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Office of Administration
Taped and Televised

APPROPRIATIONS COMMITTEE

Tuesday, September 21, 2021

6:00 PM

Christine Nuernberg Hall

Agenda

- 1) Call to Order
- 2) Pledge of Allegiance
- 3) Roll Call
- 4) Overview of Fiscal Year 2022 Budget Development Process
 - a. Cover Memorandum
 - b. Financial Update for Fiscal Year 2021 (through August 31, 2021)
 - c. Current Summary of Full-Time Equivalent (FTE) Positions
 - d. Fund Balance Update – General, Capital & Other/Special Revenue Funds
 - e. 5-Year Capital Plan for Fiscal Years 2022-2026
 - f. Other Considerations
- 5) 2021 Revaluation Overview & Update
 - a. 2021 Summary of Reasons for Changes
 - b. 2021 Assessment-to-Sale Ratios
- 6) Fire & EMS Staffing Update
 - a. Fire & EMS Staffing Update
- 7) American Recovery Plan Act (ARPA) Overview & Discussion
 - a. American Recovery Plan Act (ARPA) Overview
 - b. GFOA Guiding Principles
 - c. Treasury Compliance & Reporting Guidance
 - d. Expenditures Recommended for Restoration
 - e. Library Reimbursement
- 8) Supplemental Funding Requests
 - a. City Department Supplemental Expenditures
 - b. Weyenberg Library Budget Request
 - c. Joint Mequon-Thiensville Bicycle & Pedestrian Way Commission
 - d. Park & Open Space Board

- 9) Discussion Concerning Community Development & Information Technology Consulting Studies
- 10) 2022 Budget Schedule
- 11) Adjourn

Dated: September 17, 2021

/s/ John Wirth, Chair

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Notice is hereby given that a quorum of other governmental bodies may be present at this meeting to present, discuss and/or gather information about a subject over which they have decision-making responsibility, although they will not take formal action thereto at this meeting.

Persons with disabilities requiring accommodations for attendance at this meeting should contact the City Clerk's Office at 262-236-2914, twenty-four (24) hours in advance of the meeting.

Any questions regarding this agenda may be directed to the City Administrator's Office at 262-236-2941, Monday through Friday, 8:00 AM – 4:30 PM.

MEMORANDUM

Date: September 17, 2021

To: Appropriations Committee

From: William Jones, City Administrator

Subject: FY2022 Budget Development Workshop - September 21, 2021

INTRODUCTION

Each year, the Common Council, in its role as the City's Appropriations Committee, convenes a budget workshop meeting to review and discuss some of the key factors and considerations that are likely to impact development of the organization's next budget for the fiscal year that starts on January 1.

This year, such efforts were to be combined with an inaugural process to develop the City's first-ever strategic plan. Unfortunately, these plans were inadvertently impacted by the unexpected passing of the City's strategic planning consultant in late July, and efforts to restart the strategic planning process are expected to resume later next month.

Nevertheless, City staff has worked diligently over the last several months to formulate the basis for next year's spending plan, which is scheduled to be distributed to the members of the Common Council on Friday, September 24.

In order to ensure that the Council is well-positioned to understand and evaluate the information that will be included in the proposed 2022 budget, this year's budget workshop will be held next week on Tuesday, September 21, starting at 6:00 p.m. As outlined in the accompanying meeting agenda, City staff will provide an overview of several key elements that will factor into the Council's consideration of the budget, when it formally meets as the Appropriations Committee in early October. Accordingly, a number of documents that will be referenced at next week's workshop are enclosed for review, as outlined below:

- A Financial Update for Fiscal Year 2021 (through August 31, 2021)
- A Current Summary of Full-Time Equivalent (FTE) Positions
- An Update on Balances in the City's General, Capital and Other/Special Revenue Funds
- A Five-Year Capital Plan Summary for Fiscal Years 2022-2026
- A Memorandum from the Fire Chief Regarding Continued Fire & EMS Staffing Concerns
- A List of COVID-19 Expenses from Weyenberg Library Requested for Reimbursement
- Supplementary Funding Requests from City Departments, the Weyenberg Library, the Bikeway & Pedestrian Commission and the Park & Open Space Board

Each of the above-referenced items are outlined further throughout the remainder of this memorandum.

FINANCIAL UPDATE: FISCAL YEAR 2021

Attached is a report comparing General Fund budget to actual during the first eight months of 2021. The values shown are unaudited. With two-thirds of the year's collections recorded, there are several revenue lines tracking significantly below budget including State Shared Revenues, Public Safety Fees, Other Revenue and Investment Revenue. As noted on the bottom of the page, these identified shortfalls are generally attributable to the timing when such revenues are received, typically during the latter stages of the calendar year and even into early the following year. Year-to-date, overall revenues are 86% of budget through eight months of the year; this is attributable to strong growth in permit revenues, park fees and other categories from a similar point just one year ago.

On the expenditure side, some departmental or division budgets are tracking more than 5% ahead (shaded red) of the 2/3 benchmark through eight months of the fiscal year. These include many of the organization's internal service functions, such as Information Services, Finance and Human Resources, to name a few. As indicated at the bottom of the page, some of the overages are due to increased expenses realized in 2021, while others are the result of expenses that will eventually be charged back to other budgets. Additionally, as is the case with Elections and the Pool, most expenses for 2021 have already been incurred, and any seemingly unfavorable expenditure trend is more the result of timing and/or seasonality. Lastly, and as further indicated at the bottom of the page, total expenditures for 2021 are nearly 63% of budget through 8 months of the fiscal year.

Staff will continue to monitor budget conditions for other material variances as 2021 progresses and provide a 3rd Quarter Update to the Common Council in mid-October, prior to adoption of the 2022 budget.

FULL-TIME EQUIVALENT POSITIONS FOR 2021

Enclosed is a current listing of all full-time, part-time and seasonal positions across the City organization that are presently authorized for 2021. As indicated within the summary table near the bottom of page 3, the City has realized an increase of about 4 full-time equivalent (FTE) employees between 2018 and 2021. Since 2015, when the number of FTE's was 109.2, the total number of FTE's has increased by roughly 9.75. Notably, these staffing increases have occurred across the organization throughout a majority of departments, most notably in Fire. This document is being furnished to provide members of the Common Council with the necessary background regarding organizational staffing in advance of considering any new potential positions for authorization in FY2022.

FUND BALANCE UPDATE: GENERAL, CAPITAL & OTHER/SPECIAL REVENUE FUNDS

The City has numerous funds to capture and track activities for dedicated purposes. Enclosed is a Schedule of Fund Balances listing these funds, excluding the City's utility funds for sewer and water. The schedule presents individual balances for each enumerated fund as of December 31, 2020, as well as their projected balances as of December 31, 2021.

Following is a short description of each fund:

General Fund (0110)

The General Fund is the operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund. Appropriations in the General Fund lapse at year end to the fund balance, unless specifically authorized for transfer to another fund by the Common Council. As indicated in the table, the fund balance in the General Fund is forecasted to increase from 13.2% to 13.7% by the end of 2021. As affirmed in 2018, the City's financial policies stipulate that the City will strive to maintain a minimum fund balance range of between 10-12%. To put these numbers into further context, a 10% general fund balance would provide the City with enough cash on hand to maintain continued operations for a period of about 37 days (or 5-6 weeks), in the event of a major disruption or catastrophic event. As previously noted, the Government Finance Officers Association generally recommends that governments maintain a minimum general fund balance equivalent to two months (16.7%) of an entity's annual operating revenues.

Special Revenue Funds (0210, 0220, 0230)

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The City has created Special Revenue funds for its Police Auxiliary (formerly Reserves), Special Events (e.g. Taste of Mequon), Police Asset Forfeitures, Park Impact Fees, the Mequon Nature Preserve, and the City's Revolving Loan Program. Notably, the balance in Park Impact Fees, which continues to grow with the addition of new residential housing/units throughout the City, can only be utilized for park improvements, land acquisition or other "new" enhancements. These proceeds are thus restricted, in that they cannot be used to fix, repair or replace "existing" park amenities.

Debt Service Funds (0310, 0320, 0330)

The Debt Service Fund is used to account for the accumulation of resources for, and the payments of, the City's general obligation long-term debt principal and interest. The City has dedicated debt service funds for the City's general obligation debt and two of the City's active tax increment districts (TIDs). The debt service fund for TID #2 currently has a negative fund balance but is projected to turn positive by the time of its closure in the mid-to-late 2020's. During 2021, both TID#2 and TID#3 benefitted from an increase in tax increment. While TID #2's fund deficit increased by approximately \$21,000, TID #3 will likely see an increase of nearly \$1.6 million in its fund balance by the end of 2021. In turn, this will allow for the future repayment of the \$1.5 million that is currently owed to the Capital Projects Fund from this account.

Capital Project Fund (0410)

This fund is used to account for the expenditure of funds designated for infrastructure improvements, vehicle replacement and the maintenance of other long-term assets. Approximately half of the 2021 fund balance relates to currently active capital projects. The remainder is in the form of a receivable due from TID #3 for several inter-fund advances made to cover scheduled debt service. As the Council will recall, in the initial years of TID #3, increment did not build as quickly as projected. The inter-fund loan from the Capital Project Fund allowed these general obligation debt service payments to be

covered without requiring the City to raise taxes to cover the shortfall. Staff anticipates TID #3 will have the financial wherewithal to repay the Capital Project Fund before the TID closes. The projected decrease in the 2021 estimated year end projects balance is related to the remaining unspent proceeds from 2019A G.O. Notes that were issued for road and parking lot improvements during the 2019-2021 construction seasons.

FIVE-YEAR CAPITAL PLAN: FISCAL YEARS 2022-2026

Each year in July, City departments are required to review and update five-year capital improvement plans relating to their individual accounts or projects. After receiving the updated capital plans at the beginning of August, the Finance Department reviews and consolidates these updates and any new requests into the City’s 5-Year Capital Improvement Plan. The attached documents include a draft 2021 Capital Budget, as well as a consolidated 5-Year Capital Improvement Plan. As is evident from the materials, the majority of proposed expenditures within these documents originate from the City’s three largest departments - Police, Fire and Public Works/Engineering. This year, due to the length of the overall CIP document, staff is not enclosing individual descriptions for each project included within the City’s proposed CIP for 2022-2026. In many instances, these documents remain unchanged from one year to the next. Should any member of the Appropriations Committee wish to obtain or receive the full detailed worksheets associated with each listed project, please contact Marie Keyser, Assistant to the Finance Director at (262) 236-2948 / mkeyser@ci.mequon.wi.us.

For 2022, capital project funding requests from department heads totaled \$5,941,900, an increase of \$2,263,500 from the \$3,678,400 that was requested for 2020. The largest change this year is approximately \$2.3 million that is requested in 2022 for continued road improvements, road maintenance and parking lot resurfacing, a portion of which is likely to be financed from a planned general obligation debt issue in early 2022.

To provide additional context, a recent history of previous capital requests received from City departments, and the corresponding amounts that were eventually allocated and approved within the budget, is provided below. As indicated below and within the enclosed documents, there have been a number of projects or proposed expenditures over the last five years that have either been underfunded or not funded at all. On the positive side, the City has continued to support an upward trend in allocating additional monies towards its operating (or pay-as-you-go) capital budget since 2015.

Of particular note in the chart below, the \$1,376,819 allocated for capital projects in 2018 included a one-time fund balance assignment of approximately \$350,000 from the City’s General Fund to repave Donges Bay Road between Cedarburg and Wauwatosa Roads. In 2020, overall funding was increased substantially with \$50,000 of dedicated, recurring funding for Parks Improvements, as well as upward adjustments of \$55,000 and \$70,000 for equipment replacement in the Police and Public Works Departments, respectively.

Year	Departmental Capital Requests	Actual Funding Amount
2021	\$3,678,400	\$1,190,000

2020	\$3,040,000	\$1,343,500
2019	\$2,953,500	\$1,155,000
2018	\$2,127,300	\$1,376,819
2017	\$2,343,750	\$967,374
2016	\$2,188,750	\$920,739
2015	\$2,507,500	\$868,047

For 2022, capital projects are currently budgeted to be funded at nearly the same level as 2021, or \$1,190,000. The 2021 allocations can be found in the “2021 Approved Funding” column of the Capital Budget 2022 spreadsheet.

OTHER CONSIDERATIONS

City staff will also provide an update on the current status of the budget that is being proposed for 2022, and some of the key factors that have impacted this document’s development over the last several months.

This year, the City’s operating departments were again tasked with commencing the annual budget preparation process in mid-July. Initially, departments were instructed to roll their respective 2021 expenditure budgets forward into 2022, as a starting point from which compulsory (e.g., retirement contributions, insurance premium adjustments, bargained wage increases, etc.) and recognized adjustments (e.g., single vs. family health coverage, actual vs. budget salary savings, increased election expenses, etc.) would be applied, and to set the baseline from where expenditure reductions could be generated, if necessary.

Additionally, all individual revenue sources that combine to support the City’s annual spending levels were examined and adjusted accordingly, based on multi-year trend analysis and more near-term forecasting related to the COVID-19 pandemic.

To date, the proposed budget is balanced with the use of approximately \$250,000 in new tax revenue generated by a 1.59% increase in net new construction. Accordingly, it is anticipated that this will not result in any upward adjustment to the City’s current tax rate, despite the fact that in actuality, it will likely be decreasing as a result of the ongoing revaluation process currently underway. Notably, the proposed budget contains approximately \$200,000 in additional spending to restore a number of expenditures removed from the 2021 budget, due to pandemic-related revenue declines. This spending is being supported by the use of approximately 8% of the City’s total share of grant funding that is to be realized through the American Recovery Plan Act during 2021-2022.

Lastly, there are still a number of considerations that are being worked through by staff as additional information becomes available regarding employee health insurance rates, state shared revenue figures and the like. Understandably, this stage of the budget development process remains highly fluid and will require continued monitoring as the Council and staff move through a series of planned budget meetings over the next several weeks. To the extent that any material developments (either positive or negative) warrant

further consideration by the Committee, staff will provide such as additional information becomes available over the next several weeks.

2021 REVALUATION OVERVIEW & UPDATE

In 2020, the City commenced a three-year process to complete a revaluation of all real property within the City of Mequon, as part of an overall effort to update assessed values to better reflect the increase in property values that have occurred over time. As noted previously, the City had last conducted a revaluation in 2009. Most recently, the City's Board of Review met twice over the last week to approve assessed values and finalize the tax roll for 2021, for property taxes that will then be payable in 2022. City Assessor Mike Grota and former Finance Director Tom Watson (who has been assisting the City during its transition to a new Finance Director) will attend Tuesday night's meeting to provide an update on the revaluation process, and to discuss its impact on the formulation of the City's 2022 budget. Enclosed are two documents previously distributed by Assessor Grota to members of the Common Council, depicting the overall increase in assessed value that has occurred as a result of the revaluation process.

FIRE & EMS STAFFING UPDATE

During last year's budget process, the Common Council approved the expenditure of more than \$700,00 in new spending to support staffing and compensation increases within the Mequon Fire Department. Since the beginning of this year, three full-time Battalion Chiefs have been hired and various pay rates have been upwardly adjusted for paid-on-call staff. Despite these changes, the Department continues to experience difficulty staffing emergency responder shifts on a 24/7 basis. Accordingly, the Fire Chief and Deputy Fire Chief will attend Tuesday evening's workshop meeting to provide an overview of the current situation, and to discuss an alternative approach to addressing this challenge within the budget proposed for 2022. Enclosed is a memorandum from Chief David Bialk that provides additional background about the Department's current staffing situation.

AMERICAN RECOVERY PLAN ACT (ARPA) OVERVIEW & DISCUSSION

A portion of Tuesday evening's meeting will also be devoted to providing the Appropriations Committee with an overview of the American Recovery Plan Act (ARPA), as well as its potential impact on the budget proposed for 2022. Enclosed for the Committee's review are several documents related to this topic, including a summary memorandum dated September 16 from Finance Director Jennifer Engroff, a request for reimbursement received from the Weyenberg Library for COVID-19 related to expenses incurred in 2020-2021, and a matrix itemizing the expenditure line items that are proposed for funding restoration in the 2022 budget utilizing a portion of the City's ARPA proceeds.

SUPPLEMENTAL FUNDING REQUESTS

In connection with the development of the 2022 budget, City departments were once again afforded the opportunity this summer to identify supplemental expenditure requests that could not otherwise be accommodated in the budget without increasing the City's tax rate. Accordingly, these requests have been itemized and are included in the matrix entitled 'Supplemental Expenditures Proposed for Consideration in 2022 Budget' for the

Committee’s review. Also included is a letter dated September 12 from the Chair of the Mequon-Thiensville Bicycle and Pedestrian Way Commission requesting funds for the development of a bike & pedway plan, a three-page overview of the Library’s budget considerations for 2022 and an undated letter received earlier today from the Park & Open Space Board outlining numerous funding requests. It should be noted that a number of the items listed under the Information Technology and Community Development portions of the City Department matrix were considered to be preliminary estimates at the time this inventory was developed; as discussed below, these estimates continue to be refined and updated numbers will be provided to the Committee for consideration, prior to its meeting to discuss and consider the proposed 2022 budget.

DISCUSSION CONCERNING COMMUNITY DEVELOPMENT & IT ANALYSES

Time permitting, and in the wake of this week’s presentations by two independent consultants hired earlier this year to assess the City’s Community Development and Information Technology functions, the Committee may wish to further discuss the findings, recommendations and potential budgetary impacts contained in one or both of the reports. At this point, a City staff team is in the process of reviewing all of the recommendations contained in both reports and formulating a framework for how the City may begin to address a number of the more pressing needs (many of which are technology-based) in both 2022 and beyond. Accordingly, staff will be prepared to discuss the basic tenets associated with its working outline at Tuesday night’s workshop meeting, prior to distributing a more formalized concept during the week of September 28.

NEXT STEPS

As indicated in the 2022 budget development schedule, a copy of which is enclosed, these documents are being distributed ahead of a series of meetings that will commence next week, as referenced below:

- Tuesday, September 21: Appropriations Committee Workshop
- October 4-7 (TBD): Appropriations Committee Meeting
- October 12: Regular Common Council Meeting
- October 13-14; or 18: Appropriations Committee Meeting #2 (if Necessary)
- October 18 - Nov. 4: Sewer & Water Utility Budget Meeting

As noted above and in the attached schedule, staff will be distributing a copy of the Proposed 2022 Budget to members of the Common Council on Friday, September 24. Consistent with past practice, this document will also be posted online on the City’s website and be available for public inspection at City Hall during the remainder of the budget development process.

In the meantime, staff again looks forward to the opportunity over the next several weeks to engage with members of the Common Council, as we work collaboratively to develop and finalize a 2022 budget that is responsive to the needs and priorities of the organization and the community.



FY 2021 - Through August 31, 2021

REVENUES	FY 2021 - Through August 31, 2021					PRIOR YRS COMPARISON - Through August		
	Original Budget	Amended Budget	Actual	YTD %	% of Total	FY 20 ACTUALS	FY 19 ACTUALS	FY 18 ACTUALS
Taxes	11,744,633	11,744,633	11,744,636	100.00%	77.7%	10,907,975	10,795,326	9,969,088
State Shared Revenue	536,335	536,335	242,079	45.14%	1.6%	235,500	232,910	217,425
Intergovernmental	1,660,394	1,660,394	1,273,912	76.72%	8.4%	1,335,162	1,258,478	1,150,677
Licenses	60,400	60,400	56,048	92.80%	0.4%	15,572	66,855	48,720
Permits - Inspection	758,250	758,250	680,378	89.73%	4.5%	433,868	584,430	728,979
Permits - Other	58,200	58,200	55,940	96.12%	0.4%	53,320	51,560	54,608
General Fees	87,000	87,000	115,490	132.75%	0.8%	76,863	61,398	68,867
Public Safety Fees	1,016,500	1,016,500	325,385	32.01%	2.2%	312,352	495,728	502,835
DPW Fees	82,250	82,250	69,659	84.69%	0.5%	55,293	73,561	97,101
Pool & Park Fees	111,200	111,200	128,799	115.83%	0.9%	43,361	108,189	116,013
Development Fees	64,500	64,500	52,331	81.13%	0.3%	40,875	52,034	60,597
Special Assessments	3,500	3,500	3,781	108.02%	0.0%	2,930	3,963	1,473
Internal Service Fees	334,749	334,749	-	0.00%	0.0%	-	-	-
Other Revenue	858,435	858,435	351,819	40.98%	2.3%	542,655	326,013	333,367
Investment Revenue	135,000	135,000	15,049	11.15%	0.1%	107,903	151,549	50,518
Total General Fund Revs	17,511,346	17,511,346	15,115,305	86.32%	100.0%	14,163,630	14,261,996	13,400,270

Key:

	Positive variance vs. year-to-date budget, or timing difference not anticipated to result in a year-end variance
	Negative variance of .01% to 4.99% vs. year-to-date budget
	Negative variance • 5% vs. year-to-date budget

- Notes:
- More State Shared and Intergovernmental Revenues are expected in October and November
 - Several Public Safety Revenues are significantly lower than expected. Ambulance Revenues lag several months and receive accruals at the end of year
 - Internal Service Fees recognized as part of the year-end reconciliation process
 - Other Revenue includes: Cell Tower Leases, Cable TV Fees, Annual Workers Compensation Dividend & Fund Balance Transfers (usually lags)
 - Investment Revenue is down due to continued low interest rates

EXPENDITURES	Original		Amended			PRIOR YRS COMPARISON - Through August		
	Budget	Budget	Actual	YTD %	% of Total	FY 20 ACTUALS	FY 19 ACTUALS	FY 18 ACTUALS
Common Council	77,582	77,582	52,649	67.86%	0.5%	62,336	91,042	64,252
City Administrator	277,432	277,432	181,459	65.41%	1.6%	164,724	176,564	169,855
City Clerk	331,321	331,321	199,517	60.22%	1.8%	219,366	174,957	173,144
Elections	37,753	37,753	27,267	72.22%	0.2%	69,254	33,205	42,590
Information Services	334,767	334,767	288,171	86.08%	2.6%	231,525	213,070	190,057
Finance	451,813	451,813	343,537	76.04%	3.1%	395,968	389,589	415,022
Assessor	345,166	345,166	240,117	69.57%	2.2%	205,612	151,314	146,532
Human Resources	187,783	187,783	138,985	74.01%	1.3%	114,567	111,932	106,764
Legal Counsel	100,307	100,307	15,956	15.91%	0.1%	(12,062)	4,333	24,281
Police	5,749,036	5,749,036	3,362,191	58.48%	30.6%	3,246,159	3,305,765	3,290,888
Fire/EMS	2,287,392	2,197,392	1,252,518	57.00%	11.4%	1,082,193	1,024,351	896,779
Communications	690,002	690,002	390,420	56.58%	3.5%	413,659	421,833	395,352
Police Reserve	4,861	4,861	966	19.86%	0.0%	92	1,072	2,391
Inspections	525,305	525,305	314,188	59.81%	2.9%	326,212	333,232	288,399
Building Maintenance	636,038	726,038	508,263	70.00%	4.6%	425,555	430,684	383,246
Fleet Services	517,278	517,278	352,265	68.10%	3.2%	337,599	370,137	368,254
Engineering	581,150	581,150	383,724	66.03%	3.5%	337,525	421,918	429,553
Highway	1,999,217	1,999,217	1,228,574	61.45%	11.2%	1,173,642	1,238,166	1,223,401
Forestry	172,652	172,652	99,746	57.77%	0.9%	61,569	-	-
Recycling	27,946	27,946	5,333	19.08%	0.0%	17,241	13,482	5,378
Library Grant	1,058,000	1,058,000	793,500	75.00%	7.2%	806,250	786,965	786,715
Swimming Pool	101,363	101,363	94,969	93.69%	0.9%	94,177	81,421	97,404
Parks	543,032	543,032	386,694	71.21%	3.5%	362,776	408,771	391,235
Planning	474,150	474,150	339,312	71.56%	3.1%	293,176	269,476	264,590
Total General Fund Exp	17,511,346	17,511,346	11,000,318	62.82%	100.0%	10,429,115	10,453,280	10,156,084
Net Surplus (Loss)	-	-	4,114,987			3,734,515	3,808,716	3,244,186
Fund Balance - Jan. 1, 2021	2,486,438	2,486,438	2,486,438					
Fund Balance - Dec. 31, 2021	2,486,438	2,486,438	6,601,425					

Notes The two elections for 2021 have already occurred so there will not be significant expenses moving forward this year
 Information Services has DNS overages. Money may be able to be recouped. Also, copier account was underfunded due to 15% increase in lease
 Finance will receive chargeback for insurance costs from the Sewer and Water Utilities
 Human Resources has recruited to fill a significant number of full-time positions this year

CITY OF MEQUON
2022 Budgeted Full-Time Equivalency (FTE)

	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
ELECTED OFFICIALS					
MAYOR	1.00		1.00		---
COMMON COUNCIL	8.00		8.00		---
ADMINISTRATION					
City Administrator	1.00	1.00		1.00	
Executive Assistant	1.00	1.00		1.00	
	2.00	2.00	0.00	2.00	2.00
CITY ASSESSING					
Assessment Technician	1.00	1.00		1.00	
	1.00	1.00	0.00	1.00	1.00
CITY CLERK / ELECTIONS					
City Clerk	1.00	1.00		1.00	
Administrative Secretary	3.00	1.00	2.00	1.95	
	4.00	2.00	2.00	2.95	2.95
COMMUNITY DEVELOPMENT					
Director	1.00	1.00		1.00	
Assistant Director	1.00	1.00		1.00	
Planner I	1.00	1.00		1.00	
Administrative Secretary	1.00		1.00	0.50	
	4.00	3.00	1.00	3.50	
Inspections Division					
Buildings Inspection Supervisor	1.00	1.00		1.00	
Multi-Certified Inspector	2.00	2.00		2.00	
Permit Coordinator	1.00	1.00		1.00	
Administrative Secretary	1.00	1.00		1.00	
	5.00	5.00	0.00	5.00	8.50
FINANCE					
Director/Treasurer	1.00	1.00		1.00	
Assistant to the Director	1.00	1.00		1.00	
Accounting Assistant	2.00	2.00		2.00	
	4.00	4.00	0.00	4.00	4.00
HUMAN RESOURCES					
Assistant City Administrator	1.00	1.00		1.00	
Human Resources Assistant	1.00	1.00		1.00	
	2.00	2.00	0.00	2.00	2.00
PUBLIC WORKS					
Administration					
Director Public Works/City Engineer	1.00	1.00		1.00	
Deputy Director of Public Works	1.00	1.00		1.00	
Administrative Secretary	1.00	1.00		1.00	
	3.00	3.00	0.00	3.00	
Engineering Division					
Deputy Director of Utilities	1.00	1.00		1.00	
Assistant City Engineer	1.00		1.00	0.80	

Attachment: 2022 Staffing Numbers Table (6649 : Current Summary of Full-Time Equivalent (FTE) Positions)

Engineering Field Coordinator	1.00	1.00		1.00
Engineering Technician I	2.00	2.00		2.00
Administrative Secretary	1.00	1.00		1.00
Summer Worker	1.00	1.00		
	7.00	6.00	1.00	5.80
Highway Division				
Highway Superintendent	1.00	1.00		1.00
Highway Section Foreman	4.00	4.00		4.00
Highway Worker	4.00	4.00		4.00
Highway/Parks Worker	1.00	1.00		1.00
Equipment Operator	4.00	4.00		4.00
Summer Worker	4.00	4.00		
	18.00	18.00	0.00	14.00
Forestry Division				
Parks and Forestry Superintendent	0.50	0.50		0.50
Forestry Maintenance Worker	2.00	2.00		2.00
Forestry Intern	1.00	1.00		
	3.50	3.50	0.00	2.50
Parks Maintenance Division				
Parks and Forestry Superintendent	0.50	0.50		0.50
Parks Maintenance Worker	2.00	2.00		2.00
Highway/Parks Worker	1.00	1.00		1.00
Summer Worker	4.00	4.00		
Seasonal Week-End Worker	1.00		1.00	
	8.50	7.50	1.00	3.50
Buildings Division				
Buildings Superintendent	1.00	1.00		1.00
Buildings Maintenance Worker	2.00	2.00		2.00
	3.00	3.00	0.00	3.00
Equipment Maintenance Division				
Fleet Superintendent	1.00	1.00		1.00
Mechanic	2.00	2.00		2.00
	3.00	3.00	0.00	3.00
Recycling Division				
Recycling/Landfill Attendant	1.00		1.00	0.50
	1.00	0.00	1.00	0.50
Wastewater Division				
Wastewater Superintendent	1.00	1.00		1.00
Wastewater Maintenance Foreman	1.00	1.00		1.00
Wastewater Maintenance Worker	4.00	4.00		4.00
	6.00	6.00	0.00	6.00
Mequon Pool				
Lead Manager	1.00		1.00	
Summer Assistant Manager	2.00		2.00	
Summer Lifeguard	20.00		20.00	
Summer Bathhouse Assistant	2.00		2.00	
	24.00	0.00	24.00	0.00
				41.30
POLICE				
Chief of Police	1.00	1.00		1.00
Administrative Coordinator	1.00	1.00		1.00
	2.00	2.00	0.00	2.00
Administration Division				
Captain	1.00	1.00		1.00

Sergeant	1.00	1.00		1.00	
Receptionist/Clerk	1.00	1.00		1.00	
Telecommunicator	10.00	7.00	3.00	8.50	
Public Safety IT Specialist	1.00	1.00		1.00	
	14.00	11.00	3.00	12.50	
Operations Division					
Captain	1.00	1.00		1.00	
Sergeant	6.00	6.00		6.00	
Detective	3.00	3.00		3.00	
Acting Detective	1.00	1.00		1.00	
Drug Enforcement Officer	2.00	2.00		2.00	
School Liaison Officer	2.00	2.00		2.00	
Patrol Officer	22.00	22.00		22.00	
Police Reserves (16 - Volunteer)	---	---	---	---	
	37.00	37.00	0.00	37.00	51.50
FIRE					
Fire Chief	1.00	1.00		1.00	
Deputy Fire Chief	1.00	1.00		1.00	
Battalion Chief	3.00	3.00		3.00	
Administrative Secretary	1.00		1.00	0.65	
Fire Fighter/EMT*	65.00		65.00		
	71.00	1.00	66.00	5.65	5.65
GRAND TOTAL	232.00	120.00	108.00	115.90	

Summary of Budgeted FTE Positions 2018 - 2022						
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Net Change</u> <u>2018-2022</u>
Administration	3.50	3.50	3.70	3.70	4.00	0.50
Assessor	1.00	1.00	1.00	1.00	1.00	0.00
City Clerk	3.25	3.25	2.75	2.75	2.95	(0.30)
Community Development	8.00	10.00	9.50	8.50	8.50	0.50
Finance	5.00	4.00	4.00	4.00	4.00	(1.00)
Public Works	41.00	40.00	42.00	42.00	41.30	0.30
Police & Dispatch	50.50	51.50	52.50	52.50	51.50	1.00
*Fire	<u>2.62</u>	<u>2.62</u>	<u>2.65</u>	<u>5.65</u>	<u>5.65</u>	<u>3.03</u>
Total FTE's Authorized:	114.87	115.87	118.65	120.60	118.90	4.03

* Firefighters and ambulance personnel operate on paid-on-call basis and do not factor in FTEs.

Attachment: 2022 Staffing Numbers Table (6649 : Current Summary of Full-Time Equivalent (FTE) Positions)

CITY OF MEQUON FUND BALANCES
As of September 17, 2021
(Excludes Utility Funds)

Fund #	Fund Name	Balance @ 12/31/20	Estimated Balance @ 12/31/21
110	General (Unassigned)	\$2,312,554 (13.2% of 2021 GF Budget)	\$2,450,293 (13.7% of 2022 GF Budget)
210	Special Revenue:		
	Police Reserves	\$13,545	\$13,545
	Special Events	\$8,821	\$6,086
	Police Asset Forfeiture	\$37,004	\$16,565
220	Park & Open Space:		
	Impact Fees	\$252,506	\$235,719
	Nature Preserve	\$697	\$2,697
230	Revolving Loan	\$302,201	\$351,071
310	Debt Service (GO)	\$6,604	(\$1,140)
320	Debt Service TID2	(\$161,891)	(\$183,112)
330	Debt Service TID3	\$77,545	\$1,679,325
410	Capital Projects:		
	Project Balances	\$1,024,062	\$767,895
	Balance of Assigned (Primarily TIF3 Receivable)	\$3,026,066	\$2,841,898

Attachment: Fund Balances 9.17.21 (6646 : 2021 Fund Balance Report)

CAPITAL BUDGET 2022

MUNIS Project #	Description	2021 Approved Funding	2021 Projected YE Balance	Department Head Request	City Administrator Recommended	Appropriation Committee Recommended	Common Council Approved
BUILDINGS							
12015	City Wide Building Repairs	\$160,000	\$212,319	\$885,000	\$175,000		
2621 NEW	Safety Building Remodel	\$0	\$0	\$75,000	\$0		
2622 NEW	Festivals Electrical	\$0	\$0	\$20,000	\$0		
TOTAL		\$160,000	\$212,319	\$980,000	\$175,000	\$0	\$0
ELECTIONS							
10063	Election Equipment	\$0	\$25,190	\$0	\$0		
TOTAL		\$0	\$25,190	\$0	\$0	\$0	\$0
ENGINEERING							
10013	Major & Secondary Drainage	\$0	\$163,236	\$50,000	\$0		
12013	Asset Management Software	\$0	\$14,579	\$0	\$0		
10009	Highland Road Interchange	\$0	-\$60,613	\$701,000	\$0		
10028	Master Storm Water Management	\$0	\$75,934	\$10,000	\$0		
10018	Bridge & Culvert Replacement	\$0	\$32,699	\$75,000	\$0		
TOTAL		\$0	\$225,834	\$836,000	\$0	\$0	\$0
ENGINEERING - ROADS							
10003	Annual Road Maintenance	\$325,000	\$148,242	\$350,000	\$350,000		
10001	Road & Parking Lot Program*		\$2,109,919	\$1,950,000	\$0		
TOTAL		\$325,000	\$2,258,161	\$2,300,000	\$350,000	\$0	\$0
FIRE/AMBULANCE							
10236	Fire & EMS Vehicles	\$80,000	\$807,962	\$200,000	\$100,000		
10134	Fire Equipment Replacement	\$10,000	\$16,510	\$90,000	\$10,000		
367	Fire Computer Replacement	\$0	\$0	\$5,000	\$0		
TOTAL		\$90,000	\$824,472	\$295,000	\$110,000	\$0	\$0
INFORMATION TECHNOLOGY							
10117	IT Data Processing Equipment	\$0	-\$21,815	\$12,000	\$0		
179	City Wide PC Computer Replacement	\$0	\$0	\$20,000	\$0		
12011	IT Disaster Recovery	\$0	\$0	\$0	\$0		
12010	City Hall Security	\$0	\$0	\$52,000	\$0		
181 NEW	New Printers	\$0	\$0	\$8,000	\$0		
184 NEW	Network Infrastructure Replacement	\$0	\$0	\$18,000	\$0		
186 NEW	City Hall Network Re-Wiring	\$0	\$0	\$18,000	\$0		
189 NEW	Mequon Port Wash Surveillance System	\$0	\$0	\$40,000	\$0		
TOTAL		\$0	-\$21,815	\$168,000	\$0	\$0	\$0
PARKS							
10037	Swimming Pool Equipment	\$0	\$185	\$10,000	\$0		
10474	Parks Planning & Improvements	\$47,000	\$52,957	\$231,400	\$50,000		
10071	Cemetary Improvements	\$0	\$5,000	\$0	\$2,500		
		\$47,000	\$58,142	\$241,400	\$52,500	\$0	\$0

Attachment: 2022 Draft Capital Budget (6628 : 2022 Draft Capital Budget)

City of Mequon, Wisconsin

Capital Plan

FY '22 thru FY '26

PROJECTS BY DEPARTMENT

Department	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Building Maintenance								
City-Wide Building Repairs	12015	2	885,000	885,000	885,000	835,000	835,000	4,325,000
Safety Building Remodel	2621	2	75,000	0	0	0	0	75,000
Festivals Electrical	2622	2	20,000	0	0	0	0	20,000
Building Maintenance Total			980,000	885,000	885,000	835,000	835,000	4,420,000
Elections								
Election Equipment	10063	1	0	20,000	0	0	0	20,000
Elections Total			0	20,000	0	0	0	20,000
Engineering								
Highland Road Interchange	10009	5	701,000	701,000	701,000	701,000	701,000	3,505,000
Major and Secondary Drainage	10013	1	50,000	50,000	50,000	50,000	50,000	250,000
Bridge & Culvert Replacement	10018	2	75,000	25,000	25,000	25,000	25,000	175,000
Master Storm Water Management	10028	2	10,000	15,000	25,000	35,000	50,000	135,000
Asset Management Software	12013	2	0	5,000	7,000	10,000	12,000	34,000
Engineering Total			836,000	796,000	808,000	821,000	838,000	4,099,000
Engineering - Roads								
Road Program	10001	1	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	8,500,000
Parking Lot Resurfacing	10001a	2	250,000	250,000	250,000	250,000	0	1,000,000
Annual Road Maintenance	10003	1	350,000	350,000	350,000	350,000	350,000	1,750,000
Engineering - Roads Total			2,300,000	2,300,000	2,300,000	2,300,000	2,050,000	11,250,000
Fire & EMS								
Fire Equipment Replacement	10134	1	90,000	90,000	90,000	90,000	45,000	405,000
Fire & EMS Vehicles	10236	1	200,000	200,000	200,000	200,000	200,000	1,000,000
Fire Computer Replacement	367	1	5,000	5,000	5,000	5,000	5,000	25,000
Fire & EMS Total			295,000	295,000	295,000	295,000	250,000	1,430,000
Information Services								
IT Data Processing Equipment	10117a	3	12,000	6,000	6,000	6,000	6,000	36,000
City Hall Security	12010	3	52,000	0	0	0	0	52,000
City Wide PC Computer Replacement	179	1	20,000	20,000	0	20,000	20,000	80,000
New Printers	181	2	8,000	0	0	0	8,000	16,000
Network Infrastructure Replacement	184	2	18,000	10,000	0	0	0	28,000
UPS Replacement	185	2	0	0	18,000	0	0	18,000
City Hall Network Re-Wiring	186	2	18,000	0	0	0	0	18,000
Mequon Port Wash Surveillance System	189	2	40,000	0	0	0	0	40,000
Information Services Total			168,000	36,000	24,000	26,000	34,000	288,000

Attachment: Plan-It Report by Department (Excludes Sewer & Water) (6629 : 5 year capital plan excluding sewer & water)

Department	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Parks Maintenance								
Swimming Pool Equipment	10037	2	10,000	10,000	10,000	10,000	10,000	50,000
Park Planning & Improvement	10474	1	231,400	306,400	255,225	201,015	118,250	1,112,290
Parks Maintenance Total			241,400	316,400	265,225	211,015	128,250	1,162,290
Police								
Police Weapons	10036	1	24,000	8,000	8,000	8,000	8,000	56,000
Police Officer Equipment	10135	1	40,000	40,000	40,000	40,000	40,000	200,000
Police Vehicles	10235	1	185,000	185,000	185,000	185,000	185,000	925,000
PD Building IT Equipment	12012	1	15,000	5,000	5,000	5,000	5,000	35,000
Police Computer Replacement	12044	2	5,000	5,000	5,000	5,000	5,000	25,000
Police Total			269,000	243,000	243,000	243,000	243,000	1,241,000
Police - Communications Center								
Police Vehicle IT Equipment	10029	1	10,000	10,000	10,000	10,000	10,000	50,000
Police Radio Equipment	10040	1	0	0	0	0	0	0
Police - Communications Center Total			10,000	10,000	10,000	10,000	10,000	50,000
Public Works								
DPW Small Projects	10049	3	7,500	7,500	7,500	7,500	7,500	37,500
Roadway Light & Traffic Signal	10052	2	19,500	19,500	19,500	19,500	19,500	97,500
Urban Forestry	10062	3	5,000	5,000	5,000	5,000	5,000	25,000
Emerald Ash Borer	10070	1	80,000	100,000	120,000	140,000	160,000	600,000
DPW Vehicles & Equipment	10359	2	480,500	480,500	480,500	480,500	480,500	2,402,500
Auto. Gate and Assocc Equip. for the Brush Site	596	3	250,000	0	0	0	0	250,000
Warm Storage Building	597	2	0	0	500,000	500,000	0	1,000,000
Automatic Wash Bay Equipment	598	4	0	0	20,000	0	0	20,000
Public Works Total			842,500	612,500	1,152,500	1,152,500	672,500	4,432,500
GRAND TOTAL			5,941,900	5,513,900	5,982,725	5,893,515	5,060,750	28,392,790

Attachment: Plan-It Report by Department (Excludes Sewer & Water) (6629 : 5 year capital plan excluding sewer & water)

City of Mequon, Ozaukee County
2021 Summary of Reasons for Change

Real Estate	Last Year's Assessment Roll Assessor Totals 2020			Decreases in Assessed Values Due To						+ OR -		Increases in Assessed Values Due To					This Year's Assessment Roll Assessor's Totals 2021				
				-5 Decrease Due to Revaluation	-4 Property Now Exempt or Assessed as Personal Property		-3 & -2 Property Destroyed, Removed, or Reduced Utility	-1 Losses in Territory by Annexation		0 Assessor's Shift in Classification		1 Gains in Territory by Annexation		2 & 3 Higher Land Use, New Plats, Land Impts & New Construct		4 Property Now Assessed as Real Estate				5 Increase Due to Revaluation	
	Parcel Count	# of Acres	Assessed Value	Assessed Value	# of Acres	Assessed Value	Assessed Value	# of Acres	Assessed Value	# of Acres	Assessed Value	# of Acres	Assessed Value	Assessed Value	# of Acres	Assessed Value	Assessed Value	Parcel Count	# of Acres	Assessed Value	
Class 1 Res	Land	9044	11,078	1,287,623,600	-4,510,000	-49	-639,900	0	0	0	131	816,700	0	0	8,846,000	2	75,800	39,993,600	9086	11,162	1,332,205,800
	Impts	8706		2,564,235,000	-14,039,700		-166,600	-1,336,600		0		41,200		0	42,420,900		0	432,012,400	8761		3,023,166,600
	Total			3,851,858,600	-18,549,700	-49	-806,500	-1,336,600	0	0	131	857,900	0	0	51,266,900	2	75,800	472,006,000			4,355,372,400
Class 2 Com	Land	341	1,712	178,288,900	-265,500	-13	-1,489,500	0	0	0	-1	-739,300	0	0	3,517,400	10	400,000	20,036,800	346	1,708	199,748,800
	Impts	289		539,048,400	-5,387,700		0	0		0		-41,200		0	21,801,200		2,200,000	80,692,500	293		638,313,200
	Total			717,337,300	-5,653,200	-13	-1,489,500	0	0	0	-1	-780,500	0	0	25,318,600	10	2,600,000	100,729,300			838,062,000
Class 4 Ag	Land	306	6,044	1,553,700	0	-57	-14,700	-79,600	0	0	-91	56,300	0	0	0	0	1	143,499	298	5,896	1,659,200
Class 5 Und	Land	284	2,423	8,227,400	-56,800	-27	-57,900	0	0	0	-33	-107,400	0	0	0	0	0	653,700	284	2,363	8,659,000
Class 5M Ag Forest	Land	92	627	1,575,700	-4,000	-6	-21,100	0	0	0	-6	-24,600	0	0	0	0	0	105,300	93	615	1,631,300
Class 6 Forest	Land	18	113	426,000	0	0	0	0	0	0	-1	-1,700	0	0	0	0	0	18,800	16	112	443,100
Class 7 Other	Land	59	201	7,132,200	-8,500	0	0	0	0	0	0	0	0	0	0	0	0	77,000	60	201	7,200,700
	Impts	59		11,217,300	-66,900		0	-67,000		0		0		0	0		0	1,883,500	60		12,966,900
	Total			18,349,500	-75,400	0	0	-67,000	0	0	0	0	0	0	0	0	0	1,960,500			20,167,600
Totals	Land	10144	22,198	1,484,827,500	-4,844,800	-152	-2,223,100	-79,600	0	0	0	0	0	0	12,363,400	12	475,801	61,028,699	10183	22,058	1,551,547,900
	Impts	9054		3,114,500,700	-19,494,300		-166,600	-1,403,600		0		0		0	64,222,100		2,200,000	514,588,400	9114		3,674,446,700
	Total			4,599,328,200	-24,339,100	-152	-2,389,700	-1,483,200	0	0	0	0	0	0	76,585,500	12	2,675,801	575,617,099			5,225,994,600

Class 3 Mfg Shifts	Land										0	0									
	Impts											0									
	Total										0	0									

Attachment: 2021 Summary of Reasons for Change 9-16-21 (6631 : 2021 Summary of Reasons for

City of Mequon, Ozaukee County
2021 Assessment-to-Sale Ratios

Only sales usable for the DOR ratio study. Vacant land sales excluded. Sale prices are NOT time adjusted.

The weighted assessment-to-sale ratio for the City of Mequon, Ozaukee County is **101.4%** based on 864 valid sales from 1/1/2019 to 6/29/2021. The overall weighted coefficient of dispersion is **6.2%**. The overall weighted price-related differential is **100.1%**. The overall confidence rating for this analysis is **81.4%**.

Weighted Assessment-to-Sale Ratios by Tax Class

Tax Class	# of Parcels	Total Assessed Value	# of Valid Sales	Weighted Ratio	Aggregate Ratio	Mean Ratio	Median Ratio	C.O.D.	C.O.C.	P.R.D	Confid Rating
Residential	4	\$863,100	0								
Commercial	8,622	\$4,241,136,350	848	99.1%	99.1%	99.6%	99.3%	6.0%	94.7%	100.5%	96.9%
Agri homesite	285	\$806,314,300	15	113.3%	114.1%	112.0%	110.6%	7.4%	80.0%	98.1%	0.0%
	4	\$1,034,600	1	68.1%	68.1%	68.1%	68.1%	0.0%	100.0%	100.0%	0.0%

The **assessment-to-sale ratio** for a single sale is the total value of all property included in the sale (as determined by the Market Drive valuation model used for tax assessment purposes) divided by the adjusted sale price. Sale prices are adjusted to remove any items sold that are not valued for tax purposes and may also be time adjusted. If sale prices used in this analysis were time adjusted it would be indicated in the heading on page 1 of this report.

The **total assessed value** is the value of all properties in the tax class as determined by the Market Drive valuation model used for tax assessment purposes. Each property is placed into one and only one stratum. Therefore, the total assessed value shown here for a tax class will not match the market value shown on the statement of assessments for the same tax class if there are any properties that have land and/or buildings in multiple tax classes.

The **weighted ratio** for a tax class is derived from the weighted assessment-to-sale ratio of each neighborhood group within the tax class. The neighborhood group ratios are combined using a weight that is proportionate to the total assessed value of all land and buildings in the neighborhood group. See the next section titled 'Weighted Assessment-to-Sale Ratios by Neighborhood Group'

The **aggregate ratio** is the sum value of all property sold divided by the sum of all sales prices. The aggregate ratio is another kind of weighted ratio.

The **mean ratio** is the arithmetic average of the assessment-to-sale ratios for all valid sales in the stratum.

The **median ratio** is the assessment-to-sale ratio of the middle sale in the stratum when those sales are sorted by their assessment-to-sale ratio.

The **coefficient of dispersion (C.O.D.)** is the average deviation from the median ratio of all assessment-to-sale ratios for all valid sales in the stratum.

The **coefficient of concentration (C.O.C.)** is the percentage of all valid sales whose assessment-to-sale ratio falls within 15% of the median ratio.

The **price-related differential (P.R.D.)** is the mean ratio divided by the aggregate ratio. Assessments are said to be *progressive* when the ratio falls below 98% meaning higher valued properties are being overassessed therefore favoring low value properties. Assessments are said to be *regressive* when the ratio rises above 103% meaning higher valued properties are underassessed therefore favoring high value properties. Ratios falling between 98% and 103% suggest that properties are being treated uniformly.

The **confidence rating** is the percentage of property value represented by a sample size (valid sales) of at least 5% by count and by value. A low confidence rating means there are not enough sales to be confident that the statistical measures shown truly represent all properties.



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OFFICE OF THE FIRE CHIEF

TO: Appropriations Committee
FROM: David Bialk, Fire Chief
DATE: September 17, 2021
SUBJECT: Fire & EMS Staffing Update

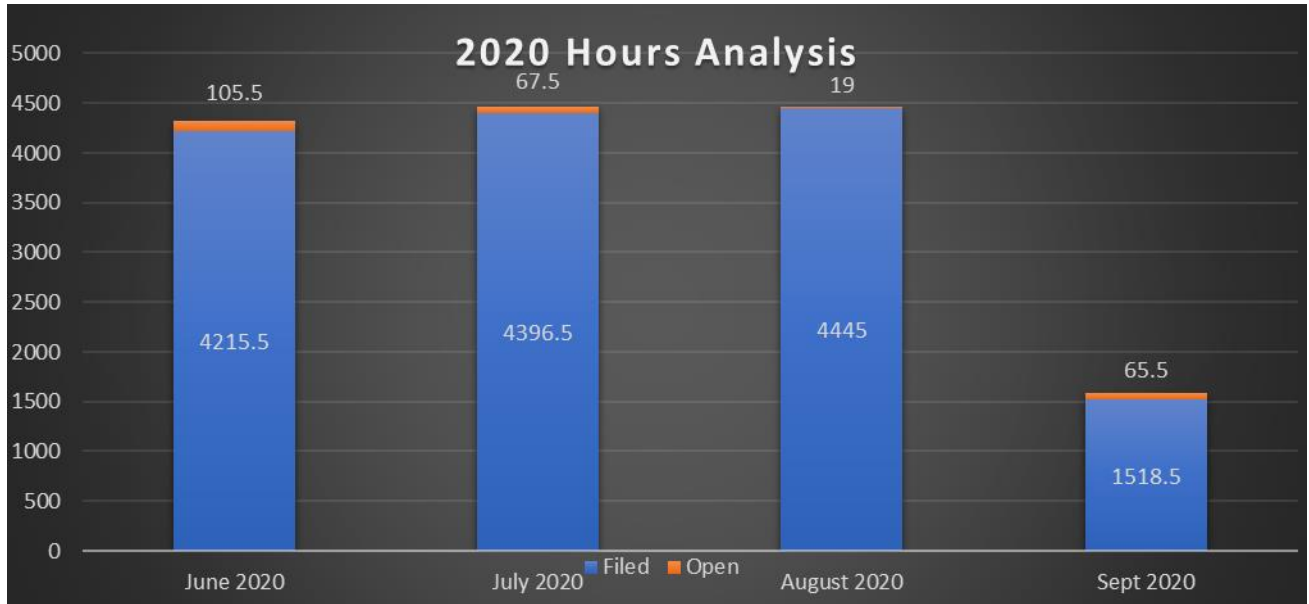
Background

The City of Mequon Fire Department operates primarily as a paid-on-call (POC)/volunteer fire, and EMS organization utilizing full time managers and volunteer fire and EMS responders who are compensated on a per call basis. This combination system relies heavily on the involvement and engagement of extensively trained community members who are willing to serve. In early 2019 Mayor Wirth convened the Future of our Fire Department committee which reviewed all aspects of the fire departments operations and facilities. The committee then delivered two reports to the Common Council. The first related to staffing and the second related to facilities. The Common Council subsequently implemented the staffing recommendations contained in the report of hiring three Battalion Chiefs and increasing POC responder pay into the 2021 budget. The charts below illustrate how the POC contributions to available schedule hours have waned and how the Battalion Chiefs have helped stabilize the steady decline of POC participation over the past year. Yet despite the Battalion Chief's contributions to filling open shifts on the EMS schedule, the fire department still struggles to fill shift that allow us to handle the department's ever increasing EMS call volume efficiently and in a timely manner.

Attachment: Fire & EMS Staffing Update (6638 : Fire & EMS Staffing Update)

The first chart (2020 Hours Analysis) shows the staffed and unfilled hours for a three-and-a-half-month period in 2020. The blue denotes the staffed (filled) hours and the orange denotes the unstaffed (Open) hours per month.

Pre-Battalion Chiefs 2020



The next chart (2021 Hours Analysis) shows the number hours for the same three-and-a-half-month period in 2021 that were staffed and unstaffed.

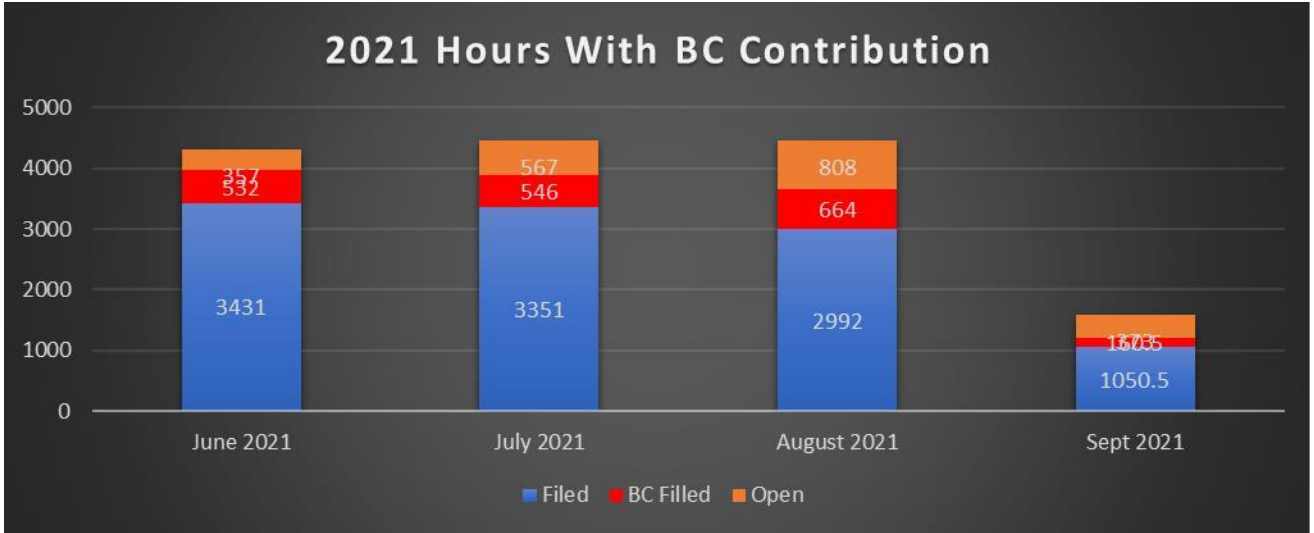
Post-Battalion Chief 2021



Attachment: Fire & EMS Staffing Update (6638 : Fire & EMS Staffing Update)

The third chart (2021 Hours With BC Contribution) shows the number of hours the Battalion Chiefs have contributed to the on-call schedule. Without the Battalion Chiefs in place, an average of 27% of the hours would not have been staffed. With the Battalion Chiefs covering schedule hours that were left unfilled by the POC's the average for three months is that 17% of the total hours needed are still going unstaffed.

Post-Battalion Chief 2021 with BC Contribution



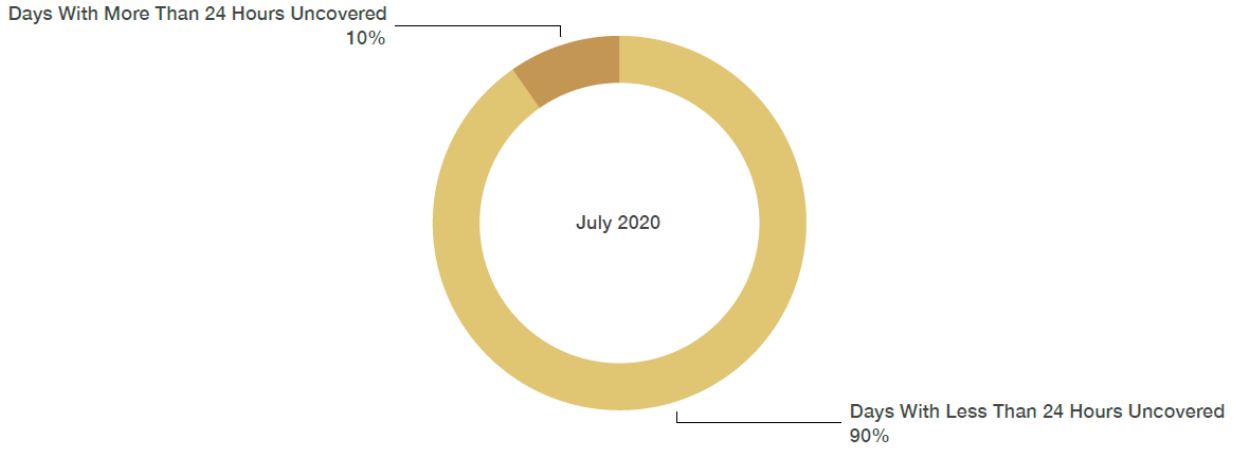
The previous chart for July shows 567 shift hours ultimately went unstaffed. This 567 hours equates to an average of 24 shift hours each day going unfilled. To appropriately staff 2 ambulances and two first responder vehicles for EMS operations, the organization must cover 144 available shift hours per single calendar day. The monthly aggregate number of unstaffed hours, while concerning, in this presentation ultimately fails to capture the true scope of the issue because it fails to show the daily impact. Consider the common scenario of Monday and Tuesday being staffed at 144 hours but Wednesday only has a total of 48 shift hours covered out of the 144 available.

The next set of charts attempts to illustrate the scope of the daily unstaffed hours problem on a monthly basis. These charts present the drastically increasing number of days per month that have greater than 24 hours of the 144 hours available shift hours unstaffed per day. These staffing shortfalls result in the department not being able to consistently staff responding EMS units.

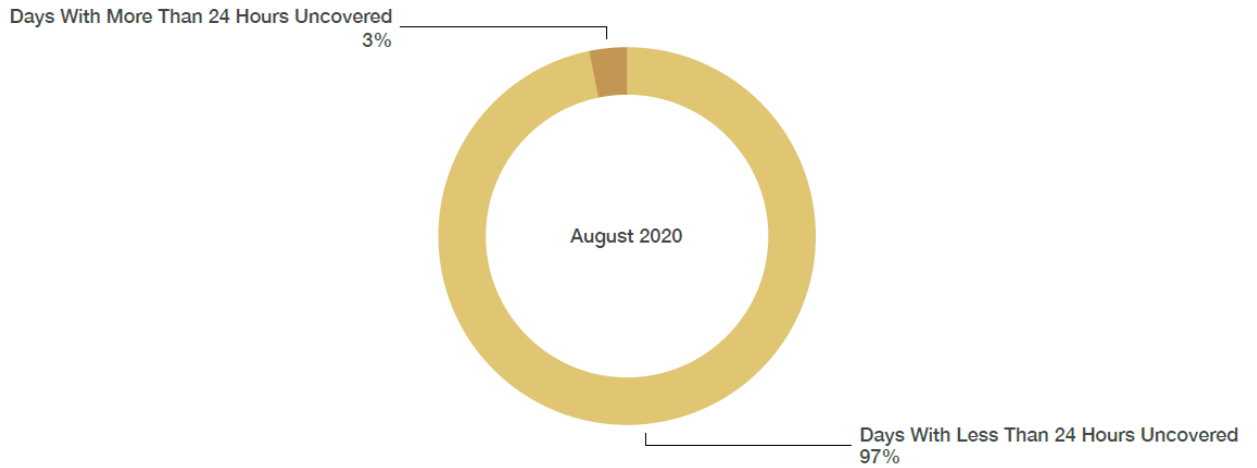
The circle charts below present how the daily unstaffed hours are leading to unstaffed EMS units. The July 2020 chart shows that there were only three total days in July 2020 when the department had 24 or more hours unstaffed of the needed 144 staff hours. What this data shows is the progression of the daily of unstaffed hours in the analyzed months.

Attachment: Fire & EMS Staffing Update (6638 : Fire & EMS Staffing Update)

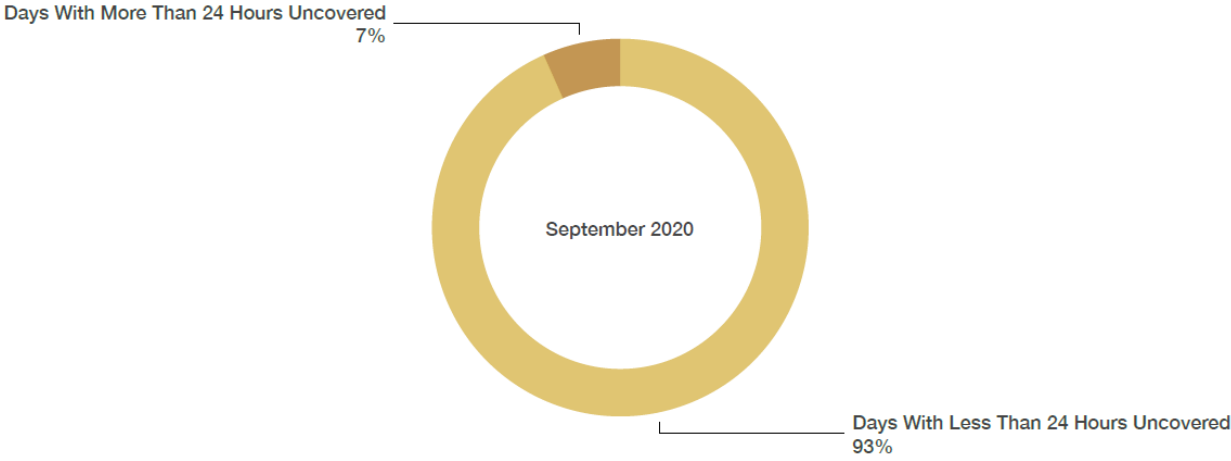
DEGREE OF STAFFING DEFICIT	NUMBER OF DAYS
Days With Less Than 24 Hours Uncovered	28
Days With More Than 24 Hours Uncovered	3



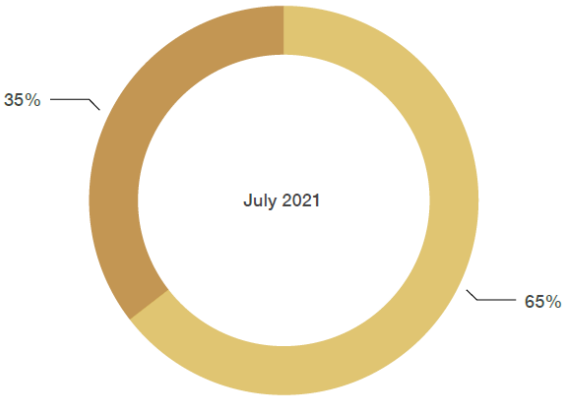
DEGREE OF STAFFING DEFICIT	NUMBER OF DAYS
Days With Less Than 24 Hours Uncovered	30
Days With More Than 24 Hours Uncovered	1



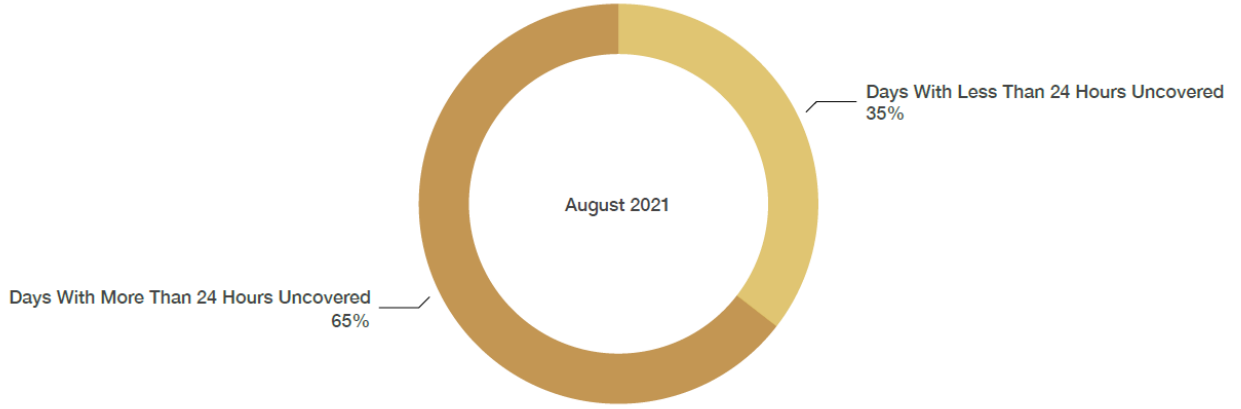
DEGREE OF STAFFING DEFICIT	NUMBER OF DAYS
Days With Less Than 24 Hours Uncovered	28
Days With More Than 24 Hours Uncovered	2



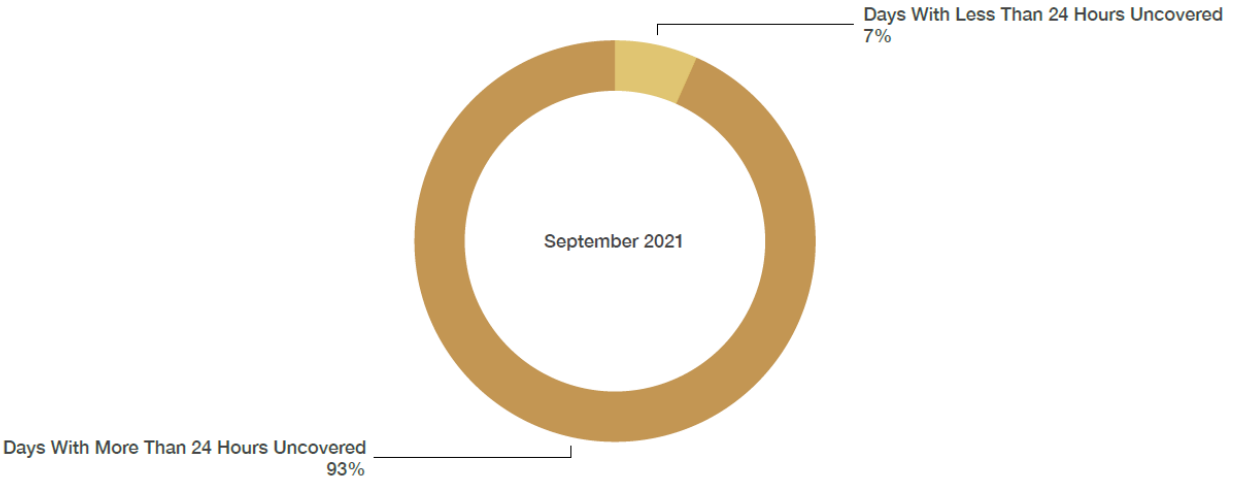
DEGREE OF STAFFING DEFICIT	NUMBER OF DAYS
Days With Less Than 24 Hours Uncovered	20
Days With More Than 24 Hours Uncovered	11



DEGREE OF STAFFING DEFICIT	NUMBER OF DAYS
Days With Less Than 24 Hours Uncovered	11
Days With More Than 24 Hours Uncovered	20



DEGREE OF STAFFING DEFICIT	NUMBER OF DAYS
Days With Less Than 24 Hours Uncovered	2
Days With More Than 24 Hours Uncovered	28



Analysis

The command staff has considered and deliberated over several plans to stabilize the challenges of unstaffed EMS shifts. In the short term, the most effective option has been to consolidate available personnel and resources to Station 1 and operate only out of the West station. This strategic change has effectively left Station 2 (East) without a staffed ambulance. This plan has allowed the department to consistently maintain a first responder vehicle (SUV) with a single EMS provider on the city's east side. Additionally, all fire apparatus will remain in Station 2 (East) to allow the remaining community members to respond to the (East) station for fire or vehicle rescue incidents.

Effectively, this staffing redeployment will have an EMS first responder vehicle (SUV) on each side of the city, with all transporting ambulances operating from Station 1 (West).

For consideration:

- This staff redeployment offers a temporary stabilizing solution to cope with the present scheduling challenges presented by the POC system. The current POC staffing situation shows few signs of subsiding not only locally but county and statewide.
- A first responder vehicle (non-transporting SUV) will remain always covering the East side of the city.
- Dependency on EMS resources from other municipalities for both fire and EMS incidents is predicted to increase.
- Fire response operations continue to be unscheduled, relying on only momentarily available responders coming from their homes or primary employers. There is no schedule for fire responders so available resources are only known when an emergency occurs and the fire personnel choose to respond.
- If additional volunteer/ POC personnel are hired with training or qualified intern candidates are found a priority will be reinstate the ambulance at Station 2 (East).
- The September 2021 EMS staff schedule currently shows there is an average of 32% of the available EMS shifts unstaffed for EMS response.
- In September 2021, there are days where, including the on-duty Battalion Chief, there are only three of seven people scheduled for EMS response.

The fire department staff is doing all it can to fill the many unstaffed shifts with the Battalion Chiefs by continuously moving their scheduled work hours to compensate on days with the most unstaffed POC hours. The Fire Chief and Deputy Chief are also covering shifts alongside the BC's. Additionally, aggressive community recruitment efforts continue and the rigorous onboarding process for existing probationary members is being accelerated wherever possible. Given the current operational challenges, the staff has come up with three options to consider.

Options

1. Do nothing, continue moving fulltime staff around and leave many POC shifts unfilled.
2. Work vigorously with other communities to combine services at some level, either through a cooperative response model or a merger of operational resources.
3. Remain operationally independent by reallocating and redistributing currently allocated operational funds. This would result in the elimination of some existing unfilled POC expenses along with reducing other department activities and related expenditures such as training to redistribute existing money to hire additional full-time staff.

Despite whichever option is chosen, the decline in community participation in the volunteer/POC-based emergency services delivery is a trend that is expected to continue if not accelerate. Given the current labor crunch and pressure for increased wages, better working conditions and benefits, the paid per call/volunteer model of Fire and EMS service provision is becoming very difficult to maintain.

Fiscal Impact

Long-term hiring of additional staff.

Recommendation

Review and discuss

TO: Appropriations Committee
FROM: Jennifer Engroff, Finance Director
DATE: September 16, 2021
SUBJECT: American Recovery Plan Act (ARPA) Overview

Background

The devastating public health and economic impact of the COVID-19 pandemic has been felt nationwide. In March of 2020, the CARES Act launched the Coronavirus Relief Fund. One of the measures was to provide immediate assistance for state and local governments which provided a \$430,000 benefit to the City of Mequon. To further benefit state and local governments, in March of 2021, the American Rescue Plan Act (ARPA), containing the Local Fiscal Recovery Fund (LFRF) was enacted. This shifted the focus of the federal funds relief toward providing more long-term response and recovery efforts.

The allocation of the relief to Wisconsin municipalities with populations less than 50,000 (called Non-Entitlement Units or NEU's), were awarded a total of \$411,578,000 to be received over two years. The total was then allocated to towns and villages based on their population. The City of Mequon was awarded a total of \$2,552,000, of which \$1,276,000 was received in June of 2021. The remaining \$1,276,000 will be received in June of 2022.

While the final guidelines haven't been issued, broad guidance has informed us that the funds can be used for the following:

- Replace lost public sector revenue;
- Provide premium pay for essential workers;
- Invest in water, sewer, and broadband infrastructure;
- Support public health expenditures; and
- Address the negative economic impacts caused by the public health emergency

Thoughtful consideration will need to be made when developing spending plans to optimize the utilization the funds while also remaining compliant. While cities have until the end of 2024 to obligate the funds and until the end of 2026 to spend the funds, the funds are non-recurring in nature. Therefore, it would be best to use the funds for expenditures which are also primarily non-recurring. Discussions will be had throughout the strategic planning process to determine how to best spend these funds over the course of the next several years. For additional information, please see the reference documents from the Government Finance Officers Association (GFOA) and the Treasury Department included in the packet.



FEDERAL UPDATE

Coronavirus State and Local Fiscal Recovery Funds: GFOA Guiding Principles

BY MEHREEN HAROON

A year and a half into the COVID-19 pandemic, the devastating public health and economic impact has been felt nationwide. While the CARES Act launched the Coronavirus Relief Fund (CRF) in early 2020 to provide immediate assistance for state and local governments in responding to the growing emergency, the American Rescue Plan Act of 2021 (the ARPA, passed in March 2021) contained the important Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), which shifted the focus of the federal funds toward providing response and recovery efforts. GFOA has provided some guiding principles for recipients to consider in using the new CSLFRF funds.

It's temporary

While the covered period for using the CSLFRF funds goes far beyond the strict timeframe that had been set for the CRF, it's still a temporary measure. The funds are non-recurring and would be best used for expenditures that are also primarily

non-recurring and for areas that require urgent assistance because of the pandemic. Examples include stabilizing households and businesses or providing immediate assistance to hard-hit industries such as travel, tourism, and hospitality.

Recipients that are considering creating new programs or adding to existing programs that require an ongoing financial commitment need to determine in advance how the program will be funded when the CSLFRF expires. This doesn't mean, however, that governments shouldn't consider investments in long-term projects. Investments in critical infrastructure (as permitted within the eligible uses) should be given high priority because they would provide an ongoing benefit, especially when aligned with any pre-existing objectives. Recipients just need to keep the ongoing operating costs in mind.

You might want to find a partner

Communication at the state and local level is critical when applying

federal funds toward services shared by residents. The glaring disconnect across different levels of governments stands as a crucial lesson to learn from as the public health emergency comes closer to the end, and partnership efforts can greatly assist in alleviating much of the existing burden.

The rollout of the CSLFRF is a new opportunity for finance officials to take advantage of the additional flexibility added to the program's eligible expenditures. Examples include a broad use of allowable spending on government service (to the extent of revenue loss) and planning for taking on larger infrastructure projects. Recipients have a range of areas with the potential to overlap in community efforts; therefore, governments should check for plans that include CSLFRF funds at all levels within the state, especially infrastructure projects. The Treasury encourages such collaborations in certain contexts, as stated in the Interim Final Rule on broadband infrastructure: "Treasury also encourages recipients to prioritize

support for broadband networks owned, operated by, or affiliated with local governments, nonprofits, and co-operatives—providers with less pressure to turn profits and with a commitment to serving entire communities” (IFR, p. 21).

Allowing for greater access to critical services is essential during this time of economic recovery. The IFR takes special note of aiding low-income and socially vulnerable communities; partnering with neighboring recipients could elevate the quantity and overall reach of services across communities. For example, an eligible use of funds noted in the IFR includes “housing navigation assistance to facilitate household moves to neighborhoods with high levels of economic opportunity and mobility for low-income residents, to help residents increase their economic opportunity and reduce concentrated areas of low economic opportunity” (IFR, p. 37). Recipients partnering for specific causes such as increasing opportunities for their lower-income populations could do more for their jurisdiction’s economic development than the entities could do separately.

Don’t rush your decisions

CSLFRF funding is divided into two tranches over the covered period of the program, which, with a few exceptions, runs from March 3, 2021, through December 31, 2024. Spending plans must be created and executed within this timeframe to enhance their overall budgetary and financial stability.

Recipients should avoid rushed decisions about using the funds and, if possible, use alternate sources of funding first. This would save the federal funding for recovery initiatives that might be more relevant to the CSLFRF and would typically be ineligible under other assistance programs.

Guiding principles of other ARPA programs

Emergency Rental Assistance Program (ERA). The ARPA established

a number of other programs to help state and local governments, and GFOA’s guiding principles can be of benefit with them as well. The ERA, which received an additional \$25.55 billion under the ARPA, provides funding to support households that are unable to pay rent or utilities. This is also a limited-term program—ending September 30, 2025—and using ERA funding requires the same timing and careful consideration as the CSLFRF funds because the program gives priority to

Investments in critical infrastructure (as permitted within the eligible uses) should be given high priority because they would provide an ongoing benefit, especially when aligned with any pre-existing objectives.

programs that would assist vulnerable households with rent and utility costs.

The Treasury also encourages partnership opportunities for the ERA that align with the guiding principle on partnering efforts. According to the program’s frequently asked questions section, recipients are encouraged to “develop partnerships with courts in their jurisdiction that adjudicate evictions for nonpayment of rent to help prevent evictions and develop eviction diversion programs.” Expanding outreach information about the ERA

assistance program with court officials, legal services, and other housing stability services are steps grantees of the program can take to prevent evictions for nonpayment of rent.

The Low-Income Housing Water Assistance Program (LIHWAP). The LIHWAP received an additional \$500 million in emergency funding under the ARPA. The deadline for obligating funds is September 30, 2023, and they are to be expended by December 31. Grantees of the program—primarily states, territories, and tribes—may take their time and consider carefully when obligating the funding, particularly because LIHWAP funds give high priority to households that have the lowest incomes and pay a high proportion of household income for drinking water and wastewater services. As funding will flow through state, territorial, and tribal governments to local housing and community services departments, enhancing partnership efforts is strongly recommended as it will encourage a more collaborative approach between the grantees and subrecipients when funds are distributed throughout vulnerable communities.

Conclusion

As finance officials develop their spending plans, the CSLFRF, ERA, and LIHWAP funds will generate some important assessments and choices. The federally funded programs provide a great opportunity to recover from the public health emergency and to rebuild economic stability within communities. GFOA’s guiding principles lay out a broad framework to help you strengthen your strategic decision-making for short-term and long-term investments. 📌

Mehreen Haroon is a federal policy associate at GFOA.

¹Department of the Treasury, 31 CFR Part 35, the “Interim Final Rule” for Coronavirus State and Local Fiscal Recovery Funds. (govinfo.gov)

Compliance and Reporting Guidance

State and Local Fiscal Recovery Funds



June 24, 2021



Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities

On March 11, 2021, the American Rescue Plan Act was signed into law, and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds, which together make up the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

This guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities under the SLFRF program, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the [SLFRF implementing regulation](#), and other regulatory and statutory requirements, including regulatory requirements under [the Uniform Guidance \(2 CFR Part 200\)](#). Please see the [Assistance Listing](#) in SAM.gov under assistance listing number (formerly known as CFDA number), 21.027 for more information.

Please Note: This guidance document applies to the SLFRF program only and does not change nor impact reporting and compliance requirements for the Coronavirus Relief Fund (“CRF”) established by the CARES Act.

This guidance includes two parts:

Part 1: General Guidance

This section provides an orientation to recipients’ compliance responsibilities and the U.S. Department of the Treasury’s (“Treasury”) expectations and recommends best practices where appropriate under the SLFRF Program.

- A. Key Principles..... P. 3
- B. Statutory Eligible Uses..... P. 3
- C. Treasury’s Rulemaking..... P. 4
- D. Uniform Guidance (2 CFR Part 200)..... P. 6
- E. Award Terms and Conditions..... P. 10

Part 2: Reporting Requirements

This section provides information on the reporting requirements for the SLFRF program.

- A. Interim Report..... P. 13
- B. Project and Expenditure Report..... P. 15
- C. Recovery Plan Performance Report..... P. 23
- Appendix 1: Expenditure Categories..... P. 31
- Appendix 2: Evidenced-Based Intervention Additional Information..... P. 33



Part 1: General Guidance

This section provides an orientation on recipients' compliance responsibilities and Treasury's expectations and recommended best practices where appropriate under the SLFRF program.

Recipients under the SLFRF program are the eligible entities identified in sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the "SLFRF statute") that receive a SLFRF award. Subrecipients under the SLFRF program are entities that receive a subaward from a recipient to carry out the purposes (program or project) of the SLFRF award on behalf of the recipient.

Recipients are accountable to Treasury for oversight of their subrecipients, including ensuring their subrecipients comply with the SLFRF statute, SLFRF Award Terms and Conditions, Treasury's Interim Final Rule, and reporting requirements, as applicable.

A. Key Principles

There are several guiding principles for developing your own effective compliance regimes:

- Recipients and subrecipients are the first line of defense, and responsible for ensuring the SLFRF award funds are not used for ineligible purposes, and there is no fraud, waste, and abuse associated with their SLFRF award;
- Many SLFRF-funded projects respond to the COVID-19 public health emergency and meet urgent community needs. Swift and effective implementation is vital, and recipients must balance facilitating simple and rapid program access widely across the community and maintaining a robust documentation and compliance regime;
- SLFRF-funded projects should advance shared interests and promote equitable delivery of government benefits and opportunities to underserved communities, as outlined in [Executive Order 13985, On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#); and
- Transparency and public accountability for SLFRF award funds and use of such funds are critical to upholding program integrity and trust in all levels of government, and SLFRF award funds should be managed consistent with Administration guidance per [Memorandum M-21-20](#) and [Memorandum M-20-21](#).

B. Statutory Eligible Uses

As a recipient of an SLFRF award, your organization has substantial discretion to use the award funds in the ways that best suit the needs of your constituents – as long as such use fits into one of the following four statutory categories:

1. To respond to the COVID-19 public health emergency or its negative economic impacts;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient, or by providing grants to eligible employers that have eligible workers who performed essential work;
3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.



Treasury adopted an [Interim Final Rule](#) to implement these eligible use categories and other restrictions on the use of funds under the SLFRF program.¹ It is the recipient's responsibility to ensure all SLFRF award funds are used in compliance with these requirements. In addition, recipients should be mindful of any additional compliance obligations that may apply – for example, additional restrictions imposed upon other sources of funds used in conjunction with SLFRF award funds, or statutes and regulations that may independently apply to water, broadband, and sewer infrastructure projects. Recipients should ensure they maintain proper documentation supporting determinations of costs and applicable compliance requirements, and how they have been satisfied as part of their award management, internal controls, and subrecipient oversight and management.

C. Treasury's Rule

Treasury's [Interim Final Rule](#) details recipients' compliance responsibilities and provides additional information on eligible and restricted uses of SLFRF award funds and reporting requirements. Your organization should review and comply with the information contained in Treasury's Interim Final Rule, and any subsequent final rule when building appropriate controls for SLFRF award funds.

- 1. Eligible and Restricted Uses of SLFRF Funds.** As described in the SLFRF statute and summarized above, there are four enumerated eligible uses of SLFRF award funds. As a recipient of an award under the SLFRF program, your organization is responsible for complying with requirements for the use of funds. In addition to determining a given project's eligibility, recipients are also responsible for determining subrecipient's or beneficiaries' eligibility and must monitor use of SLFRF award funds.

To help recipients build a greater understanding of eligible uses, Treasury's Interim Final Rule establishes a framework for determining whether a specific project would be eligible under the SLFRF program, including some helpful definitions. For example, Treasury's Interim Final Rule establishes:

- A framework for determining whether a project "responds to" a "negative economic impact" caused by the COVID-19 public health emergency;
- Definitions of "eligible employers", "essential work," "eligible workers", and "premium pay" for cases where premium pay is an eligible use;
- A definition of "general revenue" and a formula for calculating revenue lost due to the COVID-19 public health emergency;
- A framework for eligible water and sewer infrastructure projects that aligns eligible uses with projects that are eligible under the Environmental Protection Agency's Drinking Water and Clean Water State Revolving Funds; and
- A framework for eligible broadband projects designed to provide service to unserved or underserved households, or businesses at speeds sufficient to enable users to generally meet household needs, including the ability to support the simultaneous use of work, education, and health applications, and also sufficiently robust to meet increasing household demands for bandwidth.

Treasury's Interim Final Rule also provides more information on four important restrictions on use of SLFRF award funds: recipients may not deposit SLFRF funds into a pension fund; recipients that are States or territories may not use SLFRF funds to offset a reduction in net tax revenue caused by the recipient's change in law, regulation, or administrative

¹ Treasury's Interim Final Rule is effective as of May 17, 2021, and public comments are due July 16, 2021. This guidance may be clarified consistent with the final rule.
<https://www.govinfo.gov/content/pkg/FR-2021-05-17/pdf/2021-10283.pdf>



interpretation; and, recipients may not use SLFRF funds as non-Federal match where prohibited. In addition, the Interim Final Rule clarifies certain uses of SLFRF funds outside the scope of eligible uses, including that recipients generally may not use SLFRF funds directly to service debt, satisfy a judgment or settlement, or contribute to a “rainy day” fund. Recipients should refer to Treasury’s Interim Final Rule for more information on these restrictions.

- 2. Eligible Costs Timeframe.** Your organization, as a recipient of an SLFRF award, may use SLFRF funds to cover eligible costs that your organization incurred during the period that begins on March 3, 2021 and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024 are expended by December 31, 2026. Costs for projects incurred by the recipient State, territorial, local, or Tribal government prior to March 3, 2021 are not eligible, as provided for in Treasury’s Interim Final Rule.

Recipients may use SLFRF award funds to provide assistance to households, businesses, and individuals within the eligible use categories described in Treasury’s Interim Final Rule for costs that those households, businesses and individuals incurred prior to March 3, 2021. For example,

- a. Public Health/Negative Economic Impacts: Recipients may use SLFRF award funds to provide assistance to households – such as rent, mortgage, or utility assistance – for costs incurred by the household prior to March 3, 2021, provided that the recipient State, territorial, local or Tribal government did not incur the cost of providing such assistance prior to March 3, 2021.
- b. Premium Pay: Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be “in addition to” wages and remuneration already received and the obligation to provide such pay must not have been incurred by the recipient prior to March 3, 2021.
- c. Revenue Loss: Treasury’s Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. While calculation of lost revenue begins with the recipient’s revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020, use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- d. Investments in Water, Sewer, and Broadband: Recipients may use SLFRF award funds to make necessary investments in water, sewer, and broadband. Recipients may use SLFRF award funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the SLFRF award funds were incurred after March 3, 2021.

Any funds not obligated or expended for eligible uses by the timelines above must be returned to Treasury, including any unobligated or unexpended funds that have been provided to subrecipients and contractors. For the purposes of determining expenditure eligibility, Treasury’s Interim Final Rule provides that “incurred” has the same meaning given to “financial obligation” in 2 CFR § 200.1.

- 3. Reporting.** Generally, recipients must submit one initial interim report, quarterly or annual Project and Expenditure reports which include subaward reporting, and in some cases annual Recovery Plan reports. Treasury’s Interim Final Rule and Part 2 of this guidance provide more detail around SLFRF reporting requirements.



Assistance Listing

The [Assistance Listing](#) for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) was published May 28, 2021 on SAM.gov under Assistance Listing Number (“ALN”), formerly known as CFDA Number, **21.027**.

The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The ALN is the unique 5-digit number assigned to identify a federal assistance listing, and can be used to search for federal assistance program information, including funding opportunities, spending on USASpending.gov, or audit results through the Federal Audit Clearinghouse.

To expedite payments and meet statutory timelines Treasury issued initial payments under an existing ALN, 21.019, assigned to the CRF. If you have already received funds or captured the initial number in your records, please update your systems and reporting to reflect the new ALN 21.027 for the SLFRF program. **Recipients must use ALN 21.027 for all financial accounting, subawards, and associated program reporting requirements for the SLFRF awards.**

D. Uniform Administrative Requirements

The SLFRF awards are generally subject to the requirements set forth in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, [2 CFR Part 200](#) (the “Uniform Guidance”). In all instances, your organization should review the Uniform Guidance requirements applicable to your organization’s use of SLFRF funds, and SLFRF-funded projects. Recipients should consider how and whether certain aspects of the Uniform Guidance apply.

The following sections provide a general summary of your organization’s compliance responsibilities under applicable statutes and regulations, including the Uniform Guidance, as described in the [2020 OMB Compliance Supplement Part 3. Compliance Requirements \(issued August 18, 2020\)](#). Note that the descriptions below are only general summaries and all recipients and subrecipients are advised to carefully review the Uniform Guidance requirements and any additional regulatory and statutory requirements applicable to the program.

- 1. Allowable Activities.** Each recipient should review program requirements, including Treasury’s Interim Final Rule and the recipient’s Award Terms and Conditions, to determine and record eligible uses of SLFRF funds. Per 2 CFR 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.
- 2. Allowable Costs/Cost Principles.** As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.



SLFRF Funds may be, but are not required to be, used along with other funding sources for a given project. Note that SLFRF Funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.²

Treasury's Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed, or not in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. **Administrative costs:** Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements.³ Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the SLFRF Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the SLFRF program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the SLFRF award such as the cost of facilities or administrative functions like a director's office.⁴⁵ Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).
- b. **Salaries and Expenses:** In general, certain employees' wages, salaries, and covered benefits are an eligible use of SLFRF award funds. Please see Treasury's Interim Final Rule for details.

3. **Cash Management.** SLFRF payments made to recipients are not subject to the requirements of the Cash Management Improvement Act and Treasury's implementing regulations at 31 CFR part 205 or 2 CFR 200.305(b)(8)-(9).

As such, recipients can place funds in interest-bearing accounts, do not need to remit interest to Treasury, and are not limited to using that interest for eligible uses under the SLFRF award.

4. **Eligibility.** Under this program, recipients are responsible for ensuring funds are used for eligible purposes. Generally, recipients must develop and implement policies and procedures, and record retention, to determine and monitor implementation of criteria for

² See 42 CFR 433.51 and 45 CFR 75.306.

³ Recipients also may use SLFRF funds directly for administrative costs to improve efficacy of programs that respond to the COVID-19 public health emergency. 31 CFR 35.6(b)(10).

⁴ 2 CFR 200.413 Direct Costs.

⁵ 2 CFR 200.414 Indirect Costs.



determining the eligibility of beneficiaries and/or subrecipients. Your organization, and if applicable, the subrecipient(s) administering a program on behalf of your organization, will need to maintain procedures for obtaining information evidencing a given beneficiary, subrecipient, or contractor's eligibility including a valid SAM.gov registration. Implementing risk-based due diligence for eligibility determinations is a best practice to augment your organization's existing controls.

- 5. Equipment and Real Property Management.** Any purchase of equipment or real property with SLFRF funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D. Equipment and real property acquired under this program must be used for the originally authorized purpose. Consistent with 2 CFR 200.311 and 2 CFR 200.313, any equipment or real property acquired using SLFRF funds shall vest in the non-Federal entity. Any acquisition and maintenance of equipment or real property must also be in compliance with relevant laws and regulations.
- 6. Matching, Level of Effort, Earmarking.** There are no matching, level of effort, or earmarking compliance responsibilities associated with the SLFRF award. SLFRF funds may only be used for non-Federal match in other programs where costs are eligible under both SLFRF and the other program and use of such funds is not prohibited by the other program.
- 7. Period of Performance.** Your organization should also develop and implement internal controls related to activities occurring outside the period of performance. For example, each recipient should articulate each project's policy on allowability of costs incurred prior to award or start of the period of performance. All funds remain subject to statutory requirements that they must be used for costs incurred by the recipient during the period that begins on March 3, 2021, and ends on December 31, 2024, and that award funds for the financial obligations incurred by December 31, 2024 must be expended by December 31, 2026. Any funds not used must be returned to Treasury.
- 8. Procurement, Suspension & Debarment.** Recipients are responsible for ensuring that any procurement using SLFRF funds, or payments under procurement contracts using such funds are consistent with the procurement standards set forth in the Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327, as applicable. The Uniform Guidance establishes in 2 CFR 200.319 that all procurement transactions for property or services must be conducted in a manner providing full and open competition, consistent with standards outlined in 2 CFR 200.320, which allows for non-competitive procurements only in circumstances where at least one of the conditions below is true: the item is below the micro-purchase threshold; the item is only available from a single source; the public exigency or emergency will not permit a delay from publicizing a competitive solicitation; or after solicitation of a number of sources, competition is determined inadequate.⁶ Recipients must have and use documented procurement procedures that are consistent with the standards outlined in 2 CFR 200.317 through 2 CFR 200.320. The Uniform Guidance requires an infrastructure for competitive bidding and contractor oversight, including maintaining written standards of conduct and prohibitions on dealing with suspended or debarred parties. Your organization must ensure adherence to all applicable local, State, and federal procurement laws and regulations.
- 9. Program Income.** Generally, program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards and principal and interest on loans made with Federal award funds. Program income does not include interest earned on advances of Federal funds, rebates, credits, discounts, or interest on rebates, credits, or discounts. Recipients of SLFRF funds

⁶ 2 CFR 200.320(c)(1)-(3) and (5)



should calculate, document, and record the organization's program income. Additional controls that your organization should implement include written policies that explicitly identify appropriate allocation methods, accounting standards and principles, compliance monitoring checks for program income calculations, and records.

The Uniform Guidance outlines the requirements that pertain to program income at 2 CFR 200.307. Treasury intends to provide additional guidance regarding program income and the application of 2 CFR 200.307(e)(1), including with respect to lending programs.

- 10. Reporting.** All recipients of federal funds must complete financial, performance, and compliance reporting as required and outlined in Part 2 of this guidance. Expenditures may be reported on a cash or accrual basis, as long as the methodology is disclosed and consistently applied. Reporting must be consistent with the definition of expenditures pursuant to 2 CFR 200.1. Your organization should appropriately maintain accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles.

In addition, where appropriate, your organization needs to establish controls to ensure completion and timely submission of all mandatory performance and/or compliance reporting. See Part 2 of this guidance for a full overview of recipient reporting responsibilities.

- 11. Subrecipient Monitoring.** SLFRF recipients that are pass-through entities as defined under 2 CFR 200.1 are required to manage and monitor their subrecipients to ensure compliance with requirements of the SLFRF award pursuant to 2 CFR 200.332 regarding requirements for pass-through entities.

First, your organization must clearly identify to the subrecipient: (1) that the award is a subaward of SLFRF funds; (2) any and all compliance requirements for use of SLFRF funds; and (3) any and all reporting requirements for expenditures of SLFRF funds.

Next, your organization will need to evaluate each subrecipient's risk of noncompliance based on a set of common factors. These risk assessments may include factors such as prior experience in managing Federal funds, previous audits, personnel, and policies or procedures for award execution and oversight. Ongoing monitoring of any given subrecipient should reflect its assessed risk and include monitoring, identification of deficiencies, and follow-up to ensure appropriate remediation.

Accordingly, your organization should develop written policies and procedures for subrecipient monitoring and risk assessment and maintain records of all award agreements identifying or otherwise documenting subrecipients' compliance obligations.

- 12. Special Tests and Provisions.** Treasury has set a deadline of July 16, 2021, for receipt of public comment on its Interim Final Rule and will adopt a final rule responding to these comments. In addition, Treasury may add clarifications to the implementing guidance.

Across each of the compliance requirements above, Treasury described some best practices for development of internal controls. The table below provides a brief description and example of each best practice.

**Table 1: Internal controls best practices**

Best Practice	Description	Example
Written policies and procedures	Formal documentation of recipient policies and procedures	Documented procedure for determining worker eligibility for premium pay
Written standards of conduct	Formal statement of mission, values, principles, and professional standards	Documented code of conduct / ethics for subcontractors
Risk-based due diligence	Pre-payment validations conducted according to an assessed level of risk	Enhanced eligibility review of subrecipient with imperfect performance history
Risk-based compliance monitoring	Ongoing validations conducted according to an assessed level of risk	Higher degree of monitoring for projects that have a higher risk of fraud, given program characteristics
Record maintenance and retention	Creation and storage of financial and non-financial records.	Storage of all subrecipient payment information.

E. Award Terms and Conditions

The Award Terms and Conditions of the SLFRF financial assistance agreement sets forth the compliance obligations for recipients pursuant to the SLFRF statute, the Uniform Guidance, and Treasury's Interim Final Rule. Recipients should ensure they remain in compliance with all Award Terms and Conditions. These obligations include the following items in addition to those described above:

- 1. SAM.gov Requirements.** All eligible recipients are also required to have an active registration with the System for Award Management (SAM) (<https://www.sam.gov>). To ensure timely receipt of funding, Treasury has stated that Non-entitlement Units of Government (NEUs) who have not previously registered with SAM.gov may do so after receipt of the award, but before the submission of mandatory reporting.⁷
- 2. Recordkeeping Requirements.** Generally, your organization must maintain records and financial documents for five years after all funds have been expended or returned to Treasury, as outlined in paragraph 4.c. of the Award Terms and Conditions. Treasury may request transfer of records of long-term value at the end of such period. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

Your organization must agree to provide or make available such records to Treasury upon request, and to any authorized oversight body, including but not limited to the Government Accountability Office ("GAO"), Treasury's Office of Inspector General ("OIG"), and the Pandemic Relief Accountability Committee ("PRAC").

- 3. Single Audit Requirements.** Recipients and subrecipients that expend more than \$750,000 in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements.⁸ Recipients and subrecipients may also refer to the [Office of](#)

⁷ See flexibility provided in https://www.whitehouse.gov/wp-content/uploads/2021/03/M_21_20.pdf.

⁸ For-profit entities that receive SLFRF subawards are not subject to Single Audit requirements. However, they are subject to other audits as deemed necessary by authorized governmental entities, including Treasury, the GAO, the PRAC and the Treasury's OIG.



[Management and Budget \(OMB\) Compliance Supplements for audits of federal funds and related guidance](#) and the [Federal Audit Clearinghouse](#) to see examples and single audit submissions.

- 4. Civil Rights Compliance.** Recipients of Federal financial assistance from the Treasury are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) Public Law 88-352, 42 U.S.C. 2000d-1 et seq., and the Department's implementing regulations, 31 CFR part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. 1681 et seq., and the Department's implementing regulations, 31 CFR part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. 6101 et seq., and the Department implementing regulations at 31 CFR part 23.

In order to carry out its enforcement responsibilities under Title VI of the Civil Rights Act, Treasury will collect and review information from recipients to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury's implementing regulations, 31 CFR part 22, and the Department of Justice (DOJ) regulations, [Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR part 42](#), provide for the collection of data and information from recipients (see 28 CFR 42.406). Treasury may request that recipients submit data for post-award compliance reviews, including information such as a narrative describing their Title VI compliance status.

Expenditures Recommended for Restoration in 2022 Budget

GENERAL GOVERNMENT	
Description	Amount
Mayor & Common Council	
Festivals Committee Annual Allocation Restored from \$2,500 to \$10,000	\$7,500
New Common Council/Planning Commission Laptop Policy (2 Stipends @ \$500 Each)	\$1,000
Sub-Total:	\$8,500
Human Resources	
Miscellaneous Services - Recruiting	\$5,000
ODC: Pre-Employment Psychological	\$3,000
Pre-Employment Physical & Post Accident Screening	\$3,000
Seasonal EE Drug Screening	\$2,000
Memberships (SHRM)	\$400
Office Supplies	\$200
Sub-Total:	\$13,600
Finance	
OPEB Actuarial Study	\$5,750
Sub-Total:	\$5,750
Elections	
Office Supplies (from \$6,000 to \$10,000)	\$4,000
Postage (from \$4,350 to \$30,000)	\$25,650
Contracted Services - General (from \$20,675 to \$55,000)	\$34,325
Contracted Services - Maintenance (from \$6,692 to \$6,900)	\$208
Postcard to Residents Re: New Ward/Polling Site	\$7,500
Sub-Total:	\$71,683
PUBLIC SAFETY	
Police	
Work Supplies - Increase Ammunition Supplies from \$22,500 to \$25,000	\$2,500

Attachment: APPROPRIATIONS COMMITTEE MATRICES - 9.17.21 (6650 : Expenditures Recommended)

Maintenance and Repair - Restore Amount from \$20,500 to \$21,000	\$500
Telephone Services - Restore Amount from \$20,000 to \$22,000	\$2,000
Printing and Publications - Restore Amount from \$450 to \$650	\$200
Sub-Total:	\$5,200
Communications	
Equipment - Small Tools Restore Amount from \$1,000 to \$1,500	\$500
Compensatory Time - Restore Amount from \$7,500 to \$10,000	\$2,500
Sub-Total:	\$3,000
PUBLIC WORKS	
Building Maintenance	
Reduce Contracted Services - General (Window Washing)	\$1,140
Sub-Total:	\$1,140
Fleet Services	
Fuel Cost Adjustment - Gasoline from \$2.05/Gallon to \$2.556/Gallon (12,500 Gallons)	\$6,325
Fuel Cost Adjustment - Diesel from \$2.35/Gallon to \$2.846/Gallon (32,500 Gallons)	\$13,770
Maintenance and Repair (686550) to Reflect Historic Expenditures	\$2,000
Work Supplies - Maintenance from \$73,255 to \$77,000	\$3,745
Sub-Total:	\$25,840
Engineering	
Restore Summer Engineering Intern Positions	\$3,505
GIS and Contracted Services from \$5,000 to \$10,000	\$5,000
Sub-Total	\$8,505
Highway	
Electric - Street Lights	\$3,110
Increase in Signs and Striping Budget for Increase in Sign and Post Costs	\$5,000
Work Supplies - Street Maintenance from \$51,000 to \$55,000	\$4,000
Work Supplies - Culverts from \$25,000 to \$30,000	\$5,000
Contracted Services - General from \$26,240 to \$31,240	\$5,000
Contracted Services - Maintenance from \$10,000 to \$15,000	\$5,000

Attachment: APPROPRIATIONS COMMITTEE MATRICES - 9.17.21 (6650 : Expenditures Recommended)

Summer Help Staff from 4 Positions to 6 Positions	\$12,356
Sub-Total:	\$39,466
Forestry	
Forestry Work Supplies from \$16,262 to \$12,562	\$3,700
Sub-Total:	\$3,700
Pool	
Contracted Services - Square	\$1,500
Sub-Total:	\$1,500
Parks	
Rotary Park Pond Treatments from 1 to 2	\$405
Summer Help Staff from 4 Positions to 6 Positions	\$12,356
Sub-Total:	\$12,761
COMMUNITY DEVELOPMENT	
Inspections	
Office Supplies - from \$650 to \$1,000	\$350
Sub-Total:	\$350
GRAND TOTAL:	\$200,995

Attachment: APPROPRIATIONS COMMITTEE MATRICES - 9.17.21 (6650 : Expenditures Recommended)

Will Jones

From: JanaLee Hitchcock <jhitchcock@flwlib.org>
Sent: Tuesday, August 24, 2021 1:48 PM
To: Will Jones
Cc: Rachel Muchin-Young; Craig Jacobson
Subject: ARPA Funds Request
Attachments: COVID Expenses.xlsx; Pickup Window Installation.pdf; COVID Revenue Losses.xlsx

Hello Will,

Thank you for taking the time to speak to me last week.

Attached, please find several documents reflecting Frank L. Weyenberg Library's negative financial impact due to covid. We are hoping that the City will be able to assist us from the ARPA funds the City Received.

The document titled COVID Revenue Losses shows that, in 2020, we incurred a loss of \$17,065.71 in 2020 (compared to 2019). We have also included a comparison of revenue figures from April 13-December 31 of 2019 and 2020, should you find those of interest. Reimbursing for loss of revenue is clearly covered under the purposes of the ARPA funds ("For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency;" (Coronavirus State and Local Fiscal Recovery Funds, 86 Fed. Reg. 26787, May 17, 2021)).

We also believe that the reimbursement of the expenditures incurred to accommodate our patrons and find ways to ensure service during the pandemic qualifies as an acceptable use of funds as a general use of funds used to respond to the public health emergency ("To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits..." (Coronavirus State and Local Fiscal Recovery Funds, 86 Fed. Reg. 26787, May 17, 2021)). We understand that the City is awaiting further guidance from the Treasury on this point, but if our interpretation is found acceptable, please note that we incurred expenses in the amount of \$20,150.69. Attached, you will find a spreadsheet of our COVID Expenses and an invoice for labor to install our contact-free quick pick-up window.

The Library was hit hard by the pandemic, just like families, organizations, and people everywhere. We were quick to offer curbside pickup to patrons and eventually re-opened our doors to the public well before several nearby libraries. We increased our reference services to offer specialized book lists based on individual interests to patrons that did not

feel comfortable browsing indoors. We increased our online offerings to include live and on-demand programs, increased access to online books, movies, and music, and offered remote access to databases formerly only available within the library. When Spectrum couldn't handle the internet load of portions of the city during MTSD intermittent periods of virtual schooling for all, we offered free WiFi in the Library parking lot. And the list goes on.

Given all of the above, Frank L. Weyenberg is hoping you will consider providing us with reimbursement in the total amount of \$37,216.40. Should you need any further information, please do not hesitate to ask. Thank you very much!

-Jana

Frank L. Weyenberg Library
 COVID-19 Related Expenses

DATE	COMPANY	AMOUNT	DESCRIPTION	CATEGORY	SUBTOTAL
4/24/2020	Amazon	\$ 65.38	Contactless Pickup Holds Board	Building	
5/1/2020	Home Depot	\$ 17.89	Book Drop Padlock	Building	
5/1/2020	Home Depot	\$ 94.93	Contactless Pickup Holds Tent	Building	
5/7/2020	Amazon	\$ 110.73	Social Distancing Floor Vinyl Stickers	Building	
5/8/2020	Monarch	\$ 762.00	Plexiglass Dividers	Building	
5/22/2020	Amazon	\$ 93.33	Public Computers - Floor Cable Covers	Building	
5/26/2020	Amazon	\$ 29.95	Public Computers - Distancing Supplies	Building	
5/28/2020	Amazon	\$ 25.20	Public Computers - Floor Cable Tape	Building	
6/10/2020	Amazon	\$ 25.64	Social Distancing Floor Vinyl Stickers	Building	
6/10/2020	Exhibit Systems	\$ 954.00	Plexiglass Dividers	Building	
6/13/2020	Amazon	\$ 36.82	Public Computers - Floor Cable Covers	Building	
9/16/2020	Exhibit Systems	\$ 868.00	Plexiglass Dividers	Building	
12/15/2020	Amazon	\$ 89.98	Contactless Pickup Shelving	Building	
2/28/2021	Nagele Awning	\$ 890.00	Contactless Pickup Awning	Building	\$4,063.85
4/27/2020	Zoom	\$ 15.81	Online Meeting Hosting Subscription	Contact	
5/16/2020	Mailchimp	\$ 74.99	Mailing List - Expanded Subscriber Subscription	Contact	
5/24/2020	Zoom	\$ 15.81	Online Meeting Hosting Subscription	Contact	
6/10/2020	Zoom	\$ 95.70	Online Meeting Hosting Annual Subscription	Contact	
6/16/2020	Mailchimp	\$ 74.99	Mailing List - Expanded Subscriber Subscription	Contact	
7/17/2020	Mailchimp	\$ 74.99	Mailing List - Expanded Subscriber Subscription	Contact	
8/16/2020	Mailchimp	\$ 74.99	Mailing List - Expanded Subscriber Subscription	Contact	
9/16/2020	Mailchimp	\$ 74.99	Mailing List - Expanded Subscriber Subscription	Contact	
10/16/2020	Mailchimp	\$ 74.99	Mailing List - Expanded Subscriber Subscription	Contact	
11/16/2020	Mailchimp	\$ 78.99	Mailing List - Expanded Subscriber Subscription	Contact	
12/16/2020	Mailchimp	\$ 78.99	Mailing List - Expanded Subscriber Subscription	Contact	
1/16/2021	Mailchimp	\$ 78.99	Mailing List - Expanded Subscriber Subscription	Contact	
2/16/2021	Mailchimp	\$ 78.99	Mailing List - Expanded Subscriber Subscription	Contact	\$ 893.22
4/22/2020	Wyze Labs	\$ 113.90	Contactless Thermometers	PPE	
4/23/2020	Scan Group	\$ 108.25	PPE Face Shields	PPE	
5/1/2020	Home Depot	\$ 97.64	PPE Gloves	PPE	
5/14/2020	Wyze Labs	\$ 303.74	Thermometers/Disposable Masks/PPE KN95 Masks	PPE	
5/19/2020	Wyze Labs	\$ 316.40	Face Masks	PPE	
6/17/2020	Amazon	\$ 399.80	Face Masks	PPE	
9/14/2020	Amazon	\$ 399.80	Face Masks	PPE	
9/14/2020	Amazon	\$ 162.00	Face Masks	PPE	
9/14/2020	Amazon	\$ 199.00	Face Masks	PPE	\$2,100.53
5/27/2020	Amazon	\$ 455.84	Book Bins	Quarantine	
5/27/2020	Amazon	\$ 445.00	Book Cart	Quarantine	
6/24/2020	Amazon	\$ 321.04	Book Bins - Rollers	Quarantine	
8/19/2020	Amazon	\$ 180.25	Book Bins - Rollers	Quarantine	
8/28/2020	Wal-Mart	\$ 267.96	Book Bins	Quarantine	
9/8/2020	NFS Store	\$ 2,070.58	Book Carts (3)	Quarantine	
11/15/2021	Amazon	\$ 556.00	Book Bins - Soft Drop Materials	Quarantine	\$4,296.67
5/8/2020	Monarch	\$ 14.16	Disinfectant Wipes	Sanitation	
7/10/2020	CTC Supplies	\$ 101.86	Hand Sanitizer	Sanitation	
7/10/2020	Monarch	\$ 59.00	Disinfecting Wipes	Sanitation	
7/10/2020	Nassco	\$ 104.28	Disinfecting Wipes	Sanitation	
8/10/2020	CTC Supplies	\$ 203.72	Hand Sanitizer	Sanitation	
8/19/2020	CTC Supplies	\$ 282.86	Hand Sanitizer	Sanitation	
9/14/2020	Nassco	\$ 118.51	Hand Sanitizer	Sanitation	
11/15/2020	CTC Supplies	\$ 461.80	Cleaning & Disinfecting Supplies	Sanitation	
12/17/2020	Nassco	\$ 285.08	Hand Sanitizer	Sanitation	
1/15/2021	Amazon	\$ 175.15	Disinfectant Wipes	Sanitation	\$1,806.42

Total

\$13,160.69

Attachment: ARPA Funds Request (6651 : ARPA Funds Request)

CONTRACT-1111 HOMETOWN GLASS & IMPROVEMENT, INC.

Building Improvements * Mobile Auto Glass * Complete Glass Service

24 Hour Emergency Service

OFFICE AND SHOP: N7171 Raceway Road

Phone: (920) 887-3757 Fax: (920) 887-3338 Beaver Dam WI 53916

CONTRACT SUBMITTED TO:		PHONE:	262 424 2593 Ext 331
NAME:	Frank L Weyenberg Library	EMAIL:	muchinyoung@flwlib.org
STREET:	11345 North Cedarburg Rd	JOBNAME:	Transaction Window
CITY & STATE:	Mequon WI 53092	STREET:	11345 North Cedarburg Rd
		CITY & STATE:	Mequon WI 53092
		DATE:	11/18/2020

It is agreed this Contract shall be for the following work and materials:

Furnish and install an exterior aluminum transaction window. See page 2 for details and further scope. \$6,990.00

Quote includes demo, disposal, labor and freight. Tax was not included.
Permits, if required, are the responsibility of the owner.

- Contractors shall furnish Buyer with lien waivers in writing from contractors, subcontractors and material suppliers in proportion to the value of all labor, services and products or materials furnished or delivered as of the time payment(s) is (are) made upon request.
- A copy of manufacturer's warranties on products shall be provided upon completion. Hometown Glass & Improvement, Inc. warrants that all work will be completed in a workmanlike manner according to standard practices. No other warranties are made.
- All deviations from the above specifications shall be in writing, signed by both parties and specifying any price increase or decrease.
- Owner shall carry fire, wind and any other insurance owner deems necessary.

AS REQUIRED BY THE WISCONSIN CONSTRUCTION LIEN LAW, BUILDER HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION ON OWNER'S LAND MAY HAVE LIEN RIGHTS ON OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE UNDERSIGNED BUILDER, ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN 60 DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION. ACCORDINGLY, OWNER PROBABLY WILL RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION, AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO THE MORTGAGE LENDER, IF ANY. BUILDER AGREES TO COOPERATE WITH THE OWNER AND THE OWNER'S LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID.

It is proposed that work shall be completed on or about: _____

It is agreed the above described work will be completed in accordance with the above specifications for the sum of:

payable as follows: Net 30 Days

Authorized Signature: _____

* Insert name or representative who solicited or negotiated this contract.

Tim Weisensel

This contract shall be null and void if not accepted on or before: (30 Days From Today's Date) 11/18/2020

ACCEPTANCE OF CONTRACT

Owner hereby agreed to the foregoing specifications, prices, terms and conditions and authorizes Hometown Glass & Improvement, Inc. to proceed. By signing this Acceptance, owner acknowledges receipt of a copy of this contract.

Date: 12/15/2020

Signature: J/f. [Signature]

Signature: _____

Attachment: ARPA Funds Request (6651 : ARPA Funds Request)

ALL YTD

	Fines & Fees		Book Sales		Total
2019	\$	28,786.09	\$	7,567.02	\$ 36,353.11
2020	\$	13,237.82	\$	6,049.58	\$ 19,287.40
CHANGE	\$	15,548.27	\$	1,517.44	\$ 17,065.71

PARTIAL YTD (APRIL 13 - DECEMBER 31)

	Fines & Fees		Book Sales		Total
2019	\$	21,508.34	\$	5,533.57	\$ 27,041.91
2020	\$	6,110.75	\$	4,522.00	\$ 10,632.75
CHANGE	\$	15,397.59	\$	1,011.57	\$ 16,409.16

Supplemental Expenditures Proposed for Consideration in 2022 Budget

GENERAL GOVERNMENT	
Description	Amount
City Clerk	
Memberships to WMCA for Deputy Clerks (2)	\$90
Industrial Shredder Replacement - City Hall	\$2,500
Increase Training Budget for New Deputy Clerk Training (3-Year Program)	\$1,200
Sub-Total:	\$3,790
Elections	
Food & Beverage at Poll Sites on Election Day - \$100/Site per Election	\$3,200
Updated, Professional Signage at City Hall & Polling Sites	\$5,000
Sub-Total:	\$8,200
Information Services	
IT Ticketing & Asset Management System	\$2,500
Cybersecurity Awareness Tool	\$2,175
E-Signature Tool - DocuSign (40 Users)	\$4,000
Single-Solution Payment System	\$5,000
Recreation & Event Management System	\$6,000
Network Monitoring Update	\$11,000
Other: Capital Funding for IT Assets & Infrastructure	\$22,000
Sub-Total:	\$52,675
Finance	
GFOA Training for Professional Staff	\$3,000
MUNIS Training for Professional Staff	\$2,500
Office Supplies	\$250
Technology Supplies	\$500
Sub-Total:	\$6,250
Human Resources	

0.75 PT HR Assistant to 1.00 FT HR Coordinator	\$28,242
Organization-wide Compensation Study in 2022	\$28,000
Sub-Total:	\$56,242
PUBLIC SAFETY	
Police	
Flock ALPR Camera System - Contract Services General	\$16,500
Sub-Total:	\$16,500
PUBLIC WORKS	
Upgrade to Smart Phone for Fleet Superintendent	\$350
Sub-Total:	\$350
Engineering	
Replacement of Outdated GPS Unit	\$10,000
Sub-Total	\$10,000
Highway	
Increase in Signs and Striping Budget to Meet FHWA Requirements	\$2,500
Sub-Total:	\$2,500
Parks	
Mequon Road Median New Plantings (\$1,200/Bed)	\$5,000
Mequon Road Median Replacement Plantings (\$500/Bed)	\$1,000
Sidewalk Weed Control	\$1,500
Sub-Total:	\$7,500
COMMUNITY DEVELOPMENT	
Inspections	
Technology - Online Request System	\$20,000
Architectural Board Coordinator	\$16,500
PT Inspector - from \$38,432 to \$47,424 w/ Benefits (Combines Vacant Insp. w/ Enforcement)	\$9,000
Sub-Total:	\$45,500

Planning	
Technology - Land Management System & Project/Plan Management System	\$365,000
Analyst Position - Manage Land Management System	\$16,500
Contract Tech Training - Ongoing	\$15,000
Contract 3rd Party Tech - Implementation Firm	\$15,000
Single-Point Coordinator	\$16,500
Sub-Total:	\$428,000
GRAND TOTAL:	\$637,507

Serving Mequon & Thiensville amid the pandemic

24-Hour Extended WIFI Access

- Doubled Internet Speed to 100 mbps
- Added Exterior Access Point to cover parking lot, pool, Reineke Field, and Park

Expanded Reader Advisory Services

- Personalized Children's Book Bundles
- Personalized BookMatch for Adults & Teens
- Online, by phone and in-person

Curated Online Educational Resource Guide

- Online lesson plans & classes to aid virtual learning
- Skill-building resources
- Free educational databases
- Educational activities & games

Quick Pick-up Window

- Southeast corner of building
- Convenient no-contact service point

Grab & Go Activities

- More than 4,000 activity kits distributed since June 2020
- Custom kits created for children, teens, and adults



Expanded Digital Collections

- Expanded access to essential databases (OverDrive, Hoopla, Ancestry.com, etc.)

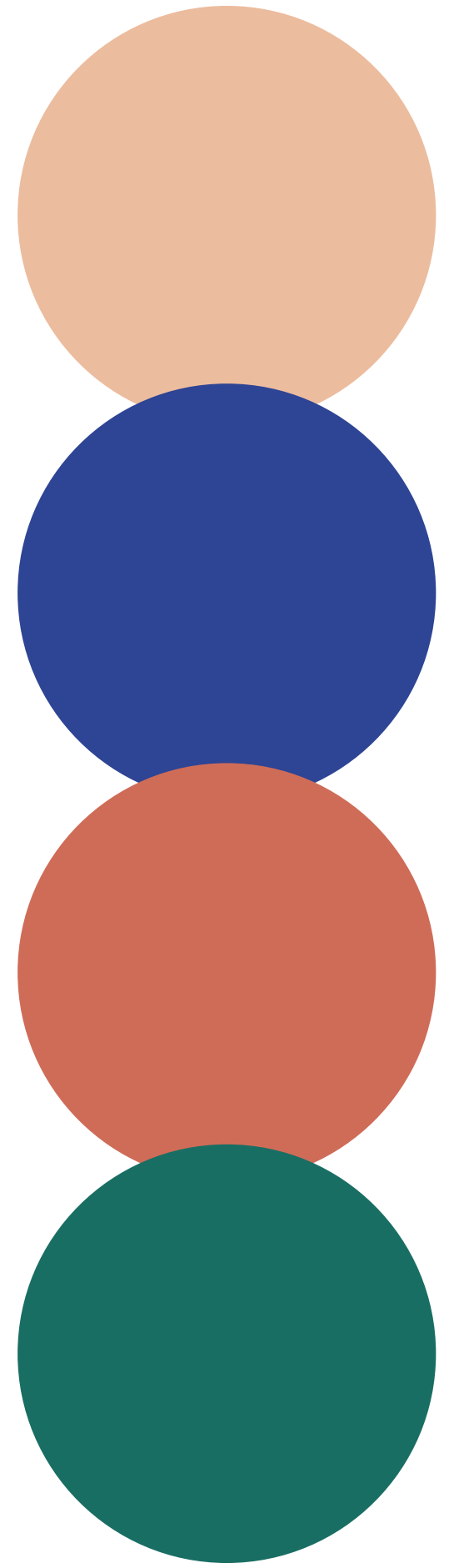
Virtual Programs

- Live and pre-recorded storytimes
- Craft demonstrations
- Cooking demonstrations
- Book discussions for adults and children
- Children's Readers Theatre

Virtual Reading Challenges

- Safer-at-Home Challenge
- Yearly Adult challenges
- Annual Teen's Top 10
- Digital & In-person Summer Reading programs for all ages
- Multiple subject-based digital challenges

2022 Library Priorities



HVAC Control System

- 11 year old closed system no longer supported by manufacturer
- Requires manual intervention to fire boilers
- Inadequate building coverage leading to hot or cold spots
- Inefficient, wastes several thousand dollars in energy costs annually
- New system will work with any manufacturer's equipment, and may be serviced by any technician

New Boilers

- Boilers have reached end of life
- Ongoing repair and maintenance increasing annually
- New equipment offers increased energy efficiency

Competitive Wages

- Libraries in comparative communities paying higher wages
- Degreed librarian leaving for other positions
- Turnover and few applicants for page positions; starting wages substantially higher in retail and food service

Digital Phone Systems

- Analog phone system has reached end of life; failed during increased pandemic use
- New system will be digital



2022 Revenue Sources

City of Mequon Allocation

- Increased allocation would enable library to continue essential services provided by professional staff
- If FLWL were a municipal library, minimum allocation to avoid county library tax would be \$1,325,894

Village of Thiensville Allocation

- Contributes more than minimum required, \$103,815, though allocations have been flat since 2013

County Reimbursements

- Checkouts by non-librariers in adjacent counties
- Approximately \$13,000 annually

Fines, Fees & Book Sales

- Late Fees
- Photocopy/Printout Charges
- Used Book Sales
- Piggy Bank





11333 N. Cedarburg Road
 Mequon, WI 53092
 Phone: 262-236-2934
 Fax: 262-242-9655



September 12, 2021

Sent via Email Only

Mayor John Wirth (mayor@ci.mequon.wi.us)
 Administrator William Jones (wjones@ci.mequon.wi.us)
 11333 N. Cedarburg Road
 Mequon, WI 53092

Re: Joint Mequon-Thiensville Bicycle and Pedestrian Way Commission
 Comprehensive Plan Update Budget Request

Dear Mr. Wirth and Mr. Jones:

At our August 2021 meeting, the Joint Mequon-Thiensville Bicycle and Pedestrian Way Commission (the "Commission") decided to review and update the Commission's 2010 to 2030 Recommendations (the "Plan"). Since the Plan was developed, we have seen great successes in the Commission's objectives, and have also found that many other items originally discussed were either infeasible or otherwise currently lack priority.

This letter was authorized at our September 2021 meeting when the Commission determined that a budget request to update the Plan would be necessary to allow us to undertake this substantial project. Specifically, the Commission requests a budget allocation of \$15,000-\$20,000 which would be used to engage services to create an inventory of existing public and private pedestrian and bicycle connections, recommendations for removal of, connection to, or expansion of existing facilities, and an evaluation of how the infrastructure should be planned for future growth.

This allocation would give us a jump start on the project which may otherwise be an infeasible or unpractical undertaking by the volunteer Commission. The requested amount is based on the Park and Open Space Board's 2019 update to their Comprehensive Plan, which staff indicates cost \$16,100. We thank you for this consideration.

Sincerely,

JOINT MEQUON-THIENSVILLE BICYCLE AND PEDESTRIAN WAY COMMISSION

T. Samuel Azinger

T. Samuel Azinger
 Chair

c. Kristen Lundeen (via email only klundeen@ci.mequon.wi.us)

Attachment: 9-12-21 Bikeway Commission Budget Request Letter (6654 : Bikeway Commission)

Dear Mayor and Members of the Common Council,

The Park and Open Space Board (Board) understands that the Common Council will be reviewing a base budget utilizing the FY2021 budget. As the Council considers increasing budgets for required expenses, the POSB offers the following for your consideration:

Background:

The Park and Open Space Board's work over the past several years has focused on both short term and long-term projects, ongoing operations, and maintenance, and visioning well into the future. The funding for those various initiatives may be different for each.

The Board also continues efforts by meeting with and gathering detailed information from user groups relating to park conditions and their future needs as well as identifying public/private partnership coordination to implement new projects throughout the Mequon Parks and Open Space system. The Board now prepares annual prioritized lists for Capital Improvement Projects, and Operations and Maintenance needs. This allows the Board to make specific recommendations for the Council to consider during the preparation of the annual budget.

The Board's efforts have identified seven major areas that we believe the City should fund to initiate or restore direct actions in 2022. Please consider this letter as the Board's recommendations and strong support for budgeting capital and or operational funds for the following areas:

- Restoration of operation and maintenance budget cuts applied for the FY2021 due to anticipated decrease in revenue: \$12,966
- Increase of operation and maintenance: \$5000 annually into Parks M & R
- Facilities: POSB requests a designated amount for parks of an additional \$20,000 for continued parks facilities needs
- Parks Capital – restoration of previous funding of \$50,000 from 2019
- Emerald Ash Borer – restoration of previous funding of \$80,000 from 2019
- Removal of dead trees in parks due to EAB- additional designated amount for parks of \$20,000
- Parking Lots- The POSB supports continued designation of parking lot funds of at least \$150,000
- Additional Parks Staffing- The POSB supports additional staffing with benefits in the amount of \$100,000

Restoration of Operations and Maintenance Funding:

Due to the circumstances of 2021 and the anticipated decrease in revenue, the Parks budget was decreased by approximately 6-7%. The Board acknowledged the need for the cuts in 2021 but would like to formally request that the funds are restored to pre-pandemic numbers in subsequent years. The Board is also requesting a consideration of an increase to the pre-pandemic numbers to further support deferred maintenance and increased operational expenses.

Parks- Restoration of funds request-	
Training & Conferences	\$205
Rotary Park Pond Treatments from 1 to 2	\$405
Summer Help Staff from 4 Positions to 6 Positions	\$12,356
Sub-Total:	\$12,966

Increase of Operation and Maintenance Funding:

The increase to operating and maintenance accounts has also been requested by the Board, due to two primary factors. The first factor is the request from the stakeholders to offer a higher level of service at the parks. Operating and maintaining 25 parks and open spaces at the current level of budget has become impossible, which further compounds the deferred needs that affect every park user. The second factor is aging amenities, everything from original water fountains, restroom values, door hardware, garage doors, concrete, play equipment replacement, signage, fencing, pond compressors, painting, bridges, water heaters, furnaces, roll doors, windows, and surfacing materials has some level of service need. In 2021 we experienced many of these essential substructures failing and becoming reoccurring problems, needing to be addressed in emergency situations, versus the needs being anticipated and addressed before a crisis that ultimately leads to disappointed users, injury, or additional costs.

While capital funded projects are a priority of the Board, funding operations and maintenance is also critical to the parks now and in the future. Therefore, the Board requests a restoration of funds lost due to the impacts of the pandemic and additional funds to support necessary maintenance and repair. Deferred and delayed maintenance will cause future funding crises!

Facilities:

The Board has found that several our most used Community Park facilities continue to need some level of maintenance or repair. Not only do these facilities serve the public, the facilities are also reserved, and therefore generate revenue. We continue to be informed by the fee-paying user groups, that the facilities have deteriorated from the prime structures originally constructed. Some facilities have exterior, and aesthetic issues that have become an embarrassment. Others need fundamental repairs that require replacement due to deferred maintenance. Examples of these fundamental repairs that continue to age out in the park's buildings include, but are not limited to lighting fixtures (LED conversions to all parks buildings), bathroom fixtures (new fixtures to increase water usage efficiency), water heaters (on demand-old water heaters are original to the building), furnaces (install new), concession roll doors (install new clear doors to increase year-round usage), and windows (replace with high efficiency new windows). Replacement of the of these fundamental amenities will not only improve the usability and experience of the buildings for the users, but also improve the overall efficiency of the buildings, providing a cost savings to the city over time.

The City's parks and associated facilities serve as a phenomenal resource and a vital part of what makes Mequon the greatest place to live and play. Our parks are extensively used by numerous youth sports teams. During their peak seasons they are practicing, having games, or having tournaments, some of them nationally recognized. Thousands of Mequon families and visitors are

using and enjoying our parks. They are in differing states of disrepair and should be restored to their original level of service and subsequently supplemented with proper operations and maintenance funding. The City's asset management report states that the Rotary Park pavilion, Reuter Park pavilion, and River Barn Park pavilion need repair. This report should be the basis for restoring capital funds lost in 2021, as well as considering an increase starting in the 2022 budget and beyond.

The Board requests sufficient funds for park facilities, based on information in the report, should be included in the 2022 budget and a long-term funding plan to restore the park facilities should be prepared. The Board requests an increase of \$20,000 annual be included in Facilities Capital, with it being specifically earmarked for parks facilities. With the current state of many of the city buildings,

Parks Capital:

Much like the decrease experienced in operations and maintenance funding, the Parks capital budget was affected by a 6% decrease in 2021. Park's capital expenses continue to be a priority of the Board. Beyond the need for facility improvements, stakeholders and users continue the expectations for improvements within the Parks system. The Board is requesting funds be restored to pre-pandemic numbers. The Capital funding would be utilized for Capital projects including the replacement of the Rotary Fishing Pier, Installation of Clear Garage Doors at Rotary and Reuter Pavilions (making them more usable facilities year-round), A/C installation at River Barn (increased usability in summer months), Lemke Park combined Bathroom, Concession, and Storage Facility, Outdoor Patio Area at Reuter Pavilion, New Playground Facilities.

Dead tree removal:

Although dead trees caused by Emerald Ash Borer is an issue throughout the City, proper removal of dead trees at our parks must be implemented soon! City crews have started and continue to work on removals throughout the park system but have only begun to impact the larger parks that have high densities of Ash. Some of our parks are at risk of closure for public safety reasons. Many parks will require extensive safety measures to remove the dead and dying ash trees, to save other foliage and park amenities. For the safety of the park users, and to maintain the health of existing foliage and surrounding desirable tree, proper removal is a high priority. The Board requests a restoration of funding to levels, and a possible increase in sufficient funding to remove dead trees that are a risk to public safety in our parks.

Parking Lots:

It is anticipated that the City will be going to market in early 2022 to bond for transportation funding, including parking lots. The POSB supports the continued designation of a minimum of \$150,000 in annual allocation for parking lots.

The parking lot is the first thing that a park user sees and feels. Parking lots are also the first structure to suffer from deferred maintenance or no maintenance by simply breaking up. The repaving of Rotary Park was completed in 2021, but additional funding is still necessary at River Barn (portions originally installed in 2003), Katherine Kearney Carpenter Park, Community Park, and Villa Grove.

Additional Parks Staff:

The Board recognizes the need for additional Parks staff to maintain the Parks and Open Spaces to a level requested and supported by park users. Current staff levels consist of the following.

- 1 –Superintendent split between Parks and Forestry
- 1 –Administrative Assistant across all of DPW
- 2 - 50/50 park workers (50% of the year in Highway and 50% in Parks)
- 2 – Full-time Park workers

The National Recreation and Park Association lists the national average for park employees per 10,000 residents as (8.1) FTE positions. The Board acknowledges the City of Mequon has an independent Recreation Department but is still operating the parks and open spaces of Mequon at a deficient staffing level. Current staffing levels do not allow for care of the P&OS up to the Board and stakeholder expectations. The Board recognizes both current obligations and future maintenance, rental, and stakeholder obligations and would like to request additional parks staffing. The following are all options that would significantly improve efficiencies and care.

Possible Additions in Park and Open Space Staffing

- 1. Full time Parks Administrative Assistant/Rental Coordinator** – Currently, the DPW has one administrative staff that works to service (7) Divisions. Rental coordination is currently accomplished by the DPW Administrative Assistant and the Parks and Forestry Superintendent. In 2021 the Parks and Open Space rental facilities experienced more rentals than any other year to date, generating approximately \$15,000 in additional rental revenues.
- 2. Park Foreman** – Much like the other DPW Divisions, Foreman are necessary to allow for the Superintendents/Directors to focus more on long-term planning and administration of big picture initiatives. A foreman would work to help manage and respond to day to day tasks and needs of both park staff and park patrons, with oversight assistance of the Superintendent.
- 3. Full-time Park Worker** – With the addition of City infrastructure, common space/land, and park assets in need of both in-season and off-season care the need for additional Park and Open Space staff to keep up with demands of the users is essential. The (4) current Parks and Open Space employees account for the care of over 1,100 acres of park and open space land. Providing Park patrons with an experience that they want to come back to is crucial, and at current staffing levels this has become difficult to impossible to keep up with demands.

The Board requests sufficient funding to be included in the 2022 budget to address the new FTE positions to provide the needed support to the current staffing levels.

Possible funding sources:

The Board recognizes that the Common Council has an obligation to the taxpayers to be responsible in establishing funding levels. As each member of the Board is also a taxpayer in the City we respect the hard choices you must make to keep our taxes low. We are proud of the way

Attachment: Budget Request Letter 2021 POSB (6655 : Park & Open Space Board)

Mequon is growing and how the value of our homes is increasing during the best economic conditions we have experienced in decades. Please consider this letter not only as a set of recommendations and support, but as a formal request for a general levy increase to provide sufficient funding for the park system. The Common Council could also consider utilizing a percentage of the park revenues that are generated annually as a reoccurring funding source for parks. The Board believes City's Park system should be a source of pride for all citizens of Mequon and for the thousands of park users who frequent them annually. We know you share our pride and will include adequate funding in the 2022 budget to start the work to bring our parks back to the level of quality and service that makes Mequon great!

Thank you for your consideration,
The City of Mequon Park and Open Space Board

2022 BUDGET SCHEDULE

Tues., July 13

REGULAR COMMON COUNCIL MEETING
New Finance Director Appointment
Strategic Planning Consultant Contract Award

Tues., July 20

2022 Budget Development Parameters to City Departments
2022 MUNIS Budget Available/Revenue Matrix Distributed

Tues., Aug. 10

REGULAR COMMON COUNCIL MEETING

Fri., Aug. 20

Departmental Budgets Submitted in MUNIS, w/ 2021 Projections

- Compulsory Expenditure Increases for 2022
- Expenditures Proposed for Restoration in 2022
- Supplemental Funding Requests for 2022

Week of Aug. 30

Departmental Budget Meetings Conducted & Completed

Fri., Sept. 10

Departmental Personnel, Activity Measures & Narratives Due

Tues., Sept. 14

REGULAR COMMON COUNCIL MEETING
Information Technology Analysis Presented to Council
Community Development Analysis Presented to Council

Attachment: 2022 BUDGET SCHEDULE (6657 : 2022 Budget Schedule)

Fri., Sept. 17	2022 Budget Workshop Materials Distributed to Council <ul style="list-style-type: none"> ▪ 2021 Financial Update: Revenues, Expenditures, Fund Balance ▪ 2022 Budget Development Considerations; 5-Year Capital Plan ▪ Revaluation Update/American Recovery Plan Act Overview ▪ Fire & EMS Staffing Discussion ▪ Supplemental Funding Requests for 2022
Tues., Sept. 21	Budget Workshop Meeting - 6:00 p.m.
Fri., Sept. 24	Proposed 2022 Budget Distributed
Oct. 4-7	Appropriations Committee Meeting - 6:00 p.m.
Tues., Oct. 12	REGULAR COMMON COUNCIL MEETING Strategic Planning Consultant Contract Re-Award
Oct. 13-14; 18	Appropriations Committee Meeting (if Necessary)
Tues., Oct. 19	Public Hearing Notice Deadline - 10:00 a.m. (to Publish on 10/21)
Oct. 18 - Nov. 4	Sewer & Water Utility Budget Meetings
Tues., Nov 9	REGULAR COMMON COUNCIL MEETING 2022 City Budget Adoption 2022 Sewer & Water Budget Adoption

Attachment: 2022 BUDGET SCHEDULE (6657 : 2022 Budget Schedule)