

NON-DEPARTMENTAL

ACTIVITIES

This business unit is used to account for revenues and expenditures that are not directly associated with or controlled by a specific department-operating budget.

DEPT/DIV: NON-DEPARTMENTAL

<u>Business Unit Summary</u>	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) Executive Adopted Budget	(7) Finance Committee Adjustments	(8) 2005 Proposed Operating and Capital Budget
Personnel	(13,829)	(1,818,000)	(1,818,000)	(48,358)	(1,768,000)	(1,649,766)		(1,649,766)
Fixed Charges	7,232	3,565	22,309	18,744	3,565	3,745	(12,000)	(8,255)
Grants/Contributions	23,419	0	0	0	0	0		0
Cost Allocation	1,157,150	0	250,000	250,000	0	0		0
Total Expenses for Business Unit	1,173,972	(1,814,435)	(1,545,691)	220,386	(1,764,435)	(1,646,021)	(12,000)	(1,658,021)
Total Revenue for Business Unit	(44,121,795)	(14,181,496)	(14,181,496)	(24,644,275)	(35,572,345)	(14,935,309)		(14,935,309)
Total Levy for Business Unit	(42,947,823)	(15,995,931)			(37,336,780)	(16,581,330)	(12,000)	(16,593,330)

DEPT/DIV: NON-DEPARTMENTAL

BUSINESS UNIT: EXPENSE: NON-DEPARTMENTAL
FUND: 100 BUSINESS UNIT #: 15130

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) Executive Adopted Budget	(7) Finance Committee Adjustments	(8) 2005 Proposed Operating and Capital Budget
SALARIES	511100	0	(1,650,000)	(1,650,000)	0	(1,650,000)	(1,650,000)		(1,650,000)
DEFUNDING	511800	0	(125,000)	(125,000)	0	(125,000)	(175,000)		(175,000)
NP VACATION	511900	0	(25,000)	(25,000)	0	(25,000)	(25,000)		(25,000)
MEDICAL INSURANCE	515400	0	(150,000)	(150,000)	0	(150,000)	37,405		37,405
WORKERS COMP.	515600	0	(50,000)	(50,000)	(50,000)	0	0		0
SALARY/BENEFITS	515650	(13,829)	182,000	182,000	1,642	182,000	162,829		162,829
Appropriations Unit : Personnel		(13,829)	(1,818,000)	(1,818,000)	(48,358)	(1,768,000)	(1,649,766)		(1,649,766)
INSURANCE ON BUILDINGS	551100	0	0	0	0	0	0	(12,000)	(12,000)
EMPLOYEE BONDING	552200	3,188	3,565	3,565	0	3,565	3,745		3,745
TAXES	559100	4,044	0	18,744	18,744	0	0		0
Appropriations Unit : Fixed Charges		7,232	3,565	22,309	18,744	3,565	3,745	(12,000)	(8,255)
PRIOR YEAR EXPENSE	574000	23,419	0	0	0	0	0		0
Appropriations Unit : Grants/Contributions		23,419	0	0	0	0	0		0
OPERATING TRANSFER OUT	599991	1,157,150	0	250,000	250,000	0	0		0
Appropriations Unit : Cost Allocation		1,157,150	0	250,000	250,000	0	0		0
Total Expense for Business Unit		1,173,972	(1,814,435)	(1,545,691)	220,386	(1,764,435)	(1,646,021)	(12,000)	(1,658,021)

BUSINESS UNIT: REVENUE: NON-DEPARTMENTAL
FUND: 100 BUSINESS UNIT #: 15130

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) Executive Adopted Budget	(7) Finance Committee Adjustments	(8) 2005 Proposed Operating and Capital Budget
GEN. PROP. TAX	441110	21,086,063	0	0	21,267,362	21,267,362	0		0
SALES TAX	441200	8,708,875	8,999,000	8,999,000	2,889,750	9,109,893	9,529,378		9,529,378
SALES TAX RETAINED BY CTY	441210	49	44	44	25	44	49		49

SALE OF COUNTY PROPERTY	441250	39,916	0	0	2,471	0	0	0
SALE OF COPIES	441270	348	300	300	70	300	348	348
PMT IN LIEU OF TAXES	442120	11,459	11,459	11,459	11,819	11,459	12,032	12,032
STATE SHARED TAXES	442210	4,013,166	3,441,967	3,441,967	190,251	3,452,936	3,452,936	3,452,936
INDIRECT COSTS REVENUE	442350	620,765	527,151	527,151	0	527,151	660,964	660,964
INTERGOVT.TRNSFR PMTS	442700	0	800,000	800,000	0	800,000	725,000	725,000
LAND FILL TIPPING FEE	444270	311,835	268,375	268,375	220,179	270,000	411,834	411,834
RESTITUTION ASSESSMENT 10%	445200	7,709	7,000	7,000	8,709	7,000	15,000	15,000
PAYROLL DEDUCTION REVENUES	445760	3,610	4,000	4,000	1,830	4,000	3,610	3,610
PROFIT/LOSS TAX DEED SALES	448310	150,445	10,000	10,000	28,377	10,000	25,000	25,000
SUNDRY DEPARTMENT REVENUE	448520	1,168	1,000	1,000	1,395	1,000	1,168	1,168
NSF SERVICE FEE	448530	1,416	1,200	1,200	1,180	1,200	1,416	1,416
PRIOR YEAR REV/EXP	448600	17,314	0	0	260	0	0	0
DOG TRACK ADMISSIONS TAX	449000	96,574	110,000	110,000	20,597	110,000	96,574	96,574
OPERATING TRANSFER IN	449991	9,051,083	0	0	0	0	0	0
Appropriations Unit : Revenue		44,121,795	14,181,496	14,181,496	24,644,275	35,572,345	14,935,309	14,935,309
Total Funding for Business Unit		44,121,795	14,181,496	14,181,496	24,644,275	35,572,345	14,935,309	14,935,309

Total Expenses for Business Unit		1,173,972	(1,814,435)	(1,545,691)	220,386	(1,764,435)	(1,646,021)	(12,000)	(1,658,021)
Total Revenue for Business Unit		(44,121,795)	(14,181,496)	(14,181,496)	(24,644,275)	(35,572,345)	(14,935,309)		(14,935,309)
Total Levy for Business Unit		(42,947,823)	(15,995,931)			(37,336,780)	(16,581,330)	(12,000)	(16,593,330)

BOARD OF ADJUSTMENTS

The Board of Adjustments is a quasi-judicial committee authorized by state statutes. It is made up of five citizen members, and is responsible for hearing variance requests and administrative appeals to the Kenosha County General Zoning and Shoreland/Floodplain Zoning Ordinance. This committee also serves as the Sanitary Board of Appeals on variance matters relating the county's on-site waste disposal ordinance.

DEPT/DIV: BOARD OF ADJUSTMENT

	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
Personnel	3,606	6,190	6,190	2,422	6,190	6,190
Supplies	1,452	1,800	1,800	902	1,800	1,800
Total Expenses for Business Unit	5,058	7,990	7,990	3,324	7,990	7,990
Total Levy for Business Unit	5,058	7,990			7,990	7,990

DEPT/DIV: BOARD OF ADJUSTMENT

BUSINESS UNIT: BOARD OF ADJUSTMENT
FUND: 100 BUSINESS UNIT #: 18320

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted _ Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
PER DIEM	514100	3,350	5,750	5,750	2,250	5,750	5,750
FICA	515100	256	440	440	172	440	440
Appropriations Unit Personnel		3,606	6,190	6,190	2,422	6,190	6,190
MILEAGE & TRAVEL	533900	1,452	1,800	1,800	902	1,800	1,800
Appropriations Unit Supplies		1,452	1,800	1,800	902	1,800	1,800
Total Expense for Business Unit		5,058	7,990	7,990	3,324	7,990	7,990
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Total Expenses for Business Unit		5,058	7,990	7,990	3,324	7,990	7,990
Total Levy for Business Unit		5,058	7,990			7,990	7,990
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INSURANCES

ACTIVITIES

The Division of Personnel Services is responsible for the direct management of the county's self-insured worker's compensation program as well as the self-insured programs of health/dental insurance and liability insurance. The Personnel Services Division and the Corporation Counsel's office share responsibility for the direct management of the County's liability (WMMIC) insurance program. The overall objective of the activities performed in these areas is to ensure the cost-effective management of Kenosha County's risk in these areas.

GOALS AND OBJECTIVES

- To continue to negotiate plan design changes to hold down the cost of the self-funded health benefit.
- To conduct annual open enrollment for health/dental insurance.
- To encourage current and retired employees to enroll in the most cost-effective health and dental benefit plans.
- To insure the county is protected from financial loss as a result of employee theft.
- To coordinate safety committee meetings and safety training programs.
- To continue a trend of reducing the lost time expense related to workplace injuries.
- To maintain an effective medical management system for the accident and sickness pay maintenance plan.
- To provide cost-effective liability insurance coverage.
- To coordinate adjustment of all claims with WMMIC claims manager.
- To limit the county's liability exposure.

Note: Other insurance i.e. blanket employee bond, public officials bond are managed by Personnel Services. Money and securities, property insurance, boiler insurance, etc. are managed by the Financial Services Division and are budgeted in individual department budgets.

INSURANCE

DIVISION	POSITION TITLE	CLASS TYPE	2001	2002	2003	2004	2005
	RISK MANAGER/PERSONNEL ANALYST	NR-G	0.00	0.00	0.00	0.90	0.90
	PERSONNEL ANALYST	NR-E	0.60	0.60	0.50	0.00	0.00
	PERSONNEL SERVICES COORDINATOR	NR-C	0.00	0.00	0.10	0.10	0.10
DIVISION TOTAL			0.60	0.60	0.60	1.00	1.00

DEPT/DIV: SELF INSURANCE - WORKERS COMP

	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
Personnel	40,725	47,585	47,585	0	47,585	46,300
Contractual	7,171	15,000	15,000	808	15,000	17,000
Supplies	374	4,000	4,000	0	2,000	2,000
Grants/Contributions	637,055	734,991	734,991	279,404	331,585	676,279
Total Expenses for Business Unit	685,325	801,576	801,576	280,212	396,170	741,579
Total Revenue for Business Unit	(871,794)	(801,576)	(801,576)	(805,936)	(806,012)	(741,579)
Total Levy for Business Unit	(186,469)	0			(409,842)	0

DEPT/DIV: SELF INSURANCE - WORKERS COMP

BUSINESS UNIT: WORKER COMP-INS RESERVE
FUND: 111 BUSINESS UNIT #: 15160

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
SALARIES	511100	34,156	33,778	33,778	0	33,778	31,699
FICA	515100	0	2,584	2,584	0	2,584	2,425
RETIREMENT	515200	0	3,310	3,310	0	3,310	3,233
MEDICAL INSURANCE	515400	6,569	7,766	7,766	0	7,766	8,910
LIFE INSURANCE	515500	0	73	73	0	73	33
WORKERS COMP.	515600	0	74	74	0	74	0
Appropriations Unit Personnel		40,725	47,585	47,585	0	47,585	46,300
OTHER PROFESSIONAL SVCS.	521900	7,171	15,000	15,000	808	15,000	17,000
Appropriations Unit Contractual		7,171	15,000	15,000	808	15,000	17,000
STAFF DEVELOPMENT	543340	374	4,000	4,000	0	2,000	2,000
Appropriations Unit Supplies		374	4,000	4,000	0	2,000	2,000
W/C CLAIMS PAID	575100	396,649	404,991	404,991	94,743	0	368,279
W/C CLAIMS PAID OTHERS	575110	583	20,000	20,000	0	20,000	10,000
W/C CLAIMS SETTLEMENTS	575130	96,053	100,000	100,000	86,868	100,000	100,000
W/C LOST WAGES	575140	79,652	140,000	140,000	50,913	140,000	120,000
PROTECTIVE EQUIPMENT	575150	27,543	30,000	30,000	5,295	30,000	28,000
EXCESS INSURANCE W/C	575160	31,674	40,000	40,000	41,585	41,585	50,000
IBNR ADJUSTMENT EXPENSE	575300	4,901	0	0	0	0	0
Appropriations Unit Grants/Contributions		637,055	734,991	734,991	279,404	331,585	676,279
Total Expense for Business Unit		685,325	801,576	801,576	280,212	396,170	741,579

BUSINESS UNIT: REVENUE: SELF INS. RESERVE - W/C
FUND: 111 BUSINESS UNIT #: 15160

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
INTEREST INCOME	448170	20,320	0	0	4,436	4,436	0

W/C INS. REVENUE	449600	851,474	801,576	801,576	801,500	801,576	741,579
Appropriations Unit Revenue		871,794	801,576	801,576	805,936	806,012	741,579
Total Funding for Business Unit		871,794	801,576	801,576	805,936	806,012	741,579

Total Expenses for Business Unit		685,325	801,576	801,576	280,212	396,170	741,579
Total Revenue for Business Unit		(871,794)	(801,576)	(801,576)	(805,936)	(806,012)	(741,579)
Total Levy for Business Unit		(186,469)	0			(409,842)	0

DEPT/DIV: HEALTH INSURANCE - INSURED PROGRAM

	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
Personnel	0	39,163	39,163	0	39,163	37,405
Contractual	13,048	10,000	10,000	834	10,000	15,000
Supplies	172	5,500	5,500	263	5,500	5,500
Grants/Contributions	12,958,107	14,129,466	14,129,466	7,255,532	14,129,466	15,947,734
Outlay	9,581	0	0	0	0	0
Total Expenses for Business Unit	12,980,908	14,184,129	14,184,129	7,256,629	14,184,129	16,005,639
Total Revenue for Business Unit	(13,922,769)	(14,184,129)	(14,184,129)	(7,106,353)	(14,184,129)	(16,005,639)
Total Levy for Business Unit	(941,861)	0			0	0

DEPT/DIV: HEALTH INSURANCE - INSURED PROGRAM

BUSINESS UNIT: HEALTH-INSURANCE
FUND: 110 BUSINESS UNIT #: 15150

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted _ Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
SALARIES	511100	0	27,917	27,917	0	27,917	25,668
FICA	515100	0	2,136	2,136	0	2,136	1,964
RETIREMENT	515200	0	2,736	2,736	0	2,736	2,618
MEDICAL INSURANCE	515400	0	6,307	6,307	0	6,307	7,128
LIFE INSURANCE	515500	0	67	67	0	67	27
Appropriations Unit Personnel		0	39,163	39,163	0	39,163	37,405
OTHER PROFESSIONAL SVCS.	521900	13,048	10,000	10,000	834	10,000	15,000
Appropriations Unit Contractual		13,048	10,000	10,000	834	10,000	15,000
PRINTING/DUPLICATION	531300	172	5,000	5,000	263	5,000	5,000
STAFF DEVELOPMENT	543340	0	500	500	0	500	500
Appropriations Unit Supplies		172	5,500	5,500	263	5,500	5,500
PRIOR YEAR EXPENSE	574000	45,789	0	0	0	0	0
MEDICAL/DENTAL CLAIMS PAID	575000	0	40,000	0	0	0	0
DEPENDENT CARE EXPENSE	575020	0	50,000	0	0	0	0
HEALTH FLEX EXPENSE	575030	479,785	550,000	600,000	295,877	600,000	575,000
ADMINISTRATION EXPENSE	575040	33,395	36,000	36,000	18,196	36,000	40,000
SELF-INSURED ADMIN.	575051	1,014,592	600,000	1,100,000	564,907	1,100,000	839,500
CONSULTING EXPENSE	575060	110,956	72,000	72,000	25,695	72,000	72,000
COPAY - MEDICAL	575071	96,200	110,000	110,000	39,150	110,000	80,000
COPAY - DENTAL	575072	0	0	0	0	0	0
PREMIUM EXPENSE - CNTY PAID	575080	7,123,360	8,366,466	8,876,466	4,800,232	8,876,466	9,544,734
PRESCRIPTION DRUGS - SELF INS	575085	2,275,754	2,770,000	2,770,000	1,095,593	2,770,000	2,861,500
DENTAL EXPENSE	575088	667,376	525,000	565,000	415,882	565,000	950,000
PREMIUM EXPENSE - SELF PAID	575090	0	1,010,000	0	0	0	985,000
IBNR ADJUSTMENT EXPENSE	575300	1,110,900	0	0	0	0	0
KHCP DENTAL EXPENSE	575810	0	0	0	0	0	0
Appropriations Unit Grants/Contributions		12,958,107	14,129,466	14,129,466	7,255,532	14,129,466	15,947,734
FURN/FIXTURES >5000	580010	8,836	0	0	0	0	0
MACHY/EQUIP >5000	580050	745	0	0	0	0	0
Appropriations Unit Outlay		9,581	0	0	0	0	0

Total Expense for Business Unit	12,980,908	14,184,129	14,184,129	7,256,629	14,184,129	16,005,639
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BUSINESS UNIT:	REVENUE: HEALTH INSURANCE
FUND: 110	BUSINESS UNIT #: 15150

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted _ Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
EMPLOYEE HEALTH PREMIUM	449500	11,270,981	12,344,129	12,344,129	6,111,836	12,344,129	13,990,639
EMPLOYEE PAID DEP CARE	449530	34,588	50,000	50,000	20,937	50,000	50,000
EMP PAID HLT FLEX SPENDING	449540	73,594	60,000	60,000	36,867	60,000	60,000
RETIREE HEALTH PREMIUM	449550	873,197	1,010,000	1,010,000	495,263	1,010,000	985,000
COBRA(SELF PAY)HLTH PRM	449560	10,064	20,000	20,000	6,352	20,000	20,000
RETIREE HEALTH PREM. CO. PD.	449570	660,345	700,000	700,000	435,098	700,000	900,000
OPERATING TRANSFER IN	449991	1,000,000	0	0	0	0	0
Appropriations Unit Revenue		13,922,769	14,184,129	14,184,129	7,106,353	14,184,129	16,005,639
Total Funding for Business Unit		13,922,769	14,184,129	14,184,129	7,106,353	14,184,129	16,005,639

Total Expenses for Business Unit		12,980,908	14,184,129	14,184,129	7,256,629	14,184,129	16,005,639
Total Revenue for Business Unit		(13,922,769)	(14,184,129)	(14,184,129)	(7,106,353)	(14,184,129)	(16,005,639)
Total Levy for Business Unit		(941,861)	0	0	0	0	0

DEPT/DIV: SELF INSURANCE - LIABILITY

	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
Personnel	0	9,791	9,791	0	7,344	9,352
Grants/Contributions	805,824	568,718	568,718	420,310	579,383	623,921
Total Expenses for Business Unit	805,824	578,509	578,509	420,310	586,727	633,273
Total Revenue for Business Unit	(577,166)	(578,509)	(578,509)	(446,847)	(578,509)	(633,273)
Total Levy for Business Unit	228,658	0			8,218	0

DEPT/DIV: SELF INSURANCE - LIABILITY

BUSINESS UNIT: LIABILITY-INS RESERVE
FUND: 112 BUSINESS UNIT #: 15170

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted _ Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
SALARIES	511100	0	6,979	6,979	0	5,234	6,417
FICA	515100	0	534	534	0	401	491
RETIREMENT	515200	0	684	684	0	513	655
MEDICAL INSURANCE	515400	0	1,577	1,577	0	1,183	1,782
LIFE INSURANCE	515500	0	17	17	0	13	7
Appropriations Unit Personnel		0	9,791	9,791	0	7,344	9,352
WMMIC PREMIUM	575200	264,865	274,000	274,000	284,665	284,665	312,400
LIABILITY CLAIMS PAID	575210	90,091	165,209	165,209	35,836	165,209	183,148
PRINCIPAL ON BONDS	575250	0	98,424	98,424	73,424	98,424	102,279
BOND INTEREST	575260	35,873	31,085	31,085	26,385	31,085	26,094
WMMIC IBNR	575300	414,995	0	0	0	0	0
Appropriations Unit Grants/Contributions		805,824	568,718	568,718	420,310	579,383	623,921
Total Expense for Business Unit		805,824	578,509	578,509	420,310	586,727	633,273

BUSINESS UNIT: REVENUE: SELF INS. RESERVE-LIABILITY
FUND: 112 BUSINESS UNIT #: 15170

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted _ Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
LIAB INS INTEREST	448130	1,531	0	0	341	0	0
LIAB INS REVENUE	449650	445,634	446,509	446,509	446,506	446,509	501,273
OPERATING DIVIDEND REV.	449660	50,992	45,000	45,000	0	45,000	45,000
INTEREST REVENUE ON SIR ACCOUNT	449670	9,827	12,000	12,000	0	12,000	12,000
CAPITAL DIVIDEND REV.	449680	69,182	75,000	75,000	0	75,000	75,000
Appropriations Unit Revenue		577,166	578,509	578,509	446,847	578,509	633,273

Total Funding for Business Unit	577,166	578,509	578,509	446,847	578,509	633,273
.....						
Total Expenses for Business Unit	805,824	578,509	578,509	420,310	586,727	633,273
Total Revenue for Business Unit	(577,166)	(578,509)	(578,509)	(446,847)	(578,509)	(633,273)
Total Levy for Business Unit	228,658	0			8,218	0
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DHS INTERNAL SERVICE FUND

ACTIVITIES

This fund is used to account for revenues and expenditures that are associated with some operating expenses, annual principal, and interest for the Kenosha County Job Center Building.

DEPT/DIV: DHS - INTERNAL SERVICE FUND

	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
Debt Service	53,005	495,733	495,733	0	495,733	135,872
Outlay	145,080	0	0	0	0	340,788
Total Expenses for Business Unit	198,085	495,733	495,733	0	495,733	476,660
Total Revenue for Business Unit	(462,944)	(495,733)	(495,733)	0	(495,733)	(476,660)
Total Levy for Business Unit	(264,859)	0			0	0

DEPT/DIV: DHS - INTERNAL SERVICE FUND

BUSINESS UNIT: DHS - INTERNAL SERVICE FUND

FUND: 202 BUSINESS UNIT #: 53950

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted _ Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
GENERAL - DEBT	561200	0	350,000	350,000	0	350,000	0
GENERAL - INTEREST	562200	53,005	145,733	145,733	0	145,733	135,872
Appropriations Unit Debt Service		53,005	495,733	495,733	0	495,733	135,872
DEPRECIATION	585000	145,080	0	0	0	0	340,788
Appropriations Unit Outlay		145,080	0	0	0	0	340,788
Total Expense for Business Unit		198,085	495,733	495,733	0	495,733	476,660

BUSINESS UNIT: REVENUE: DHS - INTERNAL SERVICE FUND

FUND: 202 BUSINESS UNIT #: 53950

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
SALE OF COUNTY PROPERTY	441250	280,171	0	0	0	0	0
DSS SPECIAL REVENUES	442990	182,773	495,733	495,733	0	495,733	0
RENTAL INCOME	448550	0	0	0	0	0	476,660
Appropriations Unit Revenue		462,944	495,733	495,733	0	495,733	476,660
Total Funding for Business Unit		462,944	495,733	495,733	0	495,733	476,660

Total Expenses for Business Unit	198,085	495,733	495,733	0	495,733	476,660
Total Revenue for Business Unit	(462,944)	(495,733)	(495,733)	0	(495,733)	(476,660)
Total Levy for Business Unit	(264,859)	0			0	0

KENOSHA COUNTY LIBRARY SYSTEM

2005 Budget Narrative

The Kenosha County Library System (KCLS) is an agency of Kenosha County established according to Chapter 43 of the Wisconsin Statutes to provide for the extension and improvement of library services throughout the County. It is governed by a seven-member board appointed by the County Executive. KCLS carries out its objectives through service contracts with the Kenosha Public Library and the Community Library, the two public libraries in the County.

Major Objectives of the 2005 KCLS Budget

1. Maintain the County Library Tax increase at no more than 3%.
2. Allocate state aid in 2005 to maintain the Kenosha County Library Computer Network.
3. Fund 100% of the cost of reimbursing for non-resident use at the Kenosha Public Library and the Community Library.

1. Maintain the County Library Tax Increase at No More than 3%

This 2005 KCLS Budget raises the appropriation for the County Library Tax levy by 3%, and it reduces the County Library Tax **mill rate** significantly.

2. Allocate State Aid and Reserve Funds for the County Library Computer Network

Share Costs of County Library Computer Network Central Site

This budget continues cost sharing for the maintenance of the central site components of the countywide library computer network. The Kenosha Public Library, which houses and staffs the data center for the computer network, has paid capital equipment costs and half of the ongoing hardware and software maintenance costs for the central site computer equipment. This KCLS budget will fund the other half of the ongoing central site maintenance costs, the cost of the Internet link to that site, and a required central site server upgrade.

Continue Library Technology Grants to KCLS Member Libraries

This budget allocates funds to the Kenosha Public Library and the Community Library for computer network data telecommunications costs, and it grants \$3,000 to each of these libraries for ongoing maintenance and repair of peripheral computer equipment.

3. Reimbursement to Kenosha County Libraries for Non-Resident Use

Reimbursement for Non-Resident Use and the County Library Tax

The primary KCLS service program is to provide open and equal access for all County residents to all public libraries in the County. The cost of open access is paid from state revenue and County Library Tax revenue. The County Library Tax is levied only on those municipalities that do not maintain a local library. The City of Kenosha, the villages of Silver Lake, Twin Lakes, and Paddock Lake, and the towns of Randall and Salem **are exempt** from the County Library Tax.

Reimbursement Formula for Non-Resident Use

Kenosha County uses a standard formula to reimburse the Community Library and the Kenosha Public Library for the cost of open access. This formula is to take the percent of annual non-resident usage at each library times the annual operating expenses of the library.

Changes and Trends in Non-Resident Use at Kenosha County Public Libraries

Non-resident usage at the Kenosha Public Library increased to 23% in 1995, and each year thereafter non-resident use has remained at **23%**. 1995 through 2004 has shown steady increases in non-resident use at the Community Library. In 2004, that rate increased to **22%**, and this budget includes a larger payment to Community Library for that increase.

Reimbursement for Cross County Use among Kenosha, Walworth, and Racine Counties

KCLS also contracts with the Lakeshores Library System to provide access for Kenosha County residents to libraries in Racine and Walworth counties. 1994 was the first year KCLS received funds from the Lakeshores Library System for Racine County use of the Kenosha Public Library. Each year since, the KCLS payment to the Lakeshores Library System has either decreased or increased at a slower pace than the Lakeshores payment to KCLS. This reflects the change in usage patterns over those years.

Other Services

Through its resource library agreement with the Kenosha Public Library, KCLS also provides interlibrary loan, delivery, and consulting services to KCLS member libraries and offers bookmobile service in areas of the County not served by a local library.

DEPT/DIV: LIBRARY SYSTEM

	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
Contractual	96,400	162,700	162,700	162,200	162,700	63,100
Supplies	1,480,973	1,511,629	1,511,629	754,356	1,511,629	1,596,439
Total Expenses for Business Unit	1,577,373	1,674,329	1,674,329	916,556	1,674,329	1,659,539
Total Revenue for Business Unit	(1,578,842)	(508,249)	(508,249)	(1,580,428)	(1,674,329)	(458,345)
Total Levy for Business Unit	(1,469)	1,166,080			0	1,201,194

DEPT/DIV: LIBRARY SYSTEM

BUSINESS UNIT: LIBRARY SYSTEM
FUND: 250 BUSINESS UNIT #: 61100

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted _ Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
ACCOUNTING & AUDITING	521300	500	500	500	0	500	500
DATA PROCESSING COSTS	521400	95,900	162,200	162,200	162,200	162,200	62,600
Appropriations Unit Contractual		96,400	162,700	162,700	162,200	162,700	63,100
COMMUNITY LIBRARY	534830	166,623	196,743	196,743	98,372	196,743	217,300
CONTRACTS	534850	48,414	48,414	48,414	22,748	48,414	45,578
RESOURCE LIBRARY SERVICES	534870	1,265,936	1,266,472	1,266,472	633,236	1,266,472	1,333,561
Appropriations Unit Supplies		1,480,973	1,511,629	1,511,629	754,356	1,511,629	1,596,439
Total Expense for Business Unit		1,577,373	1,674,329	1,674,329	916,556	1,674,329	1,659,539

BUSINESS UNIT: REVENUE: LIBRARY SYSTEM
FUND: 250 BUSINESS UNIT #: 61100

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted _ Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) 2005 Proposed Operating and Capital Budget
GEN. PROP. TAX	441110	1,132,117	0	0	1,166,080	1,166,080	0
COUNTY LIBRARY REVENUES	443550	376,997	376,997	376,997	376,997	376,997	376,997
LAKESHORES LIBRARY SYSTEM	443590	69,728	69,728	69,728	37,348	69,728	81,348
INTEREST GENERAL FUND INVESTMEN	448110	0	524	524	3	524	0
RESERVES	449990	0	61,000	61,000	0	61,000	0
Appropriations Unit Revenue		1,578,842	508,249	508,249	1,580,428	1,674,329	458,345
Total Funding for Business Unit		1,578,842	508,249	508,249	1,580,428	1,674,329	458,345

Total Expenses for Business Unit	1,577,373	1,674,329	1,674,329	916,556	1,674,329	1,659,539
Total Revenue for Business Unit	(1,578,842)	(508,249)	(508,249)	(1,580,428)	(1,674,329)	(458,345)
Total Levy for Business Unit	(1,469)	1,166,080			0	1,201,194

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DEBT SERVICE

ACTIVITIES

This budget contains the principal and interest payments due in 2005 on general obligation debt that Kenosha County has outstanding at the present time.

Total Debt Service	Ehlers Schedule	New money estimate	Prior Year fund balance adjustment	Total
Principal	8,722,279		\$0	8,722,279
Interest	4,117,288		(\$235,113)	3,882,175
	<u>12,839,567</u>		<u>(\$235,113)</u>	<u>12,604,454</u>

Proprietary Fund Debt Service

	Golf	Brookside	WMMIC	Job Center	Total
Principal	200,000	545,000	102,279		847,279
Interest	158,451	229,830	26,094	135,872	550,247
	<u>358,451</u>	<u>774,830</u>	<u>128,373</u>	<u>135,872</u>	<u>1,397,526</u>

Governmental Debt Levy Calculation:	Total
Principal	7,875,000
Interest	3,331,928
	<u>11,206,928</u>
Governmental Levy	11,206,928
Proprietary Levy	1,397,526
Total Debt Levy	<u>12,604,454</u>

The filing of DOR form SL-202 will be as approved by County Board in 2002.

DEPT/DIV: DEBT SERVICE

<u>Business Unit Summary</u>	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) Executive Adopted Budget	(7) Finance Committee Adjustments	(8) 2005 Proposed Operating and Capital Budget
Debt Service	18,362,876	10,670,394	10,670,394	4,555,453	9,835,021	11,206,928		11,206,928
Cost Allocation	9,080,186	0	0	0	0	0		0
Total Expenses for Business Unit	27,443,062	10,670,394	10,670,394	4,555,453	9,835,021	11,206,928		11,206,928
Total Revenue for Business Unit	(27,283,805)	0	0	(10,670,394)	(10,691,394)	0		0
Total Levy for Business Unit	159,257	10,670,394			(856,373)	11,206,928		11,206,928

DEPT/DIV: DEBT SERVICE

BUSINESS UNIT: DEBT SERVICE
FUND: 300 BUSINESS UNIT #: 81010

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) Executive Adopted Budget	(7) Finance Committee Adjustments	(8) 2005 Proposed Operating and Capital Budget
GENERAL- PRINCIPAL	561200	7,018,207	6,780,000	6,780,000	2,755,000	5,885,000	7,875,000	7,875,000	
GENERAL - INTEREST	562200	4,352,776	3,890,394	3,890,394	1,800,453	3,950,021	3,331,928	3,331,928	
DEBT SERVICE CHARGES	569100	224,609	0	0	0	0	0	0	
PMT TO ESCROW AGENT-BOND	569500	6,767,284	0	0	0	0	0	0	
Appropriations Unit : Debt Service		18,362,876	10,670,394	10,670,394	4,555,453	9,835,021	11,206,928	11,206,928	
TRANSFER OUT	599991	9,080,186	0	0	0	0	0	0	
Appropriations Unit : Cost Allocation		9,080,186	0	0	0	0	0	0	
Total Expense for Business Unit		27,443,062	10,670,394	10,670,394	4,555,453	9,835,021	11,206,928	11,206,928	

BUSINESS UNIT: REVENUE: DEBT SERVICE
FUND: 300 BUSINESS UNIT #: 81010

Account Description:	OBJ:	(1) 2003 Actual	(2) 2004 Adopted Budget	(3) 2004 Budget Adopted & Modified 6/30	(4) 2004 Actual as of 6/30	(5) 2004 Projected at 12/31	(6) Executive Adopted Budget	(7) Finance Committee Adjustments	(8) 2005 Proposed Operating and Capital Budget
GEN. PROP. TAX	441110	9,814,021	0	0	10,670,394	10,670,394	0	0	
INTEREST GENERAL FUND INVEST	448110	23,784	0	0	0	0	0	0	
GOLF COURSE P/I PAYMENT	448230	21,000	0	0	0	21,000	0	0	
NOTE/BOND PROCEEDS	449010	17,425,000	0	0	0	0	0	0	
Appropriations Unit : Revenue		27,283,805	0	0	10,670,394	10,691,394	0	0	
Total Funding for Business Unit		27,283,805	0	0	10,670,394	10,691,394	0	0	

Total Expenses for Business Unit	27,443,062	10,670,394	10,670,394	4,555,453	9,835,021	11,206,928		11,206,928
Total Revenue for Business Unit	(27,283,805)	0	0	(10,670,394)	(10,691,394)	0		0
Total Levy for Business Unit	159,257	10,670,394			(856,373)	11,206,928		11,206,928

Grand Totals:

Grand Total All Expenses	199,032,681	171,497,654	184,077,339	80,927,006	176,318,312	184,343,180	(13,293)	184,329,887
Grand Total All Revenue	(201,874,463)	(124,077,134)	(133,806,780)	(104,430,888)	(177,260,507)	(135,443,020)		(135,443,020)
Grand Total All Levy	(2,841,782)	47,420,520			(942,195)	48,900,160	(13,293)	48,886,867