

City of Greensboro, North Carolina Recovery Plan Performance Report

State and Local Fiscal Recovery Funds 2023 Report



City of Greensboro, North Carolina

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GENERAL OVERVIEW

Executive Summary

The uniquely challenging situation of the pandemic critically impacted the City of Greensboro's community health, social interactions, economy, and City services. Since March 2020, the City engaged in preparation and response to our community and its residents. The City utilized American Rescue Plan Act (ARPA), also known as State and Local Fiscal Recovery Funds (SLFRF), funds to provide government services which further allowed the City to achieve a strong recovery from the COVID-19 pandemic by building transformative programs and services through a lens of community equity and resiliency.

As of June 2023 the City of Greensboro received its full allocation of \$59.4 million in emergency relief funding. As per the ARPA guidelines the relief funding must be obligated by December 31, 2024 and spent by December 31, 2026. The City has reviewed and considered the eligible uses of ARPA funds provided by the U.S. Department of the Treasury's Final Rule. This process included understanding and implementing the Department of the Treasury's guidance, participating in professional organizations' training resources and evaluating the negative impacts of the COVID-19 pandemic on the City of Greensboro.

Greensboro City Council reviewed and discussed the priorities to consider for use of the ARPA funding allocation. The various criteria for evaluating projects and programs for eligibility includes guidance from the Department of the Treasury's Final Rule, Greensboro City Council Priorities, and assessment of economic recovery needs for City services and the community. Additionally, the City implemented an extensive community engagement campaign to solicit feedback from residents on their desired funding priorities through the use of an online simulation tool. Using these different information sources, the City created a well-rounded process for accepting, vetting, and funding eligible projects and programs.

ARPA expenditures totaling \$59,430,051 as of June 30, 2023 were fully expended in the revenue replacement category and were allocated to government services. The City of Greensboro expended \$859,054 to assist the Steven Tanger Center for the Performing Arts (operated by the City of Greensboro) in fiscal year 2020-2021. Funds were also allocated to general government services, including public safety and parks and recreation, among others, in the amount of \$2,577,154 for the fiscal year 2021-2022 and \$55,993,843 for the fiscal year 2022-2023.

Uses of Funds

The City has utilized the awarded ARPA funds through the revenue replacement category to fund budgeted police, fire, parks and recreation and other City departmental salaries and benefit expenses, allowing certain savings and general revenues of the City to be made available to support City Council initiatives. These initiatives support a strong recovery from the COVID-19 pandemic through developing impactful programs and services while strengthening community equity and resiliency. The City's planning approach considered several review criteria as a way to consider programs and initiatives. The City evaluated multiple factors, including the Final

Rule, City Council priorities, community input, and impacted services due to COVID-19. The City Council considered the impact to individual communities, qualified census tracts, industries, and organizations that have been most impacted by the COVID-19 pandemic. City Council regards these areas as a priority for projects enabled by ARPA funding.

Criteria considered for the proposed projects and/or programs include:

- Consideration or inclusion in a previous planning effort
- Connection to a Council or resident identified priority
- Scale and management feasibility
- Financial stability and stewardship
- Impact on sustainability for the organization and community
- Community and organizational equity
- Demonstration of efforts for collaboration and opportunities to leverage funds with other jurisdictions or organizations
- Transformative for the community at large

The eligible uses have been fully expended through June 30, 2023 totaling \$59,430,051. These eligible uses are reported under the revenue replacement category. The City elected to use the Formula Approach to calculate the actual revenue loss according to the calculation set forth in the Final Rule.

For the period of March 3, 2021 through July 31, 2021, \$859,054 of ARPA funds were expended for salaries and fringe benefits for the Steven Tanger Center for the Performing Arts staff to manage planned events, and for certain other expenses such as utilities to keep the facility maintained and ready for operations. The Tanger Center, located in downtown Greensboro, was constructed to replace the former War Memorial Auditorium owned and managed by the City of Greensboro. The City of Greensboro issued \$43,450,000 Taxable Limited Obligation Bonds to finance their portion of the project on February 14, 2018. This was a public-private partnership, which had the grand opening ribbon cutting ceremony slated for March 20, 2020. On this same day, the Greensboro City Council issued a statement recommending theaters and other large venues to cease operations due to the increased concerns of the pandemic. The governor had declared a State of Emergency previously on March 10, 2020 and the City's Mayor and Guilford County issued an Emergency Declaration on March 13, 2020, which included restrictions of gatherings consisting of more than 100 people. As a result of these mandates and restrictions, all scheduled performances were cancelled and had to be rebooked to a later date as well as preparing the facility for future event capacity in a safe, clean environment. The Tanger Center opened with live performances beginning September 2021.

During the fiscal year 2021-2022 and 2022-2023, \$2,577,154 and \$55,993,843, respectively, in ARPA funds were expended for general government services, eligible under the revenue replacement category, including budgeted public safety, parks and recreation and other City departmental salary and benefit expenditures. This allowed the City to further strengthen programs and services, promoting equitable outcomes and investing in transformative pandemic recovery projects and initiatives.

Promoting Equitable Outcomes

Equity of service provisions and funding distribution is a top priority of the City of Greensboro. The City currently has an Office of Equity and Inclusion, as well as a Human Rights department that engage in the internal and external application of equitable practices and services to the community. The City defines Equity and Inclusion as the collective mixture of differences and similarities that includes for example, individual and organizational characteristics, values, beliefs, experiences, backgrounds, preferences, and behaviors. The City's Equity and Inclusion mission is to create a culture that is inclusive and provides strategies and best practices for internal and external customers to assist with recruitment, hiring, promoting, and engaging a diverse, results-oriented, high-performing workforce. The Human Rights department focuses on mutual understanding, respect and fair treatment of all Greensboro residents without regard to race, color, national origin, religion, gender, age, disability, or familial status.

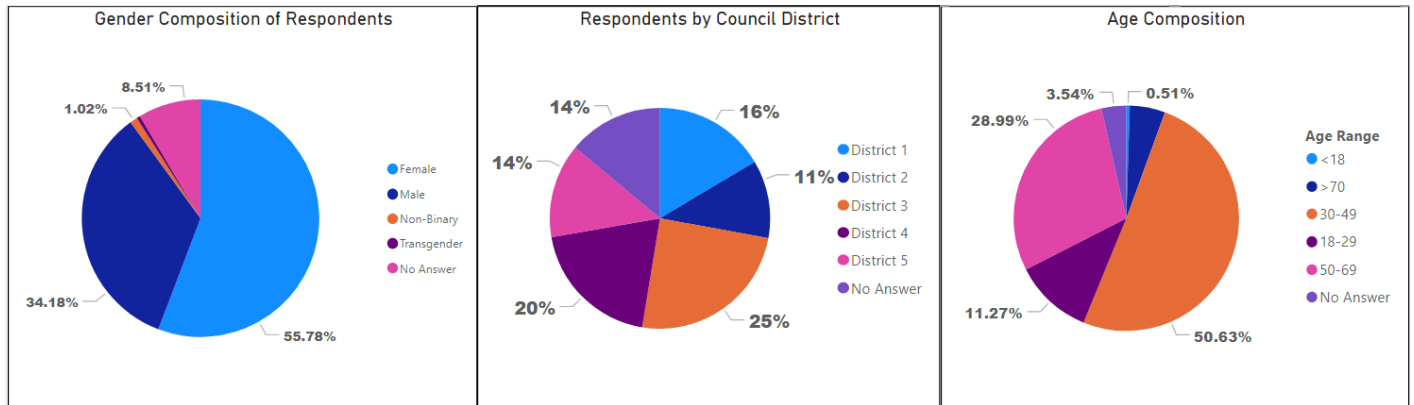
Additionally, the City has a Minority and Women Business Enterprise (MWBE) Office whose mission is to ensure all businesses, including those owned by minorities and women, are afforded the maximum practicable opportunity to participate in the City's contracting processes for commodities, construction and other professional services. This ensured that ARPA enabled programs and projects that were selected were vetted and considered through a local lens of equity if that service was contracted to a community partner.

The framework for the City's approach to provide assistance and a positive impact to those most affected by COVID-19 are supported by these departmental resources, City Council strategic priorities, and the Final Rule's guidance on equity. As of June 30, 2023, the City has only used the revenue replacement category to provide funding for government services due to the reduction in revenue experienced as a result of the pandemic. This use of ARPA funds has further enabled additional funding capacity allowing the City to strengthen programs and services, particularly those focused on equitable outcomes, addressed a wide variety of priorities related to racial equity, and engaged historically underserved communities.



Community Engagement

The City established an ARPA webpage on the public website (<https://www.greensboro-nc.gov/government/city-council/american-rescue-plan>) for residents to obtain information about ARPA. During the initial development of the City ARPA website, a simulation tool was created which allowed residents to suggest uses and provide feedback for available funds. As an online tool, the simulator reached more residents in the community beyond just news releases, social media posts, and in-person events alone. For reference, below is detailed respondent demographic information during high levels of page views and submissions. This further demonstrates the diverse composition of those engaging with the simulation tool.



In October of 2021, the City engaged residents in a request for applications for projects that could be implemented using additional funding capacity as a result of ARPA revenue replacement funding. This included an extensive education process and office hour meetings with residents over a six-week period. The City received 237 applications totaling over \$427 million in total funding requests in November of 2021. Both internal City projects and external project requests were submitted. This request amount was over seven (7) times the amount of the City's ARPA allocation of \$59.4 million. The applications were then reviewed by an internal staff team. The objective of this initial review of the 237 applications process was to compare requests for alignment with adopted criteria for funding priorities. A group of 23 City staff representing 18 departments and diverse knowledge backgrounds collaborated on this initial review.

The Criteria for Selection Matrix, approved by City Council, considered requirements set forth by the federal government, as well as local criteria for funding considerations. Additionally, criteria development considered community priorities collected from public input. The final matrix served as a supporting document to guide applicants, as well as application reviewers.

Each team member individually reviewed their assigned applications. One of three different colors were assigned to each criteria representing the degree to which the application met the standards of the respective criteria. A green ranking represented clear and measurable ties to a criteria, yellow represented indirect ties while not as strong, and red conveyed the absence of alignment with the criteria. After individual reviews were complete, the larger team met to evaluate, review notes, and come to a consensus on the final ranking of the project. Each application received a final rank from the team with supporting notes within a final review card. This process emphasized the importance of public engagement to ensure that dollars used as a

result of ARPA revenue replacement would be effectively invested into the communities. The Criteria for Selection Matrix can be located at City's ARPA webpage on its [public website](#).

Labor Practices

As of June 30, 2023, the City elected to use the revenue replacement category to provide funding for government services due to the reduction in revenue experienced as a result of the COVID-19 pandemic. In addition, the City's use of funds has not involved any infrastructure projects or capital expenditures. Consequently, the description of labor and workforce practices is not currently applicable.

Use of Evidence

As of June 30, 2023, the City elected to use the revenue replacement category to provide funding for government services due to the reduction in revenue experienced as a result of the COVID-19 pandemic. The Use of Evidence section is not applicable to the Revenue Replacement category, 6.1 – Provision of Government Services.

Performance Report

As of June 30, 2023, the City elected to use the revenue replacement category to provide funding for government services due to the reduction in revenue experienced as a result of the COVID-19 pandemic. The Performance Report section is not applicable to the Revenue Replacement category, 6.1 – Provision of Government Services.

PROJECT INVENTORY

Project: Steven Tanger Center for the Performing Arts (FY 2020-2021)

Funding Amount: \$859,054

Project Expenditure Category: Revenue Replacement, 6.1 - Provision of Government Services

Project overview:

ARPA funds expended through July 31, 2021, totaled \$859,054 for the Steven Tanger Center for the Performing Arts in the form of Revenue Replacement. These funds were expended for salaries and fringe benefits for the Steven Tanger Center for the Performing Arts staff to manage planned events, and for certain other expenses such as utilities to keep the facilities maintained and ready for operations. This facility, located in downtown Greensboro, was constructed to replace the former War Memorial Auditorium owned and managed by the City of

Greensboro. This provision is the result of the governor’s State of Emergency declaration issued on March 10, 2020 and the City’s Mayor and Guilford County Emergency Declaration issued on March 13, 2020, which included restrictions of gatherings consisting of more than 100 people. All scheduled performances were cancelled and had to be rebooked to a later date as well as preparing the facility for future event capacity in a safe, clean environment.



Project: General Government Services (FY 2021-2022)

Funding Amount: \$2,577,154

Project Expenditure Category: Revenue Replacement, 6.1 - Provision of Government Services

Project Overview:

For the period July 1, 2021 through June 30, 2022, \$2,577,154 in ARPA funds were used for general government services, eligible under the revenue replacement category, including supporting public safety, parks and recreation and other departmental salary and benefit expenditures. This allowed the City to further strengthen programs and services, promoting equitable outcomes and investing in transformative pandemic recovery projects and initiatives.



Project: General Government Services (FY 2022-2023)

Funding Amount: \$55,993,843

Project Expenditure Category: Revenue Replacement, 6.1 - Provision of Government Services

Project Overview:

For the period July 1, 2022 through June 30, 2023, \$55,993,843 in ARPA funds were used for general government services, eligible under the revenue replacement category, including supporting public safety, parks and recreation and other departmental salary and benefit expenditures. This allowed the City to further strengthen programs and services, promoting equitable outcomes and investing in transformative pandemic recovery projects and initiatives.

