



KENOSHA JOINT SERVICES

PUBLIC SAFETY SUPPORT SERVICES

Sheriff • Police • Fire • EMS

1000 55th Street • Kenosha, WI 53140
Website: www.kenoshajs.org • Phone: (262) 605-5050

A G E N D A

KENOSHA JOINT SERVICES BOARD MEETING

Kenosha County Safety Building, 1000 55th Street • Kenosha, WI

Kenosha Joint Services Training Room 1216

February 27, 2024 • 4:30 P.M.

- I. Call to Order
- II. Roll Call
- III. Citizen Comments
 - a. Documents: [Guidelines for Citizen Comments at Kenosha Joint Services Board Meetings](#)
- IV. Approval of Minutes from Open Session – January 23, 2024
- V. Joint Services Report
 - a. Director's Report
 - b. Administration
 - c. Communications
 - d. Records
 - e. Fleet Maintenance
 - f. Evidence/Identification
 - g. Information Technology
 - h. Overtime Report
 - i. Financial Statements
 - j. WDVA Approved for the GI Bill® Handout
- VI. Items for Board Review and/or Action
 - a. 9-1-1 Refresh and ESI Net Implementation Project Status Report
 - b. ERP (Enterprise Resource Planning) Replacement Project Status Report
 - c. Carryover of Funds from 2023
 - d. YE 2023 Budget Transfers
 - e. OPEB Table Updates
- VII. Board Member Comments
- VIII. Adjournment

KENOSHA JOINT SERVICES BOARD

January 23, 2024

The Kenosha Joint Services Board meeting was **Called to Order** at 4:30 p.m. by Chairperson Monica Yuhas in the Joint Services Training Room located in the Kenosha County Public Safety Building.

The **Members in Attendance** were Chairperson Monica Yuhas, Vice Chairperson John Morrissey, Police Chief Patrick Patton, County Board Supervisor Brian Bashaw, Alderperson Curt Wilson, Member at Large Paris Fire Chief Colin Hennessey and Youth in Governance Rylee Chamberlin.

The **Members not in Attendance**, County Executive Samantha Kerkman and Youth in Governance JJ Castro were excused.

Under, **Citizen Comments**, there were none.

Under, **Approval of Minutes of Open Sessions December 7, 2023**, Mr. Bashaw made a motion to approve. Mr. Hennessey seconded the motion. Motion approved unanimously.

Under, **Director's Report**, Director Nielsen presented the Director's Report, introduced new Evidence Manager Charles Scoles and reported on inter-departmental transfers and promotions.

Mr. Morrissey inquired whether it has been looked at staffing 10-12 hours shifts in Communications. Director Nielsen noted that they have, but have concerns regarding staffing and they will continue to look at more staffing options.

The Board accepted the information as presented.

Under, **911 Refresh and ESI Net Implementation Project Status Report**, Director Nielsen reported on the status of the project. There was a brief discussion.

The Board accepted the information as presented.

Under, **ERP Replacement Project**, Director Nielsen reported on the status of the ERP replacement project. They are currently working on configuration and the initial setup of the software.

The Board accepted the information as presented.

Under, **Board Comments**, Mr. Morrissey inquired on how many calls for homelessness or for individuals who could not get to somewhere warm were received.

Mr. Bashaw thanked Director Nielsen for providing him information on fire calls.

At 4:47 p.m., Mr. Morrissey made a motion to **Adjourn the Meeting**. Mr. Hennessey seconded the motion. Motion approved unanimously.



KENOSHA JOINT SERVICES

PUBLIC SAFETY SUPPORT SERVICES

Sheriff • Police • Fire • EMS

1000 55th Street • Kenosha, WI 53140
Website: www.kenoshajs.org • Phone: (262) 605-5050

Kenosha Joint Services Departments

Administration
Communications
Evidence/Identification Bureau
Fleet Maintenance
Records/Public Counter

TO: Kenosha Joint Services Board

FROM: Joshua Nielsen

REFERENCE: Kenosha Joint Services – Board Report

DATE: February 22, 2024

ADMINISTRATION DEPARTMENT:

Administration (1 Director, 1 Assistant Director, 1 HR Coordinator, 1 Finance Assistant, 1 Clerk):

All positions filled.

Communications (32 Telecommunicators, 6 Supervisors, 1 Assistant Manager, 1 Manager):

There are six Telecommunicator vacancies and one Supervisor vacancy. One candidate is in the final phases of the hiring process with a projected start date in early April. A new hiring process for Telecommunicators has started.

Records (17 Clerks, 3 Supervisors, 1 Manager):

There are currently three Records Clerk vacancies. Two Records Clerks are starting on February 29, 2024. Three candidates are currently in background checks, and we anticipate to fill the remaining vacancy and create an eligibility list.

Records Clerk Kim Wright retired on February 16, 2024, after twenty-eight 28 years of service on third shift.

Fleet Maintenance (5 Technicians, 1 Clerk, 1 Vehicle Cleaning Operator, 1 Manager):

There is one part-time Vehicle Cleaning Operator vacancy. Interviews for this position were held on February 21, 2024.

Evidence/Identification (7 Technicians, 1 Supervisor, 1 Manager):

There is one Identification Technician vacancy. Maia Gloria will transfer from Records to fill one of the two vacant Technician positions on February 26, 2024. Panel interviews for remaining vacancy will occur on 03/11/2024.

Kenosha Joint Services – Board Report

Approved for the GI Bill®

Kenosha Joint Services was approved on February 20, 2024 by the US Department of Veteran’s Affairs (VA) for the Approved for the GI Bill® on-the-job-training program for our 911 Telecommunicator position. We will be working closely with Great Lakes Naval Station, as well as have the ability to advertise as Approved for the GI Bill® in our recruiting efforts. Veterans who qualify will receive monthly benefits from the VA during their training program. A flyer with additional information is included in the Board Packet.

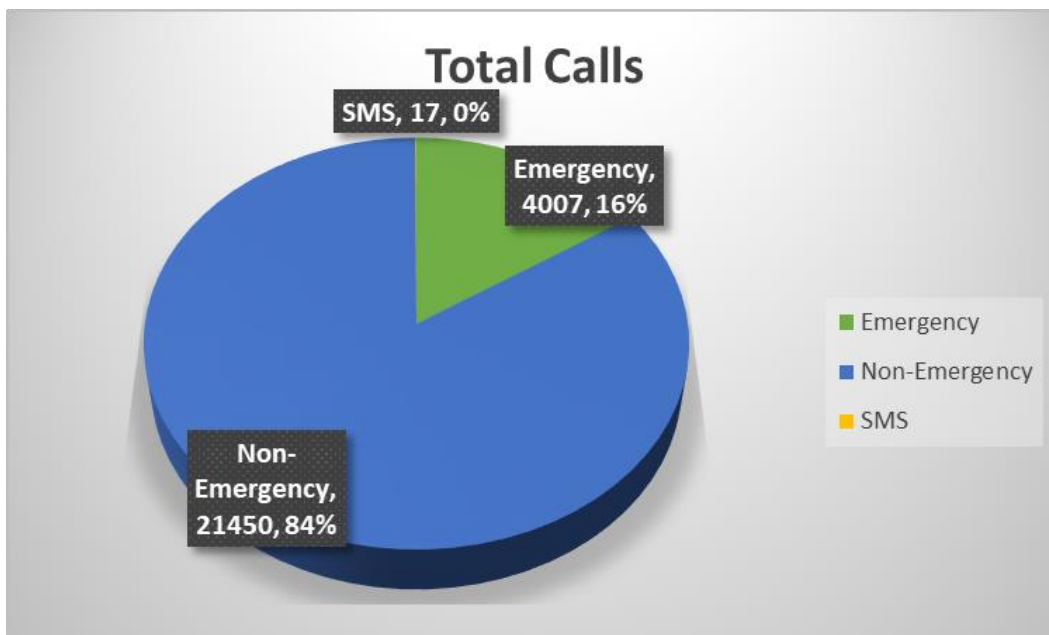
COMMUNICATIONS DEPARTMENT:

Ashley Durand is in her last phase of training, at the Police console. She is anticipated to be fully trained early Spring 2024. Grace Moote has completed Police training. It is anticipated that she will finish all training in Spring of 2024. Cassie McDannel has completed Sheriff training and will begin Fire training on February 20th. It is anticipated she will complete all training late Spring/early Summer of 2024. Stefanie Street completed call-take training and began Fire training. She is anticipated to complete training mid-Summer 2024. Maxwell Rebman is in Fire training, and he is anticipated to complete training mid-Summer 2024. Anne Boie has completed call-take training and will begin training at the Police console on February 27, 2024. She is anticipated to complete training late Summer/early Fall 2024.

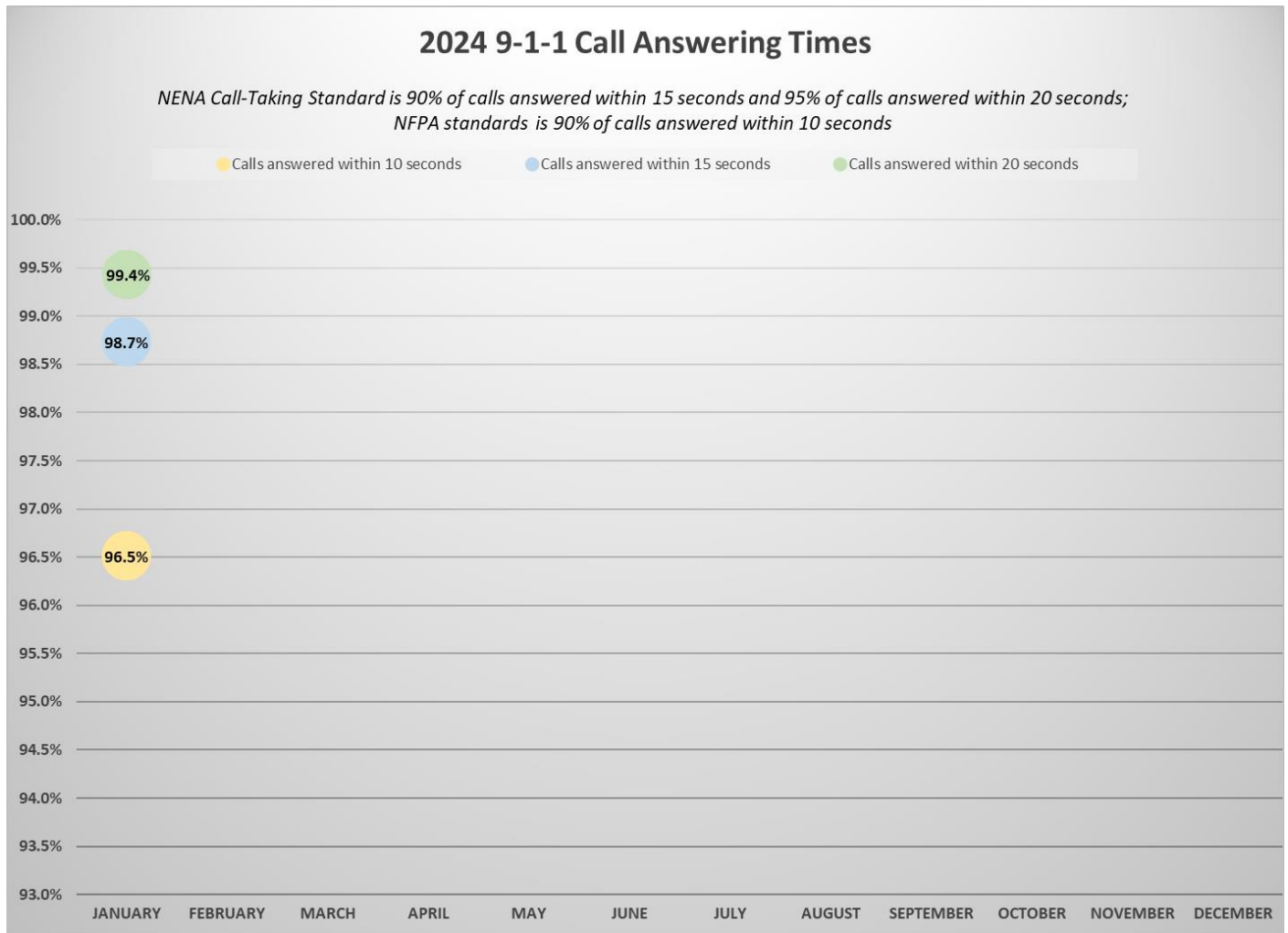
Communications management staff and Joint Services Administration continue to meet to determine emergency staffing plans and ensure all needs within the center are met.

Joint Services staff is working with a group including members of several county fire departments, Kenosha County Public Works, Kenosha County Sheriff’s Department and Baycom Inc. to address potential coverage issues on the Simulcast Radio System. The issues pertain to geographic areas on the far west end of Kenosha County. Testing is being conducted to identify specific problems and Baycom technicians and engineers are exploring possible solutions.

In January 2024, 4,007 9-1-1 calls were received by the communications department with 96% of these calls answered in under 10 seconds, and 99% in under 15 seconds. There were 21,450 non-emergency calls handled and 17 text messages received during this month.



Kenosha Joint Services – Board Report



RECORDS DEPARTMENT:

Newly promoted Third Shift Records Supervisor, Brian Martinez, began supervisor training under the guidance of Victoria Maccari. Victoria Maccari will be transitioning to her role as First Shift Records Supervisor in March. Records Clerk Joyce Morgan has transitioned from the Communications Center and is currently training in Records in the Warrant Phase. Records Clerk Amanda Harvey is currently training in the Records Room with her Training Officer.

Records clerks processed 188 jail bonds in the month of January, 2024.

Records clerks entered 449 warrants into the TIME System. They recalled seventy-one per Circuit Court and Municipal Court. They also canceled 180 warrants that were served by law enforcement during the month of January.

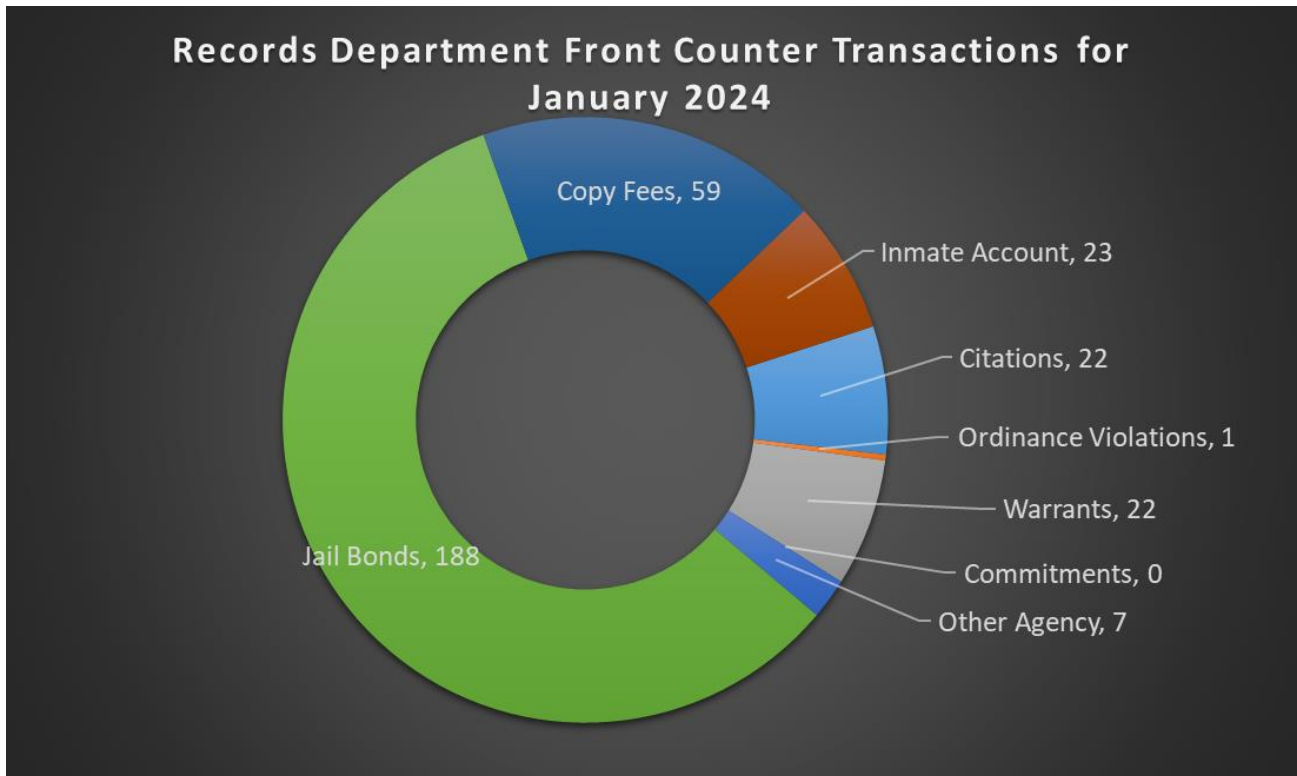
Records clerks have entered, updated or dismissed thirty orders of protection in January.

The Records Department reviewed 1,646 incoming case reports and supplements from Kenosha Police and Kenosha Sheriff’s Departments. Case review is an integral part of submitting complete statistical information to the State of Wisconsin Department of Justice for Uniform Crime Reporting.

Kenosha Joint Services – Board Report

In January, Records Staff have taken sixteen complaints and written reports while serving citizens at the Front Counter. They have entered and written eighty-six repossession reports in January. In addition, Records Staff have booked twelve juveniles after hours.

There were a total of ninety-eight hours of overtime used in the month of January.



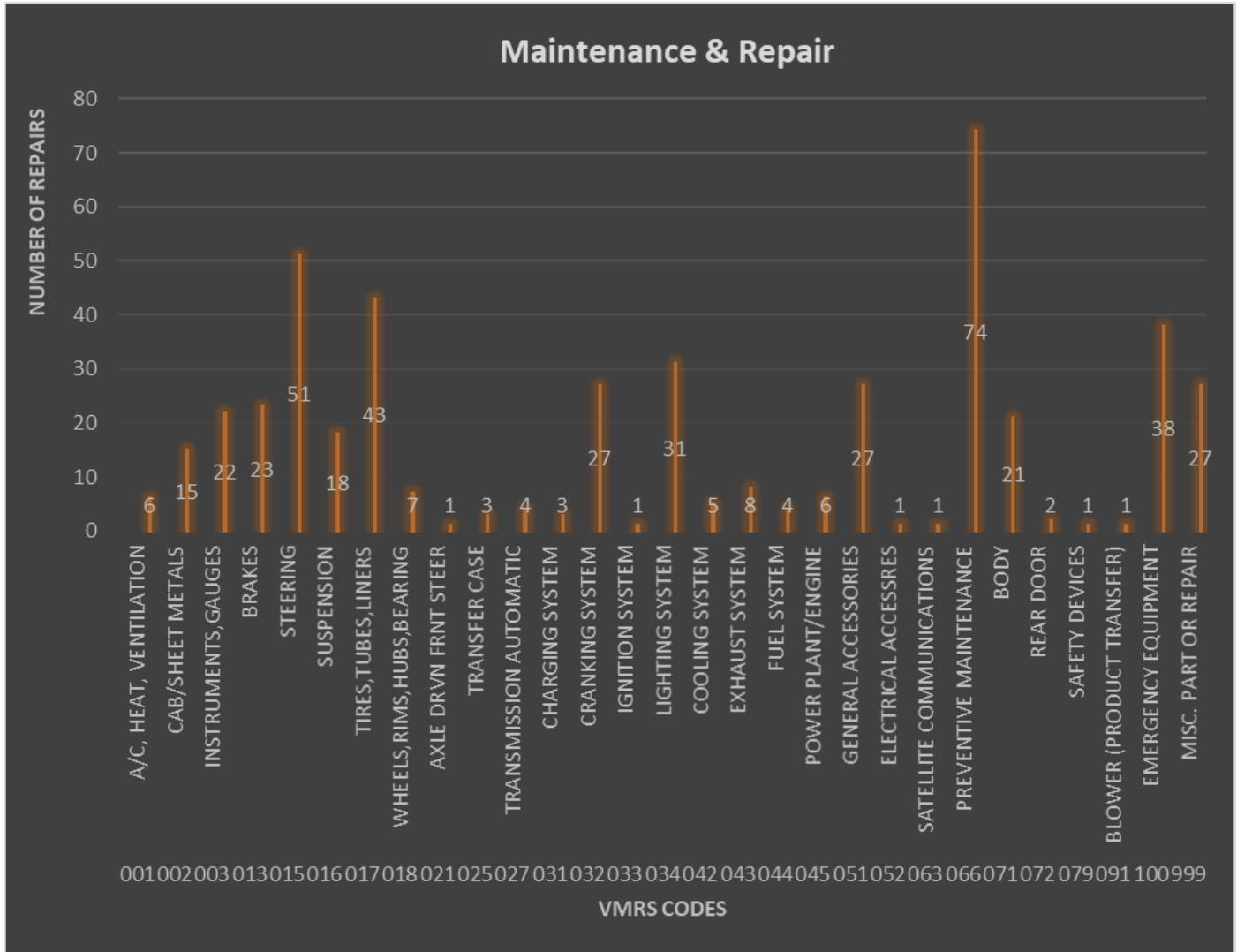
FLEET MAINTENANCE:

The fleet maintenance staff continue vehicle maintenance and repair as scheduled. There were 172 work orders generated with a total of 471 maintenance and repair lines completed during the month of January. Staff also completed the annual inventory of parts.

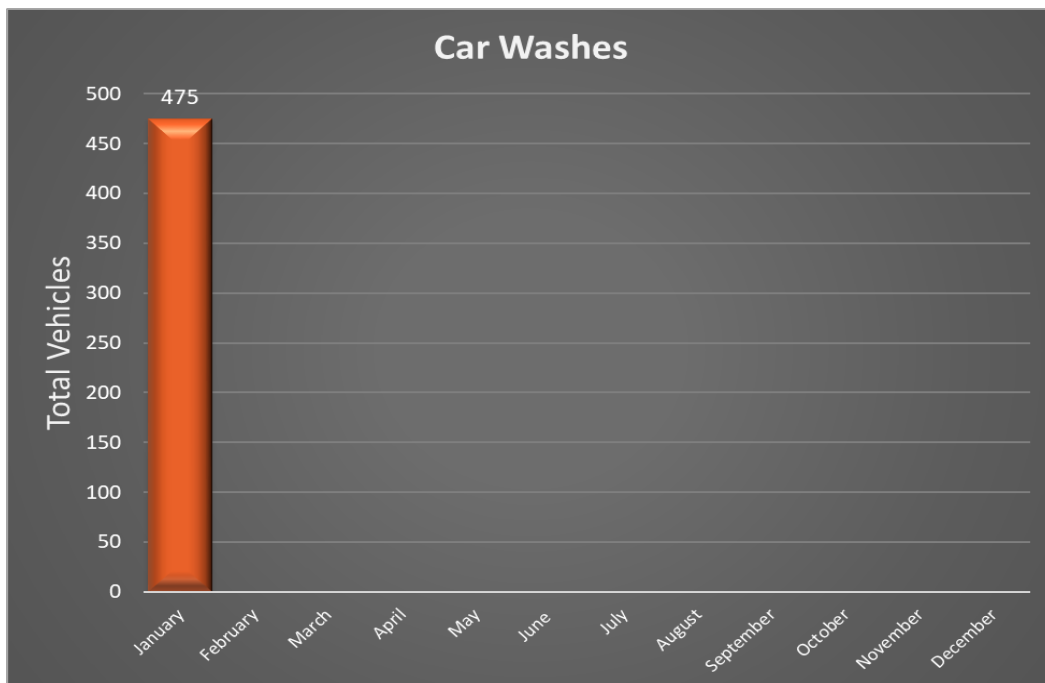
During the month of January, a total of thirty-four brake rotors required replacement or resurfacing. Of those rotors, twenty-eight were within tolerances and were machined instead of replaced. The total cost of new rotors purchased for replacement during this period was \$528.88. The ability to machine rotors during this period saved \$2,286.12. Since the brake lathe was put into service on March 15, 2023, there has been an approximate cost savings of \$17,235.86. In less than one year, the total cost savings realized by machining rotors has surpassed the cost of purchasing the brake lathe.

Manager Pat Sepanski is currently working with Kenosha County Public Works and Facilities on a project that replaces the fuel system software. Joint Services uses this software to appropriately bill out fuel use at the Public Safety Building. Pat is also serving on a work group with Kenosha County Public Works to evaluate replacement of the fuel storage tanks at the Public Safety Building. New vehicle up-fitting continues for both Police and Sheriff.

Kenosha Joint Services – Board Report



There were 475 automatic car washes in the month of January. **Car washes:** Indicates a total number of vehicles in all agencies cleaned utilizing the automatic car wash.



Kenosha Joint Services – Board Report

EVIDENCE/IDENTIFICATION DEPARTMENT:

The Evidence/Identification Manager, Charles Scoles, along with leadership within the KPD and KSD, is in the process of reviewing the current workflows and methods of evidence rejections from the Wisconsin State Crime Lab.

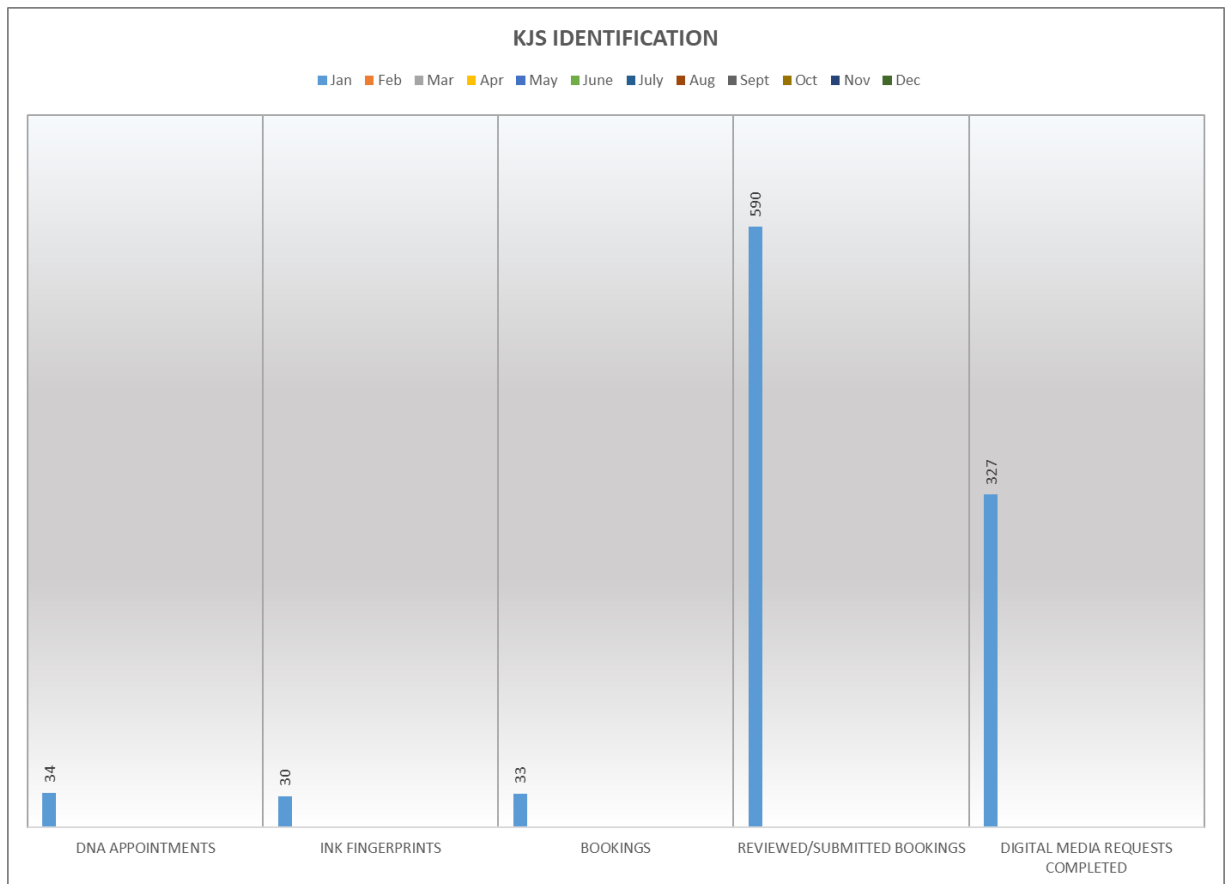
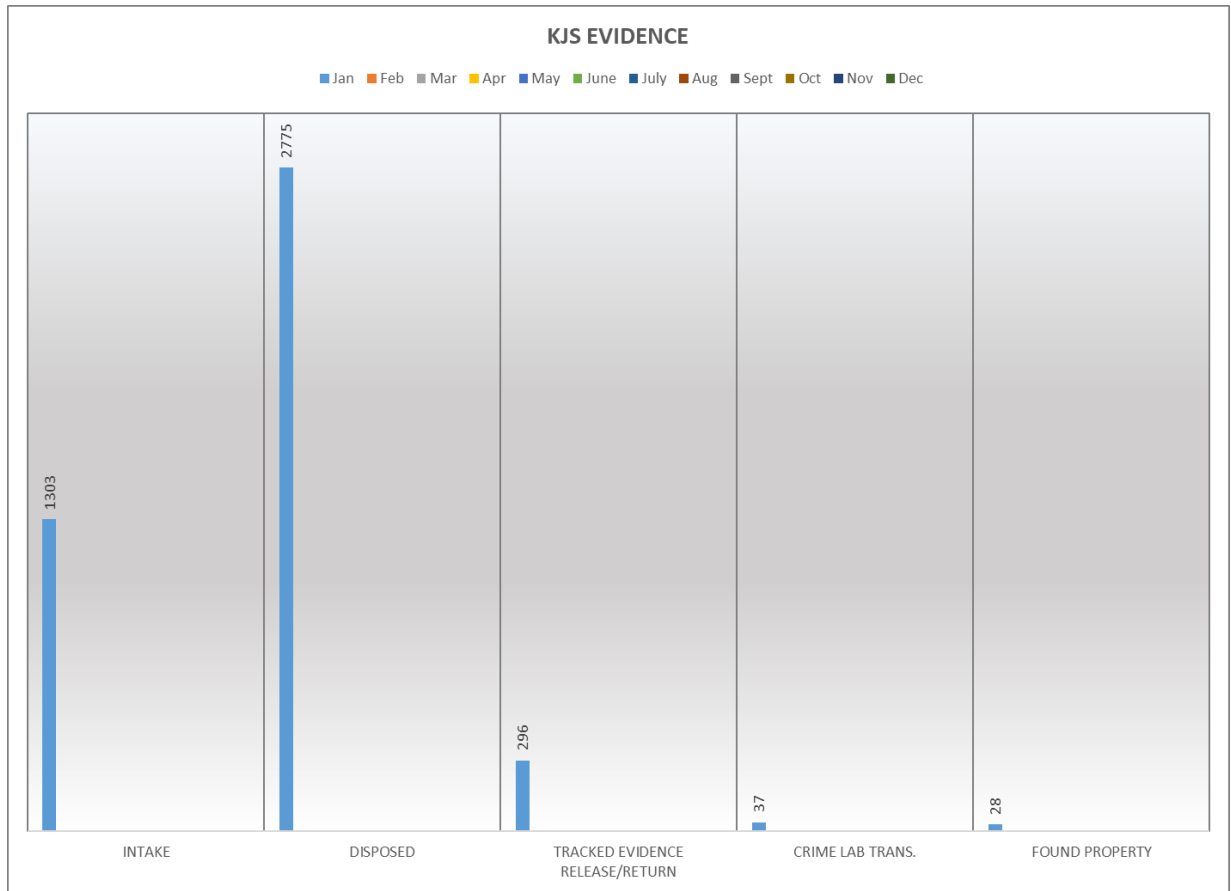
On January 23, 2024, Charles conducted a second meeting with Claudia Moreno, Justice Supervisor, at the Wisconsin State Crime Laboratory. A discussion was conducted on our progress to cut down the rejections of evidence being presented from the Joint Services, Evidence / ID Bureau. Progress was made and no evidence was rejected this trip. On January 30, 2024, Charles conducted a meeting with the management staff from the Kenosha Police Department and Kenosha Sheriff's Department to go over Evidence Room, Right of Refusal packing errors.

Department staff members are continuously reviewing the utilization of space within the property rooms in order to accommodate the spatial needs of the items being submitted. This on-going process assists with property dispositions and disposals. Recent efforts are being made to focus on increasing disposals to improve space for intake of new evidence.

Assistant Director Stephanie Lorenzo is coordinating with the KSD, KPD, and Evidence/ID staff to transition to utilizing the law enforcement agencies software for collection and dissemination of digital media/evidence. The goal of this transition is to move away from the Mideo software and use the Motorola and Polaris systems to store digital media/evidence. This transition will introduce new efficiencies by further eliminating much of the physical media used today, however, this requires Joint Services staff to learn two different systems for gathering and disseminating digital media. This transition does not include Joint Services staff performing redactions on body and squad videos.

In the month of January, technicians took in 1,303 items, disposed of 2,775 items, released or returned 296 items, transported thirty-seven items to the Crime Lab, and processed twenty-eight pieces of found property. In addition, ID technicians made thirty-four DNA collection appointments, completed thirty ink fingerprint cards, completed thirty-three bookings, reviewed and submitted charges for 590 total bookings to the WI Dept. of Justice (WI DOJ), and completed 327 digital media requests.

Kenosha Joint Services – Board Report

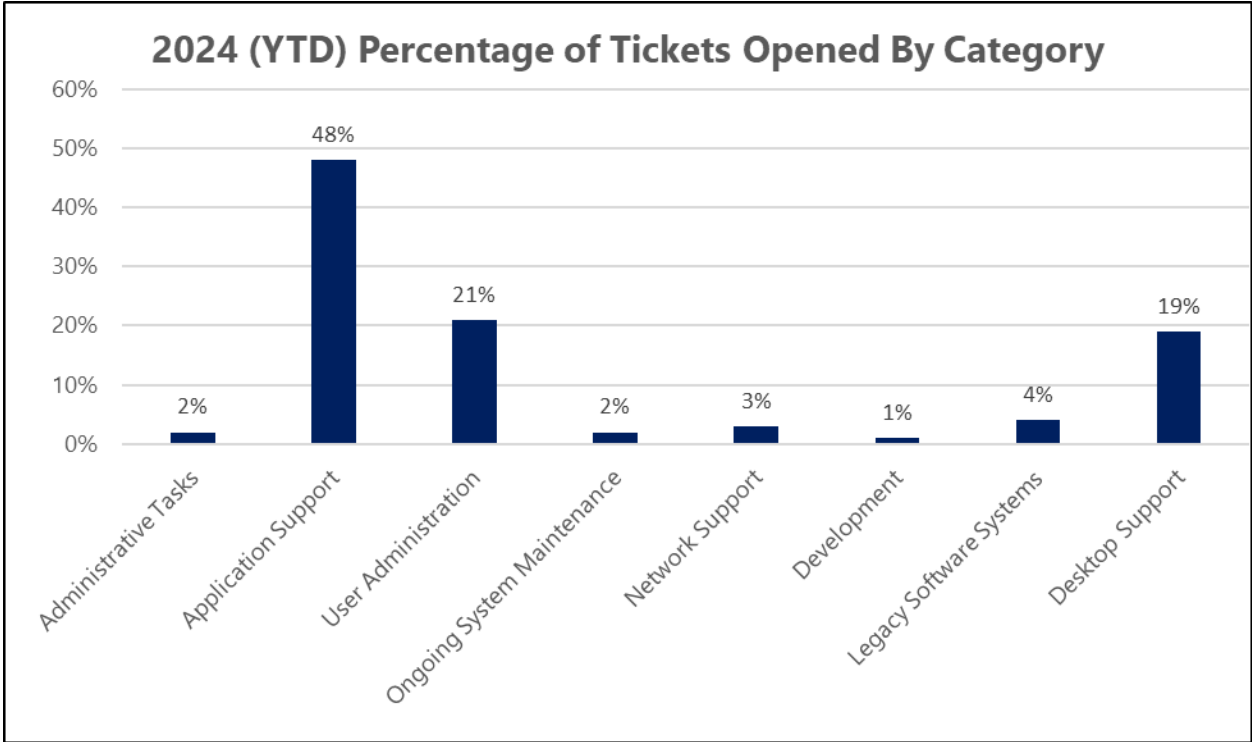
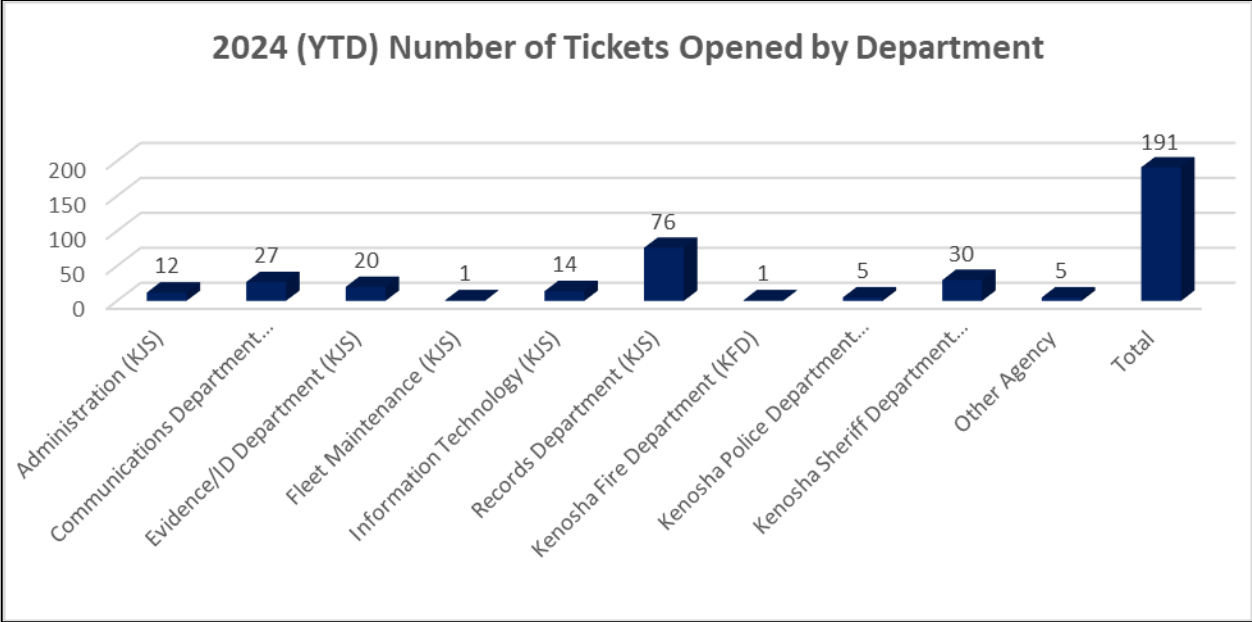


Kenosha Joint Services – Board Report

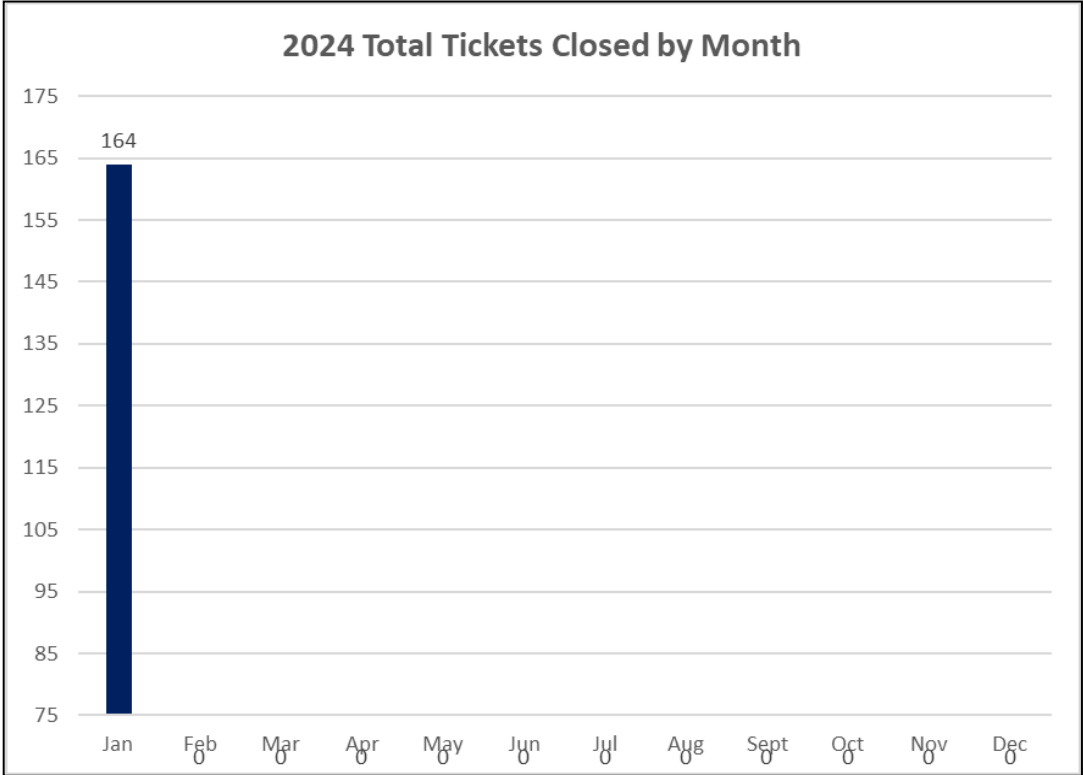
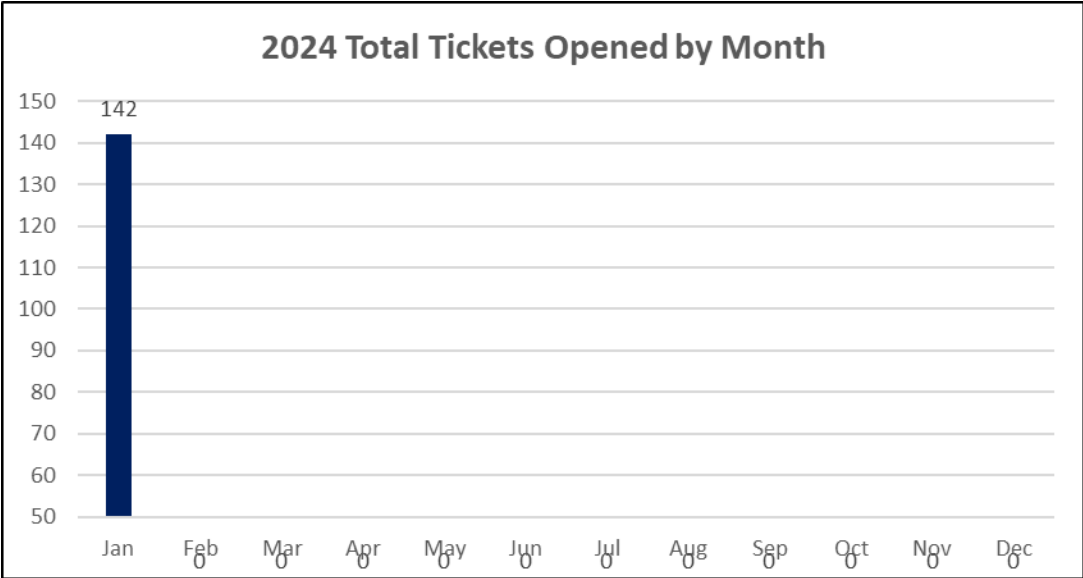
INFORMATION TECHNOLOGY

- Cybersecurity Training
 - Ongoing: Next training scheduled for April 16th
- ERP
 - Complete: Data conversion
 - Complete: Kick-off conference call August 10th
 - Complete: Tyler Technologies System Infrastructure Audit
 - Complete: Server creation and configuration
 - In Progress: Implementation Training
- Vulnerability Scans
 - In Progress: 1st Quarter Scans
- TRACS Interface
 - In Progress: Working with Tyler Technologies on interface control documentation
 - In Progress: Working with Kenosha Police Department and Kenosha Sheriff's Department on creating and importing test tickets
- Communications Workstation Redundant Ethernet
 - In Progress: Working with Communications staff to determine availability of cabling for dual ethernet connections on the client workstations
 - Planning: Connecting each workstation to redundant switches
- Driver's License Readers
 - In Progress: Working with Kenosha Police Department and Kenosha Sheriff's Department to install and configure driver's license readers in squad cars to interface with New World Public Safety Software.
- LexisNexis
 - Complete: Develop interface between Kenosha Joint Services and LexisNexis that will automatically upload TraCs accident reports from Kenosha Police Department and Kenosha Sheriff's Department on a daily basis.
 - In Progress: Working with Records Department on adding link to Kenosha Joint Services website.
- FastID
 - In Progress: Working with Kenosha Police Department and Kenosha Sheriff's Department to configure network mapping for FastID.

Kenosha Joint Services – Board Report



Kenosha Joint Services – Board Report



JOB NAME: JVNSUMM
 PROGRAM ID. FVN078
 RUN DATE 1/31/24

TIME 14:49:26

KENOSHA JOINT SERVICES
 DISBURSEMENT JOURNAL

START DATE FOR SUMMARY: 1/01 END DATE FOR SUMMARY: 1/31

CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
47111	1/03	GORDIE BOUCHER FORD	150-01-50001-530-000	'24 FORD EDGE	34,179.50
47112	1/03	GORDIE BOUCHER OF KENOSHA	150-01-50001-530-000	'24 FORD EDGE	34,179.50
47113	1/03	AT&T MOBILITY	150-01-50003-212-000	ATT SPRVSR	28.41
			150-01-50007-212-000	ATT SPRVSR	18.94
				..... CHECK TOTAL	47.35
47114	1/03	CDW-G	150-01-50008-301-000	2-WIRELESS KBRD	34.98
47115	1/03	COMPLETE OFC OF WISCONSIN	150-01-50007-301-000	THRU 12/30	1,971.87
			150-01-50002-301-000	THRU 12/30	492.81
			150-01-50001-301-000	THRU 12/30	80.19
				..... CHECK TOTAL	2,544.87
47116	1/03	MYSTAIRE	150-01-50007-301-000	KEY FOR HATCH	25.00
47117	1/03	PATRICK SEPANSKI	150-01-50006-303-000	TOOL REIM - PS	250.00
47118	1/03	POMPS TIRE SERVICE	150-00-12530-000-000	MISC TIRE PURCHASES	5,138.68
			150-00-12530-000-000	MISC TIRE PURCHASES	182.47
			150-00-12530-000-000	MISC TIRE PURCHASES	102.50
			150-00-12530-000-000	MISC TIRE PURCHASES	56.00
			150-00-12530-000-000	MISC TIRE PURCHASES	578.48CR
				..... CHECK TOTAL	4,901.17
47119	1/03	STAPLES BUSINESS ADVANTAGE	150-01-50003-301-000	THRU 12/30	1,057.24
			150-01-50001-301-000	THRU 12/30	974.03
			150-01-50007-301-000	THRU 12/30	444.90
			150-01-50002-301-000	THRU 12/30	390.15
				..... CHECK TOTAL	2,866.32
47120	1/03	TRI TECH FORENSICS INC	150-01-50007-301-000	RED EVIDENCE TAPE	575.00
			150-01-50007-301-000	HAND GUN BOXES	79.20
			150-01-50007-301-000	KRAFT PAPER ROLL	38.52
				..... CHECK TOTAL	692.72
47121	1/03	ALLDATA	150-01-50006-206-000	'24 MAINT	1,500.00

JOB NAME: JVNSUMM
 PROGRAM ID. FVN078
 RUN DATE 1/31/24

KENOSHA JOINT SERVICES
 DISBURSEMENT JOURNAL

TIME 14:49:26

PAGE 2

START DATE FOR SUMMARY: 1/01 END DATE FOR SUMMARY: 1/31

CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
47122	1/03	CROWN TROPHY	150-01-50001-301-000	SMAY RETIREMENT	60.00
47123	1/03	EQUATURE	150-01-50002-228-000	24' NOTE PAYMENT	8,291.60
			150-01-50002-212-000	'24 RCRDR MAINT	6,707.29
			150-01-50002-212-000	'24 MAINT	5,966.08
				..... CHECK TOTAL	20,964.97
47124	1/03	KEVIN J KELLEHER LLC	150-01-50003-211-000	FTO BASIC-MO	295.00
47125	1/03	POWERDMS INC	150-01-50002-206-000	POWER FTO SBSCPTN	3,399.48
47126	1/03	WCA GROUP HEALTH TRUST	150-01-50002-122-000	JAN'24	57,735.34
			150-01-50003-122-000	JAN'24	31,398.37
			150-01-50007-122-000	JAN'24	16,814.44
			150-01-50006-122-000	JAN'24	14,755.50
			150-01-50001-122-000	JAN'24	12,610.82
				..... CHECK TOTAL	133,314.47
47127	1/03	WCA GROUP HEALTH TRUST	150-01-50002-122-000	DEC'23 ADJ	1,552.36
			150-01-50003-122-000	DEC'23 ADJ	817.03
				..... CHECK TOTAL	2,369.39
47128	1/10	CULLIGAN WATER TREATMENT	150-01-50007-212-000	'24 MAINT	456.00
			150-01-50003-212-000	'24 MAINT	456.00
			150-01-50002-212-000	'24 MAINT	456.00
				..... CHECK TOTAL	1,368.00
47129	1/10	EBSO, INC. (DBA:GGG)	150-00-21787-000-000	PR 01/12/24	284.43
47130	1/10	METROPOLITAN LIFE INSURANCE	150-00-21795-000-000	PR 01/12/24	320.67
47131	1/10	MIDEO SYSTEMS INC.	150-01-50007-212-000	'24 MAINT	13,379.80
47132	1/10	POLICE & FIRE CREDIT UNION	150-00-21784-000-000	PR 01/10/24	5,714.00
47133	1/10	RON TURLEY ASSOCIATES, INC.	150-01-50006-206-000	'24 SAAS RNWL	7,711.00
47134	1/23	ACCURATE PRINTING CO INC	150-01-50004-309-000	10M CASE NUMBER SHEE	361.00
47135	1/23	AUCA CHICAGO MC LOCKBOX	150-01-50006-320-000	THRU 12/30	501.77
			150-00-12530-000-000	THRU 12/30	218.16
				..... CHECK TOTAL	719.93

JOB NAME: JVNSUMM
 PROGRAM ID. FVN078
 RUN DATE 1/31/24

TIME 14:49:26

KENOSHA JOINT SERVICES
 DISBURSEMENT JOURNAL

START DATE FOR SUMMARY: 1/01 END DATE FOR SUMMARY: 1/31

CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
47136	1/23	AURORA MEDICAL GROUP	150-01-50004-221-000	PHYS-CF	218.00
47137	1/23	BUELOW VETTER BUIKEMA OLSON	150-01-50004-201-000	LGL FEES	229.50
47138	1/23	BUMPER TO BUMPER AUTO PARTS	150-00-12530-000-000	THRU 12/31	3,645.97
			150-01-50006-211-000	THRU 12/31	215.30
			150-01-50006-305-000	THRU 12/31	113.25
			150-01-50006-305-000	2%DISC TAKEN	79.49CR
				..... CHECK TOTAL	3,895.03
47139	1/23	CARQUEST AUTO PARTS	150-00-12530-000-000	THRU 12/28	2,185.96
			150-01-50006-305-000	THRU 12/28	516.26
			150-01-50006-305-000	2%DISC TAKEN	54.05CR
				..... CHECK TOTAL	2,648.17
47140	1/23	EQUATURE	150-01-50002-213-000	REPLACEMENT HARD DRI	1,000.00
47141	1/23	KENOSHA COUNTY DHS	150-01-50004-208-000	AUG'23	280.74
			150-01-50004-208-000	DEC'23	157.67
				..... CHECK TOTAL	438.41
47142	1/23	KENOSHA SHERIFF'S DEPT	150-01-50004-225-000	BCKGRND CKS	100.00
47143	1/23	PALMEN GMC, BUICK	150-00-12530-000-000	THRU 12/30	550.75
47144	1/23	PORCARO FORD	150-00-12530-000-000	THRU 12/28	2,876.33
47145	1/23	PROPIO LS LLC	150-01-50002-212-000	DEC'23	312.35
47146	1/23	SHRED-IT USA	150-01-50003-212-000	SHREDDING	42.88
			150-01-50002-212-000	SHREDDING	42.88
			150-01-50001-212-000	SHREDDING	8.83
				..... CHECK TOTAL	94.59
47147	1/23	APCO INTERNATIONAL INC	150-01-50002-205-000	'24 APCO MBRSHP	728.00
47148	1/23	AT&T MOBILITY	150-01-50002-212-000	ANNUAL BSN LINE	55.00
47149	1/23	BLACK DIAMOND SOLUTIONS INC	150-01-50002-520-000	MICROSOFT SURFACE PR	1,659.37
			150-01-50002-520-000	MICROSOFT SURFACE PR	232.14
			150-01-50002-520-000	MICROSOFT SURFACE PR	228.75
			150-01-50008-301-000	MICROSOFT SURFACE DO	207.38
			150-01-50002-520-000	SHIPPING	10.45
				..... CHECK TOTAL	2,338.09

JOB NAME: JVNSUMM
 PROGRAM ID. FVN078
 RUN DATE 1/31/24

TIME 14:49:26

KENOSHA JOINT SERVICES
 DISBURSEMENT JOURNAL

PAGE 4

START DATE FOR SUMMARY: 1/01 END DATE FOR SUMMARY: 1/31

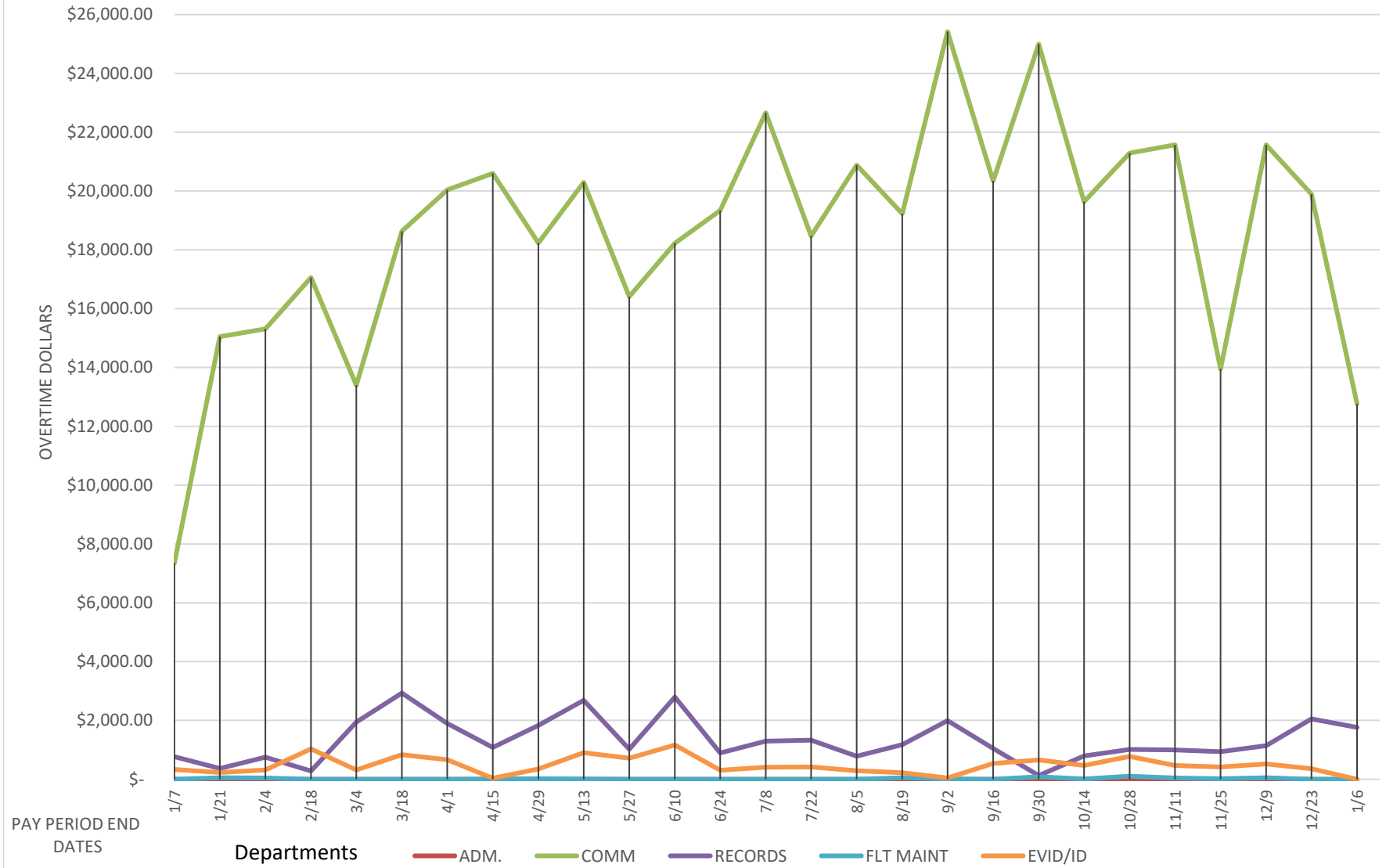
CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
47150	1/23	CDW-G	150-01-50008-301-000	2EA 6FT DISPLAYPORT	49.58
			150-01-50008-301-000	BROTHER LABELS	37.88
			150-01-50008-301-000	3EA 3FT CABLES	14.34
				..... CHECK TOTAL	101.80
47151	1/23	CULLIGAN WATER TREATMENT	150-01-50001-301-000	FEB'24	36.77
47152	1/23	DIVERSIFIED BENEFIT SERVICES	150-01-50004-122-000	JAN'24	295.95
47153	1/23	EBSO, INC. (DBA:GGG)	150-00-21787-000-000	PR 01/26/24	259.01
47154	1/23	ENERGY SOLUTION PARTNERS LLC	150-00-12531-000-000	UNLEADED FUEL 89OCT	19,920.99
47155	1/23	IAPE	150-01-50007-205-000	IAPE MEMBERSHIP	325.00
47156	1/23	JENSEN TOWING	150-01-50007-202-000	TOWING & STORAGE SV	75.00
47157	1/23	JULIE BACH	150-01-50001-301-000	REIM TR REFRIGERATOR	232.08
47158	1/23	METROPOLITAN LIFE INSURANCE	150-00-21795-000-000	PR 01/26/24	324.37
47159	1/23	POLICE & FIRE CREDIT UNION	150-00-21784-000-000	PR 01/26/24	5,714.00
47160	1/23	TYLER TECHNOLOGIES	150-01-50008-206-000	'24 UWP LICENSE	263.00
GRAND TOTAL FOR PERIOD *****					314,515.74

**KENOSHA JOINT SERVICES
KENOSHA, WISCONSIN
2023 - OVERTIME REPORT**

	HOURS PAYROLL	EARNINGS PAYROLL	HOURS PAYROLL	EARNINGS PAYROLL	HOURS PAYROLL	EARNINGS PAYROLL
	11/26-12/09/23	11/26-12/09/23	12/10-12/23/23	12/10-12/23/23	12/24-12/31/23	12/24-12/31/23
Administration	0.00	\$ -	0.00	\$ -	0.00	\$ -
Communications	490.80	\$ 21,568.86	454.60	\$ 19,894.30	288.00	\$ 12,764.16
Records	32.10	\$ 1,144.60	54.70	\$ 2,052.56	48.00	\$ 1,765.20
Fleet Maintenance	1.30	\$ 52.05	0.00	\$ -	0.00	\$ -
Evidence/ID	13.10	\$ 524.94	9.10	\$ 361.55	0.00	\$ -
	537.30	\$ 23,290.45	518.40	\$ 22,308.41	336.00	\$ 14,529.36

	Budgeted Funds for 2023	Total Salaries Expensed YTD	Total Hours YTD	Average Hours Per Pay Period	Avg Salaries Per Pay Period	Average Hourly Rate for OT	GL Account Balances	Annual Percent EXPENDED
Administration	\$ -	\$ -	0.00	0.00	\$ -	\$ -	\$ -	0%
Communications	\$ 196,526.00	\$ 502,594.34	11576.80	435.22	\$ 18,894.52	\$ 43.41	\$ (306,068.34)	256%
Records	\$ 28,113.00	\$ 35,736.66	975.65	36.68	\$ 1,343.48	\$ 36.63	\$ (7,623.66)	127%
Fleet Maintenance	\$ 16,974.00	\$ 521.00	11.90	0.45	\$ 19.59	\$ 43.53	\$ 16,453.00	3%
Evidence/ID	\$ 19,323.00	\$ 12,840.48	331.70	12.47	\$ 482.72	\$ 38.71	\$ 6,482.52	66%
Joint Services Total	\$ 260,936.00	\$551,692.48	12896.05	96.96	\$4,148.06	\$32.46	(\$290,756.48)	

KJS
2023 OVERTIME

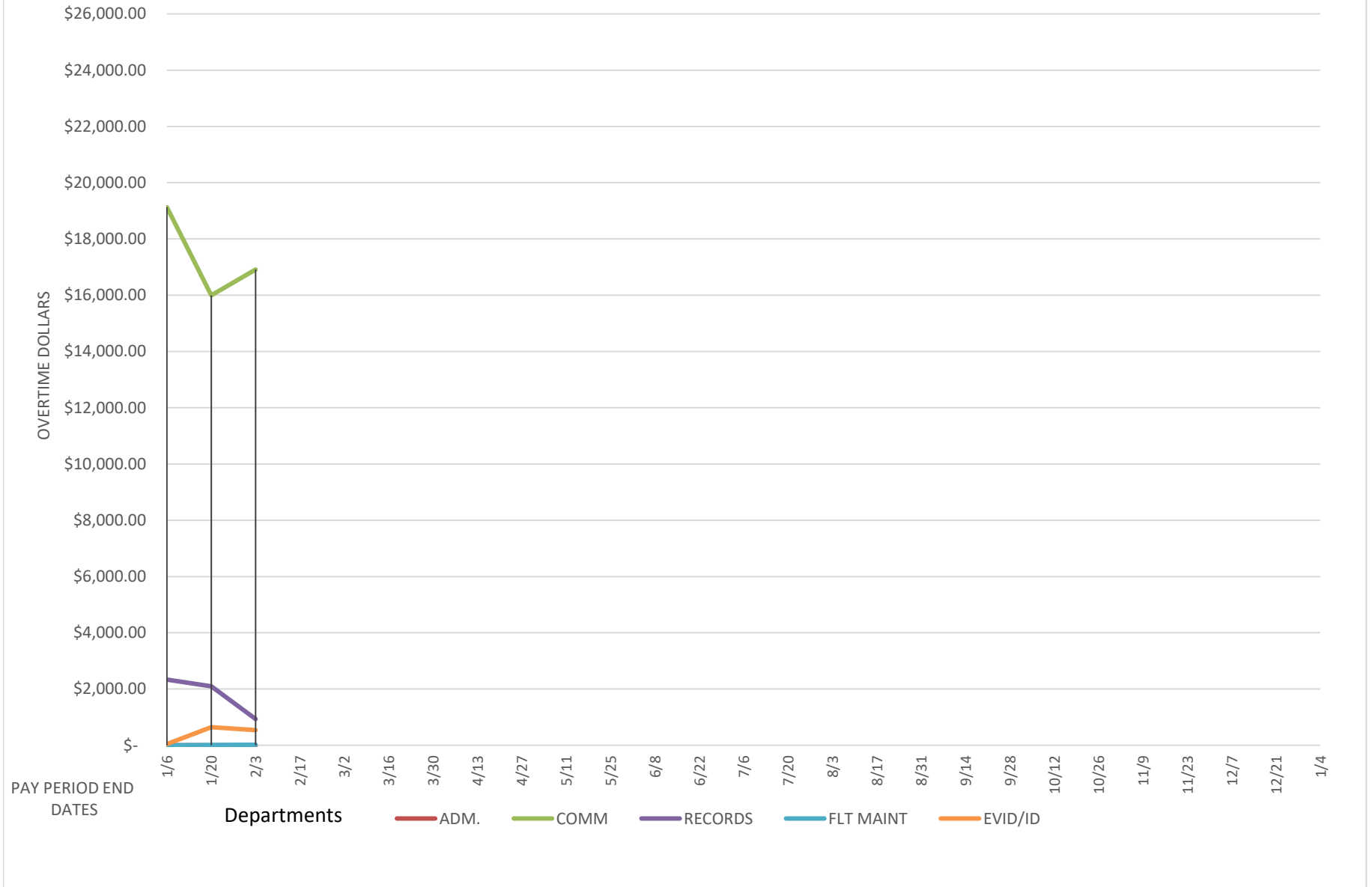


**KENOSHA JOINT SERVICES
KENOSHA, WISCONSIN
2024 - OVERTIME REPORT**

	HOURS PAYROLL	EARNINGS PAYROLL	HOURS PAYROLL	EARNINGS PAYROLL	HOURS PAYROLL	EARNINGS PAYROLL
	01/01-01/06/24	01/01-01/06/24	01/07-01/20/24	01/07-01/20/24	01/21-02/03/24	01/21-02/03/24
Administration	0.00	\$ -	0.00	\$ -	0.00	\$ -
Communications	140.20	\$ 19,128.03	355.40	\$ 15,995.32	377.80	\$ 16,912.77
Records	16.00	\$ 2,335.02	55.10	\$ 2,097.37	28.00	\$ 934.31
Fleet Maintenance	0.00	\$ -	0.30	\$ 12.25	0.40	\$ 19.84
Evidence/ID	1.20	\$ 43.73	16.20	\$ 643.46	13.40	\$ 540.94
	157.40	\$ 21,506.78	427.00	\$ 18,748.40	419.60	\$ 18,407.86

	Budgeted Funds for 2024	Total Salaries Expensed YTD	Total Hours YTD	Average Hours Per Pay Period	Avg Salaries Per Pay Period	Average Hourly Rate for OT	GL Account Balances	Annual Percent EXPENDED
Administration	\$ -	\$ -	0.00	0.00	\$ -	\$ -	\$ -	0%
Communications	\$ 207,020.00	\$ 52,036.12	873.40	291.13	\$ 17,345.37	\$ 59.58	\$ 154,983.88	25%
Records	\$ 29,209.00	\$ 5,366.70	99.10	33.03	\$ 1,788.90	\$ 54.16	\$ 23,842.30	18%
Fleet Maintenance	\$ 17,178.00	\$ 32.09	0.70	0.23	\$ 10.70	\$ 46.51	\$ 17,145.91	0%
Evidence/ID	\$ 20,135.00	\$ 1,228.13	30.80	10.27	\$ 409.38	\$ 39.86	\$ 18,906.87	6%
Joint Services Total	\$ 273,542.00	\$58,663.04	1004.00	66.93	\$3,910.87	\$40.02	\$214,878.96	

KJS
2024 OVERTIME





Apprenticeship, OJT and the GI Bill®

Most employers know that veterans can receive GI Bill® benefits while at college or university. Did you know that veterans can use their GI Bill® benefits for Apprenticeship and OJT? It's a great way to use your earned education benefits while learning on-the-job in the skilled trades.

Contact your Consultant:
SAAMAIL@dva.wi.gov

GI Bill® is a registered trademark of the U.S. Department of Veterans Affairs (VA). More information about education benefits offered by VA is available at the official U.S. government website: <http://www.benefits.va.gov/gibill>.

What is Apprenticeship?

Apprenticeship is an effective training method in which a skilled worker oversees an apprentice's progressive attainment of manual, mechanical or technical skills and knowledge in accordance with industry standards for occupations which:

- Require at least 2,000 hours of on-the-job learning
- Are customarily learned on-the-job
- Require at least 144 hours of related (classroom) instruction per year
- Are recognized by industry as a bona fide occupation

What is OJT?

If you offer a structured, workplace training program that is between 6 and 24 months in length, but does not meet apprenticeship criteria, it may qualify as an OJT program. OJT programs typically do not include theoretical instruction.

Contact us today to learn how to
become **Approved for the GI Bill®**

Wisconsin State Approving Agency
SAAMAIL@dva.wi.gov

Can't get online? Call the Veteran Benefits Resource
Center at 1-800-WIS-VETS (947-8387)



WDVA 94000 02/17

Approved for the GI Bill®
**WHAT EVERY
WISCONSIN
EMPLOYER
SHOULD KNOW**



YOUR TRAINING PROGRAM MAY QUALIFY TO BE APPROVED FOR THE GI BILL®

#1 Develop Your Program(s)

Determine occupations in your company that fit Apprenticeship or OJT.

Structured training is the key. 900+ occupations are named by U.S. Department of Labor as apprenticeable!

#2 Identify Your Veterans

Seek out or hire veterans, eligible dependents, national guardsmen or reservists in your eligible occupations.

Generally, veterans have 10-15 years after separation to use benefits.

#3 Apply For Approval

Apply for approval of each OJT or Apprenticeship in which you want to hire a veteran or eligible person.

Registered apprenticeship programs are deemed already approved and fast-tracked.

#4 Enroll Eligible Employees

Certify the enrollment, wage/hour forms and report changes in training status.

The veteran receives a monthly GI Bill® benefit check for each month in approved training.

How Will My Training Program Benefit?

As an approved GI Bill® Training Facility, you can help veterans transition into a good career with you while you more effectively attract and retain these desired workers.

Veterans possess experience, maturity, discipline, savvy, technical knowledge, work ethic and more.

Once your training program is approved, you can market and advertise as **Approved for the GI Bill®** when recruiting.

How Does Approval Work?

The Wisconsin State Approving Agency (SAA) under contract to the U.S. Department of Veterans Affairs (VA), evaluates, approves and monitors Apprenticeship and OJT training programs and provides technical assistance to approved facilities.

- You contact SAA for the application, which you complete with assistance from your SAA consultant.
- We evaluate your training and submit qualifying applications and training documentation to the VA for approval.
- The VA confirms approval using a VA Form 22-1998, which provides your facility number.
- Upon confirmation, the VA will send your approval packet containing copies of your application along with a handbook.

Upon receipt of our letter of approval, you can advertise that you are **Approved for the GI Bill®** and begin certifying the enrollment of veterans and eligible dependents.

What Comes After Approval?

During the application process, you designate a Certifying Official, who is authorized to access wage and work reports and to submit (certify) VA forms for your veterans.

When the veteran gives you a Certificate of Eligibility (COE) from the VA, you may certify the veteran's enrollment in your training program using a VA Form 22-1999. Send the enrollment, along with the COE, to the SAA. You keep a copy on file.

Each month during the training period, the VA will send your apprentice a VA Form 22-6553d-1. The Certifying Official and apprentice certify the training hours and wages for the month, report any changes, and send the form to the VA.

You must maintain these records at your approved facility:

- Apprentice application or employment application
- Apprentice Contract or OJT Agreement
- Timecards, payroll /time/leave records, HR records
- Training progress reports, including related instruction
- Copies of all VA forms submitted and received

You agree to allow the VA to conduct periodic onsite reviews of training and records. These reviews help ensure that VA benefits are being paid in accordance with regulations. The veteran is responsible for repayment of any benefits received in error.

Project Status Report

Project Information

Project Name:	911 System Replacement and ESInet transition
Date:	February 15, 2024
Project Ownership:	Kenosha Joint Services Communications Department
Prepared by:	Michael Blodgett, Asst. Communications Manager

Report on Recent Project Activities

- ✓ Data collection process continues in coordination with Intrado, Baycom and Motorola.
- ✓ Continued to assist with the RFP process for Land Information Department for vendor to work on GIS data cleanup for NG9-1-1 use.
- ✓ Monthly project meeting with Intrado project manager and other stakeholders.
- ✓ Accepted delivery of ECaTS (Emergency Call Tracking System) equipment and began to coordinate activities required for installation in March.

Financial Status

Category	Spent to Date	Allocated	Notes
Total	\$0	\$628,074	Total Includes Grant (\$450,000)

Risk \ Issue Review

- *Because this project is currently in early stages, there are no risks or issues which require project attention at this time.*

Milestones / Deliverables

Milestones	Deliverables	Due Date	Completed Date	Reason for Slippage	Actions and Resolutions
Planning	<ul style="list-style-type: none"> Place Hardware Order Develop Project Plan Kickoff calls with Vendors Create Initial Project Schedule Plan for ECaTS equipment installation 	04 /31 /24	-- / -- / --		
Hardware Installation	<ul style="list-style-type: none"> ECaTS – scheduled 03/14/24 	Ongoing			

Planned Activities for Next Time Period

Activity	Deliverables	Comments
Planning	Continue work on project schedule	This activity will be ongoing as the project progresses.
Planning	Continue data collection for Intrado/AT&T	
Installation	ECaTS equipment installed, configured and implemented on current 911 system	This equipment gathers call data from the 911 system for data analysis. It will be installed and configured on our current system so that implementation during the ESInet deployment phase will be easier.

Project Status Report

Project Information

Project Name:	Enterprise Resource Planning System
Date:	February 20, 2024
Project Ownership:	Kenosha Joint Services Administration
Prepared by:	Joshua Nielsen, Director

Report on Recent Project Activities

- ✓ Continuing configuration training for implementation team
- ✓ Developed and mapped Chart of Accounts (COA)
- ✓ Validation of Chart of Accounts and beginning work on General Ledger Reports

Financial Status

Category	Spent to Date	Allocated	Notes
Software License	\$27,573	\$81,603	Includes SQL Database
Implementation Services	\$1,089	\$77,019	
GFOA Consulting	\$23,375	\$49,000	
Total	\$50,947	\$207,622	Total CIP Amount \$368,000

Risk \ Issue Review

- *There are currently no risks or issues which require project attention at this time.*

Milestones / Deliverables

Milestones	Deliverables	Due Date	Completed Date	Reason for Slippage	Actions and Resolutions
Stage 1 Initiate and Plan	<ul style="list-style-type: none"> Project Operation Plan Project Management Plan Initial Project Schedule 	12 / 08 / 23	12 / 08 / 23		
Stage 2 Assess and Define	<ul style="list-style-type: none"> CFSA Modification Specification Document Solution Orientation Data Conversion Plan 	06 / 07 / 24	-- / -- / --		
Stage 3 Prepare Solution	<ul style="list-style-type: none"> Software is Installed Installation Checklist Conversion Iterations and Review 	09 / 27 / 24	-- / -- / --		
Stage 4 Production Readiness	<ul style="list-style-type: none"> Solution Validation Report Update Go-Live Action Plan End User Training 	10 / 04 / 24	-- / -- / --		
Stage 5 Production	<ul style="list-style-type: none"> Converted Data available in production environment Updated Issues Log Client Services Support Document 	10 / 18 / 24	-- / -- / --		
Stage 6 Close	<ul style="list-style-type: none"> Post Project Report 	10 / 18 / 24	-- / -- / --		

Planned Activities for Next Time Period

Activity	Deliverables	Comments
Stage 3	System Configuration Training	
Stage 3	Validate Chart of Accounts and General Ledger Reports	
Stage 3	Configure Document Content Manager	
Stage 3	Review Converted Data and Reconcile	



KENOSHA JOINT SERVICES
PUBLIC SAFETY SUPPORT SERVICES
Sheriff • Police • Fire • EMS

1000 55th Street • Kenosha, WI 53140
Website: www.kenoshajs.org • Phone: (262) 605-5050

Kenosha Joint Services Departments
Administration
Communications
Evidence/Identification Bureau
Fleet Maintenance
Records/Public Counter

To: Kenosha Joint Services Board

JSM 2024-018

From: Joshua Nielsen, Director

Subj: Carryover of Funds from 2023

Date: February 21, 2024

I respectfully request that the Kenosha Joint Services Board approve the following carryovers of funds from the 2023 budget to the 2024 budget.

Administrative Services

Source Account(s)	2023 Budgeted	2023 Expended	Over/Under Budget
150-01-50004-201 Professional Consulting	\$13,283.00	\$8,798.00	\$4,485.00
150-01-50004-213 Repair Expense	\$ 1,600.00	\$0	\$1,600.00

Account Number	2023 Source	2024 Application
150-01-50004-201 Professional Consulting	\$4,485.00	
150-01-50004-213 Repair Expense	\$ 265.00	
150-01-50004-520 CA-Furniture/Equipment		\$4,750.00
Total Carryover		\$4,750.00

Justification: The Kenosha Police Department range officer has requested to install a bench/cabinet in the shooting range that will allow for a large vice to be mounted. The equipment would be used by both the Police and Sheriff's department personnel. The vice and bench are required for assembly and disassembly of certain firearms. Kenosha County Facilities contacted several subcontractors for quotes and received two. The lowest quote provided was provided by Bane Nelson for \$4,750 to install a bench with cabinet and steel countertop to match existing cabinets. Since this was not budgeted for in 2024 I am requesting to carryover funds as listed above. Quotes are attached.



KENOSHA JOINT SERVICES

PUBLIC SAFETY SUPPORT SERVICES

Sheriff • Police • Fire • EMS

1000 55th Street • Kenosha, WI 53140

Website: www.kenoshajs.org • Phone: (262) 605-5050

Fleet Maintenance Department

Source Account(s)	2023 Budgeted	2023 Expended	Over/Under Budget
150-01-50006-101 Salaries	\$468,519.00	\$459,932.73	\$ 8,587.27
150-01-50006-105 Overtime	\$ 16,974.00	\$ 4,521.00	\$12,453.00

Account Number	2023 Source	2024 Application
150-01-50006-101 Salaries	\$8,587.27	
150-01-50006-105 Overtime	\$5,901.73	
150-01-50006-101 Salaries		\$14,489.00

Total Carryover \$14,489.00

Justification: This carryover will cover the payout costs of the fleet maintenance clerk who retired on January 5, 2024. The new clerk was hired and began work immediately following the retirement as previously approved by the Joint Services Board at the December 7, 2023 meeting. The requested carryover will allow us to avoid overages in personnel services in 2024.

For Board Approval.

Joshua Nielsen

January 30th, 2024



Kenosha County
Attn: Eric Machak
912 56th Street
Kenosha WI 53140

Re: New Cabinet and Stainless Top

Dear Eric,

Below is our summary of work and cost.

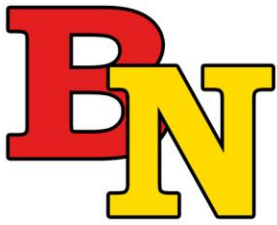
- Furnish and Install cabinet section at 64" long, Kenosha to have area clear and open.
- Furnish and install 16 gauge stainless steel top with set on backsplash.
- 1st shift work.
- No provisions for any electrical or mechanical conditions; None were seen.
- Plastic laminate to be selected from manufacturer's standard colors. Existing cabinets colors may not be available any longer.

Total Labor and Material \$6,750.00

If you should have any questions or concerns, please give me a call at our office.

Sincerely,

Jake Stacy
Project Manager
jakes@absoluteconstruct.com



Bane NELSON Inc.

INDUSTRIAL & COMMERCIAL CONTRACTOR

www.banenelson.com

Since 1965 "Known by the customers we keep"

Kenosha Safety Building
Attn: Eric Machak
1000 55th St.
Kenosha, WI 53140

January 4th, 2024

RE: Countertop/ Cabinet-
Firearms Range
Quote #52-24002

QUOTATION

As discussed with Eric Machak onsite, Bane-Nelson, Inc. is pleased to submit our proposal to supply the necessary equipment, material, and labor to supply and install the following Countertop/ Cabinet in the Firearms Range as described below:

- Construct Custom Countertop and Cabinet to Accommodate Customer Provided Vise
 - Plastic Laminate Cabinet to Match Existing as Close as Possible- 64" x 24"
 - (3) Doors
 - (6) Adjustable Shelves
 - Stainless Steel Countertop to Match Existing as Close as Possible- 64" x 25-1/2" x 1-3/4"
 - Plywood Sub Top
 - 14GA SS Type 304 #4
 - Mount Customer Provided Vise
 - Stainless Hardware

Pricing for Work as Described _____ **\$4,750**

Notes:

- Bane-Nelson, Inc. has not included any work not specifically mentioned above
- Work is figured during normal working hours, no premium time included
- No permits have been figured into this proposal
- Due to market volatility, pricing must be confirmed after 15 days
- Electrical has not been figured into this proposal

This quotation is subject to the conditions printed on the attached page, unless expressly excepted herein.

Accepted for Purchaser:

By: _____

Bane-Nelson, Inc.

Title: _____

By: Matthew Gallion

www.banenelson.com

PO Box 188 ♦ Kenosha, Wisconsin 53141-0188 ♦ Telephone (262) 658-3460

TERMS AND CONDITIONS

1. THIS QUOTATION PROVIDES FOR AND INCLUDES INSURANCE COVERAGE FOR WORKER'S COMPENSATION, AUTOMOBILE BODILY INJURY & PROPERTY DAMAGE LIABILITY. COMPREHENSIVE GENERAL LIABILITY FOR BODILY INJURY AND PROPERTY DAMAGE AND INSTALLATION FLOATER COVERAGE AS NOTED ON OUT CURRENT CERTIFICAT OF INSURANCE. A COPY OF WHICH IS AVAILABLE UPON WRITTEN REQUEST AND INVOICED AS AN EXTRA.
2. THIS PRICE IS BASED ON THE PRESENT HOURLY RATES OF UNION LABOR CRAFTS IN THE LOCALITY WHEREIN THE WORK IS TO BE PERFORMED AND IS SUBJECT TO ADJUSTMENT IN THE EVENT OF ANY INCREASE IN SUCH WAGE RATES.
3. THIS QUOTATION IS BASED ON A FORTY (40) HOUR WEEK, MONDAY THROUGH FRIDAY. ANY WORK AUTHORIZED BY YOU TO BE PERFORMED BEFORE OR AFTER NORMAL WORKING HOURS WILL BE CHARGED AT THE PREMIUM RATE AT OUR COST, PLUS INSURANCE AND TAXES.
4. THE CUSTOMER IS TO MAINTAIN THE JOB SITE FREE AND CLEAR OF ANY EQUIPMENT OR MATERIAL THAT MAY, IN ANY WAY, INTERFERE WITH THE WORK TO BE PERFORMED UNDER THIS PROPOSAL.
5. ALL FLOORS AND OTHER AREAS MUST BE ADEQUATE TO SUPPORT OUR EQUIPMENT PLUS THE ITEM(S) BEING MOVED.
6. OPENINGS, IF NECESSARY, SHALL BE MADE BY OTHERS.
7. SHOULD THE CUSTOMER ORDER ANY CHANGE IN THE WORK TO BE PERFORMED AS OUTLINED IN THIS PROPOSAL. THE CONTRACTOR RESERVES THE RIGHT TO ADJUST THIS QUOTATION PRICE ACCORDINGLY.
8. ALL AGREEMENTS ARE CONTINGENT UPON STRIKES, ACCIDENTS AND OTHER DELAYS BEYOND OUR CONTROL. THE CONTRACTOR RESERVES THE RIGHT TO CORRECT ALL TYPOGRAPHIC OR CLERICAL ERRORS.
9. OWNER TO PROVIDE ALL BUILDERS RISK INSURANCE COVERAGE.
10. A PERFORMANCE BOND CAN BE SUPPLIED BY THE CONTRACTOR IF REQUESTED. CHARGES FOR THE BOND WILL BE PASSED ONTO THE CUSTOMER.
11. ALL MATERIALS, UNLESS SPECIFICALLY EXCEPTED, SHALL BE FURNISHED BY OTHERS.
12. UNLESS OTHERWISE SPECIFIED, IT IS AGREED THAT STEEL MATERIALS TO BE FURNISHED UNDER THIS ORDER SHALL BE FURNISHED PAINTED WITH THE STANDARD SHOP COAT OF PAINT AND IS NOT TO BE CONSIDERED AS A FINISH COAT.
13. THE TERMS OF PAYMENT ARE NET 30 DAYS WITH INTEREST CHARGED AT 1.5% PER MONTH, 18% APR ON ALL PAST DUE ACCOUNTS, CUSTOMER SHALL BE LIABLE FOR ALL COSTS OF COLLECTION OF OVERDUE ACCOUNTS INCURRED BY CONTRACTOR. INCLUDING REASONABLE ATTORNEYS' FEES.
14. PAYMENT FOR ALL OR PART OF THE AMOUNT OF THIS CONTRACT WHICH MAY BE DUE OR BECOME DUE SHALL IN NO WAY TO BE CONTINGENT UPON THE ACCEPTANCE OF WORK DONE BY OTHERS AND OVER WHICH THE CONTRACTOR HAS NO CONTROL.
15. IF CUSTOMER SHOULD FAIL, REFUSE OR BE UNABLE TO MAKE PAYMENTS IN ACCORDANCE WITH THIS OR ANY OTHER CONTRACT BETWEEN CONTRACTOR AND CUSTOMER, IT IS UNDERSTOOD THAT CONTRACTOR MAY SUSPEND OR CANCEL ITS PERFORMANCE AND RETAKE POSSESSION OF MATERIALS FURNISHED. CONTRACTOR MAY, AS A CONDITION PRECEDENT TO PERFORMANCE OR CONTINUING OR RESUMING PERFORMANCE, REQUIRE OF CUSTOMER SUCH INFORMATION SECURITY OR GUARANTY OF PERFORMANCE OR PAYMENT AS WILL INSURE TIMELY PAYMENTS UNDER SUC CONTRACT OR CONTRACTS.
16. PRICE IS SUBJECT TO SUBSEQUENT AUDIT FOR SALES TAX.
17. IF THIS PROPOSAL IS ACCEPTED AND CUSTOMER USES HIS OWN CONTRACT/PURCHASE ORDER FORM IT IS AGREED THAT ALL THE TERMS AND CONDITIONS HERETOFORE MENTIONED SHALL BECOME PART OF THAT AGREEMENT. IT IS FURTHER UNDERSTOOD THAT SHOULD ANY OF THE TERMS AND CONDITIONS MENTIONED THEREIN CONFLICT WITH THOSE HERETOFORE MENTIONED THOSE MENTIONED HEREIN WILL TAKE PRESEDENCE.
18. PAYMENT BY CREDIT CARD FOR ORDERS OVER \$1,200.00 IS SUBJECT TO 5% TRANSACTION FEE.



FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

Kenosha Joint Services

GASB 75 Table Updates

Measured as of December 31, 2023

For Fiscal Year Reporting December 31, 2023

January 2024

200 W. Summit Ave., Suite 270

Wales, Wisconsin 53183

Tel: (262) 522-8415

This report, its text, charts, content and formatting are subject to copyright protection and are the exclusive property of Foster & Foster Consulting Actuaries, Inc.

Background

The Governmental Accounting Standards Board (GASB) requires that an actuarial valuation of post-employment benefits be performed at least biennially for accounting and financial reporting purposes. This is required for both Other Post-Employment Benefits (OPEB) and Pension benefits. While more frequent actuarial valuations are encouraged per GASB, most government entities follow the minimum requirements set forth, having an actuarial valuation performed biennially.

Note that the above guidelines are invalid if there is a material change in the post-employment benefits or eligibility, in which case a new or revised valuation would be needed for reporting on KJS's December 31, 2023, audited financial statements.

Underlying Valuation

Key Benefit Concepts LLC (KBC) conducted an actuarial valuation of the OPEB benefits for Kenosha Joint Services ("KJS") as of December 31, 2021. The information and exhibits included in this valuation report were provided for reporting on KJS's December 31, 2022, audited financial statements. As the valuation falls within the above-noted guidelines, and to our knowledge there has not been a material change to the post-employment benefits or eligibility, a new or revised actuarial valuation is not required at this time.

KBC was acquired by Foster & Foster Consulting Actuaries, Inc. as of January 1, 2024. Reference to KBC herein for services occurring on/after January 1, 2024, are provided under the Foster & Foster Consulting Actuaries, Inc. umbrella.

Table Updates

The OPEB plan reported under GASB 75 on KJS's December 31, 2022, audited financial statements. Therefore, the exhibits require updating for reporting on KJS's December 31, 2023, audited financial statements. As a billable service requested by KJS, Foster & Foster updated the exhibits, accordingly, based on information provided by KJS.

The discount rate was updated based on the S&P Municipal Bond 20 Year High Grade Index as of the measurement date (4.00%) in compliance with GASB 75. All other assumptions and methods remained unchanged from the actuarial valuation performed as of December 31, 2021.

The purpose of these updated exhibits is to provide the required OPEB financial disclosures necessary for reporting December 31, 2023. Foster & Foster has not reviewed or modified the prior year reporting related to KJS's OPEB benefits, but rather illustrated the information as disclosed in KJS's most recent audited financial statements.

OPEB Table I

Kenosha Joint Services
 Projection of Total OPEB Liability

		Discount Rate		
		Baseline - 1%	Baseline	Baseline + 1%
Total OPEB Liability	12/31/2022	\$ 2,665,856	\$ 2,463,317	\$ 2,274,920
Service Cost		157,162	130,299	107,490
Interest		87,444	105,171	119,428
Benefit Payments		(107,693)	(107,693)	(107,693)
Changes of benefit terms		-	-	-
Differences between expected and actual experience		(7,581)	(7,619)	(7,656)
Changes of assumptions or other input		55,109	51,572	47,823
Total OPEB Liability	12/31/2023	\$ 2,850,297	\$ 2,635,047	\$ 2,434,312

OPEB Table II

Kenosha Joint Services
Change in Total OPEB Liability

	Total OPEB Liability
Balances at 12/31/2022	\$ 2,463,317
Changes for the year:	
Service Cost	130,299
Interest	105,171
Changes of benefit terms	-
Differences between expected and actual experience	(7,619)
Changes of assumptions or other input	51,572
Benefit Payments	(107,693)
Net Changes	<u>171,730</u>
Balances at 12/31/2023	<u>\$ 2,635,047</u>

OPEB Table III

Kenosha Joint Services

Sensitivity of Total OPEB Liability to Changes in Discount Rate

		1% Decrease 3.00%	Current Discount Rate 4.00%	1% Increase 5.00%
Total OPEB Liability	12/31/2023	\$ 2,850,297	\$ 2,635,047	\$ 2,434,312

Sensitivity of Total OPEB Liability to Changes in Healthcare Cost Trend Rates

		1% Decrease (5.5% decreasing to 4.0%)	Health Care Cost Trend Rates (6.5% decreasing to 5.0%)	1% Increase (7.5% decreasing to 6.0%)
Total OPEB Liability	12/31/2023	\$ 2,305,524	\$ 2,635,047	\$ 3,031,485

OPEB Table IV

Kenosha Joint Services
Schedule of Changes In Total OPEB Liability and Related Ratios

	Fiscal Year Ending					
	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 130,299	\$ 183,018	\$ 171,579	\$ 167,803	\$ 101,925	\$ 101,925
Interest	105,171	58,345	61,560	61,478	78,807	76,255
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(7,619)	(148,688)	-	327,623	-	-
Changes of assumptions or other input	51,572	(397,925)	54,568	80,088	198,442	-
Benefit Payments	(107,693)	(114,353)	(110,023)	(166,836)	(126,627)	(102,111)
Net change in Total OPEB Liability	\$ 171,730	\$ (419,603)	\$ 177,684	\$ 470,156	\$ 252,547	\$ 76,069
Total OPEB Liability - Beginning	2,463,317	2,882,920	2,705,236	2,235,080	1,982,533	1,906,464
Total OPEB Liability - Ending	\$ 2,635,047	\$ 2,463,317	\$ 2,882,920	\$ 2,705,236	\$ 2,235,080	\$ 1,982,533
Covered-Employee Payroll	\$ 3,947,848	\$ 3,947,848	\$ 3,977,553	\$ 3,977,553	\$ 3,686,420	\$ 3,686,420
Total OPEB Liability as a percentage of Covered-Employee Payroll	66.75%	62.40%	72.48%	68.01%	60.63%	53.78%

OPEB Table V

Kenosha Joint Services
Schedule of Collective Deferred Inflows and Outflows

Gain/Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 182,011	\$ 122,418
Changes of assumptions or other input	225,935	309,497
Total	\$ 407,946	\$ 431,915

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:

2024	\$ 15,357
2025	15,357
2026	15,357
2027	15,357
2028	15,352
Thereafter	(100,749)

OPEB Table VI

Kenosha Joint Services
Calculation of Collective OPEB Expense

Change in Total OPEB Liability	\$	171,730
(Increase)/Decrease in Deferred Outflows		25,367
Increase/(Decrease) in Deferred Inflows		(53,963)
Benefit Payments		<u>107,693</u>
OPEB Expense	\$	250,827
<hr/>		
Operating Expenses		
Service Cost	\$	130,299
Total (a)	\$	130,299
Financing Expenses		
Interest	\$	105,171
Total (b)	\$	105,171
Changes		
Benefit changes	\$	-
Recognition of assumption changes		(3,678)
Recognition of experience gains and losses		<u>19,035</u>
Total (c)	\$	15,357
OPEB Expense (a + b + c)	\$	250,827
OPEB Expense as % of Payroll		6.35%

OPEB Table VII

Kenosha Joint Services

The major assumptions and methods used in the underlying valuation are as follows. However, any changes in assumptions since the previous valuation are noted in red:

1 Valuation Date	December 31, 2021
2 Measurement Date	December 31, 2023
3 Reporting Date	December 31, 2023
4 Actuarial Cost Method	Entry Age Normal (level percent of salary)
5 Health Care Trend	6.50% decreasing by 0.10% per year down to 5.00%, and level thereafter
6 Discount Rate*	4.00% (based upon all years of projected payments discounted at a municipal bond rate of 4.00%)
7 Municipal Bond Rate Source	S&P Municipal Bond 20 Year High Grade Index
8 Actuarial Assumptions	Based on an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015-17.
9 Mortality Assumptions	Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60%)

* Implicit in this rate is an assumed rate of inflation of 2.50%

OPEB Table VIII

Kenosha Joint Services
 Pay As You Go
 Projection of OPEB (30 Year Projection)

A	B	C	D	E	F
Fiscal Year Beginning	Retiree Plan Premiums	KJS Benefit Payments	KJS OPEB Liability (C + E)	Implicit Rate Subsidy	Cost → Value
2024	\$ 70,901	\$ 67,519	\$ 118,718	\$ 51,199	1.7221
2025	89,353	82,545	149,364	66,819	1.7478
2026	105,260	101,619	185,777	84,157	1.7995
2027	81,863	77,266	141,523	64,257	1.7849
2028	94,137	80,895	150,273	69,378	1.7370
2029	75,241	60,480	107,940	47,460	
2030	106,681	100,240	170,761	70,521	
2031	122,081	111,679	191,993	80,314	
2032	141,979	132,947	227,174	94,227	
2033	166,157	160,893	286,906	126,013	
2034	143,082	135,562	243,902	108,340	
2035	115,636	113,071	203,741	90,670	
2036	136,792	128,741	232,156	103,414	
2037	109,780	96,765	170,332	73,568	
2038	118,568	107,411	190,890	83,480	
2039	135,696	130,500	229,779	99,279	
2040	122,110	108,369	194,825	86,456	
2041	131,758	126,405	218,897	92,492	
2042	130,193	122,493	219,514	97,021	
2043	128,891	125,988	222,634	96,646	
2044	123,506	111,355	202,866	91,511	
2045	143,714	120,281	226,352	106,071	
2046	114,888	96,308	173,498	77,190	
2047	173,159	150,202	268,784	118,582	
2048	169,847	141,486	250,603	109,117	
2049	212,528	179,481	324,039	144,558	
2050	257,651	243,809	436,695	192,886	
2051	250,880	230,671	409,735	179,063	
2052	240,948	213,675	382,475	168,800	
2053	263,917	236,895	427,661	190,766	

OPEB - Addendum Table I

Kenosha Joint Services

Differences Between Expected and Actual Experience - History of Deferred Inflows and Outflows

FYB	Gain/Loss	Amortization Period																										
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	10.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	327,623	9.0	-	-	-	-	-	-	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403	36,403
2021	-	9.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	(148,688)	9.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	(7,619)	9.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	36,403	36,403	19,882	19,025	19,025	19,025	19,025	19,025	17,368	17,367	(843)	-	-	-	-	-	-	-	-	-

OPEB - Addendum Table II

Kenosha Joint Services
 Changes of Assumptions or Other Input - History of Deferred Inflows and Outflows

FYB	Amortization		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
	(Gain)/Loss	Period																											
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2019	198,442	10.0	-	-	-	-	-	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	19,844	
2020	80,088	9.0	-	-	-	-	-	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	8,899	
2021	54,568	9.0	-	-	-	-	-	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	
2022	(397,925)	9.0	-	-	-	-	-	-	-	-	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	(44,214)	
2023	51,572	9.0	-	-	-	-	-	-	-	-	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	
2024	-	-	-	-	-	-	-	-	-	-	-	-	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	
2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	19,844	28,743	34,806	(9,408)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	(3,678)	