

KENOSHA COUNTY BOARD OF SUPERVISORS

RESOLUTION NO. _____

Subject: 2023 TO 2024 CARRYOVER AND ANNUAL CLOSEOUT RESOLUTION	
Original_x Corrected__ 2nd Correction__ Resubmitted__	
Date Submitted: April 11, 2024	Date Resubmitted:
Submitted By: Finance Committee	
Fiscal Note Attached Yes	Legal Note Attached
Prepared By: Barna Bencs, Budget Director	Signature:

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

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

WHEREAS, there is a need for a Human Service Quality Analyst FTE position to assist Divisions within Human Services on quality assurance, outcome measurement, and program evaluation; and

WHEREAS, there are available resources to fund the creation of this FTE without incurring any additional use of County tax levy; and

WHEREAS, there is a Real Estate Property Lister (RPL) position vacancy created by a recent retirement within the Land Information Division; and

WHEREAS, the Land Information Division is requesting that this position be reclassified to a GIS/RPL Analyst position to better position the Division's response to service requests by providing more technical staff availability, provide staff flexibility, and greatly assist with position recruitment; and

WHEREAS, the vacancy savings from the Real Property Lister position exceeds the increased cost due to the upgrade in position classification and therefore requires no additional budget levy funding; and

WHEREAS, the County Board approved \$2.0 million of ARPA funding as part of the 2021 and 2022 Kenosha County budgets for a Broadband Infrastructure capital project of which \$1,074,839 has already been expended or will be carried over to 2024 to expend leaving \$925,161 available to repurpose; and

WHEREAS, there are various deficits identified as part of the 2023 Year-End financial carryover and annual close-out resolution including within the Sheriff's Department personnel appropriation, Information Technology Division Data Processing Costs, Sheriff's Department Pharmaceuticals, District Attorney personnel appropriation, and Corporation Counsel Other Legal Costs expenditures; and

WHEREAS, based on the analysis included in the 2023 Year-end Carryover and Close-out Resolution there is a material budgetary surplus that will increase the Unassigned General Fund balance of the County; and

WHEREAS, the County is required to report to United States Treasury the balance of the ARPA funding expenditure estimates by mid-year 2024, and

WHEREAS, the Administration has proposed earmarking the estimated ARPA funding balance available (net of ARPA funding used as part of the 2024 County Budget) for a Communications Tower signal enhancement capital project (\$200,000), for offsetting anticipated outside legal counsel expenditures (\$50,000), towards a Sheriff's Department boat patrol capital expenditure (\$20,000), with the balance offsetting eligible County salary deficits; and

Now, Therefore Be It Resolved, these funds be carried over from 2023 to 2024, and the 2024 budget be adjusted as shown in the attached fiscal notes which detail the source and application of funds to be carried forward and all appropriate accounting entries to complete these transactions are incorporated by reference; and

Be It Further Resolved, it is the policy, desire, and intent of the Kenosha County Board that each appropriation unit of this budgetary amendment for which funds have been appropriated be carried out as if adopted by separate resolution and as necessary to carry out the public intent. The funds are made available and, unless amended by law or action by the County Board through budgetary transfers, no monies appropriated for any one purpose in any one appropriation unit can be used for any other purpose in any other appropriation unit without prior approval of the Kenosha County Board. The Finance Committee is authorized to approve transfers not to exceed \$1,000; and

Be It Further Resolved, the County Board approves the creation of a Human Services Quality Analyst FTE position and the necessary budget modification incorporated as part of this resolution repurposing 2024 approved budget for Other Professional Services expenditure towards 2024 Personnel appropriation; and

Be It Further Resolved, the County Board approves the reclassification of a Real Property Lister position from NE9 to NE11 effective immediately; and

Be It Further Resolved, the County Board approves the repurposing of \$925,161 ARPA funds previously approved for the Broadband Infrastructure capital project to offset identified 2023 operating deficits in addition to the use of an additional \$1.0 million available ARPA funds to partially offset a Sheriff's Department 2023 personnel appropriation deficit per the attached budget modification incorporated as part of this resolution; and

Be It Further Resolved, the County Board approves the transfer of \$2.2 million of fiscal year 2023 available budget surplus that would otherwise lapse to the Unassigned General Fund to the Human Services Building Fund (Fund 204) for the purpose of reducing the capital financing necessary for the future purchase of the new Human Serves building currently under construction; and

Be It Further Resolved, the County Board approves the earmarking of projected ARPA funding balance on a Communications Tower signal enhancement capital project (\$200,000), for offsetting anticipated outside legal counsel expenditures (\$50,000), towards a Sheriff's Department Boat Patrol capital expenditure (\$20,000), with the balance offsetting eligible County salary deficits; and

Be It Further Resolved, if the Administration determines that a different use of this remainder ARPA funding is warranted, it will request approval from the County Board for its repurposing; and

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

2023 TO 2024 CARRYOVER AND ANNUAL CLOSEOUT RESOLUTION

Respectfully Submitted,
FINANCE/ADMINISTRATION COMMITTEE

	Aye	No	Abstain
<div>Supervisor Terry Rose, Chair</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div>Supervisor Dave Geertsen, Vice Chair</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div>Supervisor Tim Stocker</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div>Supervisor William Grady</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div>Supervisor John Poole</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div>Supervisor Erin Decker</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<div>Supervisor John Franco</div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

KENOSHA COUNTY
YEAR-END CLOSE-OUT & CARRYOVER
RESOLUTION
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2023

2023 General Fund Year-End Forecast

In 2022, the County's general fund closed with a balance of approximately \$25.57 million or \$12.36 million over the County general fund reserve policy minimum threshold.

	Mar F/A Meeting	Year End 2023
Prior Year Unassigned Reserves	\$25,577,221	\$25,577,221
<u>Items causing increase to the General Fund</u>		
Human Services surplus - CCS revenue	4,632,000	4,632,000
General Fund Investment Interest revenue	2,748,000	2,748,000
Workers Compensation insurance surplus	732,000	732,000
Treasurer revenue surplus including net unrealized gain on investments	557,000	557,000
Decrease in Tax Delinquencies reserve	133,000	267,000
Public Works operating surplus	180,000	206,000
City of Kenosha TID #28 closing proceeds	104,000	104,000
County Board new approved use of ARPA Revenue towards : KSD Salaries/OT	0	1,000,000
County Board approved repurpose use of ARPA Revenue towards : Offset of GASB 96 implementation	0	485,000
County Board approved repurpose use of ARPA Revenue towards : KSD Pharmaceuticals deficit	0	360,000
County Board approved repurpose use of ARPA Revenue towards : District Attorney/VW Salaries	0	61,160
County Board approved repurpose use of ARPA Revenue towards : Outside Legal Costs	0	20,000
Total increases to General Fund	\$9,086,000	\$11,172,160
<u>Items causing decrease to the General Fund</u>		
Sheriff operating expenditures deficit	(2,140,000)	(2,140,000)
Sheriff operating revenue deficit	(1,400,000)	(1,610,000)
Sales Tax revenue deficit	(812,000)	(812,000)
Health insurance deficit	(576,000)	(785,000)
Reserves to fund subsequent year budget approved and permitted by Reserve policy	(300,000)	(650,000)
Vacancy deficit	(554,000)	(554,000)
Register of Deeds revenue deficit	(527,000)	(527,000)
Levy effect of GASB 96 implementation	(483,000)	(485,000)
Miscellaneous operating expenditures/revenues deficit	(390,000)	(284,486)
Liability insurance deficit	(210,000)	(210,000)
County Board allocation of General Fund surplus to New Human Services Bldg project fund	0	(2,200,000)
Total net reduction to Fund Balance	(\$7,392,000)	(\$10,257,486)
Estimated year-end unassigned fund balance	<u>\$27,271,221</u>	<u>\$26,491,895</u>
Less: County Board minimum requirement of 17% of General Fund Expenditures	\$13,682,937	\$14,050,484
Amount over 17% Minimum	<u>\$13,588,284</u>	<u>\$12,441,411</u>
Estimated Year-End Unassigned General Fund Balance	\$27,271,221	\$26,491,895
Change to General Fund Over Year Prior	1,694,000	914,674
General Fund Expenditures	\$80,487,863	\$82,649,907
Unassigned Reserves as a Percentage of General Fund Expense	33.88%	32.05%
Variance from Estimated General Fund Expenditures	2.10%	1.11%

**Health Insurance History
Surplus/(Deficit)
2013 - 2023 Budget Years**

	Internal Service Fund Adopted Budget	Internal Service Fund Revenues	Internal Service Fund Expenses	ISF Year-End (Chargeback) Credit	Year-End Vacancy Surplus (Deficit)	Net Year-End Final Surplus (Deficit)
2013	20,506,707	18,664,053	18,228,523	435,530	1,417,469	1,852,999
2014	20,106,460	19,211,847	20,118,003	(906,156)	831,711	(74,445)
2015	20,395,124	20,136,198	22,165,336	(2,027,385)	283,617	(1,743,768)
2016	21,094,773	20,057,109	24,185,819	(4,128,710)	561,544	(3,567,166)
2017	23,298,803	21,763,333	23,147,127	(1,383,794)	679,359	(704,435)
2018	23,537,081	22,290,156	24,208,257	(1,918,101)	511,151	(1,406,950)
2019	24,399,685	22,714,366	25,366,632	(2,652,266)	1,304,352	(1,347,914)
2020	24,888,401	22,035,341	21,342,233	693,108	1,274,957	1,968,065
2021	23,167,278	21,005,953	22,239,326	(1,233,373)	1,657,810	424,437
2022	22,988,560	21,367,398	23,258,726	(1,891,328)	1,463,837	(427,491)
2023	23,023,302	21,795,193	23,868,338	(2,073,145)	1,159,713	(913,432)

2022 Health Insurance ISF Revenue Deficit	(2,073,145)
Vacancy Surplus	1,159,713
Surplus-Brkside/Willowbr/Golf (Fund 600/620/640)	128,499
Net Effect to General Fund	(784,933)

Summary of Resolution Carryovers

Summary of Resolution Carryovers						2023 Source				2024 Application				2023 Source Amount	
Purpose or Explanation		Account	Fund	Division	Sub Division	Main Account	Project	Fund	Division	Sub Division	Main Account	Project			
<u>Finance</u>															
New payroll system - addl training		Staff Development	100	100	1010	543340		100	100	1010	543340		3,000		
Furniture		Furn/Fixture>\$100<\$5000	100	100	1040	530010		100	100	1040	530010		2,306		
Jensen Hughes study		Other Professional Services	100	100	1030	521900		100	100	1030	521900		18,000		
<u>Human Resources</u>															
Staff Development		Staff Development	100	030	0300	543340		100	030	0300	543340		2,000		
Employee Recruitment		Employee Recruitment	100	030	0310	519300		100	030	0310	519300		5,328		
Tuition Reimbursement		Other Professional Services	100	030	0310	521900		100	030	0310	519400		5,000		
Community Relations		Community Relations	100	030	0310	525700		100	030	0310	525700		417		
<u>Civil Services</u>															
Fitness for Duty Exams		Fitness for Duty Exams	100	070	0700	521150		100	070	0700	521150		731		
Employee Testing		Employee Testing	100	070	0700	521160		100	070	0700	521160		2,084		
<u>County Executive</u>															
Outreach items needed as a result of County rebranding		Community Outreach/Promotion	100	10	100	574320		100	10	100	574320		1,875		
Costs associated with ongoing rebranding effort		Other Professional Services	100	10	100	521900		100	10	100	521900		37,293		
Rebranding Materials		Printing/Duplication	100	10	100	531300		100	10	100	531300		918		
2023 commitment by County Executive to Park Archway		Other Professional Services	100	10	100	521900		100	760	7600	534900		9,254		
County Board staff development opportunities		Other Professional Services	100	10	100	521900		100	75	750	543340		10,000		
<u>Parks</u>															
Misc Contract Svcs		Misc Contract Svcs	100	760	7600	529900		100	760	7600	529900		20,000		
<u>Information Technology</u>															
Carryover request to purchase a desk that was budgeted for originally in 2023		Furn/Fixture>\$100<\$5000	100	40	400	530010		100	40	400	530010		4,269		
<u>Juvenile Intake</u>															
Other Professional Services - Juvenile Housing		Other Professional Services	100	380	3810	521900		100	380	3810	521900		189,738		
Total General Fund - Fund 100								Total Fund 100				\$ 312,213			
<u>Facilities Capital</u>															
Simulcast System		Building Improvements	411	790	7935	582200		411	790	7935	580050		6,173		
Total Capital Projects - General Fund 411								Total Fund 411				\$ 6,173			
<u>Highways</u>															
Highways - Other Prof. Svcs		Highways - Other Prof. Svcs	700	700	7000	529900		700	700	7000	529900		30,000		
Highways - Utilities		Highways - Utilities	700	700	7000	522200		700	700	7000	522200		25,000		
Total Highway - Fund 700								Total Fund 700				\$ 55,000			

Fund 100	\$ 312,213
Fund 411	\$ 6,173
Fund 700	\$ 55,000
Grand Total	\$ 373,386

KENOSHA COUNTY EXPENSE/REVENUE BUDGET MODIFICATION FORM

DEPT/DIVISION:

PURPOSE OF BUDGET MODIFICATION (REQUIRED):

DOCUMENT #	_____	G/L DATE	12/30/2023
BATCH #	_____	ENTRY DATE	_____

[illegible]

KENOSHA COUNTY EXPENSE/REVENUE BUDGET MODIFICATION FORM

DEPT/DIVISION:

PURPOSE OF BUDGET MODIFICATION (REQUIRED: 1.0 Quality Analyst Position E10)

DOCUMENT #	G/L DATE
BATCH #	ENTRY DATE

(1) ACCOUNT DESCRIPTION	(2)			(3)		(4)		(5)		(6)		(7)		(8)		(9)	
	Fund	Division	Sub Division	Main Account	EXPENSE INCREASE (+)	EXPENSE DECREASE (-)	EXPENSE INCREASE (+)	EXPENSE DECREASE (-)	ADOPTED BUDGET	CURRENT BUDGET	ACTUAL EXPENSES	REVISED BUDGET	EXPENSE BAL AVAIL	REVISED BUDGET	EXPENSE BAL AVAIL	REVISED BUDGET	EXPENSE BAL AVAIL
Salaries - OOD	200	410	4100	511100	100,000	100,000						100,000	100,000				
Purchased Services - OOD	200	410	4100	571760		100,000						-100,000	-100,000				
EXPENSE TOTALS					100,000	100,000			0	0	0	0	0	0	0	0	0

REVENUES	Fund	Division	Sub Division	Main Account	REVENUE DECREASE (+)	REVENUE INCREASE (-)	ADOPTED BUDGET	CURRENT BUDGET	REVISED BUDGET
REVENUE TOTALS									

COLUMN TOTALS (EXP TOTAL + REV TOTAL)

SEE BACK OF FORM FOR REQUIRED LEVELS OF APPROVAL FOR BUDGET MODIFICATION.

PREPARED BY:

DIVISION HEAD:

DEPARTMENT HEAD:

FINANCE DIRECTOR: *(Signature)* 4-2-24

COUNTY EXECUTIVE:

- Please fill in all columns:
- (1) & (2) Account information as required
 - (3) & (4) Budget change requested
 - (5) Original budget as adopted by the board
 - (6) Current budget (original budget w/past mods.)
 - (7) Actual expenses to date
 - (8) Budget after requested modifications
 - (9) Balance available after transfer (col 8 - col 7).

Kenosha County, WI

Job Description

Classification Title	Human Services Quality Analyst Manager
Reports to	
FLSA Status	Exempt
Pay Grade	E11

GENERAL SUMMARY

The Human Services Quality Analyst Manager, reporting to the Director of Human Services, will help to improve access to programs and services for Kenosha County citizens and assure the quality and cost-effectiveness of county-supported programs through performance and outcome monitoring, quality improvement strategies and troubleshooting. This position will assist in utilization review and trend analysis; be participative in new grant development; assist the administration to assure accessible, quality care; and assist with special projects throughout Human Services.

ESSENTIAL DUTIES & RESPONSIBILITIES

The intent of this job description is to provide a representative summary of the major duties and responsibilities performed by incumbents of this job. Employees may be requested to perform job-related tasks other than those specifically presented in this description.

- Work with Kenosha County's network of service providers to establish and monitor contract performance and consumer outcome measures for contracted services
- Provide supervision for the Contract Specialist
- Develop/improve systems for reporting and reviewing monthly progress on performance measures and persons served to assure that goals are met and target populations are reached
- Identify system barriers to service quality or cost effectiveness; initiate quality improvement strategies such as NIATx, using stakeholder teams
- Assist with grant identification, preparation, monitoring and reporting
- Assist in troubleshooting with issues that may affect service delivery or costs, including review of regulations and communication with state officials
- Respond to and address consumer and family concerns
- Review contracts and goal setting with providers, annually and as needed
- Facilitate special projects to improve community programs while assuring services reach diverse populations
- Review monthly core service reports against performance goals relative to service units, persons served and other objectives; quarterly review of consumer outcome measures and follow up with management and providers
- Facilitate quality improvement projects, assembling key stakeholders to identify and test system changes to improve quality or cost effectiveness of services
- Acts as a liaison for providers on family concerns while respecting consumer privacy rights
- Assist with completion of Human Service's annual reports

Kenosha County, WI

Job Description

Classification Title	Human Services Quality Analyst Manager
Reports to	
FLSA Status	Exempt
Pay Grade	E11

- Create and manage a Human Service monthly dashboard
- Produce outcome presentations for the County Executive and County Board
- Conduct specific case reviews with contracted staff at remote locations
- Monitor consumer centered outcomes for specific programs
- Serve as the Civil Rights Compliance Officer for Human Services programs
- Perform other work as required or assigned

MINIMUM ENTRANCE QUALIFICATIONS

Education and Experience

- Bachelor's degree in Public Administration, Social Work, Psychology or related field; Master's degree in related field preferred; or an equivalent combination of education and experience.
- At least 3 years administrative experience in human services

PREFERRED ENTRANCE QUALIFICATIONS

Education and Experience

- Master's Degree in public administration, human services or related field
- Three+ years administrative experience in quality improvement, program evaluation or program supervision
- Experience in program evaluation and/or analysis
- Experience in grant writing and/or monitoring

Or any combination of education, training and experience which provides the required knowledge, skills and abilities.

Licenses or Certifications

N/A

OTHER JOB REQUIREMENTS

N/A

COMPETENCIES FOR SUCCESSFUL PERFORMANCE OF JOB DUTIES

Knowledge of:

- Advanced skills in Microsoft Programs including Excel, Power Point

Skill in:

Kenosha County, WI

Job Description

Classification Title	Human Services Quality Analyst Manager
Reports to	
FLSA Status	Exempt
Pay Grade	E11

- NIATx or comparable quality improvement process
- Analytical and problem-solving skills

Ability to:

- Have a high degree of accuracy and attention to detail
- Excellent communication and presentational skills
- Excellent writing skills
- Excellent organizational skills
- Work respectfully in a diverse and inclusive environment

WORK ENVIRONMENT/CONDITIONS

The work environment and exposures described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Work Environment	Seldom or Never	Sometimes or Occasionally	Frequently or Often
Office or similar indoor environment			X
Outdoor environment	X		
Street environment (near moving traffic)	X		
Construction site	X		
Clinical health care environment	X		
In the community (homes, businesses, etc.)	X		
Warehouse environment	X		
Shop environment	X		
Detention center or correctional facility	X		
Exposures	Seldom or Never	Sometimes or Occasionally	Frequently or Often
Individuals who are rude or irate		X	
Individuals with known violent backgrounds	X		
Communicable diseases	X		
Bodily fluids (blood, urine, etc.)	X		
Infectious waste	X		
Extreme cold (<i>below 32 degrees</i>)	X		
Extreme heat (<i>above 100 degrees</i>)	X		
Moving mechanical parts	X		
Risk of electrical shock	X		
Vibration	X		
Fumes or airborne particles	X		
Toxic or caustic chemicals, substances waste	X		

Kenosha County, WI

Job Description

Classification Title	Human Services Quality Analyst Manager
Reports to	
FLSA Status	Exempt
Pay Grade	E11

Loud noises (85+ decibels)	X		
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PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The position involves **light physical demands**, including computer workstation and local travel by automobile. This position may require sitting for long periods of time.

Kenosha County, WI is an Equal Opportunity Employer.

Date created:	03/13/24
Date revised:	

Kenosha County Division of Land Information

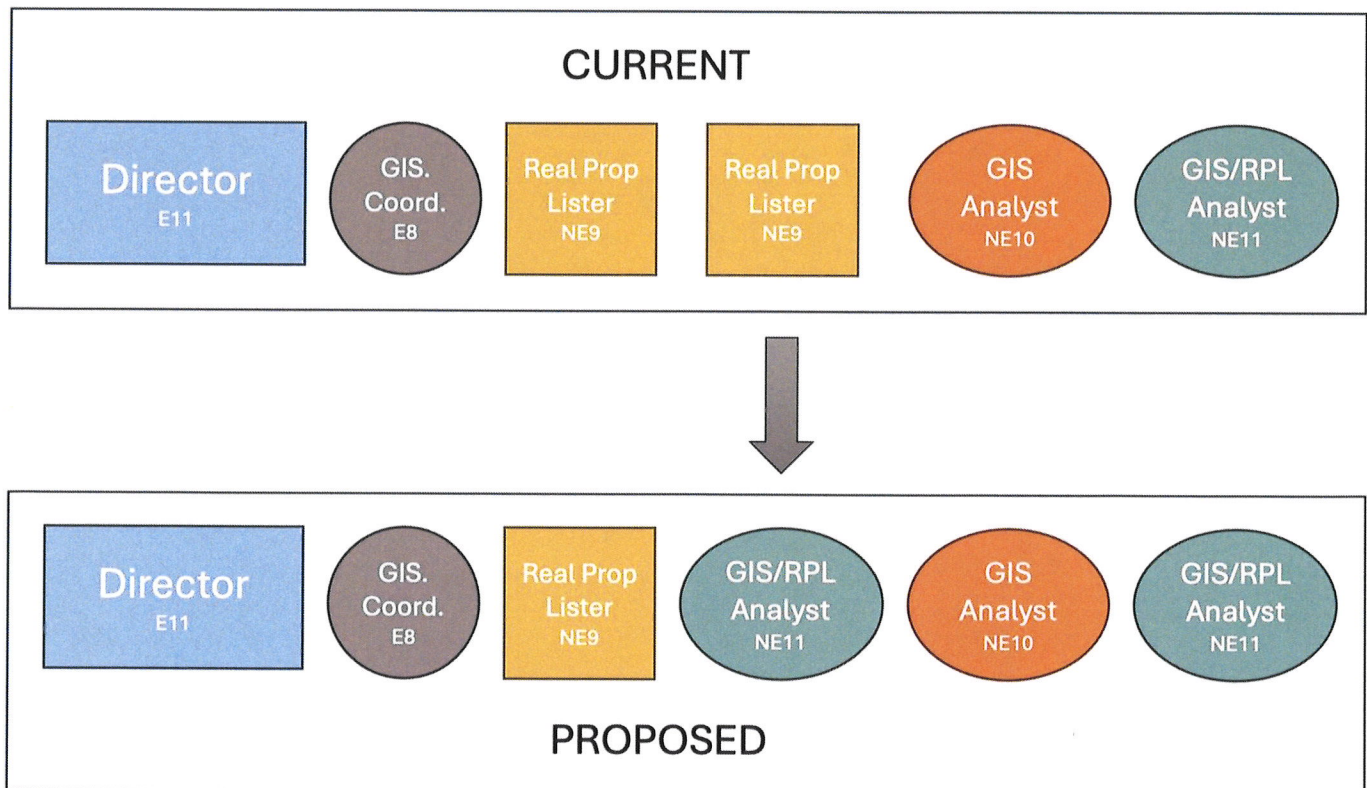
Proposed Real Property Lister Position Reclassification

With the Real Property Lister (RPL) vacancy created by a recent retirement within the Division, Land Information is requesting to fill this vacancy and do so strategically via a position reclassification. This proposed reclassification would replace the open RPL position with a GIS/RPL Analyst position that would effectively change the wage compensation scale from NE9 to NE11. The reclassification would better position the Division to respond to service requests by providing more technical staff availability, specifically on the mapping aspects of our service delivery. The duties of the current RPL would be shared by multiple GIS/RPL Analysts.

In an effort to avoid a prolonged vacancy that would compromise the mission and work of the Division, this proposal furthermore requests to do so as part of the 2023 budget close-out process. If approved, the vacancy could be filled in the coming months using the new GIS/RPL Analyst position description which will require more technical background for any potential candidates. The vacancy savings for current 2024 Land Information salaries will be approximately \$14,500 and the additional budgetary cost of the position upgrade, even when filled at the mid-point of the NE11 wage range, is approximately \$2,912. Therefore, as the savings materially exceeds the projected additional cost – no budget modification for existing 2024 Division salaries will be required. Additional advantages exist for the implementation of this proposal:

- the Division would become more GIS-centric and provide more technical staff availability
- provide the Division with additional flexibility in responding to GIS/mapping based requests from the public, Departments, Divisions, our municipalities and other government partners
- RPL positions are unique to the counties of Wisconsin and difficult to fill. This proposal would integrate RPL duties with GIS personnel and improve candidate pool selection.

The below graphic provides a visual representation of this request:



**KENOSHA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2023**

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 29,152,447	\$ -	\$ 25,990	\$ 22,949,664	\$ 52,128,101
Receivables					
Property taxes	35,445,360	17,114,420	19,604,336	4,666,814	76,830,930
Delinquent taxes	6,174,869	-	-	-	6,174,869
Leases	-	-	-	159,777	159,777
Miscellaneous	220,677	101,247	-	-	321,924
Due from other governments	5,789,064	9,747,047	-	844,685	16,380,796
Advance due from other funds	2,288,000	-	-	-	2,288,000
Prepaid items	721,188	275	-	-	721,463
Loans receivable	-	-	-	1,166,309	1,166,309
TOTAL ASSETS	\$ 79,791,605	\$ 26,962,989	\$ 19,630,326	\$ 29,787,249	\$ 156,172,169
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 2,285,827	\$ 6,231,467	\$ 800	\$ 1,159,285	\$ 9,677,379
Accrued compensation	4,470,430	-	-	-	4,470,430
Other current liabilities	25,417	-	-	-	25,417
Special deposits	67,439	434,367	-	10,831	512,637
Due to other governments	1,929,209	-	-	-	1,929,209
Due to other funds	-	3,106,197	-	560,036	3,666,233
Other unearned revenue	392,289	6,268	-	5,911,368	6,309,925
Total Liabilities	<u>9,170,611</u>	<u>9,778,299</u>	<u>800</u>	<u>7,641,520</u>	<u>26,591,230</u>
Deferred Inflows of Resources					
Property taxes levied for subsequent year	35,445,360	17,114,420	19,604,336	4,666,814	76,830,930
Leases	-	-	-	158,749	158,749
Revolving loan fund outstanding loans	-	-	-	1,166,309	1,166,309
Total deferred inflows of resources	<u>35,445,360</u>	<u>17,114,420</u>	<u>19,604,336</u>	<u>5,991,872</u>	<u>78,155,988</u>
Fund Balances					
Nonspendable					
Prepaid items	721,188	275	-	-	721,463
Advance due from other funds	2,288,000	-	-	-	2,288,000
Delinquent taxes	3,035,632	-	-	-	3,035,632
Restricted					
Debt service	-	-	25,190	-	25,190
Opioid addiction services	-	-	-	2,208,226	2,208,226
Housing Authority revolving loan fund	-	-	-	22,531	22,531
Sheriff Federal Equitable Sharing funds	-	-	-	349,543	349,543
Human Services Building Project	-	-	-	3,107,760	3,107,760
Human Services - Aging	-	34,364	-	-	34,364
Committed					
Federated Library System	-	-	-	44,154	44,154
Geographic Information Systems	-	-	-	15,418	15,418
Assigned					
Encumbrances	195,115	-	-	232,287	427,402
Sheriff special deposit-DARE program	122,716	-	-	-	122,716
Subsequent year expenditures	1,078,169	35,631	-	10,067,249	11,181,049
Capital projects	969,080	-	-	106,689	1,075,769
Unassigned (deficit)	<u>26,765,735</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,765,735</u>
Total Fund Balances (deficit)	<u>35,175,634</u>	<u>70,270</u>	<u>25,190</u>	<u>16,153,857</u>	<u>51,424,951</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
	<u>\$ 79,791,605</u>	<u>\$ 26,962,989</u>	<u>\$ 19,630,326</u>	<u>\$ 29,787,249</u>	<u>\$ 156,172,169</u>

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 56,254,064	\$ 17,085,074	\$ 18,761,374	\$ 3,960,385	\$ 96,060,897
Licenses and permits	149,857	-	-	542,857	692,714
Intergovernmental revenues	12,600,633	57,986,666	395,973	18,295,536	89,278,808
Charges for services	3,056,346	16,797	-	2,168,046	5,241,189
Fines, forfeits and penalties	1,322,632	-	-	-	1,322,632
Investment income	3,810,808	-	-	78,321	3,889,129
Miscellaneous income	2,119,942	28,493	70,000	158,432	2,376,867
Total revenues	<u>79,314,282</u>	<u>75,117,030</u>	<u>19,227,347</u>	<u>25,203,577</u>	<u>198,862,236</u>
EXPENDITURES					
Current					
General government	27,496,381	-	-	1,533,667	29,030,048
Health	-	13,761,828	-	10,090,041	23,851,869
Public safety	50,888,517	-	-	1,244,091	52,132,608
Social services	320,378	57,363,186	-	948,329	58,631,893
Education and recreation	2,722,814	-	-	2,589,970	5,312,784
Conservation and development	1,159,175	-	-	64,387	1,223,562
Capital Outlay	-	-	-	10,376,129	10,376,129
Debt Service					
Principal retirement	62,642	-	16,885,000	47,274	16,994,916
Interest, fiscal charges and debt issuance costs	-	-	3,846,730	225,733	4,072,463
Total expenditures	<u>82,649,907</u>	<u>71,125,014</u>	<u>20,731,730</u>	<u>27,119,621</u>	<u>201,626,272</u>
Excess (deficiency) of revenues over expenditures	<u>(3,335,625)</u>	<u>3,992,016</u>	<u>(1,504,383)</u>	<u>(1,916,044)</u>	<u>(2,764,036)</u>
OTHER FINANCING SOURCES (USES)					
General obligation debt issued	-	-	-	15,870,000	15,870,000
Premium on issuance of debt	-	-	961,917	96,966	1,058,883
Transfers in	4,765,780	234,802	50,000	800,312	5,850,894
Transfers out	(216,874)	(4,227,921)	-	(11,975,038)	(16,419,833)
Total other financing sources (uses)	<u>4,548,906</u>	<u>(3,993,119)</u>	<u>1,011,917</u>	<u>4,792,240</u>	<u>6,359,944</u>
Net change in fund balance	1,213,281	(1,103)	(492,466)	2,876,196	3,595,908
FUND BALANCES - BEGINNING OF YEAR	<u>33,962,353</u>	<u>71,373</u>	<u>517,656</u>	<u>13,277,661</u>	<u>47,829,043</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 35,175,634</u>	<u>\$ 70,270</u>	<u>\$ 25,190</u>	<u>\$ 16,153,857</u>	<u>\$ 51,424,951</u>

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 57,643,150	\$ 57,852,081	\$ 56,254,064	\$ (1,598,017)
Licenses and permits	174,800	174,800	149,857	(24,943)
Intergovernmental revenues	15,952,576	14,982,468	12,600,633	(2,381,835)
Charges for services	3,964,986	3,992,986	3,056,346	(936,640)
Fines, forfeits and penalties	1,163,200	1,403,200	1,322,632	(80,568)
Investment income	595,000	595,000	3,810,808	3,215,808
Miscellaneous income	860,973	970,703	2,119,942	1,149,239
Continuing appropriations	810,000	2,032,369	-	(2,032,369)
Total revenues	81,164,685	82,003,607	79,314,282	(2,689,325)
Expenditures				
Current				
General government	26,788,753	26,806,526	27,496,381	(689,855)
Public safety	49,792,519	49,252,468	50,888,517	(1,636,049)
Social services	408,586	463,494	320,378	143,116
Education/recreation	2,798,822	2,954,656	2,722,814	231,842
Conservation and development	1,254,363	1,312,409	1,159,175	153,234
Capital outlay	-	-	-	-
Debt service				
Principal	62,642	62,642	62,642	-
Interest, fiscal charges, and debt issuance cost	-	-	-	-
Total expenditures	81,105,685	80,852,195	82,649,907	(1,797,712)
Excess (deficiency) of revenues over expenditures	59,000	1,151,412	(3,335,625)	(4,487,037)
Other Financing Sources				
Transfers in	-	4,765,780	4,765,780	-
Transfers out	-	(216,874)	(216,874)	-
Total other financing sources (uses)	-	4,548,906	4,548,906	-
Net change in fund balance	59,000	5,700,318	1,213,281	(4,487,037)
Fund balance - beginning	33,962,353	33,962,353	33,962,353	-
Fund balance - ending	\$ 34,021,353	\$ 39,662,671	\$ 35,175,634	\$ (4,487,037)

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - HUMAN SERVICES FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 17,085,074	\$ 17,085,074	\$ 17,085,074	\$ -
Intergovernmental revenues	56,066,694	56,124,162	57,986,666	1,862,504
Charges for services	17,600	17,600	16,797	(803)
Miscellaneous income	5,059	6,452	28,493	22,041
Continuing appropriations	-	64,258	-	(64,258)
Total revenues	<u>73,174,427</u>	<u>73,297,546</u>	<u>75,117,030</u>	<u>1,819,484</u>
Expenditures				
Current				
Health	14,916,435	15,035,080	13,761,828	1,273,252
Social services	58,257,992	58,542,466	57,363,186	1,179,280
Total expenditures	<u>73,174,427</u>	<u>73,577,546</u>	<u>71,125,014</u>	<u>2,452,532</u>
Excess (deficiency) of revenues over expenditures	-	(280,000)	3,992,016	4,272,016
Other Financing				
Transfers in	-	234,802	234,802	-
Transfers out	-	(4,227,921)	(4,227,921)	-
Total Other Financing Sources (Uses)	-	<u>(3,993,119)</u>	<u>(3,993,119)</u>	-
Net change in fund balance	-	(4,273,119)	(1,103)	4,272,016
Fund balance - beginning	<u>71,373</u>	<u>71,373</u>	<u>71,373</u>	-
Fund balance - ending	<u>\$ 71,373</u>	<u>\$ (4,201,746)</u>	<u>\$ 70,270</u>	<u>\$ 4,272,016</u>

KENOSHA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
December 31, 2023

	Housing Authority	Opioid Settlement	Health Department	Human Services Building Grant	ARPA	Federated Library System	Geographic Information Systems	Sheriff Federal Equitable Sharing	Total Nonmajor Special Revenue Funds
ASSETS									
Cash and investments	\$ 22,531	\$ 2,211,246	\$ -	\$ 3,191,642	\$ 5,512,780	\$ 442,742	\$ 19,728	\$ 349,543	\$ 11,750,212
Receivables									
Property taxes	-	-	2,154,211	-	-	1,949,603	-	-	4,103,814
Due from other governments	-	-	801,185	-	-	-	31,588	-	832,773
Loans receivable	1,166,309	-	-	-	-	-	-	-	1,166,309
TOTAL ASSETS	\$ 1,188,840	\$ 2,211,246	\$ 2,955,396	\$ 3,191,642	\$ 5,512,780	\$ 2,392,345	\$ 51,316	\$ 349,543	\$ 17,853,108
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ 3,020	\$ 230,318	\$ 83,882	\$ -	\$ -	\$ 26,596	\$ -	\$ 343,816
Special deposits	-	-	10,831	-	-	-	-	-	10,831
Due to other funds	-	-	560,036	-	-	-	-	-	560,036
Other unearned revenue	-	-	-	-	5,512,780	398,588	-	-	5,911,368
Total liabilities	-	3,020	801,185	83,882	5,512,780	398,588	26,596	-	6,826,051
Deferred Inflows of Resources									
Property taxes levied for subsequent year	-	-	2,154,211	-	-	1,949,603	-	-	4,103,814
Revolving loan fund outstanding loans	1,166,309	-	-	-	-	-	-	-	1,166,309
Total deferred inflows of resources	1,166,309	-	2,154,211	-	-	1,949,603	-	-	5,270,123
Fund Balances									
Restricted									
Opioid Settlement fund	-	2,208,226	-	-	-	-	-	-	2,208,226
Housing Authority revolving loan fund	22,531	-	-	-	-	-	-	-	22,531
Sheriff Federal Equitable Sharing funds	-	-	-	-	-	-	-	349,543	349,543
Human Services Building project	-	-	-	3,107,760	-	-	-	-	3,107,760
Committed									
Health Department	-	-	-	-	-	-	-	-	-
Federated Library System	-	-	-	-	-	44,154	-	-	44,154
Geographic Information Systems	-	-	-	-	-	-	15,418	-	15,418
Assigned									
Subsequent year expenditures	-	-	-	-	-	-	9,302	-	9,302
Total Fund Balances	22,531	2,208,226	-	3,107,760	-	44,154	24,720	349,543	5,756,934
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,188,840	\$ 2,211,246	\$ 2,955,396	\$ 3,191,642	\$ 5,512,780	\$ 2,392,345	\$ 51,316	\$ 349,543	\$ 17,853,108

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2023

	Housing Authority	Opioid Settlement	Health Department	Human Services Building Grant	ARPA	Federated Library System	Geographic Information Systems	Sheriff Federal Equitable Sharing	Federal Inmate Fund	Total Nonmajor Special Revenue Funds
REVENUES										
Taxes	\$ -	\$ -	\$ 1,781,392	\$ -	\$ -	\$ 1,848,993	\$ -	\$ -	\$ -	\$ 3,630,385
Licenses and permits	-	-	542,857	-	-	-	-	-	-	542,857
Intergovernmental revenues	-	456,590	6,023,155	4,000,000	5,246,005	783,906	32,026	323,306	1,077,217	17,942,205
Charges for services	-	-	1,988,154	-	-	-	4,850	-	-	1,993,004
Investment income	7	78,314	-	-	-	-	-	-	-	78,321
Miscellaneous income	39,310	-	801	-	-	-	-	-	-	40,111
Total revenues	39,317	534,904	10,336,359	4,000,000	5,246,005	2,632,899	36,876	323,306	1,077,217	24,226,883
EXPENDITURES										
Current										
General government	-	-	-	-	1,533,667	-	-	-	-	1,533,667
Health	-	-	10,090,041	-	-	-	-	-	-	10,090,041
Social services	-	56,089	-	892,240	-	-	-	-	-	948,329
Public safety	-	-	-	-	-	-	-	-	1,244,091	1,244,091
Education and recreation	-	-	-	-	-	2,589,970	-	-	-	2,589,970
Conservation and development	16,786	-	-	-	-	-	47,601	-	-	64,387
Capital outlay	-	31,800	-	-	-	-	-	-	-	31,800
Debt service										
Principal retirement	-	-	47,274	-	-	-	-	-	-	47,274
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Total expenditures	16,786	87,889	10,137,315	892,240	1,533,667	2,589,970	47,601	-	1,244,091	16,549,559
Excess (deficiency) of revenues over expenditures	22,531	447,015	199,044	3,107,760	3,712,338	42,929	(10,725)	323,306	(166,874)	7,677,324
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	166,874	166,874
Transfers out	-	-	(199,044)	-	(3,712,338)	-	-	-	-	(3,911,382)
Total other financing sources (uses)	-	-	(199,044)	-	(3,712,338)	-	-	-	166,874	(3,744,508)
Net change in fund balance	22,531	447,015	-	3,107,760	-	42,929	(10,725)	323,306	-	3,932,816
FUND BALANCES - BEGINNING OF YEAR	-	1,761,211	-	-	-	1,225	35,445	26,237	-	1,824,118
FUND BALANCES - END OF YEAR	\$ 22,531	\$ 2,208,226	\$ -	\$ 3,107,760	\$ -	\$ 44,154	\$ 24,720	\$ 349,543	\$ -	\$ 5,756,934

KENOSHA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
December 31, 2023

	Parkland Development	Energy Reduction Technology	Other Capital Projects	Total Nonmajor Capital Projects Funds
ASSETS				
Cash and investments	\$ 647,213	\$ 197,024	\$ 10,355,215	\$ 11,199,452
Property taxes receivable	-	-	563,000	563,000
Lease receivable	22,960	-	136,817	159,777
Due from other governments	1,339	-	10,573	11,912
TOTAL ASSETS	<u>\$ 671,512</u>	<u>\$ 197,024</u>	<u>\$ 11,065,605</u>	<u>\$ 11,934,141</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 12,989	\$ 23,283	\$ 779,197	\$ 815,469
Total liabilities	<u>12,989</u>	<u>23,283</u>	<u>779,197</u>	<u>815,469</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	-	-	563,000	563,000
Unearned lease revenue	22,916	-	135,833	158,749
Total deferred inflows of resources	<u>22,916</u>	<u>-</u>	<u>698,833</u>	<u>721,749</u>
Fund Balance				
Assigned				
Encumbrances	-	-	232,287	232,287
Subsequent year expenditures	624,365	173,741	9,259,841	10,057,947
Capital projects	11,242	-	95,447	106,689
Total fund balances	<u>635,607</u>	<u>173,741</u>	<u>9,587,575</u>	<u>10,396,923</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 671,512</u>	<u>\$ 197,024</u>	<u>\$ 11,065,605</u>	<u>\$ 11,934,141</u>

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
For the Year Ended December 31, 2023

	Parkland Development	Public Safety Building	Energy Reduction Technology	Other Capital Projects	Nonmajor Capital Projects Funds
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 330,000	\$ 330,000
Intergovernmental revenues	-	-	-	353,331	353,331
Charges for services	142,262	-	-	32,780	175,042
Miscellaneous income	75,000	-	-	43,321	118,321
Total revenues	217,262	-	-	759,432	976,694
EXPENDITURES					
Capital outlay	49,935	-	96,578	10,197,816	10,344,329
Debt service					
Interest, fiscal charges and debt issuance costs	-	-	-	225,733	225,733
Total expenditures	49,935	-	96,578	10,423,549	10,570,062
Excess (deficiency) of revenues over expenditures	167,327	-	(96,578)	(9,664,117)	(9,593,368)
OTHER FINANCING SOURCES (USES)					
General obligation debt issued	-	-	50,000	15,820,000	15,870,000
Premium on issuance of debt	-	-	-	96,966	96,966
Transfers in	-	-	-	633,438	633,438
Transfers out	(56,352)	(343,304)	-	(7,664,000)	(8,063,656)
Total other financing sources (uses)	(56,352)	(343,304)	50,000	8,886,404	8,536,748
Net change in fund balance	110,975	(343,304)	(46,578)	(777,713)	(1,056,620)
FUND BALANCES - BEGINNING OF YEAR	524,632	343,304	220,319	10,365,288	11,453,543
FUND BALANCES - END OF YEAR	\$ 635,607	\$ -	\$ 173,741	\$ 9,587,575	\$ 10,396,923

**KENOSHA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2023**

Brookside Care Center	Business-type Activities			Governmental Activities
	Highway	Golf Course	Totals	Internal Service

ASSETS

Current assets

Cash and cash equivalents	\$ -	\$ -	\$ 2,303,961	\$ 2,303,961	\$ 2,968,627
Accounts receivable	2,194,349	-	324	2,194,673	613,777
Property taxes receivable	-	1,082,224	-	1,082,224	261,863
Lease receivable	-	-	-	-	43,977
Due from other governments	-	1,643,624	-	1,643,624	3,219
Due from other funds	-	3,858,405	1,105,767	4,964,172	3,666,233
Prepaid Supplies	-	630,011	75,843	705,854	-
Prepaid items	108,850	-	-	108,850	694,003
Total current assets	2,303,199	7,214,264	3,485,895	13,003,358	8,251,699

Noncurrent assets

Restricted cash and investments	-	-	-	-	1,241,227
Deposit in WMMIC	-	-	-	-	1,157,860
Right to use leased assets, net of amortization	25,340	-	-	25,340	90,839

Capital assets

Land and construction in progress	203	60,885	285,295	346,383	797,641
Buildings and improvements	22,953,753	9,340,364	10,203,434	42,497,551	7,594,373
Machinery and equipment	9,744,136	18,121,723	4,360,346	32,226,205	638,654
Accumulated depreciation/amortization	(11,893,694)	(19,582,834)	(9,349,194)	(40,825,722)	(7,975,371)
Total capital assets	20,804,398	7,940,138	5,499,881	34,244,417	1,055,297
Total noncurrent assets	20,829,738	7,940,138	5,499,881	34,269,757	3,545,223
Total assets	23,132,937	15,154,402	8,985,776	47,273,115	11,796,922

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows related to pension	8,406,601	5,358,836	990,908	14,756,345	-
Deferred outflows related to OPEB	717,342	669,190	99,286	1,485,818	-
Total deferred outflows of resources	9,123,943	6,028,026	1,090,194	16,242,163	-

LIABILITIES

Current liabilities

Accounts payable	515,037	205,831	1,055,872	1,776,740	989,022
Claims payable	-	-	-	-	5,702,806
Due to other funds	4,964,172	-	-	4,964,172	-
Special deposits	21,446	-	-	21,446	-
Accrued interest	193,284	-	-	193,284	-
Other current liabilities	-	-	-	-	14,932
Current portion of long-term debt payable	1,060,000	-	-	1,060,000	-
Current portion of lease liability	6,700	-	-	6,700	24,380
Current portion of OPEB liability	187,772	166,106	25,277	379,155	-
Unearned revenue	-	-	58,990	58,990	-
Total current liabilities	6,948,411	371,937	1,140,139	8,460,487	6,731,140

Noncurrent liabilities

Advance due to other funds	2,288,000	-	-	2,288,000	-
Unamortized premium on bonds	479,984	-	-	479,984	-
Net pension liability	2,246,812	1,436,291	266,193	3,949,296	-
Long-term obligations	14,235,001	-	-	14,235,001	-
Lease liability	18,672	-	-	18,672	66,571
OPEB liability	2,741,949	2,513,241	375,999	5,631,189	-
Total noncurrent liabilities	22,010,418	3,949,532	642,192	26,602,142	66,571
Total liabilities	28,958,829	4,321,469	1,782,331	35,062,629	6,797,711

**KENOSHA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2023**

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Golf Course	Totals	Internal Service
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pension	4,702,589	3,006,164	557,143	8,265,896	-
Deferred inflows related to OPEB	322,752	349,289	48,460	720,501	-
Deferred inflows related to leases	-	-	-	-	43,006
Deferred property tax levy	-	1,082,224	-	1,082,224	261,863
Total Deferred Inflows of Resources	<u>5,025,341</u>	<u>4,437,677</u>	<u>605,603</u>	<u>10,068,621</u>	<u>304,869</u>
NET POSITION					
Net investment in capital assets	5,029,413	7,398,485	5,499,881	17,927,779	1,055,297
Restricted for non-expendable fund use					
Culich Trust	60,450	-	-	60,450	-
Unrestricted (deficit)	<u>(6,817,153)</u>	<u>5,024,797</u>	<u>2,188,155</u>	<u>395,799</u>	<u>3,639,045</u>
Total Net Position	<u>\$ (1,727,290)</u>	<u>\$ 12,423,282</u>	<u>\$ 7,688,036</u>	<u>\$ 18,384,028</u>	<u>\$ 4,694,342</u>

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2023

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Golf Course	Totals	Internal Service
OPERATING REVENUES					
Charges for services	\$ 20,351,086	\$ 4,331,871	\$ 5,087,968	\$ 29,770,925	\$ 27,533,071
Total operating revenues	20,351,086	4,331,871	5,087,968	29,770,925	27,533,071
OPERATING EXPENSES					
Operations and maintenance	20,686,347	31,555,099	5,108,425	57,349,871	28,301,717
Depreciation and amortization	-	-	-	-	-
Total operating expenses	20,686,347	31,555,099	5,108,425	57,349,871	28,301,717
Operating income (loss)	(335,261)	(27,223,228)	(20,457)	(27,578,946)	(768,646)
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	-	1,395,547	-	1,395,547	247,081
Intergovernmental grants	712,062	19,646,933	-	20,358,995	50,461
Levy reduction contribution	137,042	-	-	137,042	-
Investment income	2,244	-	-	2,244	186,400
Miscellaneous income	-	13,170	-	13,170	47,526
Amortization of debt premium	39,999	-	-	39,999	-
Interest and fiscal charges	(569,850)	-	-	(569,850)	-
Total non-operating revenues (expenses)	321,497	21,055,650	-	21,377,147	531,468
Income (loss) before transfers	(13,764)	(6,167,578)	(20,457)	(6,201,799)	(237,178)
TRANSFERS					
Transfers in	1,704,000	9,153,754	-	10,857,754	50,000
Transfers out	-	(338,815)	-	(338,815)	-
Total Transfers	1,704,000	8,814,939	-	10,518,939	50,000
Change in net position	1,690,236	2,647,361	(20,457)	4,317,140	(187,178)
Net position - January 1	(3,417,526)	9,775,921	7,708,493	14,066,888	4,881,520
Net position - December 31	\$ (1,727,290)	\$ 12,423,282	\$ 7,688,036	\$ 18,384,028	\$ 4,694,342

KENOSHA COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2023

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
ASSETS					
Current assets					
Cash and cash equivalents	\$ -	\$ 1,069,971	\$ 854,703	\$ 1,043,953	\$ 2,968,627
Accounts receivable	-	603,984	-	9,793	613,777
Property taxes receivable	261,863	-	-	-	261,863
Lease receivable	43,977	-	-	-	43,977
Due from other governments	3,219	-	-	-	3,219
Due from other funds	2,479,054	-	1,187,179	-	3,666,233
Total current assets	2,788,113	2,321,155	2,041,882	1,100,549	8,251,699
Noncurrent assets					
Restricted cash and investments	-	865,000	-	376,227	1,241,227
Deposit in WMMIC	-	-	-	1,157,860	1,157,860
Right to use leased assets, net of amortization	90,839	-	-	-	90,839
Capital assets					
Land and construction in progress	797,641	-	-	-	797,641
Buildings and improvements	7,594,373	-	-	-	7,594,373
Machinery and equipment	638,654	-	-	-	638,654
Accumulated depreciation	(7,975,371)	-	-	-	(7,975,371)
Total capital assets	1,055,297	-	-	-	1,055,297
Total noncurrent assets	1,146,136	865,000	-	1,534,087	3,545,223
Total assets	3,934,249	3,186,155	2,041,882	2,634,636	11,796,922
LIABILITIES					
Current liabilities					
Accounts payable	329,155	453,155	32,939	173,773	989,022
Current portion of lease liability	24,380	-	-	-	24,380
Claims payable	-	1,233,000	2,008,943	2,460,863	5,702,806
Other current liabilities	14,932	-	-	-	14,932
Total current liabilities	368,467	1,686,155	2,041,882	2,634,636	6,731,140
Noncurrent liabilities					
Lease liability	66,571	-	-	-	66,571
Total noncurrent liabilities	66,571	-	-	-	66,571
Total liabilities	435,038	1,686,155	2,041,882	2,634,636	6,797,711
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to leases	43,006	-	-	-	43,006
Property taxes levied for subsequent year	261,863	-	-	-	261,863
	304,869	-	-	-	304,869
NET POSITION					
Net investment in capital assets	1,055,297	-	-	-	1,055,297
Unrestricted	2,139,045	1,500,000	-	-	3,639,045
Total net position	\$ 3,194,342	\$ 1,500,000	\$ -	\$ -	\$ 4,694,342

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2023

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
OPERATING REVENUES					
Charges for services	\$ 1,720,565	\$ 23,817,876	\$ 642,275	\$ 1,352,355	\$ 27,533,071
Total operating revenues	<u>1,720,565</u>	<u>23,817,876</u>	<u>642,275</u>	<u>1,352,355</u>	<u>27,533,071</u>
OPERATING EXPENSES					
Operations and maintenance	2,204,824	23,868,337	777,669	1,450,887	28,301,717
Depreciation and amortization	-	-	-	-	-
Total operating expenses	<u>2,204,824</u>	<u>23,868,337</u>	<u>777,669</u>	<u>1,450,887</u>	<u>28,301,717</u>
Operating income (loss)	<u>(484,259)</u>	<u>(50,461)</u>	<u>(135,394)</u>	<u>(98,532)</u>	<u>(768,646)</u>
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	247,081	-	-	-	247,081
Intergovernmental grants	-	50,461	-	-	50,461
Investment income	-	-	135,394	51,006	186,400
Miscellaneous income	-	-	-	47,526	47,526
Total non-operating revenues (expenses)	<u>247,081</u>	<u>50,461</u>	<u>135,394</u>	<u>98,532</u>	<u>531,468</u>
Income (loss) before transfers	<u>(237,178)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(237,178)</u>
TRANSFERS					
Transfers in	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Change in net position	<u>(187,178)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(187,178)</u>
Net position - January 1	<u>3,381,520</u>	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>4,881,520</u>
Net position - December 31	<u>\$ 3,194,342</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,694,342</u>