



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
AGENDA

July 1, 2022 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 July 1, 2022 Finance Agenda
4. Approval of June 3, 2022 Finance Committee Minutes
5. Public Comment
6. Monthly Administrative Report
 - a. Monthly Financial Report – May 2022
 - b. Medical/Dental/Large Claimant Financial Report – May 2022
 - c. Overtime Report – June 2022
7. Housing Development Discussion
8. Review Vendor Payments – May 2022
9. Approval of Supplemental Payroll
10. Such Other Matters as Authorized by Law
11. Next Meeting; August 5, 2022
12. Adjournment

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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

June 3, 2022 8:00 a.m.

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

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

Roll Call: Members Present – Tom Romdenne, Virginia Haske, Steve Agamite, Jeff Vollenweider, John Mastalir. Others Present – Dan Olson, Gary Paape, Scott Feldt, Paul Kunesh.

Approval of June 3, 2022 Finance Agenda: Haske Moved, Mastalir seconded to approve the agenda. Motion carried.

Approval of May 17, 2022 Finance Committee Minutes: Haske Moved, Mastalir seconded to approve the May 17, 2022, minutes. Motion carried.

Public Comment: None.

Monthly Administrative Report

Monthly Financial Report – April 2022: Kunesh reported sales tax collections of \$108,049 for the month and \$466,296 year to date. Year to date was \$433,478 in 2021. The Contingency Fund is still at \$100,000 but a request from the Sheriff's Department for \$30,000 as a match for a grant will be requested. Kunesh reported no overall issues. Corporation Counsel and Human Services will see changes as the Director will be leaving to become the Circuit Court Judge. The Treasurer's office has a change due to a change in market value of investments. This is a reporting requirement and will not affect the county as we hold our investments to their maturities. Olson asked a question whether we project sales tax collections will decline due to a likely upcoming recession. Kunesh responded that our collections are on target. Discussion followed related to the economy and its potential effects.

Medical/Dental/Large Claimant Financial Report –April 2022: Feldt reviewed the report. Romdenne inquired about the health plan study group. Feldt informed the committee that the group is collecting cost data regarding plans and premiums and is looking to review and discuss the information in July. Discussion followed related to spousal surcharges and the county's Family Savings Plan program.

Overtime Report – May 2022: Feldt reviewed the report. No questions.

Economic Development Discussion: Feldt notified the committee of a scheduled meeting with local employers to discuss housing on June 9th. Discussion followed regarding the housing issue and to what degree the county should be involved and why. Vollenweider spoke about efforts in Kewaunee and the assistance from the county through CDBG funding. Olson raised the concern of costs related to housing could affect property values. Vollenweider responded that improvements to undeveloped property help to increase property values. Discussion continued regarding housing, development, the role of government, and how best to assist developers in building more housing.



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
MINUTES

June 3, 2022 8:00 a.m.

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

Review Vendor Payments – April 2022: Vendor payment report was made available. No questions.

Approval of Supplemental Payroll: Vollenweider moved, Mastalir seconded to approve the supplemental payroll. Motion carried.

Such Other Matters as Authorized by Law: None.

Next Meeting: July 1, 2022 at 8:00 a.m.

Adjournment: Vollenweider moved, Haske seconded to adjourn. Motion carried. Meeting adjourned at 8:52 a.m.

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2022
Month: May

Benchmark
39.85%

Payroll:
38.85%

	2022 May 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	59,010	327,457	142,814	588,244	260,787	55.67%
	59,010	327,457	142,814	588,244	260,787	
ADMIN-HR & INSURANCE						
Other Revenue	0	0	0	(4,000)	(4,000)	0.00%
Total Expenditures	782	166,897	170,652	213,500	46,603	78.17%
	782	166,897	170,652	209,500	42,603	
CHILD SUPPORT						
Other Revenue	0	(62,044)	(75,310)	(270,200)	(208,156)	22.96%
Total Expenditures	16,237	72,374	108,833	282,365	209,991	25.63%
	16,237	10,330	33,523	12,165	1,835	
CIRCUIT COURT						
Other Revenue	0	(26,137)	(26,137)	(52,275)	(26,138)	50.00%
Total Expenditures	6,649	35,584	33,422	87,918	52,334	40.47%
	6,649	9,447	7,285	35,643	26,196	
CLERK OF CIRCUIT COURT						
Other Revenue	(32,670)	(94,172)	(88,729)	(151,400)	(57,228)	62.20%
Total Expenditures	20,545	104,177	128,508	344,830	240,653	30.21%
	(12,124)	10,004	39,779	193,430	183,426	
CORONER						
Other Revenue	(785)	(4,450)	(4,485)	(11,800)	(7,350)	37.71%
Total Expenditures	979	11,191	20,805	34,326	23,135	32.60%
	194	6,741	16,320	22,526	15,785	
CORPORATION COUNSEL						
Other Revenue	(300)	(714)	(577)	(1,500)	(786)	47.61%
Total Expenditures	5,092	28,691	32,006	73,286	44,595	39.15%
	4,792	27,977	31,429	71,786	43,809	
COUNTY BOARD						
Other Revenue	0	0	0	0	0	-
Total Expenditures	6,236	51,519	51,243	155,597	104,078	33.11%
	6,236	51,519	51,243	155,597	104,078	
COUNTY CLERK						
Other Revenue	(954)	(18,666)	(3,936)	(86,412)	(67,746)	21.60%
Total Expenditures	12,029	102,194	92,671	390,236	288,042	26.19%
	11,074	83,528	88,735	303,824	220,296	
DISTRICT ATTORNEY						
Other Revenue	(860)	(2,236)	(2,146)	(30,020)	(27,784)	7.45%
Total Expenditures	13,080	66,630	62,893	169,963	103,333	39.20%
	12,220	64,395	60,747	139,943	75,549	
EMERGENCY MANAGEMENT						
Other Revenue	(21,871)	(22,740)	(35,902)	(200,423)	(177,683)	11.35%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	14,781	67,191	68,783	267,690	200,499	25.10%
	(7,089)	44,452	32,881	67,267	22,815	
FAMILY COURT COMMISSIONER						
Other Revenue	(180)	(1,070)	(1,180)	(5,000)	(3,930)	21.40%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	5,526	29,293	28,465	75,592	46,299	38.75%
Transfers OUT & to FB	0	0	0	0	0	
	5,346	28,223	27,285	70,592	42,369	
FINANCE DEPARTMENT						
Other Revenue	0	0	0	0	0	-
Total Expenditures	24,031	146,933	134,195	370,823	223,890	39.62%
	24,031	146,933	134,195	370,823	223,890	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2022
Month: May

Benchmark
39.85%

Payroll:
38.85%

	2022 May ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ROADS & BRIDGES FUND						
Tax Levy	0	(2,669,289)	(2,700,169)	(2,669,289)	0	100.00%
Other Revenue	0	(188,916)	(197,697)	(1,080,538)	(891,622)	17.48%
Transfers IN & from FB	0	0	0	(141,450)	(141,450)	
Total Expenditures	193,262	1,108,317	944,756	3,891,277	2,782,960	28.48%
Transfers OUT & to FB	0	0	0	0	0	
	193,262	(1,749,888)	(1,953,110)	0	1,749,888	
HIGHWAY INTERNAL SERV FUND						
Other Revenue	(349,924)	(1,871,520)	(1,420,896)	(5,501,549)	(3,630,029)	34.02%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	365,003	2,053,600	2,067,859	5,501,549	3,447,949	37.33%
Transfers OUT & to FB	0	0	0	0	0	
	15,080	182,081	646,962	0	(182,081)	
HSD SUMMARY						
Tax Levy	0	(1,032,946)	(1,084,036)	(1,032,946)	0	100.00%
Other Revenue	(475,826)	(1,423,426)	(1,392,343)	(5,224,098)	(3,800,672)	27.25%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	460,872	2,002,911	2,203,115	6,257,044	4,254,133	32.01%
Transfers OUT & to FB	0	0	0	0	0	
	(14,955)	(453,461)	(273,265)	0	453,461	
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	415	1,306	1,483	92,500	91,194	1.41%
Transfers OUT & to FB	0	0	0	0	0	
	415	(91,194)	(91,017)	0	91,194	
INFORMATION SERVICES						
Tax Levy	0	(6,000)	(6,000)	(6,000)	0	100.00%
Other Revenue	0	(6,563)	(9,197)	(11,500)	(4,938)	57.07%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	32,894	149,383	155,704	366,906	217,523	40.71%
Transfers OUT & to FB	0	0	0	0	0	
	32,894	136,821	140,507	349,406	212,585	
LAND CONSERVATION FUND						
Tax Levy	0	(359,080)	(345,260)	(359,080)	0	100.00%
Other Revenue	(9,524)	(112,407)	(220,765)	(379,836)	(267,429)	29.59%
Transfers IN & from FB	0	0	0	(20,000)	(20,000)	
Total Expenditures	37,731	210,779	378,816	758,916	548,137	27.77%
Transfers OUT & to FB	0	0	0	0	0	
	28,207	(260,708)	(187,209)	0	260,708	
LAND INFORMATION OFFICE						
Tax Levy	0	(65,788)	(112,749)	(65,788)	0	100.00%
Other Revenue	(2,992)	(134,924)	(129,620)	(148,550)	(13,626)	90.83%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	43,587	117,858	114,035	214,338	96,480	54.99%
Transfers OUT & to FB	0	0	0	0	0	
	40,595	(82,854)	(128,334)	0	82,854	
MAINTENANCE						
Tax Levy	0	0	0	0	0	-
Other Revenue	(158)	(834)	(132)	(7,000)	(6,166)	11.92%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	30,498	170,198	265,445	466,816	296,618	36.46%
Transfers OUT & to FB	0	0	0	5,000	5,000	
	30,340	169,363	265,313	464,816	295,453	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures

Year: **2022**
 Month: **May**

Benchmark
39.85%

Payroll:
38.85%

	2022 May ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
PROMOTION & RECREATION						
Tax Levy	0	0	0	0	0	-
Other Revenue	(12,384)	(122,441)	(81,761)	(226,966)	(104,525)	53.95%
Transfers IN & from FB	0	0	0	(6,000)	(6,000)	
Total Expenditures	51,597	236,220	237,997	808,445	572,225	29.22%
Transfers OUT & to FB	0	0	0	0	0	
	39,213	113,779	156,237	575,479	461,700	
PUBLIC HEALTH						
Tax Levy	0	(5,250)	(3,750)	(5,250)	0	100.00%
Other Revenue	(9,090)	(75,658)	(49,375)	(308,589)	(232,931)	24.52%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	62,861	279,022	194,467	545,022	266,000	51.19%
Transfers OUT & to FB	0	0	0	0	0	
	53,771	198,114	141,342	231,183	33,069	
REGISTER IN PROBATE						
Other Revenue	(1,243)	(8,471)	(12,165)	(38,500)	(30,029)	22.00%
Total Expenditures	21,785	98,500	66,738	222,704	124,204	44.23%
	20,541	90,030	54,573	184,204	94,174	
REGISTER OF DEEDS						
Other Revenue	(16,967)	(69,029)	(80,576)	(175,000)	(105,971)	39.45%
Total Expenditures	14,571	87,882	85,049	202,442	114,560	43.41%
Transfers OUT & to FB	0.00	0	0	0	0	
	(2,395)	18,853	4,473	27,442	8,589	
SHERIFF						
Other Revenue	(20,113)	(87,493)	(31,827)	(282,900)	(215,571)	30.93%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	358,692	1,749,929	1,826,703	4,552,255	2,804,916	38.44%
Transfers OUT & to FB	0	0	0	0	0	
	338,579	1,662,437	1,794,875	4,269,355	2,589,345	
SOLID WASTE FUND						
Tax Levy	0	0	0	0	0	-
Other Revenue	(1,189)	53,700	(24,824)	(81,275)	(134,975)	-66.07%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	17,895	39,839	48,921	81,275	41,436	49.02%
Transfers OUT & to FB	0	0	0	0	0	
	16,706	93,539	24,097	0	(93,539)	
COUNTY TREASURER						
Other Revenue	(48,489)	116,803	(116,227)	(217,600)	(334,403)	-53.68%
Total Expenditures	15,568	82,064	79,013	205,019	122,955	40.03%
	(32,921)	198,867	(37,214)	(12,581)	(211,448)	
UNIVERSITY EXTENSION						
Other Revenue	(900)	(3,834)	(2,863)	(12,200)	(8,366)	31.43%
Total Expenditures	7,411	43,978	93,839	287,506	243,528	15.30%
Transfers OUT & to FB	0	0	0	0	0	
	6,511	40,144	90,977	275,306	235,162	
VETERAN SERVICE OFFICE						
Tax Levy	0	(4,869)	(4,869)	(4,869)	0	100.00%
Other Revenue	0	(11,700)	(11,550)	(11,800)	(100)	99.15%
Total Expenditures	12,456	66,578	63,272	166,317	99,739	40.03%
	12,456	50,009	46,853	149,648	99,639	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2022
Month: May

Benchmark
39.85%

Payroll:
38.85%

	2022 May ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
NON-DEPARTMENT						
Tax Levy	0	(7,119,911)	(6,635,463)	(7,119,911)	0	100.00%
Other Revenue	(178,336)	(2,564,603)	(2,550,837)	(4,415,326)	(1,850,723)	58.08%
Transfers IN & from FB	(40,000)	(40,000)	0	(2,416,839)	(2,376,839)	
Total Expenditures	358	1,255,212	659,005	3,116,441	1,861,229	40.28%
Transfers OUT & to FB	97,053	97,053	0	2,101,409	2,004,356	
	(120,926)	(8,372,249)	(8,527,295)	(8,734,226)	(361,977)	
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	(97,053)	(97,053)	0	(97,053)	0	
Total Expenditures	0	1,423,903	1,444,978	1,520,756	96,853	93.63%
Transfers OUT & to FB	0	0	0	97,053	97,053	
	(97,053)	(193,906)	(226,731)	0	193,906	
CAPITAL IMPROVEMENT FUND						
Tax Levy	0	0	(30,794)	0	0	-
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	0	0	0	0	0	-
Transfers OUT & to FB	0	0	0	0	0	
	0	0	(30,794)	0	0	
ECONOMIC DEVELOPMENT FUND						
Other Revenue	0	(250,000)	(250,000)	(593,918)	(343,918)	42.09%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	0	0	171,237	0	0	-
Transfers OUT & to FB	40,000	40,000	0	593,918	553,918	
	40,000	(210,000)	(78,763)	0	210,000	
REVOLVING LOAN FUND						
Other Revenue	(5,204)	(47,984)	(36,188)			
Total Expenditures	5,204	52,217	36,538			
Transfers OUT & to FB	0	0	0			
	0	4,233	350			
BUSINESS DEVELOPMENT LOAN PGM						
Other Revenue	(152)	(758)	0	(1,820)	(1,062)	41.65%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	0	0	9,397	0	0	-
Transfers OUT & to FB	0	0	0	1,820		
	(152)	(758)	9,397	0	(1,062)	
HEALTH SELF INSURANCE FUND						
Other Revenue	(295,866)	(1,442,809)	(1,432,346)			
Total Expenditures	202,159	1,373,918	1,637,677			
	(93,706)	(68,891)	205,330			
DENTAL SELF INSURANCE FUND						
Other Revenue	(13,625)	(67,508)	(65,505)			
Total Expenditures	12,604	72,304	77,355			
	(1,021)	4,796	11,850			
Grand Total	632,800	(7,542,940)	(7,103,707)	21,372	7,485,056	

Tax Levy	0	(12,876,389)	(12,687,299)	(12,876,389)	0	100.00%
Other Revenue	(1,499,601)	(8,552,603)	(8,355,096)	(19,531,995)	(12,557,857)	43.79%
Transfers IN & from FB	(137,053)	(137,053)	0	(2,681,342)	(2,544,289)	5.11%
Total Expenditures	2,132,401	13,886,052	13,938,688	32,311,898	19,926,875	42.98%
Transfers OUT & to FB	137,053	137,053	0	2,799,200	2,660,327	4.90%
	632,800	(7,542,940)	(7,103,707)	21,372	7,485,056	
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		GAL & Legal Fees	sporadic, as invoiced by Attorney(s)
Revenue-all through CCAP	Amounts collected in a month are deposited & recorded in the next month (2 in December)	Jury Expenses	ONLY if Jury trial
CORONER			
CORPORATION COUNSEL			
COUNTY BOARD			
		Membership Dues	Paid in January
COUNTY CLERK		Election expenses	Seasonal, just prior to election
State Voter Reg Fee	When invoiced (later in year)		
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)		
Charges & Fees	Septic System Surcharge-Feb Invoiced as work is done, some seasonal (less in Winter)		
Wildlife Damage Abatement	Passthrough grant-may not be as much as budgeted. Recvd late in year	Wildlife Damage	as claims rec'd
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			
STRATEGIC INITIATIVE Base Budget grant	As work completed & invoiced Rec'd 1st quarter of year	OTHER PROJECTS MAINT AGREEMENTS	as work completed & invoiced Most paid in January
MAINTENANCE			
		Utilities & snow removal Outlay (frequent)	seasonal vehicles, mowers, major building
PROMOTION & RECREATION			
Rent-Racing	Seasonal-May-Sept	Race related Outlay (frequent)	track grading, utilities - Apr-Sept vehicles, mowers, equip, improvements
Winter Park Snowmobile Aids Other parks	Season revenue recvd in March reimbursed after clubs paid project grants, as completed & submitted	Winter Park Snowmobile Trails Other parks	seasonal, Dec - Mar as requested by clubs (July) as project work completed
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			
School Liaison	Semi Annual	Outlay (frequent) Maintenance Agreements	Vehicles early in year Most paid Jan-Apr
SOLID WASTE FUND			
Facility rent Tipping Fees LTC Trust (Misc)	Due in January Monthly Sent report to DNR in January for year, received in Feb or March	Admin Fees-Tn W Kewaunee	Paid in May
COUNTY TREASURER			
UNIVERSITY EXTENSION			
		Agent Contracts	semi annual - July & Dec
VETERAN SERVICE OFFICE			
	Vet Service Grant-March		
NON-DEPARTMENT			
State Shared taxes Exempt Computer Aid Utility Tax	Recd in Jul (15%) & Nov (85%) Recd in Jul (100%) Recd in Jul (15%) & Nov (85%)	Illegal Taxes & Refunds Violence Intervention Proj KCEDC	Paid in February January Paid early in year
DEBT SERVICE FUND			
		Principal & Interest Principal	Apr & May Oct & Nov
CAPITAL IMPROVEMENT FUND			
ECONOMIC DEVELOPMENT FUND			
Loan payments (BT)	Annual-September	Projects-as approved & invoiced	
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	Agg Stop Loss Premium	Medical Claims	Rx Claims	Claims over Specific*	Total Net Claims	Net Plan Cost (Expenses+Net Claims)	Total Premium Equivalent	% of Premium Equivalent
Jan 2022	26	88	\$4,255	\$83,183	\$1,612	\$158,546	\$29,805	\$18,322	\$170,029	\$259,079	\$271,709	95.35%
Feb 2022	28	87	\$4,211	\$82,337	\$1,589	\$232,430	\$28,395	\$90,126	\$180,689	\$268,847	\$268,975	99.85%
Mar 2022	30	87	\$4,243	\$82,964	\$1,626	\$137,080	\$27,287	\$9,270	\$165,088	\$253,931	\$271,197	93.63%
Apr 2022	28	87	\$4,211	\$82,337	\$1,599	\$174,108	\$22,866	\$21,547	\$175,427	\$263,574	\$268,975	97.99%
May 2022	29	88	\$4,271	\$83,496	\$1,626	\$85,847	\$33,579	\$5,820	\$113,606	\$202,999	\$272,820	74.41%
Jun 2022			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Jul 2022			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Aug 2022			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Sep 2022			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Oct 2022			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Nov 2022			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Dec 2022			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Total	143	437	\$21,191	\$414,318	\$8,062	\$788,012	\$151,932	\$135,084	\$804,860	\$1,248,431	\$1,353,674	92.23%
	Total Enrollment	580	Total Expenses			Total Pd Claims			Net Plan Cost			\$1,248,431

Estimated Reserve Change	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	\$12,629.32	\$128.00	\$17,265.88	\$5,400.11	\$69,820.86							
YTD	\$12,629.32	\$12,757.32	\$30,023.20	\$35,423.31	\$105,243.87							

2022 Stop Loss Premium and Fees	Claims Admin		Stop Loss		2022 Premium Equivalent Rates
	Specific	Aggregate	Specific	Aggregate	
Single Family	\$16.02	\$313.19	\$313.19	\$13.90	\$1,111.12
	\$43.25	\$845.61	\$845.61	\$13.90	\$2,344.05

*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
103.68%

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	Total Plan Cost (Expenses + Claims)	Total Cost/Premium Equivalent	Percent of Premium Equivalent
	Single	Family	Dental Admin*	Paid Claims			
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	98.97%
Apr 2022	48	80	\$712	\$14,875	\$15,587	\$13,436	116.01%
May 2022	48	80	\$721	\$11,892	\$12,613	\$13,436	93.86%
Jun 2022				\$0	\$0	\$0	#DIV/0!
Jul 2022				\$0	\$0	\$0	#DIV/0!
Aug 2022				\$0	\$0	\$0	#DIV/0!
Sep 2022				\$0	\$0	\$0	#DIV/0!
Oct 2022				\$0	\$0	\$0	#DIV/0!
Nov 2022				\$0	\$0	\$0	#DIV/0!
Dec 2022				\$0	\$0	\$0	#DIV/0!
Total	236	403	\$3,600	\$68,952	\$72,552	\$67,369	107.69%
	Total Enrollment		Total Expenses	Total Paid Claims	Total Plan Cost (Expenses + Claims)		% of Prem Equivalent
	639		\$3,600	\$68,952	\$72,552		107.69%

Estimated Reserve Change	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	-\$2,877.82	-\$1,115.72	\$139.71	-\$2,161.28	\$822.32							
YTD	-\$2,877.82	-\$3,993.54	-\$3,863.83	-\$6,006.11	-\$5,182.79							

Current Year Premium and Fees	Premium Equivalent Rates 2022	Administrative Fees 2022
Single	\$53.84	\$3.05
Family	\$135.64	\$7.15

* Administrative fees pulled from Humana reports.

2016 Loss Ratio
103.10%

2017 Loss Ratio
97.45%

2018 Loss Ratio
92.59%

2019 Loss Ratio
105.09%

2020 Loss Ratio
93.05%

2021 Loss Ratio
97.69%

Kewaunee County

Large Claimants Over \$27,500, Paid 1/1/2022 - 5/31/2022

Member Number	Relationship	Total Paid Claims MAY 2022	Total Paid Claims Prior Month	Change from Prior Month	% of Specific
1	Spouse	\$87,809	\$80,877	\$6,932	159.65%
2	Child	\$71,793	\$71,826	-\$33	130.53%
3	Employee	\$39,474	\$31,117	\$8,357	71.77%
4	Spouse	\$31,967	\$31,189	\$778	58.12%
5	Spouse	\$31,476	\$31,476	\$0	57.23%
6	Employee	\$29,859	\$29,859	\$0	54.29%
		\$292,377			