



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
February 15, 2019
MINUTES
Kewaunee County Administration Center, 810 Lincoln Street, Kewaunee, WI 54216
Conference Room

Call to Order: Chair Haske called the meeting to order at 8:00 a.m.

Roll Call: Members Present – Virginia Haske, Daniel Olsen, John Mastalir, Tom Romdenne. Other Present - Robert Weidner, Mary Ellen Dobbins, Tom Cretney, Todd Every, Michelle Dax, Jeff Wisnicky, Paul Kunesh, Scott Feldt, Jesse Michalski

Approval of February 15, 2019 Finance Agenda: Olsen moved and Mastalir seconded to approve the agenda. Motion carried.

Approval of January 22, 2019 Finance Committee Minutes: Olsen moved and Mastalir seconded to approve the minutes. Motion carried.

Public Comment: None.

Finance Director's Report

Monthly Financial Report – December 2018: Kunesh reported the sales tax collection for January 2019 which is credited to 2018 was \$103,825 for a year end total of \$1,169,828. The County continues to be conservative in its projections. Kunesh provided a year end summary. Except for a couple departments, year end budgets look good. Feldt commended department heads for their work in keeping within their budgets. Kunesh informed the Committee of new GASB reporting standards that require the County to reports leases the County may have and OPEB (other post employment benefits) liabilities. The total OPEB future liability is likely to be small but funds will need to be expended to analyze potential future costs. Kunesh reported the Medical and Dental Self Funds saw small gains for 2018 and the fund balances are rising. The Medical Self Fund is getting close to the fund balance target recommended by administration and the insurance consultant of \$750,000 - \$1,000,000.

Overtime Report – January 2019: Committee reviewed the overtime report. Comment was shared that Sheriff's Department is confident overtime will decrease with the approval of the new schedule contained in the collective bargaining agreement. Weidner commented that the Personnel Committee is examining Compensatory time and its effect on overtime costs for Human Services. Future county budgets will likely need to include overtime cost estimates.

County Treasurer – Investments - Quarterly Report (4th Quarter 2018): Treasurer Dax gave a summary of the 4th quarter report of the County's longer term investments. Dax noted that money from the General Fund will be transferred into longer term investments to gain higher interest income revenue. A majority of current long term investments will come due in 2019 and will be reinvested. Due dates will be stepped to ensure that liquidity can be accessed if needed.

Solid Waste Fund – 2018 Year End Close Out: Kunesh gave an explanation as to the closing out of the Solid Waste Fund. Kunesh recommended that all remaining assets in the Solid Waste Fund be transferred to the General Fund. Any outstanding debt from the Solid Waste Fund be transferred to the General Fund. Any debts owed the General Fund be written off and that \$1,053,042 be transferred from the General Fund to the Solid Waste Fund to account for the closing of landfill operations. \$100,000 be kept in the Solid Waste Fund for any future contingencies. Adjustments to the 2019 budget will include



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that all rental revenue be transferred to the General Funds and any assets or liabilities (excluding the long term care account and the contingency account) be transferred to the General Fund. The Committee will vote on these recommendations at the next meeting.

Approval of Funds transfer for Fuel System Replacement: Every informed the Committee that the state has come out with new standards related to fuel storage tanks that the County must comply with. An analysis indicates it is cheaper for the County to construct above ground storage tanks than use below ground tanks. The Highway Department solicited bids and a firm has been selected. The total project costs including Highway Department labor is approximately \$125,000. The Highway Department is requesting the funds be transferred from the Roads and Bridges Fund to the Internal Service Fund to pay for the project, Olsen moved and Romdenne seconded to approve the transfer. Motion carried.

Approval of Sale of Property – County Highway DK: Wisnicky summarized a request to purchase 0.2 acres from the County along County Highway DK for \$1,000. The request was reviewed by the Highway Committee and approved. Olsen moved and Mastalir seconded to approve the sale. Motion carried.

Presentation Regarding Solar Energy Projects: Supervisor Cretney stated to the Committee his view that there are advantages to solar power that the County should take action on. Cretney spoke of his experience with solar power and that the County would see a long term savings if solar power was implemented. Cretney introduced Jesse Michalski of Eland Electric. Michalski gave an overview of what a solar project might look like for the County, the costs involved and potential savings that could be achieved. Michalski also provided a potential design of solar panel installation on three county buildings (Highway Shop, Fairground Exhibition Building and the Administration/Public Health/Human Services Building). Questions arose regarding kilowatt output of the project and how it was estimated; cost and return on investment; roof load and roof leaks; annual maintenance cost, the purchase of excess energy; and what happens after the 25 year life of the panels. The Committee thanked Michalski for his time and presentation.

Consider a motion to convene in closed session pursuant to s. 19.85(1)(e) to consider the potential purchase of property: Romdenne moved and Olsen seconded to convene in closed session. Motion carried.

Motion to return to open session: Olsen moved and Romdenne seconded to return to open session. Motion carried.

Review of County Time Keeping System: Kunesh informed the Committee he had received additional recommendations for a time keeping system. Kunesh has reviewed the various proposals and is recommending the Time Clock Plus System. Kunesh believes the system can be used by all departments (excluding the Highway Department) to provide a more accurate time keeping of employee hours, vacation and sick leave. Question was raised if funds were allocated for the system. Kunesh answered the funds were included in the 2019 budget. Romdenne moved and Mastalir seconded to approve the purchase of the time keeping system (Time Clock Plus). Motion carried.

Review Vendor Payments: Committee reviewed the previous month's vendor payments. No questions were raised.



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

Next Meeting: March 15 at 8:00 a.m.

Supervisor Olsen left at 9:51 a.m.

Such Other Matters as Authorized by Law: Feldt provided a quick summary of the Direct Path Program. Annual cost to the County was approximately \$15,000 (\$7800 to Direct Path and \$7200 in employee rewards). Savings to the County was \$54,300 resulting in a return on investment of 2.85. Cretny inquired as to next steps relate to a potential solar project. Interest was expressed but questions regarding actual power generation, concern regarding roof leaks and the savings actually received compared to cost was discussed. Also a comment was made regarding what efforts the County has made to find additional energy savings through a Focus on Energy audit and the utilization of LED lights and other cost saving improvements.

Adjournment: Motion by Romdenne seconded by Mastalir to adjourn the meeting. Motion carries. Meeting adjourned at 10:08 a.m.

KEWAUNEE COUNTY
FINANCE & PUBLIC PROPERTY COMMITTEE - MEETING MINUTES
Date: January 22, 2019 Time: 5:30 PM
Administration Center – Conference Room

Call to order: The meeting was called to order at 5:30PM by Chairman Haske

Roll call: Members present: Virginia Haske, Tom Romdenne, Daniel Olson, John Mastalir
Excused: Lee Luft,
Others present: Scott Feldt, Paul Kunesh, Dave Myers, Mary Ellen Dobbins

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

Approve minutes: Motion by Olson, second by Romdenne to approve the 01/11/2019 Finance Committee minutes. Motion carried.

Public Comment: None

Approval of Funds Transfer Request from General Fund (\$60,700): Feldt presented and explained the transfer request for a jail needs assessment consultant. Motion by Mastalir, second by Romdenne to approve the transfer for \$60,700 from the General Fund fund balance for the jail needs assessment consultant. Motion carried.

Approval of Fairgrounds Lease Agreement: Feldt presented the 2019 agreement and discussed the purpose. There are no changes from the previous lease. Motion by Olson, second by Mastalir to approve the fairground lease. Motion carried.

Next finance committee meeting: February 15th at 8:00 AM

Adjournment: Motion by Olson, second by Romdenne to adjourn the meeting. Motion carried. Meeting adjourned at 5:34 PM.

Submitted by: 
Paul Kunesh, Recording Secretary

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2019
Month: January

Benchmark
8.33%

Payroll:
5.38%

	2019 January 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	18,507	18,507	17,811	298,297	279,790	6.20%
	18,507	18,507	17,811	298,297	279,790	
ADMIN-HR & INSURANCE						
Other Revenue	0	0	0	(30,000)	(30,000)	0.00%
Total Expenditures	73,294	73,294	363,816	319,134	245,840	22.97%
	73,294	73,294	363,816	289,134	216,840	
CHILD SUPPORT						
Other Revenue	0	0	0	(252,020)	(252,020)	0.00%
Total Expenditures	16,021	16,021	17,164	245,064	229,043	6.54%
	16,021	16,021	17,164	(6,956)	(22,977)	
CIRCUIT COURT						
Other Revenue	(26,137)	(26,137)	(26,137)	(52,275)	(26,138)	50.00%
Total Expenditures	7,862	7,862	5,975	59,983	52,121	13.11%
	(18,275)	(18,275)	(20,162)	7,708	25,983	
CLERK OF CIRCUIT COURT						
Other Revenue	(831)	(831)	0	(139,200)	(138,369)	0.60%
Total Expenditures	16,364	16,364	15,541	333,084	316,720	4.91%
	15,533	15,533	15,541	193,884	178,351	
CORONER						
Other Revenue	0	0	0	(8,100)	(8,100)	0.00%
Total Expenditures	1,521	1,521	1,657	28,423	26,902	5.35%
	1,521	1,521	1,657	20,323	18,802	
CORPORATION COUNSEL						
Other Revenue	0	0	0	(1,600)	(1,600)	0.00%
Total Expenditures	5,801	5,801	5,615	81,269	75,468	7.14%
	5,801	5,801	5,615	79,669	73,868	
COUNTY BOARD						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	16,320	16,320	23,393	138,211	121,891	11.81%
	16,320	16,320	23,393	138,211	121,891	
COUNTY CLERK						
Other Revenue	(1,016)	(1,016)	(636)	(18,845)	(17,829)	5.39%
Total Expenditures	12,898	12,898	14,454	192,578	179,680	6.70%
	11,882	11,882	13,818	173,733	161,851	
DISTRICT ATTORNEY						
Other Revenue	0	0	(40)	(31,511)	(31,511)	0.00%
Total Expenditures	9,245	9,245	10,220	154,057	144,812	6.00%
	9,245	9,245	10,180	122,546	113,301	
EMERGENCY MANAGEMENT						
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	18,933	18,933	22,857	283,741	264,808	6.67%
	18,933	18,933	22,857	75,790	56,857	
FAMILY COURT COMMISSIONER						
Other Revenue	(100)	(100)	(40)	(5,000)	(4,900)	2.00%
Transfers IN & from FB	0	0	0	(51,233)	(51,233)	0.00%
Total Expenditures	5,435	5,435	5,276	74,401	68,966	7.30%
Transfers OUT & to FB	51,233	51,233	0	51,233	0	100.00%
	56,568	56,568	5,236	69,401	12,833	
FINANCE DIRECTOR						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	18,393	18,393	35,029	318,143	299,750	5.76%
	18,393	18,393	35,029	318,143	299,750	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures

Year: 2019
Month: January

Benchmark
8.33%

Payroll:
5.38%

	2019 January ACTUAL	2019 YTD ACTUAL	2018 YTD ACTUAL	2019 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ROADS & BRIDGES FUND						
Tax Levy	(2,613,539)	(2,613,539)	(2,641,289)	(2,613,539)	0	100.00%
Other Revenue	(177,652)	(177,652)	(194,384)	(710,651)	(532,999)	25.00%
Transfers IN & from FB	0	0	0	(723,949)	(723,949)	0.00%
Total Expenditures	282,373	282,373	172,715	4,015,889	3,733,516	7.03%
Transfers OUT & to FB	0	0	0	32,250	32,250	0.00%
	(2,508,818)	(2,508,818)	(2,662,958)	0	2,508,818	
HIGHWAY INTERNAL SERV FUND						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(216,708)	(216,708)	(198,981)	(5,779,335)	(5,562,627)	3.75%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	464,957	464,957	288,715	5,779,335	5,314,378	8.05%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	248,249	248,249	89,734	0	(248,249)	
HSD SUMMARY						
Tax Levy	(1,073,922)	(1,073,922)	(1,034,922)	(1,073,922)	0	100.00%
Other Revenue	(10,099)	(10,099)	(4,232)	(4,408,476)	(4,398,377)	0.23%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	245,078	245,078	178,826	5,482,398	5,237,320	4.47%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(838,942)	(838,942)	(860,327)	0	838,942	
AGING DISABILITY RSRCE CNTR						
Tax Levy	(92,500)	(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	260	260	144	92,500	92,240	0.28%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(92,240)	(92,240)	(92,356)	0	92,240	
INFORMATION SERVICES						
Tax Levy	(6,000)	(6,000)	(60,000)	(6,000)	0	100.00%
Other Revenue	0	0	0	(10,500)	(10,500)	0.00%
Total Expenditures	18,204	18,204	9,173	242,203	223,999	7.52%
	12,204	12,204	(50,827)	225,703	213,499	
LAND CONSERVATION FUND						
Tax Levy	(384,485)	(384,485)	(269,806)	(384,485)	0	100.00%
Other Revenue	(18,752)	(18,752)	(20,973)	(759,587)	(740,835)	2.47%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	50,012	50,012	48,170	1,144,072	1,094,060	4.37%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(353,226)	(353,226)	(242,609)	0	353,226	
LAND INFORMATION DIRECTOR						
Tax Levy	(114,391)	(114,391)	(106,416)	(114,391)	0	100.00%
Other Revenue	(2,655)	(2,655)	(2,038)	(142,416)	(139,761)	1.86%
Transfers IN & from FB	0	0	0	(5,184)	(5,184)	0.00%
Total Expenditures	39,820	39,820	14,703	261,991	222,172	15.20%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(77,226)	(77,226)	(93,751)	0	77,226	
MAINTENANCE						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(213)	(213)	(14)	(8,800)	(8,587)	2.42%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	24,698	24,698	41,624	390,178	365,480	6.33%
Transfers OUT & to FB	0	0	0	5,800	5,800	0.00%
	24,485	24,485	41,610	387,178	362,693	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures

Year: 2019
Month: January

Benchmark
8.33%

Payroll:
5.38%

	2019 January 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	(70)	(70)	6,248	(161,177)	(161,107)	0.04%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	35,946	35,946	23,669	659,423	623,477	5.45%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	<u>35,876</u>	<u>35,876</u>	<u>29,917</u>	<u>498,246</u>	<u>462,370</u>	
PUBLIC HEALTH						
Tax Levy	(5,625)	(5,625)	(6,000)	(5,625)	0	100.00%
Other Revenue	(3,687)	(3,687)	3,350	(156,319)	(152,632)	2.36%
Transfers IN & from FB	0	0	0	(8,594)	(8,594)	0.00%
Total Expenditures	20,853	20,853	23,162	364,647	343,794	5.72%
Transfers OUT & to FB	8,594	8,594	0	12,034	3,440	71.41%
	<u>20,135</u>	<u>20,135</u>	<u>20,512</u>	<u>206,143</u>	<u>188,008</u>	
REGISTER IN PROBATE						
Other Revenue	0	0	0	(32,000)	(32,000)	0.00%
Total Expenditures	12,275	12,275	13,335	210,026	197,751	5.84%
	<u>12,275</u>	<u>12,275</u>	<u>13,335</u>	<u>178,026</u>	<u>165,751</u>	
REGISTER OF DEEDS						
Other Revenue	(8,291)	(8,291)	(8,054)	(142,000)	(133,709)	5.84%
Total Expenditures	23,138	23,138	22,417	183,503	160,365	12.61%
Transfers OUT & to FB	0.00	0	0	0	0	100.00%
	<u>14,847</u>	<u>14,847</u>	<u>14,362</u>	<u>41,503</u>	<u>26,656</u>	
SHERIFF						
Other Revenue	(608)	(608)	(1,734)	(270,672)	(270,064)	0.22%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	255,104	255,104	320,919	4,048,531	3,793,427	6.30%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	<u>254,496</u>	<u>254,496</u>	<u>319,184</u>	<u>3,777,859</u>	<u>3,523,363</u>	
SOLID WASTE FUND						
Tax Levy	(166,750)	(166,750)	(164,800)	(166,750)	0	100.00%
Other Revenue	(6,000)	(6,000)	(96,030)	(92,400)	(86,400)	6.49%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	2,475	2,475	16,103	259,150	258,675	0.96%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	<u>(170,275)</u>	<u>(170,275)</u>	<u>(244,727)</u>	<u>0</u>	<u>170,275</u>	
COUNTY TREASURER						
Other Revenue	(6,738)	(6,738)	(2,501)	(301,140)	(294,402)	2.24%
Total Expenditures	12,334	12,334	12,180	183,351	171,017	6.73%
	<u>5,597</u>	<u>5,597</u>	<u>9,679</u>	<u>(117,789)</u>	<u>(123,386)</u>	
UNIVERSITY EXTENSION						
Other Revenue	(1,219)	(1,219)	(1,810)	(6,500)	(5,281)	18.75%
Total Expenditures	11,101	11,101	12,284	286,301	275,200	3.88%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	<u>9,882</u>	<u>9,882</u>	<u>10,473</u>	<u>279,801</u>	<u>269,919</u>	
VETERAN SERVICE OFFICE						
Other Revenue	(1,500)	(1,500)	(75)	(10,800)	(9,300)	13.89%
Total Expenditures	12,928	12,928	11,089	175,697	162,769	7.36%
	<u>11,428</u>	<u>11,428</u>	<u>11,014</u>	<u>164,897</u>	<u>153,469</u>	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures

Year: 2019
Month: January

Benchmark
8.33%

Payroll:
5.38%

	2019 January ACTUAL	2019 YTD ACTUAL	2018 YTD ACTUAL	2019 Budget REVISED	Remaining Budget	YTD Budget % *
MISC / NON-DEPARTMENT						
Tax Levy	(6,214,486)	(6,214,486)	(6,094,374)	(6,214,486)	0	100.00%
Other Revenue	0	0	(172)	(2,051,065)	(2,051,065)	0.00%
Transfers IN & from FB	(91,233)	(91,233)	(10,271)	(179,069)	(87,836)	50.95%
Total Expenditures	0	0	2,333	924,979	924,979	0.00%
Transfers OUT & to FB	27,136	27,136	0	98,191	71,055	27.64%
	(6,278,583)	(6,278,583)	(6,102,483)	(7,421,450)	(1,142,867)	
DEBT SERVICE FUND						
Tax Levy	(1,393,444)	(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	0	1,393,444	1,393,444	0.00%
Transfers OUT & to FB	82,801	82,801	85,206	82,801	0	100.00%
	(1,310,643)	(1,310,643)	(1,308,703)	0	1,310,643	
CAPITAL IMPROVEMENT FUND						
Tax Levy	(24,978)	(24,978)	0	(24,978)	0	
Transfers IN & from FB	(115,091)	(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%
	(140,069)	(140,069)	(74,935)	0	140,069	
ECONOMIC DEVELOPMENT FUND						
Other Revenue	(250,000)	(250,000)	(250,000)	(500,000)	(250,000)	50.00%
Total Expenditures	0	0	0	0	0	100.00%
Transfers OUT & to FB	40,000	40,000	0	500,000	460,000	8.00%
	(210,000)	(210,000)	(250,000)	0	210,000	
REVOLVING LOAN FUND						
Other Revenue	(10,017)	(10,017)	(11,005)	0	0	100.00%
Total Expenditures	0	0	30	0	0	100.00%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(10,017)	(10,017)	(10,975)	0	0	
HEALTH SELF INSURANCE FUND						
Other Revenue	(244,195)	(244,195)	(241,546)	0	244,195	100.00%
Total Expenditures	379,614	379,614	276,045	0	(379,614)	100.00%
	135,419	135,419	34,499	0	(135,419)	
DENTAL SELF INSURANCE FUND						
Other Revenue	(12,808)	(12,808)	(12,739)	0	12,808	100.00%
Total Expenditures	16,614	16,614	3,534	0	(16,614)	100.00%
	3,806	3,806	(9,205)	0	(3,808)	
Grand Total	(10,957,597)	(10,957,597)	(10,897,582)	0	10,947,581	

Tax Levy	(12,090,120)	(12,090,120)	(11,864,016)	(12,090,120)	0	100.00%
Other Revenue	(999,295)	(999,295)	(1,063,545)	(16,371,941)	(15,382,662)	6.10%
Transfers IN & from FB	(206,324)	(206,324)	(85,206)	(1,084,320)	(877,996)	19.03%
Total Expenditures	2,128,378	2,128,378	2,029,979	28,624,003	26,495,625	7.44%
Transfers OUT & to FB	209,764	209,764	85,206	922,378	712,614	22.74%
	(10,957,597)	(10,957,597)	(10,897,582)	0	10,947,581	
proof	0.00	0.00	0.00	0.00	0.00	

**Kewaunee County
Overtime**

Fund	L20	L30	L40	Account Description	2019 REVISED BUDGET	2019		February		2018 ACTUAL YTD	2018 ACTUAL	2017 ACTUAL
						ACTUAL PER	ACTUAL YTD	ACTUAL YTD	ACTUAL			
100				GENERAL FUND								
100	51220	*	122	CLERK OF CIRCUIT COURT	200.00	32.82	32.82	0.00	0.00	0.00	0.00	348.80
100	51420	*	122	COUNTY CLERK	150.00	0.00	0.00	0.00	0.00	0.00	228.90	275.63
100	51511	*	122	FINANCE DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	52100	*	122	SHERIFF	30,000.00	3,298.43	7,117.17	5,608.06	98,637.48	98,637.48	112,992.22	112,992.22
100	52102	*	122	JAIL DIVISION	20,000.00	3,133.04	5,657.87	7,533.73	71,664.23	71,664.23	52,202.13	52,202.13
100	55200	*	122	COUNTY PARKS	0.00	0.00	63.66	622.65	622.65	622.65	681.24	681.24
215				HUMAN SERVICES FUND	50,350.00	6,465.29	12,871.52	13,764.44	171,153.26	171,153.26	166,500.02	166,500.02
				ADMINISTRATION UNIT	0.00	0.00	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	0.00	0.00	1.90
				CHILD & YOUTH SERVICES UNIT	0.00	0.00	0.00	223.10	470.91	470.91	2,207.86	2,207.86
				BEHAVIORIAL HEALTH UNIT	0.00	0.00	2,362.61	310.79	3,721.40	3,721.40	4,515.12	4,515.12
				FAMILY & COMMUNITY SERVICES UNIT	0.00	0.00	0.00	6.76	18.61	18.61	285.89	285.89
				SOLID WASTE FUND	0.00	0.00	2,362.61	540.65	4,344.80	4,344.80	7,498.76	7,498.76
600	54923	*	122	SOLID WASTE OPERATIONS	0.00	0.00	0.00	1,167.38	4,186.26	4,186.26	6,694.45	6,694.45
700				HIGHWAY INTERNAL SERV FUND								
700	53321	*	122	STATE HIGHWAY MAINTENANCE	9,868.00	0.00	1,973.98	2,129.22	16,704.34	16,704.34	8,527.65	8,527.65
700	53322	*	122	STATE ROAD & BRIDGE CONST	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	53310	045	122	WINTER MAINTENANCE	18,000.00	0.00	7,081.02	6,016.02	18,582.84	18,582.84	12,796.67	12,796.67
700	53310	[045]	122	CO ROAD & BRIDGE-MAINT/CONST	50,000.00	0.00	716.33	1,015.09	26,839.73	26,839.73	154,418.67	154,418.67
700	53330	*	122	LOCAL GOVT MAINT & CONST	11,032.00	0.00	3,525.73	2,081.75	8,488.29	8,488.29	5,709.42	5,709.42
700	53340	*	122	COUNTY DEPARTMENT CHARGES	1,500.00	0.00	318.48	2,151.68	6,487.83	6,487.83	10,897.94	10,897.94
700	53360	*	122	OTHER CUSTOMER CHARGES	500.00	0.00	38.57	0.00	1,536.12	1,536.12	687.27	687.27
700	53230	*	122	SHOP OPERATIONS	5,000.00	0.00	671.23	1,439.67	5,664.76	5,664.76	6,732.33	6,732.33
700	53250	*	122	PIT OPERATION COST POOL	0.00	0.00	0.00	0.00	131.99	131.99	526.25	526.25
700	53260	*	122	HOTMIX PLANT OPERATION C/P	3,000.00	0.00	386.33	35.99	8,003.07	8,003.07	5,637.95	5,637.95
700	53220	*	122	FIELD TOOLS COST POOL	0.00	0.00	58.48	0.00	35.99	35.99	0.00	0.00
700	53232	*	122	FUEL HANDLING COST POOL	0.00	0.00	0.00	38.94	323.61	323.61	0.00	0.00
700	53273	*	122	SALT STORAGE COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	60000	*	122	HWY PAYROLL/CLEARING POOL	0.00	0.00	(14,770.15)	(3,354.55)	944.65	944.65	86.11	86.11
700	53210	*	122	P/R & INCIDENTAL LABOR POOL	0.00	40,561.88	50,286.55	0.00	(929.54)	(929.54)	0.00	0.00
				TOTAL	98,900.00	40,561.88	50,286.55	11,553.81	92,813.68	92,813.68	206,020.16	206,020.16
				TOTAL	150,250.00	47,027.17	65,520.68	27,026.28	272,498.00	272,498.00	386,713.39	386,713.39
				INTEGRITY CHECK:								
				Total, All Funds	150,250.00	47,027.17	65,520.68	27,026.28	272,498.00	272,498.00	386,713.39	386,713.39
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Solid Waste Fund / Landfill recommendations to the County Board:
March 2019
Highway / Solid Waste Committee
Finance Committee**

03/06/2019

For year end 2018:

In recognition of the end of Kewaunee County Landfill operations and completion of the landfill closure, effective 12/31/2018 all remaining Solid Waste assets are to be transferred to General, any outstanding Solid Waste debt be transferred to the Debt Service Fund, the Advance from the General Fund to the Solid Waste Fund in the amount of \$600,000 be written off, and keep \$100,000 in the Solid Waste Fund balance for contingencies and unknowns of Long Term Care. A transfer from the General Fund to the Solid Waste Fund in the amount of **\$1,052,379.30** is needed to close out the landfill operations.

For the 2019 budget:

As a result of landfill operations ceasing and completion of closure in 2018 and the Long Term Care period beginning in 2019, the 2019 budget should be adjusted to move rental revenue to the General Fund from the Solid Waste fund (\$29,400), move the debt service and tax levy from the Solid Waste Fund to the Debt Service Fund (\$166,750), leaving only landfill Long Term Care activity in the Solid Waste Fund (approximately \$63,000 revenue & expense).