

**COUNTY OF RACINE
FINANCE AND HUMAN RESOURCES COMMITTEE**

Supervisor Robert N. Miller, Chairman
Supervisor Q.A. Shakoor, II, Vice Chairman
Supervisor Rusty Clark, Secretary
Supervisor Nick Demske
Supervisor Tom Pringle

Supervisor Don Trottier
Supervisor John A. Wisch
Owen Thomsen, Youth in Governance Representative
William Klaus, Youth in Governance Representative

*** THIS LOCATION IS HANDICAP ACCESSIBLE. If you have other special needs, please contact the Racine County Board Office, 730 Wisconsin Avenue, Racine, Wisconsin 53403 (262) 636-3571, fax (262) 636-3491 or the TTD/RELAY 1-800-947-3529. ***

DO NOT ATTEND THIS MEETING if you are experiencing any of these symptoms or if you have been in contact with anyone with these symptoms: **shortness of breath or difficulty breathing, cough, chills, nasal congestion, sore throat, fatigue, loss of sense of taste or smell, fever greater than 100.4.**

The public may also access this meeting by:

Browsing to this web address on a computer or smartphone:

<https://racinecounty.webex.com/racinecounty/onstage/g.php?MTID=eba0f063f5f79e9675b101ca3254aded6>

Password: FHR120121

Or by calling: 1-408-418-9388 Access code: 2499 535 5177

NOTICE OF MEETING OF THE
FINANCE AND HUMAN RESOURCES COMMITTEE

DATE: **WEDNESDAY DECEMBER 1, 2021**

TIME: **5:00 P.M.**

PLACE: **IVES GROVE OFFICE COMPLEX
AUDITORIUM
14200 WASHINGTON AVENUE
STURTEVANT, WISCONSIN 53177**

AGENDA

1. Convene Meeting
2. Chairman Comments - Youth in Governance Comments
3. Approval of Minutes from the November 17, 2021, committee meeting.
4. Finance Department – Gwen Zimmer – 2020 Comprehensive Annual Financial Report for the year ending December 31, 2020, and the 2020 Single Audit – 2021 – Report.
5. Transfers
 - a. Emergency Management – Transfer of \$690 within the Emergency Management Grants 2021 Budget – to record the adjusted grant revenue and expense budget – 2021 – Report.
6. Human Services Department – Director Hope Otto – Authorizing the assignment of contracts from the Central Racine County Health Department to Racine County as necessary for the transition of public health services to the Racine County Public Health Division – 2021 – Resolution – Action Requested: 1st and 2nd Reading at the December 14, 2021, County Board Meeting.
7. Consideration of nomination of Gwen Zimmer as the Finance Department Director.

8. Communication & Report Referrals from County Board Meeting:

a. Notice of Exemption from County Tax for Library Services for the year 2022: City of Burlington, City of Racine, Village of Rochester, Village of Waterford, and Village of Union Grove.

b. Bankruptcy Items

Type of Action:	Person/Persons
Notice and motion to dismiss case – confirmed plan	Antoinette Dixon; Vicki Holm
Order modifying confirmed chapter 13 plan	Derek Price
Order of discharge	Kevin and Mercy Miller
Notice of circumstances of claim	Vanessa Pavlovich
Notice and request to amend unconfirmed chapter 13 plan	Shawn Egerson
Order dismissing case	Sheryl Uthemann
Notice of chapter 7 – no proof of claim	Tami Schutten

c. Foreclosure items:

Attorney	Lender	Person/Persons	Amt owed Racine
Robert Piette	M&T Bank	Seth Oldenburg/Candice Oldenburg/Jane Doe Oldenburg/John Doe Oldenburg	\$329.68

9. Staff Report – No Action Items.

a) Finance & Human Resources Committee – Next Meeting will be December 15, 2021

10. Adjournment

IVES GROVE OFFICE COMPLEX
AUDITORIUM
14200 WASHINGTON AVENUE
STURTEVANT, WISCONSIN 53177

Meeting attended by: Chairman Miller, Supervisors Clark, Shakoor II, Trottier, Roanhouse, and Kramer; Youth Representative William Klaus; Interim Finance Director Gwen Zimmer; Human Resources Director Sarah Street; Finance & Budget Manager Byron Dean; PWDS Director Julie Anderson; Highway Superintendent David Prott; Sergeant Dobesh; Lieutenant Van Scyoc

Agenda Item #1 - Convene Meeting

Meeting Called to Order at 5:00 p.m. by Chairman Miller.

Agenda Item #2 – Chairman Comments – Youth in Governance/Comments

Youth in Governance statement given by Youth in Governance Representative Klaus.

Agenda Item #3 - Approval of minutes from the October 27, 2021, meeting

Action: Approve the minutes from the October 27, 2021, Finance & Human Resources committee meeting.
Motion Passed: Moved: Supervisor Clark. Seconded: Supervisor Trottier. Vote: All Ayes No Nays.
Advisory: All Ayes No Nays.

Agenda Item #4 – Racine County Economic Development Corp – Carolyn Engel – Status of the Racine County Matching Grant Program Quarter 3, 2021 – Action of the Committee Only.

Action: Accept status report. **Motion Passed.** Moved Supervisor Clark. Seconded: Supervisor Trottier. Vote: All Ayes No Nays. Advisory Vote: All Ayes No Nays.

Agenda Item #5 – Racine County Economic Development Corp – Carolyn Engel – 2022 Racine County Matching Grant Program Draft Agreement– Action of the Committee Only.

Action: Accept 2022 Racine County Matching Grant Program Draft Agreement. **Motion Passed.** Moved Supervisor Trottier. Seconded: Supervisor Clark. Vote: All Ayes No Nays. Advisory Vote: All Ayes No Nays.

Agenda Item #6– Transfers:

a – Sheriff’s Office – Sheriff Christopher Schmaling – Acceptance of a Wisconsin Department of Justice Law Enforcement Drug Trafficking Response Program (SEADOG) Grant in the amount of \$48,750 and transfer within the Sheriff’s Office State Metro Drug Unit 2021 Budget – 2021 – Resolution – Action Requested: 1st and 2nd reading at the November 23, 2021, County Board Meeting.

Action: Acceptance of a Wisconsin Department of Justice Law Enforcement Drug Trafficking Response Program Grant in the amount of \$48,750 and transfer within the Sheriff’s Office State Metro Drug Unit 2021 Budget as amended – 2021 – Resolution – Action Requested: 1st and 2nd reading at the November 23, 2021, County Board Meeting. **Motion Passed.** Moved: Supervisor Trottier. Seconded: Supervisor Clark. Vote: All Ayes No Nays. Advisory Vote: All Ayes No Nays.

Committee requests update to agenda item to remove the word “(SEADOG)” from the agenda item description.

Committee requests the progress reports submitted to the WI DOJ be provided to the committee members.

Committee requests the total amount of funds in “drug buy” accounts be provided to committee members.

b – Public Works – Director Julie Anderson – Acceptance of a Wisconsin Department of Natural Resources County Conservation Grant in the amount of \$2,327 and transfer within the Public Works 2022 Budget – 2021 – Resolution – Action Requested: 1st Reading at the November 23, 2021, County Board Meeting.

Action: Acceptance of a Wisconsin Department of Natural Resources County Conservation Grant in the amount of \$2,327 and transfer within the Public Works 2021 Budget – 2021 – Resolution – Action Requested: 1st Reading at the November 23, 2021, County Board Meeting. **Motion Passed.** Moved: Supervisor Clark. Seconded: Supervisor Trottier. Vote: All Ayes No Nays. Advisory Vote: All Ayes No Nays.

Agenda Item #7 – Public Works – Director Julie Anderson – Authorize the hiring of three Highway Machine Operators before the current employee retires to allow for training. There are sufficient funds to cover this cost – 2021 – Resolution – Action Requested: 1st 1st and 2nd Reading at the November 23, 2021, County Board Meeting.

Action: Director Julie Anderson – Authorize the hiring of three Highway Machine Operators before the current employee retires to allow for training as amended. There are sufficient funds to cover this cost – 2021 – Resolution – Action Requested: 1st and 2nd Reading at the November 23, 2021, County Board Meeting. **Motion Passed.** Moved Supervisor Clark. Seconded: Supervisor Trottier. Vote: All Ayes No Nays. Advisory Vote: All Ayes No Nays.

Committee requests fiscal note be updated to reflect current available balance in Wages account.

Committee requests reading be changed to 1st and 2nd reading at the November 23, 2021, County Board meeting.

Agenda Item #8 – Human Services Department – Director Hope Otto – Authorize the creation of grades HE30 and HE40 within the Public Health salary schedule and reclass the Epidemiologist and Public Health Strategists positions effective 1/1/2022 – 2021 – Resolution – Action Requested: 1st Reading at the November 23, 2021, County Board Meeting.

Action: Authorize the creation of grades HE30 and HE40 within the Public Health salary schedule and reclass the Epidemiologist and Public Health Strategists positions effective 1/1/2022 – 2021 – Resolution – Action Requested: 1st Reading at the November 23, 2021, County Board Meeting. **Motion Passed.** Moved Supervisor Clark. Seconded: Supervisor Trottier. Vote: All Ayes No Nays. Advisory Vote: All Ayes No Nays.

Agenda Item #9 – Human Resources – Director Sarah Street – Approval to amend contract #2310 to allow for the added staffing that Ascension has requested totaling \$153,750.00, split between Racine

County, Unified Schools, and the City of Racine, which would be an added ~~\$51,250.00~~ \$39,975.00 for Racine County – 2021 – Resolution – Action Requested: 1st Reading at the November 23, 2021, County Board Meeting.

Action: Approval to amend contract #2310 to allow for the added staffing that Ascension has requested totaling \$153,750.00, split between Racine County, Unified Schools, and the City of Racine, which would be an added \$39,975.00 for Racine County as amended – 2021 – Resolution – Action Requested: 1st Reading at the November 23, 2021, County Board Meeting. **Motion Passed.** Moved Supervisor Trottier. Seconded: Supervisor Clark. Vote: All Ayes No Nays. Advisory Vote: All Ayes No Nays.

Committee requests agenda description and fiscal note be updated to reflect County’s share of cost of \$39,975 which is 26% of the total cost split between participating agencies allocated by employee count.

Agenda Item #10 – Communication & Report Referrals from County Board Meeting:

Action: Receive and file items a – e. **Motion Passed.** Moved Supervisor Clark. Seconded: Supervisor Trottier. Vote: All Ayes No Nays. Advisory Vote: All Ayes No Nays.

Agenda Item #11 – Staff Report – No Action Items.

- a) Finance & Human Resources Committee - Next Meeting will be December 1, 2021.

Agenda Item #12 - Adjournment.

Action: Adjourn the meeting at 5:48 pm. **Motion Passed.** Moved: Supervisor Shakoor. Seconded: Supervisor Clark. Vote: All Ayes No Nays.

REQUEST FOR COUNTY BOARD ACTION

YEAR <u>2021</u>		<input type="checkbox"/> Resolution Request <input type="checkbox"/> Ordinance Request <input type="checkbox"/> Information Only <input checked="" type="checkbox"/> Report Request
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Requestor/Originator: Finance Department - Gwen Zimmer

Person knowledgeable about the request who will appear and present before the Committee and County Board (2nd Reading)
 If a person is not in attendance the item may be held over. Gwen Zimmer & Auditors

Does the County Executive know of this request: _____

If related to a position or position change, Does the Human Resources Director know of this request: _____

Does this request propose the expenditure, receipt or transfer of any funds? _____

If the answer is "YES". A fiscal note is required. If Fiscal Note is not created by Finance, send to Finance & Budget Manager before it goes to Committee.

Committee/Individual Sponsoring: Finance & Human Resources Committee

Date Considered by Committee: 12/1/2021 Date of County Board Meeting to be Introduced: _____

1st Reading: 1st & 2nd Reading: *

* If applicable, include a paragraph in the memo explaining why 1st and 2nd reading is required.

Signature of Committee Chairperson/Designee: _____

SUGGESTED TITLE OF RESOLUTION/ORDINANCE/REPORT:

2020 Comprehensive Annual Financial Report for the year ending December 31, 2020 and the 2020 Single Audit

The suggested title should contain what the Committee is being asked to take action on (ex: Authorize, Approve) . If the action includes a transfer this must be included in the title.

SUBJECT MATTER:

The attached memo describes in detail the nature of resolution /ordinance /report and any specific facts which you want included in resolution/ordinance/report must be attached.

If requesting a multi year contract a copy of the contract or draft contract must be attached

Any request which requires the expenditure or transfer of funds must be accompanied by a fiscal note that shows the specific amount being transferred and the account number from which these funds will be taken and to which they will be transferred.

THIS FORM MUST BE FILLED OUT COMPLETELY PRIOR TO YOUR APPEARANCE BEFORE A COMMITTEE.

Audit Results
Racine County

Year Ended 12/31/20

Presented By:
Baker Tilly US, LLP
777 E. Wisconsin Ave
32nd Floor
Milwaukee, WI 53202-5313
414 777 5500



Agenda

	SECTION
AUDIT RESULTS	
STATUS OF OUR AUDIT	I
FINANCIAL RESULTS	II
COMPLIANCE AUDIT	III
REQUIRED COMMUNICATIONS	IV
COMPONENTS OF VALUE	
COMMENTS, RECOMMENDATIONS AND INFORMATIONAL POINTS.....	V



Section I Status
of our audit

Status of our audit



Status of our audit

- > We have completed our audit of the County's financial statements for the year ended December 31, 2020. Our audit was performed in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- > We have issued an unmodified opinion on the financial statements.
- > The County submits its Comprehensive Annual Financial Report to the Government Finance Officers Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting Program. The County has received the award for the past ten (10) years. It is anticipated that the County will continue to receive this award for the 2020 submission.
- > Refer to Management's Discussion and Analysis (M&DA) pages 11 through 23 of the report.
- > We have completed our compliance audit of the County's federal and state awards. Our audit was performed in accordance with the aforementioned standards and the Uniform Guidance and the State Single Audit Guidelines.
- > We have issued an unmodified opinion on the County's compliance with its major federal and major state programs.

Section II

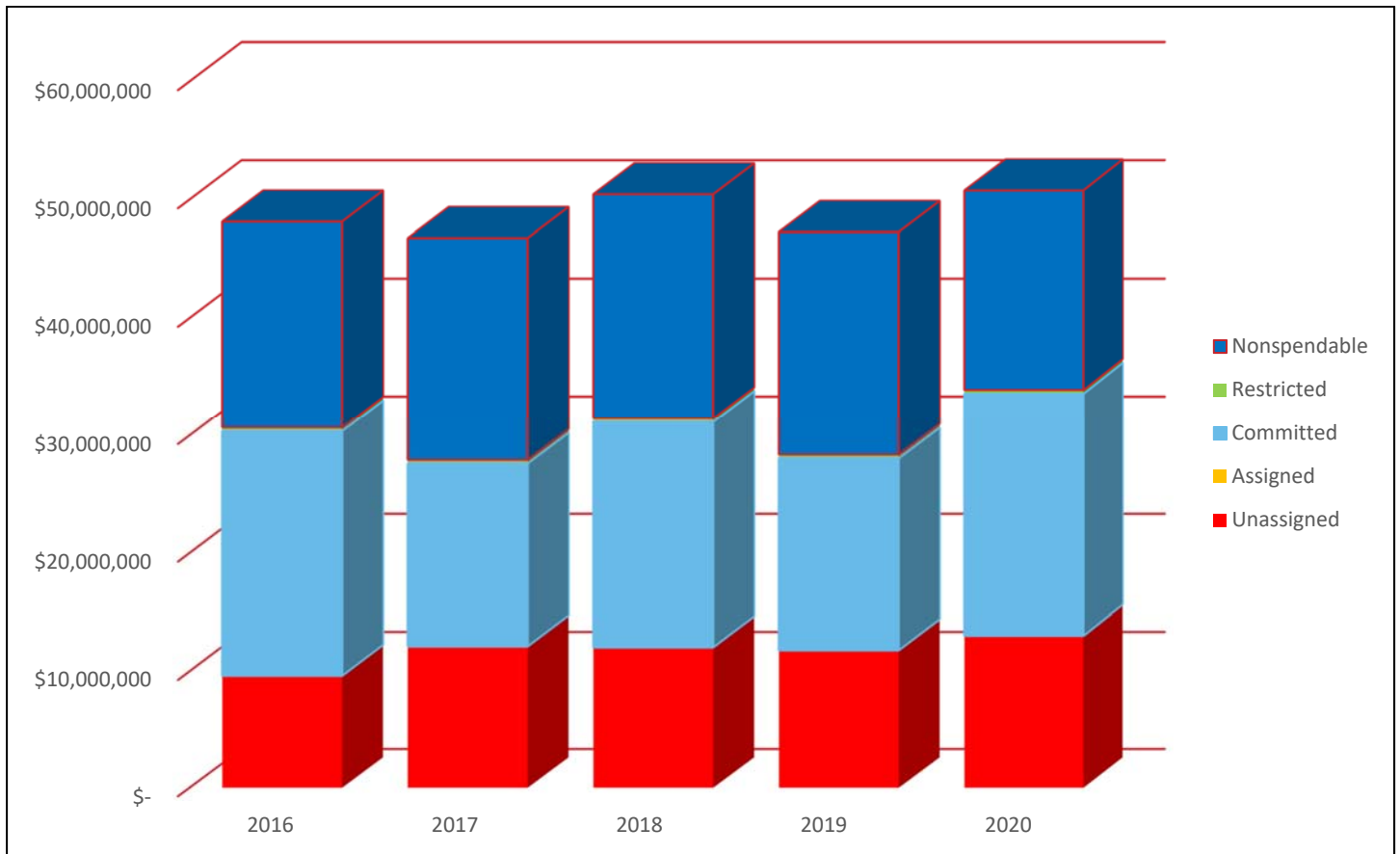
Financial Results

Financial Results

Financial Results – General Fund (report page 30)

	<u>Actual</u>	<u>Final Amended Budget</u>	<u>Variance</u>
Revenues	\$ 89,452,407	\$ 83,441,518	\$ 6,010,889
Expenditures	(79,806,414)	(91,685,044)	11,878,630
Other financing sources (uses)	<u>(6,142,945)</u>	<u>(6,144,298)</u>	<u>1,353</u>
Revenues over (under) expenditures	3,503,048	<u>\$ (14,387,824)</u>	<u>\$ 17,890,872</u>
Fund Balance			
Beginning of year	<u>47,277,167</u>		
End of year	<u>\$ 50,780,215</u>		

General Fund – Fund Balance History



Financial Results

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Fund Balance Components					
Unassigned	\$ 9,628,976	\$ 12,121,115	\$ 12,037,171	\$ 11,790,779	\$13,013,457
Assigned	-	-	-		
Committed	20,751,961	15,493,453	19,144,099	16,264,176	20,577,661
Restricted	309,990	309,990	315,925	323,064	324,658
Nonspendable	<u>17,462,751</u>	<u>18,842,899</u>	<u>18,960,863</u>	<u>18,899,148</u>	<u>16,864,439</u>
	<u>\$ 48,153,678</u>	<u>\$ 46,767,457</u>	<u>\$ 50,458,058</u>	<u>\$ 47,277,167</u>	<u>\$50,780,215</u>

Financial Results

Financial Results – Other Governmental Funds (report pages 27-28)

	<u>Human Services Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>
Revenues	\$ 22,631,006	\$ 16,062,627	\$ 3,556,883
Expenditures	(26,200,209)	(16,247,318)	(16,275,559)
Other financing sources (uses)	<u>4,313,222</u>	<u>38,031</u>	<u>7,742,679</u>
Net change in fund balances	744,019	(146,660)	(4,975,997)
Fund balance			
Beginning of year	<u>2,688,358</u>	<u>2,506,146</u>	<u>12,249,869</u>
End of year	<u>\$ 3,432,377</u>	<u>\$ 2,359,486</u>	<u>\$ 7,273,872</u>
Nonmajor Funds			
County Road Maintenance			\$ 3,645,508
County Handicapped Education			842,977
County Bridge Aids			86,887
Capital Projects			2,201,820
Permanent Fund			<u>496,680</u>
			<u>\$ 7,273,872</u>

Financial Results

Financial Results – Business-type funds (report pages 33-34)

	Enterprise Funds				
	Reefpoint Marina	Behavioral Health Services	Pritchard Park	Golf Courses	Internal Service Funds
Revenues	\$ 1,961,708	\$ 20,646,789	\$ 158,339	\$ 341,197	\$ 15,179,147
Expenditures	(1,937,954)	(20,909,128)	(432,397)	(266,115)	(15,629,064)
Nonoperating revenues (expenses)	(81,218)	-	-	8,091	(42,873)
Transfers	-	160,957	210,000	-	727,775
Change in net position	(57,464)	(101,382)	(64,058)	83,173	234,985
Net Position					
Beginning of year	<u>462,802</u>	<u>647,192</u>	<u>10,712,749</u>	<u>4,735,072</u>	<u>12,411,602</u>
End of year	<u>\$ 405,338</u>	<u>\$ 545,810</u>	<u>\$ 10,648,691</u>	<u>\$ 4,818,245</u>	<u>\$ 12,646,587</u>

Financial Results

G.O. Debt Outstanding legal Debt Margin (report page 74)

Pursuant of Section 67.03 Wisconsin Statutes, the total indebtedness of the county for general purposes may not exceed 5% of the value of the taxable property located therein for state purposes.

Equalized Value		\$ 17,999,659,200
Debt Margin Percentage		<u>5%</u>
Legal Debt Limit		899,982,960
Outstanding General Obligation Debt	\$ 166,635,000	
Less amount available in the Debt service Fund	<u>(2,359,486)</u>	
Total Amount of debt Applicable to Debt Margin		<u>164,275,514</u>
Legal Debt Margin		<u>\$ 735,707,446</u>

Section III

Compliance Audit

Compliance Audit

Refer to the Report on Federal and State Awards Document.

Required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the Wisconsin State Single Audit Guidelines.

Unmodified opinion on the County's compliance with its major federal and major state programs.

No findings reported.

Section IV

Required communications

Required communications

Refer to the Required Communications Document.

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America, Government Auditing Standards, the Uniform Guidance, and the State Single Audit Guidelines

Other Information in Documents Containing Audited Financial Statements

Planned Scope and Timing of the Audit

Qualitative Aspects of the Entity's Significant Accounting Practices

- > Accounting policies
- > Significant accounting estimates
- > Financial statement disclosures

Difficulties encountered during the audit

- > We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected and uncorrected misstatements

- > Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements identified.

Disagreements with management

- > For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Management's consultations with other independent accountants

- > In some cases, management may decide to consult with other accountants about auditing and accounting matters. To our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Representations requested from management

- > Attached to the required communications letter.

Independence

- > We are not aware of any relationships between Baker Tilly US, LLP and Racine County that, in our professional judgment, may reasonably be thought to bear on our independence.

Other significant matters, finding or issues

- > In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

Material Weakness

- > Internal control over financial reporting

Section V

Informational Point

Informational Points

The Governmental Accounting Standards Board (GASB) approved the following upcoming standards:

- > Statement No. 87, *Leases*
- > Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- > Statement No. 91, *Conduit Debt Obligations*
- > Statement No. 92, *Omnibus*
- > Statement No. 93, *Replacement of Interbank Offered Rates*
- > Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- > Statement No. 96, *Subscription-Based Information Technology Arrangements*
- > Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*

Government Fraud Prevention and Detection: Now is the Time to Act

When it comes to preventing and detecting fraud in government, being proactive is critical. In fact, government is the third most likely industry to be impacted by fraud. According to the audit standards, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. To get started, your government should conduct a fraud risk assessment to identify where and how fraud might occur and what individuals may be in a position to commit fraud. Once you've identified your entity's fraud risk areas, the next step is to develop a fraud risk assessment and investigation policy.

As you begin your fraud risk assessment or develop tools to prevent and detect fraud, it is important to keep in mind the following information provided by the Association of Certified Fraud Examiners:

- > Misappropriation of assets accounts for 87 percent of fraud
- > The primary internal control weaknesses observed are lack of internal controls, lack of management review, override of existing internal controls and poor tone at the top.
- > A tip is by far the most common detection method of fraud followed by internal audit and then management review. Consider providing and promoting a reporting mechanism for tips in your government.
- > The professional requirements and objectives of a financial audit are different than a forensic audit. Due to the nature of a financial audit, less than 10 percent of frauds have been discovered as a result of a financial audit conducted by an independent accounting firm.

Informational Points

Resources for State and Local Government Boards

Expectations and accountability are at all-time high and the knowledge required to be an effective board member is substantial. As a benefit to our clients, we have compiled a number of resources dedicated to educating state and local government board members. Go to our Board Governance Resource Center at www.bakertilly.com/board-governance for more information.

The Resource Center includes the following:

Podcasts

1. Managing cyber threats: Developing a sustainable cybersecurity program to address your unique risks
2. Understanding utility finances
3. Benefits of a fraud risk assessment
4. Financial ratios and benchmarks
5. Fund balance and other financial policies

Articles

1. Securitization of deposits and investments
2. Five easy internal controls your government should implement
3. Fund balance levels: What works for your government?
4. The importance of smart spending cuts

We encourage you to subscribe to our complimentary newsletter "Government Connection" to stay abreast of the latest issues impacting state and local governments. You can do so by clicking on the "subscribe" button and indicating "State and Local Government" as an area of interest on the subscription form. Also, if you or your board members have suggested topics to feature on our Board Governance webpage or Government Connection newsletter, we invite you to submit your ideas in person or online.

Cyber Security Management

The sources of cyber threats continue to grow in number and sophistication. We have seen social engineering, including email phishing, and ransomware attacks cause disruption and monetary losses in the government landscape. Cybersecurity controls are imperative and may be of several different types:

- > Preventative – activities that make attacks more difficult such as user access and password controls
- > Detective – activities conducted to discover security incidents such as automated or manual reviews of firewall and server logs
- > Responsive – activities performed once an incident has been identified such as a communication plan

Step one in determining which types of controls are best suited for your government is completing a data classification. This process includes identifying what types of data exist, determining data location, and measuring costs associated with the loss of data (i.e. – operational downtime, regulatory fines, or civil lawsuits). This information will help management and those charged with governance be able to evaluate the cost-benefit of control implementation. Even if your government has chosen to obtain cyber liability insurance to mitigate risk, the data classification remains an important exercise to help evaluate the policy coverage, pricing, and what, if any, exposure remains outside of your policy.

Data classification is only one piece of a sustainable cyber security management plan. We have professionals dedicated to cyber security and information technology risk to assist with your cyber security questions, assessments, and programs.

Informational Points

Upcoming Lease Standard

In June 2017, the Governmental Accounting Standards Board (GASB) issued new guidance to establish a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This standard is effective for fiscal years ending on or after December 31, 2020. Statement No. 87, Leases, requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognize as inflows of resources or outflow of resources based on the payment provisions of the contract.

Under the new standard, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Control is defined by 1) the right to obtain the present service capacity from the use of the underlying asset and 2) the right to determine the nature and manner of use of the underlying asset. Any contract that meets this definition should be accounted for under the lease guidance, unless specifically excluded in this statement. Leases include contracts that, although not explicitly identified as leases, meet the above definition of a lease.

There are some exemptions outlined in the standard including, intangible assets, service concession arrangements and supply contracts.

We recommend the County review this standard and start planning how this will affect your financial reporting. An inventory of all contracts that might meet the definition of a lease should be started. The contract listing should include key terms of the contracts such as:

- > Description of contract
- > Underlying asset
- > Contract term
- > Options for extensions and terminations
- > Service components, if any
- > Dollar amount of lease

In addition, the county should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

REQUEST FOR COUNTY BOARD ACTION

YEAR <u>2021</u>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	Resolution Request Ordinance Request Information Only Report Request
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Requestor/Originator: Emergency Management - Jay Kerner

Person knowledgeable about the request who will appear and present before the Committee and County Board (2nd Reading) Jay Kerner
 If a person is not in attendance the item may be held over.

Does the County Executive know of this request: Yes

If related to a position or position change, Does the Human Resources Director know of this request: N/A

Does this request propose the expenditure, receipt or transfer of any funds? Yes

If the answer is "YES". A fiscal note is required. If Fiscal Note is not created by Finance, send to Finance & Budget Manager before it goes to Committee.

Committee/Individual Sponsoring: Finance & Human Resources Committee

Date Considered by Committee: 12/1/2021 Date of County Board Meeting to be Introduced: _____

1st Reading: 1st & 2nd Reading: *

* If applicable, include a paragraph in the memo explaining why 1st and 2nd reading is required.

Signature of Committee Chairperson/Designee: _____

SUGGESTED TITLE OF RESOLUTION/ORDINANCE/REPORT:

Transfer of \$690 within the Emergency Management Grants 2020 Budget to record the adjusted grant revenue and expense budget.

The suggested title should contain what the Committee is being asked to take action on (ex: Authorize, Approve) . If the action includes a transfer this must be included in the title.

SUBJECT MATTER:

The attached memo describes in detail the nature of resolution /ordinance /report and any specific facts which you want included in resolution/ordinance/report must be attached.

If requesting a multi year contract a copy of the contract or draft contract must be attached

Any request which requires the expenditure or transfer of funds must be accompanied by a fiscal note that shows the specific amount being transferred and the account number from which these funds will be taken and to which they will be transferred.

THIS FORM MUST BE FILLED OUT COMPLETELY PRIOR TO YOUR APPEARANCE BEFORE A COMMITTEE.

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	CURRENT BALANCE	TRANSFER	BUDGET AFTER TRANSFER	BALANCE AFTER TRANSFER
EMERGENCY MANAGEMENT - GRANTS		2021 Budget book pages 31-4-5				
HMEP HAZMAT REVENUE	15386000.304110.21061	(6,000)	(6,000)	(528)	(6,528)	(6,528)
HMEP HAZMAT CONT SERV	15386000.404500.21062	4,370	4,370	(162)	4,208	4,208
TOTAL SOURCES				(690)		
HMEP HAZMAT REVENUE	15386000.304110.21062	(4,370)	(4,370)	162	(4,208)	(4,208)
HMEP HAZMAT CONT SERV	15386000.404500.21061	6,000	6,000	528	6,528	6,528
TOTAL USES				690		
				0		

FINANCE COMMITTEE RECOMMENDATION

After reviewing the Resolution/Ordinance and fiscal information supplied, your Finance Committee recommends FOR--AGAINST adoption.

REASONS

FOR	AGAINST
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
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November 18, 2021

To: Finance Committee
From: Jay Kerner, EM Coordinator

Memo Re: FFY2021 HMEP HAZMAT Training Grant – New grant information

We have received approval under resolution 2021-61 to apply for and accept the FY2021 HMEP Hazmat Training Grant in the amount of \$6,000. This grant will be passed through to the City of Racine FD's Hazmat Team to assist with hazmat training. There has been a new award amount for this grant in the amount of \$6,527.80.

I am requesting a report to amend the previous resolution.

Thank you for your consideration.

November 18, 2021

To: Finance Committee
From: Jay Kerner, EM Coordinator

Memo Re: FFY2021 HMEP HAZMAT Training Grant – New grant information

We have received approval under resolution 2021-62 to apply for and accept the FY2021 HMEP Hazmat Training Grant in the amount of \$4,370. This grant will be passed through to the South Shore Fire Department's Hazmat Team to assist with hazmat training. There has been a new award amount for this grant in the amount of \$4,207.80.

I am requesting a report to amend the previous resolution.

Thank you for your consideration.

REQUEST FOR COUNTY BOARD ACTION

YEAR	2021	X	Resolution Request
			Ordinance Request
			Information Only
			Report Request

Requestor/Originator: Human Services Department - Hope Otto

Person knowledgeable about the request who will appear and present before the Committee and County Board (2nd Reading)
If a person is not in attendance the item may be held over. Sarah Kidd

Does the County Executive know of this request: Yes

If related to a position or position change, Does the Human Resources Director know of this request: N/A

Does this request propose the expenditure, receipt or transfer of any funds? No

If the answer is "YES". A fiscal note is required. If Fiscal Note is not created by Finance, send to Finance & Budget Manager before it goes to Committee.

Committee/Individual Sponsoring: Finance & Human Resources Committee

Date Considered by Committee: 12/1/2021 Date of County Board Meeting to be Introduced: 12/14/2021

1st Reading: 1st & 2nd Reading: *

* If applicable, include a paragraph in the memo explaining why 1st and 2nd reading is required.

Signature of Committee Chairperson/Designee: _____

SUGGESTED TITLE OF RESOLUTION/ORDINANCE/REPORT:

Authorizing the assignment of contracts from the Central Racine County Public Health Department to Racine County as necessary for the transition of public health services to the Racine County Public Health Division.

The suggested title should contain what the Committee is being asked to take action on (ex: Authorize, Approve) . If the action includes a transfer this must be included in the title.

SUBJECT MATTER:

The attached memo describes in detail the nature of resolution /ordinance /report and any specific facts which you want included in resolution/ordinance/report must be attached.

If requesting a multi year contract a copy of the contract or draft contract must be attached

Any request which requires the expenditure or transfer of funds must be accompanied by a fiscal note that shows the specific amount being transferred and the account number from which these funds will be taken and to which they will be transferred.

THIS FORM MUST BE FILLED OUT COMPLETELY PRIOR TO YOUR APPEARANCE BEFORE A COMMITTEE.

RESOLUTION NO. 2021-84

RESOLUTION BY THE FINANCE AND HUMAN RESOURCES COMMITTEE AUTHORIZING THE ASSIGNMENT OF CONTRACTS FROM THE CENTRAL RACINE COUNTY HEALTH DEPARTMENT TO RACINE COUNTY AS NECESSARY FOR THE TRANSITION OF PUBLIC HEALTH SERVICES TO THE RACINE COUNTY PUBLIC HEALTH DIVISION

To the Honorable Members of the Racine County Board of Supervisors:

WHEREAS, the Central Racine County Health Department (CRCHD) and the Member Municipalities have entered into agency agreements with the State Department of Health Services, the Department of Agriculture, Trade and Consumer Protection (DATCP), the Department of Safety and Professional Services (DSPS), the Department of Natural Resources, and the Department of Children and Families for the purposes of making various inspections and investigations related to environmental and public health matters, as set forth in Exhibit A; and

WHEREAS, the CRCHD and the Member Municipalities have entered into vendor agreements for services and products as necessary for daily operations of a local health department, including information technology services, office equipment and cleaning services, program support and subcontracted services, and office space lease, as set forth in Exhibit B; and

WHEREAS, the CRCHD and the Member Municipalities have entered into business associate and data use agreements as necessary for the management and execution of the CRCHD's duties, as set forth in Exhibit C; and

WHEREAS, full and complete copies of all agreements referenced in Exhibits A, B and C are available for review at the Racine County Clerk's Office; and

WHEREAS, as part of the transition of public health services from the CRCHD to Racine County, the County must, as necessary and appropriate, transfer and assign CRCHD's contractual rights and duties to the County as of January 1, 2022 for operation of a local health department.

NOW THEREFORE BE IT RESOLVED by the Racine County Board of Supervisors that the execution of notices of assignment transferring CRCHD's contractual obligations to Racine County and entry into agreements as set forth in Exhibits A, B and C by Racine County as of January 1, 2022 is hereby authorized and approved subject to any amendments, modifications and edits as deemed necessary and appropriate by the Corporation Counsel and the Human Services Director; and

BE IT FURTHER RESOLVED by the Racine County Board of Supervisors that any two of the County Executive, the County Clerk and/or the County Board Chairman are authorized to execute any contracts, agreements or other documents necessary to

3
4 carry out the intent of this resolution.

5
6
7 Respectfully submitted,

8
9 1st Reading _____

**FINANCE AND HUMAN RESOURCES
COMMITTEE**

10
11 2nd Reading _____

12
13 **BOARD ACTION**

Robert N. Miller, Chairman

14 Adopted _____

15 For _____

16 Against _____

17 Absent _____

Q.A. Shakoor, II, Vice-Chairman

18
19 VOTE REQUIRED: Majority

Russell Clark, Secretary

20
21 Prepared by:
22 Corporation Counsel

Nick Demske

23
24 _____
John A. Wisch

25
26 _____
Thomas Pringle

27
28 _____
Donald J. Trottier

29
30
31
32
33
34 **The foregoing legislation adopted by the County Board of Supervisors of
35 Racine County, Wisconsin, is hereby:**

36 **Approved:** _____

37 **Vetoed:** _____

38
39 **Date:** _____,

40
41 _____
42 **Jonathan Delagrave, County Executive**

43
44 **INFORMATION ONLY**

45
46 **WHEREAS**, the governing bodies of the County, all Member Municipalities of the
47 Central Racine County Health Department, and the Villages of Elmwood Park and Wind
48 Point have authorized entry into an Intergovernmental Agreement to facilitate and assist
49 in accomplishing the creation of the Racine County Public Health Division; and

50
51 **WHEREAS**, the County will, consistent with the provisions set forth in the

1 Res. 2021-84

2 Page Three

3

4 Intergovernmental Agreement and all applicable law, establish a Racine County Public
5 Health Division that shall be adequately staffed, equipped, and supplied to provide public
6 health services to the residents of all Member Municipalities and the Villages of Elmwood
7 Park and Wind Point; and

8

9 **WHEREAS**, assignment of CRCHD's contractual agreements to Racine County
10 will work to effectuate the transition of uninterrupted services from CRCHD to the Racine
11 County Public Health Division.

**Central Racine County Health Dept
 Provider Contractual Obligations - Agent Contracts**

Entity	Description	Length of Contract
WI Dept of Agriculture, Trade and Consumer Protection (DATCP)	Environmental Health Agent Contract - Restaurants, Hotels, Retail Facilities, Pools	07/01/2019 - 06/30/2022
WI Dept of Safety and Professional Services (DSPA)	Environmental Health Agent Contract - Body Art	11/8/2016 - 12/31/2021
WI Dept of Natural Resources	Environmental Health Agent Contract - TNC Well Sampling and Testing	01/01/2021 - 12/31/2022
WI DCF, Child Abuse and Prevention Board	Racine County Family Connects Program	01/01/2021 - 12/31/2021
WI Dept of Health Services	Public Health Programs - Immunization, Maternal Child Health, Childhood Lead	01/01/2022 - 12/31/2022
WI Dept of Health Services	Public Health Programs - Communicable Disease, Prevention	07/01/2020 - 06/30/2022
WI Dept of Health Services	Public Health Programs - Preparedness, Cities Readiness Initiative	07/01/2021 - 06/30/2022
WI Dept of Health Services	Public Health Programs - Enhanced Laboratory Capabilities	02/01/2020 - 09/30/2021
WI Dept of Health Services	COVID-19 Response Programs - Immunization, Workforce Development, ARPA	03/03/2021 - 12/31/2024

**Central Racine County Health Dept
Vendor Contractual Obligations**

Category	Vendor	Description	Length of Contract	Termination Clause
Information Technology				
	CCB Technology	IT Managed Services	1 year automatic renewal - August 2022	Written notification 30 days prior to expiration of the current term
	CCB Technology	Watchguard Firewall Security Software	1 year - expires Feb 2022	Service Consumption Agreement through CCB partner (payment to CCB)
	CCB Technology	Office 365 Level E3 Subscriptions	Month-to-Month Contract	Service Consumption Agreement through CCB partner (payment to CCB)
	CCB Technology	Trend Micro Anti-Virus Security Package	1 year - expires Apr 2022	Service Consumption Agreement through CCB partner (payment to CCB)
	CCB Technology	Baracuda Office 365 Cloud Backup System	1 year - expires Mar 2022	Service Consumption Agreement through CCB partner (payment to CCB)
	CCB Technology	Mozy/Carbonite online data backup	Month-to-Month Contract	Service Consumption Agreement through CCB partner (payment to CCB)
	Image Management	Website hosting	1 year - expires June 30, 2022	Service Consumption Agreement
	Know Be 4	Internet Security Training Software	9/30/2020 to 9/29/2023	3-year term is paid in full
	Network Solutions	Domain Registration (crchd.com, .net, .org)	expires 6/30/2025 & 8/30/2025	Service Consumption Agreement
	Ring Central	VOIP Services	12/19/2019 - 12/29/2022	Written notification 30 days prior to expiration of the current term
	Spectrum	Fiber Internet	expired Feb 2020	n/a
	US Cellular	Cellular phone service	10/1/2020 to 9/30/2022	State Contract
Office Equipment & Cleaning Services				
	Carlos Cleaning Co	Office Cleaning Service	1 year automatic renewal - Jan 2021	Written notification at least 30 days prior to the end of contract or renewal term
	Konica Minolta	Copier Consumables (2 machines)	6/18/2021 - 6/27/2024	n/a - contract is only for consumables, machines were purchased outright
	Pitney Bowes	Postage Meter Lease	5/28/2021 - 5/27/2026	n/a
	Shred it / Stericycle	Document Shredding Service	10/22/2020 - 10/21/2025	Written notification 60 days prior to expiration of the current term
	Shred it / Stericycle	Medical Waste Service Agreement	10/22/2020 -10/21/2025	Written notification 60 days prior to renewal date
Program Support & Subcontracted Services				
	Language Line	Telephone Interpretation Services	Service provided under State of WI contract	None (State Contract)
	Professional Service Group	Contracted Contact Tracing & COVID Clinic Support	expires 9/30/2022	30 day written notification
	Caledonia Fire Dept	COVID-19 Response-including vaccination services	no end date - needs to be revised since the payment mechanism is the direct allocation of payroll OT costs to the Health funds	
	South Shore Fire Dept	COVID-19 Response-including vaccination services	no end date	
	UW-Milwaukee	Family Foundation Home Visitation Reflective Practice	10/1/2021 - 9/30/2022	30 day written notification
	Badger Storage	Offsite storage Unit for Mass Clinic Supplies	Month-to-Month Contract	30 day written notification
	Racine Case High School	Public Health Response - Dispensing Site	3/28/2019 - 3/28/2022	60 day written notification
	Burlington High School	Public Health Response - Dispensing Site	3/28/2019 - 3/28/2022	60 day written notification
Office Space Lease				
	US Bank Lease (assumed by Hwy 31/60 Leasing. LLC in April 2021)		02/01/2020 to 06/30/2022	Written notice to Landlord 60 days prior

**Central Racine County Health Dept
Business Associate Agreements (BAA) & Data Use Agreements**

Entity	Description	Length of Agreement
Medical College of Wisconsin	General Business Associate Agreement	Termination of agreement
Medical College of Wisconsin	Data Use Agreement for COVID-19 research	Termination of agreement
CCB Technology	General Business Associate Agreement	Termination of agreement
Center for Child and Family Health	General Business Associate Agreement	Termination of agreement
ARCOA	General Business Associate Agreement - destruction of retired computer equipment	Termination of agreement
Racine County Human Services Department	General Business Associate Agreement - Home Visitation Programs	Termination of agreement
UW-Milwaukee, School of Social Welfare	General Business Associate Agreement - Home Visitation Programs	Termination of agreement
Wheaton - Franciscan - All Saints - Ascension	General Business Associate Agreement - Racine County Family Connects Program	Termination of agreement
Racine County Human Services Department	Data Use Agreement for Racine County Home Visitation Network	Termination of agreement
Microsoft	General Business Associate Agreement	Termination of agreement
State of Wisconsin, Dept of Health Services, Div of Public Health	General Business Associate Agreement - Overdose Fatality Review Team	Termination of agreement
State of Wisconsin, Dept of Health Services, Div of Public Health	Data Use Agreement for Fetal, Infant, Mortality Review	Annual Agreement-12/31/21
State of Wisconsin, Dept of Health Services, Div of Public Health	Data Use Agreement for Birth Records	Annual Agreement-12/31/21

REQUEST FOR COUNTY BOARD ACTION

YEAR	<u>2021</u>	<input type="checkbox"/>	Resolution Request
		<input type="checkbox"/>	Ordinance Request
		<input type="checkbox"/>	Information Only
		<input checked="" type="checkbox"/>	Report Request

Requestor/Originator: County Executive - Jonathan Delagrave

Person knowledgeable about the request who will appear and present before the Committee and County Board (2nd Reading)
If a person is not in attendance the item may be held over. _____

Does the County Executive know of this request: Yes

If related to a position or position change, Does the Human Resources Director know of this request: yes

Does this request propose the expenditure, receipt or transfer of any funds? No

If the answer is "YES". A fiscal note is required. If Fiscal Note is not created by Finance, send to Finance & Budget Manager before it goes to Committee.

Committee/Individual Sponsoring: Finance & Human Resources Committee

Date Considered by Committee: 12/1/2021 Date of County Board Meeting to be Introduced: _____

1st Reading: 1st & 2nd Reading: *

* If applicable, include a paragraph in the memo explaining why 1st and 2nd reading is required.

Signature of Committee Chairperson/Designee: _____

SUGGESTED TITLE OF RESOLUTION/ORDINANCE/REPORT:

Consideration of nomination of Gwen Zimmer as the Finance Department Director

The suggested title should contain what the Committee is being asked to take action on (ex: Authorize, Approve) . If the action includes a transfer this must be included in the title.

SUBJECT MATTER:

The attached memo describes in detail the nature of resolution /ordinance /report and any specific facts which you want included in resolution/ordinance/report must be attached.

If requesting a multi year contract a copy of the contract or draft contract must be attached

Any request which requires the expenditure or transfer of funds must be accompanied by a fiscal note that shows the specific amount being transferred and the account number from which these funds will be taken and to which they will be transferred.

THIS FORM MUST BE FILLED OUT COMPLETELY PRIOR TO YOUR APPEARANCE BEFORE A COMMITTEE.

**REPORT BY THE COUNTY EXECUTIVE APPOINTING
THE RACINE COUNTY FINANCE DIRECTOR**

To the Honorable Members of the Racine County Board of Supervisors:

The position of Director of Finance became vacant with the retirement of Brian Nelson. To succeed Mr. Nelson as Finance Director, effective January 4, 2022, I am appointing the following person:

Gwen Zimmer

Ms. Gwen Zimmer has been an employee of Racine County since 2010 and in these past 12 years she has proven to be a valuable asset to our Public Works, Finance, and Human Services Departments. Gwen started out her career with Racine County as the Accounting Technician for Finance. After five years in that position, she became the Accounting Supervisor for Public Works. After three years, Gwen was promoted to Finance Manager for the Finance Department, and she maintained that role until 2019 when she then moved to the Human Services Department as the Fiscal Manager.

During Ms. Zimmer's employment with Racine County, she has proven that she has the drive, ability, and motivation to not only continue to move up in her career within the County, but also take on numerous challenges. While employed by Racine County, Ms. Zimmer earned her bachelor's degree in accounting and her master's degree in Management and Leadership. Based on her education in leadership she strongly believes in focusing on her team and building trust within it. She believes that through motivation, one-on-one meetings, and education, that her staff will excel.

Not only was Ms. Zimmer able to meet her own personal challenges by successfully continuing her education while rising within Racine County, but during her employment she also took on large and complicated projects, such as implementing our finance system into Tyler Munis, assisting with the sale of Ridgewood Care Center, and taking financial lead on the building of the SC Johnson Aquatic Center.

Ms. Zimmer has proven to be a dedicated and inspired employee for Racine County. Her previous work and knowledge of the multiple departments within the County will be an asset to not only the Financial Dept who would be gaining an incredibly capable Finance Director, but to the County as a whole.

I ask that you confirm this appointment.

Respectfully submitted,

Jonathan Delagrave
County Executive