

KENOSHA COUNTY

YEAR END CLOSEOUT AND CARRYOVER
RESOLUTION

FOR THE YEAR ENDING

DECEMBER 31, 2016

2016 General Fund Year-End Forecast

	FC Mtg 2-16-17	FC Mtg 4-13-17	Variance
2015 Year-End Unassigned General Fund Balance	18,200,731	18,200,731	
<u>Items causing increase to the General Fund</u>			
Human Services	1,300,000	1,140,459	(159,541)
US Federal Marshal/ BICE Inmate/ Other Revenue	1,152,000	1,123,000	(29,000)
Sales Tax	850,000	1,032,697	182,697
DPW - State Maintenance/Other Revenue	600,000	600,000	0
DPW - Contractual Services/Gas& Diesel/Utilities	430,000	360,000	(70,000)
Vacancy	360,000	360,000	0
Sheriff - Contractual Services/Supplies	280,000	280,000	0
Elected Offices - Bond Default/Transfer Tax/Passport Revenues	217,000	217,000	0
Miscellaneous	<u>210,000</u>	<u>0</u>	<u>(210,000)</u>
Total Increases to General Fund	5,399,000	5,113,156	(285,844)
Planned Decreases to General Fund			
Reserves used to fund one time expenditures in the 2016 budget	(275,000)	(275,000)	0
Total Planned Decreases to General fund	<u>275,000</u>	<u>275,000</u>	<u>0</u>
<u>Items causing decrease to the General Fund</u>			
Health Insurance	(2,877,000)	(2,611,461)	265,539
Sheriff - Personnel	(1,076,000)	(1,027,000)	49,000
Workers Compensation/Liability Insurances	(320,000)	(481,793)	(161,793)
Treasurer Tax Delinquency and Interest on Taxes revenue	(285,000)	(285,000)	0
Tax Delinquencies Increase	(166,000)	(136,242)	29,758
Miscellaneous	<u>0</u>	<u>(159,122)</u>	<u>(159,122)</u>
Total all other net reductions to Fund Balance	(4,724,000)	(4,700,618)	23,382
Projected 2016 Year-End Unassigned General Fund balance	18,600,731	18,338,269	
Less: County Board minimum requirement of 17% of General Fund Expenditures	<u>10,907,921</u>	<u>11,037,720</u>	
Amount over 17% Minimum	7,692,810	7,300,549	
Projected 2016 Year-End Unassigned General Fund balance	18,600,731	18,338,269	
Projected Increase in General Fund 2015/2016	400,000	137,538	
2016 Projected General Fund Expenditures	64,164,242	64,927,766	
Unassigned Reserves Balance as Percentage of General Fund Exp.	28.99%	28.24%	

**Health Insurance
Surplus/(Deficit)
2005 - 2016 Budget Years**

	Internal Service Fund Adopted Budget	Internal Service Fund Revenues	Internal Service Fund Expenses	ISF Year-End (Chargeback) Credit	Year-End Vacancy Surplus (Deficit)	Net Year-End Final Surplus (Deficit)
2005	16,005,639	15,905,462	13,728,052	2,177,410	228,418	2,405,828
2006	17,370,393	16,955,387	15,142,184	1,813,203	399,044	2,212,247
2007	17,875,593	17,746,979	16,359,146	1,387,833	634,169	2,022,002
2008	18,359,029	18,023,656	17,489,511	534,145	645,641	1,179,786
2009	19,324,896	19,578,257	18,205,270	1,372,987	545,567	1,918,554
2010	19,975,551	19,860,817	18,124,476	1,736,341	614,099	2,350,440
2011	19,245,383	20,282,339	22,316,472	(2,034,133)	(112,585)	(2,146,718)
2012	20,298,822	20,092,719	20,525,897	(433,178)	1,307,049	873,871
2013	20,506,707	18,664,053	18,228,523	435,530	1,417,469	1,852,999
2014	20,106,460	19,211,847	20,118,003	(906,156)	831,711	(74,445)
2015	20,395,124	20,136,198	22,165,336	(2,027,385)	283,617	(1,743,768)
2016	21,094,773	20,057,109	24,185,819	(4,128,710)	561,544	(3,567,166)

2016 Health Insurance ISF Deficit	(4,128,710)
Vacancy Surplus	561,544
Allocated to Brookside/Golf (Fund 600/640)	668,068
DHS Additional Reimbursement Revenue Offset	<u>287,637</u>
Net Effect to General Fund	(2,611,461)
Appropriation/Revenue Surplus	<u>1,291,832</u>
Net Budgetary Overdraft	(1,319,629)

2016 Workers Comp/Liability ISF Deficit	(608,112)
Vacancy Surplus	0
Allocated to Brookside/Golf (Fund 600/640)	111,886
DHS Additional Reimbursement Revenue Offset	<u>14,433</u>
Net Effect to General Fund	(481,793)
Personnel Appropriation Surplus	<u>481,793</u>
Net Budgetary Overdraft	0

DHS Surplus (not including ISF net chargeback)	(1,140,459)
ISF Chargeback (Health, W/C, Liability)	954,596
Addition Funding Reimbursement	(302,070)
DHS Surplus (including ISF chargebacks)	(487,933)

KENOSHA COUNTY BOARD OF SUPERVISORS

RESOLUTION NO. _____

Subject: 2016 TO 2017 CARRYOVER AND ANNUAL CLOSEOUT RESOLUTION	
Original_x Corrected_ 2nd Correction__ Resubmitted__	
Date Submitted: April 13, 2017	Date Resubmitted:
Submitted By: Finance Committee	
Fiscal Note Attached Yes	Legal Note Attached
Prepared By: Barna Bencs, Finance	Signature:

WHEREAS, certain projects were authorized by the County Board in the prior year's budget, and

WHEREAS, it is necessary to carryover these funds to complete these projects, and

WHEREAS, it is necessary to cover a budgetary overdraft for the County Medical Insurance line expenditure, and

Now, Therefore Be It Resolved, that these funds be carried over from 2016 to 2017, and that the 2016 budget be adjusted as shown in the attached fiscal notes which detail the source and application of funds to be carried forward and are incorporated by reference, and

Be It Further Resolved, that it is the policy, desire, and intent of the Kenosha County Board that each appropriation unit of this budgetary amendment for which funds have been appropriated be carried out as if adopted by separate resolution and as necessary to carry out the public intent. The funds are made available and, unless amended by law or action by the County Board through budgetary transfers, no monies appropriated for any one purpose in any one appropriation unit can be used for any other purpose in any other appropriation unit without prior approval of the Kenosha County Board. The Finance Committee is authorized to approve transfers not to exceed \$1,000.00, and

2016 TO 2017 CARRYOVER AND ANNUAL CLOSEOUT RESOLUTION

Be It Further Resolved, that all expenditures appropriated are not to exceed funded monies in the budget or this amount without prior approval of the County Board.

Be It Further Resolved, that \$127,537 be carried over to the District Attorney's 2017 budget for use in the State vs. Jensen trial for professional service, expert and witness fees, and other prosecution costs as needed. Any remaining funds from this amount after the costs from the trial are incurred are to lapse to the General Fund. If the trial is postponed to 2018, these funds are to be carried over to the 2018 budget year, and

Be It Further Resolved, that the County-wide Non-Departmental 2016 Budget for County-wide Medical Insurance expenditure be amended per the attached budget modification which is incorporated by reference.

Respectfully Submitted,

FINANCE/ADMINISTRATION COMMITTEE

	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
_____ Terry Rose, Chairman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Ronald Frederick, Vice Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Jeffrey Gentz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Rick Dodge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Edward Kubicki	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Daniel Esposito	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Greg Retzlaff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Attachment to 2016 Carryover Resolution

Attachment to 2016 Carryover Resolution			2016 Source			2017 Application			2016
	Purpose or Explanation	Account	Fund	Business Unit	Object Code	Fund	Business Unit	Object Code	Source Amount
<u>General Fund</u>									
<u>Unallocated</u>									
	Offset overdraft in Countywide Medical Insurance accounts	Medical Insurance	100	15130	449990	100	15130	515400	1,319,629
<u>District Attorney</u>									
	Carry over unspent District Attorney Expert Witness Fees for pending high profile felony cases needing expert witnesses.	Expert Witness Fees	100	16100	527220	100	16100	527220	82,627
	Carry over unspent District Attorney Witness Fees for pending high profile felony cases needing witnesses. (ex: Retrial of Mark Jensen)	Witness Fees	100	16100	527200	100	16100	527200	44,910
<u>Veterans</u>									
	Donation received for purposes of Veterans Services		100	55000	448650	100	55000	571900	2,587
Total General Fund - Fund 100						Total Fund 100		1,449,753	
<u>Capital Projects - General</u>									
<u>Capital Projects - Facilities</u>									
	Repurpose funds from 60th Street Tower to PSB Tower Project		432	76365	581310	411	19580	582200	59,271
Total Capital Projects - General Fund 411						Total Fund 411		\$ 59,271	
<u>Energy Reduction Technology</u>									
	Repurpose LED light conversion to energy reduction technology		411	19480	582200	434	76335	582200	31,270
						Total Fund 434		\$ 31,270	
<u>Brookside Care Center</u>									
<u>Brookside Capital Outlay</u>									
	Repurpose from Nursing Equipment to Nursing Equipment Rental		600	42190	530050	600	42140	553300	10,000
	Repurpose New Building Equipment		600	42190	530050	600	42190	530050	10,000
						Total Fund 600		\$ 20,000	

Attachment to 2016 Carryover Resolution

Attachment to 2016 Carryover Resolution		2016 Source			2017 Application			2016	
			Business	Object		Business	Object	Source	
	<u>Purpose or Explanation</u>	<u>Account</u>	<u>Fund</u>	<u>Unit</u>	<u>Code</u>	<u>Fund</u>	<u>Unit</u>	<u>Code</u>	<u>Amount</u>
<u>Brookside Replacement</u>									
<u>Brookside Capital Outlay</u>									
	Repurpose water heater funds to Brookside Construction Project	Purchase/Plan/Design/Construction	411	19480	582200	605	42310	582250	10,942
	Repurpose I-Beam funds to Brookside Construction Project	Purchase/Plan/Design/Construction	411	19480	582200	605	42310	582250	17,317
	Repurpose PSB HVAC funds to Brookside Construction Project	Purchase/Plan/Design/Construction	411	19580	582200	605	42310	582250	30,000
	Repurpose Sheriff Building funds to Brookside Construction Project	Purchase/Plan/Design/Construction	411	21280	582250	605	42310	582250	50,000
	Repurpose Pre-Trial Exterior Sealant funds to Brookside Construction Project	Purchase/Plan/Design/Construction	411	19480	582200	605	42310	582250	25,000
	Repurpose KCC Roof funds to Brookside Construction Project	Purchase/Plan/Design/Construction	411	19480	582200	605	42310	582250	146,000
	Repurpose Structural Analysis of Parking Structure funds to Brookside Construction Project	Purchase/Plan/Design/Construction	411	19480	582200	605	42310	582250	20,000
Total Brookside Replacement - Fund 605						Total Fund 605		\$	299,259

Summary of Resolution Carryovers

Fund 100	\$ 1,449,753
Fund 411	\$ 59,271
Fund 434	\$ 31,270
Fund 600	\$ 20,000
Fund 605	\$ 299,259
Grand Total	\$ 1,859,553

**KENOSHA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2016**

**DRAFT/UNAUDITED
04/05/2017**

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 20,529,943	\$ 485,825	\$ 1,488,951	\$ 7,530,383	\$ 30,035,102
Receivables					
Property taxes	34,081,345	13,006,569	14,405,766	3,851,095	65,344,775
Delinquent taxes	11,392,751	-	-	-	11,392,751
Miscellaneous	319,192	172,394	-	182,318	673,904
Due from other governments	3,499,623	7,001,852	-	1,474,692	11,976,167
Due from other funds	-	-	-	-	-
Prepaid items	281,718	-	-	1,437	283,155
Inventories	-	-	-	-	-
Loans receivable	-	-	-	1,249,216	1,249,216
TOTAL ASSETS	\$ 70,104,572	\$ 20,666,640	\$ 15,894,717	\$ 14,289,141	\$ 120,955,070
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 991,526	\$ 4,618,731	\$ -	\$ 635,682	\$ 6,245,939
Accrued compensation	4,417,120	-	-	-	4,417,120
Special deposits	4,410	2,846	-	53,461	60,717
Due to other governments	2,615,803	2,909,792	-	922,489	6,448,084
Due to other funds	-	-	-	-	-
Other unearned revenue	231,367	41,206	-	329,158	601,731
Total Liabilities	<u>8,260,226</u>	<u>7,572,575</u>	<u>-</u>	<u>1,940,790</u>	<u>17,773,591</u>
Deferred Inflows of Resources					
Deferred property tax levy	34,081,345	13,006,569	14,405,766	3,851,095	65,344,775
Revolving loan fund outstanding loans	-	-	-	1,249,216	1,249,216
Total deferred inflows of resources	<u>34,081,345</u>	<u>13,006,569</u>	<u>14,405,766</u>	<u>5,100,311</u>	<u>66,593,991</u>
Fund Balances					
<i>Nonspendable</i>					
Prepaid items	281,718	-	-	-	281,718
Delinquent taxes	7,701,421	-	-	-	7,701,421
<i>Restricted</i>					
Human services	-	-	-	-	-
Debt service	-	-	1,488,951	-	1,488,951
Health Department city contribution share	-	-	-	(170,969)	(170,969)
Housing Authority revolving loan fund	-	-	-	3,877	3,877
Federal Equitable Sharing funds	-	-	-	380,842	380,842
Aging	-	87,496	-	-	87,496
<i>Committed</i>					
Human services	-	-	-	-	-
Geographic Information Systems	-	-	-	29,852	29,852
<i>Assigned</i>					
Encumbrances	233,837	-	-	6,780	240,617
Sheriff special deposit-DARE program	-	-	-	-	-
Subsequent year expenditures	1,207,756	-	-	6,252,717	7,460,473
<i>Unassigned(deficit)</i>	<u>18,338,269</u>	<u>-</u>	<u>-</u>	<u>744,941</u>	<u>19,083,210</u>
Total Fund Balances	<u>27,763,001</u>	<u>87,496</u>	<u>1,488,951</u>	<u>7,248,040</u>	<u>36,587,488</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 70,104,572	\$ 20,666,640	\$ 15,894,717	\$ 14,289,141	\$ 120,955,070

KENOSHA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
December 31, 2016

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Federal Equitable Sharing	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and investments	\$ 3,877	\$ (1,262,338)	\$ 290,008	\$ (24,664)	\$ 380,956	\$ (612,161)
Receivables						-
Property taxes	-	916,390	2,912,514	-	-	3,828,904
Miscellaneous	-	163,704	-	-	-	163,704
Due from other governments	-	1,404,772	9,000	60,920	-	1,474,692
Prepaid Items	-	1,437	-	-	-	1,437
Loans receivable	1,249,216	-	-	-	-	1,249,216
TOTAL ASSETS	<u>\$ 1,253,093</u>	<u>\$ 1,223,965</u>	<u>\$ 3,211,522</u>	<u>\$ 36,256</u>	<u>\$ 380,956</u>	<u>\$ 6,105,792</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ 247,381	\$ -	\$ 6,404	\$ 114	\$ 253,899
Special deposits	-	53,461	-	-	-	53,461
Due to other governments	-	1,581	-	-	-	1,581
Other unearned revenue	-	5,152	299,006	-	-	304,158
Total Liabilities	<u>-</u>	<u>307,575</u>	<u>299,006</u>	<u>6,404</u>	<u>114</u>	<u>613,099</u>
Deferred Inflows of Resources						
Deferred property tax revenue	-	916,390	2,912,514	-	-	\$ 3,828,904
Revolving loan fund outstanding loans	1,249,216	-	-	-	-	1,249,216
Total deferred inflows of resources	<u>1,249,216</u>	<u>916,390</u>	<u>2,912,514</u>	<u>-</u>	<u>-</u>	<u>5,078,120</u>
Fund Balance						
Restricted						
Health Department city contribution share	-	(170,969)	-	-	-	\$ (170,969)
Housing Authority revolving loan fund	3,877	-	-	-	-	3,877
Federal Equitable Sharing funds	-	-	-	-	380,842	380,842
Unassigned	<u>-</u>	<u>170,969</u>	<u>2</u>	<u>29,852</u>	<u>-</u>	<u>200,823</u>
Total Fund Balances	<u>3,877</u>	<u>-</u>	<u>2</u>	<u>29,852</u>	<u>380,842</u>	<u>414,574</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 1,253,093</u>	<u>\$ 1,223,965</u>	<u>\$ 3,211,522</u>	<u>\$ 36,256</u>	<u>\$ 380,956</u>	<u>\$ 6,105,793</u>

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04/05/2017

KENOSHA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECT FUNDS
December 31, 2016

	Parkland Development	Public Safety Building	Western County Communication	Energy Reduction Technology	Public Safety Access Point Project	Other Capital Projects	Total Nonmajor Capital Projects Funds
ASSETS							
Cash and investments	\$ 629,583	\$ 100,425	\$ (6,321)	\$ 73,490	\$ 600,000	\$ 6,745,367	\$ 8,142,544
Property taxes receivable	-	-	-	-	-	22,191	22,191
Miscellaneous receivable	-	-	16,312	2,300	-	-	18,612
TOTAL ASSETS	<u>\$ 629,583</u>	<u>\$ 100,425</u>	<u>\$ 9,991</u>	<u>\$ 75,790</u>	<u>\$ 600,000</u>	<u>\$ 6,767,558</u>	<u>\$ 8,183,347</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 5,305	\$ 13,950	\$ 9,991	\$ 23,553	\$ -	\$ 328,983	\$ 381,782
Other unearned revenue	-	-	-	-	-	25,000	25,000
Due to other governments	-	-	-	-	-	920,908	920,908
Total Liabilities	<u>5,305</u>	<u>13,950</u>	<u>9,991</u>	<u>23,553</u>	<u>-</u>	<u>1,274,891</u>	<u>1,327,690</u>
Deferred Inflows of Resources							
Deferred property tax revenue	-	-	-	-	-	22,191	22,191
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,191</u>	<u>22,191</u>
Fund Balance							
Assigned							
Encumbrances	-	-	-	-	-	6,780	6,780
Subsequent year expenditures	620,811	80,589	-	52,237	600,000	4,889,080	6,242,717
Unassigned (deficit)	<u>3,467</u>	<u>5,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>574,616</u>	<u>583,969</u>
Total Fund Balances	<u>624,278</u>	<u>86,475</u>	<u>-</u>	<u>52,237</u>	<u>600,000</u>	<u>5,470,476</u>	<u>6,833,466</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 629,583</u>	<u>\$ 100,425</u>	<u>\$ 9,991</u>	<u>\$ 75,790</u>	<u>\$ 600,000</u>	<u>\$ 6,767,558</u>	<u>\$ 8,183,347</u>

04/05/2017

KENOSHA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2016

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
ASSETS					
Current assets					
Cash and cash equivalents	\$ -	\$ 320,416	\$ 798,158	\$ 1,118,574	\$ 1,289,521
Accounts receivable	2,911,704	259,406	-	3,171,110	43,444
Property taxes receivable	-	1,720,781	-	1,720,781	216,005
Due from other governments	-	2,329,083	3,596	2,332,679	153,577
Due from other funds	-	-	-	-	4,639,690
Inventories	40,457	536,297	38,974	615,728	-
Prepaid items	-	-	-	-	87,356
Total current assets	2,952,161	5,165,983	840,728	8,958,872	6,429,593
Noncurrent assets					
Restricted cash and investments	9,610,306	-	-	9,610,306	488,277
Deposit in WMMIC	-	-	-	-	1,505,450
Net pension asset	1,299,169	678,503	137,100	2,114,772	-
Capital assets					
Land and construction in progress	11,088,688	60,409	277,646	11,426,743	682,623
Intangible assets	-	-	29,508	29,508	-
Buildings and improvements	5,936,473	8,699,308	9,361,016	23,996,797	7,451,990
Machinery and equipment	5,667,240	14,061,035	3,438,938	23,167,213	632,512
Accumulated depreciation/amortization	(8,366,883)	(16,577,228)	(7,606,526)	(32,550,637)	(6,905,034)
Total capital assets	14,325,518	6,243,524	5,500,582	26,069,624	1,862,091
Total noncurrent assets	25,234,993	6,922,027	5,637,682	37,794,702	3,855,818
Total Assets	28,187,154	12,088,010	6,478,410	46,753,574	10,285,411
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pension	1,350,346	711,598	132,696	2,194,640	-
LIABILITIES					
Current liabilities					
Accounts payable	1,281,022	962,112	42,683	2,285,817	682,340
Claims payable	-	-	-	-	5,266,528
Due to other funds	3,950,591	-	-	3,950,591	689,099
Due to other governments	-	20,860	-	20,860	-
Other current liabilities	237,111	-	-	237,111	11,206
Current portion of unamortized (discount) premium on debt	39,999	-	-	39,999	-
Unearned revenue	-	-	15,515	15,515	-
Total current liabilities	5,508,723	982,972	58,198	6,549,893	6,649,173
Noncurrent liabilities					
Long-term obligations	22,202,323	1,502,660	113,138	23,818,121	-
Total noncurrent liabilities	22,202,323	1,502,660	113,138	23,818,121	-
Total Liabilities	27,711,046	2,485,632	171,336	30,368,014	6,649,173
DEFERRED INFLOWS OF RESOURCES					
Deferred property tax levy	-	1,720,781	-	1,720,781	216,005
NET POSITION					
Net investment in capital assets	4,845,851	6,243,524	5,500,582	16,589,957	1,862,091
Restricted for non-expendable fund use	37,401	-	-	37,401	-
Restricted for pension benefits	2,649,515	1,390,101	269,796	4,309,412	-
Unrestricted (deficit)	(5,706,313)	959,570	669,392	(4,077,351)	1,558,142
Total Net Position	\$ 1,826,454	\$ 8,593,195	\$ 6,439,770	\$ 16,859,419	\$ 3,420,233

DRAFT/UNAUDITED

04/05/2017

KENOSHA COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS December 31, 2016

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
ASSETS					
Current assets					
Cash and cash equivalents	\$ 119,909	\$ 1,169,612	\$ -	\$ -	\$ 1,289,521
Accounts receivable	-	43,444	-	-	43,444
Property taxes receivable	216,005	-	-	-	216,005
Due from other governments	-	-	-	153,577	153,577
Due from other funds	-	2,332,994	2,306,696	-	4,639,690
Prepaid items	-	7,356	80,000	-	87,356
Total current assets	<u>335,914</u>	<u>3,553,406</u>	<u>2,386,696</u>	<u>153,577</u>	<u>6,429,593</u>
Noncurrent assets					
Restricted cash and investments	-	334,700	-	153,577	488,277
Deposit in WMMIC	-	-	-	1,505,450	1,505,450
Capital assets					
Land	682,623	-	-	-	682,623
Buildings and improvements	7,451,990	-	-	-	7,451,990
Machinery and equipment	632,512	-	-	-	632,512
Accumulated depreciation	<u>(6,905,034)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,905,034)</u>
Total capital assets	<u>1,862,091</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,862,091</u>
Total noncurrent assets	<u>1,862,091</u>	<u>334,700</u>	<u>-</u>	<u>1,659,027</u>	<u>3,855,818</u>
Total Assets	<u>2,198,005</u>	<u>3,888,106</u>	<u>2,386,696</u>	<u>1,812,604</u>	<u>10,285,411</u>
LIABILITIES					
Current liabilities					
Accounts payable	56,307	576,360	842	48,831	682,340
Claims payable	-	1,806,000	2,385,854	1,074,674	5,266,528
Due to other funds	-	-	-	689,099	689,099
Other current liabilities	<u>5,460</u>	<u>5,746</u>	<u>-</u>	<u>-</u>	<u>11,206</u>
Total current liabilities	<u>61,767</u>	<u>2,388,106</u>	<u>2,386,696</u>	<u>1,812,604</u>	<u>6,649,173</u>
Total Liabilities	<u>61,767</u>	<u>2,388,106</u>	<u>2,386,696</u>	<u>1,812,604</u>	<u>6,649,173</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred property tax levy	<u>216,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>216,005</u>
NET POSITION					
Net investment in capital assets	1,862,091	-	-	-	1,862,091
Restricted for:					
Capital projects	-	-	-	-	-
Unrestricted (deficit)	<u>58,142</u>	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>1,558,142</u>
Total Net Position	<u>\$ 1,920,233</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,420,233</u>

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 48,150,277	\$ 12,391,991	\$ 14,726,376	\$ 2,471,579	\$ 77,740,223
Licenses and permits	184,433	-	-	462,373	646,806
Intergovernmental revenues	9,521,673	44,971,937	-	12,268,229	66,761,839
Charges for services	2,800,652	27,421	-	1,506,331	4,334,404
Fines, forfeits and penalties	1,310,410	-	-	-	1,310,410
Investment income	196,022	-	-	28,785	224,807
Miscellaneous income	474,213	26,390	-	111,431	612,034
Total Revenues	<u>62,637,680</u>	<u>57,417,739</u>	<u>14,726,376</u>	<u>16,848,728</u>	<u>151,630,523</u>
EXPENDITURES					
Current					
General government	22,832,093	-	-	24,626	22,856,719
Health	-	13,201,971	-	8,099,322	21,301,293
Public safety	38,517,109	-	-	5,150,675	43,667,784
Social services	282,094	43,453,311	-	-	43,735,405
Education and recreation	2,306,776	-	-	1,942,442	4,249,218
Conservation and development	989,799	-	-	843,932	1,833,731
Capital Outlay	2,662	-	-	4,870,522	4,873,184
Debt Service					
Principal retirement	-	-	12,975,000	-	12,975,000
Interest, fiscal charges and debt issuance costs	-	-	2,449,833	168,097	2,617,930
Total Expenditures	<u>64,930,533</u>	<u>56,655,282</u>	<u>15,424,833</u>	<u>21,099,616</u>	<u>158,110,264</u>
Excess (deficiency) of revenues over expenditures	<u>(2,292,853)</u>	<u>762,457</u>	<u>(698,457)</u>	<u>(4,250,888)</u>	<u>(6,479,741)</u>

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
General obligation debt issued	-	-	-	8,658,900	8,658,900
Refunding debt issued	-	-	-	-	-
Refunding debt retirement	-	-	-	-	-
Premium on issuance of debt	-	-	655,581	182,609	838,190
Transfers in	3,002,070	-	-	735,553	3,737,623
Transfers out	(302,205)	(835,518)	-	(2,030,594)	(3,168,317)
Total Other Financing Sources (Uses)	<u>2,699,865</u>	<u>(835,518)</u>	<u>655,581</u>	<u>7,546,468</u>	<u>10,066,396</u>
Net change in fund balance	407,012	(73,061)	(42,876)	3,295,580	3,586,655
FUND BALANCES					
Beginning of year	<u>27,355,989</u>	<u>160,557</u>	<u>1,531,827</u>	<u>3,952,460</u>	<u>33,000,833</u>
FUND BALANCES - END OF YEAR	<u>\$ 27,763,001</u>	<u>\$ 87,496</u>	<u>\$ 1,488,951</u>	<u>\$ 7,248,040</u>	<u>\$ 36,587,488</u>

04/05/2017

KENOSHA COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For the Year Ended December 31, 2016

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Federal Equitable Sharing	Sheriff Federal Equitable Sharing	Federal Inmate Fund	Total Nonmajor Special Revenue Funds
REVENUES								
Taxes	\$ -	\$ 978,743	\$ 1,435,645	\$ -	\$ -	\$ -	\$ -	\$ 2,414,388
Licenses and permits	-	462,373	-	-	-	-	-	462,373
Intergovernmental revenues	-	5,004,957	505,785	65,694	64,751	-	6,554,542	12,195,729
Charges for services	-	1,441,758	-	12,870	-	-	-	1,454,628
Investment income	24	-	-	-	-	-	-	24
Miscellaneous income	6,820	(28,472)	-	-	-	-	-	(21,652)
Total Revenues	6,844	7,859,359	1,941,430	78,564	64,751	-	6,554,542	16,505,490
EXPENDITURES								
Current								
Health	-	8,099,322	-	-	-	-	-	8,099,322
Public Safety	-	-	-	-	23,920	4,000	5,122,756	5,150,676
Education and recreation	-	-	1,942,442	-	-	-	-	1,942,442
Conservation and development	24,378	-	-	66,354	-	-	-	90,732
Capital Outlay	-	55,000	-	-	-	-	-	55,000
Total Expenditures	24,378	8,154,322	1,942,442	66,354	23,920	4,000	5,122,756	15,338,172
Excess (deficiency) of revenues over expenditures	(17,534)	(294,963)	(1,012)	12,210	40,831	(4,000)	1,431,786	1,167,318
OTHER FINANCING SOURCES (USES)								
General obligation debt issued	-	55,000	-	-	-	-	-	55,000
Transfers in	-	68,990	1,014	-	-	4,000	-	74,004
Transfers out	-	-	-	-	(4,000)	-	(1,431,786)	(1,435,786)
Total Other Financing Sources (Uses)	-	123,990	1,014	-	(4,000)	4,000	(1,431,786)	(1,306,782)
Net change in fund balance	(17,534)	(170,973)	2	12,210	36,831	-	-	(139,464)
FUND BALANCES								
Beginning of year	21,411	170,973	-	17,642	344,011	-	-	554,037
FUND BALANCES - END OF YEAR	<u>\$ 3,877</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 29,852</u>	<u>\$ 380,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 414,573</u>

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
For the Year Ended December 31, 2016

DRAFT/UNAUDITED

04/05/2017

	Parkland Development	Public Safety Building	Western County Communication	Energy Reduction Technology	Administration Building Restoration	Public Safety Access Point Project	Other Capital Projects	Nonmajor Capital Projects Funds
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,191	\$ 57,191
Intergovernmental revenues	-	-	-	-	-	-	72,500	72,500
Charges for services	3,551	-	-	-	-	-	48,152	51,703
Investment income	-	-	-	-	-	-	28,761	28,761
Miscellaneous income	75,000	5,886	-	-	-	-	52,197	133,083
Total Revenues	<u>78,551</u>	<u>5,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>258,801</u>	<u>343,238</u>
EXPENDITURES								
Current								
General government	-	-	-	-	-	-	24,626	24,626
Conservation and development	-	-	-	-	-	-	753,200	753,200
Capital Outlay	128,449	219,411	32,666	109,811	61,576	-	4,263,609	4,815,522
Debt Service								
Interest, fiscal charges and debt issuance costs	-	-	-	-	-	-	168,097	168,097
Total Expenditures	<u>128,449</u>	<u>219,411</u>	<u>32,666</u>	<u>109,811</u>	<u>61,576</u>	<u>-</u>	<u>5,209,532</u>	<u>5,761,445</u>
Excess (deficiency) of revenues over expenditures	<u>(49,898)</u>	<u>(213,525)</u>	<u>(32,666)</u>	<u>(109,811)</u>	<u>(61,576)</u>	<u>-</u>	<u>(4,950,731)</u>	<u>(5,418,207)</u>
OTHER FINANCING SOURCES (USES)								
General obligation debt issued	-	300,000	-	100,000	-	600,000	7,603,900	8,603,900
Premium on issuance of debt	-	-	-	-	-	-	182,609	182,609
Transfers in	-	-	-	31,270	-	-	630,279	661,549
Transfers out	-	-	(59,271)	-	(142,008)	-	(393,529)	(594,808)
Total Other Financing Sources (Uses)	<u>-</u>	<u>300,000</u>	<u>(59,271)</u>	<u>131,270</u>	<u>(142,008)</u>	<u>600,000</u>	<u>8,023,259</u>	<u>8,853,250</u>
Net change in fund balance	<u>(49,898)</u>	<u>86,475</u>	<u>(91,937)</u>	<u>21,459</u>	<u>(203,584)</u>	<u>600,000</u>	<u>3,072,528</u>	<u>3,435,043</u>
FUND BALANCES								
Beginning of year	<u>674,176</u>	<u>-</u>	<u>91,937</u>	<u>30,778</u>	<u>203,584</u>	<u>-</u>	<u>2,397,948</u>	<u>3,398,423</u>
FUND BALANCES - END OF YEAR	<u>\$ 624,278</u>	<u>\$ 86,475</u>	<u>\$ -</u>	<u>\$ 52,237</u>	<u>\$ -</u>	<u>\$ 600,000</u>	<u>\$ 5,470,476</u>	<u>\$ 6,833,466</u>

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2016

DRAFT/UNAUDITED
04/05/2017

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
OPERATING REVENUES					
Charges for services	\$ 15,328,516	\$ 4,913,832	\$ 3,002,957	\$ 23,245,305	\$ 25,086,499
Total Operating Revenues	15,328,516	4,913,832	3,002,957	23,245,305	25,086,499
OPERATING EXPENSES					
Operations and maintenance	15,790,247	12,999,363	2,509,079	31,298,689	24,914,623
General and administrative	1,458,387	472,401	-	1,930,788	-
Depreciation and amortization	337,128	937,628	683,426	1,958,182	499,088
Total Operating Expenses	17,585,762	14,409,392	3,192,505	35,187,659	25,413,711
Operating Income (Loss)	(2,257,246)	(9,495,560)	(189,548)	(11,942,354)	(327,212)
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	(348,899)	1,803,553	-	1,454,654	215,105
Intergovernmental grants	-	3,943,953	-	3,943,953	-
Proceeds from debt issued		3,758,360	1,328,240	5,086,600	109,500
Investment income	62,634	-	-	62,634	15,577
Miscellaneous income	982,575	1,027	-	983,602	156,928
Interest and fiscal charges		-	-	-	(5,460)
Total Non-Operating Revenues (Expenses)	696,310	9,506,893	1,328,240	11,531,443	491,650
Income (Loss) Before Transfers	(1,560,936)	11,333	1,138,692	(410,911)	164,438
TRANSFERS					
Transfers in	462,902	-	-	462,902	1,085
Transfers out	(163,643)	(598,144)	-	(761,787)	(271,506)
Total Transfers	299,259	(598,144)	-	(298,885)	(270,421)
Change in net position	(1,261,677)	(586,811)	1,138,692	(709,796)	(105,983)
Net position - January 1	3,088,131	9,180,006	5,301,078	17,569,215	3,526,216
Net position - December 31	\$ 1,826,454	\$ 8,593,195	\$ 6,439,770	\$ 16,859,419	\$ 3,420,233

04/05/2017

KENOSHA COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 For the Year Ended December 31, 2016

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
OPERATING REVENUES					
Charges for services	\$ 722,591	\$ 22,165,335	\$ 1,703,672	\$ 494,901	\$ 25,086,499
Total Operating Revenues	<u>722,591</u>	<u>22,165,335</u>	<u>1,703,672</u>	<u>494,901</u>	<u>25,086,499</u>
OPERATING EXPENSES					
Operations and maintenance	378,208	22,165,336	1,705,958	665,121	24,914,623
General and administrative					-
Depreciation and amortization	499,088	-	-	-	499,088
Total Operating Expenses	<u>877,296</u>	<u>22,165,336</u>	<u>1,705,958</u>	<u>665,121</u>	<u>25,413,711</u>
Operating (loss)	<u>(154,705)</u>	<u>(1)</u>	<u>(2,286)</u>	<u>(170,220)</u>	<u>(327,212)</u>
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	215,105	-	-	-	215,105
Intergovernmental grants	-	-	-	-	-
Proceeds from debt issued	109,500	-	-	-	109,500
Investment income	-	-	2,285	13,292	15,577
Sale of county property	-	-	-	-	-
Miscellaneous income	-	-	-	156,928	156,928
Interest and fiscal charges	(5,460)	-	-	-	(5,460)
Total Non-operating Revenues (Expenses)	<u>319,145</u>	<u>-</u>	<u>2,285</u>	<u>170,220</u>	<u>491,650</u>
Income (Loss) Before Transfers	164,440	(1)	(1)	-	164,438
TRANSFERS					
Transfers in	1,085	-	-	-	1,085
Transfers out	(271,506)	-	-	-	(271,506)
	<u>(270,421)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(270,421)</u>
Change in net position	(105,981)	(1)	(1)	-	(105,983)
Total net position at the beginning of year	<u>2,026,214</u>	<u>1,500,001</u>	<u>1</u>	<u>-</u>	<u>3,526,216</u>
Total net position at end of year	<u>\$ 1,920,233</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,420,233</u>

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FISCAL NOTE				UNAUDITED-DRAFT		
Amounts available for lapsing 2016						
			DWD/	Health	Job Center	
	General Fund	Social Services	Dept	Building	Highway	
Cash		1,321,343	(1,331,222)	323,415	(1,443,411)	
Accounts Receivable		7,174,246	1,569,913	0	2,117,529	
Accounts Payable		(7,572,573)	(307,575)	(61,769)	(136,974)	
Carryovers/Encumbrances		(87,498)	0	(58,140)	0	
Amt Available to Lapse		835,518	(68,884)	203,506	537,144	
Unassigned General Fund 12/31/2015	\$ 18,200,731					
Unassigned General Fund 12/31/2016 before lapsing	16,830,985					
To Lapse from Public Works	537,144	-	-		(537,144)	
To Lapse from Health Department and Human Services	970,140	(835,518)	68,884	(203,506)	-	
Available after lapsing surplus funds	\$ 18,338,269	\$ -	\$ -		\$ -	
These lapsing transfers have been approved in the Adopted Budget Resolution.						
Approval of transfers includes any related budget modifications required.						
General Fund Operating Expenditures 2016	64,927,766					
17% of General Fund Operating Expenditures	\$ 11,037,720					
Unassigned Fund Balance is	28.24%					
or	\$ 7,300,549					