORMING ELIGIBLE EMERGENCY WORK.

THE DEATHS OF SO MANY UNIFORMED MEMBERS HAVE CAUSED POLICE AND FIRE TO SUSTAIN ACTUARIAL LOSSES DUE TO THE FACT THAT BUDGETING FOR THIS FUND WORKS ON THE ASSUMPTION THAT A CERTAIN NUMBER OF PEOPLE WILL DIE, RETIRE, OR BECOME DISABLED IN A GIVEN YEAR. PRIOR TO SEPTEMBER 11TH, THE CITY NEVER ANTICIPATED THAT 363 ACTIVE MEMBERS WOULD DIE IN THE LINE OF DUTY AND THEIR BENEFICIARIES ENTER THE PENSION ROLLS SIMULTANEOUSLY. THE CITY WILL THEREFORE NEED TO MAKE ADDITIONAL ANNUAL CONTRIBUTIONS INTO THESE RETIREMENT SYSTEMS TO FUND THESE LOSSES.

POLICE AND FIRE ARE INDEPENDENT SINGLE-EMPLOYER PUBLIC RETIREMENT SYSTEMS, FOR FULL-TIME UNIFORMED EMPLOYEES OF THE POLICE AND FIRE DEPARTMENTS. RESPECTIVELY. MEMBERS ARE REQUIRED TO CONTRIBUTE A SET

AMOUNT FROM EACH PAYCHECK, APPROXIMATELY TWO PERCENT AFTER REDUCTION FOR EMPLOYER-PROVIDED INCREASED-TAKE-HOME-PAY ("ITHP"), INTO THE RETIREMENT SYSTEMS. THE CITY ALSO CONTRIBUTES INTO THE RETIREMENT SYSTEMS ON BEHALF OF THE EMPLOYEES. THIS AMOUNT IS INCLUDED IN THE FRINGE RATE.

THE RETIREMENT SYSTEM PAYS OUT WHEN A MEMBER RETIRES, RETIRES DUE TO PERMANENT DISABILITY, OR DIES IN THE LINE OF DUTY. WHEN A MEMBER RETIRES OR IS ON PERMANENT DISABILITY, POLICE OR FIRE PAYS APPROXIMATELY HALF OF THE MEMBER'S SALARY, DEPENDING ON THE OPTION CHOSEN. IF A MEMBER DIES IN THE LINE OF DUTY, THE PENSION FUND PAYS OUT, AS A DEATH BENEFIT, APPROXIMATELY HALF OF THE MEMBER'S SALARY TO THE SURVIVING BENEFICIARY. THE BENEFICIARY MAY ALSO RECEIVE A BENEFIT OF HALF OF THE MEMBER'S SALARY IN ACCORDANCE WITH GENERAL MUNICIPAL LAW SECTION 208-F, PAYABLE BY THE CITY BUT REIMBURSABLE FROM THE STATE.

THE COST TO POLICE AND FIRE IS MUCH GREATER WHEN A MEMBER WHO HAS NOT ATTAINED RETIREMENT AGE DIES IN THE LINE OF DUTY DUE TO A NUMBER OF FACTORS. RETIREMENT BENEFITS ARE FUNDED WITH MEMBER AND CITY CONTRIBUTIONS FOR TWENTY OR MORE YEARS. THE AVERAGE NUMBER OF YEARS OF CONTRIBUTIONS FOR THOSE WHO DIED IN THE LINE OF DUTY WILL BE CONSIDERABLY LESS. ALSO, RETIREMENT BENEFIT LIABILITIES ARE BASED, IN PART, ON THE LIFE EXPECTANCY OF USUALLY OLDER MEMBERS WHEREAS LINE-OF-DUTY DEATH BENEFIT LIABILITIES ARE BASED, IN PART, ON THE LIFE EXPECTANCY OF A USUALLY YOUNGER BENEFICIARY.

A DESCRIPTION OF POLICE AND FIRE ACTUARIAL LOSSES AND THE METHODOLOGY USED TO CALCULATE THESE LOSSES IS ATTACHED.

SCOPE OF WORK:

Current Version:

THIS PW REIMBURSES NEW YORK CITY A MAXIMUM AMOUNT OF \$64.6 MILLION TO COVER INCREASED CITY CONTRIBUTIONS TO THE PENSION SYSTEM DUE TO THE DEATHS OF ACTIVE AND RETIRED MEMBERS OF POLICE AND FIRE ON SEPTEMBER 11, 2001 WHILE PERFORMING ELIGIBLE EMERGENCY WORK.

SECTION 403 OF THE STAFFORD ACT AUTHORIZES FEMA TO MAKE CONTRIBUTIONS FOR THE PURPOSES OF PROVIDING ASSISTANCE ESSENTIAL TO MEETING IMMEDIATE THREATS TO LIFE AND PROPERTY. THE ACTIVITIES OF FIRST RESPONDERS CLEARLY FALL WITHIN THIS AUTHORITY. EXPENSES INCURRED BY FIRST RESPONDERS AS A DIRECT RESULT OF A DISASTER EVENT ARE ELIGIBLE FOR REIMBURSEMENT THROUGH FEMA'S PUBLIC ASSISTANCE PROGRAM. HOWEVER, COSTS THAT ARE A PRE-DISASTER FIXED COMMITMENT ARE NOT ELIGIBLE FOR REIMBURSEMENT. FOR EXAMPLE, STRAIGHT-TIME SALARIES AND BENEFITS ARE NOT ELIGIBLE BECAUSE THESE COSTS ARE INCURRED REGARDLESS OF WHETHER OR NOT THERE IS A DISASTER (44 CFR ? 206.228(A)(4)). THIS REQUIREMENT SATISFIES THE OBJECTIVES OF ENSURING THAT FEMA ASSISTANCE IS SUPPLEMENTARY TO STATE AND LOCAL EFFORTS AND THAT ONLY ADDITIONAL EXPENSES DIRECTLY CAUSED BY THE DISASTER ARE REIMBURSED.

THE NEW YORK CITY PENSION COSTS ARE A DIRECT RESULT OF EMERGENCY WORK UNDERTAKEN TO ADDRESS IMMEDIATE THREATS TO LIFE AND PROPERTY AS THE RESULT OF A MAJOR DISASTER EVENT. THE CITY AND STATE HAVE A LEGAL RESPONSIBILITY, ESTABLISHED PRE-DISASTER, TO FUND THESE PENSION COSTS. THESE PENSION COSTS REPRESENT AN ADDITIONAL EXPENSE CAUSED BY THE DISASTER, DIFFERENT THAN THE SORT OF STRAIGHT-TIME COSTS FOR WHICH FEMA MAY NOT REIMBURSE APPLICANTS.

ACCORDING TO 44 CFR, PART 13, ALLOWABLE COSTS FOR A STATE, LOCAL, OR INDIAN TRIBAL GOVERNMENT WILL BE DETERMINED ACCORDING TO THE PRINCIPLES OUTLINED IN OMB CIRCULAR A-87. ACCORDING TO OMB CIRCULAR A-87, ATTACHMENT B, ITEM 11D, "TYPICAL DIRECT COSTS CHARGEABLE TO FEDERAL AWARDS ARE: COMPENSATION OF EMPLOYEES FOR THE TIME DEVOTED AND IDENTIFIED SPECIFICALLY TO THE PERFORMANCE OF THOSE AWARDS. COMPENSATION FOR PERSONNEL SERVICES INCLUDES ALL REMUNERATION, PAID CURRENTLY OR ACCRUED, FOR SERVICES RENDERED DURING THE PERIOD OF PERFORMANCE UNDER FEDERAL AWARDS, INCLUDING BUT NOT NECESSARILY LIMITED TO WAGES, SALARIES, AND FRINGE BENEFITS."

THE ADDITIONAL CONTRIBUTION THAT THE CITY WILL NOW HAVE TO PAY INTO THE RETIREMENT SYSTEMS IS ATTRIBUTABLE SPECIFICALLY TO THE LINE-OF-DUTY DEATHS OF THE POLICE AND FIRE MEMBERS WHILE PERFORMING ELIGIBLE EMERGENCY WORK. IN THIS WAY, THE CITY'S ADDITIONAL CONTRIBUTION CAN BE CONSIDERED A DEATH BENEFIT PAID ON BEHALF OF THE MEMBER. THIS BENEFIT, SIMILAR TO THE DEATH BENEFIT PAID BY FDNY, IS REMUNERATION FOR SERVICES RENDERED SINCE IT IS A DIRECT, IMMEDIATE, AND REASONABLE COST RELATED TO THE ELIGIBLE WORK PERFORMED BY THE UNIFORM MEMBERS.

PAYMENTS OF PENSION PLAN COSTS ARE ALLOWABLE UNDER OMB CIRCULAR A-87, ATTACHMENT B, ITEM 11D(5), WHICH STATES "SUCH BENEFITS, WHETHER TREATED AS INDIRECT COSTS OR AS DIRECT COSTS, SHALL BE ALLOCATED TO FEDERAL AWARDS AND ALL OTHER ACTIVITIES IN A MANNER CONSISTENT WITH THE PATTERN OF BENEFITS ATTRIBUTABLE TO THE INDIVIDUALS OR GROUP(S) OF EMPLOYEES WHOSE SALARIES AND WAGES ARE CHARGEABLE TO SUCH FEDERAL AWARDS AND OTHER ACTIVITIES."

BASED ON THE STAFFORD ACT AND OMB CIRCULAR A-87, THE CITY'S INCREASED CONTRIBUTION TO THE PENSION FUND IS ELIGIBLE UNDER THE PUBLIC ASSISTANCE PROGRAM.

AN INDEPENDENT ACTUARY HAS REVIEWED THE CITY'S METHODOLOGY AND CALCULATIONS AND HAS FOUND THEIR ESTIMATE TO BE REASONABLE AND ACCURATE. A MEMO FROM THE INDEPENDENT ACTUARY IS ATTACHED.

THIS CAPPED PROJECT REPRESENTS THE ACTUARIAL LOSS THAT WAS SUSTAINED BY NEW YORK CITY DUE TO THE DEATHS OF UNIFORMED MEMBERS. BECAUSE CONTRIBUTIONS BY THE CITY TO THE PENSION FUNDS WILL BE MADE OVER

MANY YEARS AND WILL NOT BE SEPARATELY ALLOCATED TO THIS PROJECT, THE ACTUARIAL VALUATION OF THE LOSS AT THIS TIME WILL BE THE FINAL AMOUNT OF FEDERAL FUNDING REIMBURSED FOR THIS PROJECT. FEMA'S OFFICE OF THE INSPECTOR GENERAL (OIG) RESERVES THE RIGHT TO AUDIT THIS OR ANY OTHER GRANT ISSUES UNDER DR-1391.

ATTACHMENTS:

1. MEMO FROM ROBERT C. NORTH, NEW YORK CITY CHIEF ACTUARY, TO BUD LARSON, OMB, RE: ESTIMATED ACTUARIAL LOSSES FOR POLICE AND FIRE ATTRIBUTABLE TO THE WORLD TRADE CENTER ATTACK
2. MEMO FROM PRICEWATERHOUSECOOPERS ACTUARY

Does the Scope of Work change the pre-disaster conditions at the site? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Special Considerations included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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Hazard Mitigation proposal included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Is there insurance coverage on this facility? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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PROJECT COST

ITEM	CODE	NARRATIVE	QUANTITY/UNIT	UNIT PRICE	COST
		*** Version 0 ***			
1	9999	NYC FIRE & POLICE ACTUARIAL LOSS	1/LS	\$ 64,600,000.00	\$ 64,600,000.00
				TOTAL COST	\$ 64,600,000.00

PREPARED BY Genevieve Keller	TITLE	SIGNATURE
APPLICANT REP. Not Provided Not Provided	TITLE	SIGNATURE

PA-02-NY-1391-PW-01492(0) <u>P</u>	
Applicant Name: STATE EMERGENCY MANAGEMENT OFFICE	Application Title: DEATH BENEFITS
Period of Performance Start: 09-11-2001	Period of Performance End: 03-11-2002

Bundle Reference # (Amendment #) PA-02-NY-1391-State-0077(77)	Date Awarded 03-12-2003
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Subgrant Application - FEMA Form 90-91

Note: The Effective Cost Share for this application is 100%

FEDERAL EMERGENCY MANAGEMENT AGENCY
PROJECT WORKSHEET

DISASTER FEMA 1391 - DR -NY	PROJECT NO. SADB	PA ID NO. 000- U0FIQ- 00	DATE 03-06-2003	CATEGORY B
APPLICANT: STATE EMERGENCY MANAGEMENT OFFICE		WORK COMPLETE AS OF: 03-06-2003 : 100 %		

Site 1 of 1

DAMAGED FACILITY: NEW YORK STATE SPECIAL ACCIDENTAL	COUNTY: Statewide
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LOCATION: Current Version: WORLD TRADE CENTER	LATITUDE: 0	LONGITUDE: 0
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DAMAGE DESCRIPTION AND DIMENSIONS:

Current Version:
ON SEPTEMBER 11, 2001, 340 FIREFIGHTERS AND 23 POLICE OFFICERS WERE KILLED IN THE LINE OF DUTY. THESE UNIFORMED EMPLOYEES WERE MEMBERS OF THE NEW YORK CITY POLICE DEPARTMENT, SUBCHAPTER TWO PENSION FUND ("POLICE") OR THE NEW YORK CITY FIRE DEPARTMENT, SUBCHAPTER TWO PENSION FUND ("FIRE"). WHEN A MEMBER OF POLICE OR FIRE DIES IN THE LINE OF DUTY, GENERAL MUNICIPAL LAW (GML) SECTION 208-F STIPULATES THAT A SPECIAL ACCIDENTAL DEATH BENEFIT BE PAID TO THE BENEFICIARY OF THE DECEASED BY THE STATE OF NEW YORK.

THE SPECIAL ACCIDENTAL DEATH BENEFIT IS EQUAL TO 100 PERCENT OF THE SALARY OF THE DECEASED MEMBER OFFSET BY THE SUM OF:

1. ANY DEATH BENEFIT PAID IN THE FORM OF A PENSION (SEE NYC PW #1203 FOR MORE INFO ON PENSION BENEFITS PAID TO THESE DECEASED MEMBERS),
2. ANY SOCIAL SECURITY BENEFIT PAYABLE (AT THE AMOUNT PAYABLE IMMEDIATELY AFTER DEATH), AND
3. ANY WORKERS COMPENSATION BENEFIT.

THE BENEFIT IS PAYABLE FOR LIFE TO ELIGIBLE SPOUSES OR TO AGE 18 (AGE 23 IF A STUDENT) TO ELIGIBLE CHILDREN IF THERE IS NO ELIGIBLE SPOUSE. UNDER GENERAL MUNICIPAL LAW SECTION 208-F, SALARY IS GENERALLY DEFINED AS THE REGULAR COMPENSATION EARNED IN THE LAST 12 MONTHS OF EMPLOYMENT. THE CITY DISBURSES THE BENEFIT, ALONG WITH PENSION PAYMENTS TO THE BENEFICIARIES; HOWEVER, THE PAYMENT IS REIMBURSABLE BY THE STATE.

THIS PW REIMBURSES NEW YORK STATE \$185.8 MILLION TO COVER THE STATE SPECIAL ACCIDENTAL DEATH BENEFIT. PRIOR TO SEPTEMBER 11TH, THE STATE NEVER ANTICIPATED THAT 363 ACTIVE MEMBERS WOULD DIE IN THE LINE OF DUTY SIMULTANEOUSLY, NOR COULD THE STATE HAVE BEEN EXPECTED TO ANTICIPATE SUCH AN EVENT. THE STATE PAYS THE GML SECTION 208-F BENEFITS FROM GENERAL FUNDS OF THE STATE OF NEW YORK. ALTHOUGH THIS DEATH BENEFIT IS DISBURSED TO THE SAME BENEFICIARIES AND FOR ROUGHLY THE SAME AMOUNT AS THE NYC PENSION

PAYMENTS (SEE NYC PW #1203), THE NET PRESENT VALUE OF THE COST OF THE DEATH BENEFIT UNDER GML SECTION 208-F IS HIGHER THAN THE ACTUARIAL LOSS SUSTAINED BY THE NEW YORK CITY PENSION FUNDS BECAUSE NO RESERVE (ACTUARIAL ACCRUED LIABILITY) IS SET ASIDE FOR POTENTIAL PAYMENT OF THESE DEATH BENEFITS. THE CITY PENSION FUNDS MAINTAIN A RESERVE (ACTUARIAL ACCRUED LIABILITY) WITHIN THE PENSION FUNDS TO ACCOUNT FOR THE RETIREMENT OR DEATH OF THE MEMBER. THE LOSS IN THIS PROJECT WORKSHEET REPRESENTS THE FULL ACTUARIAL PRESENT VALUE OF THE DEATH BENEFITS, WITHOUT A COST-OF-LIVING ADJUSTMENT (COLA).

A DESCRIPTION OF THE STATE ACTUARIAL LOSSES, PREPARED BY THE NEW YORK CITY ACTUARY, AND THE METHODOLOGY USED TO CALCULATE THESE LOSSES IS ATTACHED.

BACKGROUND ON NEW YORK CITY POLICE AND FIRE RETIREMENT SYSTEMS

POLICE AND FIRE ARE INDEPENDENT SINGLE-EMPLOYER PUBLIC RETIREMENT SYSTEMS, FOR FULL-TIME UNIFORMED EMPLOYEES OF THE POLICE AND FIRE DEPARTMENTS, RESPECTIVELY. MEMBERS ARE REQUIRED TO CONTRIBUTE A SET AMOUNT FROM EACH PAYCHECK, APPROXIMATELY TWO PERCENT AFTER REDUCTION FOR EMPLOYER-PROVIDED INCREASED-TAKE-HOME-PAY ("ITHP"), INTO THE RETIREMENT SYSTEMS. THE CITY ALSO CONTRIBUTES INTO THE RETIREMENT SYSTEMS ON BEHALF OF THE EMPLOYEES.

THE RETIREMENT SYSTEM PAYS OUT WHEN A MEMBER RETIRES, RETIRES DUE TO PERMANENT DISABILITY, OR DIES IN THE LINE OF DUTY. WHEN A MEMBER RETIRES OR IS ON PERMANENT DISABILITY, POLICE OR FIRE PAYS APPROXIMATELY HALF OF THE MEMBER'S SALARY, DEPENDING ON THE OPTION CHOSEN. IF A MEMBER DIES IN THE LINE OF DUTY, THE PENSION FUND PAYS OUT, AS A DEATH BENEFIT, APPROXIMATELY HALF OF THE MEMBER'S SALARY TO THE SURVIVING BENEFICIARY. THE BENEFICIARY ALSO RECEIVES A BENEFIT OF HALF OF THE MEMBER'S SALARY IN ACCORDANCE WITH GENERAL MUNICIPAL LAW SECTION 208-F, PAYABLE BY THE CITY BUT REIMBURSABLE FROM THE STATE.

SCOPE OF WORK:

Current Version:

THIS PW REIMBURSES NEW YORK STATE A MAXIMUM OF \$185.8 MILLION TO COVER THE NET PRESENT VALUE OF DEATH BENEFITS PAYABLE UNDER THE SPECIAL ACCIDENTAL DEATH BENEFIT, AS MANDATED BY GENERAL MUNICIPAL LAW 208-F. THIS BENEFIT IS PAYABLE TO THE BENEFICIARIES OF THE ACTIVE MEMBERS OF POLICE AND FIRE WHO DIED ON SEPTEMBER 11, 2001 WHILE PERFORMING ELIGIBLE EMERGENCY WORK.

ACCORDING TO 44 CFR, PART 13, ALLOWABLE COSTS FOR A STATE, LOCAL, OR INDIAN TRIBAL GOVERNMENT WILL BE DETERMINED ACCORDING TO THE PRINCIPLES OUTLINED IN OMB CIRCULAR A-87. ACCORDING TO OMB CIRCULAR A-87, ATTACHMENT B, ITEM 11D, "TYPICAL DIRECT COSTS CHARGEABLE TO FEDERAL AWARDS ARE: COMPENSATION OF EMPLOYEES FOR THE TIME DEVOTED AND IDENTIFIED SPECIFICALLY TO THE PERFORMANCE OF THOSE AWARDS.... COMPENSATION FOR PERSONNEL SERVICES INCLUDES ALL REMUNERATION, PAID CURRENTLY OR ACCRUED, FOR SERVICES RENDERED DURING THE PERIOD OF PERFORMANCE UNDER FEDERAL AWARDS, INCLUDING BUT NOT NECESSARILY LIMITED TO WAGES, SALARIES, AND FRINGE BENEFITS."

THE BENEFITS THAT NEW YORK STATE WILL NOW HAVE TO PAY ARE ATTRIBUTABLE SPECIFICALLY TO THE LINE-OF-DUTY DEATHS OF THE POLICE AND FIRE MEMBERS WHILE PERFORMING ELIGIBLE EMERGENCY WORK. THE STATE'S CONTRIBUTION IS A DEATH BENEFIT PAID ON BEHALF OF THE MEMBER. THIS BENEFIT, SIMILAR TO THE DEATH BENEFIT PAID BY FDNY AND NYPD, IS REMUNERATION FOR SERVICES RENDERED SINCE IT IS A DIRECT, IMMEDIATE, AND REASONABLE COST RELATED TO THE ELIGIBLE WORK PERFORMED BY THE UNIFORM MEMBERS.

BASED ON OMB CIRCULAR A-87 AND GML 208-F, THE STATE'S REIMBURSEMENT OF DEATH BENEFITS TO THE BENEFICIARIES (THROUGH NEW YORK CITY'S RETIREMENT SYSTEM) IS ELIGIBLE UNDER THE PUBLIC ASSISTANCE PROGRAM.

NEW YORK STATE ALSO REQUESTED REIMBURSEMENT FOR THE PRESENT VALUE OF THE BENEFITS INCLUDING AN ANNUAL COST-OF-LIVING ADJUSTMENT (COLA) FOR THE BENEFITS (FOR A TOTAL OF \$414 MILLION). WHILE THE COLA IS NOT MANDATED BY LAW, THE NEW YORK STATE LEGISLATURE AND GOVERNOR HAVE ENACTED THREE PERCENT INCREASES FOR THESE BENEFITS EVERY YEAR SINCE 1978. DUE TO THE FACT THAT THE COLA IS NOT MANDATED BY PRE-DISASTER LAW, THE ADDITIONAL AMOUNT TO FUND THE COLA IS NOT ELIGIBLE FOR PUBLIC ASSISTANCE UNDER THE STAFFORD ACT.

AN INDEPENDENT ACTUARY HAS REVIEWED THE NEW YORK CITY ACTUARY'S METHODOLOGY AND CALCULATIONS AND HAS FOUND THEIR ESTIMATE TO BE REASONABLE AND ACCURATE. A MEMO FROM THE INDEPENDENT ACTUARY IS ATTACHED.

THIS CAPPED PROJECT REPRESENTS THE ACTUARIAL LOSS THAT WAS SUSTAINED BY NEW YORK STATE DUE TO THE DEATHS OF UNIFORMED MEMBERS. BECAUSE CONTRIBUTIONS BY THE STATE TO THE BENEFICIARIES WILL BE MADE OVER MANY YEARS AND WILL NOT BE SEPARATELY ALLOCATED TO THIS PROJECT, THE ACTUARIAL VALUATION OF THE LOSS AT THIS TIME WILL BE THE FINAL AMOUNT OF FEDERAL FUNDING REIMBURSED FOR THIS PROJECT. FEMA'S OFFICE OF THE INSPECTOR GENERAL (OIG) RESERVES THE RIGHT TO AUDIT THIS OR ANY OTHER GRANT ISSUED UNDER DR-1391.

ATTACHMENTS:

1. MEMO FROM ROBERT C. NORTH, NEW YORK CITY CHIEF ACTUARY, TO EDWARD C. DURIVAGE, NEW YORK STATE DIVISION OF THE BUDGET, RE: ROLL-FORWARD TO JUNE 30, 2002 OF ESTIMATED ACTUARIAL LOSSES UNDER GENERAL

MUNICIPAL LAW SECTION 208-F ON ACCOUNT OF THE WORLD TRADE CENTER ATTACK					
2. MEMO FROM PRICEWATERHOUSECOOPERS ACTUARY					
Does the Scope of Work change the pre-disaster conditions at the site? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			Special Considerations included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Hazard Mitigation proposal included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			Is there insurance coverage on this facility? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
PROJECT COST					
ITEM	CODE	NARRATIVE	QUANTITY/UNIT	UNIT PRICE	COST
		*** Version 0 ***			
1	9999	SPECIAL ACCIDENTAL DEATH BENEFIT	1/LS	\$ 185,800,000.00	\$ 185,800,000.00
				TOTAL COST	\$ 185,800,000.00
PREPARED BY Genevieve Keller		TITLE	SIGNATURE		
APPLICANT REP. Not Provided Not Provided		TITLE	SIGNATURE		

PA-02-NY-1391-PW-01518(0) <u>P</u>	
Applicant Name: NEW YORK / POLICE DEPARTMENT / POLICE DEPARTMENT	Application Title: DEATH BENEFITS
Period of Performance Start: 09-11-2001	Period of Performance End: 03-11-2002

Bundle Reference # (Amendment #) PA-02-NY-1391-State-0091(91)	Date Awarded 06-06-2003
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Subgrant Application - FEMA Form 90-91

Note: The Effective Cost Share for this application is 100%

FEDERAL EMERGENCY MANAGEMENT AGENCY
PROJECT WORKSHEET

DISASTER FEMA 1391 - DR -NY	PROJECT NO.	PA ID NO. 061-51000-45	DATE 05-05-2003	CATEGORY B
APPLICANT: NEW YORK / POLICE DEPARTMENT / POLICE DEPARTMENT		WORK COMPLETE AS OF: 04-30-2003 : 100 %		
Site 1 of 1				
DAMAGED FACILITY: CITY DEATH BENEFIT FOR POLICE OFFICERS		COUNTY: New York		
LOCATION: Current Version: WORLD TRADE CENTER, NEW YORK CITY		LATITUDE: 0	LONGITUDE: 0	
DAMAGE DESCRIPTION AND DIMENSIONS: Current Version: ON SEPTEMBER 11, 2001, FIRE AND EXPLOSIONS CAUSED THE COLLAPSE OF THE WORLD TRADE CENTER (WTC). THE INTENSITY OF THE FIRE AND EXPLOSIONS AND THE FORCE OF THE COLLAPSE RESULTED IN THE LOSS OF ALMOST 3,000 PEOPLE AND BILLIONS OF DOLLARS OF PROPERTY DAMAGE. TO RESPOND TO THE EVENT, THE NEW YORK POLICE DEPARTMENT (NYPD) PERFORMED EMERGENCY RESPONSE ACTIVITIES INCLUDING SEARCH AND RESCUE EFFORTS. TWENTY-THREE (23) POLICE OFFICERS WERE KILLED IN THE RESPONSE EFFORT.				
SCOPE OF WORK: Current Version: IN ACCORDANCE WITH THE NEW YORK CITY ADMINISTRATIVE CODE, THE CITY HAS PAID \$1,554,261.84 IN DEATH BENEFITS TO THE BENEFICIARIES OF 22* UNIFORMED POLICE OFFICERS WHO DIED RESPONDING TO THE WTC DISASTER. THE CODE AS OUTLINED IN CHAPTER 4, 3-401 (ATTACHMENT 1) STATES, "THE MAYOR IS AUTHORIZED AND EMPOWERED TO MAKE AN AWARD TO THE SPOUSE OR DOMESTIC PARTNER OF A MEMBER OF THE UNIFORMED FORCE OF THE POLICE DEPARTMENT, FIRE DEPARTMENT OR UNIFORMED TRANSIT POLICE FORCE, MAINTAINED BY THE NEW YORK CITY TRANSIT AUTHORITY, KILLED WHILE ENGAGED IN THE DISCHARGE OF DUTY. SUCH AWARD SHALL EQUAL THE ANNUAL SALARY OF SUCH MEMBER AT THE TIME OF DEATH, BUT IN NO CASE LESS THAN THE FULL SALARY PAYABLE TO A FIRST GRADE POLICE OFFICER, FIREFIGHTER OR TRANSIT POLICE OFFICE AT THE DATE OF DEATH OF SUCH EMPLOYEE." ACCORDING TO 44 CFR, PART 13, ALLOWABLE COSTS FOR A STATE, LOCAL OR INDIAN TRIBAL GOVERNMENT WILL BE DETERMINED ACCORDING TO THE PRINCIPLES OUTLINED IN OMB CIRCULAR A-87, ATTACHMENT B, ITEM 11D "TYPICAL DIRECT COSTS CHARGEABLE TO FEDERAL AWARDS ARE: COMPENSATION OF EMPLOYEES FOR THE TIME DEVOTED AND IDENTIFIED SPECIFICALLY TO THE PERFORMANCE OF THOSE AWARDS...COMPENSATION FOR PERSONNEL SERVICES INCLUDES ALL RENUMERATION, PAID CURRENTLY OR ACCRUED, FOR SERVICES RENDERED DURING THE PERIOD OF PERFORMANCE UNDER FEDERAL AWARDS, INCLUDING BUT NOT NECESSARILY LIMITED TO WAGES, SALARIES, AND				

FRINGE BENEFITS." THIS DEATH BENEFIT QUALIFIES AS RENUMERATION FOR SERVICES RENDERED AS IT IS A DIRECT, IMMEDIATE, AND REASONABLE COST RELATED TO THE ELIGIBLE WORK PERFORMED BY THE POLICE OFFICERS.

BASED ON OMB CIRCULAR A-87 AND THE NEW YORK CITY ADMINISTRATIVE CODE, THESE COSTS ARE ELIGIBLE UNDER THE PUBLIC ASSISTANCE PROGRAM.

A BREAKDOWN OF BENEFITS PAID BY NYPD TO THE 22 POLICE OFFICERS' BENEFICIARIES IS INCLUDED AS ATTACHMENT 2.

IN ADDITION TO THIS PW, \$575,000 FOR A LINE-OF-DUTY-BENEFIT WAS REIMBURSED TO THE NYPD UNDER PW 947. THE CONTRACT BETWEEN THE CITY OF NEW YORK AND THE POLICEMEN'S BENEVOLENT ASSOCIATION SPECIFIES THAT NYPD IS MANDATED TO PROVIDE A \$25,000 LINE-OF-DUTY DEATH BENEFIT TO THE BENEFICIARY'S FAMILY OR ESTATE AFTER AN OFFICER IS DECEASED. THESE CLAIMS ARE NOT COVERED UNDER THIS PW.

ATTACHMENTS SCANNED INTO NEMIS:

ATTACHMENT 1 - NYC ADMINISTRATIVE CODE, CHAPTER 4, SECTION 3-401

ATTACHMENT 2 - SPREADSHEET WITH BENEFITS PAID TO POLICE OFFICER'S BENEFICIARIES

*THE ESTATE OF ONE POLICE OFFICER IS STILL UNDER DISPUTE, THEREFORE THE CITY HAS MADE PAYMENT TO ONLY 22 OF THE 23 OFFICERS KILLED IN THE WTC DISASTER.

Does the Scope of Work change the pre-disaster conditions at the site? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Special Considerations included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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Hazard Mitigation proposal included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Is there insurance coverage on this facility? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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PROJECT COST

ITEM	CODE	NARRATIVE	QUANTITY/UNIT	UNIT PRICE	COST
		*** Version 0 ***			
1	9999	CITY DEATH BENEFIT PAYMENT FOR POLICE OFFICERS	1/LS	\$ 1,554,261.84	\$ 1,554,261.84
				TOTAL COST	\$ 1,554,261.84

PREPARED BY Shannon White	TITLE	SIGNATURE
APPLICANT REP. Not Provided Not Provided	TITLE	SIGNATURE