

PROCEEDINGS OF THE BROWN COUNTY
EXECUTIVE COMMITTEE

Pursuant to Section 19.84 Wis. Stats., a regular and budget meeting of the **Brown County Executive Committee** was held virtually on Wednesday, October 21, 2020.

Present: Chair Sieber, Vice-Chair Buckley, Supervisor Brusky, Supervisor Deneys, Supervisor Landwehr, Supervisor Schadewald, Supervisor Van Dyck
Also Present: Director of Administration Chad Weininger, Internal Auditor Dan Process, County Executive Troy Streckenbach, Finance Manager Bradley Klingsporn, Administration Communications Coordinator Andrea Holden, Unified Communications Engineer Al Pedi, Sr. Accountant David Diedrick, Senior HR Generalist Kara Navin, Supervisors Coenen & Borchardt, other interested parties.

I. Call meeting to order.

The meeting was called to order by Chair Sieber at 5:30 pm.

II. Approve/modify Agenda.

Motion made by Supervisor Buckley, seconded by Supervisor Brusky to take Item 5 of Non-Budget Items following Item III. Vote taken. MOTION CARRIED UNANIMOUSLY

III. Approve/modify Minutes of September 9, 2020.

Motion made by Supervisor Landwehr, seconded by Supervisor Brusky to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

Although shown in the proper format here, Item 5 of Non-Budget Items was taken at this time.

****BUDGET REVIEW****

Comments from the Public – Budgetary Items. None.

Comments from the Public – Non-Budgetary Items. None.

Non-divisional Budgets

1. Board of Supervisors - Review of 2021 Department Budget.

Internal Auditor Dan Process presented the Board of Supervisors budget and noted that the 2021 budget is very similar to the 2020 budget, including the data analytics initiative.

Supervisor Van Dyck informed he had forwarded information he gathered from TS to the Committee earlier in the day regarding the cost of software to be able to automate meetings and noted that this is something that has been talked about several times over the last few years. At this time he is asking to have a discussion regarding if we should add this into the budget or if we should take it up after the fact as part of the carryover or contingency expenditures.

Van Dyck continued that the estimate he received from TS for Granicus, which is the system that has been looked at several times in the past, is \$35,000 for the year for the basic module for licensing and that is somewhat subject to conversation and further negotiations. He continued that he feels at some point this Board needs to invest in the technology of the 21st century and reiterated this has been talked about several times in the past but did not get any traction.

Supervisor Schadewald agreed that this has been talked about in the past and the major stumbling block was that the system requires every Supervisor to have a computer, but whether it be a personal computer or a computer purchased by the county is up for debate. Until the decision regarding computers is made, Schadewald does not feel there is a need to talk about software. He agrees with Van Dyck in that we should move into the 21st century and noted that the technology is available to do that, but the initial decision as to computers needs to be made first. At this time, Schadewald feels this will have to be handled by the contingency fund.

Supervisor Buckley also recalled that this has been talked about several times in the past and as we move forward with a new County Board meeting space, hopefully at the Central Library, he would like to see the money earmarked in the Board of Supervisors budget to have the software. He understands the funds are in the contingency fund but feels those funds will be pulled out for something at the Board's budget meeting. Buckley feels the software would be a good use for at least part of the contingency money and noted that if computers are also going to be needed, the full contingency of \$62,000 will likely be needed, and Buckley feels that would be a good investment in the Board.

To Schadewald's comments, Van Dyck agrees we will need computer systems and recalled at one point the Board talked about buying computers, but that was defeated and now we are talking about software but not computers. He feels we need to decide on either the computers or the software and when that is done, he hopes the other piece will follow. His objective in proposing the software piece at this time is that it is an annual kind of expenditure because the licensing has to be paid every year, whereas he feels the computers could come out of the contingency or carryover funds as a pseudo one-time initial purchase which would give time to get the software up and running and see if there are cost savings going forward that could actually pay for the software in the long run. Van Dyck agrees that both the computers and software are needed, but feels the decision on the computers may be forced a bit if the software is in the budget.

Supervisor Deneys said it was his understanding that computers at each station of the proposed meeting room in the Library were part of the proposal since the intention was to use the new meeting room as a TS training facility as well as a board room. If that is the case and there are computers at each station, without this being included in the budget, there would not be any software to run them. Director of Administration Chad Weininger responded that the estimate was done by Facilities and it needs to be rescoped, so we do not know the total cost, but even if we have that cost, computers are not budgeted for. Weininger said realistically a determination needs to be made if the Library is where the board room will be located and noted that even if the Library is not the home, something will still have to be done because the current system being used is very old and outdated. He feels a small work team should be formed and then have that group present something to the Executive Committee to pull this together and that is his recommendation at this time.

Schadewald reiterated that at this time he feels the money should stay in the contingency fund and noted we will not be getting an RFP for computers or moving into any new facility for months. Even if computers are part of the new facility, which he feels they should be, that is a whole discussion we have to vote on. He is not agreeable to putting any money into a software budget line at this time. He agrees that we need to get there, but he does not feel it is appropriate to put the funds in the County Board budget when we are not close to making other decisions. Schadewald also noted that the amount we are talking about is only an estimate.

Weininger informed what was included in the estimate of the new meeting space for computers is \$76,000, audio visual is \$53,000, \$22,000 is for display screens, IT infrastructure is \$19,000 and cabling is \$36,000. This includes 42 PCs with dual monitors.

Motion made by Supervisor Van Dyck, seconded by Supervisor Buckley to place \$35,000 in Board of Supervisors budget under software and licensing and reduce contingency fund by \$35,000. Vote taken. Ayes: Van Dyck, Buckley, Sieber, Landwehr, Brusky, Deneys Nay: Schadewald MOTION CARRIED 6 to 1

Buckley feels if we are seriously looking at this, the money should be put aside because the \$62,000 will likely be gone during the budget process. He appreciates Schadewald's comments, but feels if the funds are put

aside, it will also help push things along a little faster. Buckley asked Weininger if the PCs are laptops or fixed computers at each station. Weininger responded that it is 42 PCs with dual monitors, and they would be fixed in place so Supervisors would not take them with them, which will help reduce wear and tear. The room would also serve as a TS training room.

Schadewald noted the money in the contingency fund is put there so it is available throughout the year if it is needed. Secondly, he asked where the funding for the new County Board meeting space is coming from. Weininger responded that it would be in capital projects under reconstruction at the Library. The Library Board will submit a proposal regarding the rebuild of the basement at the Library and will make a decision as to how much they will allocate for the project, but the county will not know what will be allocated until the architect plan is done, which was just approved. A general view of this is outlined on Page 283 of the budget book, but the amount that will need to be allocated is unclear at this time. Weininger reiterated that some sort of voting system will also be needed, but he does not see any amount for that included in the numbers. He feels the voting system will be a true County Board expenditure as the Library will not need a voting system to rent the space out, although, it may be helpful.

Schadewald asked what would happen to the money if it is put into the County Board budget for software, but not used. Weininger said the options would be to use those funds for other software, including a voting system, the funds could lapse, or there would be an option to do a carryover for the next year or a budget adjustment to use the money for something else. Schadewald does not feel putting a number in the County Board budget versus putting money into the contingency fund for whatever happens in 2021 is good budgeting and for that reason, he will vote against this.

Van Dyck feels these conversations need to be separated because he does not feel the software purchase is contingent upon anything happening at the Library. We have talked about this system several times in the past and the Board sat through a demo of Granicus. He feels whether the room happens at the Library is secondary. It is Van Dyck's understanding that when or if the County Board returns to City Hall chambers, that there is a system conflict as far as what the City has moved to compared to what the County has so theoretically, the County could be spending some unknown amount of money to be compatible. Van Dyck's fear with leaving it to the contingency is that it is budget time and although we do not have an exact dollar amount, at least this would show a commitment to try to move this forward.

Buckley feels this should be put in the budget at this time for the reasons Van Dyck outlined. He noted that these meetings and discussions are what budget time is for. Buckley understands what Schadewald is saying, but to take all of the money left over and not assign it and not allow these types of things to be put in the budget will make it hard going forward to have this as a line item. He understands wanting a good balance in the contingency fund, but to keep the money in there when it could be used and budgeted for right now is something he has a problem with. He concluded by saying he feels it is important to keep the process moving forward.

At this time a vote on the motion was taken.

Motion made by Supervisor Van Dyck, seconded by Supervisor Buckley to approve Board of Supervisors 2021 budget as amended. Vote taken. Ayes: Sieber, Landwehr, Brusky, Van Dyck, Deneys, Buckley Nay: Schadewald. MOTION CARRIED 6 to 1

2. Executive – Review of 2021 Department Budget.

County Executive Troy Streckenbach presented the Executive budget and noted it is pretty straightforward and the same as it has been for a number of years. There have been adjustments for chargebacks and personnel costs, but other than that there are no changes.

Motion made by Supervisor Schadewald, seconded by Supervisor Buckley to approve Executive 2021 budget. Vote taken. MOTION CARRIED UNANIMOUSLY

Streckenbach thanked the committee chairs who make up the Executive Committee and said that as the budget process has gone through the departments, the debates have been fairly decent. He noted the budget has not been changed much and the administration team has been very helpful. This comes down to the department heads working with the County Board. He thanked the committee for continuing to work in a positive manner with department heads and noted that there were some interesting times in the past where the administration and the Board were not working together. He thanked the committee for their continuing efforts to bring forward a budget that brings a tax rate of 3.98 that we have not seen in 40 years.

****NON-BUDGET REVIEW****

3. Review Minutes of:

a) Benefits Advisory Committee of August 27 and September 23, 2020.

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

b) Supervised Release Committee of September 3, September 11 and September 18, 2020.

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

Communications

- 4. Communication from Supervisor Deneys re: Amend Chapter 2 of the Brown County Ordinances to require that if a Chair of the County Board or Committee elects to have a meeting and allows for public comments via US postal service mail or email for said meeting, that said public comments received through these methods shall be read into the record by the Chair during the public comments section of the meeting. *Action at September Executive Committee: To hold until the subsequent Executive Committee meeting.***

Motion made by Supervisor Deneys, seconded by Supervisor Buckley to hold until subsequent Executive Committee meeting. Vote taken. MOTION CARRIED UNANIMOUSLY

Internal Auditor

- 5. Presentation of the 2019 Comprehensive Annual Financial Report (CAFR) by David Maccoux, CliftonLarsonAllen: *Note: Report distributed electronically.***

David Maccoux outlined the CAFR, a copy of which is attached to the minutes online. Maccoux outlined a number of items in the CAFR, including the independent auditors' report on Page 7, management's discussion on analysis on pages 9 – 21, basic financial statements on pages 22 – 39, and the summary of significant accounting policies and notes to basic financial statements on pages 40 – 83.

Maccoux noted the audit was completed during COVID and he mentioned his appreciation to the staff from going from in-person audit work at the beginning of the process to more electronic communications towards the end of the audit. He concluded by saying he did not see any major concerns and he believes the county is managing financial resources and there were not issues or concerns with any of the enterprise funds. From Maccoux's perspective, the county continues to be in a strong position moving into 2021. The audit process was very positive, and the county staff worked well with the auditing team.

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

Other

- 6. Audit of the bills.**

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

7. Such other matters as authorized by law.

At this time, Buckley asked for a show of hands of which Supervisors intend to attend the budget meeting in person.

8. Adjourn.

Motion made by Supervisor Buckley, seconded by Supervisor Landwehr to adjourn at 6:27 pm. Vote taken. MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Therese Giannunzio
Administrative Specialist

BROWN COUNTY,
WISCONSIN



COMPREHENSIVE ANNUAL
FINANCIAL REPORT

YEAR ENDED
DECEMBER 31, 2019

COMPREHENSIVE ANNUAL FINANCIAL REPORT
OF
BROWN COUNTY, WISCONSIN

FOR THE YEAR ENDED
DECEMBER 31, 2019

PREPARED BY:

DEPARTMENT OF ADMINISTRATION
305 EAST WALNUT STREET
P.O. BOX 23600
GREEN BAY, WISCONSIN 54305-3600

BROWN COUNTY, WISCONSIN
 Comprehensive Annual Financial Report
 December 31, 2019

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Comprehensive Annual Financial Report

INTRODUCTORY SECTION

Brown County, Wisconsin



305 E. WALNUT STREET
P.O. BOX 23600
GREEN BAY, WI 54305-3600

CHAD WEININGER

PHONE (920) 448-4037 FAX (920) 448-4036 WEB: www.co.brown.wi.us

DIRECTOR

July 27, 2020

To the County Board of Supervisors, and Citizens of Brown County:

State Statute and Administrative Rule Tax 16 require counties with populations of 25,000 or more to submit audited financial statements by July 31, 2020. Debt issuance covenants also require the county to prepare financial statements in accordance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The audited financial statements must be submitted to any nationally recognized municipal securities information repository by 270 days after the end of the fiscal year. Major federal and state programs impose additional audit requirements. Pursuant to the above requirements, we hereby issue the comprehensive annual financial report of Brown County for the fiscal year ended December 31, 2019.

Management assumes full responsibility for the completeness and reliability of the information presented in this report, based upon a comprehensive framework of internal control that is established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

CliftonLarsonAllen LLP has issued an unmodified opinion on Brown County's financial statements for the fiscal year ended December 31, 2019. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Brown County is located in northeastern Wisconsin on the southern shore of Green Bay, an inland extension of Lake Michigan and part of the St. Lawrence Seaway. The City of Green Bay is the county seat of Brown County, which includes two cities, nine villages and 13 townships. The county is 616 square miles in size, and its current population is estimated at 262,452.

The county is governed by a non-partisan twenty-six member Board of Supervisors elected by district to two-year terms and a County Executive elected to a four-year term. From its members, the Board elects a Chairman responsible for conducting the proceedings of the Board at its meetings. The Board exercises legislative control, and the County Executive exercises administrative control over all county operations. Department heads are appointed by and report to the County Executive, except those departments headed by elected officials or appointed by other statutory authority.

Brown County provides a full range of services as provided by statute or charter. These services include law enforcement protection; health and human services; solid waste disposal; education, recreational and cultural activities; planning and zoning services; airport and health care facilities; construction and maintenance of highways; support for the state's judicial system; and general administrative services. In addition to general government activities, the Aging and Disability Resource Center is included in the reporting entity because of the degree of financial accountability the county has with that organization. Additional information on this relationship can be found in Note A in the notes to the basic financial statements.

The annual budget serves as the foundation for financial planning and control. All departments and agencies are required to submit requests to the County Executive in August, which the Executive uses as the starting

point for developing a proposed budget. The Executive Budget is presented to the County Board in October. The County Executive's budget is reviewed by the legislative committees, and a public hearing is conducted during the November County Board meeting to obtain citizen comments on the proposed budget.

After public comment and debate, the budget is legally enacted through passage of a resolution. The appropriated budget is adopted by departmental cost center as presented in the budget. Budget-to-actual comparisons are provided in this report for each governmental fund for which an appropriated annual budget has been adopted.

Local Economy

The county is served by railroads, truck and bus lines, and has a deep-water port in Green Bay capable of accommodating ocean vessels. Brown County is currently served by four major airlines with connections available to any destination in the world. Delta Airlines provides service through its Atlanta, Detroit and Minneapolis hubs; while both American Airlines and United Airlines serve Chicago's O'Hare International Airport; and Frontier Airlines serves Denver and Orlando seasonally. The Airport is strictly a self-supporting enterprise fund with a \$13.8 million operating budget that has no impact on the tax levy of Brown County.

Brown County is the health care, service, and employment center for much of eastern Wisconsin north of Milwaukee. The county is on Green Bay, an inlet of Lake Michigan, and its largest city is Green Bay. While remaining a major center for paper and cardboard manufacturing, the county's economy has diversified over the past 30 years to become a regional health care and insurance center. A fact indicating the stability of the local economy is that Brown County has consistently experienced an unemployment rate at or below the state and national rates. The 2019 annual unemployment rate for Brown County was 3.1% compared to a statewide rate of 3.3% and a national rate of 3.7%.

Relevant Financial Policies

The annual budgets are prepared with the following principles in mind: limiting the use of reserves to fund ongoing operating expenses, examining service delivery systems to ensure we are maximizing revenue sources, and making internal organizational changes to increase efficiencies and service. In addition to those principles, Brown County prepares the annual budgets in conformance with the following policies: funding for services must be adequate to maintain public confidence in County government and at the same time recognize taxpayer's ability to pay, budgets shall provide for the responsible replacement and maintenance of buildings, equipment and infrastructure, and the budgets are prepared to be responsive to the County's operating environment.

Major 2019 Initiatives

The 2019 Brown County budget was the first to reap the rewards of the 2018 comprehensive plan to eliminate debt, invest in crucial infrastructure and lower property taxes. Thanks to that plan, the 2019 budget provided the largest property tax rate cut in a decade by lowering the mill rate by 10 cents, from \$4.56 to \$4.46. At the same time, the county continued to pay off its debt burden to the lowest level it has been in over 10 years and invested in needed infrastructure without having to borrow to do it.

In 2019, the county reduced debt by over \$12,900,000 which brought the total outstanding debt under \$100,000,000 for the first time in over 10 years. More importantly, this placed Brown County on track to cut county debt in half while addressing its aging infrastructure needs without incurring mountains of debt.

Brown County also saved taxpayers' dollars by eliminating 22,000 square feet of old office space by consolidating departments and utilizing the new Brown County STEM Innovation Center.

The STEM building is so much more than new office space. It will help secure Northeastern Wisconsin's manufacturing future by creating a pipe line of engineers that will attend the newly created UW-Green Bay engineering school. In addition, the building will serve as a think tank for professors, students, educators, and industry experts to collaboratively create and launch new innovations, which will help strengthen the county's economic base and local industries like water treatment, soil management, food processing, manufacturing, and paper.

The 2019 budget also included funding for the Fox River Paper Making Corridor, which enabled the first new papermaking machine to be built in Wisconsin in 30 years. This needed investment replaced a soon to be

obsolete machine with a papermaking facility like no other in the United States, and will keep Green Bay Packaging in Brown County for decades to come.

In addition, the 2019 budget set aside \$25,000 for an audit of Child Protective Services to find out what steps the county needs to undertake to be effective in lowering child abuse caseloads. To provide some temporary assistance in lowering caseloads, \$100,000 was also set aside for temporary help to be brought in and then allowing those dollars to be redirected after the study is completed

Brown County remains one of the fastest growing economies in Wisconsin with an equalized value growth of \$1.1 billion and a net new construction increase of over \$384 million. The 2019 budget and the county's overall plan will ensure a low debt burden and a taxpayer-friendly government for years to come.

Long-term Financial Planning

Annually, the county completes a 5-year Capital Improvement needs assessment. This comprehensive planning process ensures that capital project needs are reviewed and evaluated on an annual basis to ensure that all projects are identified, priorities established and annual bonding is held to an acceptable level. Brown County provides comprehensive planning and analysis of the long range capital needs. It is Brown County's policy to plan and fund for infrastructure and other capital improvements as they are needed, rather than reacting to emergencies. Project requests need to provide sound justification based on established need. Justification should also include alternatives considered and future projected impact on operating budgets.

Acknowledgements

The preparation of this report would not have been possible without the dedicated efforts of the Department of Administration staff.

Respectfully submitted,



Troy Streckenbach
County Executive



Chad Weininger
Director of Administration

EXHIBIT I

The seal of Brown County, North Carolina, is a circular emblem. It features a central illustration of a classical building with a large dome and columns. The words "Brown County" are written in a cursive font along the top inner edge of the seal, and "Established 1818" is written along the bottom inner edge. Two five-pointed stars are positioned on the left and right sides of the seal, flanking the central building.

MISSION STATEMENT

The mission of Brown County government is to provide our citizens with a high level of responsible and efficient public services that support the health and well-being of our residents.

PHILOSOPHY

Working in county government requires a committed way of life, one which is dedicated to continually seeking ways to improve the services we provide to our community.

EXHIBIT II

ORGANIZATION STRUCTURE (as of December 31, 2019)

Brown County's organization structure reflects a divisional model in which departments are grouped based upon function, target groups served, and working relationships. As shown below, the County's various departments are organized into an administrative structure comprised of five divisions: Administrative Services; Public Safety; Health and Human Services; Education, Culture and Recreation; and Planning, Development and Transportation.

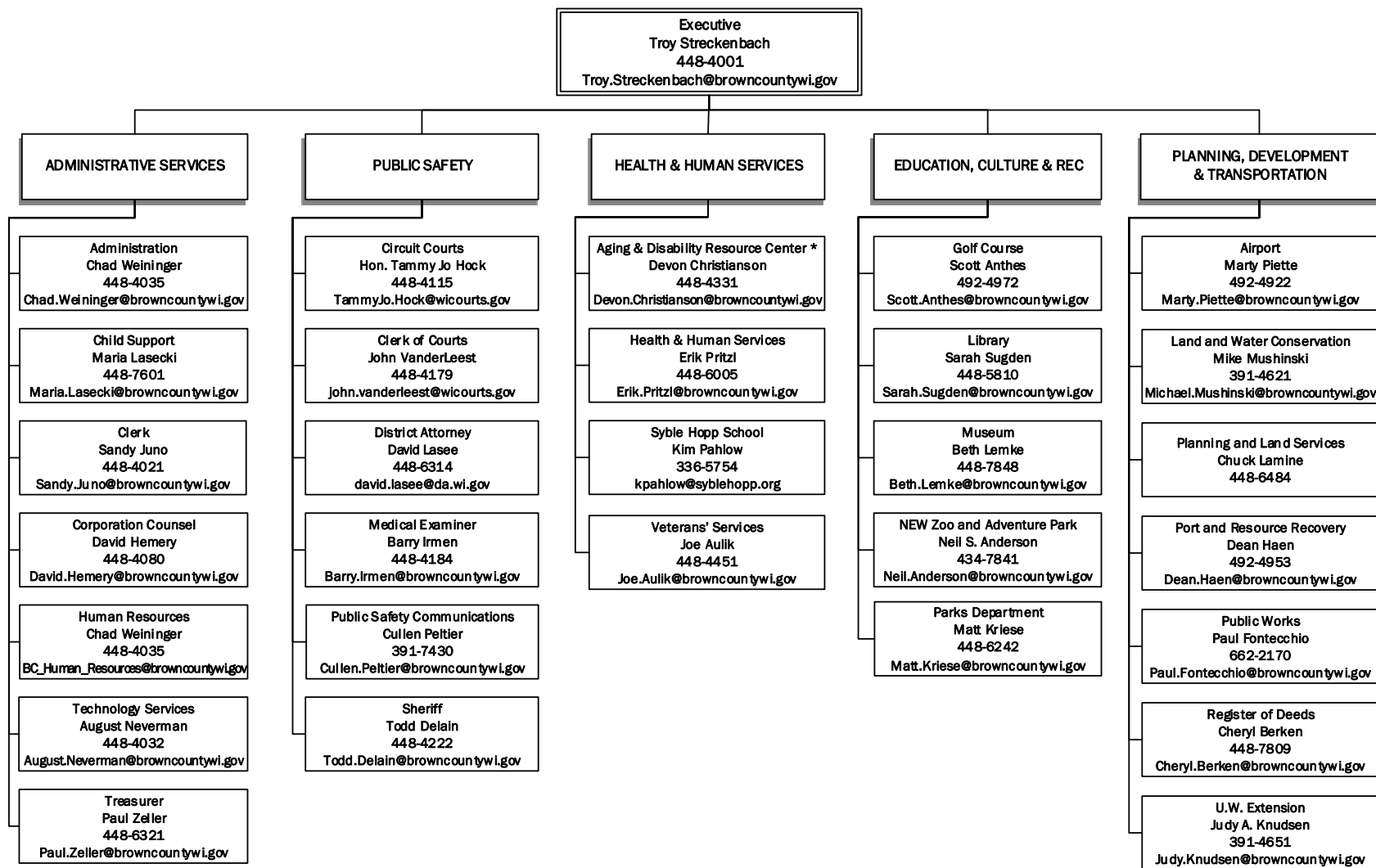
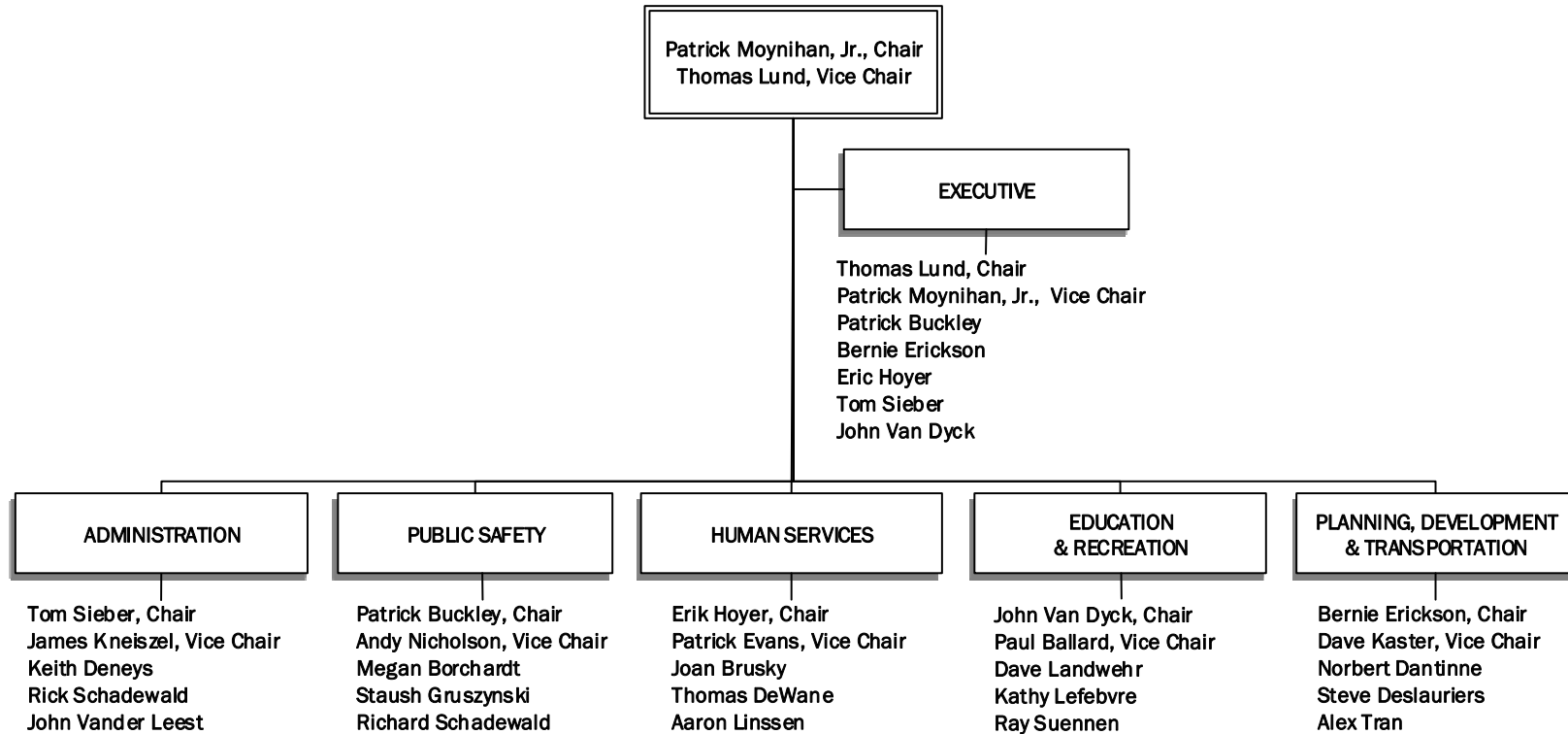


EXHIBIT III

BROWN COUNTY BOARD OF SUPERVISORS COMMITTEE STRUCTURE (as of December 31, 2019)



Comprehensive Annual Financial Report

FINANCIAL SECTION

Brown County, Wisconsin



Independent auditors' report

To the County Board
Brown County, Wisconsin

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Brown County, Wisconsin (the "County") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 9 through 21, budgetary comparison schedules of the General and Community Programs Special Revenue Funds, and the schedules relating to pensions and other postemployment benefits on pages 84 through 89 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, the financial information listed in the table of contents as supplementary information and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 31, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Brown County, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

This section of Brown County, Wisconsin's comprehensive annual financial report presents a discussion and analysis of the County's financial activities for the fiscal year ended December 31, 2019. Please read this discussion and analysis in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

- As shown on the Government-wide financial statements, the assets and deferred outflow of resources of the County exceeded liabilities and deferred inflows of resources at the close of the 2019 fiscal year by \$464,924,392. Of this amount:
 - \$92,786,211 may be used to meet ongoing obligations to citizens and creditors,
 - \$67,476,844 is restricted for specific purposes, and
 - \$304,661,337 is considered net investment in capital assets.
- The County's total net position on the Government-wide financial statements increased by \$49,908,313 from the previous year, or 12 percent of the total net position. Of this amount, governmental activities increased \$36,623,692, or 15.1 percent of the governmental net position, and business-type activities increased \$13,284,621, or 7.7 percent of the business-type net position.
- As shown in the Fund financial statements, the County governmental activities reported combined fund balances of \$98,281,847, which is an increase of \$16,958,628 as compared to the prior year. Approximately 30.8 percent of the combined fund balances, or \$30,311,639, is available to meet the County's current and future needs (unassigned fund balance).
- Unassigned fund balance for the general fund was expected to increase \$2.5 million in 2019, but actually increased \$6.6 million. The unassigned fund balance is 20.6 percent of the subsequent year's budgeted expenditures, just above the County's policy to have between 13 and 20 percent reserved for contingencies.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other required supplemental information to the statements.

Government-wide Financial Statements

The government-wide financial statements, which consist of the following two statements, are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information showing the County's net position at the end of the most recent fiscal year. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating in conjunction with other indicators such as infrastructure systems, changes in property tax base, and general economic conditions of the County.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused, vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include (a) General Government, (b) Public Safety, (c) Transportation, (d) Health and Human Services, (e) Culture, Education and Recreation, and (f) Conservation and Development. The business-type activities of the County include the (a) Community Treatment Center, (b) Airport, (c) Port and Resource Recovery, (d) Highway, (e) Zoo and Adventure Park, (f) Community Area Network, and (g) Golf Course operations.

The government-wide financial statements include not only the County itself (known as the primary government), but also the financial statements for the Aging and Disability Resource Center, which is a legally separate entity for which the County is financially accountable.

The government-wide financial statements can be found on pages 22-24 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 33 individual governmental funds. Information is presented separately in the Balance Sheet and in the Statement of Revenues, Expenditures and Changes in Fund Balances for the General, Community Programs, and Debt Service Funds, which are considered major governmental funds of the County. Data from the other 30 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the supplementary information section of this report.

The basic governmental fund financial statements can be found on pages 25-28 of this report.

Proprietary funds are maintained in two ways.

- *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to the (a) Community Treatment Center, (b) Airport, (c) Port and Resource Recovery, (d) Highway, (e) Zoo and Adventure Park, (f) Community Area Network, and (g) Golf Course operations.
- *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its (a) Copy and Document Center, (b) Departmental Multifunctional Devices, (c) Disability Insurance, (d) Technology Services, (e) Health & Dental Insurance, (f) Casualty and Risk Transfer, (g) Unemployment Compensation, and (h) Workers' Compensation. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The (a) Community Treatment Center, (b) Airport, (c) Port and Resource Recovery, and (d) Highway operations are considered major proprietary funds of the County. On the other hand, all internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* in the supplementary information section of this report.

The proprietary fund financial statements can be found on pages 29-38 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County's own programs.

The fiduciary fund financial statements can be found on page 39 of this report.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 40-83 of this report.

Other Information

In addition to the basic financial statements and notes, this report also presents certain required supplementary information. Budgetary comparison for the (a) General Fund, (b) Community Programs, (c) Debt Service, and (d) Non-Major Governmental Funds are presented to demonstrate compliance with the annual appropriated budget. Required supplementary information can be found on pages 9-21 and pages 84-89 of this report.

The combining and individual fund statements and schedules referred to earlier provide information for non-major governmental, enterprise and internal service funds and are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 91-118 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$464,924,392 at the close of the most recent fiscal year.

Statement of Net Position December 31, 2019 and 2018 (in 000s)

	Governmental Activities		Business Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 227,257	\$ 224,311	\$ 78,656	\$ 62,957	\$ 305,913	\$ 287,268
Capital assets	248,793	238,436	129,656	130,243	378,449	368,679
Total assets	476,050	462,747	208,312	193,200	684,362	655,947
Deferred outflow of resources	45,066	25,460	9,630	12,836	54,696	38,296
Current and other liabilities	32,426	37,882	7,460	9,072	39,886	46,954
Long-term liabilities	99,758	93,259	15,750	14,937	115,508	108,196
Total liabilities	132,184	131,141	23,210	24,009	155,394	155,150
Deferred inflow of resources	110,271	115,029	8,468	9,047	118,739	124,076
Net position, capital assets	182,559	164,587	122,102	120,526	304,661	285,113
Net position, restricted	33,778	41,488	33,700	29,109	67,478	70,597
Net position, unrestricted	62,324	35,962	30,462	23,345	92,786	59,307
Total net position	\$ 278,661	\$ 242,037	\$ 186,264	\$ 172,980	\$ 464,925	\$ 415,017

The largest portion of the County's net position (65.5%) represents its investment in capital assets (e.g., land, buildings, equipment, and infrastructure); less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (14.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$92,786,211 (20%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the fiscal year ended December 31, 2019, the County reported positive balances in all three categories of net position, both for the County as a whole, as well as for its separate governmental activities. The County's overall net position increased by \$49,908,313 during the calendar year.

The following table indicates the changes in net position for governmental and business-type activities:

Changes in Net Position
For the Years Ended December 31, 2019 and 2018
(in 000s)

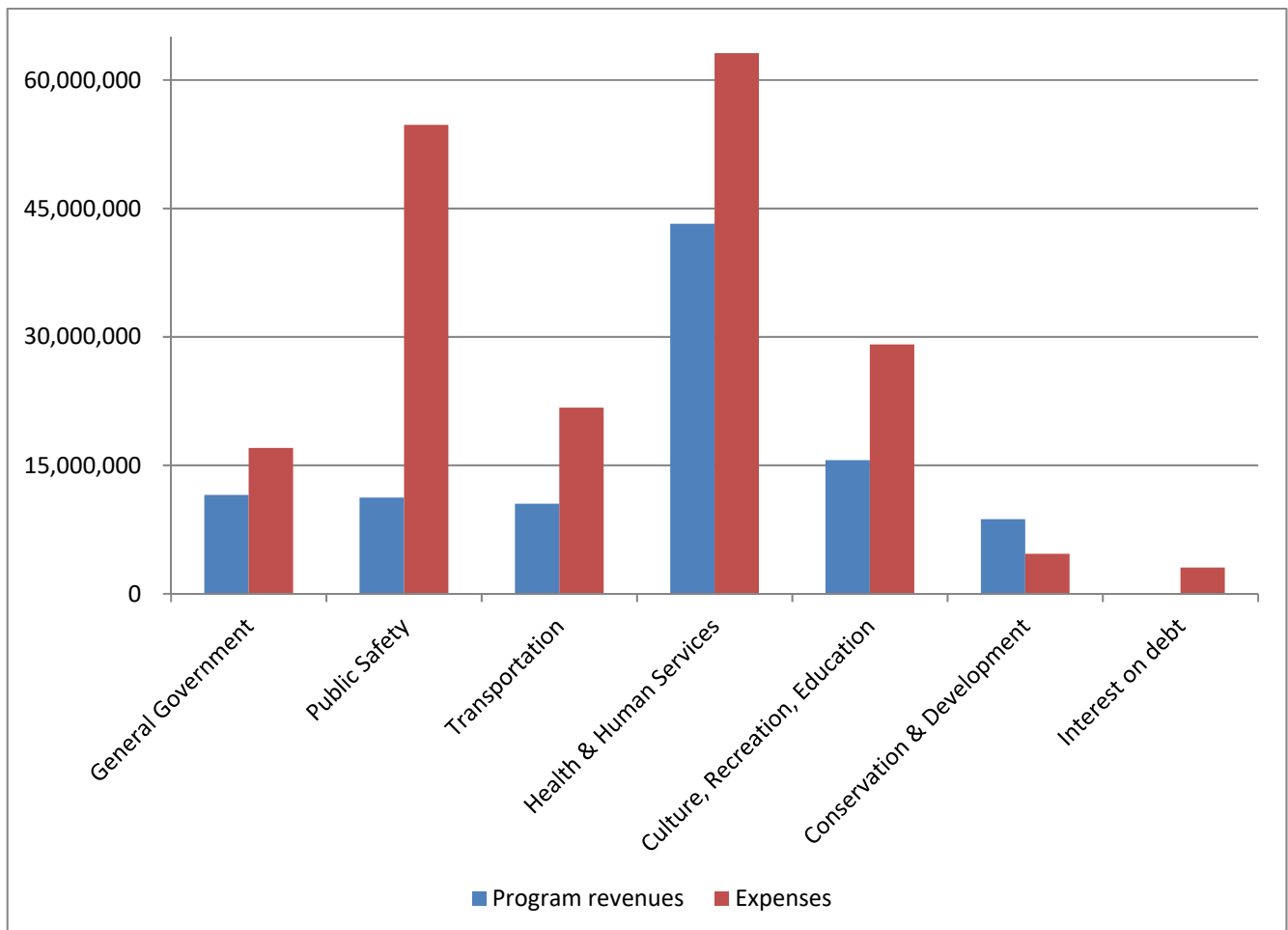
	Governmental Activities		Business Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Charges for services	\$ 30,743	\$ 30,332	\$ 64,976	\$ 55,830	\$ 95,719	\$ 86,162
Operating grants & contributions	61,829	55,815	1,684	1,718	63,513	57,533
Capital grants & contributions	8,322	4,486	3,821	3,955	12,143	8,441
Property taxes	88,245	86,797	3,200	3,199	91,445	89,996
Other taxes	830	881	-	1,260	830	2,141
Sales tax	28,877	25,041	-	-	28,877	25,041
Grants, non-specific functions	3,873	3,965	-	-	3,873	3,965
Other revenues	7,817	3,965	7,283	545	15,100	4,510
Total revenues	230,536	211,282	80,964	66,507	311,500	277,789
General government	17,021	16,226	-	-	17,021	16,226
Public safety	54,755	52,388	-	-	54,755	52,388
Transportation	21,744	13,454	-	-	21,744	13,454
Health & human services	63,128	61,235	-	-	63,128	61,235
Culture, recreation, education	29,123	25,694	-	-	29,123	25,694
Conservation and development	4,671	4,575	-	-	4,671	4,575
Interest on debt	3,066	2,917	-	-	3,066	2,917
Community Treatment Center	-	-	14,578	13,019	14,578	13,019
Airport	-	-	12,667	12,351	12,667	12,351
Port	-	-	634	653	634	653
Resource Recovery	-	-	11,978	11,155	11,978	11,155
Transportation	-	-	24,258	21,325	24,258	21,325
Golf Course	-	-	992	976	992	976
Zoo and Adventure Park	-	-	2,827	2,522	2,827	2,522
Community Area Network	-	-	149	139	149	139
Total expenses	193,508	176,489	68,083	62,140	261,591	238,629
Subtotal	37,028	34,793	12,881	4,367	49,909	39,160
Transfers	(404)	(161)	404	161	-	-
Changes in accounting principle		(2,512)	-	(543)	-	(3,055)
Net position, January 1	242,037	209,917	172,979	168,995	415,016	378,912
Net position, December 31	\$ 278,661	\$ 242,037	\$ 186,264	\$ 172,980	\$ 464,925	\$ 415,017

Governmental Activities

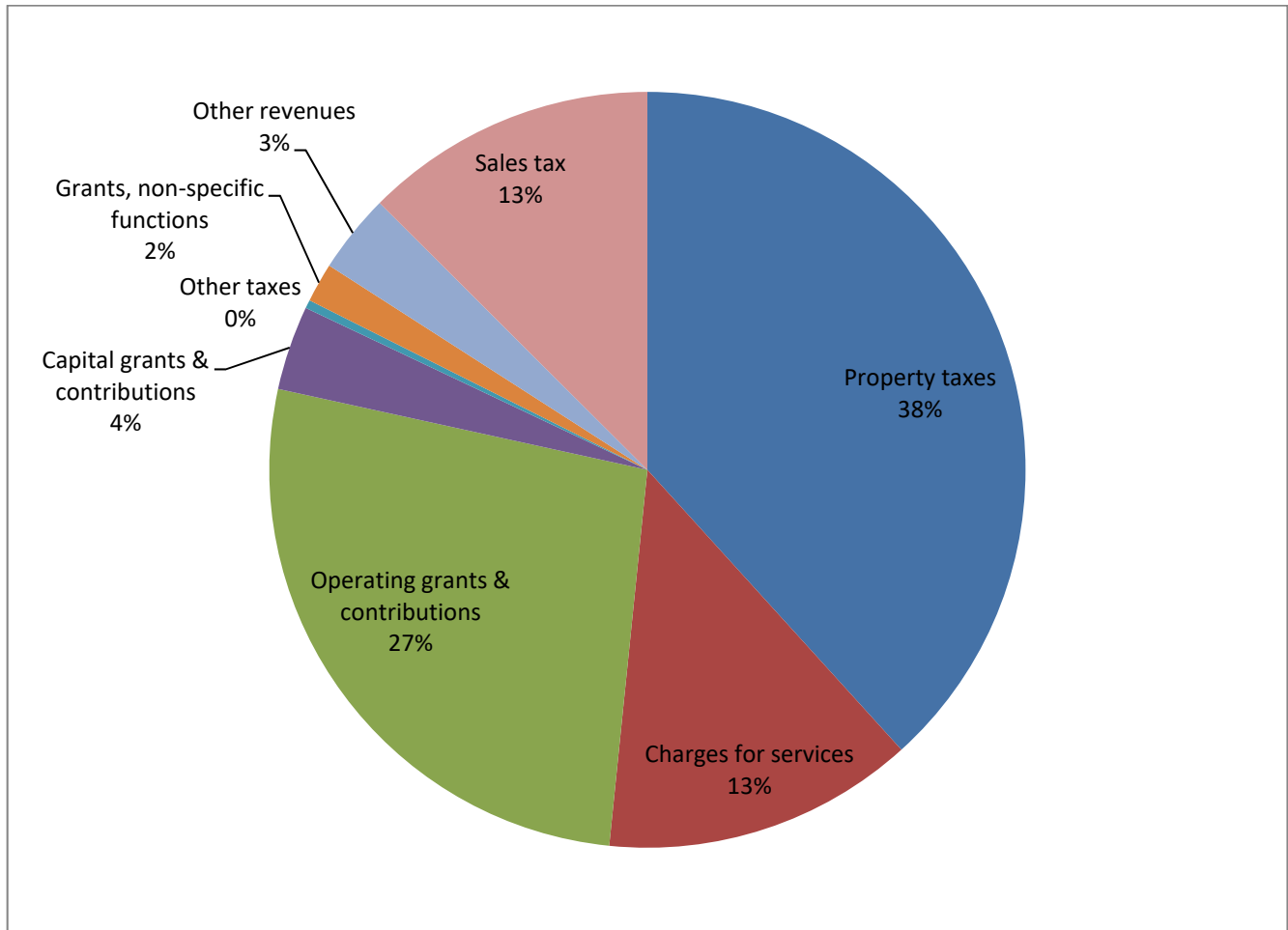
Governmental activities increased the County’s net position by \$36.6 million. Key elements contributing to this increase include the following:

- Revenues in total increased by \$19.3 million, or 9.1%
 - Sales tax revenues in 2019 totaled \$28.9 million, an increase of \$3.8 million from 2018
 - Operating grants increased by \$6 million and capital grants increased by \$3.8 million
 - Property taxes, as adopted by the County Board, increased by \$1.4 million, or 1.7%.
- Expenses in total increased \$17 million, or 9.6%
 - Transportation increased \$8.3 million, or 61.6%, mostly because of the work to facilitate the Fox River Papermaking Corridor project
 - General government increased by \$0.8 million, or 4.9%.
 - Health and human services increased by \$2.2 million, or 3.6%.
 - Culture, recreation and education increased by \$3.4M or 13.3%.

Expenses and Revenues – Government Activities (current year)



Revenues by Source – Government Activities (current year)



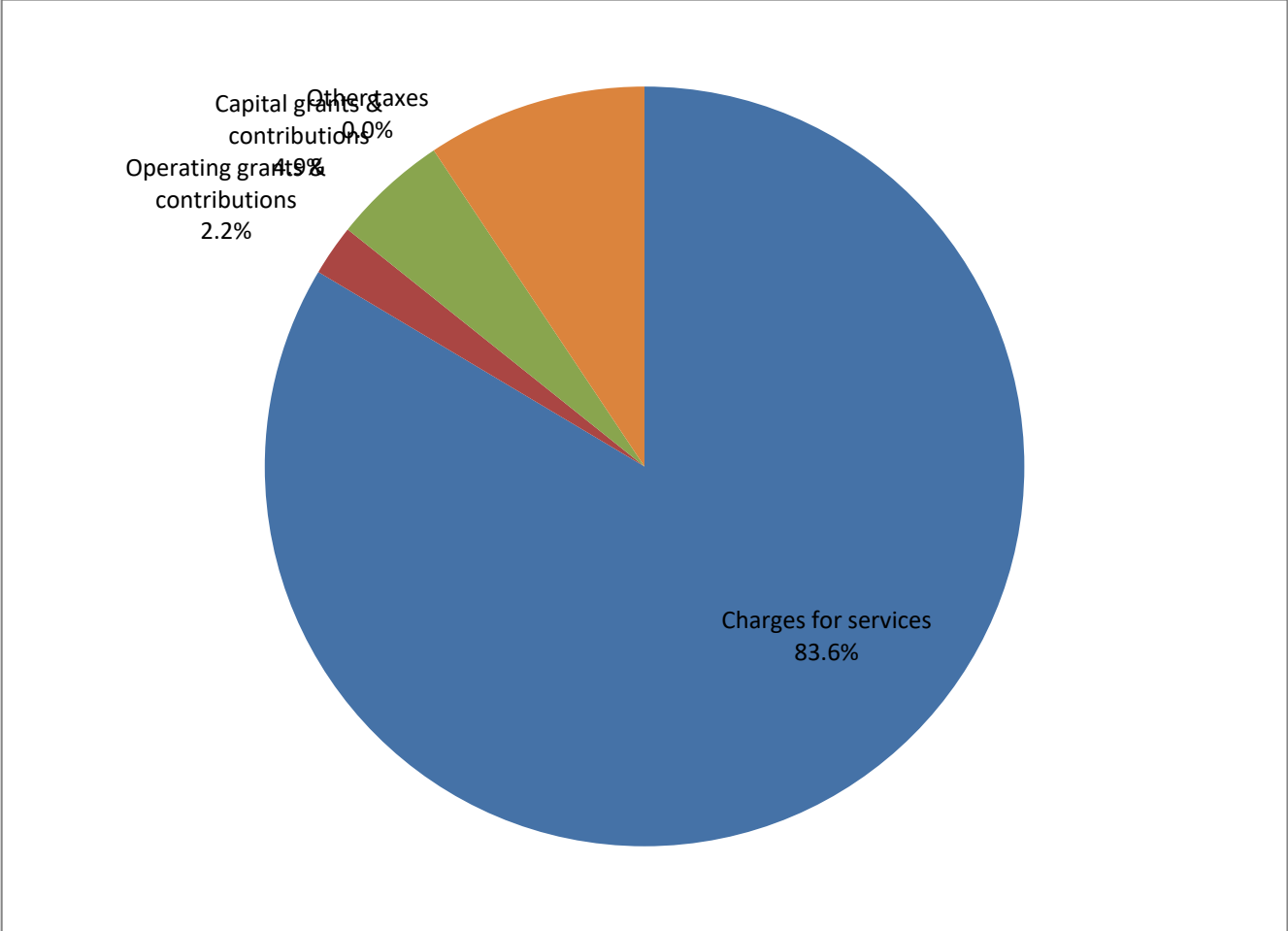
Business-type Activities

Business-type activities increased the County's net position by \$13.3 million compared to the prior year. Key factors that contributed to this increase include the following:

- Revenues in total increased \$14.5 million or 21.7% from the prior year
 - Charges for services increased \$9.1 million, largely because of planning increases in Resource Recovery and Transportation charges with corresponding increases in expenses. Additionally, a large infrastructure project in the Community Area Network drove a \$3.8M increase in revenues for this asset, resulting in minimal expense in 2019.
 - Other revenues increase \$6.7 million primarily because of a significant gain on the sale of land by the Golf Course, for a gain of about \$4.4 million.
- Expenses in total increased by \$5.9 million or 9.6% from the prior year
 - Resource Recovery and Transportation increased by \$823,320 and \$2.9M, respectively
 - CTC increased by \$1.6 million or 12%.

Changes in unrestricted net position – In total, business-type activities increased unrestricted net position by \$6.7 million or 25.1%. Nearly all this increase was because the Golf Course sold land with a gain of about \$4.4 million.

Revenues by Source – Business Type Activities



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The General Government functions are contained in the General, Community Programs, Debt Service and Other Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2019, the County's governmental funds reported combined ending fund balances of \$98,281,847, or an increase of \$16,958,628 as compared to the prior year.

- Approximately \$64.9 million or 66% of the combined fund balances constitutes *Unassigned or Assigned to General or Special Revenue Funds*, which is available to meet the County's current and future needs.
- Non-spendable equity includes \$2.7 million for delinquent property taxes and prepaid items
- Non-spendable equity also includes \$0.8 million due to the negative cash within the Community Treatment Center.
- Equity due to restrictions by outside sources is \$28.5 million.
- Commitments by the County Board are \$1.3 million.
- Assigned for Special Revenue Funds is \$34.6 million. Most of this is sales tax collected in 2018 and 2019 that was unspent as of December 31, 2019.

The general fund is the main operating fund of the County. As of December 31, 2019, the unassigned fund balance of the general fund was \$30,312,561, while total fund balance was \$64,395,148. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures.

The unassigned fund balance represents 36.7% of total general fund expenditures, while total general fund balance represents 60.9% of total general fund expenditures. These percentages were 28.1% and 60.9%, respectively, for the prior year.

General Fund -- The County's general fund was expected to decrease \$4.1 million for 2019, but actually increased by \$2.5 million. A summary of the factors contributing to this increase include:

- Revenues exceeded budget by \$1.9 million
 - Miscellaneous income exceeded expectations by \$1.8 million, primarily because interest revenue was higher than expected on general investments.
- Expenditures were \$4.1 million under budget
 - General government – General revenues included \$1.6 million for wages and benefits that were not paid out in 2019.
 - Expenditures in several departments were under budget, including Public Health, Library, Administration, and Land Conservation, which in aggregate were under budget by \$1.8 million.

Community Programs (CP) – This fund has a total fund balance of \$1,861,813, of which \$93,259 was non-spendable due to prepaid items. This fund expected to use \$25,000 of fund balance, but the fund balance increased by \$543,176. The largest factors for this increase were:

- Intergovernmental charges for services were \$981,092, or 3.2% more than budgeted.
- Total expenditures were \$297,881, or 0.5% more than budgeted.

Debt Service -- This fund had a fund balance of \$1,873,033, which was an increase of \$29,168 as compared to the prior year.

Non-major governmental funds – These totals include different special revenue and capital project funds. In total, the fund balances at year end 2019 were \$30,151,853, which was an increase of \$2,303,261 as compared to the prior year. This increase was due to the Brown County Community Area Network, which installed fiber projects in Brown County for which it was paid upfront and also records the infrastructure as an asset.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The following table details the net position of the County's enterprise funds on December 31, 2019:

Fund	2019	2018	Increase (Decrease)	Percent Change
Community Treatment Center (CTC)	\$ 15,731,694	\$ 15,885,161	\$ (153,467)	-1.0%
Airport	85,065,037	83,442,453	1,622,584	1.9%
Port and Resource Recovery	57,535,764	54,597,435	2,938,329	5.4%
Highway	14,958,820	14,605,372	353,448	2.4%
Golf Course	5,937,170	1,659,193	4,277,977	257.8%
Zoo and Adventure Park	4,394,494	4,549,129	(154,635)	-3.4%
Community Area Network	5,350,552	1,408,822	3,941,730	279.8%
Total	\$ 188,973,531	\$ 176,147,565	\$ 12,825,966	7.3%

As of December 31, 2019, the County's enterprise funds reported a combined net position of \$188,973,531. Of that amount, \$122,102,462 or 64.6% represents their net investment in capital assets. Of the remaining net position, \$21,571,774 is restricted for capital projects, \$12,127,903 is restricted for other purposes, and \$33,171,392 is unrestricted and available for spending in accordance with the needs of the County in these funds.

Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original adopted budget and the final revised budget amounted to a \$1,566,046 increase in revenues. For expenditures, the difference between the adopted and amended budgets was \$1,853,791 or 2.2%. Major factors for this increase are as follows:

- Revenues
 - Planning absorbed the Brown County Housing Authority, which reimburses the County for an estimated \$89,000.
 - Sheriff revenues increased about \$569,000 for federal and state aid and \$135,000 for intergovernmental charges for services.
- Expenditures
 - Capital Outlay – Budgeted outlay increased from the adopted \$670,995 to \$1,817,456. Most of this was a carryover of \$737,749 for the Public Safety Communications project to upgrade Emergency communications.

Differences between the adopted and final revised budget was an additional decrease in fund balance of \$4 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of December 31, 2019, amounted to \$378,449,178 (net of accumulated depreciation), an increase of \$9,771,249 or 2.7% from the prior year. Capital assets, net of accumulated depreciation for the governmental and business-type activities are presented below. Additional information on the County's capital assets can be found in Note C6 to the basic financial statements.

Category	2019	2018	Increase (Decrease)	Increase (Decrease)
Land	\$ 15,949,191	\$ 15,903,471	\$ 45,720	0.3%
Buildings	55,378,784	44,415,372	10,963,412	24.7%
Improvements	12,466,762	12,225,660	241,102	2.0%
Equipment and vehicles	14,907,650	15,973,374	(1,065,723)	-6.7%
Animals	-	-	-	N/A
Infrastructure	144,890,782	142,218,756	2,672,025	1.9%
Construction in progress	5,200,080	7,699,569	(2,499,488)	-32.5%
Governmental activities total	248,793,250	238,436,202	10,357,048	4.3%
Land	12,591,447	12,604,596	(13,148)	-0.1%
Art and collections	18,000	18,000	-	N/A
Buildings	50,317,195	51,164,957	(847,763)	-1.7%
Improvements	43,345,975	43,555,084	(209,109)	-0.5%
Equipment and vehicles	14,999,093	16,517,011	(1,517,918)	-9.2%
Animals	35,438	48,126	(12,687)	-26.4%
Infrastructure	1,057,412	1,116,123	(58,711)	-5.3%
Construction in progress	7,291,367	5,217,830	2,073,537	39.7%
Business type activities total	129,655,928	130,241,727	(585,799)	-0.4%
Land	28,540,639	28,508,067	32,572	0.1%
Art and collections	18,000	18,000	-	N/A
Buildings	105,695,979	95,580,329	10,115,650	10.6%
Improvements	55,812,737	55,780,744	31,993	0.1%
Equipment and vehicles	29,906,743	32,490,385	(2,583,641)	-8.0%
Animals	35,438	48,126	(12,687)	-26.4%
Infrastructure	145,948,193	143,334,879	2,613,314	1.8%
Construction in progress	12,491,448	12,917,399	(425,951)	-3.3%
Government wide totals	\$ 378,449,178	\$ 368,677,929	\$ 9,771,249	2.7%

Long-Term Obligations

On December 31, 2019, the County's long-term obligations decreased by nearly \$10.6 million or 9.5%. A detailed breakdown is listed below.

The County's remaining capacity for debt is based upon state statutes limitations of an amount no greater than 5% of equalized value, including TIF District values (TID in). As of December 31, 2019, the County had a legal debt margin available of over \$1 billion. Brown County maintains an "Aaa" rating from Moody's for its general obligation debt. Additional information on the County's long-term debt can be found in Note C9 to the financial statements.

Category	2019	2018	Increase (Decrease)	Increase (Decrease)
Land	\$ 15,949,191	\$ 15,903,471	\$ 45,720	0.3%
Buildings	55,378,784	44,415,372	10,963,412	24.7%
Improvements	12,466,762	12,225,660	241,102	2.0%
Equipment and vehicles	14,907,650	15,973,374	(1,065,723)	-6.7%
Animals	-	-	-	N/A
Infrastructure	144,890,782	142,218,756	2,672,025	1.9%
Construction in progress	5,200,080	7,699,569	(2,499,488)	-32.5%
Governmental activities total	248,793,250	238,436,202	10,357,048	4.3%
Land	12,591,447	12,604,596	(13,148)	-0.1%
Art and collections	18,000	18,000	-	N/A
Buildings	50,317,195	51,164,957	(847,763)	-1.7%
Improvements	43,345,975	43,555,084	(209,109)	-0.5%
Equipment and vehicles	14,999,093	16,517,011	(1,517,918)	-9.2%
Animals	35,438	48,126	(12,687)	-26.4%
Infrastructure	1,057,412	1,116,123	(58,711)	-5.3%
Construction in progress	7,291,367	5,217,830	2,073,537	39.7%
Business type activities total	129,655,928	130,241,727	(585,799)	-0.4%
Land	28,540,639	28,508,067	32,572	0.1%
Art and collections	18,000	18,000	-	N/A
Buildings	105,695,979	95,580,329	10,115,650	10.6%
Improvements	55,812,737	55,780,744	31,993	0.1%
Equipment and vehicles	29,906,743	32,490,385	(2,583,641)	-8.0%
Animals	35,438	48,126	(12,687)	-26.4%
Infrastructure	145,948,193	143,334,879	2,613,314	1.8%
Construction in progress	12,491,448	12,917,399	(425,951)	-3.3%
Government wide totals	\$ 378,449,178	\$ 368,677,929	\$ 9,771,249	2.7%

ECONOMIC FACTORS

- The unemployment rate for Brown County as of May 2020 was 12.4% as compared to the State of Wisconsin rate of 11.9%. The unemployment rate for Brown County was 2.6% in May 2019.
- Brown County's current equalized value (excluding Tax Incremental Districts), which represents the full value estimate of the taxable property as of January 1, 2019, was \$21,764,370,600. This is an increase of 5.33% from the prior year value of \$20,662,121,900. Of this amount, \$384,420,000 was due to Net New Construction, an increase of 1.84%. Tax Incremental Districts within the various communities within Brown County are an additional \$1,417,046,700.
- The latest estimate for population in Brown County is 264,821, which is an increase of 6.78% as compared to the 2010 census.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances and to demonstrate the County's accountability. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Department of Administration, 305 East Walnut Street, Green Bay, WI 54305-3600. Complete financial statements for the Aging and Disability Resource Center component unit can be obtained from their office at 300 S. Adams Street, Green Bay, WI 54301.

BASIC FINANCIAL STATEMENTS

Brown County, Wisconsin

STATEMENT OF NET POSITION DECEMBER 31, 2019

	Governmental Activities	Business-type Activities	Total	Component Unit Aging and Disability Resource Center
ASSETS				
Cash and investments	\$ 63,624,323	\$ 23,871,323	\$ 87,495,646	\$ 2,583,535
Receivables				
Property taxes	88,655,481	3,364,317	92,019,798	725,552
Delinquent taxes	2,894,352	-	2,894,352	-
Special assessments	572,664	-	572,664	-
Patient care	-	1,320,838	1,320,838	-
Accounts, net	16,447,058	2,233,166	18,680,224	666,222
Internal balances	4,958,711	(4,958,711)	-	-
Due from other governments	10,276,798	1,886,401	12,163,199	3,178
Inventories and prepaid items	1,446,700	3,857,387	5,304,087	6,192
Deposits held by mutual insurance company	2,151,926	-	2,151,926	-
Restricted assets				
Cash and investments	36,227,578	39,171,331	75,398,909	-
Other assets	-	7,909,524	7,909,524	-
Capital assets, nondepreciable	21,149,271	19,882,815	41,032,086	-
Capital assets, depreciable	227,643,979	109,773,113	337,417,092	1,101,466
Total assets	476,048,841	208,311,504	684,360,345	5,086,145
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	44,761,803	9,566,266	54,328,069	-
Other postemployment related amounts	304,131	64,066	368,197	-
Total deferred outflows of resources	45,065,934	9,630,332	54,696,266	-
LIABILITIES				
Accounts payable	10,605,534	3,603,571	14,209,105	129,050
Accrued wages payable	3,191,395	-	3,191,395	160,839
Other accrued liabilities				
Due within one year	3,109,458	-	3,109,458	55,187
Due in more than one year	2,747,862	-	2,747,862	-
Due to other governments	1,586,490	219,791	1,806,281	-
Accrued interest payable	403,374	34,463	437,837	-
Special deposits	101,198	77,541	178,739	-
Unearned revenues	875,430	402,190	1,277,620	-
Payables from restricted assets	271,058	600,000	871,058	-
Delinquent special assessments due to other taxing entities	603,389	-	603,389	-
Long-term obligations				
Due within one year	11,678,129	2,521,769	14,199,898	-
Landfill post closure care	-	6,389,850	6,389,850	-
Due in more than one year	77,980,430	5,351,819	83,332,249	-
Net pension liability	16,480,860	3,471,767	19,952,627	-
Other postemployment benefits	2,549,008	536,962	3,085,970	-
Total liabilities	132,183,615	23,209,723	155,393,338	345,076
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	86,936,078	3,364,317	90,300,395	725,552
Pension related amounts	22,533,963	4,935,299	27,469,262	-
Other postemployment related amounts	800,577	168,647	969,224	-
Total deferred inflows of resources	110,270,618	8,468,263	118,738,881	725,552
NET POSITION				
Net investment in capital assets	182,558,875	122,102,462	304,661,337	1,101,466
Restricted	33,777,167	33,699,677	67,476,844	-
Unrestricted	62,324,500	30,461,711	92,786,211	2,914,051
Total net position	<u>\$ 278,660,542</u>	<u>\$ 186,263,850</u>	<u>\$ 464,924,392</u>	<u>\$ 4,015,517</u>

The notes to the basic financial statements are an integral part of this statement.

Brown County, Wisconsin

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES					
General government	\$ 16,028,113	\$ 992,540	\$ 7,861,605	\$ 1,368,661	\$ 2,322,332
Public safety	52,552,015	2,203,476	9,644,460	1,566,159	33,800
Transportation	21,743,553	-	-	5,636,880	4,871,190
Health and human services	61,943,483	1,183,692	8,057,336	35,153,050	1,059
Culture and recreation	28,567,127	556,231	3,347,601	12,147,294	105,370
Conservation and development	4,494,517	176,920	1,769,988	5,957,222	987,205
Interest and fiscal charges	3,066,406	-	61,831	-	-
Total governmental activities	<u>188,395,214</u>	<u>5,112,859</u>	<u>30,742,821</u>	<u>61,829,266</u>	<u>8,320,956</u>
BUSINESS-TYPE ACTIVITIES					
Community treatment center	14,199,917	379,548	9,557,238	1,475,464	3,923
Airport	12,589,101	77,847	9,333,444	7,978	3,537,643
Port	617,175	16,871	310,084	8,160	-
Resource recovery	11,889,714	88,176	14,152,440	17,980	-
Transportation	24,062,413	196,798	24,558,032	-	-
Golf course	955,500	36,130	667,123	77,630	8,000
Zoo and Adventure Park	2,760,229	67,041	2,307,509	96,684	272,965
BC community area network	148,740	-	4,090,470	-	-
Total business-type activities	<u>67,222,789</u>	<u>862,411</u>	<u>64,976,340</u>	<u>1,683,896</u>	<u>3,822,531</u>
Total primary government	<u>\$ 255,618,003</u>	<u>\$ 5,975,270</u>	<u>\$ 95,719,161</u>	<u>\$ 63,513,162</u>	<u>\$ 12,143,487</u>
Component Unit					
Aging and Disability Resource Center	<u>\$ 5,896,405</u>	<u>\$ 93,657</u>	<u>\$ 441,720</u>	<u>\$ 5,027,731</u>	<u>\$ -</u>
General revenues					
Taxes					
Property taxes					
Sales tax					
Other taxes					
Federal and state grants and other contributions not restricted to specific functions					
Interest and investment earnings					
Miscellaneous					
Gain (loss) on sale of asset					
Transfers					
Total general revenues and transfers					
Change in net position					
Net position - January 1, as originally reported					
Net position - December 31					

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			Component Unit
Governmental Activities	Business-type Activities	Total	Aging and Disability Resource Center
\$ (5,468,055)	\$ -	\$ (5,468,055)	\$ -
(43,511,072)	-	(43,511,072)	-
(11,235,483)	-	(11,235,483)	-
(19,915,730)	-	(19,915,730)	-
(13,523,093)	-	(13,523,093)	-
4,042,978	-	4,042,978	-
(3,004,575)	-	(3,004,575)	-
<u>(92,615,030)</u>	<u>-</u>	<u>(92,615,030)</u>	<u>-</u>
-	(3,542,840)	(3,542,840)	-
-	212,117	212,117	-
-	(315,802)	(315,802)	-
-	2,192,530	2,192,530	-
-	298,821	298,821	-
-	(238,877)	(238,877)	-
-	(150,112)	(150,112)	-
-	3,941,730	3,941,730	-
<u>-</u>	<u>2,397,567</u>	<u>2,397,567</u>	<u>-</u>
<u>(92,615,030)</u>	<u>2,397,567</u>	<u>(90,217,463)</u>	<u>-</u>
-	-	-	(520,611)
88,244,697	3,200,420	91,445,117	688,658
28,877,334	-	28,877,334	-
830,174	-	830,174	-
3,873,403	-	3,873,403	-
4,167,083	1,491,299	5,658,382	24,358
3,730,096	1,424,600	5,154,696	3,576
(80,032)	4,366,702	4,286,670	-
(404,033)	404,033	-	-
<u>129,238,722</u>	<u>10,887,054</u>	<u>140,125,776</u>	<u>716,592</u>
36,623,692	13,284,621	49,908,313	195,981
<u>242,036,850</u>	<u>172,979,229</u>	<u>415,016,079</u>	<u>3,819,536</u>
<u>\$ 278,660,542</u>	<u>\$ 186,263,850</u>	<u>\$ 464,924,392</u>	<u>\$ 4,015,517</u>

Brown County, Wisconsin

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	<u>General</u>	<u>Community Programs</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total</u>
ASSETS					
Cash and investments	\$ 41,879,192	\$ 1,236,853	\$ 1,868,391	\$ 12,285,470	\$ 57,269,906
Receivables					
Property taxes	55,847,392	16,003,855	12,420,312	4,383,922	88,655,481
Delinquent taxes	3,604,242	-	-	-	3,604,242
Special assessments	572,664	-	-	-	572,664
Accounts, net	6,117,692	1,284,093	-	7,335,529	14,737,314
Due from other governments	4,976,423	2,358,707	-	2,941,668	10,276,798
Due from other funds	4,233,171	-	-	-	4,233,171
Inventories and prepaid items	556,108	93,259	-	107	649,474
Restricted cash and investments	18,387,276	96,584	4,642	17,157,593	35,646,095
Total assets	<u>\$ 136,174,160</u>	<u>\$ 21,073,351</u>	<u>\$ 14,293,345</u>	<u>\$ 44,104,289</u>	<u>\$ 215,645,145</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 6,561,028	\$ 2,271,401	\$ -	\$ 1,532,864	\$ 10,365,293
Accrued and other current liabilities	3,195,990	7,073	-	-	3,203,063
Due to other funds	-	-	-	1,716,141	1,716,141
Due to other governments	689,609	749,557	-	147,324	1,586,490
Special deposits	101,198	-	-	-	101,198
Unearned revenues	855,033	20,397	-	-	875,430
Payables from restricted assets	-	96,584	-	146,277	242,861
Delinquent special assessments due to other taxing entities	603,389	-	-	-	603,389
Total liabilities	<u>12,006,247</u>	<u>3,145,012</u>	<u>-</u>	<u>3,542,606</u>	<u>18,693,865</u>
Deferred inflows of resources					
Property taxes levied for subsequent year	53,530,242	16,003,855	12,420,312	4,383,922	86,338,331
Delinquent taxes	1,137,656	-	-	-	1,137,656
Due from municipalities	205,854	-	-	909,340	1,115,194
Special charges assessed	-	62,671	-	-	62,671
Loans and accounts receivable	4,899,013	-	-	5,116,568	10,015,581
Total deferred inflows of resources	<u>59,772,765</u>	<u>16,066,526</u>	<u>12,420,312</u>	<u>10,409,830</u>	<u>98,669,433</u>
Fund balances					
Nonspendable	3,452,156	93,259	-	107	3,545,522
Restricted	1,575,834	-	1,873,033	25,067,819	28,516,686
Committed	-	-	-	1,344,434	1,344,434
Assigned	29,054,597	1,768,554	-	3,740,415	34,563,566
Unassigned	30,312,561	-	-	(922)	30,311,639
Total fund balances	<u>64,395,148</u>	<u>1,861,813</u>	<u>1,873,033</u>	<u>30,151,853</u>	<u>98,281,847</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 136,174,160</u>	<u>\$ 21,073,351</u>	<u>\$ 14,293,345</u>	<u>\$ 44,104,289</u>	<u>\$ 215,645,145</u>

Brown County, Wisconsin

BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2019

RECONCILIATION TO THE STATEMENT OF NET POSITION

Total fund balances as shown on previous page	\$ 98,281,847
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	243,229,570
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	
Delinquent taxes	1,137,656
Special assessments	62,671
Loans and accounts receivable	11,130,775
Delinquent tax revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds	(597,747)
Net position of the internal service fund is reported in the statement of net position as governmental activities	12,862,927
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.	
Deferred outflows related to pensions	43,920,367
Deferred inflows related to pensions	(22,103,931)
Deferred outflows related to other postemployment benefits	304,131
Deferred inflows related to other postemployment benefits	(800,577)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and notes payable	(83,937,484)
Premium on debt	(3,054,733)
Compensated absences, net of current portion	(2,631,816)
Other postemployment benefit	(2,549,008)
Pension liability	(16,190,732)
Accrued interest on long-term obligations	(403,374)
Net position of governmental activities as reported on the statement of net position (see page 22)	<u>\$ 278,660,542</u>

The notes to the basic financial statements are an integral part of this statement.

Brown County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Community Programs	Debt Service	Other Governmental Funds	Total
REVENUES					
Taxes	\$ 83,560,542	\$ 15,986,348	\$ 13,675,460	\$ 5,536,475	\$ 118,758,825
Intergovernmental	9,836,895	31,755,116	-	23,803,541	65,395,552
Licenses and permits	1,399,919	29,320	-	7,897	1,437,136
Fines and forfeits	1,123,235	228,465	-	-	1,351,700
Public charges for services	7,534,094	2,130,703	-	882,194	10,546,991
Intergovernmental charges for services	10,424,451	4,313,115	-	582,279	15,319,845
Interdepartmental charges for services	-	158,097	-	-	158,097
Contributions and donations	642,856	19,031	-	6,185,450	6,847,337
Miscellaneous	3,969,701	65,284	363,317	2,525,521	6,923,823
Total revenues	<u>118,491,693</u>	<u>54,685,479</u>	<u>14,038,777</u>	<u>39,523,357</u>	<u>226,739,306</u>
EXPENDITURES					
Current					
General government	13,389,042	-	-	65,022	13,454,064
Public safety	49,006,319	-	-	832,705	49,839,024
Public works	-	-	-	12,117,480	12,117,480
Health and human services	3,863,529	54,735,220	-	3,124,283	61,723,032
Culture and recreation	11,806,579	-	-	15,078,215	26,884,794
Conservation and development	3,727,220	-	-	894,108	4,621,328
Debt service					
Principal	-	-	27,601,948	-	27,601,948
Interest and fiscal charges	-	-	2,974,151	-	2,974,151
Capital outlay	1,536,874	23,476	-	26,141,460	27,701,810
Total expenditures	<u>83,329,563</u>	<u>54,758,696</u>	<u>30,576,099</u>	<u>58,253,273</u>	<u>226,917,631</u>
Excess of revenues over (under) expenditures	<u>35,162,130</u>	<u>(73,217)</u>	<u>(16,537,322)</u>	<u>(18,729,916)</u>	<u>(178,325)</u>
OTHER FINANCING SOURCES (USES)					
Long-term debt issued	-	-	14,611,000	-	14,611,000
Premium on debt issued	-	-	1,848,490	-	1,848,490
Proceeds from sale of capital assets	78,419	-	-	3,156	81,575
Capital contribution	70,687	-	-	-	70,687
Transfers in	2,646,200	616,393	107,000	21,342,935	24,712,528
Transfers out	(23,874,413)	-	-	(312,914)	(24,187,327)
Total other financing sources (uses)	<u>(21,079,107)</u>	<u>616,393</u>	<u>16,566,490</u>	<u>21,033,177</u>	<u>17,136,953</u>
Net change in fund balances	14,083,023	543,176	29,168	2,303,261	16,958,628
Fund balances - January 1	<u>50,312,125</u>	<u>1,318,637</u>	<u>1,843,865</u>	<u>27,848,592</u>	<u>81,323,219</u>
Fund balances - December 31	<u>\$ 64,395,148</u>	<u>\$ 1,861,813</u>	<u>\$ 1,873,033</u>	<u>\$ 30,151,853</u>	<u>\$ 98,281,847</u>

Brown County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net change in fund balances as shown on previous page \$ 16,958,628

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital assets reported as capital outlay in governmental fund statements	26,141,460
Items reported as capital outlay, but not capitalized	(732,873)
Depreciation expense reported in the statement of activities	(14,522,586)

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to increase net position	(183,821)
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Because some revenues will not be collected for several months after the County's fiscal yearend they are not considered "available" revenues and are deferred in the governmental funds. Deferred inflows decreased by this amount this year	3,013,573
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Long-term debt issued	(15,038,000)
Premium on debt issued	(1,848,490)
Principal repaid	27,601,948

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Accrued interest on long-term debt	83,601
Amortization of premiums, discounts and loss on advance refunding	251,151
Compensated absences	(88,258)
Net pension liability	(16,190,732)
Net pension asset	(13,384,555)
Deferred outflows of resources related to pensions	19,294,130
Deferred inflows of resources related to pensions	4,195,735
Other postemployment benefits	550,492
Deferred outflows of resources related to other postemployment benefits	(31,071)
Deferred inflows of resources related to other postemployment benefits	(747,316)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of the internal service funds is reported with governmental activities.	1,300,676
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Change in net position of governmental activities as reported in the statement of activities (see pages 23 - 24)	\$ 36,623,692
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The notes to the basic financial statements are an integral part of this statement.

Brown County, Wisconsin

STATEMENT OF NET POSITION PROPRIETARY FUNDS DECEMBER 31, 2019

	Enterprise Funds		
	Community Treatment Center	Airport	Port and Resource Recovery
ASSETS			
Current assets			
Cash and investments	\$ 1,030	\$ 11,904,340	\$ 6,517,175
Receivables			
Property taxes	3,364,317	-	-
Patient care	1,320,838	-	-
Customer accounts, net	-	522,491	1,611,536
Due from other governments	-	-	695,363
Inventories and prepaid items	128,438	19,903	863,166
Total current assets	<u>4,814,623</u>	<u>12,446,734</u>	<u>9,687,240</u>
Noncurrent assets			
Restricted assets			
Cash and investments	-	262,628	38,880,083
Deposit held by mutual insurance	-	-	-
Total noncurrent assets	<u>-</u>	<u>262,628</u>	<u>38,880,083</u>
Other assets			
Other	<u>-</u>	<u>-</u>	<u>7,909,524</u>
Capital assets			
Nondepreciable	172,557	9,883,427	3,233,098
Depreciable	<u>15,267,512</u>	<u>69,600,296</u>	<u>6,288,740</u>
Total capital assets	<u>15,440,069</u>	<u>79,483,723</u>	<u>9,521,838</u>
Total assets	<u>20,254,692</u>	<u>92,193,085</u>	<u>65,998,685</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related amounts	4,034,720	834,417	374,713
Other postemployment related amounts	<u>26,692</u>	<u>5,693</u>	<u>2,528</u>
Total deferred outflows of resources	<u>4,061,412</u>	<u>840,110</u>	<u>377,241</u>

The notes to the basic financial statements are an integral part of this statement.

<u>Highway</u>	<u>Nonmajor Funds</u>	<u>Total</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 200	\$ 5,448,578	\$ 23,871,323	\$ 6,354,417
-	-	3,364,317	-
-	-	1,320,838	-
75,079	24,060	2,233,166	999,854
1,052,543	138,495	1,886,401	-
2,784,801	61,079	3,857,387	797,226
<u>3,912,623</u>	<u>5,672,212</u>	<u>36,533,432</u>	<u>8,151,497</u>
-	28,620	39,171,331	581,483
-	-	-	2,151,926
-	28,620	39,171,331	2,733,409
-	-	7,909,524	-
1,603,330	4,990,403	19,882,815	211,137
12,621,644	5,994,921	109,773,113	5,352,543
14,224,974	10,985,324	129,655,928	5,563,680
18,137,597	16,686,156	213,270,215	16,448,586
3,789,234	533,182	9,566,266	841,436
25,284	3,869	64,066	-
<u>3,814,518</u>	<u>537,051</u>	<u>9,630,332</u>	<u>841,436</u>

Brown County, Wisconsin

STATEMENT OF NET POSITION PROPRIETARY FUNDS DECEMBER 31, 2019

	Enterprise Funds		
	Community Treatment Center	Airport	Port and Resource Recovery
LIABILITIES			
Current liabilities			
Accounts payable	\$ 200,200	\$ 435,431	\$ 917,053
Short term accrued insurance claims	-	-	-
Due to other funds	894,365	-	348,879
Due to other governments	18	13,943	205,734
Special deposits	-	74,541	3,000
Unearned revenue	180,760	-	5,316
Current portion of long-term debt	-	1,710,000	-
Current portion on capital leases	-	-	-
Current unamortized debt premium	-	70,328	-
Current employee compensated absences payable	98,817	31,832	15,471
Current portion of closure/post closure costs	-	-	315,550
Payable from restricted assets	-	-	600,000
Accrued interest	-	32,788	-
Total current liabilities	<u>1,374,160</u>	<u>2,368,863</u>	<u>2,411,003</u>
Long-term obligations, less current portion			
General obligation debt	-	4,615,000	-
Debt premium	-	166,083	-
Capital lease payable	-	-	-
Long term accrued insurance claims	-	-	-
Compensated absences	13,507	-	-
Landfill post closure care	-	-	6,074,300
Net pension liability	1,446,439	308,529	136,991
Other postemployment benefits	223,714	47,718	21,188
Total long-term liabilities	<u>1,683,660</u>	<u>5,137,330</u>	<u>6,232,479</u>
Total liabilities	<u>3,057,820</u>	<u>7,506,193</u>	<u>8,643,482</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for subsequent year	3,364,317	-	-
Pension related amounts	2,092,010	446,978	190,025
Other postemployment related amounts	70,263	14,987	6,655
Total deferred inflows of resources	<u>5,526,590</u>	<u>461,965</u>	<u>196,680</u>
NET POSITION			
Net investment in capital assets	15,440,069	72,922,312	9,521,838
Restricted	-	262,628	33,268,656
Unrestricted	291,625	11,880,097	14,745,270
Total net position	<u>\$ 15,731,694</u>	<u>\$ 85,065,037</u>	<u>\$ 57,535,764</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds
Net position of business-type activities as reported on the statement of net position (see page 22)

The notes to the basic financial statements are an integral part of this statement.

<u>Highway</u>	<u>Nonmajor Funds</u>	<u>Total</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 1,945,835	\$ 105,052	\$ 3,603,571	\$ 240,241
-	-	-	3,109,458
571,699	434,087	2,249,030	268,000
-	96	219,791	-
-	-	77,541	-
172,695	43,419	402,190	-
-	43,000	1,753,000	-
390,066	-	390,066	-
-	1,760	72,088	-
136,171	24,324	306,615	22,858
-	-	315,550	-
-	-	600,000	28,197
-	1,675	34,463	-
<u>3,216,466</u>	<u>653,413</u>	<u>10,023,905</u>	<u>3,668,754</u>
-	346,000	4,961,000	-
-	13,266	179,349	-
197,963	-	197,963	-
-	-	-	2,747,862
-	-	13,507	-
-	-	6,074,300	-
1,370,148	209,660	3,471,767	290,128
211,914	32,428	536,962	-
<u>1,780,025</u>	<u>601,354</u>	<u>15,434,848</u>	<u>3,037,990</u>
<u>4,996,491</u>	<u>1,254,767</u>	<u>25,458,753</u>	<u>6,706,744</u>
-	-	3,364,317	-
1,930,247	276,039	4,935,299	430,032
66,557	10,185	168,647	-
<u>1,996,804</u>	<u>286,224</u>	<u>8,468,263</u>	<u>430,032</u>
13,636,945	10,581,298	122,102,462	5,563,680
-	168,393	33,699,677	553,286
1,321,875	4,932,525	33,171,392	4,036,280
<u>\$ 14,958,820</u>	<u>\$ 15,682,216</u>	188,973,531	<u>\$ 10,153,246</u>
		(2,709,681)	
		<u>\$ 186,263,850</u>	

Brown County, Wisconsin

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Enterprise Funds		
	Community Treatment Center	Airport	Port and Resource Recovery
OPERATING REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services			
Resident and patient services	4,655,222	-	-
Other public charges for services	-	9,113,807	566,974
User fees	-	-	13,003,068
County departments, employees, and retirees	1,402,173	-	49,115
Intergovernmental charges for services	3,496,274	-	-
Actuarial adjustment	-	-	-
Other	4,594	28,751	617,341
Total operating revenues	<u>9,558,263</u>	<u>9,142,558</u>	<u>14,236,498</u>
OPERATING EXPENSES			
Operation and maintenance			
Salaries, wages, and benefits	10,032,525	2,252,751	943,278
Other	4,025,995	4,564,385	10,832,834
Insurance charges	114,822	20,869	-
Depreciation	537,226	5,725,424	687,401
Total operating expenses	<u>14,710,568</u>	<u>12,563,429</u>	<u>12,463,513</u>
Operating income (loss)	<u>(5,152,305)</u>	<u>(3,420,871)</u>	<u>1,772,985</u>
NONOPERATING REVENUES (EXPENSES)			
General property taxes	3,200,420	-	-
Interest income	-	243,228	1,461,058
Nonoperating grants	1,475,464	-	26,140
Gain (loss) on disposal of capital assets	(710)	-	(162,121)
Passenger facility charge	-	1,423,467	-
Interest and fiscal charges	-	(160,883)	-
Other nonoperating revenues (expenses)	3,923	-	-
Total nonoperating revenues (expenses)	<u>4,679,097</u>	<u>1,505,812</u>	<u>1,325,077</u>
Income (loss) before contributions and transfers	(473,208)	(1,915,059)	3,098,062
Capital contributions	164,048	3,537,643	-
Transfers in	155,693	-	970,033
Transfers out	-	-	(1,129,766)
Change in net position	<u>(153,467)</u>	<u>1,622,584</u>	<u>2,938,329</u>
Net position - January 1	<u>15,885,161</u>	<u>83,442,453</u>	<u>54,597,435</u>
Net position - December 31	<u>\$ 15,731,694</u>	<u>\$ 85,065,037</u>	<u>\$ 57,535,764</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds
Change in net position of business-type activities as reported on the statement of activities (see pages 23 - 24)

The notes to the basic financial statements are an integral part of this statement.

<u>Highway</u>	<u>Nonmajor Funds</u>	<u>Total</u>	<u>Governmental Activities Internal Service Funds</u>
\$ -	\$ -	\$ -	\$ 14,400
-	-	4,655,222	-
18,653	210,302	9,909,736	-
-	3,151,194	16,154,262	-
17,765,114	1,397	19,217,799	28,327,769
6,745,379	3,889,665	14,131,318	1,019,334
-	-	-	230,322
27,955	3,538	682,179	10,875
<u>24,557,101</u>	<u>7,256,096</u>	<u>64,750,516</u>	<u>29,602,700</u>
9,486,149	1,856,398	24,571,101	1,885,410
13,609,099	1,719,347	34,751,660	3,929,394
-	-	135,691	21,073,883
1,365,855	400,800	8,716,706	1,246,522
<u>24,461,103</u>	<u>3,976,545</u>	<u>68,175,158</u>	<u>28,135,209</u>
95,998	3,279,551	(3,424,642)	1,467,491
-	-	3,200,420	-
-	21,017	1,725,303	298,317
-	-	1,501,604	-
-	4,357,702	4,194,871	(6,477)
-	-	1,423,467	-
(17,506)	(11,400)	(189,789)	-
931	167,237	172,091	-
<u>(16,575)</u>	<u>4,534,556</u>	<u>12,027,967</u>	<u>291,840</u>
79,423	7,814,107	8,603,325	1,759,331
765,186	280,965	4,747,842	-
-	-	1,125,726	37,625
(491,161)	(30,000)	(1,650,927)	(37,625)
353,448	8,065,072	12,825,966	1,759,331
<u>14,605,372</u>	<u>7,617,144</u>	<u>176,147,565</u>	<u>8,393,915</u>
<u>\$ 14,958,820</u>	<u>\$ 15,682,216</u>	188,973,531	<u>\$ 10,153,246</u>
		458,655	
		<u>\$ 13,284,621</u>	

Brown County, Wisconsin

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Enterprise Funds		
	Community Treatment Center	Airport	Port and Resource Recovery
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from user charges	\$ 9,935,312	\$ 9,000,118	\$ 13,862,618
Cash paid for employee wages and benefits	(9,428,556)	(2,101,651)	(885,600)
Cash paid to suppliers	(3,899,402)	(4,409,233)	(11,791,468)
Net cash provided (used) by operating activities	(3,392,646)	2,489,234	1,185,550
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
General property taxes	3,200,420	-	-
State and federal grant-in-aid	1,475,464	-	26,140
Due to/from other funds	(1,421,070)	-	201,703
Insurance recoveries	-	-	-
Donations	3,923	-	-
Transfer in (out)	155,693	-	(159,732)
Net cash provided (used) by noncapital financing activities	3,414,430	-	68,111
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(55,836)	(494,513)	(2,308,956)
Passenger facility charges	-	1,423,467	-
Sale of capital assets	34,052	-	1,927,490
Proceeds from long-term debt issued	-	-	-
Principal paid on long-term debt	-	(1,670,000)	-
Principal payments on capital leases	-	-	-
Interest paid on long-term debt	-	(238,249)	-
Net cash flows provided (used) by capital and related financing activities	(21,784)	(979,295)	(381,466)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	-	243,228	1,461,058
Change in cash and cash equivalents	-	1,753,167	2,333,253
Cash and cash equivalents - January 1	1,030	10,413,801	43,064,005
Cash and cash equivalents - December 31	<u>\$ 1,030</u>	<u>\$ 12,166,968</u>	<u>\$ 45,397,258</u>

The notes to the basic financial statements are an integral part of this statement.

<u>Highway</u>	<u>Nonmajor Funds</u>	<u>Total</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 24,511,978	\$ 4,236,320	\$ 61,546,346	\$ 29,388,625
(8,909,269)	(1,767,444)	(23,092,520)	(1,767,518)
(12,673,784)	(1,808,381)	(34,582,268)	(26,037,124)
<u>2,928,925</u>	<u>660,495</u>	<u>3,871,558</u>	<u>1,583,983</u>
-	-	3,200,420	-
-	-	1,501,604	-
(436,134)	39,039	(1,616,462)	5,067
931	-	931	-
-	167,237	171,160	-
(491,161)	(30,000)	(525,200)	-
<u>(926,364)</u>	<u>176,276</u>	<u>2,732,453</u>	<u>5,067</u>
(4,242,392)	(1,078,067)	(8,179,764)	(907,870)
-	-	1,423,467	-
2,639,718	4,390,309	8,991,569	-
-	89,000	89,000	-
-	(139,000)	(1,809,000)	-
(382,381)	-	(382,381)	-
(17,506)	(1,341)	(257,096)	-
<u>(2,002,561)</u>	<u>3,260,901</u>	<u>(124,205)</u>	<u>(907,870)</u>
-	21,017	1,725,303	183,324
-	4,118,689	8,205,109	864,504
200	1,358,509	54,837,545	6,071,396
<u>\$ 200</u>	<u>\$ 5,477,198</u>	<u>\$ 63,042,654</u>	<u>\$ 6,935,900</u>

Brown County, Wisconsin

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Community Treatment Center</u>	<u>Airport</u>	<u>Enterprise Funds Port and Resource Recovery</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (5,152,305)	\$ (3,420,871)	\$ 1,772,985
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation	537,226	5,725,424	687,401
Change in pension related activities			
Pension asset/liability	2,679,602	584,142	250,435
Deferred outflows of resources	(1,706,688)	(375,659)	(161,423)
Deferred inflows of resources	(374,837)	(79,954)	(35,500)
Change in other post employment related activities			
Other postemployment benefits	(56,693)	(14,953)	(4,605)
Deferred outflows of resources	3,633	1,086	261
Deferred inflows of resources	65,445	13,909	6,212
Change in operating assets and liabilities			
Accounts receivables	377,049	(142,440)	(393,704)
Due from other governments	-	-	19,824
Inventories and prepaid items	(1,017)	21,697	(80,205)
Accounts payable	62,767	152,437	83,712
Payables from restricted assets	-	-	-
Accrued liabilities	-	25,781	-
Accrued liability for insurance claims	-	-	-
Due to other governments	(28)	1,887	(42,076)
Deposits	-	-	3,000
Unearned revenue	179,693	-	(884)
Closure and post closure costs	-	-	(922,181)
Compensated absences	(6,493)	(3,252)	2,298
Net cash provided (used) by operating activities	<u>\$ (3,392,646)</u>	<u>\$ 2,489,234</u>	<u>\$ 1,185,550</u>
Reconciliation of cash and cash equivalents to the statement of net position			
Cash and cash equivalents in current assets	\$ 1,030	\$ 11,904,340	\$ 6,517,175
Cash and cash equivalents in restricted assets	-	262,628	38,880,083
Total cash and cash equivalents	<u>\$ 1,030</u>	<u>\$ 12,166,968</u>	<u>\$ 45,397,258</u>
Noncash capital and related financing activities			
Contributed capital assets	<u>\$ -</u>	<u>\$ 3,537,643</u>	<u>\$ -</u>

The notes to the basic financial statements are an integral part of this statement.

Highway	Nonmajor Funds	Total	Governmental Activities Internal Service Funds
\$ 95,998	\$ 3,279,551	\$ (3,424,642)	\$ 1,467,491
1,365,855	400,800	8,716,706	1,246,522
2,520,371	385,598	6,420,148	536,458
(1,614,444)	(247,608)	(4,105,822)	(342,560)
(355,066)	(54,332)	(899,689)	(75,185)
(49,633)	(7,579)	(133,463)	-
3,001	457	8,438	-
62,063	9,497	157,126	-
66,654	(1,136)	(93,577)	(383,376)
(111,777)	200,645	108,692	176,302
(258,613)	10,232	(307,906)	(45,795)
1,174,364	(99,450)	1,373,830	(122,631)
-	-	-	(7,652)
-	-	25,781	-
-	-	-	(857,769)
-	88	(40,129)	-
-	(687)	2,313	-
19,564	(3,218,502)	(3,020,129)	-
-	-	(922,181)	-
10,588	2,921	6,062	(7,822)
\$ 2,928,925	\$ 660,495	\$ 3,871,558	\$ 1,583,983
\$ 200	\$ 5,448,578	\$ 23,871,323	\$ 6,354,417
-	28,620	39,171,331	581,483
\$ 200	\$ 5,477,198	\$ 63,042,654	\$ 6,935,900
\$ -	\$ -	\$ 3,537,643	\$ -

Brown County, Wisconsin

**STATEMENT OF NET POSITION
FIDUCIARY FUNDS
AGENCY FUNDS
DECEMBER 31, 2019**

	Total Fiduciary Funds
ASSETS	
Cash and investments	\$ 89,654,262
Restricted cash	<u>4,156,460</u>
TOTAL ASSETS	<u>\$ 93,810,722</u>
LIABILITIES	
Due to other governments	\$ 89,654,262
Payables from restricted assets	<u>4,156,460</u>
TOTAL LIABILITIES	<u>\$ 93,810,722</u>

The notes to the basic financial statements are an integral part of this statement.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Brown County, Wisconsin (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below:

A. REPORTING ENTITY

Brown County, Wisconsin, is a county governed by an elected 26-member board. As required by generally accepted accounting principles, these basic financial statements present Brown County, Wisconsin, and its component units. The basic criterion for including a legally separate organization as a component unit is the degree of financial accountability the County has with the organization. The following circumstances set forth the County's financial accountability for a legally separate organization:

1. The County is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County.
2. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

The component unit discussed below is included in the reporting entity due to the significance of the County's financial accountability with it.

B. INDIVIDUAL COMPONENT UNIT DISCLOSURES

The discretely presented component unit column in the basic financial statements represents the financial data of the Aging and Disability Resource Center of Brown County. The Aging and Disability Resource Center is a separate, legal, not-for-profit agency established to administer programs for the elderly of Brown County. It is funded by federal and state grants and County property taxes. The Aging and Disability Resource Center's board is appointed by the County Executive and the Center's annual budget is approved by the County. Complete financial statements for the Aging and Disability Resource Center can be obtained from their office at 300 S. Adams Street, Green Bay, WI 54301.

The Component Unit accounts for its transactions in accordance with the Financial Accounting Standards Board Statements on Accounting for Not-for-Profit Entities while using the governmental model for reporting purposes.

C. RELATED ORGANIZATIONS

The County's officials are also responsible for appointing the members of the Boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. Therefore these organizations are not included in the County's reporting entity. The County Executive appoints some or all of the members of the following related organizations:

- NEW Water
- Brown County Housing Authority
- Northeast Wisconsin Community Actions Programs (NEWCAP)
- Nicolet Federated Library System
- Professional Football Stadium District

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services. Likewise, the *primary government* is reported separately from the legally separate *component unit* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. Internally dedicated resources are reported as general revenues rather than program revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

1. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and;
2. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
3. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County reports the following major governmental funds:

General Fund

This is the County's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Community Programs Fund

This fund accounts for the operations of the Department of Community Programs. Intergovernmental grants that must be utilized for Community Program purposes are reported in this fund.

Debt service Fund

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County reports the following major proprietary funds:

Community Treatment Center

This fund accounts for the operations of the County hospital and nursing home.

Airport

This fund accounts for the operations of Austin Straubel International Airport.

Port and Resource Recovery

This fund accounts for solid waste disposal, household hazardous waste disposal, gas to energy, recycling and port programs within the County.

Highway

This fund accounts for the costs associated with the operation and maintenance of the County's highway department facilities including all machinery and maintenance of the county trunk highway system.

The County reports the following non-major funds:

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The County reports the following non-major special revenue funds: child support IV-D, Syble Hopp school, county roads and bridges, economic development loans, community development block grant, Northeast Region housing revolving loans, convention center/arena, UW-Extension Madison programs, library programs, dog licenses, drainage districts, jail inmate welfare and fire safety.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds. The County reports the following non-major capital projects funds: asset maintenance, Veteran's Memorial Complex, Fairgrounds improvement project, county-wide financial system, highway projects, time and attendance system, emergency communications upgrade, law records management system, managed services software, building upgrade projects, sheriff's department projects, jail CMS software, district attorney evidence distribution, land information tax collection software, Museum projects, Medical examiner facility, Expo Center, CTC building projects and BC Research & Business Park.

Enterprise Funds

Enterprise funds are used to account for business-like activities that provide goods and/or services to the public and are financed primarily through user charges. The County reports the Golf Course, NEW Zoo and Adventure Park and Brown County Community Area Network as non-major enterprise funds.

Additionally, the government reports the following fund types:

Internal service funds account for technology services, copy and document center, departmental multifunctional devices, health and dental insurance, casualty and risk insurance, workers' compensation insurance, disability insurance, and unemployment compensation insurance coverage provided to other departments or agencies of the County, on a cost reimbursement basis.

The County accounts for assets held for individuals by various departments, funds held for other governmental agencies and property taxes collected on behalf of county municipalities in *agency funds*.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, county ordinance forfeitures, public charges for services and interest income. Other revenues such as licenses and permits, other fines and forfeits, and miscellaneous revenues are recognized when received in cash or when measurable and available.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers grant revenues to be available if they are collected within 120 days of the end of the current fiscal period. The County considers all other revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes are recorded in the year levied as receivables and deferred inflow of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled to the resources and the amounts are available. Amounts owed to the County, which are not available, are recorded as receivables and unearned revenues. Amounts received prior to the entitlement period are also recorded as unearned revenues.

Revenues susceptible to accrual include general intergovernmental assistance, intergovernmental contracts/grants, interdepartmental revenues, property taxes, miscellaneous taxes, charges for services and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The County reports unearned revenues on its governmental funds balance sheet. Unearned revenues arise when resources are received before the County has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures or when a customer has prepaid for a service provided by the County. In subsequent periods, when revenue recognition criteria is met or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's highway function and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources, as they are needed.

F. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION OR FUND BALANCE

1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments with maturity dates of less than one year are stated at cost which approximates fair value. Investments with maturity dates exceeding one year are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

2. Accounts Receivable

Accounts receivable have been shown net of allowance for uncollectible accounts of \$1,119,706.

3. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

4. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental fund types in the fund financial statements are offset by fund balance classified as nonspendable to indicate that they do not represent spendable available financial resources.

5. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Prepaid items of governmental fund types in the fund financial statements are offset by fund balance classified as nonspendable to indicate that they are not available spendable financial resources.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

	Governmental	Business-type
	Activities	Activities
	Years	
<u>Assets</u>		
Buildings	20-50	20-50
Improvements	10-45	10-45
Equipment and vehicles	2-20	2-20
Animals	-	10-55
Infrastructure		
Bridges	25-30	-
Roads	10-30	-
Fiber-optics	20	20
Storm Drains	25-40	25-40

7. Works of Art and Historical Treasures

The County operates a general museum of art, history and science. The museum's collection includes historic artifacts, original artwork, archeological items, still photographs and film relevant to northeast Wisconsin. The County has not capitalized the collection as it is held for reasons other than financial gain; protected, kept unencumbered and preserved, and subject to a policy requiring proceeds from sale of collection items be used to acquire other items for the collection.

8. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with personnel policies and procedures. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Unearned Revenue

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or for resources that have been received, but not yet earned.

10. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized during the current period.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

11. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Other Postemployment Benefits Other Than Pensions (OPEB)

Local Retiree Life Insurance Fund

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

13. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The County reports unavailable revenues for bridge aids, long term accounts receivable, special charges, and loan receivables. These inflows are recognized as revenues in the government-wide financial statements.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance is divided into five classifications based primarily on the extent to which the County must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

- **Nonspendable** - The County classifies assets as nonspendable when amounts that are not in a spendable form (such as delinquent taxes, inventory and prepaid expenses) or are required to be maintained intact.
- **Restricted** - Fund balance is restricted when amounts are constrained to specific purposes by external providers (such as grantors, bondholders, and higher levels of government).
- **Committed** - Committed amounts are constrained to specific purposes by the governing body only, not a delegate. Committed amounts can only be imposed, removed or modified by formal action by the County Board requiring a resolution or ordinance. Committed amounts are based on self-imposed limitations established and set in place prior to year-end, but can be calculated after year end.
- **Assigned** - Assigned fund balances are amounts the county intends to use for a specific purpose(s). Intent can be expressed by the governing body or recommended by an official delegated the responsibility by the governing body. Per Ordinance 3.32 Fund Balance Policy, the Finance Director shall annually determine assigned fund balance based on fiscal year data for categories approved by the County Board.
- **Unassigned** - Unassigned fund balance are amounts in excess (surplus) of the categories described above in the General Fund only. By their nature, other funds are established to account for revenues that are expended for specific purposes, and therefore, do not have unassigned fund balance.

General Fund reserve for contingencies shall be maintained at a minimum of 13 percent, and shall not exceed a maximum of 20 percent, of operating expenditures, excluding expenditures that have fund balance assigned for subsequent year's expenditures. At the end of the fiscal year, General Fund balance in excess of that which is nonspendable, restricted, committed or assigned, as well as unassigned reserve for contingencies, shall be designated as unassigned cash flow requirement. Unassigned cash flow should be used for non-recurring purposes whenever possible, and preference should be given to expenditures that will result in future efficiencies or other cost savings.

The reserve for contingencies will be included in the unassigned fund balance and may be used for unanticipated expenditures or to mitigate the negative impact on public services in the event of revenue shortfalls.

The County budget provides for programs with multiple revenue sources. For purposes of fund balance classification, expenditures shall be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and lastly unassigned fund balance.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENT-WIDE AND PROPRIETARY STATEMENTS

Equity is classified as net position and displayed in three components:

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation and capital related deferred outflows of resources, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- Restricted net position - Amount of net position that are subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

G. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

H. INDIRECT COSTS

Indirect costs are included in total program expenses reported for individual functions and activities.

NOTE 2: STEWARDSHIP AND COMPLIANCE

A. BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. In October, the County Executive submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. An exception to this is the budget for the Syble Hopp School special revenue fund which is adopted on a school year basis, July 1 through June 30. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted during the November County Board meeting to obtain citizen comments on the proposed budget. After public comment and debate, the budget is legally enacted through passage of a resolution.
3. Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds for the calendar fiscal year, except for the Syble Hopp School special revenue fund. The Syble Hopp School budget is adopted on a school year basis, July 1 through June 30. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 2: STEWARDSHIP AND COMPLIANCE (Continued)

4. During the year, formal budgetary integration is employed as a management control device for the general fund, special revenue funds, debt service fund, capital projects funds, and proprietary funds.
5. Expenditures may not exceed appropriations by department of the County. The approval of the County Board is required for increases in total budgeted expenditures. Management has the authority to reallocate within the same level of appropriation.
6. As a management tool, encumbrances are used by the County to record commitments related to unperformed contracts for goods or services in the current year. Unexpended encumbrances at year end lapse and need to be re-appropriated in subsequent years.
7. During the year the County increased total general fund appropriations by \$1,853,791 and also increased Community Programs special revenue fund appropriations by \$0.

B. EXCESS OF EXPENDITURES OVER BUDGET APPROPRIATIONS

The following fund had actual expenditures in excess of final budget appropriations for the year ended December 31, 2019 as follows:

<u>Description and Function</u>	<u>Excess Expenditures</u>
General Fund	
General Government	
Clerk of courts	\$ 87,143
District attorney	2,384
Facilities management	13,802
Reimbursements from	
Child support	63,077
Indirect costs	3
Public Safety	
Sheriff	278,275
Culture and recreation	
Museum	20,139
Community Programs Fund	
Health and human services	298,905

The above excess expenditures were funded using favorable revenue variances and available fund balance in the general fund.

C. DEFICIT FUND EQUITY

The following funds had deficit net position as of December 31, 2019:

<u>Funds</u>	<u>Deficit Net Position</u>
Special Revenue Funds	
Community Development Block Grant	\$ 855
Dog Licenses	67

The County anticipates funding the above deficits from future revenues of the funds.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS

A. CASH AND INVESTMENTS

The County maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed in the financial statements as "Cash and Investments."

The County is authorized by Wisconsin Statute 66.0603(1m) to invest in the following instruments:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in the State of Wisconsin if the time deposits mature in not more than three years.
2. Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.
3. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of this state. Also, bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or Wisconsin Aerospace Authority.
4. Any security which matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's Investor Service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
5. The Local Government Pooled Investment Fund.
6. Repurchase agreements with public depositories, if the agreement is secured by federal bonds or securities.
7. Securities of open-end management investment companies or investment trusts (mutual funds) if the portfolio is limited to (a) bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government, (b) bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government, and (c) repurchase agreements that are fully collateralized by these bonds or securities.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

The carrying amount of the County's cash and investments totaled \$259,288,812 on December 31, 2019 as summarized below:

Petty cash and cash on hand	\$ 60,408
Deposits with financial institutions	103,944,179
Investments	155,284,224
	\$ 259,288,812

Reconciliation to the basic financial statements:

Government-wide statement of net position	
Cash and investments	\$ 87,495,646
Restricted cash and investments	75,398,909
Component Unit	
Cash and investments	2,583,535
Fiduciary fund statement of net position	
Cash and investments	93,810,722
	\$ 259,288,812

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs.

The County has the following fair value measurements as of December 31, 2019:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
U.S. Treasury securities	\$ -	\$ 17,414,426	\$ -
US Agencies/SBA	-	26,394,525	-
Corporate bonds & notes	-	5,137,594	-
State and municipal bonds	-	3,448,824	-
Money market mutual funds	15,819,503	-	-
Negotiable certificates of deposit	-	37,457,992	-
Foreign government bonds	-	2,201,978	-
	\$ 15,819,503	\$ 92,055,340	\$ -

Deposits and investments of the County are subject to various risks. Presented below is a discussion of the specific risks and the County's policy related to the risk.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The County does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2019, \$10,004,355 of the County's deposits with financial institutions were in excess of federal and state depository insurance limits and uncollateralized or collateralized with securities held by the pledging financial institution or its trust department or agent but not in the County's name.

On December 31, 2019, the County held repurchase agreement investments of \$2,928,502 of which the underlying securities are held by the investment's counterparty, not in the name of the County.

On December 31, 2019, the Aging and Disability Resource Center component unit held repurchase agreement investments of \$1,000,000 of which the underlying securities are held by the investment's counterparty, not in the name of the Aging and Disability Resource Center.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The County does not have an additional credit risk policy. Presented below is the actual rating as of year-end for each investment type.

<u>Investment Type</u>	<u>Amount</u>	<u>Aaa</u> <u>AAA</u>	<u>Aa1</u> <u>AA+</u>	<u>Aa2</u> <u>AA</u>	<u>Aa3</u> <u>AA-</u>	<u>A1</u> <u>A+</u>	<u>Not</u> <u>Rated</u>
U.S. Treasury	\$ 17,414,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,414,426
U.S. Agency	26,394,525	21,299,799	-	-	-	-	5,094,726
Foreign government bond	2,201,978	2,201,978	-	-	-	-	-
Municipal obligations	3,448,824	-	497,520	1,953,079	105,074	150,161	742,992
Corporate bonds	5,137,594	1,503,658	-	974,982	1,878,298	403,376	377,280
Wisconsin Local Government							
Investment Pool	44,480,879	-	-	-	-	-	44,480,879
Money market	15,819,503	-	-	-	-	-	15,819,503
Totals	\$ 114,897,730	\$ 25,005,435	\$ 497,520	\$ 2,928,061	\$ 1,983,372	\$ 553,537	\$ 83,929,806

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total County investments are as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Reported Amount</u>	<u>Percent of Total Investments</u>
Federal Home Loan Mortgage Corporation	U.S. Agency	\$ 9,029,348	5.81%

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

<u>Investment Type</u>	<u>Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 60 Months</u>	<u>More Than 60 Months</u>
U.S. Treasury	\$ 17,414,426	\$ 3,277,601	\$ 10,121,748	\$ 4,015,077	\$ -
Repurchase agreements	2,928,502	2,928,502	-	-	-
Federal agency securities	26,394,525	16,078,859	9,068,427	1,247,239	-
Foreign government bond	2,201,978	-	2,201,978	-	-
Municipal obligations	3,448,824	877,284	1,436,483	1,135,057	-
Corporate bonds	5,137,594	-	252,838	4,461,853	422,904
Wisconsin Local Government Investment Pool	44,480,879	44,480,879	-	-	-
Money Market	15,819,503	15,819,503	-	-	-
Negotiable certificates of deposit	37,457,992	14,391,089	12,909,101	10,157,801	-
Totals	\$ 155,284,224	\$ 97,853,718	\$ 35,990,576	\$ 21,017,027	\$ 422,904

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

Mortgage backed securities are subject to early payment in a period of declining interest rates. The resultant reduction in expected total cash flows affect the fair value of these securities and makes the fair values of these securities highly sensitive to changes in interest rates. The County's investments include the following investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above):

<u>Highly Sensitive Investments</u>	<u>Fair Value at Year End</u>
Federal Home Loan Mortgage Corporation	\$ 9,029,348

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Investment in Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin Local Government Investment Pool of \$44,480,879 at year-end. The LGIP is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2019, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

B. PROPERTY TAX APPORTIONMENTS

Property taxes are apportioned annually in November to local taxing units within the County for financing state charges and the subsequent year's operations of the County. Since the November apportionment is not due from local taxing districts until February of the subsequent year, the County's apportionment is recorded as deferred inflow of resources at year-end. Property tax payments from individual property owners are due in two installments by January 31 and July 31. During the month of February, each local taxing district settles with the County for both collected and unpaid property taxes. At the February settlement, the County becomes responsible for the collection of unpaid property taxes, including unpaid property taxes returned by local taxing districts for financing their individual operations. Property taxes subsequently not paid by property owners by September 1 of the same year are considered delinquent. The delinquent taxes are then acquired by the County's general fund in accordance with state statutes in order to provide the County with a statutory lien.

The County apportionment of \$91,025,947 is for financing 2020 operations and will be reclassified in 2020 from deferred inflow of resources to current revenues of the County's governmental, proprietary funds, and component unit.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

C. RESTRICTED ASSETS

Restricted assets on December 31, 2019 totaled \$75,398,909 and consisted of cash and investments held for the following purposes:

Funds	Amount
General Fund	
Specialized Transport	\$ 41,014
Bomb squad	15,641
County sales tax	18,330,621
Community Programs	
Client deposits	96,584
Debt Service	
Deposits with fiscal agent	4,642
Other Governmental Funds	
Economic development loan program	672,854
Community development block grant	14,206
Housing revolving loan program	22,927
Arena and convention center	10,670,007
Expo center	4,097,991
Syble Hopp cash	681,071
Syble Hopp school	146,277
Fredricka Crane	8,944
Lester Wood	13,963
Emergency communications upgrade	445,033
Sheriff's department projects	30,625
Land info & tax collection system	339,178
Highway projects	14,518
Total governmental funds restricted assets	35,646,095
Internal Service Fund	
Health & dental insurance.	581,483
Total governmental activities restricted assets	36,227,578
Enterprise Funds	
Airport	
Passenger facility charge	262,628
Resource Recovery	
Closure and long-term care of present sites	12,119,585
Capital replacement	3,889,908
Land acquisition	445,173
Phased construction	17,630,722
Research	694,183
Specific solid waste projects	1,860,402
Harbor	2,240,110
Golf Course	
Restricted donations	10,686
NEW Zoo	
Restricted donations	17,934
Total enterprise funds	39,171,331
Total	\$ 75,398,909

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

D. DELINQUENT PROPERTY TAXES - GENERAL FUND

Delinquent property taxes of the general fund represent unpaid property taxes on real estate, including state and local government equities therein. Under state statutes, the County annually reimburses the state and local governments for their equities in property taxes not collected from the property owner. Unless redeemed by the property owner, the County will eventually obtain tax deed ownership of the properties comprising delinquent taxes. In the past, the County has generally been able to recover its investment in delinquent taxes by sale of the tax deeded properties.

On December 31, 2019, the County's general fund showed an investment of \$2,894,352 in delinquent taxes as follows:

Tax certificates	\$ 2,894,259
Tax deeds	93
Interest and penalties receivables	709,890
Total	<u>\$ 3,604,242</u>

An aging of the total delinquent taxes of \$2,894,352 on December 31, 2019 follows:

<u>Year Purchased</u>	<u>Total</u>	<u>County Share</u>	<u>County Purchased</u>
2012	\$ 501	\$ 105	\$ 396
2013	1,481	303	1,178
2014	22,446	4,655	17,791
2015	26,983	5,693	21,290
2016	162,991	34,587	128,404
2017	783,470	169,073	614,397
2018	1,896,387	400,327	1,496,060
Tax Deeds	93	-	93
Interest and penalties receivable	709,890	709,890	-
Delinquent Property Taxes at December 31, 2018	<u>\$ 3,604,242</u>	1,324,633	2,279,609
Less 60 day collections		186,977	277,925
Unavailable Revenue - Property Taxes		<u>\$ 1,137,656</u>	
Nonspendable Fund Balance (purchased equities of state and local governments)			<u>\$ 2,001,684</u>

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

E. RECEIVABLES

Receivables as of year-end for the County's individual major funds, non-major and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Community Programs	Debt Service	Community Treatment Center	
Receivables					
Taxes	\$ 60,024,298	\$ 16,003,855	\$ 12,420,312	\$ 3,364,317	
Patient care	-	-	-	2,267,624	
Accounts	6,117,692	1,284,093	-	-	
Due from other governments	4,976,423	2,358,707	-	-	
Gross receivables	<u>71,118,413</u>	<u>19,646,655</u>	<u>12,420,312</u>	<u>5,631,941</u>	
Less: allowance for uncollectibles	-	-	-	(946,786)	
Net total receivables	<u><u>\$ 71,118,413</u></u>	<u><u>\$ 19,646,655</u></u>	<u><u>\$ 12,420,312</u></u>	<u><u>\$ 4,685,155</u></u>	
		Port and Resource Recovery	Highway	Non-major and Other Funds	Total
Receivables					
Taxes	\$ -	\$ -	\$ -	\$ 4,383,922	\$ 96,196,704
Patient care	-	-	-	-	2,267,624
Accounts	522,491	1,611,536	75,079	8,532,363	18,143,254
Due from other governments	-	695,363	1,052,543	3,080,163	12,163,199
Gross receivables	<u>522,491</u>	<u>2,306,899</u>	<u>1,127,622</u>	<u>15,996,448</u>	<u>128,770,781</u>
Less: allowance for uncollectibles	-	-	-	(172,920)	(1,119,706)
Net total receivables	<u><u>\$ 522,491</u></u>	<u><u>\$ 2,306,899</u></u>	<u><u>\$ 1,127,622</u></u>	<u><u>\$ 15,823,528</u></u>	<u><u>\$ 127,651,075</u></u>

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

F. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 15,903,470	\$ 45,720	\$ -	\$ 15,949,190
Construction in progress	7,699,569	4,310,662	6,810,150	5,200,081
Total capital assets, not being depreciated	<u>23,603,039</u>	<u>4,356,382</u>	<u>6,810,150</u>	<u>21,149,271</u>
Capital assets, being depreciated:				
Buildings	100,570,313	13,426,545	1,714,347	112,282,511
Improvements	19,424,831	972,328	111,878	20,285,281
Equipment and vehicles	42,656,676	3,072,003	560,530	45,168,149
Infrastructure	222,448,817	11,299,349	3,313,361	230,434,805
Subtotals	<u>385,100,637</u>	<u>28,770,225</u>	<u>5,700,116</u>	<u>408,170,746</u>
Less accumulated depreciation for:				
Buildings	56,154,942	2,377,415	1,628,630	56,903,727
Improvements	7,199,172	697,744	78,396	7,818,520
Equipment and vehicles	26,683,303	4,066,625	489,430	30,260,498
Infrastructure	80,230,060	8,627,324	3,313,362	85,544,022
Subtotals	<u>170,267,477</u>	<u>15,769,108</u>	<u>5,509,818</u>	<u>180,526,767</u>
Total capital assets, being depreciated, net	<u>214,833,160</u>	<u>13,001,117</u>	<u>190,298</u>	<u>227,643,979</u>
Governmental activities capital assets, net	<u>\$238,436,199</u>	<u>\$ 17,357,499</u>	<u>\$ 7,000,448</u>	248,793,250
Less related long-term debt outstanding and unamortized debt premium				<u>(66,234,375)</u>
Net investment in capital assets				<u>\$182,558,875</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 12,604,594	\$ 10,458	\$ 23,606	\$ 12,591,446
Construction in progress	5,217,830	6,568,357	4,494,818	7,291,369
Total capital assets, not being depreciated	<u>17,822,424</u>	<u>6,578,815</u>	<u>4,518,424</u>	<u>19,882,815</u>
Capital assets, being depreciated:				
Buildings	84,731,457	2,987,899	1,740,581	85,978,775
Improvements	118,293,366	4,308,459	247,982	122,353,843
Equipment and vehicles	48,145,381	3,020,140	5,020,731	46,144,790
Animals	98,489	-	20,000	78,489
Art	18,000	-	-	18,000
Infrastructure	1,327,483	-	-	1,327,483
Subtotals	<u>252,614,176</u>	<u>10,316,498</u>	<u>7,029,294</u>	<u>255,901,380</u>
Less accumulated depreciation for:				
Buildings	33,566,503	2,114,335	19,256	35,661,582
Improvements	74,738,529	4,269,339	-	79,007,868
Equipment and vehicles	31,628,122	2,270,633	2,753,058	31,145,697
Animals	50,361	3,688	11,000	43,049
Infrastructure	211,360	58,711	-	270,071
Subtotals	<u>140,194,875</u>	<u>8,716,706</u>	<u>2,783,314</u>	<u>146,128,267</u>
Total capital assets, being depreciated, net	<u>112,419,301</u>	<u>1,599,792</u>	<u>4,245,980</u>	<u>109,773,113</u>
Business-type activities capital assets, net	<u>\$130,241,725</u>	<u>\$ 8,178,607</u>	<u>\$ 8,764,404</u>	129,655,928
Less related long-term debt outstanding and unamortized debt premium				<u>(7,553,466)</u>
Net Investment in capital assets				<u>\$122,102,462</u>

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Depreciation expense was charged to functions of the County as follows:

Governmental activities	
General government	\$ 1,338,476
Public safety	3,210,139
Transportation	8,398,720
Health and human services	158,946
Education, culture and recreation	1,238,289
Conservation and development	178,016
Capital assets held by the government's internal services funds are charged to the various functions based on their usage of the assets	1,246,522
Total depreciation expense - governmental activities	<u>\$ 15,769,108</u>
Business-type activities	
Community treatment center	\$ 537,226
Airport	5,725,424
Port and Resource Recovery	687,401
Highway	1,365,855
Golf Course	111,324
NEW Zoo and Adventure Park	240,338
Brown County Community Area Network	49,138
Total increase in accumulated depreciation	<u>\$ 8,716,706</u>

G. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements, as of December 31, 2019 are detailed below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 4,233,171	\$ -
Special Revenue Funds		
Child Support IV-D	-	567,830
Community Development Block Grant	-	368,776
Housing Revolving Loans	-	935
Library Programs - F. Crane	-	110
Capital Projects Fund		
Brown County Research and Business Park	-	778,489
Enterprise Funds		
Community Treatment Center	-	894,365
Port and Resource Recovery	-	348,880
Highway	-	571,699
Brown County Community Area Network	-	434,087
Internal Service Fund		
Technology Services	-	268,000
Totals	<u>\$ 4,233,171</u>	<u>\$ 4,233,171</u>

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

The interfund receivable due to the General Fund is the result of cash deficits in the following departments: Community Treatment Center, Highway, Child Support IV-D, Community Development Block Grant, Housing Revolving Loan, Brown County Research and Business Park, and Brown County Community Area Network. The Library Programs – F. Crane, Port and Resource Recovery, and Technology Services interfund payable balances are the result of services provided to the programs.

Interfund transfers for the year ended December 31, 2019 were as follows:

	Transfers in:				
	General Fund	Comm. Programs	Debt Service	Non-major Funds	Total Gov Funds
Transfers from:					
General Fund	\$ 2,143,553	\$ 616,393	\$ 107,000	\$ 20,851,774	\$ 23,718,720
Port & Res Recovery	159,733	-	-	-	159,733
Highway	-	-	-	491,161	491,161
Golf Course	30,000	-	-	-	30,000
Nonmajor Other	312,914	-	-	-	312,914
Internal Service	-	-	-	-	-
Totals	<u>\$ 2,646,200</u>	<u>\$ 616,393</u>	<u>\$ 107,000</u>	<u>\$ 21,342,935</u>	<u>\$ 24,712,528</u>

	Transfers in:				
	CTC	Port and Res Rec	Internal Service	Total Proprietary Funds	Total
Transfers from:					
General Fund	\$ 155,693	\$ -	\$ -	\$ 155,693	\$ 23,874,413
Port & Res Recovery	-	970,033	-	970,033	1,129,766
Highway	-	-	-	-	491,161
Golf Course	-	-	-	-	30,000
Nonmajor Other	-	-	-	-	312,914
Internal Service	-	-	37,625	37,625	37,625
Totals	<u>\$ 155,693</u>	<u>\$ 970,033</u>	<u>\$ 37,625</u>	<u>\$ 1,163,351</u>	<u>\$ 25,875,879</u>

Transfers are used to: 1) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; 2) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and 3) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service funds as debt service payments become due. Capital assets transferred from governmental activities to the Community Treatment Center and Highway funds were \$164,048 and \$765,186, respectively. The transfer of capital assets is classified as capital contributions in the proprietary fund statements and transfers in the government-wide statements.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

H. CLOSURE AND POSTCLOSURE CARE COSTS

Federal and state laws and regulations require Brown County to place covers on landfill increments as they are filled (closure costs) and to perform certain maintenance and monitoring functions (postclosure care) of the landfill site for forty years after the landfill stops accepting waste. Most closure costs are paid when individual landfill increments reach capacity for accepting waste and postclosure care costs will normally only be paid after the entire landfill stops accepting waste. In accordance with GASB Statement No. 18, Brown County annually records an estimate of these closure and postclosure care costs as an operating expense during the life of its landfills based on landfill capacity used compared to total estimated capacity available. The resultant liabilities for these estimated operating expenses are reduced each year for actual payments made. An analysis of the estimated liabilities for closure and postclosure care costs on December 31, 2019 and the recording of these costs as operating expenses follows:

	Landfill Closure and Postclosure Care		
	East	West	Total
	Landfill	Landfill	
Total estimated costs	\$3,516,000	\$2,873,850	
Percentage of storage capacity used as of December 31, 2019	x 100%	x 100%	
Total estimated liability for costs as of December 31, 2019	\$3,516,000	\$2,873,850	\$6,389,850

The East Landfill closed in May 2004. The West Landfill was closed during 1996. Presented below is a summary of estimated closure and postclosure care costs that will be charged to operations of future years based on landfill usage.

	Landfill Closure and Postclosure Care		
	East	West	Total
	Landfill	Landfill	
Total estimated costs	\$ 3,516,000	\$ 2,873,850	\$ 6,389,850
Less: Charged to 1975 - 2019 operations	3,516,000	2,873,850	6,389,850
Future years closure and postclosure care expenses	\$ -	\$ -	\$ -

The above total costs of \$3,516,000 and \$2,873,850 for closure and postclosure care are estimates and subject to changes resulting from inflation/deflation, technology, or changes in applicable laws or regulations.

Changes in the closure and postclosure cost liability for 2019 follow:

	Liability	Changes in	Liability	Due Within
	January 1	Estimates	December 31	One Year
	Payments			
2019	\$ 6,705,400	\$ -	\$ 315,550	\$ 6,389,850
				\$ 315,550

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

A portion of the closure and postclosure care financial requirements are being met through annual earnings into a separate restricted cash escrow account held by a local bank and monthly interest deposits into a separate restricted cash account held by the County Treasurer. The balances held at December 31, 2019 were:

Held by Local Bank	
Restricted cash escrow account	\$ 6,960,101
Held by County Treasurer	
Restricted cash - long-term care	1,602,766
Total Fund Held for Closure and Postclosure Care	<u>\$ 8,562,867</u>

I. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2019:

	<u>Outstanding 1/1/19</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding 12/31/19</u>	<u>Due Within One Year</u>
Governmental activities:					
General Obligation Debt					
Bonds	\$ 92,621,000	\$ 14,611,000	\$ 25,486,000	\$ 81,746,000	\$ 8,882,000
Notes	3,285,000	-	2,025,000	1,260,000	245,000
Total General Obligation Debt	<u>95,906,000</u>	<u>14,611,000</u>	<u>27,511,000</u>	<u>83,006,000</u>	<u>9,127,000</u>
Debt premium	1,472,979	1,848,490	266,736	3,054,733	352,691
Note payable	595,432	427,000	90,948	931,484	517,948
Compensated absences	<u>2,773,292</u>	<u>4,775,685</u>	<u>4,882,635</u>	<u>2,666,342</u>	<u>1,680,490</u>
Governmental activities Long-term obligations	<u>\$100,747,703</u>	<u>\$ 21,662,175</u>	<u>\$ 32,751,319</u>	<u>\$ 89,658,559</u>	<u>\$ 11,678,129</u>
Business-type activities:					
General Obligation Debt					
Bonds	\$ 8,434,000	\$ 89,000	\$ 1,809,000	\$ 6,714,000	\$ 1,753,000
Debt premium	311,334	11,260	71,157	251,437	72,088
Compensated absences	314,060	909,881	903,819	320,122	306,615
Capital lease	<u>970,410</u>	<u>-</u>	<u>382,381</u>	<u>588,029</u>	<u>390,066</u>
Business-type activities Long-term obligations	<u>\$ 10,029,804</u>	<u>\$ 1,010,141</u>	<u>\$ 3,166,357</u>	<u>\$ 7,873,588</u>	<u>\$ 2,521,769</u>

Total interest paid during the year on long-term debt totaled \$3,138,409.

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end \$22,858 of internal service funds compensated absences are included in the above amounts. Also, for the governmental activities, compensated absences are generally liquidated by the general fund.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-term obligations currently outstanding is detailed as follows:

Corporate Purpose Bonds, \$10,440,000 issued 5/1/11; due 11/1 with serial retirement of principal at annual rates ranging from \$290,000 to \$900,000 through 2030; interest payable at 3.00% to 4.375%	\$ 8,285,000
Corporate Purpose Bonds, \$9,215,000 issued 6/1/12; due 11/1 with serial retirement of principal at annual rates ranging from \$420,000 to \$570,000 through 2031; interest payable at 2.00% to 2.45%	5,900,000
General Obligation Airport Refunding Bonds, \$3,810,000 issued 10/10/12; due 11/1 with serial retirement of principal at annual rates ranging from \$440,000 to \$460,000 through 2021; interest payable at 2.00% to 2.25%	910,000
General Obligation Highway Bonds, \$6,460,000 issued 6/5/13; due 11/1 with serial retirement of principal at annual rates ranging from \$235,000 to \$485,000 through 2032; interest payable at 2.00% to 3.00%	5,355,000
General Obligation Airport Improvement Refunding Bonds, \$3,715,000 issued 10/9/13; due 11/1 with serial retirement of principal at annual rates ranging from \$450,000 to \$475,000 through 2022; interest payable at 3.00% to 4.00%	1,385,000
Taxable General Obligation Refunding Bonds, \$9,060,000 issued 10/9/13; due 11/1 with serial retirement of principal at annual rates ranging from \$1,070,000 to \$1,390,000 through 2022; interest payable at 2.70% to 3.20%	3,835,000
General Obligation Highway Bonds, \$5,665,000 issued 6/11/14; due 11/1 with serial retirement of principal at annual rates ranging from \$260,000 to \$380,000 through 2033; interest payable at 2.00% to 3.30%	4,395,000
General Obligation Airport Improvement Refunding Bonds, \$4,575,000 issued 10/30/14, due 11/1 with serial retirement of principal at annual rates ranging from \$500,000 to \$560,000 through 2023; interest payable at 2.00% to 3.00%	2,145,000
General Obligation Corporate Purpose Bonds, \$7,565,000 issued 06/09/15; due 11/1 with serial retirement of principal at annual rates ranging from \$270,000 to \$535,000 through 2034; interest payable at 2.00% to 3.00%	5,645,000
General Obligation Corporate Purpose Refunding Bonds, \$3,670,000 issued 10/07/15; due 11/1 with serial retirement of principal at annual rates ranging from \$375,000 to \$385,000 through 2020; interest payable at 2.00%	385,000
General Obligation Airport Improvement Refunding Bonds, \$2,875,000 issued 10/07/15; due 11/1 with serial retirement of principal at annual rates ranging from \$300,000 to \$505,000 through 2024; interest payable at 3.00%	1,885,000
General Obligation Corporate Purpose Bonds, \$7,135,000 issued 6/30/16; due 11/1 with serial retirement of principal at annual rates ranging from \$335,000 to \$450,000 through 2035; interest payable at 2.00% to 2.35%	6,145,000
General Obligation Corporate Purpose Refunding Bonds, \$5,750,000 issued 11/9/16; due 11/1 with serial retirement of principal at annual rates ranging from \$670,000 to \$1,055,000 through 2022; interest payable at 2.00% to 3.00%	2,750,000

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

General Obligation Debt - Bonds (Continued)

General Obligation Corporate Purpose Bonds, \$8,710,000 issued 7/12/17; due 11/1 with serial retirement of principal at annual rates ranging from \$225,000 to \$720,000 through 2036; interest payable at 2.00% to 3.00%	8,260,000
General Obligation Corporate Purpose Refunding Bonds, \$20,425,000 issued 11/08/17; due 11/1 with serial retirement of principal at annual rates ranging from \$1,950,000 to \$2,150,000 through 2027; interest payable at 2.00%	16,480,000
General Obligation Refunding Bonds, \$14,700,000 issued 10/19/19; due 11/1 with serial retirement of principal at annual rates ranging from \$910,000 to 1,815,000 through 2029; interest payable at 4.00%	<u>14,700,000</u>
Total General Obligation Debt - Bonds	<u>88,460,000</u>
General Obligation Debt - Notes	
General Obligation Promissory Notes, \$1,970,000 issued 11/9/16 due 11/1 with serial retirement of principal at annual rates ranging from \$240,000 to \$260,000 through 2024, interest payable at 1.25% to 1.75%	<u>1,260,000</u>
Total General Obligation Debt - Notes	<u>1,260,000</u>
Total General Obligation Debt	<u>89,720,000</u>
Debt premium	3,306,170
Notes payable	931,484
Employee compensated absences	2,986,464
Capital lease	<u>588,029</u>
Total Long-term Obligations	<u><u>\$ 97,532,147</u></u>

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$89,720,000 on December 31, 2019 are detailed below:

Year Ended December 31	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 9,127,000	\$ 2,371,302	\$ 1,753,000	\$ 205,428	\$ 10,880,000	\$ 2,576,730
2021	8,516,000	2,091,404	1,814,000	152,890	10,330,000	2,244,294
2022	8,386,000	1,862,694	1,404,000	97,570	9,790,000	1,960,264
2023	7,018,000	1,635,704	1,027,000	51,010	8,045,000	1,686,714
2024	7,072,000	1,443,406	553,000	20,470	7,625,000	1,463,876
2025-2029	29,242,000	4,386,409	163,000	9,260	29,405,000	4,395,669
2030-2034	11,780,000	1,116,645	-	-	11,780,000	1,116,645
2035-2036	1,865,000	74,625	-	-	1,865,000	74,625
	<u>\$ 83,006,000</u>	<u>\$ 14,982,189</u>	<u>\$ 6,714,000</u>	<u>\$ 536,628</u>	<u>\$ 89,720,000</u>	<u>\$ 15,518,817</u>

Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2019 was \$1,071,223,898 as follows:

Equalized valuation of the County	\$ 23,181,417,300
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	1,159,070,865
Total outstanding general obligation debt applicable to debt limit	\$ 89,720,000
Less: Amounts available for financing general obligation debt Debt service fund	1,873,033
Net outstanding general obligation debt applicable to debt limitation	87,846,967
Legal Margin for New Debt	\$ 1,071,223,898

Capital Lease

During 2014, the County entered in to a capital lease agreement for an asphalt plant. The gross amount of the equipment under the capital lease is \$2,600,000 and the related accumulated depreciation is \$387,387 as of December 31, 2019. The equipment is presented in the capital assets of the business-type activities.

The future minimum lease obligations and the net present value on the minimum lease payments as of December 31, 2019, are as follows:

Year Ended December 31	Business-Type Activities		
	Principal	Interest	Total
2020	\$ 390,066	\$ 9,820	\$ 399,886
2021	197,963	1,980	199,943
	<u>\$ 588,029</u>	<u>\$ 11,800</u>	<u>\$ 599,829</u>

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Notes Payable

During 2014 and 2015, the County entered into notes payable with a local government to fund local highway projects. The notes payable are due in ten years, with 0% interest. Annual principal maturities are as follows:

Year Ended December 31	Governmental Activities Principal
2020	\$ 517,948
2021	90,948
2022	90,948
2023	90,948
2024	70,348
2025	70,344
	\$ 931,484

Conduit Debt Obligations

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2019, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$898,748.

J. PENSION PLAN

1. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publication/cafr.htm>.

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016 are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

2. Post-Retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

3. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, Executives and Elected Officials. Starting on January 1, 2016, the executives and elected officials category was merged into the general employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the year ending December 31, 2019, the WRS recognized \$6,043,577 in contributions from the County.

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

4. Pension Asset, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.

At December 31, 2019, the County reported a liability of \$19,952,627 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the County's proportion was 0.56083151%, which was an increase of 0.00244135% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the County recognized pension expense of \$13,668,865.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 15,540,074	\$ 27,469,262
Net differences between projected and actual earnings on pension plan investments	29,139,445	-
Changes in assumptions	3,363,283	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	241,690	-
Employer contributions subsequent to the measurement date	6,043,577	-
Total	\$ 54,328,069	\$ 27,469,262

\$6,043,577 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as an addition to the net pension asset in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31,	Expense
2020	\$ 7,593,518
2021	1,950,062
2022	3,286,652
2023	7,984,998
2024	-
Total	\$ 20,815,230

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

5. Actuarial Assumption

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2017
Measurement date of net pension liability (asset):	December 31, 2018
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Value
Long-term expected rate of return:	7.0%
Discount rate:	7.0%
Salary increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table
Post-retirement adjustments*	1.9%

* *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The Total Pension Liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

	<u>Current Asset Allocation %</u>	<u>Long-term Expected Nominal Rate of Return %</u>	<u>Long-term Expected Real Rate of Return %</u>
<u>Core Fund Asset Class</u>			
Global equities	49%	8.1%	5.5%
Fixed income	24.5%	4.0%	1.5%
Inflation sensitive assets	15.5%	3.8%	1.3%
Real estate	9%	6.5%	3.9%
Private equity/debt	8%	9.4%	6.7%
Multi-asset	4%	6.7%	4.1%
Total Core Fund	110%	7.3%	4.7%
<u>Variable Fund Asset Class</u>			
U.S. equities	70%	7.6%	5.0%
International equities	30%	8.5%	5.9%
Total Variable Fund	100%	8.0%	5.4%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

Single Discount Rate. A single discount rate of 7.00% was used to measure the total pension liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	<u>1% Decrease to Discount Rate (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase to Discount Rate (8.00%)</u>
County's proportionate share of the net pension liability (asset)	\$ 79,293,830	\$ 19,952,627	\$ (24,172,160)

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr/htm>.

6. Payable to the WRS

At December 31, 2019 the County reported a payable of \$1,451,681 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2019.

K. OTHER POSTEMPLOYMENT BENEFITS

1. Local Retiree Life Insurance Fund

Plan Description

The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Contribution rates as of December 31, 2019 are:

Coverage Type	Employer Contribution
50% Post-retirement coverage	40% of employee contribution
25% Post-retirement coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2017 are listed below:

Life Insurance Employee Contribution Rates For the Year Ended December 31, 2018	
Attained Age	Basic
Under 30	\$0.05
30 - 34	0.06
35 - 39	0.07
40 - 44	0.08
45 - 49	0.12
50 - 54	0.22
55 - 59	0.39
60 - 64	0.49
65 - 69	0.57

During the year ended December 31, 2019, the LRLIF recognized \$23,042 in contributions from the employer.

OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2019, the County reported a liability of \$3,085,970 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2018 rolled forward to December 31, 2018. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2018, the County's proportion was 1.19595600%, which was a decrease of 0.057102% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the County recognized OPEB expense of \$283,024.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 156,548
Net differences between projected and actual earnings on OPEB plan investments	73,749	-
Changes in assumptions	294,448	668,917
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	143,759
Total	\$ 368,197	\$ 969,224

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	Expense
2020	\$ (84,287)
2021	(84,287)
2022	(84,287)
2023	(94,645)
2024	(105,314)
Thereafter	(148,207)
Total	\$ (601,027)

Actuarial assumptions. The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial valuation date:	January 1, 2018
Measurement date of net OPEB liability:	December 31, 2018
Actuarial cost method:	Entry age normal
20 year tax-exempt municipal bond yield:	4.10%
Long-term expected rate of return:	5.00%
Discount rate:	4.22%
Salary increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates. The total OPEB liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-term expected return on plan assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Asset Class	Index	Target Allocation	Long-term Expected Geometric Real Rate of Return %
U.S. Government Bonds	Barclays Government	1%	1.44%
U.S. Credit Bonds	Barclays Credit	40%	2.69%
U.S. Long Credit Bonds	Barclays Long Credit	4%	3.01%
U.S. Mortgages	Barclays MBS	54%	2.25%
U.S. Municipal Bonds	Bloomberg Barclays Muni	1%	1.68%
Inflation			2.30%
Long-term expected rate of return			5.00%

Single discount rate. A single discount rate of 4.22% was used to measure the total OPEB liability, for the current year, as opposed to a discount rate of 3.63% for the prior year. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

Sensitivity of the County's proportionate share of net OPEB liability to changes in the discount rate. The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 4.22%, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22%) or 1-percentage-point higher (5.22%) than the current rate:

	1% Decrease to Discount Rate (3.22%)	Current Discount Rate (4.22%)	1% Increase to Discount Rate (5.22%)
County's proportionate share of the net OPEB liability	\$ 4,389,997	\$ 3,085,970	\$ 2,080,210

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

Payable to the OPEB Plan

At December 31, 2019, the County reported a payable of \$37,301 for the outstanding amount of contribution to the Plan required for the year ended December 31, 2019.

L. NONSPENDABLE FUND BALANCE

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2019, nonspendable fund balance was as follows:

General Fund	
Nonspendable	
Delinquent property taxes	\$ 2,001,683
Prepaid items	556,108
Long-term cash advance	894,365
Total General Fund nonspendable fund balance	<u>3,452,156</u>
Community Programs	
Nonspendable	
Prepaid items	<u>93,259</u>
Syble Hopp School Special Revenue Fund	
Nonspendable	
Prepaid items	<u>107</u>
Total nonspendable fund balance	<u><u>\$ 3,545,522</u></u>

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

M. RESTRICTED FUND BALANCE

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2019, restricted fund balance was as follows:

General Fund	
Restricted for	
Grants	\$ 709,750
Program charges, Hazmat	116,613
Donations, Parks	52,070
Statutory restrictions	146,681
Asset Seizures	485,841
Subsequent year expenditures	64,879
Total General Fund restricted fund balance	<u>1,575,834</u>
Debt Service Fund	
Restricted for	
Debt retirement	<u>1,873,033</u>
Special Revenue Funds	
Restricted for	
Endowment principal	22,036
Library endowment investment earnings	6,699
Convention Center/Arena	11,904,185
Syble Hopp School	510,170
County Roads and Bridges	613,216
Development loan programs	810,005
UW Extension Madison Programs	47,555
Drainage Districts	15,220
Housing revolving loans	21,993
Total Special Revenue Funds restricted fund balance	<u>13,951,079</u>
Capital Project Funds	
Restricted for	
Building Upgrade Projects	56,293
Veteran's Memorial Complex	988,687
Emergency Communications Upgrade	1,947,823
Sheriff's Department Projects	59,826
Highway Projects	3,428,312
Land Information Tax Collection Software	338,272
Expo Center	4,297,527
Total Capital Project Funds restricted fund balance	<u>11,116,740</u>
Total restricted fund balance	<u>\$ 28,516,686</u>

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

N. COMMITTED FUND BALANCE

In the fund financial statements, portions of government fund balances are committed by County Board action. At December 31, 2019, governmental fund balance was committed as follows:

Capital projects funds

Committed for

Building Upgrade Projects	\$ 19,361
Asset Maintenance	451,931
Time and Attendance System	62,408
County-wide Financial System	266,230
Managed Services Software	6,333
Law Records Management System	39,732
District Attorney Evidence Distribution	250,000
BC Research & Business Park	248,439
Total capital projects funds	<u>\$ 1,344,434</u>

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

O. ASSIGNED FUND BALANCE

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2019, fund balance was assigned as follows:

General Fund	
Assigned for	
Administration	\$ 30,000
Board of supervisors	1,300
Corporation counsel	30,000
DARE Program	74,309
Sheriff	23,265
Employee events	23,875
Land records	151,617
Library	1,316,299
Non-metallic mining	76,721
Parks	719,389
Public health	85,934
Public safety & communications	35,000
Sales tax	24,077,887
Vested sick leave	1,326,236
Vested vacation leave	1,061,842
Veterans services	20,923
Total General fund assigned fund balance	<u>29,054,597</u>
Community Programs	
Assigned for subsequent year's expenditures	<u>1,768,554</u>
Non-major Funds	
Assigned to	
Syble Hopp School	3,033,604
County Roads and Bridges	446,161
Jail Inmate Welfare	109,650
Fire Safety	13,479
Building Upgrade Projects	137,521
Total non-major assigned fund balance	<u>3,740,415</u>
Total assigned fund balance	<u>\$ 34,563,566</u>

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 3: DETAILED NOTES ON ALL FUNDS (Continued)

P. NET POSITION

The County reports restricted net position at December 31, 2019 as follows:

Governmental activities	
Restricted for	
Debt service	\$ 1,469,659
Capital projects	11,116,740
Lease payments	11,904,185
County aid bridge fund	613,216
Insurance	553,286
Other	8,120,081
Total governmental activities restricted net position	<u>33,777,167</u>
 Business-type activities	
Restricted for	
Capital projects	21,571,774
Passenger facility charge	262,628
Closure and long-term care	10,059,396
Harbor	1,637,486
Other	168,393
Total business-type activities restricted net position	<u>33,699,677</u>
 Total restricted net position	<u><u>\$ 67,476,844</u></u>

NOTE 4: OTHER INFORMATION

A. RISK MANAGEMENT

The County is exposed to risks of loss to property, personnel, revenue and increases in liabilities relating to contracts, torts or non-compliance to Federal, State or local regulations. The County has chosen to retain a portion of its losses through a self-insured retention program and transfer a portion through the purchase of insurance policies. Reserves have continued to remain in a range from a 75-95% confidence level and reflect actuarial estimates. A description of the County's risk management programs is presented below:

Casualty and Risk Transfer Self Insurance

In 1987, the County, together with other counties and municipalities within the State of Wisconsin, created the Wisconsin Municipal Mutual Insurance Company (WMMIC), a pooled venture, to provide liability insurance and claims administration services to its members. The County retains \$250,000 for each automobile, general liability, public officials' error and omissions and employee benefits liability occurrence. The annual aggregate for auto and general liability combined is \$1,075,000. There is a separate annual aggregate of \$1,075,000 for public officials' errors and omissions and employee benefits liability. WMMIC's actuary determines the reserve for claims and loss adjustment expenses which is a liability on the County's books. Monthly claim expenses are charged to the appropriate reserve account. The County purchases other commercial policies for specific properties and other risks, such as airport, pollution and cyber liability. Premiums and reserves are recorded in the casualty and risk transfer self-insurance fund. Settled claims from these risks have not exceeded the County's self-insured retention for the past six years.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 4: OTHER INFORMATION (Continued)

The casualty and risk insurance internal service fund is financed by charges to other County funds based on their portion of insurance premium and loss reserves. On December 31, 2019, the fund had established a reserve of \$444,857. The claims liability of \$2,983,032 reported in the fund at December 31, 2019, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the basic financial statements indicates that it is probable that a liability has been incurred at the date of the basic financial statements and the amount of the loss can be reasonably estimated.

Changes in the fund's claim liability amount for 2018 and 2019 follow:

	<u>Liability January 1</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Liability December 31</u>	<u>Due Within One Year</u>
2018	\$ 2,812,393	\$ 1,855,867	\$ 1,084,772	\$ 3,583,488	\$ 1,010,888
2019	3,583,488	785,297	1,385,753	2,983,032	496,221

Health and Dental Insurance

County employees, retirees and employee dependents are eligible for medical and dental benefits from a health and dental insurance internal service fund. Funding is provided by charges to County departments, employees and retirees. The program is supplemented by stop loss protection, which limits the County's annual liability. The County's excess loss insurance covers claims per individual above \$325,000. Fund expenses consist of payments to a third-party administrator for medical and dental claims, stop loss insurance premiums and administrative fees. On December 31, 2019, the fund had established a reserve of \$2,623,939. The claims liability of \$1,250,811 reported in the fund at December 31, 2019, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the basic financial statements indicates that it is probable that a liability has been incurred at the date of the basic financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount for 2018 and 2019 follow:

	<u>Liability January 1</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Liability December 31</u>	<u>Due Within One Year</u>
2018	\$ 1,457,132	\$ 17,515,179	\$ 17,696,137	\$ 1,276,174	\$ 1,276,174
2019	1,276,174	17,526,354	17,551,717	1,250,811	1,250,811

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 4: OTHER INFORMATION (Continued)

Workers' Compensation Insurance

In 1993, the County established a workers' compensation insurance internal service fund to finance workers' compensation awards for County employees. The program is funded by charges to County departments. The program also is supplemented by stop loss protection, which limits the County's annual liability. The County's excess loss insurance covers claims in excess of \$400,000 per accident. Settled claims from these risks have not exceeded insurance coverage for the past five years. On December 31, 2019, the fund had had established a reserve of \$343,515. The claims liability of \$1,623,477 reported in the fund at December 31, 2019 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of basic financial statements indicates that it is probable that a liability has been incurred at the date of the basic financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount for 2018 and 2019 follow:

	<u>Liability January 1</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Liability December 31</u>	<u>Due Within One Year</u>
2018	\$ 1,740,616	\$ 645,959	\$ 531,148	\$ 1,855,427	\$ 1,771,069
2019	1,855,427	850,814	1,082,764	1,623,477	1,362,426

B. PROPERTY TAX LEVY LIMIT

Under 2011 Wisconsin Act 32, in 2011 and all future years, a municipality is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent. As in the past, the levy limit does not apply to a municipality's debt service on general obligation debt authorized on or any time after July 1, 2005. Act 32 also makes three changes to the levy limit law. 1) If a municipality's allowable levy in 2010 was greater than its actual levy in 2010, the governing body may vote to increase its 2011 levy limit by the difference between these two amounts. 2) The 2011-2013 state budget adds a new negative adjustment to levy limits. If a municipality's levy for the payment of any General Obligation debt service on debt issues before July 1, 2005 is reduced from the previous year, the municipality must reduce its levy limit by the same amount. 3. The negative adjustment requirement described in 2 does not apply to any municipality that does not carry forward unused levy capacity. As in the past, levies can be increased above the allowable limits if the amount is approved by referendum. The County certifies it was below the required levy limit for the 2019 budget.

BROWN COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2019

NOTE 4: OTHER INFORMATION (Continued)

C. CONTINGENCIES

1. The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.
2. From time to time, the County becomes party to claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position.
3. In 1999, the Community Development Authority of the Village of Ashwaubenon and the Redevelopment Authority of the City of Green Bay issued lease revenue bonds for the construction of the Resch Center Arena and the KI Convention Center which were refunded in 2012 and 2016, respectively. The remaining principal balance of the debt at December 31, 2019 is \$130,466,951. The Arena and Convention Center are leased to the County. The lease payments equal the debt service on the bonds. Participating municipalities have pledged room taxes to the County in order to fund the lease payments. Brown County remains liable for the full lease payment in the event that the pledged room taxes do not equal or exceed the debt service payments.

D. SUBSEQUENT EVENT

Subsequent to year-end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Management believes Brown County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year-end and are still developing.

REQUIRED SUPPLEMENTARY INFORMATION

Brown County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
General property	\$ 52,972,722	\$ 52,972,722	\$ 52,908,514	\$ (64,208)
Interest and penalties on taxes	980,000	980,000	944,520	(35,480)
Occupational	1,724	1,724	1,724	-
Real estate transfer fees	685,000	685,000	828,450	143,450
Total taxes	<u>54,639,446</u>	<u>54,639,446</u>	<u>54,683,208</u>	<u>43,762</u>
Intergovernmental				
State shared taxes	3,341,186	3,341,186	3,242,098	(99,088)
State exempt computer aid	616,389	616,389	631,305	14,916
State special charge	720,295	720,295	720,295	-
Federal and state aid				
Clerk of courts	250,000	250,000	298,552	48,552
Courts	718,464	718,464	724,155	5,691
District attorney - other state grants	107,179	107,179	84,879	(22,300)
District attorney - victim witness	130,431	135,647	133,963	(1,684)
Health	746,050	787,782	635,357	(152,425)
Land conservation	957,149	984,261	671,906	(312,355)
Library	98,350	98,350	106,213	7,863
Parks	59,070	106,028	103,454	(2,574)
Planning	1,013,409	1,013,409	999,624	(13,785)
Public safety communications	266,128	348,162	299,705	(48,457)
Sheriff - drug enforcement	241,652	386,945	421,723	34,778
Sheriff - public safety	207,064	669,021	726,536	57,515
UW Extension	24,554	62,103	24,130	(37,973)
Veterans service office	13,000	13,000	13,000	-
Total intergovernmental	<u>9,510,370</u>	<u>10,358,221</u>	<u>9,836,895</u>	<u>(521,326)</u>
Licenses and Permits				
Alarm permits	29,600	29,600	26,325	(3,275)
Conservation licenses	27,000	27,000	21,100	(5,900)
Marriage licenses	97,275	97,275	90,239	(7,036)
Occupational licenses	400	400	240	(160)
Work permits	750	750	1,018	268
Zoning and sanitary licenses/permits	1,186,664	1,186,664	1,260,997	74,333
Total licenses and permits	<u>1,341,689</u>	<u>1,341,689</u>	<u>1,399,919</u>	<u>58,230</u>
Fines and forfeits				
County ordinance forfeitures	974,000	974,000	984,177	10,177
Court ordered restitution	41,250	41,250	52,550	11,300
State fines and forfeitures	180,000	180,000	81,778	(98,222)
Violation of parking ordinances	5,280	5,280	4,730	(550)
Total fines and forfeitures	<u>1,200,530</u>	<u>1,200,530</u>	<u>1,123,235</u>	<u>(77,295)</u>
Public charges for services				
Board of supervisors	70	70	-	(70)
Clerk of courts	867,576	867,576	999,411	131,835
Corporation counsel	500	500	386	(114)
County clerk	182,755	182,755	194,673	11,918
Courts	85,000	85,000	75,629	(9,371)
District attorney	44,000	44,000	46,118	2,118
Facilities management	2,973	2,973	63,088	60,115
Family court	66,500	66,500	54,944	(11,556)
Health	48,790	48,790	50,477	1,687
Human resources	9,000	9,000	12,717	3,717

Brown County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
Public charges for services (continued)				
Land conservation	91,000	91,000	88,189	(2,811)
Library - book rentals	12,000	12,000	1,475	(10,525)
Library - fines	145,000	145,000	136,144	(8,856)
Library - other	100,785	100,785	108,025	7,240
Medical examiner	442,000	442,000	480,577	38,577
Museum	129,050	129,050	107,917	(21,133)
Parks - general	361,500	361,500	365,834	4,334
Parks - shelter rental	660,200	694,700	751,616	56,916
Planning	599,520	599,520	620,217	20,697
Public safety communications	7,800	42,800	42,860	60
Register of deeds	1,038,640	1,038,640	1,114,097	75,457
Sheriff - board of prisoners	408,800	408,800	495,824	87,024
Sheriff - other	1,649,891	1,649,891	1,578,796	(71,095)
Treasurer	30,000	30,000	76,397	46,397
UW Extension	42,900	42,900	68,683	25,783
Total public charges for services	<u>7,026,250</u>	<u>7,095,750</u>	<u>7,534,094</u>	<u>438,344</u>
Intergovernmental charges for services				
Elections	120,796	120,796	128,354	7,558
Labor chargebacks	1,815,347	1,815,347	1,762,790	(52,557)
Health	25,498	25,498	21,191	(4,307)
Land conservation	-	-	2,100	2,100
Library	270,835	270,835	213,846	(56,989)
Medical examiner	316,882	316,882	311,522	(5,360)
Museum	-	-	263	263
Parks	100	100	325	225
Planning	37,400	128,233	131,628	3,395
Public safety communications	-	-	5,390	5,390
Register of deeds	6,000	6,000	6,908	908
Sheriff - charges to municipalities	7,498,159	7,498,159	7,805,430	307,271
UW Extension	31,704	31,704	34,704	3,000
Total intergovernmental charges for services	<u>10,122,721</u>	<u>10,213,554</u>	<u>10,424,451</u>	<u>210,897</u>
Facilities management				
Health	1,850	1,850	1,489	(361)
Land conservation	40,000	40,000	33,756	(6,244)
Library	125,420	125,420	123,995	(1,425)
Museum	66,250	66,250	89,912	23,662
Parks	17,125	302,303	216,058	(86,245)
Planning	26,667	26,667	26,667	-
Sheriff	184,377	187,017	118,195	(68,822)
UW Extension	24,493	29,424	21,273	(8,151)
Veterans service office	2,000	2,000	11,511	9,511
Total contributions and donations	<u>488,182</u>	<u>780,931</u>	<u>642,856</u>	<u>(138,075)</u>
Miscellaneous				
Interest				
Clerk of courts	63,420	63,420	77,817	14,397
General investments	1,230,531	1,230,531	2,819,551	1,589,020
Other	174,000	439,113	677,063	237,950
Parks	300	300	6,580	6,280
Total miscellaneous	<u>1,468,251</u>	<u>1,733,364</u>	<u>3,581,011</u>	<u>1,847,647</u>
Total revenues	<u>85,797,439</u>	<u>87,363,485</u>	<u>89,225,669</u>	<u>1,862,184</u>

Brown County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
General government				
Administration	\$ 1,643,588	\$ 1,759,944	\$ 1,443,209	\$ 316,735
Board of supervisors	582,111	587,740	566,310	21,430
Clerk of courts	2,739,808	2,770,741	2,857,884	(87,143)
Corporation counsel	791,414	919,376	869,612	49,764
County clerk	700,757	722,005	675,889	46,116
Courts	3,009,962	3,048,917	2,960,812	88,105
District attorney	1,708,630	1,736,566	1,738,950	(2,384)
Executive	358,296	393,286	356,922	36,364
Facilities management	4,357,154	4,487,982	4,501,784	(13,802)
General revenues	4,056,115	1,552,433	801	1,551,632
Human resources	950,813	961,928	881,713	80,215
Medical examiner	1,313,892	1,323,134	1,242,190	80,944
Property listing	520,744	529,098	482,500	46,598
Register of deeds	955,902	967,904	878,566	89,338
Treasurer	705,255	709,773	665,769	44,004
Reimbursements from departments				
Child support	(387,249)	(387,249)	(324,172)	(63,077)
Indirect costs	(6,409,700)	(6,409,700)	(6,409,697)	(3)
Total general government	<u>17,597,492</u>	<u>15,673,878</u>	<u>13,389,042</u>	<u>2,284,836</u>
Public safety				
Public safety communications	7,054,610	7,283,059	7,133,195	149,864
Sheriff	40,480,642	41,594,849	41,873,124	(278,275)
Total public safety	<u>47,535,252</u>	<u>48,877,908</u>	<u>49,006,319</u>	<u>(128,411)</u>
Health and human services				
Family court counseling	63,900	63,900	56,980	6,920
Health	3,983,583	4,055,188	3,417,237	637,951
Veterans service office	359,456	400,723	389,312	11,411
Total health and human services	<u>4,406,939</u>	<u>4,519,811</u>	<u>3,863,529</u>	<u>656,282</u>
Culture and recreation				
Library	7,596,841	8,303,658	7,756,824	546,834
Museum	1,228,433	1,258,019	1,278,158	(20,139)
Parks	2,092,706	2,188,144	2,157,456	30,688
UW Extension	613,045	659,407	614,141	45,266
Total culture and recreation	<u>11,531,025</u>	<u>12,409,228</u>	<u>11,806,579</u>	<u>602,649</u>
Conservation and development				
Land conservation	1,550,728	1,587,809	1,279,926	307,883
Planning	2,268,163	2,528,295	2,447,294	81,001
Total conservation and development	<u>3,818,891</u>	<u>4,116,104</u>	<u>3,727,220</u>	<u>388,884</u>
Capital outlay	<u>670,995</u>	<u>1,817,456</u>	<u>1,536,874</u>	<u>280,582</u>
Total expenditures	<u>85,560,594</u>	<u>87,414,385</u>	<u>83,329,563</u>	<u>4,084,822</u>
Excess of revenues over (under) expenditures	<u>236,845</u>	<u>(50,900)</u>	<u>5,896,106</u>	<u>5,947,006</u>
Other financing sources (uses)				
Proceeds from sale of capital assets	93,139	94,564	78,419	(16,145)
Capital contribution	-	33,800	70,687	36,887
Transfers in	1,185,347	2,853,827	2,646,198	(207,629)
Transfers out	(1,572,016)	(7,035,896)	(6,172,987)	862,909
Total other financing sources (uses)	<u>(293,530)</u>	<u>(4,053,705)</u>	<u>(3,377,683)</u>	<u>676,022</u>
Net change in fund balance	(56,685)	(4,104,605)	2,518,423	6,623,028
Fund balances - January 1	<u>37,798,839</u>	<u>37,798,839</u>	<u>37,798,839</u>	<u>-</u>
Fund balances - December 31	<u>\$ 37,742,154</u>	<u>\$ 33,694,234</u>	<u>\$ 40,317,262</u>	<u>\$ 6,623,028</u>

Brown County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - COMMUNITY PROGRAMS FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 15,986,348	\$ 15,986,348	\$ 15,986,348	\$ -
Intergovernmental	30,774,024	30,774,024	31,755,116	981,092
Licenses and permits	31,500	31,500	29,320	(2,180)
Fines and forfeits	282,642	282,642	228,465	(54,177)
Public charges for services	1,960,309	1,960,309	2,130,703	170,394
Intergovernmental charges for services	4,644,210	4,644,210	4,313,115	(331,095)
Interdepartmental charges for services	36,639	36,639	158,097	121,458
Contributions and donations	47,500	47,500	19,031	(28,469)
Miscellaneous	56,250	56,250	65,284	9,034
Total revenues	53,819,422	53,819,422	54,685,479	866,057
EXPENDITURES				
Current				
Health and human services	54,436,315	54,436,315	54,735,220	(298,905)
Capital outlay	24,500	24,500	23,476	1,024
Total expenditures	54,460,815	54,460,815	54,758,696	(297,881)
Excess of revenues over (under) expenditures	(641,393)	(641,393)	(73,217)	568,176
OTHER FINANCING SOURCES (USES)				
Transfers in	616,393	616,393	616,393	-
Net change in fund balance	(25,000)	(25,000)	543,176	568,176
Fund balance - January 1	1,318,637	1,318,637	1,318,637	-
Fund balance - December 31	\$ 1,293,637	\$ 1,293,637	\$ 1,861,813	\$ 568,176

Brown County, Wisconsin

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

<u>Plan Year Ending</u>	<u>Proportion of the Net Pension Liability (Asset)</u>	<u>Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll (plan year)</u>	<u>Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
12/31/14	0.57942472%	\$ (14,232,256)	\$ 73,958,935	19.24%	102.74%
12/31/15	0.56856167%	9,239,017	73,892,148	12.50%	98.20%
12/31/16	0.55736316%	4,594,003	73,647,730	6.24%	99.12%
12/31/17	0.55839016%	(16,579,266)	77,051,809	21.52%	102.93%
12/31/18	0.56083151%	19,952,627	78,519,876	25.41%	96.45%

SCHEDULE OF CONTRIBUTIONS WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll (fiscal year)</u>	<u>Contributions as a Percentage of Covered Payroll</u>
12/31/15	\$ 5,375,580	\$ 5,375,580	\$ -	\$ 73,892,148	7.27%
12/31/16	5,221,295	5,221,295	-	73,647,730	7.09%
12/31/17	5,763,902	5,763,902	-	77,051,809	7.48%
12/31/18	5,811,217	5,811,217	-	78,519,876	7.40%
12/31/19	6,043,577	6,043,577	-	80,051,632	7.55%

See notes to required supplementary information.

Brown County, Wisconsin

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS**

<u>Plan Fiscal Year Ending</u>	<u>Proportion of the Net OPEB Liability (Asset)</u>	<u>Proportionate Share of the Net OPEB Liability (Asset)</u>	<u>Covered-employee Payroll</u>	<u>Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)</u>
12/31/17	1.25305800%	\$ 3,769,925	\$ 52,694,673	7.15%	44.81%
12/31/18	1.19595600%	3,085,970	55,038,000	5.61%	48.69%

**SCHEDULE OF CONTRIBUTIONS
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 FISCAL YEARS**

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered-employee Payroll</u>	<u>Contributions as a Percentage of Covered-employee Payroll</u>
12/31/18	\$ 23,753	\$ 23,753	\$ -	\$ 55,038,000	0.04%
12/31/19	23,042	23,042	-	52,805,760	0.04%

See notes to required supplementary information.

BROWN COUNTY, WISCONSIN
Notes to Required Supplementary Information
December 31, 2019

NOTE A - WISCONSIN RETIREMENT SYSTEM

There were no changes of benefit terms for any participating employer in the WRS.

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

The County is required to present the last ten fiscal years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

NOTE B - OTHER POSTEMPLOYMENT BENEFITS

There were no changes in benefit terms.

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates.

The County is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

NOTE C - BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented in accordance with generally accepted accounting principles; however, the County adopts separate budgets for the sales tax special revenue fund. This fund is reported in the financial statements with the general fund in accordance with generally accepted accounting principles. An explanation of the differences between Revenues, Expenditures, and Other Financing Sources (Uses) for budgetary funds on budgetary fund basis and a GAAP general fund basis is summarized below:

	<u>General</u>	<u>Sales Tax</u>
Revenues		
Actual amounts (budgetary basis)	\$ 89,225,669	\$ 29,266,024
Reclassification of sales tax	29,266,024	(29,266,024)
Total revenues	<u>118,491,693</u>	<u>-</u>
Expenditures		
Actual amounts (budgetary basis)	<u>83,329,563</u>	<u>-</u>
Excess of revenues over (under) expenditures		
Actual amounts (budgetary basis)	5,896,106	29,266,024
Reclassification of sales tax	29,266,024	(29,266,024)
Excess of revenues over (under) expenditures	<u>35,162,130</u>	<u>-</u>
Other financing sources (uses)		
Actual amounts (budgetary basis)	(3,377,683)	(17,701,424)
Reclassification of sales tax	(17,701,424)	17,701,424
Total other financing sources (uses)	<u>(21,079,107)</u>	<u>-</u>
Net change in fund balance		
Actual amounts (budgetary basis)	2,518,423	11,564,600
Reclassification of sales tax	11,564,600	(11,564,600)
Net change in fund balance	<u>14,083,023</u>	<u>-</u>
Fund balance - January 1		
Actual amounts (budgetary basis)	<u>37,798,839</u>	<u>12,513,286</u>
Fund balance - December 31		
Actual amounts (budgetary basis)	40,317,262	24,077,886
Reclassification of sales tax	24,077,886	(24,077,886)
Fund balance - December 31	<u>\$ 64,395,148</u>	<u>\$ -</u>

SUPPLEMENTARY INFORMATION

Brown County, Wisconsin

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2019

	Special Revenue			
	Library Program F. Crane	Library Program L. Wood	Child Support IV-D	Convention Center/Arena
ASSETS				
Cash and investments	\$ -	\$ 5,938	\$ 50	\$ -
Receivables				
Property taxes	-	-	388,393	-
Accounts, net	-	-	-	1,318,851
Due from other governments	-	-	581,862	-
Inventories and prepaid items	-	-	-	-
Restricted cash and investments	8,944	13,963	-	10,670,007
	<u>8,944</u>	<u>13,963</u>	<u>-</u>	<u>10,670,007</u>
Total assets	<u>\$ 8,944</u>	<u>\$ 19,901</u>	<u>\$ 970,305</u>	<u>\$ 11,988,858</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 14,082	\$ -
Due to other funds	110	-	567,830	-
Due to other governments	-	-	-	84,673
Payables from restricted assets	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>110</u>	<u>-</u>	<u>581,912</u>	<u>84,673</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	-	-	388,393	-
Due from municipalities	-	-	-	-
Loans and accounts receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>388,393</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>388,393</u>	<u>-</u>
Fund balances				
Nonspendable	-	-	-	-
Restricted	8,834	19,901	-	11,904,185
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>8,834</u>	<u>19,901</u>	<u>-</u>	<u>11,904,185</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,944</u>	<u>\$ 19,901</u>	<u>\$ 970,305</u>	<u>\$ 11,988,858</u>

Special Revenue

Syble Hopp School	County Roads and Bridges	Economic Development Loans	Community Development Block Grant	Housing Revolving Loans	Northeast Region Housing Revolving Loans	Dog Licenses
\$ 2,477,005	\$ 1,059,377	\$ 137,151	\$ -	\$ -	\$ -	\$ 3,231
3,080,863	339,456	-	-	-	-	-
6,000	-	472,564	4,147,353	551,817	-	-
485,659	909,340	-	357,769	-	-	235
107	-	-	-	-	-	-
827,347	-	672,854	14,206	22,927	-	-
<u>\$ 6,876,981</u>	<u>\$ 2,308,173</u>	<u>\$ 1,282,569</u>	<u>\$ 4,519,328</u>	<u>\$ 574,744</u>	<u>\$ -</u>	<u>\$ 3,466</u>
\$ 99,960	\$ -	\$ -	\$ 4,054	\$ -	\$ -	\$ 2,047
-	-	-	368,776	935	-	-
-	-	61,165	-	-	-	1,486
146,277	-	-	-	-	-	-
<u>246,237</u>	<u>-</u>	<u>61,165</u>	<u>372,830</u>	<u>935</u>	<u>-</u>	<u>3,533</u>
3,080,863	339,456	-	-	-	-	-
-	909,340	-	-	-	-	-
6,000	-	411,399	4,147,353	551,816	-	-
<u>3,086,863</u>	<u>1,248,796</u>	<u>411,399</u>	<u>4,147,353</u>	<u>551,816</u>	<u>-</u>	<u>-</u>
107	-	-	-	-	-	-
510,170	613,216	810,005	-	21,993	-	-
-	-	-	-	-	-	-
3,033,604	446,161	-	-	-	-	-
-	-	-	(855)	-	-	(67)
<u>3,543,881</u>	<u>1,059,377</u>	<u>810,005</u>	<u>(855)</u>	<u>21,993</u>	<u>-</u>	<u>(67)</u>
<u>\$ 6,876,981</u>	<u>\$ 2,308,173</u>	<u>\$ 1,282,569</u>	<u>\$ 4,519,328</u>	<u>\$ 574,744</u>	<u>\$ -</u>	<u>\$ 3,466</u>

Brown County, Wisconsin

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2019

	Special Revenue				Total
	UW Extension Madison Programs	Drainage Districts	Jail Inmate Welfare	Fire Safety	
ASSETS					
Cash and investments	\$ 47,555	\$ 15,220	\$ 108,498	\$ 13,479	\$ 3,867,504
Receivables					
Taxes and special charges	-	-	-	-	3,808,712
Accounts, net	-	-	15,732	-	6,512,317
Due from other governments	-	-	-	-	2,334,865
Inventories and prepaid items	-	-	-	-	107
Restricted cash and investments	-	-	-	-	12,230,248
Total assets	\$ 47,555	\$ 15,220	\$ 124,230	\$ 13,479	\$ 28,753,753
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 14,580	\$ -	\$ 134,723
Due to other funds	-	-	-	-	937,651
Due to other governments	-	-	-	-	147,324
Payables from restricted assets	-	-	-	-	146,277
Total liabilities	-	-	14,580	-	1,365,975
Deferred inflows of resources					
Property taxes levied for subsequent year	-	-	-	-	3,808,712
Due from municipalities	-	-	-	-	909,340
Loans and accounts receivable	-	-	-	-	5,116,568
Total deferred inflows of resources	-	-	-	-	9,834,620
Fund balances					
Nonspendable	-	-	-	-	107
Restricted	47,555	15,220	-	-	13,951,079
Committed	-	-	-	-	-
Assigned	-	-	109,650	13,479	3,602,894
Unassigned	-	-	-	-	(922)
Total fund balances	47,555	15,220	109,650	13,479	17,553,158
Total liabilities, deferred inflows of resources and fund balances	\$ 47,555	\$ 15,220	\$ 124,230	\$ 13,479	\$ 28,753,753

Capital Projects

Building Upgrade Projects	Asset Maintenance	Veteran's Memorial Complex	Fairgrounds Improvement Project	Time and Attendance System	County-wide Financial System	Managed Services Software
\$ 216,675	\$ 451,931	\$ 1,194,148	\$ 18,818	\$ 71,768	\$ 266,230	\$ 7,083
-	-	62,157	-	-	-	-
-	-	223,955	-	-	-	-
-	-	-	10,877	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 216,675</u>	<u>\$ 451,931</u>	<u>\$ 1,480,260</u>	<u>\$ 29,695</u>	<u>\$ 71,768</u>	<u>\$ 266,230</u>	<u>\$ 7,083</u>
\$ 3,500	\$ -	\$ 429,416	\$ 29,695	\$ 9,360	\$ -	\$ 750
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,500</u>	<u>-</u>	<u>429,416</u>	<u>29,695</u>	<u>9,360</u>	<u>-</u>	<u>750</u>
-	-	62,157	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>62,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
56,293	-	988,687	-	-	-	-
19,361	451,931	-	-	62,408	266,230	6,333
137,521	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>213,175</u>	<u>451,931</u>	<u>988,687</u>	<u>-</u>	<u>62,408</u>	<u>266,230</u>	<u>6,333</u>
<u>\$ 216,675</u>	<u>\$ 451,931</u>	<u>\$ 1,480,260</u>	<u>\$ 29,695</u>	<u>\$ 71,768</u>	<u>\$ 266,230</u>	<u>\$ 7,083</u>

Brown County, Wisconsin

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2019

	Capital Projects			
	Emergency Communications Upgrade	Jail CMS Software	Law Records Management System	Sheriff's Department Projects
ASSETS				
Cash and investments	\$ 1,552,422	\$ 132,465	\$ 39,732	\$ 33,948
Receivables				
Property taxes	-	-	-	-
Accounts, net	-	-	-	-
Due from other governments	-	-	-	-
Inventories and prepaid items	-	-	-	-
Restricted cash and investments	445,033	-	-	30,625
	<u>1,997,455</u>	<u>132,465</u>	<u>39,732</u>	<u>64,573</u>
Total assets	<u>\$ 1,997,455</u>	<u>\$ 132,465</u>	<u>\$ 39,732</u>	<u>\$ 64,573</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 49,632	\$ 132,465	\$ -	\$ 4,747
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Payables from restricted assets	-	-	-	-
	<u>49,632</u>	<u>132,465</u>	<u>-</u>	<u>4,747</u>
Total liabilities	<u>49,632</u>	<u>132,465</u>	<u>-</u>	<u>4,747</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	-	-	-	-
Due from municipalities	-	-	-	-
Loans and accounts receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Nonspendable	-	-	-	-
Restricted	1,947,823	-	-	59,826
Committed	-	-	39,732	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>1,947,823</u>	<u>-</u>	<u>39,732</u>	<u>59,826</u>
Total fund balances	<u>1,947,823</u>	<u>-</u>	<u>39,732</u>	<u>59,826</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,997,455</u>	<u>\$ 132,465</u>	<u>\$ 39,732</u>	<u>\$ 64,573</u>

Capital Projects

District Attorney Evidence Distribution	Highway Projects	BC Research & Business Park	Land Information Tax Collection Software	Museum Projects	Medical Examiner Facility
\$ 250,000	\$ 3,740,609	\$ -	\$ -	\$ 76,177	\$ 103,039
-	513,053	-	-	-	-
-	-	599,257	-	-	-
-	86,991	508,935	-	-	-
-	-	-	-	-	-
-	14,518	-	339,178	-	-
<u>\$ 250,000</u>	<u>\$ 4,355,171</u>	<u>\$ 1,108,192</u>	<u>\$ 339,178</u>	<u>\$ 76,177</u>	<u>\$ 103,039</u>
\$ -	\$ 413,806	\$ 81,263	\$ 906	\$ 76,177	\$ 103,039
-	-	778,490	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	413,806	859,753	906	76,177	103,039
-	513,053	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	513,053	-	-	-	-
-	-	-	-	-	-
-	3,428,312	-	338,272	-	-
250,000	-	248,439	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
250,000	3,428,312	248,439	338,272	-	-
<u>\$ 250,000</u>	<u>\$ 4,355,171</u>	<u>\$ 1,108,192</u>	<u>\$ 339,178</u>	<u>\$ 76,177</u>	<u>\$ 103,039</u>

Brown County, Wisconsin

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2019

	<u>Capital Projects</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>Expo Center</u>	<u>CTC Building Projects</u>	<u>Total</u>	
ASSETS				
Cash and investments	\$ 199,536	\$ 63,385	\$ 8,417,966	\$ 12,285,470
Receivables				
Property taxes	-	-	575,210	4,383,922
Accounts, net	-	-	823,212	7,335,529
Due from other governments	-	-	606,803	2,941,668
Inventories and prepaid items	-	-	-	107
Restricted cash and investments	4,097,991	-	4,927,345	17,157,593
	<u>4,097,991</u>	<u>-</u>	<u>4,927,345</u>	<u>17,157,593</u>
Total assets	<u>\$ 4,297,527</u>	<u>\$ 63,385</u>	<u>\$ 15,350,536</u>	<u>\$ 44,104,289</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 63,385	\$ 1,398,141	\$ 1,532,864
Due to other funds	-	-	778,490	1,716,141
Due to other governments	-	-	-	147,324
Payables from restricted assets	-	-	-	146,277
	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,277</u>
Total liabilities	<u>-</u>	<u>63,385</u>	<u>2,176,631</u>	<u>3,542,606</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	-	-	575,210	4,383,922
Due from municipalities	-	-	-	909,340
Loans and accounts receivable	-	-	-	5,116,568
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,116,568</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>575,210</u>	<u>10,409,830</u>
Fund balances				
Nonspendable	-	-	-	107
Restricted	4,297,527	-	11,116,740	25,067,819
Committed	-	-	1,344,434	1,344,434
Assigned	-	-	137,521	3,740,415
Unassigned	-	-	-	(922)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(922)</u>
Total fund balances	<u>4,297,527</u>	<u>-</u>	<u>12,598,695</u>	<u>30,151,853</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,297,527</u>	<u>\$ 63,385</u>	<u>\$ 15,350,536</u>	<u>\$ 44,104,289</u>

Brown County, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue			
	Library Program F. Crane	Library Program L. Wood	Child Support IV-D	Convention Center/Arena
REVENUES				
Taxes	\$ -	\$ -	\$ 400,660	\$ -
Intergovernmental	-	-	2,713,798	6,943,544
Licenses and permits	-	-	-	-
Public charges for services	-	-	27,503	-
Intergovernmental charges for services	-	-	-	-
Contributions and donations	-	-	-	-
Miscellaneous	176	396	-	226,429
Total revenues	176	396	3,141,961	7,169,973
EXPENDITURES				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and human services	-	-	3,108,611	-
Culture and recreation	93	-	-	6,333,372
Conservation and development	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	93	-	3,108,611	6,333,372
Excess of revenues over (under) expenditures	83	396	33,350	836,601
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	17,936	-
Transfers out	-	-	(51,286)	-
Total other financing sources (uses)	-	-	(33,350)	-
Net change in fund balances	83	396	-	836,601
Fund balances - January 1	8,751	19,505	-	11,067,584
Fund balances - December 31	\$ 8,834	\$ 19,901	\$ -	\$ 11,904,185

Special Revenue						
Syble Hopp School	County Roads and Bridges	Economic Development Loans	Community Development Block Grant	Housing Revolving Loan	Northeast Region Housing Revolving Loans	Dog Licenses
\$ 3,026,614	\$ 686,590	\$ -	\$ -	\$ -	\$ -	\$ -
3,265,212	4,726,899	-	703,935	-	-	-
-	-	-	-	-	-	7,897
305,678	-	-	-	-	-	-
553,826	-	-	-	-	-	-
243,972	-	-	-	-	-	-
83,002	-	107,530	133,918	15,822	-	-
<u>7,478,304</u>	<u>5,413,489</u>	<u>107,530</u>	<u>837,853</u>	<u>15,822</u>	<u>-</u>	<u>7,897</u>
-	-	-	-	-	-	7,964
-	-	-	-	-	-	-
-	5,508,084	-	-	-	-	-
-	-	-	-	-	-	-
7,130,369	-	-	-	-	-	-
-	-	100,132	681,442	15,379	-	-
31,094	343,311	-	-	-	-	-
<u>7,161,463</u>	<u>5,851,395</u>	<u>100,132</u>	<u>681,442</u>	<u>15,379</u>	<u>-</u>	<u>7,964</u>
<u>316,841</u>	<u>(437,906)</u>	<u>7,398</u>	<u>156,411</u>	<u>443</u>	<u>-</u>	<u>(67)</u>
-	-	-	-	-	-	-
-	466,161	-	-	-	-	-
-	-	-	(159,776)	(3,420)	-	-
<u>-</u>	<u>466,161</u>	<u>-</u>	<u>(159,776)</u>	<u>(3,420)</u>	<u>-</u>	<u>-</u>
316,841	28,255	7,398	(3,365)	(2,977)	-	(67)
<u>3,227,040</u>	<u>1,031,122</u>	<u>802,607</u>	<u>2,510</u>	<u>24,970</u>	<u>-</u>	<u>-</u>
<u>\$ 3,543,881</u>	<u>\$ 1,059,377</u>	<u>\$ 810,005</u>	<u>\$ (855)</u>	<u>\$ 21,993</u>	<u>\$ -</u>	<u>\$ (67)</u>

Brown County, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue				Total Special Revenue
	UW Extension Madison Programs	Drainage Districts	Jail Inmate Welfare	Fire Safety	
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,113,864
Intergovernmental	10,781	-	-	-	18,364,169
Licenses and permits	-	-	-	-	7,897
Public charges for services	14,140	-	200,123	-	547,444
Intergovernmental charges for services	-	-	-	-	553,826
Interdepartmental charges for services	-	-	-	-	243,972
Miscellaneous	-	25,064	1,221	268	593,826
Total revenues	<u>24,921</u>	<u>25,064</u>	<u>201,344</u>	<u>268</u>	<u>24,424,998</u>
EXPENDITURES					
Current					
General government	-	10,133	-	-	18,097
Public safety	-	-	148,698	-	148,698
Public works	-	-	-	-	5,508,084
Health and human services	-	-	-	-	3,108,611
Culture and recreation	8,990	-	-	-	13,472,824
Conservation and development	-	-	-	-	796,953
General government	-	-	-	-	374,405
Total expenditures	<u>8,990</u>	<u>10,133</u>	<u>148,698</u>	<u>-</u>	<u>23,427,672</u>
Excess of revenues over (under) expenditures	<u>15,931</u>	<u>14,931</u>	<u>52,646</u>	<u>268</u>	<u>997,326</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	484,097
Transfers out	(16,347)	-	-	-	(230,829)
Total other financing sources (uses)	<u>(16,347)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>253,268</u>
Net change in fund balances	(416)	14,931	52,646	268	1,250,594
Fund balances - January 1	<u>47,971</u>	<u>289</u>	<u>57,004</u>	<u>13,211</u>	<u>16,302,564</u>
Fund balances - December 31	<u>\$ 47,555</u>	<u>\$ 15,220</u>	<u>\$ 109,650</u>	<u>\$ 13,479</u>	<u>\$ 17,553,158</u>

Capital Projects						
Building Upgrade Projects	Asset Maintenance	Veteran's Memorial Complex	Fairgrounds Improvement Project	Time and Attendance System	County-wide Financial System	Managed Services Software
\$ -	\$ -	\$ 55,558	\$ -	\$ -	\$ -	\$ -
-	-	-	8,274	-	-	-
-	-	334,750	-	-	-	-
-	-	58,959	-	-	-	-
-	9,433	19,352	-	-	-	-
-	9,433	468,619	8,274	-	-	-
18,829	23,596	-	-	-	4,500	-
-	-	-	-	-	-	-
-	-	-	-	-	-	15,672
-	-	95,426	-	-	-	-
-	-	-	-	-	-	-
632,343	-	464,757	132,526	54,042	-	-
651,172	23,596	560,183	132,526	54,042	4,500	15,672
(651,172)	(14,163)	(91,564)	(124,252)	(54,042)	(4,500)	(15,672)
-	-	-	-	-	-	-
788,693	-	200,000	121,648	-	-	-
-	-	-	-	-	-	-
788,693	-	200,000	121,648	-	-	-
137,521	(14,163)	108,436	(2,604)	(54,042)	(4,500)	(15,672)
75,654	466,094	880,251	2,604	116,450	270,730	22,005
<u>\$ 213,175</u>	<u>\$ 451,931</u>	<u>\$ 988,687</u>	<u>\$ -</u>	<u>\$ 62,408</u>	<u>\$ 266,230</u>	<u>\$ 6,333</u>

Brown County, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Capital Projects			
	Emergency Communications Upgrade	Jail CMS Software	Law Records Management System	Sheriff's Department Projects
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and permits	-	-	-	-
Public charges for services	-	-	-	-
Intergovernmental charges for services	-	-	-	-
Interdepartmental charges for services	-	-	-	-
Miscellaneous	1,575,562	-	-	1,478
Total revenues	1,575,562	-	-	1,478
EXPENDITURES				
Current				
General government	-	-	-	-
Public safety	8,705	675,302	-	-
Public works	-	-	-	-
Health and human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and development	-	-	-	-
General government	438,151	-	-	46,477
Total expenditures	446,856	675,302	-	46,477
Excess of revenues over (under) expenditures	1,128,706	(675,302)	-	(44,999)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	675,302	-	-
Transfers out	-	-	-	(7,962)
Total other financing sources (uses)	-	675,302	-	(7,962)
Net change in fund balances	1,128,706	-	-	(52,961)
Fund balances - January 1	819,117	-	39,732	112,787
Fund balances - December 31	\$ 1,947,823	\$ -	\$ 39,732	\$ 59,826

Capital Projects

District Attorney Evidence Distribution	Highway Projects	BC Research & Business Park	Land Information Tax Collection Software	Museum Projects	Medical Examiner Facility
\$ -	\$ 1,367,053	\$ -	\$ -	\$ -	\$ -
-	909,981	3,521,117	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	4,871,190	1,011,329	-	-	-
-	31,483	4,949	9,452	-	-
-	7,179,707	4,537,395	9,452	-	-
-	-	-	-	-	-
-	6,609,396	-	-	-	-
-	-	-	-	-	-
-	-	97,155	-	-	-
-	12,142,365	10,062,640	162,870	931,750	535,086
-	18,751,761	10,159,795	162,870	931,750	535,086
-	(11,572,054)	(5,622,400)	(153,418)	(931,750)	(535,086)
-	-	-	-	-	-
-	14,846,133	2,596,178	-	931,750	535,086
-	-	(28,372)	(45,751)	-	-
-	14,846,133	2,567,806	(45,751)	931,750	535,086
-	3,274,079	(3,054,594)	(199,169)	-	-
250,000	154,233	3,303,033	537,441	-	-
<u>\$ 250,000</u>	<u>\$ 3,428,312</u>	<u>\$ 248,439</u>	<u>\$ 338,272</u>	<u>\$ -</u>	<u>\$ -</u>

Brown County, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Capital Projects		Total Capital Projects	Total Nonmajor Governmental Funds
	Expo Center	CTC Building Project		
REVENUES				
Taxes	\$ -	\$ -	1,422,611	\$ 5,536,475
Intergovernmental	1,000,000	-	5,439,372	23,803,541
Licenses and permits	-	-	-	7,897
Public charges for services	-	-	334,750	882,194
Intergovernmental charges for services	28,453	-	28,453	582,279
Interdepartmental charges for services	-	-	5,941,478	6,185,450
Miscellaneous	279,986	-	1,931,695	2,525,521
Total revenues	1,308,439	-	15,098,359	39,523,357
EXPENDITURES				
Current				
General government	-	-	46,925	65,022
Public safety	-	-	684,007	832,705
Public works	-	-	6,609,396	12,117,480
Health and human services	-	-	15,672	3,124,283
Culture and recreation	1,509,965	-	1,605,391	15,078,215
Conservation and development	-	-	97,155	894,108
General government	-	164,048	25,767,055	26,141,460
Total expenditures	1,509,965	164,048	34,825,601	58,253,273
Excess of revenues over (under) expenditures	(201,526)	(164,048)	(19,727,242)	(18,729,916)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	3,156	-	3,156	3,156
Transfers in	-	164,048	20,858,838	21,342,935
Transfers out	-	-	(82,085)	(312,914)
Total other financing sources (uses)	3,156	164,048	20,779,909	21,033,177
Net change in fund balances	(198,370)	-	1,052,667	2,303,261
Fund balances - January 1	4,495,897	-	11,546,028	27,848,592
Fund balances - December 31	<u>\$ 4,297,527</u>	<u>\$ -</u>	<u>\$ 12,598,695</u>	<u>\$ 30,151,853</u>

Brown County, Wisconsin

COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS DECEMBER 31, 2019

	Golf Course	NEW Zoo and Adventure Park	BC Community Area Network	Total
ASSETS				
Current assets				
Cash and investments	\$ 4,348,299	\$ 1,100,279	\$ -	\$ 5,448,578
Receivables	9,205	9,745	5,110	24,060
Due from other governments	-	657	137,838	138,495
Inventories and prepaid items	19,572	41,507	-	61,079
Total current assets	<u>4,377,076</u>	<u>1,152,188</u>	<u>142,948</u>	<u>5,672,212</u>
Noncurrent assets				
Restricted assets				
Cash and investments	10,686	17,934	-	28,620
Capital assets				
Nondepreciable	87,376	29,615	4,873,412	4,990,403
Depreciable	1,503,755	3,683,466	807,700	5,994,921
Total capital assets	<u>1,591,131</u>	<u>3,713,081</u>	<u>5,681,112</u>	<u>10,985,324</u>
Total assets	<u>5,978,893</u>	<u>4,883,203</u>	<u>5,824,060</u>	<u>16,686,156</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	105,296	427,886	-	533,182
Other postemployment related amounts	744	3,125	-	3,869
Total deferred outflows of resources	<u>106,040</u>	<u>431,011</u>	<u>-</u>	<u>537,051</u>
LIABILITIES				
Current liabilities				
Accounts payable	7,016	61,525	36,511	105,052
Due to other funds	-	-	434,087	434,087
Due to other governments	12	84	-	96
Unearned revenue	32,743	7,766	2,910	43,419
Current portion of long-term debt	-	43,000	-	43,000
Current unamortized debt premium	-	1,760	-	1,760
Current employee compensated absences	3,689	20,635	-	24,324
Accrued interest	-	1,675	-	1,675
Total current liabilities	<u>43,460</u>	<u>136,445</u>	<u>473,508</u>	<u>653,413</u>
Long-term obligations, less current portion				
General obligation debt	-	346,000	-	346,000
Debt premium	-	13,266	-	13,266
Net pension liability	40,340	169,320	-	209,660
Other postemployment benefits	6,240	26,188	-	32,428
Total long-term liabilities	<u>46,580</u>	<u>554,774</u>	<u>-</u>	<u>601,354</u>
Total liabilities	<u>90,040</u>	<u>691,219</u>	<u>473,508</u>	<u>1,254,767</u>
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	55,763	220,276	-	276,039
Other postemployment related amounts	1,960	8,225	-	10,185
Total deferred inflows of resources	<u>57,723</u>	<u>228,501</u>	<u>-</u>	<u>286,224</u>
NET POSITION				
Net investment in capital assets	1,591,131	3,309,055	5,681,112	10,581,298
Restricted	10,686	157,707	-	168,393
Unrestricted	4,335,353	927,732	(330,560)	4,932,525
Total net position	<u>\$ 5,937,170</u>	<u>\$ 4,394,494</u>	<u>\$ 5,350,552</u>	<u>\$ 15,682,216</u>

Brown County, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION NONMAJOR ENTERPRISE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Golf Course	NEW Zoo and Adventure Park	BC Community Area Network	Total
OPERATING REVENUES				
Charges for services				
Other public charges for services	\$ 1,086	\$ 8,411	\$ 200,805	\$ 210,302
User fees	856,344	2,294,850	-	3,151,194
County departments, employees, and retirees	-	1,397	-	1,397
Intergovernmental charges for services	-	-	3,889,665	3,889,665
Other	579	2,959	-	3,538
Total operating revenues	<u>858,009</u>	<u>2,307,617</u>	<u>4,090,470</u>	<u>7,256,096</u>
OPERATING EXPENSES				
Operation and maintenance				
Salaries, wages, and benefits	366,551	1,489,847	-	1,856,398
Other	524,510	1,095,235	99,602	1,719,347
Depreciation	111,324	240,338	49,138	400,800
Total operating expenses	<u>1,002,385</u>	<u>2,825,420</u>	<u>148,740</u>	<u>3,976,545</u>
Operating income (loss)	<u>(144,376)</u>	<u>(517,803)</u>	<u>3,941,730</u>	<u>3,279,551</u>
NONOPERATING REVENUES (EXPENSES)				
Interest income	21	20,996	-	21,017
Gain (loss) on disposal of capital assets	4,366,702	(9,000)	-	4,357,702
Interest and fiscal charges	-	(11,400)	-	(11,400)
Other nonoperating revenues (expenses)	77,630	89,607	-	167,237
Total nonoperating revenues (expenses)	<u>4,444,353</u>	<u>90,203</u>	<u>-</u>	<u>4,534,556</u>
Income (loss) before contributions and transfers	4,299,977	(427,600)	3,941,730	7,814,107
Capital contributions	8,000	272,965	-	280,965
Transfers out	(30,000)	-	-	(30,000)
Change in net position	4,277,977	(154,635)	3,941,730	8,065,072
Net position - January 1	<u>1,659,193</u>	<u>4,549,129</u>	<u>1,408,822</u>	<u>7,617,144</u>
Net position - December 31	<u>\$ 5,937,170</u>	<u>\$ 4,394,494</u>	<u>\$ 5,350,552</u>	<u>\$ 15,682,216</u>

Brown County, Wisconsin

COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Golf Course	NEW Zoo and Adventure Park	BC Community Area Network	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 860,704	\$ 2,309,508	\$ 1,066,108	\$ 4,236,320
Cash paid for employee wages and benefits	(349,014)	(1,418,430)	-	(1,767,444)
Cash paid to suppliers	(525,168)	(1,057,055)	(226,158)	(1,808,381)
Net cash provided (used) by operating activities	<u>(13,478)</u>	<u>(165,977)</u>	<u>839,950</u>	<u>660,495</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Donations	77,630	89,607	-	167,237
Due to/from other funds	(10,081)	-	49,120	39,039
Transfer in (out)	(30,000)	-	-	(30,000)
Net cash provided by noncapital financing activities	<u>37,549</u>	<u>89,607</u>	<u>49,120</u>	<u>176,276</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(78,874)	(110,123)	(889,070)	(1,078,067)
Sale of capital assets	4,390,309	-	-	4,390,309
Proceeds from long-term debt issued	-	89,000	-	89,000
Principal paid on long-term debt	-	(139,000)	-	(139,000)
Interest paid on long-term debt	-	(1,341)	-	(1,341)
Net cash flows provided (used) by capital and related financing activities	<u>4,311,435</u>	<u>(161,464)</u>	<u>(889,070)</u>	<u>3,260,901</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	21	20,996	-	21,017
Change in cash and cash equivalents	<u>4,335,527</u>	<u>(216,838)</u>	<u>-</u>	<u>4,118,689</u>
Cash and cash equivalents - January 1	<u>23,458</u>	<u>1,335,051</u>	<u>-</u>	<u>1,358,509</u>
Cash and cash equivalents - December 31	<u>\$ 4,358,985</u>	<u>\$ 1,118,213</u>	<u>\$ -</u>	<u>\$ 5,477,198</u>

Brown County, Wisconsin

COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Golf Course	NEW Zoo and Adventure Park	BC Community Area Network	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (144,376)	\$ (517,803)	\$ 3,941,730	\$ 3,279,551
Adjustments to reconcile operating income (loss) to net cash provided by (used) by operating activities				
Depreciation	111,324	240,338	49,138	400,800
Change in pension related activities				
Pension asset/liability	75,808	309,790	-	385,598
Deferred outflows of resources	(48,100)	(199,508)	-	(247,608)
Deferred inflows of resources	(10,454)	(43,878)	-	(54,332)
Change in other post employment related activities				
Other postemployment benefits	(1,824)	(5,755)	-	(7,579)
Deferred outflows of resources	128	329	-	457
Deferred inflows of resources	1,821	7,676	-	9,497
Change in operating assets and liabilities				
Accounts receivables	2,695	(454)	(3,377)	(1,136)
Due from other governments	-	2,345	198,300	200,645
Inventories and prepaid items	1,912	8,320	-	10,232
Accounts payable	(423)	27,529	(126,556)	(99,450)
Due to other governments	4	84	-	88
Deposits	-	(687)	-	(687)
Unearned revenue	(2,151)	2,934	(3,219,285)	(3,218,502)
Compensated absences	158	2,763	-	2,921
Net cash provided (used) by operating activities	<u>\$ (13,478)</u>	<u>\$ (165,977)</u>	<u>\$ 839,950</u>	<u>\$ 660,495</u>
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and cash equivalents in current assets	\$ 4,348,299	\$ 1,100,279	\$ -	\$ 5,448,578
Cash and cash equivalents in restricted assets	10,686	17,934	-	28,620
Total cash and cash equivalents	<u>\$ 4,358,985</u>	<u>\$ 1,118,213</u>	<u>\$ -</u>	<u>\$ 5,477,198</u>
Noncash capital and related financing activities				
None.				

Brown County, Wisconsin

COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS DECEMBER 31, 2019

	<u>Technology Services</u>	<u>Department Multifunctional Devices</u>	<u>Copy and Document Center</u>	<u>Health and Dental Insurance</u>
ASSETS				
Current assets				
Cash and investments	\$ 133,128	\$ 57,554	\$ 99,276	\$ 2,425,661
Receivables, accounts (net of allowance)	1,346	-	-	915,133
Inventories and prepaid items	143,276	-	11,556	-
Total current assets	<u>277,750</u>	<u>57,554</u>	<u>110,832</u>	<u>3,340,794</u>
Noncurrent assets				
Restricted assets				
Cash and investments	-	-	-	581,483
Deposit held by mutual insurance	-	-	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>581,483</u>
Capital assets				
Nondepreciable	211,137	-	-	-
Depreciable	5,329,202	-	23,341	-
Total capital assets	<u>5,540,339</u>	<u>-</u>	<u>23,341</u>	<u>-</u>
Total assets	<u>5,818,089</u>	<u>57,554</u>	<u>134,173</u>	<u>3,922,277</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	<u>808,475</u>	<u>-</u>	<u>32,961</u>	<u>-</u>
LIABILITIES				
Current liabilities				
Accounts payable	69,880	57,554	4,554	19,330
Short term accrued insurance claims	-	-	-	1,250,811
Current employee comp absences payable	22,858	-	-	-
Due to other funds	268,000	-	-	-
Payables from restricted assets	-	-	-	28,197
Total current liabilities	<u>360,738</u>	<u>57,554</u>	<u>4,554</u>	<u>1,298,338</u>
Long-term obligations, less current portion				
Long term accrued insurance claims	-	-	-	-
Net pension liability	270,703	-	19,425	-
Total noncurrent liabilities	<u>270,703</u>	<u>-</u>	<u>19,425</u>	<u>-</u>
Total liabilities	<u>631,441</u>	<u>57,554</u>	<u>23,979</u>	<u>1,298,338</u>
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	<u>411,435</u>	<u>-</u>	<u>18,597</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	5,540,339	-	23,341	-
Restricted	-	-	-	553,286
Unrestricted	43,349	-	101,217	2,070,653
Total net position	<u>\$ 5,583,688</u>	<u>\$ -</u>	<u>\$ 124,558</u>	<u>\$ 2,623,939</u>

Casualty and Risk Insurance	Workers' Compensation Insurance	Disability Insurance	Unemployment Compensation	Total
\$ 640,578	\$ 1,965,531	\$ 617,594	\$ 415,095	\$ 6,354,417
83,375	-	-	-	999,854
639,225	3,169	-	-	797,226
<u>1,363,178</u>	<u>1,968,700</u>	<u>617,594</u>	<u>415,095</u>	<u>8,151,497</u>
-	-	-	-	581,483
2,151,926	-	-	-	2,151,926
<u>2,151,926</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,733,409</u>
-	-	-	-	211,137
-	-	-	-	5,352,543
-	-	-	-	5,563,680
<u>3,515,104</u>	<u>1,968,700</u>	<u>617,594</u>	<u>415,095</u>	<u>16,448,586</u>
-	-	-	-	841,436
87,215	1,708	-	-	240,241
496,221	1,362,426	-	-	3,109,458
-	-	-	-	22,858
-	-	-	-	268,000
-	-	-	-	28,197
<u>583,436</u>	<u>1,364,134</u>	<u>-</u>	<u>-</u>	<u>3,668,754</u>
2,486,811	261,051	-	-	2,747,862
-	-	-	-	290,128
<u>2,486,811</u>	<u>261,051</u>	<u>-</u>	<u>-</u>	<u>3,037,990</u>
<u>3,070,247</u>	<u>1,625,185</u>	<u>-</u>	<u>-</u>	<u>6,706,744</u>
-	-	-	-	430,032
-	-	-	-	5,563,680
-	-	-	-	553,286
444,857	343,515	617,594	415,095	4,036,280
<u>\$ 444,857</u>	<u>\$ 343,515</u>	<u>\$ 617,594</u>	<u>\$ 415,095</u>	<u>\$ 10,153,246</u>

Brown County, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Technology Services	Department Multifunctional Devices	Copy and Document Center	Health and Dental Insurance
OPERATING REVENUES				
Intergovernmental	\$ 14,400	\$ -	\$ -	\$ -
Charges to county depts, employees & retirees				
Operations and maintenance	5,116,425	232,070	207,716	-
Insurance charges - departments	-	-	-	16,741,017
Insurance charges - employees and retirees	-	-	-	2,829,229
Intergovernmental charges for services	242,258	-	2,713	742,509
Actuarial adjustment	-	-	-	-
Miscellaneous	-	-	5,106	-
Total operating revenues	5,373,083	232,070	215,535	20,312,755
OPERATING EXPENSES				
Operations and maintenance				
Salaries, wages, and benefits	1,761,822	-	123,588	-
Other	2,890,087	232,025	108,124	427,852
Insurance charges				
Insurance claims and loss adjustments	-	-	-	17,526,354
Stop loss insurance premiums	-	-	-	513,039
Administrative fees	-	-	-	726,159
Depreciation	1,242,824	-	3,698	-
Total operating expenses	5,894,733	232,025	235,410	19,193,404
Operating income (loss)	(521,650)	45	(19,875)	1,119,351
NONOPERATING REVENUES (EXPENSES)				
Interest income	-	-	-	32,450
Gain (loss) on disposal of capital assets	-	-	(6,477)	-
Total nonoperating revenues (expenses)	-	-	(6,477)	32,450
Income (loss) before contributions and transfers	(521,650)	45	(26,352)	1,151,801
Transfers in	-	37,625	-	-
Transfers out	-	-	(37,625)	-
Change in net position	(521,650)	37,670	(63,977)	1,151,801
Net position - January 1	6,105,338	(37,670)	188,535	1,472,138
Net position - December 31	\$ 5,583,688	\$ -	\$ 124,558	\$ 2,623,939

Casualty and Risk Insurance	Workers' Compensation Insurance	Disability Insurance	Unemployment Compensation	Total
\$ -	\$ -	\$ -	\$ -	\$ 14,400
-	-	-	-	5,556,211
1,332,269	1,141,967	642,375	84,701	19,942,329
-	-	-	-	2,829,229
26,001	5,853	-	-	1,019,334
-	230,322	-	-	230,322
5,769	-	-	-	10,875
<u>1,364,039</u>	<u>1,378,142</u>	<u>642,375</u>	<u>84,701</u>	<u>29,602,700</u>
-	-	-	-	1,885,410
13,655	178,058	-	79,593	3,929,394
785,297	850,814	316,240	-	19,478,705
-	97,639	-	-	610,678
-	-	258,341	-	984,500
-	-	-	-	1,246,522
<u>798,952</u>	<u>1,126,511</u>	<u>574,581</u>	<u>79,593</u>	<u>28,135,209</u>
<u>565,087</u>	<u>251,631</u>	<u>67,794</u>	<u>5,108</u>	<u>1,467,491</u>
208,060	38,278	11,472	8,057	298,317
-	-	-	-	(6,477)
<u>208,060</u>	<u>38,278</u>	<u>11,472</u>	<u>8,057</u>	<u>291,840</u>
773,147	289,909	79,266	13,165	1,759,331
-	-	-	-	37,625
-	-	-	-	(37,625)
<u>773,147</u>	<u>289,909</u>	<u>79,266</u>	<u>13,165</u>	<u>1,759,331</u>
<u>(328,290)</u>	<u>53,606</u>	<u>538,328</u>	<u>401,930</u>	<u>8,393,915</u>
<u>\$ 444,857</u>	<u>\$ 343,515</u>	<u>\$ 617,594</u>	<u>\$ 415,095</u>	<u>\$ 10,153,246</u>

Brown County, Wisconsin

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Technology Services	Department Multifunctional Devices	Copy and Document Center	Health and Dental Insurance
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from user changes	\$ 5,542,645	\$ 232,070	\$ 215,535	\$ 19,935,469
Cash payments to suppliers	(3,019,382)	(229,347)	(112,962)	(19,233,253)
Cash payments to employees	(1,650,843)	-	(116,675)	-
Net cash provided (used) by operating activities	<u>872,420</u>	<u>2,723</u>	<u>(14,102)</u>	<u>702,216</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due to/from other funds	5,067	-	-	-
Transfer in	-	37,625	(37,625)	-
Net cash provided (used) by noncapital financing activities	<u>5,067</u>	<u>37,625</u>	<u>(37,625)</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(907,870)	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	-	-	-	32,450
Change in cash and cash equivalents	(30,383)	40,348	(51,727)	734,666
Cash and cash equivalents - January 1	<u>163,511</u>	<u>17,206</u>	<u>151,003</u>	<u>2,272,478</u>
Cash and cash equivalents - December 31	<u>\$ 133,128</u>	<u>\$ 57,554</u>	<u>\$ 99,276</u>	<u>\$ 3,007,144</u>

Casualty and Risk Insurance	Workers' Compensation Insurance	Disability Insurance	Unemployment Compensation	Total
\$ 1,357,688	\$ 1,378,142	\$ 642,375	\$ 84,701	\$ 29,388,625
(1,401,574)	(1,358,184)	(602,829)	(79,593)	(26,037,124)
-	-	-	-	(1,767,518)
(43,886)	19,958	39,546	5,108	1,583,983
-	-	-	-	5,067
-	-	-	-	-
-	-	-	-	5,067
-	-	-	-	(907,870)
93,067	38,278	11,472	8,057	183,324
49,181	58,236	51,018	13,165	864,504
591,397	1,907,295	566,576	401,930	6,071,396
<u>\$ 640,578</u>	<u>\$ 1,965,531</u>	<u>\$ 617,594</u>	<u>\$ 415,095</u>	<u>\$ 6,935,900</u>

Brown County, Wisconsin

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Technology Services</u>	<u>Department Multifunctional Devices</u>	<u>Copy and Document Center</u>	<u>Health and Dental Insurance</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (521,650)	\$ 45	\$ (19,875)	\$ 1,119,351
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	1,242,824	-	3,698	-
Change in pension related activities				
Pension asset/liability	500,849	-	35,609	-
Deferred outflows of resources	(319,719)	-	(22,841)	-
Deferred inflows of resources	(70,151)	-	(5,034)	-
Change in operating assets and liabilities				
Accounts receivables	261	-	-	(377,286)
Due from other governments	176,302	-	-	-
Inventories and prepaid items	(21,302)	-	4,230	-
Accounts payable	(107,993)	2,678	(9,068)	(6,834)
Payables from restricted assets	-	-	-	(7,652)
Accrued liability for insurance claims	-	-	-	(25,363)
Compensated absences	(7,001)	-	(821)	-
	<u>\$ 872,420</u>	<u>\$ 2,723</u>	<u>\$ (14,102)</u>	<u>\$ 702,216</u>
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and cash equivalents in current assets	\$ 133,128	\$ 57,554	\$ 99,276	\$ 2,425,661
Cash and cash equivalents in restricted assets	-	-	-	581,483
	<u>\$ 133,128</u>	<u>\$ 57,554</u>	<u>\$ 99,276</u>	<u>\$ 3,007,144</u>
Noncash capital and related financing activities				
None.				

<u>Casualty and Risk Insurance</u>	<u>Workers' Compensation Insurance</u>	<u>Disability Insurance</u>	<u>Unemployment Compensation</u>	<u>Total</u>
\$ 565,087	\$ 251,631	\$ 67,794	\$ 5,108	\$ 1,467,491
-	-	-	-	1,246,522
-	-	-	-	536,458
-	-	-	-	(342,560)
-	-	-	-	(75,185)
(6,351)	-	-	-	(383,376)
-	-	-	-	176,302
(27,292)	(1,431)	-	-	(45,795)
25,126	1,708	(28,248)	-	(122,631)
-	-	-	-	(7,652)
(600,456)	(231,950)	-	-	(857,769)
-	-	-	-	(7,822)
<u>\$ (43,886)</u>	<u>\$ 19,958</u>	<u>\$ 39,546</u>	<u>\$ 5,108</u>	<u>\$ 1,583,983</u>
\$ 640,578	\$ 1,965,531	\$ 617,594	\$ 415,095	\$ 6,354,417
-	-	-	-	581,483
<u>\$ 640,578</u>	<u>\$ 1,965,531</u>	<u>\$ 617,594</u>	<u>\$ 415,095</u>	<u>\$ 6,935,900</u>

Brown County, Wisconsin

**STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019**

	<u>Clerk of Circuit Courts</u>	<u>Municipal Property Tax Collection</u>	<u>Public Safety Cadets</u>	<u>Inmate Personal Funds</u>	<u>Total Fiduciary Funds</u>
ASSETS					
Cash and investments	\$ -	\$ 89,654,262	\$ -	\$ -	\$ 89,654,262
Restricted cash	<u>3,883,155</u>	<u>-</u>	<u>23,916</u>	<u>249,389</u>	<u>4,156,460</u>
TOTAL ASSETS	<u><u>\$ 3,883,155</u></u>	<u><u>\$ 89,654,262</u></u>	<u><u>\$ 23,916</u></u>	<u><u>\$ 249,389</u></u>	<u><u>\$ 93,810,722</u></u>
LIABILITIES					
Due to other governments	\$ -	\$ 89,654,262	\$ -	\$ -	\$ 89,654,262
Payable from restricted assets	<u>3,883,155</u>	<u>-</u>	<u>23,916</u>	<u>249,389</u>	<u>4,156,460</u>
TOTAL LIABILITIES	<u><u>\$ 3,883,155</u></u>	<u><u>\$ 89,654,262</u></u>	<u><u>\$ 23,916</u></u>	<u><u>\$ 249,389</u></u>	<u><u>\$ 93,810,722</u></u>

Brown County, Wisconsin

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - FIDUCIARY FUND AGENCY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019
Clerk of Circuit Courts				
ASSETS				
Restricted cash	\$ 3,407,265	\$ 13,799,916	\$ 13,324,026	\$ 3,883,155
LIABILITIES				
Payable from restricted assets	\$ 3,407,265	\$ 13,799,916	\$ 13,324,026	\$ 3,883,155
Municipal Property Tax Collection				
ASSETS				
Cash and cash equivalents	\$ 154,356,797	\$ 89,654,262	\$ 154,356,797	\$ 89,654,262
LIABILITIES				
Due to other governments	\$ 154,356,797	\$ 89,654,262	\$ 154,356,797	\$ 89,654,262
Public Safety Cadets				
ASSETS				
Restricted cash	\$ 18,603	\$ 11,828	\$ 6,515	\$ 23,916
LIABILITIES				
Payable from restricted assets	\$ 18,603	\$ 11,828	\$ 6,515	\$ 23,916
Inmate Personal Funds				
ASSETS				
Restricted cash	\$ 283,289	\$ 4,141,923	\$ 4,175,823	\$ 249,389
LIABILITIES				
Payable from restricted assets	\$ 283,289	\$ 4,141,923	\$ 4,175,823	\$ 249,389
ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 154,356,797	\$ 89,654,262	\$ 154,356,797	\$ 89,654,262
Restricted cash	3,709,157	17,953,667	17,506,364	4,156,460
Total assets	<u>\$ 158,065,954</u>	<u>\$ 107,607,929</u>	<u>\$ 171,863,161</u>	<u>\$ 93,810,722</u>
LIABILITIES				
Payable from restricted assets	\$ 3,709,157	\$ 17,953,667	\$ 17,506,364	\$ 4,156,460
Due to other governments	154,356,797	89,654,262	154,356,797	89,654,262
Total liabilities	<u>\$ 158,065,954</u>	<u>\$ 107,607,929</u>	<u>\$ 171,863,161</u>	<u>\$ 93,810,722</u>

Comprehensive Annual Financial Report

STATISTICAL SECTION

Brown County, Wisconsin

BROWN COUNTY, WISCONSIN

December 31, 2018

Statistical Section

This section of Brown County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

CONTENTS

Financial Trends Tables 1 - 4

These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.

Revenue Capacity Tables 5 - 8

These schedules contain information to help the reader assess the county's most significant revenue source, the property tax.

Debt Capacity Tables 9 - 12

These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.

Demographic and Economic Information Tables 13 - 14

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information Tables 15 - 17

These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs

**TABLE 1
BROWN COUNTY, WISCONSIN
NET POSITION BY CATEGORY
LAST TEN FISCAL YEARS**

Governmental activities	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net investment										
in capital assets	\$ 109,125,041	\$ 113,574,252	\$ 120,897,708	\$ 125,975,259	\$132,895,006	\$ 143,741,861	\$ 147,312,757	\$ 150,439,784	\$ 164,587,272	\$ 182,558,875
Restricted for:										
Debt service	954,211	725,668	846,570	782,983	893,241	994,889	1,406,977	1,367,774	1,356,890	1,469,659
Capital projects	2,971,627	175,000	167,661	120,746	64,031	4,370,351	9,080,227	7,481,297	5,615,520	11,116,740
Lease payments	8,041,412	8,602,181	9,604,984	7,457,806	7,864,817	8,683,041	9,960,645	10,631,225	11,567,584	11,904,185
Pension Benefits	-	-	-	-	-	23,677,185	-	-	13,630,885	-
Other	740,145	4,731,846	4,847,543	7,109,260	8,349,488	8,440,596	6,876,784	5,194,205	9,317,391	9,286,583
Unrestricted	26,630,031	29,618,081	32,905,444	27,050,091	26,486,825	20,194,836	37,459,244	34,802,682	35,961,314	62,324,500
Total governmental activities net position	148,462,467	157,427,028	169,269,910	168,496,145	176,553,408	210,102,759	212,096,634	209,916,967	242,036,856	278,660,542
Business-type activities										
Net investment										
in capital assets	116,236,559	117,765,609	122,642,424	119,590,148	119,067,101	119,522,074	117,664,532	116,469,463	120,525,981	122,102,462
Restricted for:										
Debt service	-	-	-	-	-	-	-	32	32	-
Capital projects	5,532,449	6,039,911	6,510,980	12,095,153	12,758,253	13,027,780	13,027,780	14,761,638	14,761,638	21,571,774
Pension Benefits	-	-	-	-	-	5,162,522	-	-	2,948,381	-
Other	12,905,106	12,555,993	15,828,201	9,962,013	10,702,000	10,112,766	10,226,637	11,398,343	11,398,343	12,127,903
Unrestricted	30,096,343	28,809,734	22,991,115	23,002,695	21,147,538	22,634,753	28,521,864	26,365,368	23,344,854	30,461,711
Total business-type activities net position	164,770,457	165,171,247	167,972,720	164,650,009	163,674,892	170,459,895	169,440,813	168,994,844	172,979,229	186,263,850
Primary government										
Net investment										
in capital assets	225,361,600	231,339,861	243,540,132	245,565,407	251,962,107	263,263,935	264,977,289	266,909,247	285,113,253	304,661,337
Restricted for:										
Debt service	954,211	725,668	846,570	782,983	893,241	994,889	1,406,977	1,367,806	1,356,922	1,469,659
Capital projects	8,504,076	6,214,911	6,678,641	12,215,899	12,822,284	17,398,131	22,108,007	22,242,935	20,377,158	32,688,514
Lease payments	8,041,412	8,602,181	9,604,984	7,457,806	7,864,817	8,683,041	9,960,645	10,631,225	11,567,584	11,904,185
Pension Benefits	-	-	-	-	-	28,839,707	-	-	16,579,266	-
Other	13,645,251	17,287,839	20,675,744	17,071,273	19,051,488	18,553,362	17,103,421	16,592,548	20,715,734	21,414,486
Unrestricted	56,726,374	58,427,815	55,896,559	50,052,786	47,634,363	42,829,589	65,981,108	61,168,050	59,306,168	92,786,211
Total primary government net position	\$ 313,232,924	\$ 322,598,275	\$ 337,242,630	\$ 333,146,154	\$ 340,228,300	\$ 380,562,654	\$ 381,537,447	\$ 378,911,811	\$ 415,016,085	\$ 464,924,392

Source: Statement of Net Position

**TABLE 2
BROWN COUNTY, WISCONSIN
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities										
General government	\$ 15,324,575	\$ 13,979,958	\$ 13,594,917	\$ 13,606,704	\$ 13,776,280	\$ 19,200,592	\$ 19,392,961	\$ 20,170,944	\$ 16,226,278	\$ 17,020,653
Public safety	42,784,099	44,473,895	44,614,938	43,834,264	46,131,761	46,299,563	48,034,417	53,125,248	52,387,594	54,755,491
Transportation	8,952,043	9,568,803	9,412,833	11,160,034	12,626,339	11,933,405	13,638,524	12,882,035	13,454,379	21,743,553
Health and human services	99,122,176	95,703,984	96,777,190	100,862,853	106,266,430	87,856,199	61,379,167	62,463,546	61,234,625	63,127,175
Culture, education and recreation	22,666,274	23,359,192	21,891,223	25,786,871	22,066,337	23,072,489	24,274,602	25,690,843	25,693,739	29,123,358
Conservation and development	4,877,367	4,707,246	3,127,262	2,429,155	3,180,515	3,889,845	4,058,524	4,010,756	4,574,543	4,671,437
Interest on debt	4,670,944	5,295,976	5,320,825	5,059,481	4,436,186	4,152,340	3,965,701	3,080,087	2,916,874	3,066,406
Total governmental activities expenses	<u>198,397,478</u>	<u>197,089,054</u>	<u>194,739,188</u>	<u>202,739,362</u>	<u>208,483,848</u>	<u>196,404,433</u>	<u>174,743,896</u>	<u>181,423,459</u>	<u>176,488,032</u>	<u>193,508,073</u>
Business-type activities:										
Community Treatment Center	15,022,857	14,764,865	13,979,251	14,619,948	13,982,100	13,767,072	14,565,513	14,396,592	13,020,180	14,579,465
Airport	10,748,032	11,375,078	11,678,284	11,553,164	12,263,627	11,756,497	11,957,729	12,409,583	12,350,709	12,666,948
Port	1,047,021	2,379,924	3,835,321	4,316,900	2,665,627	853,690	713,111	617,941	652,791	634,046
Resource Recovery	10,063,989	11,563,173	10,234,135	9,103,629	9,859,435	10,246,526	10,276,654	10,567,648	11,154,570	11,977,890
Solid waste	5,425,970	12,801,788	12,206,057	10,665,571	10,405,240	10,063,989	11,563,173	-	-	-
Highway	15,990,417	17,045,955	26,990,524	19,621,268	22,443,046	25,435,838	20,999,644	21,933,525	21,326,043	24,259,211
Golf course	860,840	864,598	848,578	773,864	862,415	909,420	947,415	972,976	975,555	991,630
Zoo	1,941,721	1,913,541	1,974,518	1,997,956	2,223,157	2,333,533	2,457,087	2,538,548	2,521,601	2,827,270
BC community area network	-	-	-	-	-	85,856	114,494	128,821	138,664	148,740
Total business-type activities net assets	<u>61,100,847</u>	<u>72,708,922</u>	<u>81,746,668</u>	<u>72,652,300</u>	<u>74,704,647</u>	<u>75,452,421</u>	<u>73,594,820</u>	<u>63,565,634</u>	<u>62,140,113</u>	<u>68,085,200</u>
Total primary government expenses	<u>259,498,325</u>	<u>269,797,976</u>	<u>276,485,856</u>	<u>275,391,662</u>	<u>283,188,495</u>	<u>271,856,854</u>	<u>248,338,716</u>	<u>244,989,093</u>	<u>238,628,145</u>	<u>261,593,273</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	6,398,280	6,227,766	6,656,612	6,331,284	6,968,007	11,450,832	10,267,967	11,321,196	8,062,312	7,861,605
Public safety	7,687,351	7,952,123	8,126,019	7,975,874	8,769,044	9,020,258	8,722,197	8,851,184	9,231,971	9,644,460
Transportation	-	-	-	-	307	-	-	-	-	-
Health and human services	11,274,389	11,514,640	11,461,178	11,260,437	12,136,821	9,773,649	7,753,705	7,676,477	7,822,210	8,057,336
Culture, education and recreation	3,231,783	2,950,536	2,853,888	3,418,480	3,465,176	3,431,813	3,481,524	3,317,282	3,494,024	3,347,601
Conservation and development	1,271,603	1,079,650	1,203,105	1,632,055	1,915,723	2,202,451	1,901,233	1,283,234	1,654,411	1,769,988
Interest on debt	-	-	7,614	158,213	168,359	80,352	67,872	30,957	67,255	61,831
Operating grants and contributions	86,309,707	86,413,027	89,651,519	90,490,885	96,408,812	79,966,681	51,469,206	52,529,461	55,814,641	61,829,266
Capital grants and contributions	2,959,263	2,679,117	1,488,377	690,654	2,085,343	1,881,910	4,983,887	3,409,663	4,485,866	8,320,956
Total governmental activities program revenues	<u>119,132,376</u>	<u>118,816,859</u>	<u>121,448,312</u>	<u>121,957,882</u>	<u>131,917,592</u>	<u>117,807,946</u>	<u>88,647,591</u>	<u>88,419,454</u>	<u>90,632,690</u>	<u>100,893,043</u>

(continued)

**TABLE 2
BROWN COUNTY, WISCONSIN
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS (CONTINUED)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-type activities:										
Charges for services:										
Community Treatment Center	11,825,095	10,412,722	9,150,447	8,070,908	9,000,849	7,197,619	8,522,701	8,723,902	8,635,214	9,557,238
Airport	6,563,342	6,651,505	6,117,035	6,219,441	6,596,272	7,861,340	7,897,876	8,393,128	9,101,331	9,333,444
Port	1,253,506	973,768	303,818	983,020	291,139	754,533	578,711	814,405	822,484	310,084
Solid waste	5,149,977	6,781,555	8,022,333	8,667,794	8,630,993	9,166,100	10,452,461	-	-	-
Resource Recovery	9,166,100	10,452,461	9,712,773	9,638,576	10,647,947	11,508,775	11,795,702	12,440,695	12,637,325	14,152,440
Highway	15,669,717	15,786,440	26,728,358	19,019,105	22,429,777	25,983,135	20,482,700	21,813,877	21,475,483	24,558,032
Golf course	843,367	740,971	802,464	365,498	874,716	985,979	970,440	979,491	724,246	667,123
Zoo	1,705,972	1,653,734	1,874,998	1,742,935	2,295,996	2,279,450	2,149,697	2,408,790	2,187,147	2,307,509
BC community area network	-	-	-	-	-	563,636	96,399	72,645	246,809	4,090,470
Operating grants and contributions	764,500	2,595,885	3,715,549	4,552,442	2,176,157	935,532	1,103,428	1,128,305	1,718,498	1,683,896
Capital grants and contributions	8,850,406	4,607,746	9,201,446	773,411	3,927,295	3,908,092	3,125,759	2,030,513	3,954,571	3,822,531
Total business-type activities										
program revenues	61,791,982	60,656,787	75,629,221	60,033,130	66,871,141	71,144,191	67,175,874	58,805,751	61,503,108	70,482,767
Total primary gov program revenues	180,924,358	179,473,646	197,077,533	181,991,012	198,788,733	188,952,137	155,823,465	147,225,205	152,135,798	171,375,810
Net (Expense)/Revenue										
Governmental activities	(79,265,102)	(78,272,195)	(73,290,876)	(80,781,480)	(76,566,256)	(78,596,487)	(86,096,305)	(93,004,005)	(85,855,342)	(92,615,030)
Business-type activities	691,135	(12,052,135)	(6,117,447)	(12,619,170)	(7,833,506)	(4,308,230)	(6,418,946)	(4,759,883)	(637,005)	2,397,567
Total primary government net expenses	(78,573,967)	(90,324,330)	(79,408,323)	(93,400,650)	(84,399,762)	(82,904,717)	(92,515,251)	(97,763,888)	(86,492,347)	(90,217,463)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	79,882,494	78,162,128	77,039,927	76,772,941	78,321,356	77,586,496	80,964,680	82,843,303	86,797,326	88,244,697
Sales tax	-	-	-	-	-	-	-	-	25,041,029	28,877,334
Other taxes	3,164,076	2,876,063	2,431,059	1,983,214	1,177,444	2,060,891	1,816,727	1,941,567	881,055	830,174
State/federal aids not restricted to specific functions	5,233,546	5,175,355	4,346,043	4,203,838	4,119,146	4,188,226	4,048,694	3,954,608	3,964,579	3,873,403
Interest and investment earnings	1,492,659	1,503,766	1,408,870	380,953	1,261,683	809,656	532,392	914,534	2,278,286	4,167,083
Miscellaneous	450,026	415,885	439,048	442,638	485,850	425,779	497,505	422,686	1,573,869	3,730,096
Gain (loss) on sale of assets	-	-	-	-	5,360	-	47,487	502,706	112,827	(80,032)
Special Item	-	-	-	-	-	4,349,954	-	-	-	-
Transfers	(370,013)	(896,441)	(531,189)	(2,850,104)	(747,320)	(412,405)	182,695	244,934	(161,436)	(404,033)
Total governmental activities	89,852,788	87,236,756	85,133,758	80,933,480	84,623,519	89,008,597	88,090,180	90,824,338	120,487,535	129,238,722

(continued)

**TABLE 2
BROWN COUNTY, WISCONSIN
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS (CONCLUDED)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-type activities:										
Taxes										
Property taxes	3,351,527	3,173,342	2,936,997	3,236,508	2,597,267	2,578,283	2,797,019	3,001,525	3,199,210	3,200,420
Other taxes	1,369,726	1,391,954	1,080,077	1,173,963	1,183,348	1,139,563	1,200,668	1,066,342	1,259,540	-
Interest and investment earnings	339,611	285,241	186,933	19,672	554,218	241,677	414,855	435,071	498,674	1,491,299
Miscellaneous	2,581	685,714	-	18,435	802	356	3,368	860	1,080	1,424,600
Gain on sale of assets	-	-	-	-	1,187	2,860	55,937	55,050	44,862	4,366,702
Transfers	370,013	896,441	531,189	2,850,104	747,320	412,405	(182,695)	(244,934)	161,436	404,033
Total business-type activities	<u>5,433,458</u>	<u>6,432,692</u>	<u>4,735,196</u>	<u>7,298,682</u>	<u>5,084,142</u>	<u>4,375,144</u>	<u>4,289,152</u>	<u>4,313,914</u>	<u>5,164,802</u>	<u>10,887,054</u>
Total primary government	<u>95,286,246</u>	<u>93,669,448</u>	<u>89,868,954</u>	<u>88,232,162</u>	<u>89,707,661</u>	<u>93,383,741</u>	<u>92,379,332</u>	<u>95,138,252</u>	<u>125,652,337</u>	<u>140,125,776</u>
Changes in Net Position										
Governmental activities	10,587,686	8,964,561	11,842,882	152,000	8,057,263	10,412,110	1,993,875	(2,179,667)	34,632,193	36,623,692
Business-type activities	6,124,593	(5,619,443)	(1,382,251)	(5,320,488)	(2,749,364)	66,914	(2,129,794)	(445,969)	4,527,797	13,284,621
Total primary government	<u>\$ 16,712,279</u>	<u>\$ 3,345,118</u>	<u>\$ 10,460,631</u>	<u>\$ (5,168,488)</u>	<u>\$ 5,307,899</u>	<u>\$ 10,479,024</u>	<u>\$ (135,919)</u>	<u>\$ (2,625,636)</u>	<u>\$ 39,159,990</u>	<u>\$ 49,908,313</u>
Governmental Activities:										
Prior period adjustments and cumulative effect of change in accounting principle	-	-	-	(925,765)	-	28,957,441	-	-	(3,055,716)	-

Source: Statement of Activities

**TABLE 3
BROWN COUNTY, WISCONSIN
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable										
Delinquent property taxes	\$ 5,559,939	\$ 4,678,649	\$ 3,243,391	\$ 3,030,135	\$ 2,758,097	\$ 2,274,527	\$ 2,106,556	\$ 1,895,079	\$ 1,742,990	\$ 2,001,683
Prepays	704,948	627,725	883,573	703,662	569,012	616,848	509,722	345,058	300,354	556,108
Long-term advance	-	-	-	-	-	-	-	-	2,315,435	894,365
Restricted	-	634,803	616,294	482,945	641,287	878,310	1,472,630	1,993,986	2,083,498	1,575,834
Committed	-	-	-	-	-	-	-	-	2,952,412	-
Assigned	10,474,075	6,454,735	7,575,775	9,976,426	6,125,008	6,538,051	6,177,801	5,098,371	17,646,586	29,054,597
Unassigned	15,061,821	22,145,590	25,850,482	20,621,891	24,438,108	25,144,358	22,445,671	23,143,634	23,270,850	30,312,561
Total General Fund	<u>31,800,783</u>	<u>34,541,502</u>	<u>38,169,515</u>	<u>34,815,059</u>	<u>34,531,512</u>	<u>35,452,094</u>	<u>32,712,380</u>	<u>32,476,128</u>	<u>50,312,125</u>	<u>64,395,148</u>
All Other Governmental Funds										
Nonspendable										
Long-term advances	-	-	-	-	-	-	2,057,759	2,329,629	-	-
Prepays	74,294	21,416	211,304	18,267	60,908	22,789	26,445	59,079	141,950	93,366
Restricted										
County aid bridge fund	4,251,329	3,764,224	3,637,332	3,723,620	3,580,317	3,295,763	773,856	766,104	697,802	613,216
Lease payments	8,041,412	8,602,181	9,604,984	7,457,806	7,864,817	8,683,041	9,960,644	10,131,225	11,067,584	11,904,185
Debt service	1,773,484	1,581,137	1,676,916	1,525,253	1,612,054	1,689,684	2,053,137	1,896,171	1,843,865	1,873,033
Capital projects	27,096,547	19,283,840	9,508,381	7,067,278	4,351,474	9,832,745	9,095,086	7,481,297	7,075,380	11,116,740
Other	-	332,819	593,917	1,101,007	1,613,133	1,096,033	2,213,285	1,565,840	1,416,773	1,433,678
Committed to										
Capital projects funds	552,094	6,327,001	5,620,545	5,736,118	6,891,212	1,466,101	2,241,209	2,474,956	4,464,148	1,344,434
Assigned										
Special revenue funds	7,401,661	6,418,799	6,933,724	7,236,736	5,178,238	2,568,523	4,402,744	3,869,107	4,303,592	5,508,969
Unassigned	-	-	-	-	-	-	-	-	-	(922)
Total all other governmental funds	<u>49,190,821</u>	<u>46,331,417</u>	<u>37,787,103</u>	<u>33,866,085</u>	<u>31,152,153</u>	<u>28,654,679</u>	<u>32,824,165</u>	<u>30,573,408</u>	<u>31,011,094</u>	<u>33,886,699</u>
Total governmental fund balances	<u>\$ 80,991,604</u>	<u>\$ 80,872,919</u>	<u>\$ 75,956,618</u>	<u>\$ 68,681,144</u>	<u>\$ 65,683,665</u>	<u>\$ 64,106,773</u>	<u>\$ 65,536,545</u>	<u>\$ 63,049,536</u>	<u>\$ 81,323,219</u>	<u>\$ 98,281,847</u>

**TABLE 4
BROWN COUNTY, WISCONSIN
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues (by source):										
Taxes	\$ 83,221,288	\$ 81,708,078	\$ 80,388,190	\$ 78,941,806	\$ 79,663,223	\$ 79,891,012	\$ 82,828,536	\$ 84,938,549	\$ 113,816,398	\$ 118,758,825
Intergovernmental	93,407,439	92,939,676	94,635,286	94,376,612	101,235,174	84,330,990	59,581,409	58,104,162	58,724,205	65,395,552
Licenses and permits	1,075,413	1,089,777	1,144,159	1,179,259	1,175,296	1,196,531	1,240,409	1,320,507	1,406,902	1,437,136
Fines and forfeits	1,264,732	1,030,782	1,112,327	1,044,889	1,300,874	1,221,125	1,256,644	1,397,367	1,397,216	1,351,700
Public charges for services	9,899,795	10,379,810	10,912,888	10,643,496	10,316,471	9,451,703	9,986,528	9,399,201	9,942,701	10,546,991
Intergovernmental charges for services	17,087,559	16,915,921	16,756,390	17,200,723	19,075,252	21,416,480	15,212,543	14,823,945	15,047,569	15,477,942
Contributions and donations	767,222	1,370,407	931,623	998,545	1,424,577	1,915,066	1,058,855	674,926	5,025,331	6,847,337
Miscellaneous	2,046,778	2,028,686	1,963,835	1,193,244	2,207,468	1,622,038	1,712,761	2,809,359	3,907,834	6,923,823
Total Revenues	208,770,226	207,463,137	207,844,698	205,578,574	216,398,335	201,044,945	172,877,685	173,468,016	209,268,156	226,739,306
Expenditures (by function):										
General government	14,332,279	13,878,261	12,722,436	12,386,661	13,881,880	13,475,643	14,093,689	13,489,057	13,233,394	13,454,064
Public safety	40,617,219	42,571,400	43,120,414	41,503,510	42,483,217	42,437,491	44,269,308	46,380,705	48,443,426	49,839,024
Transportation	3,548,539	3,361,449	3,154,937	4,304,148	3,547,419	3,517,174	5,147,494	3,737,222	4,902,332	12,117,480
Health and human services	99,179,587	95,411,226	96,309,813	100,179,448	106,023,711	87,053,010	59,305,439	59,910,904	60,609,877	61,723,032
Culture, education and recreation	21,694,280	22,255,303	20,694,108	24,492,147	21,329,264	21,462,332	22,473,389	23,501,186	24,378,401	26,884,794
Conservation and development	4,854,127	4,704,363	3,091,139	2,380,419	3,169,389	3,787,392	3,846,218	3,774,816	4,562,798	4,621,328
Debt service										
Principal	7,642,000	9,471,000	9,786,635	10,191,818	12,760,728	14,259,701	16,777,630	11,281,472	11,597,948	27,601,948
Interest and fiscal charges	4,964,194	5,304,014	5,344,827	5,178,596	4,643,182	4,460,429	4,318,817	4,175,584	3,189,843	2,974,151
Capital outlay	15,563,243	20,950,244	28,453,791	16,658,113	19,083,398	23,837,211	16,675,121	19,042,154	20,136,637	27,701,810
Total expenditures	212,395,468	217,907,260	222,678,100	217,274,860	226,922,188	214,290,383	186,907,105	185,293,100	191,054,656	226,917,631
Excess of Revenues over (under) expenditures	(3,625,242)	(10,444,123)	(14,833,402)	(11,696,286)	(10,523,853)	(13,245,438)	(14,029,420)	(11,825,084)	18,213,500	(178,325)
Other Financing Sources (Uses)										
General obligation bonds issued	25,965,000	10,440,000	9,821,489	6,460,000	8,147,807	11,964,516	14,861,553	8,602,758	-	14,611,000
Proceeds of refunding bonds	-	-	3,225,000	10,965,000	-	-	-	20,165,242	-	-
Payment to refunded bond escrow agent	-	-	(3,320,000)	(11,035,000)	-	-	-	(20,190,000)	-	-
Premium on debt issued	191,668	187,424	266,261	372,926	180,295	271,929	489,944	460,141	-	1,848,490
Other	-	-	-	-	-	-	-	-	247,412	152,262
Transfers in	2,135,445	7,353,067	5,635,911	4,178,634	3,235,320	4,313,274	3,440,234	3,116,478	21,861,494	24,712,528
Transfers out	(2,268,445)	(7,655,053)	(5,711,560)	(6,520,748)	(4,037,048)	(4,881,173)	(3,257,539)	(2,891,544)	(22,048,723)	(24,187,327)
Total other financing sources (uses)	26,023,668	10,325,438	9,917,101	4,420,812	7,526,374	11,668,546	15,534,192	9,263,075	60,183	17,136,953
Net change in fund balance	\$ 22,398,426	\$ (118,685)	\$ (4,916,301)	\$ (7,275,474)	\$ (2,997,479)	\$ (1,576,892)	\$ 1,504,772	\$ (2,562,009)	\$ 18,273,683	\$ 16,958,628
Debt service as a percentage of noncapital expenditures:	6.40%	7.50%	7.79%	7.66%	8.09%	9.38%	12.52%	9.77%	8.37%	14.39%

TABLE 5
BROWN COUNTY, WISCONSIN
EQUALIZED VALUE AND ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(in thousands of dollars)

TAX YEAR	REAL PROPERTY VALUE						PERSONAL PROPERTY	LESS: TAX INCREMENTAL DISTRICT	TOTAL TAXABLE EQUALIZED VALUE (1)	TOTAL DIRECT TAX RATE (2)	ASSESSED VALUATION (1)	ASSESSED VALUATION AS A PERCENTAGE OF TAXABLE EQUALIZED VALUATION
	RESIDENTIAL	COMMERCIAL	MANU-FACTURING	AGRI-CULTURAL	OTHER							
2010	12,293,951	4,454,524	796,342	32,827	224,219	636,064	(473,035)	17,964,892	4.5801	18,450,163	102.70	
2011	12,208,610	4,265,934	822,666	30,292	228,661	601,489	(469,053)	17,688,599	4.5796	18,594,199	105.12	
2012	11,913,280	4,151,540	839,411	29,576	234,273	606,960	(486,359)	17,288,681	4.5717	18,772,086	108.58	
2013	12,061,342	4,396,814	859,027	28,086	243,396	642,558	(552,675)	17,678,548	4.6772	18,809,911	106.40	
2014	12,375,256	4,520,257	887,317	27,658	251,583	690,659	(714,901)	18,037,829	4.5738	19,090,218	105.83	
2015	12,770,236	4,948,642	918,015	27,291	263,447	704,956	(743,935)	18,888,652	4.4827	19,335,810	102.37	
2016	13,184,048	4,611,928	924,462	27,577	262,709	688,950	(808,506)	18,891,168	4.5422	19,650,671	104.02	
2017	13,965,926	4,922,336	952,907	27,865	265,880	728,797	(972,165)	19,891,546	4.5874	20,147,772	101.29	
2018	14,816,603	5,188,736	957,482	28,420	281,809	556,326	(1,167,255)	20,662,121	4.5613	20,645,536	99.92	
2019	15,733,525	5,516,071	1,025,535	29,109	291,127	586,050	(1,417,047)	21,764,370	4.4555	21,314,932	97.93	

Notes:
(1) Each jurisdiction (e.g. county, vilage, city) assesses their own property values. Equalized value is the State of Wisconsin's estimate of the value of property in a defined jurisdiction. Equalized value is used to apportion county property tax levies among municipalities. Assessed valuation by major component information is not available.

(2) Per \$1,000 of equalized value

Source: Wisconsin Department of Revenue

**TABLE 6
BROWN COUNTY, WISCONSIN
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
County Direct Rates										
Debt Service	\$ 0.606	\$ 0.599	\$ 0.753	\$ 0.805	\$ 0.787	\$ 0.7597	\$ 0.7472	\$ 0.7457	\$ 0.7086	\$ 0.6619
Non-debt service	3.938	3.981	3.819	3.872	3.787	3.7230	3.7950	3.8417	3.8527	3.7936
Total direct rate	4.544	4.580	4.572	4.677	4.574	4.4827	4.5422	4.5874	4.5613	4.4555
City Rates										
De Pere	21.920	23.370	24.240	24.340	24.370	23.210	22.990	22.850	21.810	21.890
Green Bay	23.630	24.680	25.350	26.300	25.620	24.550	24.600	24.660	24.270	23.800
Village Rates										
Allouez	21.430	22.360	23.270	23.900	23.580	22.440	22.730	22.620	21.950	21.670
Ashwaubenon	19.670	20.410	20.600	21.150	21.110	20.940	20.960	21.580	20.470	19.580
Bellevue	17.720	18.680	19.240	19.810	19.440	18.370	18.460	17.470	18.140	17.820
Denmark	20.370	21.300	21.520	21.240	20.640	20.840	20.460	19.330	19.170	19.000
Hobart	19.730	20.640	21.040	21.280	21.190	20.130	19.380	19.280	18.770	18.380
Howard	18.220	18.920	19.670	19.690	19.310	18.740	18.510	18.660	18.460	18.140
Pulaski	21.670	22.450	22.940	23.870	25.250	24.060	23.270	22.720	21.960	22.170
Suamico	19.060	19.850	20.510	20.550	20.240	19.240	19.140	19.280	18.920	18.650
Wrightstown	21.790	22.190	23.560	23.480	23.530	22.750	22.550	23.040	21.160	22.880
Town Rates										
Eaton	19.230	19.680	20.140	19.870	18.820	18.840	18.570	18.090	17.690	17.400
Glenmore	20.860	21.360	22.090	21.710	20.770	20.610	20.500	20.000	19.340	18.840
Green Bay	15.880	16.700	16.940	17.130	16.990	16.510	16.340	16.000	14.970	15.510
Holland	18.880	19.030	19.150	19.580	19.840	18.690	19.070	18.900	18.270	17.690
Humboldt	15.920	16.740	16.990	17.310	17.080	16.350	16.350	16.330	15.750	15.930
Lawrence	19.300	20.790	21.160	20.990	20.790	19.740	19.220	18.850	18.010	17.490
Ledgeview	19.210	19.880	20.690	20.590	20.560	19.290	19.440	19.250	18.740	18.190
Morrison	19.570	20.750	21.920	22.410	22.130	20.900	20.700	20.510	19.810	20.030
New Denmark	19.110	19.530	19.990	19.530	18.460	18.690	18.330	17.660	17.160	16.770
Pittsfield	18.090	18.540	18.900	19.400	19.490	18.380	17.510	17.380	17.050	16.940
Rockland	18.920	19.500	20.120	19.980	19.940	18.670	18.760	18.570	17.560	17.110
Scott	17.390	18.140	18.570	19.050	18.640	17.500	17.670	17.760	17.440	17.350
Wrightstown	19.400	19.560	19.780	20.140	20.040	18.760	18.730	18.460	16.880	16.680

**TABLE 6
BROWN COUNTY, WISCONSIN
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS (CONT'D)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
School District Rates										
Ashwaubenon	8.785	9.063	9.063	9.303	9.438	10.056	9.989	9.733	9.103	8.369
Brillion	9.245	9.975	9.966	10.422	10.477	10.789	10.369	10.023	9.614	8.903
Denmark	9.386	9.693	10.157	9.543	8.643	9.958	9.630	8.863	8.714	8.647
De Pere	10.110	10.610	11.372	10.996	10.935	10.640	10.816	10.485	9.854	9.544
Green Bay	9.068	9.673	10.019	10.392	10.109	10.018	10.164	10.162	10.104	10.013
Howard-Suamico	8.615	9.153	9.735	9.509	9.308	9.297	9.193	9.194	9.191	9.190
Kaukauna	8.816	8.907	8.795	9.333	9.285	9.126	9.128	8.806	9.198	8.701
Luxemburg-Casco	7.637	8.354	8.571	8.575	8.676	9.187	8.945	8.746	8.083	8.781
Pulaski	8.902	9.240	9.605	9.822	9.829	9.768	8.841	8.606	8.467	8.466
Reedsville	10.022	11.896	13.889	13.762	13.740	13.161	13.114	13.091	13.022	12.991
West De Pere	9.823	11.293	11.715	11.577	11.586	11.486	10.898	10.450	9.982	9.636
Wrightstown	9.526	9.687	9.844	10.003	10.004	9.892	9.843	9.634	8.382	8.459

Notes:

The tax rates are expressed as dollars per \$1,000 equalized valuation.

Source: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Property Tax

**TABLE 7
BROWN COUNTY, WISCONSIN
TEN PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

DECEMBER 31, 2019

COMPANY NAME	ASSESSED VALUE (1)	PERCENTAGE OF TOTAL ASSESSED VALUE
Aurora-Bay Care	\$ 206,276,700	0.9677 %
Georgia Pacific	122,424,600	0.5744
Oneida Tribe of Indians	108,688,300	0.5099
Green Bay Packers	109,510,800	0.5138
Procter & Gamble Paper Products Co.	78,095,500	0.3664
Green Bay Packaging	81,810,500	0.3838
Bigelow	74,235,200	0.3483
Schreiber	52,612,300	0.2468
Prevea Clinic	59,640,500	0.2798
Associated Bank	44,752,000	0.2100
Total	\$ 938,046,400	4.4008 %

DECEMBER 31, 2009

COMPANY NAME	ASSESSED VALUE (1)	PERCENTAGE OF TOTAL ASSESSED VALUE
Aurora-Bay Care	\$ 195,781,100	1.0363 %
Georgia Pacific	112,684,800	0.5965
Procter & Gamble Paper Products Co.	81,624,100	0.4320
Oneida Tribe of Indians	86,852,900	0.4597
Shopko Stores, Inc.	71,379,900	0.3778
Prevea Clinic	53,758,000	0.2845
Bigelow	58,098,800	0.3075
Green Bay Packaging	46,681,800	0.2471
VHC	44,839,800	0.2373
AMS/Inland	43,261,800	0.2290
Total	\$ 794,963,000	4.2079 %

Notes:

(1) Includes real estate and personal property.

Source: Brown County Treasurer; Wisconsin Dept of Revenue

**TABLE 8
BROWN COUNTY, WISCONSIN
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

LEVY YEAR	COLLECTION YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS (1)	RATIO OF TOTAL TAX COLLECTIONS TO TOTAL TAX LEVY	OUTSTANDING DELINQUENT TAXES (2)	RATIO OF DELINQUENT TAXES TO TOTAL TAX LEVY
2010	2011	\$ 355,851,738	\$ 350,712,172	98.56	\$ 5,139,566	\$ 355,851,738	100.00	-	0.00
2011	2012	387,549,458	384,488,714	99.21	3,060,744	387,549,458	100.00	-	0.00
2012	2013	386,531,168	383,452,537	99.20	3,078,131	386,527,875	100.00	500	0.00
2013	2014	395,406,841	392,874,049	99.36	2,531,312	395,402,487	100.00	1,480	0.00
2014	2015	389,808,113	387,731,000	99.47	2,054,666	389,785,666	99.99	22,447	0.01
2015	2016	400,173,088	398,490,498	99.58	1,655,607	400,146,105	99.99	26,983	0.01
2016	2017	408,408,221	406,557,481	99.55	1,687,749	408,245,230	99.96	162,991	0.04
2017	2018	420,262,542	418,635,570	99.61	843,502	419,479,072	99.81	783,470	0.19
2018	2019	436,018,384	434,121,997	99.57	-	434,121,997	99.57	1,896,387	0.43
2019	2020	450,001,187	In Collection	-	-	-	-	-	0.00

Notes:

The towns, villages, and cities in Brown County turn over uncollected real estate and special assessment taxes to Brown County on or about February 15 of each year. Brown County reimburses the municipalities 100% for uncollected real estate and special assessment taxes. Delinquent personal taxes are collected by the towns, villages, and cities.

(1) Represents property tax collections for all municipalities within Brown County. Total tax collections solely for Brown County were:

2010: \$77,132,701	2012: \$77,783,645	2014: \$78,781,296	2016: \$84,811,232	2018: \$90,163,666
2011: \$77,806,329	2013: \$78,325,617	2015: \$82,750,187	2017: \$89,049,763	2019: IN COLLECTION

(2) Does not include uncollected personal property taxes. Properties having taxes unpaid three years after the year payable are foreclosed upon by the County.

Source: Brown County Treasurer

**TABLE 9
BROWN COUNTY, WISCONSIN
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
General obligation debt bonds	\$ 100,695,000	\$ 104,224,000	\$ 106,283,000	\$ 105,193,000	\$ 103,219,000	\$ 104,886,000	\$ 102,805,000	\$ 102,148,000	\$ 92,621,000	\$ 81,746,000
General obligation debt notes	21,825,000	19,265,000	17,145,854	14,434,036	11,642,308	6,971,207	7,220,525	5,265,000	3,285,000	1,260,000
Subtotal governmental activities outstanding debt	<u>122,520,000</u>	<u>123,489,000</u>	<u>123,428,854</u>	<u>119,627,036</u>	<u>114,861,308</u>	<u>111,857,207</u>	<u>110,025,525</u>	<u>107,413,000</u>	<u>95,906,000</u>	<u>83,006,000</u>
Business-type activities										
General obligation debt bonds	19,765,000	18,751,000	17,582,000	16,127,000	14,636,000	13,134,000	11,610,000	10,032,000	8,434,000	6,714,000
General obligation debt notes	-	-	-	-	-	-	-	-	-	-
Capital lease	4,816	3,820	2,276	798	2,426,057	2,072,936	1,712,716	1,345,256	970,410	588,029
Subtotal business-type activities outstanding debt	<u>19,769,816</u>	<u>18,754,820</u>	<u>17,584,276</u>	<u>16,127,798</u>	<u>17,062,057</u>	<u>15,206,936</u>	<u>13,322,716</u>	<u>11,377,256</u>	<u>9,404,410</u>	<u>7,302,029</u>
Primary government										
General obligation debt bonds	120,460,000	122,975,000	123,865,000	121,320,000	117,855,000	118,020,000	114,415,000	112,180,000	101,055,000	88,460,000
General obligation debt notes	21,825,000	19,265,000	17,145,854	14,434,036	11,642,308	6,971,207	7,220,525	5,265,000	3,285,000	1,260,000
Capital lease	4,816	3,820	2,276	798	2,426,057	2,072,936	1,712,716	1,345,256	970,410	588,029
Total primary government outstanding debt	<u>\$ 142,289,816</u>	<u>\$ 142,243,820</u>	<u>\$ 141,013,130</u>	<u>\$ 135,754,834</u>	<u>\$ 131,923,365</u>	<u>\$ 127,064,143</u>	<u>\$ 123,348,241</u>	<u>\$ 118,790,256</u>	<u>\$ 105,310,410</u>	<u>\$ 90,308,029</u>
Population (1)	248,007	249,192	253,032	254,586	256,670	258,718	260,401	262,052	263,378	264,542
Personal income (in thousands of dollars) (2)	9,500,000	9,928,992	10,661,706	10,990,719	11,730,951	12,052,092	12,321,859	13,002,379	13,911,922	*
Equalized valuation (3) (in thousands of dollars)	18,437,927	18,157,652	17,775,040	18,231,223	18,752,729	19,332,587	19,699,674	20,863,711	21,829,377	23,181,417
Outstanding debt per capita	\$573.73	\$570.82	\$557.29	\$533.24	\$513.98	\$491.13	\$473.69	\$453.31	\$399.85	\$341.38
Percentage of personal income	1.50%	1.43%	1.32%	1.24%	1.12%	1.34%	1.24%	1.11%	0.76%	N/A
Percentage of equalized valuation	0.77%	0.78%	0.79%	0.74%	0.70%	0.66%	0.63%	0.57%	0.48%	0.39%

Notes:

(1) Actual population for 2000 - U.S. Bureau of Census Data - All other years are estimated.

(2) Source: Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce

(3) See Table 5 for tax incremental values included.

* Statistics have not yet been compiled.

**TABLE 10
BROWN COUNTY, WISCONSIN
RATIO OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

FISCAL YEAR	GENERAL OBLIGATION BONDED DEBT	LESS DEBT SERVICE FUND	DEBT PAYABLE FROM PROPRIETARY REVENUES (1)	NET GENERAL BONDED DEBT	EQUALIZED VALUATION (2)	POPULATION (3)	RATIO OF NET BONDED DEBT TO EQUALIZED VALUE	PER CAPITA RATIO OF TOTAL GENERAL BONDED DEBT
2010	\$ 142,285,000	\$ 1,773,484	\$ 18,885,000	\$ 121,626,516	\$ 18,437,927,200	248,007	0.66%	573.71
2011	142,240,000	1,581,137	17,960,000	122,698,863	18,157,652,100	249,192	0.68%	570.80
2012	141,010,854	1,676,916	16,880,000	122,453,938	17,775,039,700	253,032	0.69%	557.28
2013	135,754,036	1,525,253	15,515,000	118,713,783	18,231,223,100	254,586	0.65%	533.23
2014	129,497,308	1,612,054	14,055,000	113,830,254	18,752,729,300	256,670	0.61%	504.53
2015	124,991,207	1,689,684	13,134,000	110,167,523	19,332,586,900	258,718	0.57%	483.12
2016	121,635,525	2,053,137	11,610,000	107,972,388	19,699,673,500	260,401	0.55%	467.11
2017	117,445,000	1,896,171	10,032,000	105,516,829	20,863,710,700	262,052	0.51%	448.17
2018	104,340,000	1,843,865	8,434,000	94,062,135	21,829,376,900	263,378	0.43%	396.16
2019	89,720,000	1,873,033	6,714,000	81,132,967	23,181,417,300	264,542	0.35%	339.15

Notes:

(1) Includes Airport revenue bonds.

(2) See Table 5 for tax incremental values included.

(3) Actual population for 2000 - U.S. Bureau of Census Data - All other years are estimated.

Source: Brown County bond documents

**TABLE 11
BROWN COUNTY, WISCONSIN
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
DECEMBER 31, 2019**

	NUMBER OF ENTITIES	DEBT OUTSTANDING	APPLICABLE TO BROWN COUNTY	
			ESTIMATED PERCENTAGE APPLICABLE	ESTIMATED SHARE OF OVERLAPPING DEBT ⁽¹⁾
County Direct Debt:				
Total Net General Obligation Debt				\$ 86,060,732
OVERLAPPING DEBT:				
Northeast Wisconsin VTAE District	1	101,410,000	52.80%	53,544,480
Fox Valley VTAE District	1	78,080,000	0.20%	156,160
Towns, Villages, and Cities	24	426,092,696	99.42%	423,634,876
School Districts	12	311,591,352	68.57%	213,666,716
Sanitary Districts	7	2,607,971	100.00%	2,607,971
Metropolitan Sewerage District	1	190,914,053	98.59%	188,222,165
SUBTOTAL, OVERLAPPING DEBT				<u>881,832,368</u>
TOTAL DIRECT AND OVERLAPPING DEBT				<u>\$ 967,893,100</u>

Notes:

(1) On an annual basis Brown County determines the amount of outstanding general obligation debt issued by governmental entities that are located within the County. The County aggregates all of the outstanding debt and presents the data as Overlapping Governmental Activities debt. If a taxing entity's borders extend beyond Brown County, the amount included as part of the County's overlapping debt is calculated on a pro rata basis using equalized values. The outstanding general obligation debt values are determined by both surveys and a review of publicly available records such as financial statements and official statements associated with capital markets debt issues.

**TABLE 12
BROWN COUNTY, WISCONSIN
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS**

	2010	2011	2012	2013	2014
Equalized value of real and personal property (1)	\$ 18,437,927,200	\$ 18,157,652,100	\$ 17,775,039,700	\$ 18,231,223,100	\$ 18,752,729,300
Debt limit, 5% of equalized valuation (statutory limitation)	5%	5%	5%	5%	5%
Statutory debt limitation	<u>\$ 921,896,360</u>	<u>\$ 907,882,605</u>	<u>\$ 888,751,985</u>	<u>\$ 911,561,155</u>	<u>\$ 937,636,465</u>
Total outstanding general obligation debt	\$ 142,285,000	\$ 142,240,000	\$ 141,010,854	\$ 135,754,036	\$ 129,497,308
Less: amount available in debt service fund	1,773,484	1,581,137	1,676,916	1,525,253	1,612,054
Total net debt applicable to debt limit	<u>\$ 140,511,516</u>	<u>\$ 140,658,863</u>	<u>\$ 139,333,938</u>	<u>\$ 134,228,783</u>	<u>\$ 127,885,254</u>
Legal debt margin	<u>\$ 781,384,844</u>	<u>\$ 767,223,742</u>	<u>\$ 749,418,047</u>	<u>\$ 777,332,372</u>	<u>\$ 809,751,211</u>
Net debt applicable to the debt limit as a percentage of the debt limit	15.2%	15.5%	15.7%	14.7%	13.6%
Legal debt margin as a percentage of the debt limit	84.8%	84.5%	84.3%	85.3%	86.4%
	2015	2016	2017	2018	2019
Equalized value of real and personal property (1)	\$ 19,332,586,900	\$ 19,699,673,500	\$ 20,863,710,700	\$ 21,829,376,900	\$ 23,181,417,300
Debt limit, 5% of equalized valuation (statutory limitation)	5%	5%	5%	5%	5%
Statutory debt limitation	<u>\$ 966,629,345</u>	<u>\$ 984,983,675</u>	<u>\$ 1,043,185,535</u>	<u>\$ 1,091,468,845</u>	<u>\$ 1,159,070,865</u>
Total outstanding general obligation debt	\$ 124,991,207	\$ 121,635,525	\$ 117,445,000	\$ 104,340,000	\$ 89,720,000
Less: amount available in debt service fund	1,689,684	2,053,137	1,896,171	1,843,865	1,873,033
Total net debt applicable to debt limit	<u>\$ 123,301,523</u>	<u>\$ 119,582,388</u>	<u>\$ 115,548,829</u>	<u>\$ 102,496,135</u>	<u>\$ 87,846,967</u>
Legal debt margin	<u>\$ 843,327,822</u>	<u>\$ 865,401,287</u>	<u>\$ 927,636,706</u>	<u>\$ 988,972,710</u>	<u>\$ 1,071,223,898</u>
Net debt applicable to the debt limit as a percentage of the debt limit	12.8%	12.1%	11.1%	9.4%	7.6%
Legal debt margin as a percentage of the debt limit	87.2%	87.9%	88.9%	90.6%	92.4%

Notes:

(1) Total County equalized value including Tax Incremental Districts

**TABLE 13
BROWN COUNTY, WISCONSIN
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS**

FISCAL YEAR	POPULATION (1)	TOTAL PERSONAL INCOME (2) <i>(thousands of dollars)</i>	PER CAPITA PERSONAL INCOME (2)	SCHOOL ENROLLMENT (3)	UNEMPLOYMENT RATE % (4)
2010	248,007	\$ 9,500,000	\$ 38,179	48,235	7.5
2011	249,192	9,928,992	41,093	48,582	6.9
2012	253,032	10,661,706	42,618	48,605	6.3
2013	254,586	10,990,719	43,171	49,032	6.0
2014	256,670	11,730,951	45,704	48,964	4.9
2015	258,718	12,052,092	46,584	49,285	4.1
2016	260,401	12,321,859	47,319	49,928	3.7
2017	262,052	13,002,379	49,618	49,847	2.9
2018	263,378	13,911,922	52,821	49,663	2.7
2019	264,542	*	*	49,770	3.1

Notes:

* Statistics have not yet been compiled.

Sources:

- (1) Actual population for 2010 - U.S. Bureau of Census Data. All other years are estimated.
- (2) Regional Economic Information System, Bureau of Economic Analysis; U.S. Department of Commerce.
- (3) Wisconsin Department of Public Instruction, Public and Private enrollment.
- (4) Annual average, not seasonally adjusted - Wisconsin Department of Workforce Development, Bureau of Workforce Information - Labor Market Information.

**TABLE 14
BROWN COUNTY, WISCONSIN
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

DECEMBER 31, 2019

COMPANY NAME	PRODUCT OR SERVICE	NUMBER OF EMPLOYEES (1)	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT (2)
Bellin Health	Hospital & Health Care	3,140	1.97%
Humana	Insurance	2,846	1.79%
Oneida Tribe of Indians of Wisconsin	Tribal Government	2,789	1.75%
Schneider National, Inc.	Truck Carriers	2,626	1.65%
Aurora Health Care	Hospital & Health Care	2,470	1.55%
Georgia-Pacific Corporation	Paper Manufacturing	1,937	1.22%
UnitedHealthCare	Insurance	1,823	1.15%
HSHS St. Vincent Hospital	Hospital & Health Care	1,668	1.05%
American Foods Group	Meat Distributors	1,592	1.00%
Prevea Health	Hospital & Health Care	1,299	0.82%

DECEMBER 31, 2010

COMPANY NAME	PRODUCT OR SERVICE	NUMBER OF EMPLOYEES (1)	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT (2)
Humana	Insurance	3,169	2.01%
Schneider National, Inc.	Trucking	2,994	1.90%
Oneida Tribe of Indians of Wisconsin	Tribal Government	2,916	1.85%
Georgia-Pacific Corporation	Papermaking	2,400	1.52%
Bellin Health	Hospital	2,203	1.40%
Aurora Health Care	Hospital	1,703	1.08%
St. Vincent Hospital	Hospital	1,556	0.99%
UnitedHealth Group	Insurance	1,538	0.98%
American Foods Group	Meat Distributors	1,523	0.97%
Wisconsin Public Service	Utilities	1,438	0.91%

Notes:

(1) Full-time equivalents as of December 31.

(2) Previous years used employment figures for Green Bay MSA, which included Kewaunee and Oconto Counties. As of 2016, total county employment figures are for Brown County only.

Sources: Greater Green Bay Chamber; Wisconsin Dept of Workforce Development

**TABLE 15
BROWN COUNTY, WISCONSIN
FULL TIME EQUIVALENT COUNTY EMPLOYEES BY DIVISION
LAST TEN FISCAL YEARS**

	2010	2011	2012	2013	2014
Division					
Administration	197	189	107	113	118
Public Safety	466	473	474	472	473
Health and Human Services	603	603	589	608	623
Education, Culture and Recreation	129	133	156	155	159
Planning, Development and Transportation (1)	189	194	246	239	231
Non-Divisional	6	6	5	5	5
Total	<u>1,590</u>	<u>1,598</u>	<u>1,577</u>	<u>1,592</u>	<u>1,609</u>

	2015	2016	2017	2018	2019
Division					
Administration	116.48	111.58	109.18	107.18	99.14 (2)
Public Safety	478.47	479.67	486.87	487.87	492.01
Health and Human Services	628.65	587.86	622.31	625.14	634.11
Education, Culture and Recreation	155.95	157.09	158.01	158.01	158.23
Planning, Development and Transportation (1)	235.65	236.70	243.23	244.40	251.09
Non-Divisional	5.88	5.88	5.88	5.88	13.28 (2)
Total	<u>1,621.08</u>	<u>1,578.78</u>	<u>1,625.48</u>	<u>1,628.48</u>	<u>1,647.86</u>

Notes:

A full-time employee is scheduled to work a set number of standard hours, depending on their position. Full-time-equivalent employment is calculated by dividing budgeted total labor hours by standard hours. Data is as of December 31.

(1) In 2012, the Transportation division was combined with the Planning and Development division; therefore, their employment numbers are shown in total for all years listed.

(2) In 2019, Corporation Counsel oversight moved from Administration to Non-Divisional.

Source: County adopted budgets

**TABLE 16
BROWN COUNTY, WISCONSIN
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

General Government

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Clerk										
Marriage licenses	1,460	1,444	1,561	1,528	1,609	1,563	1,575	1,574	1,587	1,467
Domestic Partnerships										
Applications/Terminations	17	13	14	18	8	(7)	(7)	(7)	(7)	(2)
Passports	2,505	2,694	3,297	3,452	2,940	2,580	3,398	3,987	3,673	3,071
Corporation Counsel										
Mental health cases	1,591	1,525	1,355	1,131	1,299	1,094	1,079	1,021	1,069	965
Guardianship and/or protective placement proceedings	201	181	101	153	214	206	195	183	442	454

Public Safety

Court System										
Court caseloads	28,425	26,644	27,639	27,152	27,265	27,867	28,231	28,845	28,703	26,962
Medical Examiner										
Death investigations conducted	835	918	979	1,031	1,019	1,096	646 #	793	665	753
Cremations processed	808	915	1,021	986	1,118	1,160	1,297	1,175	1,419	1,513
Sheriff										
Citations	9,351	9,452	12,294	13,638	14,987	14,995	11,531	11,435	10,415	9,538
Total arrests	3,537	2,685 #	3,598	2,304	1,920	2,022	2,247	2,426	2,388	3,838
Arrests by drug task force	491	529	616	659	602	503	583	1,787	618	404
Jail inmate population average	694	732	720	742	772	774	781	824	804	778

Transportation

Airport										
Passengers	725,036	731,284	586,943	610,675	623,261	609,829	601,247	581,611	652,357	710,742
Highway										
Percent of County highway pavement rated good condition	77.2%	72.9%	72.9%	66.8%	66.2%	70.0%	78.0%	78.0%	81.0%	83.1%

Health and Human Services

Aging and Disability Resource Center										
Meals served	148,695	146,242	137,009	130,525	129,478	139,363	131,718	131,813	133,637	126,134
Activity Center Attendance	46,391	45,419	44,742	39,843	36,504	27,346	31,785	35,110	35,919	31,278
Information & Benefits Assist Contacts	20,872	21,572	24,192	24,425	31,034	38,313	38,579	40,628	44,533	45,734
Long Term Care Functional Screens	391	331	391	406	427	801	836	N/A #	N/A	N/A
Public Health										
Immunizations provided	13,259	7,693	6,432	5,217	4,801	3,857	4,220	4,825	3,842	3,422
Client nursing visits	3,835	3,956	1,952	2,531	1,758	2,126	2,304	2,211	1,569	N/A
Licenses Issued	1,417	1,433	1,472	1,537	1,494	1,629	1,622	1,706	1,973	2,027
Children with Disabilities Education Board										
Syble Hopp School Students	177	180	185	181	189	197	174	188	192	187
District Programs Students	203	210	162	199	193	166	162	146	142	108

**TABLE 16
BROWN COUNTY, WISCONSIN
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS (CONT'D)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Education, Culture and Recreation										
Golf Course										
Rounds of play	33,640	27,242	35,084	18,348 #	29,914	34,430	33,176	32,273	30,405	28,657
Library										
Circulation statistics (in millions)	2.41	2.50	2.53	2.54	2.45	2.37	2.14	2.04	1.97	1.93
Museum										
Visitor Admissions	64,708	59,261	48,308	52,100	46,455	42,158	47,145	49,390	50,746	38,140
Programs	329	351	412	90	70	115	84	95	108	96
Number of people served by programs	29,674	24,184	24,910	6,669	4,270	5,800	5,760	6,562	7,081	5,121
Object/research related requests	1007	1151	636	941	550	788	469	401	242	412
Zoo										
Attendance	254,344	241,102	242,447	218,973	241,726	233,616	223,877	223,782	206,519	206,950
Parks										
Visitations	998,898	850,142	869,344	798,197	835,866	914,207	951,894	998,188	960,000	813,018
Planning and Development										
Planning										
Subdivision plats	4	4	8	12	9	12	34	26	29	28
Certified survey maps	106	85	80	97	115	105	120	144	131	124
Zoning										
Sanitary permits issued	198	184	185	198	194	225	229	231	240	212
Shoreland permits issued	147	121	140	145	124	153	129	131	138	172
Port and Resource Recovery										
Household hazardous waste pounds	997,925	1,057,197	825,619	804,270	709,457	782,120	830,353	834,150	818,600	811,380
Number of people using HHW service	9,430	10,411	7,836	8,400	7,442	5,784	7,640	7,325	7,239	7,654
Port tonnage (metric tons)	1,730,154	2,159,252	1,905,951	2,245,343	2,307,346	1,993,002	1,812,000	1,827,450	2,087,391	2,277,622
Tons of waste put in Tri-county landfill (1)	0	0	106,290	75,890	97,718	106,752	60,101	45,533	70,546	91,134
Tons of waste going through transfer station (1)	147,502	144,088	131,161	132,645	130,045	136,167	144,237	151,102	160,857	163,725
Tons of single stream mat. recycled	19,435	20,983	25,125	24,078	26,171	27,765	27,893	29,929	29,077	29,692
Tons of non-single stream mat. recycled				21,682	19,594	16,664	17,206	17,489	14,174	35,940
Kilowatt-hrs of electricity generated from landfill gas	10,845,311	8,472,689	7,667,781	6,065,201	4,854,557	4,126,140	3,621,385	3,106,516	2,261,136	868,932
Register of Deeds										
Real estate documents recorded	54,351	44,929	53,801	47,545	34,951	39,708	42,260	38,754	35,859	39,341
Vital records copies sold	36,777	39,142	39,721	41,139	39,548	42,992	43,601	45,858	48,023	48,715
UW Extension										
Program participants	31,182	31,850	32,128	32,540	32,650	33,543	33,850	33,100	32,850	32,750
Requests for information	10,500	10,450	10,625	11,245	11,110	11,175	10,210	9,100	8,900	7,990

Notes:

- (1) During 2003, the East landfill was closed. The waste now goes through the transfer station and is transported to landfills in other counties.
- (2) Beginning in 2015, domestic partnership applications were no longer separately tracked from marriage licenses.
- (3) Estimated number.
- (4) Months of October and November not accounted for due to new law enforcement records management software.
- (5) During 2013, greens were replaced at the Golf Course causing rounds of play to be down due to the construction.
- (6) As of January 1, 2016, hospice cases are no longer reportable, barring extenuating circumstances.
- (7) Beginning in 2017, Functional Screens were no longer tracked.

Source: Various County departments

**TABLE 17
BROWN COUNTY, WISCONSIN
CAPITAL ASSET STATISTICS BY DIVISION
LAST TEN FISCAL YEARS**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety										
Patrol division vehicles	21	22	22	22	22	22	23	23	23	23
Transportation										
County miles of roads and streets	358	359	359	359	360	360	361	361	361	361
Education, Culture and Recreation										
County operated libraries	9	9	9	9	9	9	9	9	9	9
County operated museums	1	1	1	1	1	1	1	1	1	1
County operated parks	18	18	18	19	19	19	19	19	18	18
County operated acres of parks	3,677	3,677	3,677	3,677	3,145	3,145	3,145	3,309	3,391	3,391
County operated miles of snowmobile trails	192	192	192	192	192	192	192	192	192	195
County operated golf courses	1	1	1	1	1	1	1	1	1	1
Planning and Development										
County operated landfills	-	-	-	-	-	-	-	-	-	-
County operated dredged material disposal facility	1	1	1	1	1	1	1	2	2	2
County operated waste transfer stations	1	1	1	1	1	1	1	1	1	1
County operated Recycling Transfer Station	1	1	1	1	1	1	1	1	1	1
County operated Hazardous Materials Recovery Facility	1	1	1	1	1	1	1	1	1	1
County operated Landfill Gas To Energy Facility	1	1	1	1	1	1	1	1	1	1

Source: Various County departments

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**



Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

To the County Board
Brown County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Brown County, Wisconsin, (the "County") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2020.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Green Bay, Wisconsin

July 31, 2020