



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
AGENDA

January 6, 2023 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 January 6, 2023 Finance Agenda
4. Approval of December 20, 2022 Finance Committee Minutes
5. Public Comment
6. Monthly Administrative Report
 - a. Monthly Financial Report – November 2022
 - b. Medical/Dental/Large Claimant Financial Report – November 2022
 - c. Overtime Report – December 2022
7. Winter Park Update and Discussion
8. Review Vendor Payments – November 2022
9. Approval of Supplemental Payroll
10. Such Other Matters as Authorized by Law
11. Next Meeting: January 6, 2023
12. Adjournment

**The public is able to watch the meetings LIVE via YouTube. Go to: www.kewauneeeco.org
Once you are on the homepage, on the left hand side, click on *Committee Meetings – LIVE*
Then click on the link for the meeting you want to watch**

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**

December 20, 2022 4:30 p.m.

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

Call to Order: Chair Romdenne called the meeting to order at 4:30 p.m.

Roll Call: Members Present -- Tom Romdenne, John Mastalir, Jeff Vollenweider, Steve Agamite. Members Excused – Virginia Haske. Others Present – Gary Paape, Matt Joski, Dave DePeau, Scott Feldt Dan Olson, Jason Veaser, Ben Nelson.

Approval of December 20, 2022 Finance Agenda: Vollenweider moved, Mastalir seconded to approve the agenda. Motion carried.

Approval of December 1, 2022 Finance Committee Minutes: Vollenweider moved, Mastalir seconded to approve the December 1, 2022, minutes. Motion carried.

Public Comment: None.

2023 Insurance Renewal: Kunesh reviewed the materials provided to the committee as to the quotes for insurance coverage for property insurance, storage tank insurance, and crime policy insurance. Kunesh explained that the county could receive cost savings by increasing the deductible for some of the insurance policies. Kunesh added that the savings in premiums is greater than the historical costs of claims under the current deductibles. Mastalir moved, Vollenweider seconded to approve the following insurance quotes: Property Insurance with WI County Mutual for \$52,078 with an increase in deductible to \$10,000 (except increase to \$5,000 for contractor's equipment). IN addition, approval to enroll in the Sensor Technology Program for \$183 per year; Automobile Physical Damage deductible to remain at \$1,000; Sotrage Tank Liability premium for \$3,955 and Crime Policy premium for \$2,788. Motion carried.

Such Other Matters as Authorized by Law: None.

Next Meeting: February 3, 2023 at 8:00 a.m.

Adjournment: Mastalir moved, Agamite seconded to adjourn. Motion carried. Meeting adjourned at 4:45 p.m.

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures

Benchmark
89.83%

Year: **2022**
 Month: **November**

Payroll:
88.85%

	2022 November ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ADMINISTRATOR						
Other Revenue	0	0	0	0	0	-
Total Expenditures	24,671	497,341	329,162	588,244	90,903	84.55%
	24,671	497,341	329,162	588,244	90,903	
ADMIN-HR & INSURANCE						
Other Revenue	(2,427)	(29,293)	0	(4,000)	25,293	732.33%
Total Expenditures	1,174	169,755	187,434	213,500	43,745	79.51%
	(1,253)	140,462	187,434	209,500	69,038	
CHILD SUPPORT						
Other Revenue	0	(198,536)	(230,175)	(270,200)	(71,664)	73.48%
Total Expenditures	20,350	200,061	237,544	282,365	82,304	70.85%
	20,350	1,526	7,369	12,165	10,639	
CIRCUIT COURT						
Other Revenue	0	(52,275)	(52,275)	(52,275)	0	100.00%
Total Expenditures	6,613	77,560	72,466	87,918	10,358	88.22%
	6,613	25,285	20,191	35,643	10,358	
CLERK OF CIRCUIT COURT						
Other Revenue	(13,063)	(201,949)	(182,564)	(151,400)	50,549	133.39%
Total Expenditures	19,642	246,059	284,769	344,830	98,771	71.36%
	6,579	44,110	102,205	193,430	149,320	
CORONER						
Other Revenue	(1,340)	(11,765)	(11,375)	(11,800)	(35)	99.70%
Total Expenditures	2,257	23,433	35,496	34,326	10,893	68.27%
	917	11,668	24,121	22,526	10,858	
CORPORATION COUNSEL						
Other Revenue	(176)	(3,740)	(2,257)	(1,500)	2,240	249.32%
Total Expenditures	13,128	114,713	66,030	73,286	(41,427)	156.53%
	12,952	110,973	63,773	71,786	(39,187)	
COUNTY BOARD						
Other Revenue	0	0	0	0	0	-
Total Expenditures	7,595	124,317	94,384	155,597	31,280	79.90%
	7,595	124,317	94,384	155,597	31,280	
COUNTY CLERK						
Other Revenue	(21,110)	(84,957)	(21,034)	(86,412)	(1,455)	98.32%
Total Expenditures	15,385	316,640	184,932	390,236	73,596	81.14%
	(5,725)	231,684	163,898	303,824	72,140	
DISTRICT ATTORNEY						
Other Revenue	(996)	(18,084)	(19,068)	(30,020)	(11,936)	60.24%
Total Expenditures	13,084	151,897	141,787	169,963	18,066	89.37%
	12,088	133,813	122,719	139,943	6,130	
EMERGENCY MANAGEMENT						
Other Revenue	(28,640)	(76,291)	(88,419)	(200,423)	(124,132)	38.06%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	13,793	162,946	152,549	267,690	104,744	60.87%
	(14,847)	86,655	64,130	67,267	(19,368)	
FAMILY COURT COMMISSIONER						
Other Revenue	(60)	(3,060)	(3,711)	(5,000)	(1,940)	61.20%
Total Expenditures	5,526	64,632	64,527	75,592	10,960	85.50%
	5,466	61,572	60,816	70,592	9,020	
FINANCE DEPARTMENT						
Other Revenue	0	0	0	0	0	-
Total Expenditures	25,286	330,991	314,252	370,823	39,832	89.26%
	25,286	330,991	314,252	370,823	39,832	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures

Benchmark 89.83%

Year: **2022**
 Month: **November**

Payroll: 88.85%

	2022 November ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ROADS & BRIDGES FUND						
Tax Levy	0	(2,689,289)	(2,700,169)	(2,689,289)	0	100.00%
Other Revenue	0	(755,666)	(1,061,997)	(1,080,538)	(324,872)	69.93%
Transfers IN & from FB	0	0	0	(141,450)	(141,450)	
Total Expenditures	459,891	3,389,978	3,470,272	3,891,277	501,299	87.12%
Transfers OUT & to FB	0	0	23,789	0	0	
	459,891	(34,977)	(268,106)	0	34,977	
HIGHWAY INTERNAL SERV FUND						
Other Revenue	(693,643)	(5,400,434)	(5,112,946)	(5,501,549)	(101,115)	98.16%
Transfers IN & from FB	0	0	(23,789)	0	0	
Total Expenditures	688,911	5,619,400	5,322,117	5,501,549	(117,851)	102.14%
Transfers OUT & to FB	0	0	0	0	0	
	(4,732)	218,967	185,382	0	(218,967)	
HSD SUMMARY						
Tax Levy	0	(1,032,946)	(1,084,036)	(1,032,946)	0	100.00%
Other Revenue	(406,443)	(4,666,409)	(4,704,432)	(5,224,098)	(557,689)	89.32%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	520,240	5,699,121	5,353,374	6,257,044	557,923	91.08%
Transfers OUT & to FB	0	0	0	0	0	
	113,797	(234)	(435,094)	0	234	
AGING DISABILITY RSRCE CNTR						
Tax Levy	0	(92,500)	(92,500)	(92,500)	0	100.00%
Other Revenue	0	0	0	0	0	-
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	85	3,378	3,035	92,500	89,122	3.65%
Transfers OUT & to FB	0	0	0	0	0	
	85	(89,122)	(89,465)	0	89,122	
INFORMATION SERVICES						
Tax Levy	0	(6,000)	(6,000)	(6,000)	0	100.00%
Other Revenue	0	(12,333)	(10,735)	(11,500)	833	107.24%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	34,725	340,866	273,842	366,906	26,040	92.90%
Transfers OUT & to FB	0	0	0	0	0	
	34,725	322,533	257,107	349,406	26,873	
LAND CONSERVATION FUND						
Tax Levy	0	(359,080)	(345,260)	(359,080)	0	100.00%
Other Revenue	(47,190)	(209,529)	(296,223)	(379,836)	(211,857)	55.16%
Transfers IN & from FB	0	0	0	(20,000)	(20,000)	
Total Expenditures	92,678	527,459	688,616	758,916	273,007	69.50%
Transfers OUT & to FB	0	0	0	0	0	
	45,488	(41,150)	47,133	0	41,150	
LAND INFORMATION OFFICE						
Tax Levy	0	(65,788)	(112,749)	(65,788)	0	100.00%
Other Revenue	(2,304)	(149,454)	(197,850)	(148,550)	904	100.81%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	19,312	185,749	220,631	214,338	28,589	86.66%
Transfers OUT & to FB	0	0	8,000	0	0	
	17,008	(29,493)	(81,968)	0	29,493	
MAINTENANCE						
Other Revenue	(119)	(3,777)	(1,784)	(7,000)	(3,223)	53.96%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	31,832	388,549	472,233	466,816	78,267	83.23%
Transfers OUT & to FB	0	0	0	5,000	5,000	
	31,712	384,771	470,449	464,816	80,045	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2022

Month:

November

Benchmark 89.83%

Payroll: 88.85%

	2022 November ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
PROMOTION & RECREATION						
Other Revenue	(695)	(242,515)	(199,023)	(226,966)	15,549	106.85%
Transfers IN & from FB	0	0	0	(6,000)	(6,000)	
Total Expenditures	53,895	663,741	686,555	808,445	144,704	82.10%
Transfers OUT & to FB	0	0	41,000	0	0	
	53,199	421,226	528,532	575,479	154,253	
PUBLIC HEALTH						
Tax Levy	0	(5,250)	(3,750)	(5,250)	0	100.00%
Other Revenue	(7,396)	(389,786)	(275,429)	(329,961)	59,825	118.13%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	44,676	614,457	510,008	545,022	(69,435)	112.74%
Transfers OUT & to FB	0	0	0	0	0	
	37,280	219,421	230,829	209,811	(9,610)	
REGISTER IN PROBATE						
Other Revenue	(3,583)	(46,642)	(46,427)	(38,500)	8,142	121.15%
Total Expenditures	20,378	223,685	180,804	222,704	(981)	100.44%
	16,795	177,044	134,378	184,204	7,160	
REGISTER OF DEEDS						
Other Revenue	(13,749)	(180,311)	(191,755)	(175,000)	5,311	103.04%
Total Expenditures	15,051	182,160	175,370	202,442	20,282	89.98%
	1,303	1,848	(16,385)	27,442	25,594	
SHERIFF						
Other Revenue	(17,637)	(246,251)	(401,708)	(313,537)	(87,693)	78.54%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	344,555	3,880,579	4,052,028	4,613,528	749,918	84.11%
Transfers OUT & to FB	0	0	0	0	0	
	326,918	3,634,327	3,650,320	4,299,991	662,225	
SOLID WASTE FUND						
Other Revenue	0	(16,198)	(32,291)	(81,275)	(65,077)	19.93%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	7,964	69,197	104,675	81,275	12,078	85.14%
Transfers OUT & to FB	0	0	0	0	0	
	7,964	52,999	72,384	0	(52,999)	
COUNTY TREASURER						
Other Revenue	(84,995)	51,692	(189,193)	(217,600)	(269,292)	-23.76%
Total Expenditures	15,892	182,711	174,807	205,019	22,308	89.12%
	(69,102)	234,403	(14,385)	(12,581)	(246,984)	
UNIVERSITY EXTENSION						
Other Revenue	(1,177)	(19,982)	(6,192)	(19,700)	282	101.43%
Total Expenditures	8,008	207,160	138,417	295,006	87,846	70.22%
Transfers OUT & to FB	0	0	0	0	0	
	6,831	187,179	132,225	275,306	88,127	
VETERAN SERVICE OFFICE						
Tax Levy	0	(4,869)	(4,869)	(4,869)	0	100.00%
Other Revenue	0	(14,755)	(13,680)	(11,800)	2,955	125.04%
Total Expenditures	7,338	123,590	140,444	166,317	42,727	74.31%
	7,338	103,966	121,895	149,648	45,682	
NON-DEPARTMENT						
Tax Levy	0	(7,119,911)	(6,635,463)	(7,119,911)	0	100.00%
Other Revenue	(920,144)	(6,267,830)	(4,233,087)	(4,198,708)	2,069,122	149.28%
Transfers IN & from FB	0	(40,000)	(89,000)	(648,924)	(608,924)	
Total Expenditures	590	2,961,810	761,256	3,085,805	124,195	95.98%
Transfers OUT & to FB	0	97,053	119,362	116,876	19,823	
	(919,554)	(10,369,078)	(10,076,931)	(8,764,862)	1,604,216	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2022

Month:

November

Benchmark
89.83%

Payroll:
88.85%

	2022 November ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *																																																	
DEBT SERVICE FUND																																																							
Tax Levy	0	(1,520,756)	(1,671,709)	(1,520,756)	0	100.00%																																																	
Other Revenue	0	0	0	0	0	-																																																	
Transfers IN & from FB	0	(97,053)	(80,522)	(97,053)	0																																																		
Total Expenditures	0	1,518,631	1,554,554	1,520,756	2,125	99.86%																																																	
Transfers OUT & to FB	0	0	0	97,053	97,053																																																		
	0	(99,178)	(197,677)	0	99,178																																																		
ECONOMIC DEVELOPMENT FUND																																																							
Other Revenue	0	(593,918)	(593,918)	(593,918)	0	100.00%																																																	
Transfers IN & from FB	0	0	0	0	0																																																		
Total Expenditures	0	0	960,000	0	0	-																																																	
Transfers OUT & to FB	0	40,000	40,000	593,918	553,918																																																		
	0	(553,918)	406,082	0	553,918																																																		
CAPITAL IMPROVEMENT FUND																																																							
Tax Levy	0	0	(30,794)	0	0	-																																																	
Transfers IN & from FB	0	0	(38,840)	0	0																																																		
Total Expenditures	0	0	0	0	0	-																																																	
Transfers OUT & to FB	0	0	0	0	0																																																		
	0	0	(69,634)	0	0																																																		
NEW JAIL CAPITAL PROJ FUND																																																							
Other Revenue	0	0	0	(21,000,000)																																																			
Transfers IN & from FB	0	0	0	(4,617,000)																																																			
Total Expenditures	59,266	115,143	0	25,617,000																																																			
Transfers OUT & to FB	0	0	0	0																																																			
	59,266	115,143	0	0																																																			
REVOLVING LOAN FUND																																																							
Other Revenue	(2,372)	(123,766)	(141,760)																																																				
Total Expenditures	2,022	130,831	76,097																																																				
Transfers OUT & to FB	0	0	0																																																				
	(350)	7,065	(65,663)																																																				
BUSINESS DEVELOPMENT LOAN PGM																																																							
Other Revenue	(152)	(1,668)	(269)	(1,820)	(152)	91.64%																																																	
Transfers IN & from FB	0	0	0	0	0	-																																																	
Total Expenditures	0	0	9,417	0	0	-																																																	
Transfers OUT & to FB	0	0	0	1,820																																																			
	(152)	(1,668)	9,148	0	(152)																																																		
HEALTH SELF INSURANCE FUND																																																							
Other Revenue	(517,366)	(3,439,408)	(3,334,813)																																																				
Total Expenditures	562,857	3,304,163	3,534,077																																																				
	45,491	(135,245)	199,264																																																				
DENTAL SELF INSURANCE FUND																																																							
Other Revenue	(13,195)	(148,521)	(145,549)																																																				
Total Expenditures	12,859	133,094	144,835																																																				
	(336)	(15,427)	(714)																																																				
Grand Total	371,558	(3,488,201)	(3,316,441)	0	3,454,478																																																		
<table border="1"> <tbody> <tr> <td>Tax Levy</td> <td>0</td> <td>(12,876,389)</td> <td>(12,687,299)</td> <td>(12,876,389)</td> <td>0</td> <td>100.00%</td> </tr> <tr> <td>Other Revenue</td> <td>(2,799,972)</td> <td>(23,557,409)</td> <td>(21,801,941)</td> <td>(40,374,886)</td> <td>408,870</td> <td>58.35%</td> </tr> <tr> <td>Transfers IN & from FB</td> <td>0</td> <td>(137,053)</td> <td>(232,151)</td> <td>(5,530,427)</td> <td>(776,374)</td> <td>2.48%</td> </tr> <tr> <td>Total Expenditures</td> <td>3,171,530</td> <td>32,945,597</td> <td>31,172,799</td> <td>57,967,035</td> <td>3,146,188</td> <td>56.84%</td> </tr> <tr> <td>Transfers OUT & to FB</td> <td>0</td> <td>137,053</td> <td>232,151</td> <td>814,667</td> <td>675,794</td> <td>16.82%</td> </tr> <tr> <td></td> <td>371,558</td> <td>(3,488,201)</td> <td>(3,316,441)</td> <td>0</td> <td>3,454,478</td> <td></td> </tr> <tr> <td>proof</td> <td>0.00</td> <td>0.00</td> <td>(0.00)</td> <td>0.00</td> <td>0.00</td> <td></td> </tr> </tbody> </table>							Tax Levy	0	(12,876,389)	(12,687,299)	(12,876,389)	0	100.00%	Other Revenue	(2,799,972)	(23,557,409)	(21,801,941)	(40,374,886)	408,870	58.35%	Transfers IN & from FB	0	(137,053)	(232,151)	(5,530,427)	(776,374)	2.48%	Total Expenditures	3,171,530	32,945,597	31,172,799	57,967,035	3,146,188	56.84%	Transfers OUT & to FB	0	137,053	232,151	814,667	675,794	16.82%		371,558	(3,488,201)	(3,316,441)	0	3,454,478		proof	0.00	0.00	(0.00)	0.00	0.00	
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proof	0.00	0.00	(0.00)	0.00	0.00																																																		

Kewaunee County

Timing differences of significant items (accounts that do not follow an even monthly posting pattern)

REVENUE		EXPENDITURE	
COUNTY ADMINISTRATOR		Contracted Services	Sporadic, as invoiced
ADMIN-HR & INSURANCE		Professional Development	Sporadic, as invoiced
Liability & WC dividends	Approximately Sept-Oct	Insurance Premiums	Expensed in January
CHILD SUPPORT			
Child Support Grant	Payments received Quarterly		
CIRCUIT COURT			
Circuit Ct Reimb	Semi-annual by Feb & Aug		
CLERK OF CIRCUIT COURT			
Revenue-all through CCAP	Amounts collected in a month are deposited & recorded in the next month (2 in December)	GAL & Legal Fees	sporadic, as invoiced by Attorney(s)
		Jury Expenses	ONLY if Jury trial
CORONER			
CORPORATION COUNSEL			
COUNTY BOARD		Membership Dues	Paid in January
COUNTY CLERK			
State Voter Reg Fee	When invoiced (later in year)	Election expenses	Seasonal, just prior to election
DISTRICT ATTORNEY			
EMERGENCY MANAGEMENT			
EMPG Grant	Semi annual (Jul & Feb)		
Nuke Plant	Quarterly invoice (May, Aug, Nov, Feb)		
SARA/EPCRA Grant	Semi-annual report (Jul, Jan)		
Clean Sweep Grant	Seasonal event	Clean Sweep	Seasonal - around event date
Other Grants	Seasonal, IF awarded		
FAMILY COURT COMMISSIONER			
FINANCE DEPARTMENT		Audit	as invoiced, usually by Sept
		Other Prof Svcs	Indirect cost (Oct) & OPEB Rept (Mar)
COUNTY ROADS & BRIDGES FUND			
Transp Aid	Pmt recd: Jan 25%, Jul 50%, Oct 25%	Winter Maint	Early & late in calendar year
		Maint & construction	April - Oct
		Bridge Aid (towns)	sporadic-as requested
HIGHWAY INTERNAL SERV FUND			
Revenue invoiced	Billing cycles are 4 or 6 weeks (P/R)		
HSD SUMMARY			
Grant revenue	3 mo lag time (spend, invoice, receive)	Family Care payment to WI	Due in May
Charges for Svc (MA)	billing cycle s/b no more than 30 days		
AGING DISABILITY RSRCE CNTR		Admin (phone, copier, etc)	Expensed as used through year
		Payment to Manitowoc Co	Paid in March of following year
INFORMATION SERVICES			
Charge to City	Annual fee due Jan, balance as work requested & invoiced	Maintenance agreements	Most in Jan & April
		Outlay/Computer	Early in year if possible
LAND CONSERVATION FUND			
Land Conservation State Aid	One pmt per year (Sept/Oct)		
	Septic System Surcharge-Feb		
Charges & Fees	Invoiced as work is done, some seasonal (less in Winter)	Wildlife Damage	as claims rec'd
Wildlife Damage Abatement	Passthrough grant-may not be as much as budgeted. Recvd late in year		
SWRM Cast Share	Passthrough grant-may not be as much as budgeted. Recvd late in year	SWRM Cost Share	as requests are rec'd & completed
Other Grants	Passthrough grant-may not be as much as budgeted. Recvd late in year		
WI Fund Grant	Passthrough grant-may not be as much as budgeted. Recvd late in year		

Kewaunee County

Timing differences of significant items (accounts that do not follow an even monthly posting pattern)

REVENUE		EXPENDITURE	
LAND INFORMATION OFFICE		OTHER PROJECTS	
STRATEGIC INITIATIVE Base Budget grant	As work completed & invoiced Rec'd 1st quarter of year	MAINT AGREEMENTS	as work completed & invoiced Most paid in January
MAINTENANCE		Utilities & snow removal Outlay (frequent)	seasonal vehicles, mowers, major building
PROMOTION & RECREATION		Race related Outlay (frequent)	track grading, utilities - Apr-Sept vehicles, mowers, equip, improvements
Rent-Racing	Seasonal-May-Sept	Winter Park Snowmobile Trails Other parks	seasonal, Dec - Mar as requested by clubs (July) as project work completed
Winter Park Snowmobile Aids Other parks	Season revenue recvd in March reimbursed after clubs paid project grants, as completed & submitted		
PUBLIC HEALTH			
Grant revenue	3 mo lag time (spend, invoice, receive)		
REGISTER IN PROBATE			
Revenue-through CCAP	Amounts collected in a month are deposited & recorded in the next month (2 in December)		
REGISTER OF DEEDS		Maintenance Agreements	Paid in January
SHERIFF		Outlay (frequent) Maintenance Agreements	Vehicles early in year Most paid Jan-Apr
School Liaison	Semi Annual		
SOLID WASTE FUND		Admin Fees-Tn W Kewaunee	Paid in May
Facility rent Tipping Fees LTC Trust (Misc)	Due in January Monthly Sent report to DNR in January for year, received in Feb or March		
COUNTY TREASURER			
UNIVERSITY EXTENSION		Agent Contracts	semi annual - July & Dec
VETERAN SERVICE OFFICE			
	Vet Service Grant-March		
NON-DEPARTMENT		Illegal Taxes & Refunds Violence Intervention Proj KCEDC	Paid in February January Paid early in year
State Shared taxes Exempt Computer Aid Utility Tax	Recd in Jul (15%) & Nov (85%) Recd in Jul (100%) Recd in Jul (15%) & Nov (85%)	Principal & Interest Principal	Apr & May Oct & Nov
DEBT SERVICE FUND			
CAPITAL IMPROVEMENT FUND			
ECONOMIC DEVELOPMENT FUND		Projects-as approved & invoiced	
Loan payments (BT)	Annual-September	No more loans as of 2019 As loans approved	
REVOLVING LOAN FUND			
BUSINESS DEVELOPMNT LOAN PGM			
HEALTH SELF INSURANCE FUND			
DENTAL SELF INSURANCE FUND			

Threshold to be on this list - about 10% of deptment revenue or expense

Other frequent items (may not meet threshold): memberships, maintenance agreements, contracted services
Outlay - usually a significant part of department expense, routinely changes from year to year

Kewaunee County

Medical Loss Ratio Report: 1/1/2022 - 12/31/2022

Month	Enrollment		Fixed Cost			Paid Claims			Total Cost/Premium Equivalent			
	Employee	Family	Medical Admin.	Specific Spec Stop Loss Premium	App Stop Loss Premium	Medical Claims	Rx Claims	Claims over Specific*	Total Net Claims	Net Plan Cost (Excesses/Net Claims)	Total Premium Equivalent	% of Premium Equivalent
Jan 2022	28	88	\$4,255	\$83,183	\$1,612	\$156,546	\$29,805	\$86,563	\$101,789	\$190,839	\$271,709	70.24%
Feb 2022	28	87	\$4,211	\$82,337	\$1,699	\$232,430	\$28,385	\$9,270	\$251,655	\$339,702	\$288,975	126.30%
Mar 2022	30	87	\$4,243	\$82,884	\$1,828	\$187,080	\$37,287	-\$4,331	\$178,688	\$267,531	\$271,197	98.65%
Apr 2022	28	87	\$4,211	\$82,337	\$1,699	\$174,108	\$22,868	\$31,697	\$165,278	\$253,424	\$288,975	94.22%
May 2022	29	88	\$4,271	\$83,498	\$1,828	\$85,847	\$33,579	-\$10	\$118,438	\$208,829	\$272,820	76.54%
Jun 2022	30	88	\$4,287	\$83,809	\$1,640	\$91,063	\$33,217	-\$12,709	\$126,989	\$216,725	\$273,931	78.12%
Jul 2022	30	90	\$4,373	\$85,501	\$1,668	\$174,645	\$38,583	\$91,190	\$182,049	\$283,590	\$279,389	90.76%
Aug 2022	29	90	\$4,357	\$85,187	\$1,654	\$179,988	\$36,369	\$37,145	\$179,212	\$270,411	\$278,288	97.17%
Sep 2022	29	89	\$4,314	\$84,342	\$1,640	\$138,516	\$37,637	\$3,147	\$170,908	\$281,202	\$275,554	94.79%
Oct 2022	29	88	\$4,271	\$83,486	\$1,828	\$146,788	\$43,671	\$35,253	\$184,067	\$243,481	\$272,820	89.25%
Nov 2022	30	87	\$4,243	\$82,884	\$1,828	\$422,382	\$39,001	\$275,885	\$185,378	\$274,212	\$271,197	101.11%
Dec 2022			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Total	330	969	\$47,036	\$919,617	\$17,917	\$1,928,365	\$380,210	\$513,193	\$1,795,376	\$2,779,915	\$3,004,063	92.51%
	Total Enrollment	1283	Total Expenses	\$384,579	Total P'd Claims	\$2,308,875	Net P'd Claims	\$1,795,376	Net Plan Cost	\$2,779,915	\$2,779,915	

Estimated Reserve Change Monthly	2022 Stop Loss Premium and Fees											
	January	February	March	April	May	June	July	August	September	October	November	December
YTD	\$90,870.83	-\$70,727.88	\$3,956.76	\$18,550.94	\$63,396.39	\$67,285.41	\$25,988.88	\$7,877.16	\$14,382.10	\$29,338.22	-\$3,014.75	\$224,917.06
	\$80,870.83	\$10,142.15	\$13,897.91	\$29,368.85	\$93,349.24	\$150,854.86	\$178,363.33	\$184,240.49	\$189,892.89	\$227,931.81		

2022 Stop Loss Premium and Fees	Claims Admin.		Stop Loss	
	Specific	Aggregate	Specific	Aggregate
Single Family	\$16.02	\$313.19	\$13.80	\$1,111.12
	\$43.25	\$945.61	\$13.90	\$2,734.06

*Claims over specific are based on actual amounts received and date received from stop loss carrier.

2016 Loss Ratio 84.90%

2017 Loss Ratio 84.37%

2018 Loss Ratio 93.81%

2019 Loss Ratio 103.58%

2020 Loss Ratio 103.59%

2021 Loss Ratio 101.49%



Kewaunee County

Dental Loss Ratio Report - 1/1/2022 - 12/31/2022

Month	Enrollment		Fixed Costs		Humana Paid Claims	Total Plan Cost (Expenses + Claims)	Total Cost/Premium Equivalent	Percent of Premium Equivalent	
	Single	Family	Dental Adminit*						
Jan 2022	46	81	\$712		\$15,629	\$16,341	\$13,463	121.38%	
Feb 2022	46	81	\$733		\$13,847	\$14,579	\$13,463	108.29%	
Mar 2022	48	81	\$721		\$12,710	\$13,431	\$13,571	88.97%	
Apr 2022	48	80	\$712		\$14,875	\$15,587	\$13,436	116.01%	
May 2022	48	80	\$721		\$11,892	\$12,613	\$13,458	93.88%	
Jun 2022	49	80	\$739		\$9,353	\$10,091	\$13,489	74.81%	
Jul 2022	50	82	\$736		\$5,816	\$6,552	\$13,314	48.15%	
Aug 2022	49	81	\$717		\$11,901	\$12,618	\$13,025	92.61%	
Sep 2022	50	80	\$717		\$9,847	\$10,564	\$13,543	78.00%	
Oct 2022	49	80	\$729		\$7,128	\$7,856	\$13,489	58.24%	
Nov 2022	50	79	\$717		\$12,141	\$12,858	\$13,408	85.80%	
Dec 2022					\$0	\$0	\$0	#DIV/0!	
Total	533	885	\$7,955	Total	\$125,236	\$133,191	\$148,738	89.56%	
	Total Enrollment	1,418	Total Expenses	\$7,955	Total Paid Claims	\$125,236	Total Plan Cost (Expenses + Claims)	\$133,191	% of Prem Equivalent

Estimated Reserve Change	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	-\$2,877.82	-\$1,115.72	\$139.71	-\$2,151.28	\$823.32	\$3,397.06	\$7,182.73	\$1,007.15	\$2,879.15	\$5,633.26	\$549.21	
YTD	-\$2,877.82	-\$3,093.54	-\$3,853.83	-\$6,005.11	-\$5,182.79	-\$1,794.83	\$5,377.90	\$4,385.05	\$9,364.20	\$14,987.46	\$15,548.07	

Current Year Premium and Fees	2022	2021
Single	\$53.84	\$3.05
Family	\$135.64	\$7.15

* Administrative fees pulled from Humana reports.

2018 Loss Ratio
103.10%

2017 Loss Ratio
97.45%

2016 Loss Ratio
92.69%

2015 Loss Ratio
105.09%

2014 Loss Ratio
93.05%

2013 Loss Ratio
97.59%

Kewaunee County

Large Claimants Over \$27,500, Paid 1/1/2022 - 11/30/2022

Member Number	Relationship	Total Paid Claims NOV 2022	Total Paid Claims Prior Month	Change from Prior Month	% of Specific
1	Employee	\$266,147	\$52,864	\$213,283	483.90%
2	Spouse	\$114,911	\$113,612	\$1,299	208.93%
3	Employee	\$102,830	\$99,853	\$2,977	186.96%
4	Spouse	\$95,496	\$94,458	\$1,037	173.63%
5	Employee	\$94,047	\$78,881	\$15,166	170.99%
6	Child	\$79,922	\$41,174	\$38,748	145.31%
7	Child	\$78,233	\$78,014	\$219	142.24%
8	---	\$74,218	NEW	NEW	134.94%
9	Employee	\$52,084	\$45,055	\$7,029	94.70%
10	Employee	\$43,468	\$33,088	\$10,400	79.03%
11	Employee	\$42,670	\$39,144	\$3,526	77.59%
12	Employee	\$36,461	\$31,044	\$5,417	86.29%
13	Spouse	\$32,177	\$31,967	\$210	58.50%
14	Spouse	\$31,982	\$31,982	\$0	58.15%
15	Spouse	\$31,922	\$30,758	\$1,163	58.04%
16	Employee	\$30,279	\$30,279	\$0	55.05%
17	Spouse	\$28,178	NEW	NEW	51.23%
		\$1,235,023			