



# ARPA/TID #6 Closure Spending Plan Context

Special Committee of the Whole

January 12, 2022

# Tonight's Discussion

- ▶ Purpose of a Spending Plan
- ▶ What is ARPA/FRF? Allowable Uses, Restrictions, and Best Practices
- ▶ Where is TID #6? Why is it Closing? What are the Financial Impacts?
- ▶ Next Steps in Creating a Spending Plan
- ▶ Open Discussion on Priorities

# Acronyms

- ▶ ARPA - American Rescue Plan Act
- ▶ FRF - Fiscal Recovery Funds
- ▶ NEU - Non-Entitlement Unit of Local Government
- ▶ EPA - Environmental Protection Agency
- ▶ CWSRF - Clean Water State Revolving Fund
- ▶ TID - Tax Incremental District
- ▶ TIF - Tax Incremental Financing
- ▶ DOR - Department of Revenue
- ▶ CIP - Capital Improvement Plan
- ▶ IIJA - Infrastructure Investment and Jobs Act

# Purpose of a Spending Plan



# Purpose of a Spending Plan

- ▶ Demonstrate thoughtful financial planning
- ▶ Identify priorities by Council
- ▶ Direct staff to further explore the priorities identified
- ▶ Frame future discussions on 2023-2032 CIP and 2023 Budget

This is an initial plan, not an appropriation of funds.



# American Rescue Plan Act (ARPA) / Fiscal Recovery Funds (FRF)



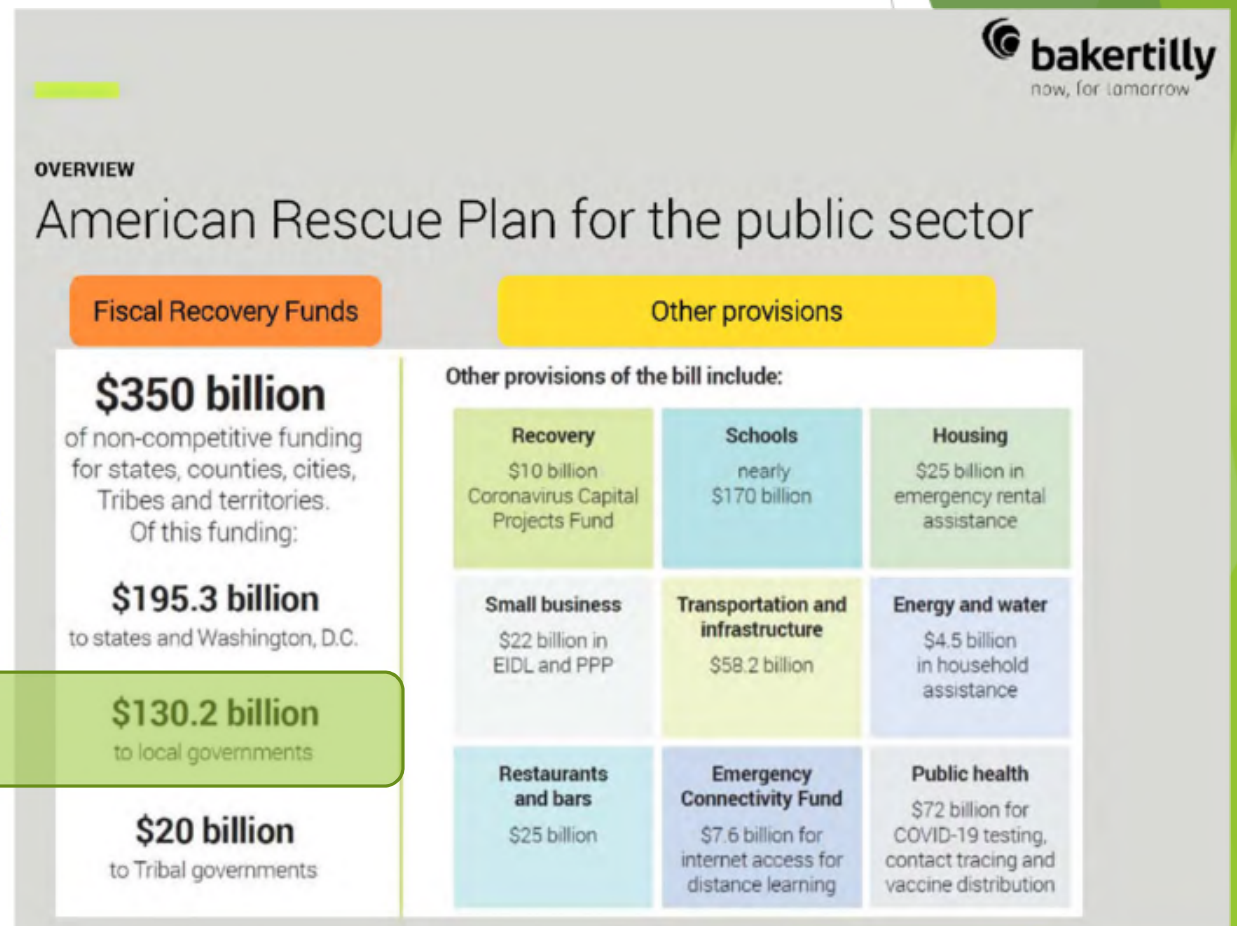
# American Rescue Plan Act (ARPA)

Many provisions affecting individuals, businesses, governments, and educational institutions.

Source: Baker Tilly

<http://www.bakertilly.com/insights/american-rescue-plan-resources-for-public-sector>

Fitchburg's  
Direct Funding



# Fiscal Recovery Funds (FRF)

- ▶ Fiscal Recovery Funds (FRF) paid directly to cities, counties, states
- ▶ Types of Government Units
  - ▶ Entitlement Units (generally 50K+ population)
  - ▶ Non-Entitlement Units (generally <50K population, includes Fitchburg)
- ▶ Fitchburg will receive a total of **\$3,222,954.14** paid during 2021 & 2022
- ▶ Other communities
  - ▶ Dane County \$106.2 million FRF + \$7 million emergency rental assistance
  - ▶ City of Madison \$47.2 million
  - ▶ City of Sun Prairie \$3.6 million
  - ▶ City of Middleton \$2.1 million

For Fitchburg  
Terminology Purposes  
ARPA = FRF

# ARPA/FRF Final Rule

- ▶ The final rule from Treasury was released January 6, 2022 and provides most of the required details
- ▶ Final Rule (437 pages):  
<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf>
- ▶ Overview of the Final Rule (44 pages):  
<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf>
- ▶ Effective 4/1/22
- ▶ Significant flexibility provided to Fitchburg as compared to the interim final rule



## Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule

U.S. DEPARTMENT OF THE TREASURY

# ARPA/FRF Goals

The SLFRF program provides governments across the country with the resources needed to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts
- Maintain vital public services, even amid declines in revenue resulting from the crisis
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity

Source: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>

# ARPA/FRF Eligible Uses

## USE OF FUNDS

Recipients may use SLFRF funds to:

- **Replace lost public sector revenue**, using this funding to provide government services up to the amount of revenue lost due to the pandemic
- **Respond to the far-reaching public health and negative economic impacts of the pandemic**, by supporting the health of communities, and helping households, small businesses, impacted industries, nonprofits, and the public sector recover from economic impacts
- **Provide premium pay for essential workers**, offering additional support to those who have and will bear the greatest health risks because of their service in critical sectors
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure, and to expand affordable access to broadband internet

The Coronavirus State and Local Fiscal Recovery Funds provide substantial flexibility for each jurisdiction to meet local needs within these four separate eligible use categories.


Source: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>

# ARPA/FRF Eligible Uses

Source: WI Department of Revenue (DOR)

<https://www.revenue.wi.gov/Documents/Non-Exclusive-EligibleUsesList-ARPA-LFRF.pdf>

\*based on interim final rule

 <b>Non-Exclusive List of Eligible Uses</b> ARPA – Local Fiscal Recovery Funds			
Responding to the Public Health Emergency	Addressing Negative Economic Impacts	Serving the Hardest Hit	Improving Access to Infrastructure
<b>COVID-19 mitigation</b> <ul style="list-style-type: none"> <li>Vaccinations</li> <li>Personal protective equipment (PPE)</li> <li>Testing</li> <li>Alternative care facilities</li> </ul>	<b>Workers and families</b> <ul style="list-style-type: none"> <li>Unemployment and training</li> <li>Food, housing, financial security assistance</li> <li>Survivor's benefit</li> </ul>	<b>Health disparities</b> <ul style="list-style-type: none"> <li>Community health works</li> <li>Public benefits navigators</li> <li>Community violence intervention</li> </ul>	<b>Water and sewer</b> <ul style="list-style-type: none"> <li>Drinking/wastewater infrastructure</li> <li>Cybersecurity</li> <li>Remediation of lead pipes</li> <li>Stormwater/green infrastructure</li> </ul>
<b>Behavioral health care</b> <ul style="list-style-type: none"> <li>Mental health treatment</li> <li>Substance abuse treatment</li> <li>Crisis intervention</li> </ul>	<b>Small businesses</b> <ul style="list-style-type: none"> <li>Loans</li> <li>Grants</li> <li>Counseling programs</li> </ul>	<b>Housing and neighborhoods</b> <ul style="list-style-type: none"> <li>Homelessness</li> <li>Affordable housing</li> <li>Housing vouchers</li> <li>Residential counseling</li> </ul>	<b>Broadband</b> <ul style="list-style-type: none"> <li>Currently unserved or underserved</li> <li>Modern technologies</li> </ul>
<b>Public health resources</b> <ul style="list-style-type: none"> <li>Payroll for public health and similar employees</li> </ul>	<b>Impacted industries</b> <ul style="list-style-type: none"> <li>Tourism</li> <li>Travel</li> <li>Hospitality</li> <li>Non-profits</li> </ul>	<b>Educational disparities</b> <ul style="list-style-type: none"> <li>Early learning services</li> <li>School district resources</li> <li>Educational services</li> </ul>	<i>Note: These are examples pending final guidance from the U.S. Dept of Treasury (Treasury).</i>  <b>Review Treasury documents for details:</b> <ul style="list-style-type: none"> <li><a href="#">FAQs</a></li> <li><a href="#">Interim final rule</a></li> </ul>
<b>Essential workers</b> <ul style="list-style-type: none"> <li>Premium pay</li> <li>Retroactive premium pay</li> </ul>	<b>Public sector</b> <ul style="list-style-type: none"> <li>Rehire public sector employees to pre-pandemic levels</li> <li>Replace lost revenue</li> </ul>	<b>Healthy environments</b> <ul style="list-style-type: none"> <li>Childcare</li> <li>Enhanced child welfare services</li> </ul>	

# Lost Revenue

- ▶ The most flexible way to use the ARPA funding is if the City has a calculated lost revenue
  - ▶ Funds can be used “for the provision of government services”, up to the amount of lost revenue
  - ▶ Complicated and nuanced calculation
  - ▶ Under the final rule, a standard allowance of lost revenue allowed of \$10 million (which covers Fitchburg’s full allocation)
- ▶ Procurement, reporting, etc. requirements still apply

# Lost Revenue



U.S. DEPARTMENT OF THE TREASURY

## SPENDING ON GOVERNMENT SERVICES

Recipients can use SLFRF funds on government services up to the revenue loss amount, whether that be the standard allowance amount or the amount calculated using the above approach. **Government services generally include *any service traditionally provided by a government***, unless Treasury has stated otherwise. Here are some common examples, although this list is not exhaustive:

- ✓ Construction of schools and hospitals
- ✓ Road building and maintenance, and other infrastructure
- ✓ Health services
- ✓ General government administration, staff, and administrative facilities
- ✓ Environmental remediation
- ✓ Provision of police, fire, and other public safety services (including purchase of fire trucks and police vehicles)

Government services is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements. Recipients should be mindful that certain restrictions, which are detailed further in the Restrictions on Use section and apply to all uses of funds, apply to government services as well.

# Stormwater Projects

Interim guidance from Treasury indicates that stormwater projects must be eligible for the EPA's Clean Water State Revolving Fund (CWSRF) FAQ 6.1

Source:

<https://home.treasury.gov/system/files/136/SLFRPFAQ.pdf> (page 27)

## 6.1. What types of water and sewer projects are eligible uses of funds?

The Interim Final Rule generally aligns eligible uses of the Funds with the wide range of types or categories of projects that would be eligible to receive financial assistance through the Environmental Protection Agency's Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF).

Under the DWSRF, categories of [eligible projects](#) include: treatment, transmission and distribution (including lead service line replacement), source rehabilitation and decontamination, storage, consolidation, and new systems development.

Under the CWSRF, categories of [eligible projects](#) include: construction of publicly-owned treatment works, nonpoint source pollution management, national estuary program projects, decentralized wastewater treatment systems, stormwater systems, water conservation, efficiency, and reuse measures, watershed pilot projects, energy efficiency measures for publicly-owned treatment works, water reuse projects, security measures at publicly-owned treatment works, and technical assistance to ensure compliance with the Clean Water Act.

As mentioned in the Interim Final Rule, eligible projects under the DWSRF and CWSRF support efforts to address climate change, as well as to meet cybersecurity needs to protect water and sewer infrastructure. Given the lifelong impacts of lead exposure for children, and the widespread nature of lead service lines, Treasury also encourages recipients to consider projects to replace lead service lines.

# Stormwater Projects

## Stormwater

Eligible stormwater projects include gray and green infrastructure. Stormwater harvesting and use (see *Water Conservation*) and land conservation/easements (see *Surface Water Protection and Restoration*) are also eligible (see *Water Conservation*). Stormwater projects must have a

water quality benefit.

Source: EPA

[https://www.epa.gov/sites/default/files/2016-07/documents/overview\\_of\\_cwsrf\\_eligibilities\\_may\\_2016.pdf](https://www.epa.gov/sites/default/files/2016-07/documents/overview_of_cwsrf_eligibilities_may_2016.pdf)

(page 13)

### Gray Infrastructure

- Traditional pipe, storage, and treatment systems
- Real-time control systems for CSO management
- Sediment controls including:
  - Filter fences
  - Storm drain inlet protection
  - Street sweepers
  - Vacuum trucks

### Green Infrastructure

- Green roofs, green streets, and green walls
- Rainwater harvesting collection, storage, management, and distribution systems
- Real-time control systems for harvested rainwater
- Infiltration basins
- Constructed wetlands, including surface flow and subsurface flow (e.g., gravel) wetlands
- Bioretention/bioswales (e.g., rain gardens, tree boxes)
- Permeable pavement
- Wetland/riparian/shoreline creation, protection, and restoration
- Establishment/restoration of urban tree canopy
- Replacement of gray infrastructure with green infrastructure including purchase and demolition costs

# Stormwater Projects

(ii) *Additional stormwater projects.* Projects to manage, reduce, treat, or recapture stormwater or subsurface drainage water regardless of whether such projects would improve water quality if such projects would otherwise meet the eligibility requirements of section 603(c)(5) of the Federal Water Pollution Control Act (33 U.S.C. 1383(c)(5));

Source:

<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf> (page 427)

# ARPA Ineligible Uses

- ▶ Matching funding for other federal grants\*
- ▶ Existing debt service
- ▶ Extraordinary contribution to a pension fund (n/a for Fitchburg)
- ▶ Legal settlements or judgements
- ▶ Deposits into a rainy day fund or financial reserves
- ▶ Uses that conflict with the purpose of ARPA (i.e. undermine COVID-19 mitigation practices), Uniform Guidance conflicts of interest requirements, and other federal, state, and local laws and regulations

\* If use “revenue loss” eligible use category, generally MAY be used to meet the non-federal cost-share or matching requirements of other federal programs.

# ARPA Uniform Guidance Requirements

- ▶ As federal funding, there are requirements that must be followed (key ones listed below)
  - ▶ Allowable Activities: as described in the Final Rule, FAQs, and the Award Terms and Conditions
  - ▶ Eligibility: must be documented for each beneficiary, subrecipient, or contractor using valid SAM.gov registration
  - ▶ Equipment/Real Property Management: equipment inventoried and future sale proceed requirements considered
  - ▶ Period of Performance: obligations incurred by 12/31/24, expended by 12/31/26
  - ▶ Reporting: project and expenditure report required, single audit expected
  - ▶ Subrecipient Monitoring: risk analysis, ensure meet federal requirements and have policies
  - ▶ Procurement: when bids required, vendor requirements, approvals, policies required

# ARPA Spending Plan Best Practices

- ▶ Focus on strategic use of the funding to best meet our needs
- ▶ Be cautious of projects/programs that create on-going obligations outside of this one-time funding
- ▶ Be cautious of duplication with other State, County programs
- ▶ Match priority projects to the various funding sources that may be available, including Approved Infrastructure Investment and Jobs Act (IIJA) and Proposed Build Back Better Act
- ▶ Coordinate efforts with other agencies for Broadband projects
- ▶ Connect spending plan with Treasury's "Expenditure Categories"
- ▶ Consider administrative burden and staff capacity; avoid reporting or compliance issues

# ARPA Final Rule Summary of Changes

## Approach to the Final Rule

Treasury's final rule provides greater flexibility and simplicity for recipients to turn the tide on the pandemic, maintain vital public services amid revenue shortfalls, and build a strong, resilient, and equitable recovery.

### KEY NEW FEATURES IN THE FINAL RULE

1

#### Public Sector Revenues

- Major simplification for thousands of recipients through the **\$10 million revenue loss standard allowance**

2

#### Public Health & Economic Response

- Providing a **broader set of eligible uses** for impacted and disproportionately impacted populations
- Clarifying that reasonably proportional **capital expenditures** may be allowable (e.g., affordable housing, hospitals)

3

#### Premium Pay for Essential Workers

- **Streamlining options to provide premium pay** by broadening the share of essential workers who can receive premium pay without a written justification

4

#### Water, Sewer & Broadband Infrastructure

- **Expanding water and sewer projects** that are eligible
- **Broadening eligible broadband investments** to allow recipients to address access, affordability & reliability challenges

Source:

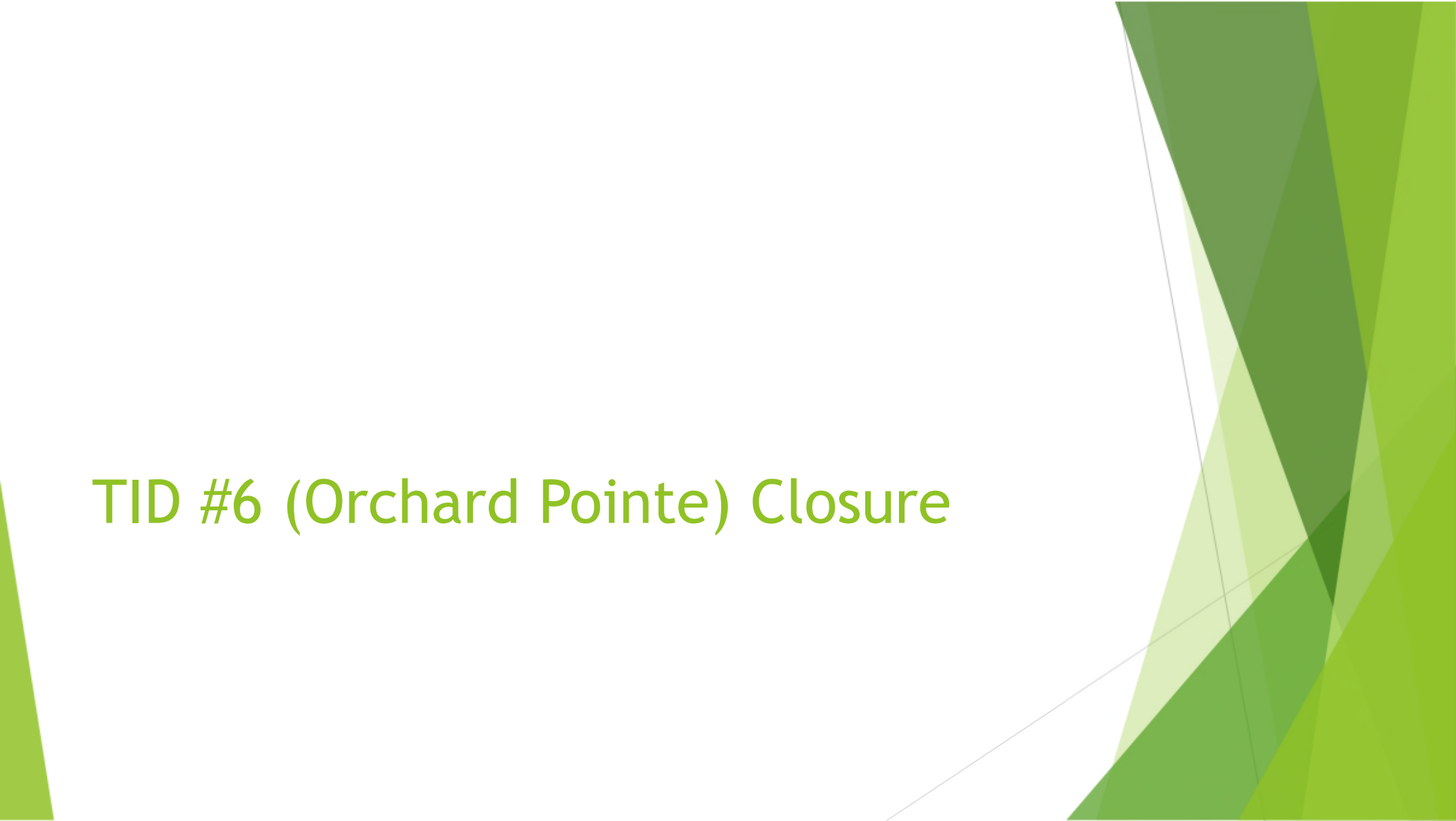
<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Webinar.pdf> (slide 7)

# References and Additional Information

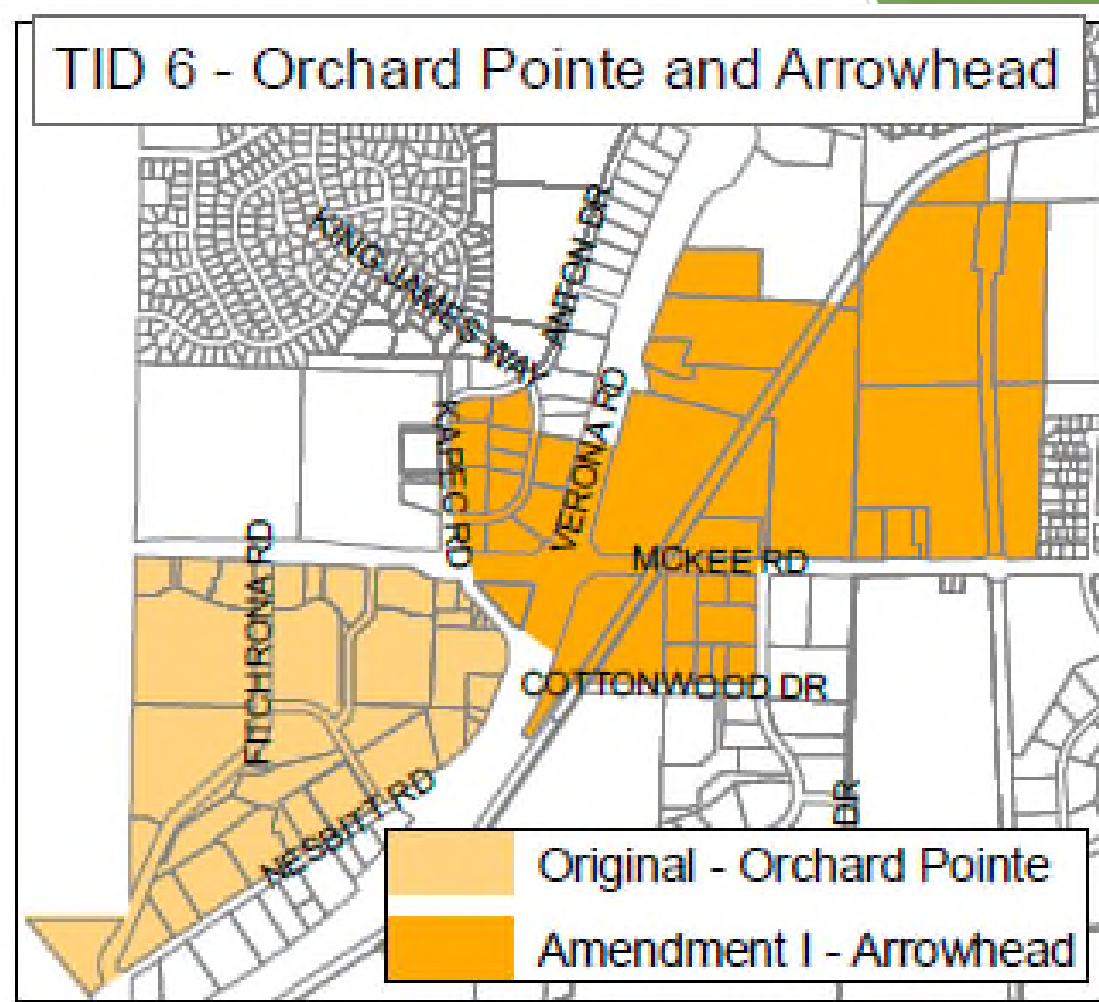
- ▶ US Treasury main funding page: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>
- ▶ US Treasury Non-Entitlement Units (NEU) specific information: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/non-entitlement-units>
- ▶ National League of Cities: <https://www.nlc.org/covid-19-pandemic-response/american-rescue-plan-act/>
- ▶ League of Wisconsin Municipalities: <https://www.lwm-info.org/1638/American-Rescue-Plan-Act>
- ▶ Government Finance Officers Association: <https://www.gfoa.org/cslfrf-guidance-faq>
- ▶ Wisconsin Department of Revenue: <https://www.revenue.wi.gov/Pages/SLF/ARPA.aspx>



# TID #6 (Orchard Pointe) Closure



# TID #6 Area



# TID #6 Summary

Source: TID #6 \*2020\*  
Annual Report

<http://www.fitchburgwi.gov/DocumentCenter/View/22101/TID-6-Supplemental-Report-2021-6-17>

## Annual Tax Increment District Report

City of Fitchburg, Wisconsin  
Tax Increment District No. 6

**Purpose:** State law requires municipalities with an active Tax Incremental District (TID) to electronically file an Annual Report for each TID by July 1 of each calendar year. This is a supplement to that filing to be used at the annually required meeting of the standing Joint Review Board.

**District Summary:** Tax Increment District No.6 ("District") was created on August 8, 2006 as a Mixed Use District. On August 27, 2013, the District was amended to further facilitate development and/or redevelopment within areas adjacent to the District, the City desires to amend its boundaries to add territory.

The TID has an expenditure period that ends on August 8, 2021 and has a mandatory termination date of August 8, 2026. The final year of increment collection is 2027.

### Background Data:

Base Value	\$86,800,800
Incremental Value (1/1/2020)	\$138,250,100
2020 Year End Fund Balance	\$6,030,156
Projected Closure (based on current cash flow)	2023
Closure with housing extension	2024

# Major TID #6 Funded Projects

- ▶ Spoke and Sprocket Road Extensions
- ▶ McKee Road Expansion
- ▶ Badger Trail Crossing
- ▶ Nesbitt Road Roundabout
- ▶ Fitchrona Road
- ▶ Development Incentives



# Current TID #6 Financials

- ▶ 2021 tax incremental revenue: \$2,671,864.36
- ▶ Outstanding Costs:
  - ▶ 2015B Bonds (Spoke/Sprocket Roads) - callable 2023
  - ▶ Benjamin PAYGO/MRO
  - ▶ Administrative Costs: Hy-Vee Assessment Claim, McKee Road Taking Claim, audit costs, staff charges

Source: TID #6 \*2020\* Annual Report  
<http://www.fitchburgwi.gov/DocumentCenter/View/22101/TID-6-Supplemental-Report-2021-6-17>

City of Fitchburg																									
Tax Increment District #6																									
Cash Flow Projection 2018-2026																									
Year	Projected Revenues					Expenditures									Balances		Year								
	Tax Increments	Interest Earnings/ (Cost)	Exempt Computer Aid	Personal Property Aid Payment	Total Revenues	G.C. Bonds, 2015B \$3,995,000			Benjamin Investments PAYGO			Benjamin rent guarantee payments	Cash Capital Expenditures	Admin.	TID Closure Payout	Affordable Housing Transfer		Total Expenditures	Annual	Cumulative	Principal Outstanding				
						Dated Date:	04/15/15		Dated Date:	10/23/20															
						Principal	Rate	Interest	Principal	Rate	Interest														
2018																									
2019	2,543,382	183,433	75,486	11,087	2,413,388	\$15,000	2.00%	62,250				174,782	2,185,344	35,747			2,773,123	(359,735)	6,728,459	4,057,962	2019				
2020	2,338,444	55,914	75,487	95,683	2,569,528	\$20,000	2.00%	55,900				19,004	2,820,638	48,289			3,263,831	(694,303)	6,034,156	3,737,962	2020				
2021	3,368,227	30,151	75,487	95,683	3,569,548	\$30,000	2.00%	49,400	280,000	5.00%	57,398		379,400	26,200			1,122,398	2,447,150	8,477,306	3,127,962	2021				
2022	3,505,424	42,387	75,487	95,683	3,718,980	\$35,000	2.00%	42,750	150,000	5.00%	46,648		26,200	26,200			600,598	3,118,382	11,595,688	2,642,962	2022				
2023	4,271,299	57,978	75,487	95,683	4,500,447	1,785,000	2.00%	19,700	857,982	5.00%	38,773			26,200	13,368,501		16,096,136	(1,429,082)	0	0	2023				
2024	4,362,873				4,362,873													4,362,873	0	0	0	2024			
2025	4,362,764				4,362,764													0	4,362,764	4,362,763	0	2025			
2026	4,362,655				4,362,655													0	4,362,655	8,725,418	0	2026			
2027	4,362,546				4,362,546													0	4,362,546	13,087,964	0	2027			
<b>Total</b>	<b>33,077,613</b>	<b>369,863</b>	<b>377,434</b>	<b>393,819</b>	<b>34,218,729</b>	<b>3,085,000</b>		<b>230,000</b>	<b>1,287,962</b>		<b>142,819</b>	<b>193,786</b>	<b>5,385,382</b>	<b>182,636</b>	<b>13,368,501</b>		<b>4,362,873</b>	<b>28,218,959</b>			<b>Total</b>				

Notes: Call 4/1/2023

Projected TID Closure taking into account timing of Hy-Vee appeals

Projected TID Closure taking into account housing extension

# Financial Impacts of TID #6 Closure

- ▶ Affordable Housing Extension
  - ▶ State Statute 66.1105(6)(g)
  - ▶ One year of incremental revenue, \$2.67 million
  - ▶ Minimum 75% to benefit affordable housing; remaining to improve housing stock
- ▶ Levy Limit Adjustment (on-going costs)
  - ▶ Approximately \$400K expected
  - ▶ Spent early with 2022 Adopted Budget
- ▶ One-Time Surplus Payment
  - ▶ Excess increment within the TID at closure is allocated to all overlying jurisdictions
  - ▶ Approximately \$2 million expected for Fitchburg

# TID #6 Closure Expected Timing

- ▶ Authorizing Prepayment of Outstanding PAYGO (need before start closure process)
  - ▶ Referral 1/11/22
  - ▶ Finance & Council 1/25/22
- ▶ Anticipated Affordable Housing Extension (must close within 1 year of approval)
  - ▶ Referral 1/25/22
  - ▶ CEDA/Housing Committee 1/27/22
  - ▶ Finance & Council 2/8/22
- ▶ Closure Resolution (need by 4/15/22)
  - ▶ Referral 2/22/22
  - ▶ Finance & Council 3/8/22
- ▶ Final Audit in August 2022
- ▶ Closeout Payments in Fall 2022
- ▶ Levy Limit Adjustment for 2023 Budget

# TID Closure Spending Plan Best Practices

- ▶ Focus on strategic use of the funding to best meet our needs
- ▶ Be cautious of projects/programs that create on-going obligations outside of this one-time funding
- ▶ Focus on property-tax funded projects (since property taxes are how the funds accumulated)
- ▶ Earmark legal costs and other expected TID #6 administrative costs
  - ▶ Alternative is to delay closing, but the levy limit adjustment has already been used

The background features abstract, overlapping geometric shapes in various shades of green, ranging from light lime to dark forest green. These shapes are primarily located on the right side of the slide, with some extending towards the center. The overall aesthetic is clean and modern.

## Next Steps in Creating a Spending Plan

# ARPA/TID Closure Spending Plan

## ARPA/FRF Funding

- ▶ ~\$3.2 million
- ▶ One-time funding
- ▶ 50% available now; 50% in 2022
- ▶ Obligate by 2024; Spend by 2026
- ▶ Reporting/compliance requirements
- ▶ Limited to eligible uses

## TID Closure Funding

- ▶ ~\$2 million expected
- ▶ One-time funding
- ▶ Expect available Fall 2022
- ▶ No spend-down requirement
- ▶ No additional reporting/compliance requirements
- ▶ Should limit to property tax funded projects

# Spending Discussed During 2022 Budget

- ▶ \$165,000 McKee Farms Tennis Courts Fencing and Resurfacing (Mayor's Budget)
- ▶ \$17,000 FACTv Equipment to Facilitate Hybrid Meetings/Events (Mayor's Budget)
- ▶ \$50,000 Equipment for Additional Vehicle Maintenance Bay (New Proposal #16)
- ▶ \$173,900 Body Camera Replacements (Council Amendment #6)
- ▶ \$150,000 South Stoner Prairie Neighborhood Planning (Council Amendment #4)
- ▶ \$10,000 Native Plantings in Fitchburg Parks (Council Amendment #16)
- ▶ \$10,000 Pilot Sustainable Vegetation in Street Medians (Council Amendment #17)
  
- ▶ Total \$575,900

## Other Costs to Include

- ▶ Smaller amount of ARPA spent in 2021 on PPE, sanitizer, technology for meetings
- ▶ \$100,000 Hy-Vee Assessment Claim Legal Costs
- ▶ \$50,000 McKee Road Taking Legal Costs
- ▶ \$322,000 ARPA de minimus administrative costs @ 10%

# Spending Plan Timeline

## Spending Plan Adoption

**Initial Kick-Off Presentation and Discussion (Special COW)**

Mayor's Proposed ARPA Spending Plan Posted to City's Website

Special Finance Committee to Discuss Mayor's Proposed Plan (6:00 pm)

**PUBLIC HEARING – Common Council Meeting**

Council Proposed Amendments Due to Finance Director (4:30 pm)

Summary Report and Amendment Details Posted to City's Website

Committee of the Whole Meeting to Discuss Council Amendments

**PUBLIC HEARING – Common Council Meeting**

Discussion and Action on Amendments, Adoption of Spending Plan

Wednesday	January 12, 2022
Monday	January 24, 2022
Wednesday	February 2, 2022
Tuesday	February 8, 2022
Monday	February 14, 2022
Thursday	February 17, 2022
Wednesday	February 23, 2022
Tuesday	March 22, 2022
Tuesday	March 22, 2022

# Open Discussion on Priorities

The background features abstract, overlapping geometric shapes in various shades of green, ranging from light lime to dark forest green. The shapes are primarily triangles and polygons, some with thin white outlines, creating a layered, modern aesthetic. The overall composition is clean and professional.

Open Discussion on Priorities

Questions for Me?



## Open Discussion on Priorities

What do you think is most  
important?

