



**Kewaunee County**  
**FINANCE & PUBLIC PROPERTY COMMITTEE MEETING**

April 12, 2019

8:00 a.m.

Kewaunee County Administration Center, 810 Lincoln Street, Kewaunee, WI 54216  
Conference Room

1. Call to Order
2. Roll Call
3. Approval of April 12, 2019 Finance Agenda
4. Approval of March 15, 2019 Finance Committee Minutes
5. Public Comment
6. Finance Director's Report
  - a. Monthly Financial Report – February 2019
  - b. Debt Summary
7. Overtime Report – March 2019
8. Funding Approval: OPEB Study – Kunesh
9. Budget Adjustment: Sheriff & Jail – Salary vs. Wage - Kunesh
10. Funding Approval:
  - Equipment Purchase 1 – Pick up Trucks (2), shop truck body (1) and dump truck body (1)
  - Equipment Purchase 2 – Truck chassis and tank
11. Funding Approval: Court AV/Video Conference System – Loining, Deterville
12. Approval of Fund Transfer – 2018 Carryover to 2019: Radio Connection Upgrade - Loining
13. Recommendation: Approval of CDBG Project applications for RLF-CLOSE funding – Feldt, Kunesh
14. Review Vendor Payments
15. Approve Supplemental Payroll
16. Next Meeting
17. Such Other Matters as Authorized by Law
18. Adjournment

The Committee welcomes all visitors to listen and observe, but only Committee members and those invited to speak will be permitted to do so. Persons with disabilities needing special accommodations to attend or participate should contact the County Administrator's Office at (920) 388-7164 prior to the meeting so that accommodations may be arranged.

## **KEWAUNEE COUNTY**

### **FINANCE & PUBLIC PROPERTY COMMITTEE - MEETING MINUTES**

Date: [March 15, 2019](#) Time: [8:00 AM](#)

Administration Center – Conference Room

Call to order: The meeting was called to order at 8:05 AM by Chairman Haske

Roll call: Members present: Virginia Haske, Tom Romdenne, Daniel Olson, John Mastalir  
Excused: Lee Luft. Others present: Scott Feldt, Paul Kunesh, Jeff Wisnicky, Mary Ellen Dobbins, Todd Every.

Approve the agenda: Motion by Olson, second by Romdenne to adopt the agenda. Motion carried.

Approve minutes: Motion by Romdenne, second by Olson to approve the 01/22/19 and 02/15/19 Finance Committee minutes. Motion carried.

Public Comment: None.

Review monthly financial report: January 2019 financial report was briefly discussed. Year end 2018 entries & adjustments will be completed soon. Overall 2018 will have positive results. Human Services is still unknown but final reports are due by the end of March & the Human Services year end entries will be completed shortly after. Todd Every reviewed Highway financial information for 2019. Winter maintenance has used much of their annual budget due to the above average snowfall.

Review overtime report: February overtime report was reviewed. Highway overtime was substantially higher than usual due to the snow. Some will be billed to the State & other municipalities.

#### Solid Waste Fund – 2018 Year End closeout of operations:

Review and discussion of the information provided last month by Kunesh regarding the end of operations adjustments for the Landfill. Motion by Romdenne second by Olson to recommend the County Board approve:

1. Transfer all remaining Solid Waste assets to the General Fund effective 12/31/2018,
2. transfer any outstanding Solid Waste debt to the Debt Service Fund,
3. write off the advance from the General Fund to the Solid Waste Fund in the amount of \$600,000, and
4. Retain \$100,000 in the Solid Waste Fund balance for contingencies and unknowns of Long Term Care. In addition, the 2019 budget requires a budget adjustment moving rental revenue to the General Fund from the Solid Waste fund (\$20,400), move the debt service and tax levy from the Solid Waste Fund to the Debt Service Fund (\$166,750), leaving landfill Long Term Care activity in the Solid Waste Fund (approximately \$72,000 revenue & expense).

Roll call vote: Haske-Yes, Olson-Yes, Romdenne-Yes, Mastalir-abstained. Motion passed 3-0.

Approval of Purchase of 20 acre property (Michael & Brenda Wisnicky): An agreement was reached within the terms authorized by the Finance Committee last month. This property gives the County options for the future needs. Motion by Mastalir, second by Romdenne to recommend the property purchase to the County Board and pay for it from fund balance of the General Fund. Motion passed.

Review vendor payments: Vendor payment reports for February 2018 were reviewed by the committee.

Approve County Board and supplemental payroll: Motion by Romdenne, second by Olson to approve the County Board and Supplemental Payroll as presented. Motion carried.

Next finance committee meeting: April 12 8:00AM

Such other matters as authorized by law: none

Adjournment: Motion by Romdenne, second by Olson to adjourn the meeting. Motion carried. Meeting adjourned at 8:54AM.

Submitted by: \_\_\_\_\_

Paul Kunesh, Recording Secretary

**Kewaunee County**  
**SUMMARY BY DEPARTMENT**  
**Revenue & Expenditures**

Benchmark  
16.67%

Year: 2019  
 Month: February

Payroll:  
13.08%

	2019 February ACTUAL	2019 YTD ACTUAL	2018 YTD ACTUAL	2019 Budget REVISED	Remaining Budget	YTD Budget % *
<b>COUNTY ADMINISTRATOR</b>						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	18,563	37,070	35,696	298,297	261,227	12.43%
	18,563	37,070	35,696	298,297	261,227	
<b>ADMIN-HR &amp; INSURANCE</b>						
Other Revenue	0	0	0	(30,000)	(30,000)	0.00%
Total Expenditures	11,447	84,741	175,758	319,134	234,393	26.55%
	11,447	84,741	175,758	289,134	204,393	
<b>CHILD SUPPORT</b>						
Other Revenue	0	0	0	(252,020)	(252,020)	0.00%
Total Expenditures	18,502	34,523	34,508	245,064	210,541	14.09%
	18,502	34,523	34,508	(6,956)	(41,479)	
<b>CIRCUIT COURT</b>						
Other Revenue	0	(26,137)	(26,137)	(52,275)	(26,138)	50.00%
Total Expenditures	5,726	13,589	9,613	59,983	46,394	22.65%
	5,726	(12,548)	(16,524)	7,708	20,256	
<b>CLERK OF CIRCUIT COURT</b>						
Other Revenue	(12,816)	(13,647)	(5,848)	(139,200)	(125,553)	9.80%
Total Expenditures	29,736	46,100	43,495	333,084	286,984	13.84%
	16,920	32,453	37,647	193,884	161,431	
<b>CORONER</b>						
Other Revenue	(820)	(820)	(300)	(8,100)	(7,280)	10.12%
Total Expenditures	1,916	3,437	3,078	28,423	24,986	12.09%
	1,096	2,617	2,778	20,323	17,706	
<b>CORPORATION COUNSEL</b>						
Other Revenue	(280)	(280)	(10)	(1,600)	(1,320)	17.50%
Total Expenditures	6,156	11,956	11,485	81,269	69,313	14.71%
	5,876	11,676	11,475	79,669	67,993	
<b>COUNTY BOARD</b>						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	7,538	23,859	32,097	138,211	114,352	17.26%
	7,538	23,859	32,097	138,211	114,352	
<b>COUNTY CLERK</b>						
Other Revenue	(1,303)	(2,319)	(1,116)	(18,845)	(16,526)	12.31%
Total Expenditures	13,429	26,326	38,019	192,578	166,252	13.67%
	12,126	24,007	36,903	173,733	149,726	
<b>DISTRICT ATTORNEY</b>						
Other Revenue	(86)	(86)	(127)	(31,511)	(31,425)	0.27%
Total Expenditures	11,660	20,878	21,952	154,057	133,179	13.55%
	11,574	20,792	21,825	122,546	101,754	
<b>EMERGENCY MANAGEMENT</b>						
Other Revenue	0	0	0	(206,751)	(206,751)	0.00%
Transfers IN & from FB	0	0	0	(1,200)	(1,200)	0.00%
Total Expenditures	12,973	31,906	35,848	283,741	251,835	11.24%
	12,973	31,906	35,848	75,790	43,884	
<b>FAMILY COURT COMMISSIONER</b>						
Other Revenue	(455)	(555)	(285)	(5,000)	(4,445)	11.10%
Transfers IN & from FB	0	0	0	(51,233)	(51,233)	0.00%
Total Expenditures	5,435	10,869	10,551	74,401	63,532	14.61%
Transfers OUT & to FB	0	51,233	0	51,233	0	100.00%
	4,980	61,547	10,266	69,401	7,854	
<b>FINANCE DIRECTOR</b>						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	20,964	39,357	56,333	318,143	278,786	12.37%
	20,964	39,357	56,333	318,143	278,786	

**Kewaunee County**  
**SUMMARY BY DEPARTMENT**  
**Revenue & Expenditures**

Benchmark  
 16.67%

Year: 2019  
 Month: February

Payroll:  
 13.08%

	2019 February ACTUAL	2019 YTD ACTUAL	2018 YTD ACTUAL	2019 Budget REVISED	Remaining Budget	YTD Budget % *
<b>COUNTY ROADS &amp; BRIDGES FUND</b>						
Tax Levy	0	(2,613,539)	(2,641,289)	(2,613,539)	0	100.00%
Other Revenue	0	(177,652)	(194,384)	(710,651)	(532,999)	25.00%
Transfers IN & from FB	0	0	0	(848,949)	(848,949)	0.00%
Total Expenditures	345,839	628,212	324,371	4,015,889	3,387,677	15.64%
Transfers OUT & to FB	0	0	0	157,250	157,250	0.00%
	345,839	(2,162,979)	(2,511,302)	0	2,162,979	
<b>HIGHWAY INTERNAL SERV FUND</b>						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(758,042)	(974,750)	(547,822)	(5,779,335)	(4,804,585)	16.87%
Transfers IN & from FB	0	0	0	(125,000)	(125,000)	0.00%
Total Expenditures	542,745	1,007,702	611,723	5,904,335	4,896,633	17.07%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(215,297)	32,952	63,901	0	(32,952)	
<b>HSD SUMMARY</b>						
Tax Levy	0	(1,073,922)	(1,034,922)	(1,073,922)	0	100.00%
Other Revenue	(187,329)	(170,517)	(27,829)	(4,408,476)	(4,237,959)	3.87%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	324,484	513,250	542,417	5,482,398	4,969,148	9.36%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	137,155	(731,189)	(520,335)	0	731,189	
<b>AGING DISABILITY RSRCE CNTR</b>						
Tax Levy	0	(92,500)	(92,500)	(92,500)	0	100.00%
Other Revenue	0	0	0	0	0	100.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	121	380	425	92,500	92,120	0.41%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	121	(92,120)	(92,075)	0	92,120	
<b>INFORMATION SERVICES</b>						
Tax Levy	0	(6,000)	(60,000)	(6,000)	0	100.00%
Other Revenue	0	0	0	(10,500)	(10,500)	0.00%
Total Expenditures	15,979	34,183	34,734	242,203	208,020	14.11%
	15,979	28,183	(25,266)	225,703	197,520	
<b>LAND CONSERVATION FUND</b>						
Tax Levy	0	(384,485)	(269,806)	(384,485)	0	100.00%
Other Revenue	(52,502)	(71,254)	(68,939)	(759,587)	(688,333)	9.38%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	53,550	103,562	97,539	1,144,072	1,040,510	9.05%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	1,048	(352,177)	(241,206)	0	352,177	
<b>LAND INFORMATION DIRECTOR</b>						
Tax Levy	0	(114,391)	(106,416)	(114,391)	0	100.00%
Other Revenue	(75,114)	(77,769)	(4,811)	(142,416)	(64,647)	54.61%
Transfers IN & from FB	0	0	0	(5,184)	(5,184)	0.00%
Total Expenditures	16,718	56,537	55,603	261,991	205,454	21.58%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(58,396)	(135,622)	(55,624)	0	135,622	
<b>MAINTENANCE</b>						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(193)	(405)	(82)	(8,800)	(8,395)	4.61%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	30,031	54,729	77,330	390,178	335,449	14.03%
Transfers OUT & to FB	0	0	0	5,800	5,800	0.00%
	29,839	54,324	77,248	387,178	332,854	

**Kewaunee County**  
**SUMMARY BY DEPARTMENT**  
**Revenue & Expenditures**

Benchmark
16.67%

Year: 2019  
 Month: February

Payroll:
13.08%

	2019 February ACTUAL	2019 YTD ACTUAL	2018 YTD ACTUAL	2019 Budget REVISED	Remaining Budget	YTD Budget % *
<b>PROMOTION &amp; RECREATION</b>						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(48,423)	(48,493)	4,623	(230,577)	(182,085)	21.03%
Transfers IN & from FB	0	0	0	(7,500)	(7,500)	0.00%
Total Expenditures	46,023	81,969	66,738	736,323	654,354	11.13%
Transfers OUT & to FB	0	0	0	7,500	7,500	0.00%
	(2,400)	33,476	71,361	505,746	472,270	
<b>PUBLIC HEALTH</b>						
Tax Levy	0	(5,625)	(6,000)	(5,625)	0	100.00%
Other Revenue	(3,089)	(6,776)	1,622	(156,319)	(149,543)	4.33%
Transfers IN & from FB	0	0	0	(8,594)	(8,594)	0.00%
Total Expenditures	28,447	49,300	48,520	364,647	315,347	13.52%
Transfers OUT & to FB	0	8,594	0	12,034	3,440	71.41%
	25,358	45,493	44,141	206,143	160,650	
<b>REGISTER IN PROBATE</b>						
Other Revenue	(796)	(796)	(830)	(32,000)	(31,204)	2.49%
Total Expenditures	17,813	30,088	28,514	210,026	179,938	14.33%
	17,017	29,293	27,685	178,026	148,733	
<b>REGISTER OF DEEDS</b>						
Other Revenue	(10,605)	(18,896)	(18,545)	(142,000)	(123,104)	13.31%
Total Expenditures	13,289	36,427	35,734	183,503	147,076	19.85%
Transfers OUT & to FB	0.00	0	0	0	0	100.00%
	2,685	17,531	17,189	41,503	23,972	
<b>SHERIFF</b>						
Other Revenue	(22,873)	(23,481)	(40,364)	(270,672)	(247,191)	8.67%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	303,997	559,101	623,225	4,048,531	3,489,430	13.81%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	281,125	535,620	582,861	3,777,859	3,242,239	
<b>SOLID WASTE FUND</b>						
Tax Levy	0	(166,750)	(164,800)	(166,750)	0	100.00%
Other Revenue	(231)	(6,231)	(158,526)	(92,400)	(86,169)	6.74%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	5,032	7,507	63,714	259,150	251,643	2.90%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	4,800	(165,475)	(259,612)	0	165,475	
<b>COUNTY TREASURER</b>						
Other Revenue	(36,934)	(43,672)	(28,664)	(301,140)	(257,468)	14.50%
Total Expenditures	13,789	26,124	25,383	183,351	157,227	14.25%
	(23,144)	(17,548)	(3,280)	(117,789)	(100,241)	
<b>UNIVERSITY EXTENSION</b>						
Other Revenue	(2,834)	(3,816)	(3,571)	(6,500)	(2,684)	58.71%
Total Expenditures	13,587	24,689	25,849	286,301	261,612	8.62%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	10,753	20,873	22,278	279,801	258,928	
<b>VETERAN SERVICE OFFICE</b>						
Other Revenue	(100)	(1,600)	(10,075)	(10,800)	(9,200)	14.81%
Total Expenditures	14,856	27,784	23,996	175,697	147,913	15.81%
	14,756	26,184	13,921	164,897	138,713	

**Kewaunee County**  
**SUMMARY BY DEPARTMENT**  
**Revenue & Expenditures**

Benchmark  
16.67%

Year: 2019  
 Month: February

Payroll:  
13.08%

	2019 February ACTUAL	2019 YTD ACTUAL	2018 YTD ACTUAL	2019 Budget REVISED	Remaining Budget	YTD Budget % *
<b>MISC / NON-DEPARTMENT</b>						
Tax Levy	0	(6,214,486)	(6,094,374)	(6,214,486)	0	100.00%
Other Revenue	(154,080)	(154,080)	(136,445)	(2,051,065)	(1,896,985)	7.51%
Transfers IN & from FB	0	(91,233)	(10,271)	(186,569)	(95,336)	48.90%
Total Expenditures	569,510	569,510	544,464	924,979	355,469	61.57%
Transfers OUT & to FB	0	27,136	0	98,191	71,055	27.64%
	415,431	(5,863,152)	(5,696,626)	(7,428,950)	(1,565,798)	
<b>DEBT SERVICE FUND</b>						
Tax Levy	0	(1,393,444)	(1,393,909)	(1,393,444)	0	100.00%
Other Revenue	0	0	0	(82,801)	(82,801)	0.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	0	0	1,525	1,393,444	1,393,444	0.00%
Transfers OUT & to FB	0	82,801	85,206	82,801	0	100.00%
	0	(1,310,643)	(1,307,178)	0	1,310,643	
<b>CAPITAL IMPROVEMENT FUND</b>						
Tax Levy	0	(24,978)	0	(24,978)	0	
Transfers IN & from FB	0	(115,091)	(74,935)	(115,091)	0	100.00%
Total Expenditures	0	0	0	0	0	100.00%
Transfers OUT & to FB	0	0	0	140,069	140,069	0.00%
	0	(140,069)	(74,935)	0	140,069	
<b>ECONOMIC DEVELOPMENT FUND</b>						
Other Revenue	0	(250,000)	(250,000)	(500,000)	(250,000)	50.00%
Total Expenditures	0	0	0	0	0	100.00%
Transfers OUT & to FB	0	40,000	0	500,000	460,000	8.00%
	0	(210,000)	(250,000)	0	210,000	
<b>REVOLVING LOAN FUND</b>						
Other Revenue	(8,837)	(18,853)	(21,241)	0	0	100.00%
Total Expenditures	6	6	30	0	0	100.00%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(8,830)	(18,847)	(21,211)	0	0	
<b>HEALTH SELF INSURANCE FUND</b>						
Other Revenue	(246,457)	(490,652)	(477,273)	0	490,652	100.00%
Total Expenditures	194,559	574,173	476,369	0	(574,173)	100.00%
	(51,898)	83,521	(905)	0	(83,521)	
<b>DENTAL SELF INSURANCE FUND</b>						
Other Revenue	(12,884)	(25,692)	(25,221)	0	25,692	100.00%
Total Expenditures	12,140	28,753	22,819	0	(28,753)	100.00%
	(744)	3,061	(2,402)	0	(3,061)	
<b>Grand Total</b>	<b>1,089,480</b>	<b>(9,897,310)</b>	<b>(9,666,760)</b>	<b>0</b>	<b>9,878,463</b>	

Tax Levy	0	(12,090,120)	(11,864,016)	(12,090,120)	0	100.00%
Other Revenue	(1,637,081)	(2,609,228)	(2,042,201)	(16,441,341)	(13,850,967)	15.87%
Transfers IN & from FB	0	(206,324)	(85,206)	(1,349,320)	(1,142,996)	15.29%
Total Expenditures	2,726,561	4,798,598	4,239,456	28,825,903	24,027,311	16.65%
Transfers OUT & to FB	0	209,764	85,206	1,054,878	845,114	19.89%
	1,089,480	(9,897,310)	(9,666,760)	0	9,878,463	
proof	0.00	0.00	0.00	0.00	0.00	

**Kewaunee County**

**2019**

**Outstanding Debt**

Issue Date	Issue Description	Primary Purpose	Issue Amount	Rate(s)	Final Pmt Year	Call Date	Principal Balance 12/31/18	Principal Payments 2018	Principal Balance 12/31/17
12/07/2010	Taxable GO (BAB)	HSD Building & Fairgrounds	4,670,000	2.55% - 6.75%	2030	5/1/2020	4,015,000	145,000	4,160,000
12/20/2012	GO Refunding Bonds	Radio project, Evidence Bldg, Fairground	4,500,000	2.00% - 3.00%	2032	5/1/2022	3,405,000	140,000	3,545,000
12/10/2013	GO Refunding Bonds	Refinance 2005 - (Admin Building)	1,305,000	2.00% - 3.00%	2021	-	910,000	370,000	1,280,000
06/01/2016	GO Refunding Bonds	Refinance 2007 - (Cthse & Compactor)	4,280,000	2.00%	2026	5/1/2025	3,750,000	450,000	4,200,000
<b>Net General Obligation Debt outstanding</b>							<b>12,080,000</b>	<b>1,105,000</b>	<b>13,185,000</b>

Landfill (Solid Waste Fund)	0
General Debt (Debt Service Fund)	12,080,000
	<b>12,080,000</b>

<b>Legal Debt Limit</b>	<b>12/31/2018</b>
Equalized Value (TID IN) - 2018	1,703,802,200
Legal Debt Capacity (WI 67.03)	5%
<b>Debt Limit</b>	<b>85,190,110</b>
Outstanding Principal	12,080,000
LESS: Amount available (Debt Service Fund Balance)	(267,369)
Total Debt applicable to Limit	11,812,631
Legal Debt Margin Amount	<b>73,377,479</b>
Legal Debt Margin Percent	<b>13.87%</b>

Year	Total Pmt	Interest Pmt	Principal Pmt	Debt Balance
2019	1,557,194	422,194	1,135,000	10,945,000
2020	1,559,643	389,643	1,170,000	9,775,000
2021	1,554,581	354,581	1,200,000	8,575,000
2022	1,473,591	318,591	1,155,000	7,420,000
2023	1,283,443	283,443	1,010,000	6,410,000
2024	1,282,369	247,369	1,035,000	5,375,000
2025	1,279,156	209,156	1,070,000	4,305,000
2026	1,272,963	172,963	1,100,000	3,205,000
2027	816,100	131,100	685,000	2,520,000
2028	810,368	95,368	715,000	1,805,000
2029	642,606	62,606	580,000	1,225,000
2030	638,488	33,488	605,000	620,000
2031	319,025	14,025	305,000	315,000
2032	319,725	4,725	315,000	0



**Kewaunee County  
Overtime**

Fund	L20	L30	L40	Account Description	2019		March		2018	2017
					REVISED BUDGET	ACTUAL PER	2019 ACTUAL YTD	2018 ACTUAL YTD		
100				<b>GENERAL FUND</b>						
100	51220	*	122	CLERK OF CIRCUIT COURT	200.00	0.00	32.82	0.00	0.00	348.80
100	51420	*	122	COUNTY CLERK	150.00	0.00	0.00	27.71	228.90	275.63
100	51511	*	122	FINANCE DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00
100	52100	*	122	SHERIFF	30,000.00	1,667.92	8,785.09	9,147.55	98,637.48	112,992.22
100	52102	*	122	JAIL DIVISION	20,000.00	2,048.67	7,706.54	10,370.74	71,664.23	52,202.13
100	55200	*	122	COUNTY PARKS	0.00	0.00	63.66	622.65	622.65	681.24
					<b>50,350.00</b>	<b>3,716.59</b>	<b>16,588.11</b>	<b>20,168.65</b>	<b>171,153.26</b>	<b>166,500.02</b>
215				<b>HUMAN SERVICES FUND</b>						
				ADMINISTRATION UNIT	0.00	0.00	0.00	0.00	133.88	487.99
				ECONOMIC SUPPORT UNIT	0.00	0.00	0.00	0.00	0.00	1.90
				CHILD & YOUTH SERVICES UNIT	0.00	0.00	0.00	223.10	470.91	2,207.86
				BEHAVIORIAL HEALTH UNIT	0.00	184.80	2,547.41	310.79	3,721.40	4,515.12
				FAMILY & COMMUNITY SERVICES UNIT	0.00	0.00	0.00	6.76	18.61	285.89
					<b>0.00</b>	<b>184.80</b>	<b>2,547.41</b>	<b>540.65</b>	<b>4,344.80</b>	<b>7,498.76</b>
600				<b>SOLID WASTE FUND</b>						
600	54923	*	122	SOLID WASTE OPERATIONS	0.00	0.00	0.00	1,619.91	4,186.26	6,694.45
					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,619.91</b>	<b>4,186.26</b>	<b>6,694.45</b>
700				<b>HIGHWAY INTERNAL SERV FUND</b>						
700	53321	*	122	STATE HIGHWAY MAINTENANCE	9,868.00	0.00	6,769.02	2,129.22	16,704.34	8,527.55
700	53322	*	122	STATE ROAD & BRIDGE CONST	1,000.00	0.00	0.00	0.00	0.00	0.00
700	53310	045	122	WINTER MAINTENANCE	18,000.00	0.00	25,072.93	6,136.27	18,582.84	12,796.67
700	53310	[045]	122	CO ROAD & BRIDGE-MAINT/CONST	50,000.00	0.00	889.90	1,091.66	26,839.73	154,418.67
700	53330	*	122	LOCAL GOVT MAINT & CONST	11,032.00	0.00	11,989.00	2,081.75	8,488.29	5,709.42
700	53340	*	122	COUNTY DEPARTMENT CHARGES	1,500.00	0.00	318.48	3,014.48	6,487.83	10,897.94
700	53360	*	122	OTHER CUSTOMER CHARGES	500.00	0.00	38.57	0.00	1,536.12	687.27
700	53230	*	122	SHOP OPERATIONS	5,000.00	0.00	8,706.62	1,624.92	5,664.76	6,732.33
700	53250	*	122	PIT OPERATION COST POOL	0.00	0.00	0.00	0.00	131.99	526.25
700	53260	*	122	HOTMIX PLANT OPERATION C/P	3,000.00	0.00	386.33	35.99	8,003.07	5,637.95
700	53220	*	122	FIELD TOOLS COST POOL	0.00	0.00	118.20	35.99	35.99	0.00
700	53232	*	122	FUEL HANDLING COST POOL	0.00	0.00	250.71	38.94	323.61	0.00
700	53273	*	122	SALT STORAGE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
700	60000	*	122	HWY PAYROLL/CLEARING POOL	0.00	0.00	(54,539.76)	944.65	0.00	86.11
700	53210	*	122	P/R & INCIDENTAL LABOR POOL	0.00	40,831.66	91,118.21	(1,280.86)	(0.00)	0.00
					<b>99,900.00</b>	<b>40,831.66</b>	<b>91,118.21</b>	<b>15,853.01</b>	<b>92,798.57</b>	<b>206,020.16</b>
				<b>TOTAL</b>	<b>150,250.00</b>	<b>44,733.05</b>	<b>110,253.73</b>	<b>38,182.22</b>	<b>272,482.89</b>	<b>386,713.39</b>

INTEGRITY CHECK:

*	*	122	Total, All Funds	150,250.00	44,733.05	110,253.73	38,182.22	272,482.89	386,713.39
				0.00	0.00	0.00	0.00	0.00	0.00



## KEWAUNEE COUNTY FINANCE DIRECTOR

Paul Kunesh, CPA

810 Lincoln St

Kewaunee, W 54216

Phone: (920) 388-7110 Fax: (920) 388-7195

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DATE: 03/25/2019  
TO: County Administrator, Finance Committee  
FROM: Paul Kunesh  
RE: Contingency Funds requested for Required OPEB study

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### REQUEST:

I am requesting a transfer from Contingency to cover the costs of a required valuation study and report of the County's OPEB (Other Post-Employment Benefits) liability. This is a new financial reporting requirement and the cost is anticipated to be \$4300.

### BACKGROUND:

In 2004 the GASB (Governmental Accounting Standards Board) issued statement 45 requiring governments to calculate and report the value of benefits OPEB provided to employees, effective beginning 2008. OPEB is defined a benefits other than retirement. Kewaunee County, like many other municipalities, allows a retiree and spouse to continue on the County health insurance plan until they are Medicare eligible. The GASB considers this a benefit even if the retiree self pays 100% of the premium during retirement since the value of that coverage during retirement age is higher than the premium paid. The right to this benefit is earned their time as an employee & some calculation of cost was deemed necessary during the employment years.

In 2016 the GASB issued statement 75, updating statement 45 with some modifications, effective for 2018. To date, Kewaunee County has never had an OPEB valuation or included an amount in the Annual Financial Reports. GASB statement 45 had an exception for very small employers, but Kewaunee County has been above that threshold. No documentation has been found to explain why no valuation was completed or reported.

With the issue of the new/updated requirements, renewed focus is on OPEB reporting. Kewaunee County cannot simply ignore the reporting requirements.

### COST/BENEFIT:

Our auditors, Schenck, recommended we contact an actuarial company called Key Benefit Concepts, LLC (KBC). KBC does a majority of the valuations for other Schenck customers (including Manitowoc County) at the most reasonable cost. There are few others. A KBC proposal has the cost of initial valuation at \$4300, with an annual update in future years of about \$465.

### OPTIONS:

Approve: Transfer \$4300 from Contingency to cover the cost of the OPEB Valuation.

Deny: The OPEB valuation is required for external Financial Reporting. Excluding it will result in financial information that does not meet GASB standards, and the audit opinion will need to reflect that.



**KEWAUNEE COUNTY  
FINANCE DIRECTOR**

Paul Kunesh, CPA  
810 Lincoln St  
Kewaunee, W 54216  
Phone: (920) 388-7110 Fax: (920) 388-7195

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**DATE:** 04/02/2019  
**TO:** County Administrator, Finance Committee, Law Enforcement Committee  
**FROM:** Paul Kunesh  
**RE:** Budget Adjustment – Sheriff & Jail - Salary vs Wage

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**REQUEST:**

We are requesting a 2019 budget adjustment to correct Sheriff Department salary and wage allocations as a result of new schedules and union contract.

**BACKGROUND:**

The 2019 Sheriffs budget was created prior to the 2019 union contract being settled. The 'base pay' that had been in previous union contracts was budgeted for and posted by the payroll system as 'salaries'. Payroll for union employees has always been wages (not salaries), but the payroll system limitations made it necessary to post and budget 'base pay' as 'salaries'. With the 2019 union contract, a new schedule was implemented, the 'base pay' concept was eliminated, and all union employees are paid the hours worked in the pay period. Hourly pay is now being expensed as 'wages' where it should be, rather than 'salaries'.

The 2019 year to date budget for the Sheriff and Jail show wages well over budget and salaries well under budget. To be most useful, the Sheriff and Jail budget should be adjusted to reflect "real" salaries (Sheriff, Chief Deputy, Patrol Lieutenant, & Jail Lieutenant) and the "real" wages (all regular hourly employees, including shift). Overtime is still to be recorded as overtime.

**COST/BENEFIT:**

No cost to implement, but a budget adjustment resolution is required. Results will be better budget vs actual information through the remainder of 2019. A typical budget adjustment notice will need to be published.

**OPTIONS:**

**Approve:** Approve the change, resulting in a better financial comparison in the Sheriff and Jail budgets.

**Deny:** No changes made, budget to actual for wages and salaries will be less useful for the remainder of 2019.

## Resolution Notes – Sheriff - Salaries vs Wages

### BUDGET AMENDMENT:

Activity Description	Account Description	Account Number	2019 Budget	Change	Amended Budget
<b>Source of Funds:</b>					
SHERIFF	SALARIES	100.52100.000.111	1,167,312	(920,746)	246,566
JAIL DIVISION	SALARIES	100.52102.000.111	1,005,395	(925,427)	79,968
				(1,846,173)	0
<b>Use of Funds:</b>					
SHERIFF	WAGES-REGULAR	100.52100.000.121	100,000	920,746	1,020,746
JAIL DIVISION	WAGES-REGULAR	100.52102.000.121	16,000	925,427	940,427
				1,846,173	0

### FISCAL NOTE:

No Fiscal Impact. Transfers dollars from one payroll account to another within the same department.



Paul Kunesh, Finance Director

### LEGAL NOTE:

The matters addressed by this resolution are a lawful exercise of Kewaunee County's authority.

Jeffrey Wisnicky, Corporation Counsel

### ADMINISTRATIVE NOTE:

Recommended

Scott Feldt, County Administrator



# KEWAUNEE COUNTY ADMINISTRATOR

*Scott Feldt*

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## INTEROFFICE MEMORANDUM

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DATE: April 8, 2019  
TO: Finance Committee Members  
FROM: Rebecca Deterville, Kewaunee Clerk of Courts  
RE: Replacement of Circuit Court Audio-Visual System

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### REQUEST

Approval of the proposal submission by ESG for \$89,844. Transfer funds from the Court AV fund for the purchase and installation of the system

### BACKGROUND

In 2018, a request for proposals (RFP) was drafted as a result of problems and concerns related to the courtroom's video conferencing system could not be resolved. That RFP was sent out on November 19, 2018 with a deadline of December 30. The County received two proposals: Camera Corner/Connecting Point from Green Bay and ESG from Little Chute. The Clerk of Courts Office and Information Technology Department assist in the RFP process meeting with the proposers. Additional input was sought from the District Attorney's office and court security. Shortly after the RFP proposals were received, the Clerk of Courts office, IT Department and Administrator's office met to discuss the proposals. It was agreed by the departments that amended proposals were needed as the proposals submitted were not similar and therefore difficult to evaluate. Requests for amended proposals were sent to the two vendors in which amended proposals were received in mid-February. The Clerk sent emails to various counties to obtain recommendations and satisfaction levels with the two vendors.

After reviewing the amended proposals and receiving feedback from other counties, the review committee agreed to recommend ESG as the lowest responsible bidder.

### OPTIONS

The Finance Committee has a number of options it may consider:

1. Approve proposal from ESG in the amount of \$89,844.
2. Approve proposal from Camera Corner/Connecting Point in the amount of \$98,004.
3. Designate funding to come from another source.
4. Deny all proposals.

Kewaunee County  
810 Lincoln Street  
Kewaunee, WI 54216

PHONE (920) 388-7164  
FAX (920) 388-7101  
WEB SITE <http://www.kewauneeco.org>

Reply all | Delete Junk |

## Carry Money Forward

**Ross Loining**

Thu 4/4, 4:16 PM

Scott Feldt; Paul Kunesh

Reply all |

Inbox

In 2018 I had money left in my Outlay for completing the radio connection upgrade for highway. The tower company was not able to complete the work in 2018 and they were not able to work on this project until April 2019. I would like to carry over the amount of \$6942 from my 2018 outlay into my 2019 outlay to cover the install.

Ross Loining

Information Services Director Kewaunee County

[810 Lincoln St.](#)[Kewaunee, WI 54216](#)

920-388-7186

[loiningr@kewauneeco.org](mailto:loiningr@kewauneeco.org)[www.kewauneeco.org](http://www.kewauneeco.org)



# KEWAUNEE COUNTY ADMINISTRATOR

*Scott Feldt*

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## INTEROFFICE MEMORANDUM

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DATE: April 12, 2019  
TO: Finance Committee Members  
FROM: Scott Feldt, County Administrator  
RE: Allocation of RLF-CLOSE Funds

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### REQUEST

Approval of the following RLF CLOSE Application amounts:

City of Algoma:	\$586,000
City of Kewaunee:	\$750,000

### BACKGROUND

In 2018, the State of Wisconsin notified all managers of Revolving Loan Funds (RLFs) that all loan funds will close as of February 1, 2019. No loans may be provided after that date. This decision came as a result of an audit conducted by the federal agency of Housing and Urban Development (HUD). The audit determined that federal guidelines were not being met by RLFs throughout the state. An agreement between HUD and the state requires that all RLFs, including Kewaunee County, must return all unused RLF (cash balance) funds to the state within two years after February 1, 2019. The amount to be returned is approximately \$1.36 million.

Still, the agreement between HUD and the state allows the County within that same time period (two years) to submit applications for grant funding up to \$1.36 million. The applications must adhere to Community Development Block Grant (CDBG) criteria, but the County does not have to compete for those funds nor is it required to provide a match to receive the funds.

The CDBG criteria that the grant applications must identify are one of the following HUD national objectives: 1) a project that benefits low to moderate income (LMI) residents; 2) a blight elimination projects; and 3) an immediate need project (typically a response to a natural disaster).

County administration examined county projects that could possibly meet the HUD national objectives. It was found that any county project would not meet the LMI requirement as the percentage of LMI residents is not sufficient to qualify. As for blight elimination, the county does not have a blight elimination ordinance. Finally, Kewaunee County has not experienced a natural disaster and therefore disqualifies us from utilizing CDBG funds for that purpose.

County administration has been in consultation with the Department of Administration as to how the funds can be used. It was determined that the County could provide these funds to local municipalities for CDBG-eligible projects. In January, 2019, a meeting was held inviting the

cities and villages in Kewaunee CoUnnty to notify them of our intention to provide these funds for CDBG-eligible projects within their communities (pending County Board approval). The County instructed the cities and villages that attended that a list of potential CDBG projects should be submitted to the County by the end of February as it is the County's intention to submit grant applications by no later that the Fall of 2019. The County received project submissions from the cities of Algoma and Kewaunee. No submissions were received from the villages.

All submissions received from Algoma and Kewaunee identify properties for blight elimination. If the funds are approved, the properties would be purchased and the structures on the parcels would be demolished.

***It is important to note that this memo will not identify the parcels under consideration as revealing the properties in question could result in a weakened negotiating position when attempting to acquire the parcels.***

Administration is recommending that the City of Kewaunee receive an allocation of \$750,000 for blight elimination projects identified and \$586,000 to the City of Algoma for the blight elimination project it identified.

#### **OPTIONS**

The Finance Committee has a number of options it may consider:

1. Approve the allocation recommendations as presented.
2. Approve alternative allocation recommendations.
3. Deny the allocation level recommendations.



**Kewaunee County's Revolving Loan Fund program (RLF)**

**History**

Established in 1998 by a Community Development Block Grant for Economic Development

**Funding**

Federal Funds (HUD) through the State, into the County RLF program

Nationwide & in WI, funds are not revolving as HUD would like, large underutilized balances in bank accounts

HUD/OIG audited State of WI in 2012 & 2017, resulting in large payments back to HUD

WI DOA decided to discontinue the local RLF programs, but provide grant opportunities with existing RLF funds

**RLF-CLOSE**

**Amount available**

Current cash balance in the County RLF (Available for RLF CLOSE grants):

**\$1,334,000**

Loan balances outstanding currently (FYI)

**\$535,000**

**Timeline**

RLF-CLOSE officially begins 02/01/2019

Two year window for County to return cash to WI & apply for grants

Another two year window to complete the projects

**Grant / Project requirements:**

Two to three grants (four may be available)

Non competitive grants

CAN be used at match for other CDBG grants

Prevailing wage may apply

**Eligible projects include:**

Public facilities (roads, water, sewer, fire stations, community centers, etc.)

housing projects

public service projects

planning projects

**MUST meet one of the HUD national objectives**

**\* LMI (Low to Moderate Income)**

Project beneficiaries must be at least 51% LMI

Must be documented:

HUD Census data

Income survey of the area

Seniors are automatically defined as LMI

**\* Blight elimination**

Blight & blight area determined by the community

Property purchase

Demolition (lot must remain empty for 5 years or LMI requirement included also)

**NEXT STEPS:**

**Meet with Cities & Villages**

**1/24/2019**

**Cities & Villages to provide potential projects**

**Return by:**

**2/28/2019**

Information should include (for each proposed project):

Project description

Estimated total cost

Other funding sources (other than this grant)

Qualifying HUD objective (LMI or Blight)

High level timeline (start date, length of project, end date)

**Review & select projects**

**TBD**

**Return RLF funds to State**

**TBD**

**Submit application(s) for RLF CLOSE**

**TBD**

**Application approval**

**TBD**

**Begin project(s)**

**TBD**

**ALL activities must be completed NLT**

**1/31/2023**