Kenosha County

Finance/Administration Committee
Agenda
Kenosha County Administration Building
2nd Floor Auditor Conference Room
Wednesday, November 7, 6:30 p.m.

NOTE: UNDER THE KENOSHA COUNTY BOARD RULES OF PROCEDURE ANY REPORT, RESOLUTION, ORDINANCE OR MOTION APPEARING ON THIS AGENDA MAY BE AMENDED, WITHDRAWN, REMOVED FROM THE TABLE, RECONSIDERED OR RESCINDED IN WHOLE OR IN PART AT THIS OR AT FUTURE MEETINGS. NOTICE OF SUCH MOTIONS TO RECONSIDER OR RESCIND AT FUTURE MEETINGS SHALL BE GIVEN IN ACCORDANCE WITH SECTION 2 C OF THE COUNTY BOARD RULES. FURTHERMORE, ANY MATTER DEEMED BY A MAJORITY OF THE BOARD TO BE GERMANE TO AN AGENDA ITEM MAY BE DISCUSSED AND ACTED UPON DURING THE COURSE OF THIS MEETING AND ANY NEW MATTER NOT GERMANE TO AN AGENDA ITEM MAY BE REFERRED TO THE PROPER COMMITTEE. ANY PERSON WHO DESIRES THE PRIVILEGE OF THE FLOOR PRIOR TO AN AGENDA ITEM BEING DISCUSSED SHOULD REQUEST A COUNTY BOARD SUPERVISOR TO CALL SUCH REQUEST TO THE ATTENTION OF THE BOARD CHAIRMAN

1. **CALL TO ORDER**

2. **POLICY RESOLUTION – 2019 KENOSHA COUNTY BUDGET - CONSIDERATION OF AMENDMENTS TO THE POLICY RESOLUTION AND OTHER AMENDMENTS THAT MAY INCLUDE BUT NOT LIMITED TO ATTACHMENTS INCLUDED IN THE AGENDA**

   Documents:

   POLICY RESOL 2019 BUDGET 11-05-2018.PDF
   PROPOSEDLANGBDGTRES11-7-18FACOMMITTE.PDF

3. **ADJOURN**

A quorum of other committees or of the County Board may be present.

POLICY RESOLUTION NO._____

Subject: 2019 KENOSHA COUNTY BUDGET	
Original: X	2nd Correction:
Date Submitted: November 8, 2018	Date Resubmitted:
Submitted By: Finance and Administration Committee	
Fiscal Note Attached: Yes	Legal Note Attached:
Prepared By: Patricia Merrill, Director of Finance Barna Bencs, Budget Director Clara-Lin Tappa, Director of Human Resources Reviewed By: Joseph Cardamone, Corporation Counsel	Signature Patricia Merrill Clara-Lin Tappa

WHEREAS, Pursuant to Section 65.90 of the Wisconsin Statutes, Kenosha County is a public body having the power to levy a general property tax and has the responsibility of formulating an annual budget and holding public hearings thereon; and

WHEREAS, pursuant to Section 59.17 of the Wisconsin Statutes, the County Executive is charged with the responsibility of annually submitting a proposed budget to the County Board; and

WHEREAS, the Executive's budget has been referred to the Finance and Administration Committee, and the Finance and Administration Committee has met and added its recommendations; and

WHEREAS, public notices were issued and public hearings were held in accordance with Wisconsin Statutes, Section 65.90; and

WHEREAS, Section 59.11 (1) of the Wisconsin State Statutes states that "Every board shall hold an annual meeting on the Tuesday after the 2nd Monday of November...." however the same statute provides that: "Any board may establish by rule an earlier date during October or November for the annual meeting..." and that the County is required to publish in the newspaper a Notice of Public Hearing on the Proposed Budget each year; and

WHEREAS, Section 59.52(6)(c) of the Wisconsin Statutes permits the County Board to direct the County Clerk to sell property on such terms as the County Board approves; and

WHEREAS, the State of Wisconsin has determined that an error in the determination of equalized value (known as a palpable error) has been made and as a result of the palpable error, the State has ordered under s.74.41 the County to make payments to certain municipalities; and

WHEREAS, pursuant to the provision of Section 75.22 of the Wisconsin State Statutes, the County shall charge back to the local municipalities illegal assessments and cancel the tax certificates; and

WHEREAS, the Summary of Budgeted Personnel Changes has been incorporated as part of the 2019 budget; and

WHEREAS, the County budget includes organization charts and FTE counts in the Budget; and

WHEREAS, the County has numerous grant funded positions that are for a limited term; and

WHEREAS, changes to County employee Policies and Procedures Manual have been reviewed as part of 2019 budget; and

WHEREAS, the County health insurance program is self-funded and exposed to a degree of volatility; and

WHEREAS, the Budget includes a county-wide vacancy adjustment; and

WHEREAS, the County is anticipating losing key personnel as a result of retirements over the next few years; and

WHEREAS, the Sheriff's Department staffing of Deputies, Correctional Officers, and Direct Supervision Officers vacancies and overtime may cause recruiting, staffing, morale, and efficiency problems; and

WHEREAS, the County needs a comprehensive plan to address not only the immediate issues of delinquent property tax collections but also the future ongoing needs, and

WHEREAS, with an efficient process in place the community will be better informed and benefit from the resulting collection success, and

WHEREAS, temporary salary funds have been included in the District Attorney's budget; and

WHEREAS, the Veterans Services office has had increased demand for services for Veterans; and

WHEREAS, all County Fiscal Operations shall be under the oversight of the Department of Finance and Administration; and

WHEREAS, in prior years, the County adopted policy providing fiscal support staff for the Sheriff contingent upon Sheriff fiscal staff maintaining dotted line reporting to the Department of Finance and Administration; and

WHEREAS, the Sheriff's Department budget includes considerable revenue from the housing of federal inmates; and

WHEREAS, the federal inmate population may increase from the adopted budgetary projection of 212 inmates and/or the daily rate by which the federal government reimburses the County for its holds may increase, and

WHEREAS, the Kenosha County Sheriff is a public official and per State Statute 59.27 (13) may enforce all village ordinances in a village in which the Sheriff provides law enforcement services under a contract; and

WHEREAS, the County has realized a savings in Juvenile Detention and Human Services placements; and

WHEREAS, there is an increasing need for behavioral health program services within Kenosha County; and

WHEREAS, the Kenosha Area Business Alliance, Inc, (KABA) has been a partner with the County for economic development; and

WHEREAS, KABA has been very successful in bring new jobs to Kenosha County with the County funded "HIGH IMPACT FUND"; and

WHEREAS, there may be opportunities in the future for the County to apply for Community Development Investment Grants from the Wisconsin Economic Development Corporation; and

WHEREAS, the Parks Division within the Department of Public Works and Development Services will at times undertake a capital project that may be partially funded with future revenue from enterprise activities such as the Biergarten venture; and

WHEREAS, the Highway Division budget includes revenue from the State of Wisconsin for providing routine maintenance services on State Highways located in Kenosha County; and

WHEREAS, the State may request that the Highway Division provide additional routine maintenance services above those included in the 2019 budget; and

WHEREAS, it is in the public interest to ensure that utilities sited on public lands are placed in a manner that is consistent and is intended to increase safety, improve traffic operations, and enhance the aesthetic quality of highways; and

WHEREAS, the County may receive funds from a utility for instances including but not limited to easement purposes; and

WHEREAS, the Department of Public Works and Development Services - Golf has limited funding included in the budget for golf course operating/capital items; and

WHEREAS, Kenosha County has budgeted operating allocations to Kemper Center and Anderson Arts Center; and

WHEREAS, it may be desirous or necessary to provide those operating allocations at irregular times and intervals; and

WHEREAS, the 2019 County Executive Proposed budget includes a capital project to renovate and restore the Anderson Arts Center; and

WHEREAS, it is the desire of the County to maximize donations, grants, and other revenue streams; and

WHEREAS, the estimated costs and revenue expected to be received by the County for this capital project may be revised at a later date; and

WHEREAS, the funding received from CDBG Disaster Recovery Assistance Awards, CDBG Housing and Emergency Assistance Awards, FEMA grant awards, and Wisconsin Department of Natural Resources awards, for the Fox River Flood Mitigation Program administered by the County Housing Authority has greatly diminished over the past few years; and

WHEREAS, several municipalities in Kenosha County have adopted the County's General Zoning Ordinances and permitting practices; and

WHEREAS, some municipalities have shown an interest in having the County's Division of Planning and Development administer their planning, permitting functions, building inspection services, or other planning and development services as mutually agreeable between the County and the municipality; and

WHEREAS, during the procurement process for Furniture/Fixtures, Machinery/Equipment and Vehicles, etc., the County may locate a source for used items that may be cost effective and meet the needs of the County; and

WHEREAS, no other requirements exist that would preclude the purchase of used commodities without a competitive bid process; and

WHEREAS, from time to time emergency situations occur which result in immediate action by a Department or Division; and

WHEREAS, there are instances in which the County is required by law to perform duties which may incur costs that will be reimbursed to the County at a later date such as a presidential vote recount; and

WHEREAS, certain accounts, accounting procedures, and fees have been revised in the budget; and

WHEREAS, the County has adopted an initial resolution to fund a capital project- "Law Enforcement Enhancements"; and

WHEREAS, the County and City will adopt an intergovernmental agreement (IGA) specifying the details of the funding arrangement; and

WHEREAS, the Joint Services Board has eliminated Joint Services reserves; and

WHEREAS, certain appropriations in the 2018 and 2019 Budget will be encumbered (contractually obligated, but not liquidated) at year end 2018 and 2019; and

WHEREAS, it is important the County continues to improve and replace its capital infrastructure and equipment; and

WHEREAS, the funding for capital projects was included in the 2018 and 2019 Budgets; and

WHEREAS, the state law requires that proceeds from debt issuance be recorded in a separate fund; and

WHEREAS, certain Capital Projects have been combined for budget purposes; and

WHEREAS, certain capital projects and capital outlay funded with bond proceeds are budgeted within Special Revenue or General Fund, however, it is the desire of the County Board to reflect these as capital projects; and

WHEREAS, the County charges certain personnel costs to capital projects and issuance costs; and

WHEREAS, the Kenosha County Housing Authority accounts are reflected in the County financials and audit; and

WHEREAS, the Corporation Counsel has unexpected legal costs from time to time; and

WHEREAS, the Finance and Information Technology divisions have numerous projects which span over many years; and

WHEREAS, Resolution #39 was passed by the County Board on August 21, 2012, in which Brookside Care Center was authorized to adjust current and future budgets for nursing (RN, LPN, and CNA positions) FTE levels to meet minimum standards when personnel appropriation is available; and

WHEREAS, Kenosha County has opened the Willowbrook facility to care for residents in an environment where they can receive care and assistance in a supervised setting yet maintaining their independence and individuality; and

WHEREAS, it is projected that there will be unspent funds at year end; and

NOW, THEREFORE, BE IT RESOLVED, by the Kenosha County Board of Supervisors, the County Executive's Budget of October 2, 2018, as modified by the Finance and Administration Committee, which is attached hereto and incorporated by reference, be adopted as the County Board's Budget as herein amended and a copy of said budget document as certified by the County Clerk having been brought up for first reading on November 7th, 2018 is herewith attached; and

BE IT FURTHER RESOLVED, that the Kenosha County Board of Supervisors adopts the budget for 2019 as shown in the Kenosha County Budget Summary which is attached and incorporated as part of this resolution; and

BE IT FURTHER RESOLVED, that the Finance and Administration Committee budget adjustments as shown in the Summary of Finance and Administration Committee Budget Adjustments are incorporated in the 2019 Budget and are attached and incorporated by reference; and

BE IT FURTHER RESOLVED, that it is the policy intent, desire, and order of the County Board, that each appropriation unit of the budget's detailed pages for which money has been appropriated be carried out as if adopted by a separate resolution according to the terms and conditions as outlined in the "Establishment Of The Appropriation Unit for the 2019 Budget" which is attached and incorporated by reference; and to the extent necessary to carry out the public intent, the funds hereby appropriated are made available; and that unless provided by law, no monies appropriated for an appropriation unit are to be used for another purpose without prior approval (the Finance and Administration Committee is delegated such authority for amounts not to exceed $1,000); and

BE IT FURTHER RESOLVED, that all expenditures herein appropriated are ordered not to exceed the funded monies as detailed in the budget document without prior approval of the County Board; and

BE IT FURTHER RESOLVED, that it is the policy of the County Board that the budget is authority for the departments or divisions to act as otherwise provided by law, and that administrative revisions of account identification, but not dollar totals or specific purposes, may take place during the budget year; and

BE IT FURTHER RESOLVED, that the sum of $67,098,695 be apportioned to the city and the various towns and villages of Kenosha County for all purposes and expenses for 2019; and

BE IT FURTHER RESOLVED, that the sum of $1,593,780 be apportioned to the towns and villages of Brighton, Bristol, Genoa City, Paris, Pleasant Prairie, Village and Town of Somers, and Wheatland for the purpose of library expense for 2019; and

BE IT FURTHER RESOLVED, that the property tax levy be allocated by fund on the books of Kenosha County; and

BE IT FURTHER RESOLVED, that the County Board does hereby support and endorse any policy adopted in a previous budget unless rescinded by previous action of the County Board, or by action herein; and

BE IT FURTHER RESOLVED, that when language in the budget resolution or previously adopted board action conflicts with budget action reflected in numbers or accounts within the budget document, that the numbers and accounts shall take precedence; and

BE IT FURTHER RESOLVED, that if the County publishes the Notice of Public Hearing on the Proposed Budget as required, no resolution is needed in the future to move the Annual Meeting from the Tuesday after the second Monday of November; and

BE IT FURTHER RESOLVED, that the County Clerk sell property under terms and conditions established by the Finance and Administration Committee; and

BE IT FURTHER RESOLVED, that the County Board does hereby authorize an appropriation to be disbursed to the applicable municipalities in this budget year for palpable errors identified by the State after adoption of this budget; and

BE IT FURTHER RESOLVED, that palpable errors be appropriated in account 15130.559100 for the purpose of paying to the municipalities, in accordance with State law, as ordered by the State of Wisconsin Department of Revenue; and

BE IT FURTHER RESOLVED, that palpable errors in the amount of $37,567.29 will be added to the property tax levy for collection as allowed by the State of Wisconsin. Therefore, this apportionment will not affect the general fund; and

BE IT FURTHER RESOLVED, that the various towns and villages and the city within the County be charged for the recovery of the illegal assessments on certain parcels on which tax certificates are to be cancelled in whole or in part as shown in the following schedule; and

TOWN/VILLAGE	DESCRIPTION	YR/TAX	AMOUNT
	None for 2019		

BE IT FURTHER RESOLVED, that the added, eliminated, defunded, reclassifications, and position name changes, as shown in the Summary of Budgeted Personnel Changes, shall be established with the Budget; and

BE IT FURTHER RESOLVED, that the organization charts and FTEs included in the budget are for "Informational Purposes Only"; and

BE IT FURTHER RESOLVED, that all County Fiscal operations shall be under the oversight of the Department of Finance and Administration as per the attached "Kenosha County Fiscal Operations" which is attached and incorporated by reference; and

BE IT FURTHER RESOLVED, that the County Board supports Sheriff fiscal staff maintaining dotted line reporting to the Department of Finance and Administration; and

BE IT FURTHER RESOLVED, that the Finance Division will have oversight authority over all Sheriff's Department budget and fiscal analysis; and

BE IT FURTHER RESOLVED, that the Finance Division continue to account for Sheriff Jail revenue in a special revenue or internal service fund and make the appropriate accounting and budget modifications; and

BE IT FURTHER RESOLVED, that the Kenosha County Sheriff's Department is authorized to retain all the fees and revenues related to law enforcement actions of the Sheriff to offset the expenditures of patrolling the Village of Somers with any shortfall of revenues compared to expenditures to be covered by County reserves in an amount not to exceed $50,000; and

BE IT FURTHER RESOLVED, that if funds are available in the Human Services budget that additional staff may be added to help alleviate the demand for services in the Veterans Service office; and

BE IT FURTHER RESOLVED, that any available surplus funds within Juvenile Intake for housing juveniles in secured detention be used for Human Services alternative programs or for youth job programs. Correspondingly, any surplus in Human Services alternative programs or youth job programs can be used to cover any Juvenile Intake secured detention shortfall; and

BE IT FURTHER RESOLVED, any available surplus funds available within the Division of Aging and Disability Services be used for behavioral health program services; and

BE IT FURTHER RESOLVED, that Kenosha County provide KABA with funding for the "HIGH IMPACT FUND" if necessary; and

BE IT FURTHER RESOLVED, that if additional opportunities arise, the County Administration shall appropriate up to an additional $500,000 of funding for the KABA " HIGH IMPACT FUND" and bonding if deemed necessary for said additional appropriation, either in 2019 or reimburse itself in 2020, whichever is more practical at the time the County goes to market in 2019; and

BE IT FURTHER RESOLVED, that the County may authorize and revise the County budget as necessary in an amount not to exceed $250,000 for any individual Community Development Investment Grants awarded to the County for future development projects which has no levy impact as it is pass-through funding, and that the administration of said funds including performance tracking regarding job and tax base creation, leveraged investment, and other grant performance measures in addition to the grant application process will be performed on behalf of the County by the Kenosha Area Business Alliance with periodic progress reporting provided to the Finance and Administration Committee; and

BE IT FURTHER RESOLVED, that all current or previously defunded positions in department budgets be allowed to be filled and budget modified for appropriation, if revenues for said position(s) become available; and

BE IT FURTHER RESOLVED, that except in the case of specific action by the County Board, all positions included in the budget which are fully or partially grant funded shall be terminated or modified if the grant is terminated and alternate, non-levy funding is not available; and

BE IT FURTHER RESOLVED, that grants may be modified to allow appropriations for spend down of the grant dollars in accord with the grant requirements, and that the Administration shall be authorized to modify grant funded appropriations for additional grant funds (for which the purpose is the same) or for purposes of capital items for which the County retains possession and grants which have not been expended by year end shall be automatically carried over where allowed; and

BE IT FURTHER RESOLVED, that the board authorizes the County Policy and Procedures Manual modifications as proposed and which are attached and incorporated by reference; and

BE IT FURTHER RESOLVED, the Health Insurance premium base to be used for the purpose of premium contributions (payroll deductions) shall be based upon estimates provided by the County Actuary and shall be as follows: Single Premium $9,990, Family Premium $23,980 (monthly premium contribution shall be rounded to the nearest dollar for payroll purposes); and

BE IT FURTHER RESOLVED, that premiums for self-paid retirees or former employees eligible for insurance shall pay the rate determined by the County Actuary; and

BE IT FURTHER RESOLVED, that at the close of books in 2018, it shall be the objective of the County to use any anticipated health insurance surplus to increase the health insurance reserve, provided that such an action by County Board is deemed to be prudent relative to the overall financial condition of the County; and

BE IT FURTHER RESOLVED, that legal expenditures associated with insurance may be charged to the Insurance Internal Service Fund; and

BE IT FURTHER RESOLVED, that the vacancy adjustment be $500,000; and

BE IT FURTHER RESOLVED, that the savings which results from elimination of a position(s) or contract(s) reduction in a department budget that an offset be made to the vacancy adjustment personnel appropriation; and

BE IT FURTHER RESOLVED, that the County shall continue the Voluntary Reduction in Work Hour Plan which allows an employee to take unpaid days off (without pay) as long as vacation or casual days have first been used or scheduled with management approval; and

BE IT FURTHER RESOLVED, that if budget shortfalls occur during 2019, the Administration is hereby authorized to use hiring freezes, furlough days or other reduction of hours and or benefits to mitigate the impact of said shortfall on future budgets or the County General Fund; and

BE IT FURTHER RESOLVED, that Departments/Divisions be allowed to fill strategic position(s) prior to the incumbent vacating the position (up to a maximum of 90 days) so the transfer of knowledge can occur, thus reducing the learning curve of new employee(s) as to provide a smooth transition when such a position(s) is of critical importance and no additional levy is required; and

BE IT FURTHER RESOLVED, that the County Administration shall create a comprehensive plan to address not only the immediate issues of delinquent property tax collections but also the future ongoing needs; and

BE IT FURTHER RESOLVED, that goals and duties will be set by administration to ensure that the tax collection process is efficient and successful in the short term and in the future; and

BE IT FURTHER RESOLVED, that the Sheriff's Department be allowed to hire Deputies, Correctional Officers, and Direct Supervision Officers prior to the incumbent vacating the position so that a new hire can immediately fill said position, resulting in savings in overtime dollars, increasing morale and provide efficient transition of staff, as long as the early hiring can be accomplished within the approved budget of the department; and

BE IT FURTHER RESOLVED, the County pay Assistant District Attorneys an hourly rate for drafting of criminal complaints on weekends commencing with the approval of the budget (not to exceed Temporary Salary Appropriation); and

BE IT FURTHER RESOLVED, that if it is determined that the level of inmate holds increase is sustainable and/or the daily rate paid for by the Federal Government increases, the Sheriff is hereby authorized to increase the budgeted Federal Housing revenue and increase various expenditures (including additional personnel if necessary) associated with the increase in inmate population and/or daily rate increase, in order to affect increased costs for operations as long as its levy neutral; and

BE IT FURTHER RESOLVED, that prior to any budget modification for an increase in revenues and expenditures, the Sheriff shall make a report to the Finance and Administration and the Judiciary and Law Committees; and

BE IT FURTHER RESOLVED, that the County Board authorizes the Administration the ability to establish a project specific sinking fund which will allow Park Division capital projects to be partially funded with future enterprise revenues to minimizing the need for capital financing through bonding; and

BE IT FURTHER RESOLVED, that the County Board of Supervisors does hereby instruct the Highway Commissioner to require that all new or replacement aboveground utility lines be placed on only one side of the roadway unless, in his or her discretion, the Highway Commissioner deems it appropriate to provide, by permit or waiver, for alternative siting requirements, pursuant to and consistent with all applicable federal, state, and local laws and regulations; and

BE IT FURTHER RESOLVED, that the County Board authorizes the placement of funds provided by utilities agencies into the County's Park Development fund to mitigate the need for future capital borrowing for Parks Division related capital projects; and

BE IT FURTHER RESOLVED, that if the level of maintenance work requested by the State increases above the current budgeted levels, the Highway Commissioner is hereby authorized to increase the budgeted revenue and operating/capital expenditures (including additional personnel) in order to accomplish the needed work as long as the increases are levy neutral; and

BE IT FURTHER RESOLVED, that any Golf Division unspent operating or capital outlay funds, after budgeted purchases of operating/capital items have been made, if needed, can be used for other operating/capital expenditures within the Golf Division; and

BE IT FURTHER RESOLVED, that the County Executive and the administration have the discretion as to when to release operating allocations to Kemper Center and Anderson Arts Center; and

BE IT FURTHER RESOLVED, that the County Board hereby authorize any surplus funds from capital projects be available for use for the Civic Center Development Project up to the amount of $500,000 per annum; and

BE IT FURTHER RESOLVED, that the Administration be allowed to make the appropriate adjustments necessary to reflect funding for the Civic Center Development Project; and

BE IT FURTHER RESOLVED, that if the costs of renovating and restoring the Anderson Arts Center are lower than current estimates or expected revenues received are greater than anticipated, the surplus capital funding be authorized to be used within the Department of Public Works and Development Services for a capital project as determined by Administration reporting its use to the Finance & Administration Committee; and

BE IT FURTHER RESOLVED, that the Division of Planning and Development have budgetary authority to carry over unspent funds in its 521900 account (Other Professional Services) to use for acquisition and related expenditures of properties that are in the designated 100 year recurrence interval; and

BE IT FURTHER RESOLVED, that the Division of Planning and Development have budgetary flexibility to cover small incidental Floodplain acquisition and related expenditures from within their Division budget; and

BE IT FURTHER RESOLVED, that the County Executive or his designees in the Division of Planning and Development or Corporation Counsel's Office be authorized and approved to acquire parcels in the designated Floodplain area and to sign any documents needed to complete such transactions; and

BE IT FURTHER RESOLVED, that any such acquisitions in the designated Floodplain areas shall be reported to the Public Works Committee at the next regularly scheduled meeting following the acquisition; and

BE IT FURTHER RESOLVED, that any unspent funds in the Department of Planning and Development Services Revolving Pre-Development Special Revenue fund, be carried over at year end and that the budget be modified during the year to reflect any additional revenues and expenditures paid by developers during the year; and

BE IT FURTHER RESOLVED, that the County Board hereby supports the intergovernmental cooperation and authorizes the Division of Planning and Development to provide planning, permitting services, building inspection services, or other planning and development services as mutually agreeable to the County and to municipalities within the County provided that these activities are levy neutral; and

BE IT FURTHER RESOLVED, that the County allow for the purchase of used Furniture/Fixtures, Machinery/Equipment and Vehicles, etc. by the County Purchasing Director, if requested by a department and deemed by the County Purchasing Director to be cost effective and in compliance with any other requirements; and

BE IT FURTHER RESOLVED, that purchases of used Furniture/Fixtures, Machinery/Equipment and Vehicles, etc. may be sole source purchased to a particular vendor through negotiation in lieu of any competitive bid process if deemed appropriate by the County Purchasing Director; and

BE IF FURTHER RESOLVED, that the Purchasing Director report to the Finance and Administration Committee annually on used purchases over $10,000; and

BE IT FURTHER RESOLVED, that in no case shall any expenditure exceed the legal appropriation as established herein except in the case when the expenditure is issued as the result of an emergency (as defined by Webster's Dictionary) in which case the oversight committee and Finance and Administration Committee may approve the expenditure as soon as reasonably possible after the emergency has occurred (this shall not supersede County Ordinance Chapter 5 relative to Emergencies); and

BE IT FURTHER RESOLVED, that in case of emergency, the County Board does hereby authorize the Administration to appropriate an amount not to exceed $50,000 to cover necessary emergency expenditures, and

BE IT FURTHER RESOLVED, that the County may authorize up to $100,000 of funding and adjust the County budget as necessary to perform these duties required by law such as a presidential vote recount as long as the incurrence of said costs are levy neutral; and

BE IT FURTHER RESOLVED, that certain fees and charges for services have been reviewed and modified to reflect increased costs to the County and have been included in the budget; and

BE IT FURTHER RESOLVED, that if the capital project "Law Enforcement Enhancements" is approved, the County will increase its bonding to reflect such and the City will issue a note to the County for the City portion of the project cost (per the IGA); and

BE IT FURTHER RESOLVED, that the County may advance to Joint Services an amount not to exceed $100,000 for cash flow purposes; and

BE IT FURTHER RESOLVED, that if a capital project is going to be done over a period of years and the County reimburses itself in a future year, an initial resolution shall be approved and appropriation authorized for the initial resolution amount and the capital project shall be listed in the 5 year Capital Improvement Plan section of the County Budget showing the total cost of the project; and

BE IT FURTHER RESOLVED, that year end encumbrances be approved and that appropriations are hereby authorized as necessary to satisfy the contractual obligations of the County; and

BE IT FURTHER RESOLVED, that the carryovers and/or reserves as shown in the budget be used to offset the County levy; and

BE IT FURTHER RESOLVED, that reserves and/or carryovers be listed in the budget for informational purposes only, and that these information accounts may be carried on the books as revenue accounts during 2019; and

BE IT FURTHER RESOLVED, that expenditures funded with carryovers be modified to reflect actual available funds to be expended; and

BE IT FURTHER RESOLVED, that funds available to replenish salt and gravel inventory be carried over from year to year to replenish such inventory; and

BE IT FURTHER RESOLVED, that if a capital project has been budgeted over a multi-year period and the expenditure for any one year exceeds the appropriation, the Administration may appropriate the additional funds and reimburse itself with bonding in the next year; and

BE IT FURTHER RESOLVED, that all fund balances or equity that are not earmarked or otherwise legally obligated shall be lapsed to the General Fund at such a time as it is determined that cash in these funds are available for appropriation; and

BE IT FURTHER RESOLVED, that appropriations funded with borrowing shall not be authorized until such time that a related initial resolution is approved by the County Board; and

BE IT FURTHER RESOLVED, that appropriations for costs related to the issuance of bond/notes shall be authorized when and if bonds/notes are issued to fund capital projects approved in the budget; and

BE IT FURTHER RESOLVED, that the proceeds from anticipated debt issuance be listed in the budget for informational purposes only and that the proceeds be recorded in a note/bond issuance proceeds account within the capital projects fund after the debt is approved by the County Board and deposited in the County Treasury; and

BE IT FURTHER RESOLVED, for purposes of arbitrage, it is the intent that bond proceeds can be applied to any legally allowable capital expenditures; and

BE IT FURTHER RESOLVED, that interest expense be allocated to capital projects when it is advantageous to the County to do so for reimbursement purposes; and

BE IT FURTHER RESOLVED, that appropriations within Capital Projects Funds and Capital Projects within Proprietary Funds unspent at year end be carried forward to future years to complete the designated project(s) unless prior appropriation is eliminated as part of the budget or other action of the County Board; and

BE IT FURTHER RESOLVED, that certain personnel and bond issuance costs can be charged to capital projects when appropriate; and

BE IT FURTHER RESOLVED, that when a project is complete and no further expenditures will be made from the fund, capital project funds shall be closed out to fund 411 to be used to fund other capital projects or used to pay down debt service to comply with bonding requirements; and

BE IT FURTHER RESOLVED, that Capital Item accounts and facilities maintenance projects which are unspent shall be automatically carried over; and

BE IT FURTHER RESOLVED, that any capital project in the budget be allowed to move (budget, actual revenues and expenditures) to the department/division if, by doing so, it allows the County to recoup the cost of the project through user fee or other funding mechanism; and

BE IT FURTHER RESOLVED, that departments be allowed to transfer vehicles and equipment between departments as long as Generally Accepted Accounting Principles are followed and such transfers are properly reflected on the County books; and

BE IT FURTHER RESOLVED, that the Kenosha County Board of Supervisors does approve an appropriation for the Federally required re-disbursement of the Kenosha County Housing Rehabilitation Revolving loan program funds, and that the disbursements of these funds are to never exceed the amount collected from loan repayments; and

BE IT FURTHER RESOLVED, that all unspent funds of the Kenosha Housing Authority Rehabilitation Revolving Loan Program and Wisconsin Community Development Block Grant Housing Program remaining at the end of the year be carried over into the subsequent year to be disbursed or re-disbursed in compliance with all Federal regulations of this program and in compliance with generally accepted accounting principles; and

BE IT FURTHER RESOLVED, that the accounts and balances for the Kenosha Housing Authority Rehabilitation Revolving Loan Program and Wisconsin Community Development Block Grant Housing Program will continue to be maintained on Kenosha County's books; and

BE IT FURTHER RESOLVED, that any available surplus funds within the Corporation Counsel budget for legal services be carried forward to the next year's budget; and
BE IT FURTHER RESOLVED, that any available funds within the Finance and Information Technology budgets in the contractual appropriation for accounting/audit, other professional services, and data processing costs be carried forward to the next year's budget; and

BE IT FURTHER RESOLVED, that the Willowbrook facility be extended the same authorization as Brookside Care Center per Resolution #39 approved by the County Board on August 21, 2012 to

adjust current and future budgets for nursing (RN, LPN, and CNA positions) FTE levels to meet minimum standards when personnel appropriation is available; and

BE IT FURTHER RESOLVED, that the Brookside Care Center report on revenues and census quarterly to the Human Services and Finance and Administration Committees.

2019~~8~~ Budget Resolution
Approved by:

FINANCE/ADMINISTRATION COMMITTEE	Aye	No	Abstain	Excused
Terry Rose, Chairman	☒	☐	☐	☐
Ronald Frederick, Vice Chair	☒	☐	☐	☐
John O'Day	☒	☐	☐	☐
Michael Goebel	☐	☐	☐	☒
Edward Kubicki	☒	☐	☐	☐
Jeffrey Gentz	☐	☐	☐	☐
Jeff Wambodlt	☒	☐	☐	☐

ESTABLISHMENT OF THE APPROPRIATION UNIT FOR THE 2019 BUDGET

Section 2.11 of the Municipal Code defines the appropriation unit as the "level of control at which a line item is adopted in the annual budget."

Appropriation units shall be established at the Business Unit level as shown in the budget. The level of budget control shall be defined and established as the following: Personnel and Debt Service appropriations are a grouping of object codes with the same first two digits and are considered an individual appropriation unit. The following (contractual, supplies, fixed charges, grants/contributions,staff development) shall be considered one appropriation unit. Capital Outlay appropriations shall be as defined in the chart of accounts. Exceptions to this established level of appropriation are enumerated below.

1. The Kenosha County Chart of Accounts identifies each object code. Certain object codes as identified in the chart of accounts are allocated to Departments or business units for cost accounting purposes only. For budget purposes, all amounts in each said object code are considered as if adopted in one object code.

2. Transfers are allowed between contractual, supplies, fixed charges, staff development, and grants/contributions in instances where expenditures are within the established budgetary intent as documented in the budget. Transfers may not be done to create new budgetary intent. Transfer shall be from same grouping of object codes first and other grouping second. Highway may also transfer to and from cost allocation appropriations.

3. The Finance and Administration Committee shall have the authority to reestablish the appropriation unit at the object code level for any department that has been found to be abusing the established budget.

4. The following departments/divisions are combined for purposes of establishing the level of appropriation:

    - **Executive/Department of Finance and Administration** All Divisions.
    - **Law Enforcement** – All Divisions.
    - **Department of Human Services** – All Divisions.
    - **Department of Public Works and Development Services**– All Divisions
    - **Insurances** – Liability Insurance, Health Insurance and Worker's Compensation
    - **Elected Offices/Legislative** - County Clerk, County Treasurer, Register of Deeds, KCC – Elected Services and County Board.

In instances where appropriations are wholly or partially grant or revenue funded, the impact on the General Fund shall be a consideration in determining whether or not to allow a transfer between Business Units.

Allow for the transfer of funds from the Sheriff's Department to the Civil Service Commission budget to cover any shortfall in employment testing and/or fitness for duty.

Circuit Court's budget contains many line items, such as attorney fees, doctor fees, psychological services, interpreters, fees, witness fees, juror fees, transcript fees, etc., which are court ordered obligations. These particular fees are difficult to budget. Past history does not always give an accurate process for budgeting. Because of the difficulty in managing these fees, the Finance and Administration department and the Circuit Court used the Circuit Court budget as a pilot project in 2002. This pilot project approved by the County Board will continue. The pilot project allows the Circuit Court to reduce their expenditure levy dollar amount by $50,000. In exchange for this reduction, the Circuit Court will have the ability to move money within appropriation units to cover cost overruns with approval of the Finance Director. Within the Department budget, the Circuit Court will have the authority to increase expenditures for overruns and increase budgeted revenues to cover the expenditures with the approval of the Finance Director. This pilot project will restrict the Circuit Court from adding additional personnel or outlay expenditures.

Finance and Administration department may transfer funds between and within appropriations units of Finance/Public Works/Human Services when it is necessary to deploy financial resources to another Department or Division that reports to the Finance Director.

Information Technology Division to have budgetary latitude to make operational changes as needed to improve the safety, security and retention/recruitment of the Information Technology Division as long as such changes are levy neutral.

Within Public Works and Development Services, divisions have budgetary latitude to make operational changes as needed as long as such changes are levy neutral and are not in conflict with other action taken by the County Board as part of this budget; and

Within Public Works and Development Services, the Finance Director may transfer funds between and within appropriations units when it is necessary to deploy Public Works and Development Services resources to another Department or Division that reports to the Public Works and Development Services Director – The Finance Director be authorized to make necessary levy neutral budget modifications.

Within the Public Works and Development Services- Highway Division budget, in instances where costs of maintenance on State or Municipal roads exceed the established appropriation, the Finance Director shall be authorized to increase the appropriation in the event that the costs are fully funded by revenues due from the State or a municipality.

Within the Public Works and Development Services– Golf Division budget, in instances where costs exceeds the established appropriation, the Finance Director shall be authorized to increase the appropriation in the event that the costs are fully funded by golf revenues and not doing so will result in the loss of revenue.

Within the Public Works and Development Services - Planning and Development – Tree Planting program in instances where costs exceed the established appropriation, the Finance Director shall be authorized to increase the appropriation in the event that cost is fully funded by tree planting revenues.

Human Services Building and Miscellaneous DHS – Internal Service Fund 202 budgets (Fund 202 is considered a sub fund of Fund 200); in instances where the interdivisional charges revenues exceed the established appropriation, the Finance Director shall be authorized to increase the appropriation in the event that the original intent of the services have not changed and are fully funded by the interdivisional revenues. This shall apply only to types of interdivisional charges that are currently approved in the budget, and shall not be used to create new expenditures.

Human Services Building and Miscellaneous DHS – Internal Service Fund 202 budgets may transfer funds between appropriations as long as no new levy dollars are expended.

Within Brookside Care Center budget, in instances where operating revenues exceed the established appropriation, the Finance Director shall be authorized to increase the appropriation in the event that the original intent of the services have not changed and are fully funded by the operational revenues. This shall apply only to operating revenues that are currently approved in the budget, and shall not be used to create a new program.

Brookside Care Center shall be allowed to transfer miscellaneous/emergency capital between capital and supply appropriations to accurately reflect miscellaneous/emergency expenditures with approval of the Finance Director.

Brookside Care Center shall be allowed to modify the budget and appropriations for the Culich/Schneider Endowment Fund as approved by the Brookside Board of Trustees.

Within the Human Services budget, in instances where the intergovernmental revenues exceed the established appropriation, the Finance Director shall be authorized to increase the appropriation in the event that the original intent of the services have not changed and are fully funded by intergovernmental revenues. This shall apply only to types of intergovernmental revenues that are currently approved in the budget, and shall not be used to create a new program.

Within Departments/Divisions, in instances where the intergovernmental revenues exceed the established appropriation, the Finance Director shall be authorized to increase the appropriation in the event that the original intent of the services have not changed and are fully funded by intergovernmental revenues. This shall apply only to types of intergovernmental revenues that are currently approved in the budget, and shall not be used to create a new program. The increase in expenditures may include additional staffing (county personnel grant funded positions, temporary employee, seasonal, etc.) and will only be allowed if additional positions have been previously established by the County Board. When the increase in expenditures is for new positions not previously established by the County Board, the addition of any new position titles will be subject to the approval of the Finance and Administration Committee of the County Board.

Within the UW Extension budget shall be authorized to increase revenue and expenditures to appropriate funds in the UW Extension Office account and to automatically carryover said accounts.

Within Insurance Internal Service Funds (ISF) – (for information only) if any of the insurance costs exceed the appropriation, the Administration shall be authorized to transfer or amend to make ISF balance any available funds (to include revenue and expenditure) within and between insurance internal service funds or insurance object code in an amount sufficient to cover any shortfall within the funds.

Between Departments – Departments may have budgetary latitude to make operational changes for interdepartmental expenditures for equipment and equipment maintenance as need as long as such changes are levy neutral and not in conflict with other action taken by the County Board as part of this budget.

Expenditures shall be charged to object codes as defined in the Kenosha County Chart of Accounts revisedMay 2013, to be modified by current Budget, unless it is the established past practice that the expenditures be charged to a different account and has been budgeted as such.

Note: Chart of Accounts change – 448310 Profit/Loss Tax Deed Sales

Expense associated with tax deed or tax deed eligible property (i.e. boarding of windows, cutting grass, demolition, environmental testing, etc.) shall be charge against tax deed revenue limited to $50,000 per occurrence.

The Finance Director shall be authorized to reclassify financial transactions and create accounts and budget modifications when this is necessary to ensure that the County Financial Records are maintained in conformity with Generally Accepted Accounting Principles.

The Finance and Administration Department will provide the Finance and Administration Committee with reports summarizing all Administrative Budget Modifications. Administrative Budget Modifications are defined as all budget modifications that do not require Finance and Administration Committee approval.

The Kenosha County Capitalization policy is attached for informational purposes only.

KENOSHA COUNTY CAPITALIZATION POLICY

Capital assets are defined by the government as assets with an initial cost of more than $5,000 for general capital assets and infrastructure assets, and an estimated useful life based on the asset type as shown below:

Buildings	50-100 Years
Land Improvements	20 Years
Machinery and Equipment	5-40 Years
Infrastructure	15-50 Years

The County uses the straight-line method of depreciation on all assets except land which is classified as an inexhaustible asset and not depreciated in accordance with general accounting principles. Computer system assets are capitalized as part of a network system so individual items may be less than $5,000 but are considered capital assets due to the cost of the entire system.

All capital assets are valued at historical cost, or estimated historical cost, if actual amounts are unavailable, based on the amount provided by the appraisal firm retained by the County. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets obtained during the course of the year are depreciated for that portion of the year in which the asset was owned while assets that are disposed of are not depreciated for the portion of the year in which the asset was disposed of..

- Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired, or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

The County uses the definition provided by GASB in the determination of whether a particular asset should be reported as a capital asset. If the following three questions are answered as a "yes", the asset is a capital asset that is reported in the statement of net assets.

Does the asset have an initial useful life that extends beyond a single reporting period?

Does the historical cost of the asset equal or exceed the government's GAAP capitalization policy or threshold?

Does the expenditure extend the useful life of the asset?

A component of the County's overall capital asset inventory is the County's infrastructure assets. Various capitalization rules have been developed specific to this type of capital asset including the following:

Original valuation of highway infrastructure was determined using current value replacement cost adjusted using published rate tables with Price Trends for Federal-Aid Highway Construction deflation factors. The actual amount expended for current year constructions costs is the historical cost for each new road segment to be capitalized. Salvage value is 25% of the historical cost. This represents the physical road base which is reused even if the road is completely rebuilt. When a road is reworked any remaining book value less the salvage value is depreciated in that year. The same salvage value is then attributed to the newly reworked road as its salvage value. If a road becomes fully depreciated without its being reworked at the end of the expected useful life of the road segment, a new adjusted estimated useful life is used and the segment is depreciated using the revised estimated useful life.

Kenosha County Fiscal Operations

Effective January 1st, 2012, all Kenosha County fiscal operations shall be under the oversight of the Department of Finance and Administration to the extent permitted by law.

Fiscal operations under this order shall include but not be limited to: payroll, time and attendance, general ledger, accounts payable, grant and grant compliance, budgeting, cash handling, cost reporting, construction fiscal management, purchasing, information systems, fiscal studies, management of fraud and fraud prevention, and all other fiscal functions and fiscal operations.

Kenosha County employees/contractors who perform fiscal tasks as their primary duty who are not currently employed/contracted within the Department of Finance and Administration may be reassigned to that Department for supervision, work assignment, etc, as determined by the Finance Director.

Departments shall have the responsibility of conducting their operations so as to ensure that they remain within their legally approved budget. All Departments shall ensure that their operations balance as a whole when revenues are balanced against expenditures.

Fiscal tasks or fiscal functions performed by County staff/contractors shall be done in accord with procedures established by the Department of Finance and Administration. County staff performing fiscal tasks shall abide by procedures established by the Department of Finance and Administration regardless of whether they are supervised within the Department.

From time to time, The Department of Finance and Administration may conduct a review of County fiscal operations. Based upon these reviews, staff and contractors that are determined to perform fiscal tasks as their primary duty may be directed to report directly to the Department of Finance and Administration as determined by the Department Director (or designee) to fulfill the purpose and intent of this order.

2019 Kenosha County Budget Summary

Operating Summary	Expense
Legislative	241,456
Executive	6,521,314
Human Services	97,453,693
Law Enforcement	51,426,353
Finance and Administration	2,152,587
Elected Offices	1,454,167
Public Works and Development Services	20,801,732
Debt Service - Governmental Funds	17,625,116
Internal Service Funds/Non-Departmental/Board of Adjmt	28,856,976
Total Operating Budget	226,533,394
Less Revenue	158,633,424
Less Carryovers/Reserves	858,466
Total Operating Budget Levy	159,491,890
Capital Outlay/Projects Budget	35,728,191
Less Carryovers/Reserves	528,000
Less Borrowed Funds	22,900,000
Less Revenue	12,243,000
Total Capital Outlay/Projects Levy	57,191
Total Operating Budget Levy	67,041,504
Total Capital Outlay/Projects Levy	57,191
Total General Purpose Levy	67,098,695
Summary:	
Total Operating/Capital Outlay Expense	262,261,585
Less Total Revenue and Carryovers	172,262,890
Less Total Bonded Outlay for Capital Projects	22,900,000
Total General Purpose County Levy	67,098,695

Attachment A

Kenosha County 2019 Wages

Position, Grade	Minimum	Midpoint	Maximum
NEA	$12.28	$13.93	$15.59
Dining Service Assistant - Brookside			
Dining Service Assistant who accept Cook responsibilities receive $1.00/hr.			
Environmental Services Worker - Brookside			
NEB	$13.01	$14.77	$16.53
NEC	$13.79	$15.66	$17.52
Certified Nursing Assistant - Brookside			
Certified Nursing Assistant - Pool - Brookside			$19.11
Life Enrichment Assistant - Brookside			
Cook - Brookside			
NED	$14.62	$16.60	$18.57
Cook - Sheriff			
NE1	$15.50	$17.59	$19.69
Administrative Assistant			
Unit Secretary - Brookside			
Lead Cook - Brookside			
Custodian			
Second shift differential is $.25/hour. Third shift differential is $.35/hour.			
Shop Utility Worker			
NE2	$16.43	$18.65	$20.87
Deputy Court Clerk			
Life Enrichment Coordinator			
NE3	$17.42	$19.77	$22.12
Billing/Reimbursement Specialist - Brookside			
NE4	$18.46	$20.95	$23.45
Accounting Associate			
Administrative Assistant, Senior			

Buyer
Child Support Enforcement Associate
Economic Support Specialist
Environmental Health Technician
Public Health Technician
Veterans Benefits Specialist
Admissions/Release Specialist
Night shift differential is $.35/hour.

NE5	$19.57	$22.21	$24.85
Communication & Educational Support Specialist			
Deputy Court Clerk, Senior			
Economic Support Specialist, Senior			
Elected Officials Clerk			
Payroll Specialist			
Real Property Lister			
Restitution Coordinator			
Relief Custodian			
Second shift differential is $.25/hour. Third shift differential is $.35/hour.			
Casual Corrections Employee			
Laboratory Technologist			

NE6	$20.74	$23.54	$26.34
Patrol Worker/Laborer - Highways *$1.50 premium on base wage for working as a Group Leader, Heavy Equipment Operator (Excavator, Bull Dozer, Grader, Backhoe, Paver Screed, Roller, Asphalt Planer, Street Sweeper/ Vacuum Truck, Bucket Truck, Mainline I-94, Concrete Finisher. Second Shift Premium = $1.00/hour.*			

Child Support Enforcement Specialist
Deputy County Clerk
Deputy Register of Deeds
Elected Officials Deputy
Executive Secretary
Lead Economic Support Specialist
Legal Secretary
Judicial Assistant
Network Technician
Mechanic - Parks
Special Projects Coordinator, Facilities
Chief of Building Maintenance/Security Coordinator
Corrections Professional

Night shift differential is $.35/hour.

NE7	$21.99	$24.96	$27.92
Administrative Secretary			
Chief Deputy County Clerk			
Chief Deputy Register of Deeds			
Deputy Treasurer			
Executive Assistant			
GIS Analyst			
Paralegal			
Service Desk Technician			
Social Worker I			
Licensed Practical Nurse - Brookside			
Chief of Building Maintenance			
Shop Operator - Highways			
Assistant Sign Maker			
Licensed Practical Nurse - Pool - Brookside			$27.92
NE8	$23.75	$26.95	$30.16
Accountant			
Chief Cook - Sheriff			
Chief Deputy Treasurer			
Desktop Technician			
Human Resources Assistant			
Land Use Specialist			
Social Worker II			
Mechanic - Highways			
$1.50 premium for working as Shop Lead			
Sign Maker			
NE9	$25.65	$29.11	$32.57
Senior Desktop Technician			
Deputy Medical Examiner			
Network Technician - Public Safety			
Social Worker IV			
NE10	$27.70	$31.44	$35.18
Social Worker V			
HVAC/Maintenance Specialist			
Electrician/Maintenance Specialist			
Master Plumber/Maintenance Specialist			

NE11	$29.91	$33.95	$37.99
Public Health Nurse			
School Health Nurse			
Registered Nurse - Health			
Registered Nurse - Brookside			
Second shift differential is $2.00/hour. Third shift differential is $2.50/hour.			
$1.50 premium on base wage for working as a Charge Nurse			
Registered Nurse Pool - Brookside			$37.99

Kenosha County 2019 Salaries - Exempt Employees

Position, Grade	Minimum	Midpoint	Maximum
E16	$103,398	$123,561	$143,723
Chief Financial Officer			
E15	$97,545	$116,567	$135,588
Chief Information Officer			
Corporation Counsel			
Department Director, Public Works and Planning			
Department Director, Human Services			
E14	$92,024	$109,969	$127,913
Director, Human Resources			
Director, Finance			
Executive Director, Brookside Care Center			
E13	$86,815	$103,744	$120,673
Nursing Home Administrator			
Assistant Director, Information Technology			
First Assistant Corporation Counsel			
E12	$81,901	$97,872	$113,842
Senior Assistant Corporation Counsel			
Manager, IT Application Services			
CFO, Human Services			
Director, Health Services			
Circuit Court Commissioner			
E11	$77,265	$92,332	$107,398

Director, Purchasing Services Director, Highways Director, Planning Operations			
E10 Director of Nursing, Brookside Director, Land Information Director, Workforce Development Director, Aging and Disability Services Director, Children and Family Services Chief of Staff Director, Parks Golf Operations Director Senior Transportation Engineer, Highways Lead Child Support Enforcement Attorney Director of Clinical Services/Asst. Director Health	$72,892	$87,105	$101,319
E9 Child Support Enforcement Attorney Assistant Director, Human Resources IT Project Manager IT Senior Network/Web Application Unified Communication Engineer Budget/Finance Analyst Job Center Manager Project Engineer, Facilities	$68,766	$82,175	$95,584
E8 Manager, Facilities Maintenance Manager, Environmental Health IT Senior Network Engineer Manager, Children and Family Services Workforce Development Manager Assistant Director of Nursing, Brookside Nurse Practitioner, Health IT Customer Service Manager	$64,873	$77,523	$90,174
E7 Medical Examiner Director, Juvenile Intake IT Endpoint Technology Specialist	$61,201	$73,135	$85,070

IT Software Engineer
IT Business Analyst, Senior
IT Project Coordinator
Manager, Aging and Disability Services
Nursing Supervisor, Brookside
Supervisor, Children and Family Services
Manager, Child Support
Human Resources Business Partner
Nursing Supervisor, Health
Lead Program Supervisor
Home Visiting Program Supervisor
School Nurse Team Leader
MCH Team Leader
Operations Superintendent
Municipal & Public CS Superintendent - Highways

E6	$57,737	$68,996	$80,254
Manager, Court Services			
Manager Fiscal Services, Brookside			
Manager Fiscal Services, Circuit Court			
Manager Fiscal Services, DADS			
Manager Fiscal Services, Payroll			
Manager Fiscal Services, Public Works			
Manager Fiscal Services, Sheriff			
Economic Support Program Manager			
Chief Deputy Medical Examiner			
County Conservationist			
Corrections Sergeant			
Patrol Superintendent			
Contract Specialist, Human Services			
Director, Veterans Services			
MDS Coordinator, Brookside			
Civil Engineer			
Behavioral Health Qualify Analyst			

E5	$54,469	$65,090	$75,712
Victim/Witness Coordinator			
Dietary Manager, Brookside			
Economic Support Supervisor			
Child Support Supervisor			
Lead Environmental Sanitarian			

Highway Foreman			
Park Superintendent			
Grounds Supervisor (Pets & BD)			
Analytic and Forensic Chemist			
Memory Care Coordinator/CBRF Manager			
Laboratory Team Leader			
Detention Systems Manager			
E4	$51,386	$61,406	$71,426
IT Coordinator, GIS Systems			
IT Services Support Analyst			
Senior Land Use Planner			
Administrative Programs Coordinator, Sheriff			
Food Service Manager, Sheriff			
Sanitarian			
Admissions/Marketing Manager, Brookside			
Communications Manager			
Office Manager, County Executive			
Office Manager, District Attorney			
Office Manager, KCDC			
Office Manager, Sheriff			
E3	$48,477	$57,930	$67,383
Purchasing Specialist			
Register in Probate/Probate Registrar			
Investigator, District Attorney			
Life Enrichment Director, Brookside			
Nursing Office Manager, Brookside			
Environmental Services Support Manager, Brookside			
Medical Records Supervisor			
Human Resources Specialist			
Admissions/Release Supervisor			
Corrections Corporal			
Epidemiologist			
Dietetec Technician, Brookside			
E2	$45,733	$54,651	$63,569
Head Golf Professional			
Assistant Grounds Supervisor			
Park Foreman			
Mental Health Coordinator			

Health Services Coordinator KLIHF Program Coordinator Healthy Homes Project Coordinator			
E1 Assistant Officer, Veterans Services Laundry Manager, Sheriff Lead Program Risk Assessor Clubhouse Manager Grounds Team Leader - Golf Maintenance Crew Leader - Parks	$43,144	$51,558	$59,971

Attachment B

KENOSHA COUNTY
FINANCIAL MANAGEMENT POLICY STATEMENT

Fund Balance Reserve Policy

Purpose: To maintain the fund balance of the General Fund at levels sufficient to protect the County's creditworthiness as well as its financial positions from unforeseeable emergencies. To ensure sufficient liquidity to provide for County obligations as they become due. To maintain the proper balance between maintaining a prudent level of reserves that are neither too low nor too high. Reserves shall be considered to be too low if the level of reserve would negatively impact upon County creditworthiness and liquidity or impair the County's ability to fund emergencies or contingencies. Reserves are too high if the level of reserve exceeds funds needed to maintain its creditworthiness and liquidity, or if reserves exceed the amounts needed to properly fund emergencies and contingencies. For purposes of this policy, General Fund Unassigned Fund Balance in the General Fund is referred to as "reserves".

General Fund Unassigned Fund Balance

It shall be the County policy to maintain reserves at a minimum of ~~seventeen percent~~ 17% of audited General Fund operating expenditures. With the objective of obtaining a AAA bond rating, the County shall have a target ~~unassigned fund~~ reserve balance of 25% (not mandatory).

Planned Use of Reserves as part of the Adopted Budget

As part of the annual adoption of the budget, reserves in excess of ~~seventeen percent~~ 17% of general fund operating expenditures per the audit may be used only for the following purposes: annually reoccurring costs provided that the aggregate total of such costs used to balance an annual budget does not exceed $300,000, expenditures that will not reoccur annually, temporary increases in personnel expenditures incurred for the purpose of succession planning, not to exceed $250,000 cumulatively (this provision to sunset at year-end ~~2018~~ 2022 to be permissible for the ~~2018~~ 2022 budget), High Impact Fund (KABA) expenditures not to exceed $250,000 per annum, a cushion for increases in tax delinquencies that would occur as a result of an economic downturn, or capital purchases. Any such use of reserves shall be as approved by the County Board. As a general practice, after confirmation of available funds per the audit, reserves exceeding ~~seventeen percent~~ 17% of general fund operating expenditures may be applied in the budget year two years following the audit year, as determined by the County Board. For example, audit reserves per the ~~2014~~ 2017 audit may be used as part of the ~~2016~~ 2019 budget. Any known events that are anticipated to materially reduce reserves shall be considered prior to such use of reserves.

Extenuating Circumstances: In the event of extenuating circumstances, reserves may be used to balance a budget if so approved by the County Board. Extenuating circumstances shall be defined as an unplanned event that requires a significantly higher amount of tax levy than what was known during budget development or at the time the County Board is considering the budget.

Examples of extenuating circumstances are: The health insurance budget issue from 2001, major reductions in State aid that directly offset levy such as shared revenue, and significant reduction of federal inmates by the Federal Government. In the event that reserves are used because of extenuating circumstances, a plan shall be developed to eliminate the use of reserves as soon as practicable.

Emergencies

Use of the General Fund in the case of emergencies shall be allowed. In the event of a declared emergency, there shall be no restriction placed upon the use of the General Fund. Emergency shall be defined in accord with GP-1.05-1 (10) of the Kenosha County Policy and Rules manual.

Use of Fund Balance to Modify the Adopted Budget in Lieu of a Contingency Fund

This policy does hereby define a contingency to be a budgetary event (such as an emergency) that is of possible but uncertain occurrence. It is a common practice for Governments to establish contingencies in the adopted budget to fund modifications of the adopted budget. However, it has been the practice of Kenosha County to not fund a contingency as an expenditure in the budget. It has been the practice of the County to use reserves when necessary to fund modification of the current year budget in lieu of establishing a contingency. This policy does hereby authorize the use of reserves for modifications of the adopted budget if so approved by the County Board. In accord with state Law, such a budget modification shall require a two-thirds majority approval of the County Board. The Financial Services Division shall review budget modifications done under the authority granted herein to verify that transfers done are necessary as a result of events that were beyond the control of the County.

General Fund Unassigned Fund Balance Replenishment

In the event that unassigned fund balance declines below 17% as defined herein, the County shall implement steps to be within policy 3 years following the first positive quarter of the United States Gross Domestic Product (GDP) the year following the audited year in which the County was not within policy.

Attachment C

Kenosha County Employee Handbook

Summary of Proposed Policy Changes

Prepared by: Clara-lin Tappa, PHR

Purpose & Scope – Added vision and mission statements

EEO – Embedded policy in handbook

Harassment Prevention – Embedded policy in handbook and updated to be comprehensive policy not exclusive to sexual harassment

Tobacco-Free Workplace – added policy into handbook

Drug and Alcohol Free Workplace – Revised intro

Respectful Workplace – Evolved into "Code of Conduct" which replaces Work Rules, all of which are addressed in handbook as reviewed in Committee

Weapons – added Corrections exclusion (i.e. pepper spray and batons)

Safety – Added a very general overall policy which refers to specific rules/programs

Electronic Communications – Embedded policy in handbook

Cell Phones - Added a revised cell policy which was endorsed by IT

Social Media – Prohibits employees using social media on behalf of County except as authorized

Personnel Records – Transitions from "medical" file to "benefits" file to more accurately describe the contents, which includes medical documentation in addition to other non-work related material

Animals in the Workplace – New policy addressing service animals and comfort animals

Relocation – Removes language on sworn Sheriff's department personnel residency requirement (this is in their contract) and retains language on reimbursement for relocation expenses for department/division heads

Outside Employment – Policy added

Overtime – Updated exception for law enforcement to reflect new treatment for new 12-hour Corrections schedule

Attendance – Updated policy – removed unnecessary language

Inclement Weather – Added definition to 24/7 operations

Accurate Recording of Time – Clarifies that time is recorded to nearest quarter hour

Pay Periods – Adds mention of KC Credit Union as no cost option for account (direct deposit)

Benefits – Effective 30 days from date of hire and first of next month; Part-time benefits proration will be based on posting rather than an average of hours worked (with health ins. treatment outlined in that section)

PTO - Part-time benefits pro-ration will be based on posting rather than an average of hours worked; spells out schedule with examples to avoid confusion and misinterpretation; updated for new schedule for Corrections employees

A&S – Benefit is based on posting to avoid PT employees from ramping up benefit by frontloading hours and avoids circumstance where a part-time qualifies for more benefit hours than what they would otherwise work; Updated for new Corrections schedule

Fitness-For-Duty & Return to Work – Adds language that previously existed in Work Rules

Light Duty – Changes terminology to Modified Duty to avoid it sounding like "less" work; tightens up language overall

Health Benefit – Effective 30 days from date of hire and first of next month; Part-time benefits proration for new hires will be based on posting; following initial measurement period, proration will be based on average of hours worked during measurement period

Section 125 Plans – Clarifies Flex Spending language; adds better language addressing pre-tax premiums

Life Insurance – Adds language about taxing over $50,000 in life insurance benefits

Tuition Reimbursement – Embedded policy into handbook and modified to apply to education that is related to current position (current) or applicable to promotional opportunities (latter is the revision); tightened up language overall

Funeral Leave – Moved into PTO section

Jury Duty – Reflects a process change to have employee show documentation of jury duty pay to process as an offset to payroll rather than the employee turning a check over to the County; approved/preferred by Finance Dept.

Military Duty – Reflects a process change to have employee show documentation of military pay to process as an offset to payroll rather than the employee turning a check over to the County; approved/preferred by Finance Dept.

Education Leave – Deleted since it is covered by Personal Leave

Rules and Regulations – Becomes "Discipline" section and clarifies that any violation of policies set forth in handbook or established by Dept/Div is subject to discipline

Grievance Procedure – Adds an employee share of cost for appeals

Proposed Budget Resolution Language

WHEREAS, in certain instances, the Parks Division may receive grant funding that is in excess of the approved budget or originally awarded grant amount for a specific project; and

BE IT FURTHER RESOLVED, in instances when the Parks Division receives excess grant funding, the division is authorized to process the appropriate accounting and budget modifications necessary to accept and expend these funds on the project for which the initial grant funding was originally intended; and

WHEREAS, the County and the City of Kenosha have reached an agreement on the transferring of jurisdiction of a portion of County Trunk Highway H from 52nd Street to 65th Street, and;

WHEREAS, as memorialized in the Memorandum of Understanding (MOU) which is attached and incorporated by reference, the County will transfer and the City will accept full jurisdiction of and responsibility for the portion of County Trunk Highway H from 52nd Street to 65th Street, including the roadway and the traffic signals at the intersections of CTH H with 60th and 65th Streets; and

WHEREAS, that MOU calls for a declaration that the roadway to be transferred is a recorded highway, as that term is used in Section 82.01 (8), Wis. Stats., that has been worked by the County as a public highway in its current roadbed continuously for over sixty years; and

BE IT FURTHER RESOLVED, that the County Board hereby approves the MOU on the transfer of jurisdiction of a portion of County Trunk Highway H, as attached and incorporated by reference, fully transferring jurisdiction of and responsibility for the portion of County Trunk Highway H from 52nd Street to 65th Street, including the roadway and the traffic signals at the intersections of County Trunk Highway H and 60th and 65th Streets; and

BE IT FURTHER RESOLVED, that the County Board hereby declares and memorializes that the portion of roadway described in that MOU is a recorded highway, as that term is used in Section 82.01 (8), Wis. Stats., and has been worked by the County as a public highway in its current roadbed continuously for over sixty years; and

Intergovernmental Agreement on Jurisdictional Transfer of Roadway
By County of Kenosha, Wisconsin and City of Kenosha, Wisconsin
For Part of County Trunk Highway "H"

I. Parties, Purpose, Authority, Consideration.

A. Parties.

The County of Kenosha is a municipal corporation and a political subdivision of the State of Wisconsin having its principle offices located at 1010 - 56th Street, Kenosha, Wisconsin; it may be referred to as "the County" or "Kenosha County" hereinafter. The City of Kenosha is a municipal corporation having its principle offices located at 625 - 52nd Street, Kenosha, Wisconsin; it may be referred to as "City" hereinafter. Both parties are created and organized under the laws of the State of Wisconsin.

B. Purpose.

The parties enter this agreement to promote highway safety, improve roadway conditions, handle increased commercial truck traffic and encourage future economic development along a north-west corridor adjacent to the City's industrial park.

C. Authority.

The parties rely upon all the laws of the State of Wisconsin for authority to enter into this agreement, particularly Section 66.0301 of the Wisconsin Statutes on Intergovernmental Cooperation contracts.

D. Consideration.

The mutual promises set forth herein, and the benefit bestowed upon the public by this project, constitute the lawful consideration of this contract.

E. Subject Highway.

The highway that is the subject of this Intergovernmental Agreement Jurisdictional Transfer of Roadway is that portion of Kenosha County Trunk Highway "H" located between its juncture with 65th Street to its juncture with state trunk highway 158; expressly excluding the portions of CTH K that were the subject matter of an Intergovernmental Cooperative Agreement between these same parties dated March 28, 2012 and also expressly excluding any portion of STH 158; expressly including the traffic signals at the intersection of CTH H and 60th Street and the traffic signals to be installed under the terms of this agreement at the intersection of CTH H and 65th Street; this highway may be referred to as the "Transferred Highway." The Transferred Highway is a recorded highway, as that term is used in Subsection 82.01(8) of the Wisconsin Statutes, that has been worked by the County as a public highway in its current roadbed continuously for over sixty years prior to entry into this Intergovernmental Agreement Transfer of Roadway.

Transferred Highway includes all interest in the right of way acquired by the County through expressed dedications and through prescription by action of law. The Transferred Highway that is subject to acquisition of interest in the right of way through prescription by action of law, is more particularly described in Exhibit A and depicted in Exhibit B, which are attached hereto and made a part hereof. During the time that the County has worked the Transferred Highway, it has issued permits for others to occupy portions of the right of way, subject to the superior interests of the County in the right of way and subject to conditions that inure to the benefit of the County.

II. Transfer of CTH "H", Duties and Obligations.

A. Transfer of "H" and Duties and Obligations of the County of Kenosha.

1. The County of Kenosha hereby gives, devises, grants, and transfers ownership, control, authority, and jurisdiction of Transferred Highway, to the City of Kenosha and its successors and assigns forever, effective December 31, 2023, or five years after the County's installation of the traffic control signal lights at the intersection of CTH H and 65th Street, whichever is later. The Highway Commissioner will advise the Mayor and City Attorney in writing when the installation of the lights is complete and that date will control for purposes of determining the date of transfer under this paragraph. This transfer shall include all of the legal interests of the County in such land and roadway as those rights exist on the date of this agreement.

This transfer includes all rights of any kind relating to such Transferred Highway, and includes all rights to control the location and relocation of utilities and other installations, structures or facilities within the right of way of the Transferred Highway, whether the County obtained such rights by statute, regulation, permit, easement, deed, contract, permission or otherwise. In all other respects, the Transferred Highway is given in its current condition, "as is, with all faults", except as specifically set forth in this agreement.

2. The County warrants that it has no notice or knowledge of any conditions of the Transferred Highway that would subject the City to liability, specifically including, but not limited to, adverse environmental conditions.

3. The County will install at its cost and expense traffic control signal lights at the intersection of CTH H and 65th Street, and shall maintain them at its cost and expense until such time as the Transferred Highway is transferred, after which time all costs and expenses, including but not limited to maintenance, shall be the responsibility of the City. .

B. Transfer of "H" and Duties and Obligations of the City of Kenosha.

1. Conditioned on the receipt of all applicable approvals from the state of Wisconsin, the City of Kenosha will accept the transfer of ownership, control, authority and jurisdiction the Transferred Highway, from the County of Kenosha effective December 31, 2023, or five years after the County's installation of the traffic control signal lights at the intersection of STH H and 65th Street, whichever is later, as determined above. Such Transferred Highway will be accepted on

an "as is, with all faults" basis, except as specifically set forth in this agreement. The City will accept all appurtenant rights, legal interests and responsibilities transferred by the County.

2. The City will perform all necessary maintenance and roadway improvements on the Transferred Highway, including the specifically included traffic signals, in the future. The City will hereafter be the legal authority to issue right of way permits and otherwise control and approve the location and relocation of utilities and other installations, structures or facilities within the right of way of the Transferred Highway. It is the intent of the County and the City that the County is transferring to the City all rights that the County has with respect to relocation of utilities that are existing in the right of way at the time of entry into this Intergovernmental Agreement Jurisdictional Transfer of Roadway.

III. Obey All Laws; Savings Clause.

The County and the City each agree to abide by all applicable state, federal and local laws and regulations in connection to all acts related to this agreement. If any part of this agreement is deemed to be void or unenforceable by a court of competent jurisdiction, such part shall be deemed to be severable from the remaining terms of the agreement and shall not affect the validity of the balance of this agreement, if such interpretation can reasonably give effect to the main purpose and intent of the parties.

IV. Duplicate Originals; Amendments in Writing.

Duplicate originals shall be signed and an original shall be delivered to each party. Any amendments to this agreement shall be in writing and signed with same formality as the original agreement.

Dated at Kenosha, Wisconsin this ____day of _____, 2018.

_____

JIM KREUSER, Kenosha County Executive

_____

MARY T. KUBICKI, Kenosha County Clerk

_____

CLEMONT ABONGWA, Kenosha County Highway Commissioner

Dated at Kenosha, Wisconsin this ____day of _____, 2018.

_____

JOHN M. ANTARAMIAN, Mayor for the City of Kenosha

DEBRA SALAS, Kenosha City Clerk/Treasurer