



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING

AMENDED AGENDA

June 7, 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 June 7, 2019 Finance Agenda
4. Approval of May 10, 2019 Finance Committee Minutes
5. Public Comment
6. Finance Director's Report
 - a. Monthly Financial Report – April 2019
7. Overtime Report – May 2019
8. Recommendation to Designate \$250,000 for Bruemmer Park Capital Project
9. Approval of Budget Adjustments (Grants) - Public Health
10. Approve Contract with WI Dept. of Revenue Regarding Collection of Court Debt – Clerk of Courts
11. Discuss Creation of Economic Development Loan Fund
12. Discuss Funding for Video Regarding County Jail
13. Review Vendor Payments
14. Approve Supplemental Payroll
15. Next Meeting: July 12
16. Such Other Matters as Authorized by Law
17. 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

May 10, 2019

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

Call to Order: The meeting was called to order at 8:00 a.m. by Chair Haske.

Roll Call: Members present – Virginia Haske, Lee Luft, Daniel Olson, Tom Romdenne, John Mastalir.
Others present – Mary Ellen Dobbins, Robert Weidner, Gary Paape, Jamie Annoye, Michelle Dax, Germaine Bertrand, Scott Feldt, Paul Kuesh, Ross Loining.

Approval of May 10, 2019 Finance Agenda: Luft moved and Olson seconded to approve the agenda. Motion carried.

Approval of April 12, 2019 Finance Committee Minutes: Olson moved and Luft seconded to approve the April 12, 2019 minutes. Motion carried.

Public Comment: None.

Finance Director's Report

Monthly Financial Report – March 2019: Kunesh provided an overview of the monthly finance report. No department budgets appear to be out of normal parameters. Kunesh reported sales tax collections for March at \$68,644 and year to date at \$269,000, which is on target. Kunesh also provided an update as to the time reporting system. Set up is continuing and the expectation is to go live in July.

2018 Unaudited Fund Balance Report: Kunesh reviewed the 2018 year end fund balances for all funds. Kunesh indicated that the general fund percentage level is higher than recommended in the fund balance policy, but the additional funds are kept to address shortfalls in other major funds. Kunesh pointed out that the percentage level for all funds combined is within the recommended range which is very encouraging. A question was raised regarding the Solid Waste fund and maintenance costs. Kunesh replied that annual maintenance cost are part of the long term care fund required by the DNR but the county is retaining \$100,000 in the fund as the DNR projections are for forty years and long term projection can often be mistaken.

Overtime Report – April 2019: Feldt reviewed the overtime report. Feldt indicated the new schedule being used by the Sheriff's department has resulted in lower overtime for both the patrol and jail division. A discussion related to overtime and compensatory time followed and possible impacts.

2019 1st Quarter Investment Summary: County Treasurer Dax provided an overview of the 2019 first quarter performance of the county's investments. Dax informed the committee that balances are strong and that \$1 million was transferred from short term investments to long term investments to improve return.

Approval of Fund Transfer – Contingency Fund to Capital Improvement Fund: Kunesh reviewed the procedure the committee followed last year with regards to the transfer of excess contingency funds. Fund Balance Policy placed a ceiling on the Assigned Fund Balance Contingency to \$400,000. Funds in excess are transferred to other fund balances pursuant to committee approval. An excess of \$44,383 exists because the 2018 contingency allocation was not used in full. Kunesh recommended that the excess funds be transferred to the Capital Improvement Funds to continue to build the balance. This fund pays for outlays identified in the Capital Improvement Plan, Kunesh reviewed transfer options and provided his rationale for making the transfer to the Capital Improvement Fund. Luft moved and Romdenne seconded to transfer \$44,383 from the Assigned Fund Balance – Contingency to the Capital Improvement Fund. Motion carried.



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Review of Five Year Financial Forecast: Kunesh reviewed the five year financial forecast and the methodology used in its creation. Kunesh described how as financial projections go out into future years that deficits occur. This is typical. Kunesh explained that each budget year, the county board makes decisions that close the gap between revenues and expenditures. The current gap between the two is not something to be alarmed about, but that the county should remain watchful. It was added that the public safety building project was not included in the projections as the costs are not known at this time and making an assumption of the costs would not be prudent. Discussion followed regarding the public safety building project. Further discussion also took place regarding the long term projections and their impacts. Kunesh summarized the five year projections as conservative and encouraging. Kunesh reiterated the funding gap can be covered through the customary budget process. Additional discussion followed regarding the need for new construction within the county. Net new construction will be the largest factor in the county's long term financial sustainability. The committee also touched on the county revolving loan fund and how the closing funds would be designated as well as what are future plans for funds to be received by Dominion Energy.

Review Vendor Payments: Committee reviewed the vendor payment information. No questions.

Approve Supplemental Payroll: Romdenne moved and Luft seconded to approve the supplemental payroll as presented. Motion carried.

Next Meeting: June 7 at 8:00 a.m. and July 12 at 8:00 a.m.

Such Other Matters as Authorized by Law: County Clerk Annoye informed the committee the need to replace voting machines will need to be considered in the next few years. Annoye told the committee that with regards to paying for the machines some counties require the municipalities to pay the entire replacement cost, some counties have the municipalities pay a portion of the replacement cost, and some counties for the entire cost themselves. The committee will need to decide this issue when it comes time to replace the machines.

Adjournment: Motion by Luft and seconded by Romdenne to adjourn the meeting. Motion carried. Meeting was adjourned at 10:15 a.m.

Respectfully submitted,

A handwritten signature in black ink that reads "Scott Feldt".

Scott Feldt

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year: 2019
 Month: April

Benchmark
33.33%

Payroll:
28.46%

	2019 April ACTUAL	2019 YTD ACTUAL	2018 YTD ACTUAL	2019 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ADMINISTRATOR						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	18,404	79,701	71,859	298,297	218,596	26.72%
	18,404	79,701	71,859	298,297	218,596	
ADMIN-HR & INSURANCE						
Other Revenue	0	0	0	(30,000)	(30,000)	0.00%
Total Expenditures	13,222	103,755	199,434	319,134	215,379	32.51%
	13,222	103,755	199,434	289,134	185,379	
CHILD SUPPORT						
Other Revenue	(70,484)	(70,484)	(75,738)	(252,020)	(181,536)	27.97%
Total Expenditures	20,605	73,029	69,723	245,064	172,035	29.80%
	(49,878)	2,545	(6,015)	(6,956)	(9,501)	
CIRCUIT COURT						
Other Revenue	0	(26,137)	(26,137)	(52,275)	(26,138)	50.00%
Total Expenditures	6,384	25,841	17,690	59,983	34,142	43.08%
	6,384	(296)	(8,447)	7,708	8,004	
CLERK OF CIRCUIT COURT						
Other Revenue	(19,822)	(48,235)	(42,132)	(139,200)	(90,965)	34.65%
Total Expenditures	25,094	95,587	88,381	333,084	237,497	28.70%
	5,272	47,352	46,249	193,884	146,532	
CORONER						
Other Revenue	(1,455)	(2,880)	(2,045)	(8,100)	(5,220)	35.56%
Total Expenditures	3,360	10,138	6,111	28,423	18,285	35.67%
	1,905	7,258	4,066	20,323	13,065	
CORPORATION COUNSEL						
Other Revenue	(30)	(609)	(330)	(1,600)	(991)	38.03%
Total Expenditures	6,146	24,343	23,359	81,269	56,926	29.95%
	6,116	23,735	23,029	79,669	55,934	
COUNTY BOARD						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	12,585	46,219	44,886	138,211	91,992	33.44%
	12,585	46,219	44,886	138,211	91,992	
COUNTY CLERK						
Other Revenue	(1,042)	(13,128)	(11,176)	(18,845)	(5,717)	69.66%
Total Expenditures	26,496	66,350	79,798	192,578	126,228	34.45%
	25,454	53,222	68,623	173,733	120,511	
DISTRICT ATTORNEY						
Other Revenue	(1,266)	(2,128)	(520)	(31,511)	(29,383)	6.75%
Total Expenditures	12,661	45,391	45,300	154,057	108,666	29.46%
	11,394	43,263	44,780	122,546	79,283	
EMERGENCY MANAGEMENT						
Other Revenue	0	(500)	(500)	(206,751)	(206,251)	0.24%
Transfers IN & from FB	0	0	0	(1,200)	(1,200)	0.00%
Total Expenditures	14,052	60,001	63,199	283,741	223,740	21.15%
	14,052	59,501	62,699	75,790	16,289	
FAMILY COURT COMMISSIONER						
Other Revenue	(390)	(1,190)	(775)	(5,000)	(3,810)	23.80%
Transfers IN & from FB	0	0	0	(51,233)	(51,233)	0.00%
Total Expenditures	5,435	21,738	21,103	74,401	52,663	29.22%
Transfers OUT & to FB	0	51,402	0	51,233	(169)	100.33%
	5,045	71,950	20,328	69,401	(2,549)	
FINANCE DEPARTMENT						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	22,403	91,665	96,319	322,443	230,778	28.43%
	22,403	91,665	96,319	322,443	230,778	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2019

Month:

April

Benchmark
33.33%

Payroll:
28.46%

	2019 April ACTUAL	2019 YTD ACTUAL	2018 YTD ACTUAL	2019 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ROADS & BRIDGES FUND						
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	94,116	1,009,728	803,670	4,015,889	3,006,161	25.14%
Transfers OUT & to FB	0	125,000	0	157,250	32,250	79.49%
	94,116	(1,656,463)	(2,032,004)	0	1,656,463	
HIGHWAY INTERNAL SERV FUND						
Other Revenue	(355,313)	(1,981,894)	(1,191,015)	(5,779,335)	(3,797,441)	34.29%
Transfers IN & from FB	0	(125,000)	0	(125,000)	0	100.00%
Total Expenditures	279,577	1,731,616	1,405,334	5,904,335	4,172,719	29.33%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(75,736)	(375,278)	214,319	0	375,278	
HSD SUMMARY						
Tax Levy	0	(1,073,922)	(1,034,922)	(1,073,922)	0	100.00%
Other Revenue	(462,078)	(531,183)	(340,033)	(4,408,476)	(3,877,293)	12.05%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	374,994	1,341,495	1,327,464	5,482,398	4,140,903	24.47%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(87,084)	(263,610)	(47,492)	0	263,610	
AGING DISABILITY RSRCE CNTR						
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	598	1,428	1,088	92,500	91,072	1.54%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	598	(91,072)	(91,412)	0	91,072	
INFORMATION SERVICES						
Tax Levy	0	(6,000)	(60,000)	(6,000)	0	100.00%
Other Revenue	(1,294)	(1,294)	(7,500)	(10,500)	(9,206)	12.32%
Transfers IN & from FB	0	0	0	(89,844)	(89,844)	0.00%
Total Expenditures	40,843	90,572	85,573	338,989	248,417	26.72%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	39,549	83,279	18,073	232,645	149,366	
LAND CONSERVATION FUND						
Tax Levy	0	(384,485)	(269,806)	(384,485)	0	100.00%
Other Revenue	(15,164)	(89,333)	(99,213)	(759,587)	(670,254)	11.76%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	49,448	197,866	203,776	1,144,072	946,206	17.29%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	34,283	(275,952)	(165,243)	0	275,952	
LAND INFORMATION OFFICE						
Tax Levy	0	(114,391)	(106,416)	(114,391)	0	100.00%
Other Revenue	(27,208)	(106,481)	(104,195)	(142,416)	(35,935)	74.77%
Transfers IN & from FB	0	0	0	(5,184)	(5,184)	0.00%
Total Expenditures	13,601	82,148	87,761	261,991	179,843	31.36%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(13,607)	(138,724)	(122,851)	0	138,724	
MAINTENANCE						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(707)	(1,465)	(1,705)	(8,800)	(7,336)	16.64%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	28,829	115,043	133,399	390,178	275,135	29.48%
Transfers OUT & to FB	0	0	0	5,800	5,800	0.00%
	28,122	113,579	131,693	387,178	273,599	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2019

Month:

April

Benchmark
33.33%

Payroll:
28.46%

	2019 April ACTUAL	2019 YTD ACTUAL	2018 YTD ACTUAL	2019 Budget REVISED	Remaining Budget	YTD Budget % *
PROMOTION & RECREATION						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(80,983)	(119,608)	(74,133)	(230,577)	(110,969)	51.87%
Transfers IN & from FB	0	0	0	(7,500)	(7,500)	0.00%
Total Expenditures	67,181	192,442	154,459	736,323	543,881	26.14%
Transfers OUT & to FB	0	0	0	7,500	7,500	0.00%
	(13,802)	72,834	80,326	505,746	432,912	
PUBLIC HEALTH						
Tax Levy	0	(5,625)	(6,046)	(5,625)	0	100.00%
Other Revenue	(5,496)	(16,531)	(15,714)	(156,319)	(139,788)	10.58%
Transfers IN & from FB	0	0	0	(8,594)	(8,594)	0.00%
Total Expenditures	25,487	101,517	98,861	364,647	263,130	27.84%
Transfers OUT & to FB	0	8,594	0	12,034	3,440	71.41%
	19,991	87,955	77,100	206,143	118,188	
REGISTER IN PROBATE						
Other Revenue	(3,858)	(6,446)	(4,670)	(32,000)	(25,554)	20.14%
Total Expenditures	16,297	63,616	65,521	210,026	146,410	30.29%
	12,439	57,170	60,852	178,026	120,856	
REGISTER OF DEEDS						
Other Revenue	(11,620)	(39,632)	(41,277)	(142,000)	(102,368)	27.91%
Total Expenditures	13,442	63,162	61,594	183,503	120,341	34.42%
Transfers OUT & to FB	0.00	0	0	0	0	100.00%
	1,822	23,530	20,317	41,503	17,973	
SHERIFF						
Other Revenue	(17,880)	(53,761)	(84,682)	(270,672)	(216,911)	19.86%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	296,647	1,290,857	1,235,723	4,048,531	2,757,674	31.88%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	278,768	1,237,096	1,151,041	3,777,859	2,540,763	
SOLID WASTE FUND						
Tax Levy	0	0	(164,800)	0	0	100.00%
Other Revenue	0	(6,478)	(338,554)	(72,000)	(65,522)	9.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	16,734	35,240	362,372	72,000	36,760	48.94%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	16,734	28,762	(140,982)	0	(28,762)	
COUNTY TREASURER						
Other Revenue	(67,703)	(171,744)	(99,975)	(301,140)	(129,396)	57.03%
Total Expenditures	13,942	54,149	53,927	183,351	129,202	29.53%
	(53,761)	(117,595)	(46,048)	(117,789)	(194)	
UNIVERSITY EXTENSION						
Other Revenue	(240)	(4,958)	(7,911)	(6,500)	(1,542)	76.28%
Total Expenditures	12,378	52,096	51,345	286,301	234,205	18.20%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	12,138	47,138	43,434	279,801	232,663	
VETERAN SERVICE OFFICE						
Other Revenue	(150)	(12,000)	(10,150)	(10,800)	1,200	111.11%
Total Expenditures	13,882	55,114	47,977	175,697	120,583	31.37%
	13,732	43,114	37,827	164,897	121,783	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2019

Month:

April

Benchmark
33.33%

Payroll:
28.46%

	2019 April ACTUAL	2019 YTD ACTUAL	2018 YTD ACTUAL	2019 Budget REVISED	Remaining Budget	YTD Budget % *
MISC / NON-DEPARTMENT						
Tax Levy	0	(6,214,486)	(6,094,328)	(6,214,486)	0	100.00%
Other Revenue	(81,511)	(316,562)	(272,373)	(2,071,465)	(1,754,903)	15.28%
Transfers IN & from FB	0	(93,247)	(13,101)	(343,511)	(250,264)	27.15%
Total Expenditures	149,548	803,187	620,363	1,060,930	257,743	75.71%
Transfers OUT & to FB	0	27,136	0	128,340	101,204	21.14%
	68,037	(5,793,972)	(5,759,439)	(7,440,192)	(1,646,220)	
DEBT SERVICE FUND						
Tax Levy	0	(1,560,194)	(1,393,909)	(1,560,194)	0	100.00%
Other Revenue	0	0	(43,308)	(82,801)	(82,801)	0.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	1,353,959	1,353,959	1,174,274	1,560,194	206,235	86.78%
Transfers OUT & to FB	0	82,801	85,206	82,801	0	100.00%
	1,353,959	(123,434)	(177,736)	0	123,434	
CAPITAL IMPROVEMENT FUND						
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	
ECONOMIC DEVELOPMENT FUND						
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	
REVOLVING LOAN FUND						
Other Revenue	(7,463)	(34,777)	(40,513)	0	0	100.00%
Total Expenditures	1	7	42	0	0	100.00%
Transfers OUT & to FB	0	1,845	2,830	0	0	100.00%
	(7,462)	(32,925)	(37,642)	0	0	
HEALTH SELF INSURANCE FUND						
Other Revenue	(249,432)	(986,549)	(1,069,209)	0	986,549	100.00%
Total Expenditures	230,345	1,142,289	1,132,146	0	(1,142,289)	100.00%
	(19,088)	155,740	62,938	0	(155,740)	
DENTAL SELF INSURANCE FUND						
Other Revenue	(12,799)	(51,349)	(50,128)	0	51,349	100.00%
Total Expenditures	19,479	59,240	51,481	0	(59,240)	100.00%
	6,679	7,891	1,353	0	(7,891)	
Grand Total	1,802,784	(6,631,134)	(6,378,702)	0	6,598,209	

Tax Levy	0	(12,090,120)	(11,864,016)	(12,090,120)	0	100.00%
Other Revenue	(1,495,389)	(5,124,987)	(4,499,995)	(16,441,341)	(11,351,131)	31.17%
Transfers IN & from FB	0	(333,338)	(88,036)	(1,596,106)	(1,262,768)	20.88%
Total Expenditures	3,298,173	10,580,533	9,985,309	29,042,540	18,462,014	36.43%
Transfers OUT & to FB	0	336,778	88,036	1,085,027	750,094	31.04%
	1,802,784	(6,631,134)	(6,378,702)	0	6,598,209	
proof	0.00	0.00	0.00	0.00	0.00	



KEWAUNEE COUNTY

PARKS DIRECTOR

Dave Myers

E4280 County Road F

Kewaunee, W 54216

Phone: (920) 388-0444 Fax: (920) 388-0434

DATE: 05/09/2019
TO: County Administrator, Promo & Rec Committee, and Finance Committee
FROM: Dave Myers, Promo & Rec Director
RE: Bruemmer Park Improvements Request

REQUEST: We are requesting \$250,000 to use as matching funds for grant applications for the construction of new facilities and exhibits at Bruemmer Park Zoo.

BACKGROUND: The Promotions and Recreation Department and the County Administrator have been working closely with the Zoological Society of Kewaunee County to develop a Master Plan for the expansion and renovation of the Bruemmer Park Zoo. The current facilities are aged and in need of replacement. Upgrades would include a Nature Center with accessible restrooms and other amenities, new pheasant exhibits, new pathways around the park built to ADA standards and a proper parking area.

COST/BENEFIT: The complete cost of the entire plan will be over \$1,000,000 to implement. Fundraising and Grants should put forth the majority of the funds needed to complete this project. Benefits realized would be: Replacing the aged bathroom and park storage building with a new multi-use building (restrooms, nature center/classrooms, animal care area, zoo food prep area, employee break area and a small office), adding new pheasant exhibits and picnic area, repaving existing pathways to ADA standards and creating a proper parking area at the park.

OPTIONS:

- A) Designate \$250,000 to be used as a match contingent upon the Zoological Society and the Promotions and Recreation Department finding funding to at least match or better the amount put forward to use for upgrades at this location
- B) Designate a different amount for the same use
- C) Take No Action – maintain the current facilities as they are

**Resolution Notes – PUBLIC HEALTH DEPT - 2019 GRANTS
BUDGET AMENDMENT:**

Account Description	Account Number	Revenue / Expenditure	Increase / Decrease	AMOUNT	Adopted Budget	Revised Budget
Public Health Department						
Communicable Disease Prevention						
Communicable Disease Prevention	100.43551.032	Revenue	Increase	(3,400)	0	(3,400)
Wages-Reg Perm Employee	100.54111.000.121	Expenditure	Increase	1,954	0	1,954
Social Security	100.54111.000.151	Expenditure	Increase	150	0	150
Retirement	100.54111.000.152	Expenditure	Increase	128	0	128
Workmen's Compensation	100.54111.000.153	Expenditure	Increase	72	0	72
Travel Expenses	100.54111.000.332	Expenditure	Increase	80	0	80
Educational Material	100.54111.000.348	Expenditure	Increase	1,016	0	1,016
Women-Infants-Children						
WIC Program Grant	100.43240.024	Revenue	Increase	(6,469)	(57,872)	(64,341)
Wages-Reg Perm Employee	100.54113.000.121	Expenditure	Increase	2,269	46,920	49,189
Social Security	100.54113.000.151	Expenditure	Increase	174	3,589	3,763
Retirement	100.54113.000.152	Expenditure	Increase	70	3,005	3,075
Workmen's Compensation	100.54113.000.153	Expenditure	Increase	41	1,672	1,713
Health Insurance	100.54113.000.154	Expenditure	Increase	11	434	445
Office Supplies	100.54113.000.312	Expenditure	Increase	600	200	800
Travel Expenses	100.54113.000.332	Expenditure	Increase	100	700	800
Medical Supplies	100.54113.000.342	Expenditure	Increase	600	500	1,100
Outreach Materials	100.54113.000.345	Expenditure	Increase	1,204	0	1,204
Educational Materials	100.54113.000.348	Expenditure	Increase	1,400	0	1,400
Childhood Lead Poisoning						
Childhood Lead Poisoning Grant	220.43551.039	Revenue	Increase	(53)	(1,900)	(1,953)
Postage	220.54104.000.311	Expenditure	Increase	53	202	255
Maternal Child Health						
MCH Program Grant	221.43240.026	Revenue	Decrease	296	(7,500)	(7,204)
Wages-Reg Perm Employees	221.54108.000.121	Expenditure	Decrease	(666)	10,992	10,326
Social Security	221.54108.000.151	Expenditure	Decrease	(51)	842	791
Workmen's Compensation	221.54108.000.153	Expenditure	Increase	1	308	309
Travel Expense	221.54108.000.332	Expenditure	Increase	71	314	385
Educational Materials	221.54108.000.348	Expenditure	Increase	349	121	470
Prevention Program						
Prevention Program Grant	222.43240.025	Revenue	Increase	(1,355)	(3,500)	(4,855)
Office Supplies	222.54110.000.312	Expenditure	Increase	242	100	342
Travel	222.54110.000.332	Expenditure	Increase	113	187	300
Educational Materials	222.54110.000.348	Expenditure	Increase	1,000	500	1,500
Vaccine Immunization Program						
Immunization Program Grant	223.43551.028	Revenue	Increase	(1,132)	(5,000)	(6,132)
Wages-Reg Perm Employees	223.54114.000.121	Expenditure	Increase	649	3,611	4,260
Social Security	221.54114.000.151	Expenditure	Increase	51	276	327
Retirement	223.54114.000.152	Expenditure	Decrease	(27)	237	210
Workmen's Compensation	223.54114.000.153	Expenditure	Decrease	(13)	132	119
Office Supplies	223.54114.000.312	Expenditure	Increase	16	100	116
Travel Expenses	223.54114.000.332	Expenditure	Increase	156	144	300
Clinic Supplies	223.54114.000.342	Expenditure	Increase	300	500	800
				0		

FISCAL NOTE:

Authorizes the acceptance and expenditure of changes to grant amounts totaling a net increase of \$12,113 from the State for the Public Health 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

State Debt Collection Agreement

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Introduction

This agreement between the _____ (hereafter referred to as “agency”) and the Wisconsin Department of Revenue (hereafter referred to as “department”) will set forth the requirements and expectations relating to debt collection services.

Statutory Authority

The department is authorized pursuant to sec. 71.93(8), Wis. Stats., to enter into a written agreement to collect any amount owed to the agency.

Duties of the Agency

1. Debt sent to the department for collection must be:
 - Greater than \$50.00
 - At least 90 days past due, unless the agency is negotiating a payment plan, has an active payment plan in good standing, the debtor has filed for bankruptcy, the debtor is deceased, or the debtor has objected to the basis of the debt and the agency is responding to the objection
 - Reduced to a judgment or the debtor was provided with reasonable notice and an opportunity to be heard with regard to the validity of the debt
2. At least 30 days prior to referral of the debt to the department, the agency shall send notice to the debtor of the agency’s intention to refer the debt to the department for collection. The notice must state the nature and amount of the debt, identify the agency to whom the debt is owed, and advise the debtor that collection costs will be assessed once the debt is referred to the department. Any appeal periods must have expired and all disputes resolved prior to referral of debt to the department.
3. The agency shall send the following file updates in an electronic format using the department's online application or by file exchange using the department's prescribed file layout:
 - New debts submitted to the department must contain the following information:
 - Legal name
 - Social Security Number (SSN), Federal Employer Identification Number (FEIN) or Driver's License Number (DLN)
 - Unique personal identification number that is not the SSN.
 - Unique debt identification number.
 - Original date the debt was incurred.
 - A short debt description and a more detailed debt description used to aid in the collection process.
 - A debt may only be updated or recalled by the agency for the following reasons:

- Recalling a debt that was submitted in error. The agency agrees to contact the department prior to recalling a debt to discuss the action. The department will cease collection actions in progress.
 - Changing an estimated assessment to the actual amount due
 - Correcting a debt balance due to error on initial submission
 - Changing the debt balance for other administrative adjustment
4. The agency agrees to adjust all debts certified to the department's Tax Refund Intercept Program (TRIP) that they intend to send to the department for debt collection to a zero balance. Through this agreement, the department will offset refunds to the agency's debts according to the debt setoff hierarchy as authorized in sec. 71.93(3)(a), Wis. Stats.
 5. Once debt is referred to the department for collection, the agency shall discontinue billing statements, demand letters, and active collection efforts. The agency will direct all debtor calls or requests regarding collection of the debt to the department.
 6. Once a debt is referred to the department for collection, the agency shall forward any payments received to the department for processing. Department collection fee must be paid even if the debtor sends full payment of the debt to the agency.
 7. If the debt is compromised or settled by the agency, the agency shall contact the department to determine the amount owed to the department for the collection fee. The agency is responsible for the full collection fee, based on the original amount certified, when entering a compromise or settlement agreement.
 8. Correspondence and telephone inquiries received that relate to the validity of the debt shall be forwarded to the agency for a timely response. The agency must have resources available to assist debtors and department collectors with debt-related issues.
 9. Once a debt is collected in full by the department, the debt is returned to the agency as satisfied. The agency shall not submit any changes to the department after the debt is satisfied. If the agency determines the debtor owed a lesser amount or the debt should have been adjusted, the agency shall refund the debtor the amount of overpayment received plus the department collection fee calculated at 15% of the amount overpaid, if appropriate. The department will not refund any paid collection when a debt is satisfied.
 10. A debt certified by the agency using the wrong SSN or DLN will be reversed by the department and returned to the agency. Any payments and refund setoffs that occur because of erroneous identification information will be reversed by the department. The agency shall be responsible for reimbursement of collection fees or unrecoverable amounts due to submitting a debt with incorrect identification information.
 11. The agency shall be responsible and liable for any claims or lawsuits made against the department arising from collection of a debt that is alleged to be incorrect or not owed by the debtor.
 12. The agency agrees to maintain the confidentiality of all accounts, correspondence, documents and any other related information, which may be obtained from or furnished by the

department in accordance with all applicable state and federal laws. If a third party is used by the agency to manage the debts referred to the department, the third party must sign a Vendor Confidentiality and Non-Disclosure Agreement with the department and will be bound by the same confidentiality requirements. Any unauthorized use or disclosure of such information, or inadequate procedures for safeguarding the confidentiality of such information, constitutes grounds for immediate termination of this agreement. All agency and vendor users who have access to the department's online system or access to files exchanged between the agency and the department must sign the attached user Certification of Understanding.

13. The agency shall review reports transmitted, reconcile accounts and notify the department within 60 days of any discrepancies.
14. The agency shall have technical staff available to maintain electronic file layouts, electronic reports, and other requirements as needed. Agency and department contact information will be periodically updated.

Duties of the Department

1. The department shall take all reasonable and cost-effective actions to collect referred debts. Collection efforts may include, but are not limited to:
 - Identify assets available for satisfaction of debts
 - Send demand letters
 - Subpoena records
 - Setoff refunds
 - Negotiate and monitor payment plans
 - Levy assets
 - Certify wages
2. The Secretary of the department may waive the referral of certain types of debts.
3. The department shall collect debts and assess interest in the same manner that it collects taxes and assesses interest under secs. 71.82(2), 71.91, 71.92, and 73.03 (20), Wis. Stats.
4. The department shall add a collection fee to each debt referred for collection. The collection fee is reviewed periodically and may be adjusted up or down. The department will provide 30 days' notice to the agency prior to any fee adjustment.
5. The department shall apply payments made on delinquencies first to fees, then penalties and interest, with the balance applied to principal. The department shall notify the agency and disburse payments on a monthly basis.
6. The department shall collect against debtors who owe multiple debts to various government entities. Proceeds collected shall be applied according to Sec. 71.93(3), Wis. Stats.
7. The department shall send periodic Statements of Account to the debtor. If the agency requests interest on the debt, interest shall be posted monthly. Debtors may view account balances and make online payments at any time using the department's My Tax Account online service.

8. The department may suspend collection action on an agency account temporarily if the debtor raises concerns regarding validity of the debt that need to be addressed by the agency. The debtor shall be advised that they must contact the agency within 30 days and the department may resume collection action after 30 days unless the agency contacts the department to request additional time or recalls the debt.
9. If a payment, refund, or refundable credit is determined to be in error or is otherwise adjusted after posting to an agency debt, the department may reverse the credit and reduce the monthly distribution by the adjusted amount.
10. The department may close out any debt with a balance that falls below \$20.00 and return the debt to the agency.
11. The department shall pursue debt collection until the debt is collected in full or the department has determined the debt to be uncollectible.
12. The department may pursue collection against the spouse of the debtor in accordance with Wisconsin marital property laws. When considering collection actions against a spouse, the department may take the following actions:
 - a. Contact the agency. When the department identifies that a debtor is married and the debt was incurred during the marriage, the department may contact the agency for additional information regarding the nature of the debt.
 - b. Contact the spouse. Prior to taking any collection action against a spouse, the department shall send a spousal notice providing an opportunity for the spouse to be heard in regards to the ability to collect from the spouse.
13. The department shall suspend collection action on debts if the debtor files bankruptcy. It is the agency's responsibility to handle all bankruptcy matters. The agency must contact the department if they wish to recall a debt when bankruptcy has been filed.
 - a. If the bankruptcy is discharged, the department will contact the agency to review the debt for potential write off. If the debt survives bankruptcy, the agency must notify the department in 60 days to resume collection activity.
 - b. If the bankruptcy is dismissed, the department will resume collection activity.
14. The department shall send the following files:
 - a. Debt Response File – The department shall respond to all new debt submissions with a response to notify the agency whether the debt was accepted or rejected.
 - b. Transaction File - The department shall notify the agency monthly of credits posted to interest and principal and disburse payments through an ACH credit or state accounting system general ledger transfer
 - c. Return Debt File - The department shall return debts to the agency on a monthly basis for the following reasons:
 - The debt is satisfied
 - The debt is uncollectible

- The debtor is deceased
 - The debt balance is less than \$20
 - The debtor name and ID do not match DOR records
 - The agency recalled the debt
- d. Performance Analysis Report – The department shall report on its collection performance upon agency request.
15. The department shall have collectors available to assist debtors and the agency with debt-related issues.
16. The department shall resolve any debtor disputes pertaining to improper collection by the department.
17. The department shall have technical staff available to create and maintain electronic file layouts, electronic reports, and other requirements as needed. Agency and department contact information will be periodically updated.
18. The Secretary of the department shall be the final authority in the resolution of any interagency disputes in regard to referral of debts.

Legal Requirements

This agreement is effective upon the signing below of the agency’s and department’s representatives. Amendments mutually agreed to by authorized representatives of the agency and the department shall become effective when signed and dated as an ADDENDUM to this agreement. If allowed by state law, the agreement may be terminated upon 60 days notice by either party.

Wisconsin Department of Revenue

Agency

Print Name

Print Name

Signature

Signature

Date

Date