

POLICY RESOLUTION NO. _____

Subject: <div style="text-align: center; font-weight: bold; margin-top: 10px;">2018 KENOSHA COUNTY BUDGET</div>	
Original: X	2nd Correction:
Date Submitted: November 8, 2017	Date Resubmitted:
Submitted By: Finance and Administration Committee	
Fiscal Note Attached: Yes	Legal Note Attached:
Prepared By: Dave Geertsens, CFO - Finance and Administration Robert Riedl, Human Resources Director Reviewed By: Joseph Cardamone, Corporation Counsel	Signature <i>Daniel Geertsens BUB</i> <i>Robert Riedl</i> <i>J. W. Cardamone</i>

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 2018 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 2018 budget; and

WHEREAS, it is necessary that the salaries of the Sheriff, Clerk of Courts, County Board Supervisors, and County Executive be established prior to their next term; 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 County Administration has determined that there is a need to undertake an analysis of the Human Resources Division, and this analysis is in process and the preliminary analysis recommends that operational and organizational changes are made; and

WHEREAS, Circuit Court uses civilian bailiffs; 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 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 2018 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 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 property located at 1018 56th Street ("Subject Property") would be a desirable acquisition for Kenosha County, as it is located on the downtown campus and would provide further opportunities to address anticipated future growth; and

WHEREAS, the Subject Property located at 1018 56th Street is currently the subject of litigation which may result in a court ordered sheriff's sale of the Subject Property; and

WHEREAS, in the event that the court orders a sale of the Subject Property, the administration will not be able to proceed with the normal process of seeking County Board approval of a negotiated agreement, as a bid will have to be made at the time of the sheriff's sale; and

WHEREAS, the 2018 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 2017 and 2018 Budget will be encumbered (contractually obligated, but not liquidated) at year end 2017 and 2018; 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 2017 and 2018 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 3, 2017, 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, 2017 is herewith attached; and

BE IT FURTHER RESOLVED, that the Kenosha County Board of Supervisors adopts the budget for 2018 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 2018 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 2018 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 \$65,625,446 be apportioned to the city and the various towns and villages of Kenosha County for all purposes and expenses for 2018; and

BE IT FURTHER RESOLVED, that the sum of \$1,584,747 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 2018; 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 \$60,322.34 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 2018			

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 2018 or reimburse itself in 2019, whichever is more practical at the time the County goes to market in 2018; 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 as proposed and which are attached and incorporated by reference; and

BE IT FURTHER RESOLVED, the salaries of the Sheriff, Clerk of Courts, County Board Supervisors, and County Executive be increased as per the attached schedule of Elected Official Salaries; 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 \$9,700, Family Premium \$23,280 (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 2017, 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 \$700,000; 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 2018, 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 salaries for the Bailiffs shall increase from \$33.41 to \$33.91 for four hours and from \$66.82 to \$67.82 for a full day (eight hours) effective January 1, 2018; and

BE IT FURTHER RESOLVED, that the County Board does hereby support an organizational and operational review of the Human Resources Division, and authorizes budgetary latitude as set forth in Attachment D for the County Executive to make the operational and organizational changes as needed to improve the performance and efficiency of the Human Resources Division operation; 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 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 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 in the event that a sheriff's sale of the property located at 1018 56th Street ("Subject Property") is ordered, the County Board authorizes the administration to submit a bid for the Subject Property in an amount not to exceed that determined by the Public Works and Finance & Administration Committees; and

BE IT FURTHER RESOLVED, that the County Board approves the purchase of the Subject Property subject to the County submitting the winning bid at the sheriff's sale; and

BE IT FURTHER RESOLVED, that the County Executive or his designee is authorized to sign all documents necessary for the completion of this transaction when approved upon adoption of the 2018 budget and modify the 2017 budget to reflect the transaction and the County shall reimburse itself in 2017 if necessary; 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 2018; 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

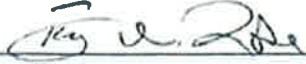

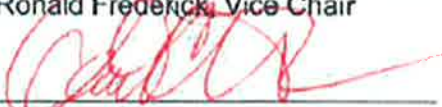
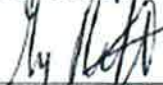


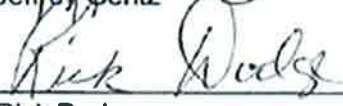
BE IT FURTHER RESOLVED, that any available funds within the Finance and Information Technology budgets in the contractual appropriation for accounting/audit, other professional services, and data processing costs be carried forward to the next year's budget; and

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.

2018 Budget Resolution
Approved by:

**FINANCE/ADMINISTRATION
COMMITTEE**

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

ESTABLISHMENT OF THE APPROPRIATION UNIT FOR THE 2018 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) 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, 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 revised May 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 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 year while assets that are disposed of are not depreciated in the year the disposal occurs.

- 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 Director of the Department of Finance and Administration.

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.

2018 Kenosha County Budget Summary

Operating Summary	Expense
Legislative	251,987
Executive	6,626,519
Human Services	91,872,368
Law Enforcement	50,220,901
Finance and Administration	2,295,118
Elected Offices	1,422,905
Public Works and Development Services	20,132,904
Debt Service - Governmental Funds	17,625,116
Internal Service Funds/Non-Departmental/Board of Adjmt	28,282,266
Total Operating Budget	218,730,084
Less Revenue	149,966,489
Less Carryovers/Reserves	3,198,590
Total Operating Budget Levy	153,165,079
Capital Outlay/Projects Budget	19,459,691
Less Carryovers/Reserves	-
Less Borrowed Funds	15,125,000
Less Revenue	4,277,500
Total Capital Outlay/Projects Levy	57,191
Total Operating Budget Levy	65,565,005
Total Capital Outlay/Projects Levy	57,191
Total General Purpose Levy	65,622,196
Summary:	
Total Operating/Capital Outlay Expense	238,189,775
Less Total Revenue and Carryovers	157,442,579
Less Total Bonded Outlay for Capital Projects	15,125,000
Total General Purpose County Levy	65,622,196

Attachment A

Policy Changes for 2018

The County is recommending two policy changes for 2018:

On page 13, we are reducing the eligibility lists for our jobs to six months.

On page 25, we are clarifying the differences between a clause in the Fair Labor Standards Act and Wisconsin Law.

The changes are highlighted in red on the succeeding pages.

Access to this information is strictly limited to employees of the Division of Human Resources and others on a need to know basis to ensure that the privacy of the applicant is respected. All searches will be in compliance with all applicable federal and state laws regarding the collection, storage, use and disposal of information obtained as part of the credit check. This includes the consent and notice provisions of the Fair Credit Reporting Act and the Fair and Accurate Credit Transactions Act.

Oral Interview Panel

The Director of Human Resources will arrange an oral interview for those applicants whose qualifications best meet the qualifications of the position for which they applied. The interview panel will include a representative of the department/division, the Human Resources Division, and other professionals as determined appropriate by the Human Resources Director.

Cancellation or Postponement

The Director of Human Resources may cancel or postpone any selection device when there are an insufficient number of qualified candidates. Suitable notice will be given of such action. The Director of Human Resources may discontinue offering any examination in the County when there are a sufficient number of names on the eligibility list to meet the needs of the County.

Responsibilities of Applicants

All applicants are responsible for reporting to and participating in all tests or parts of an examination and furnishing all information or materials that are requested, in accordance with the examination announcement and such instructions as are furnished by the Division of Human Resources. Candidates who fail to follow such instructions shall be disqualified. Applicants must notify the Division of Human Resources immediately of any change in name, address, or phone number.

Notification of Candidates

Each person competing in the selection process shall be given notice of whether they were certified as eligible.

III. Eligibility Lists

The Director of Human Resources will be responsible for establishing and maintaining eligibility lists as may be necessary or desirable. All eligibility lists shall be posted as category grouped. All lists shall have a life of **six months**, with the ability to extend if agreed to by the Department/Division Head and Director of Human Resources.

assignments, in-range market adjustments, etc. Proposals for adjustments must be made to the Director of Human Resources by the Department Director. The proposal includes operational justification for the recommended increase. Fiscal analysis and sign-off is required by the Department Director of Finance and Administration before presentation for approval to the County Executive.

IV. Safe Harbor Policy

Exempt employees must receive their full salary for any week in which they perform any work, without regard to the number of days or hours worked. However, exempt employees need not be paid for any work week in which they perform no work at all for Kenosha County.

There are certain circumstances where deductions from the salaries of exempt employees are permissible under the Fair Labor Standards Act (FLSA). Such circumstances include:

- Full day absences for personal reasons such as vacation or personal days or PTO.
- Full day absences for sickness or disability which may be reimbursed by the County's Accident and Sickness Leave benefit plan.
- Full day disciplinary suspensions for major safety violations or significant infractions of important written workplace conduct rules. Full day disciplinary suspensions for major safety violations or significant infractions of important written workplace conduct rules **(this permissible deduction has not been adopted by Wisconsin.)**
- To offset amounts received as payment for witness or jury fees, or for military pay.
- Family and Medical Leave absences (full day absences).
- The first or last week of employment in the event you work less than a full week.
- Any other deductions allowed by state or federal law.

Exempt employees who believe that an improper deduction has been made to their salary, should immediately report this information to their direct supervisor, or to the Director of the Division of Human Resources.

Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, you will be promptly reimbursed for any improper deduction made.

V. Annual Performance Evaluations

All employees must be evaluated by their supervisor at least once per year on the anniversary date of the employee's current job. Criteria upon which employees are evaluated include, but are not limited to, accuracy, quality of work, quantity of work, dependability, adaptability, job knowledge, organization, judgment, initiative, ability to get along with others, attitude and attendance. Evaluations become a permanent record in an employee's personnel file and are considered for wage increases, promotions, transfers, disciplinary action and workforce reductions. Employees will be eligible for wage increases of three percent (3%) of the midpoint of the range from which their job is paid.

An employee who receives an average evaluation, a less than satisfactory evaluation, or is deficient in a major area of job performance, will not be eligible for a wage increase.

Attachment B

Wages for County officials with elections scheduled for 2018

The county Executive, Sheriff and Clerk of Courts will earn the following annual salaries:

Effective April, 2018	County Executive	\$108,627
Effective April, 2019	County Executive	\$111,615
Effective January, 2019	Sheriff	\$105,774
	Clerk of Courts	\$87,068
Effective April, 2020	County Executive	\$114,684
Effective January, 2020	Sheriff	\$108,683
	Clerk of Courts	\$89,463
Effective April, 2021	County Executive	\$117,838
Effective January, 2021	Sheriff	\$111,671
	Clerk of Courts	\$91,923
Effective January, 2022	Sheriff	\$114,742
	Clerk of Courts	\$94,451
Effective April, 2018	County Board of Supervisors	\$6,351
	County Board Chairperson	\$12,703
Effective April, 2019		\$6,526
		\$13,052

For information only, approved with 2014 Budget:

Effective January, 2018	Sheriff	\$102,943
	Clerk of Courts	\$84,738

Attachment C

Kenosha County 2018 Wages

Position, Grade	Minimum	Midpoint	Maximum
NEA	\$12.28	\$13.93	\$15.59
Dining Service Assistant - Brookside			
<i>Dining Service Assistant who accept Cook responsibilities receive \$1.00/hr.</i>			
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			
<i>Second shift differential is \$.25/hour. Third shift differential is \$.35/hour.</i>			
Shope 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			
Admissions/Release Specialist			
<i>Second shift differential is \$.25/hour. Third shift differential is \$.35/hour.</i>			
NE4	\$18.46	\$20.95	\$23.45
Accounting Associate			

Position, Grade	Minimum	Midpoint	Maximum
Administrative Assistant, Senior			
Buyer			
Child Support Enforcement Associate			
Economic Support Specialist			
Environmental Health Technician			
Public Health Technician			
Veterans Benefits Specialist			
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			
Corrections Professional			
<i>Second shift differential is \$.25/hour. Third shift differential is \$.35/hour.</i>			
Casual Corrections Employee			
Laboratory Technologist			
NE6	\$20.74	\$23.54	\$26.34
Patrol Worker/Laborer - Highways			
<i>\$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.</i>			
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			

Position, Grade	Minimum	Midpoint	Maximum
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			
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			
NE11	\$29.91	\$33.95	\$37.99

Position, Grade	Minimum	Midpoint	Maximum
Public Health Nurse			
School Health Nurse			
Registered Nurse - Health			
Registered Nurse - Brookside			
<i>Second shift differential is \$2.00/hour. Third shift differential is \$2.50/hour.</i>			
<i>\$1.50 premium on base wage for working as a Charge Nurse</i>			
Registered Nurse Pool - Brookside			\$37.99

Kenosha County 2018 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

Position, Grade	Minimum	Midpoint	Maximum
Director, Purchasing Services			
Director, Highways			
Director, Planning Operations			
E10	\$72,892	\$87,105	\$101,319
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			
E9	\$68,766	\$82,175	\$95,584
Child Support Enforcement Attorney			
Director of Clinical Services, Health			
Assistant Director, Human Resources			
IT Project Manager			
IT Senior Network/Web Application			
Unified Communication Engineer			
Budget/Finance Analyst			
E8	\$64,873	\$77,523	\$90,174
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			
Project Engineer, Facilities			
E7	\$61,201	\$73,135	\$85,070
Medical Examiner			
Director, Juvenile Intake			
IT Endpoint Technology Specialist			
IT Software Engineer			

Position, Grade	Minimum	Midpoint	Maximum
IT Business Analyst, Senior			
IT Project Coordinator			
IT Customer Service Team Leader			
Manager, Aging and Disability Services			
Nursing Supervisor, Brookside			
Supervisor, Children and Family Services			
Manager, Child Support			
Administrative Patrol Superintendent			
Human Resources Analyst			
Nursing Supervisor, Health			
Lead Program Supervisor			
Home Visiting Program Supervisor			
School Nurse Team Leader			
MCH Team Leader			
<hr/>			
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			
Manager, Shop Operations			
Patrol Superintendent			
Contract Specialist, Human Services			
Director, Veterans Services			
MDS Coordinator, Brookside			
Civil Engineer			
<hr/>			
E5	\$54,469	\$65,090	\$75,712
Victim/Witness Coordinator			
Dietary Manager, Brookside			
Economic Support Supervisor			
Child Support Supervisor			
Lead Environmental Sanitarian			

Position, Grade	Minimum	Midpoint	Maximum
Highway Foreman			
Park Superintendent			
Grounds Supervisor (Pets & BD)			
Analytic and Forensic Chemist			
Memory Care Coordinator/CBRF Manager			
Laboratory Team Leader			
<hr/>			
E4	\$51,386	\$61,406	\$71,426
Detention Systems Manager			
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			
<hr/>			
E3	\$48,477	\$57,930	\$67,383
Purchasing Specialist			
Register in Probate/Probate Registrar			
Investigator, District Attorney			
Office Manager, County Executive			
Office Manager, District Attorney			
Office Manager, KCDC			
Office Manager, Sheriff			
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			
Dietetic Technician, Brookside			
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E2	\$45,733	\$54,651	\$63,569
Head Golf Professional			
Assistant Grounds Supervisor			
Park Foreman			

Position, Grade	Minimum	Midpoint	Maximum
Mental Health Coordinator			
Health Services Coordinator			
KLIHF Program Coordinator			
Healthy Homes Project Coordinator			
E1	\$43,144	\$51,558	\$59,971
Assistant Officer, Veterans Services			
Laundry Manager, Sheriff			
Lead Program Risk Assessor			
Clubhouse Manager			

Attachment D

The County is undergoing a comprehensive review of the Human Resources Division and preliminary analysis recommends that operational and organizational changes be made to improve the performance and efficiency of the Division. As part of this review, the County has engaged the services of a consultant for a period of nine months with the tentative completion date of this ongoing review to be March 2018. The review was funded through the use of authorized funds in 2017. An initial review of funding indicates expected operational efficiencies and potential additional revenue sources to fully offset costs related to the operational and organizational changes with no additional levy expected for the 2019 budget. The County hereby authorizes the Administration to add new positions related to the operational and organizational changes as recommended by the consultant subject to the advice and consent of the County Board. The consultant will as part of the review provide job descriptions and guide the Administration in the implementation of the review recommendations. When the consultant recommendations and implementation plan are finalized, the Administration will provide a report to the Finance & Administration Committee.

