

ENROLLED ORDINANCE 176-46

MODIFY 2021 BUDGET TO ACCEPT THE US DEPARTMENT OF TREASURY AMERICAN RESCUE PLAN ACT GRANT THROUGH THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS PROGRAM, CREATE THE SPECIAL PURPOSE GRANT FUND, AND CREATE 1.0 FTE SENIOR FINANCIAL ANALYST POSITION

WHEREAS, in March 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program; and

WHEREAS, Waukesha County's CSLFRF allocation is \$78.5 million which must be spent or obligated by December 31, 2024 and completed by December 31, 2026; and

WHEREAS, permissible uses of the grant funding include supporting public health; responding to negative economic impacts from the public health emergency; provide premium pay for essential workers; investing in water, sewer, and broadband infrastructure; and recovering lost revenue to fund general government services; and

WHEREAS, the use of these funds through 2026 will be dependent upon multiple factors, including evolving Treasury guidance regarding project eligibility, and at this time, county administration is requesting approval to use only a portion of the funding to cover known and potential pandemic response costs and to establish effective management for the administration of this grant going forward (described below); and

WHEREAS, with regard to the pandemic-related costs, Waukesha County continues to actively monitor and respond to the public health emergency through contact tracing and disease investigation, supporting testing efforts, and providing support for community vaccination efforts; and

WHEREAS, approximately \$1.5 million in APRA-eligible public health response expenses are projected to be incurred throughout 2021 above what is funded by other county board approved grant funds (Adopted 2021 budget and Enrolled Ordinance 175-O-80); and

WHEREAS, the dollar volume, reporting requirements, scope of potential projects across multiple functional groups, and the multi-year grant period would put strain on the existing workforce; and

WHEREAS, this grant funding is eligible to cover additional administrative costs, and hiring a sunset senior financial analyst that would assist in the workload and reduce grant compliance risk; and

WHEREAS, the partial-year cost of a senior financial analyst is expected to be approximately \$35,000 in 2021 (cost will vary depending on employee benefit selections); and

WHEREAS, other costs, estimated at \$15,000, are expected to be incurred to perform research, build the strategic framework for the remaining 5.5 years of this grant program, and help clarify complicated ARPA eligibility and compliance issues; and

WHEREAS, to assist in the management of this grant, a new special revenue fund needs to be established to account for and manage specific grant funded projects with bottom-line budget authority by project, similar to how multi-year projects are managed in the capital projects fund; and

WHEREAS, Waukesha County is continuing to monitor updated guidance provided by Department of Treasury to determine project eligibility with additional uses to be proposed to the County Board for approval through future requested ordinances or through the annual budgeting process.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS the Waukesha County Department of Administration is authorized to accept US Department of Treasury American Rescue Plan Act Grant funding through to the Coronavirus State and Local Fiscal Recovery Funds program to fund the permissible expenditures.

BE IT FURTHER ORDAINED that a special revenue fund titled the "Special Purpose Grant Fund" be created to track specific grant funded projects with bottom-line project level budget authority.

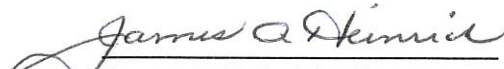
BE IT FURTHER ORDAINED that the Special Purpose Grant Fund grant fund be modified by increasing intergovernmental revenues by \$1,550,000 and increasing personnel costs by \$1,320,000, operating expenses by \$185,000, and interdepartmental charges by \$45,000.


BE IT FURTHER ORDAINED that the Department of Administration is authorized to create 1.0 FTE regular, full-time sunset senior financial analyst position, open range 14 (\$33.71/hour minimum, \$39.14/hour mid-point, \$44.57/hour maximum).

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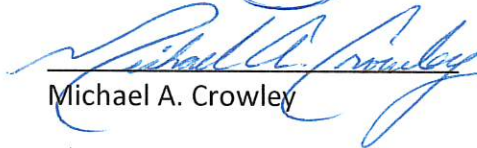
Presented by:
Finance Committee

Approved by:
Human Resources Committee


James A. Heinrich, Chair


David D. Zimmermann, Chair


Tyler J. Foti


Michael A. Crowley

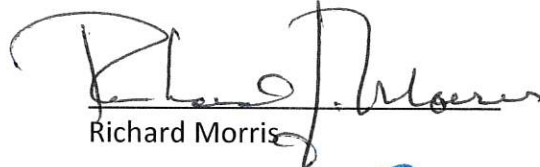

Joel R. Gaughan

Absent
Kathleen M. Cummings

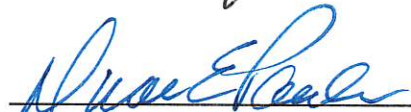

Thomas A. Michalski

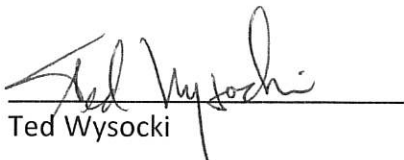

Jacob LaFontain

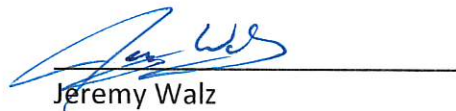

Larry Nelson


Richard Morris

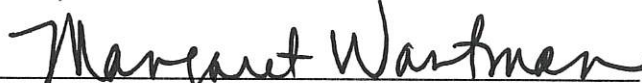

Duane E. Paulson


Duane E. Paulson


Ted Wysocki


Jeremy Walz

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, was presented to the County Executive on:

Date: July 30 2021, 
Margaret Wartman, County Clerk

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, is hereby:

Approved: X
Vetoed: _____

Date: 7/30/2021, 
Paul Farrow, County Executive

FISCAL NOTE

MODIFY 2021 BUDGET TO ACCEPT THE US DEPARTMENT OF TREASURY AMERICAN RESCUE PLAN ACT GRANT THROUGH THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS PROGRAM, CREATE THE SPECIAL PURPOSE GRANT FUND, AND CREATE 1.0 FTE SENIOR FINANCIAL ANALYST POSITION

This ordinance authorizes the county to accept \$78,510,723 of federal American Rescue Plan Act (ARPA) funding distributed from US Department of Treasury as part of the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. This funding is provided in two installments, the first in May of 2021 and the second in May of 2022. These proceeds must be obligated by December 31, 2024 and spent by December 31, 2026 or otherwise returned to the federal government.

The federal government allows reimbursements for the following categories:

Category	Examples/Explanations
Support public health expenditures	COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff
Address negative economic impacts caused by the public health emergency	Addressing economic harms to workers, households, small businesses, impacted industries, and the public sector
Provide premium pay for essential workers	Additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors
Invest in water, sewer, and broadband infrastructure	Making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet
Replace lost public sector revenue	This funding can be used to provide government services (including infrastructure) to the extent of the reduction in revenue experienced from 2020-2023 due to the pandemic

At this time county administration is requesting to appropriate expenditure authority for only a portion of this grant needed to cover known and potential pandemic response costs and to cover initial expenses necessary to provide effective and accurate grant management. These requested expenditures are detailed on the following table (next page).

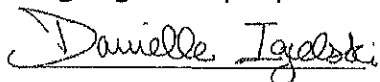
Project Description	2021 Projected Cost
Public health response through contact tracing and disease investigation, support of testing efforts, support for community vaccination efforts, and related associated technology costs.	\$1,500,000 (Personnel costs of \$1,285,000 and operating expenses of \$170,000, and interdepartmental charges of \$45,000)
*Senior financial analyst position for management of financial tracking, ongoing fiscal projections, grant reporting, and other related tasks.	\$35,000 – Personnel costs
Consulting services needed to assist with project eligibility interpretation, grant compliance, and strategically aligning programs with county financial planning objectives.	\$5,000 – Operating expenses
Economic and labor data subscription to conduct economic and workforce data analysis and impact studies to help inform economic assistance programs and recovery efforts.	\$10,000 – Operating expenses
Total	\$1,550,000

*This ordinance requests the creation of a regular full-time sunset senior financial analyst position, open range 14 (\$33.71/hour minimum, \$39.14/hour mid-point, \$44.57/hour maximum). This position is expected to cost \$35,000 for the partial year in 2021, and \$106,000 on an annual basis (in 2021 dollars). Actual costs will vary based on benefit plan selections.

In addition, this ordinance authorizes the county to create a new special revenue fund (the "Special Purpose Grant Fund") for the purpose of managing grant funded projects. Budget authority in this fund would be set at the bottom-line expenditure level for each project approved by the County Board, similar to how multi-year capital projects are accounted for. Creating this fund will allow the county to more readily manage and report on project progress and avoid the need for administratively burdensome intra-project fund transfer requests while maintaining approved legislative intent.

There may be instances when CSLFRF funds are accounted for outside of this fund. This would include allocating revenues to existing base budget expenses in departments (e.g., eligible staff time dedicated to the pandemic response) or to the Capital Project Fund for major projects approved by the County Board. In both instances, the county will establish a separate revenue account to track the use of these funds.

This ordinance funds estimated 2021 expenses with grant revenues and does not result in an ongoing tax levy impact.



Danielle Igielski
Accounting Services Manager
7/7/2021


Referred on: 07/08/21	File Number: 176-O-048	Referred to: FI – HR
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VOTING RESULTS

AYE 24 NAY 0 ABSTAIN 1

Ordinance 176-O-048

Ordinance 176-O-048: Modify 2021 Budget to Accept...

 **Passed With 17 Yes Votes Needed**

D1 - Foti	AYE	D14 - Mommaerts	AYE
D2 - Zimmermann	AYE	D15 - Mitchell	AYE
D3 - Morris	AYE	D16 - Crowlev	AYE
D4 - Batzko	AYE	D17 - Paulson	AYE
D5 - Dondlinger	AYE	D18 - Nelson	AYE
D6 - Walz	AYE	D19 - Cummings	AYE
D7 - LaFontain	AYE	D20 - Schellinger	AYE
D8 - Michalski	AYE	D21 - Gaughan	AYE
D9 - Heinrich	AYE	D22 - Wysocki	AYE
D10 - Swan	AYE	D23 - Hammitt	AYE
D11 - [Name]	ABSENT	D24 - Whittow	AYE
D12 - Wolff	AYE	D25 - Johnson	AYE
D13 - Decker	AYE		

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