

**PROCEEDINGS OF THE BROWN COUNTY
ADMINISTRATION COMMITTEE**

Pursuant to Section 19.84 Wis. Stats., a regular meeting of the **Brown County Administration Committee** was held on Thursday, September 2, 2021 in Room 200, Northern Building, 305 E. Walnut Street, Green Bay.

Present: Supervisor Schadewald, Supervisor Murphy, Supervisor Vander Leest, Supervisor Peters, Supervisor Hopkins
Also Present: CPA Susan Pable, Corporation Counsel David Hemery, Director of Administration Chad Weininger, County Clerk Patrick Moynihan, Jr., Supervisors Borchardt and Chu

I. Call to Order.

The meeting was called to order by Chair Schadewald at 5:30 p.m.

II. Approve/Modify Agenda.

Motion made by Supervisor Vander Leest, seconded by Supervisor Murphy to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

III. Approve/Modify Minutes of August 5, 2021.

Motion made by Supervisor Peters, seconded by Supervisor Hopkins to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

Comments from the Public None.

Presentations

1. Report on the CAFR - Presented by Sue Pable, CLA Partner.

Sue Pable, CPA Principal at CLA (CliftonLarsonAllen) provided a handout (attached) re: Brown County, Wisconsin – Audit Results and walked through it with the committee.

Communications

2. Communication from Supervisor Schadewald re: Request discussion of the six-year CIP. *Referred from August County Board.*

Schadewald informed the reason he put this on agenda was when they did the 2017 vote on the sales tax there had been an intensive evaluation of the CIP for several years. He's not advocating a sales tax now but that they should start to think ahead and do more planning.

Motion made by Supervisor Peters, seconded by Supervisor Vander Leest to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Legal Bills

3. Review and Possible Action on Legal Bills to be paid.

Corporation Counsel David Hemery referred to the summary page and noted what the bills were for.

Motion made by Supervisor Peters, seconded by Supervisor Hopkins to pay. Vote taken. MOTION CARRIED UNANIMOUSLY

Budget Adjustment Request

4. **Budget Adjustment Request (21-075): Reallocation of up to 10% of the originally appropriated funds between any levels of appropriation (based on lesser of originally appropriated amounts).**

Weininger informed this was to move funds around.

Motion made by Supervisor Hopkins, seconded by Supervisor Murphy to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

5. **Budget Adjustment Request (21-076): Reallocation between two or more department, regardless of amount.**

To utilize contingency funds for the Sales Tax and Public Records Litigation. Contingency Fund Balance: \$28,475.

Motion made by Supervisor Vander Leest, seconded by Supervisor Peters to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

Resolutions & Ordinances

6. **Resolution Regarding Table of Organization Change for the Circuit Courts Department – Bailiffs.**

Motion made by Supervisor Hopkins, seconded by Supervisor Murphy to suspend the rules to take Items 6, 7 & 8 together. Vote taken. MOTION CARRIED UNANIMOUSLY

7. **Resolution Regarding Table of Organization Change for the Health & Human Services Department – Community Treatment Center Food Service Worker Positions.**

8. **Resolution Regarding Table of Organization Change for the Sheriff's Department – Patrol Officer Position.**

Motion made by Supervisor Hopkins, seconded by Supervisor Murphy to approve Items 6, 7 & 8. Vote taken. MOTION CARRIED UNANIMOUSLY

9. **Resolution Providing for the Sale of Approximately \$5,000,000 General Obligation Refunding Bonds, Series 2021.**

Director of Administration Chad Weininger informed they did this every year, unfortunately there wasn't a lot of savings this year as it was a smaller bond size.

Motion made by Supervisor Vander Leest, seconded by Supervisor Murphy to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

Child Support

10. **Budget Status Financial Report for July 2021 - Unaudited.**

Motion made by Supervisor Peters, seconded by Supervisor Vander Leest to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

11. **Director's Report.**

No report, no action needed.

County Clerk

12. **Budget Status Financial Report for July 2021 – Unaudited.**

Motion made by Supervisor Murphy, seconded by Supervisor Hopkins to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

13. **Clerk Report.**

County Clerk Patrick W. Moynihan Jr. informed their office conducted a two-day November 2020 general election open records review as requested by Wisconsin Institute for Law and Liberty. They also conducted a two-day November 2020 general election Wisconsin Legislative Audit Bureau review which they completed last week.

Last month Moynihan was personally subpoenaed to appear before the State Assembly Campaigns and Elections Committee and they're still evaluating that document as they speak.

The Civics Plus agenda and minutes creation software contract has been activated. Project kickoff is in a matter of a few weeks, with a 12-week timeline going live in December or January.

They were still tweaking the 2022 budget

Statistically August marriages have reached 206, which is the most in any one month since August of 2019. For the year they stand at 953 which is 117% more than all of last years total.

They processed 340 passport applications in the month of August which was the most since 423 achieved pre-COVID January of 2020. Thus far they have total 2,118 applications in comparison to 1,434 of last year.

Motion made by Supervisor Vander Leest, seconded by Supervisor Murphy to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Technology Services

14. **Budget Status Financial Report for 2021 - Unaudited.**

Motion made by Supervisor Murphy, seconded by Supervisor Peters to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

15. **Director's Report.**

No report, no action needed.

Administration and Human Resources

16. **Budget Adjustment Log.**

Director of Administration Chad Weininger briefly spoke to the budget adjustment log.

Motion made by Supervisor Murphy, seconded by Supervisor Vander Leest to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

17. **Budget Status Financial Report for July 2021 – Unaudited.**

Motion made by Supervisor Hopkins, seconded by Supervisor Murphy to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

18. **Changes in HR/Impact of the new reality of HR with hiring, pay, compensation, bonuses post COVID. Referred from July meeting.**

Schadewald got a call from Supervisor Deneys, he wanted the committee to know that one of the challenges for COs is that they have to be trained for 3 months, they don't get any productivity because of state and federal guidelines. Weininger stated it took quite a while to train but there were a number of departments that have that. You have lower-level positions and a huge demand

across the board. Prior to that was a shift in the demographics on how long people stay, it was 2-4 years. The county was at 9-10 years of longevity. The Sheriff was recruiting people with the understanding that they have an opportunity to become a Patrol Officer and he's going to have a built-in turnover already. This was a big deal two years ago and not much was changed, and they were fully staffed, and everything was fine. You're going to hit these lulls every two years. They were going to have to work through it. There's a lot of things to factor, he talked about this last month. There are positions that will always be problematic, so they walked with the director and talk through what the pieces are. One thing they have the ability to do is specialty pay. They'll have to be more strategic in the recruitment process, but they're going to have ebb and flow.

Schadewald wanted it understood that he wasn't expecting it to be figured out but that there'd be discussions and revisions, etc. He was interested in how they can recruit more people that want to work from home nationwide to work for Brown County. Weininger stated if they have the experience and really good reviews, why wouldn't they allow for it if they're going to allow someone to telework as long as they have the capability and equipment in their home and they have the flexibility and a shortage right now in labor. The county was fully operational, they did approve teleworking, but each department came up with a plan on how they were going to monitor to make sure there was productivity. They have been meeting with each department and getting updates on the different techniques that they're using to ensure it. Responding to Murphy, Weininger informed there were two case where they pulled back because those employees weren't meeting the standards of work productivity. It's a privilege not a right and they can pull people back. A number of their systems they tie into state systems where they can track. Some is based on meeting tasks.

Weininger informed the county started a program last year that would allow high school students to get experienced in county government. They post everything at St. Norbert, UWGB, Madison, Milwaukee, Marquette, etc. There are internships within certain departments.

Weininger informed Chapter 4 sets the policy on benefits however the board has given him authority to make adjustments or allow some flexibility especially in these times. They try to never abuse that.

19. **Director's Reports.**

Weininger spoke to his written report in the agenda packet, he touched on room tax, sales tax - which continues to be strong, and ARPA - which was coming in much better.

Weininger spoke at length to a PowerPoint he presented (attached) regarding the Brown County American Rescue Plan Act (ARPA) Plan.

Motion made by Supervisor Murphy, seconded by Supervisor Peters to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Corporation Counsel

20. **Request for Funds from Contingency Fund for Sales Tax and Public Records Litigation.**

Corporation Counsel David Hemery informed this was covered at above.

Motion made by Supervisor Vander Leest, seconded by Supervisor Murphy to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

21. **Oral Report.**

Hemery informed they finally got a date for oral arguments before the Wisconsin Supreme Court on the sales tax, Tuesday, November 16, 2021 at 9:45am. They start having in person oral arguments just a couple days before that. First quarter of next year they should get a decision.

Hemery spoke to a Public Records case, which was all argued and sitting with Judge Hinkfuss

however there was a companion case. Hopefully when the Supreme Court rules on the case that they accepted, that will give guidance to them.

Motion made by Supervisor Peters, seconded by Supervisor Vander Leest to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Other

22. **Audit of bills.**

Motion made by Supervisor Peters, seconded by Supervisor Hopkins to acknowledge receipt of the bills. Vote taken. MOTION CARRIED UNANIMOUSLY

23. **Such other matters as authorized by law.**

24. **Adjourn.**

Motion made by Supervisor Hopkins, seconded by Supervisor Vander Leest to adjourn at 7:43 pm. Vote taken. MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Alicia Loehlein
Legislative Specialist



Brown County, Wisconsin – Audit Results

Administration Committee

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

Agenda

- Introduction of the Service Team
- Financial Statement Audit Results
- Indicators of Financial Health
- Current Environment
 - COVID-19
 - New GASB Pronouncements



Service Team

CLA

- Over 100 office locations nationally
- 18 office locations in Wisconsin
- Serve over 2,100 governmental clients nationally
- Serve over 400 governmental clients in Wisconsin
- Serve over half the counties in Wisconsin
- Perform most Single Audits



Service Team

Sue Pable, Principal, CPA

- 1st year as Principal on Brown County Audit
- Other Brown County experience:
 - Internal Auditor
 - Assistant Finance Director
 - Acting Finance Director
 - Assistance

Elizabeth McMasters,
Director, CPA

- 8 years on Brown County Audit
- 2 years as Director



Audit

Management Responsibilities

- Preparation and fair presentation of financial statements
- Including design, implementation, and maintenance of internal control relevant to the financial statements

Audit Responsibilities

- Express opinions on the financial statements based on our audit
- Perform procedures to obtain audit evidence about the amounts and disclosures in the financial statements
- Evaluate the appropriateness of accounting policies used and the reasonableness of estimates made by management
- Consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate



Financial Statement Audit Results

Opinion

- Financial statements present fairly, in all material respects, the financial position and changes in financial position of the County
- Unmodified (“Clean”)

Accounting Policies

- Adopted GASB No. 84, *Fiduciary Activities*, for the current year

Accounting Estimates

- Pension liability and related deferred outflows\inflows of resources and expense
- OPEB liability and related deferred outflows\inflows of resources and expense
- Fair value of investments
- Allowance for doubtful accounts
- Closure/postclosure care liability for landfill
- Useful lives of capital assets



Create Opportunities

Financial Statement Audit Results (continued)

Financial Statement Disclosures

- No particularly sensitive financial statement disclosures
- Disclosures are neutral, consistent, and clear

Difficulties Encountered in Performing the Audit

- No significant difficulties

Misstatements

- No uncorrected misstatements
- Proposed 2 immaterial entries, which management posted



Financial Statement Audit Results (continued)

Evaluation of Internal Control

- Significant Deficiency in Internal Control Over Financial Reporting
- Management override of controls – Technology Services Department



Create Opportunities

Financial Statement Audit Results (continued)

Disagreements with Management

- No disagreements with management

Management Representation Letter

- Management has provided us a letter representing the integrity, completeness, and relevancy of the information provided during the audit

Consultations with Other Accountants

- No consultations with other accountants



Create Opportunities

Single Audit Status

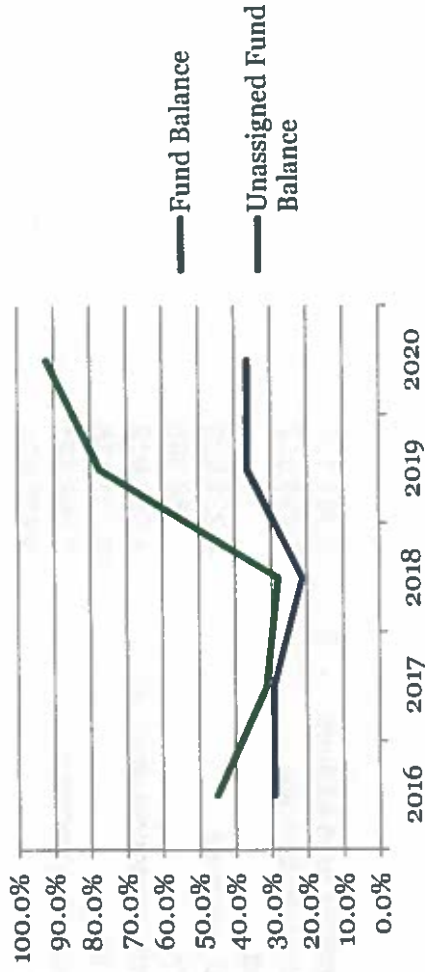
- Federal and state compliance testing complete; process of wrap-up
- Expect to be issued by 9/30



Create Opportunities

Indicators of Financial Health

General Fund Balance to Expenditures



Create Opportunities

Indicators of Financial Health

General Fund Balance to Expenditures

Unavailable fund balance - 2020

Nonspendable fund balance	\$	5,901,199
Restricted fund balance		1,493,912
Assigned		
COVID response		4,231,929
Library		1,638,995
Property tax appeal reserve		1,550,019
Sales tax		28,108,138
Vested sick & vacation		2,598,491
Other		2,436,894

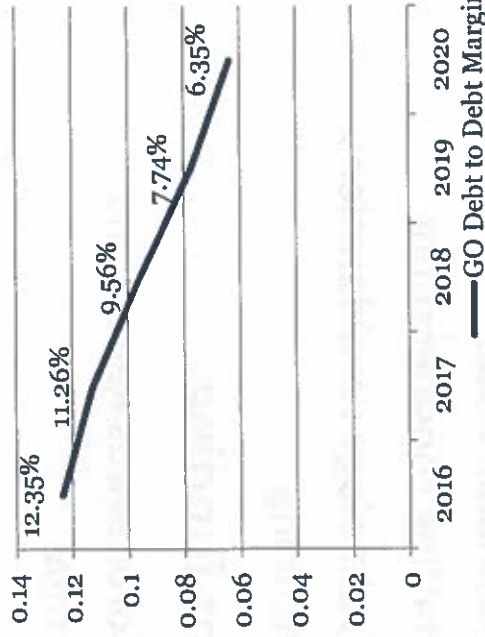


Create Opportunities

Indicators of Financial Health

GO Debt to Debt Limit

- Statutory Limit of 5% equalized value



	2016	2017	2018	2019	2020
GO Debt Limit	984,983,675	1,043,185,535	1,091,468,845	1,159,070,865	1,231,850,240
GO Debt	121,635,525	117,445,000	104,340,000	89,720,000	78,225,000



Create Opportunities

COVID-19

- Challenges
 - Additional Costs
 - Staffing considerations
 - Technology considerations
 - Planning
- Grant funding
 - Coronavirus Relief Fund
 - ARPA



Create Opportunities

New Accounting Standards

Effective for 2022:

- GASB Statement No. 87, “Leases”
- GASB Statement No. 91, “Conduit Debt Obligations”

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Create Opportunities

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WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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**Brown County
American Rescue Plan Act (ARPA)
Plan**

Brown County Timeline

- Phase I**
 - August, 2021
 - Public Listening Session
 - Department Head Request
 - October, 2021
 - Budget Process Approval
 - County Board Approval
- Phase II**
 - August, 2022
 - Committee Work
 - Department Head Request
 - October, 2022
 - Budget Process Approval
 - County Board Approval
- Phase III**
 - January - December, 2021-2022
 - Construction & Reporting

United States Treasury Timeline

- 2021
 - May
 - 24 allocations of ARPA Funds
 - August 31
 - 2021 AR Report to Treasury
 - Recovery Plan for Treasury and Public Health
 - October 31
 - 2021 Quarterly Project and Expenditure Report to Treasury
- 2022-2026
 - Jan. 31, Apr. 30, Jul. 31, and Oct. 31
 - Quarterly Project and Expenditure Reporting
 - August 31
 - Recovery Plan to Treasury and Public Health

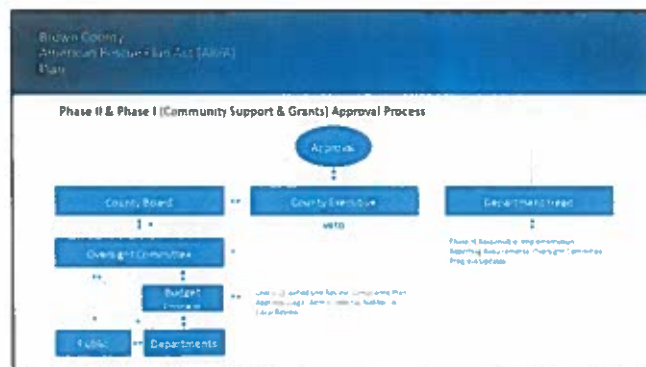
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**Brown County
American Rescue Plan Act (ARPA)
Plan**

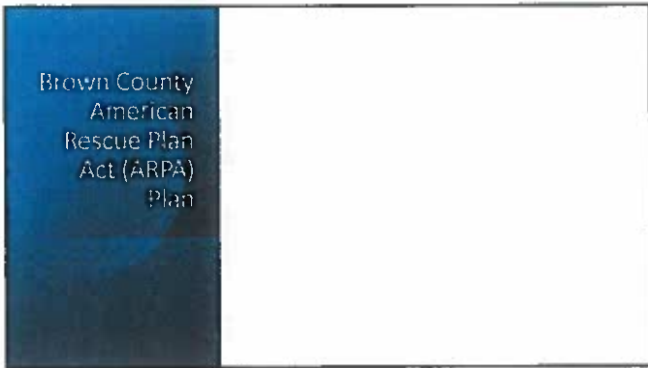
Proposed ARPA Funding Allocation

2021 (Phase I)	
Revenue Loss	\$9,547,387.20
Broadband & 911 Towers Fiber	\$8,914,400.00
Economic, Small Business & Tourism	\$1,300,000.00
Community Support & Grants	\$1,000,000.00
	\$32,761,787.20
2022 (Phase II)	
Public Health Emergency Response, Economic Impact, Essential Workers, Reduction in Revenues, & Water, Sewer, or Broadband Infrastructure	\$28,622,594.00
Total	\$61,384,381.00

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1

Brown County
American Rescue Plan Act (ARPA)
Plan

American Rescue Plan Act	\$1,900,000,000.00
State of Wisconsin	\$2,533,160,626.50
Onida Nation	\$164,226,457.10*
Brown County	\$51,384,182.00
County Municipalities	\$40,480,688.78

* Part of ARPA payment was \$10,110,000.00 based on County shared services

2

Brown County
American Rescue Plan Act (ARPA)
Plan

Funding must fit into one of the following four statutory categories:

- To respond to the COVID-19 public health emergency or its negative economic impacts.
- 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, and
- 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
- To make necessary investments in water, sewer, or broadband infrastructure.

Source: NIC

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