VILLAGE OF MCFARLAND *NOTICE OF PUBLIC MEETING*

FINANCE COMMITTEE

Wednesday, August 26, 2020 **6:30 PM** **McFarland Municipal Center**
Community Room

AGENDA

You are invited to this meeting through a Zoom webinar. The Public is strongly encouraged to watch and participate in these meetings remotely through either the webinar or telephone options listed below.

PLEASE CLICK THE LINK BELOW TO JOIN THE ZOOM WEBINAR:
https://us02web.zoom.us/j/85634260909

Or by Telephone: +1 (312) 626-6799

Webinar ID: 856 3426 0909

1. CALL TO ORDER, ROLL CALL.

2. PUBLIC APPEARANCES.
   a. This is an opportunity for members of the public to address the Village Board. Please remember this is a virtual meeting conducted through the Zoom online meeting platform. Zoom meeting attendees wishing to address the board may do so using the Question and Answer feature within the Zoom online meeting platform. You may state your name, address, and provide your comments to the board for their consideration. Members of the public who are present in person and wish to address the board should fill out a public comment form and turn into the meeting chairperson. Members of the public may speak during public appearances or during their selected agenda item as they designate on the public comment form. Please adhere to the 3-minute time limit. Additionally, you may send your public comments to cassandra.suettinger@mcfarland.wi.us to be included as part of the meeting.

3. APPROVAL OF MINUTES.
   a. Discussion and action regarding the minutes of the regular meeting held on May 27, 2020.

4. BUSINESS.
   a. Discussion and recommendation to the Village Board to write off 2016 personal property taxes.

b. Discussion regarding the 2021 Budget Review/Adoption Schedule and Planning Memorandum.

c. Discussion and presentation regarding financial impacts on Village operations during COVID-19 Pandemic.

d. Discussion regarding economic and demographic indicators affecting the Village.

5. SCHEDULE NEXT MEETING DATE.
   a. Wednesday, September 23, 2020 at 6:30 pm.

6. ADJOURNMENT.

This meeting notice constitutes an official meeting of the above referenced group and was posted in accordance with all applicable laws related to Open Meetings Law. It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals. For additional information or to request this service, contact the McFarland Municipal Center at (608) 838-3153 or cassandra.suettinger@mcfarland.wi.us.

VILLAGE OF MCFARLAND

Finance Committee Minutes

Wednesday, May 27, 2020 - 6:30 PM

1. **CALL TO ORDER, ROLL CALL.**
   Trustee Michael Flaherty called the regular meeting of the Finance Committee to order at 6:30 PM in the Community Room.

   Members present: Chuck Mulcahy, Eric Kryzenske, Michael Flaherty, Rod Clark, Mary Pat Lytle, Jon Michels

   Members not present: Clifford Strelow, Gina Kolpek

   Staff Present: Village Administrator Matt Schuenke, Accountant/Deputy Treasurer Jennifer Haried

   Others Present: Carla Gogin and Casandra Chase from Baker Tilly

2. **PUBLIC APPEARANCES.**

   a. *This is an opportunity for members of the public to address the Village Board. Please remember this is a virtual meeting conducted through the Zoom online meeting platform. Zoom meeting attendees wishing to address the board may do so using the Question and Answer feature within the Zoom online meeting platform. You may state your name, address, and provide your comments to the board for their consideration. Members of the public who are present in person and wish to address the board should fill out a public comment form and turn into the meeting chairperson. Members of the public may speak during public appearances or during their selected agenda item as they designate on the public comment form. Please adhere to the 3-minute time limit. Additionally, you may send your public comments to cassandra.suettinger@mcfarland.wi.us to be included as part of the meeting.*
   None.

3. **APPROVAL OF MINUTES.**

   a. *Discussion and action regarding minutes of the meeting held on March 11, 2020.*
   The minutes of the meeting held on March 11, 2020 were accepted by unanimous consent with the changes noted. Motion carries 4 - 0 - 2 with Trustee Flaherty and Rod Clark abstaining.

4. **BUSINESS.**

a. *Discussion and action to make a recommendation to the Village Board regarding the acceptance of the 2019 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.*
   Carla Gogin from Baker Tilly Virchow Krause provided a presentation of the 2019 Municipal Financial Statements and Audit Results.

   Motion by Rod Clark, second by Trustee Michael Flaherty, to recommend approval to the Village Board regarding the acceptance of the 2019 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause. Motion carries 6 - 0 - 0 by acclamation.
b. *Update on 2020 Borrowing.*
   Village Administrator Schuenke reviewed the updates to the 2020 Borrowing.
c. *Discussion and presentation regarding financial impacts on Village operations during COVID-19 Pandemic.*
   Village Administrator Schuenke presented to the Committee the current financial impacts on the Village operations during the COVID-19 Pandemic.

5. SCHEDULE NEXT MEETING DATE.

a. *Wednesday, June 24, 2020 at 6:30 pm.*

6. ADJOURNMENT.

Motion by Mary Pat Lytle, second by Chuck Mulcahy, to adjourn at 8:14pm.

Pursuant to law, written notice of this meeting was given to the public and posted on the public bulletin boards in accordance with Open Meetings Law.

Respectfully submitted,
Jennifer Haried
Accountant/Deputy Treasurer

VILLAGE OF McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Wednesday, August 26, 2020**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Discussion and recommendation to the Village Board to write off 2016 personal property taxes.**

PREVIOUS ACTION:

ISSUE SUMMARY:

The Village does property tax collection annually for two types of taxes: real estate taxes and personal property taxes. Personal property taxes are taxes for businesses on certain types of equipment. All personal property taxes are due by January 31st of each year. After January 31st the Village settles to make all of the other jurisdictions (state, county, school district, and tech college) whole for the amount of uncollected taxes. It is then the Village's responsible to go collect on those taxes. The Village typically attempts collection on the personal property taxes each year. The Village has fairly limited options by which it can pursue collection for accounts that won't pay. Those options are:

1. The Village can choose to take the delinquent personal property taxes to small claims court and recoup the taxes, penalty & interest, and legal fees up to the amount allowed by state law.

2. If the business entity has ceased operations, filed for bankruptcy, or the personal property has been removed from the next assessment roll, the Village can chargeback the amounts. Basically what this means is the other entities state, county, school district, and tech college all need to reimburse the Village for their portion of the taxes as they are uncollectible. The Village has until between February 2 and April 1 of the the following year to chargeback uncollected personal property. After that date, the Village loses its ability to chargeback, and is responsible for the entire amount. It is also of note, that the Village can only chargeback an account once. It is the Village's responsibility to remove the personal property from the tax roll the next year if it becomes aware they are out of business.

Attached is a report from staff on the 8 personal property amounts recommended for write off. The report also details the status of the account and why write off is recommended.

FINANCIAL/BUDGET IMPACT:

VILLAGE OF
McFarland

The Village will write off $413.23 of uncollectible personal property.

VILLAGE PLAN REFERENCE:
Village Fiscal Policy Chapter 9: Procedure for collection of delinquent personal property taxes and for the write off of uncollectible personal property taxes.

ORDINANCE REFERENCE:
N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Staff recommends write off of uncollectible personal property.

ATTACHMENTS:
1. 2016 PP Write Off - 8.20.20

2016 DELINQUENT PERSONAL PROPERTY TAXES WRITTEN OFF IN 2020

100-1214

NAME	TAX AMOUNT	PENALTIES	STATUS	CHARGE BACK	BALANCE TO BE WRITTEN OFF
2016					
Newsletter Press	70.99	1.06	No Longer at This Location; chargedback	49.14	**22.91**
Dana Hess Design	120.47	3.39	No Longer at This Location; chargedback	83.39	**40.47**
The Flower Gallery	6.45	0.10	No Longer at This Location; chargedback	4.47	**2.08**
Felton Truck & Auto Body Repair	322.70	4.84	Out of Business; chargedback	223.39	**104.15**
City Wide Insulation	38.72		No Longer at This Location; chargedback	26.81	**11.91**
Laser Plus Skin Care	185.01		Duplicate Account; chargedback	128.07	**56.94**
MGO MGF LLC	436.71		Out of Business; chargedback	302.32	**134.39**
Platinum Spa & Salon	131.24		Out of Business; chargedback	90.86	**40.38**
Sub-Total	1,312.29	9.39		908.45	**413.23**

Balance to be Written-Off	**413.23**

The last column represents the McFarland portion to be written off.
The amount that was charged back to the State, Dane County, McFarland Schools and MATC is reflected in the CHARGE BACK column.

VILLAGE OF McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Wednesday, August 26, 2020**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator**

AGENDA ITEM: **Discussion regarding the 2021 Budget Review/Adoption Schedule and Planning Memorandum.**

PREVIOUS ACTION:
None.

ISSUE SUMMARY:
Enclosed is the planning memo for the 2021 Budget Process. This mainly sets the schedule for the development of the budget, its transmittal, and subsequent review/approval by the Village Board. The Committee's review takes place in October for various aspects which will be a week prior to when we normally meet. This again is typically a brief discussion as we generally talk about the process and make sure there are no conflicts in the dates.

FINANCIAL/BUDGET IMPACT:
None.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Presented for discussion.

ATTACHMENTS:
1. 2021 Budget Planning Memo - 2020

www.mcfarland.wi.us | 5915 Milwaukee St, McFarland, WI 53558 | 608.838.3153

Memorandum

To: Village Board of Trustees
From: Matthew G. Schuenke, Village Administrator *MGS*
Date: July 24, 2020
Re: 2021 Budget Planning Memorandum

Executive Summary

At the beginning of the creation of any budget, it is common for the board to set goals and objectives early in the process in order to provide guidance for Staff as the budget is drafted and then presented for approval. The Village Board will complete this process through its Annual Retreat that has been held thus far in June and will be completed in August. The Village continues to build on its success through the development of an annual budget for 2021 that meets our service needs, is transparent, and moves the Village forward in accomplishing its objectives. The board should also establish at this time how the process to review the document should be formatted and set different timing mechanisms when certain aspects of the review should be completed. This memorandum will summarize the goal setting process as well as recommend a process and schedule to lead us to the final decision. The Village Board may also provide direction to Staff on general parameters it wishes to see addressed when submitted for their review.

Goals and Objectives

Annually the Village Board holds a retreat to review the former year's goals and objectives as well as set new benchmarks for the coming year. Two meetings were set on June 29th and 30th respectively to set the Goals and Objectives for the coming year. Most of this work mirrors what was established earlier in the year through the Strategic Plan and carries forward these initiatives as appropriate. The next meeting(s) will be scheduled in August to go over these Goals and Objectives with Department Heads and the presented Action Plan that is proposed. Elements of the Action Plan prepared in order to meet Goals and Objectives will then be built into next year's budget for the Village Board to consider as part of their review in the Fall. Presently, this work remains in progress.

Process and Schedule

Please note the following process and corresponding schedule that is recommended:

TASK	OWNER	DEADLINE	NOTES
~~Retreat I – Discussion Goals and Objectives Mtg. 1~~	~~Village Board~~	~~June 29~~	
~~Retreat II – Discussion Goals and Objectives Mtg. 2~~	~~Village Board~~	~~June 30~~	
~~Introduce Goals/Objectives to Department Heads~~	~~Staff Meeting~~	~~July 9~~	
Set 2021 Budget Process and Schedule	Village Board	July 27	
Introduce Goals/Objectives to Department Heads	Staff	July 31	
Distribute Budget Worksheets to Dept Heads	Staff	Aug 7	
Retreat III – Board & Dept Head Discussion	Village Board	Aug ??	
Budget Worksheets Due to Administrator	Staff	Aug 28	1
Preliminary Draft of Budget Complete	Staff	Sept 4	
Final Draft of Budget Complete	Staff	Sept 18	
Final Review of Budget Complete	Staff	Sept 23	
Budget Transmitted to Village Board	Village Board	Sept 28, 7 pm	
Budget Review 1	Village Board	Oct 8, 6 pm	2
Budget Review 2	Village Board	Oct 12, 7 pm	2
Utility Review	Utilities Comm	Oct 20, 6 pm	
General Fund, Capital Review	Finance Comm	Oct 21, 6:30 pm	
Budget Review 3	Village Board	Oct 26, 7 pm	2
Deadline for Trustees to Submit Change Items	Village Board	Oct 30	3
Budget Review 4 (Trustee Changes Review)	Village Board	Nov 5, 6 pm	2
Budget Review 5 (*OPTIONAL*, as needed)	Village Board	Nov 9, 7 pm	2
Class I Notice of Public Hearing Published	Staff	Nov 12	
Public Hearing and Adopt Budget	Village Board	Nov 23, 7 pm	4

Notes:

1. The Administrator will prepare the 2021 Budget document including the 2019 Actual Numbers, 2020 Budget, and 2020 6-month figures for all Village funds. This information is referred to as the Budget Worksheets and will be distributed to the Department Heads for completion by August 28th.

2. The above schedule provides for 5 different meeting times for the Village Board to meet to consider the budget. Additionally, two other meetings are provided for Committees to conduct their review as applicable. Budget Review meetings 1-3 are considered mandatory in order to get through the entire budget. Budget Review meeting 4 is typically to review all changes submitted by Village Board

members. Meeting 5 is optional incase more time is needed for additional review. This schedule will be more defined as we get closer to the meeting dates as it will be listed on agendas what topics will be discussed when. Please note it is suggested to move the Finance Committee review up one week to complete prior to the third Village Board review session.

3. Deadline for Village Trustees to submit requests for specific changes to the budget. These requests will be complied and distributed for evaluation and by the Village Board as part of Budget Review meeting 4.

4. A public hearing is required by Statute in order to adopt the budget and usually happens at the end of the process. Public Comment will still be available in many different ways through the review process and the meetings that will be held. Once the public hearing is closed, then the board may consider final changes and approval of the document.

Budget Parameters

As may be desired by the Village Board, it may provide direction on parameters how how the Administrative Submittal in September is to be transmitted. Some times these are limitations on spending or guidelines on compensation, but if there are things the board wishes Staff to consider as part of its review this is the time to discus and apply these directives. Several examples of directives are included within the review of our current finances regarding the effect of the pandemic. These can be considered, discussed, and applied as desired by the Village Board for review in the Fall.

Recommendation

Following discussion and possible revisions/additions to this process, Staff recommends that the Village Board accept this document as the 2021 Budget Planning Memorandum.

VILLAGE OF
McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Wednesday, August 26, 2020**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator**

AGENDA ITEM: **Discussion and presentation regarding financial impacts on Village operations during COVID-19 Pandemic.**

PREVIOUS ACTION:
The Finance Committee last looked at this information at their meeting on May 27, 2020.

ISSUE SUMMARY:
Please find enclosed a memorandum reviewing our current financial situation related to the pandemic. This takes into account the financial reconciliation for July after we reviewed this same information previously. This attempt is to provide some perspective on revenues, expenses, personnel, and reimbursement issues. We have a long way to go on this but this at least provides perspective as to where we are at today.

FINANCIAL/BUDGET IMPACT:
Information on the financial impact is contained within the memorandum.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Presented for discussion.

ATTACHMENTS:
1. COVID19 Financial Impact Analysis Memorandum 08212020 mgs

www.mcfarland.wi.us | 5915 Milwaukee St, McFarland, WI 53558 | 608.838.3153

Memorandum

To: Village Board of Trustees
From: Matthew G. Schuenke, Village Administrator *MGS*

Cc: Department Heads

Date: August 21, 2020

Re: COVID-19 Financial Impact Analysis – *July Reconciliation Update*

Executive Summary

At its meetings on May 11th, June 22nd, and July 27th the Village Board has reviewed the financial implications the pandemic has had on our organization thus far. We continue to monitor and evaluate the different facets of this event as it affects our financial operations. This memorandum is meant to again provide a similar data set to review trends within our operations. Our response to navigate the financial impacts of this pandemic will require consistent analysis and action over a long period of time.

Revenues

The following table depicts our revenue collections within the General and Utilities Fund over the last 5 years compared to the current year for the first six months of the year.

General Fund

Month	2015	2016	2017	2018	2019	2020
January	3,442,195	3,524,973	3,581,548	3,912,172	3,824,858	4,026,587
February	89,925	123,171	415,691	131,374	91,528	102,203
March	175,093	87,205	73,294	198,578	171,515	113,860
April	185,197	179,263	195,190	244,548	228,078	333,620
May	77,046	87,308	137,240	113,814	136,656	78,230
June	95,182	141,114	116,955	124,159	115,945	128,113
July	403,667	378,441	338,963	217,138	245,970	365,725
Total	4,468,306	4,521,475	4,858,881	4,941,783	4,814,550	5,148,338
Average	638,329	645,925	694,126	705,969	687,793	735,477

Overall, the bottom line suggests that our revenue for the year is on pace for its collections and exceeds the average at this point compared to previous years. The 5 year average revenue collection for July is $316,836 which we are almost $50k in excess of that average.

Revenue	% of Budget	Jan	Feb	Mar	Apr	May	June	July	2020 Avg	2019 Avg
Ambulance Fees	4.45%	26,193	17,948	31,572	34,669	26,287	17,554	17,413	24,519	21,127
Citations	1.59%	7,704	9,126	11,316	5,305	11,589	5,161	5,533	7,962	9,873
Interest	1.56%	13,804	6,438	1,381	3,446	1,398	762	617	4,292	11,719
Intergov Rev	5.69%	6,456	6,745	8,984	106,691	(5,530)	48,001	290	24,519	20,502
Permits	3.75%	9,438	15,897	12,627	39,045	9,426	21,235	14,272	17,420	18,546

The green highlight within the table represents that those line items currently are trending to hit their approved budget amount or exceed it while yellow notes those line items might hit their approved budget amount or are more likely to fall short of this amount. Red notes those line items that are likely to fall well short of what was approved for their budget in 2020. None of the color coding was changed as a result of July's financial performance. A few notes about each of those lines:

- Ambulance Fees – This revenue line item should attain its approved level or slightly exceed it. While collections are a few weeks behind, call volume remains consistent and steady with historical levels. We do not anticipate substantial losses within this line item.

- Citations – The average declined as collections for the month stayed steady from the previous month but below what we have collected historically. Its likely that this line item is going to fluctuate throughout the remainder of the year and especially within the Summer as activity will vary. This is likely to hit its approved level or experience a slight loss between $0-$10,000.

- Interest – This item will not hit its approved budget level and will be a significant loss. The 2020 Budget was approved at $100,000 for this item. We have collected $27,846 to date and the updated projection of the year is estimated at $30,000. Certainly there is plenty of time to improve, but likely looking at a $70k loss.

- Intergovernmental Revenue – These are all revenues received from other municipalities (i.e. County, School, Villages, Towns) for services we provide in Fire and Rescue, Senior Outreach, and Police Department. Unless the agreements were altered this year (not presently being discussed to alter them), then we would expect to collect the amounts agreed to which would indicate this line item will achieve the amount approved within the budget. These collections are cyclical and scheduled at different intervals throughout the year. We do not anticipate substantial losses within this line item.

- Permits – There have been 62 total building permits issued in July (one fewer than June), including five new single-family dwellings compared to the same amount last month along with four in May and zero for April. The effects of COVID-19 on consumer spending on new home construction will likely continue to lag in 2019; however, building activity in June continued to be positive as it was the previously month. The Village is currently on pace for 55 new SF home permits in 2020. When we started the year, there were approximately 61 vacant SF lots in the active east side subdivisions. Still projected to achieve its approved budget threshold and if anything come up a little short.

While the Village is not immune to the financial impacts the virus outbreak has on our revenues, for the most part at this point in time they appear to be holding up generally well compared to places elsewhere.

Utilities Fund

Month	2015	2016	2017	2018	2019	2020
January	97,139	100,464	125,399	147,926	115,864	128,032
February	176,434	180,711	209,221	180,730	211,605	218,982
March	161,581	174,624	137,175	167,283	205,830	210,091
April	169,782	175,660	147,246	168,746	217,155	204,937
May	163,333	176,011	181,537	156,676	206,858	189,140
June	172,902	185,879	161,434	187,029	236,961	210,863
July	172,473	189,348	200,400	202,041	200,965	246,406
Total	1,113,643	1,182,697	1,162,412	1,210,431	1,395,238	1,408,451
Average	159,092	168,957	166,059	172,919	199,320	201,207

Collections continued to improve showing growth since May after experiencing some decline prior to that from February. The average for the current year thus far is now slightly ahead of where we were at this point last year. There do not appear to be any concerns presently with revenue collections within the utilities.

Expenses

The following table depicts our expenses within the General and Utilities Fund over the last 5 years compared to the current year for the first six months of the year.

General Fund

Month	2015	2016	2017	2018	2019	2020
January	495,998	302,672	486,361	554,160	779,089	530,066
February	341,671	425,006	381,313	397,884	420,141	639,404
March	468,083	352,057	336,962	554,448	512,792	476,242
April	401,924	469,606	495,608	436,670	437,764	459,944
May	484,291	396,892	370,017	328,211	420,722	402,419
June	488,521	375,200	402,874	447,574	437,820	496,568
July	379,909	369,184	470,909	449,530	440,807	477,268
Total	3,060,397	2,690,617	2,944,044	3,168,477	3,449,135	3,481,911
Average	437,200	384,374	420,578	452,640	492,734	497,416

Expenses appear to continue to be trending at normal levels thus far and slightly more on average than the previous year within the General Fund. Given the additional costs noted below, that is at least a positive sign that our normal operating budgets are absorbing the additional costs we've taken on which once we pursue reimbursement will be a further boost for the revenue side to offset this.

There are a number of direct costs associated with our response to the virus included within the above numbers that are broken out by Department below:

Department	Fund	Account	Amount
Municipal Court	100	51200	627.36
Legal	100	51300	7,858.80
Administration	100	51420	2,125.90
Elections	100	51440	6,336.78
Facility Management	100	51600	14,965.45
Police	100	52100	4,740.63
Fire & Rescue	100	52200	2,782.54
Community Development	100	52400	736.26
Public Works	100	53000	816.68
Senior Outreach	100	54600	1,966.70
Parks	100	55200	1,689.91
Comm Tech	200	55600	18.99
Library	205	55110	32,412.61
Facility Maintenance	305	56700	1,808.53
Facility Maintenance	310	56700	163.53
Facility Maintenance	315	56700	58.53
Facility Maintenance	400	57140	1,031.73
Sanitary Sewer Service	600	53610	7,460.41
Water Service	600	53710	2,724.35
Stormwater (Yard Waste)	605	53440	14,774.27
Solid Waste (Yard Waste)	610	53620	12,450.29
Total			*117,550.25*

By Fund	Number	Amount
General	100	44,647.01
Comm Tech	200	18.99
Library	205	32,412.61
TID #3	305	1,808.53
TID #4	310	163.53
TID #5	315	58.53
Capital Projects	400	1,031.73
Utilities	600	10,184.76
Stormwater Utility	605	14,774.27
Solid Waste	610	12,450.29
Total		*117,550.25*

Through July we have received reimbursements of $6,036.17 for ambulance fees and $6,746.17 as part of the elections grant. Also in early August we received $76,674 reimbursement as part of the Routs to Recovery program. In total, this amount of $89,456.34 offsets the above listed costs incurred. Future reimbursement requests will seek reimbursement of the remaining $28,093.91 from our $141,000 credit we have with the State for this purpose.

Utilities Fund

Month	2015	2016	2017	2018	2019	2020
January	117,604	65,212	147,570	298,833	163,841	135,678
February	99,552	79,174	84,367	51,694	52,243	103,250
March	83,102	104,051	38,127	69,425	67,659	67,442
April	204,314	251,056	211,635	224,680	233,936	261,433
May	115,714	159,640	51,707	72,341	116,915	76,007
June	113,832	93,724	61,680	86,849	65,906	122,101
July	210,470	231,339	209,062	216,957	232,483	267,429
Total	944,588	984,196	804,148	1,020,779	932,983	1,033,340
Average	134,941	140,599	114,878	145,826	133,283	147,620

Expenses for the Utilities Fund continue to trend within normal levels. Costs did increase from June to July which is historically consistent to the trends shown in the table. The average for the year thus far is higher than the previous year but pretty close now to the same level of output. Revenues shown above exceed the expenses listed here helping to demonstrate our ability to meet our obligations within the utility and not deficit spend with a positive cash flow.

Personnel

There are two aspects to review monetarily when evaluating the impact of our emergency response. The first is the utilization by Employees of the new paid leave programs established by the Federal Government. They created the Emergency Paid Sick Leave ("EPSL") and Emergency Family and Medical Leave Expansion Act ("EFMLEA"). These were authorized on March 31st by the Village President and Administrator as part of our authority within the Emergency Declaration so that they could be effective as of April 1st as intended under the law. The Village Board took action to confirm this at their meeting on April 13th and in doing so did not designate emergency responders in the process which would have exempted certain classifications of employees from accessing these benefits. To date neither benefit has been widely used. The total cost to the Village associated with EPSL is $4,714.04 and no one has thus far requested use of EFMLEA.

The second is the “staggering” that has been employed by most Departments to ensure continuity of services. Each Department created a plan by which they would continue to provide essential service, protect the safety of their employees, and make sure essential services could be performed if Staff become unable to respond as a result of being infected by the virus. The staggering used provides that half of the workforce within that Department is present and working while the other half is at home. After a week they shift helping to isolate them in the process to avoid cross contamination. The cost for this is tracked through payroll as a Village Emergency Paid Leave code when the employee is not present, when they are here they are paid through the normal pay codes. The total estimated cost as a result of this is thus far $113,090.03; however, this cost is provided for within approved operating budgets that would otherwise have been expended if they were present and working in absence of the virus. Utilization of this has continued to fall and in August it will no longer be needed. First reported from May an amount of $43,976, in June an amount of $46,656, in July an amount of $15,151, and for this month an amount of $7,307.

Closing

We experienced a lot of the same types of trends in July that we have seen in previous months. As we sit here today and trends for the future looking more positive than when the pandemic outbreak began of March of this year. However, we have to be mindful that larger changes are needed to our finances to endure for the organization and the residents that support us. We will transition our focus next month to the 2021 Budget review and can revisit these numbers in the future as might be needed.

VILLAGE OF
McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Wednesday, August 26, 2020**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Discussion regarding economic and demographic indicators affecting the Village.**

PREVIOUS ACTION:

ISSUE SUMMARY:

The Chair has requested a general discussion on economic and demographic indicators the Committee might be interested in studying further in the future. Mainly meant as a sort of brainstorming session to talk about different viewpoints of members and perceived impacts on our local economy. This could also serve as a jumping off point for future agenda topics and requests for information as background.

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

None