

RESOLUTION # 30 - 2023

Resolution to Request Additional Coronavirus Local Fiscal Recovery Fund (CLFRF) allocated to Oneida County through the American Rescue Plan Act (ARPA) for the Purpose of Audit Fees.

Resolution offered by the Supervisors of the Administration Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, The American Rescue Plan Act (ARPA) amends Title VI of the Social Security Act by adding Sections 602 and 603 establishing the Coronavirus Local Fiscal Recovery Fund (CLFRF); and

WHEREAS, the County Board authorized the use of \$13,000 in CLFRF funds via Resolution # 60-2022 to fund the additional costs associated with the compilation and auditing of the spending of these federal funds relative to the 2021 and 2022 audits, and these additional costs are eligible for funding under the CLFRF program; and

WHEREAS, the additional demands associated with federal funding, including the monitoring and auditing of the CLFRF program itself, will continue beyond the year ended December 31, 2022; and

WHEREAS, new Governmental Accounting Standards Board (GASB) pronouncements are causing a previously unforeseen administrative burden upon the County; and

WHEREAS, the County will incur additional costs associated with the compilation and auditing of the aforementioned projects and programs in an amount of \$30,240, and these additional costs are eligible for funding under the CLFRF program, and

WHEREAS, the Administration Committee is in agreement and recommends the change-order costs be funded using CLFRF funds bringing the total CLFRF funds associated with this program or project to \$43,240; and

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that this project be funded using CLFRF funds; and

BE IT FURTHER RESOLVED, by the Oneida County Board of Supervisors that by Adoption of this resolution the project / program will be reevaluated annually as part of the budget process to determine need and available funding for future years.

Vote Required: Majority = 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes No _____ as reviewed by the Corporation Counsel, _____, Date:

3.14.23

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Approved for presentation to the County Board by the Administration Committee this 13th day of March, 2023

Consent Agenda Item: YES NO

Offered and passage moved by:

William J. Lee
Supervisor

Russ J. Lee
Supervisor

Tom Kelly
Supervisor

Supervisor Cushing - via zoom
Supervisor

Supervisor Scholier - via zoom
Supervisor

20 Ayes

0 Nays

1 Absent

0 Abstain

X Adopted

by the County Board of Supervisors this 21st day, of March, 2023.

 Defeated

Tracy Hartman
Tracy Hartman, County Clerk

Ted Cushing
Ted Cushing, Oneida County Board Vice-Chair

Consent Agenda

Supervisors	AYE	NAY	ABS	ABSTAIN
Schreier	—		X	
Rio	X			
Sorgel	X			
Fried	X			
Condado	X			
Oettinger	X			
Winkler	X			
Fisher	X			
Briggs	X			
Showalter	X			
Schultz	X			
Almekinder	X			
Harris	X			
Timmons	X			
Cushing	X			
Roach	X			
Thome	X			
Ryden	X			
Newman	X			
Kelly	X			
Holewinski	X			
TOTALS	20		1	
TAGS				

Resolution # 26 – 2023: Offered by the Supervisors of the Land Records Committee to convey tax foreclosed property MI-1701 to Skyline Real Estate Services and RH-1426 to Shane Ford.

Resolution # 27 – 2023: Offered by the Supervisors of the Administration Committee to return Coronavirus Local Fiscal Recovery Fund (CLFRF) allocated to Oneida County through the American Rescue Plan Act (ARPA) back to Contingency which were previously allocated in Resolution # 17 - 2022 for the purpose of CD86 Close Grant Administration Services, General Engineering Company.

Resolution # 28 – 2023: Offered by the Supervisors of the Administration Committee to return Coronavirus Local Fiscal Recovery Fund (CLFRF) allocated to Oneida County through the American Rescue Plan Act (ARPA) back to Contingency which were previously allocated in Resolution # 42 - 2022 for the purpose of the Law Enforcement Center Jail Security Glass Replacement Project.

Resolution # 29 – 2023: Offered by the Supervisors of the Administration Committee approving a change order to the Siskich LLP Auditor Contract.

Resolution # 30 – 2023: Offered by the Supervisors of the Administration Committee to request additional Coronavirus Local Fiscal Recovery Fund (CLFRF) allocated to Oneida County through the American Rescue Plan Act (ARPA) for the purpose of Audit Fees.

Resolution # 31 – 2023/Rezoning Petition # 15 – 2022: Offered by the Supervisors of the Planning and Development Committee to rezone land from District #02 Single Family to District #07 Business B-2 on property described as Lot 1 CSM 4829 and Lot 8, Block 43 (PIN's TL-2136 and TL-2130) Town of Three Lakes, Oneida County.

Resolution # 32 – 2023/Ordinance Amendment # 1 – 2023: Offered by the Supervisors of the Administration Committee to amend Chapter 23 of the General Code of Oneida County section 23.07 Dog license to increase dog license fees.

Resolution # 33 – 2023/Ordinance Amendment # 2 – 2023: Offered by the Supervisors of the Labor Relations Employee Services (LRES) Committee to amend Chapter 4 of the General Code of Oneida County section 4.12 Goal Review Procedure, 4.16 Employee Classification and 4.24 Hiring Wage Rate and PTO Benefits.

Resolution # 24 – 2023: Offered by the Supervisors of the Labor Relations Employee Services (LRES) Committee to correct placement of the Foreperson position on the restructuring of wages at the Highway Department.

Resolution # 35 – 2023: Offered by the Supervisors of the Administration Committee authorizing Oneida County to enter into the Settlement Agreements with Teva Pharmaceutical Industries Ltd., Allergan Finance, LLC, Walgreen Co., Walmart, Inc., CVS Health Corporation and DVS Pharmacy, Inc, agree to the Terms of the Addendum to the MOU Allocating Settlement Proceeds, and Authorize Entry into the MOU with the Attorney General.

Resolution # 36 – 2023: Offered by the Supervisors of the Administration Committee to request Coronavirus Local Fiscal Recovery Fund (CLFRF) allocated to Oneida County through the American Rescue Plan Act (ARPA) for the Purpose of PVC Roof Replacement on Quonset for Transfer Station Dumpsters.

Removed by
Cosing

Appointments to Committees, Commissions and other Organizations:
Re-Appoint Patrick Marquart to the Airport Commission for a 6-year term to expire in April 2029.



Oneida County
Administration Committee
Relief Funding Fiscal Impact Form
American Rescue Plan
Coronavirus State and Local Fiscal Recovery Fund (SLFRF)

Project Overview			
	Project Title	Fees, Single Audit	
	County Department(s)	Finance	
	Project Manager(s)	Tina Smigielski	

Category Overview	
SLFRF Use of Funds Category	PUBLIC HEALTH / ECONOMIC IMPACT
Select Public Health / Economic Impact Sub-Category -> Costs associated with managing the Fiscal Recovery Funds	

Please provide a detailed explanation of the project including estimated timeline. If applicable attach bid or proposal to this form.

The federal Uniform Guidance under the Single Audit Act requires the County to separately report and undergo additional audit testing of expenditures made with federal funds or pass-through of federal funds via State agencies. The County incurs additional costs associated with auditing of the spending of these funds which are not passed on to the departments receiving the benefit of the grants. The uptick in federal programs and funding available has placed additional burdens on to the Finance Department. The Governmental Accounting Standards Board (GASB) has issued Statement 87 requiring certain record keeping, review and calculations associated with any and all lease agreements that was not previously required. The use of Relief Funds to have the County's auditor assist the Finance Department to comply with these requirements is permitted under the U.S. Treasury regulations.

Describe how this project resolves long-term, pressing issue; addresses serious health/public safety risk; has a widespread impact; addresses financial burden on County; and / or has well-defined ancillary benefits.

The County Board encourages the Departments of Oneida County to seek grants and other third-party funding in order to further the fundamental mission of the County to provide the best possible public services at the least possible cost to the taxpaying public. This should be balanced by a thorough understanding of each grant's operational, compliance, and monitoring requirements prior to applying for a grant. The County's Finance Department reports over 100 separate grants via the required Schedule of Expenditure of Federal Awards and Scheduled of Expenditures of State Awards - a centralized reporting requirement per Federal regulations. In addition, a new pronouncement is requiring the compilation, review and calculation related to any and all lease agreements, which range from copiers to cell towers. The Oneida County has decentralized grant and lease record keeping across several County departments. Therefore, additional highly-skilled assistance is necessary to assist the Finance Department in meeting the demands of additional report compilation and reporting. Failure to meet these criteria may hinder the County's ability to secure grant dollars going-forward, so it is imperative to ensure the Finance Department receives the technical support necessary to meet these increased and complex demands.

Year	SLFRF Funding	Other Funding Source	Total Funding Required
2022	\$ -	\$ 45,000.00	\$ 45,000.00
2023	\$ 13,000.00	\$ 45,900.00	\$ 58,900.00
2024	\$ 30,240.00	\$ 46,820.00	\$ 77,060.00
TOTAL	\$ 43,240.00	\$ 137,720.00	\$ 180,960.00

Please use this space for additional information or narrative.

SLFRF Funding requested for additional compliance and reporting caused by state and federal programs and requirements.

TO BE COMPLETED BY FINANCE, BUDGET TRANSFER INFORMATION			
	Description	Budget Code	Amount
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TO			-

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RESOLUTION # 60-2022

Resolution to Request Coronavirus Local Fiscal Recovery Fund (CLFRF) allocated to Oneida County through the American Rescue Plan Act (ARPA) for the Purpose of Single Audit Fees.

Resolution offered by the Supervisors of the Administration Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, The American Rescue Plan Act (ARPA) amends Title VI of the Social Security Act by adding Sections 602 and 603 establishing the Coronavirus Local Fiscal Recovery Fund (CLFRF); and

WHEREAS, Oneida County receives funds through CLFRF to assist the County in responding to the public health emergency or its negative economic impacts; to provide premium pay to eligible workers; to make necessary investments in infrastructure; and/or to provide government services; and

WHEREAS, certain restrictions of the use of these funds are determined by the United States Treasury (UST) Department including the prohibition of depositing the funds into any pension fund; directly or indirectly offsetting tax revenue; and does limit the amount of CLFRF funding to be used for "government services" to a not-to-exceed revenue reduction cap; and

WHEREAS, the County established the Funding Opportunities Committee (FOC) to provide direction and guidance on the use of the CLFRF; and

WHEREAS, the FOC developed an Oneida County Relief Funding Plan dated September 27, 2021 which ranked certain requests as "high" indicating the project or program resolves long-term, pressing issues; and / or addresses serious health and public safety risks; and / or has a widespread impact; and / or addresses a financial burden on the County; and / or has well-defined ancillary benefits; and

WHEREAS, the FOC, after thoughtful consideration of UST regulations, further recommends County program funding thresholds by CLFRF category as follows: Public Health / Economic Development \$2,000,000; Premium Pay \$0; Infrastructure \$1,700,000; Government Services \$3,000,000; and Contingency of \$200,000; and

WHEREAS, due to the administrative burden of tracking and reporting expenditures under the program only those projects or programs with an aggregate value over a three-year period of \$100,000 are considered; and

WHEREAS, only those projects or programs which are "shovel-ready" or set to commence, if funded, upon approval of this Resolution are entertained at this stage to ensure UST requirements of funding obligation no later than December 31, 2024 and fully expended by December 31, 2026; and

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WHEREAS, The FOC ranks the Single Audit Fees, as a high priority for Relief Funding and recommends its funding under the Public Health / Economic Development category, and

WHEREAS, over the five-year contract with Sikich LLP, auditor fees were approved for a total of \$291,270; and the federal Uniform Guidance under the Single Audit Act applies to the expenditure of federal funds such as Public Health, Social Services, and Public Safety grants in addition to the ARPA SLFRF program; therefore, the County will incur additional costs associated with the compilation and auditing of the spending of these funds via change order of \$13,000 relative to the 2021 and 2022 audits, and these additional costs are eligible for funding under the CLFRF program, and

WHEREAS, the Administration Committee is in agreement and recommends the change-order costs be funded using CLFRF funds; and

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that this project be funded using CLFRF funds; and

BE IT FURTHER RESOLVED, by the Oneida County Board of Supervisors that by Adoption of this resolution the project / program will be reevaluated annually as part of the budget process to determine need and available funding for future years.

Vote Required: Majority = _____ 2/3 Majority = 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes No _____ as reviewed by the Corporation Counsel, _____, Date: 5.18.22

Approved for presentation to the County Board by the Administration Committee this 9 day of May, 2022

Consent Agenda Item: _____ YES NO

Offered and passage moved by: _____
Supervisor

Supervisor

Supervisor

Supervisor

Supervisor

21 Ayes
0 Nays

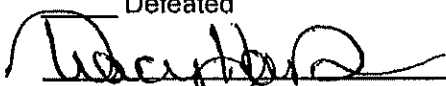
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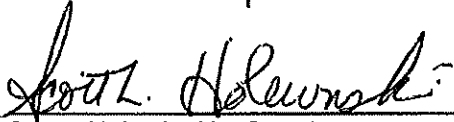
Absent

Abstain

Adopted

by the County Board of Supervisors this 17 day, of May, 2022.

Defeated

Tracy Hartman, County Clerk


Scott Holewinski, County
Board Chair

Resolution # 60-2022

Supervisors	AYE	NAV	ABS	ABSTAIN
Cushing	X			
Condado	X			
Harris	X			
Schreier	X			
Almekinder	X			
Winkler	X			
King	X			
Kelly	X			
Roach	X			
Thome	X			
Schultz	X			
Sorgel	X			
Newman	X			
Briggs	X			
Rio	X			
Fisher	X			
Oettinger	X			
Timmons	X			
Ryden	X			
Fried	X			
Holewinski	X			
TOTALS	21			
TAGS				

Resolution # 60 – 2022: Resolution offered by the Supervisors of the Administration Committee to request Coronavirus Local Fiscal Recovery Fund (CLFRF) allocated to Oneida County through the American Rescue Plan Act (ARPA) for the purpose of single audit fees.



Oneida County
Administration Committee
Relief Funding Fiscal Impact Form
American Rescue Plan
Coronavirus State and Local Fiscal Recovery Fund (SLFRF)

Project Overview			
	Project Title	Fecs, Single Audit	
	County Department(s)	Finance	
	Project Manager(s)	Tina Smiglelski	

Category Overview	
SLFRF Use of Funds Category	PUBLIC HEALTH / ECONOMIC IMPACT
Select Public Health / Economic Impact Sub-Category -> Costs associated with managing the Fiscal Recovery Funds	

Please provide a detailed explanation of the project including estimated timeline. If applicable attach bid or proposal to this form.

The federal Uniform Guidance under the Single Audit Act requires the County to separately report and undergo additional audit testing of expenditures made with federal funds or pass-through of federal funds via State agencies. The County incurs additional costs associated with auditing of the spending of these funds which are not passed on to the departments receiving the benefit of the grants. The uptick in federal programs and funding available as a result of combating and recovering from the COVID pandemic has placed additional burdens on to the Finance Department. The use of Relief Funds to have the County's auditor assist the Finance Department in compilation and testing of federal and grant funding as part of the annual Single Audit requirements is quoted at an amount not to exceed \$13,000 for the 2021 and 2022 audits to be completed in 2022 and 2023.

Describe how this project resolves long-term, pressing issue; addresses serious health/public safety risk; has a widespread impact; addresses financial burden on County; and / or has well-defined ancillary benefits.

The County Board encourages the Departments of Oneida County to seek grants and other third-party funding in order to further the fundamental mission of the County to provide the best possible public services at the least possible cost to the taxpaying public. This should be balanced by a thorough understanding of each grant's operational, compliance, and monitoring requirements prior to applying for a grant. In 2020, the County's Finance Department reported over 100 separate grants via the required Schedule of Expenditure of Federal Awards and Scheduled of Expenditures of State Awards - a centralized reporting requirement per Federal regulations. The volume and complexity of state and federal funding has increased due to the pandemic and related programs for local projects and funding. Currently, Oneida County has decentralized grant record keeping across several County departments; poor functionality of the current computerized financial system which is not anticipated to be replaced until early 2023; and an understaffed Finance Department. Therefore, additional highly-skilled assistance is necessary to assist the Finance Department in meeting the demands of additional report compilation and reporting. Failure to meet these criteria may hinder the County's ability to secure grant dollars going-forward, so it is imperative to ensure the Finance Department receives the technical support necessary to meet these increased and complex demands.

Year	SLFRF Funding	Other Funding Source	Total Funding Required
2022	\$ 8,000.00	\$ 45,000.00	\$ 53,000.00
2023	\$ 5,000.00	\$ 45,900.00	\$ 50,900.00
2024	\$ -	\$ 46,820.00	\$ 46,820.00
TOTAL	\$ 13,000.00	\$ 137,720.00	\$ 150,720.00

Please use this space for additional information or narrative.

SLFRF Funding requested for additional compliance and reporting caused by state and federal grant programs. Other Funding Source is for the traditional audit services incorporated into the Finance Department budget. It is anticipated that the RRP upgrade will be implemented by the 2024 audit permitting for standardization of grant reporting internally, and the SEFA and SESA will be able to be brought "in house."

TO BE COMPLETED BY FINANCE, BUDGET TRANSFER INFORMATION		
Description	Budget Code	Amount
FROM		
TO		