

Kenosha County



Finance/Administration Committee Agenda

Kenosha County Job Center
8600 Sheridan Road, Kenosha, WI 53140
Use Entrance D
Thursday, October 29, 2020, 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COUNTY BOARD RULES OF PROCEDURE ANY REPORT, RESOLUTION, ORDINANCE OR MOTION APPEARING ON THIS AGENDA MAY BE AMENDED, WITHDRAWN, REMOVED FROM THE TABLE, RECONSIDERED OR RESCINDED IN WHOLE OR IN PART AT THIS OR AT FUTURE MEETINGS.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 at the Kenosha County Job Center, 8600 Sheridan Road, Kenosha, WI, Use Entrance D. 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.

While both the building and the meeting is open to the public, in keeping with the CDC's recommendations on social distancing, members of the public are strongly encouraged NOT to attend the meeting in person. The meeting will be accessible for public monitoring by calling **1-408-418-9388** and using Access Code (**146 908 7137**).

1. CALL TO ORDER
2. AN INITIAL RESOLUTION AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$15,240,000 GENERAL OBLIGATION PROMISSORY NOTES FOR BUDGETED CAPITAL PROJECTS INCLUDING ROAD AND HIGHWAY IMPROVEMENTS INITIAL RESOLUTION

Documents:

[RES CAPITAL PROJECTS-ROAD-HIGHWAY 15240.PDF](#)
[PRESALEREPORT.KENOSHACOUNTY.2021A 16270.PDF](#)

3. AN INITIAL RESOLUTION AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$7,945,000 GENERAL OBLIGATION BONDS AND/OR NOTES FOR HIGHWAY PROJECTS INCLUDING THE HIGHWAY S PROJECT (BETWEEN HIGHWAY 31 AND I-94)

Documents:

[RES HWY PROJECTS INCL HWY S PROJECT.PDF](#)
[PRESALEREPORT.KENOSHACOUNTY.2021B 12055.PDF](#)

4. ANY REMAINING 2021 DEPARTMENTAL/DIVISIONAL BUDGET ITEMS

Budget Finalization

5. POLICY RESOLUTION – 2021 KENOSHA COUNTY BUDGET

Documents:

[2021 BUDGET RESOLUTION DRAFT 10-27-2020.PDF](#)

6. ADJOURN

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

Kenosha



County

BOARD OF SUPERVISORS

RESOLUTION NO. 2020-_____

Subject: An Initial Resolution Authorizing the Issuance of Not to Exceed \$15,240,000 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 29, 2020	Dates Resubmitted:
Submitted By: Finance/Administration Committee	
County Board Meeting Date: November 5, 2020	
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 5, 2020

Resolution No. 2020-_____

**An Initial Resolution
Authorizing the Issuance of Not to Exceed
\$15,240,000 General Obligation Promissory Notes
for Budgeted Capital Projects
Including Road and Highway Improvements**

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 \$15,240,000 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 rights-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.

Adopted: November 5, 2020

County Board Chairperson

County Clerk

County Executive

Subject:

An Initial Resolution
Authorizing the Issuance of Not to Exceed
\$15,240,000 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>
_____ Terry W. Rose, Chairman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Ronald J. Frederick	<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"/>
_____ Monica Yuhás	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ John Franco	<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"/>
_____ Jeff Wamboldt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

October 29, 2020 (Finance Committee)

November 5, 2020 (County Board)

Pre-Sale Report for

Kenosha County, Wisconsin

\$16,270,000 General Obligation Promissory
Notes, Series 2021A



Prepared by:

Ehlers
N21W23350 Ridgeview Parkway West,
Suite 100
Waukesha, WI 53188

Advisors:

Dawn Gunderson Schiel, CPFO, Senior Municipal Advisor
Greg Johnson, Senior Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

EXECUTIVE SUMMARY OF PROPOSED DEBT

Proposed Issue:

\$16,270,000 General Obligation Promissory Notes, Series 2021A

Purposes:

The proposed issue includes financing for the following purposes:

Finance 2021 Capital Projects

- Capital Projects. Debt service will be paid from ad valorem property taxes.
- KABA – High Impact Fund. Debt service will be paid from ad valorem property taxes.

Authority:

The Notes are being issued pursuant to Wisconsin Statute(s):

- 67.12(12)

The Notes will be general obligations of the County for which its full faith, credit and taxing powers are pledged.

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 2021B Bonds, the County's total General Obligation debt principal outstanding will be approximately \$156.8 million, which is 16.7% of its projected limit. Remaining General Obligation Borrowing Capacity will be approximately \$777.5 million.

Term/Call Feature:

The Notes are being issued for a term of 10 years. Principal on the Notes will be due on September 1 in the years 2022 through 2031. Interest is payable every six months beginning September 1, 2022.

The Notes will be subject to prepayment at the discretion of the County on September 1, 2028 or any date thereafter.

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:

The County's most recent bond issues were rated by S&P Global Ratings and Fitch Ratings. The current ratings on those bonds are "AA+". The County will request a new rating for the Notes.

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.

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 financing options, we are recommending the issuance of Notes as a suitable option based on:

- 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.
- The County having adequate General Obligation debt capacity to undertake this financing.
- The nature of the projects being financed, which will not generate user or other fees, that could be pledged to secure a revenue obligation.
- The County's current Capital Improvements Plan which identified issuance of General Obligation Notes to finance these projects.

Method of Sale/Placement:

We will solicit competitive bids for the purchase of the Notes from underwriters and banks.

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.

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.

Premium Pricing:

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.

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.

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 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:

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 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 defined 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 contract with Ehlers to assist you.

Investment of Note Proceeds:

To maximize interest earnings we recommend using an SEC registered investment advisor to assist with the investment of bond proceeds until they are needed to pay project costs. Ehlers is a registered investment advisor, and can assist the County in developing an appropriate investment strategy if needed.

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 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.

Bond Counsel: Foley & Lardner LLP

Paying Agent: Issuer, unless term bonds issued, then Bond Trust Services Corporation

Rating Agency: S&P Global Ratings and Fitch Ratings

PROPOSED DEBT ISSUANCE SCHEDULE

Pre-Sale Review by County Board:	November 5, 2020
Due Diligence Call to review Official Statement:	Week of July 26, 2021
Conference with Rating Agency:	Week of July 26, 2021
Distribute Official Statement:	August 9, 2021
County Board Meeting to Award Sale of the Notes:	August 17, 2021
Estimated Closing Date:	September 1, 2021

Attachments

Capital Project List
Estimated Sources and Uses of Funds
Estimated Proposed Debt Service Schedule
Bond Buyer Index

EHLERS' CONTACTS

Dawn Gunderson Schiel, Senior Municipal Advisor	(262) 796-6166
Greg Johnson, Senior Municipal Advisor	(262) 796-6168
Sue Porter, Senior Public Finance Analyst/Marketing Coordinator	(262) 796-6167
Kathy Myers, Financial Analyst	(262) 796-6177

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.

Kenosha County Five Year Capital Outlay/Projects Plan

Project Title	Detail Reference Number	2021 Capital Budget
Brookside - Equipment	Brookside-1	\$25,000
Brookside - Building Improvements	Brookside-2	\$120,000
Energy Efficiency Projects	Cap Proj-1	\$100,000
Building Improvements - Job Center	Fac Hum Svcs-1	\$55,000
Job Center Renovation/Relocation	Fac Hum Svcs-2	\$750,000
Building Improvements - PSB	Fac Saf Bldg-1	\$51,000
Remodel Locker Room Facilities	Fac Saf Bldg-2	\$250,000
Skid Steer Snow Plow Attachment	Facilities-1	\$9,000
Replace Power Roof Vents - KCC	Facilities-2	\$25,000
Replace Mowers - KCDC/KCC	Facilities-3	\$30,000
Acoustical Modifications - KCDC Dorms	Facilities-4	\$60,000
Portable Vehicle Hoists - KCC	Facilities-5	\$75,000
Building Improvements - Civic Center	Facilities-6	\$93,000
Upgrade Building Security Systems	Facilities-7	\$152,000
Replace Heat Pumps - KCAB	Facilities-8	\$200,000
Replace Exterior Sealants - KCDC	Facilities-9	\$200,000
Security Modifications - KCAB	Facilities-10	\$209,000
Civic Center Development / Cleanup	Facilities-11	\$250,000
Ceremonial Courtroom Restoration	Facilities-12	\$400,000
HVAC Replacement - KCDC	Facilities-13	\$1,300,000
Health - Spectrometer	Health-1	\$27,000
Health - Vaccine Refrigerator	Health-2	\$11,000
Plasma Cutter	Hi Equip-1	\$7,500
Message Board	Hi Equip-2	\$22,000
Semi Trailer (1)	Hi Equip-3	\$100,000
Semi Tractor (1)	Hi Equip-4	\$150,000
Skid Steers (3)	Hi Equip-5	\$210,000
Tri Axle Trucks (5)	Hi Equip-6	\$260,000
Tandem Axle Trucks (6)	Hi Equip-7	\$520,000
Transportation Infrastructure Improvements	Hi Proj-1	\$3,890,500
Highway MB Bridge Reconstruction	Hi Proj-2	\$460,000
Highway F Reconstruction	Hi Proj-3	\$549,000
Local Road Improvement Projects	Hi Proj-4	\$469,000
Highway S Reconstruction	Hi Proj-5	\$10,800,000
Information Technology Projects	Info Tech-1	\$2,000,000
KABA - High Impact Fund	KABA-1	\$250,000
Medical Examiner - Van	Med Exam-1	\$75,000
Trailer	Parks-1	\$6,000
Utility Vehicles	Parks-2	\$9,000
Commercial Tent	Parks-3	\$10,000
Veterans Memorial Park Dry Hydrant System	Parks-4	\$7,000
Pickup Trucks	Parks-5	\$50,000
Mowers and Equipment	Parks-6	\$70,000
Building Improvements - Kemper Center	Parks-8	\$125,000
Playground Improvements	Parks-9	\$130,000
Old Settlers Park Band Shelter	Parks-10	\$40,000
Veterans Memorial Park Enhancements	Parks-11	\$1,026,000
Mini Van	Sheriff-1	\$43,000
Flight Type Dishwasher	Sheriff-2	\$140,000
Portable Radios	Sheriff-3	\$157,000

Body Cameras	Sheriff-4	\$425,000
PLC Control Systems - Phase 2	Sheriff-5	\$607,000
Fleet Vehicles	Sheriff-6	\$800,000

Total Items from 2021 Budget	\$27,800,000
Total County Projects	\$27,800,000
Issue Size	

2021 Portion of Highway Projects (Highway MB Bridge) 2016 - #63 (from below)	(\$460,000)
2021 Portion of Highway Projects (Highway F) 2016 - #63 (from below)	(\$549,000)
2021 Portion of Highway Projects (Highway S) 2016 - #63 (from below)	(\$3,101,000)
2021 Budgeted Portion of KABA Economic Development - 2017 #53 (from below)	(\$255,000)
2021 Budgeted Capital Projects - 2019 #46 (from below)	(\$15,000)
Estimated Issuance Costs	\$535,000

2020 Initial Resolution Amount for 2021 Capital Projects	\$23,955,000
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Capacity of Initial Resolution 2019-#46 Budgeted Capital Projects Including Road & Highway Projects	\$12,865,000
Borrowed Amount in 2020 for Projects	(\$12,865,000)
Remaining Capacity of Initial Resolution 2019-#46 Budgeted Capital Projects Including Road & Highway Projects	\$0

Capacity of Initial Resolution 2016 - #63 Highway Projects	\$19,630,000
Borrowed Amount in 2019 for Project Highway KR	(\$3,365,000)
Borrowed Amount in 2019 for Project Highway S	(\$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 S- See Above)	(\$6,024,000)
Borrowed Amount in 2020 for Project (Hwy A/Y- See Above)	(\$260,000)
Borrowed Amount in 2020 for Project (Hwy F- See Above)	(\$295,000)
Borrowed Amount in 2020 for Project (Hwy WG Bridge- See Above)	(\$61,000)
Borrowed Amount in 2021 for Project (Hwy MB Bridge Reconstruction- See Above)	(\$460,000)
Borrowed Amount in 2021 for Project (Hwy F Reconstruction- See Above)	(\$549,000)
Borrowed Amount in 2021 for Project (Hwy S Reconstruction- See Above)	(\$3,101,000)
Remaining Capacity of Initial Resolution 2016 - #61 Highway Projects	\$0

Capacity of Initial Resolution 2017 - #53 KABA Economic Development	\$2,040,000
Borrowed Amount for 2020 Portion of KABA - High Impact Fund	(\$255,000)
Borrowed Amount for 2021 Portion of KABA - High Impact Fund	(\$255,000)
Remaining Capacity of Initial Resolution 2017 - #53 Available for Future Years	\$1,530,000

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.	(\$2,010,000)
Additional Amount Borrowed in 2020 for Project	(\$1,810,000)
Remaining Capacity of Initial Resolution 2016 - #62 Available for Future Years	\$2,610,000

Capacity of Initial Resolution 2019- #46 Capital Projects Including Highway Projects	\$12,865,000
Borrowed Amount in 2020 for Projects	(\$12,850,000)
Borrowed Amount in 2021 for Projects	(\$15,000)
	\$0

Proposed Initial Resolutions

1) 2021 Budgeted Capital Projects (including Road & Highway Projects)	\$23,955,000
Less Net of rounding & Interest Earnings	-\$10,000

Proposed 2020 Initial Resolutions

General Obligation Promissory Notes	\$16,000,000
General Obligation Bonds	\$7,945,000

	2021		2022		2023		2024		2025		TOTAL
	NOTES	BONDS	NOTES	BONDS	NOTES	BONDS	NOTES	BONDS	NOTES	BONDS	
Capital Projects	15,741,000		13,314,000		12,395,000		16,515,000		13,250,000		71,215,000
Hwy K				1,216,000		505,000					1,721,000
Highway S Reconstruction		10,800,000		10,800,000							21,600,000
Highway F Reconstruction		549,000									549,000
Highway A/Y Roundabout		0									0
Highway MB Bridge Reconstruction		460,000									460,000
Hghway WG Bridge Reconstruction				492,000							492,000
Roundabout at CTH H and CTHY				228,000							228,000
Hwy W Reconstruct						400,000		985,000		800,000	2,185,000
Job Center Renovation/Relocation						11,500,000					11,500,000
Kemper Shoreline Restoration							3,400,000		7,000,000		10,400,000
KABA Economic Development	250,000		250,000		250,000		250,000		250,000		1,250,000
Total County Projects	\$15,991,000	\$11,809,000	\$13,564,000	\$12,736,000	\$12,645,000	\$12,405,000	\$16,765,000	\$4,385,000	\$13,500,000	\$7,800,000	\$121,600,000
Funds available from 2018 issues proceeds											
Amount Available for additional projects											
Bid Premium Deposit to Debt Service Fund											
Underwriter's Discount	\$162,700	\$150,688	\$138,100	\$162,438	\$128,650	\$158,063	\$170,150	\$56,375	\$137,200	\$99,688	1,364,050
Premium Bid (Built into Rates)											
Costs of Issuance	\$122,020	\$99,405	\$114,360	\$102,445	\$112,915	\$100,695	\$119,365	\$78,460	\$113,670	\$89,825	1,053,160
TOTAL CAPITAL REQUIRED	\$16,275,720	\$12,059,093	\$13,816,460	\$13,000,883	\$12,886,565	\$12,663,758	\$17,054,515	\$4,519,835	\$13,750,870	\$7,989,513	124,017,210
Less Interest Earnings Est. .2% in 2020 2.0% beyond	(\$9,994)	(\$7,381)	(\$8,478)	(\$7,960)	(\$23,709)	(\$23,259)	(\$41,913)	(\$10,963)	(\$33,750)	(\$19,500)	(\$186,906)
Rounding	\$4,274	\$3,288	\$2,018	\$2,078	\$2,144	\$4,502	\$2,398	\$1,128	\$2,880	\$4,988	\$29,696
TOTAL ISSUE	\$16,270,000	\$12,055,000	\$13,810,000	\$12,995,000	\$12,865,000	\$12,645,000	\$17,015,000	\$4,510,000	\$13,720,000	\$7,975,000	\$123,860,000
	\$28,325,000		\$26,805,000		\$25,510,000		\$21,525,000		\$21,695,000		

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

Kenosha County

2020 - 2025 CAPITAL FINANCING PLAN PROJECTION

Year	Total General Obligation P&I	\$16,270,000			\$12,055,000			\$13,810,000			\$12,995,000			\$12,865,000			\$12,645,000			Year
		Notes Dated 9/1/21			Bonds Dated 9/1/21			Notes Dated 8/1/22			Bonds Dated 8/1/22			Notes Dated 8/1/23			Bonds Dated 8/1/23			
		Princ	Est. Int.	Total	Princ	Est. Int.	Total	Princ	Est. Int.	Total	Princ	Est. Int.	Total	Princ	Est. Int.	Total	Princ	Est. Int.	Total	
		(9/1)			(9/1)			(8/1)			(8/1)			(8/1)			(8/1)			
2019	17,937,824																		2019	
2020	18,974,801																		2020	
2021	20,565,930																		2021	
2022	18,653,379	1,120,000	203,110	1,323,110	300,000	311,148	611,148												2022	
2023	16,943,454	1,420,000	197,062	1,617,062	310,000	309,468	619,468	1,120,000	240,731	1,360,731	350,000	389,200	739,200						2023	
2024	16,401,285	1,525,000	189,110	1,714,110	320,000	307,546	627,546	1,170,000	229,083	1,399,083	375,000	385,490	760,490	520,000	298,347	818,347	200,000	452,473	652,473	2024
2025	16,203,473	1,525,000	180,265	1,705,265	330,000	304,986	634,986	1,220,000	216,681	1,436,681	375,000	381,290	756,290	820,000	290,339	1,110,339	200,000	449,353	649,353	2025
2026	15,330,560	1,525,000	169,590	1,694,590	350,000	302,412	652,412	1,325,000	203,505	1,528,505	400,000	376,415	776,415	920,000	277,547	1,197,547	200,000	446,113	646,113	2026
2027	14,158,635	1,775,000	155,560	1,930,560	400,000	299,192	699,192	1,325,000	187,605	1,512,605	450,000	371,295	821,295	1,225,000	263,011	1,488,011	300,000	442,513	742,513	2027
2028	12,654,985	1,825,000	134,970	1,959,970	450,000	294,472	744,472	1,425,000	168,790	1,593,790	500,000	364,905	864,905	1,475,000	242,186	1,717,186	425,000	437,173	862,173	2028
2029	9,543,385	1,830,000	109,420	1,939,420	500,000	287,632	787,632	1,485,000	145,135	1,630,135	550,000	356,505	906,505	1,485,000	213,866	1,698,866	600,000	429,013	1,029,013	2029
2030	6,489,610	1,855,000	80,140	1,935,140	550,000	279,032	829,032	1,580,000	116,920	1,696,920	600,000	345,395	945,395	1,530,000	181,790	1,711,790	600,000	415,933	1,015,933	2030
2031	3,600,618	1,870,000	46,750	1,916,750	600,000	267,922	867,922	1,580,000	83,740	1,663,740	650,000	332,075	982,075	1,630,000	145,070	1,775,070	700,000	400,813	1,100,813	2031
2032	3,412,188				650,000	254,362	904,362	1,580,000		1,015,695	700,000	315,695	1,015,695	1,630,000	102,690	1,732,690	700,000	381,773	1,081,773	2032
2033	3,225,194				700,000	238,112	938,112				720,000	296,375	1,016,375	1,630,000	57,050	1,687,050	700,000	360,633	1,060,633	2033
2034	3,232,244				750,000	219,212	969,212				750,000	274,775	1,024,775				700,000	337,813	1,037,813	2034
2035	3,215,375				800,000	197,462	997,462				800,000	250,775	1,050,775				700,000	313,313	1,013,313	2035
2036	1,608,581				800,000	173,142	973,142				825,000	223,575	1,048,575				700,000	287,413	987,413	2036
2037	1,622,650				800,000	147,702	947,702				825,000	194,370	1,019,370				700,000	260,113	960,113	2037
2038	1,169,725				850,000	121,302	971,302				825,000	164,010	989,010				750,000	231,833	981,833	2038
2039	1,145,463				850,000	92,402	942,402				825,000	132,660	957,660				825,000	200,483	1,025,483	2039
2040	571,200				870,000	62,822	932,822				825,000	100,485	925,485				850,000	165,008	1,015,008	2040
2041	0				875,000	31,850	906,850				825,000	67,650	892,650				850,000	127,608	977,608	2041
2042											825,000	34,155	859,155				900,000	89,528	989,528	2042
2043																	1,045,000	48,488	1,093,488	2043
Total	206,660,556	16,270,000	1,465,977	17,735,977	12,055,000	4,502,178	16,557,178	13,810,000	1,639,590	15,449,590	12,995,000	5,357,095	18,352,095	12,865,000	2,071,896	14,936,896	12,645,000	6,277,390	18,922,390	

Preliminary
Prem Dep to DS
Difference
Total Difference

Kenosha County

2020 - 2025 CAPITAL FINANCING PLAN PROJECTION

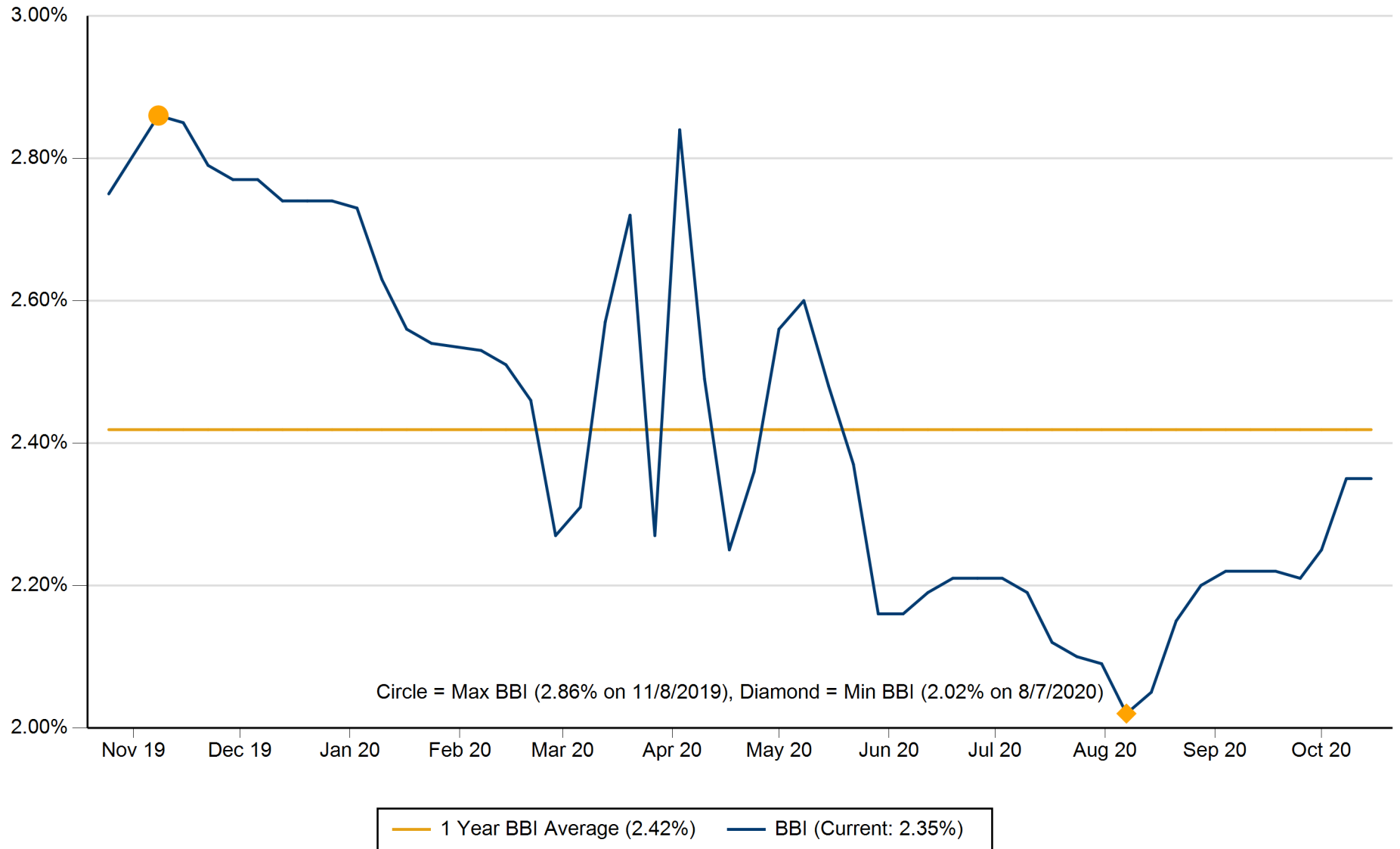


Year	\$17,015,000			\$4,510,000			\$13,720,000			\$7,975,000			Funds available from County (Reserves)	Less Debt issued on behalf of City of Kenosha 2009 and 2010	Less: Brookside Revenues ⁴	Funds Available from Levy/ Prem Bid Dep to DS 2014-20 Issues	Total Proposed Levy for Debt	TID Out Equalized Value Projection w/Actual 2017, 2018 & 2019 EV Values	Change in TID out EV	Eq Rate For Debt Pmts target 1.50	G.O. Principal Outstanding At Year End	Year
	Notes Dated 8/1/24			Bonds Dated 8/1/24			Notes Dated 8/1/25			Bonds Dated 8/1/25												
	Princ (8/1)	Est. Int.	Total	Princ (8/1)	Est. Int.	Total	Princ (8/1)	Est. Int.	Total	Princ (8/1)	Est. Int.	Total										
2019													(300,000)	(359,202)	(638,800)	(488,360)	16,151,462	14,082,141,500	6.42%	1.15	136,130,000	2019
2020														(369,230)	(638,800)	(1,048,213)	16,918,559	15,135,395,000	7.48%	1.12	145,200,000	2020
2021														(378,955)	(1,603,800)	(1,201,680)	17,381,494	16,130,377,100	6.57%	1.08	156,880,000	2021
2022														(379,934)	(1,609,850)	(427,613)	18,170,240	16,775,592,184	4.00%	1.08	167,145,000	2022
2023														(395,973)	(1,609,850)	(261,256)	19,012,835	17,446,615,871	4.00%	1.09	175,625,000	2023
2024														(397,273)	(1,608,950)		20,367,111	18,148,935,406	4.03%	1.12	179,345,000	2024
2025	520,000	498,686	1,018,686	100,000	182,380	282,380				100,000	370,880	470,880		(403,448)	(1,607,150)		21,786,854	19,334,924,714	6.53%	1.13	182,085,000	2025
2026	720,000	488,078	1,208,078	120,000	180,320	300,320	200,000	476,838	676,838	125,000	368,320	493,320		(410,159)	(1,609,450)		22,462,649	19,528,273,961	1.00%	1.15	162,845,000	2026
2027	1,020,000	473,246	1,493,246	130,000	177,776	307,776	520,000	471,758	991,758	100,000	368,320	493,320		(406,276)	(1,610,700)		22,621,935	19,723,556,701	1.00%	1.15	143,005,000	2027
2028	1,525,000	452,030	1,977,030	140,000	174,786	314,786	720,000	458,446	1,178,446	150,000	365,045	515,045		(402,190)	(1,605,900)		22,374,698	19,920,792,268	1.00%	1.12	122,975,000	2028
2029	1,725,000	418,480	2,143,480	150,000	171,594	321,594	1,025,000	439,870	1,464,870	200,000	360,845	560,845		(408,032)	(1,609,250)		20,008,463	20,120,000,191	1.00%	0.99	104,845,000	2029
2030	1,825,000	376,735	2,201,735	160,000	167,964	327,964	1,325,000	412,195	1,737,195	225,000	355,285	580,285		(264,323)	(1,606,025)		17,600,651	20,321,200,193	1.00%	0.87	88,845,000	2030
2031	1,930,000	328,190	2,258,190	175,000	163,676	338,676	1,525,000	373,505	1,898,505	250,000	348,715	598,715			(1,606,400)		15,394,674	20,524,412,195	1.00%	0.75	74,940,000	2031
2032	2,230,000	272,220	2,502,220	210,000	158,391	368,391	1,730,000	325,315	2,055,315	300,000	340,765	640,765			(1,608,600)		13,732,199	20,729,656,317	1.00%	0.66	62,310,000	2032
2033	2,530,000	203,090	2,733,090	230,000	151,629	381,629	2,030,000	266,495	2,296,495	350,000	330,205	680,205			(1,608,600)		12,410,183	20,936,952,880	1.00%	0.59	50,615,000	2033
2034	2,990,000	119,600	3,109,600	230,000	143,533	373,533	2,230,000	193,415	2,423,415	400,000	317,185	717,185			(1,606,400)		11,281,377	21,146,322,409	1.00%	0.53	39,660,000	2034
2035				240,000	134,885	374,885	2,415,000	108,675	2,523,675	425,000	301,105	726,105			(1,612,000)		8,289,590	21,357,785,633	1.00%	0.39	31,295,000	2035
2036				250,000	125,285	375,285				475,000	283,000	758,000					5,750,996	21,571,363,489	1.00%	0.27	26,770,000	2036
2037				260,000	114,785	374,785				500,000	261,625	761,625					5,686,245	21,787,077,124	1.00%	0.26	22,160,000	2037
2038				270,000	103,345	373,345				525,000	238,125	763,125					5,248,340	22,004,947,895	1.00%	0.24	17,830,000	2038
2039				280,000	91,087	371,087				550,000	212,400	762,400					5,204,495	22,224,997,374	1.00%	0.23	13,390,000	2039
2040				290,000	77,983	367,983				550,000	184,680	734,680					4,547,178	22,447,247,348	1.00%	0.20	9,445,000	2040
2041				300,000	64,063	364,063				550,000	156,190	706,190					3,847,361	22,671,719,821	1.00%	0.17	6,045,000	2041
2042				310,000	49,363	359,363				550,000	127,040	677,040					2,885,086	22,898,437,019	1.00%	0.13	3,460,000	2042
2043				320,000	33,925	353,925				550,000	97,340	647,340					2,094,753	23,127,421,390	1.00%	0.09	1,545,000	2043
				345,000	17,733	362,733				600,000	67,200	667,200					1,029,933	23,358,695,604	1.00%	0.04	600,000	2044
										600,000	33,840	633,840					633,840	23,592,282,560	1.00%	0.03	0	2045
	17,015,000	3,630,355	20,645,355	4,510,000	2,484,503	6,994,503	13,720,000	3,526,512	17,246,512	7,975,000	5,119,790	13,094,790	(300,000)	(4,574,995)	(25,400,525)	(3,427,122)	332,893,200					

Year	G.O. Principal Outstanding At Year End	Subtraction of Additional Principal needed for Refundings (a)	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 Expenditures for Debt (Gross) 15% max	Year
2019	136,130,000	(127,916)	(3,565,721)	(2,739,472)	(18,290,000)	111,406,891	0.66%	0.14%	624	16,831,339,100	7.81%	841,566,955	705,436,955	83.82%	178,478	190,889,705	8.62%	2019
2020	145,200,000	(123,063)	(3,292,214)	(2,581,215)	(18,290,000)	120,913,508	0.67%	0.13%	664	17,968,070,600	6.75%	898,403,530	753,203,530	83.84%	182,048	194,707,499	8.69%	2020
2021	156,880,000	(103,604)	(3,003,512)	(2,372,212)	(17,325,000)	134,075,672	0.72%	0.08%	722	18,686,793,424	4.00%	934,339,671	777,459,671	83.21%	185,689	198,601,649	8.75%	2021
2022	167,145,000	(88,553)	(2,708,057)	(2,140,000)	(16,325,000)	145,883,390	0.75%	0.05%	770	19,434,265,161	4.00%	971,713,258	804,568,258	82.80%	189,402	202,573,682	8.97%	2022
2023	175,625,000	(70,351)	(2,390,654)	(1,955,000)	(15,295,000)	155,913,996	0.77%	0.03%	807	20,211,635,767	4.00%	1,010,581,788	834,956,788	82.62%	193,190	206,625,156	9.20%	2023
2024	179,345,000	(61,839)	(2,064,809)	(1,725,000)	(14,235,000)	161,258,352	0.78%	0.02%	818	20,615,868,483	2.00%	1,030,793,424	851,448,424	82.60%	197,054	210,757,659	9.66%	2024
2025	182,085,000	(53,139)	(1,725,458)	(1,395,000)	(13,145,000)	165,766,403	0.80%	0.00%	825	20,822,027,168	1.00%	1,041,101,358	859,016,358	82.51%	200,995	214,972,812	10.13%	2025
2026	162,845,000	(44,426)	(1,370,912)	(1,065,000)	(12,020,000)	148,344,662	0.71%	0.09%	724	21,030,247,439	1.00%	1,051,512,372	888,667,372	84.51%	205,015	219,272,268	10.24%	2026
2027	143,005,000	(35,290)	(1,009,612)	(805,000)	(10,860,000)	130,295,098	0.61%	0.19%	623	21,240,549,914	1.00%	1,062,027,496	919,022,496	86.53%	209,115	223,657,714	10.11%	2027
2028	122,975,000	(25,730)	(641,560)	(615,000)	(9,670,000)	112,022,710	0.52%	0.28%	525	21,452,955,413	1.00%	1,072,647,771	949,672,771	88.54%	213,298	228,130,868	9.81%	2028
2029	104,845,000	(15,691)	(256,624)	(445,000)	(8,435,000)	95,692,685	0.44%	0.36%	440	21,667,484,967	1.00%	1,083,374,248	978,529,248	90.32%	217,564	232,693,485	8.60%	2029
2030	88,845,000	(6,215)		(300,000)	(7,160,000)	81,378,785	0.37%	0.43%	367	21,884,159,817	1.00%	1,094,207,991	1,005,362,991	91.88%	221,915	237,347,355	7.42%	2030
2031	74,940,000			(180,000)	(5,840,000)	68,920,000	0.31%	0.49%	304	22,103,001,415	1.00%	1,105,150,071	1,030,210,071	93.22%	226,353	242,094,302	6.36%	2031
2032	62,310,000			(90,000)	(4,465,000)	57,755,000	0.26%	0.54%	250	22,324,031,429	1.00%	1,116,201,571	1,053,891,571	94.42%	230,880	246,936,188	5.56%	2032
2033	50,615,000			(30,000)	(3,035,000)	47,550,000	0.21%	0.59%	202	22,547,271,743	1.00%	1,127,363,587	1,076,748,587	95.51%	235,498	251,874,912	4.93%	2033
2034	39,660,000				(1,550,000)	38,110,000	0.17%	0.63%	159	22,772,744,461	1.00%	1,138,637,223	1,098,977,223	96.52%	240,208	256,912,410	4.39%	2034
2035	31,295,000					31,295,000	0.14%	0.66%	128	23,000,471,905	1.00%	1,150,023,595	1,118,728,595	97.28%	245,012	262,050,658	3.16%	2035
2036	26,770,000					26,770,000	0.12%	0.68%	107	23,230,476,624	1.00%	1,161,523,831	1,134,753,831	97.70%	249,912	267,291,671	2.15%	2036
2037	22,160,000					22,160,000	0.09%	0.71%	87	23,462,781,391	1.00%	1,173,139,070	1,150,979,070	98.11%	254,911	272,637,505	2.09%	2037
2038	17,830,000					17,830,000	0.08%	0.72%	69	23,697,409,204	1.00%	1,184,870,460	1,167,040,460	98.50%	260,009	278,090,255	1.89%	2038
2039	13,390,000					13,390,000	0.06%	0.74%	50	23,934,383,296	1.00%	1,196,719,165	1,183,329,165	98.88%	265,209	283,652,060	1.83%	2039
2040	9,445,000					9,445,000	0.04%	0.76%	35	24,173,727,129	1.00%	1,208,686,356	1,199,241,356	99.22%	270,513	289,325,101	1.57%	2040
2041	6,045,000					6,045,000	0.02%	0.78%	22	24,415,464,401	1.00%	1,220,773,220	1,214,728,220	99.50%	275,923	295,111,603	1.30%	2041
2042	3,460,000					3,460,000	0.01%	0.79%	12	24,659,619,045	1.00%	1,232,980,952	1,229,520,952	99.72%	281,442	301,013,835	0.96%	2042
2043	1,545,000					1,545,000	0.01%	0.79%	5	24,906,215,235	1.00%	1,245,310,762	1,243,765,762	99.88%	287,071	307,034,112	0.68%	2043
2044	600,000					600,000	0.00%	0.80%	2	25,155,277,388	1.00%	1,257,763,869	1,257,163,869	99.95%	292,812	313,174,794	0.33%	2044
2045	0					0	0.00%	0.80%	0	25,406,830,161	1.00%	1,270,341,508	1,270,341,508	100.00%	298,668	319,438,290	0.20%	2045

1 YEAR TREND IN MUNICIPAL BOND INDICES

Weekly Rates October, 2019 - October, 2020



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.

Kenosha



County

BOARD OF SUPERVISORS

RESOLUTION NO. 2020-_____

Subject: An Initial Resolution Authorizing the Issuance of Not to Exceed \$7,945,000 General Obligation Bonds and/or Notes for Highway Projects including the Highway S Project (between Highway 31 and I-94)	
Original <input checked="" type="checkbox"/>	Corrected <input type="checkbox"/> 2nd Correction <input type="checkbox"/> Resubmitted <input type="checkbox"/>
Date Submitted: October 29, 2020	Dates Resubmitted:
Submitted By: Finance/Administration Committee	
County Board Meeting Date: November 5, 2020	
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 5, 2020

Resolution No. 2020-_____

**An Initial Resolution
Authorizing the Issuance of Not to Exceed
\$7,945,000 General Obligation Bonds and/or Notes
for Highway Projects including the Highway S Project
(between Highway 31 and I-94)**

BE IT RESOLVED, by the County Board of Supervisors of Kenosha County, Wisconsin (the “**County**”), that under and by virtue of the provisions of Chapter 67 of the Wisconsin Statutes, the County shall issue its negotiable, general obligation bonds and/or promissory notes, on one or more dates and in one or more series, in an aggregate principal amount of not to exceed \$7,945,000 for Highway Projects, including, but not limited to, the acquisition of rights-of-way and construction of, and improvements to, Highway S in the area between Highway 31 and Interstate 94; *provided, however*, that said bonds and/or 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.

BE IT FURTHER RESOLVED that notice of the adoption of this resolution, in the form attached hereto as Exhibit A, shall be published within 15 days of the adoption of this resolution in the official newspaper of the County as a class 1 notice under Chapter 985 of the Wisconsin Statutes. The County Clerk shall obtain proof, in affidavit form, of such publication and shall compare the notice as published with the form attached hereto to ascertain that no mistake was made in publication.

Adopted: November 5, 2020

County Board Chairperson

County Clerk

County Executive

EXHIBIT A

NOTICE TO THE ELECTORS OF
KENOSHA COUNTY, WISCONSIN
RELATING TO THE ISSUANCE OF
GENERAL OBLIGATION BONDS

Notice is hereby given that on November 5, 2020, the County Board of Supervisors of Kenosha County, Wisconsin (the “**County**”) adopted an initial resolution under and pursuant to the provisions of Chapter 67 of the Wisconsin Statutes authorizing the issuance of negotiable, general obligation bonds and/or promissory notes of the County, on one or more dates and in one or more series, in the aggregate principal amount of not to exceed \$7,945,000 to finance highway projects, including, but not limited to, the acquisition of rights-of-way and construction of, and improvements to, Highway S in the area between Highway 31 and Interstate 94.

This notice is given pursuant to Section 67.05(4) of the Wisconsin Statutes, which provides that an initial resolution of the County Board of the County authorizing the issuance of general obligation bonds to finance the foregoing purpose need not be submitted to the electors of the County for approval unless, within 30 days after adoption of the initial resolution, a petition conforming to the requirements of Section 8.40 of the Wisconsin Statutes is filed with the County Clerk requesting a referendum at a special election to be called for that purpose, which has been signed by electors of the County numbering at least 10% of the votes cast in the County for governor at the last general election. If no such petition is filed with respect to the resolution, then the resolution shall be effective without a referendum.

/s/ Regi Bachochin

County Clerk

Publication Date: November ____, 2020

Subject:

An Initial Resolution
Authorizing the Issuance of Not to Exceed
\$7,945,000 General Obligation Bonds and/or Notes
for Highway Projects including the Highway S Project
(between Highway 31 and I-94)

Approved by:

FINANCE/ADMINISTRATION COMMITTEE:

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
_____ Terry W. Rose, Chairman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Ronald J. Frederick	<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"/>
_____ Monica Yuhas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ John Franco	<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"/>
_____ Jeff Wamboldt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

October 29, 2020 (Finance Committee)

November 5, 2020 (County Board)

Pre-Sale Report for

Kenosha County, Wisconsin

\$12,055,000 General Obligation Highway
Improvement Bonds, Series 2021B



Prepared by:

Ehlers
N21W23350 Ridgeview Parkway West,
Suite 100
Waukesha, WI 53188

Advisors:

Dawn Gunderson Schiel, CPFO, Senior Municipal Advisor
Greg Johnson, Senior Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

EXECUTIVE SUMMARY OF PROPOSED DEBT

Proposed Issue:

\$12,055,000 General Obligation Highway Improvement Bonds, Series 2021B

Purposes:

The proposed issue includes financing for the following purposes:

Finance 2021 Highway Improvement Bonds

- Proposed General Obligation Bonds, Series 2021B to finance Highway Improvements. Debt service will be paid from ad valorem property taxes.

Authority:

The Bonds are being issued pursuant to Wisconsin Statute(s):

- 67.04

The Bonds will be general obligations of the County for which its full faith, credit and taxing powers are pledged.

The Bonds count against the County's General Obligation Debt Capacity Limit of 5% of total County Equalized Valuation. Following issuance of the Bonds and the 2021A Notes, the County's total General Obligation debt principal outstanding will be approximately \$156.8 million, which is 16.7% of its projected limit. Remaining General Obligation Borrowing Capacity will be approximately \$777.5 million.

Term/Call Feature:

The Bonds are being issued for a term of 20 years. Principal on the Bonds will be due on September 1 in the years 2022 through 2041. Interest is payable every six months beginning September 1, 2022.

The Bonds will be subject to prepayment at the discretion of the County on September 1, 2029 or any date thereafter.

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:

The County's most recent bond issues were rated by S&P Global Ratings and Fitch Ratings. The current ratings on those bonds are "AA+". The County will request a new rating for the Bonds.

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.

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 financing options, we are recommending the issuance of Bonds as a suitable option based on:

- 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.
- The County having adequate General Obligation debt capacity to undertake this financing.
- The nature of the projects being financed, which will not generate user or other fees, that could be pledged to secure a revenue obligation.
- The County's current Capital Improvements Plan which identified issuance of General Obligation Bonds to finance these projects.

Method of Sale/Placement:

We will solicit competitive bids for the purchase of the Bonds from underwriters and banks.

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.

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.

Premium Pricing:

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. **For**

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.

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.

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 defined 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 contract with Ehlers to assist you.

Investment of Bond Proceeds:

To maximize interest earnings we recommend using an SEC registered investment advisor to assist with the investment of bond proceeds until they are needed to pay project costs. Ehlers is a registered investment advisor, and can assist the County in developing an appropriate investment strategy if needed.

Risk Factors:

GO with Planned Abatement: The County expects to abate [\[a portion of\]](#) the County debt service with [\[tax incremental revenues, special assessments, water utility revenues, sewer utility revenues, storm water utility revenues, etc.\]](#). In the event [this/these](#) revenue(s) is/are not available, the County is obligated to levy property taxes in an amount sufficient to make all debt payments.

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 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.

Bond Counsel: Foley & Lardner LLP

Paying Agent: Issuer, unless term bonds issued, then Bond Trust Services Corporation

Rating Agency: S&P Global Ratings and Fitch Ratings

PROPOSED DEBT ISSUANCE SCHEDULE

Pre-Sale Review by County Board:	November 5, 2020
Due Diligence Call to review Official Statement:	Week of July 26, 2021
Conference with Rating Agency:	Week of July 26, 2021
Distribute Official Statement:	August 9, 2021
County Board Meeting to Award Sale of the Bonds:	August 17, 2021
Estimated Closing Date:	September 1, 2021

Attachments

Capital Project List
Estimated Sources and Uses of Funds
Estimated Proposed Debt Service Schedule
Bond Buyer Index

EHLERS' CONTACTS

Dawn Gunderson Schiel, Senior Municipal Advisor	(262) 796-6166
Greg Johnson, Senior Municipal Advisor	(262) 796-6168
Sue Porter, Senior Public Finance Analyst/Marketing Coordinator	(262) 796-6167
Kathy Myers, Financial Analyst	(262) 796-6177

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.

Kenosha County Five Year Capital Outlay/Projects Plan

Project Title	Detail Reference Number	2021 Capital Budget
Brookside - Equipment	Brookside-1	\$25,000
Brookside - Building Improvements	Brookside-2	\$120,000
Energy Efficiency Projects	Cap Proj-1	\$100,000
Building Improvements - Job Center	Fac Hum Svcs-1	\$55,000
Job Center Renovation/Relocation	Fac Hum Svcs-2	\$750,000
Building Improvements - PSB	Fac Saf Bldg-1	\$51,000
Remodel Locker Room Facilities	Fac Saf Bldg-2	\$250,000
Skid Steer Snow Plow Attachment	Facilities-1	\$9,000
Replace Power Roof Vents - KCC	Facilities-2	\$25,000
Replace Mowers - KCDC/KCC	Facilities-3	\$30,000
Acoustical Modifications - KCDC Dorms	Facilities-4	\$60,000
Portable Vehicle Hoists - KCC	Facilities-5	\$75,000
Building Improvements - Civic Center	Facilities-6	\$93,000
Upgrade Building Security Systems	Facilities-7	\$152,000
Replace Heat Pumps - KCAB	Facilities-8	\$200,000
Replace Exterior Sealants - KCDC	Facilities-9	\$200,000
Security Modifications - KCAB	Facilities-10	\$209,000
Civic Center Development / Cleanup	Facilities-11	\$250,000
Ceremonial Courtroom Restoration	Facilities-12	\$400,000
HVAC Replacement - KCDC	Facilities-13	\$1,300,000
Health - Spectrometer	Health-1	\$27,000
Health - Vaccine Refrigerator	Health-2	\$11,000
Plasma Cutter	Hi Equip-1	\$7,500
Message Board	Hi Equip-2	\$22,000
Semi Trailer (1)	Hi Equip-3	\$100,000
Semi Tractor (1)	Hi Equip-4	\$150,000
Skid Steers (3)	Hi Equip-5	\$210,000
Tri Axle Trucks (5)	Hi Equip-6	\$260,000
Tandem Axle Trucks (6)	Hi Equip-7	\$520,000
Transportation Infrastructure Improvements	Hi Proj-1	\$3,890,500
Highway MB Bridge Reconstruction	Hi Proj-2	\$460,000
Highway F Reconstruction	Hi Proj-3	\$549,000
Local Road Improvement Projects	Hi Proj-4	\$469,000
Highway S Reconstruction	Hi Proj-5	\$10,800,000
Information Technology Projects	Info Tech-1	\$2,000,000
KABA - High Impact Fund	KABA-1	\$250,000
Medical Examiner - Van	Med Exam-1	\$75,000
Trailer	Parks-1	\$6,000
Utility Vehicles	Parks-2	\$9,000
Commercial Tent	Parks-3	\$10,000
Veterans Memorial Park Dry Hydrant System	Parks-4	\$7,000
Pickup Trucks	Parks-5	\$50,000
Mowers and Equipment	Parks-6	\$70,000
Building Improvements - Kemper Center	Parks-8	\$125,000
Playground Improvements	Parks-9	\$130,000
Old Settlers Park Band Shelter	Parks-10	\$40,000
Veterans Memorial Park Enhancements	Parks-11	\$1,026,000
Mini Van	Sheriff-1	\$43,000
Flight Type Dishwasher	Sheriff-2	\$140,000
Portable Radios	Sheriff-3	\$157,000

Body Cameras	Sheriff-4	\$425,000
PLC Control Systems - Phase 2	Sheriff-5	\$607,000
Fleet Vehicles	Sheriff-6	\$800,000

Total Items from 2021 Budget	\$27,800,000
Total County Projects	\$27,800,000
Issue Size	

2021 Portion of Highway Projects (Highway MB Bridge) 2016 - #63 (from below)	(\$460,000)
2021 Portion of Highway Projects (Highway F) 2016 - #63 (from below)	(\$549,000)
2021 Portion of Highway Projects (Highway S) 2016 - #63 (from below)	(\$3,101,000)
2021 Budgeted Portion of KABA Economic Development - 2017 #53 (from below)	(\$255,000)
2021 Budgeted Capital Projects - 2019 #46 (from below)	(\$15,000)
Estimated Issuance Costs	\$535,000

2020 Initial Resolution Amount for 2021 Capital Projects	\$23,955,000
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Capacity of Initial Resolution 2019-#46 Budgeted Capital Projects Including Road & Highway Projects	\$12,865,000
Borrowed Amount in 2020 for Projects	(\$12,865,000)
Remaining Capacity of Initial Resolution 2019-#46 Budgeted Capital Projects Including Road & Highway Projects	\$0

Capacity of Initial Resolution 2016 - #63 Highway Projects	\$19,630,000
Borrowed Amount in 2019 for Project Highway KR	(\$3,365,000)
Borrowed Amount in 2019 for Project Highway S	(\$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 S- See Above)	(\$6,024,000)
Borrowed Amount in 2020 for Project (Hwy A/Y- See Above)	(\$260,000)
Borrowed Amount in 2020 for Project (Hwy F- See Above)	(\$295,000)
Borrowed Amount in 2020 for Project (Hwy WG Bridge- See Above)	(\$61,000)
Borrowed Amount in 2021 for Project (Hwy MB Bridge Reconstruction- See Above)	(\$460,000)
Borrowed Amount in 2021 for Project (Hwy F Reconstruction- See Above)	(\$549,000)
Borrowed Amount in 2021 for Project (Hwy S Reconstruction- See Above)	(\$3,101,000)
Remaining Capacity of Initial Resolution 2016 - #61 Highway Projects	\$0

Capacity of Initial Resolution 2017 - #53 KABA Economic Development	\$2,040,000
Borrowed Amount for 2020 Portion of KABA - High Impact Fund	(\$255,000)
Borrowed Amount for 2021 Portion of KABA - High Impact Fund	(\$255,000)
Remaining Capacity of Initial Resolution 2017 - #53 Available for Future Years	\$1,530,000

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.	(\$2,010,000)
Additional Amount Borrowed in 2020 for Project	(\$1,810,000)
Remaining Capacity of Initial Resolution 2016 - #62 Available for Future Years	\$2,610,000

Capacity of Initial Resolution 2019- #46 Capital Projects Including Highway Projects	\$12,865,000
Borrowed Amount in 2020 for Projects	(\$12,850,000)
Borrowed Amount in 2021 for Projects	(\$15,000)
	\$0

Proposed Initial Resolutions

1) 2021 Budgeted Capital Projects (including Road & Highway Projects)	\$23,955,000
Less Net of rounding & Interest Earnings	-\$10,000

Proposed 2020 Initial Resolutions

General Obligation Promissory Notes	\$16,000,000
General Obligation Bonds	\$7,945,000



	2021		2022		2023		2024		2025		TOTAL
	NOTES	BONDS	NOTES	BONDS	NOTES	BONDS	NOTES	BONDS	NOTES	BONDS	
Capital Projects	15,741,000		13,314,000		12,395,000		16,515,000		13,250,000		71,215,000
Hwy K				1,216,000		505,000					1,721,000
Highway S Reconstruction		10,800,000		10,800,000							21,600,000
Highway F Reconstruction		549,000									549,000
Highway A/Y Roundabout		0									0
Highway MB Bridge Reconstruction		460,000									460,000
Hghway WG Bridge Reconstruction				492,000							492,000
Roundabout at CTH H and CTHY				228,000							228,000
Hwy W Reconstruct						400,000		985,000		800,000	2,185,000
Job Center Renovation/Relocation						11,500,000					11,500,000
Kemper Shoreline Restoration							3,400,000		7,000,000		10,400,000
KABA Economic Development	250,000		250,000		250,000		250,000		250,000		1,250,000
Total County Projects	\$15,991,000	\$11,809,000	\$13,564,000	\$12,736,000	\$12,645,000	\$12,405,000	\$16,765,000	\$4,385,000	\$13,500,000	\$7,800,000	\$121,600,000
Funds available from 2018 issues proceeds											
Amount Available for additional projects											
Bid Premium Deposit to Debt Service Fund											
Underwriter's Discount	\$162,700	\$150,688	\$138,100	\$162,438	\$128,650	\$158,063	\$170,150	\$56,375	\$137,200	\$99,688	1,364,050
Premium Bid (Built into Rates)											
Costs of Issuance	\$122,020	\$99,405	\$114,360	\$102,445	\$112,915	\$100,695	\$119,365	\$78,460	\$113,670	\$89,825	1,053,160
TOTAL CAPITAL REQUIRED	\$16,275,720	\$12,059,093	\$13,816,460	\$13,000,883	\$12,886,565	\$12,663,758	\$17,054,515	\$4,519,835	\$13,750,870	\$7,989,513	124,017,210
Less Interest Earnings Est. .2% in 2020 2.0% beyond	(\$9,994)	(\$7,381)	(\$8,478)	(\$7,960)	(\$23,709)	(\$23,259)	(\$41,913)	(\$10,963)	(\$33,750)	(\$19,500)	(\$186,906)
Rounding	\$4,274	\$3,288	\$2,018	\$2,078	\$2,144	\$4,502	\$2,398	\$1,128	\$2,880	\$4,988	\$29,696
TOTAL ISSUE	\$16,270,000	\$12,055,000	\$13,810,000	\$12,995,000	\$12,865,000	\$12,645,000	\$17,015,000	\$4,510,000	\$13,720,000	\$7,975,000	\$123,860,000
	\$28,325,000		\$26,805,000		\$25,510,000		\$21,525,000		\$21,695,000		

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

Kenosha County

2020 - 2025 CAPITAL FINANCING PLAN PROJECTION

Year	Total General Obligation P&I	\$16,270,000			\$12,055,000			\$13,810,000			\$12,995,000			\$12,865,000			\$12,645,000			Year
		Notes Dated 9/1/21			Bonds Dated 9/1/21			Notes Dated 8/1/22			Bonds Dated 8/1/22			Notes Dated 8/1/23			Bonds Dated 8/1/23			
		Princ	Est. Int.	Total	Princ	Est. Int.	Total	Princ	Est. Int.	Total	Princ	Est. Int.	Total	Princ	Est. Int.	Total	Princ	Est. Int.	Total	
		(9/1)			(9/1)			(8/1)			(8/1)			(8/1)			(8/1)			
2019	17,937,824																		2019	
2020	18,974,801																		2020	
2021	20,565,930																		2021	
2022	18,653,379	1,120,000	203,110	1,323,110	300,000	311,148	611,148												2022	
2023	16,943,454	1,420,000	197,062	1,617,062	310,000	309,468	619,468	1,120,000	240,731	1,360,731	350,000	389,200	739,200						2023	
2024	16,401,285	1,525,000	189,110	1,714,110	320,000	307,546	627,546	1,170,000	229,083	1,399,083	375,000	385,490	760,490	520,000	298,347	818,347	200,000	452,473	652,473	2024
2025	16,203,473	1,525,000	180,265	1,705,265	330,000	304,986	634,986	1,220,000	216,681	1,436,681	375,000	381,290	756,290	820,000	290,339	1,110,339	200,000	449,353	649,353	2025
2026	15,330,560	1,525,000	169,590	1,694,590	350,000	302,412	652,412	1,325,000	203,505	1,528,505	400,000	376,415	776,415	920,000	277,547	1,197,547	200,000	446,113	646,113	2026
2027	14,158,635	1,775,000	155,560	1,930,560	400,000	299,192	699,192	1,325,000	187,605	1,512,605	450,000	371,295	821,295	1,225,000	263,011	1,488,011	300,000	442,513	742,513	2027
2028	12,654,985	1,825,000	134,970	1,959,970	450,000	294,472	744,472	1,425,000	168,790	1,593,790	500,000	364,905	864,905	1,475,000	242,186	1,717,186	425,000	437,173	862,173	2028
2029	9,543,385	1,830,000	109,420	1,939,420	500,000	287,632	787,632	1,485,000	145,135	1,630,135	550,000	356,505	906,505	1,485,000	213,866	1,698,866	600,000	429,013	1,029,013	2029
2030	6,489,610	1,855,000	80,140	1,935,140	550,000	279,032	829,032	1,580,000	116,920	1,696,920	600,000	345,395	945,395	1,530,000	181,790	1,711,790	600,000	415,933	1,015,933	2030
2031	3,600,618	1,870,000	46,750	1,916,750	600,000	267,922	867,922	1,580,000	83,740	1,663,740	650,000	332,075	982,075	1,630,000	145,070	1,775,070	700,000	400,813	1,100,813	2031
2032	3,412,188				650,000	254,362	904,362	1,580,000		1,015,695	700,000	315,695	1,015,695	1,630,000	102,690	1,732,690	700,000	381,773	1,081,773	2032
2033	3,225,194				700,000	238,112	938,112				720,000	296,375	1,016,375	1,630,000	57,050	1,687,050	700,000	360,633	1,060,633	2033
2034	3,232,244				750,000	219,212	969,212				750,000	274,775	1,024,775				700,000	337,813	1,037,813	2034
2035	3,215,375				800,000	197,462	997,462				800,000	250,775	1,050,775				700,000	313,313	1,013,313	2035
2036	1,608,581				800,000	173,142	973,142				825,000	223,575	1,048,575				700,000	287,413	987,413	2036
2037	1,622,650				800,000	147,702	947,702				825,000	194,370	1,019,370				700,000	260,113	960,113	2037
2038	1,169,725				850,000	121,302	971,302				825,000	164,010	989,010				750,000	231,833	981,833	2038
2039	1,145,463				850,000	92,402	942,402				825,000	132,660	957,660				825,000	200,483	1,025,483	2039
2040	571,200				870,000	62,822	932,822				825,000	100,485	925,485				850,000	165,008	1,015,008	2040
2041	0				875,000	31,850	906,850				825,000	67,650	892,650				850,000	127,608	977,608	2041
2042											825,000	34,155	859,155				900,000	89,528	989,528	2042
2043																	1,045,000	48,488	1,093,488	2043
Total	206,660,556	16,270,000	1,465,977	17,735,977	12,055,000	4,502,178	16,557,178	13,810,000	1,639,590	15,449,590	12,995,000	5,357,095	18,352,095	12,865,000	2,071,896	14,936,896	12,645,000	6,277,390	18,922,390	

Preliminary
Prem Dep to DS
Difference
Total Difference

Kenosha County

2020 - 2025 CAPITAL FINANCING PLAN PROJECTION

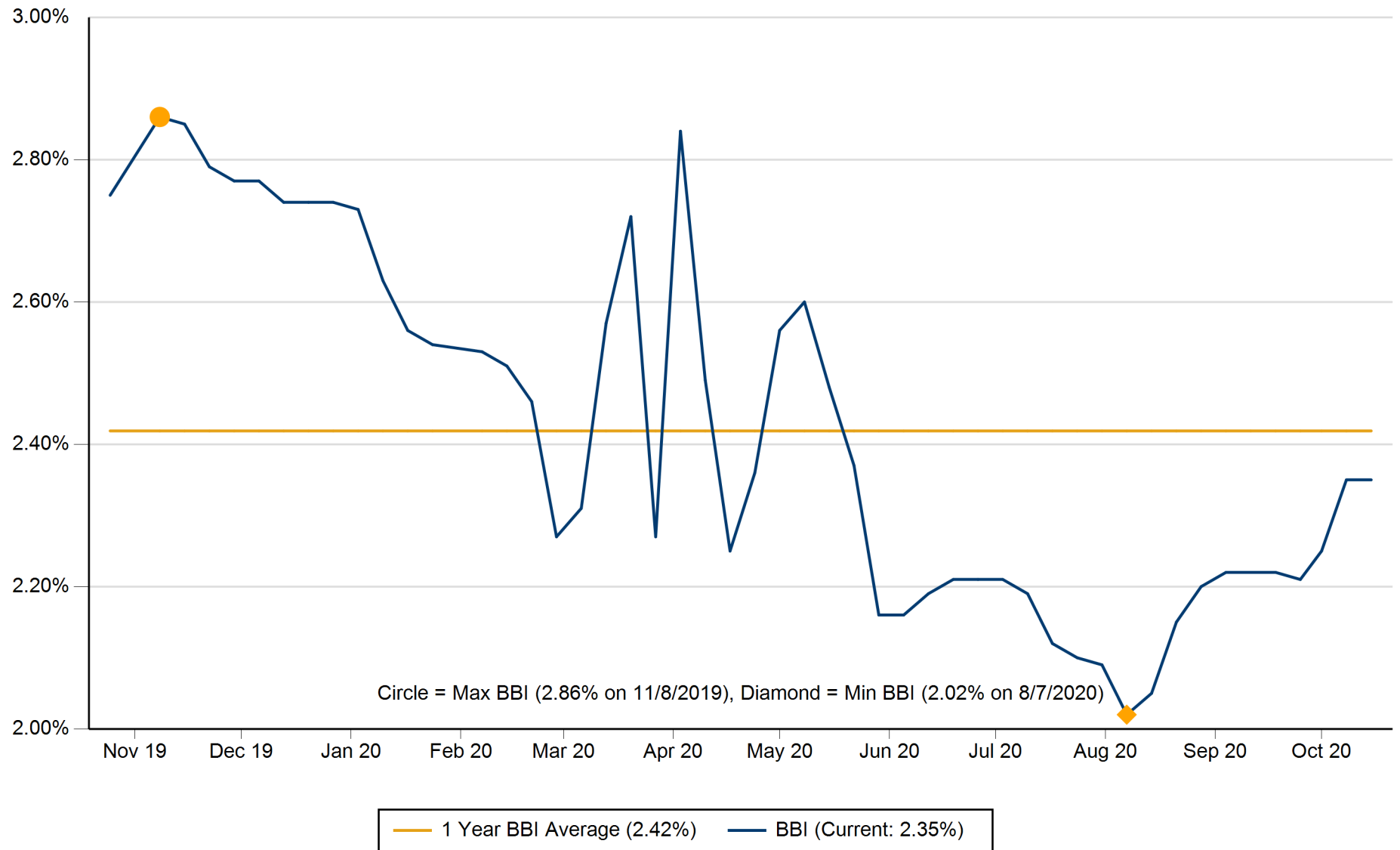


Year	\$17,015,000			\$4,510,000			\$13,720,000			\$7,975,000			Funds available from County (Reserves)	Less Debt issued on behalf of City of Kenosha 2009 and 2010	Less: Brookside Revenues ⁴	Funds Available from Levy/ Prem Bid Dep to DS 2014-20 Issues	Total Proposed Levy for Debt	TID Out Equalized Value Projection w/Actual 2017, 2018 & 2019 EV Values	Change in TID out EV	Eq Rate For Debt Pmts target 1.50	G.O. Principal Outstanding At Year End	Year
	Notes Dated 8/1/24			Bonds Dated 8/1/24			Notes Dated 8/1/25			Bonds Dated 8/1/25												
	Princ (8/1)	Est. Int.	Total	Princ (8/1)	Est. Int.	Total	Princ (8/1)	Est. Int.	Total	Princ (8/1)	Est. Int.	Total										
2019													(300,000)	(359,202)	(638,800)	(488,360)	16,151,462	14,082,141,500	6.42%	1.15	136,130,000	2019
2020														(369,230)	(638,800)	(1,048,213)	16,918,559	15,135,395,000	7.48%	1.12	145,200,000	2020
2021														(378,955)	(1,603,800)	(1,201,680)	17,381,494	16,130,377,100	6.57%	1.08	156,880,000	2021
2022														(379,934)	(1,609,850)	(427,613)	18,170,240	16,775,592,184	4.00%	1.08	167,145,000	2022
2023														(395,973)	(1,609,850)	(261,256)	19,012,835	17,446,615,871	4.00%	1.09	175,625,000	2023
2024														(397,273)	(1,608,950)		20,367,111	18,148,935,406	4.03%	1.12	179,345,000	2024
2025	520,000	498,686	1,018,686	100,000	182,380	282,380				100,000	370,880	470,880		(403,448)	(1,607,150)		21,786,854	19,334,924,714	6.53%	1.13	182,085,000	2025
2026	720,000	488,078	1,208,078	120,000	180,320	300,320	200,000	476,838	676,838	100,000	370,880	470,880		(410,159)	(1,609,450)		22,462,649	19,528,273,961	1.00%	1.15	162,845,000	2026
2027	1,020,000	473,246	1,493,246	130,000	177,776	307,776	520,000	471,758	991,758	125,000	368,320	493,320		(406,276)	(1,610,700)		22,621,935	19,723,556,701	1.00%	1.15	143,005,000	2027
2028	1,525,000	452,030	1,977,030	140,000	174,786	314,786	720,000	458,446	1,178,446	150,000	365,045	515,045		(402,190)	(1,605,900)		22,374,698	19,920,792,268	1.00%	1.12	122,975,000	2028
2029	1,725,000	418,480	2,143,480	150,000	171,594	321,594	1,025,000	439,870	1,464,870	200,000	360,845	560,845		(408,032)	(1,609,250)		20,008,463	20,120,000,191	1.00%	0.99	104,845,000	2029
2030	1,825,000	376,735	2,201,735	160,000	167,964	327,964	1,325,000	412,195	1,737,195	225,000	355,285	580,285		(264,323)	(1,606,025)		17,600,651	20,321,200,193	1.00%	0.87	88,845,000	2030
2031	1,930,000	328,190	2,258,190	175,000	163,676	338,676	1,525,000	373,505	1,898,505	250,000	348,715	598,715			(1,606,400)		15,394,674	20,524,412,195	1.00%	0.75	74,940,000	2031
2032	2,230,000	272,220	2,502,220	210,000	158,391	368,391	1,730,000	325,315	2,055,315	300,000	340,765	640,765			(1,608,600)		13,732,199	20,729,656,317	1.00%	0.66	62,310,000	2032
2033	2,530,000	203,090	2,733,090	230,000	151,629	381,629	2,030,000	266,495	2,296,495	350,000	330,205	680,205			(1,608,600)		12,410,183	20,936,952,880	1.00%	0.59	50,615,000	2033
2034	2,990,000	119,600	3,109,600	230,000	143,533	373,533	2,230,000	193,415	2,423,415	400,000	317,185	717,185			(1,606,400)		11,281,377	21,146,322,409	1.00%	0.53	39,660,000	2034
2035				240,000	134,885	374,885	2,415,000	108,675	2,523,675	425,000	301,105	726,105			(1,612,000)		8,289,590	21,357,785,633	1.00%	0.39	31,295,000	2035
2036				250,000	125,285	375,285				475,000	283,000	758,000					5,750,996	21,571,363,489	1.00%	0.27	26,770,000	2036
2037				260,000	114,785	374,785				500,000	261,625	761,625					5,686,245	21,787,077,124	1.00%	0.26	22,160,000	2037
2038				270,000	103,345	373,345				525,000	238,125	763,125					5,248,340	22,004,947,895	1.00%	0.24	17,830,000	2038
2039				280,000	91,087	371,087				550,000	212,400	762,400					5,204,495	22,224,997,374	1.00%	0.23	13,390,000	2039
2040				290,000	77,983	367,983				550,000	184,680	734,680					4,547,178	22,447,247,348	1.00%	0.20	9,445,000	2040
2041				300,000	64,063	364,063				550,000	156,190	706,190					3,847,361	22,671,719,821	1.00%	0.17	6,045,000	2041
2042				310,000	49,363	359,363				550,000	127,040	677,040					2,885,086	22,898,437,019	1.00%	0.13	3,460,000	2042
2043				320,000	33,925	353,925				550,000	97,340	647,340					2,094,753	23,127,421,390	1.00%	0.09	1,545,000	2043
				345,000	17,733	362,733				600,000	67,200	667,200					1,029,933	23,358,695,604	1.00%	0.04	600,000	2044
										600,000	33,840	633,840					633,840	23,592,282,560	1.00%	0.03	0	2045
	17,015,000	3,630,355	20,645,355	4,510,000	2,484,503	6,994,503	13,720,000	3,526,512	17,246,512	7,975,000	5,119,790	13,094,790	(300,000)	(4,574,995)	(25,400,525)	(3,427,122)	332,893,200					

Year	G.O. Principal Outstanding At Year End	Subtraction of Additional Principal needed for Refundings (a)	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 Expenditures for Debt (Gross) 15% max	Year
2019	136,130,000	(127,916)	(3,565,721)	(2,739,472)	(18,290,000)	111,406,891	0.66%	0.14%	624	16,831,339,100	7.81%	841,566,955	705,436,955	83.82%	178,478	190,889,705	8.62%	2019
2020	145,200,000	(123,063)	(3,292,214)	(2,581,215)	(18,290,000)	120,913,508	0.67%	0.13%	664	17,968,070,600	6.75%	898,403,530	753,203,530	83.84%	182,048	194,707,499	8.69%	2020
2021	156,880,000	(103,604)	(3,003,512)	(2,372,212)	(17,325,000)	134,075,672	0.72%	0.08%	722	18,686,793,424	4.00%	934,339,671	777,459,671	83.21%	185,689	198,601,649	8.75%	2021
2022	167,145,000	(88,553)	(2,708,057)	(2,140,000)	(16,325,000)	145,883,390	0.75%	0.05%	770	19,434,265,161	4.00%	971,713,258	804,568,258	82.80%	189,402	202,573,682	8.97%	2022
2023	175,625,000	(70,351)	(2,390,654)	(1,955,000)	(15,295,000)	155,913,996	0.77%	0.03%	807	20,211,635,767	4.00%	1,010,581,788	834,956,788	82.62%	193,190	206,625,156	9.20%	2023
2024	179,345,000	(61,839)	(2,064,809)	(1,725,000)	(14,235,000)	161,258,352	0.78%	0.02%	818	20,615,868,483	2.00%	1,030,793,424	851,448,424	82.60%	197,054	210,757,659	9.66%	2024
2025	182,085,000	(53,139)	(1,725,458)	(1,395,000)	(13,145,000)	165,766,403	0.80%	0.00%	825	20,822,027,168	1.00%	1,041,101,358	859,016,358	82.51%	200,995	214,972,812	10.13%	2025
2026	162,845,000	(44,426)	(1,370,912)	(1,065,000)	(12,020,000)	148,344,662	0.71%	0.09%	724	21,030,247,439	1.00%	1,051,512,372	888,667,372	84.51%	205,015	219,272,268	10.24%	2026
2027	143,005,000	(35,290)	(1,009,612)	(805,000)	(10,860,000)	130,295,098	0.61%	0.19%	623	21,240,549,914	1.00%	1,062,027,496	919,022,496	86.53%	209,115	223,657,714	10.11%	2027
2028	122,975,000	(25,730)	(641,560)	(615,000)	(9,670,000)	112,022,710	0.52%	0.28%	525	21,452,955,413	1.00%	1,072,647,771	949,672,771	88.54%	213,298	228,130,868	9.81%	2028
2029	104,845,000	(15,691)	(256,624)	(445,000)	(8,435,000)	95,692,685	0.44%	0.36%	440	21,667,484,967	1.00%	1,083,374,248	978,529,248	90.32%	217,564	232,693,485	8.60%	2029
2030	88,845,000	(6,215)		(300,000)	(7,160,000)	81,378,785	0.37%	0.43%	367	21,884,159,817	1.00%	1,094,207,991	1,005,362,991	91.88%	221,915	237,347,355	7.42%	2030
2031	74,940,000			(180,000)	(5,840,000)	68,920,000	0.31%	0.49%	304	22,103,001,415	1.00%	1,105,150,071	1,030,210,071	93.22%	226,353	242,094,302	6.36%	2031
2032	62,310,000			(90,000)	(4,465,000)	57,755,000	0.26%	0.54%	250	22,324,031,429	1.00%	1,116,201,571	1,053,891,571	94.42%	230,880	246,936,188	5.56%	2032
2033	50,615,000			(30,000)	(3,035,000)	47,550,000	0.21%	0.59%	202	22,547,271,743	1.00%	1,127,363,587	1,076,748,587	95.51%	235,498	251,874,912	4.93%	2033
2034	39,660,000				(1,550,000)	38,110,000	0.17%	0.63%	159	22,772,744,461	1.00%	1,138,637,223	1,098,977,223	96.52%	240,208	256,912,410	4.39%	2034
2035	31,295,000					31,295,000	0.14%	0.66%	128	23,000,471,905	1.00%	1,150,023,595	1,118,728,595	97.28%	245,012	262,050,658	3.16%	2035
2036	26,770,000					26,770,000	0.12%	0.68%	107	23,230,476,624	1.00%	1,161,523,831	1,134,753,831	97.70%	249,912	267,291,671	2.15%	2036
2037	22,160,000					22,160,000	0.09%	0.71%	87	23,462,781,391	1.00%	1,173,139,070	1,150,979,070	98.11%	254,911	272,637,505	2.09%	2037
2038	17,830,000					17,830,000	0.08%	0.72%	69	23,697,409,204	1.00%	1,184,870,460	1,167,040,460	98.50%	260,009	278,090,255	1.89%	2038
2039	13,390,000					13,390,000	0.06%	0.74%	50	23,934,383,296	1.00%	1,196,719,165	1,183,329,165	98.88%	265,209	283,652,060	1.83%	2039
2040	9,445,000					9,445,000	0.04%	0.76%	35	24,173,727,129	1.00%	1,208,686,356	1,199,241,356	99.22%	270,513	289,325,101	1.57%	2040
2041	6,045,000					6,045,000	0.02%	0.78%	22	24,415,464,401	1.00%	1,220,773,220	1,214,728,220	99.50%	275,923	295,111,603	1.30%	2041
2042	3,460,000					3,460,000	0.01%	0.79%	12	24,659,619,045	1.00%	1,232,980,952	1,229,520,952	99.72%	281,442	301,013,835	0.96%	2042
2043	1,545,000					1,545,000	0.01%	0.79%	5	24,906,215,235	1.00%	1,245,310,762	1,243,765,762	99.88%	287,071	307,034,112	0.68%	2043
2044	600,000					600,000	0.00%	0.80%	2	25,155,277,388	1.00%	1,257,763,869	1,257,163,869	99.95%	292,812	313,174,794	0.33%	2044
2045	0					0	0.00%	0.80%	0	25,406,830,161	1.00%	1,270,341,508	1,270,341,508	100.00%	298,668	319,438,290	0.20%	2045

1 YEAR TREND IN MUNICIPAL BOND INDICES

Weekly Rates October, 2019 - October, 2020



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: 2021 KENOSHA COUNTY BUDGET	
Original: X	2 nd Correction:
Date Submitted: November 45, 2020 2021	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 2nd Monday of November...." however the same statute provides that: "Any board may establish by rule an earlier date during October or November for the annual meeting..." and that the County is required to publish in the newspaper a Notice of Public Hearing on the Proposed Budget each year; and

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

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

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

WHEREAS, the Summary of Budgeted Personnel Changes has been incorporated as part of the ~~2020~~2021 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 ~~2020~~2021 budget; and

WHEREAS, the County Drug-Free Workplace Policy have been reviewed as part of 2021 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 ~~2020~~2021 budget; and

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

WHEREAS, the County is in the process of a capital project to relocate and reconstruct a segment of Highway F from County Highway O to County Highway KD; and

WHEREAS, this capital project for Highway F has made available certain parcels of land that border the Kenosha County Veterans Memorial Park that can be sold; 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, the Golf Division is experiencing all-time record revenue for calendar year 2020; and

WHEREAS, the proposed 2021 County Budget has the first \$398,000 of 2020 Golf Division profits funding various capital equipment purchases eliminating the need for the use of capital borrowing; 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 County has a comprehensive plan to develop the Kenosha County Veterans Memorial Park into a park that all Kenosha County residents can use and can do so honoring the sacrifices of all veterans; and

WHEREAS, the proposed County 2021 Budget has a capital projects that includes various components of the development plan with future year projects of park shelters and signage; and

WHEREAS, the Kenosha County Veterans Memorial Park capital project in the proposed 2021 County Budget includes projected revenue from donations, grants, and if necessary using authorized supplemental funds from the Park Development fund; and

WHEREAS, the proposed 2021 County Budget includes a capital project for the restoration and remodeling of the Ceremonial Courtroom to return it to its original condition as we approach the building's 100 year anniversary; and

WHEREAS, this Ceremonial Courtroom capital project includes funding from donations and grants; and

WHEREAS, the Ceremonial Courtroom capital project will not commence and incur any capital borrowing until half of the total expenditure for this project has been funded with these donations and grants; 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 Joint Services Board has eliminated Joint Services reserves; and

WHEREAS, certain appropriations in the ~~2019-2020~~ and ~~2020-2021~~ Budget will be encumbered (contractually obligated, but not liquidated) at year end ~~2019-2020~~ and ~~2020-2021~~; and

WHEREAS, the funding for capital projects was included in the ~~2019-2020~~ and ~~2020-2021~~ 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 in 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, the County has a number of specific parcels as shown in Attachment C that are not useful to the County, and it is in the County's best fiscal interest to sell or transfer ownership of these specific parcels to the respective local municipality; 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

WHEREAS, in response to the events of August 23, 2020 and the resulting civil unrest, the Kenosha County Board and Administration have made the commitment to launch a Racial Equity Commission beginning in calendar year 2021; and

WHEREAS, the County has heard the calls for public input in the process of dismantling systemic racism and will endeavor to focus this energy into this Commission organization; and

WHEREAS, a working group consisting of County Board Supervisors and members of the general public shall be appointed by the County Executive and County Board Chair, and shall be tasked with developing the mission, composition, and general goals of the commission; and

WHEREAS, the working group and subsequent Commission will report to the County Board Executive Committee, with approval by the Full County Board, with initial goals of establishing the composition of the Commission, creating its mission statement, and beginning the process of looking at all County policies and procedures and how they may contribute to systemic racism; and

NOW, THEREFORE, BE IT RESOLVED, by the Kenosha County Board of Supervisors, the County Executive's Budget of October ~~4th~~^{6th}, ~~2019~~²⁰²⁰, 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 ~~5th~~^{4th}, ~~2019~~²⁰²⁰ is herewith attached; and

BE IT FURTHER RESOLVED, that the Kenosha County Board of Supervisors adopts the budget for ~~2020~~²⁰²¹ 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 ~~2020~~²⁰²¹ 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 ~~2020~~²⁰²¹-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 \$~~68,557,937~~^{70,607,819} be apportioned to the city and the various towns and villages of Kenosha County for all purposes and expenses for ~~2020~~²⁰²¹; and

BE IT FURTHER RESOLVED, that the sum of \$~~1,684,877~~^{1,733,500} 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 ~~2020~~²⁰²¹; 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 100-100-1030-559100 for the purpose of paying to the municipalities, in accordance with State law, as ordered by the State of Wisconsin Department of Revenue; and

BE IT FURTHER RESOLVED, that palpable errors in the amount of ~~\$1,822,926~~\$868,742.48 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 2020 <u>2021</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 set as per the attached schedule of Elected Official Salaries as Attachment A; and~~

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

BE IT FURTHER RESOLVED, that the board authorizes the adoption of the Drug-Free Workplace Executive and Policy summary as proposed, which is attached and incorporated by reference as Attachment B; 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 \$10,290, Family Premium \$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 ~~2019~~2020, 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 ~~2020~~2021, 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 ~~2020~~2021 or reimburse itself in ~~2021~~2022, whichever is more practical at the time the County goes to market in ~~2020~~2021; 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, 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, the proceeds from the sale of any parcels made available with the completion of the capital project for Highway F be placed into the Park Development fund to mitigate the need for future capital borrowing for Park Division related capital projects; and

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

BE IT FURTHER RESOLVED, that 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, in the case that the Golf Division has a net surplus for the fiscal year 2020 that exceeds \$398,000, the surplus can be used to fund irrigation related capital projects on the Brighton Dale Red Course by authorizing Administration to process budget modifications to facilitate the expending of these funds; 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 in the case the donations and grants used to fund the Veterans Memorial Park capital project exceeds the proposed 2021 County Budget amount, these excess funds can be used to fund park shelter, signage, and other related capital projects mitigating the need for future capital borrowing; and

BE IT FURTHER RESOLVED, the Administration is authorized to process budget modifications to facilitate the expending of these excess funds for the Kenosha County Veterans Memorial Park capital project reporting these modifications to the Public Works and Finance & Administration Committees; and

BE IT THEREFORE RESOLVED, that the Administration is authorized to use a third party to facilitate the receipt and retention of donated funds for the purpose of its use for the Ceremonial Courtroom capital project; 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 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 ~~2020~~2021; 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, the County Clerk's Office is authorized to sell and/or transfer ownership of these parcels to the respective local municipality to serve in the County's best fiscal interest by eliminating an actual or perceived liability and shall report any such sale or transfer to the Finance and Administration Committee upon its consummation; 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 B; 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; and;

BE IT FURTHER RESOLVED, the Kenosha County Board and Administration strongly support the creation of the Racial Equity Commission and will make every effort to make sure the goals of this Commission are addressed.

Approved by:

FINANCE/ADMINISTRATION
COMMITTEE

Aye

No

Abstain

Excused

Terry Rose, Chairman

☐☐☐☐

Jeffrey Gentz, Vice-Chair

☐☐☐☐

John Franco

☐☐☐☐

Ron Frederick

☐☐☐☐

Edward Kubicki

☐☐☐☐

Jeff Wamboldt

☐☐☐☐

Monica Yuhas

☐☐☐☐

ESTABLISHMENT OF THE APPROPRIATION UNIT FOR THE ~~2020~~2021 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 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 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 main account. Certain main accounts as identified in the chart of accounts are allocated to Departments or Reporting Units for cost accounting purposes only. For budget purposes, all amounts in each said main account are considered as if adopted in one 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 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 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.

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.

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~~ placed into service while assets that are disposed of are not depreciated ~~for the portion of the year in which the asset was disposed of.~~

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

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

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

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

Does the expenditure extend the useful life of the asset?

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

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

Kenosha County Fiscal Operations

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

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

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

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

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

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

2021 Kenosha County Budget Summary

Operating Summary	Budget
Legislative	244,178
Executive	6,538,238
Human Services	103,293,312
Law Enforcement	51,349,257
Finance and Administration	2,151,083
Elected Offices	1,434,801
Public Works and Development Services	21,186,239
Debt Service - Governmental Funds	18,962,130
Internal Service Funds/Non-Departmental/Board of Adjmt	28,127,427
Total Operating Budget	233,286,665
Less Revenue	162,813,610
Less Carryovers/Reserves	(134,764)
Total Operating Budget Levy	70,607,819
Capital Outlay/Projects Summary	31,778,000
Less Revenue	3,580,000
Less Carryovers/Reserves	398,000
Less Borrowed Funds	27,800,000
Total Capital Outlay/Projects Budget Levy	-
Total Operating Budget Levy	70,607,819
Total Capital Outlay/Projects Budget Levy	-
Total General Purpose Levy	70,607,819
Summary:	
Total Operating/Capital Outlay Expense	265,064,665
Less Total Revenue and Carryovers	166,656,846
Less Total Bonded Outlay for Capital Projects	27,800,000
Total General Purpose County Levy	70,607,819

Attachment A

Employee Handbook changes for 2021

Commitment to Equity and Inclusion – add the following statement: “As an organization, we strive to foster a culture where diversity, equity and inclusion are valued, creativity is encouraged, teamwork and open/honest communication is facilitated, and meeting the needs of those we serve through quality service is a shared goal. Our objective is that all employees will demonstrate multicultural compatibility – the awareness, knowledge, and skills needed to work with others who are culturally different from self in respectful, meaningful, relevant, and productive ways.”

Consolidation of Years of Service – clarify qualifying service needs to be regular, full-time service.

Remote Working Policy – add provisions adopted implemented during COVID:

“Telecommuting must be approved in advance by your manager and must be authorized in advance by the County Executive. Requests by employees for telecommuting will be evaluated on an individual basis based on job responsibilities and the needs of the public. Management reserves the right, in its sole discretion, to restrict, revoke or deny permission for telecommuting by employees.

A Remote Worker Acknowledgement Form must be completed prior to telecommuting and followed while telecommuting. All County policies including time-recording and wage policies apply to telecommuting. Any injury incurred while performing work remotely should be reported to management immediately.

The County is not responsible for insuring personal equipment in an employee’s home and will not reimburse for use of personal equipment itself or use of home wifi. The County is not liable for personal equipment while performing work for the County.”

Benefit Policies – benefit eligibility begins first day of the month following 30 days of *benefit eligible* employment.

Benefit Eligibility Prorating example – include funeral leave in list of benefits that are prorated.

Part-time Health Insurance – Remove provision to offer health insurance to part-time employees with less than a 24-hour posting. (Does not negatively impact anyone currently enrolled.)

PTO – Add: “In those circumstances where requests cannot be accommodated within the benefit year based on demands of the department/division given extraordinary circumstances, unused PTO balances that cannot be used or carried over may be paid on the last payday of the year or additional carryover may be allowed, to be determined by County, if authorized by the Director of Human Resources with approval by the County Executive.” (*Resolution would call for this to be effective Dec. 1, 2020*)

Carryover PTO will be used before the new year’s grant.

Upon separation, unused PTO carryover is paid out at full value of hours and not prorated.

A&S – If employee is on A&S at start of the year and doesn’t work in that year prior to separation, no PTO benefits are granted.

DFWP Policy – Replace current policy. “Kenosha County strives to provide a safe and healthy workplace and protect its employees and the citizens of Kenosha County. To meet this objective, we have established a Drug-Free Workplace Program (DFWP). Employees shall follow the policy and procedures of the program. A policy summary is provided to all new employees. The policy in its entirety is available electronically. A printed copy may be obtained by contacting Human Resources.

The policy prohibits being under the influence of alcohol or illegal drugs, or possessing or consuming alcohol while working, operating County vehicles or present on County premises. The policy also prohibits using, possessing, buying, selling, manufacturing or dispensing illegal drugs except as warranted by official duties and requirements as they relate to law enforcement, corrections or court. With respect to alcohol consumption and storage, there are limited exceptions as described in the DFWP policy. Employees who are reasonably suspected of violating these rules may be subject to testing. Employees who may have caused or contributed to on-the-job accidents also may be subject to testing. Employees who refuse to cooperate or fail to pass tests as outlined in the policy will be subject to disciplinary action up to and including termination.”

Paid Holidays – MLK may be taken unpaid but would not count toward PTO carryover as other unpaid leave would (current practice).

Attachment B

Proposed Drug-Free Workplace Policy Executive Summary

Focus: Keeping the workplace safe, consistent compliant intervention, support employees who voluntarily seek help

Prohibited Conduct:

- No illicit drugs (including illegally used prescription drugs) on property or being under the influence while working
- Not being under the influence of alcohol (.04 BAC) on while working (.02 BAC for Sheriff's Department personnel)
- No conviction of any criminal drug or alcohol statute at work, in County vehicles or which is directly related to the job or creating risk to property, welfare, customers or public or notifying management of same within 24 hours or next working day
- Refusing to test, cooperate or tampering with a drug or alcohol testing
- Refusing to sign the Acknowledgement and Consent form
- Not notifying management if called in (and not scheduled) and not fit for duty after consuming
- Not notifying management of using prescription drugs that may alter ability to do their safety sensitive job (allows re-assignment during this period)

Permitted Conduct:

- Legally consume alcohol at a County function if authorized in advance by HR Director (but must remain under .04 BAC)
- Legally consume alcohol while attending professional events, only after regular business hours and after business is adjourned.
- Legally consume alcohol while conducting business-related entertainment with non-County personnel or while traveling on business
- Possession/storage under limited circumstances

Kinds of testing:

- Pre-employment
- Reasonable suspicion
- Post-accident, when employee may have caused or contributed to:
 - Fatality
 - Bodily injury requiring immediate medical attention away from the scene
 - Damage to motor vehicle or property in excess of \$1,000
 - Causes or has potential to cause major financial loss to County
 - Causes or has potential to cause harm or death to a patient or resident
 - Significant medication error
- As required by law or a collective bargaining agreement
- Follow-up to treatment or assessment

KENOSHA COUNTY

DRAFT DRUG-FREE WORKPLACE

POLICY SUMMARY

November 2020

IMPORTANT: This document is only a summary of Kenosha County's official Drug-Free Workplace Policy. The official copy is available to all employees for their review and should be reviewed with respect to specific terms, definitions, or procedures. This policy does not create a binding employment contract or modify an existing contract.

Disclaimer & Statement of Copyright

This document has been prepared for Kenosha County with every effort made to ensure accuracy and completeness. Responsibility for any errors or omissions, or responsibility for any interpretations, applications, and changes made by Kenosha County are that of Kenosha County. The enclosed document is not intended to substitute for a labor attorney should legal advice or representation be necessary in protecting the County's legal rights. Kenosha County should consult and rely upon the advice of their own legal counsel when making decisions pertaining to their employees.

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PURPOSE

Kenosha County (“the County”) is committed to providing a safe, healthy, and productive work environment. Therefore, to meet this objective, as well as our obligations under applicable federal and state laws, the County has a Drug-free Workplace Policy and program that provides the County with reasonable measures to ensure that an employee drug or alcohol problem does not jeopardize the successful operation of our business, or otherwise negatively affect the County, our employees, or the general public.

While it is not the County’s intention to intrude into the private lives of its employees, the County does expect employees to report to work in fit condition to perform their duties. We realize that employees with drug and alcohol problems make up only a small percentage of the workforce, and also recognize that having a Drug-free Workplace Policy will benefit all employees.

WHO IS COVERED

The Drug-Free Workplace Policy covers all temporary employees, probationary employees, part-time employees, and full-time employees, including independent contractors, subcontractors, seasonal employees, interns and union employees of Kenosha County.

Employees who are covered under the Department of Transportation/Federal Motor Carrier Safety Administration (DOT/FMCSA) regulations must comply with the DOT regulated rules, as well as Kenosha County’s policy and may contact Human Resources for a copy of the DOT/FMCSA Rules.

AVAILABILITY OF TREATMENT

All eligible part-time, full-time, and temporary employees and their family members have access to the Employee Assistance Program (EAP) at no charge.

Should there be a need for treatment, coverage is based on the parameters set forth in the employee’s medical benefits plan. Employees who participate in another provider’s plan should refer to that plan to determine what coverage is available. Employees are responsible for all costs of treatment that are not covered by their applicable medical benefits plan.

SUPPORT FOR VOLUNTARILY SEEKING HELP

To assist employees in obtaining treatment, the County offers the services of an EAP, which provides assessment, counseling, and referral services for eligible employees with substance abuse and other personal problems. This service may be accessed 24 hours a day, 365 days a year. The EAP provides experienced counselors to help with personal problems, including those related to drug and alcohol. Confidentiality is assured to the extent possible.

Employees who undergo voluntary counseling or treatment that continue to work are subject to the same job performance and behavior standards as other employees. As is the case of all employees, those seeking voluntary counseling or treatment who fail to meet performance standards will be subject to disciplinary action.

When treatment is necessary, coverage is based on the parameters set forth in the medical benefits plan. Employees are solely responsible for all costs of treatment not covered by their applicable medical benefits plan.

INTERVENTION

Due to the fact that substance abuse often involves denial of the problem, many abusers do not voluntarily seek treatment. In such cases, the County reserves the right to intervene.

Intervention by a Manager: Whenever a manager believes an employee or manager’s behavior and/or action(s) may be related to the use of drugs or alcohol, the manager will take appropriate action, which may include a drug and alcohol test, as described in the Referral Procedures Section of the Full-length Policy. A manager failing to take action when he/she believes an employee or manager’s behavior and/or action(s) may be related to the use of drugs or alcohol may lead to disciplinary action up to and including termination.

Intervention by an Employee: Whenever an employee has concerns or reasonable suspicion, as defined in the Appendix of the Full-length Policy, that the questionable behavior and/or action(s) of a fellow employee or manager may be related to the use of drugs or alcohol, the employee should contact his/her manager who in turn shall contact a Division/Department Head or a member of Human Resources. The information provided to him/her is confidential to the extent possible.

PROHIBITED CONDUCT

For purposes of safety, the County has defined employee conduct that is prohibited on County property, on County business, and in County-supplied vehicles or personal vehicles being used for County business or during working hours. The policy lists the prohibited conduct, with the following as *only examples* of such prohibited conduct:

Use, possession, manufacture, distribution, attempted distribution, dispensation, attempted dispensation, sale, attempted sale, purchase, attempted purchase, cultivation, or storage or being “under the influence” of illicit drugs (defined as a positive test result). This includes use, possess, consume, distribute, store or be under the influence of any synthetic drugs simulating the effects of cannabinoid, cocaine or amphetamine products.

In accordance with Federal law, Kenosha County prohibits any employee from being under the influence of marijuana while on County property or engaging in County business regardless of whether the employee has a medical marijuana card or recommendation for medical marijuana use. In addition, Kenosha County does not allow any employee to use, possess, cultivate, manufacture, distribute, dispense, sell, or store marijuana while on County property or engaging in County business under any circumstance.

- Unauthorized use, possession, or being “under the influence” of alcohol defined as a breath alcohol concentration (BrAC) of .04 or higher (BrAC of .02 or higher for all Kenosha County Sheriff’s Department personnel), unless otherwise specified in the Permitted Conduct section of this policy summary;

In addition, the County prohibits employees who leave County property during work hours to consume alcohol if they will be returning to work (e.g. meals, breaks, between sales or service calls), unless otherwise specified in the Permitted Conduct section of this Policy Summary.

- Conviction for any criminal drug or alcohol statute for a violation occurring in the workplace, while conducting County business, while driving County owned, rented or leased vehicles or personal vehicles being used for County business, or which is directly related to your job or creates an unreasonable risk of harm to property or to the welfare of employees or customers of the County or the general public.
- Failing to notify his/her manager and, in turn, a member of Human Resources of any criminal drug or alcohol statute conviction or arrest within 24 hours or the next working day for a violation occurring in the workplace, while conducting County business, while driving County owned, rented or leased vehicles or personal vehicles being used for County business, or which is directly related to your job or creates an unreasonable risk of harm to property or to the welfare of employees or customers of the County or the general public.
- Failing to report any change in driver’s license status (e.g. restrictions, invalid, expired, suspended or revoked), within 24 hours or the next working day, to his/her manager, if his/her job function may include driving a vehicle for County business.
- Failure by an employee to immediately notify his/her manager of any accident.
- Taking a prescription drug that is not according to their physician’s direction, as well as not following manufacturers’ directions when taking over-the-counter drugs.

Employees in safety-sensitive positions must report to his/her manager the use of a prescription drug that may alter the employee’s physical or mental ability to perform his/her safety-sensitive function and must provide a note, based on the employee’s job description, from the prescribing licensed physician that the employee is able to continue to perform his/her safety-sensitive job function for the term of the prescription, including any specified restrictions.

The prescription is to be written in the employee’s own name only. A prescription from a foreign country is not acceptable. The type of drug being taken and the purpose for taking the drug may not need to be reported but may be required in specific circumstances. The employee’s manager and a member of Human Resources will determine whether the employee’s job assignment can be temporarily changed while the prescription is being administered. Sick leave, short-term disability, and/or vacation time may be used if available. All other leave will be unpaid.

- Refusing to consent to, remain ready for, cooperate with, submit to, or tampering with a drug and/or alcohol specimen or testing process when required under the policy including switching, substituting, adulterating, or diluting a specimen or conduct that clearly obstructs the testing process;
- Refusing to sign the Drug-Free Workplace Policy Acknowledgment and Consent Form or the Rehabilitation Agreement when required is a violation of the policy;
- Failure to notify the designated manager when contacted to report for duty outside the employee's scheduled shift –(not previously scheduled), when the employee believes that he/she may be under the influence of drugs and/or alcohol, as defined above. The manager contacted by the employee will determine if the employee shall report to work.

Having any drug or alcohol statute conviction or arrest or engaging in the following conduct, either off County premises or during off-duty hours:

Possession, use, manufacture, distribution, dispensation, cultivation or sale of controlled substances, illegally used drugs, or alcohol off County premises that may adversely affect the County, the employee's work performance, or the employee's safety, others' safety at work or the general public

Illegal use of legal substances off County premises or during off-duty hours that may adversely affect the County, the employee's work performance, the employee's safety or others' safety at work or the general public

PERMITTED CONDUCT

Kenosha County never encourages the consumption, possession and storage of alcohol. However, Kenosha County permits the consumption, possession and storage of alcohol under the following exceptions. *Even though there are exceptions, as outlined below, to consumption and storage of alcohol, the following are NOT permitted:*

Being under the influence of alcohol, which is a BrAC of .04 or higher while on County Business, County Property, conducting County Work or attending a County Sponsored event;

Consumption of alcohol at any time by underage persons;

In addition, all employees who are covered under the DOT/FMCSA regulations to comply with the DOT/FMCSA regulated rules pertaining to the consumption and storage of alcohol.

GUIDELINES:

For purposes of this policy, one drink equals 1.5-ounces of 80-proof alcohol, a 5-ounce glass of wine, or a 12-ounce beer. As a guideline, an individual weighing 180 pounds who consumes two (2) drinks in one hour will have an approximate alcohol level of .04 BrAC. A 120-pound individual consuming two (2) drinks in one hour will have an approximate alcohol level of .06 BrAC. Consuming the same number of drinks containing higher proof liquor or higher gravity beers can cause a greater under-the-influence level.

It is important for employees to note reaching the under-influence level, as defined in this Policy, will vary individual by individual. It is related to a number of factors, such as the person's age, gender, amount of food in the stomach, prior experience with drinking, level of tolerance and the individual's weight.

In accordance with the conditions above, consumption of alcohol will be seen as a violation of the policy unless expressly permitted below.

- Consumption of alcohol is permitted while attending a mandatory or non-mandatory County-sponsored function, if consumption is authorized in advance by the Director of Human Resources.

At any mandatory or non-mandatory County-sponsored function, no alcohol is to be served unless it is served by a professional, licensed bartender, unless otherwise authorized in advance by the Director of Human Resources.

- Consumption of alcohol is permitted while attending professional events, including professional association meetings. However, consumption is not permitted during the normal working hours of 7:00 a.m. to 5:00 p.m. or until the official meeting and/or training sessions have concluded.

- Consumption of alcohol is permitted while conducting business-related entertainment with non-County personnel or while traveling on business. However, consumption is not permitted during the normal working hours of 7 a.m. to 5 p.m., unless there will be no return to work.

NOTE: While traveling overnight on Kenosha County business, the employee is to follow the appropriate conducts established in this policy from the time the employee begins travel until he/she returns from the travel, including after business sessions have concluded.

Based on the exceptions above, if a situation occurs where an employee believes that he/she may be “under the influence” of alcohol, or when a manager believes an employee may be “under the influence” of alcohol, the employee is not permitted to drive a vehicle. If an employee drives a vehicle against the direction of management, it will be considered a violation of the policy. When it is necessary for the employee, while conducting County business, to take a taxicab or Uber or Lyft or to stay in a local hotel, the reasonable costs shall be reimbursed by Kenosha County.

Possession and storage of alcohol containers will be seen as a violation of the policy unless expressly permitted below.

Storage of unopened, sealed alcohol containers which are not visible and are locked in an employee’s vehicle, while the vehicle is on County property, being used for County business, or during working hours is permitted. Storage of unsealed containers of alcohol will be seen as a violation of the policy.

Kenosha County will provide a storage facility to employees who need to store unopened, sealed containers or opened, unsealed containers of alcohol for County events during working hours. Arrangements for designated storage areas can be made with the Director of Human Resources.

- Possessing, providing and selling of unopened, sealed and/or opened, unsealed containers of alcoholic beverages is permitted when possessed, provided or sold within the scope of the employee’s duties and within the course of Kenosha County’s business operations.

Possession and storage of alcohol, controlled substances, illegally used drugs, or drug paraphernalia is permitted by law enforcement when within the scope of law enforcement’s job responsibilities and within the course of Kenosha County’s business operations

NOTE: For the storage exceptions above, this does not apply to those County-owned vehicles. No containers of alcohol, including those that are unopened and sealed, are to be placed or stored in County owned vehicles, unless otherwise authorized in advance by the Director of Human Resources or for purposes of the transport of alcohol for County business operations or events.

NOTE: In addition, at no time is alcohol permitted to be transported in a DOT/FMCSA regulated vehicle (over 26,001 pounds or more).

KINDS OF TESTING

The only way to know with certainty if an employee is under the influence of drugs or alcohol is to conduct a test. The methods used to determine the presence of alcohol or drugs in the system under this policy include a urine, saliva, blood, and/or breath test. Therefore, for the safety of all our employees, the County tests for drugs and/or alcohol in the following circumstances:

- During the pre-employment offer period;
- Where there is reasonable suspicion of prohibited drug or alcohol use;
- After an accident;
- When required by government or a collective bargaining agreement; and
- As a follow-up to treatment or assessment.

The County has adopted procedures that respect employees’ privacy and confidentiality to the greatest extent possible. For example, before the County requests a reasonable-suspicion test, a manager must document all suspected behavior and confer with another manager to discuss the situation and to receive authorization for a referral. Whenever possible, the manager will discuss the reasonable suspicion referral with the employee in a private location. Further, to ensure testing reliability, the County has chosen a testing laboratory, which uses the most accurate and advanced testing methods available.

Finally, before a positive test result is reported to the County, an outside Medical Review Officer (MRO), who is a licensed physician, will review the test result. The MRO will contact the employee for further information. If an employee has a legitimate medical explanation for the positive test and the MRO has verified the explanation, the test will be reported as negative to the County.

CONSEQUENCES

Any violation of the Drug-Free Workplace Policy, even a first offense, may be a basis for disciplinary action, up to and including termination. However, particularly serious violations, such as selling drugs at the County, will normally result in immediate termination and referral for criminal prosecution. In addition, employees should be aware that:

A positive pre-employment drug test will result in a no hire determination.

A refusal to submit to or tampering with or a failure to report for a test will result in a no hire determination and/or immediate termination.

Employees who violate the policy and whom the County refers to assessment or treatment will be required to sign a rehabilitation agreement. Employees must comply with all of the treatment conditions, or they may be terminated. Employees are always required to meet the established standards of conduct and job performance while undergoing substance abuse treatment.

For the purposes of Worker's Compensation, should an employee produce a positive drug or alcohol test result or refuse to submit to a drug or alcohol test as required under this policy, his/her eligibility for compensation and benefits may be affected.

COST OF TESTING

The County will pay for any drug and/or alcohol test that it requests or requires, in accordance with this policy. Should an employee request a retest, the cost is to be assumed by the employee unless otherwise required by state and/or federal law or if the cost is voluntarily assumed by the County.

RIGHT TO A RETEST

An employee who tests positive on a confirmatory drug test required by the County may consult with the Medical Review Officer to identify possible legitimate explanations for the positive result. In addition, the employee may request in writing a retest of the original specimen at his/her expense within 5 working days after the employee has been informed of the confirmed positive result. The retest is to be conducted at the County's NIDA Certified Laboratory or another NIDA Certified Laboratory. An employee who tests positive for alcohol by breath is automatically given a retest, at the time of the original collection, as a confirmation. If a retest is requested by the employee, no final disciplinary action will be taken until the result of the re-analysis have been made available.

INSPECTIONS

Should the County have reason to believe that an employee may be in possession of alcohol, drugs, or drug paraphernalia on County property or on County time in violation of this policy, the County may search County property or may request that the employee empty the contents of his or her personal effects or personal vehicle on County property or on County time.

SAFETY-SENSITIVE POSITIONS

Any job position determined by the County which, by the nature of the work involved, is accompanied by such risk that even a momentary lapse of attention could have serious consequences to the safety of the co-worker, other co-workers, customers, the County, or the general public. For purposes of this policy, the following are the designated safety-sensitive positions:

- All personnel driving County owned, rented or leased vehicles
- All personnel driving personal vehicles being used for County business
- All law enforcement personnel
- All Detentions personnel

All personnel who care for residents at Brookside/Willowbrook
All Facilities/maintenance personnel
All dietary/kitchen personnel
All clinic/nursing personnel
All Parks/Golf personnel

The purpose of identifying these safety-sensitive positions is employees in these positions need to report a prescription drug that may affect their ability to do their job function. In addition, in some forms of testing are limited to safety-sensitive positions.

CONFIDENTIALITY

All information concerning drug or alcohol testing referrals and testing results, or treatment and rehabilitation of an employee will be kept as confidential as possible. Access to information is limited to those with a legitimate need to know in compliance with all applicable laws.

RESERVATION OF RIGHTS

The Drug-Free Workplace Policy does not create a binding employment contract. Kenosha County reserves the right to right to amend, correct, edit, modify, rescind and/or revise the policy in whole or in part, with or without advance notice, subject to any state and federal laws and relevant collective bargaining agreements. In addition, changes to applicable federal or state laws or regulations may require Kenosha County to modify or supplement this policy. Such changes will be made in accordance with any obligation pursuant to an existing collective bargaining agreement.

Severability: Unenforceability or invalidity of one or more clauses in this Policy shall not have an effect on any other clause in this Policy. If it is possible, any unenforceable or invalid clause in this Policy shall be modified to show the original intention of the parties.

Drug-Free Workplace Policy Acknowledgment & Consent Form

for

Kenosha County

I have received the *summary* of the Drug-Free Workplace Policy of Kenosha County. In addition, I have been provided the opportunity to read the Drug-Free Workplace Policy in its entirety. I understand that I am required to follow this policy. I also understand that failure to comply with this policy is the basis for discipline, up to and including termination.

I understand the Drug-Free Workplace Policy of Kenosha County establishes conditions under which I may be required to provide a breath, blood, saliva, or urine sample for drug and/or alcohol testing. If this occurs, I hereby consent to such testing. I authorize the testing laboratory to release my test results to the Medical Review Officer (MRO) and/or to designated County managers on a need-to-know basis.

If there is a positive test result, I understand that the MRO may ask me to provide, and I agree to provide, information about any legal nonprescription drugs and other drugs for which I have a prescription that I take routinely or have taken within the last thirty days.

I understand that any communication I may have with the collection site personnel, testing laboratories or MRO does not create or imply a doctor/patient relationship.

Date

Applicant's/Employee's Signature

Applicant's/Employee's Name (Printed)

Date

Parent or Guardian's Signature (Required for Minor Employees)

Note: A determination of the definition of a minor is to be ascertained on a state-by-state basis.

Attachment C

ParcelNum	Acres_1
05-123-05-357-009	0.05
05-123-05-357-013	0.04
05-123-05-357-014	0.05
05-123-05-357-015	0.04
05-123-05-357-010	0.04

Attachment D

Kenosha County 2021 Wages

Position, Grade	Minimum	Midpoint	Maximum
NEA	\$12.53	\$14.21	\$15.90
Dietary Service Assistant - Brookside			
<i>Dining Service Assistant who accept Cook responsibilities receive \$1.00/hour.</i>			
Environmental Services Worker - Willowbrook/Brookside*			
Resident Assistant - Willowbrook*			
Resident Engagement Assistant - Willowbrook*			
<i>*Second shift differential is \$.30/hour. Third shift differential is \$.50/hour.</i>			
NEB	\$13.27	\$15.07	\$16.86
NEC	\$14.07	\$15.97	\$17.87
Certified Nursing Assistant - Brookside/Willowbrook			
<i>Second shift differential is \$.30/hour. Third shift differential is \$1.00/hour.</i>			
<i>Medical Assistant differential is \$2.00/hr</i>			
Certified Nursing Assistant - Pool - Brookside			\$17.87
Cook - Brookside			
Life Enrichment Assistant - Brookside			
<i>Second shift differential is \$.30/hour. Third shift differential is \$.50/hour.</i>			
NED	\$14.91	\$16.93	\$18.94
Cook - Sheriff			
NE1	\$15.81	\$17.94	\$20.08
Custodian			
<i>Second shift differential is \$.25/hour. Third shift differential is \$.35/hour.</i>			
NE2	\$16.76	\$19.02	\$21.29
Administrative Assistant			
Deputy Court Clerk			
Life Enrichment Coordinator			
Unit Secretary - Brookside			
NE3	\$17.77	\$20.17	\$22.56
Billing/Reimbursement Specialist - Brookside			
Veterans Benefits Representative			
NE4	\$18.83	\$21.37	\$23.92
Accounting Associate			
Administrative Assistant, Senior			
Admissions/Release Specialist			
<i>Night shift differential is \$.35/hour.</i>			
Admissions Coordinator, Brookside			
Child Support Associate			
Economic Support Specialist			
Environmental Health Technician			
Public Health Technician			
Shop Operator - Highways			
Veterans Benefits Specialist			

NE5	\$19.96	\$22.65	\$25.35
Buyer			
Deputy Court Clerk, Senior			
Economic Support Specialist, Senior			
Elected Officials Clerk			
Laboratory Technologist			
Relief Custodian			
<i>Second shift differential is \$.25/hour. Third shift differential is \$.35/hour.</i>			
Restitution Coordinator			
NE6	\$21.15	\$24.01	\$26.87
Child Support Specialist			
Corrections Professional/Corrections Casual Employee			
<i>Night shift differential is \$.35/hour.</i>			
Deputy County Clerk			
Deputy Register of Deeds			
Elected Officials Deputy			
Executive Secretary			
Judicial Assistant			
Lead Economic Support Specialist			
Legal Secretary			
Mechanic, Parks			
Service Desk Technician I			
NE7	\$22.43	\$25.46	\$28.48
Administrative Secretary			
Assistant Sign Maker			
Chief Deputy County Clerk			
Chief Deputy Register of Deeds			
Clinical Nurse Manager, Willowbrook			
Deputy Treasurer			
Executive Assistant			
GIS Analyst			
Human Resources Assistant			
Licensed Practical Nurse - Brookside			
<i>Second shift differential is \$.30/hour. Third shift differential is \$.50/hour.</i>			
Licensed Practical Nurse - Pool - Brookside			\$28.48
Network Technician			
Paralegal			
Patrol Worker/Laborer - Highways			
<i>\$1.50 premium on base wage for working as a Group Leader,</i>			
<i>Heavy Equipment Operator (Excavator, Bull Dozer, Grader,</i>			
<i>Backhoe, Paver Screed, Roller, Asphalt Planer, Street</i>			
<i>Sweeper/ Vacuum Truck, Bucket Truck, Mainline I-94,</i>			
<i>Concrete Finisher. Second Shift Premium = \$1.00/hour. 7-day</i>			
<i>Shift Premium = \$1.00/hour.</i>			
Payroll Specialist			
Service Desk Technician			
Social Worker I			
NE8	\$24.23	\$27.49	\$30.76
Accountant			
Chief Cook - Sheriff			

Chief Deputy Treasurer
 Chief of Building Maintenance
 Desktop Technician
 Grant Specialist Development Coordinator
 Mechanic - Highways
\$1.50 premium for working as Shop Lead.
 Mobility Manager
 Real Property Lister
 Sign Maker
 Social Worker II

NE9	\$26.16	\$29.69	\$33.22
Chief of Building Maintenance/Security Coordinator			
Deputy Medical Examiner			
Land Use Specialist			
Senior Desktop Technician			
Special Projects Coordinator, Facilities			
Social Worker IV			

NE10	\$28.25	\$32.07	\$35.88
Social Worker V			

NE11	\$30.51	\$34.63	\$38.75
Electrician/Maintenance Specialist			
HVAC/Maintenance Specialist			
Public Health Nurse			
School Health Nurse			
Registered Nurse - Health			
Registered Nurse - Brookside			
<i>Second shift differential is \$2.00/hour. Third shift differential is \$2.50/hour.</i>			
<i>\$1.50 premium on base wage for working as a Charge Nurse.</i>			
Registered Nurse Pool - Brookside			\$38.75

IT Staff Development Classification System applies to certain IT (E/NE) positions

Kenosha County 2020 Salaries - Exempt Employees

Position, Grade	Minimum	Midpoint	Maximum
E16	\$105,466	\$126,032	\$146,597
Chief Financial Officer			
E15	\$99,496	\$118,898	\$138,300
Chief Information Officer			
Corporation Counsel			
Director, Finance			
Director, Human Resources			
Department Director, Human Services			
Department Director, Public Works and Planning			
E14	\$93,864	\$112,168	\$130,471
E13	\$88,551	\$105,819	\$123,086
First Assistant Corporation Counsel			

Nursing Home Administrator

E12	\$83,539	\$99,829	\$116,119
CFO, Human Services			
Circuit Court Commissioner			
Director, Health Services			
Infrastructure Manager			
Manager, IT Application Services			
Senior Assistant Corporation Counsel			
E11	\$78,810	\$94,179	\$109,546
Clinical Services Manager			
Director of Clinical Operations, Brookside			
Director, Highways			
Director of Nursing, Brookside			
Director, Parks			
Director, Planning Operations			
Director, Purchasing Services			
Golf Operations Director			
Nurse Practitioner, Health			
E10	\$74,350	\$88,847	\$103,345
Chief of Staff			
Director, Aging and Disability Services			
Director, Children and Family Services			
Director, Land Information			
Director, Workforce Development			
Lead Child Support Attorney			
E9	\$70,141	\$83,819	\$97,496
Assistant Director, Human Resources			
Budget/Finance Analyst			
Child Support Attorney			
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			
Network Architect			
Project Engineer, Facilities			
Security Engineer			
Unified Communication Engineer			
E8	\$66,170	\$79,073	\$91,977
Assistant Director of Nursing, Brookside			
Manager, Health (Environmental & Population)			
MDS Supervisor			
Nursing Supervisor, Brookside/Public Health			
Operations Superintendent			
Workforce Development Manager			
E7	\$62,425	\$74,598	\$86,771

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
 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 & Disability Services/Behavioral Health
 Manager, Child Support
 Manager, Court Services
 Medical Examiner
 Municipal & Public CS Superintendent - Highways
 Public Health Supervisor - Emergency Preparedness
 Public Health Supervisor - Lead Abatement
 Shop Superintendent
 Supervisor, Children and Family Services

E6	\$58,892	\$70,376	\$81,859
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Behavioral Health Quality Analyst
 Chief Deputy Medical Examiner
 Civil Engineer
 Contract Specialist, Human Services
 Corrections Sergeant
 County Conservationist
 Director, Veterans Services
 Epidemiologist
 Grounds Supervisor (BD)
 Infection Preventionist, Brookside
 MDS Coordinator
 Park Superintendent
 Rehab Care Coordinator
 State Highways Supervisor

E5	\$55,558	\$66,392	\$77,226
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Analytic and Forensic Chemist
 Child Support Supervisor
 Communications Manager
 Detention Systems Manager
 Dietary Manager, Brookside
 Economic Support Supervisor
 Environmental Sanitarian Supervisor
 Grounds Supervisor (Pets)
 Highway Foreman
 Laboratory Supervisor - Forensic Chemist
 Memory Care Coordinator/CBRF Manager
 Victim/Witness Coordinator

E4	\$52,414	\$62,634	\$72,855
Administrative Programs Coordinator, Sheriff			
Admissions/Social Services Director, Brookside			
Environmental Sanitarian			
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			
Public Health Strategist			
Senior Land Use Planner			
E3	\$49,447	\$59,089	\$68,731
Admissions/Release Supervisor			
Corrections Corporal			
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			
E2	\$46,648	\$55,744	\$64,840
Assistant Grounds Supervisor			
Head Golf Professional			
Lead Abatement Program Risk Assessor			
Park Foreman			
E1	\$44,007	\$52,589	\$61,170
Assistant Officer, Veterans Services			
Clubhouse Manager			
Grounds Team Leader - Golf			
Laundry Manager, Sheriff			
Maintenance Crew Leader - Parks			