



# KENOSHA JOINT SERVICES

## PUBLIC SAFETY SUPPORT SERVICES

Sheriff • Police • Fire • EMS

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1000 55<sup>th</sup> Street • Kenosha, WI 53140  
Website: [www.kenoshajs.org](http://www.kenoshajs.org) • Phone: (262) 605-5050

## A G E N D A

### KENOSHA JOINT SERVICES BOARD MEETING

Kenosha County Safety Building, 1000 55<sup>th</sup> Street • Kenosha, WI

Kenosha Joint Services Training Room 1216

August 27, 2024 • 4:30 P.M.

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- 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 – July 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
- VI. Items for Board Review and/or Action
  - a. Financial Review
  - b. 9-1-1 Refresh and ESI Net Implementation Project Status Report
  - c. ERP (Enterprise Resource Planning) Replacement Project Status Report
  - d. Kenosha County Simulcast Radio System Status Report
  - e. 2025 Operational Budget
- VII. Board Member Comments
- VIII. Adjournment

KENOSHA JOINT SERVICES BOARD

July 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, County Executive Samantha Kerkman, Police Chief Patrick Patton, County Board Supervisor Daniel Gaschke, Alderperson Curt Wilson and Member at Large Paris Fire Chief Colin Hennessey.

The **Members not in Attendance**, Youth in Governance Juliannah Denure and Arianna Pealer were excused.

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

Under, **Approval of Minutes of Open Sessions June 25, 2024**, Mr. Morrissey made a motion to approve. Mr. Gaschke seconded the motion. Motion approved unanimously.

Under, **Director's Report**, Director Nielsen presented the Director's Report. There was brief discussion.

The Board accepted the information as presented.

Under, **WI OEC PSAP Grant**, Director Nielsen reported and requested approval to move forward on applying for the WI OEC PSAP Grant.

Ms. Kerkman made a motion to approve. Mr. Gaschke seconded the motion. Motion approved unanimously.

Under, **Fleet Maintenance Manager Position**, Director Nielsen presented the Fleet Maintenance Manager job description and requested approval to fill the position in 2024 in anticipation of needing a transfer of funds. A lengthy discussion ensued.

The following amendments were presented for Essential Duties and Responsibilities.

1. Make first bullet point – *Assigns and monitors the daily work assignments for all the mechanics and provide direction if they are having problematic repairs.*
2. Make second bullet point - *Monitors the in-stock repair parts and tire inventories including the evaluation of proper inventory levels and perform annual inventory.*
3. Make third bullet point – *Monitors the fleet parts and labor costs to help determine short and long range equipment replacement needs.*
4. Make fourth bullet point – *Operates a variety of machines and equipment used in the repair, maintenance and upfitting of motor vehicles including a computer fuel management and dispensing system and car wash system.*

The following amendment was presented for Essential Knowledge, Skills and Abilities.

1. Amend last sentence to - *Must possess a valid drivers' license.*

Mr. Hennessey make a motion to approve amendments. Chief Patton seconded the motion. Motion approved unanimously.

Ms. Kerkman made a motion to strike the suggested job description change under Physical Requirements. Mr. Morrissey seconded the motion. Motion approved unanimously.

Chief Patton made a motion to amend under Training and Experience the word “required” to “preferred” after ‘*three years supervisory experience*’. Mr. Morrissey seconded the motion. Motion approved unanimously.

There was further discussion on the topic of hiring the replacement Fleet Maintenance Manager.

Mr. Morrissey made a motion to approve hiring a replacement manager earlier. Ms. Kerkman seconded the motion. Motion approved unanimously.

Under, ***Scheduled Hours and Holidays***, Director Nielsen presented the requested data regarding scheduled hours on holidays.

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 and is waiting on hear from the vendors.

The Board accepted the information as presented.

Under, ***ERP Replacement Project Status Report***, Director Nielsen reported that ERP Pro and that the project implementation and configuration is moving forward.

The Board accepted the information as presented.

Under, ***Kenosha County Simulcast Radio System Status Report***, Director Nielsen reported on the status of the system.

The Board accepted the information as presented.

Under, ***Board Comments***, none.

At 5:27 p.m., Ms. Kerkman made a motion to ***Adjourn the Meeting***. Mr. Wilson seconded the motion. Motion approved unanimously.



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### 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: August 27, 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):

Eight Telecommunicator vacancies

One applicant with a Conditional Job Offer is expected to begin mid-September and a hiring process is underway with Panel Interviews being conducted in early September.

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

One clerk vacancy

17 applicants are attending panel interviews on August 26<sup>th</sup> and August 27<sup>th</sup>.

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

One manager vacancy as of September 3, 2024. Two finalists are in the background phase of the hiring process with a projected start date of late September/early October

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

All positions filled

Staff in Administration continue with the implementation and training of the ERP system. The project is accounting for a significant portion of work time for the staff in administration. Additional information is provided in the project status report.



## Kenosha Joint Services – Board Report

Administrative Staff are coordinating efforts with the Kenosha Police Department in preparing for accreditation through the Wisconsin Law Enforcement Accreditation Group. This effort involves staff from Communications, Records, and Evidence/ID and ensuring that current policies and procedures meet accreditation standards.

Staff are also coordinating with the Public Information Officers from both the Kenosha Police Department and Kenosha Sheriff's Department to improve the process in handling open records requests. Processing of requests involves many different systems, and requires coordination between multiple departments. Evaluations of the LexisNexis and other software programs are underway to find a way to improve the handling of requests.

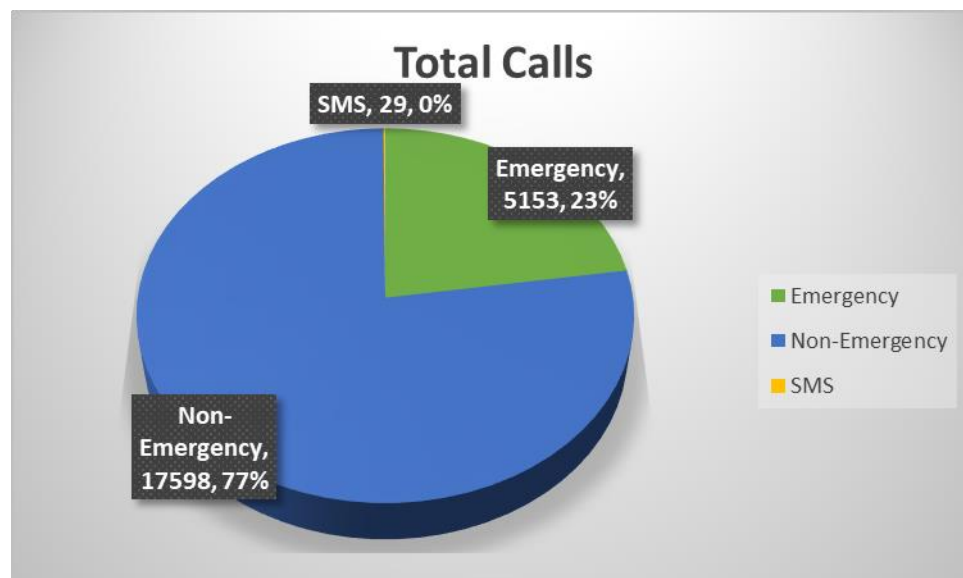
### COMMUNICATIONS DEPARTMENT:

Cassie McDannel continues training at Police. It is anticipated she will complete all training mid-September 2024. Anne Boie is training at the Fire and County Fire consoles. She is anticipated to complete training early winter 2024. Katherine Slutsky continues training at Sheriff. She is anticipated to complete training early 2025.

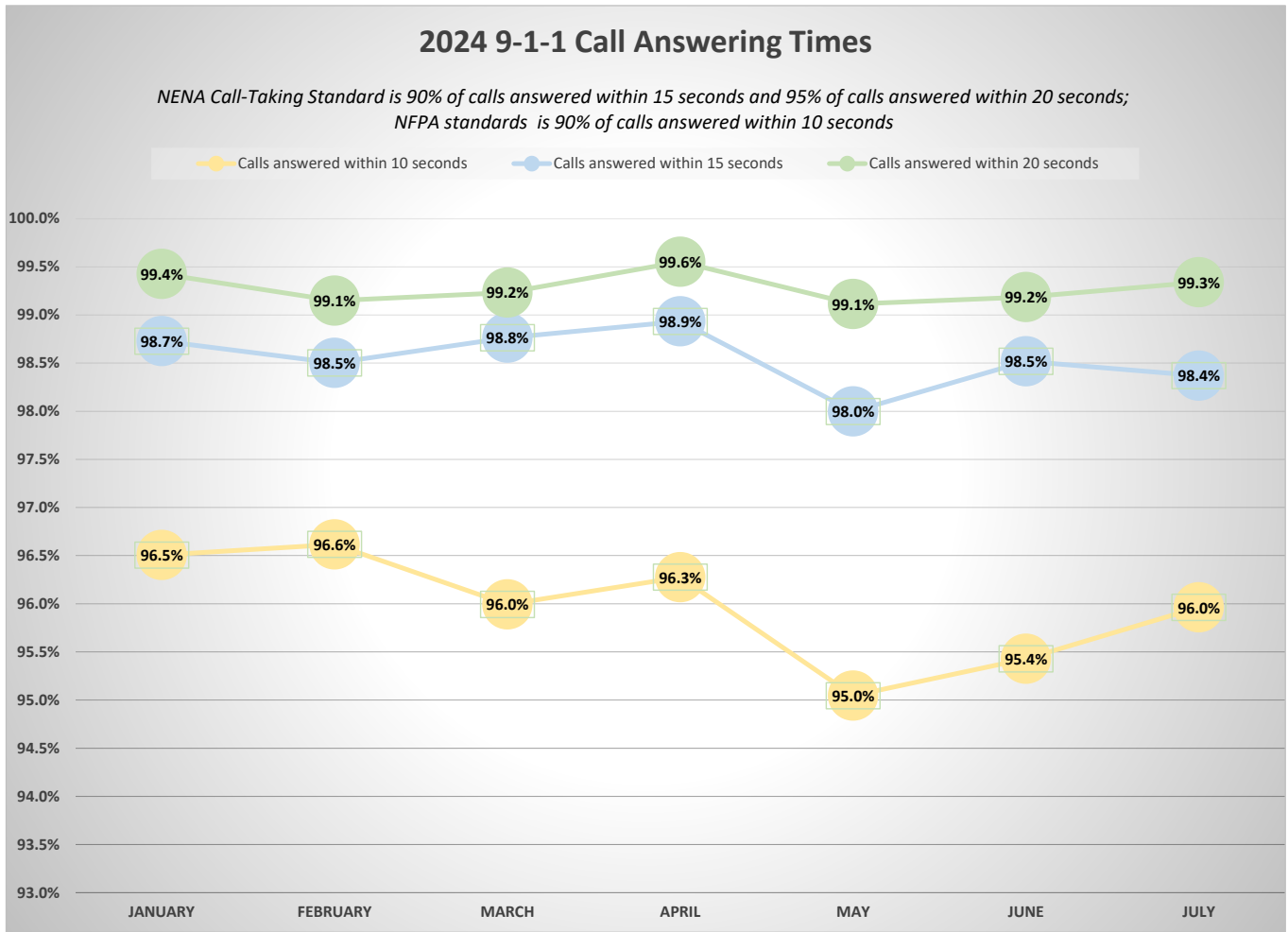
Communications management staff and Joint Services Administration continue to meet to determine emergency staffing plans and ensure all needs within the center are met.

On Monday August 5th, Telecommunicator Kristin McCoy gave emergency medical instructions and assisted in the delivery of a baby girl.

In July, 5,153 9-1-1 calls were received by the communications department with 96% of these calls answered in under ten seconds, and 98% in under fifteen seconds. There were 17,598 non-emergency calls handled and twenty-nine text messages received during this month.



# Kenosha Joint Services – Board Report



## RECORDS DEPARTMENT:

To achieve the role of a Records Clerk, candidates must complete a comprehensive training program comprising of six distinct phases. Each phase is designed to ensure candidates acquire the necessary skills and knowledge for the position. Makayla Turner has successfully completed the training program and assumed the role of Records Clerk on July 6. Heidi Zadler is currently progressing through Phases 3 and 4 of the training, while Jayne Manders is nearing the completion of Phase 5.

In the month of July 2024, our Records Clerk team successfully processed a total of 243 jail bonds.

Records clerk entered 417 warrants into the TIME System. They recalled seventy-two per Circuit Court and Municipal Court. They also canceled 161 warrants that were served by law enforcement during the month of July.

Records clerk have entered, updated or dismissed fifty-nine orders of protection in July.

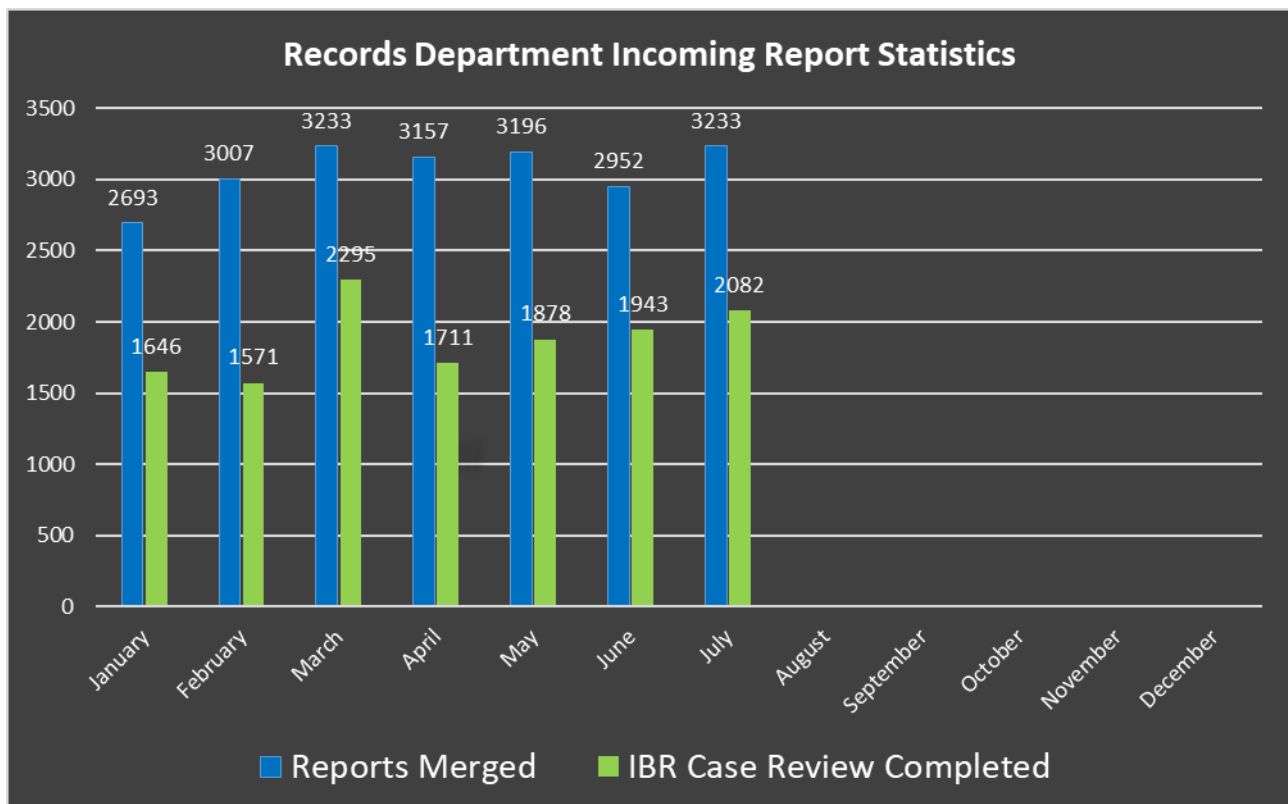
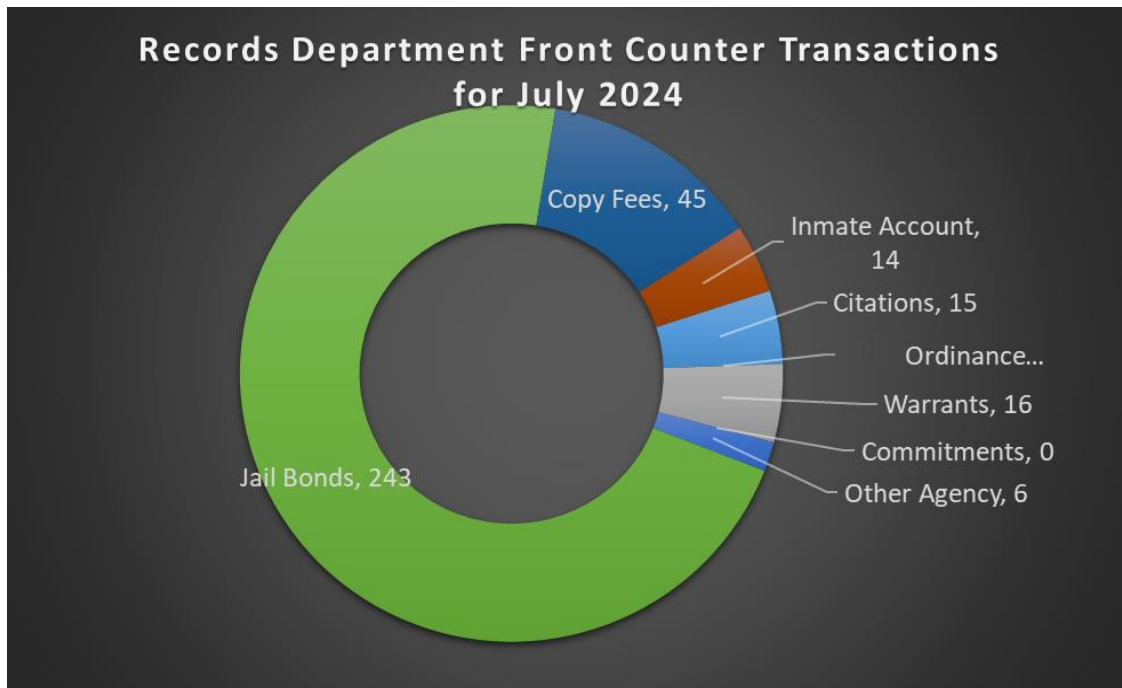
Records Clerks merged 3,233 reports in the month of July. The Records Department reviewed 2,082 incoming case reports and supplements from Kenosha Police and Kenosha Sheriff’s Departments.

## Kenosha Joint Services – Board Report

Case review is an integral part of submitting complete statistical information to the State of Wisconsin Department of Justice for Uniform Crime Reporting.

In July, Records Staff have taken twenty-three complaints and written reports while serving citizens at the Front Counter. They have entered and written ninety-one repossession reports in July. In addition, Records Staff have booked seven juveniles after hours.

There were a total of 73 hours of overtime used in the month of July.



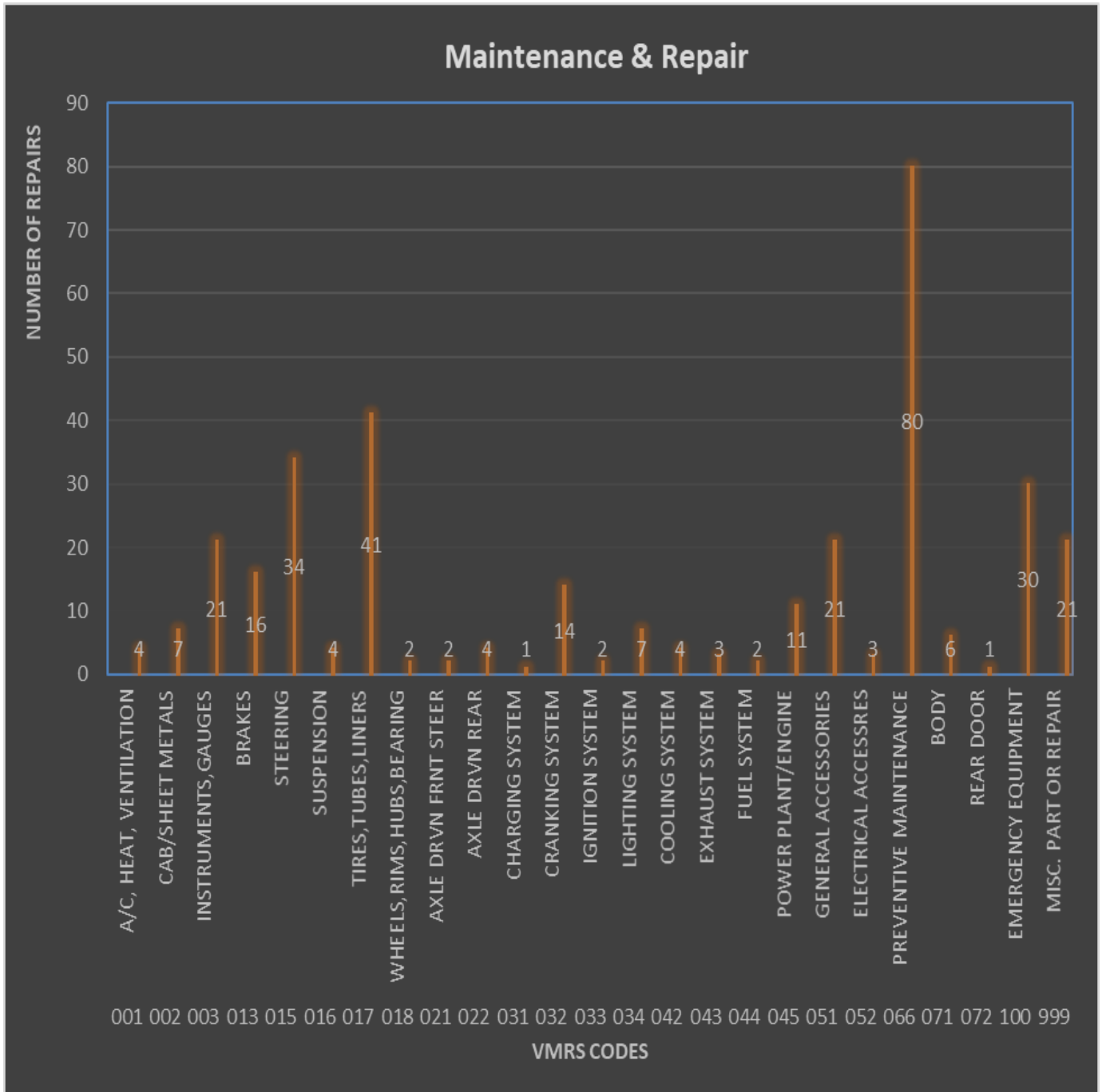
**Kenosha Joint Services – Board Report**

**FLEET MAINTENANCE:**

Fleet Maintenance staff continues vehicle maintenance and repair as scheduled. There were 214 work orders generated with a total of 341 maintenance and repair lines completed during the month of July.

During the month of July, a total of 30 brake rotors required replacement or resurfacing. Of those rotors, 12 were within tolerances and were machined instead of replaced.

New vehicle up-fitting continues for both Police and Sheriff. Several vehicle up-fits have been completed including the KPD digital forensic van, Police Chief and Sheriff’s Tahoe vehicles, and four KPD SRO vehicles. Currently, the up-fitting of the KSD Suburban is underway. Two KSD squads were also decommissioned.



## Kenosha Joint Services – Board Report

There were 170 automatic car washes in the month of July. Wash count is low due to a required repair on the touchless car wash and building construction near the wash site.

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



### **EVIDENCE/IDENTIFICATION DEPARTMENT:**

The Evidence/Identification Manager, Charles Scoles, continues to determine and correct deficiencies identified in the 2015 evidence room audit. Several Standard Operational Procedures (SOP) Policies have been generated and safety procedures have been put into place to enhance safety. Currently working on WILEAG Accreditations evidence policies. In addition, a matrix was generated for property and evidence and reflects all the current policies for every section of this department.

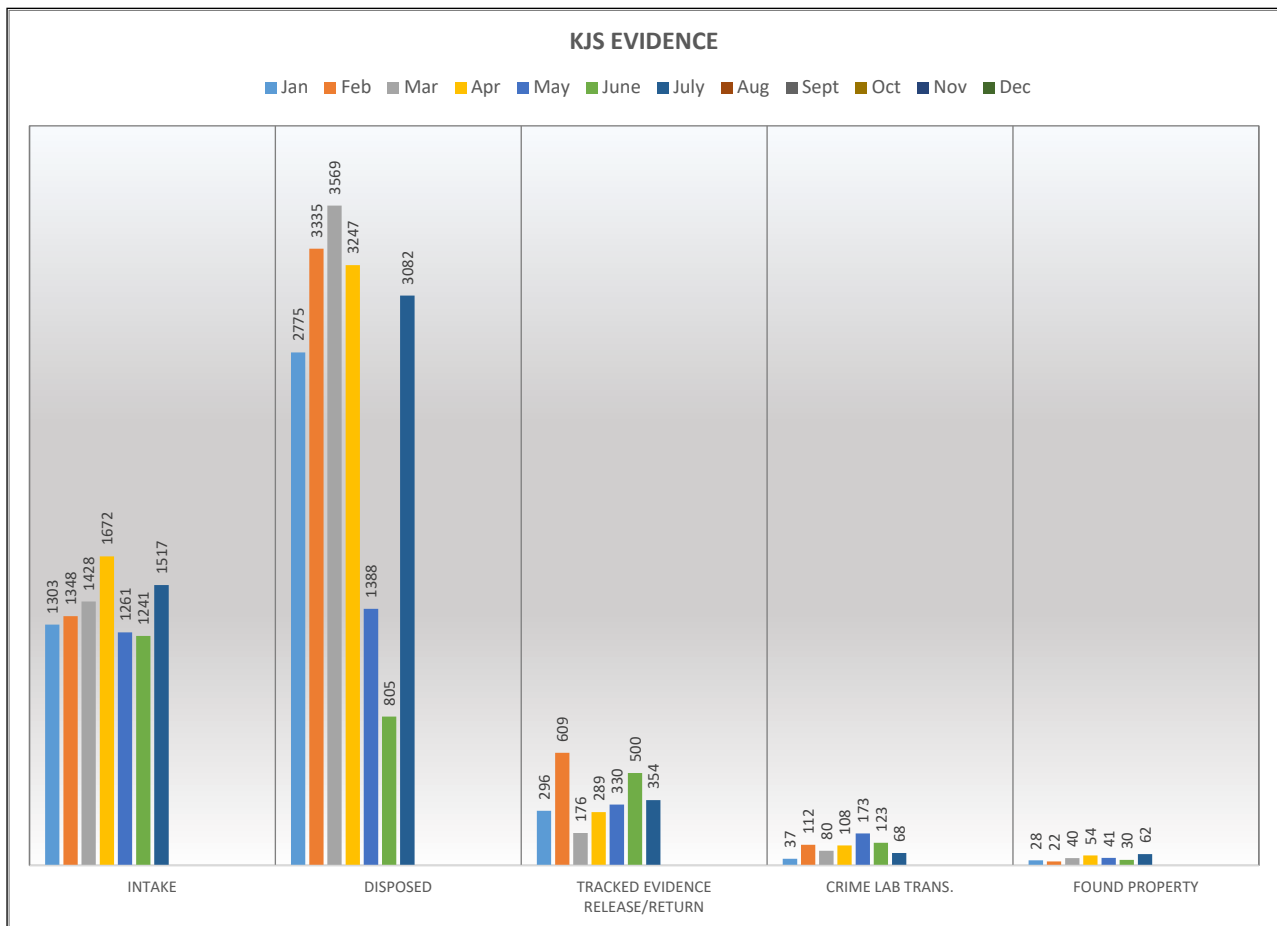
The Evidence/Identification Manager, along with the Evidence/Identification Supervisor, Tiffany Hardy, conducted an audit of all the SANE Kits and biological evidence in the Evidence Room. Monthly audits are being conducted to ensure the department policies and procedures are being followed. This audit found errors and corrected evidence to compliance with WILEAG standards.

## Kenosha Joint Services – Board Report

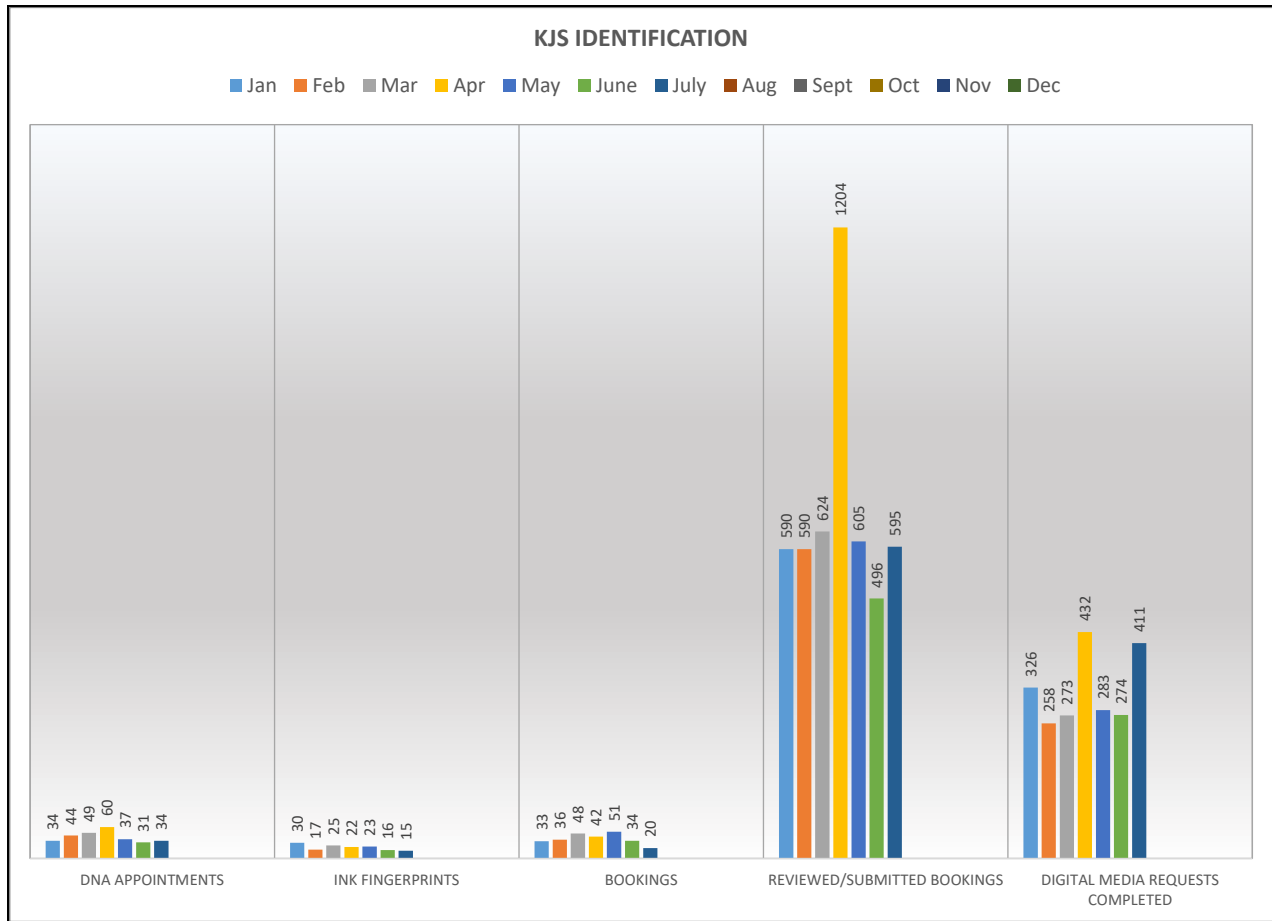
The new Evidence Technicians are progressing well. Each has passed the second phase of training and started phase 3 of their training.

The Evidence/Identification Manager continue to meet with the Kenosha Sheriff’s Office management group working on updating their general orders pertaining to evidence and property.

In the month of July, ID technicians took in 1,517 items, disposed of 3,082 items, handled an additional 354 items tracked as evidence that were released to other entities (Law Enforcement, Labs, etc.) and/returned to the property room, transported sixty-eight items to the Crime Lab, processed sixty-two pieces of found property, made thirty-four DNA collection appointments, completed fifteen ink fingerprint cards, completed twenty bookings, reviewed and submitted charges for 595 total bookings to the WI Dept. of Justice (WI DOJ), and completed 411 digital media requests.



# Kenosha Joint Services – Board Report



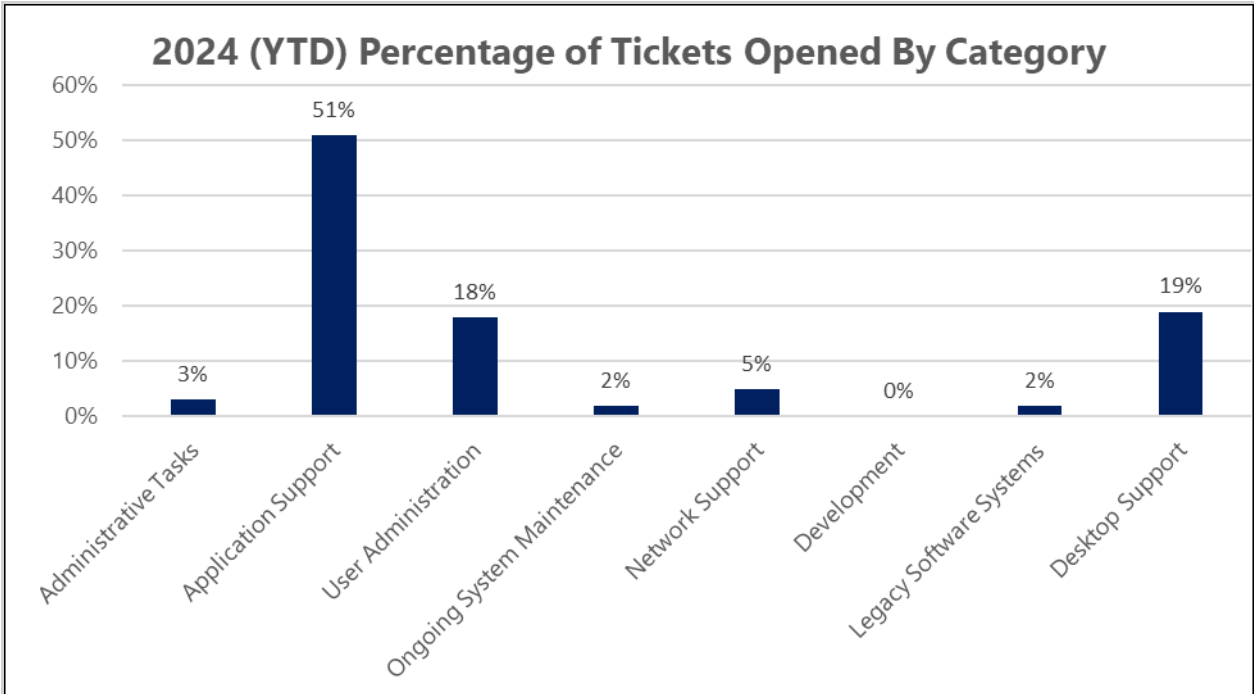
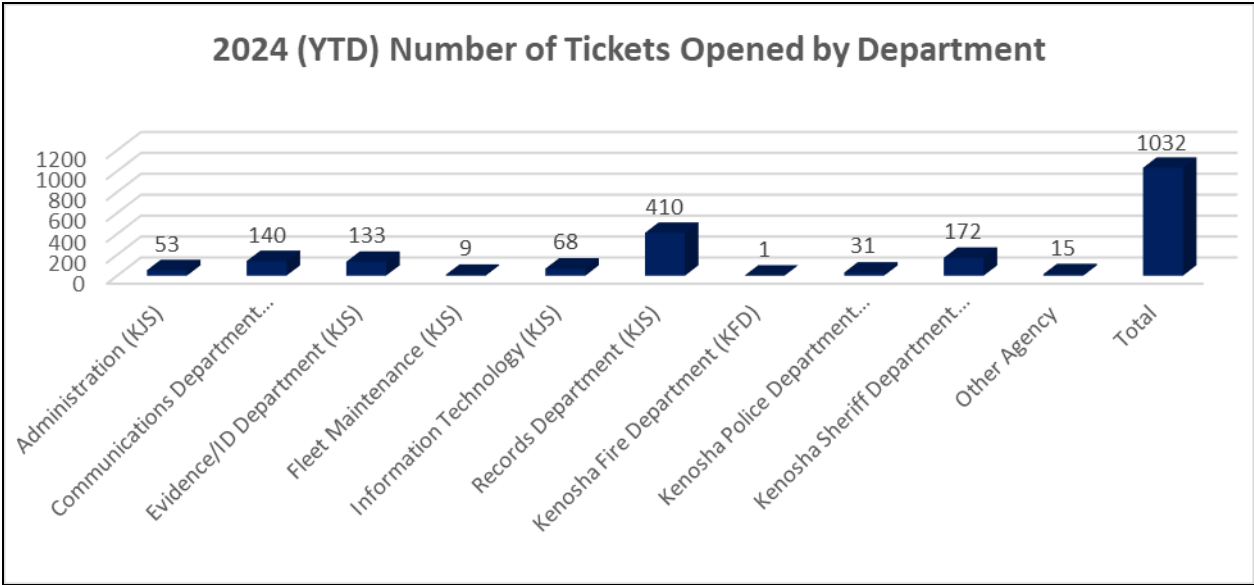
## Kenosha Joint Services – Board Report

### INFORMATION TECHNOLOGY

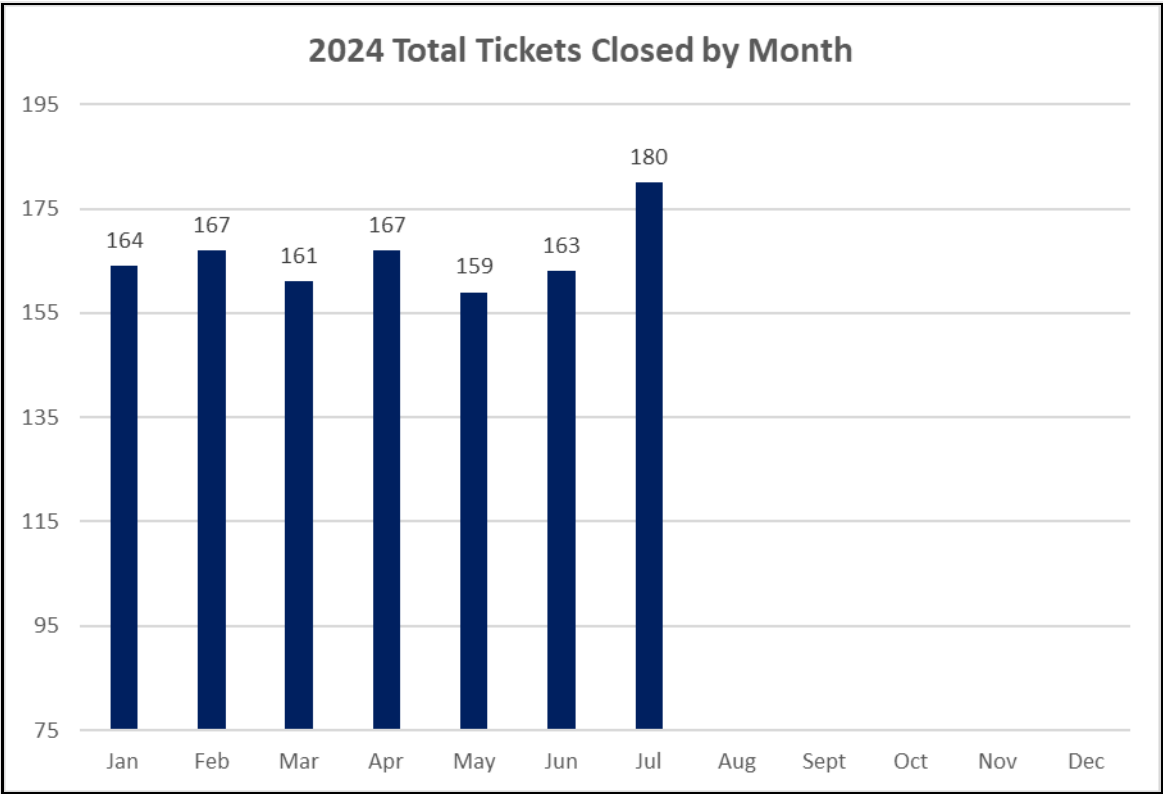
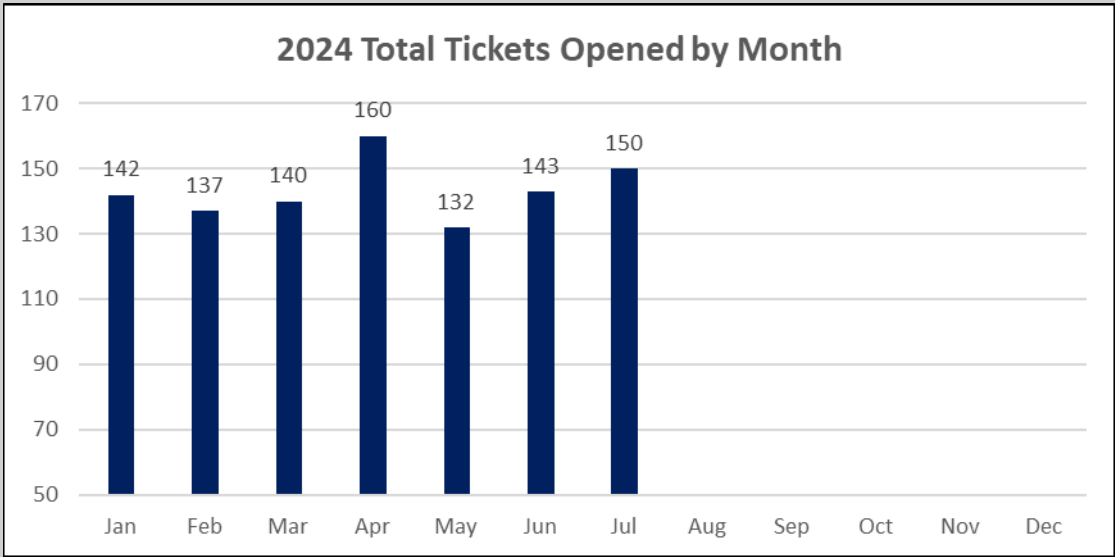
- Cybersecurity Training
  - Ongoing: Next training scheduled for August 12
- ERP
  - Complete: Data conversion
  - Complete: Kick-off conference call August 10<sup>th</sup>
  - Complete: Tyler Technologies System Infrastructure Audit
  - Complete: Server creation and configuration
  - In Progress: Implementation Training
- Vulnerability Scans
  - In Progress: 3<sup>rd</sup> Quarter Scans
- Communications Workstation Redundant Ethernet
  - Complete: Working with Communications staff to determine availability of cabling for dual ethernet connections on the client workstations
  - In Progress: Connecting each workstation to redundant switches
- Windows 11 Upgrade
  - In Progress: Working on upgrading one machine per department. Received workstations to test upgrades from each department.
  - Planning: Agency-wide upgrade from Windows 10 to Windows 11
- Zimbra Upgrade
  - In Progress: Upgrading from Zimbra version 8.8 to version 10
  - Complete: Building and configuring new Zimbra server
- 2025 Budget
  - Complete: Working on hardware quotes for 2025 budget
  - In Progress: Working with KJS Administration on final budget
- Mideo Upgrade
  - Planning: Upgrade Mideo Digital Evidence application
- FortiClient VPN
  - Complete: Migrating KJS Managers from NetMotion to FortiClient VPN
- MARS Fingerprint Archive Application
  - In Progress: Developing web portal search application that will access and print archived fingerprints
- SSL Certificate Renewal
  - Complete: Working with Tyler Technologies to renew the SSL certificate for New World applications
  - Complete: Renewing certificates on all KJS infrastructure



**Kenosha Joint Services – Board Report**



**Kenosha Joint Services – Board Report**

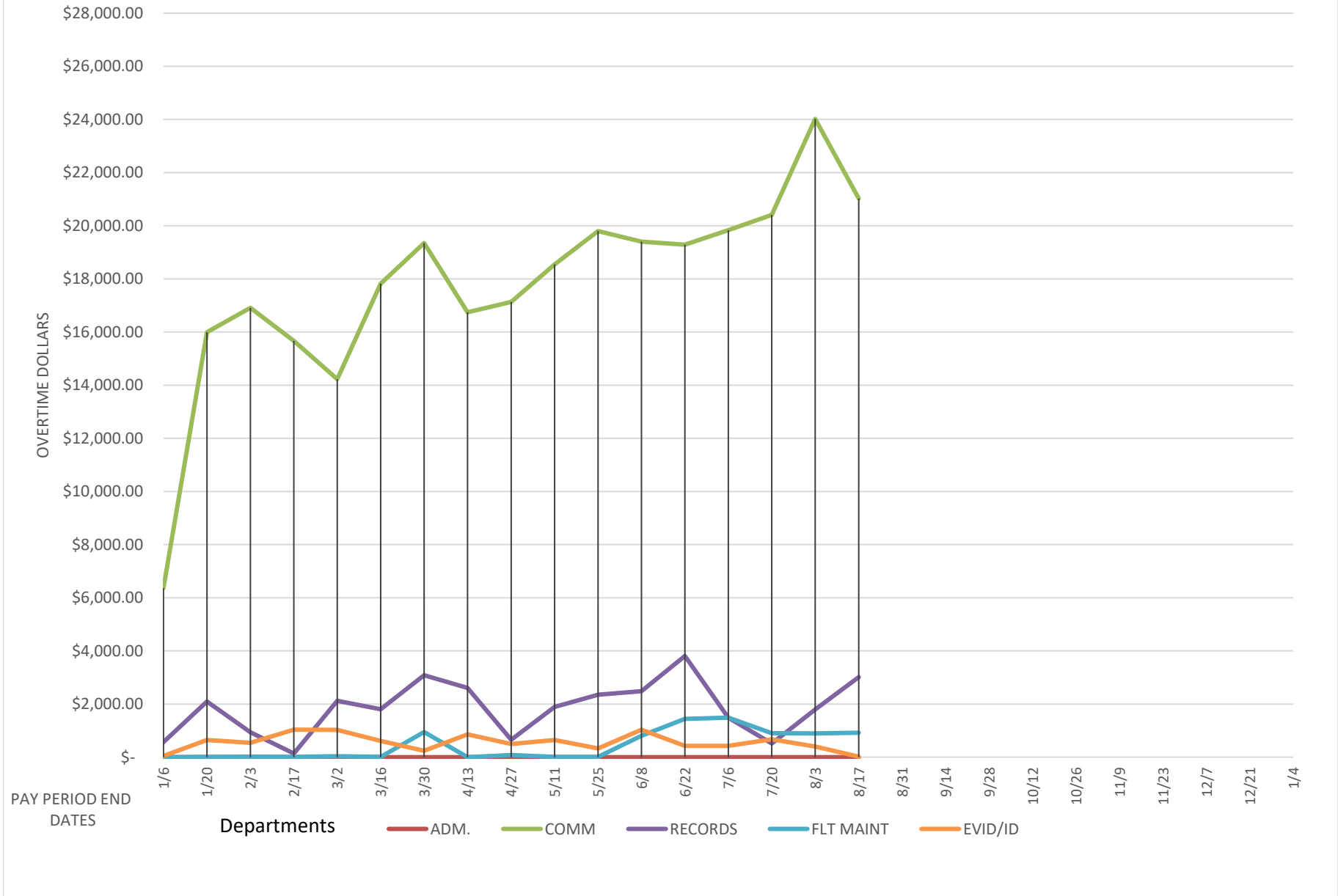


**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN  
2024 - OVERTIME REPORT**

	<b>HOURS PAYROLL</b>	<b>EARNINGS PAYROLL</b>	<b>HOURS PAYROLL</b>	<b>EARNINGS PAYROLL</b>	<b>HOURS PAYROLL</b>	<b>EARNINGS PAYROLL</b>
	07/07-07/20/2024	07/07-07/20/2024	07/21-08/03/2024	07/21-08/03/2024	08/04-08/17/24	08/04-08/17/24
<b>Administration</b>	0.00	\$ -	0.00	\$ -	0.00	
<b>Communications</b>	594.20	\$ 27,735.07	527.70	\$ 24,020.56	456.00	\$ 21,029.53
<b>Records</b>	14.25	\$ 516.05	50.80	\$ 1,791.37	85.25	\$ 3,015.38
<b>Fleet Maintenance</b>	20.00	\$ 902.40	19.80	\$ 890.36	20.50	\$ 922.82
<b>Evidence/ID</b>	16.70	\$ 677.20	9.10	\$ 396.38	0.50	\$ 20.57
	645.15	\$ 29,830.72	607.40	\$ 27,098.67	562.25	\$ 24,988.30

	<b>Budgeted Funds for 2024</b>	<b>Total Salaries Expensed YTD</b>	<b>Total Hours YTD</b>	<b>Average Hours Per Pay Period</b>	<b>Avg Salaries Per Pay Period</b>	<b>Average Hourly Rate for OT</b>	<b>GL Account Balances</b>	<b>Annual Percent EXPENDED</b>
<b>Administration</b>	\$ -	\$ -	0.00	0.00	\$ -	\$ -	\$ -	0%
<b>Communications</b>	\$ 207,020.00	\$ 302,557.38	6678.70	392.86	\$ 17,797.49	\$ 45.30	\$ (95,537.38)	146%
<b>Records</b>	\$ 29,209.00	\$ 31,347.27	866.25	50.96	\$ 1,843.96	\$ 36.18	\$ (2,138.27)	107%
<b>Fleet Maintenance</b>	\$ 17,178.00	\$ 7,584.05	167.70	9.86	\$ 446.12	\$ 45.25	\$ 9,593.95	44%
<b>Evidence/ID</b>	\$ 20,135.00	\$ 9,454.13	233.25	13.72	\$ 556.13	\$ 40.53	\$ 10,680.87	47%
<b>Joint Services Total</b>	\$ 273,542.00	\$350,942.83	7945.90	93.48	\$4,128.74	\$33.45	(\$77,400.83)	

KJS  
2024 OVERTIME





Kenosha Joint Services

# Income Statement Group Summary

For Fiscal: 2024 Period Ending: 07/31/2024

ExpCategory;RevenueAccount	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 150 - General Fund</b>					
<b>Revenue</b>					
40001 - Operating Revenue From City	4,681,098.00	4,681,098.00	390,091.50	2,730,640.50	1,950,457.50
40002 - Operating Revenue From County	5,433,209.00	5,433,209.00	452,767.42	3,169,371.90	2,263,837.10
40003 - Bank Interest Revenue	1,000.00	1,000.00	329.18	2,253.38	-1,253.38
40007 - KSD Livescan Maintenance	2,660.00	2,660.00	0.00	2,660.00	0.00
40008 - Proceeds From Lt Debt	0.00	0.00	0.00	34,179.50	-34,179.50
40010 - CD/DVD Revenue	3,000.00	3,000.00	110.65	1,563.25	1,436.75
40011 - Report Copy Revenue	3,000.00	3,000.00	72.71	682.02	2,317.98
40026 - False Alarm Revenue	39,000.00	39,000.00	2,850.00	11,025.00	27,975.00
40090 - Other Revenue	5,000.00	5,000.00	4,110.00	4,567.00	433.00
40305 - City Parts And Outside Labor	75,118.00	75,118.00	5,606.65	55,126.70	19,991.30
40306 - City Fuel	341,250.00	341,250.00	30,073.66	172,625.88	168,624.12
40405 - County Parts & Outside Labor	100,000.00	100,000.00	9,119.28	62,441.37	37,558.63
40406 - County Fuel	250,250.00	250,250.00	18,494.75	112,823.80	137,426.20
40990 - Prior Period Carryover	0.00	19,239.00	0.00	0.00	19,239.00
40999 - Fund Balance Designated For Budget	560,531.00	560,532.00	0.00	0.00	560,532.00
<b>Revenue Total:</b>	<b>11,495,116.00</b>	<b>11,514,356.00</b>	<b>913,625.80</b>	<b>6,359,960.30</b>	<b>5,154,395.70</b>
<b>Expense</b>					
100 - Personnel Services	8,186,279.00	8,200,768.00	476,880.45	4,260,992.16	3,939,775.84
200 - Contractual Services	2,280,265.00	2,280,265.00	131,487.26	1,226,335.20	1,053,929.80
300 - Supplies and Materials	935,992.00	935,992.00	78,133.15	474,315.42	461,676.58
500 - Captial Expenditures	92,581.00	97,331.00	8,035.82	73,178.69	24,152.31
<b>Expense Total:</b>	<b>11,495,117.00</b>	<b>11,514,356.00</b>	<b>694,536.68</b>	<b>6,034,821.47</b>	<b>5,479,534.53</b>
<b>Fund: 150 - General Fund Surplus (Deficit):</b>	<b>-1.00</b>	<b>0.00</b>	<b>219,089.12</b>	<b>325,138.83</b>	<b>-325,138.83</b>
<b>Total Surplus (Deficit):</b>	<b>-1.00</b>	<b>0.00</b>	<b>219,089.12</b>	<b>325,138.83</b>	

## Income Statement

For Fiscal: 2024 Period Ending: 07/31/2024

## Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
150 - General Fund	-1.00	0.00	219,089.12	325,138.83	-325,138.83
<b>Total Surplus (Deficit):</b>	<b>-1.00</b>	<b>0.00</b>	<b>219,089.12</b>	<b>325,138.83</b>	



Kenosha Joint Services

# Income Statement Account Summary

For Fiscal: 2024 Period Ending: 07/31/2024

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 150 - General Fund</b>					
<b>Revenue</b>					
<b>RevCategory: 400 - Charges for Fuel, Parts, and Outside Labor</b>					
<a href="#">150-00-40305</a> City Parts And Outside Labor	75,118.00	75,118.00	5,606.65	55,126.70	19,991.30
<a href="#">150-00-40306</a> City Fuel	341,250.00	341,250.00	30,073.66	172,625.88	168,624.12
<a href="#">150-00-40405</a> County Parts & Outside Labor	100,000.00	100,000.00	9,119.28	62,441.37	37,558.63
<a href="#">150-00-40406</a> County Fuel	250,250.00	250,250.00	18,494.75	112,823.80	137,426.20
<b>RevCategory: 400 - Charges for Fuel, Parts, and Outside Labor Total:</b>	<b>766,618.00</b>	<b>766,618.00</b>	<b>63,294.34</b>	<b>403,017.75</b>	<b>363,600.25</b>
<b>Revenue Total:</b>	<b>766,618.00</b>	<b>766,618.00</b>	<b>63,294.34</b>	<b>403,017.75</b>	<b>363,600.25</b>
<b>Expense</b>					
<b>ExpSubCategory: 341 - Cost Of Goods Sold</b>					
<a href="#">150-06-50341</a> Cost Of Goods Sold	175,118.00	175,118.00	14,725.93	117,568.06	57,549.94
<b>ExpSubCategory: 341 - Cost Of Goods Sold Total:</b>	<b>175,118.00</b>	<b>175,118.00</b>	<b>14,725.93</b>	<b>117,568.06</b>	<b>57,549.94</b>
<b>ExpSubCategory: 342 - Cost Of Fuel Sold</b>					
<a href="#">150-06-50342</a> Cost Of Fuel Sold	591,500.00	591,500.00	48,568.41	285,449.68	306,050.32
<b>ExpSubCategory: 342 - Cost Of Fuel Sold Total:</b>	<b>591,500.00</b>	<b>591,500.00</b>	<b>48,568.41</b>	<b>285,449.68</b>	<b>306,050.32</b>
<b>Expense Total:</b>	<b>766,618.00</b>	<b>766,618.00</b>	<b>63,294.34</b>	<b>403,017.74</b>	<b>363,600.26</b>
<b>Fund: 150 - General Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	
<b>Total Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	

## Income Statement

For Fiscal: 2024 Period Ending: 07/31/2024

### Group Summary

ExpSubCategory	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 150 - General Fund</b>					
<b>Revenue</b>					
<b>RevCategory: 400 - Charges for Fuel, Parts, and Outside Labor</b>					
	766,618.00	766,618.00	63,294.34	403,017.75	363,600.25
<b>RevCategory: 400 - Charges for Fuel, Parts, and Outside Labor Total:</b>	<b>766,618.00</b>	<b>766,618.00</b>	<b>63,294.34</b>	<b>403,017.75</b>	<b>363,600.25</b>
<b>Revenue Total:</b>	<b>766,618.00</b>	<b>766,618.00</b>	<b>63,294.34</b>	<b>403,017.75</b>	<b>363,600.25</b>
<b>Expense</b>					
341 - Cost Of Goods Sold	175,118.00	175,118.00	14,725.93	117,568.06	57,549.94
342 - Cost Of Fuel Sold	591,500.00	591,500.00	48,568.41	285,449.68	306,050.32
<b>Expense Total:</b>	<b>766,618.00</b>	<b>766,618.00</b>	<b>63,294.34</b>	<b>403,017.74</b>	<b>363,600.26</b>
<b>Fund: 150 - General Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>-0.01</b>
<b>Total Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	

## Income Statement

For Fiscal: 2024 Period Ending: 07/31/2024

### Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
150 - General Fund	0.00	0.00	0.00	0.01	-0.01
<b>Total Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	



Kenosha Joint Services

# Check Report

By Check Number

Date Range: 07/01/2024 - 07/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<b>Bank Code: General Fund-General Fund</b>						
01086	KENOSHA COUNTY	07/12/2024	EFT	0.00	72,645.83	1001
<a href="#">July 2024</a>	Invoice	07/10/2024	July'24 LOS	0.00	72,645.83	
01013	AT&T MOBILITY	07/03/2024	Regular	0.00	47.42	47495
<a href="#">287293305067X0</a>	Invoice	07/03/2024	Att Sprvsrs	0.00	47.42	
01173	WISCONSIN DEPT OF REVENUE	07/03/2024	Regular	0.00	10.00	47496
<a href="#">L0242733360</a>	Invoice	07/03/2024	Bi-Annual Business Tax Renewal	0.00	10.00	
01071	IAPE	07/03/2024	Regular	0.00	715.00	47497
<a href="#">Order #215751</a>	Invoice	07/03/2024	IAPE Evidence Management Training	0.00	715.00	
01049	EBSO, INC. (DBA:GGG)	07/09/2024	Regular	0.00	271.24	47498
<a href="#">PR07/12/24</a>	Invoice	07/09/2024	Employee Def Comp Deductions PR 0712	0.00	271.24	
01103	METROPOLITAN LIFE INSURANCE	07/09/2024	Regular	0.00	139.03	47499
<a href="#">PR 071224</a>	Invoice	07/09/2024	Employee Def Comp Deductions PR 0712	0.00	139.03	
01123	POLICE & FIRE CREDIT UNION	07/09/2024	Regular	0.00	4,961.00	47500
<a href="#">PR 071224</a>	Invoice	07/09/2024	Employee Payroll Deductions for PR 0712	0.00	4,961.00	
01026	CARQUEST AUTO PARTS	07/10/2024	Regular	0.00	1,144.84	47501
<a href="#">EOM 063024</a>	Invoice	07/09/2024	PARTS AND SUPPLIES JUNE 2024	0.00	1,144.84	
01034	COMSYS INC	07/25/2024	Regular	0.00	40,556.25	47502
<a href="#">June 2024</a>	Invoice	07/24/2024	Monthly IT Services	0.00	40,556.25	
01049	EBSO, INC. (DBA:GGG)	07/25/2024	Regular	0.00	287.82	47503
<a href="#">840597 7/26/24</a>	Invoice	07/24/2024	Employee 457 Payroll Deductions	0.00	287.82	
01246	HARLEY-DAVIDSON MOTOR COMPANY INC	07/25/2024	Regular	0.00	650.00	47504
<a href="#">1346260MB</a>	Invoice	07/24/2024	Police Technical Training Course - JAceto	0.00	650.00	
01087	KENOSHA COUNTY DHS	07/25/2024	Regular	0.00	228.63	47505
<a href="#">June 2024</a>	Invoice	07/24/2024	Postage June 2024	0.00	228.63	
01103	METROPOLITAN LIFE INSURANCE	07/25/2024	Regular	0.00	139.03	47506
<a href="#">6500980 PR0726</a>	Invoice	07/24/2024	Employee 457 Payroll Deductions	0.00	139.03	
01123	POLICE & FIRE CREDIT UNION	07/25/2024	Regular	0.00	4,961.00	47507
<a href="#">PR 07262024</a>	Invoice	07/24/2024	Employee PFCU Payroll Deductions	0.00	4,961.00	
01140	SECURIAN FINANCIAL GROUP INC	07/25/2024	Regular	0.00	1,715.82	47508
<a href="#">002832L Aug24</a>	Invoice	07/24/2024	August Employee Life Insurance	0.00	1,715.82	
01171	WI DEPT OF JUSTICE - TIME	07/25/2024	Regular	0.00	3,316.50	47509
<a href="#">16555</a>	Invoice	07/24/2024	KSD Time Access	0.00	3,316.50	
01171	WI DEPT OF JUSTICE - TIME	07/25/2024	Regular	0.00	3,900.00	47510
<a href="#">16611</a>	Invoice	07/24/2024	KJS Time Access and Badgernet	0.00	3,900.00	
01171	WI DEPT OF JUSTICE - TIME	07/25/2024	Regular	0.00	2,640.75	47511
<a href="#">16566</a>	Invoice	07/24/2024	KPD Time Access	0.00	2,640.75	
01064	GOVERNMENT FINANCE OFFICERS	07/01/2024	Virtual Payment	0.00	1,375.00	APA000001
<a href="#">3090254</a>	Invoice	07/01/2024	GFOA Services	0.00	1,375.00	
01005	AL WARREN OIL CO INC	07/01/2024	Virtual Payment	0.00	29,803.10	APA000002
<a href="#">INV0000052</a>	Invoice	07/01/2024	Windshield Washer Solvent	0.00	1,788.40	

Check Report

Date Range: 07/01/2024 - 07/31/2024

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
<a href="#">W1656348</a>	Invoice	07/01/2024	Fuel		0.00	28,014.70	
01009 <a href="#">00090188</a>	APCO INTERNATIONAL INC Invoice	07/01/2024	07/01/2024 Dobson/432 APCO Supervisor Course	Virtual Payment	0.00	545.00	APA000003
01015 <a href="#">1123466</a>	AURORA MEDICAL GROUP Invoice	07/01/2024	07/01/2024 New Hire Physicals	Virtual Payment	0.00	145.00	APA000004
01023 <a href="#">118</a>	BUELOW VETTER BUIKEMA OLSON Invoice	07/01/2024	07/01/2024 June 2024	Virtual Payment	0.00	1,553.00	APA000005
01027 <a href="#">INV0000057</a> <a href="#">INV0000058</a> <a href="#">INV0000059</a> <a href="#">RR83717</a>	CDW-G Invoice Invoice Invoice Invoice	07/01/2024 07/01/2024 07/01/2024 07/01/2024	07/01/2024 Dell Monitor P2422H USB Cable A to A F/M Panel Mount USB HUB Printers and Signature pad	Virtual Payment	0.00 0.00 0.00 0.00	3,518.61 1,762.50 9.00 12.39 1,734.72	APA000006
01033 <a href="#">8201 6/30/24</a>	COMPLETE OFC OF WISCONSIN Invoice	07/01/2024	07/01/2024 Office Supplies	Virtual Payment	0.00	810.23	APA000007
01046 <a href="#">413138</a>	DIVERSIFIED BENEFIT SERVICES Invoice	07/01/2024	07/01/2024 June 2024	Virtual Payment	0.00	120.00	APA000008
01070 <a href="#">SIN372815</a>	IAED Invoice	07/01/2024	07/01/2024 EMD Recertification	Virtual Payment	0.00	55.00	APA000009
01089 <a href="#">INV0000067</a>	KENOSHA SHERIFF'S DEPT Invoice	07/01/2024	07/01/2024 Background Investigations	Virtual Payment	0.00	143.75	APA000010
01129 <a href="#">0358290524</a>	PROPIO LS LLC Invoice	07/01/2024	07/01/2024 June 2024	Virtual Payment	0.00	446.72	APA000011
01145 <a href="#">INV5053</a>	SIGNARAMA KENOSHA WI Invoice	07/01/2024	07/01/2024 Graphics, KPD Patch	Virtual Payment	0.00	45.00	APA000012
01150 <a href="#">7001237201</a>	STAPLES BUSINESS ADVANTAGE Invoice	07/01/2024	07/01/2024 Office Supplies	Virtual Payment	0.00	305.58	APA000013
01157 <a href="#">INV0000064</a>	ULINE Invoice	07/01/2024	07/01/2024 Envelopes/Labels	Virtual Payment	0.00	502.00	APA000014
01005 <a href="#">W1665107</a>	AL WARREN OIL CO INC Invoice	07/09/2024	07/09/2024 89 Octane Unleaded	Virtual Payment	0.00	25,191.20	APA000015
01023 <a href="#">119</a>	BUELOW VETTER BUIKEMA OLSON Invoice	07/09/2024	07/09/2024 Legal Fees	Virtual Payment	0.00	2,153.50	APA000016
01024 <a href="#">EOM 063024</a>	BUMPER TO BUMPER AUTO PARTS Invoice	07/09/2024	07/09/2024 PARTS AND SUPPLIES JUNE 2024	Virtual Payment	0.00	748.54	APA000017
01038 <a href="#">49646</a>	COPY CENTER Invoice	07/09/2024	07/09/2024 4 SETS OF 911 MANUALS	Virtual Payment	0.00	213.12	APA000018
01042 <a href="#">0796523</a>	CULLIGAN WATER TREATMENT Invoice	07/09/2024	07/09/2024 JULY2024	Virtual Payment	0.00	41.00	APA000019
01062 <a href="#">16201 6/2024</a>	GORDIE BOUCHER FORD Invoice	07/09/2024	07/09/2024 VEHICLE REPAIR	Virtual Payment	0.00	150.00	APA000020
01079 <a href="#">221055</a> <a href="#">226134</a> <a href="#">INV0000070</a> <a href="#">INV0000071</a> <a href="#">INV0000074</a>	JENSEN TOWING Invoice Invoice Invoice Invoice Invoice	07/09/2024 07/09/2024 07/09/2024 07/09/2024 07/09/2024	07/09/2024 Jensen Tows Jensen Tows Jensens Evidence Tow Evidence Vehicle Tow Jensen Tows	Virtual Payment	0.00 0.00 0.00 0.00 0.00	375.00 75.00 75.00 75.00 75.00	APA000021



Check Report

Date Range: 07/01/2024 - 07/31/2024

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
01104 <a href="#">088582</a>	MICROSYSTEMS INC Invoice	07/09/2024	07/09/2024 Scanning Roll Film to PDF	Virtual Payment	0.00 0.00	7,996.95 7,996.95	APA000022
01124 <a href="#">0950501838</a> <a href="#">0950503519</a>	POMPS TIRE SERVICE Invoice Invoice	07/09/2024 07/09/2024	07/09/2024 TIRE PURCHASES TIRE PURCHASES	Virtual Payment	0.00 0.00 0.00	7,400.98 3,533.38 3,867.60	APA000023
01129 <a href="#">0358290624</a>	PROPIO LS LLC Invoice	07/09/2024	07/09/2024 JUNE 2024	Virtual Payment	0.00 0.00	278.08 278.08	APA000024
01155 <a href="#">01030351</a>	TRI TECH FORENSICS INC Invoice	07/09/2024	07/09/2024 Warning Labels and Knife Tubes	Virtual Payment	0.00 0.00	62.00 62.00	APA000025
01156 <a href="#">025-470083</a> <a href="#">130-145129</a> <a href="#">130-145130</a>	TYLER TECHNOLOGIES Invoice Invoice Invoice	07/09/2024 07/09/2024 07/09/2024	07/09/2024 Milestone Stage 2 Control Point License fees - Bristol ANNUAL MAINTENANCE FEES	Virtual Payment	0.00 0.00 0.00	12,610.00 11,510.00 950.00 150.00	APA000026
01157 <a href="#">180015058</a>	ULINE Invoice	07/09/2024	07/09/2024 Booking Desk and office chair	Virtual Payment	0.00 0.00	1,095.00 1,095.00	APA000027
01005 <a href="#">W1669059</a>	AL WARREN OIL CO INC Invoice	07/24/2024	07/25/2024 Fuel	Virtual Payment	0.00 0.00	25,583.19 25,583.19	APA000028
01018 <a href="#">PI0034363</a>	BG OF WISCONSIN Invoice	07/24/2024	07/25/2024 PARTS & INVENTORY - AUTOMATIC TRAN	Virtual Payment	0.00 0.00	787.92 787.92	APA000029
01035 <a href="#">06267643</a>	CONNEY SAFETY Invoice	07/24/2024	07/25/2024 Gloves	Virtual Payment	0.00 0.00	524.00 524.00	APA000030
01046 <a href="#">415633</a>	DIVERSIFIED BENEFIT SERVICES Invoice	07/24/2024	07/25/2024 JULY 2024	Virtual Payment	0.00 0.00	124.80 124.80	APA000031
01072 <a href="#">170173</a>	IDEMIA IDENTITY & SECURITY Invoice	07/24/2024	07/25/2024 Idemia IDent 2.0	Virtual Payment	0.00 0.00	2,500.00 2,500.00	APA000032
01101 <a href="#">77896</a>	MENARDS INC Invoice	07/24/2024	07/25/2024 CAT6 NETWORK CABLE	Virtual Payment	0.00 0.00	16.05 16.05	APA000033
01119 <a href="#">INV0000086</a>	PALMEN MOTORS DODGE CHRYSLER Invoice	07/24/2024	07/25/2024 Parts & Inventory	Virtual Payment	0.00 0.00	524.81 524.81	APA000034
01125 <a href="#">STMT 6/2024</a>	PORCARO FORD Invoice	07/24/2024	07/25/2024 Parts	Virtual Payment	0.00 0.00	2,527.65 2,527.65	APA000035
01143 <a href="#">8007641762</a> <a href="#">8007642004</a>	SHRED-IT USA Invoice Invoice	07/24/2024 07/24/2024	07/25/2024 SHREDDING SHREDDING	Virtual Payment	0.00 0.00 0.00	147.09 137.64 9.45	APA000036
01152 <a href="#">0018151</a>	TALKPOINT TECHNOLOGIES INC Invoice	07/24/2024	07/25/2024 Headsets and Cordless Headset Bases	Virtual Payment	0.00 0.00	1,353.65 1,353.65	APA000037
01155 <a href="#">01031490</a>	TRI TECH FORENSICS INC Invoice	07/24/2024	07/25/2024 Warning Labels and Knife Tubes	Virtual Payment	0.00 0.00	233.40 233.40	APA000038
01014 <a href="#">INV0000090</a>	VESTIS Invoice	07/24/2024	07/25/2024 Monthly Statement Uniform Services	Virtual Payment	0.00 0.00	584.98 584.98	APA000039
01174 <a href="#">INV0000091</a>	WISCONSIN FUEL & HTNG INC Invoice	07/24/2024	07/25/2024 Motorcycle Fuel	Virtual Payment	0.00 0.00	407.77 407.77	APA000040
01001 <a href="#">32297</a>	ACCURATE PRINTING CO INC Invoice	08/01/2024	07/31/2024 Forms/Envelopes/Letterhead	Virtual Payment	0.00 0.00	2,160.00 2,160.00	APA000041
01005 <a href="#">W1673022</a>	AL WARREN OIL CO INC Invoice	08/01/2024	07/31/2024 Motor Oil & Washer Solvent	Virtual Payment	0.00 0.00	2,475.00 2,475.00	APA000042

Check Report

Date Range: 07/01/2024 - 07/31/2024

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
01020 <a href="#">BWBC157361</a>	BLUE WATER BENEFITS Invoice	08/01/2024	07/31/2024 ACA Q2 Reporting	Virtual Payment	0.00 0.00	150.00 150.00	APA000043
01027 <a href="#">RT90587</a> <a href="#">RV45568</a> <a href="#">RV84063</a> <a href="#">RW82088</a> <a href="#">SG36197</a> <a href="#">SH82639</a>	CDW-G Invoice Invoice Credit Memo Credit Memo Invoice Invoice	08/01/2024 08/01/2024 08/01/2024 08/01/2024 08/01/2024 08/01/2024	07/31/2024 Intel Enet Ntwk Adapter Solidigm Series Return Intel Enet Ntwk Adapter Return Solidigm Series Cables - USB-A to Micro USB Tripp Lite Battery Backup	Virtual Payment	0.00 0.00 0.00 0.00 0.00 0.00	175.18 529.09 559.70 -529.09 -559.70 23.90 151.28	APA000044
01033 <a href="#">8201 7/2024</a> <a href="#">8201 7/2024.</a>	COMPLETE OFC OF WISCONSIN Invoice Invoice	08/01/2024 08/01/2024	07/31/2024 89X Toner Office Supplies: Copy Paper, Misc. Supplie	Virtual Payment	0.00 0.00 0.00	1,287.63 473.02 814.61	APA000045
01079 <a href="#">45322/3573</a> <a href="#">45715</a> <a href="#">46002/45322</a> <a href="#">46946</a>	JENSEN TOWING Invoice Invoice Invoice Invoice	08/01/2024 08/01/2024 08/01/2024 08/01/2024	07/31/2024 Evidence Tows Evidence Tow Evidence Tows Evidence Tow	Virtual Payment	0.00 0.00 0.00 0.00	450.00 150.00 75.00 150.00 75.00	APA000046
01124 <a href="#">STMT 07/2024</a>	POMPS TIRE SERVICE Invoice	08/01/2024	07/31/2024 TIRE PURCHASES JULY 2024	Virtual Payment	0.00 0.00	3,275.00 3,275.00	APA000047
01149 <a href="#">0000010786</a> <a href="#">0000010793</a>	SOUNDOFF SIGNAL Invoice Invoice	08/01/2024 08/01/2024	07/31/2024 4145 Build Equipment PARTS & INVENTORY	Virtual Payment	0.00 0.00 0.00	2,306.36 2,004.59 301.77	APA000048
01150 <a href="#">07/31/2024</a>	STAPLES BUSINESS ADVANTAGE Invoice	08/01/2024	07/31/2024 7/2024 Admin Office Supplies	Virtual Payment	0.00 0.00	2,362.11 2,362.11	APA000049
01155 <a href="#">01044008/01042</a> <a href="#">1045985/104362</a>	TRI TECH FORENSICS INC Invoice Invoice	08/01/2024 08/01/2024	07/31/2024 Rifle/Gun boxes and misc items Evidence supplies	Virtual Payment	0.00 0.00 0.00	2,622.90 651.50 1,971.40	APA000050
01157 <a href="#">180792821</a>	ULINE Invoice	08/01/2024	07/31/2024 Small/Medium bags and envelopes	Virtual Payment	0.00 0.00	392.56 392.56	APA000051
01182 <a href="#">June 2024</a>	AMAZON CAPITAL SERVICES INC Invoice	07/10/2024	07/01/2024 CC transactions	Bank Draft	0.00 0.00	2,923.78 2,923.78	DFT0000017
01183 <a href="#">June 2024</a>	CARDMEMBER SERVICE Invoice	07/10/2024	07/10/2024 CC Transactions	Bank Draft	0.00 0.00	942.00 942.00	DFT0000018
01239 <a href="#">July 2024</a>	DELTA DENTAL Invoice	07/10/2024	07/01/2024 July 2024	Bank Draft	0.00 0.00	7,307.04 7,307.04	DFT0000019
01248 <a href="#">July'24</a>	JOHNSON FINANCIAL GROUP Invoice	07/10/2024	07/01/2024 Ford Edge Jul'24	Bank Draft	0.00 0.00	674.44 674.44	DFT0000020
01248 <a href="#">July '24</a>	JOHNSON FINANCIAL GROUP Invoice	07/10/2024	07/01/2024 Livescan July'24	Bank Draft	0.00 0.00	691.00 691.00	DFT0000021
01013 <a href="#">06152024</a>	AT&T MOBILITY Invoice	07/10/2024	07/01/2024 ATT	Bank Draft	0.00 0.00	347.72 347.72	DFT0000022
01245 <a href="#">June 2024</a>	WISCONSIN RETIREMENT SYSTEM Invoice	07/10/2024	07/10/2024 WRS Contributions June 2024	Bank Draft	0.00 0.00	56,445.00 56,445.00	DFT0000023
01184 <a href="#">665545033</a>	ADP INC Invoice	07/10/2024	07/02/2024 ADP Payroll Fees	Bank Draft	0.00 0.00	638.98 638.98	DFT0000024
01077 <a href="#">36829079</a>	JAMES IMAGING SYSTEMS, INC. Invoice	07/10/2024	07/05/2024 James Imaging	Bank Draft	0.00 0.00	328.84 328.84	DFT0000025
01077	JAMES IMAGING SYSTEMS, INC.		07/05/2024	Bank Draft	0.00	519.77	DFT0000026

Check Report

Date Range: 07/01/2024 - 07/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">36829078</a>	Invoice	07/10/2024	James Imaging	0.00	519.77	
01238	NATIONWIDE RETIREMENT SOLUTIONS	07/29/2024	Bank Draft	0.00	5,350.85	DFT0000027
<a href="#">INV0000113</a>	Invoice	07/29/2024	Employee 457 Deductions July'24	0.00	5,350.85	
01003	AFLAC	07/29/2024	Bank Draft	0.00	2,899.92	DFT0000028
<a href="#">INV0000114</a>	Invoice	07/29/2024	Employee Deduction Premiums July'24	0.00	2,899.92	

Bank Code General Fund Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	17	17	0.00	65,684.33
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	12	12	0.00	79,069.34
EFT's	1	1	0.00	72,645.83
	<b>104</b>	<b>81</b>	<b>0.00</b>	<b>368,054.91</b>

### All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	17	17	0.00	65,684.33
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	12	12	0.00	79,069.34
EFT's	1	1	0.00	72,645.83
	<b>104</b>	<b>81</b>	<b>0.00</b>	<b>368,054.91</b>

### Fund Summary

Fund	Name	Period	Amount
150	General Fund	7/2024	368,054.91
			<b>368,054.91</b>



**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

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FINANCIAL STATEMENTS AND  
INDEPENDENT ACCOUNTANT'S REVIEW REPORT

For the Year Ended December 31, 2023



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**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
**TABLE OF CONTENTS**

---

	<u>Page(s)</u>
INDEPENDENT ACCOUNTANT’S REVIEW REPORT .....	1-2
<b>GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS</b>	
Management’s Discussion and Analysis.....	MD&A 1-7
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position.....	3
Statement of Activities .....	4
Fund Financial Statements	
Governmental Funds	
Balance Sheet.....	5
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position.....	6
Statement of Revenues, Expenditures, and Changes in Fund Balances .....	7
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Governmental Activities in the Statement of Activities .....	8
Fiduciary Funds	
Statement of Net Position.....	9
Statement of Changes in Net Position.....	10
Notes to Financial Statements .....	11-30
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund.....	31
Proportionate Share of Net Pension Liability (Asset) and Schedule of Contributions Wisconsin Retirement System .....	32

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
**TABLE OF CONTENTS**

---

	<u>Page(s)</u>
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued)	
Required Supplementary Information (Continued)	
Schedule of Changes in the Employer’s Total OPEB Liability and Related Ratios	
Other Postemployment Benefit Plan .....	33
Notes to Required Supplementary Information .....	34

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## **INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

Members of the Board of Directors  
Kenosha Joint Services  
Kenosha, Wisconsin

### **Opinions**

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kenosha Joint Services, as of and for the year ended December 31, 2023, and the related notes to financial statements, which collectively comprise the Kenosha Joint Services' basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Kenosha Joint Services and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.



## **Accountant's Conclusion**

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

*Sikich CPA LLC*

Brookfield, Wisconsin  
August 20, 2024

**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

**KENOSHA JOINT SERVICES  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For The Year Ended December 31, 2023**

The management of Kenosha Joint Services ("KJS") offers readers of these statements this narrative overview and analysis of the financial activities of KJS for the fiscal years ended December 31, 2023, and December 31, 2022. We encourage readers to consider the information presented here in conjunction with the basic financial statements.

**Financial Highlights**

- The assets and deferred outflows of resources of KJS exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$853,252 (net position). Unrestricted net position is a deficit of \$1,457,463.
- The entity's total net position decreased by \$1,112,924.
- As of the close of the current fiscal year, the entity's governmental funds reported an ending fund balance of \$1,294,040, a decrease of \$50,457. Approximately 81% of this total amount, \$1,042,823 is unrestricted and consists of \$100,000 assigned for insurance, \$560,532 to be used for the 2024 budget, with the remainder of \$382,291 available for spending at the government's discretion.
- KJS's total outstanding long-term obligations increased by \$1,037,519 during the current fiscal year, of which \$1,376,351 related to an increase in KJS' proportionate share of the Wisconsin Retirement System net pension liability.

**Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the Kenosha Joint Service's basic financial statements. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of KJS's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Board's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Board is improving or deteriorating.

The *statement of activities* presents information showing how the entity's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

**KENOSHA JOINT SERVICES  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended December 31, 2023**

Both of the government-wide financial statements distinguish functions of KJS that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of KJS include general government, and providing public safety services, specifically 911 communication, law enforcement, fire and EMS dispatching, records, evidence/identification and fleet maintenance.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. KJS, like other government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of KJS can be divided into two categories: governmental funds and fiduciary funds.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

KJS maintains two governmental funds, the general fund which is always considered a major fund, and the capital project fund to account for capital projects.

KJS also adopts an annual budget. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with the adopted budget.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the entity's own programs. The fiduciary fund maintained by the entity is the Bond Collection Fund. The accounting used for fiduciary funds is much like that used for governmental funds.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**KENOSHA JOINT SERVICES**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For The Year Ended December 31, 2023**

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of KJS, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$853,252 at the close of the most recent fiscal year.

The following table presents a summary of KJS' statement of net position for the years ended December 31, 2023 and 2022:

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Current assets	\$ 1,583,879	\$ 3,663,581
Capital assets	10,743,005	11,767,785
	<hr/>	<hr/>
Total assets	12,326,884	15,431,366
	<hr/>	<hr/>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension and OPEB items	9,035,514	5,189,066
	<hr/>	<hr/>
Total deferred outflows of resources	9,035,514	5,189,066
	<hr/>	<hr/>
<b>LIABILITIES</b>		
Current liabilities	1,299,405	1,149,877
Long-term liabilities	12,375,252	11,379,923
	<hr/>	<hr/>
Total liabilities	13,674,657	12,529,800
	<hr/>	<hr/>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension and OPEB items	6,834,489	6,124,456
	<hr/>	<hr/>
Total deferred inflows of resources	6,834,489	6,124,456
	<hr/>	<hr/>
<b>NET POSITION</b>		
Net investment in capital assets	2,310,715	2,627,272
Restricted	12,747	-
Unrestricted (deficit)	(1,470,210)	(661,096)
	<hr/>	<hr/>
<b>TOTAL NET POSITION</b>	<b>\$ 853,252</b>	<b>\$ 1,966,176</b>
	<hr/>	<hr/>

**KENOSHA JOINT SERVICES  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended December 31, 2023**

**Revenues**

KJS received \$10.3 million in revenues in 2023. Approximately 92% of this total came from intergovernmental revenues from the City and County of Kenosha. The overall make-up of sources of revenue did not vary significantly from the previous year.

**Expenses**

KJS's total expenses in 2023 were \$11.4 million. Sixteen percent (16%) was expended for administrative activities. Administrative activities include the information technology department and rental/occupancy costs. The communications and records departments account for sixty-three percent (63%) of total expenses.

The following shows the changes in net position for the years ended December 31, 2023 and 2022.

	<b>2023</b>	<b>2022</b>
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 729,507	\$ 869,389
Capital grants and contributions	77,911	-
General revenues		
Intergovernmental	9,515,888	9,586,397
Investment income	3,366	746
Miscellaneous	14,513	52,584
<b>Total revenues</b>	<b>10,341,185</b>	<b>10,509,116</b>
<b>Expenses</b>		
Administration	\$ 1,815,252	\$ 1,726,594
Communications	5,423,237	4,424,426
Records	1,760,199	1,468,870
Evidence/ID	872,158	771,485
Fleet maintenance	1,468,117	1,501,352
Interest	115,146	113,621
<b>Total expenses</b>	<b>11,454,109</b>	<b>10,006,348</b>
<b>Change in net position</b>	<b>\$ (1,112,924)</b>	<b>\$ 502,768</b>

**KENOSHA JOINT SERVICES  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended December 31, 2023**

The net cost of governmental activities was \$10.7 million. The net cost is the total cost less directly related program revenues. The following schedule presents the total and net cost of services for the years ended December 31, 2023 and 2022.

	<u>2023</u>		<u>2022</u>	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Administration	\$ 1,815,252	\$ 1,815,252	\$ 1,726,594	\$ 1,726,594
Communications	5,423,237	5,311,351	4,424,426	4,382,651
Records	1,760,199	1,758,537	1,468,870	1,466,167
Evidence/ID	872,158	872,158	771,485	768,737
Fleet maintenance	1,468,117	774,247	1,501,352	679,189
Interest	115,146	115,146	113,621	113,621
<b>Total</b>	<u>\$ 11,454,109</u>	<u>\$ 10,646,691</u>	<u>\$ 10,006,348</u>	<u>\$ 9,136,959</u>

**Governmental Fund Statements**

KJS completed the year with a \$1,294,040 fund balance, all of which was reported in the General Fund at December 31, 2023. The general fund balance is 12% of operating expenditures. The general fund balance is utilized for funding short-term operations, such as parts and fuel for the squads.

Total expenditures in the fund statements totaled \$10.4 million. These expenditures include the cost of capital asset purchases, but do not include depreciation expense as reflected in the government-wide statements. These are the primary items that make up the difference between expenditures reported on the two types of financial statements presented.

**General Fund Budgetary Comparison**

KJS's annual budget process typically begins in June and is approved by Board of Directors by September 15<sup>th</sup>. The budget, as amended during the year, was approved with an expected deficit of \$661,370.

Actual results for 2023 show a deficit of \$50,457. Revenues had a unfavorable variance of \$16,821 while expenditures had a unfavorable variance of \$627,734.

**KENOSHA JOINT SERVICES  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended December 31, 2023**

**Capital Asset**

KJS maintains a comprehensive physical inventory of all capital assets and calculates both annual and accumulated depreciation on all applicable capital assets.

KJS recognized depreciation expense of \$354,743 and amortization expense of \$757,712 for governmental activities during the year.

<b>Capital Assets</b>		
<b>(net of accumulated depreciation/amortization)</b>		
	<b>2023</b>	<b>2022</b>
Machinery & equipment	\$ 2,408,168	\$ 2,675,236
Buildings	8,334,837	9,092,549
<b>Total</b>	<b>10,743,005</b>	<b>11,767,785</b>

**Debt Administration**

As of December 31, 2022, KJS had \$13,384,818 in long-term obligations including leases and accrued compensated absences.

<b>Long-Term Debt</b>		
	<b>2023</b>	<b>2022</b>
Long-Term Advance	\$ 19,406	\$ 19,406
OPEB Liability	2,635,047	2,463,317
Net pension liability	1,376,351	-
Lease Payable	8,432,290	9,140,513
Compensated Absences	921,724	724,063
<b>Total</b>	<b>13,384,818</b>	<b>12,347,299</b>

**Decisions that will Impact the Future of the Board**

Kenosha Joint Services has experienced recent turnover in key management positions and general staffing throughout several departments over the past year. Recruitment continues to be a challenge and maintaining hiring lists is difficult as applicants quickly move on when job offers are not immediately extended. Changes to recruiting with reducing hiring times has resulted in some success in filling positions, specifically in the Fleet Maintenance and Records Departments. As a result of vacancies, overtime costs continue to exceed budgeted amounts, with the Communications Department accounting for most of the overages. Kenosha Joint Services will need to ensure wages and benefits are competitive with surrounding communities in order to continue to attract qualified candidates.



**KENOSHA JOINT SERVICES  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended December 31, 2023**

Areas where technology can improve efficiencies are under review. The ERP system will be fully implemented by the end of 2024 and many changes are currently underway.

Coordination with both the KPD and KSD to improve efficiencies in open records and discovery requests is ongoing. This involves digital media such as recorded phone, video and photographic recordings. The volume and complexity of requests continues to increase. Changes to processes may result in the need for new technology platforms for data sharing and will be evaluated for impact on staffing. Implementing fees for redactions under Wisconsin Statute §19.35 is underway and may also impact processes.

Through the State of Wisconsin connection to an ESI Network for delivery of 9-1-1 calls is underway in 2024. This will usher in future abilities such as access to video and photography from callers. Grant funding through the State of Wisconsin has been secured for this project and additional funding requests have been submitted for additional projects that will impact the 2025 operating budget. Monitoring of grant opportunities will continue.

Continued evaluation of workspaces to improve the use of space within the Identification and Records areas as the future needs of those departments change due to digitalization. Kenosha County is in the planning stages of remodeling the Kenosha County Center, which includes improvements for the backup Communications Center. These improvements will improve use of current space and improve continuity of operations for Communications. Decisions that will Impact the Future of the Board

**Requests for Information**

This financial report is designed to provide a general overview of the Kenosha Joint Services' finances for all those with an interest in the entity's finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to the Director, 1000-55 Street, Kenosha, WI 53140.

## **BASIC FINANCIAL STATEMENTS**

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**

STATEMENT OF NET POSITION

December 31, 2023

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**ASSETS**

Cash and investments	\$ 1,148,798
Accounts receivable	196,611
Inventory	73,037
Prepaid expenses	165,433
Capital assets	
Depreciated (net of accumulated depreciation)	<u>10,743,005</u>
 Total assets	 <u>12,326,884</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Pension related amounts	8,627,568
OPEB	<u>407,946</u>
 Total deferred outflows of resources	 <u>9,035,514</u>

**LIABILITIES**

Accounts payable	139,307
Accrued liabilities	104,905
Due to other governments	45,627
Noncurrent liabilities	
Due within one year	1,009,566
Due in more than one year	<u>12,375,252</u>
 Total liabilities	 <u>13,674,657</u>

**DEFERRED INFLOWS OF RESOURCES**

Pension items	6,402,574
OPEB items	<u>431,915</u>
 Total deferred inflows of resources	 <u>6,834,489</u>

**NET POSITION**

Net investment in capital assets	2,310,715
Restricted for capital	12,747
Unrestricted (deficit)	<u>(1,470,210)</u>
 <b>TOTAL NET POSITION</b>	 <u><u>\$ 853,252</u></u>

See accompanying notes to financial statements.

**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2023

	Program Revenues			Net (Expense) Revenue and Change in Net Position Primary Government
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>				
<b>PRIMARY GOVERNMENT</b>				
Governmental activities				
Administration	\$ 1,815,252	\$ -	\$ -	\$ (1,815,252)
Communications	5,423,237	33,975	-	(5,311,351)
Records	1,760,199	1,662	-	(1,758,537)
Evidence/I.D.	872,158	-	-	(872,158)
Fleet maintenance	1,468,117	693,870	-	(774,247)
Interest and fiscal charges	115,146	-	-	(115,146)
Total governmental activities	11,454,109	729,507	-	77,911
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 11,454,109</b>	<b>\$ 729,507</b>	<b>\$ -</b>	<b>\$ 77,911</b>
				General revenues
				Intergovernmental
				Investment income
				Miscellaneous
				Total
				9,533,767
				CHANGE IN NET POSITION
				(1,112,924)
				NET POSITION, JANUARY 1
				1,966,176
				NET POSITION, DECEMBER 31
				\$ 853,252

See accompanying notes to financial statements.

**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2023

	<u>General</u>	<u>Nonmajor Capital Projects</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and investments	\$ 1,148,798	\$ -	\$ 1,148,798
Accounts receivable	196,611	-	196,611
Inventory	73,037	-	73,037
Prepaid items	165,433	-	165,433
<b>TOTAL ASSETS</b>	<b>\$ 1,583,879</b>	<b>\$ -</b>	<b>\$ 1,583,879</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 139,307	\$ -	\$ 139,307
Accrued liabilities	104,905	-	104,905
Due to other governments	45,627	-	45,627
Total liabilities	289,839	-	289,839
<b>FUND BALANCES</b>			
Nonspendable			
Inventory	73,037	-	73,037
Prepaid items	165,433	-	165,433
Restricted			
Capital projects	12,747	-	12,747
Assigned			
Insurance deductible	100,000	-	100,000
Subsequent year's budget	560,532	-	560,532
Unassigned	382,291	-	382,291
Total fund balances	1,294,040	-	1,294,040
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 1,583,879</b>	<b>\$ -</b>	<b>\$ 1,583,879</b>

See accompanying notes to financial statements.

**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

December 31, 2023

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<b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>	\$ 1,294,040
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	10,743,005
Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings are recognized as deferred outflows and inflows of resources for the pension plan on the statement of net position	2,224,994
Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the OPEB plan are recognized as deferred outflows and inflows of resources on the statement of net position	(23,969)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Compensated absences payable	(921,724)
Net pension liability	(1,376,351)
Total OPEB liability	(2,635,047)
Advance from Kenosha County	(19,406)
Lease payable	(8,432,290)
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<u>\$ 853,252</u>

See accompanying notes to financial statements.

**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2023

	General	Nonmajor Capital Projects	Total Governmental Funds
<b>REVENUES</b>			
Intergovernmental	\$ 9,593,799	\$ -	\$ 9,593,799
Charges for services	729,507	-	729,507
Investment income	3,366	-	3,366
Miscellaneous	14,513	-	14,513
Total revenues	10,341,185	-	10,341,185
<b>EXPENDITURES</b>			
Current			
Administration	691,533	-	691,533
Communications	3,792,593	-	3,792,593
Records	1,679,678	-	1,679,678
Administrative service	207,570	-	207,570
Building	101,701	-	101,701
Evidence/I.D.	809,429	-	809,429
Fleet maintenance	1,450,163	-	1,450,163
Information technology	835,606	-	835,606
Debt service			
Principal	708,223	-	708,223
Interest	115,146	-	115,146
Total expenditures	10,391,642	-	10,391,642
<b>NET CHANGE IN FUND BALANCES</b>			
	(50,457)	-	(50,457)
<b>FUND BALANCES, JANUARY 1</b>			
	1,344,497	-	1,344,497
<b>FUND BALANCES, DECEMBER 31</b>			
	\$ 1,294,040	\$ -	\$ 1,294,040

See accompanying notes to financial statements.

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2023

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<b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	\$ (50,457)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	87,675
Some expenses associated with capital assets do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds Depreciation	(1,112,455)
Some expenses associated with long-term obligations do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds Change in compensated absences	(197,661)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	708,223
The change in the net pension liability (asset) and deferred inflows/outflows of resources is not a source or use of a financial resource	(352,550)
The change in the total OPEB liability and deferred inflows/outflows of resources is not a source or use of a financial resource	<u>(195,699)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<u><u>\$ (1,112,924)</u></u>

See accompanying notes to financial statements.



**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

**STATEMENT OF NET POSITION  
FIDUCIARY FUNDS**

December 31, 2023

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	<b><u>Bond Collection</u></b>
<b>ASSETS</b>	
Cash and investments	\$ 16,764
Due from other governments	<u>5,260</u>
Total assets	<u>22,024</u>
<b>LIABILITIES</b>	
Due to other governments	<u>22,024</u>
Total liabilities	<u>22,024</u>
<b>NET POSITION</b>	
Restricted	<u>-</u>
<b>TOTAL NET POSITION</b>	<b><u><u>\$ -</u></u></b>

See accompanying notes to financial statements.

**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS**

For the Year Ended December 31, 2023

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	<b><u>Bond Collection</u></b>
<b>ADDITIONS</b>	
Amounts collected	\$ 2,528,098
Total additions	<u>2,528,098</u>
<b>DEDUCTIONS</b>	
Payments to other governments	<u>2,528,098</u>
Total deductions	<u>2,528,098</u>
<b>NET CHANGE</b>	<u>-</u>
<b>RESTRICTED NET POSITION</b>	
January 1	<u>-</u>
December 31	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Kenosha Joint Services (KJS) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of KJS's accounting policies are described below.

a. Reporting Entity

KJS was formed in 1981 to provide joint service functions supporting operations of the City of Kenosha Police Department, the Kenosha County Sheriff's Department, and the City of Kenosha Fire Department. Financial operations began July 1, 1982.

KJS provides the following support services to the respective law enforcement units of the City of Kenosha (City) and Kenosha County (County): communications, records (tickets, arrest records, etc.), property room evidence, collection of money related to citations, vehicle maintenance, and general administrative services. Communication services are also provided to the Kenosha Fire Department and multiple Kenosha County Fire Departments. KJS consists of three members appointed by the City, three by the County, and one independent member confirmed mutually by the City and County. The Director is appointed by KJS.

As required by GAAP, these financial statements present KJS and its component units, entities for which KJS is considered to be financially accountable. KJS has no component units.

b. Fund Accounting

The accounts of KJS are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. Funds are classified into the following categories: governmental and fiduciary.

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

b. Fund Accounting (Continued)

Governmental funds are used to account for KJS's general activities. The General Fund is the primary operating fund; accounting for all financial resources not accounted for in another fund. Capital projects fund account for funds restricted, committed, or assigned for the acquisition or construction of capital assets.

Fiduciary funds are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). KJS utilizes custodial funds which are generally used to account for assets that KJS holds in a fiduciary capacity or on behalf of others as their agent.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of KJS. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, if any, which rely to a significant extent on fees and charges for support. KJS has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

KJS reports the following major governmental funds:

The General Fund accounts for the resources traditionally associated with KJS's operations that are not accounted for in another fund.

In addition, KJS uses a custodial fund to account for the Bond Collection Fund.

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

d. Measurement Focus and Basis of Accounting

The government-wide financial statements and custodial funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. KJS considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are investment income and charges for services. Donations are not susceptible to accrual because generally they are not measurable until received in cash.

KJS reports unearned/unavailable/deferred revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues also arise when resources are received by KJS before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when KJS has a legal claim to the resources, the liability or deferred inflow for unearned/unavailable/deferred revenue is removed from the financial statements and revenue is recognized.

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

e. Cash and Investments

Cash consists of demand deposits. Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, and other nonparticipating investments are stated at cost or amortized cost. Investments with maturity greater than one year at time of purchase, if any, are stated at fair value. KJS categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. KJS held no investments to measure at fair value at December 31, 2023.

f. Capital Assets

All purchased capital assets are valued at cost of more than \$5,000, effective January 1, 2006, and \$1,000 prior to January 1, 2006 and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or at an estimated historical cost where no historical records exist. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation of capital assets is computed using the straight-line method. The range of useful lives by type of asset is as follows:

Machinery and equipment	5-20 years
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g. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid expenses.

h. Compensated Absences

Under terms of employment, employees are granted sick leave, vacation, and compensatory time in varying amounts. Only benefits considered to be vested are disclosed in these statements.

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**h. Compensated Absences (Continued)**

All vested compensated absences are accrued when incurred in the government-wide and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at year end are determined on the basis of current salary rates and include salary related payments.

KJS provides postemployment health insurance benefits for all eligible employees. The cost of those premiums is recognized as an expenditure as the premiums are paid in the fund statements. The entire cost is paid by the board.

Funding for those costs is provided out of the current budget and is financed on a pay-as-you-go basis.

KJS reports its liability for other postemployment health benefits consistent with established GAAP and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements. This liability is reported in the government-wide statements.

**i. Deferred Inflows/Outflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

j. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as gains (losses) on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

k. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or internally restricted via enabling legislation. Committed fund balance is constrained by formal actions of the KJS board, which is considered KJS's highest level of decision-making authority. Formal actions include resolutions or policies approved by the board. Assigned fund balance represents amounts constrained by KJS's intent to use them for a specific purpose. Any residual fund balance in the General Fund or deficit fund balance in any governmental fund is reported as unassigned.

KJS's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending KJS considers committed funds to be expended first followed by assigned and then unassigned funds.

KJS has not established fund balance reserve policies for their governmental funds.



**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

k. Fund Balances/Net Position (Continued)

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. None of KJS's net position have been restricted by enabling legislation adopted by KJS. Net investment in capital assets, represents the book value of capital assets less any long-term debt principal outstanding issued to construct or acquire capital assets.

l. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. DEPOSITS AND INVESTMENTS**

KJS does not have a formal investment policy and, therefore, is governed by Wisconsin State Statutes.

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, KJS's deposits may not be returned to it.

Deposits in excess of FDIC insurance are insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the guarantee fund in relationship to total deposits covered state-wide, and other legal implications, recovery of material principal losses may not be significant to individual municipalities.

KJS limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short-term and long-term cash flow needs while providing a reasonable rate of return based on the current market.

Concentration of credit risk is the risk that KJS has a high percentage of their investments invested in one type of investment.

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**3. CAPITAL ASSETS**

KJS's changes in capital assets for the year ended December 31, 2023 is as follows:

	Balances January 1	Additions	Retirements	Balances December 31
Tangible capital assets being depreciated				
Machinery and equipment	\$ 5,248,824	\$ 87,675	\$ 37,854	\$ 5,298,645
Intangible capital assets being amortized				
Buildings	9,850,261	-	-	9,850,261
Less accumulated depreciation for				
Machinery and equipment	2,573,588	354,743	37,854	2,890,477
Less accumulated amortization for				
Buildings	757,712	757,712	-	1,515,424
Total tangible and intangible capital assets being depreciated and amortized, net	11,767,785	(1,024,780)	-	10,743,005
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<b>\$ 11,767,785</b>	<b>\$ (1,024,780)</b>	<b>\$ -</b>	<b>\$ 10,743,005</b>

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

<b>GOVERNMENTAL ACTIVITIES</b>	
Administration	\$ 12,921
Communications	1,077,422
Records	775
Evidence/I.D.	16,784
Fleet maintenance	4,553
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 1,112,455</b>

**4. RISK MANAGEMENT**

KJS is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors and omissions, workers compensation, and health care of its employees. The entity purchases commercial insurance to provide coverage from torts, theft of, damage to, or destruction of assets, errors and omissions, workers compensation, and health care of its employees. There have been no significant reductions in insurance coverage for any risk of loss in the past year and settled claims have not exceeded the commercial coverage in any of the past three years.

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**5. LONG-TERM DEBT**

Changes in Long-Term Liabilities

During the year ended December 31, 2023, the following changes occurred in liabilities reported in the governmental activities:

	Balances January 1	Issuances	Retired	Balances December 31	Current Portion
Advance from Kenosha County	\$ 19,406	\$ -	\$ -	\$ 19,406	\$ -
OPEB liability	2,463,317	171,730	-	2,635,047	107,693
Net pension liability	-	1,376,351	-	1,376,351	-
Lease payable	9,140,513	-	708,223	8,432,290	717,528
Compensated absences	724,063	197,661	-	921,724	184,345
<b>TOTAL</b>	<b>\$ 12,347,299</b>	<b>\$ 1,745,742</b>	<b>\$ 708,223</b>	<b>\$ 13,384,818</b>	<b>\$ 1,009,566</b>

Advance from Kenosha County

The long-term advance from the County represents the cost of gasoline provided at the inception of Board operations. It is anticipated that this amount will not be settled until operations of the Board are discontinued.

Leases

Obligations of governmental activities under leases payable, paid from the General Fund, including future interest payments at December 31, 2023, were as follows:

Fiscal Year Ending December 31,	Leases	
	Principal	Interest
2024	\$ 717,528	\$ 105,841
2025	726,955	96,414
2026	736,506	86,863
2027	746,183	77,186
2028	755,987	67,382
2029-2033	3,931,557	185,288
2034-2038	817,574	5,795
<b>TOTAL</b>	<b>\$ 8,432,290</b>	<b>\$ 624,769</b>

**5. LONG-TERM DEBT (Continued)**

The City entered into an intergovernmental agreement on February 24, 2010, for the right-to-use a public safety building. Annual increases are variable; KJS pays in monthly installments through December 31, 2034. Total intangible right-to-use assets acquired under this agreement are \$9,850,261.

**6. EMPLOYEE RETIREMENT SYSTEMS**

Wisconsin Retirement System

*Plan Description*

The Wisconsin Retirement System (WRS) is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

*Vesting*

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

*Benefits Provided*

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**7. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

Wisconsin Retirement System (Continued)

Final average earnings is the average of the participant’s three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee’s contributions plus matching employer’s contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

*Postretirement Adjustments*

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system’s consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core Annuities, decreases may be applied only to previously granted increases. By law, Core Annuities cannot be reduced to an amount below the original, guaranteed amount (the “floor”) set at retirement. The Core and Variable Annuity adjustments granted during recent years are as follows:

<b>Year</b>	<b>Core Fund Adjustment (%)</b>	<b>Variable Fund Adjustment (%)</b>
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	9.0
2022	7.4	15.0

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**7. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

Wisconsin Retirement System (Continued)

*Contributions*

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$296,904 in contributions from the employer.

Contribution rates as of December 31, 2022 are:

<b>Employee Category</b>	<b>Employee</b>	<b>Employer</b>
General (including teachers, executives, and elected officials)	6.50%	6.50%
Protective with Social Security	6.50%	12.00%
Protective without Social Security	6.50%	16.40%

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At December 31, 2023, KJS reported a liability of \$1,376,351 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. KJS's proportion of the net pension liability was based on KJS's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, KJS's proportion was 0.02598016%, a decrease of 0.00052772% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2022, KJS recognized pension expense of \$702,271.

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

Wisconsin Retirement System (Continued)

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)*

At December 31, 2023, KJS reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between projected and actual experience	\$ 2,192,102	\$ (2,879,930)
Net differences between projected and actual earnings on pension plan investments	5,858,116	(3,520,012)
Changes in assumptions	270,647	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	9,833	(2,632)
Employer contributions subsequent to the measurement date	296,870	-
<b>Total</b>	<b>\$ 8,627,568</b>	<b>\$ (6,402,574)</b>

\$296,870 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year ended December 31:	Deferred Outflow of Resources	Deferred Outflows Resources
2024	\$ 2,658,693	\$ (2,576,830)
2025	2,331,708	(1,932,146)
2026	1,874,520	(1,464,881)
2027	1,465,777	(428,717)
Thereafter	-	-

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**7. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

Wisconsin Retirement System (Continued)

*Actuarial Assumptions*

The Total Pension Liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset)	December 31, 2022
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

*\* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.



**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

Wisconsin Retirement System (Continued)

*Actuarial Assumptions (Continued)*

*Long-Term Expected Return on Plan Assets*

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<b>Asset Allocation Targets and Expected Returns</b>			
<b>As of December 31, 2022</b>			
<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	48	7.6	5
Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund	115	7.4	4.38
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1
New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%			
Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations			
The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%.			

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**7. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

Wisconsin Retirement System (Continued)

*Single Discount Rate*

A single discount rate of 6.80% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.70% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of KJS’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate*

The following presents KJS’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what KJS’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	<b>1% Decrease to Discount Rate (5.80%)</b>	<b>Current Discount Rate (6.80%)</b>	<b>1% Increase to Discount Rate (7.80%)</b>
KJS’s proportionate share of the net pension liability (asset)	\$4,568,067	\$1,376,351	\$(819,274)

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**7. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

Wisconsin Retirement System (Continued)

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**8. OTHER POSTEMPLOYMENT BENEFITS**

a. Plan Description

In addition to providing the pension benefits described, KJS provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by the KJS and can be amended by the KJS through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

b. Benefits Provided

The KJS provides postemployment health care benefits to its retirees and certain disabled employees. To be eligible for benefits, an employee must qualify for retirement under one of the KJS’ retirement plans or meet COBRA requirements. All health care benefits are provided through the KJS’ insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; vision care; dental care; and prescriptions. Once reaching Medicare age, retirees are covered by a Medicare supplement plan as opposed to the KJS’ active employee health plan.

At December 31, 2021 (the latest information available) membership consisted of:

Inactive employees currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>70</u>
<b>TOTAL</b>	<b><u><u>77</u></u></b>
Participating employers	<u><u>1</u></u>

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**8. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

c. Total OPEB Liability

The KJS' total OPEB liability of \$2,635,047 was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2023.

d. Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2023, as determined by an actuarial valuation as of December 31, 2021, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	N/A
Salary increases	3.00%
Discount rate	4.00%
Healthcare cost trend rates	6.50% initial 5.00% ultimate

The actuarial assumptions used in the December 31, 2021 valuation are based on 70% assumed to elect spousal coverage.

e. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT JANUARY 1, 2023	<u>\$ 2,463,317</u>
Changes for the period	
Service cost	130,299
Interest	105,171
Difference between expected and actual experience	(7,619)
Changes in assumptions	51,572
Benefit payments	<u>(107,693)</u>
Net changes	<u>171,730</u>
BALANCES AT DECEMBER 31, 2023	<u>\$ 2,635,047</u>

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**8. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

e. Changes in the Total OPEB Liability (Continued)

The changes in the net OPEB liability related to changes in assumptions due to a change in discount rate.

f. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the KJS calculated using the discount rate of 4.00% as well as what the KJS total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower 3.00% or 1 percentage point higher 5.00% than the current rate:

	1% Decrease (3.00%)	Current Discount Rate (4.00%)	1% Increase (5.00%)
Total OPEB liability	\$ 2,850,297	\$ 2,635,047	\$ 2,434,312

The table below presents the total OPEB liability of the KJS calculated using the healthcare rate of 6.50% (decreasing to 5.00%) as well as what the KJS' total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (5.50% to 4.00%) or 1 percentage point higher (7.50% to 6.00%) than the current rate:

	1% Decrease (5.50% to 4.00%)	Current Healthcare Rate (6.50% to 5.00%)	1% Increase (7.50% to 6.00%)
Total OPEB liability	\$ 2,305,524	\$ 2,635,047	\$ 3,031,485

g. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the KJS recognized OPEB expense of \$250,827.

**KENOSHA JOINT SERVICES**  
**KENOSHA, WISCONSIN**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**8. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

- g. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

At December 31, 2023, KJS reported the following deferred outflows of resources and deferred inflows of resources related to OPEB:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 182,011	\$ 122,418
Changes in assumptions	225,935	309,497
<b>TOTAL</b>	<b>\$ 407,946</b>	<b>\$ 431,915</b>

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

<u>Year Ending December 31,</u>	
2024	\$ 15,357
2025	15,357
2026	15,357
2027	15,357
2028	15,352
Thereafter	<u>(100,749)</u>
<b>TOTAL</b>	<b>\$ <u>(23,969)</u></b>

**REQUIRED SUPPLEMENTARY INFORMATION**

**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -  
GENERAL FUND

For the Year Ended December 31, 2023

	<b>Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental	\$ 9,515,888	\$ 9,593,799	\$ 77,911
Charges for services			
Public	43,000	35,637	(7,363)
Intergovernmental	787,350	693,870	(93,480)
Investment income	100	3,366	3,266
Miscellaneous income	11,668	14,513	2,845
	<b>10,358,006</b>	<b>10,341,185</b>	<b>(16,821)</b>
<b>EXPENDITURES</b>			
Current			
Administration	648,514	691,533	43,019
Communications	4,075,809	3,792,593	(283,216)
Records	1,843,453	1,679,678	(163,775)
Administrative service	230,267	207,570	(22,697)
Building	101,701	101,701	-
Evidence/I.D.	872,637	809,429	(63,208)
Fleet maintenance	1,577,812	1,450,163	(127,649)
Information technology	845,814	835,606	(10,208)
Debt service			
Principal	708,223	708,223	-
Interest	115,146	115,146	-
	<b>11,019,376</b>	<b>10,391,642</b>	<b>(627,734)</b>
<b>OTHER FINANCING SOURCES</b>			
Appropriated fund balance	661,370	-	(661,370)
	<b>661,370</b>	<b>-</b>	<b>(661,370)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (50,457)</b>	<b>\$ (50,457)</b>
FUND BALANCE, JANUARY 1		1,344,497	
<b>FUND BALANCE, DECEMBER 31</b>		<b>\$ 1,294,040</b>	

(See independent accountant's review report.)



**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

REQUIRED SUPPLEMENTARY INFORMATION  
WISCONSIN RETIREMENT SYSTEM

PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)  
Last Nine Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022
KJS's proportion of the net pension liability (asset)	0.02630%	0.02670%	0.02710%	0.02730%	0.02700%	0.02680%	0.02690%	0.02061%	0.02598%
KJS's proportionate share of the net pension liability (asset)	\$ (645,944)	\$ 434,110	\$ 223,067	\$ (809,353)	\$ 961,302	\$ (865,112)	\$ (1,681,460)	\$ (2,136,583)	\$ 1,376,351
KJS's covered payroll	3,712,043	3,879,444	3,957,064	4,025,285	4,090,976	4,287,589	4,569,936	4,387,516	4,567,229
KJS's collective Net Pension Liability (Asset) as a percentage of the employer's covered-employee payroll	-17.40%	11.19%	5.64%	-20.11%	23.50%	-20.18%	-36.79%	-48.70%	30.14%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.20%	99.12%	102.93%	96.45%	102.96%	105.26%	106.02%	95.72%

SCHEDULE OF CONTRIBUTIONS  
Last Nine Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually required contributions	\$ 259,843	\$ 263,802	\$ 261,166	\$ 273,719	\$ 274,095	\$ 280,837	\$ 296,157	\$ 296,904	\$ 296,870
Contributions in relation to the contractually required contributions	259,843	263,802	261,166	273,719	274,095	280,837	296,157	296,904	296,870
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-
County's covered payroll	3,712,043	3,879,444	3,957,064	4,025,285	4,090,976	4,287,589	4,387,516	4,567,754	4,567,229
Contributions as a percentage of covered payroll	7.00%	6.80%	6.60%	6.80%	6.70%	6.55%	6.75%	6.50%	6.50%

Notes to Required Supplementary Information

*Changes of benefit terms* . There were no changes in benefit terms for any participating employer in WRS.

*Changes in Assumptions* . There were no changes in the assumptions

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent accountant's review report.)

**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
TOTAL OPEB LIABILITY AND RELATED RATIOS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Six Fiscal Years

<b>MEASUREMENT DATE DECEMBER 31,</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>TOTAL OPEB LIABILITY (ASSET)</b>						
Service cost	\$ 101,925	\$ 101,925	\$ 167,803	\$ 171,579	\$ 183,018	\$ 130,299
Interest	76,255	78,807	61,478	61,560	58,345	105,171
Benefit payments	(102,111)	(126,627)	(166,836)	(110,023)	(114,353)	(107,693)
Differences between expected and actual experience	-	-	327,623	-	(148,688)	(7,619)
Changes in benefit terms	-	-	-	-	-	-
Changes in assumptions	-	198,442	80,088	54,568	(397,925)	51,572
Net change in total OPEB liability	76,069	252,547	470,156	177,684	(419,603)	171,730
Total OPEB liability - beginning	1,906,464	1,982,533	2,235,080	2,705,236	2,882,920	2,463,317
<b>TOTAL OPEB LIABILITY - ENDING</b>	<b>\$ 1,982,533</b>	<b>\$ 2,235,080</b>	<b>\$ 2,705,236</b>	<b>\$ 2,882,920</b>	<b>\$ 2,463,317</b>	<b>\$ 2,635,047</b>
Covered payroll	\$ 3,686,420	\$ 3,686,420	\$ 3,977,553	\$ 3,977,553	\$ 3,947,848	\$ 4,223,421
Employers total OPEB liability as a percentage of covered payroll	53.78%	60.63%	68.01%	72.48%	62.40%	62.39%

Notes to Required Supplementary Information

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

2018-2023: There were changes in assumptions related to the discount rate.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent accountant's review report.)

**KENOSHA JOINT SERVICES  
KENOSHA, WISCONSIN**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2023

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**BUDGETS AND BUDGETARY ACCOUNTING**

A. Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using GAAP and the modified accrual basis of accounting.

A budget has been adopted for the general fund. The budget amounts presented include any amendments made during the year. The board may authorize transfers of budgeted amounts within departments, the legal level of budgetary control. Transfers between departments and changes to the overall budget must be approved by two-thirds board action. There were no supplemental appropriations during the year. Appropriations lapse at year-end unless specifically carried over.

# Project Status Report

## Project Information

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

## Report on Recent Project Activities

- ✓ Work continues on GIS data cleanup. Land Information and their vendor continue to review data to ensure accuracy. Joint Services involvement has been minimal but is expected to increase once the current review by Land Info is complete.
- ✓ Work continues with vendors to ensure that stakeholders in the NG911 conversion process have all the information they need to successfully implement NG911 here.
- ✓ 911 equipment has been received from Motorola by Baycom. Baycom will begin work on configuration and setup.
- ✓ Monthly status call with Intrado/AT&T Project Manager to ensure project stays on track.
- ✓ ECATS (911 data analytics program provided by the state as part of the ESInet) testing successfully completed. Training will be arranged for some time in September.
- ✓ Dates have been tentatively set for 911 system installation and go live. On the advice of our vendor, we will be installing the system using existing phone architecture and then transitioning to ESInet use after the system is online and running. This will allow us to ensure that everything has been set up as we desire prior to making a second large change.
- ✓ Dates have been tentatively set for ESInet Operational Readiness Testing (ORT). ESInet go live will follow and dates are dependent on working through any issues discovered during ORT.

## Financial Status

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

## Risk \ Issue Review

- *There is a potential need for additional expenditures for current call data migration to the new system due to lack of a retention schedule. As the project is currently under budget, these additional expenditures are not expected to incur cost above the allocated amount listed above.*

**Milestones / Deliverables**

Milestones	Deliverables	Due Date	Completed Date	Reason for Slippage	Actions and Resolutions
<b>Planning</b>	<ul style="list-style-type: none"> <li>Place Hardware Order</li> <li>Develop Project Plan</li> <li>Kickoff calls with Vendors</li> <li>Create Initial Project Schedule</li> <li>Plan for ECaTS equipment installation</li> <li>Contacted County IT to have Ethernet cables run from telephone company demarc to the backup center equipment room and the PSB dispatch equipment room/data center.</li> </ul>	Ongoing	-- / -- / --		
<b>Hardware Installation</b>	<ul style="list-style-type: none"> <li>ECaTS – completed 03/14/24</li> <li>Cabling at Kenosha County Center has been extended as requested.</li> <li>VESTA hardware installation is tentatively scheduled to begin September 16 and will continue for approximately 2 weeks.</li> </ul>	Ongoing			
<b>Hardware Testing</b>	<ul style="list-style-type: none"> <li>ECaTS testing began 03/14/24 and was successfully completed as of August 4, 2024.</li> <li>VESTA hardware testing will begin immediately after installation.</li> <li>ESInet ORT (Operational Readiness Testing) tentatively scheduled for October 28. This is dependent on Motorola and AT&amp;T’s availability and may change.</li> </ul>	Various	Various		
<b>Go Live</b>	<ul style="list-style-type: none"> <li>911 System (without ESInet connection) tentatively scheduled for October 7, 2024</li> <li>ESInet - TBD</li> </ul>	Various			

**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	
Planning	Increased involvement in GIS data cleanup process	This activity is dependent on the needs of outside vendors and could vary by month.
Installation	Work with Baycom to ensure all needs are met prior to system installation	

# Project Status Report

## Project Information

<b>Project Name:</b>	Enterprise Resource Planning System
<b>Date:</b>	August 19, 2024
<b>Project Ownership:</b>	Kenosha Joint Services Administration
<b>Prepared by:</b>	Joshua Nielsen, Director

## Report on Recent Project Activities

- ✓ Continuing implementation of Human Resources Module
- ✓ Conversion Data for HR and Payroll under review
- ✓ HR Module configured

Category	Spent to Date	Allocated	Notes
Software License	\$64,370	\$81,603	Includes SQL Database
Implementation Services	\$15,096	\$77,019	
GFOA Consulting	31,625	\$49,000	
<b>Total</b>	<b>\$111,091</b>	<b>\$207,622</b>	<b>Total CIP Amount \$368,000</b>

## Risk \ Issue Review

- Additional implementation hours needed to bring in payroll data from Aladtec Software at an estimated cost of \$5,800. Tyler Technologies is covering half of this cost. This is only an estimate at this time.

**Milestones / Deliverables**

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

**Planned Activities for Next Time Period**

<b>Activity</b>	<b>Deliverables</b>	<b>Comments</b>
Stage 3	Configure HR Management	In Progress
Stage 4	End User Training	For budgeting and post-go live functions, HR, Payroll, and Asset Management
Stage 5	Conduct Process Training	
Stage 4	Continue HR Management Configuration and Testing	

**Kenosha Joint Services**  
**2025-3 Operating Budget Analysis - Draft**  
**8/19/2024**

	2023	2024	2024	2025	Variance	
Revenue Analysis	Actual	Budget	Forecast	Budget	'25 vs. '24 Budget	'25 vs. '24 Forecast
Bank Interest	\$ 3,366	\$ 1,000	\$ 3,500	2,500.00	\$ 1,500	\$ (1,000.00)
Finger Printing Revenue	-	-	-	-	-	0
Citizen's Reports	-	-	-	-	-	0
Photographs	-	-	-	-	-	0
KSD Livescan	2,660	2,660	2,660	2,660.00	-	0
CD/DVD Copies	2,711	3,000	2,400	2,000.00	(1,000)	(400)
Report Copies	1,662	3,000	1,500	1,500.00	(1,500)	0
False Alarms	33,975	39,000	39,000	39,000.00	-	0
Other	8,092	5,000	5,000	5,000.00	-	0
Sub-Total	52,466	53,660	54,060	52,660.00	(1,000)	(1,400)
City Goods	80,394	75,118	97,016	82,629.80	7,512	(14,386)
County Goods	102,829	100,000	106,664	110,000.00	10,000	3,336
City Fuel	309,201	341,250	320,656	358,800.00	17,550	38,144
County Fuel	201,446	250,250	200,583	293,250.00	43,000	92,667
Debt Proceeds	-	-	34,180	-	-	(34,180)
Prior Period Carryover	-	19,239	19,239	-	(19,239)	(19,239)
Total All Non-Levy Revenues	\$ 746,336	839,517	\$ 832,398	897,339.80	\$ 57,823	\$ 64,942
<b>Expense Analysis</b>						
Personnel Services (excluding Health)	5,807,062	6,334,828	6,282,411	6,400,249.34	65,421	117,838
Health Insurance	1,480,057	1,865,939	1,750,539	2,071,577.53	205,638	321,038
Contractual Services	2,132,251	2,280,265	2,261,138	2,337,314.54	57,050	76,177
Supplies and Materials	845,590	935,992	887,293	1,016,589.47	80,597	129,296
Capital Assets	61,517	97,331	104,590	91,216.57	(6,114)	(13,373)
Total Expenses	\$ 10,326,477	11,514,356	\$ 11,285,971	11,916,947.45	\$ 402,591	\$ 630,977
<b>Expenses in Excess of Revenues</b>	\$ 9,580,141	\$ 10,674,839	\$ 10,453,573	11,019,607.65	\$ 344,769	\$ 566,035
Increase/(Decrease) '25 Budget vs. '24 Budget				3.23%		
Increase/(Decrease) '25 Budget vs. '24 Forecast				5.41%		
<b>City/County Levy</b>						
City Levy	4,429,985	4,681,098	4,681,098	4,674,279.95	(6,818)	(6,818)
County Levy	5,085,903	5,433,209	5,433,209	5,741,770.85	308,562	308,562
Total Levy	\$ 9,515,888	10,114,307	\$ 10,114,307	10,416,050.80	\$ 301,744	\$ 301,744
Increase/(Decrease) '25 Budget vs. '24 Budget				2.98%		
<b>Fund Balance applied</b>	\$ 64,253.21	560,532	\$ 339,266	603,556.85	\$ 43,025	\$ 264,291

**Fund Balance Availability:**

Assigned Fund Balance for 2024 (from 2023 Balance Sheet)	560,532.00
Unassigned Fund Balance for 2024 (from 2023 Balance Sheet)	382,291.00
Anticipated use of Fund Balance for 2024	(339,266.15)
Fund Balance Available for 2025	603,556.85





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

1000 55<sup>th</sup> 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

**2025 Draft Budget, Description of Significant Expenditure Items**

This document includes descriptions and additional information for items that significantly impact the budget/operations of Joint Services. All discretionary items in excess of \$5,000 are also included.

Expense Item	Variance 2024 v 2025 Budget
<b>Included in Draft Budget</b>	
1 Wages including 2% wage scale adjustment	\$ 84,185
2 Administrative Clerk Hours	13,236
3 Fleet Maintenance Lead Premium	1,197
4 Health Insurance Renewal	205,638
5 Communications Department Service Contracts	13,325
6 Communications Department Capital Outlay	16,760
7 OPEB Study	3,900
8 Firing Range Forensic Ballistic Machine	5,904
9 Lease of Space	26,106
10 Cost of Goods Sold	17,512
11 Cost of Fuel Sold	60,550
12 Fleet Maintenance Diagnostic System	6,151
13 Information Technologies Comsys Contract	24,334
14 IT NAS Storage Replacement	\$ 20,520



# KENOSHA JOINT SERVICES

## PUBLIC SAFETY SUPPORT SERVICES

Sheriff • Police • Fire • EMS

1000 55<sup>th</sup> Street • Kenosha, WI 53140

Website: [www.kenoshajs.org](http://www.kenoshajs.org) • Phone: (262) 605-5050

### 1. Wages

#### *Step Increases*

The draft budget includes annual step increases for 69 positions out of 83. There are 14 employees that will be at the top of the pay scale entering 2025.

The 2024 budget vs 2025 budget variance with step increases only, shows an overall decrease. The decrease is due to turnover:

- Salaries & OT      \$(35,766)
- FICA                      \$(2,644)
- WRS                      \$258 *Includes increase in WRS rates*
- Total                      \$(38,151)

#### *Wage Scale Adjustment*

The 2025 draft budget includes a 2% wage scale increase. The 2024 budget vs 2025 budget variance including both step increases and a 2% wage scale increase:

- Salaries & OT      \$70,985
- FICA                      \$5,522
- WRS                      \$7,677 *Includes increase in WRS rates*
- Total                      \$84,185

The previous five years of wage scale adjustments include:

- 2020 – 2%
- 2021 – 0%
- 2022 – 2% (Communications Department Personnel realigned to a 6% higher grade)
- 2023 – Implemented new wage scale, minimum of 3% increase
- 2024 – 2%

### 2. Administrative Clerk Hours

This budget includes an increase in the Administrative clerk hours from 0.8 FTE to 1.0 FTE. The position is currently budgeted for 32 hours per week and receives full benefits including health and dental insurance since 2020. The increase in hours will allow for more appropriate coverage in Purchasing, Accounts Receivable, Payroll, False Alarm billing, and Trust Book Accounting.

Cost for increase in hours:

- Salaries                      \$11,550
- FICA                      \$803
- WRS                      \$884
- Total                      \$13,236



# KENOSHA JOINT SERVICES

## PUBLIC SAFETY SUPPORT SERVICES

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### 3. Fleet Maintenance Lead Technician Lead – Premium Pay

The draft budget includes a \$0.50 increase bringing the Lead Technician Premium pay to \$1.50. Over recent years the lead technician position has taken on more responsibilities in the absence of the manager and a more significant role in coordinating up-fittings with the agencies.

• Salaries	\$1,044
• FICA	\$73
• WRS	<u>\$80</u>
• Total	\$1,197

### 4. Health Insurance Renewal

The insurance broker, Tim Bevers of Risk Strategies, based on the experience of 2023 and first part of 2024 has advised that Joint Services budget the insurance renewal at a 10% increase or \$205,638. Tim is working with the UMR/WCA to obtain a renewal number prior to the Board meeting in August. The average budgeted per member cost is \$22,988.

The following is a summary of the current plan design:

	<i>In-Network</i>	<i>Out-of-Network</i>	
<b>Deductible</b>	\$2,000/\$4,000	\$4,000/\$8,000	
<b>Coinsurance</b>	100%	70%	
<b>Total Maximum Out-of-Pocket (Ded, Coins, Medical &amp; Rx Copays)</b>	\$4,000/\$8,000	\$12,000/\$24,000	
<b>Medical Benefits</b>			
Inpatient Hospital	Ded/100%	Deductible/70%	
Outpatient Hospital	Ded/100%	Deductible/70%	
Office Visit	\$25/Ded Waived/100%	Deductible/70%	
Specialist Office Visit	\$50/Ded Waived/100%	Deductible/70%	
Preventive Exam	100%/Ded Waived	Deductible/70%	
Manipulation	\$25/Ded Waived/100%	Deductible/70%	
Phys/Occ/Sp/Resp Therapy (Limited to 60 visits per year)	\$50 /Ded Waived/100%	Deductible/70%	
Urgent Care	\$100/Ded Waived/100%	Deductible/70%	
Emergency Room Care	\$350/Ded Waived/100%	\$350/Ded Waived/100%	
Mental Health/Subst. Abuse:			
Office Visit	\$25/Ded Waived/100%	Deductible/70%	
Inpatient	Deductible/100%	Deductible/70%	
Outpatient	Deductible/100%	Deductible/70%	
High Tech Imaging Coverage	Deductible/100%	Deductible/70%	
Oral Surgery	Deductible/100%	Deductible/70%	
All Other Medical Services	Deductible/100%	Deductible/70%	
<b>Teladoc Benefits</b>	100%/Deductible Waived		
<b>Pharmacy Benefits</b>			
Drug Plan Formulary	Generic	Preferred	Non-Preferred
Retail, 30 Days	\$10	\$30	\$50
Retail, 31-90 Days	\$30	\$90	\$150
Mail Order, 90 Days	\$25	\$75	\$125
Specialty, 30 Days	25%	25%	25%
	Mandatory Generic: Yes		
	Rx Max Out-of-Pocket: Included in Medical		



# KENOSHA JOINT SERVICES

## PUBLIC SAFETY SUPPORT SERVICES

Sheriff • Police • Fire • EMS

1000 55<sup>th</sup> Street • Kenosha, WI 53140

Website: [www.kenoshajs.org](http://www.kenoshajs.org) • Phone: (262) 605-5050

### **5. Communications Department - Service Contracts**

These increases are driven by a rise in service and maintenance agreement costs with Baycom Inc. First, the maintenance on the 911 Vesta system has risen by 14% or an increase of \$11,077 over 2024. Baycom staff have explained the increases are a result of cybersecurity development and updates, version updates, and increases passed on from Motorola. Secondly, the contract for the radio dispatch consoles is increasing by 10% or \$2,248. Baycom is currently reviewing the support agreement and we are anticipating a response

### **6. Communications Department Capital Outlay**

The current ergonomic furniture in the Communications Center was installed in 2010. Due to the age of the electronic components, replacement parts are no longer produced. A quote was obtained from the furniture vendor to replace the furniture and electronics required for efficient and ergonomic operations. The quote is for \$167,598 and Joint Services has applied for grant funding. The grant, should it be approved, will cover 90%. The operating budget will need to cover \$16,760.

### **7. OPEB Study**

The contract with Foster & Foster Actuaries and Consultants requires the full valuation for reporting year 2024. The cost is \$3,900.

### **8. Firing Range - Forensic Ballistic Machine**

Investigators frequently recover crime guns that require live firing to obtain fired cartridge casings. The casings are submitted to the National Integrated Ballistic Information Network (NIBN) and are examined for unique identifying characteristics. Many times the crime guns are in questionable safety condition such as privately manufactured firearms (ghost guns) assembled by untrained persons or guns poorly maintained. Firing of these crime guns can expose the person firing the weapon to a catastrophic failure of the firearm, such as an explosion, which could result in significant injury.

The Forensic Ballistic Machine will allow the investigator to remotely fire these weapons from a safe distance. The use of this machine will greatly reduce the risk of injury when handling crime guns.

The machine and supporting equipment are estimated at a cost of \$5,904.

### **9. Lease of Space**

Kenosha County has provided updated estimated costs for the Lease of Space of \$951,040 and represent an overall 2.8% increase of \$26,106.

Lease of Space: \$897,518

Indirect Cost: \$53,522



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### **10. Fleet Maintenance – Cost of Goods Sold Estimates**

This account represents the expense of parts used in maintaining the fleet of vehicles for the Kenosha County Sheriff's Department and Kenosha Police Department. Estimates are based on previous year's expenditures. The expenses are offset by revenue as the parts are billed back to the user's agency.

### **11. Fleet Maintenance - Cost of Fuel Sold Estimates**

The 2025 budget fuel estimates are based on previous usage at the Public Safety Building using \$3.45 per gallon, which is an increase from the 2024 budgeted rate of \$3.25. The fuel expenses are offset by revenue in the Joint Services Budget as the fuel is billed back to the user's agency.

### **12. Fleet Maintenance Diagnostic Tool**

The current diagnostic tool used by Kenosha Joint Services is up for replacement due to age, it has been in service since 2016. After discussing several options with the technicians, the manager is requesting to purchase a Snap-On Diagnostic System. This system will provide additional functionality over the current system including improved troubleshooting and the ability to interface with the Harley Davidson Motorcycles. The cost of the system is \$6,151.

### **13. Information Technologies – Professional Consulting**

An increase of \$24,334 in this account is based on a 5% increase in the Comsys Inc. contract for the 2025 budget year.

### **14. Information Technologies – NAS Storage Replacement**

Included in the budget for this year is \$20,520 to replace two Network Area Storage (NAS) devices. Joint Services currently uses six devices for data storage, this includes storage of all data used by Joint Services, digital evidence, and redundant backups. The replacement cycle replaces two devices in 2025, two devices in 2027, and two devices in 2028. Replacements are due to age of equipment that will be end of life and no longer under warranty. Quotes were obtained with state contract pricing.



Kenosha Joint Services

# Budget Comparison Report - Expenses by Category

## Group Summary

ExpSubCategory	2023 Total Budget	2023 Total Activity	2024 YTD Activity Through Jul	2024 Estimated	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024 ADOPTED	2025 DRAFT	Increase / (Decrease)	
<b>ExpCategory: 100 - Personnel Services</b>								
101 - Salaries	4,898,032	4,428,505	2,529,354	4,863,482	5,140,441	5,179,492	39,051	0.76
105 - Overtime	260,936	551,692	306,182	537,807	273,542	290,988	17,446	6.38
108 - Shift Differential	38,100	35,288	19,371	33,942	38,632	38,998	366	0.95
120 - Wisconsin Retirement System	353,402	335,661	194,212	366,739	375,232	382,909	7,677	2.05
121 - FICA	397,448	379,183	213,603	389,413	415,953	421,475	5,522	1.33
122 - Health Expense	1,754,757	1,480,057	948,352	1,750,539	1,865,939	2,071,578	205,639	11.02
123 - Dental	79,481	68,081	44,167	80,827	80,827	75,950	(4,877)	-6.03
124 - Life Insurance	9,342	8,651	5,751	10,202	10,202	10,438	236	2.31
<b>Total ExpCategory: 100 - Personnel Services:</b>	<b>7,791,498</b>	<b>7,287,119</b>	<b>4,260,992</b>	<b>8,032,950</b>	<b>8,200,768</b>	<b>8,471,827</b>	<b>271,059</b>	<b>3.31</b>
<b>ExpCategory: 200 - Contractual Services</b>								
201 - Professional Consulting	478,718	474,233	251,150	500,110	500,110	527,940	27,830	5.56
202 - Towing/Lease Of Space	1,300	750	1,200	2,400	1,200	3,150	1,950	162.50
203 - Staff Travel	19,976	12,835	7,329	13,273	19,575	27,156	7,581	38.73
204 - Bank Expense	4,380	-	95	500	1,000	1,000	-	0.00
205 - Dues Subscriptions	1,934	1,827	1,296	1,932	2,104	2,386	282	13.40
206 - Software Maint/Lease	373,102	370,106	133,220	400,779	400,779	417,376	16,597	4.14
207 - Miscellaneous	-	-	-	-	-	-	-	0.00
208 - Postage Expense	5,600	2,940	1,889	4,600	4,600	5,000	400	8.70
209 - Imaging	12,875	11,857	14,779	27,805	27,805	925	(26,880)	-96.67
210 - Lease Of Space	850,070	850,070	510,521	873,750	873,750	899,818	26,068	2.98
211 - Training	28,407	15,042	18,209	26,415	27,915	29,104	1,189	4.26
212 - Service Contracts	164,457	147,871	151,676	175,499	179,299	186,266	6,967	3.89
213 - Repair Expense	13,200	5,324	733	12,450	13,450	14,200	750	5.58
214 - Audit Expense	12,000	21,000	-	8,000	8,000	8,320	320	4.00
216 - Payroll Expense	17,252	16,549	12,461	18,188	18,188	11,907	(6,281)	-34.53
217 - Indirect Exp	77,000	77,000	-	53,184	53,184	53,522	338	0.64
220 - General Insurance	76,000	77,239	79,778	79,778	81,000	85,050	4,050	5.00
221 - Employee Physicals	4,169	2,383	1,410	3,656	4,656	4,752	96	2.06
222 - Workers Compensation	29,000	19,907	19,720	19,720	22,000	22,000	-	0.00
223 - Employee Testing	7,700	7,200	2,700	8,250	8,550	8,550	-	0.00
225 - Recruitment	6,353	1,535	995	4,428	6,428	6,480	52	0.81
226 - Lease Payment	-	-	-	-	-	-	-	0.00

**Budget Comparison Report**

ExpSubCategory					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	2023 Total Budget	2023 Total Activity	2024 YTD Activity Through Jul	2024 Estimated	2024 ADOPTED	2025 DRAFT	Increase / (Decrease)	
227 - Interest	1,616	699	1,299	2,304	2,065	1,890	(175)	-8.47
228 - Note Payment	19,489	15,884	15,876	23,617	24,107	20,023	(4,084)	-16.94
280 - Photographic Services	500	-	-	500	500	500	-	0.00
290 - Disposal	-	-	-	-	-	-	-	0.00
<b>Total ExpCategory: 200 - Contractual Services:</b>	<b>2,205,098</b>	<b>2,132,251</b>	<b>1,226,335</b>	<b>2,261,138</b>	<b>2,280,265</b>	<b>2,337,315</b>	<b>57,050</b>	<b>2.50</b>
<b>ExpCategory: 300 - Supplies and Materials</b>								
301 - Office Supplies	84,441	77,915	26,682	81,994	85,994	53,239	(32,755)	-38.09
302 - Miscellaneous Tools	1,500	1,501	243	1,500	1,500	2,000	500	33.33
303 - Tool Reimb	2,250	2,214	966	2,375	2,375	2,850	475	20.00
304 - Equipment Maintenance	3,000	3,070	1,594	3,000	3,000	3,710	710	23.67
305 - Parts & Supplies	1,700	1,199	368	1,700	1,700	1,700	-	0.00
306 - Fuel Expense Funds	2,400	1,507	792	2,040	2,040	2,135	95	4.67
307 - Vehicle Maintenance	1,750	1,020	333	1,485	1,485	1,485	-	0.00
308 - Car Wash Supplies	4,848	2,166	1,035	4,848	4,848	4,764	(84)	-1.73
309 - Printing Expense	8,687	6,475	4,039	9,569	9,569	9,628	59	0.62
310 - Evidence Packaging Supplies	-	-	-	-	-	32,500	32,500	0.00
320 - Housekeeping	6,200	7,625	3,518	7,242	7,242	8,930	1,688	23.31
322 - Equipt Rental	38,904	33,798	25,387	35,904	38,904	38,904	-	0.00
324 - Photocopy Expense	10,990	10,324	6,227	10,717	10,717	10,064	(653)	-6.09
341 - Cost Of Goods Sold	153,600	183,757	102,842	203,680	175,118	192,630	17,512	10.00
342 - Cost Of Fuel Sold	633,750	513,018	236,881	521,239	591,500	652,050	60,550	10.24
<b>Total ExpCategory: 300 - Supplies and Materials:</b>	<b>954,020</b>	<b>845,590</b>	<b>410,906</b>	<b>887,293</b>	<b>935,992</b>	<b>1,016,589</b>	<b>80,597</b>	<b>8.61</b>
<b>ExpCategory: 500 - Captial Expenditures</b>								
520 - Furniture/Equipment \$301-\$4999	44,644	37,596	79,517	52,614	58,625	38,999	(19,626)	-33.48
530 - Furniture/Equipment >\$5000	24,116	23,921	34,180	50,180	36,910	49,468	12,558	34.02
540 - Ca - Project 3	-	-	27,087	-	-	-	-	0.00
550 - Ca-Prjct 4	-	-	-	-	-	-	-	0.00
570 - Software \$300-\$4999	-	-	-	1,796	1,796	2,750	954	53.12
580 - Software > \$5000	-	-	-	-	-	-	-	0.00
<b>Total ExpCategory: 500 - Captial Expenditures:</b>	<b>68,760</b>	<b>61,517</b>	<b>140,784</b>	<b>104,590</b>	<b>97,331</b>	<b>91,217</b>	<b>(6,114)</b>	<b>-6.28</b>
<b>Report Total:</b>	<b>11,019,376</b>	<b>10,326,477</b>	<b>6,039,017</b>	<b>11,285,971</b>	<b>11,514,356</b>	<b>11,916,947</b>	<b>402,591</b>	<b>3.50</b>

**Fund Summary**

Fund					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	2023 Total Budget	2023 Total Activity	2024 YTD Activity Through Jul	2024 Estimated	2024 ADOPTED	2025 DRAFT	Increase / (Decrease)	
150 - General Fund	11,019,376	10,326,477	6,039,017	11,285,971	11,514,356	11,916,947	402,591	3.50
<b>Report Total:</b>	<b>11,019,376</b>	<b>10,326,477</b>	<b>6,039,017</b>	<b>11,285,971</b>	<b>11,514,356</b>	<b>11,916,947</b>	<b>402,591</b>	<b>3.50</b>





Kenosha Joint Services

# Budget Comparison Report - Expenses by Dept Account Detail

Account Number		2023	2023	2024	2024	Parent Budget	Comparison 1	Comparison 1	%	
		Total Budget	Total Activity	YTD Activity Through Jun	Estimated	2024 ADOPTED	2025 BUDGET DRAFT	to Parent Budget Increase / (Decrease)		
<b>Fund: 150 - General Fund</b>										
<b>Department: 01 - Administration</b>										
<b>ExpCategory: 100 - Personnel Services</b>										
<a href="#">150-01-50101</a>	Salaries	402,965	402,965	194,304	409,258	409,258	434,794	25,536	6.24	
<a href="#">150-01-50120</a>	Wisconsin Retirement System	27,247	26,242	13,407	28,239	28,239	30,218	1,979	7.01	
<a href="#">150-01-50121</a>	FICA	30,653	29,962	14,292	31,308	31,308	33,262	1,954	6.24	
<a href="#">150-01-50122</a>	Health Insurance	149,567	142,081	87,418	151,330	151,330	166,463	15,133	10.00	
<a href="#">150-01-50123</a>	Dental Insurance	6,994	6,994	3,757	6,561	6,561	6,553	(8)	-0.12	
<a href="#">150-01-50124</a>	Life Insurance	758	758	485	883	883	1,053	170	19.25	
<b>Total ExpCategory: 100 - Personnel Services:</b>		<b>618,185</b>	<b>609,002</b>	<b>313,664</b>	<b>627,579</b>	<b>627,579</b>	<b>672,343</b>	<b>44,764</b>	<b>7.13</b>	
<b>ExpCategory: 200 - Contractual Services</b>										
<a href="#">150-01-50203</a>	Staff Travel	3,725	1,883	977	1,952	2,452	5,094	2,642	107.75	
<a href="#">150-01-50204</a>	Bank Expense	4,380	-	95	500	1,000	1,000	-	0.00	
<a href="#">150-01-50205</a>	Dues/Subscriptions	262	158	173	230	330	495	165	50.00	
<a href="#">150-01-50206</a>	Software Maint/Lease	307	306	349	349	349	357	8	2.29	
<a href="#">150-01-50209</a>	Imaging	875	715	476	925	925	925	-	0.00	
<a href="#">150-01-50211</a>	Training	2,755	1,932	2,768	3,204	3,204	3,749	545	17.01	
<a href="#">150-01-50212</a>	Service Contracts	1,332	1,023	428	1,332	1,332	1,332	-	0.00	
<a href="#">150-01-50227</a>	Interest	916	-	847	1,912	1,673	1,808	135	8.07	
<a href="#">150-01-50228</a>	Note Payment	3,600	-	2,526	7,419	7,909	6,286	(1,623)	-20.52	
<b>Total ExpCategory: 200 - Contractual Services:</b>		<b>18,152</b>	<b>6,016</b>	<b>8,638</b>	<b>17,823</b>	<b>19,174</b>	<b>21,046</b>	<b>1,872</b>	<b>9.76</b>	
<b>ExpCategory: 300 - Supplies and Materials</b>										
<a href="#">150-01-50301</a>	Office Supplies	5,800	5,626	2,248	6,100	6,100	6,246	146	2.39	
<a href="#">150-01-50306</a>	Fuel Expense	437	261	204	500	500	500	-	0.00	
<a href="#">150-01-50307</a>	Vehicle Maintenance	158	158	125	135	135	135	-	0.00	
<a href="#">150-01-50309</a>	Printing Expense	2,614	2,454	1,373	3,304	3,304	3,338	34	1.02	
<a href="#">150-01-50324</a>	Photocopy Expense	2,408	2,286	1,163	2,297	2,297	2,124	(173)	-7.53	
<b>Total ExpCategory: 300 - Supplies and Materials:</b>		<b>11,417</b>	<b>10,785</b>	<b>5,112</b>	<b>12,336</b>	<b>12,336</b>	<b>12,343</b>	<b>7</b>	<b>0.06</b>	
<b>ExpCategory: 500 - Capital Expenditures</b>										
<a href="#">150-01-50520</a>	Furniture/Equipment \$301-\$4999	760	565	1,839	1,839	1,850	3,550	1,700	91.89	



**Budget Comparison Report**

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Estimated	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024 ADOPTED	2025 DRAFT	Increase / (Decrease)	
<a href="#">150-01-50530</a> Furniture/Equipment >\$5000	-	-	34,180	34,180	-	-	-	0.00
<b>Total ExpCategory: 500 - Captial Expenditures:</b>	<b>760</b>	<b>565</b>	<b>36,018</b>	<b>36,019</b>	<b>1,850</b>	<b>3,550</b>	<b>1,700</b>	<b>91.89</b>
<b>Total Department: 01 - Administration:</b>	<b>648,514</b>	<b>626,369</b>	<b>363,432</b>	<b>693,756</b>	<b>660,939</b>	<b>709,282</b>	<b>48,343</b>	<b>7.31</b>

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**Budget Comparison Report**

Account Number	2023 Total Budget	2023 Total Activity	2024 YTD Activity Through Jun	2024 Estimated	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
					2024 ADOPTED	2025 DRAFT	Increase / (Decrease)		
<b>Department: 02 - Communications</b>									
<b>ExpCategory: 100 - Personnel Services</b>									
<a href="#">150-02-50101</a>	Salaries	2,124,464	2,062,936	1,029,722	2,291,122	2,541,122	2,582,966	41,844	1.65
<a href="#">150-02-50105</a>	Overtime	502,594	502,594	217,266	453,020	207,020	225,260	18,240	8.81
<a href="#">150-02-50108</a>	Shift Differential	24,972	23,755	10,695	23,358	25,358	25,360	2	0.01
<a href="#">150-02-50120</a>	Wisconsin Retirement System	180,338	174,184	85,881	190,958	191,372	196,934	5,562	2.91
<a href="#">150-02-50121</a>	FICA	202,880	195,411	94,513	211,714	212,173	216,769	4,596	2.17
<a href="#">150-02-50122</a>	Health Insurance	800,034	625,518	402,861	748,860	833,860	918,378	84,518	10.14
<a href="#">150-02-50123</a>	Dental Insurance	36,513	28,888	15,933	36,104	36,104	32,980	(3,124)	(8.65)
<a href="#">150-02-50124</a>	Life Insurance	3,839	3,527	2,295	4,348	4,348	5,025	677	15.57
<b>Total ExpCategory: 100 - Personnel Services:</b>		<b>3,875,634</b>	<b>3,616,814</b>	<b>1,859,167</b>	<b>3,959,484</b>	<b>4,051,357</b>	<b>4,203,672</b>	<b>152,315</b>	<b>3.76</b>
<b>ExpCategory: 200 - Contractual Services</b>									
<a href="#">150-02-50203</a>	Professional Consulting	-	-	-	-	-	-	-	-
<a href="#">150-02-50203</a>	Staff Travel	4,858	3,538	4,484	4,866	4,866	5,955	1,089	22.38
<a href="#">150-02-50205</a>	Dues/Subscriptions	1,094	1,094	728	1,022	1,094	1,126	32	2.93
<a href="#">150-02-50206</a>	Software Maint/Lease	22,104	22,104	20,644	22,845	22,845	23,276	431	1.89
<a href="#">150-02-50211</a>	Training	13,947	6,807	9,767	13,495	14,495	13,834	(661)	(4.56)
<a href="#">150-02-50212</a>	Service Contracts	122,972	110,958	127,240	133,722	133,722	146,744	13,022	9.74
<a href="#">150-02-50213</a>	Repair Expense	4,691	2,345	-	4,500	5,500	5,500	-	-
<a href="#">150-02-50228</a>	Note Payment	8,292	8,292	8,292	8,292	8,292	8,292	-	-
<b>Total ExpCategory: 200 - Contractual Services:</b>		<b>177,958</b>	<b>155,138</b>	<b>171,154</b>	<b>188,742</b>	<b>190,814</b>	<b>204,727</b>	<b>13,913</b>	<b>7.29</b>
<b>ExpCategory: 300 - Supplies and Materials</b>									
<a href="#">150-02-50301</a>	Office Supplies	13,060	12,818	4,450	12,131	13,131	12,721	(410)	(3.12)
<a href="#">150-02-50309</a>	Printing Expense	540	-	-	540	540	540	-	-
<a href="#">150-02-50324</a>	Photocopy Expense	2,457	2,256	1,163	2,297	2,297	2,124	(173)	(7.53)
<b>Total ExpCategory: 300 - Supplies and Materials:</b>		<b>16,057</b>	<b>15,075</b>	<b>5,613</b>	<b>14,968</b>	<b>15,968</b>	<b>15,385</b>	<b>(583)</b>	<b>(3.65)</b>
<b>ExpCategory: 500 - Captial Expenditures</b>									
<a href="#">150-02-50520</a>	Furniture/Equipment \$301-\$4999	6,160	5,567	2,131	5,494	5,494	3,800	(1,694)	(30.83)
<a href="#">150-02-50530</a>	Furniture/Equipment >\$5000	-	-	-	-	20,910	16,893	(4,017)	(19.21)
<a href="#">150-02-50570</a>	Software \$300-\$4999	-	-	-	-	-	2,750	2,750	-
<b>Total ExpCategory: 500 - Captial Expenditures:</b>		<b>6,160</b>	<b>5,567</b>	<b>2,131</b>	<b>5,494</b>	<b>26,404</b>	<b>23,443</b>	<b>(2,961)</b>	<b>(11.22)</b>
<b>Total Department: 02 - Communications:</b>		<b>4,075,809</b>	<b>3,792,593</b>	<b>2,038,065</b>	<b>4,168,688</b>	<b>4,284,543</b>	<b>4,447,227</b>	<b>162,684</b>	<b>3.80</b>

**Budget Comparison Report**

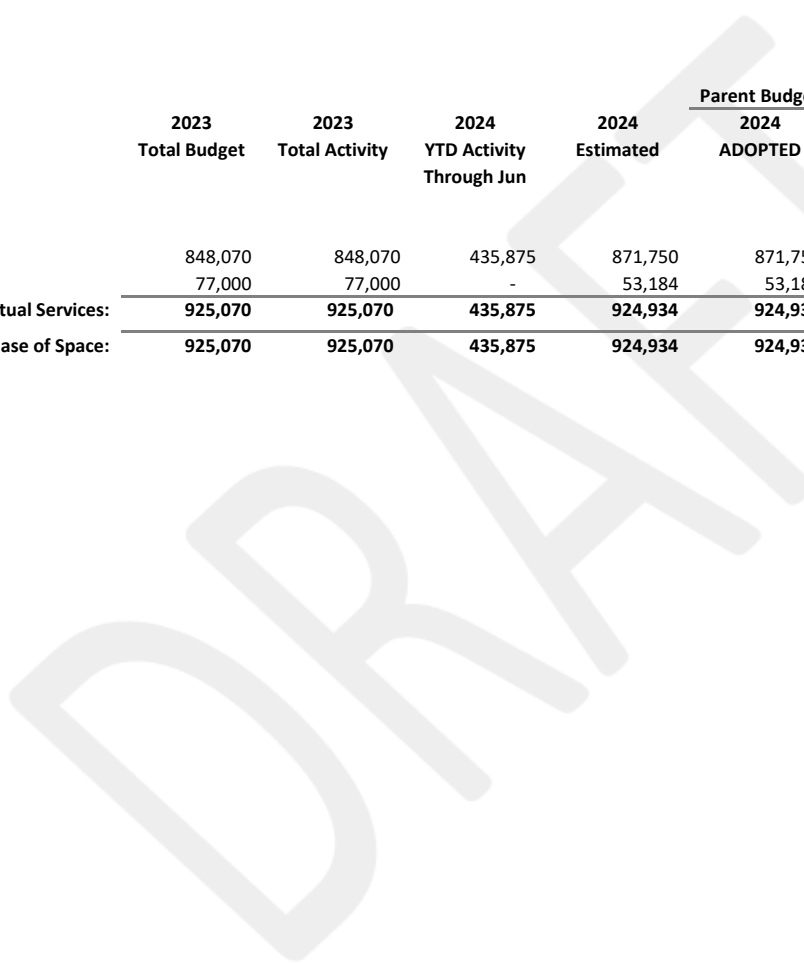
Account Number	2023 Total Budget	2023 Total Activity	2024 YTD Activity Through Jun	2024 Estimated	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
					2024 ADOPTED	2025 DRAFT	Increase / (Decrease)		
<b>Department: 03 - Records</b>									
<b>ExpCategory: 100 - Personnel Services</b>									
<a href="#">150-03-50101</a>	Salaries	1,123,310	1,049,708	493,100	1,106,684	1,156,684	1,121,424	(35,260)	(3.05)
<a href="#">150-03-50105</a>	Overtime	35,737	35,737	24,542	47,473	29,209	27,984	(1,225)	(4.19)
<a href="#">150-03-50108</a>	Shift Differential	11,314	10,460	5,453	9,264	11,454	11,818	364	3.18
<a href="#">150-03-50120</a>	Wisconsin Retirement System	79,585	74,615	35,209	80,189	82,617	80,705	(1,912)	(2.31)
<a href="#">150-03-50121</a>	FICA	89,533	83,239	39,436	66,597	91,597	88,834	(2,763)	(3.02)
<a href="#">150-03-50122</a>	Health Insurance	431,390	362,352	239,263	452,961	452,961	497,124	44,163	9.75
<a href="#">150-03-50123</a>	Dental Insurance	19,451	16,294	9,333	19,375	19,375	17,893	(1,482)	(7.65)
<a href="#">150-03-50124</a>	Life Insurance	2,266	2,202	934	2,519	2,519	1,919	(600)	(23.82)
<b>Total ExpCategory: 100 - Personnel Services:</b>		<b>1,792,586</b>	<b>1,634,607</b>	<b>847,269</b>	<b>1,785,062</b>	<b>1,846,416</b>	<b>1,847,700</b>	<b>1,284</b>	<b>0.07</b>
<b>ExpCategory: 200 - Contractual Services</b>									
<a href="#">150-03-50203</a>	Staff Travel	2,350	2,350	933	2,077	2,797	3,126	329	11.76
<a href="#">150-03-50206</a>	Software Maint/Lease	7,536	7,535	8,871	9,411	9,411	9,323	(88)	(0.93)
<a href="#">150-03-50209</a>	Imaging	11,962	11,142	6,306	26,880	26,880	-	(26,880)	(100.00)
<a href="#">150-03-50211</a>	Training	2,050	2,038	1,569	2,189	2,189	2,489	300	13.70
<a href="#">150-03-50212</a>	Service Contracts	3,022	2,878	1,835	3,062	3,062	3,060	(2)	(0.07)
<a href="#">150-03-50213</a>	Repair Expense	100	-	-	100	100	100	-	-
<b>Total ExpCategory: 200 - Contractual Services:</b>		<b>27,020</b>	<b>25,943</b>	<b>19,514</b>	<b>43,719</b>	<b>44,439</b>	<b>18,098</b>	<b>(26,341)</b>	<b>(59.27)</b>
<b>ExpCategory: 300 - Supplies and Materials</b>									
<a href="#">150-03-50301</a>	Office Supplies	18,000	13,443	3,905	15,898	18,898	18,102	(796)	(4.21)
<a href="#">150-03-50309</a>	Printing Expense	3,986	-	-	-	-	100	100	-
<a href="#">150-03-50324</a>	Photocopy Expense	1,861	3,963	2,117	4,243	4,243	3,836	(407)	(9.59)
<b>Total ExpCategory: 300 - Supplies and Materials:</b>		<b>23,847</b>	<b>17,406</b>	<b>6,022</b>	<b>20,141</b>	<b>23,141</b>	<b>22,038</b>	<b>(1,103)</b>	<b>(4.77)</b>
<b>ExpCategory: 500 - Captial Expenditures</b>									
<a href="#">150-03-50520</a>	Furniture/Equipment \$301-\$4999	-	1,721	-	6,086	6,086	4,350	(1,736)	(28.52)
<a href="#">150-03-50530</a>	Furniture/Equipment >\$5000	-	-	-	16,000	16,000	-	(16,000)	(100.00)
<a href="#">150-03-50570</a>	Software \$300-\$4999	-	-	-	1,796	1,796	-	(1,796)	(100.00)
<b>Total ExpCategory: 500 - Captial Expenditures:</b>		<b>-</b>	<b>1,721</b>	<b>-</b>	<b>23,882</b>	<b>23,882</b>	<b>4,350</b>	<b>(19,532)</b>	<b>(81.79)</b>
<b>Total Department: 03 - Records:</b>		<b>1,843,453</b>	<b>1,679,678</b>	<b>872,806</b>	<b>1,872,804</b>	<b>1,937,878</b>	<b>1,892,186</b>	<b>(45,692)</b>	<b>(2.36)</b>

**Budget Comparison Report**

Account Number	2023 Total Budget	2023 Total Activity	2024 YTD Activity Through Jun	2024 Estimated	Parent Budget	Comparison 1	Comparison 1	%	
					2024 ADOPTED	Budget 2025 DRAFT	to Parent Budget Increase / (Decrease)		
<b>Department: 04 - Admin Services</b>									
<b>ExpCategory: 100 - Personnel Services</b>									
<a href="#">150-04-50122</a>	Health Insurance	2,397	1,725	923	2,223	2,623	2,681	58	2.21
<b>Total ExpCategory: 100 - Personnel Services:</b>		<b>2,397</b>	<b>1,725</b>	<b>923</b>	<b>2,223</b>	<b>2,623</b>	<b>2,681</b>	<b>58</b>	<b>2.21</b>
<b>ExpCategory: 200 - Contractual Services</b>									
<a href="#">150-04-50201</a>	Professional Consulting	13,283	8,798	4,106	13,435	13,435	16,931	3,496	26.02
<a href="#">150-04-50206</a>	Software Maint/Lease	12,594	12,594	13,299	13,300	13,300	14,100	800	6.02
<a href="#">150-04-50208</a>	Postage Expense	4,361	2,940	1,661	4,600	4,600	5,000	400	8.70
<a href="#">150-04-50213</a>	Repair Expense	1,600	-	65	1,600	1,600	2,100	500	31.25
<a href="#">150-04-50214</a>	Audit Expense	21,000	21,000	-	8,000	8,000	8,320	320	4.00
<a href="#">150-04-50216</a>	Payroll Expense	17,252	16,549	11,822	18,188	18,188	11,907	(6,281)	(34.53)
<a href="#">150-04-50220</a>	General Insurance	77,239	77,239	79,778	79,778	81,000	85,050	4,050	5.00
<a href="#">150-04-50221</a>	Employee Physicals	4,169	2,383	1,265	3,656	4,656	4,752	96	2.06
<a href="#">150-04-50222</a>	Workers Compensation Insurance	20,000	19,907	19,720	19,720	22,000	22,000	-	-
<a href="#">150-04-50223</a>	Employee Testing	7,700	7,200	2,700	8,250	8,550	8,550	-	-
<a href="#">150-04-50225</a>	Recruitment	6,353	1,535	851	4,428	6,428	6,480	52	0.81
<b>Total ExpCategory: 200 - Contractual Services:</b>		<b>185,551</b>	<b>170,144</b>	<b>135,267</b>	<b>174,955</b>	<b>181,757</b>	<b>185,190</b>	<b>3,433</b>	<b>1.89</b>
<b>ExpCategory: 300 - Supplies and Materials</b>									
<a href="#">150-04-50309</a>	Printing Expense	3,415	1,903	1,328	3,525	3,525	3,450	(75)	(2.13)
<a href="#">150-04-50322</a>	Equipment Rental	38,904	33,798	16,925	35,904	38,904	38,904	-	-
<b>Total ExpCategory: 300 - Supplies and Materials:</b>		<b>42,319</b>	<b>35,701</b>	<b>18,253</b>	<b>39,429</b>	<b>42,429</b>	<b>42,354</b>	<b>(75)</b>	<b>(0.18)</b>
<b>ExpCategory: 500 - Captial Expenditures</b>									
<a href="#">150-04-50520</a>	Furniture/Equipment \$301-\$4999	-	-	4,675	4,750	4,750	-	(4,750)	(100.00)
<a href="#">150-04-50530</a>	Furniture/Equipment >\$5000	-	-	-	-	-	5,904	5,904	-
<b>Total ExpCategory: 500 - Captial Expenditures:</b>		<b>-</b>	<b>-</b>	<b>4,675</b>	<b>4,750</b>	<b>4,750</b>	<b>5,904</b>	<b>1,154</b>	<b>24.30</b>
<b>Total Department: 04 - Admin Services:</b>		<b>230,267</b>	<b>207,570</b>	<b>159,117</b>	<b>221,357</b>	<b>231,559</b>	<b>236,129</b>	<b>4,570</b>	<b>1.97</b>

**Budget Comparison Report**

Account Number	2023	2023	2024	2024	Parent Budget	Comparison 1	Comparison 1	%
	Total Budget	Total Activity	YTD Activity Through Jun	Estimated	2024 ADOPTED	Budget 2025 DRAFT	to Parent Budget Increase / (Decrease)	
<b>Department: 05 - Lease of Space</b>								
<b>ExpCategory: 200 - Contractual Services</b>								
<a href="#">150-05-50210</a> Lease Of Space	848,070	848,070	435,875	871,750	871,750	897,518	25,768	2.96
<a href="#">150-05-50217</a> Indirect Expense	77,000	77,000	-	53,184	53,184	53,522	338	0.64
<b>Total ExpCategory: 200 - Contractual Services:</b>	<b>925,070</b>	<b>925,070</b>	<b>435,875</b>	<b>924,934</b>	<b>924,934</b>	<b>951,040</b>	<b>26,106</b>	<b>2.82</b>
<b>Total Department: 05 - Lease of Space:</b>	<b>925,070</b>	<b>925,070</b>	<b>435,875</b>	<b>924,934</b>	<b>924,934</b>	<b>951,040</b>	<b>26,106</b>	<b>2.82</b>



**Budget Comparison Report**

Account Number	2023 Total Budget	2023 Total Activity	2024 YTD Activity Through Jun	2024 Estimated	Parent Budget	Comparison 1	Comparison 1	%	
					2024 ADOPTED	Budget 2025 DRAFT	to Parent Budget Increase / (Decrease)		
<b>Department: 06 - Fleet Maintenance</b>									
<b>ExpCategory: 100 - Personnel Services</b>									
<a href="#">150-06-50101</a>	Salaries	468,519	459,932	243,576	560,115	507,074	500,118	(6,956)	-1.37
<a href="#">150-06-50105</a>	Overtime	16,974	521	3,381	17,178	17,178	17,207	29	0.17
<a href="#">150-06-50120</a>	Wisconsin Retirement System	33,014	31,344	16,046	31,974	35,174	35,954	780	2.22
<a href="#">150-06-50121</a>	FICA	37,140	34,945	17,468	40,632	38,997	39,575	578	1.48
<a href="#">150-06-50122</a>	Health Insurance	156,869	156,869	101,744	177,066	177,066	208,361	31,295	17.67
<a href="#">150-06-50123</a>	Dental Insurance	6,962	6,962	4,090	7,488	7,488	7,410	(78)	-1.04
<a href="#">150-06-50124</a>	Life Insurance	1,342	1,279	660	1,322	1,322	1,135	(187)	-14.15
<b>Total ExpCategory: 100 - Personnel Services:</b>		<b>720,820</b>	<b>691,853</b>	<b>386,965</b>	<b>835,775</b>	<b>784,299</b>	<b>809,761</b>	<b>25,462</b>	<b>3.25</b>
<b>ExpCategory: 200 - Contractual Services</b>									
<a href="#">150-06-50203</a>	Staff Travel	3,331	2,620	-	1,535	3,330	5,126	1,796	53.92
<a href="#">150-06-50206</a>	Software Maint/Lease	10,515	10,409	9,769	10,668	10,668	13,240	2,572	24.10
<a href="#">150-06-50211</a>	Training	4,060	924	-	3,993	4,493	5,153	660	14.69
<a href="#">150-06-50212</a>	Service Contracts	1,200	925	386	1,000	1,200	1,200	-	0.00
<b>Total ExpCategory: 200 - Contractual Services:</b>		<b>19,106</b>	<b>14,878</b>	<b>10,155</b>	<b>17,196</b>	<b>19,691</b>	<b>24,718</b>	<b>5,027</b>	<b>25.53</b>
<b>ExpCategory: 300 - Supplies and Materials</b>									
<a href="#">150-06-50301</a>	Office Supplies	1,209	771	86	1,209	1,209	1,209	-	0.00
<a href="#">150-06-50302</a>	Miscellaneous Tools	1,501	1,501	243	1,500	1,500	2,000	500	33.33
<a href="#">150-06-50303</a>	Tool Reimbursement	2,250	2,214	966	2,375	2,375	2,850	475	20.00
<a href="#">150-06-50304</a>	Equipment Maintenance	3,070	3,070	1,594	3,000	3,000	3,710	710	23.67
<a href="#">150-06-50305</a>	Parts & Supplies	1,629	1,199	371	1,700	1,700	1,700	-	0.00
<a href="#">150-06-50306</a>	Fuel Expense	1,170	694	321	890	890	945	55	6.21
<a href="#">150-06-50307</a>	Vehicle Maintenance	750	-	3	750	750	750	-	0.00
<a href="#">150-06-50308</a>	Car Wash Supplies	3,273	2,166	1,035	4,848	4,848	4,764	(84)	-1.73
<a href="#">150-06-50320</a>	Housekeeping	7,625	7,625	3,024	7,092	7,092	8,770	1,678	23.66
<a href="#">150-06-50341</a>	Cost Of Goods Sold	153,600	183,757	102,842	203,680	175,118	192,630	17,512	10.00
<a href="#">150-06-50342</a>	Cost Of Fuel Sold	633,750	513,018	236,881	521,239	591,500	652,050	60,550	10.24
<b>Total ExpCategory: 300 - Supplies and Materials:</b>		<b>809,827</b>	<b>716,015</b>	<b>347,365</b>	<b>748,283</b>	<b>789,982</b>	<b>871,379</b>	<b>81,397</b>	<b>10.30</b>
<b>ExpCategory: 500 - Captial Expenditures</b>									
<a href="#">150-06-50520</a>	Furniture/Equipment \$301-\$4999	3,943	3,495	-	3,607	3,607	1,154	(2,453)	-68.01
<a href="#">150-06-50530</a>	Furniture/Equipment >\$5000	24,116	23,921	-	-	-	6,151	6,151	0.00
<b>Total ExpCategory: 500 - Captial Expenditures:</b>		<b>28,059</b>	<b>27,417</b>	<b>-</b>	<b>3,607</b>	<b>3,607</b>	<b>7,305</b>	<b>3,698</b>	<b>102.52</b>
<b>Total Department: 06 - Fleet Maintenance:</b>		<b>1,577,812</b>	<b>1,450,163</b>	<b>744,485</b>	<b>1,604,861</b>	<b>1,597,579</b>	<b>1,713,162</b>	<b>115,583</b>	<b>7.23</b>

**Budget Comparison Report**

Account Number		2023 Total Budget	2023 Total Activity	2024 YTD Activity Through Jun	2024 Estimated	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
						2024 ADOPTED	2025 DRAFT	Increase / (Decrease)	
<b>Department: 07 - Evidence/ID</b>									
<b>ExpCategory: 100 - Personnel Services</b>									
<a href="#">150-07-50101</a>	Salaries	467,357	452,964	214,499	496,303	526,303	540,190	13,887	2.64
<a href="#">150-07-50105</a>	Overtime	19,323	12,840	7,935	20,135	20,135	20,538	403	2.00
<a href="#">150-07-50108</a>	Shift Differential	1,814	1,072	401	1,320	1,820	1,820	0	0.02
<a href="#">150-07-50120</a>	Wisconsin Retirement System	33,218	29,277	15,376	35,380	37,830	39,097	1,267	3.35
<a href="#">150-07-50121</a>	FICA	37,242	35,625	17,010	39,162	41,878	43,035	1,157	2.76
<a href="#">150-07-50122</a>	Health Insurance	212,100	191,512	115,899	218,099	248,099	278,571	30,472	12.28
<a href="#">150-07-50123</a>	Dental Insurance	9,651	8,942	4,429	11,299	11,299	11,113	(186)	-1.64
<a href="#">150-07-50124</a>	Life Insurance	1,171	884	575	1,130	1,130	1,306	176	15.58
<b>Total ExpCategory: 100 - Personnel Services:</b>		<b>781,876</b>	<b>733,117</b>	<b>376,124</b>	<b>822,827</b>	<b>888,494</b>	<b>935,670</b>	<b>47,176</b>	<b>5.31</b>
<b>ExpCategory: 200 - Contractual Services</b>									
<a href="#">150-07-50202</a>	Towing	1,300	750	825	2,400	1,200	3,150	1,950	162.50
<a href="#">150-07-50203</a>	Staff Travel	4,175	543	90	1,541	4,128	5,711	1,583	38.35
<a href="#">150-07-50205</a>	Dues/Subscriptions	595	575	385	680	680	765	85	12.50
<a href="#">150-07-50206</a>	Software Maint/Lease	490	490	558	559	559	642	83	14.80
<a href="#">150-07-50210</a>	Lease Of Space	2,000	2,000	2,000	2,000	2,000	2,300	300	15.00
<a href="#">150-07-50211</a>	Training	1,950	716	500	2,135	2,135	2,480	345	16.16
<a href="#">150-07-50212</a>	Service Contracts	21,046	18,634	20,521	22,929	26,529	20,476	(6,053)	-22.82
<a href="#">150-07-50213</a>	Repair Expense	1,506	1,506	-	1,250	1,250	1,500	250	20.00
<a href="#">150-07-50227</a>	Interest	700	699	237	392	392	82	(310)	-79.08
<a href="#">150-07-50228</a>	Note Payment	7,597	7,593	3,909	7,906	7,906	5,445	(2,461)	-31.12
<a href="#">150-07-50280</a>	Photographic Services	500	-	-	500	500	500	-	0.00
<b>Total ExpCategory: 200 - Contractual Services:</b>		<b>41,859</b>	<b>33,505</b>	<b>29,025</b>	<b>42,292</b>	<b>47,279</b>	<b>43,051</b>	<b>(4,228)</b>	<b>-8.94</b>
<b>ExpCategory: 300 - Supplies and Materials</b>									
<a href="#">150-07-50301</a>	Office Supplies	38,300	34,949	8,867	38,452	38,452	7,000	(31,452)	-81.80
<a href="#">150-07-50306</a>	Fuel Expense	735	552	267	650	650	690	40	6.15
<a href="#">150-07-50307</a>	Vehicle Maintenance	900	863	205	600	600	600	-	0.00
<a href="#">150-07-50309</a>	Printing Expense	2,118	2,118	1,125	2,200	2,200	2,200	-	0.00
<a href="#">150-07-50310</a>	Evidence Packaging Supplies	150	-	-	-	-	32,500	32,500	0.00
<a href="#">150-07-50320</a>	Housekeeping	2,139	-	-	150	150	160	10	6.67
<a href="#">150-07-50324</a>	Photocopy Expense	4,560	1,819	935	1,880	1,880	1,980	100	5.32
<b>Total ExpCategory: 300 - Supplies and Materials:</b>		<b>48,902</b>	<b>40,300</b>	<b>11,400</b>	<b>43,932</b>	<b>43,932</b>	<b>45,130</b>	<b>1,198</b>	<b>2.73</b>
<b>ExpCategory: 500 - Captial Expenditures</b>									
<a href="#">150-07-50520</a>	Furniture/Equipment \$301-\$4999	-	2,506	345	7,191	8,191	8,630	439	5.36
<b>Total ExpCategory: 500 - Captial Expenditures:</b>		<b>-</b>	<b>2,506</b>	<b>345</b>	<b>7,191</b>	<b>8,191</b>	<b>8,630</b>	<b>439</b>	<b>5.36</b>
<b>Total Department: 07 - Evidence/ID:</b>		<b>872,637</b>	<b>809,429</b>	<b>416,894</b>	<b>916,242</b>	<b>987,896</b>	<b>1,032,481</b>	<b>44,585</b>	<b>4.51</b>

**Budget Comparison Report**

Account Number	2023 Total Budget	2023 Total Activity	2024 YTD Activity Through Jun	2024 Estimated	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
					2024 ADOPTED	2025 DRAFT	Increase / (Decrease)		
<b>Department: 08 - Information Technologies</b>									
<b>ExpCategory: 200 - Contractual Services</b>									
<a href="#">150-08-50201</a>	Professional Consulting	465,435	465,435	202,781	486,675	486,675	511,009	24,334	5.00
<a href="#">150-08-50203</a>	Staff Travel	1,900	1,900	842	1,302	2,002	2,144	142	7.09
<a href="#">150-08-50206</a>	Software Maint/Lease	320,464	316,669	79,730	343,647	343,647	356,438	12,791	3.72
<a href="#">150-08-50211</a>	Training	3,320	2,626	1,199	1,399	1,399	1,399	-	0.00
<a href="#">150-08-50212</a>	Service Contracts	13,454	13,454	-	13,454	13,454	13,454	-	0.00
<a href="#">150-08-50213</a>	Repair Expense	5,000	1,473	668	5,000	5,000	5,000	-	0.00
<a href="#">150-08-50290</a>	Disposal	-	-	-	-	-	-	-	0.00
<b>Total ExpCategory: 200 - Contractual Services:</b>		<b>809,573</b>	<b>801,557</b>	<b>285,220</b>	<b>851,477</b>	<b>852,177</b>	<b>889,444</b>	<b>37,267</b>	<b>4.37</b>
<b>ExpCategory: 300 - Supplies and Materials</b>									
<a href="#">150-08-50301</a>	Office Supplies	10,308	10,308	2,417	8,204	8,204	7,961	(243)	-2.96
<b>Total ExpCategory: 300 - Supplies and Materials:</b>		<b>10,308</b>	<b>10,308</b>	<b>2,417</b>	<b>8,204</b>	<b>8,204</b>	<b>7,961</b>	<b>(243)</b>	<b>-2.96</b>
<b>ExpCategory: 500 - Captial Expenditures</b>									
<a href="#">150-08-50520</a>	Furniture/Equipment \$301-\$4999	25,933	23,741	21,974	23,647	28,647	17,515	(11,132)	-38.86
<a href="#">150-08-50530</a>	Furniture/Equipment >\$5000	-	-	-	-	-	20,520	20,520	0.00
<a href="#">150-08-50570</a>	Software \$300-\$4999	-	-	-	-	-	-	-	0.00
<b>Total ExpCategory: 500 - Captial Expenditures:</b>		<b>25,933</b>	<b>23,741</b>	<b>21,974</b>	<b>23,647</b>	<b>28,647</b>	<b>38,035</b>	<b>9,388</b>	<b>32.77</b>
<b>Total Department: 08 - Information Technologies:</b>		<b>845,814</b>	<b>835,606</b>	<b>309,610</b>	<b>883,328</b>	<b>889,028</b>	<b>935,440</b>	<b>46,412</b>	<b>5.22</b>
<b>Total Fund: 150 - General Fund:</b>		<b>11,019,376</b>	<b>10,326,477</b>	<b>5,340,285</b>	<b>11,285,971</b>	<b>11,514,356</b>	<b>11,916,947</b>	<b>402,591</b>	<b>3.50</b>
<b>Report Total:</b>		<b>11,019,376</b>	<b>10,326,477</b>	<b>5,340,285</b>	<b>11,285,971</b>	<b>11,514,356</b>	<b>11,916,947</b>	<b>402,591</b>	<b>3.50</b>



**Budget Comparison Report**

**Fund Summary**

Fund	2023	2023	2024	2024	Parent Budget	Comparison 1	Comparison 1	%
	Total Budget	Total Activity	YTD Activity Through Jun	Estimated	2024 ADOPTED	Budget 2025 DRAFT	to Parent Budget Increase / (Decrease)	
150 - General Fund	9,870,733	10,326,477	5,340,285	11,285,971	11,514,356	11,916,947	402,591	3.5
<b>Report Total:</b>	<b>11,019,376</b>	<b>10,326,477</b>	<b>5,340,285</b>	<b>11,285,971</b>	<b>11,514,356</b>	<b>11,916,947</b>	<b>402,591</b>	<b>3.5</b>

DRAFT

Kenosha Joint Services  
2025 Budget  
Contractual Services  
Itemized Listing

CONTRACTUAL SERVICES 2025 (DRAFT)				
2025-3				
Administration		2024	2025 Itemized	2025
<b>150-01-50203</b>	<b>Travel</b>	2,452		5,094
	Tyler User Conference		1,900	
	NeoGov Conference		1,950	
	SRKA (SHRM Racine and Kenosha		200	
	Meals and Miles		600	
	CIB Conference		444	
<b>150-01-50204</b>	<b>Bank Expense</b>	1,000		1,000
	Johnson Bank		1,000	
<b>150-01-50205</b>	<b>Dues/Subscriptions</b>	330		495
	SRKA Dues		275	
	SHRM Dues		70	
	Chamber of Commerce		150	
<b>150-01-50206</b>	<b>Software Maintenance</b>	349		357
	Power DMS		357	
<b>150-01-50209</b>	<b>Imaging</b>	925		925
	2018 False Alarm Files		275	
	Personnel Files		650	
<b>150-01-50211</b>	<b>Training</b>	3,204		3,749
	Management Training		500	
	FMLA or other HR		600	
	NEOgov Conference		1,250	
	Tyler User Conference		1,199	
	CIB Conference		200	
<b>150-01-50212</b>	<b>Service Contracts</b>	1,332		1,332
	Cintas Document Shredding		252	
	Telephone Plan		1,080	
<b>150-01-50227</b>	<b>Interest</b>	1,673		1,808
	Ford Edge		1,808	
<b>150-01-50228</b>	<b>Note Payment</b>	7,909		6,286
	Ford Edge		6,286	
<b>Sub-total</b>			<b>21,046</b>	
<b>Total</b>		<b>19,174</b>		<b>21,046</b>

Kenosha Joint Services  
2025 Budget  
Contractual Services  
Itemized Listing

Communications		2024	2025 Itemized	2025
<b>150-02-50201</b>	<b>Professional Consulting</b>	0		0
<b>150-02-50203</b>	<b>Travel</b>	4,866		5,955
	CIB Conference		888	
	WIPSCOM State Conference		1,062	
	Tyler User Conference		1,960	
	Priority Dispatch EMD		270	
	PEER Support Training		75	
	Miscellaneous Meals/Mileage		500	
	APCO Conference		1,200	
<b>150-02-50205</b>	<b>Dues/Subscriptions</b>	1,094		1,126
	APCO Dues		832	
	NENA Dues		294	
<b>150-02-50206</b>	<b>Software Maintenance</b>	22,845		23,276
	Power DMS		3,312	
	ProQA Support		15,400	
	PowerFTO		2,364	
	Virtual Academy		2,200	
<b>150-02-50211</b>	<b>Training</b>	14,495		13,834
	APCO Active Shooter		2,130	
	APCO Conference		575	
	APCO CTO		1,090	
	APCO CTO Recertification		240	
	CIB Registration		400	
	CPR Recertification		450	
	Priority Dispatch EMD, Q, and Recerts		5,200	
	Supervisor Training		1,500	
	Tyler User Conference		1,199	
	WIPSCOM State Conference		1,050	
<b>150-02-50212</b>	<b>Service Contracts</b>	133,722		146,744
	BayComm Radio Console Equipment		23,864	
	Equature (Logging Recorder)		11,358	
	Telpohne Interpretation		4,000	
	Telephone Plan		1,620	
	Cintas Document Management		590	
	Culligan		475	
	BayComm 911 System Maintenance		89,837	
	Text to 9-1-1		15,000	
<b>150-02-50213</b>	<b>Repair</b>	5,500		5,500
	Repair		5,500	
<b>150-02-50227</b>	<b>Interest</b>	0	-	-
<b>150-02-50228</b>	<b>Principal</b>	8,292		8,292
	DSS Corp. Telephone Recorder		8,292	
<b>Sub-total</b>			<b>204,727</b>	
<b>Total</b>		<b>190,814</b>		<b>204,727</b>

Kenosha Joint Services  
2025 Budget  
Contractual Services  
Itemized Listing

Records		2024	2025 Itemized	2025
<b>150-03-50203</b>	<b>Travel</b>	2,797		3,126
	CIB Conference		888	
	Tyler User Conference		1,900	
	Miscellaneous Meals/Mileage		338	
<b>150-03-50205</b>	<b>Dues/Subscriptions</b>	0		0
<b>150-03-50206</b>	<b>Software Maintenance</b>	9,411		9,323
	Power FTO		1,241	
	Power DMS		1,498	
	CCAP Interface		6,250	
	Foxit		335	
<b>150-03-50209</b>	<b>Imaging</b>	26,880		-
	Image Microfilm Tapes		-	
<b>150-03-50211</b>	<b>Training</b>	2,189		2,489
	CIB Conference Registration (2)		400	
	Tyler User Conference		1,199	
	CTO Training		590	
	Management Training		300	
<b>150-03-50212</b>	<b>Service Contracts</b>	3,062		3,060
	Telephone Plan		900	
	Culligan Rental		475	
	Microfilm Reader Maintenance		1,095	
	Cintas Document Shredding		590	
<b>150-03-50213</b>	<b>Repair</b>	100		100
	Equipment Repair		100	
<b>Sub-total</b>			<b>18,098</b>	
<b>Total</b>		<b>44,439</b>		<b>18,098</b>

Kenosha Joint Services  
2025 Budget  
Contractual Services  
Itemized Listing

Administrative Services		2024	2025 Itemized	2025
<b>150-04-50201</b>	<b>Professional Consulting</b>	13,435		16,931
	EAP Ascension		2,656	
	OPEB Table Update		3,900	
	Kenosha County Purchasing		500	
	Kenosha County Corp Counsel		2,500	
	Buelow Vetter...LLC		7,375	
<b>150-04-50206</b>	<b>Software Maintenance</b>	13,300		14,100
	NeoGov Insight & Biddle Consulting		14,100	
<b>150-04-50208</b>	<b>Postage</b>	4,600		5,000
	Postage		5,000	
<b>150-04-50211</b>	<b>Training</b>	0		0
<b>150-04-50212</b>	<b>Service Contracts</b>	0		0
<b>150-04-50213</b>	<b>Repair</b>	1,600		2,100
	Range		500	
	Workout Facility		1,000	
	Multi-media Equipment Training Room		600	
<b>150-04-50214</b>	<b>Audit</b>	8,000		8,320
	Financial Review - Sikich		8,320	
<b>150-04-50216</b>	<b>Payroll Services</b>	18,188		11,907
	APD, Quarterly Reports, W-2		3,510	
	Aladtec		7,372	
	Blue Waters Benefits		1,025	
<b>150-04-50220</b>	<b>General Insurance</b>	81,000		85,050
	David Insurance/EMC		85,050	
<b>150-04-50221</b>	<b>Employee Physicals</b>	4,656		4,752
	Employment Physicals		4,752	
<b>150-04-50222</b>	<b>Workers Compensation</b>	22,000		22,000
	David Insurance/EMC		22,000	
<b>150-04-50223</b>	<b>Employee Testing</b>	8,550		8,550
	Psychological & Leadership Exams		8,550	
<b>150-04-50225</b>	<b>Recruitment/Negotiations</b>	6,428		6,480
	Panel Interviews-Meals		200	
	Job Fairs		1,000	
	Background Screening/Employee Recognition		5,280	
<b>Sub-total</b>			<b>185,190</b>	
<b>Total</b>		<b>181,757</b>		<b>185,190</b>
Lease of Space		2024	2025 Itemized	2025
<b>150-05-50210</b>	<b>Lease of Space</b>	871,750		897,518
	Kenosha County (3% Estimate)		897,518	
<b>150-05-50217</b>	<b>Indirect Costs</b>	53,184		53,522
	Kenosha County (3% Estimate)		53,522	
<b>Sub-total</b>			<b>951,040</b>	
<b>Total</b>		<b>924,934</b>		<b>951,040</b>

Kenosha Joint Services  
2025 Budget  
Contractual Services  
Itemized Listing

Fleet Maintenance		2024	2025 Itemized	2025
<b>150-06-50203</b>	<b>Travel</b>	3,330		5,126
	Police Fleet Expo		3,590	
	RTA Conference		1,536	
<b>150-06-50206</b>	<b>Software Maintenance</b>	10,668		13,240
	Power DMS		570	
	Snap On Diagnostic Update		1,000	
	RTA Software Maintenance		9,571	
	Alldata Pro		1,500	
	Hunger Vehicle Alligner Software Update/Calibration		598	
<b>150-06-50211</b>	<b>Training</b>	4,493		5,153
	Police Fleet Expo		900	
	RTA Fleet Software Conference		1,155	
	ASE Certification		288	
	EVT Certification		210	
	Harley Davidson Police Technical Training		1,300	
	Vendor and Management Training		1,000	
	Management Training		300	
<b>150-06-50212</b>	<b>Service Contracts</b>	1200		1,200
	Telephone Plan		1,200	
<b>Sub-total</b>			<b>24,718</b>	
<b>Total</b>		<b>19,691</b>		<b>24,718</b>

Kenosha Joint Services  
2025 Budget  
Contractual Services  
Itemized Listing

Evidence/identification		2024	2025 Itemized	2025
150-07-50201	<b>Professional Services</b>	0	-	0
150-07-50202	<b>Towing</b>	1,200		3,150
	Evidence Towing		3,150	
150-07-50203	<b>Travel</b>	4,128		5,711
	CIB Conference		444	
	IAPE Evidence Management		4,154	
	WAI Conference		1,053	
	WI Public Records Law		60	
150-07-50205	<b>Dues/Subscriptions</b>	680		765
	WAI		180	
	IAPE		585	
150-07-50206	<b>Software Maintenance</b>	559		642
	Power DMS		642	
150-07-50210	<b>Lease of Space</b>	2,000		2,300
	Jensen's Towing		2,300	
150-07-50211	<b>Training</b>	2,135		2,480
	CIB Conference		200	
	WAI Conference		375	
	IAPE Property Management		1,125	
	WI Public Records Law		480	
	Management Training		300	
150-07-50212	<b>Service Contracts</b>	26,529		20,476
	Telephone Plan		850	
	Cyber Vault Security System		1,170	
	DIMS MIDEO		10,668	
	Culligan Rental		456	
	DataWorks Livescan		5,586	
	Shred-It		596	
	Eckhart Refridgeration P.M.		950	
	Language Translation		200	
150-07-50213	<b>Repair</b>	1,250		1,500
	Lockers, Drying Cabinet, Refrigerator(s)		1,500	
150-07-50227	<b>Interest</b>	392		82
	Livescan Lease		82	
150-07-50228	<b>Note Payment</b>	7,906		5,445
	Livescan Lease		5,445	
150-07-50280	<b>Photographic Processing</b>	500		500
	Film and Digital Photo Printing		500	
<b>Sub-total</b>			<b>43,051</b>	
<b>Total</b>		<b>47,279</b>		<b>43,051</b>

Kenosha Joint Services  
2025 Budget  
Contractual Services  
Itemized Listing

Information Technology		2024	2025 Itemized	2025
<b>150-08-50201</b>	<b>Professional Consulting</b>	486,675		511,009
	ComSys Contract		511,009	
<b>150-08-50203</b>	<b>Travel</b>	2,002		2,144
	CIB Conference		444	
	Tyler Conference		1,700	
<b>150-08-50206</b>	<b>Software Maintenance</b>	343,647		356,438
	BrowseReporter		2,212	
	County IT Internet Support		1,800	
	ERP Maintenance		17,056	
	ESRI Support & Maintenance		1,750	
	Fortinet Authenticator Support		364	
	Fortinet Firewall		3,570	
	KnowBe4 Security Training		2,658	
	ManageEngine		1,958	
	Micorsoft Data Center Licensing		9,415	
	Microsoft CAL Licenses		4,926	
	Microsoft SQL Licenses		7,695	
	Microsoft Windows 10 Licenses		5,397	
	Nessus		3,104	
	Netmotion Support and Maintenance		17,492	
	Netmotion KPD Addl Licenses		845	
	Proofpoint (Email & Web)		3,250	
	Rapid Identity (2FA)		4,216	
	Redhat Linux Renewal (3yr)		2,525	
	Solarwinds		1,148	
	Tyler/NWS Software Escrow		1,629	
	Tyler/NWS Systems Support		261,921	
	WEBEX		216	
	Website Annual Hosting		100	
	Zimbra Annual Support		1,191	
<b>150-08-50211</b>	<b>Training</b>	1,399		1,399
	CIB Conference		200	
	Tyler Connect		1,199	
<b>150-08-50212</b>	<b>Service Contracts</b>	13,454		13,454
	County IT Maintenance Fiber Support		13,454	
	<b>Repair</b>	5,000		5,000
	Misc.		5,000	
<b>150-08-50227</b>	<b>Interest</b>	0		-
<b>150-08-50228</b>	<b>Note Payment</b>	0		-
<b>150-08-50290</b>	<b>Disposal</b>	0		-
<b>Sub-total</b>			889,444	
<b>TOTAL</b>		852,177		889,444
<b>Contractual Services-Total</b>			2,337,315	
<b>Contractual Services- Total</b>		2,280,265		2,337,315



Kenosha Joint Services  
2025 Budget  
Supplies and Materials  
Itemized Listing

SUPPLIES AND MATERIALS 2025 (DRAFT)				
2025-3				
Administration		2024	2025 Itemized	2025
<b>150-01-50301</b>	<b>Supplies and Materials</b>	6,100		6,246
	Office Supplies		6,146	
	Meeting Supplies/Emergency/Employee Recognition		100	
<b>150-01-50306</b>	<b>Fuel</b>	500		500
	Administration Van		500	
<b>150-01-50307</b>	<b>Vehicle Maintenance</b>	135		135
	Registration/Maintenance		135	
<b>150-01-50309</b>	<b>Printing</b>	3,304		3,338
	Business Paper Products		3,338	
<b>150-01-50324</b>	<b>Photocopy</b>	2,297		2,124
	Photocopier Lease		2,124	
	*James Imaging			
<b>Sub-Total</b>			<b>12,343</b>	
<b>Total</b>		<b>12,336</b>		<b>12,343</b>
Communications		2024	2025 Itemized	2025
<b>150-02-50301</b>	<b>Supplies and Materials</b>	13,131		12,721
	Office Supplies		12,721	
<b>150-02-50309</b>	<b>Printing</b>	540		540
	Training Manuals, etc.		450	
	Business Cards		90	
<b>150-02-50324</b>	<b>Photocopy</b>	2,297		2,124
	Photocopier Lease		2,124	
	*James Imaging			
<b>Sub-total</b>			<b>15,385</b>	
<b>Total</b>		<b>15,968</b>		<b>15,385</b>
Records		2024	2025 Itemized	2025
<b>150-03-50301</b>	<b>Supplies and Materials</b>	18,898		18,102
	Office Supplies		18,102	
<b>150-03-50309</b>	<b>Printing</b>	0	100	100
<b>150-03-50324</b>	<b>Photocopy</b>	4,243		3,836
	Photocopier Lease		3836	
	*James Imaging			
<b>Sub-total</b>			<b>22,038</b>	
<b>Total</b>		<b>23,141</b>		<b>22,038</b>

Kenosha Joint Services  
2025 Budget  
Supplies and Materials  
Itemized Listing

Admin. Services		2024	2025 Itemized	2025
<b>150-04-50309</b>	<b>Printing</b>	3525		3,450
	Law Enforcement Reports Forms		3,450	
<b>150-04-50322</b>	<b>Crime Information Bureau</b>	38,904		38,904
	TIME System		38,904	
<b>Sub-total</b>			<b>42,354</b>	
<b>Total</b>		<b>42,429</b>		<b>42,354</b>
Fleet Maintenance		2024	2025 Itemized	2025
<b>150-06-50301</b>	<b>Supplies and Materials</b>	1,209		1,209
	Office Supplies		1,209	
<b>150-06-50302</b>	<b>MISC. Tools</b>	1,500		2,000
	Replacement Tool		2,000	
<b>150-06-50303</b>	<b>Tool Reimbursement</b>	2,375		2,850
	Safety Boots		1,050	
	Tool Allowance		1,800	
<b>150-06-50304</b>	<b>Equipment Maintenance</b>	3,000		3,710
	Unanticipated Repair Costs		3,710	
<b>150-06-50305</b>	<b>Parts and Supplies</b>	1,700		1,700
	Shop Supplies and Parts		1,700	
<b>150-06-50306</b>	<b>Fuel</b>	890		945
	Fleet Maintenance Truck		945	
<b>150-06-50307</b>	<b>Vehicle Maintenance</b>	750		750
	Fleet Maintenance Truck		750	
<b>150-06-50308</b>	<b>Car Wash Supplies</b>	4,848		4,764
	Ryko Car Wash		4,764	
	Cleaning Supplies for Bio-hazards			
<b>150-06-50309</b>	<b>Printing</b>	0		0
<b>150-06-50320</b>	<b>Housekeeping</b>	7,092		8,770
	Uniform Cleaning Services		8,770	
	Uniform Replacement Services			
<b>150-04-50341</b>	<b>Cost of Goods Sold</b>	175,118		192,630
	City Parts		82,630	
	County Parts		110,000	
<b>150-06-50342</b>	<b>Cost of Fuel Sold</b>	591,500		652,050
	City Fuel		338,000	
	County Fuel		276,250	
<b>Sub-total</b>			<b>833,579</b>	
<b>Total</b>		<b>789,982</b>		<b>871,379</b>

Kenosha Joint Services  
2025 Budget  
Supplies and Materials  
Itemized Listing

Evidence/identification		2024	2025 Itemized	2025
<b>150-07-50301</b>	<b>Supplies and Materials</b>	38,452		7,000
	Office Supplies		7,000	
<b>150-07-50306</b>	<b>Fuel</b>	650		690
	Evidence Vehicle		690	
<b>150-07-50307</b>	<b>Vehicle Maintenance</b>	600		600
	Evidence Vehicle		600	
<b>150-07-50309</b>	<b>Printing</b>	2,200		2,200
	Evidence/Property Supplies		2,200	
<b>150-07-50310</b>	<b>Evidence Packaging Supplies</b>	0		32,500
	Packaging/Processing supplies		32,500	
<b>150-07-50320</b>	<b>Housekeeping</b>	150		160
	Uniform Services		160	
<b>150-07-50324</b>	<b>Photocopy</b>	1,880		1,980
	Photocopier Lease		1,980	
	*James Imaging			
<b>Sub-total</b>			45,130	
<b>Total</b>		43,932		45,130
<b>IT</b>		<b>2024</b>	<b>2025 Itemized</b>	<b>2025</b>
<b>150-08-50301</b>	<b>Supplies and Materials</b>	8,204		7,961
	Misc. Office Supplies & Hardware		7,961	
<b>Sub-total</b>			7,961	
<b>TOTAL</b>		8,204		7,961
<b>S &amp; M Total</b>		935,992		1,016,589

KENOSHA JOINT SERVICES  
2025 BUDGET CAPITAL ASSETS

Capital Assets Itemized 2025 (DRAFT)				
2025-3				
Administration		2024	2025 Itemized	2025
<b>150-01-50520</b>	<b>Furniture/Equipment \$301-\$4999</b>	1,850		3,550
	Laptop Director		1,600	
	Laptop Asst Director		1,600	
	Scanner - HR Assistant		350	
<b>Sub-total</b>			<b>3,550</b>	
<b>Administration Total</b>		<b>1,850</b>		<b>3,550</b>
Communications		2024	2025 Itemized	2025
<b>150-02-50520</b>	<b>Furniture/Equipment \$301-\$4999</b>	5,494		3,800
	Office Chairs		2,900	
	Cordless Headsets		900	
<b>150-02-50530</b>	<b>Furniture/Equipment &gt;\$5000</b>	20,910		16,893
	Console base replacement		16,893	
<b>150-02-50570</b>	<b>Software \$301-\$4999</b>	0		2,750
	ProQA Aqua License		2,750	
<b>Sub-total</b>			<b>23,443</b>	
<b>Communication Total</b>		<b>26,404</b>		<b>23,443</b>
Records Department		2024	2025 Itemized	2025
<b>150-03-50520</b>	<b>Furniture/Equipment \$301-\$4999</b>	6,086		4,350
	Chairs		4,350	
<b>150-03-50530</b>	<b>Furniture/Equipment &gt;\$5000</b>	16,000		0
<b>150-03-50570</b>	<b>Software \$301-\$4999</b>	1,796		0
<b>Sub-total</b>			<b>4,350</b>	
<b>Records Total</b>		<b>23,882</b>		<b>4,350</b>
Administrative Services		2024	2025 Itemized	2025
<b>150-04-50530</b>	<b>Furniture/Equipment &gt;\$5000</b>	0		5,904
	Ballistic Tester Machine		5,904	
<b>Sub-total</b>			<b>5,904</b>	
<b>Administrative Services Total</b>		<b>0</b>		<b>5,904</b>
Fleet Maintenance		2024	2025 Itemized	2025
<b>150-06-50520</b>	<b>Furniture/Equipment \$301-\$4999</b>	3,607		1,154
	HP Laserjet M480f MFPC		1,154	
<b>150-06-50530</b>	<b>Furniture/Equipment &gt;\$5000</b>	0		6,151
	Snap Diagnostic System		6,151	
<b>Sub-total</b>			<b>7,305</b>	
<b>Fleet Maintenance Total</b>		<b>3,607</b>		<b>7,305</b>

KENOSHA JOINT SERVICES  
2025 BUDGET CAPITAL ASSETS

Evidence/Identification		2024	2025 Itemized	2025
<b>150-07-50520</b>	<b>Furniture/Equipment \$301-\$4999</b>	8,191		8,630
	Blu Ray Duplicator		500	
	Folding Security Gate		335	
	ID Computer		1,500	
	Hepa Filters		1,050	
	Mobile Cart Laptop		1,100	
	Non-Network PC		1,500	
	Refridgerator		1,200	
	Safety Ladder		600	
	Security Cart		845	
			8,630	
<b>Evidence/Identification Department Total</b>		8,191		8,630
Information Technology		2024	2025 Itemized	2025
<b>150-08-50520</b>	<b>Furniture/Equipment \$301-\$4999</b>	28,647		17,515
	Laser Printers (2)		2,548	
	Color Laser Printer		966	
	NAS Ethernet Cards		1,100	
	NAS Replacement Disks		4,440	
	DMZ NAS		2,838	
	Firewall KCC		700	
	Juniper Switch FMB Replacement		4,140	
	Juniper Power Supply FMB		783	
<b>150-07-50530</b>	<b>Furniture/Equipment &gt;\$5000</b>	0		20,520
	NAS C1 Replacement		20,520	
	Expansion Storage for MIDEO		0	
<b>Sub-Total</b>		28,647	38,035	38,035
<b>Information Technology Total</b>		28,647		38,035
<b>Agency Total</b>		92,581		91,217