



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
AGENDA

March 4, 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 March 4, 2022 Finance Agenda
4. Approval of February 4, 2022 Finance Committee Minutes
5. Public Comment
6. Monthly Administrative Report
 - a. Monthly Financial Report – January 2022
 - b. Medical/Dental/Large Claimant Financial Report – January 2022
 - c. Overtime Report – February 2022
7. Discussion of Allocation of ARPA Funds
8. Approval of Supplemental Payroll
9. Such Other Matters as Authorized by Law
10. Next Meeting; April 8, 2022
11. 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

February 15, 2022 4:30 p.m.

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

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

Roll Call: Members Present - John Mastalir, Tom Romdenne, Virginia Haske, Doak Baker, Jeff Vollenweider. Others Present – Dan Olaon, Gary Paape, Jeff Wisnicky, Scott Feldt, Todd Every.

Approval of February 15, 2022 Finance Agenda: Haske moved, Romdenne seconded to approve the agenda. Motion carried.

Approval of February 4, 2022 Finance Committee Minutes: Baker moved, Romdenne seconded to approve the February 4, 2022 minutes.

Public Comment: None.

Approval of Truck Chassis Purchase: Every reviewed the chassis purchase. Because of the delay in receiving a chassis, the Highway Committee approved the advance purchase of the truck chassis. The chassis approved today and a previously approved chassis will be 2024 models and will keep vehicle replacement up to date. A question was raised whether the pre-purchase of the chassis will affect the budget. Discussion followed regarding encumbrance of funds to future boards and their possible effects. The purchase of the chassis is taken from the Highway Internal Service Fund and would have no effect on the general fund budget. The funds for the purchase would be designated to ensure that funds would not be expended in excess of the balance of the highway internal service fund. Vollenweider moved, Haske seconded to recommend approval to the County Board for the purchase of a truck chassis. Motion carried.

Such Other Matters as Authorized by Law: None.

Next Meeting: March 4, 2022

Adjournment: Baker moved, Romdenne seconded to adjourn. Motion carried. Meeting adjourned at 4:59 p.m.

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2022

Month:

January

| |
|-----------|
| Benchmark |
| 6.53% |

| |
|----------|
| Payroll: |
| 4.23% |

| | 2022 January 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 | 45,003 | 45,003 | 19,128 | 468,469 | 423,466 | 9.61% |
| | 45,003 | 45,003 | 19,128 | 468,469 | 423,466 | |
| ADMIN-HR & INSURANCE | | | | | | |
| Other Revenue | 0 | 0 | 0 | (4,000) | (4,000) | 0.00% |
| Total Expenditures | 161,020 | 161,020 | 86,751 | 317,810 | 156,790 | 50.67% |
| | 161,020 | 161,020 | 86,751 | 313,810 | 152,790 | |
| CHILD SUPPORT | | | | | | |
| Other Revenue | 0 | 0 | 0 | (270,200) | (270,200) | 0.00% |
| Total Expenditures | 15,612 | 15,612 | 18,396 | 282,365 | 266,753 | 5.53% |
| | 15,612 | 15,612 | 18,396 | 12,165 | (3,447) | |
| CIRCUIT COURT | | | | | | |
| Other Revenue | (26,137) | (26,137) | 0 | (52,275) | (26,138) | 50.00% |
| Total Expenditures | 7,206 | 7,206 | 6,042 | 87,918 | 80,712 | 8.20% |
| | (18,931) | (18,931) | 6,042 | 35,643 | 54,574 | |
| CLERK OF CIRCUIT COURT | | | | | | |
| Other Revenue | (4,375) | (4,375) | 0 | (151,400) | (147,025) | 2.89% |
| Total Expenditures | 13,363 | 13,363 | 18,036 | 344,830 | 331,467 | 3.88% |
| | 8,988 | 8,988 | 18,036 | 193,430 | 184,442 | |
| CORONER | | | | | | |
| Other Revenue | 0 | 0 | 0 | (11,800) | (11,800) | 0.00% |
| Total Expenditures | 1,257 | 1,257 | 3,640 | 34,326 | 33,069 | 3.66% |
| | 1,257 | 1,257 | 3,640 | 22,526 | 21,269 | |
| CORPORATION COUNSEL | | | | | | |
| Other Revenue | 0 | 0 | 0 | (1,500) | (1,500) | 0.00% |
| Total Expenditures | 4,939 | 4,939 | 5,895 | 73,286 | 68,347 | 6.74% |
| | 4,939 | 4,939 | 5,895 | 71,786 | 66,847 | |
| COUNTY BOARD | | | | | | |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | - |
| Total Expenditures | 23,913 | 23,913 | 22,322 | 155,597 | 131,684 | 15.37% |
| | 23,913 | 23,913 | 22,322 | 155,597 | 131,684 | |
| COUNTY CLERK | | | | | | |
| Other Revenue | (5,717) | (5,717) | (692) | (18,050) | (12,333) | 31.67% |
| Total Expenditures | 10,879 | 10,879 | 13,559 | 267,491 | 256,612 | 4.07% |
| | 5,162 | 5,162 | 12,867 | 249,441 | 244,279 | |
| DISTRICT ATTORNEY | | | | | | |
| Other Revenue | (50) | (50) | (20) | (30,020) | (29,970) | 0.17% |
| Total Expenditures | 8,604 | 8,604 | 8,318 | 169,963 | 161,359 | 5.06% |
| | 8,554 | 8,554 | 8,298 | 139,943 | 131,389 | |
| EMERGENCY MANAGEMENT | | | | | | |
| Other Revenue | 0 | 0 | 0 | (200,423) | (200,423) | 0.00% |
| Transfers IN & from FB | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 14,430 | 14,430 | 19,438 | 267,690 | 253,260 | 5.39% |
| | 14,430 | 14,430 | 19,438 | 67,267 | 52,837 | |
| FAMILY COURT COMMISSIONER | | | | | | |
| Other Revenue | (60) | (60) | (120) | (5,000) | (4,940) | 1.20% |
| Transfers IN & from FB | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 5,526 | 5,526 | 5,617 | 75,592 | 70,066 | 7.31% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | 5,466 | 5,466 | 5,497 | 70,592 | 65,126 | |
| FINANCE DEPARTMENT | | | | | | |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | - |
| Total Expenditures | 20,951 | 20,951 | 20,080 | 370,823 | 349,872 | 5.65% |
| | 20,951 | 20,951 | 20,080 | 370,823 | 349,872 | |

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2022

Month:

January

| |
|-----------|
| Benchmark |
| 6.53% |

| |
|----------|
| Payroll: |
| 4.23% |

| | 2022 January ACTUAL | 2022 YTD ACTUAL | 2021 YTD ACTUAL | 2022 Budget REVISED | Remaining Budget | YTD Budget % * |
|--|---------------------------|-----------------------|-----------------------|---------------------------|---------------------|-------------------|
| COUNTY ROADS & BRIDGES FUND | | | | | | |
| Tax Levy | (2,669,289) | (2,669,289) | (2,700,169) | (2,669,289) | 0 | 100.00% |
| Other Revenue | (188,916) | (188,916) | (197,697) | (1,080,538) | (891,622) | 17.48% |
| Transfers IN & from FB | 0 | 0 | 0 | (141,450) | (141,450) | |
| Total Expenditures | 219,743 | 219,743 | 122,115 | 3,891,277 | 3,671,534 | 5.65% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | (2,638,462) | (2,638,462) | (2,775,752) | 0 | 2,638,462 | |
| HIGHWAY INTERNAL SERV FUND | | | | | | |
| Other Revenue | (398,202) | (398,202) | (73,500) | (5,501,549) | (5,103,347) | 7.24% |
| Transfers IN & from FB | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 356,518 | 356,518 | 350,130 | 5,501,549 | 5,145,031 | 6.48% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | (41,684) | (41,684) | 276,629 | 0 | 41,684 | |
| HSD SUMMARY | | | | | | |
| Tax Levy | (1,032,946) | (1,032,946) | (1,084,036) | (1,032,946) | 0 | 100.00% |
| Other Revenue | (4,889) | (4,889) | 54,720 | (5,224,098) | (5,219,209) | 0.09% |
| Transfers IN & from FB | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 147,839 | 147,839 | 182,688 | 6,257,044 | 6,109,205 | 2.36% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | (889,995) | (889,995) | (846,629) | 0 | 889,995 | |
| AGING DISABILITY RSRCE CNTR | | | | | | |
| Tax Levy | (92,500) | (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 | 0 | 0 | 129 | 92,500 | 92,500 | 0.00% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | (92,500) | (92,500) | (92,371) | 0 | 92,500 | |
| INFORMATION SERVICES | | | | | | |
| Tax Levy | (6,000) | (6,000) | (6,000) | (6,000) | 0 | 100.00% |
| Other Revenue | 0 | 0 | 0 | (11,500) | (11,500) | 0.00% |
| Transfers IN & from FB | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 18,417 | 18,417 | 27,647 | 366,906 | 348,489 | 5.02% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | 12,417 | 12,417 | 21,647 | 349,406 | 336,989 | |
| LAND CONSERVATION FUND | | | | | | |
| Tax Levy | (359,080) | (359,080) | (345,260) | (359,080) | 0 | 100.00% |
| Other Revenue | (22,846) | (22,846) | (19,640) | (379,836) | (356,990) | 6.01% |
| Transfers IN & from FB | 0 | 0 | 0 | (20,000) | (20,000) | |
| Total Expenditures | 38,404 | 38,404 | 48,925 | 758,916 | 720,512 | 5.06% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | (343,522) | (343,522) | (315,975) | 0 | 343,522 | |
| LAND INFORMATION OFFICE | | | | | | |
| Tax Levy | (65,788) | (65,788) | (112,749) | (65,788) | 0 | 100.00% |
| Other Revenue | (2,364) | (2,364) | (2,252) | (148,550) | (146,186) | 1.59% |
| Transfers IN & from FB | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 20,768 | 20,768 | 10,526 | 214,338 | 193,570 | 9.69% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | (47,384) | (47,384) | (104,475) | 0 | 47,384 | |
| MAINTENANCE | | | | | | |
| Tax Levy | 0 | 0 | 0 | 0 | 0 | - |
| Other Revenue | (28) | (28) | 0 | (7,000) | (6,973) | 0.39% |
| Transfers IN & from FB | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 23,148 | 23,148 | 34,227 | 466,816 | 443,668 | 4.96% |
| Transfers OUT & to FB | 0 | 0 | 0 | 5,000 | 5,000 | |
| | 23,121 | 23,121 | 34,227 | 464,816 | 441,695 | |

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2022

Month:

January

| |
|--------------------|
| Benchmark 6.53% |
|--------------------|

| |
|-------------------|
| Payroll: 4.23% |
|-------------------|

| | 2022 January 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 | (600) | (600) | (8,975) | (218,582) | (217,982) | 0.27% |
| Transfers IN & from FB | 0 | 0 | 0 | (6,000) | (6,000) | |
| Total Expenditures | 27,408 | 27,408 | 24,997 | 755,509 | 728,101 | 3.63% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | 26,808 | 26,808 | 16,023 | 530,927 | 504,119 | |
| PUBLIC HEALTH | | | | | | |
| Tax Levy | (5,250) | (5,250) | (3,750) | (5,250) | 0 | 100.00% |
| Other Revenue | (3,131) | (3,131) | (6,441) | (308,589) | (305,458) | 1.01% |
| Transfers IN & from FB | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 30,216 | 30,216 | 25,344 | 545,022 | 514,806 | 5.54% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | 21,835 | 21,835 | 15,153 | 231,183 | 209,348 | |
| REGISTER IN PROBATE | | | | | | |
| Other Revenue | 0 | 0 | 0 | (38,500) | (38,500) | 0.00% |
| Total Expenditures | 12,542 | 12,542 | 8,461 | 222,704 | 210,162 | 5.63% |
| | 12,542 | 12,542 | 8,461 | 184,204 | 171,662 | |
| REGISTER OF DEEDS | | | | | | |
| Other Revenue | (12,203) | (12,203) | (9,623) | (175,000) | (162,797) | 6.97% |
| Total Expenditures | 23,247 | 23,247 | 22,893 | 202,442 | 179,195 | 11.48% |
| Transfers OUT & to FB | 0.00 | 0 | 0 | 0 | 0 | |
| | 11,044 | 11,044 | 13,270 | 27,442 | 16,398 | |
| SHERIFF | | | | | | |
| Other Revenue | (8,642) | (8,642) | 32,322 | (282,900) | (282,258) | 3.05% |
| Transfers IN & from FB | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 231,209 | 231,209 | 194,856 | 4,552,255 | 4,321,504 | 5.08% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | 222,566 | 222,566 | 227,178 | 4,269,355 | 4,039,247 | |
| SOLID WASTE FUND | | | | | | |
| Tax Levy | 0 | 0 | 0 | 0 | 0 | - |
| Other Revenue | (6,508) | (6,508) | 56,136 | (81,275) | (74,767) | 8.01% |
| Transfers IN & from FB | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 8,045 | 8,045 | 3,709 | 81,275 | 73,230 | 9.90% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | 1,537 | 1,537 | 59,845 | 0 | (1,537) | |
| COUNTY TREASURER | | | | | | |
| Other Revenue | 49,380 | 49,380 | (1,342) | (217,600) | (266,980) | -22.69% |
| Total Expenditures | 13,282 | 13,282 | 12,721 | 205,019 | 191,737 | 6.48% |
| | 62,662 | 62,662 | 11,379 | (12,581) | (75,243) | |
| UNIVERSITY EXTENSION | | | | | | |
| Other Revenue | (2,058) | (2,058) | (20) | (8,700) | (6,642) | 23.66% |
| Total Expenditures | 6,664 | 6,664 | 6,585 | 284,006 | 277,342 | 2.35% |
| Transfers OUT & to FB | 0 | 0 | 0 | 0 | 0 | |
| | 4,606 | 4,606 | 6,565 | 275,306 | 270,700 | |
| VETERAN SERVICE OFFICE | | | | | | |
| Tax Levy | (4,869) | (4,869) | (4,869) | (4,869) | 0 | 100.00% |
| Other Revenue | (100) | (100) | (1,000) | (11,800) | (11,700) | 0.85% |
| Total Expenditures | 12,831 | 12,831 | 10,455 | 166,317 | 153,486 | 7.71% |
| | 7,862 | 7,862 | 4,586 | 149,648 | 141,786 | |

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2022

Month:

January

Benchmark
6.53%

Payroll:
4.23%

| | 2022 January ACTUAL | 2022 YTD ACTUAL | 2021 YTD ACTUAL | 2022 Budget REVISED | Remaining Budget | YTD Budget % * |
|--------------------------------------|---------------------------|-----------------------|-----------------------|---------------------------|---------------------|-------------------|
| NON-DEPARTMENT | | | | | | |
| Tax Levy | (7,119,911) | (7,119,911) | (6,635,463) | (7,119,911) | 0 | 100.00% |
| Other Revenue | (651) | (651) | (149) | (4,198,708) | (4,198,057) | 0.02% |
| Transfers IN & from FB | 0 | 0 | 0 | (230,000) | (230,000) | |
| Total Expenditures | 40,000 | 40,000 | 40,000 | 912,455 | 872,455 | 4.38% |
| Transfers OUT & to FB | 0 | 0 | 0 | 2,016,338 | 2,016,338 | |
| | (7,080,562) | (7,080,562) | (6,595,612) | (8,619,826) | (1,539,264) | |
| DEBT SERVICE FUND | | | | | | |
| Tax Levy | (1,520,756) | (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 | 0 | 0 | 0 | 1,520,756 | 1,520,756 | 0.00% |
| Transfers OUT & to FB | 0 | 0 | 0 | 11,982 | 11,982 | |
| | (1,520,756) | (1,520,756) | (1,671,709) | 0 | 1,520,756 | |
| 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 | 0 | 4,000 | (593,918) | (593,918) | 0.00% |
| Transfers IN & from FB | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | - |
| Transfers OUT & to FB | 0 | 0 | 0 | 593,918 | 593,918 | |
| | 0 | 0 | 4,000 | 0 | 0 | |
| REVOLVING LOAN FUND | | | | | | |
| Other Revenue | (6,204) | (6,204) | (7,308) | | | |
| Total Expenditures | 9,437 | 9,437 | 5,204 | | | |
| Transfers OUT & to FB | 0 | 0 | 0 | | | |
| | 3,233 | 3,233 | (2,103) | | | |
| BUSINESS DEVELOPMENT LOAN PGM | | | | | | |
| Other Revenue | (152) | (152) | 0 | (1,820) | (1,668) | 8.33% |
| 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) | (152) | 0 | 0 | (1,668) | |
| HEALTH SELF INSURANCE FUND | | | | | | |
| Other Revenue | (268,975) | (268,975) | (255,943) | | | |
| Total Expenditures | 252,600 | 252,600 | 321,444 | | | |
| | (16,375) | (16,375) | 65,501 | | | |
| DENTAL SELF INSURANCE FUND | | | | | | |
| Other Revenue | (13,569) | (13,569) | (12,941) | | | |
| Total Expenditures | 16,093 | 16,093 | 12,715 | | | |
| | 2,525 | 2,525 | (227) | | | |
| Grand Total | (11,962,270) | (11,962,270) | (11,424,792) | 21,372 | 11,963,663 | |

| | | | | | | |
|------------------------|--------------|--------------|--------------|--------------|--------------|---------|
| Tax Levy | (12,876,389) | (12,876,389) | (12,687,299) | (12,876,389) | 0 | 100.00% |
| Other Revenue | (926,996) | (926,996) | (450,484) | (19,235,131) | (18,604,883) | 4.82% |
| Transfers IN & from FB | 0 | 0 | 0 | (409,432) | (409,432) | 0.00% |
| Total Expenditures | 1,841,115 | 1,841,115 | 1,712,991 | 29,913,266 | 28,350,739 | 6.15% |
| Transfers OUT & to FB | 0 | 0 | 0 | 2,629,058 | 2,627,238 | 0.00% |
| | (11,962,270) | (11,962,270) | (11,424,792) | 21,372 | 11,963,663 | |
| 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 | | Clean Sweep | Seasonal - around event date |
| 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 | | |
| 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 | | Winter Maint | Early & late in calendar year |
| Transp Aid | Pmt recd: Jan 25%, Jul 50%, Oct 25% | 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 | | Family Care payment to WI | 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 | | |
| 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 | | Maintenance agreements | Most in Jan & April |
| Charge to City | Annual fee due Jan, balance as work requested & invoiced | Outlay/Computer | Early in year if possible |
| LAND CONSERVATION FUND | | Wildlife Damage | as claims rec'd |
| Land Conservation State Aid | One pmt per year (Sept/Oct) | SWRM Cost Share | as requests are rec'd & completed |
| 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 | | |
| SWRM Cast Share | Passthrough grant-may not be as much as budgeted. Recvd late in year | | |
| 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 DEVELPMNT 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 | 28 | 88 | \$4,255 | \$83,183 | \$1,612 | \$156,546 | \$29,805 | \$18,322 | \$170,029 | \$259,079 | \$271,709 | 95.35% |
| Feb 2022 | | | \$0 | \$0 | \$0 | | | | \$0 | \$0 | \$0 | #DIV/0! |
| Mar 2022 | | | \$0 | \$0 | \$0 | | | | \$0 | \$0 | \$0 | #DIV/0! |
| Apr 2022 | | | \$0 | \$0 | \$0 | | | | \$0 | \$0 | \$0 | #DIV/0! |
| 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! |
| Total | 28 | 88 | \$4,255 | \$83,183 | \$1,612 | \$158,546 | \$29,805 | \$18,322 | \$170,029 | \$259,079 | \$271,709 | 95.35% |
| | Total Enrollment | | Total Expenses | | | Total Pd Claims | | | Net Plan Cost | | | |
| | 116 | | \$89,050 | | | \$188,351 | | | \$259,079 | | | |

| Estimated Reserve Change Monthly YTD | 2022 Stop Loss Premium and Fees | | | | | | | | | | | |
|--------------------------------------|---------------------------------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
| | January | February | March | April | May | June | July | August | September | October | November | December |
| \$12,829.32 | | | | | | | | | | | | |
| \$12,829.32 | | | | | | | | | | | | |

| 2022 Stop Loss Premium and Fees | Claims Admin | | Stop Loss | | 2022 Premium Equivalent Rates | |
|---------------------------------|---------------|-----------|-----------|-----------|-------------------------------|------------|
| | Single Family | Aggregate | Specific | Aggregate | Single Family | Aggregate |
| | \$16.02 | \$13.90 | \$313.19 | \$13.90 | \$1,111.12 | \$2,734.06 |
| | \$43.25 | \$13.90 | \$845.61 | \$13.90 | | |

*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 | Total Plan Cost (Expenses + Claims) | Total Premium Equivalent | Percent of Premium Equivalent |
|--------------|-------------------------|--------|-----------------------|--------------------------|--|---------------------------------|-------------------------------|
| | Single | Family | Dental Admin* | Paid Claims | Total Cost | Total Premium Equivalent | |
| Jan 2022 | 46 | 81 | \$712 | \$15,629 | \$16,341 | \$13,463 | 121.38% |
| Feb 2022 | | | | | \$0 | \$0 | #DIV/0! |
| Mar 2022 | | | | | \$0 | \$0 | #DIV/0! |
| Apr 2022 | | | | | \$0 | \$0 | #DIV/0! |
| 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! |
| Total | 46 | 81 | \$712 | \$15,629 | \$16,341 | \$13,463 | 121.38% |
| | Total Enrollment | | Total Expenses | Total Paid Claims | Total Plan Cost (Expenses + Claims) | Total Premium Equivalent | % of Prem Equivalent |
| | 127 | | \$712 | \$15,629 | \$16,341 | \$13,463 | 121.38% |

| Estimated Reserve Change Monthly | January | February | March | April | May | June | July | August | September | October | November | December |
|----------------------------------|-------------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
| Monthly | -\$2,877.82 | | | | | | | | | | | |
| YTD | -\$2,877.82 | | | | | | | | | | | |

| 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
97.59%

Kewaunee County

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

| Member Number | Relationship | Total Paid Claims JAN 2022 | Total Paid Claims Prior Month | Change from Prior Month | % of Specific |
|---------------|--------------|-------------------------------|----------------------------------|-------------------------|---------------|
| 1 | Child | \$61,286 | NEW | NEW | 111.43% |