

## **INTERAGENCY AGREEMENT FOR THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND BETWEEN THE CITY OF FRESNO AND THE CITY OF FRESNO PLANNING AND DEVELOPMENT DEPARTMENT**

This Interagency Agreement (Agreement) is made and entered into effective this 12<sup>th</sup> day of December, 2024, (Effective Date) by and between the CITY OF FRESNO, a municipal corporation (City) and the CITY OF FRESNO, PLANNING AND DEVELOPMENT DEPARTMENT (Department) to establish the nature of services and terms for use for Coronavirus State and Local Fiscal Recovery Funds to be provided by the City to the Department.

**WHEREAS**, the City has received State and Local Fiscal Recovery Funds (SLFRF) from the U.S. Department of the Treasury under the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund established under the American Rescue Plan Act of 2021, as amended (Act); and

**WHEREAS**, the U.S. Department of Treasury (Treasury) is the federal agency that administers SLFRF funding and has provided City with SLFRF funding conditional on City complying with its rules and regulations; and

**WHEREAS**, the City has elected to use a portion of the SLFRF allocation to support the COVID-19 Public Health and Economic Response to address impacts on households by using funds to support affordable housing development, an eligible use of SLFRF funds under the Act; and

**WHEREAS**, to advance the supply of affordable housing within the City of Fresno, the City desires, among other things, to encourage investment in the affordable single-family housing market; and

**WHEREAS**, the Department requests funding in the amount of \$1,980,000 for site development costs covering activities such as grading, street construction, installation of curbs, gutters, utilities, and other associated soft and hard costs for the construction of up to 113 single-family homes, with up to 70 affordable housing units on the Property located on the southwest corner of Clinton and Marks (Project 1) preserved as Very Low- and Low-Income ownership housing; and

**WHEREAS**, the City has elected to use a portion of the SLFRF allocation to support the Garage 9 Renovation located at 1255 Van Ness Avenue (Project 2) to relocate Department's staff; and

**WHEREAS**, the Department requests funding in the amount of \$1,281,614 for Project 2 to upgrade the existing site to move-in ready building space to accommodate offices, cubicles, reception area, conference room, staff lounge, storage, and restrooms to relocate Department's staff; and

**WHEREAS**, City has established a process for City agencies and organizations external to City to apply for SLFRF funding; and

**WHEREAS**, City has administered the process for SLFRF funding and recommends the Department receive SLFRF funding for Project 1 and Project 2 (collectively, the Projects), as described in this Agreement; and



- *Duplication of Funding.* The Department shall not use different sources of federal funding to pay for the same services. The Department shall not use SLFRF funding to pay for the same work that was reimbursed or paid by other sources of funding (e.g., FEMA or CARES funding).
- *Payment.* The Department shall comply with the SLFRF funding requirements listed at **Exhibit 2**. Any SLFRF funding advanced to Department prior to the execution of this Agreement which is related to this Agreement is subject to the terms and conditions of this Agreement.
- *Reporting.* Department agrees to provide supporting documents and corresponding reports as requested by the U.S. Department of the Treasury and City to meet any reporting deadlines. The Department shall adhere to the instructions and format, including specific forms required by City and the U.S Department of Treasury for the SLFRF funding. Reporting terms and conditions are provided in **Exhibit 3**.
- *Audits.* Department shall comply with all applicable provisions of the federal Uniform Guidance (2 CFR 200), including the Cost Principles and Single Audit Act requirements. At any time during business hours and as often as City, State, or Federal agencies may deem necessary, there shall be made available to the government agency for examination, the Department's records with respect to matters covered by this Agreement. The Department shall permit City, State, or Federal agencies to audit, examine, and make excerpts or transcripts from such records, and to make audits of all contracts, invoices, materials, records of personnel, conditions of employment and other data relating to matters covered by this Agreement.
- *Records.* The Department shall retain records related to this Agreement for a period of five (5) years after all funds have been expended or returned to the U.S. Department of Treasury, whichever is later.
- *Performance Management.* The Department shall collect performance data from subrecipients and grantees, as applicable, to measure progress towards the Projects. The Department is required to establish performance reporting deadlines for subrecipients and grantees, as applicable, that match the reporting deadlines established in this Agreement (**Exhibit 3**). For example, if the Department reports to City monthly, then the Department is expected to collect performance data on a monthly basis. The Department should document the methodology for collecting and calculating performance data and use performance reports from subrecipients and grantees, as applicable, as the basis for monitoring, corrective action, and overall grant management.
- *Subrecipient and Grantee Monitoring.* The Department shall conduct regular, consistent, and documented monitoring and oversight activities with subrecipients and grantees, as applicable, to ensure compliance with standards and progress towards the Projects. The results of those activities should be used to correct deficiencies and provide technical assistance to subrecipients and grantees, as necessary and applicable. Monitoring activities may include on-sight visits, staff

interviews, review of program documentation, review of internal controls, including financial systems, risk assessments, and other related activities. The type and frequency of monitoring activities must be based on a documented risk assessment and modified, as necessary, over each grant's performance period based on documented performance and compliance.

### 3. CORRECTIVE ACTION AND TERMINATION

Upon written notice, City may require the Department to take corrective action so the Department is in compliance with federal, state, or local laws, regulations, or rules related to the SLFRF funding for the Projects. Corrective action may be required for but is not limited to instances in which the Department: (a) fails to file a report, (b) fails to meet performance standards, (c) fails to meet milestones or timelines, or (d) misuses funds. City may require corrective action of the Department, including but not be limited to: (a) a written warning, (b) additional technical assistance, (c) additional monitoring, (d) program suspension, and (e) reduction/repayment of funding.

Either party may terminate this Agreement by giving to the other party written notification prior to termination. Upon termination, the parties hereto agree that all reports and supporting documentation required for services rendered pursuant to this Agreement shall be provided to City forthwith. Any funds advanced to the Department for services not yet rendered shall be returned to City immediately.

### 4. TERM

The term of this Agreement shall begin on the Effective Date and terminate on December 31, 2026, (Term) unless terminated earlier in accordance with this Agreement.

### 5. MODIFICATIONS AND AMENDMENTS

This Agreement may be modified only by a written document executed by both parties hereto, and any attempt at oral modification of this Agreement shall be void and of no effect.

### 6. GOVERNING LAW AND VENUE

This Agreement shall be construed by and governed under the laws of the State of California and subject to the jurisdiction of a court of competent jurisdiction in Fresno County, California.

### 7. COMPLIANCE WITH LAWS

The parties shall comply with all federal, state, and local laws, ordinances, rules, regulations, interim expenditure and annual report requirements, and applicable codes of ethics, pertaining to or regulating the services to be performed pursuant to this Agreement, including those now in effect and hereafter adopted. No party in its performance of this Agreement shall employ discriminatory practices on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, sex,

age, sexual orientation, ethnicity, status as a disabled veteran, or veteran of the Vietnam era.

Any violation of such laws, ordinances, rules, regulations, or applicable codes of ethics by the Department shall constitute a material breach of this Agreement and shall entitle City to terminate this Agreement immediately upon delivery of written notice of termination to the Department.

#### 8. PRECEDENCE OF DOCUMENTS

In the event of any conflict between the body of this Agreement and any exhibit or attachment hereto, the terms and conditions of the body of this Agreement shall control and take precedence over terms and conditions expressed within the exhibit or attachment. Furthermore, any terms or conditions contained within any exhibit or attachment hereto, which purport to modify the allocation of responsibility or liability between the parties, provided for within the body of this Agreement, shall be null and void.

#### 9. NOTICES

Any notice required or intended to be given to a party under the terms of this Agreement shall be in writing and shall be delivered to the parties' designated Representatives set forth above.

#### 10. NO ASSIGNMENT

This Agreement shall not be assigned by the Department to another party without the prior written approval of CITY. This Agreement shall be binding upon the parties hereto and their successors and assigns.

#### 11. INCORPORATION

The recitals and exhibits are hereby incorporated as part of this Agreement.

#### 12. HEADINGS

The section headings in this Agreement are for convenience and reference only and shall not be construed or held in any way to explain, modify, or add to the interpretation or meaning of the provisions of this Agreement.

#### 13. SEVERABILITY

The provisions of this Agreement are severable. The invalidity or unenforceability of any one provision in this Agreement shall not affect the other provisions.

14. ENTIRE AGREEMENT

It is mutually understood and agreed that the foregoing along with the attached Exhibits constitutes the entire Agreement between the parties. Any modifications or amendments to this Agreement must be in writing signed by an authorized agent of each party.

IN WITNESS WHEREOF, the parties have executed this Agreement at Fresno, California, on the day and year first above written.

CITY OF FRESNO,  
a California municipal corporation

CITY OF FRESNO – DEPARTMENT OF  
PLANNING AND DEVELOPMENT

By: \_\_\_\_\_  
Georgeanne A. White  
City Manager

By: \_\_\_\_\_  
Name: Jennifer Clark

Title: Director

APPROVED AS TO FORM:  
ANDREW JANZ  
City Attorney

By:  \_\_\_\_\_ 12/3/24  
Angela M. Karst Date  
Senior Deputy City Attorney

ATTEST:  
TODD STERMER, CMC  
City Clerk

By: \_\_\_\_\_  
Deputy Date

Addresses:  
CITY:  
City of Fresno  
Attention: Courtney Espinoza  
Grants Management Unit/Finance  
2600 Fresno Street  
Fresno, CA 93721  
Phone: (559) 621-7008  
[grants@fresno.gov](mailto:grants@fresno.gov)

PARTNER:  
City of Fresno Department of Planning and  
Development  
Attention: Jennifer Clark, Director  
2600 Fresno Street, 3rd Floor  
Fresno, CA 93721  
Phone: (559) 621-8001  
[Jennifer.Clark@fresno.gov](mailto:Jennifer.Clark@fresno.gov)

**EXHIBITS:**

1. Exhibit 1: Scope of Work and Budget
2. Exhibit 2: ARPA Guidelines, Terms and Conditions
3. Exhibit 3: Reporting Schedule

## Exhibit 1: Scope of Work and Budget

### Project 1: Weldon Homeownership Project

#### Project 1 Description:

The Weldon Homeownership Project (Project 1) involves the development of 18 acres of land, with site development cost covering activities such as land grading, street construction, installation of curbs, gutters, utilities, and other associated soft and hard cost. The project will include the construction of up to 113 single family-homes, with up to 70 units preserved for sale to Very Low- to Low-Income households. Funding from the City's SLFRF allocation will be used for the site development of the 9-acre parcel. These homes will be sold to households earning up to 185% of the Federal Poverty Guidelines, or approximately 30% - 80% of the Area Median Income (AMI) for Fresno County.

**Project Deliverable:** CEQA completion and Site Development construction

#### Obligation Amounts

Payroll Obligation after 12/31/2024	\$0
Non-Payroll Obligation Amount	\$1,980,000
<b>Total Project Obligation Amount</b>	<b>\$1,980,000</b>

### Project 2: Garage 9 Renovation

**Project 2 Description:** The scope of work includes upgrading the existing site, located at 1255 Van Ness Avenue, to "move-in-ready" building space to accommodate offices, cubicles, reception area, conference room, staff lounge, storage, and rest rooms (Project 2). The project site shall be used to relocate the staff from Community Development, Housing Production, Housing Finance, Homeless Assistance Response Team (HART), and Homeless Divisions under Planning & Development.

**Project Deliverable:** Construction Renovation of the existing site includes the following:

- a) Asbestos Removal
- b) Six Offices
- c) Forty-Two Cubicles
- d) Four (4) Restrooms
- e) One (1) Reception Space
- f) Two (2) Conference Rooms
- g) One (1) Staff Lounge
- h) One (1) Mechanical Room

- i) One (1) File Server Room
- j) One (1) Electrical Room
- k) Rear Garage Accessibility Improvements

**Obligation Amounts**

Payroll Obligation after 12/31/2024	\$ 97,700.00
Non-Payroll Obligation Amount	\$ 1,183,914.00
<b>Total Project Obligation Amount</b>	<b>\$ 1,281,614</b>



## **Exhibit 2: ARPA Guidelines, Terms and Conditions**

Department acknowledges that the funding of this Agreement is from federal, state, and/or City funds. The identification of the source of funding is indicated above. As applicable, Department shall comply with the requirements of the funding source, including but not limited to the terms and conditions of the notice of grant award, statutes and regulations, and manuals.

**Specific requirements of the funding source are incorporated herein, which include but are not limited to the following:**

- **Sections 602 and 603 of the Social Security Act, as added by Section 9901 of ARPA;**
- **Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities, the most current version;**
- **“Treasury’s Portal for Recipient Reporting State and Local Fiscal Recovery Funds, the most current version;**
- **Coronavirus State and Local Fiscal Recovery Funds Final Rule, codified at 31 CFR Part 35 and effective April 1, 2022;**
- **Coronavirus State and Local Fiscal Recovery Funds Frequently Asked Questions, the most current version;**
- **2 C.F.R. Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, other than such provisions as the Treasury may determine are inapplicable to the ARPA funding and subject to such exceptions as may be otherwise provided by the Treasury; and**
- **U.S. Department of the Treasury Coronavirus State and Local Fiscal Recovery Fund Award Terms and Conditions attached hereto as Exhibit 3. The term “Recipient” in the foregoing shall mean the Department.**

With respect to any conflict between the funding source requirements, this Exhibit, the terms of this Agreement or the provisions of state law, and except as otherwise required under federal law or regulation, the more stringent requirement shall control and shall amend the Agreement to the extent, and only to the extent of the conflict.

Department agrees to accept any additional conditions governing the use of funds or performance of programs as may be required by executive order, federal, state, or local statute, ordinance, rule, or regulation or by policy announced by the City.

U.S. DEPARTMENT OF THE TREASURY  
CORONAVIRUS STATE FISCAL RECOVERY FUND  
AWARD TERMS AND CONDITIONS

1. Use of Funds.

- a. Recipient understands and agrees that the funds disbursed under this award may only be used in compliance with sections 602(c) and 603(c) of the Social Security Act (the Act) and Treasury's regulations implementing that section and guidance.
- b. Recipient will determine prior to engaging in any project using this assistance that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of such project.

2. Period of Performance. The period of performance for this award begins on the date hereof and ends on December 31, 2026. As set forth in Treasury's implementing regulations, Recipient may use award funds to cover eligible costs incurred during the period that begins on March 3, 2021 and ends on December 31, 2024.

3. Reporting. Recipient agrees to comply with any reporting obligations established by Treasury, as it relates to this award.

4. Maintenance of and Access to Records

- a. Recipient shall maintain records and financial documents sufficient to evidence compliance with sections 602(c) and 603(c), Treasury's regulations implementing those sections, and guidance regarding the eligible uses of funds.
- b. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Recipient in order to conduct audits or other investigations.
- c. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

5. Pre-award Costs. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this award.

6. Administrative Costs. Recipient may use funds provided under this award to cover both direct and indirect costs.

7. Cost Sharing. Cost sharing or matching funds are not required to be provided by Recipient.

8. Conflicts of Interest. Recipient understands and agrees it must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

9. Compliance with Applicable Law and Regulations.

- a. Recipient agrees to comply with the requirements of sections 602 and 603 of the Act, regulations adopted by Treasury pursuant to sections 602(f) and 603(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award.
- b. Federal regulations applicable to this award include, without limitation, the following:
  - i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award.
  - ii. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference.
  - iii. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference.
  - iv. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.

- v. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference.
  - vi. Governmentwide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.
  - vii. New Restrictions on Lobbying, 31 C.F.R. Part 21.
  - viii. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.
  - ix. Generally applicable federal environmental laws and regulations.
- c. Statutes and regulations prohibiting discrimination applicable to this award, include, without limitation, the following:
- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
  - ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
  - iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
  - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
  - v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

10. Remedial Actions. In the event of Recipient's noncompliance with sections 602 and 603 of the Act, other applicable laws, Treasury's implementing regulations, guidance, or any reporting or other program requirements, Treasury may impose additional conditions on the receipt of a subsequent tranche of future award funds, if any, or take other available remedies as set forth in 2 C.F.R. § 200.339. In the case of a violation of sections 602(c) or 603(c) of the Act regarding the use of funds, previous payments shall be subject to recoupment as provided in sections 602(e) and 603(e) of the Act.

11. Hatch Act. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

12. False Statements. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.

13. Publications. Any publications produced with funds from this award must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number [enter project FAIN] awarded to [ ] by the U.S. Department of the Treasury."

14. Debts Owed the Federal Government.

- a. Any funds paid to Recipient (1) in excess of the amount to which Recipient is finally determined to be authorized to retain under the terms of this award; (2) that are determined by the Treasury Office of Inspector General to have been misused; or (3) that are determined by Treasury to be subject to a repayment obligation pursuant to sections 602(e) and 603(e) of the Act and have not been repaid by Recipient shall constitute a debt to the federal government.
- b. Any debts determined to be owed the federal government must be paid promptly by Recipient. A debt is delinquent if it has not been paid by the date specified in Treasury's initial written demand for payment, unless other satisfactory arrangements have been made or if the Recipient knowingly or improperly retains funds that are a debt as defined in paragraph 14(a). Treasury will take any actions available to it to collect such a debt.

15. Disclaimer.

- a. The United States expressly disclaims any and all responsibility or liability to Recipient or third persons for the actions of Recipient or third persons resulting in death, bodily injury, property damages, or any other losses resulting in any way from the performance of this award or any other losses resulting in any way from the performance of this award or any contract, or subcontract under this award.
- b. The acceptance of this award by Recipient does not in any way establish an agency relationship between the United States and Recipient.

16. Protections for Whistleblowers.

- a. In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.
- b. The list of persons and entities referenced in the paragraph above includes the following:
  - i. A member of Congress or a representative of a committee of Congress;
  - ii. An Inspector General;
  - iii. The Government Accountability Office;
  - iv. A Treasury employee responsible for contract or grant oversight or management;
  - v. An authorized official of the Department of Justice or other law enforcement agency;
  - vi. A court or grand jury; or
  - vii. A management official or other employee of Recipient, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.
- c. Recipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

17. Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Recipient should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

18. Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Recipient should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Recipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

### Exhibit 3: Reporting Schedule

Please see the following reporting deadlines that are required by this grant. All reports will be due on the dates below to the City of Fresno Grants Management Unit.

**Quarterly Reports** – will be required on the dates listed below and will include required narrative, program metrics and expenses to date. A quarterly reporting template will be provided. Quarterly reporting will be required if project is operational during the performance period.

**Annual Reports** – will be required on the date below and is not dependent on when your project started. An annual reporting template will be provided. Annual reporting will be required if project is operational during the performance period.

Performance Period	Quarterly Report Due
Contract Execution – 12/31/2024	1/8/2024
1/1/2025 – 3/31/2025	4/11/2025
4/1/2025 – 6/30/2025	7/11/2025
7/1/2025 – 9/30/2025	10/10/2025
10/1/2024 – 12/31/2025	1/9/2026
1/1/2026 – 3/31/2026	4/10/2026
4/1/2026 – 6/30/2026	7/10/2026
7/1/2026 – 9/30/2026	10/9/2026
10/1/2026 – 12/31/2026	1/8/2027

Performance Period	Annual Report Due
Contract Execution – 6/30/2025	7/11/2025
7/1/2025 – 6/30/2026	7/10/2026
7/1/2026 – 12/31/2026	1/8/2027