



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

June 3, 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 June 3, 2022 Finance Agenda
4. Approval of May 17, 2022 Finance Committee Minutes
5. Public Comment
6. Monthly Administrative Report
  - a. Monthly Financial Report – April 2022
  - b. Medical/Dental/Large Claimant Financial Report –April 2022
  - c. Overtime Report – May 2022
7. Economic Development Discussion
8. Review Vendor Payments – April 2022
9. Approval of Supplemental Payroll
10. Such Other Matters as Authorized by Law
11. Next Meeting; June 3, 2022
12. Adjournment

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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**

Date: [May 17, 2022](#) Time: [5:30 PM](#)

Location: [Administration Center – Conference Room](#)

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

Roll call: Members present: John Mastalir, Virginia Haske, Tom Romdenne, Jeffrey Vollenweider, Steven Agamaite. Others present: Scott Feldt, Paul Kunesh, Gary Paape, Todd Every.

Approve the agenda: Motion to amend agenda, item 6 to read 'Approval of Bridge Contract' by Vollenweider second by Haske. Motion carried. Motion by Mastalir second by Haske to adopt the agenda as amended. Motion carried.

Approve minutes: Motion by Haske second by Agamaite to approve the [05/06/2022](#) Finance Committee minutes. Motion carried.

Public Comment: None

Approval of Bridge Contract - County Road E (B-31-0019): The committee reviewed & discussed a memo by Highway Commissioner Every requesting approval of deck replacement contract with Zenith Tech Inc for the County Road E bridge over the Kewaunee River. Funding including Local Road Improvement Program & CHIP funds are available for this project in the 2022 budget. Motion by Vollenweider second by Agamaite to approve the bridge deck replacement contract with Zenith Tech Inc for approximately \$592,727. Motion carried

Such other matters as authorized by law: None.

Next finance committee meeting: June 3<sup>rd</sup> 8:00 AM

Adjournment: Motion by Mastalir second by Agamaite to adjourn the meeting. Motion carried. Meeting adjourned at 5:45 PM.

Submitted by:  
Paul Kunesh

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

Benchmark  
**31.52%**

Year: **2022**  
 Month: **April**

Payroll:  
**31.15%**

	2022 April ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
<b>COUNTY ADMINISTRATOR</b>						
Other Revenue	0	0	0	0	0	-
Total Expenditures	61,362	236,690	84,672	468,469	231,779	50.52%
	61,362	236,690	84,672	468,469	231,779	
<b>ADMIN-HR &amp; INSURANCE</b>						
Other Revenue	0	0	0	(4,000)	(4,000)	0.00%
Total Expenditures	18,158	197,872	130,001	317,810	119,938	62.26%
	18,158	197,872	130,001	313,810	115,938	
<b>CHILD SUPPORT</b>						
Other Revenue	(62,044)	(62,044)	(75,310)	(270,200)	(208,156)	22.96%
Total Expenditures	13,504	56,137	88,701	282,365	226,228	19.88%
	(48,541)	(5,907)	13,391	12,165	18,072	
<b>CIRCUIT COURT</b>						
Other Revenue	0	(26,137)	(26,137)	(52,275)	(26,138)	50.00%
Total Expenditures	8,642	28,935	27,357	87,918	58,983	32.91%
	8,642	2,798	1,220	35,643	32,845	
<b>CLERK OF CIRCUIT COURT</b>						
Other Revenue	(27,437)	(61,503)	(64,560)	(151,400)	(89,897)	40.62%
Total Expenditures	25,258	83,632	101,520	344,830	261,198	24.25%
	(2,178)	22,129	36,959	193,430	171,301	
<b>CORONER</b>						
Other Revenue	(775)	(3,665)	(3,710)	(11,800)	(8,135)	31.06%
Total Expenditures	3,780	10,212	17,021	34,326	24,114	29.75%
	3,005	6,547	13,311	22,526	15,979	
<b>CORPORATION COUNSEL</b>						
Other Revenue	(100)	(414)	(267)	(1,500)	(1,086)	27.61%
Total Expenditures	7,571	23,599	26,763	73,286	49,687	32.20%
	7,471	23,185	26,496	71,786	48,601	
<b>COUNTY BOARD</b>						
Other Revenue	0	0	0	0	0	-
Total Expenditures	6,415	45,283	42,549	155,597	110,314	29.10%
	6,415	45,283	42,549	155,597	110,314	
<b>COUNTY CLERK</b>						
Other Revenue	(1,225)	(17,712)	(2,637)	(18,050)	(338)	98.13%
Total Expenditures	32,302	90,166	80,812	267,491	177,325	33.71%
	31,077	72,454	78,175	249,441	176,987	
<b>DISTRICT ATTORNEY</b>						
Other Revenue	(228)	(1,376)	(1,826)	(30,020)	(28,644)	4.58%
Total Expenditures	17,843	53,550	50,548	169,963	116,413	31.51%
	17,615	52,175	48,722	139,943	87,768	
<b>EMERGENCY MANAGEMENT</b>						
Other Revenue	(11,540)	(869)	(50)	(200,423)	(199,554)	0.43%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	14,081	52,410	52,291	267,690	215,280	19.58%
	2,541	51,541	52,241	67,267	15,726	
<b>FAMILY COURT COMMISSIONER</b>						
Other Revenue	(325)	(890)	(755)	(5,000)	(4,110)	17.80%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	7,190	23,767	18,761	75,592	51,825	31.44%
Transfers OUT & to FB	0	0	0	0	0	
	6,865	22,877	18,006	70,592	47,715	
<b>FINANCE DEPARTMENT</b>						
Other Revenue	0	0	0	0	0	-
Total Expenditures	35,033	122,902	110,926	370,823	247,921	33.14%
	35,033	122,902	110,926	370,823	247,921	

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

Benchmark  
31.52%

Payroll:  
31.15%

	2022 April ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
<b>COUNTY ROADS &amp; BRIDGES FUND</b>						
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	153,672	915,055	749,957	3,891,277	2,976,222	23.52%
Transfers OUT & to FB	0	0	0	0	0	
	153,672	(1,943,150)	(2,147,909)	0	1,943,150	
<b>HIGHWAY INTERNAL SERV FUND</b>						
Other Revenue	(280,831)	(1,521,596)	(1,108,935)	(5,501,549)	(3,979,953)	27.66%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	414,311	1,688,597	1,663,351	5,501,549	3,812,952	30.69%
Transfers OUT & to FB	0	0	0	0	0	
	133,480	167,001	554,416	0	(167,001)	
<b>HSD SUMMARY</b>						
Tax Levy	0	(1,032,946)	(1,084,036)	(1,032,946)	0	100.00%
Other Revenue	(491,225)	(947,600)	(982,726)	(5,224,098)	(4,276,498)	18.14%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	679,217	1,542,040	1,554,326	6,257,044	4,715,004	24.64%
Transfers OUT & to FB	0	0	0	0	0	
	187,992	(438,506)	(512,437)	0	438,506	
<b>AGING DISABILITY RSRCE CNTR</b>						
Tax Levy	0	(92,500)	(92,500)	(92,500)	0	100.00%
Other Revenue	0	0	0	0	0	-
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	364	892	1,412	92,500	91,608	0.96%
Transfers OUT & to FB	0	0	0	0	0	
	364	(91,608)	(91,088)	0	91,608	
<b>INFORMATION SERVICES</b>						
Tax Levy	0	(6,000)	(6,000)	(6,000)	0	100.00%
Other Revenue	(6,563)	(6,563)	(9,197)	(11,500)	(4,938)	57.07%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	45,837	116,489	135,768	366,906	250,417	31.75%
Transfers OUT & to FB	0	0	0	0	0	
	39,275	103,926	120,571	349,406	245,480	
<b>LAND CONSERVATION FUND</b>						
Tax Levy	0	(359,080)	(345,260)	(359,080)	0	100.00%
Other Revenue	(32,197)	(102,883)	(211,858)	(379,836)	(276,953)	27.09%
Transfers IN & from FB	0	0	0	(20,000)	(20,000)	
Total Expenditures	55,505	173,048	329,132	758,916	585,868	22.80%
Transfers OUT & to FB	0	0	0	0	0	
	23,309	(288,915)	(227,986)	0	288,915	
<b>LAND INFORMATION OFFICE</b>						
Tax Levy	0	(65,788)	(112,749)	(65,788)	0	100.00%
Other Revenue	(62,064)	(131,932)	(125,668)	(148,550)	(16,618)	88.81%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	17,874	74,272	100,222	214,338	140,066	34.65%
Transfers OUT & to FB	0	0	0	0	0	
	(44,190)	(123,448)	(138,195)	0	123,448	
<b>MAINTENANCE</b>						
Tax Levy	0	0	0	0	0	-
Other Revenue	(412)	(676)	(48)	(7,000)	(6,324)	9.66%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	40,258	139,700	211,232	466,816	327,116	29.93%
Transfers OUT & to FB	0	0	0	5,000	5,000	
	39,847	139,023	211,184	464,816	325,793	

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

Benchmark  
 31.52%

Year: **2022**  
 Month: **April**

Payroll:  
 31.15%

	2022 April ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
<b>PROMOTION &amp; RECREATION</b>						
Tax Levy	0	0	0	0	0	-
Other Revenue	(104,043)	(110,057)	(75,384)	(218,582)	(108,525)	50.35%
Transfers IN & from FB	0	0	0	(6,000)	(6,000)	
Total Expenditures	59,719	184,624	164,912	755,509	570,885	24.44%
Transfers OUT & to FB	0	0	0	0	0	
	(44,324)	74,567	89,529	530,927	456,360	
<b>PUBLIC HEALTH</b>						
Tax Levy	0	(5,250)	(3,750)	(5,250)	0	100.00%
Other Revenue	(52,264)	(66,568)	(33,082)	(308,589)	(242,021)	21.57%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	91,559	216,161	159,056	545,022	328,861	39.66%
Transfers OUT & to FB	0	0	0	0	0	
	39,296	144,343	122,224	231,183	86,840	
<b>REGISTER IN PROBATE</b>						
Other Revenue	(3,154)	(7,227)	(8,913)	(38,500)	(31,273)	18.77%
Total Expenditures	23,690	76,716	52,639	222,704	145,988	34.45%
	20,536	69,488	43,726	184,204	114,716	
<b>REGISTER OF DEEDS</b>						
Other Revenue	(11,879)	(52,062)	(51,462)	(175,000)	(122,938)	29.75%
Total Expenditures	20,356	73,310	71,013	202,442	129,132	36.21%
Transfers OUT & to FB	0.00	0	0	0	0	
	8,476	21,248	19,550	27,442	6,194	
<b>SHERIFF</b>						
Other Revenue	(19,972)	(67,379)	(7,198)	(282,900)	(235,622)	23.82%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	453,705	1,391,237	1,310,770	4,552,255	3,162,397	30.56%
Transfers OUT & to FB	0	0	0	0	0	
	433,734	1,323,858	1,303,572	4,269,355	2,926,775	
<b>SOLID WASTE FUND</b>						
Tax Levy	0	0	0	0	0	-
Other Revenue	(859)	54,889	55,262	(81,275)	(136,164)	-67.54%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	4,536	21,943	32,267	81,275	59,332	27.00%
Transfers OUT & to FB	0	0	0	0	0	
	3,677	76,833	87,529	0	(76,833)	
<b>COUNTY TREASURER</b>						
Other Revenue	33,770	165,293	(93,583)	(217,600)	(382,893)	-75.96%
Total Expenditures	21,257	66,496	62,981	205,019	138,523	32.43%
	55,027	231,788	(30,602)	(12,581)	(244,369)	
<b>UNIVERSITY EXTENSION</b>						
Other Revenue	(84)	(2,934)	(1,988)	(8,700)	(5,766)	33.72%
Total Expenditures	9,590	36,566	86,464	284,006	247,440	12.88%
Transfers OUT & to FB	0	0	0	0	0	
	9,506	33,632	84,476	275,306	241,674	
<b>VETERAN SERVICE OFFICE</b>						
Tax Levy	0	(4,869)	(4,869)	(4,869)	0	100.00%
Other Revenue	0	(11,700)	(11,400)	(11,800)	(100)	99.15%
Total Expenditures	17,128	54,122	51,569	166,317	112,195	32.54%
	17,128	37,553	35,300	149,648	112,095	

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

**Year: 2022**  
**Month: April**

Benchmark  
**31.52%**

Payroll:  
**31.15%**

	2022 April ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
<b>NON-DEPARTMENT</b>						
Tax Levy	0	(7,119,911)	(6,635,463)	(7,119,911)	0	100.00%
Other Revenue	(233,612)	(2,386,267)	(384,165)	(4,415,326)	(2,029,059)	54.05%
Transfers IN & from FB	0	0	0	(2,217,368)	(2,217,368)	
Total Expenditures	607,254	1,254,855	658,713	3,116,441	1,861,586	40.27%
Transfers OUT & to FB	0	0	0	2,016,338	2,016,338	
	373,642	(8,251,323)	(6,360,914)	(8,619,826)	(368,503)	
<b>DEBT SERVICE FUND</b>						
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	0	0	(11,982)	(11,982)	
Total Expenditures	878,003	1,423,903	1,444,978	1,520,756	96,853	93.63%
Transfers OUT & to FB	0	0	0	11,982	11,982	
	878,003	(96,853)	(226,731)	0	96,853	
<b>CAPITAL IMPROVEMENT FUND</b>						
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	
<b>ECONOMIC DEVELOPMENT FUND</b>						
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	0	0	0	593,918	593,918	
	0	(250,000)	(78,763)	0	250,000	
<b>REVOLVING LOAN FUND</b>						
Other Revenue	(5,204)	(42,780)	(29,230)			
Total Expenditures	28,699	47,012	28,880			
Transfers OUT & to FB	0	0	0			
	23,495	4,233	(350)			
<b>BUSINESS DEVELOPMENT LOAN PGM</b>						
Other Revenue	(152)	(606)	0	(1,820)	(1,214)	33.32%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	0	0	0	0	0	-
Transfers OUT & to FB	0	0	0	1,820		
	(152)	(606)	0	0	(1,214)	
<b>HEALTH SELF INSURANCE FUND</b>						
Other Revenue	(276,070)	(1,146,944)	(1,120,267)			
Total Expenditures	319,259	1,171,759	1,306,832			
	43,189	24,815	186,565			
<b>DENTAL SELF INSURANCE FUND</b>						
Other Revenue	(13,436)	(53,883)	(52,205)			
Total Expenditures	15,595	59,700	63,724			
	2,159	5,817	11,519			
<b>Grand Total</b>	<b>2,544,607</b>	<b>(8,175,740)</b>	<b>(6,318,940)</b>	<b>21,372</b>	<b>8,211,434</b>	

Tax Levy	0	(12,876,389)	(12,687,299)	(12,876,389)	0	100.00%
Other Revenue	(1,663,923)	(7,053,001)	(4,874,998)	(19,451,749)	(13,662,456)	36.26%
Transfers IN & from FB	0	0	0	(2,396,800)	(2,396,800)	0.00%
Total Expenditures	4,208,529	11,753,651	11,243,357	32,117,252	21,643,451	36.60%
Transfers OUT & to FB	0	0	0	2,629,058	2,627,238	0.00%
	2,544,607	(8,175,740)	(6,318,940)	21,372	8,211,434	
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	
<b>COUNTY ADMINISTRATOR</b>		<b>Contracted Services</b>	Sporadic, as invoiced
<b>ADMIN-HR &amp; INSURANCE</b>		<b>Professional Development</b>	Sporadic, as invoiced
Liability & WC dividends	Approximately Sept-Oct	<b>Insurance Premiums</b>	Expensed in January
<b>CHILD SUPPORT</b>			
Child Support Grant	Payments received Quarterly		
<b>CIRCUIT COURT</b>			
Circuit Ct Reimb	Semi-annual by Feb & Aug		
<b>CLERK OF CIRCUIT COURT</b>		<b>GAL &amp; Legal Fees</b>	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)	<b>Jury Expenses</b>	ONLY if Jury trial
<b>CORONER</b>			
<b>CORPORATION COUNSEL</b>			
<b>COUNTY BOARD</b>		<b>Membership Dues</b>	Paid in January
<b>COUNTY CLERK</b>		<b>Election expenses</b>	Seasonal, just prior to election
State Voter Reg Fee	When invoiced (later in year)		
<b>DISTRICT ATTORNEY</b>			
<b>EMERGENCY MANAGEMENT</b>			
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		
<b>FAMILY COURT COMMISSIONER</b>			
<b>FINANCE DEPARTMENT</b>		<b>Audit</b>	as invoiced, usually by Sept
		<b>Other Prof Svcs</b>	Indirect cost (Oct) & OPEB Rept (Mar)
<b>COUNTY ROADS &amp; BRIDGES FUND</b>		<b>Winter Maint</b>	Early & late in calendar year
Transp Aid	Pmt recd: Jan 25%, Jul 50%, Oct 25%	<b>Maint &amp; construction</b>	April - Oct
		<b>Bridge Aid (towns)</b>	sporadic-as requested
<b>HIGHWAY INTERNAL SERV FUND</b>			
Revenue invoiced	Billing cycles are 4 or 6 weeks (P/R)		
<b>HSD SUMMARY</b>		<b>Family Care payment to WI</b>	Due in May
Grant revenue	3 mo lag time (spend, invoice, receive)		
Charges for Svc (MA)	billing cycle s/b no more than 30 days		
<b>AGING DISABILITY RSRCE CNTR</b>		<b>Admin (phone, copier, etc)</b>	Expensed as used through year
		<b>Payment to Manitowoc Co</b>	Paid in March of following year
<b>INFORMATION SERVICES</b>		<b>Maintenance agreements</b>	Most in Jan & April
Charge to City	Annual fee due Jan, balance as work requested & invoiced	<b>Outlay/Computer</b>	Early in year if possible
<b>LAND CONSERVATION FUND</b>			
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	<b>Wildlife Damage</b>	as claims rec'd
SWRM Cast Share	Passthrough grant-may not be as much as budgeted. Recvd late in year	<b>SWRM Cost Share</b>	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	
<b>LAND INFORMATION OFFICE</b>		<b>OTHER PROJECTS</b>	
STRATEGIC INITIATIVE	As work completed & invoiced	OTHER PROJECTS	as work completed & invoiced
Base Budget grant	Rec'd 1st quarter of year	MAINT AGREEMENTS	Most paid in January
<b>MAINTENANCE</b>		Utilities & snow removal	seasonal
		Outlay (frequent)	vehicles, mowers, major building
<b>PROMOTION &amp; RECREATION</b>		Race related	track grading, utilities - Apr-Sept
Rent-Racing	Seasonal-May-Sept	Outlay (frequent)	vehicles, mowers, equip, improvements
Winter Park	Season revenue recvd in March	Winter Park	seasonal, Dec - Mar
Snowmobile Aids	reimbursed after clubs paid	Snowmobile Trails	as requested by clubs (July)
Other parks	project grants, as completed & submitted	Other parks	as project work completed
<b>PUBLIC HEALTH</b>			
Grant revenue	3 mo lag time (spend, invoice, receive)		
<b>REGISTER IN PROBATE</b>			
Revenue-through CCAP	Amounts collected in a month are deposited & recorded in the next month (2 in December)		
<b>REGISTER OF DEEDS</b>		Maintenance Agreements	Paid in January
<b>SHERIFF</b>		Outlay (frequent)	Vehicles early in year
School Liaison	Semi Annual	Maintenance Agreements	Most paid Jan-Apr
<b>SOLID WASTE FUND</b>		Admin Fees-Tn W Kewaunee	Paid in May
Facility rent	Due in January		
Tipping Fees	Monthly		
LTC Trust (Misc)	Sent report to DNR in January for year, received in Feb or March		
<b>COUNTY TREASURER</b>			
<b>UNIVERSITY EXTENSION</b>		Agent Contracts	semi annual - July & Dec
<b>VETERAN SERVICE OFFICE</b>			
Vet Service Grant-March			
<b>NON-DEPARTMENT</b>		Illegal Taxes & Refunds	Paid in February
State Shared taxes	Recd in Jul (15%) & Nov (85%)	Violence Intervention Proj	January
Exempt Computer Aid	Recd in Jul (100%)	KCEDC	Paid early in year
Utility Tax	Recd in Jul (15%) & Nov (85%)	Principal & Interest	Apr & May
<b>DEBT SERVICE FUND</b>		Principal	Oct & Nov
<b>CAPITAL IMPROVEMENT FUND</b>			
<b>ECONOMIC DEVELOPMENT FUND</b>			
Loan payments (BT)	Annual-September	Projects-as approved & invoiced	
<b>REVOLVING LOAN FUND</b>		No more loans as of 2019	
<b>BUSINESS DEVELOPMNT LOAN PGM</b>		As loans approved	
<b>HEALTH SELF INSURANCE FUND</b>			
<b>DENTAL SELF INSURANCE FUND</b>			

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		Agg Stop Loss Premium	Paid Claims			Total Cost/Premium Equivalent			
	Employee	Family	Medical Admin.	Specific Spec Stop Loss Premium		Medical Claims	Rx Claims	Claims over Specific*	Net Plan Cost (Expenses+Net Claims)	Total Premium Equivalent	% of Premium Equivalent	
Jan 2022	26	88	\$4,255	\$93,183	\$1,612	\$158,546	\$29,805	\$18,322	\$170,029	\$259,079	\$271,709	95.35%
Feb 2022	28	87	\$4,211	\$92,337	\$1,599	\$232,430	\$28,395	\$80,128	\$180,699	\$268,847	\$269,975	98.95%
Mar 2022	30	87	\$4,243	\$92,964	\$1,626	\$137,080	\$37,287	\$9,270	\$165,098	\$253,931	\$271,197	93.63%
Apr 2022	28	87	\$4,211	\$92,337	\$1,599	\$174,108	\$22,866	\$21,547	\$175,427	\$263,574	\$268,975	97.99%
May 2022			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
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!
<b>Total</b>	114	349	\$16,921	\$330,822	\$6,436	\$702,164	\$118,353	\$129,264	\$691,254	\$1,045,431	\$1,080,855	95.72%
<b>Total Enrollment</b>	463			<b>Total Expenses</b>	\$354,178	<b>Total Pd Claims</b>	\$820,517	<b>Net Pd Claims</b>	\$691,254	<b>Net Plan Cost</b>	\$1,045,431	

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								
YTD	\$12,629.32	\$12,757.32	\$30,025.20	\$35,433.31								

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

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

2016 Loss Ratio  
84.90%

2017 Loss Ratio  
84.37%

2018 Loss Ratio  
93.81%

2019 Loss Ratio  
103.59%

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 Premium Equivalent	Percent of Premium Equivalent
	Single	Family	Dental Admin*	Total Cost				
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					\$0	\$0	#DIV/0!	
Jun 2022					\$0	\$0	#DIV/0!	
Jul 2022					\$0	\$0	#DIV/0!	
Aug 2022					\$0	\$0	#DIV/0!	
Sep 2022					\$0	\$0	#DIV/0!	
Oct 2022					\$0	\$0	#DIV/0!	
Nov 2022					\$0	\$0	#DIV/0!	
Dec 2022					\$0	\$0	#DIV/0!	
<b>Total</b>	188	323	\$2,879	\$57,060	\$59,939	\$53,934	111.13%	
<b>Total Enrollment</b>	511		<b>Total Expenses</b>	<b>Total Paid Claims</b>	<b>Total Plan Cost (Expenses + Claims)</b>		<b>% of Prem Equivalent</b>	
			\$2,879	\$57,060	\$59,939		111.13%	

Estimated Reserve Change	Month											
	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	-\$2,877.82	-\$1,116.72	\$139.71	-\$2,161.28								
YTD	-\$2,877.82	-\$3,993.64	-\$3,853.83	-\$6,005.11								

Current Year Premium and Fees		Premium Equivalent Rates 2022		Administrative Fees 2022	
Single	\$53.84	Single	\$3.05	Single	\$7.15
Family	\$135.64	Family	\$7.15	Family	\$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	97.59%
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# Kewaunee County

Large Claimants Over \$27,500, Paid 1/1/2022 - 4/30/2022

Member Number	Relationship	Total Paid Claims APR 2022	Total Paid Claims Prior Month	Change from Prior Month	% of Specific
1	Spouse	\$80,877	NEW	NEW	147.05%
2	Child	\$71,826	\$71,826	\$0	130.59%
3	Spouse	\$31,476	\$30,613	\$862	57.23%
4	Spouse	\$31,189	NEW	NEW	56.71%
5	Employee	\$31,117	NEW	NEW	56.58%
6	Employee	\$29,859	NEW	NEW	54.29%
		<b>\$276,343</b>			