

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			