

<b>PA-02-NY-1391-PW-00947(1)</b> <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
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	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
				<b>TOTAL COST</b>	\$ 575,000.00

PREPARED BY Emily Chacon	TITLE	SIGNATURE
	TITLE	SIGNATURE

APPLICANT REP. Not Provided Not Provided		
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