

**KENOSHA COUNTY BOARD OF SUPERVISORS**

**COUNTY BOARD CHAMBERS COUNTY ADMINISTRATION BUILDING**

**November 7, 2007**

The **Regular Meeting** was called to order by Chairman Rose at 7:30 p.m., in the County Board Room located in the Administration Building. Roll call was taken.

Present: Supervisors Grady, Rossow, Rose, Kessler, Huff, Kubicki, Marrelli, Carbone, Arrington, Faraone, Ronald Johnson, Michel, O'Day, Singer, Nudo, Moore, Molinaro, Wisniewski, Jackson, Clark, Noble, West, Roger Johnson, Breunig, Haas, Elverman, Ekornaas.

Excused: Supervisor Booth.

OLD BUSINESS

Policy Resolution - second reading, two required.

**POLICY RESOLUTION 1**

1. From Finance Committee regarding 2008 Kenosha County Budget.

**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 Committee, and the Finance 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**, certain accounts, accounting procedures, and fees have been revised in the 2008 budget are herein incorporated into the budget; 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 Summary of Budgeted Personnel Changes has been incorporated as part of the 2008 budget; and

**WHEREAS**, pursuant to County Executive Appointment 2007/08-20 (which is attached and incorporated by reference), the County Executive has appointed LaVerne Jaros to serve as the Kenosha County Director of the Division of Aging and Disability Services per County Board Resolution 32 which established said positions; and

**WHEREAS**, subject to review and approval of the Human Services Committee the Executive's appointment of LaVerne Jaros to serve in the position of Director of the Division of Aging and Disability Services; and

**WHEREAS**, pursuant to County Executive Appointment 2007/08-21 (which is attached and incorporated by reference), the County Executive has appointed David Geertsens to serve as the Kenosha County Director of Finance and Administrative Services, a new Department Head position which has been included in the 2008 budget and

**WHEREAS**, the Finance Committee as part of the Budget deliberations has reviewed the Executive's request and approval of the appointment of Director of Finance and Administrative Services; and

**WHEREAS**, the Sheriff's Department staffing of Deputies and Correctional Officers vacancies has caused recruiting, staffing, morale, and efficiency problems; 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 that the County make payments to certain municipalities; and

**WHEREAS**, pursuant to 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**, certain appropriations in the 2007 and 2008 budget will be encumbered (contractually obligated, but not liquidated) at year end 2007 and 2008; and

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

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

**WHEREAS**, the state law requires that proceeds from debt issuance be recorded in a separate fund; and

**WHEREAS**, certain capital projects and capital outlay funded with bond proceeds are budgeted within Special Revenue or General Funds, however, it is the desire of the County Board to reflect these as capital projects; and

**WHEREAS**, it is projected that there will be unspent funds at year-end 2008; and

**WHEREAS**, The Budget includes a county-wide vacancy adjustment of \$1,360,000 and

**WHEREAS**, the County Board adopted Resolution No. 8 in 1998, which phased out the Kemper Center annual subsidy; and

**WHEREAS**, the County Board has appropriated \$250,000 in previous levy under-spending from Human Services and designated these funds for use as a one-time grant to support construction, renovation and/or start-up costs of a community homeless shelter; and

**WHEREAS**, the Shalom Center and the Kenosha Achievement Center have agreed to a property transaction that provides a location acceptable to the community on which the shelter facility can be constructed; and

**WHEREAS**, the Shalom Center pending City approval of land use and construction plans will have initiated prior to the end of the first fiscal quarter of 2008 a capital fund raising campaign for this facility and may be expected prior to the end of the second fiscal quarter of 2008 to have raised at least 30% of the capital funding target for this facility, which percentage is the condition imposed by the County for release of the \$250,000 in appropriated funding; and

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

**WHEREAS**, effective October 1, 2007 the Federal Deficit Reduction Act had revoked the use of State Child Support Incentive funds which were used by counties to capture 66% reimbursement of Federal funds to supplement county budgets; and

**WHEREAS**, the State of Wisconsin Bureau of Child Support has suggested a one year alternative to moderately "cushion" the impact of the loss of Federal funds and has provided early access to Kenosha County's 2008 Incentive Funds through a contract amendment dated October, 2007; and

**WHEREAS**, the 2008 Child Support Incentive funds received in 2007 will increase State revenue and allow Department of Human Services to carry forward to the 2008 budget the same amount of levy to match the "early" incentive funds received under the State/County contract amendment; and

**NOW, THEREFORE, BE IT RESOLVED**, by the Kenosha County Board of Supervisors, that the County Executive's Budget of October 2, 2007, 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 as having been brought up for first reading on November 6<sup>th</sup>, 2007 is herewith attached; and

**BE IT FURTHER RESOLVED**, by the Kenosha County Board of Supervisors, that the budget for 2008 be adopted as shown in the Kenosha County Budget Summary which is attached and incorporated as part of this resolution; 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 2008 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 Committee is delegated such authority for amounts not to exceed \$1000); and

**BE IT FURTHER RESOLVED**, that all expenditures herein appropriated be and the same 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 \$52,445,460 be apportioned to the city and the various towns and villages of Kenosha County for all purposes and expenses for 2008; and

**BE IT FURTHER RESOLVED**, that the sum of \$1,328,329 be apportioned to the towns and villages of Brighton, Bristol, Genoa City, Paris, Pleasant Prairie, Somers, and Wheatland for the purpose of library expense for 2008; and

**BE IT FURTHER RESOLVED**, that the sum of \$2,484,546 be apportioned to the city and the various towns and villages of Kenosha County for the State Forestry Tax expense for 2008; and

**BE IT FURTHER RESOLVED**, that the County Board does hereby authorize an appropriation to be disbursed to the applicable municipalities in this budget year for palpable errors identified by the State after adoption of this budget; and

**BE IT FURTHER RESOLVED**, that palpable errors be appropriated in account 15130.559100 for the purpose of paying to the municipalities, in accordance with State law, as ordered by the State of Wisconsin Department Revenue; and

**BE IT FURTHER RESOLVED**, that palpable errors in the amount of \$4,586 will be added to the property tax levy for collection in 2008 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/TA	AMOUNT
		X	
			None for 2008

**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**, that the County Clerk sell property under term and conditions establish by the County Board; and

**BE IT FURTHER RESOLVED**, that as it is the intent of the County to develop a debt policy, until such time as a policy is adopted by the County Board, it shall be the policy of Kenosha County to require initial resolutions authorizing the issuance of debt be approved by 21 votes of the County Board; 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 the added positions, eliminated positions, reclassifications, and In-range salary adjustments, as shown in the Summary of Budgeted Personnel Changes, shall be established with the 2008 budget; and

**BE IT FURTHER RESOLVED**, that the approval of the appointment LaVern Jaros to serve as the Director of the Division of Aging and Disability Services effective January 2, 2008, subject to the approval of the Health and Human Services Committee; and

**BE IT FURTHER RESOLVED**, that the approval of the appointment of David Geertsen to serve as the Director of Finance and Administrative Services effective January 2, 2008; and

**BE IT FURTHER RESOLVED**, that the Sheriff's Department be allowed to hire Deputies and Correctional 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 the County shall continue the Voluntary Reduction in Work Hour Plan which allows an employee to take up to five unpaid (without pay) days in 2008, and

**BE IT FURTHER RESOLVED**, that the Health Insurance premium base to be used for purpose of premium contributions (payroll deductions) shall be based upon estimates provided by the County Actuary and shall be as follows for 2008: Single Premium \$8,316 Family Premium \$19,956 (monthly premium contribution shall be rounded to the nearest dollar for payroll purposes); and

**BE IT FURTHER RESOLVED**, that at the close of books in 2007 it shall be the objective of the County to use the anticipated health insurance surplus to increase the health insurance reserve, provided that such an action by the County Board is prudent relative to the overall financial condition of the County; 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.

**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 if the grant is terminated and alternate, non-levy funding is not available; 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 not be carried on the books as revenue accounts during 2008; 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 appropriations funded with post-mill rate freeze debt 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 2008 budget; and

**BE IT FURTHER RESOLVED**, that departments be allowed to transfer vehicles and equipment between departments as long as Generally Accepted Accounting Principals are followed and such transfers are properly reflected on the County books; 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 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 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) or other County policies or County Board rules.

**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), with the exception of unobligated funds business unit accounts 76390 and 76360 appropriated for the purpose of planning and building new space for Dispatch, Patrol, Medical Examiner, Emergency Services, IS Backup, and Facilities, or unless prior Appropriation is eliminated as part of Budget or other action of the County Board; and

**BE IT FURTHER RESOLVED**, that the balance of unspent and unobligated funds in business unit accounts 76390 and 76360 appropriated for the purpose of planning and building new space for Dispatch, Patrol, Medical Examiner, Emergency Services, IS Backup, and Facilities, shall be carried forward for 2007 to 2008 into a specific contingency - Capital account; and

**BE IT FURTHER RESOLVED**, that Capital Items 58XXXX accounts which are unspent and grants which have not been expended by year end shall be automatically carried over and where allowed that grants be modified to allow appropriations to be modified to allow for spend down of the grant dollars in accord with the grant requirements, and that the administration shall be authorized to modify these grant funded appropriations for purposes of capital items for which the County retains possession; and

**BE IT FURTHER RESOLVED**, that funds may be lapsed to or from the general fund in an amount sufficient to reflect the actual Brookside Care Center vacancy adjustment, and

**BE IT FURTHER RESOLVED**, that Resolution No. 8 in 1998, which phased out the Kemper Center's annual funding is hereby suspended for budget year 2008; and

**BE IT FURTHER RESOLVED**, that \$50,000 shall be released as requested by the Kemper Center, and that the remaining funds appropriated for Kemper Center shall not be released until such time that all components of the annual certified audit, to include the management letter and an operating budget are released to the County; and

**BE IT FURTHER RESOLVED**, that the \$50,000 of Kemper Center Capital improvements funds, funded with Bonding be released only after the project is approved by the County Board, and

**BE IT FURTHER RESOLVED**, that the Golf Capital Improvements, \$50,000 for Irrigation Engineering and Design and \$14,700 for Pets

Parking lot Engineering and Design shall be placed in a specific contingency account within the golf division budget; and

**BE IT FURTHER RESOLVED**, that the \$250,000 previously appropriated by the County Board for use in supporting the start-up of a community homeless shelter shall carry forward in the 2008 budget and remain available to support this worthy effort through a grant awarded to the shelter operator selected by the Joint Task Force on Homelessness under a Department of Human Services contract after having raised 30% of the capital funding target for the facility; and

**BE IT FURTHER RESOLVED**, that funds available within the Human Services Department Fund 200, that otherwise would lapse to the General Fund and are not be used to offset the vacancy adjustment or a health insurance deficit, are hereby authorized for appropriation for the sole purpose of funding shortfalls that might occur within the Division of Children and Family Service for out-of-home placement costs; and

**BE IT FURTHER RESOLVED**, that the Register of Deeds charge for search fee of Real Estate Records which is used exclusively for records preservation and management be automatically carried over annually; and

**BE IT FURTHER RESOLVED**, the Department of Planning and Development Revolving Pre-Development fund which require review and monitoring by outside experts and which costs are paid for by the developer or operator shall be automatically carried over; 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 payments to Joint Services may be made on the 1st of each month and that the payments for January through November shall be as if the levy for Joint Services were split 50/50 between the City and County, but that the final payment in December may be increased to be \$150,000 higher than the monthly amounts paid for January through November, with the higher \$150,000 payment to be funded with reserves, and 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 the 2008 Child Support Incentive funds will be reduced by the amount of levy carryover; and

**BE IT FURTHER RESOLVED**, that the County will be able to use the Child Support levy carryover in 2008 to drawdown additional Federal funding at 66% reimbursement level for one year; and

**BE IT FURTHER RESOLVED**, that the Department of Human Services will abide by the State/County contract and request the carryover of Child Support levy during the 2007 closeout process; 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 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 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 property tax levy be allocated by fund on the books of Kenosha County.

Submitted by:

FINANCE COMMITTEE

Robert Carbone

Mark Wisnefski

Anita Faraone

John O'Day

Joseph Clark

It was moved by Supervisor Carbone to adopt Policy Resolution 1.

Seconded by Supervisor Wisnefski.

Roll call vote.

Motion carried unanimously.

Meeting adjourned at 8:10 P.M.

Prepared by: Pam Young  
Chief Deputy  
Submitted by: Edna R. Highland  
County Clerk