



Finance/Administration Committee  
Agenda  
Kenosha County Administration Building  
2nd Floor Committee Room

Thursday, October 24, 2019, 6:00 p.m.

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COUNTY BOARD RULES OF PROCEDURE ANY REPORT, RESOLUTION, ORDINANCE OR MOTION APPEARING ON THIS AGENDA MAY BE AMENDED, WITHDRAWN, REMOVED FROM THE TABLE, RECONSIDERED OR RESCINDED IN WHOLE OR IN PART AT THIS OR AT FUTURE MEETINGS.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

All meetings will be held in the KCAB Committee Room. Quorums of other Board Committees may be present during the budget hearings. Times are approximate. As one hearing is completed, the next scheduled hearing will begin immediately. Accounts included in the Executive proposed budget will be reviewed in these budget hearings. The Department names and budget times are listed for information only. Any item related to the Budget may be discussed at any budget hearing. Any matter germane to the budget may be considered during these hearings. Budget will be tentatively adopted by Department.

**1. CALL TO ORDER**

**2. ANY REMAINING 2020 DEPARTMENTAL/DIVISIONAL BUDGET ITEMS**

**Budget Finalization**

- An Initial Resolution Authorizing the Issuance of Not to Exceed \$13,615,000 General Obligation Promissory Notes for Budgeted Capital Projects Including Road and Highway Improvements
- POLICY RESOLUTION – 2020 Kenosha County Budget

Documents:

[KENOSHA COUNTY - 2019 INITIAL RESOLUTION RE 2020 CAPITAL PROJECTS-ROAD-HIGHWAY.PDF](#)  
[PRESALEREPORT.KENOSHA COUNTY.2020A.PDF](#)  
[PRESALEREPORT.KENOSHACOUNTY.2020B.PDF](#)  
[2020 POLICY RESOLUTION 10-22-19.PDF](#)

**3. ADJOURN**

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

***Kenosha***



***County***

***BOARD OF SUPERVISORS***

**RESOLUTION NO. 2019-\_\_\_\_\_**

Subject:		An Initial Resolution Authorizing the Issuance of Not to Exceed \$13,615,000 General Obligation Promissory Notes for Budgeted Capital Projects Including Road and Highway Improvements	
Original <input checked="" type="checkbox"/>	Corrected <input type="checkbox"/>	2nd Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted: October 24, 2019		Dates Resubmitted:	
Submitted By: Finance/Administration Committee			
County Board Meeting Date: November 6, 2019			
Fiscal Note Attached <input type="checkbox"/>		Legal Note Attached <input type="checkbox"/>	
Prepared By: Foley & Lardner LLP		Signature:	

**COUNTY BOARD OF SUPERVISORS  
OF  
KENOSHA COUNTY, WISCONSIN**

**November 6, 2019**

**Resolution No. 2019-\_\_\_\_\_**

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**An Initial Resolution  
Authorizing the Issuance of Not to Exceed  
\$13,615,000 General Obligation Promissory Notes  
for Budgeted Capital Projects  
Including Road and Highway Improvements**

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BE IT RESOLVED, by the County Board of Supervisors of Kenosha County, Wisconsin (the “**County**”), that under and by virtue of the provisions of Section 67.12(12) of the Wisconsin Statutes, the County shall issue its negotiable, general obligation promissory notes, on one or more dates and in one or more series, in an aggregate principal amount of not to exceed \$13,615,000 for budgeted capital projects, including road and highway improvements, and grants as described in the County’s capital improvement budget, including but not limited to, technology upgrades, the purchase of trucks and equipment in multiple County departments, improvements to parks and County buildings, and construction of and improvements to County roads, highways, bridges, paths, and related transportation infrastructure, and acquisition of land, property, and right-of-way; *provided, however*, that said notes shall be sold and issued in whole or in part from time to time in such amount or amounts as shall be within the limits provided by law.

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Adopted:      November 6, 2019

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County Board Chairperson

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County Clerk

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County Executive

Subject:

An Initial Resolution  
Authorizing the Issuance of Not to Exceed  
\$13,615,000 General Obligation Promissory Notes  
for Budgeted Capital Projects  
Including Road and Highway Improvements

Approved by:

**FINANCE/ADMINISTRATION COMMITTEE:**

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
<hr/> Terry Rose, Chairman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> Ronald J. Frederick	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> Edward Kubicki	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> John O'Day	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> John Poole	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> Jeffrey Gentz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> Jeffrey Wamboldt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

November 6, 2019

## Pre-Sale Report for

Kenosha County, Wisconsin

\$14,325,000 General Obligation Promissory Notes,  
Series 2020A

**Prepared by:**

Dawn Gunderson-Schiel, CPFO/CIPMA  
Senior Municipal Advisor

Greg Johnson, CIPMA  
Senior Municipal Advisor

## Executive Summary of Proposed Debt

Proposed Issue:	\$14,325,000 General Obligation Promissory Notes, Series 2020A
Purposes:	<p>The proposed issue includes financing for the following purposes:</p> <p>Finance 2020 Capital including Highway Projects</p> <ul style="list-style-type: none"> <li>Proposed General Obligation Promissory Notes, Series 2020A. Debt service will be paid from ad valorem property taxes.</li> </ul>
Authority:	<p>The Notes are being issued pursuant to Wisconsin Statute(s):</p> <ul style="list-style-type: none"> <li>67.12(12)</li> </ul> <p>The Notes will be general obligations of the County for which its full faith, credit and taxing powers are pledged.</p> <p>The Notes count against the County's General Obligation Debt Capacity Limit of 5% of total County Equalized Valuation. Following issuance of the Notes and the 2020B Bonds, the County's total General Obligation debt principal outstanding will be approximately \$153.4 million, which is 18% of its limit. Remaining General Obligation Borrowing Capacity will be approximately \$688 million.</p>
Term/Call Feature:	<p>The Notes are being issued for a term of 10 years. Principal on the Notes will be due on August 1 in the years 2021 through 2030. Interest is payable every six months beginning February 1, 2021.</p> <p>The Notes will be subject to prepayment at the discretion of the County on August 1, 2027 or any date thereafter.</p>
Bank Qualification:	Because the County is issuing, or expects to issue, more than \$10,000,000 in tax-exempt obligations during the calendar year, the County will be not able to designate the Notes as "bank qualified" obligations.
Rating:	<p>The County's most recent bond issues were rated by Standard &amp; Poor's Global Ratings (S&amp;P) and FitchRatings. The current ratings on those bonds are "AA+". The County will request a new rating for the Notes.</p> <p>If the winning bidder on the Notes elects to purchase bond insurance, the rating for the issue may be higher than the County's bond rating in the event that the bond rating of the insurer is higher than that of the County.</p>
Basis for Recommendation:	Based on our knowledge of your situation, your objectives communicated to us, our advisory relationship as well as characteristics of various municipal

	<p>financing options, we are recommending the issuance of Notes as a suitable option based on:</p> <ul style="list-style-type: none"> <li>• The expectation this form of financing will provide the overall lowest cost of funds while also meeting the County’s objectives for term, structure and optional redemption.</li> <li>• The County having adequate General Obligation debt capacity to undertake this financing.</li> <li>• The nature of the projects being financed, which will not generate user or other fees, that could be pledged to secure a revenue obligation.</li> <li>• The County’s current practice is to issue General Obligation Notes to finance these types projects.</li> </ul>
Method of Sale/Placement:	<p>We will solicit competitive bids for the purchase of the Notes from underwriters and banks.</p> <p>We will include an allowance for discount bidding in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.</p> <p>If the Notes are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.</p>
Premium Pricing:	<p>In some cases, investors in municipal bonds prefer “premium” pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered “reoffering premium.” The underwriter of the bonds will retain a portion of this reoffering premium as their compensation (or “discount”) but will pay the remainder of the premium to the County.</p> <p>For this issue of Notes, any premium amount received that is in excess of the underwriting discount and any capitalized interest amounts must be placed in the debt service fund and used to pay a portion of the interest payments due on the Notes. We anticipate using any premium amounts received to reduce the issue size.</p> <p>The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids, but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate</p>

	premium restrictions for the Notes intended to achieve the County's objectives for this financing.
Other Considerations:	The Notes will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to "term up" some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Notes. This makes your issue more marketable, which can result in lower borrowing costs. In the event that the successful bidder utilizes a term bond structure, we recommend the County retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.
Review of Existing Debt:	<p>We have reviewed all outstanding indebtedness for the County and find that there are no refunding opportunities at this time.</p> <p>We will continue to monitor the market and the call dates for the County's outstanding debt and will alert you to any future refunding opportunities.</p>
Continuing Disclosure:	Because the County has more than \$10,000,000 in outstanding debt (including this issue) and this issue is over \$1,000,000, the County will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the "MSRB"), as required by rules of the Securities and Exchange Commission (SEC). The County is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.
Arbitrage Monitoring:	Because the Notes tax-exempt obligations, the County must ensure compliance with certain Internal Revenue Service (IRS) rules throughout the life of the issue. These rules apply to all gross proceeds of the issue, including initial bond proceeds and investment earnings in construction, escrow, debt service, and any reserve funds. How issuers spend bond proceeds and how they track interest earnings on funds (arbitrage/yield restriction compliance) are common subjects of IRS inquiries. Your specific responsibilities will be detailed in the Tax Certificate prepared by your Bond Attorney and provided at closing. We recommend that you regularly monitor compliance with these rules and/or retain the services of a qualified firm to assist you.
Investment of and Accounting for Proceeds:	In order to more efficiently segregate funds for this project and maximize interest earnings, we recommend using an investment advisor, to assist with the investment of bond proceeds until they are needed to pay project costs. Ehlers Investment Partners, a subsidiary of Ehlers and registered investment advisor, can discuss an appropriate investment strategy with the County.



Other Service Providers:	<p>This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.</p> <p><b>Bond Counsel:</b> Foley &amp; Lardner LLP</p> <p><b>Paying Agent:</b> Issuer, unless term bonds offered, then BTSC</p> <p><b>Rating Agency:</b> Standard &amp; Poor's Global Ratings (S&amp;P) and FitchRatings</p>
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## Proposed Debt Issuance Schedule

Pre-Sale Review by County Board:	November 6, 2019
Due Diligence Call to review Official Statement:	Week of June 22, 2020
Conference with Rating Agency:	Week of June 22, 2020
Distribute Official Statement:	June 29, 2020
County Board Meeting to Award Sale of the Notes:	July 7, 2020
Estimated Closing Date:	August 1, 2020

### Attachments

Estimated Sources and Uses of Funds

Estimated Proposed Debt Service Schedule

Bond Buyer Index

### Ehlers Contacts

Municipal Advisors:	Dawn Gunderson-Schiel	(262) 796-6166
	Greg Johnson	(262) 796-6168
Disclosure Coordinator:	Sue Porter	(262) 796-6167
Financial Analyst:	Mary Zywiec	(262) 796-6171

The Preliminary Official Statement for this financing will be sent to the County Board at their home or email address for review prior to the sale date.



Current Plan - CIP 2020-2023

	2020		2021		2022	2023		2024		TOTAL
	NOTES	BONDS	NOTES	BONDS	NOTES	NOTES	BONDS	NOTES	BONDS	
Capital Projects	14,073,000		10,790,340	25,000	9,987,340	6,637,750				44,813,430
Law Enforcement Enhancements		1,950,000	5,259,660		1,462,660	1,712,250				10,384,570
Hwy K										0
Highway KR							11,000,000			11,000,000
Highway S Reconstruction		6,033,000		5,675,000			2,400,000			21,108,000
Highway F Reconstruction		289,000								289,000
Highway A/Y Roundabout		255,000								
Highway WG Bridge Reconstruction										
KABA Economic Development	250,000		250,000		250,000	250,000				1,000,000
ERP Project										
Total County Projects	\$14,323,000	\$8,527,000	\$16,300,000	\$5,700,000	\$11,700,000	\$8,600,000	\$13,400,000	\$0	\$0	\$88,595,000
Funds available from 2018 issues proceeds	(\$178,230)	(\$118,413)								
Bid Premium Deposit to Debt Service Fund										
Underwriter's Discount	\$143,250	\$106,938	\$165,100	\$72,500	\$118,550	\$87,200	\$170,063	\$0	\$0	1,214,583
Premium Bid (Built into Rates)										
Costs of Issuance	\$108,175	\$79,405	\$125,060	\$55,850	\$92,405	\$73,070	\$100,455	\$0	\$0	988,187
TOTAL CAPITAL REQUIRED	\$14,396,195	\$8,594,929	\$16,590,160	\$5,828,350	\$11,910,955	\$8,760,270	\$13,670,518	\$0	\$0	122,243,599
Less Interest Earnings Est. 2.0%	(\$71,615)	(\$42,635)	(\$81,500)	(\$28,500)	(\$58,500)	(\$43,000)	(\$67,000)	\$0	\$0	(\$607,165)
Rounding	\$420	\$2,706	\$1,340	\$150	\$2,545	\$2,730	\$1,483	\$0	\$0	\$2,578,566
TOTAL ISSUE	\$14,325,000	\$8,555,000	\$16,510,000	\$5,800,000	\$11,855,000	\$8,720,000	\$13,605,000	\$0	\$0	\$124,215,000
	\$22,880,000		\$22,310,000		\$22,320,000	\$22,325,000		\$0		

NOTES:  
<sup>1</sup> Est. \$10/\$1,000 for notes, \$12.50/\$1,000 for bonds  
<sup>2</sup> Includes FA Fee, Bond Counsel, and Rating Agency Costs (Fitch and S&P)

Kenosha County

2020 - 2024 CAPITAL FINANCING PLAN PROJECTION

Kenosha County

2020 - 2024 CAPITAL FINANCING PLAN PROJECTION

Year	Total General Obligation P&I	\$14,325,000		\$8,555,000		\$16,510,000		\$5,800,000		\$11,855,000			\$10,465,000		Year	Year	\$8,720,000		\$13,605,000			Year
		Notes Dated 8/1/20		Bonds Dated 8/1/20		Notes Dated 8/1/21		Bonds Dated 8/1/21		Notes Dated 8/1/22			Bonds Dated 8/1/22				Notes Dated 8/1/23		Bonds Dated 8/1/23			
		Princ (8/1)	Est. Int. 4.25%	Princ (8/1)	Est. Int. 4.75%	Princ (8/1)	Est. Int. 4.75%	Princ (8/1)	Est. Int. 5.00%	Princ (8/1)	Est. Int. 5.00%	Total	Princ (8/1)	Est. Int. 5.25%			Princ (8/1)	Est. Int. 5.50%	Princ (8/1)	Est. Int. 5.75%	Total	
2019	17,937,824														2019	2019					2019	
2020	18,790,946														2020	2020					2020	
2021	18,536,168	495,000	608,813	265,000	406,363										2021	2021					2021	
2022	17,265,381	320,000	587,775	280,000	393,775	525,000	784,225	170,000	290,000						2022	2022					2022	
2023	15,449,744	650,000	574,175	290,000	380,475	775,000	759,288	175,000	281,500	925,000	592,750	1,517,750	250,000	549,413	2023	2023					2023	
2024	14,698,675	875,000	546,550	305,000	366,700	825,000	722,475	185,000	272,750	850,000	546,500	1,396,500	200,000	536,288	2024	2024	200,000	479,600	200,000	782,288	982,288	2024
2025	14,275,413	1,125,000	509,363	320,000	352,213	1,225,000	683,288	195,000	263,500	1,020,000	504,000	1,524,000	330,000	525,788	2025	2025	725,000	468,600	400,000	770,788	1,170,788	2025
2026	13,337,025	1,525,000	461,550	335,000	337,013	2,025,000	625,100	225,000	253,750	1,050,000	453,000	1,503,000	360,000	508,463	2026	2026	745,000	428,725	430,000	747,788	1,177,788	2026
2027	11,396,438	2,025,000	396,738	350,000	321,100	2,125,000	528,913	230,000	242,500	1,130,000	400,500	1,530,500	375,000	489,563	2027	2027	800,000	387,750	450,000	723,063	1,173,063	2027
2028	9,934,550	2,280,000	310,675	365,000	304,475	2,175,000	427,975	240,000	231,000	1,200,000	344,000	1,544,000	400,000	469,875	2028	2028	850,000	343,750	475,000	697,188	1,172,188	2028
2029	6,818,550	2,500,000	213,775	385,000	287,138	2,230,000	324,663	250,000	219,000	1,305,000	284,000	1,589,000	425,000	448,875	2029	2029	1,000,000	297,000	500,000	669,875	1,169,875	2029
2030	3,799,713	2,530,000	107,525	405,000	268,850	2,280,000	218,738	260,000	206,500	1,400,000	218,750	1,618,750	450,000	426,563	2030	2030	1,000,000	242,000	525,000	641,125	1,166,125	2030
2031	3,009,825			425,000	249,613	2,325,000	110,438	275,000	193,500	1,450,000	148,750	1,598,750	475,000	402,938	2031	2031	1,100,000	187,000	550,000	610,938	1,160,938	2031
2032	2,797,938			445,000	229,425			295,000	179,750	1,525,000	76,250	1,601,250	500,000	378,000	2032	2032	1,150,000	126,500	600,000	579,313	1,179,313	2032
2033	2,585,794			460,000	208,288			300,000	165,000				550,000	351,750	2033	2033	1,150,000	63,250	625,000	544,813	1,169,813	2033
2034	2,593,844			485,000	186,438			325,000	150,000				575,000	322,875	2034	2034			650,000	508,875	1,158,875	2034
2035	2,588,175			510,000	163,400			350,000	133,750				600,000	292,688	2035	2035			700,000	471,500	1,171,500	2035
2036	992,581			535,000	139,175			375,000	116,250				625,000	261,188	2036	2036			750,000	431,250	1,181,250	2036
2037	1,017,850			560,000	113,763			375,000	97,500				650,000	228,375	2037	2037			800,000	388,125	1,188,125	2037
2038	576,125			585,000	87,163			375,000	78,750				650,000	194,250	2038	2038			850,000	342,125	1,192,125	2038
2039	563,063			610,000	59,375			400,000	60,000				700,000	160,125	2039	2039			900,000	293,250	1,193,250	2039
2040				640,000	30,400			400,000	40,000				750,000	123,375	2040	2040			950,000	241,500	1,191,500	2040
2041								400,000	20,000				800,000	84,000	2041	2041			1,000,000	186,875	1,186,875	2041
2042													800,000	42,000	2042	2042			1,100,000	129,375	1,229,375	2042
2043															2043	2043			1,150,000	66,125	1,216,125	2043
Total	176,808,581	14,325,000	4,316,938	8,555,000	4,885,138	16,510,000	5,185,100	5,800,000	3,495,000	11,855,000	3,568,500	15,423,500	10,465,000	6,796,388			8,720,000	3,024,175	13,605,000	9,826,175	23,431,175	



Year	TOTAL PRINCIPAL	TOTAL INTEREST	TOTAL DEBT SERVICE	Funds available from County (Reserves)	Less Debt issued on behalf of City of Kenosha 2009 and 2010	Less: Brookside Revenues <sup>4</sup>	Funds Available from Levy/ Prem Bid Dep to DS 2014-18 Issues	Total Proposed Levy for Debt	TID Out Equalized Value Projection w/Actual 2017, 2018 & 2019 EV Values	Change in TID out EV	Eg Rate For Debt Pmts target 1.50	G.O. Principal Outstanding At Year End	Year
2019	14,255,000	3,682,824	17,937,824	(300,000)	(359,202)	(638,800)	(488,360)	16,151,462	14,082,141,500	6.42%	1.15	136,130,000	2019
2020	14,855,000	3,935,946	18,790,946		(369,230)	(638,800)	(870,577)	16,912,339	15,135,395,000	7.48%	1.12	144,155,000	2020
2021	15,760,000	4,551,343	20,311,343		(378,955)	(1,603,800)	(607,142)	17,721,446	15,740,810,800	4.00%	1.13	150,705,000	2021
2022	15,440,000	5,176,156	20,616,156		(379,934)	(1,609,850)		18,626,372	16,370,443,232	4.00%	1.14	157,585,000	2022
2023	15,785,000	5,867,344	21,652,344		(395,973)	(1,609,850)		19,646,521	17,025,260,961	4.00%	1.15	164,125,000	2023
2024	16,000,000	6,591,825	22,591,825		(397,273)	(1,608,950)		20,585,602	17,776,066,800	4.41%	1.16	148,125,000	2024
2025	17,615,000	6,077,950	23,692,950		(403,448)	(1,607,150)		21,682,352	18,683,768,068	5.11%	1.16	130,510,000	2025
2026	18,385,000	5,462,413	23,847,413		(410,159)	(1,609,450)		21,827,803	18,870,605,748	1.00%	1.16	112,125,000	2026
2027	17,560,000	4,811,563	22,371,563		(406,276)	(1,610,700)		20,354,586	19,059,311,806	1.00%	1.07	94,565,000	2027
2028	16,880,000	4,168,488	21,048,488		(402,190)	(1,605,900)		19,040,397	19,249,904,924	1.00%	0.99	77,685,000	2028
2029	14,625,000	3,532,875	18,157,875		(408,032)	(1,609,250)		16,140,593	19,442,403,973	1.00%	0.83	63,060,000	2029
2030	12,040,000	2,939,763	14,979,763		(264,323)	(1,606,025)		13,109,415	19,636,828,013	1.00%	0.67	51,020,000	2030
2031	9,105,000	2,408,000	11,513,000			(1,606,400)		9,906,600	19,833,196,293	1.00%	0.50	41,915,000	2031
2032	6,900,000	1,982,175	8,882,175			(1,608,600)		7,273,575	20,031,528,256	1.00%	0.36	35,015,000	2032
2033	5,340,000	1,663,894	7,003,894			(1,608,600)		5,395,294	20,231,843,539	1.00%	0.27	29,675,000	2033
2034	4,380,000	1,417,031	5,797,031			(1,606,400)		4,190,631	20,434,161,974	1.00%	0.21	25,295,000	2034
2035	4,585,000	1,224,513	5,809,513			(1,612,000)		4,197,513	20,638,503,594	1.00%	0.20	20,710,000	2035
2036	3,200,000	1,025,444	4,225,444					4,225,444	20,844,888,630	1.00%	0.20	17,510,000	2036
2037	3,350,000	880,613	4,230,613					4,230,613	21,053,337,516	1.00%	0.20	14,160,000	2037
2038	3,010,000	728,413	3,738,413					3,738,413	21,263,870,891	1.00%	0.18	11,150,000	2038
2039	3,160,000	585,813	3,745,813					3,745,813	21,476,509,600	1.00%	0.17	7,990,000	2039
2040	2,740,000	435,275	3,175,275					3,175,275	21,691,274,696	1.00%	0.15	5,250,000	2040
2041	2,200,000	290,875	2,490,875					2,490,875	21,908,187,443	1.00%	0.11	3,050,000	2041
2042	1,900,000	171,375	2,071,375					2,071,375	22,127,269,317	1.00%	0.09	1,150,000	2042
2043	1,150,000	66,125	1,216,125					1,216,125	22,348,542,011	1.00%	0.05	0	2043
								0	22,572,027,431	1.00%	0.00	0	2044
								0	22,797,747,705	1.00%	0.00	0	2045
	240,220,000	69,678,031	309,898,031	(300,000)	(4,574,995)	(25,400,525)	(1,966,079)	277,656,432					

Year	G.O. Principal Outstanding At Year End	Subtraction of City Portion of 2009 and 2010 Issues (33.76%) Assumes Restructure of City Note	Subtraction of Economic Development Principal	Subtraction of Brookside (2015 and 2016 bond issues)	Adjusted G.O. Principal Outstanding At Year End	Adjusted Debt Burden (0.80% Max)	Remaining Debt Burden Capacity	Adjusted Direct Debt Per Capita (550 target)	Equalized Value TID In End of Year	Change in EV	5% of TID IN Borrowing Capacity	Unused Statutory Debt Capacity	% of Debt Capacity Available	Population Estimate with 2% Growth	Total Expenditures with 2% Growth	% of Expenditur es for Debt (Gross) 15% max	Year
2019	136,130,000	(3,565,721)	(2,740,069)	(18,290,000)	111,534,210	0.66%	0.14%	625	16,831,339,100	7.81%	841,566,955	705,436,955	83.82%	178,478	190,889,705	8.62%	2019
2020	144,155,000	(3,292,214)	(2,581,812)	(18,290,000)	119,990,974	0.69%	0.11%	659	17,504,592,664	4.00%	875,229,633	731,074,633	83.53%	182,048	194,707,499	8.69%	2020
2021	150,705,000	(3,003,512)	(2,373,207)	(17,325,000)	128,003,281	0.70%	0.10%	689	18,204,776,371	4.00%	910,238,819	759,533,819	83.44%	185,689	198,601,649	8.92%	2021
2022	157,585,000	(2,708,057)	(2,140,000)	(16,325,000)	136,411,943	0.72%	0.08%	720	18,932,967,425	4.00%	946,648,371	789,063,371	83.35%	189,402	202,573,682	9.19%	2022
2023	164,125,000	(2,390,654)	(1,955,000)	(15,295,000)	144,484,346	0.73%	0.07%	748	19,690,286,122	4.00%	984,514,306	820,389,306	83.33%	193,190	206,625,156	9.51%	2023
2024	148,125,000	(2,064,809)	(1,470,000)	(14,235,000)	130,355,191	0.66%	0.14%	662	19,887,188,984	1.00%	994,359,449	846,234,449	85.10%	197,054	210,757,659	9.77%	2024
2025	130,510,000	(1,725,458)	(1,160,000)	(13,145,000)	114,479,542	0.57%	0.23%	570	20,086,060,873	1.00%	1,004,303,044	873,793,044	87.00%	200,995	214,972,812	10.09%	2025
2026	112,125,000	(1,370,912)	(850,000)	(12,020,000)	97,884,088	0.48%	0.32%	477	20,286,921,482	1.00%	1,014,346,074	902,221,074	88.95%	205,015	219,272,268	9.95%	2026
2027	94,565,000	(1,009,612)	(610,000)	(10,860,000)	82,085,388	0.40%	0.40%	393	20,489,790,697	1.00%	1,024,489,535	929,924,535	90.77%	209,115	223,657,714	9.10%	2027
2028	77,685,000	(641,560)	(445,000)	(9,670,000)	66,928,440	0.32%	0.48%	314	20,694,688,604	1.00%	1,034,734,430	957,049,430	92.49%	213,298	228,130,868	8.35%	2028
2029	63,060,000	(256,624)	(300,000)	(8,435,000)	54,068,376	0.26%	0.54%	249	20,901,635,490	1.00%	1,045,081,775	982,021,775	93.97%	217,564	232,693,485	6.94%	2029
2030	51,020,000		(180,000)	(7,160,000)	43,680,000	0.21%	0.59%	197	21,110,651,845	1.00%	1,055,532,592	1,004,512,592	95.17%	221,915	237,347,355	5.52%	2030
2031	41,915,000		(90,000)	(5,840,000)	35,985,000	0.17%	0.63%	159	21,321,758,363	1.00%	1,066,087,918	1,024,172,918	96.07%	226,353	242,094,302	4.09%	2031
2032	35,015,000		(30,000)	(4,465,000)	30,520,000	0.14%	0.66%	132	21,534,975,947	1.00%	1,076,748,797	1,041,733,797	96.75%	230,880	246,936,188	2.95%	2032
2033	29,675,000			(3,035,000)	26,640,000	0.12%	0.68%	113	21,750,325,706	1.00%	1,087,516,285	1,057,841,285	97.27%	235,498	251,874,912	2.14%	2033
2034	25,295,000			(1,550,000)	23,745,000	0.11%	0.69%	99	21,967,828,964	1.00%	1,098,391,448	1,073,096,448	97.70%	240,208	256,912,410	1.63%	2034
2035	20,710,000				20,710,000	0.09%	0.71%	85	22,187,507,253	1.00%	1,109,375,363	1,088,665,363	98.13%	245,012	262,050,658	1.60%	2035
2036	17,510,000				17,510,000	0.08%	0.72%	70	22,409,382,326	1.00%	1,120,469,116	1,102,959,116	98.44%	249,912	267,291,671	1.58%	2036
2037	14,160,000				14,160,000	0.06%	0.74%	56	22,633,476,149	1.00%	1,131,673,807	1,117,513,807	98.75%	254,911	272,637,505	1.55%	2037
2038	11,150,000				11,150,000	0.05%	0.75%	43	22,859,810,910	1.00%	1,142,990,546	1,131,840,546	99.02%	260,009	278,090,255	1.34%	2038
2039	7,990,000				7,990,000	0.03%	0.77%	30	23,088,409,020	1.00%	1,154,420,451	1,146,430,451	99.31%	265,209	283,652,060	1.32%	2039
2040	5,250,000				5,250,000	0.02%	0.78%	19	23,319,293,110	1.00%	1,165,964,655	1,160,714,655	99.55%	270,513	289,325,101	1.10%	2040
2041	3,050,000				3,050,000	0.01%	0.79%	11	23,552,486,041	1.00%	1,177,624,302	1,174,574,302	99.74%	275,923	295,111,603	0.84%	2041
2042	1,150,000				1,150,000	0.00%	0.80%	4	23,788,010,901	1.00%	1,189,400,545	1,188,250,545	99.90%	281,442	301,013,835	0.69%	2042
2043	0				0	0.00%	0.80%	0	24,025,891,010	1.00%	1,201,294,551	1,201,294,551	100.00%	287,071	307,034,112	0.40%	2043
2044	0				0	0.00%	0.80%	0	24,266,149,920	1.00%	1,213,307,496	1,213,307,496	100.00%	292,812	313,174,794	0.00%	2044
2045	0				0	0.00%	0.80%	0	24,508,811,420	1.00%	1,225,440,571	1,225,440,571	100.00%	298,668	319,438,290	0.00%	2045

## Kenosha County Five Year Capital Outlay/Projects Plan

Project Title	Detail Reference Number	2020 Proposed Capital
Building Improvements - Job Center	Fac Human Srvcs-1	\$35,000
Remodel DA/Juvenile Intake Area	Facilities-1	\$300,000
Building Space Design - KCC	Facilities-2	\$50,000
Remodel Third Floor - KCAB	Facilities-3	\$30,000
Building Improvements - KCC	Facilities-4	\$50,000
One Ton Truck- KCDC	Facilities-5	\$60,000
Plumbing Replacement Phase II - KCDC	Facilities-6	\$180,000
Secure Barrier for Lobby - KCDC	Facilities-7	\$50,000
Building Improvements - Civic Center	Facilities-8	\$209,000
Ceremonial Courtroom	Facilities-9	\$250,000
Generator Monitoring System	Facilities-10	\$130,000
Civic Center Development	Facilities-11	\$250,000
Moisture Infiltration Mitigation- KCJC	Facilities-12	\$250,000
HVAC Replacement - KCDC	Facilities-13	\$1,000,000
Heat Pumps - KCAB	Facilities-14	\$200,000
Pick-Up Truck	Facilities-15	\$45,000
Exterior Joint Sealants	Fac Saf Bldg-1	\$200,000
Simulcast System	Fac Saf Bldg-2	\$950,000
Building Improvements	Fac Saf Bldg-3	\$45,000
Energy Efficiency Projects	Cap Proj-1	\$150,000
Law Enforcement Enhancements	Cap Proj-2	\$1,950,000
Golf Carts	Golf-1	\$185,000
Mowers and Equipment Replacement	Golf-2	\$234,000
Golf Course Improvements	Golf-3	\$150,000
Restroom Replacement- Bdale	Golf-4	\$36,000
Playground Equipment	Parks-1	\$130,000
Mowers and Equipment	Parks-2	\$100,000
Utility Vehicles	Parks-3	\$30,000
Pick-Up Trucks	Parks-4	\$35,000
Flood Plain Property	Parks-5	\$50,000
KD Park Improvements	Parks-8	\$150,000
Park Projects Design Costs	Parks-9	\$196,000
Building Improvements- Kemper Center	Parks-11	\$130,000
Tri-Axle Trucks	Hi Equip -2	\$780,000
One Ton Truck	Hi Equip -3	\$100,000
Pick-up Trucks	Hi Equip -4	\$80,000
Wheel Loader	Hi Equip -5	\$325,000
Air Compressors	Hi Equip -6	\$50,000
Transportation Infrastructure Improvements	Highway-1	\$3,027,970
Local Road Improvement Program (LRIP)	Highway-2	\$312,000
Highway A/Y Roundabout	Highway-3	\$255,000
Highway F Reconstruction	Highway-4	\$289,000
Highway WG Bridge Reconstruction	Highway-5	\$61,000
Highway S Reconstruction	Highway-6	\$6,033,000
Fleet Vehicles	Sheriff-1	\$724,580
Passenger Vans	Sheriff-2	\$46,500
Portable Radios	Sheriff-3	\$162,750
Electronic Fingerprinting System	Sheriff-4	\$31,000
Operations Equipment	Sheriff-5	\$142,800
Information Technology Projects	Info Tech-1	\$1,800,000
Land Info - Photo Update	Land Info-1	\$140,000
KABA High Impact Fund	KABA-1	\$250,000

Joint Services - ERP System	Jt Svcs-1	\$200,000
Brookside Equipment	Brookside-1	\$83,400
Brookside - Building Improvements	Brookside-2	\$120,000
Item Greater than \$5,000 less than \$25,000	Other-1	\$26,000
Total Items from 2020 Budget		\$22,850,000
	Total County Projects Issue Size	\$22,850,000

2020 Portion of Highway Projects (Highway A/Y) 2016 - #63 (from below)	(\$255,000)
2020 Portion of Highway Projects (Highway F) 2016 - #63 (from below)	(\$289,000)
2020 Portion of Highway Projects (Hwy WG Bridge)- #63 (from below)	(\$61,000)
2020 Portion of Highway Projects (Hwy S) - #63 (from below)	(\$6,033,000)
2020 Portion of KABA Economic Development - 2017 #53 (from below)	(\$250,000)
2020 Portion of Law Enforcement Enhancement Proj - 2016 - #62	(\$1,950,000)
2020Portion of Budgeted Capital Projects 2018-57	(\$250,000)
	Estimated Issuance Costs
	Estimated Interest Earnings
Amount available for other projects from 2019A (\$178,230) & 2019B (\$118,413)	(\$296,643)
2019 Initial Resolution Amount for 2020 Capital Projects	\$13,614,001

Capacity of Initial Resolution 2016 - #63 Highway Projects	\$19,630,000
Borrowed Amount in 2019 for Project (Highway KR - See Above)	(\$3,365,000)
Borrowed Amount in 2019 for Project (Highway S - See Above)	(\$3,465,000)
Borrowed Amount in 2019 for Project Highway K	(\$257,000)
Borrowed Amount in 2019 for Project Highway F - Hwy O to Hwy KD	(\$510,000)
Borrowed Amount in 2019 for Project (Hwy S) - from 2016 Budget	(\$1,283,000)
Borrowed Amount in 2020 for Project (Hwy A/Y)	(\$260,000)
Borrowed Amount in 2020 for Project (Hwy F)	(\$295,000)
Borrowed Amount in 2020 for Project (Hwy WG Bridge)	(\$61,000)
Borrowed Amount in 2020 for Project (Hwy S)	(\$6,150,000)
Remaining Capacity of Initial Resolution 2016 - #61 Highway Projects	<b>\$3,984,000</b>

Capacity of Initial Resolution 2017 - #53 KABA Economic Development	\$2,040,000
Borrowed Amount in 2020 for KABA	(\$255,000)
Remaining Capacity of Initial Resolution 2017 - #53 Available for Future Years	<b>\$1,785,000</b>

Capacity of Initial Resolution 2016 - #62- Law Enforcement Enhancements	\$12,050,000
Residual Amount in 2017 for Project (\$5,200,000 Law Enforcement Enhancement 2017 Budget)	(\$5,315,000)
Borrowed Amount in 2018 for Project.	(\$305,000)
Borrowed Amount in 2020 for Project	(\$1,990,000)
Remaining Capacity of Initial Resolution 2016 - #62 Available for Future Years	<b>\$4,440,000</b>

Capacity of Initial Resolution 2018 - #57- Budgeted Capital Projects including Road & Highway	\$14,910,000
Borrowed amount in 2019A for Project	(\$14,655,000)
Borrowed Amount in 2020 for Project.	(\$255,000)
Remaining Capacity of Initial Resolution 2016 - #62 Available for Future Years	<b>\$0</b>

#### Proposed Initial Resolutions

1) 2020 Budgeted Capital Projects (including Road & Highway Projects)	<b>\$13,614,001</b>
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#### Proposed 2019 Issue Sizes:

General Obligation Promissory Notes, Series 2020A	\$14,325,000
General Obligation Bonds, Series 2020B	\$8,555,000
	\$22,880,000
Previously authorized amount	(\$9,266,000)
	\$13,614,000
	<b>\$13,615,000</b>

Rounded amount to \$5,000 block size

\* Includes cost of Issuance



5 YEAR TREND IN MUNICIPAL BOND INDICES

Weekly Rates October, 2014 - October, 2019



The Bond Buyer "20 Bond Index" (BBI) shows average yields on a group of municipal bonds that mature in 20 years and have an average rating equivalent to Moody's Aa2 and S&P's AA.



Source: The Bond Buyer

November 6, 2019

## Pre-Sale Report for

Kenosha County, Wisconsin

\$8,555,000 General Obligation Corporate Purpose  
Bonds, Series 2020B

**Prepared by:**

Dawn Gunderson-Schiel, CPFO/CIPMA  
Senior Municipal Advisor

Greg Johnson, CIPMA  
Senior Municipal Advisor

## Executive Summary of Proposed Debt

Proposed Issue:	\$8,555,000 General Obligation Corporate Purpose Bonds, Series 2020B
Purposes:	<p>The proposed issue includes financing for the following purposes:</p> <p>Finance Highway and Law Enforcement Projects</p> <ul style="list-style-type: none"> <li>Proposed General Obligation Bonds, Series 2020B. Debt service will be paid from ad valorem property taxes.</li> </ul>
Authority:	<p>The Bonds are being issued pursuant to Wisconsin Statute(s):</p> <ul style="list-style-type: none"> <li>67.04</li> </ul> <p>The Bonds will be general obligations of the County for which its full faith, credit and taxing powers are pledged.</p> <p>The Bonds count against the County's General Obligation Debt Capacity Limit of 5% of total County Equalized Valuation. Following issuance of the Bonds, the County's total General Obligation debt principal outstanding will be approximately \$153.4 million, which is 18% of its limit. Remaining General Obligation Borrowing Capacity will be approximately \$688 million.</p>
Term/Call Feature:	<p>The Bonds are being issued for a term of 20 years. Principal on the Bonds will be due on August 1 in the years 2021 through 2040. Interest is payable every six months beginning February 1, 2021.</p> <p>The Bonds will be subject to prepayment at the discretion of the County on August 1, 2028 or any date thereafter.</p>
Bank Qualification:	Because the County is issuing, or expects to issue, more than \$10,000,000 in tax-exempt obligations during the calendar year, the County will be not able to designate the Bonds as "bank qualified" obligations.
Rating:	<p>The County's most recent bond issues were rated by Standard &amp; Poor's Global Ratings (S&amp;P) and FitchRatings. The current ratings on those bonds are "AA+". The County will request a new rating for the Bonds.</p> <p>If the winning bidder on the Bonds elects to purchase bond insurance, the rating for the issue may be higher than the County's bond rating in the event that the bond rating of the insurer is higher than that of the County.</p>
Basis for Recommendation:	Based on our knowledge of your situation, your objectives communicated to us, our advisory relationship as well as characteristics of various municipal

	<p>financing options, we are recommending the issuance of Bonds as a suitable option based on:</p> <ul style="list-style-type: none"> <li>• The expectation this form of financing will provide the overall lowest cost of funds while also meeting the County’s objectives for term, structure and optional redemption.</li> <li>• The County having adequate General Obligation debt capacity to undertake this financing.</li> <li>• The nature of the projects being financed, which will not generate user or other fees, that could be pledged to secure a revenue obligation.</li> <li>• The County’s current practice is to issue General Obligation Bonds to finance these type of projects.</li> </ul>
Method of Sale/Placement:	<p>We will solicit competitive bids for the purchase of the Bonds from underwriters and banks.</p> <p>We will include an allowance for discount bidding in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.</p> <p>If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.</p>
Premium Pricing:	<p>In some cases, investors in municipal bonds prefer “premium” pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered “reoffering premium.” The underwriter of the bonds will retain a portion of this reoffering premium as their compensation (or “discount”) but will pay the remainder of the premium to the County.</p> <p>For this issue of Bonds, any premium amount received that is in excess of the underwriting discount and any capitalized interest amounts must be placed in the debt service fund and used to pay a portion of the interest payments due on the Bonds. We anticipate using any premium amounts received to reduce the issue size.</p> <p>The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids, but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate premium restrictions for the Bonds intended to achieve the County’s objectives for this financing.</p>

Other Considerations:	The Bonds will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to “term up” some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Bonds. This makes your issue more marketable, which can result in lower borrowing costs. In the event that the successful bidder utilizes a term bond structure, we recommend the County retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.
Review of Existing Debt:	We have reviewed all outstanding indebtedness for the County and find that there are no refunding opportunities at this time.  We will continue to monitor the market and the call dates for the County’s outstanding debt and will alert you to any future refunding opportunities.
Continuing Disclosure:	Because the County has more than \$10,000,000 in outstanding debt (including this issue) and this issue is over \$1,000,000, the County will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The County is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.
Arbitrage Monitoring:	Because the Bonds tax-exempt obligations, the County must ensure compliance with certain Internal Revenue Service (IRS) rules throughout the life of the issue. These rules apply to all gross proceeds of the issue, including initial bond proceeds and investment earnings in construction, escrow, debt service, and any reserve funds. How issuers spend bond proceeds and how they track interest earnings on funds (arbitrage/yield restriction compliance) are common subjects of IRS inquiries. Your specific responsibilities will be detailed in the Tax Certificate prepared by your Bond Attorney and provided at closing. We recommend that you regularly monitor compliance with these rules and/or retain the services of a qualified firm to assist you.
Investment of and Accounting for Proceeds:	In order to more efficiently segregate funds for this project and maximize interest earnings, we recommend using an investment advisor, to assist with the investment of bond proceeds until they are needed to pay project costs. Ehlers Investment Partners, a subsidiary of Ehlers and registered investment advisor, may discuss an appropriate investment strategy with the County.
Other Service Providers:	This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue

	<p>that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.</p> <p><b>Bond Counsel:</b> Foley &amp; Lardner LLP</p> <p><b>Paying Agent:</b> Issuer, unless term bonds offered, then BTSC</p> <p><b>Rating Agency:</b> Standard &amp; Poor's Global Ratings (S&amp;P) and FitchRatings</p>
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## Proposed Debt Issuance Schedule

Pre-Sale Review by County Board:	November 6, 2019
Due Diligence Call to review Official Statement:	Week of June 22, 2020
Conference with Rating Agency:	Week of June 22, 2020
Distribute Official Statement:	June 29, 2020
County Board Meeting to Award Sale of the Bonds:	July 7, 2020
Estimated Closing Date:	August 1, 2020

### Attachments

Estimated Sources and Uses of Funds

Estimated Proposed Debt Service Schedule

Bond Buyer Index

### Ehlers Contacts

Municipal Advisors:	Dawn Gunderson-Schiel	(262) 796-6166
	Greg Johnson	(262) 796-6168
Disclosure Coordinator:	Sue Porter	(262) 796-6167
Financial Analyst:	Mary Zywiec	(262) 796-6171

The Preliminary Official Statement for this financing will be sent to the County Board at their home or email address for review prior to the sale date.



Current Plan - CIP 2020-2023

	2020		2021		2022	2023		2024		TOTAL
	NOTES	BONDS	NOTES	BONDS	NOTES	NOTES	BONDS	NOTES	BONDS	
Capital Projects	14,073,000		10,790,340	25,000	9,987,340	6,637,750				44,813,430
Law Enforcement Enhancements		1,950,000	5,259,660		1,462,660	1,712,250				10,384,570
Hwy K										0
Highway KR							11,000,000			11,000,000
Highway S Reconstruction		6,033,000		5,675,000			2,400,000			21,108,000
Highway F Reconstruction		289,000								289,000
Highway A/Y Roundabout		255,000								
Highway WG Bridge Reconstruction										
KABA Economic Development	250,000		250,000		250,000	250,000				1,000,000
ERP Project										
Total County Projects	\$14,323,000	\$8,527,000	\$16,300,000	\$5,700,000	\$11,700,000	\$8,600,000	\$13,400,000	\$0	\$0	\$88,595,000
Funds available from 2018 issues proceeds	(\$178,230)	(\$118,413)								
Bid Premium Deposit to Debt Service Fund										
Underwriter's Discount	\$143,250	\$106,938	\$165,100	\$72,500	\$118,550	\$87,200	\$170,063	\$0	\$0	1,214,583
Premium Bid (Built into Rates)										
Costs of Issuance	\$108,175	\$79,405	\$125,060	\$55,850	\$92,405	\$73,070	\$100,455	\$0	\$0	988,187
TOTAL CAPITAL REQUIRED	\$14,396,195	\$8,594,929	\$16,590,160	\$5,828,350	\$11,910,955	\$8,760,270	\$13,670,518	\$0	\$0	122,243,599
Less Interest Earnings Est. 2.0%	(\$71,615)	(\$42,635)	(\$81,500)	(\$28,500)	(\$58,500)	(\$43,000)	(\$67,000)	\$0	\$0	(\$607,165)
Rounding	\$420	\$2,706	\$1,340	\$150	\$2,545	\$2,730	\$1,483	\$0	\$0	\$2,578,566
TOTAL ISSUE	\$14,325,000	\$8,555,000	\$16,510,000	\$5,800,000	\$11,855,000	\$8,720,000	\$13,605,000	\$0	\$0	\$124,215,000
	\$22,880,000		\$22,310,000		\$22,320,000	\$22,325,000		\$0		

NOTES:  
<sup>1</sup> Est. \$10/\$1,000 for notes, \$12.50/\$1,000 for bonds  
<sup>2</sup> Includes FA Fee, Bond Counsel, and Rating Agency Costs (Fitch and S&P)



Kenosha County

2020 - 2024 CAPITAL FINANCING PLAN PROJECTION

Kenosha County

2020 - 2024 CAPITAL FINANCING PLAN PROJECTION

Year	Total General Obligation P&I	\$14,325,000		\$8,555,000		\$16,510,000		\$5,800,000		\$11,855,000			\$10,465,000		Year	Year	\$8,720,000		\$13,605,000			Year
		Notes Dated 8/1/20		Bonds Dated 8/1/20		Notes Dated 8/1/21		Bonds Dated 8/1/21		Notes Dated 8/1/22			Bonds Dated 8/1/22				Notes Dated 8/1/23		Bonds Dated 8/1/23			
		Princ (8/1)	Est. Int. 4.25%	Princ (8/1)	Est. Int. 4.75%	Princ (8/1)	Est. Int. 4.75%	Princ (8/1)	Est. Int. 5.00%	Princ (8/1)	Est. Int. 5.00%	Total	Princ (8/1)	Est. Int. 5.25%			Princ (8/1)	Est. Int. 5.50%	Princ (8/1)	Est. Int. 5.75%	Total	
2019	17,937,824														2019	2019					2019	
2020	18,790,946														2020	2020					2020	
2021	18,536,168	495,000	608,813	265,000	406,363										2021	2021					2021	
2022	17,265,381	320,000	587,775	280,000	393,775	525,000	784,225	170,000	290,000						2022	2022					2022	
2023	15,449,744	650,000	574,175	290,000	380,475	775,000	759,288	175,000	281,500	925,000	592,750	1,517,750	250,000	549,413	2023	2023					2023	
2024	14,698,675	875,000	546,550	305,000	366,700	825,000	722,475	185,000	272,750	850,000	546,500	1,396,500	200,000	536,288	2024	2024	200,000	479,600	200,000	782,288	982,288	2024
2025	14,275,413	1,125,000	509,363	320,000	352,213	1,225,000	683,288	195,000	263,500	1,020,000	504,000	1,524,000	330,000	525,788	2025	2025	725,000	468,600	400,000	770,788	1,170,788	2025
2026	13,337,025	1,525,000	461,550	335,000	337,013	2,025,000	625,100	225,000	253,750	1,050,000	453,000	1,503,000	360,000	508,463	2026	2026	745,000	428,725	430,000	747,788	1,177,788	2026
2027	11,396,438	2,025,000	396,738	350,000	321,100	2,125,000	528,913	230,000	242,500	1,130,000	400,500	1,530,500	375,000	489,563	2027	2027	800,000	387,750	450,000	723,063	1,173,063	2027
2028	9,934,550	2,280,000	310,675	365,000	304,475	2,175,000	427,975	240,000	231,000	1,200,000	344,000	1,544,000	400,000	469,875	2028	2028	850,000	343,750	475,000	697,188	1,172,188	2028
2029	6,818,550	2,500,000	213,775	385,000	287,138	2,230,000	324,663	250,000	219,000	1,305,000	284,000	1,589,000	425,000	448,875	2029	2029	1,000,000	297,000	500,000	669,875	1,169,875	2029
2030	3,799,713	2,530,000	107,525	405,000	268,850	2,280,000	218,738	260,000	206,500	1,400,000	218,750	1,618,750	450,000	426,563	2030	2030	1,000,000	242,000	525,000	641,125	1,166,125	2030
2031	3,009,825			425,000	249,613	2,325,000	110,438	275,000	193,500	1,450,000	148,750	1,598,750	475,000	402,938	2031	2031	1,100,000	187,000	550,000	610,938	1,160,938	2031
2032	2,797,938			445,000	229,425			295,000	179,750	1,525,000	76,250	1,601,250	500,000	378,000	2032	2032	1,150,000	126,500	600,000	579,313	1,179,313	2032
2033	2,585,794			460,000	208,288			300,000	165,000				550,000	351,750	2033	2033	1,150,000	63,250	625,000	544,813	1,169,813	2033
2034	2,593,844			485,000	186,438			325,000	150,000				575,000	322,875	2034	2034			650,000	508,875	1,158,875	2034
2035	2,588,175			510,000	163,400			350,000	133,750				600,000	292,688	2035	2035			700,000	471,500	1,171,500	2035
2036	992,581			535,000	139,175			375,000	116,250				625,000	261,188	2036	2036			750,000	431,250	1,181,250	2036
2037	1,017,850			560,000	113,763			375,000	97,500				650,000	228,375	2037	2037			800,000	388,125	1,188,125	2037
2038	576,125			585,000	87,163			375,000	78,750				650,000	194,250	2038	2038			850,000	342,125	1,192,125	2038
2039	563,063			610,000	59,375			400,000	60,000				700,000	160,125	2039	2039			900,000	293,250	1,193,250	2039
2040				640,000	30,400			400,000	40,000				750,000	123,375	2040	2040			950,000	241,500	1,191,500	2040
2041								400,000	20,000				800,000	84,000	2041	2041			1,000,000	186,875	1,186,875	2041
2042													800,000	42,000	2042	2042			1,100,000	129,375	1,229,375	2042
2043															2043	2043			1,150,000	66,125	1,216,125	2043
Total	176,808,581	14,325,000	4,316,938	8,555,000	4,885,138	16,510,000	5,185,100	5,800,000	3,495,000	11,855,000	3,568,500	15,423,500	10,465,000	6,796,388			8,720,000	3,024,175	13,605,000	9,826,175	23,431,175	



Year	TOTAL PRINCIPAL	TOTAL INTEREST	TOTAL DEBT SERVICE	Funds available from County (Reserves)	Less Debt issued on behalf of City of Kenosha 2009 and 2010	Less: Brookside Revenues <sup>4</sup>	Funds Available from Levy/ Prem Bid Dep to DS 2014-18 Issues	Total Proposed Levy for Debt	TID Out Equalized Value Projection w/Actual 2017, 2018 & 2019 EV Values	Change in TID out EV	Eg Rate For Debt Pmts target 1.50	G.O. Principal Outstanding At Year End	Year
2019	14,255,000	3,682,824	17,937,824	(300,000)	(359,202)	(638,800)	(488,360)	16,151,462	14,082,141,500	6.42%	1.15	136,130,000	2019
2020	14,855,000	3,935,946	18,790,946		(369,230)	(638,800)	(870,577)	16,912,339	15,135,395,000	7.48%	1.12	144,155,000	2020
2021	15,760,000	4,551,343	20,311,343		(378,955)	(1,603,800)	(607,142)	17,721,446	15,740,810,800	4.00%	1.13	150,705,000	2021
2022	15,440,000	5,176,156	20,616,156		(379,934)	(1,609,850)		18,626,372	16,370,443,232	4.00%	1.14	157,585,000	2022
2023	15,785,000	5,867,344	21,652,344		(395,973)	(1,609,850)		19,646,521	17,025,260,961	4.00%	1.15	164,125,000	2023
2024	16,000,000	6,591,825	22,591,825		(397,273)	(1,608,950)		20,585,602	17,776,066,800	4.41%	1.16	148,125,000	2024
2025	17,615,000	6,077,950	23,692,950		(403,448)	(1,607,150)		21,682,352	18,683,768,068	5.11%	1.16	130,510,000	2025
2026	18,385,000	5,462,413	23,847,413		(410,159)	(1,609,450)		21,827,803	18,870,605,748	1.00%	1.16	112,125,000	2026
2027	17,560,000	4,811,563	22,371,563		(406,276)	(1,610,700)		20,354,586	19,059,311,806	1.00%	1.07	94,565,000	2027
2028	16,880,000	4,168,488	21,048,488		(402,190)	(1,605,900)		19,040,397	19,249,904,924	1.00%	0.99	77,685,000	2028
2029	14,625,000	3,532,875	18,157,875		(408,032)	(1,609,250)		16,140,593	19,442,403,973	1.00%	0.83	63,060,000	2029
2030	12,040,000	2,939,763	14,979,763		(264,323)	(1,606,025)		13,109,415	19,636,828,013	1.00%	0.67	51,020,000	2030
2031	9,105,000	2,408,000	11,513,000			(1,606,400)		9,906,600	19,833,196,293	1.00%	0.50	41,915,000	2031
2032	6,900,000	1,982,175	8,882,175			(1,608,600)		7,273,575	20,031,528,256	1.00%	0.36	35,015,000	2032
2033	5,340,000	1,663,894	7,003,894			(1,608,600)		5,395,294	20,231,843,539	1.00%	0.27	29,675,000	2033
2034	4,380,000	1,417,031	5,797,031			(1,606,400)		4,190,631	20,434,161,974	1.00%	0.21	25,295,000	2034
2035	4,585,000	1,224,513	5,809,513			(1,612,000)		4,197,513	20,638,503,594	1.00%	0.20	20,710,000	2035
2036	3,200,000	1,025,444	4,225,444					4,225,444	20,844,888,630	1.00%	0.20	17,510,000	2036
2037	3,350,000	880,613	4,230,613					4,230,613	21,053,337,516	1.00%	0.20	14,160,000	2037
2038	3,010,000	728,413	3,738,413					3,738,413	21,263,870,891	1.00%	0.18	11,150,000	2038
2039	3,160,000	585,813	3,745,813					3,745,813	21,476,509,600	1.00%	0.17	7,990,000	2039
2040	2,740,000	435,275	3,175,275					3,175,275	21,691,274,696	1.00%	0.15	5,250,000	2040
2041	2,200,000	290,875	2,490,875					2,490,875	21,908,187,443	1.00%	0.11	3,050,000	2041
2042	1,900,000	171,375	2,071,375					2,071,375	22,127,269,317	1.00%	0.09	1,150,000	2042
2043	1,150,000	66,125	1,216,125					1,216,125	22,348,542,011	1.00%	0.05	0	2043
								0	22,572,027,431	1.00%	0.00	0	2044
								0	22,797,747,705	1.00%	0.00	0	2045
	240,220,000	69,678,031	309,898,031	(300,000)	(4,574,995)	(25,400,525)	(1,966,079)	277,656,432					

Year	G.O. Principal Outstanding At Year End	Subtraction of City Portion of 2009 and 2010 Issues (33.76%) Assumes Restructure of City Note	Subtraction of Economic Development Principal	Subtraction of Brookside (2015 and 2016 bond issues)	Adjusted G.O. Principal Outstanding At Year End	Adjusted Debt Burden (0.80% Max)	Remaining Debt Burden Capacity	Adjusted Direct Debt Per Capita (550 target)	Equalized Value TID In End of Year	Change in EV	5% of TID IN Borrowing Capacity	Unused Statutory Debt Capacity	% of Debt Capacity Available	Population Estimate with 2% Growth	Total Expenditures with 2% Growth	% of Expenditur es for Debt (Gross) 15% max	Year
2019	136,130,000	(3,565,721)	(2,740,069)	(18,290,000)	111,534,210	0.66%	0.14%	625	16,831,339,100	7.81%	841,566,955	705,436,955	83.82%	178,478	190,889,705	8.62%	2019
2020	144,155,000	(3,292,214)	(2,581,812)	(18,290,000)	119,990,974	0.69%	0.11%	659	17,504,592,664	4.00%	875,229,633	731,074,633	83.53%	182,048	194,707,499	8.69%	2020
2021	150,705,000	(3,003,512)	(2,373,207)	(17,325,000)	128,003,281	0.70%	0.10%	689	18,204,776,371	4.00%	910,238,819	759,533,819	83.44%	185,689	198,601,649	8.92%	2021
2022	157,585,000	(2,708,057)	(2,140,000)	(16,325,000)	136,411,943	0.72%	0.08%	720	18,932,967,425	4.00%	946,648,371	789,063,371	83.35%	189,402	202,573,682	9.19%	2022
2023	164,125,000	(2,390,654)	(1,955,000)	(15,295,000)	144,484,346	0.73%	0.07%	748	19,690,286,122	4.00%	984,514,306	820,389,306	83.33%	193,190	206,625,156	9.51%	2023
2024	148,125,000	(2,064,809)	(1,470,000)	(14,235,000)	130,355,191	0.66%	0.14%	662	19,887,188,984	1.00%	994,359,449	846,234,449	85.10%	197,054	210,757,659	9.77%	2024
2025	130,510,000	(1,725,458)	(1,160,000)	(13,145,000)	114,479,542	0.57%	0.23%	570	20,086,060,873	1.00%	1,004,303,044	873,793,044	87.00%	200,995	214,972,812	10.09%	2025
2026	112,125,000	(1,370,912)	(850,000)	(12,020,000)	97,884,088	0.48%	0.32%	477	20,286,921,482	1.00%	1,014,346,074	902,221,074	88.95%	205,015	219,272,268	9.95%	2026
2027	94,565,000	(1,009,612)	(610,000)	(10,860,000)	82,085,388	0.40%	0.40%	393	20,489,790,697	1.00%	1,024,489,535	929,924,535	90.77%	209,115	223,657,714	9.10%	2027
2028	77,685,000	(641,560)	(445,000)	(9,670,000)	66,928,440	0.32%	0.48%	314	20,694,688,604	1.00%	1,034,734,430	957,049,430	92.49%	213,298	228,130,868	8.35%	2028
2029	63,060,000	(256,624)	(300,000)	(8,435,000)	54,068,376	0.26%	0.54%	249	20,901,635,490	1.00%	1,045,081,775	982,021,775	93.97%	217,564	232,693,485	6.94%	2029
2030	51,020,000		(180,000)	(7,160,000)	43,680,000	0.21%	0.59%	197	21,110,651,845	1.00%	1,055,532,592	1,004,512,592	95.17%	221,915	237,347,355	5.52%	2030
2031	41,915,000		(90,000)	(5,840,000)	35,985,000	0.17%	0.63%	159	21,321,758,363	1.00%	1,066,087,918	1,024,172,918	96.07%	226,353	242,094,302	4.09%	2031
2032	35,015,000		(30,000)	(4,465,000)	30,520,000	0.14%	0.66%	132	21,534,975,947	1.00%	1,076,748,797	1,041,733,797	96.75%	230,880	246,936,188	2.95%	2032
2033	29,675,000			(3,035,000)	26,640,000	0.12%	0.68%	113	21,750,325,706	1.00%	1,087,516,285	1,057,841,285	97.27%	235,498	251,874,912	2.14%	2033
2034	25,295,000			(1,550,000)	23,745,000	0.11%	0.69%	99	21,967,828,964	1.00%	1,098,391,448	1,073,096,448	97.70%	240,208	256,912,410	1.63%	2034
2035	20,710,000				20,710,000	0.09%	0.71%	85	22,187,507,253	1.00%	1,109,375,363	1,088,665,363	98.13%	245,012	262,050,658	1.60%	2035
2036	17,510,000				17,510,000	0.08%	0.72%	70	22,409,382,326	1.00%	1,120,469,116	1,102,959,116	98.44%	249,912	267,291,671	1.58%	2036
2037	14,160,000				14,160,000	0.06%	0.74%	56	22,633,476,149	1.00%	1,131,673,807	1,117,513,807	98.75%	254,911	272,637,505	1.55%	2037
2038	11,150,000				11,150,000	0.05%	0.75%	43	22,859,810,910	1.00%	1,142,990,546	1,131,840,546	99.02%	260,009	278,090,255	1.34%	2038
2039	7,990,000				7,990,000	0.03%	0.77%	30	23,088,409,020	1.00%	1,154,420,451	1,146,430,451	99.31%	265,209	283,652,060	1.32%	2039
2040	5,250,000				5,250,000	0.02%	0.78%	19	23,319,293,110	1.00%	1,165,964,655	1,160,714,655	99.55%	270,513	289,325,101	1.10%	2040
2041	3,050,000				3,050,000	0.01%	0.79%	11	23,552,486,041	1.00%	1,177,624,302	1,174,574,302	99.74%	275,923	295,111,603	0.84%	2041
2042	1,150,000				1,150,000	0.00%	0.80%	4	23,788,010,901	1.00%	1,189,400,545	1,188,250,545	99.90%	281,442	301,013,835	0.69%	2042
2043	0				0	0.00%	0.80%	0	24,025,891,010	1.00%	1,201,294,551	1,201,294,551	100.00%	287,071	307,034,112	0.40%	2043
2044	0				0	0.00%	0.80%	0	24,266,149,920	1.00%	1,213,307,496	1,213,307,496	100.00%	292,812	313,174,794	0.00%	2044
2045	0				0	0.00%	0.80%	0	24,508,811,420	1.00%	1,225,440,571	1,225,440,571	100.00%	298,668	319,438,290	0.00%	2045

## Kenosha County Five Year Capital Outlay/Projects Plan

Project Title	Detail Reference Number	2020 Proposed Capital
Building Improvements - Job Center	Fac Human Srvcs-1	\$35,000
Remodel DA/Juvenile Intake Area	Facilities-1	\$300,000
Building Space Design - KCC	Facilities-2	\$50,000
Remodel Third Floor - KCAB	Facilities-3	\$30,000
Building Improvements - KCC	Facilities-4	\$50,000
One Ton Truck- KCDC	Facilities-5	\$60,000
Plumbing Replacement Phase II - KCDC	Facilities-6	\$180,000
Secure Barrier for Lobby - KCDC	Facilities-7	\$50,000
Building Improvements - Civic Center	Facilities-8	\$209,000
Ceremonial Courtroom	Facilities-9	\$250,000
Generator Monitoring System	Facilities-10	\$130,000
Civic Center Development	Facilities-11	\$250,000
Moisture Infiltration Mitigation- KCJC	Facilities-12	\$250,000
HVAC Replacement - KCDC	Facilities-13	\$1,000,000
Heat Pumps - KCAB	Facilities-14	\$200,000
Pick-Up Truck	Facilities-15	\$45,000
Exterior Joint Sealants	Fac Saf Bldg-1	\$200,000
Simulcast System	Fac Saf Bldg-2	\$950,000
Building Improvements	Fac Saf Bldg-3	\$45,000
Energy Efficiency Projects	Cap Proj-1	\$150,000
Law Enforcement Enhancements	Cap Proj-2	\$1,950,000
Golf Carts	Golf-1	\$185,000
Mowers and Equipment Replacement	Golf-2	\$234,000
Golf Course Improvements	Golf-3	\$150,000
Restroom Replacement- Bdale	Golf-4	\$36,000
Playground Equipment	Parks-1	\$130,000
Mowers and Equipment	Parks-2	\$100,000
Utility Vehicles	Parks-3	\$30,000
Pick-Up Trucks	Parks-4	\$35,000
Flood Plain Property	Parks-5	\$50,000
KD Park Improvements	Parks-8	\$150,000
Park Projects Design Costs	Parks-9	\$196,000
Building Improvements- Kemper Center	Parks-11	\$130,000
Tri-Axle Trucks	Hi Equip -2	\$780,000
One Ton Truck	Hi Equip -3	\$100,000
Pick-up Trucks	Hi Equip -4	\$80,000
Wheel Loader	Hi Equip -5	\$325,000
Air Compressors	Hi Equip -6	\$50,000
Transportation Infrastructure Improvements	Highway-1	\$3,027,970
Local Road Improvement Program (LRIP)	Highway-2	\$312,000
Highway A/Y Roundabout	Highway-3	\$255,000
Highway F Reconstruction	Highway-4	\$289,000
Highway WG Bridge Reconstruction	Highway-5	\$61,000
Highway S Reconstruction	Highway-6	\$6,033,000
Fleet Vehicles	Sheriff-1	\$724,580
Passenger Vans	Sheriff-2	\$46,500
Portable Radios	Sheriff-3	\$162,750
Electronic Fingerprinting System	Sheriff-4	\$31,000
Operations Equipment	Sheriff-5	\$142,800
Information Technology Projects	Info Tech-1	\$1,800,000
Land Info - Photo Update	Land Info-1	\$140,000
KABA High Impact Fund	KABA-1	\$250,000

Joint Services - ERP System	Jt Svcs-1	\$200,000
Brookside Equipment	Brookside-1	\$83,400
Brookside - Building Improvements	Brookside-2	\$120,000
Item Greater than \$5,000 less than \$25,000	Other-1	\$26,000
Total Items from 2020 Budget		\$22,850,000
	Total County Projects Issue Size	\$22,850,000

2020 Portion of Highway Projects (Highway A/Y) 2016 - #63 (from below)	(\$255,000)
2020 Portion of Highway Projects (Highway F) 2016 - #63 (from below)	(\$289,000)
2020 Portion of Highway Projects (Hwy WG Bridge)- #63 (from below)	(\$61,000)
2020 Portion of Highway Projects (Hwy S) - #63 (from below)	(\$6,033,000)
2020 Portion of KABA Economic Development - 2017 #53 (from below)	(\$250,000)
2020 Portion of Law Enforcement Enhancement Proj - 2016 - #62	(\$1,950,000)
2020Portion of Budgeted Capital Projects 2018-57	(\$250,000)
	Estimated Issuance Costs
	Estimated Interest Earnings
Amount available for other projects from 2019A (\$178,230) & 2019B (\$118,413)	(\$296,643)
2019 Initial Resolution Amount for 2020 Capital Projects	\$13,614,001

Capacity of Initial Resolution 2016 - #63 Highway Projects	\$19,630,000
Borrowed Amount in 2019 for Project (Highway KR - See Above)	(\$3,365,000)
Borrowed Amount in 2019 for Project (Highway S - See Above)	(\$3,465,000)
Borrowed Amount in 2019 for Project Highway K	(\$257,000)
Borrowed Amount in 2019 for Project Highway F - Hwy O to Hwy KD	(\$510,000)
Borrowed Amount in 2019 for Project (Hwy S) - from 2016 Budget	(\$1,283,000)
Borrowed Amount in 2020 for Project (Hwy A/Y)	(\$260,000)
Borrowed Amount in 2020 for Project (Hwy F)	(\$295,000)
Borrowed Amount in 2020 for Project (Hwy WG Bridge)	(\$61,000)
Borrowed Amount in 2020 for Project (Hwy S)	(\$6,150,000)
Remaining Capacity of Initial Resolution 2016 - #61 Highway Projects	<b>\$3,984,000</b>

Capacity of Initial Resolution 2017 - #53 KABA Economic Development	\$2,040,000
Borrowed Amount in 2020 for KABA	(\$255,000)
Remaining Capacity of Initial Resolution 2017 - #53 Available for Future Years	<b>\$1,785,000</b>

Capacity of Initial Resolution 2016 - #62- Law Enforcement Enhancements	\$12,050,000
Residual Amount in 2017 for Project (\$5,200,000 Law Enforcement Enhancement 2017 Budget)	(\$5,315,000)
Borrowed Amount in 2018 for Project.	(\$305,000)
Borrowed Amount in 2020 for Project	(\$1,990,000)
Remaining Capacity of Initial Resolution 2016 - #62 Available for Future Years	<b>\$4,440,000</b>

Capacity of Initial Resolution 2018 - #57- Budgeted Capital Projects including Road & Highway	\$14,910,000
Borrowed amount in 2019A for Project	(\$14,655,000)
Borrowed Amount in 2020 for Project.	(\$255,000)
Remaining Capacity of Initial Resolution 2016 - #62 Available for Future Years	<b>\$0</b>

#### Proposed Initial Resolutions

1) 2020 Budgeted Capital Projects (including Road & Highway Projects)	<b>\$13,614,001</b>
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#### Proposed 2019 Issue Sizes:

General Obligation Promissory Notes, Series 2020A	\$14,325,000
General Obligation Bonds, Series 2020B	\$8,555,000
	\$22,880,000
Previously authorized amount	(\$9,266,000)
	\$13,614,000
	<b>\$13,615,000</b>

Rounded amount to \$5,000 block size

\* Includes cost of Issuance

5 YEAR TREND IN MUNICIPAL BOND INDICES

Weekly Rates October, 2014 - October, 2019



The Bond Buyer "20 Bond Index" (BBI) shows average yields on a group of municipal bonds that mature in 20 years and have an average rating equivalent to Moody's Aa2 and S&P's AA.



Source: The Bond Buyer

**POLICY RESOLUTION NO. \_\_\_\_\_**

Subject: 2020 KENOSHA COUNTY BUDGET	
Original: X	2 <sup>nd</sup> Correction:
Date Submitted: November <del>7</del> 6, 2019	Date Resubmitted:
Submitted By: Finance and Administration Committee	
Fiscal Note Attached: Yes	Legal Note Attached:
Prepared By: Patricia Merrill, Director of Finance  Barna Bencs, Budget Director  Clara-Lin Tappa, Director of Human Resources  Reviewed By: Joseph Cardamone, Corporation Counsel	Signature

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 2<sup>nd</sup> 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 2020 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, it is necessary that the salaries of the County Board, County Clerk, Register of Deeds, and Treasurer be established prior to their next term; and

WHEREAS, changes to County employee Policies and Procedures Manual have been reviewed as part of 2019-2020 budget; and

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

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

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

WHEREAS, the 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, 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 staffing of Deputies, Correctional Officers, and Direct Supervision Officers vacancies and overtime may cause recruiting, staffing, morale, and efficiency problems; 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 218 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, 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, the County has realized a savings in Juvenile Detention and Human Services placements; and

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

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

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

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

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

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

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

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

~~WHEREAS, as memorialized in the Intergovernmental Agreement (IGA) which is attached and incorporated by reference, the County will transfer and the City will accept full jurisdiction of and responsibility for the portion of County Trunk Highway H from 52<sup>nd</sup> Street to 65<sup>th</sup> Street, including the roadway and the traffic signals at the intersections of CTH H with 60<sup>th</sup> and 65<sup>th</sup> Streets; and~~  
~~WHEREAS, the IGA calls for a legal description of the above referenced portion of County Trunk Highway H from 52<sup>nd</sup> Street to 65<sup>th</sup> Street, which has been ordered by the City but not yet received; and~~

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

WHEREAS, the County is undertaking a CTH F Realignment Project; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WHEREAS, certain appropriations in the ~~2018-2019~~ and ~~2019-2020~~ Budget will be encumbered (contractually obligated, but not liquidated) at year end ~~2018-2019~~ and ~~2019-2020~~; and

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

WHEREAS, the funding for capital projects was included in the ~~2018-2019~~ and ~~2019-2020~~ 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, it is projected that there will be unspent funds at year end; 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, on August 16, 2012, the Kenosha County Board passed Resolution 38, selling parcel 86-4-119-324-3080 to the Village of Twin Lakes; and

WHEREAS, in accordance with that resolution a quit claim deed was recorded on September 5, 2012, transferring ownership of that parcel to the Village of Twin Lakes; and

WHEREAS, according to the terms of the resolution and quit claim deed, the property was to be utilized only as green space and was required to remain under the ownership of the Village of Twin Lakes; and

WHEREAS, the Village of Twin Lakes has determined that it is beneficial to the overall planning and development of that area to transfer the land to the Wisconsin Department of Natural Resources (DNR) in exchange for a similarly situated parcel but such transfer cannot occur as long as the restrictions remain in effect; and

WHEREAS, it is deemed in keeping with the spirit of the original resolution that such land be under the control of the DNR; and

WHEREAS, Kenosha County provides public parks for enjoyment of nature, recreation and wholesome family activities; and

WHEREAS, KD Park once was a shuttered gravel pit and is the only one of the Kenosha County Parks without a name; and

WHEREAS, the sustainable nature of the park is harmony with how our veterans have sustained our nation; and

WHEREAS, Kenosha County has a long history of grateful acknowledgment of the immeasurable contributions and service provided by our veterans; and

WHEREAS, it is right and appropriate to publicly commemorate those individuals who have given to this country by their service in the armed forces; and

WHEREAS, Kenosha County is constantly looking for opportunities to appropriately and wisely expand its park footprint; and

WHEREAS, Kenosha County has the potential opportunity to acquire, as a donation from the Wisconsin Department of Transportation (DOT), land along the Fox River and County Trunk Highway (CTH ) W; and

WHEREAS, the land referenced is identified as parcel 95-4-119-012-0800 as generally depicted on Attachment E; and

WHEREAS, the acquisition of the land would permit for the formal creation of a park to complement land currently used as a boat launch and would provide an intimate area to enjoy unsullied nature which would require minimal upkeep and limited expenditure of funds; and

WHEREAS, negotiations for a successor labor agreement between Kenosha County and the Kenosha County Deputy Sheriff's association have culminated in a three-year labor agreement ending December 31, 2022, which has been ratified by the union and is included with this resolution as Attachment B; and

WHEREAS, Kenosha County is desirous of maintaining and promoting a sound and stable relationship with its Deputy Sheriffs; and

WHEREAS, the Judiciary and Law Committee and the Finance and Administration Committee have reviewed said labor agreement and recommended its approval; and

WHEREAS, it is appropriate and proper for the create a dignified and professional environment in County Board meetings which will be reflected in media coverage and noted by those citizens observing the meetings in person or online; and

WHEREAS, the County Board several years ago moved to providing members with their meeting materials electronically in a successful effort to reduce costs associated with printing and mailing such materials; and

WHEREAS, to accomplish this purpose, County Board Supervisors are appropriately provided with tools to assist them in performing their duties as public servants including the receipt and review of meeting materials; and

WHEREAS, these tools include electronic and mobile devices provided at taxpayer expense; and Whereas, County Board Supervisors are expected to use those devices appropriately, including limiting their use to official business; and

WHEREAS, County Board Supervisors are likewise expected to return those devices intact and in functioning order at the end of their service on the County Board; and

WHEREAS, failure to do so results in a cost to the taxpayers which is avoidable and regrettable, and further, losing or misplacing such a device also presents a potential security risk to the County; and

NOW, THEREFORE, BE IT RESOLVED, by the Kenosha County Board of Supervisors, the County Executive's Budget of October ~~21<sup>st</sup>~~, 201~~89~~, 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 ~~5<sup>th</sup>~~<sup>7<sup>th</sup></sup>, 201~~89~~ is herewith attached; and

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BE IT FURTHER RESOLVED, that the Kenosha County Board of Supervisors adopts the budget for 20~~19~~<sup>20</sup> 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 20~~20~~ 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 20~~19~~<sup>20</sup> 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 \$~~66,933,195~~<sup>68,921,111</sup> be apportioned to the city and the various towns and villages of Kenosha County for all purposes and expenses for ~~2019~~<sup>2020</sup>; and

BE IT FURTHER RESOLVED, that the sum of \$~~1,593,780~~<sup>1,684,877</sup> be apportioned to the towns and villages of Brighton, Bristol, Genoa City, Paris, Pleasant Prairie, Village and Town of Somers, and Wheatland for the purpose of library expense for ~~2019~~<sup>2020</sup>; 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 ~~15130-559100100-100-1030-559100~~ for the purpose of paying to the municipalities, in accordance with State law, as ordered by the State of Wisconsin Department of Revenue; and

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BE IT FURTHER RESOLVED, that palpable errors in the amount of \$1,822.92 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 <del>2019</del> <u>2020</u>		

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 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 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, the salaries of the County Board, County Clerk, Register of Deeds, and Treasurer be increased as per the attached schedule of Elected Official Salaries; and

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

BE IT FURTHER RESOLVED, the Health Insurance premium base to be used for the purpose of premium contributions (payroll deductions) shall be based upon estimates provided by the County Actuary and shall be as follows: Single Premium ~~\$9,999~~10,290, Family Premium ~~\$23,989~~24,700 (monthly premium contribution shall be rounded to the nearest dollar for payroll purposes); and

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

BE IT FURTHER RESOLVED, that at the close of books in ~~2018~~2019, 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 \$665,500; and

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

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

BE IT FURTHER RESOLVED, that if budget shortfalls occur during ~~2019~~2020, 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 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 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 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 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, 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 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, 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 funds are available in the Human Services budget that additional staff may be added to help alleviate the demand for services in the Veterans Service office; and

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

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

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

BE IT FURTHER RESOLVED, that if additional opportunities arise, the County Administration shall appropriate up to an additional \$500,000 of funding for the KABA "HIGH IMPACT FUND" and bonding if deemed necessary for said additional appropriation, either in ~~2019-2020~~ or reimburse itself in ~~2020-2021~~, whichever is more practical at the time the County goes to market in ~~2019-2020~~; 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 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 County Board authorizes the Administration the ability to establish a project specific sinking fund which will allow Park Division capital projects to be partially

funded with future enterprise revenues to minimizing the need for capital financing through bonding; and

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

~~BE IT FURTHER RESOLVED, that the Corporation Counsel is hereby directed to review the legal description when received with all appropriate staff to ensure that it fully and accurately describes the portion of County Trunk Highway H to be transferred and to take all steps necessary to correct it if needed; and~~

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

~~BE IT FURTHER RESOLVED, the County initiates support to negotiate a mutually beneficial IGA with the Village of Twin Lakes and Town of Randall to address remnant real estate, road and jurisdictional issues following the completion of the CTH F Realignment Project; 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 the County Board of Supervisors does hereby instruct the Highway Commissioner to require that all new or replacement above ground utility lines be placed on only one side of the roadway unless, in his or her discretion, the Highway Commissioner deems it appropriate to provide, by permit or waiver, for alternative siting requirements, pursuant to and consistent with all applicable federal, state, and local laws and regulations; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BE IT FURTHER RESOLVED, that if a capital project 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 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.

BE IT FURTHER RESOLVED, that Resolution 38, passed by the Kenosha County Board on August 16, 2012 is hereby superseded; and

BE IT FURTHER RESOLVED, that the County Board directs the County Clerk, and any other County personnel as may be appropriate, to cause to be recorded as new quit claim deed without the restrictions of maintaining the parcel as green space and under the ownership of the Village of Twin Lakes; and

BE IT FURTHER RESOLVED, that the Village shall pay any and all fees associated with the recording of the new quit claim deed; and

BE IT FURTHER RESOLVED, that KD Park be hereby renamed and henceforth known as the Kenosha County Veterans Memorial Park; and

BE IT FURTHER RESOLVED, that the County Administration is directed to negotiate the receipt of the donation of parcel 95-4-119-012-0800 from the DOT; and

BE IT FURTHER RESOLVED, that the County Board approves the creation of a park from that parcel, contingent upon it being donated to the County by the DOT; and

BE IT FURTHER RESOLVED, that the Kenosha County Board of Supervisors approve and adopt the three-year labor agreement with the Kenosha County Deputy Sheriff's Association included with this resolution as attachment; and

BE IT FURTHER RESOLVED, the Kenosha County Board of Supervisors does establish the following standards for attire as stated in Attachment F, and

BE IT FURTHER RESOLVED, that in the event a County Board Supervisor loses, misplaces, or otherwise fails to be able to immediately identify the location of a County issued device, they must advise the County Board Chair, County Clerk, or the Information Technology (IT) Department through any of its employees of this development so that steps can be taken to lock, wipe, or otherwise secure the device; and

BE IT FURTHER RESOLVED, that in the event a County Board Supervisor fails to return a County provided device upon the end of their service on the Board or advises the County Board Chair, the County Clerk, or the IT Department through any of its employees that it has been lost, stolen, broken, or otherwise in need of replacement, that Supervisor shall be assessed the cost of the replacement device as determined by the IT Department; and

BE IT FURTHER RESOLVED, that the County Clerk shall be responsible for collecting such replacement cost, either by sending an invoice or making arrangements to have the cost garnished from the Supervisor's stipend if still serving.

| 2020 Budget Resolution  
Approved by:

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"/>
_____ Edward Kubicki	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ John O'Day	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ John Poole	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Jeff Wambodt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



## ESTABLISHMENT OF THE APPROPRIATION UNIT FOR THE 2020 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-Reporting 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/main accounts with the same first two digits and are considered an individual appropriation unit. The following (contractual, supplies, fixed charges, grants/contributions, staff development) shall be considered one appropriation unit. Capital Outlay appropriations shall be as defined in the chart of accounts. Exceptions to this established level of appropriation are enumerated below.

1. The Kenosha County Chart of Accounts identifies each object-codes/main account. Certain object-codes/main accounts as identified in the chart of accounts are allocated to Departments or business-unit/Reporting Units for cost accounting purposes only. For budget purposes, all amounts in each said object-codes/main account are considered as if adopted in one object-codes/main account.
2. Transfers are allowed between contractual, supplies, fixed charges, staff development, and grants/contributions in instances where expenditures are within the established budgetary intent as documented in the budget. Transfers may not be done to create new budgetary intent. Transfer shall be from same grouping of object-codes/main accounts 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-codes/main account 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.

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

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

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

## KENOSHA COUNTY CAPITALIZATION POLICY

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

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

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

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

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

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

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

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

Does the expenditure extend the useful life of the asset?

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

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

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

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

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

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

From time to time, ~~the~~ 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.

## 2020 Kenosha County Budget Summary

Operating Summary	Budget
Legislative	243,513
Executive	6,640,851
Human Services	100,917,460
Law Enforcement	53,727,824
Finance and Administration	2,243,708
Elected Offices	1,537,699
Public Works and Development Services	21,196,019
Debt Service - Governmental Funds	17,782,916
Internal Service Funds/Non-Departmental/Board of Adjmt	29,853,722
Total Operating Budget	234,143,712
Less Revenue	165,069,646
Less Carryovers/Reserves	152,955
Total Operating Budget Levy	165,222,601
Capital Outlay/Projects Budget	27,494,000
Less Carryovers/Reserves	-
Less Borrowed Funds	22,850,000
Less Revenue	4,644,000
Total Capital Outlay/Projects Levy	-
Total Operating Budget Levy	68,921,111
Total Capital Outlay/Projects Levy	-
<b>Total General Purpose Levy</b>	<b>68,921,111</b>
<b>Summary:</b>	
Total Operating/Capital Outlay Expense	261,637,712
Less Total Revenue and Carryovers	169,866,601
Less Total Bonded Outlay for Capital Projects	22,850,000
<b>Total General Purpose County Levy</b>	<b>68,921,111</b>

## **Attachment A**

### **Proposed Wages for Elected Officials**

#### **County Clerk, Register of Deeds, Treasurer**

Effective January 2021	\$85,929
Effective January 2022	\$87,647
Effective January 2023	\$89,401
Effective January 2024	\$91,189

#### **County Board**

Effective January 2020	\$ 6,526 Supervisors
	\$13,052 Chairperson
Effective January 2021	\$ 6,526 Supervisors
	\$13,052 Chairperson



## **Attachment B**

### **Summary of Tentative Agreement with Kenosha County Deputy Sheriff's Association - 2019**

**Janus Language:** Membership to complete a dues deduction form and can voluntarily stop their dues deduction at any time with notice.

**Casual Days:** One vacation day converted to a casual day.

**Holidays:** Time and a half pay for working on Thanksgiving Day, Christmas Eve, Christmas Day, December 31st and New Year's Day and added Thanksgiving Day to the list of holidays for which overtime worked is paid at double time.

**Vacation:** Reinforces vacation entitlement concept. Members who separate employment receive a prorated value of that year's vacation entitlement – if unused, only prorated value is paid out. Members who meet WRS retiree definition (with 5 years of service in our department) receive the full year's vacation entitlement in the year they retire. Provides earlier deadline for vacation requests.

**Insurance:** Removes plan design language for dental. Adds vision insurance language.

**Clothing Supplement:** Members who separate employment receive a prorated value upon separation.

**Alcohol and Drug Testing:** Added random drug testing (of not more than 25% of membership each year).

**Residency Requirement:** Gives a new hire nine months to establish residency. (Civil Service Ordinance must be updated as well. Commission supports this.)

**Resignation Notice:** Members agree to give a two-week working notice as scheduled over two work weeks.

**Overtime:** Incorporates side letter language into contract regarding when the period for overtime begins.

**Term:** 3-year agreement

**Notice and Start of Negotiations:** Notice to negotiate by April 1 of year the contract expires with start of negotiations to begin by May 1 of that same year.

**K-9 Pay:** Increased monthly stipend from \$450 to \$500.

**Wages:** Attached.

In addition, a great deal of clean-up to existing contract language to remove gender-specific and outdated references.

**KCDSA TENTATIVE AGREEMENT - July 29, 2019**

**1) ARTICLE II-** (Janus Language):

**ARTICLE II - RECOGNITION AND UNIT OF REPRESENTATION**

**Section 2.1. Bargaining Unit.** The County hereby recognizes the Union as the exclusive collective bargaining representative of all sworn deputy sheriffs and detectives of the Kenosha County Sheriff's Department, but excluding the Sheriff, Chief Deputy Sheriff, all employees holding the rank of Sergeant and above, Civilian Jail Guards and all clerical employees, as their representative for purposes of conferences and negotiations with the County, or its lawfully authorized representatives, on questions of wages, hours and conditions of employment.

**Section 2.2. Dues and Fair Share.** ~~All employees in the bargaining unit shall be required to pay, as provided in this article, their fair share of the costs of representation by the Association.~~ The Employer agrees to deduct monthly dues in the amount certified by the WPPA/LEER from the pay of employees who individually sign a dues deduction authorization form where the Employee is knowingly and affirmatively consenting to the deduction of dues from the employee's paycheck, including any Local Association dues which the employee has authorized to be deducted in conjunction with the WPPA/LEER dues.

No employee shall be required to join the Association, but membership in the Association shall be available to all employees who apply, consistent with the Association's constitution and bylaws.

The Association does hereby indemnify and shall save the Employer harmless against any and all claims, demands, suits, or other forms of liability, including court costs, that shall arise out of or by reason of action taken or not taken by the Employer, which Employer action or non-action is in compliance with the provision of this article, and in reliance on any lists or certificates which have been furnished to the Employer pursuant to this article; provided that the defense of any such claims, demands, suits or other forms of liability shall be under the control of the Association and its attorneys. However, nothing in this section shall be interpreted to preclude the Employer from participating in any legal proceedings challenging the application or interpretation of this article through representatives of its own choosing and at its own expense.

**Section 2.3. Checkoff.** The County shall deduct from the first paycheck of each month an amount, certified by the Treasurer of the Union as the uniform dues required of all members, from the pay of each employee in the bargaining unit ~~that voluntarily signs a dues deduction form.~~ . With respect to newly hired employees, such deduction will commence ~~with the month following the completion of sixty (60) days of employment. The first paycheck of the month after hire.~~

The aggregate amount so deducted, along with an itemized list of the employees from whom such deductions were made, shall be forwarded to the Treasurer of the Union within ten (10) days of the date such deductions were made. Any changes in the amount to be deducted shall be certified to the County by the Treasurer of the Union at least thirty (30) days prior to the effective date of such change.

~~The Association shall provide employees who are not members of the Association with an internal mechanism within the Association which is consistent with the requirements of state and federal law and which will allow those employees to challenge the fair share amount certified by the Association as the cost of representation and to receive, where appropriate, a rebate of any monies to which they are entitled. To the extent required by state or federal law, the Association will place in an interest bearing escrow account any disputed fair share amounts.~~

~~Authorization of dues deduction by a member may be revoked upon notice in writing to the Employer, WPPA or to the Local Association and with the understanding that the deduction will cease as reasonably as practical after receipt of written notice of revocation.~~

**2) Section 4.2** Director of Labor Relations and Personnel & Personnel Committee: Change references to "Director of Human Resources" and "Finance and Administration Committee or their successor" (and other places in contract where applicable)

**3) Section 6.2.3.e** REMOVE (Refers to 6.3 which no longer exists)

**4) Section 12.2 Casual Days** ~~Transition one vacation day to be reclassified as a casual day. Vacation schedule will be amended accordingly.~~

**5) Section 14.2** Each employee on a 5/2-5/3 schedule shall receive time and a half the regular rate of pay for time actually worked on the following holidays: Thanksgiving Day, Christmas Eve, Christmas Day, December 31<sup>st</sup> and New Year's Day.

6) **Section 14.2** Regardless of schedule, (5-2 or 5-2/5-3), assigned, forced, or holdover overtime on **Thanksgiving Day**, December 24, December 25, December 31 or January 1 of any sworn unit member will be at double time only for overtime hours worked between **0000 to 2359 hours on Thanksgiving Day**, 0000 hour on December 24 to 2359 hours on December 25 and 0000 hours on December 31 to 2359 hours on January 1.

**7) Article XV Vacations Section 15.1. Entitlement.**

All employees shall receive the following paid vacation based on the amount of time they have rendered services and received wages:

Service	Vacation
At least 6 months before June 1 <sup>st</sup>	6 5 days
1 year or more before June 1 <sup>st</sup>	12 11 days
7 years or more at any time during the calendar year	18 17 days
14 years or more at any time during the calendar year	24 23 days
25 years or more at any time during the calendar year	29 28 days

**8) Section 15.1.2**

**Selection Process.** A vacation sign up list shall be posted by the Administration for each shift and division within the sheriff's Department. This roster shall be posted not later than the first day of January of each year, sooner if possible.

1. Each employee of a shift or division shall note on the vacation sign up list his/her first two vacations selection requests, no later than ~~January 14~~ **November 14**. The selections shall be noted with a number "1" for the first request and a number "2" for the second request. The Administration shall remove the list for a maximum of one calendar week to grant the vacation requests based upon seniority according to the selection priority. Conflicts in vacation requests shall be addressed by supervision, contacting the affected employees who shall be allowed to alter their first and second selections. (Examples: Three employees select the same vacation period using their first pick and if by policy only two employees are allowed off at that time, the two most senior employees would be granted the time off. A second vacation selection by a senior employee could not be bumped by first selection of a junior employee.)

2. The Administration shall repost the vacation sign up for vacation selection. Each employee of a shift or division shall submit to the Administration his/her third, fourth and fifth vacation selection requests no later than ~~February 14~~ **December 14**, until all vacation days are used. The selections shall be noted with a number "3, 4, 5" for the corresponding requests. The list shall be removed on ~~February 14~~ **December 14** and the Administration shall grant vacation selection by seniority according to the selection priority the same as above. (A third, fourth or fifth vacation selection by a senior employee could not be bumped by a respective third, fourth or fifth selection of a junior employee.)

**9) Section 15.2 Amend and Add language-(from previous memo)**

The vacation period shall be at any time during the year, commencing with January 1st and ending December 31st and may be staggered to prevent hardship to the County. Employees who have one (1) year of service or more by June 1 may take their vacation and receive their vacation pay at any time from January 1st to December 31st. Employees who have at least six (6) months service but less than one (1) year by June 1,

may take their vacation at any time from January 1st to December 31st, but will not receive their vacation pay prior to June 1st. Vacations may be taken in increments of not less than two (2) days or more than twelve (12) days. A maximum of five vacation days can be taken one day at a time in conformance with the current (January 8, 1992) department policy dealing with the number of deputies/detectives on vacation at a given time. Deputies shall not be ordered to work overtime on any off-days scheduled in conjunction with any vacation days.

Any vacation or casual days that are scheduled contiguous to the deputies' normal days off, by the time the monthly schedule has been completed and posted, will be recognized as part of the employee's vacation and will be exempt from any forced overtime.

#### **10) Section 15.3**

An employee who is a member of a military reserve and who may be called upon for reserve training shall receive his/her regular pay for such training or service (not to exceed two (2) weeks for any one (1) call up), less provided he/she shall deposit his/her military base pay with the County Treasurer and receive his/her regular pay in turn. Reservists scheduled for weekend duty may trade workdays within a 28 day period with another employee with Department approval. Employees who engage in an approved trade shall be responsible for the hours assumed in the trade.

11) **Section 15.5** Language clean up, made one run on sentence into 2 sentences.

#### **12) Section 15.6 NEW**

Vacation at Separation. Vacation entitlement is prorated when an employee separates employment. The amount of vacation posted at the beginning of the year is prorated by the number full months of service completed prior to separation. Any unused amount will be paid out at separation.

Employees who retire with 5 or more years of sworn service with Kenosha County, and otherwise meet the WRS definition of retiree, are entitled to the full year of vacation entitlement in the year in which they retire which may be used or paid out.

13) **Article 16 Insurance** Clean up language; add option of Medicare supplement offering for disabled employees who qualify for Medicare; dental and vision language

#### **ARTICLE XVI - INSURANCE**

##### Section 16.1. Hospital-Surgical

(a) ~~Health Insurance.~~ For the duration of this Agreement, the County shall provide a comprehensive hospital-surgical-major medical coverage ~~medical insurance~~ policy at no cost share of premium, and a \$25 deductible dental plan. See Plan document for further details. The County will continue to provide a Dental Maintenance Organization (currently Dental Associates) with a \$2,200 annual cap, a \$20 co-pay and a 50% split on orthodontia. Effective January 1, 2007, the Dental Associates annual cap will increase to \$2,500 per eligible participant. Active employees will have the option of choosing one of two Network options: In-Network or Out-of-Network. Said option must be executed during the open enrollment period which will last for one month, from October 1 through October 31 of the current year.

- (a) For employees enrolled for coverage for the employee only—the full premium cost of the coverage.
- (b) For employees enrolled for coverage for the employee and his/her dependents the full premium cost of the coverage.
- (c) During the life of this Agreement, the County agrees to maintain hospital-surgical-major medical and dental coverage at levels equivalent to coverages presently in effect, and to improve such coverage where possible.
- (i)(d) An employee who becomes totally disabled due to work connected injury or illness shall continue to receive coverage paid by the County during such period of total disability until such employee becomes eligible for coverage under any present or future federal hospital-surgical-major medical insurance plan; and including Medicare. At such time, the employee may enroll in a Medicare supplement plan if offered by the County.
- (ii)(e) An employee who is out due to illness shall continue to receive coverage paid by the County for six (6) months after such employee exhausts his Accident and Sickness Pay Maintenance Plan benefits. The employee then would be offered continuing coverage through COBRA. Such employee can continue coverage for an additional six (6) month period by paying, in advance, to the Personnel Department the monthly premium as set by the County for his coverage.
- (f) PLAN ONE. (Standard Plan—Current Retirees Only) This health

insurance plan shall incorporate a major medical deductible of 100/300, 80% (County)-20% (employee) on next \$10,000, including outpatient diagnostic and x-ray, supplemental hospital and emergency medical benefits.

(g) ~~PLAN TWO. (Pyramid Plan - Current Retirees Only) This health insurance plan shall incorporate an overall policy deductible of \$100.00/single, \$300.00/family with an 80%/20% split on the next \$3,000, (80% County/20% Employee). The former deductible of \$100.00/\$300.00 with an 80%/20% split on the next \$10,000.00 (major medical) has been eliminated.~~

(h) ~~PLAN THREE. (Flex Plan - Current Retirees Only) This health insurance plan shall incorporate an overall policy deductible of \$200.00/single, \$600.00/family with an 80%/20% split on the next \$5,000, (80% County/20% Employee) and a drug plan of \$0/\$6. This plan requires precertification for in-patient elective surgery, out-patient elective surgery, non-emergency use of emergency room, and emergency hospital confinement with a penalty of \$100.00 for failing to obtain precertification. **NOTE: Retirees are not eligible for flexible spending accounts.**~~

(i) ~~Active employees shall no longer be eligible for the Standard, Pyramid or Flex Plan.~~

(j) ~~Current retirees on the Standard Plan may remain on the Standard Plan but can switch to the Pyramid, Flex or In/Out Network Plans at open enrollment. Retirees who change plans may not switch back. Retirees currently on the Pyramid plan may switch to the Flex or In/Out Network plan at open enrollment, but may not switch back. Retirees currently on the Flex Plan may switch to the In/Out Network plan, but may not switch back. New retirees are only eligible to enroll in the In/Out Network plan until amended by Section 16.2 (a).~~

(k) ~~Open enrollment opportunity to be offered annually to active employees and to retirees.~~

(b) **Dental Insurance.** For the duration of this Agreement, the County shall provide a choice of two dental insurance plans at no employee cost share of premium. See plan documents for further details.

(c) **Vision Insurance.** Employees may enroll in vision insurance coverage if offered by the County at the same premium contributions as other active County employees.

(d) Insurance options must be executed during the open enrollment period which generally runs from November 1 through November 30 each year.

**Section 16.3. Coverage for Work-Connected Disability.** An employee who becomes totally disabled due to work-connected injury or illness shall continue to receive coverage paid by the County during such period of total disability until such employee becomes eligible for coverage under any present or future federal hospital-surgical-medical insurance plan.

**Section 16.4. Coverage for Illness.** An employee who is out due to illness shall continue to receive coverage paid by the County for six (6) full months after such employee exhausts his sick leave. Such employee can continue coverage for an additional six (6) months period by paying in advance to the Personnel Office the monthly premium for his coverage.

**14) 18.1.2 Clothing Supplement:** "A pro-rated clothing supplement shall be paid upon separation of employment based on number of full months worked in current year. This applies only if the current year's supplement has not yet been paid."

**15) 18.6 Safety: Remove from Table of Contents.**

**16) 18.6 No Discrimination:** The parties to this Agreement agree that they shall not discriminate against any person because of race, creed, color, sex, religion, age, national origin or ~~handicap~~ disability or any other protected status as provided by state or federal law and that such persons shall receive the full protection of this Agreement.

**17) 18.8 Alcohol and Drug Testing: (Agreed to with creation of documentation form or addition to case report form at a later date.)**

The Association accepts the County's drug testing policy. The County may conduct alcohol and drug testing of current employees where a reasonable suspicion exists relating to the employee's fitness for continued employment.

"The County may conduct random drug testing. Random drug testing will subject employees to unannounced random testing not to exceed 25% of the membership annually or as required by the DOT. Selection for testing will be done by neutral criteria which assures each employee in the pool has an equal unbiased probability of being selected during any one testing draw."

Any employee having a confirmed positive drug screening may have an additional test conducted utilizing the specimen obtained by the County. Such additional test shall be conducted at the employee's

expense at a laboratory of the employee's choice. The request for an additional test shall be filed in writing with the Sheriff within three (3) working days after the employee was advised his/her test was positive. At that time, the Sheriff shall also be advised of the name of the laboratory selected by the employee for the retest. The sealed specimen shall be transmitted from the County's laboratory to the laboratory specified by the employee

All drug and alcohol test results shall be confidential with dissemination limited to those with an official need to know within the Department or Personnel ~~Human Resources~~ Department and as requiring (s)eed for counseling and treatment.

**18) 18.9 Residency requirement:** "This residency requirement shall be met within nine months of hire and maintained for duration of employment." (subject to amending Civil Service Ordinance)

**19) 18.10 Resignation Notice:** Deputies agree to give a two-week working notice "as scheduled over two work weeks" for resignation.

**20) 19.4 Overtime:** (c) "The new period will begin with shifts beginning after at 0001 hours each new pay period." This reflects the language in the "overtime credit list" side letter.

**21) Section 19.4 (c)** "The new period will begin with shifts beginning after 0001 hours each new pay period." (same as above - #20) (and renumbered remaining items accordingly)

**21) Section 21.1 Term** – Delete this section

**22) Section 21.2 Notice to Negotiate** – Not later than the first day of April of 2013 the year in which the contract expires or on a mutually agreeable date thereafter, the Association shall give the Kenosha County Executive written notice of its requests to be negotiated by and between the Association and the County for the succeeding Agreement.

**23) Section 21.3 Start of Negotiations** – Not later than the first day of April, 2013; May of the year in which the contract expires the County agrees to meet with the Association and discuss the Association's requests as here and before mentioned.

**24) Article XXIV Educational Incentive** - Delete this section

**25) Section 26.3 Term** - Amend dates for a 3-year agreement.

**26) Appendix A** - Amend wage chart to show hourly wages

**27) Appendix A** - Increase K-9 pay to \$500/month

**28) Contract clean up**

**Appendix A:** attached

Kenosha County Proposal - July 29, 2019										
	2019 Rate						2021	2021	2022 Rate	2022
	Current						03-Jan	% Increase	2-Jan	% Increase
						2020				
Deputies			01/05/2020		07/05/2020	Total				
Old Start	23.89	-	6.8%	-		6.8%				
New Start	24.88	25.63	4.0%	25.88	1%	5.0%	26.92	4%	27.99	4%
12 mos	25.88	26.91	4.0%	27.18	1%	5.0%	28.27	4%	29.40	4%
24 mos	26.87	28.21	5.0%	28.50	1%	6.0%	29.64	4%	30.82	4%
36 mos	31.23	32.01	2.5%	32.33	1%	3.5%	33.62	4%	34.97	4%
48 mos	31.69	32.64	3.0%	32.97	1%	4.0%	34.29	4%	35.66	4%
60 mos	32.17	33.14	3.0%	33.47	1%	4.0%	34.81	4%	36.20	4%
72 mos	32.65	33.63	3.0%	34.13	1.5%	4.5%	35.67	4.5%	37.28	4.5%
Detectives										
Start	34.07	35.09	3.0%	35.44	1%	4.0%	36.86	4%	38.34	4%
60 mos	34.58	35.62	3.0%	35.97	1%	4.0%	37.41	4%	38.91	4%
72 mos	35.10	36.15	3.0%	36.51	1%	4.0%	37.98	4%	39.49	4%
84 mos	35.63	36.70	3.0%	37.25	1.5%	4.5%	38.93	4.5%	40.68	4.5%

## **Attachment C**

### **2020 Handbook Revisions Summary**

**Electronic Communications** – replaced by new Technology Use policy approved by Board June 2019.

**Recruitment** – internal applicants currently serving an evaluation period are not eligible to apply for openings; adds the word “funded” after “grant” because we no longer have that employee type.

**Selection** – Applicant Background Investigation: Human Resources “will” investigate backgrounds of applicants; replaces address and phone number with more general “contact information.”

**Resignation/Retirement** – Effective date is last day worked.

**Overtime** – adds potential for mandatory overtime when minimal staffing needs are not met; hours worked for calculating overtime no longer includes paid benefit time except for paid holidays.

**Attendance** – acknowledges that departments/divisions may establish their own attendance policies.

**PTO** – Employees who separate employment receive a prorated value of that year’s PTO grant – if unused, only prorated value is paid out. Parks and Golf long-term seasonals will be granted two PTO days per season with the third consecutive season of employment (a qualifying season is one in which they worked 900 hours). This is a use-it or lose-it policy.

**Funeral/Bereavement Leave** – simplifies the language and allows for same three days of time off for all immediate family with one day off for aunt or uncle; allows for additional time from PTO or unpaid time off policies subject to the terms of those policies.

**Accident and Sickness Benefit** – Probationary employees only qualify for 2/3 income replacement benefit and extends probationary period by length of leave; removes requirement to stay within immediate vicinity of their home relying instead on fitness for duty and return to work which requires employee not to engage in activities that would lengthen their healing or prevent the return to work; removes references to “temporary disability” and replaces with “injury or illness that renders the employee unable to work.”

**Employee Health Benefits** – clarifies that benefits end on last day worked (this was effective in 2019).

**Leaves of Absence** – eliminates ability to extend employee health benefit for up to six months following expiration of A&S benefits. This would be a COBRA qualifying event. Updates reference under unpaid time off to half or full shift (rather than 4 or 8 hour blocks) to accommodate shifts other than 8 hours.

**Employee Assistance Program** – Reference added to handbook; benefit was added 1/1/19.

**Progressive Discipline Policy** - Clarifies upfront in the policy how long reprimands remain active; adds disciplinary action resulting from violating the harassment prevention policy to types of discipline that remain active for length of employment; changes references to “any measurable level of alcohol or drugs” in the system to violations of the drug and alcohol abuse policy.

**Policy Acknowledgement** – updates reference to new digital policy software.

Other minor editing to update or correct references such as use of gender specific pronouns.



## Attachment D

### Kenosha County 2020 Wages

Position, Grade	Minimum	Midpoint	Maximum
<b>NEA</b>	\$12.53	\$14.21	\$15.90
Dining Service Assistant - Brookside			
<i>Dining Service Assistant who accept Cook responsibilities receive \$1.00/hr.</i>			
Environmental Services Worker - Brookside			
Resident Assistant - Willowbrook			
Resident Engagement Assistant - Willowbrook			
<b>NEB</b>	\$13.27	\$15.07	\$16.86
<b>NEC</b>	\$14.07	\$15.97	\$17.87
Certified Nursing Assistant - Brookside			
Certified Nursing Assistant - Pool - Brookside			\$19.49
Cook - Brookside			
Life Enrichment Assistant - Brookside			
<b>NED</b>	\$14.91	\$16.93	\$18.94
Cook - Sheriff			
<b>NE1</b>	\$15.81	\$17.94	\$20.08
Custodian			
<i>Second shift differential is \$.25/hour. Third shift differential is \$.35/hour.</i>			
Lead Cook - Brookside			
Shop Utility Worker			
<b>NE2</b>	\$16.76	\$19.02	\$21.29
Administrative Assistant			
Deputy Court Clerk			
Life Enrichment Coordinator			
Unit Secretary - Brookside			
<b>NE3</b>	\$17.77	\$20.17	\$22.56
Billing/Reimbursement Specialist - Brookside			
Veterans Benefits Representative			
<b>NE4</b>	\$18.83	\$21.37	\$23.92
Accounting Associate			
Administrative Assistant, Senior			
Admissions/Release Specialist			
<i>Night shift differential is \$.35/hour.</i>			
Child Support Associate			
Economic Support Specialist			
Environmental Health Technician			
Public Health Technician			
Veterans Benefits Specialist			

<b>NE5</b>	<b>\$19.96</b>	<b>\$22.65</b>	<b>\$25.35</b>
Buyer			
Deputy Court Clerk, Senior			
Economic Support Specialist, Senior			
Elected Officials Clerk			
Laboratory Technologist			
Relief Custodian			
Second shift differential is \$.25/hour. Third shift differential is \$.35/hour.			
Restitution Coordinator			
<b>NE6</b>	<b>\$21.15</b>	<b>\$24.01</b>	<b>\$26.87</b>
Child Support Specialist			
Corrections Professional/Corrections Casual Employee			
Night shift differential is \$.35/hour.			
Deputy County Clerk			
Deputy Register of Deeds			
Elected Officials Deputy			
Executive Secretary			
Judicial Assistant			
Lead Economic Support Specialist			
Legal Secretary			
Mechanic - Parks			
<b>NE7</b>	<b>\$22.43</b>	<b>\$25.46</b>	<b>\$28.48</b>
Administrative Secretary			
Assistant Sign Maker			
Chief Deputy County Clerk			
Chief Deputy Register of Deeds			
Deputy Treasurer			
Executive Assistant			
GIS Analyst			
Grant Specialist Development Coordinator			
Human Resources Assistant			
Licensed Practical Nurse - Brookside			
Licensed Practical Nurse - Pool - Brookside			\$28.48
Network Technician			
Paralegal			
Patrol Worker/Laborer - Highways			
\$1.50 premium on base wage for working as a Group Leader, Heavy Equipment Operator (Excavator, Bull Dozer, Grader, Backhoe, Paver Screed, Roller, Asphalt Planer, Street Sweeper/ Vacuum Truck, Bucket Truck, Mainline I-94, Concrete Finisher.			
Second Shift Premium = \$1.00/hour.			
Payroll Specialist			
Service Desk Technician			
Shop Operator - Highways			
Social Worker I			
<b>NE8</b>	<b>\$24.23</b>	<b>\$27.49</b>	<b>\$30.76</b>

Accountant  
 Chief Cook - Sheriff  
 Chief Deputy Treasurer  
 Chief of Building Maintenance  
 Chief of Building Maintenance/Security Coordinator  
 Desktop Technician  
 Mechanic - Highways  
 \$1.50 premium for working as Shop Lead  
 Real Property Lister  
 Sign Maker  
 Social Worker II  
 Special Projects Coordinator, Facilities

<b>NE9</b>	<b>\$26.16</b>	<b>\$29.69</b>	<b>\$33.22</b>
Deputy Medical Examiner			
Land Use Specialist			
Senior Desktop Technician			
Social Worker IV			
<b>NE10</b>	<b>\$28.25</b>	<b>\$32.07</b>	<b>\$35.88</b>
Electrician/Maintenance Specialist			
HVAC/Maintenance Specialist			
Master Plumber/Maintenance Specialist			
Social Worker V			
<b>NE11</b>	<b>\$30.51</b>	<b>\$34.63</b>	<b>\$38.75</b>
Public Health Nurse			
School Health Nurse			
Registered Nurse - Health			
Registered Nurse - Brookside			
Second shift differential is \$2.00/hour. Third shift differential is \$2.50/hour.			
\$1.50 premium on base wage for working as a Charge Nurse			
Registered Nurse Pool - Brookside			\$38.75

#### Kenosha County 2019 Salaries - Exempt Employees

Position, Grade	Minimum	Midpoint	Maximum
<b>E16</b>	<b>\$105,466</b>	<b>\$126,032</b>	<b>\$146,597</b>
Chief Financial Officer			
<b>E15</b>	<b>\$99,496</b>	<b>\$118,898</b>	<b>\$138,300</b>
Department Director, Public Works and Planning			
Chief Information Officer			
Corporation Counsel			
Department Director, Human Services			
Director, Finance			
Director, Human Resources			
<b>E14</b>	<b>\$93,864</b>	<b>\$112,168</b>	<b>\$130,471</b>
Nursing Home Administrator			

<b>E13</b> Assistant Director, Information Technology First Assistant Corporation Counsel	\$88,551	\$105,819	\$123,086
<b>E12</b> CFO, Human Services Circuit Court Commissioner Director, Health Services Infrastructure Manager Manager, IT Application Services Senior Assistant Corporation Counsel	\$83,539	\$99,829	\$116,119
<b>E11</b> Director of Clinical Operations, Brookside Director, Highways Director, Parks Director, Planning Operations Director, Purchasing Services Golf Operations Director	\$78,810	\$94,179	\$109,546
<b>E10</b> Chief of Staff Clinical Services Manager Director of Nursing, Brookside Director, Aging and Disability Services Director, Children and Family Services Director, Land Information Director, Workforce Development Lead Child Support Attorney	\$74,350	\$88,847	\$103,345
<b>E9</b> Assistant Director, Human Resources Budget/Finance Analyst Child Support Attorney Data Architect IT Customer Service Manager IT Project Manager IT Senior Network Engineer IT Senior Network/Web Application Job Center Manager Manager, Children and Family Services Manager, Facilities Maintenance Nurse Practitioner, Health Project Engineer, Facilities Unified Communication Engineer	\$70,141	\$83,819	\$97,496
<b>E8</b> Assistant Director of Nursing, Brookside Manager, Environmental Health Operations Superintendent Workforce Development Manager	\$66,170	\$79,073	\$91,977

<b>E7</b>	<b>\$62,425</b>	<b>\$74,598</b>	<b>\$86,771</b>
Director, Juvenile Intake			
Economic Support Program Manager			
Home Visiting Program Supervisor			
Human Resources Business Partner			
IT Business Analyst, Senior			
IT Endpoint Technology Specialist			
IT Project Coordinator			
IT Software Engineer			
Lead Program Supervisor			
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			
Manager, Aging and Disability Services			
Manager, Child Support			
Manager, Court Services			
MCH Team Leader			
Medical Examiner			
Municipal & Public CS Superintendent - Highways			
Nursing Supervisor, Brookside			
Nursing Supervisor, Health			
School Nurse Team Leader			
Shop Superintendent			
Supervisor, Children and Family Services			
<b>E6</b>	<b>\$58,892</b>	<b>\$70,376</b>	<b>\$81,859</b>
Behavioral Health Quality Analyst			
Chief Deputy Medical Examiner			
Civil Engineer			
Contract Specialist, Human Services			
Corrections Sergeant			
County Conservationist			
Director, Veterans Services			
Grounds Supervisor (BD)			
MDS Coordinator, Brookside			
Park Superintendent			
State Highways Supervisor			
<b>E5</b>	<b>\$55,558</b>	<b>\$66,392</b>	<b>\$77,226</b>
Analytic and Forensic Chemist			
Child Support Supervisor			
Communications Manager			
Detention Systems Manager			
Dietary Manager, Brookside			
Economic Support Supervisor			
Epidemiologist			
Grounds Supervisor (Pets)			

Highway Foreman  
Laboratory Team Leader  
Lead Environmental Sanitarian  
Memory Care Coordinator/CBRF Manager  
Victim/Witness Coordinator

<b>E4</b>	<b>\$52,414</b>	<b>\$62,634</b>	<b>\$72,855</b>
Administrative Programs Coordinator, Sheriff			
Admissions/Social Services Director, Brookside			
Food Service Manager, Sheriff			
Investigator, District Attorney			
IT Coordinator, GIS Systems			
IT Services Support Analyst			
Office Manager, County Executive			
Office Manager, District Attorney			
Office Manager, KCDC			
Office Manager, Sheriff			
Sanitarian			
Senior Land Use Planner			
<b>E3</b>	<b>\$49,447</b>	<b>\$59,089</b>	<b>\$68,731</b>
Admissions/Release Supervisor			
Corrections Corporal			
Dietetic Technician, Brookside			
Environmental Services Support Manager, Brookside			
Human Resources Specialist			
Life Enrichment Manager, Brookside			
Medical Records Supervisor			
Nursing Office Manager, Brookside			
Purchasing Specialist			
Register in Probate/Probate Registrar			
<b>E2</b>	<b>\$46,648</b>	<b>\$55,744</b>	<b>\$64,840</b>
Assistant Grounds Supervisor			
Head Golf Professional			
Health Services Coordinator			
Healthy Homes Project Coordinator			
Mental Health Coordinator			
Park Foreman			
<b>E1</b>	<b>\$44,007</b>	<b>\$52,589</b>	<b>\$61,170</b>
Assistant Officer, Veterans Services			
Clubhouse Manager			
Grounds Team Leader - Golf			
Laundry Manager, Sheriff			
Lead Program Risk Assessor			
Maintenance Crew Leader - Parks			

## Attachment E



## **Attachment F**

### **Policy on Standards for Attire**

1. The purpose of this policy is to create a dignified and professional environment for County Board meetings which will be reflected in media coverage and noted by those citizens observing the meetings in person or online.
2. All Supervisors shall wear proper attire to all regular meetings of the County Board and Committee of the Whole meetings.
3. "Proper attire" shall mean, with respect to male members, a suit or sport coat and dress pants worn with a collared shirt or banded collar shirt, with or without a tie. "Proper attire" shall mean, with respect to female members, a dress, pantsuit, skirt with a sweater or blouse, or blazer with dress slacks. For all Supervisors "Proper attire" shall also mean that clothing shall be clean, neat, and pressed.
4. The Chair of the County Board may, at his or her discretion, suspend this rule for meetings held during the months of June, July, August, and September, or when environmental factors, such as a lack of air conditioning, warrant such a suspension. The Chair may also, at his or her discretion, waive or modify this requirement on a case by case basis for individual members or the body as a whole.
5. The County Board may, by motion and for good cause, suspend this rule for a particular meeting for the entire County Board or for any member or members thereof. Any such suspension shall require only a majority vote.
6. If a member fails to comply with this rule and a majority of the County Board does not vote to allow suspension of the rule, those members found not to be in compliance shall be barred from the entirety of that meeting until and unless they be found to be in compliance.



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