



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
AGENDA

November 6, 2020 8:00 a.m.

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

1. Call to Order
2. Roll Call
3. Approval of November 6, 2020 Finance Agenda
4. Approval of October 20, 2020 Finance Committee Minutes
5. Public Comment
6. Monthly Administrative Report
 - a. Monthly Financial Report – September 2020
 - b. Medical/Dental Financial Report – September 2020
 - c. Overtime Report – October 2020 (to be distributed at meeting)
7. 3rd Quarter Investment Report – County Treasurer
8. Discussion of KCEDC Budget request (possible action)
9. Approval of 2021 Budget Adjustments (if any)
10. Approval of Insurance Renewal (if available)
11. Review September Vendor Payments (to be distributed at meeting)
12. Approve Supplemental Payroll
13. Such Other Matters as Authorized by Law
14. Next Meeting
15. 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

Date: [October 20, 2020](#) Time: [4:30 PM](#)

Location: [County Fairgrounds – 4H Conference Room](#)

Call to order: The meeting was called to order at 4:35PM by Chairman Mastalir

Roll call: Members present: John Mastalir, Virginia Haske (4:50 p.m.), Tom Romdenne, Doak Baker, Jeffrey Vollenweider (5:00 p.m.).

Others present: Scott Feldt, Paul Kunesh, Daniel Olson, Gary Paape, Todd Every, Amber Hewett, Chuck Wagner.

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

Approve minutes: Motion by Baker second by Romdenne to approve the [10/02/2020](#) Finance Committee minutes. Motion carried.

Public Comment: None.

Approval of Revolving Loan Fund Close Out Allocations: Kunesh provided summary of the RLF-CLOSE program and how the allocation was determined. Motion by Baker second by Romdenne to recommend approval of the allocation of \$692,095.79 to the City of Algoma and \$832,095.79 to the City of Kewaunee for blight elimination projects while complying with CDBG guidelines. Motion carried.

Approval of Amendment of Public Health 2020 Budget: Kunesh provided a summary of the changes in the Public Health Department budget to an increase in grant funds. Motion by Romdenne second by Baker to recommend approval of the acceptance of grant funds and adjustment to the Public Health Department budget in the amount of \$47,123. Motion carried.

Approval of Transfer of \$23,789 for Phased Redevelopment Study of Highway Shop: Every gave a summary as to the previous work done by the Highway Committee regarding the replacement of the Highway Shop. To better determine the cost of redeveloping the shop on the current site will require engineering work. Baker asked why the work is being done now if the project is likely to be years in the future. Every answered that the geotechnical work would determine the feasibility of redeveloping the current shop site. This work can be done now and the results would help to make site location decisions. Discussion followed regarding cost and how the project fits into the entire county capital improvement and financial picture. This would be an adjustment to the 2021 proposed budget since the study and payment would likely take place in 2021.

Motion by Romdenne second by Haske to recommend approval of the contract with Barrientos Design and Consulting to study the the phased redevelopment of the Highway Shop and site geotechnical work for \$23,780. Motion carried 4 to 1 with Baker voting nay..

Review KCEDC Summary Report (possible action): Paape and Hewett addressed the Committee regarding the Kewaunee County Economic Development Corporation (KCEDC). Hewett the activities of KCEDC and the organization's strategic goals, and how the COVID pandemic affected the organization. Hewett acknowledged that the past performance of KCEDC has not met the level of performance she would like to see. Hewett reminded the committee that she has been the interim Director for only a few months and the Chair of the

Board for only a year. Since that time, KCEDC has met and will refocus its efforts on a few items: 1) Strengthening the Buy Local program to support our local employers, 2) Workforce Development to provide labor and talent for our local businesses and 3) Better Communication with our investors and the county board to demonstrate the good work KCEDC is doing.

Discussion followed that touched upon a variety of concerns past and present. The main concern expressed by the committee was whether the County is getting a return for the money that is invested year after year and how do we measure it. There was some consensus that KCEDC has had difficulty in demonstrating value in the past. This discussion led to what is the purpose of KCEDC and what the result would be if KCEDC were to resolve. It was stated that if KCEDC were to no longer exist, the need for economic development were still remain and who would then coordinate those efforts. Additional discussion revisited the point of that when KCEDC was created it was stated that the organization would become self sufficient. This did not happen. Discussion followed regarding the concern of the lack of private sector support. Discussion returned to the topic of KCEDC providing a measurement that shows a return on investment. Feldt stated that the County and KCEDC need to agree upon metrics so that both parties can determine whether KCEDC has been successful. Vollenweider provided some examples of KCEDC providing support to businesses like the Paycheck Protection Program and providing support letters to businesses submitting grant applications to the state. Discussion continued on the point of measuring return on investment. Romdenne inquired as to the lack of support from local businesses. Discussion followed as to how to get more "buy in" from local employers. This led to a discussion about dues and financial support. Romdenne stated concerns about KCEDC communication with the County Board. Paape responded that the County Board receives the minutes of the KCEDC meeting monthly, any supervisors is welcome to attend those meetings and all county board supervisors receive an invitation to the annual meeting. In addition, KCEDC was allowed to present to the County Board only once by the previous Board Chair.

Due to time constraints, Chair Mastalir asked that the topic be discussed again at the next committee meeting. Chair Mastalir thanked Hewett and Paape for their time.

Review Budget Summary History & Detail: The item was tabled by the Chair for a future meeting.

Approval of Changes to 2021 County Budget: Kunesh provided a list of adjustments to the 2021 budget for consideration. The Information Systems Department is requesting an additional \$5500 for maintenance agreements for software programs that increase annually. The Executive Committee approved pay plan changes in the amount \$44,395 that is less than from the Administrator's proposed budget.

Motion by Romdenne second by Vollenweider to recommend approval of budget adjustments. Motion carried 4 to 1 with Baker voting nay.

Such other matters as authorized by law: None.

Next Finance Committee meeting: November 6, 2020 at 8:00 AM.

Adjournment: Motion by Vollenweider second by Romdenne to adjourn the meeting. Motion carried. Meeting adjourned at 6:01 PM.

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2020
Month: September

Benchmark
73.17%

Payroll:
70.38%

	2020 September ACTUAL	2020 YTD ACTUAL	2019 YTD ACTUAL	2020 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ADMINISTRATOR						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	19,066	253,465	231,691	346,439	92,974	73.16%
	19,066	253,465	231,691	346,439	92,974	
ADMIN-HR & INSURANCE						
Other Revenue	0	0	(419)	(30,000)	(30,000)	0.00%
Total Expenditures	10,471	249,085	221,307	337,811	88,726	73.73%
	10,471	249,085	220,888	307,811	58,726	
CHILD SUPPORT						
Other Revenue	(9,646)	(146,903)	(144,664)	(270,020)	(123,117)	54.40%
Total Expenditures	19,813	181,370	168,783	253,993	72,623	71.41%
	10,167	34,467	24,119	(16,027)	(50,494)	
CIRCUIT COURT						
Other Revenue	0	(52,275)	(52,275)	(52,275)	0	100.00%
Total Expenditures	5,981	58,400	57,226	84,915	26,515	68.78%
	5,981	6,125	4,951	32,640	26,515	
CLERK OF CIRCUIT COURT						
Other Revenue	(12,920)	(96,897)	(110,813)	(148,750)	(51,853)	65.14%
Total Expenditures	21,251	203,944	223,535	350,016	146,072	58.27%
	8,330	107,047	112,721	201,266	94,219	
CORONER						
Other Revenue	(1,005)	(10,205)	(7,560)	(8,800)	1,405	115.97%
Total Expenditures	1,896	35,757	23,400	26,508	(9,249)	134.89%
	891	25,552	15,840	17,708	(7,844)	
CORPORATION COUNSEL						
Other Revenue	(315)	(1,101)	(1,395)	(2,200)	(1,099)	50.05%
Total Expenditures	6,299	59,446	57,999	83,447	24,001	71.24%
	5,984	58,345	56,605	81,247	22,902	
COUNTY BOARD						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	5,243	80,182	87,714	130,537	50,355	61.42%
	5,243	80,182	87,714	130,537	50,355	
COUNTY CLERK						
Other Revenue	(2,510)	(56,861)	(18,596)	(20,690)	36,171	274.82%
Total Expenditures	9,688	167,070	129,529	232,805	65,735	71.76%
	7,179	110,209	110,933	212,115	101,906	
DISTRICT ATTORNEY						
Other Revenue	(100)	(15,595)	(18,103)	(32,011)	(16,416)	48.72%
Total Expenditures	12,224	111,860	109,176	158,633	46,773	70.52%
	12,124	96,266	91,074	126,622	30,356	
EMERGENCY MANAGEMENT						
Other Revenue	0	(56,919)	(81,088)	(209,544)	(152,626)	27.16%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	13,804	152,829	156,886	286,117	133,288	53.42%
	13,804	95,911	75,798	76,573	(19,338)	
FAMILY COURT COMMISSIONER						
Other Revenue	(625)	(3,225)	(3,265)	(5,000)	(1,775)	64.50%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	5,561	52,690	52,850	76,044	23,354	69.29%
Transfers OUT & to FB	0	0	51,402	0	0	100.00%
	4,936	49,465	100,987	71,044	21,579	
FINANCE DEPARTMENT						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	25,237	235,176	242,099	346,560	111,384	67.86%
	25,237	235,176	242,099	346,560	111,384	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2020
Month: September

Benchmark
73.17%

Payroll:
70.38%

	2020 September ACTUAL	2020 YTD ACTUAL	2019 YTD ACTUAL	2020 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ROADS & BRIDGES FUND						
Tax Levy	0	(2,613,539)	(2,613,539)	(2,613,539)	0	100.00%
Other Revenue	0	(573,571)	(533,957)	(764,827)	(191,256)	74.99%
Transfers IN & from FB	0	0	0	(400,000)	(400,000)	0.00%
Total Expenditures	133,045	3,088,394	2,687,232	3,746,116	657,722	82.44%
Transfers OUT & to FB	0	0	125,000	32,250	32,250	0.00%
	133,045	(98,716)	(335,264)	0	98,716	
HIGHWAY INTERNAL SERV FUND						
Other Revenue	(1,022,525)	(4,503,512)	(3,970,292)	(5,814,841)	(1,311,329)	77.45%
Transfers IN & from FB	0	0	(125,000)	0	0	100.00%
Total Expenditures	579,010	4,674,528	4,891,255	5,814,841	1,140,313	80.39%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(443,515)	171,017	795,964	0	(171,017)	
HSD SUMMARY						
Tax Levy	0	(1,098,511)	(1,073,922)	(1,098,511)	0	100.00%
Other Revenue	(666,680)	(3,247,459)	(2,912,509)	(4,359,767)	(1,112,308)	74.49%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	335,309	3,664,000	3,871,060	5,458,278	1,794,278	67.13%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(331,371)	(681,970)	(115,371)	0	681,970	
AGING DISABILITY RSRCE CNTR						
Tax Levy	0	(92,500)	(92,500)	(92,500)	0	100.00%
Other Revenue	0	0	0	0	0	100.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	190	2,988	3,118	92,500	89,512	3.23%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	190	(89,512)	(89,382)	0	89,512	
INFORMATION SERVICES						
Tax Levy	0	(6,000)	(6,000)	(6,000)	0	100.00%
Other Revenue	0	(6,402)	(9,798)	(10,000)	(3,598)	64.02%
Transfers IN & from FB	0	0	(9,749)	0	0	100.00%
Total Expenditures	100,455	296,267	207,555	248,361	(47,906)	119.29%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	100,455	283,866	182,008	232,361	(51,505)	
LAND CONSERVATION FUND						
Tax Levy	0	(371,571)	(384,485)	(371,571)	0	100.00%
Other Revenue	(39,702)	(214,513)	(178,944)	(399,816)	(185,303)	53.65%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	90,375	521,540	500,515	771,387	249,847	67.61%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	50,672	(64,544)	(62,914)	0	64,544	
LAND INFORMATION OFFICE						
Tax Levy	0	(110,733)	(114,391)	(110,733)	0	100.00%
Other Revenue	(3,176)	(120,333)	(133,997)	(128,850)	(8,517)	93.39%
Transfers IN & from FB	0	0	0	(8,000)	(8,000)	0.00%
Total Expenditures	18,221	174,721	189,103	239,583	64,862	72.93%
Transfers OUT & to FB	0	8,000	0	8,000	0	100.00%
	15,045	(48,345)	(59,284)	0	48,345	
MAINTENANCE						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(17)	(707)	(4,103)	(8,000)	(7,293)	8.84%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	29,345	293,966	273,678	410,783	116,817	71.56%
Transfers OUT & to FB	0	0	0	5,000	5,000	0.00%
	29,328	293,259	269,575	407,783	114,524	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2020
Month: September

Benchmark
73.17%

Payroll:
70.38%

	2020 September ACTUAL	2020 YTD ACTUAL	2019 YTD ACTUAL	2020 Budget REVISED	Remaining Budget	YTD Budget % *
PROMOTION & RECREATION						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(11,348)	(213,111)	(209,410)	(178,407)	34,704	119.45%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	42,286	594,037	528,797	729,922	135,885	81.38%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	30,938	380,926	319,387	551,515	170,589	
PUBLIC HEALTH						
Tax Levy	0	(5,020)	(5,625)	(5,020)	0	100.00%
Other Revenue	(3,655)	(100,722)	(98,946)	(155,514)	(54,792)	64.77%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	33,353	299,809	258,835	376,457	76,648	79.64%
Transfers OUT & to FB	0	0	8,594	0	0	100.00%
	29,699	194,067	162,859	215,923	21,856	
REGISTER IN PROBATE						
Other Revenue	(1,539)	(40,486)	(36,452)	(33,000)	7,486	122.69%
Total Expenditures	17,482	153,262	147,073	215,908	62,646	70.98%
	15,943	112,775	110,620	182,908	70,133	
REGISTER OF DEEDS						
Other Revenue	(15,039)	(145,672)	(104,025)	(156,000)	(10,328)	93.38%
Total Expenditures	13,795	140,880	134,501	191,501	50,621	73.57%
Transfers OUT & to FB	0.00	0	0	0	0	100.00%
	(1,244)	(4,792)	30,476	35,501	40,293	
SHERIFF						
Other Revenue	(13,469)	(109,671)	(192,679)	(417,863)	(308,192)	26.25%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	326,026	3,085,909	2,984,835	4,735,327	1,649,418	65.17%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	312,556	2,976,238	2,792,156	4,317,464	1,341,226	
SOLID WASTE FUND						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(575)	(3,728)	(8,435)	(74,200)	(70,472)	5.02%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	4,300	51,794	66,670	74,200	22,406	69.80%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	3,725	48,066	58,235	0	(48,066)	
COUNTY TREASURER						
Other Revenue	(20,592)	(298,218)	(388,187)	(309,300)	(11,082)	96.42%
Total Expenditures	14,017	133,850	131,020	185,771	51,921	72.05%
	(6,575)	(164,368)	(257,167)	(123,529)	40,839	
UNIVERSITY EXTENSION						
Other Revenue	(606)	(2,183)	(10,843)	(8,700)	(6,517)	25.09%
Total Expenditures	12,639	168,925	182,078	292,467	123,542	57.76%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	12,033	166,742	171,235	283,767	117,025	
VETERAN SERVICE OFFICE						
Other Revenue	(3,000)	(13,950)	(12,325)	(10,800)	3,150	129.17%
Total Expenditures	11,776	109,897	129,135	155,174	45,277	70.82%
	8,776	95,947	116,810	144,374	48,427	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2020

Month:

September

Benchmark
73.17%

Payroll:
70.38%

	2020 September ACTUAL	2020 YTD ACTUAL	2019 YTD ACTUAL	2020 Budget REVISED	Remaining Budget	YTD Budget % *
MISC / NON-DEPARTMENT						
Tax Levy	0	(6,449,544)	(6,214,486)	(6,449,544)	0	100.00%
Other Revenue	(128,158)	(1,122,862)	(1,077,020)	(2,156,856)	(1,033,994)	52.06%
Transfers IN & from FB	(1,544)	(51,276)	(93,247)	(679,226)	(627,950)	7.55%
Total Expenditures	52,003	760,695	916,793	889,067	128,372	85.56%
Transfers OUT & to FB	0	194,134	36,885	213,957	19,823	90.74%
	(77,699)	(6,668,853)	(6,431,075)	(8,182,602)	(1,513,749)	
DEBT SERVICE FUND						
Tax Levy	0	(1,562,643)	(1,560,194)	(1,562,643)	0	100.00%
Other Revenue	0	(3,763,883)	(33,827)	(39,446)	3,724,437	9541.86%
Transfers IN & from FB	0	(68,300)	0	(68,300)	0	100.00%
Total Expenditures	48,555	5,181,901	1,437,235	1,602,089	(3,579,812)	323.45%
Transfers OUT & to FB	0	0	0	68,300	68,300	0.00%
	48,555	(212,925)	(156,786)	0	212,925	
CAPITAL IMPROVEMENT FUND						
Tax Levy	0	(50,382)	(24,978)	(50,382)	0	100.00%
Transfers IN & from FB	0	(165,280)	(115,091)	(165,280)	0	100.00%
Total Expenditures	0	0	0	0	0	100.00%
Transfers OUT & to FB	0	0	0	215,662	215,662	0.00%
	0	(215,662)	(140,069)	0	215,662	
ECONOMIC DEVELOPMENT FUND						
Other Revenue	0	(500,000)	(500,000)	(750,000)	(250,000)	66.67%
Total Expenditures	0	40,000	0	40,000	0	100.00%
Transfers OUT & to FB	0	290,000	40,000	710,000	420,000	40.85%
	0	(170,000)	(460,000)	0	170,000	
REVOLVING LOAN FUND						
Other Revenue	(6,698)	(76,139)	(88,799)		0	
Total Expenditures	0	64	9		0	
Transfers OUT & to FB	1,544	3,276	1,845		0	
	(5,154)	(72,799)	(86,946)		0	
BUSINESS DEVELOPMENT LOAN PGM						
Other Revenue	0	(250,000)	0	(250,000)	0	100.00%
Total Expenditures	0	0	0	0	0	100.00%
Transfers OUT & to FB	0	0	0	250,000	0	0.00%
	0	(250,000)	0	0	0	
HEALTH SELF INSURANCE FUND						
Other Revenue	(312,790)	(2,480,275)	(2,352,060)		2,480,275	
Total Expenditures	414,024	2,481,300	2,618,151		(2,481,300)	
	101,234	1,026	266,091		(1,026)	
DENTAL SELF INSURANCE FUND						
Other Revenue	(12,920)	(117,190)	(116,135)		117,190	
Total Expenditures	12,992	100,561	124,559		(100,561)	
	73	(16,629)	8,425		16,629	
Grand Total	156,125	(2,633,892)	(1,534,998)	0	2,311,093	

Tax Levy	0	(12,360,443)	(12,090,120)	(12,360,443)	0	100.00%
Other Revenue	(2,289,610)	(18,344,566)	(13,410,920)	(16,805,477)	1,462,950	109.16%
Transfers IN & from FB	(1,544)	(284,856)	(343,087)	(1,320,806)	(1,035,950)	21.57%
Total Expenditures	2,445,734	27,860,563	24,045,403	28,983,557	1,123,058	96.13%
Transfers OUT & to FB	1,544	495,410	263,726	1,503,169	761,035	32.96%
	156,125	(2,633,892)	(1,534,998)	0	2,311,093	
proof	0.00	0.00	(0.00)	0.00	0.00	

Kewaunee County

Medical Loss Ratio Report, 1/1/2020 - 12/31/2020

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 2020	27	96	\$4,585	\$73,757	\$1,793	\$149,749	\$49,179	\$22,668	\$176,260	\$256,395	\$252,824	101.41%
Feb 2020	28	98	\$4,687	\$75,406	\$1,837	\$91,200	\$50,567	-\$2,499	\$144,266	\$226,197	\$258,511	87.50%
Mar 2020	27	98	\$4,671	\$75,149	\$1,823	\$142,364	\$43,462	-\$20,933	\$206,799	\$288,401	\$257,551	111.98%
Apr 2020	27	98	\$4,671	\$75,149	\$1,823	\$34,864	\$63,058	-\$470	\$98,392	\$180,034	\$257,551	69.90%
May 2020	27	98	\$4,671	\$75,149	\$1,823	\$45,250	\$32,977	-\$10,449	\$88,676	\$170,318	\$257,551	66.13%
Jun 2020	27	98	\$4,671	\$75,149	\$1,823	\$262,274	\$59,524	\$130,580	\$191,218	\$272,860	\$257,551	105.94%
Jul 2020	26	97	\$4,612	\$74,195	\$1,793	\$83,671	\$52,184	\$23,089	\$112,756	\$193,356	\$254,227	76.06%
Aug 2020	26	97	\$4,612	\$74,195	\$1,793	\$188,527	\$66,771	\$24,640	\$230,657	\$311,258	\$254,227	122.43%
Sep 2020	24	97	\$4,580	\$73,680	\$1,764	\$264,889	\$73,617	\$87,052	\$251,453	\$331,477	\$252,306	131.38%
Oct 2020			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Nov 2020			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Dec 2020			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Total	239	877	\$41,759	\$671,827	\$16,271	\$1,262,788	\$491,337	\$253,688	\$1,500,437	\$2,230,294	\$2,302,296	96.87%
Total Enrollment	1116		Total Expenses	\$729,857	Total Pd Claims	\$1,754,125	Net Pd Claims	\$1,500,437	Net Plan Cost	\$2,230,294		

Estimated Reserve Change	2020 Premium Equivalent Rates											
	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	-\$3,570.99	\$32,314.31	-\$30,850.16	\$77,517.03	\$87,233.00	-\$15,309.20	\$60,870.26	-\$57,030.90	-\$79,171.21			
YTD	-\$3,570.99	\$28,743.32	-\$2,106.84	\$75,410.19	\$162,643.19	\$147,333.99	\$208,204.25	\$151,173.35	\$72,002.14			

2020 Stop Loss Premium and Fees	Claims Admin		Stop Loss	
	Single	Family	Specific	Aggregate
	\$16.02	\$43.25	\$257.71	\$14.58
			\$695.82	\$14.58
				\$2,363.44

*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
99.81%

2019 Loss Ratio
103.58%

Kewaunee County

Dental Loss Ratio Report, 1/1/2020 - 12/31/2020

Month	Enrollment		Fixed Costs		Humana	Total Cost/Premium Equivalent		Percent of Premium Equivalent
	Single	Family	Dental Admin*	Paid Claims	Total Plan Cost (Expenses + Claims)	Total Premium Equivalent		
Jan 2020	52	80	\$723	\$16,269	\$16,992	\$12,988	130.72%	
Feb 2020	54	81	\$738	\$12,939	\$13,677	\$13,230	103.38%	
Mar 2020	52	81	\$741	\$10,101	\$10,842	\$13,127	82.59%	
Apr 2020	52	81	\$735	\$1,322	\$2,056	\$13,127	15.66%	
May 2020	52	81	\$738	\$6,403	\$7,141	\$13,127	54.39%	
Jun 2020	52	81	\$739	\$8,692	\$9,430	\$13,127	71.84%	
Jul 2020	47	82	\$721	\$13,824	\$14,544	\$13,000	111.88%	
Aug 2020	47	81	\$716	\$13,554	\$14,271	\$12,871	110.87%	
Sep 2020	45	82	\$714	\$12,249	\$12,963	\$12,898	100.51%	
Oct 2020					\$0	\$0	#DIV/0!	
Nov 2020					\$0	\$0	#DIV/0!	
Dec 2020					\$0	\$0	#DIV/0!	
Total	453	730	\$6,564	\$95,352	\$101,916	\$117,508	86.73%	
Total Enrollment	1,183		Total Expenses	Total Paid Claims	Total Plan Cost (Expenses + Claims)	Total Premium Equivalent	% of Prem Equivalent	
			\$6,564	\$95,352	\$101,916	\$101,916	86.73%	

Estimated Reserve Change	Premium Equivalent Rates											
	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	-\$3,993.34	-\$446.75	\$2,285.48	\$11,071.28	\$5,986.89	\$3,697.18	-\$1,543.96	-\$1,399.52	-\$65.28			
YTD	-\$3,993.34	-\$4,440.09	-\$2,154.61	\$8,916.67	\$14,903.56	\$18,600.74	\$17,056.78	\$15,657.26	\$15,591.98			

Current Year Premium and Fees		Administrative Fees 2020	
Single	\$51.26		\$2.99
Family	\$129.16		\$7.01

* Administrative fees pulled from Humana reports.

2016 Loss Ratio
103.10%

2017 Loss Ratio
97.45%

2018 Loss Ratio
92.55%

2019 Loss Ratio
105.05%

Kewaunee County

Large Claimants Over \$27,500, Paid 1/1/2020 - 9/30/2020

Member Number	Relationship	Total Paid Medical Claims SEP 2020	Total Paid Rx Claims SEP 2020	Total Paid Claims SEP 2020	Total Paid Claims AUG 2020	Change from Prior Month	% of Specific
1	EMPLOYEE	\$166,830	\$74,674	\$241,504	\$226,531	\$14,972	439.10%
2	SPOUSE	\$83,966	\$1,651	\$85,617	NEW	NEW	155.67%
3	EMPLOYEE	\$67,384	\$1,511	\$68,895	\$47,106	\$21,789	125.26%
4	EMPLOYEE	\$6,612	\$56,191	\$62,803	\$52,248	\$10,555	114.19%
5	EMPLOYEE	\$2,384	\$60,226	\$62,610	\$56,184	\$6,426	113.84%
6	EMPLOYEE	\$44,195	\$11,956	\$56,151	\$55,069	\$1,082	102.09%
7	EMPLOYEE	\$759	\$42,364	\$43,123	\$37,120	\$6,003	78.41%
8	CHILD	\$38,680	\$0	\$38,680	\$37,890	\$790	70.33%
9	SPOUSE	\$36,473	\$37	\$36,510	\$33,456	\$3,054	66.38%
10	SPOUSE	\$625	\$30,033	\$30,659	NEW	NEW	55.74%
11	EMPLOYEE	\$30,280	\$363	\$30,643	NEW	NEW	55.71%
12	EMPLOYEE	\$27,220	\$1,170	\$28,390	\$27,920	\$469	51.62%
13	EMPLOYEE	\$2,134	\$26,042	\$28,176	\$28,146	\$30	51.23%
---	---	\$507,542	\$306,217	\$813,759	---	---	---

**Kewaunee County
Overtime**

October

Fund	L20	L30	L40	Account Description	2020		2020		2019		2018	
					REVISED BUDGET	ACTUAL PER	ACTUAL YTD	ACTUAL YTD	ACTUAL Year End	ACTUAL Year End		
100				GENERAL FUND								
100	51220	*	122	CLERK OF CIRCUIT COURT	200.00	0.00	0.00	32.82	32.82	0.00	0.00	0.00
100	51230	*	122	REGISTER IN PROBATE	0.00	0.00	41.93	0.00	0.00	0.00	0.00	0.00
100	51420	*	122	COUNTY CLERK	300.00	0.00	167.11	0.00	0.00	0.00	228.90	228.90
100	52100	*	122	SHERIFF	45,000.00	9,570.09	63,021.50	51,760.12	81,929.10	98,637.48	98,637.48	98,637.48
100	52102	*	122	JAIL DIVISION	30,000.00	3,410.86	23,614.30	25,330.22	31,457.49	71,664.23	71,664.23	71,664.23
[100,2	54000.0	*	122	PUBLIC HEALTH DEPT	112.00	2,664.00	3,658.71	0.00	0.00	0.00	0.00	0.00
100	55620	*	122	UNIVERSITY EXTENSION	0.00	0.00	0.00	0.00	8.21	0.00	0.00	0.00
100	55200	*	122	COUNTY PARKS	0.00	0.00	1,102.97	63.66	120.94	622.65	622.65	622.65
100	55441	*	122	WINTER PARK RECREATION FAC	0.00	0.00	1,004.00	0.00	160.97	0.00	0.00	0.00
					75,612.00	15,644.95	92,610.52	77,186.82	113,709.53	171,153.26	171,153.26	171,153.26
215				HUMAN SERVICES FUND								
				ADMINISTRATION UNIT	0.00	0.00	577.43	131.30	131.30	133.88	133.88	133.88
				ECONOMIC SUPPORT UNIT	0.00	0.00	0.00	41.12	41.12	0.00	0.00	0.00
				CHILD & YOUTH SERVICES UNIT	11,500.00	168.18	1,343.46	4,080.85	5,125.26	470.91	470.91	470.91
				BEHAVIORAL HEALTH UNIT	20,000.00	8.46	3,036.05	5,799.29	5,891.69	3,721.40	3,721.40	3,721.40
				FAMILY & COMMUNITY SERVICES UNIT	0.00	0.00	153.16	26.32	44.08	18.61	18.61	18.61
					31,500.00	176.64	5,110.10	10,078.88	11,233.45	4,344.80	4,344.80	4,344.80
600				SOLID WASTE FUND								
600	54923	*	122	SOLID WASTE OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	4,186.26	4,186.26
					0.00	0.00	0.00	0.00	0.00	0.00	4,186.26	4,186.26
700				HIGHWAY INTERNAL SERV FUND								
700	53321	*	122	STATE HIGHWAY MAINTENANCE	24,000.00	503.87	12,230.86	16,656.74	17,715.14	16,704.34	16,704.34	16,704.34
700	53322	*	122	STATE ROAD & BRIDGE CONST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	53310	045	122	CO WINTER MAINTENANCE	15,000.00	0.00	20,172.90	41,167.00	46,228.61	18,582.84	18,582.84	18,582.84
700	53310	[045]	122	CO ROAD & BRIDGE-MAINT/CONST	30,000.00	5,432.01	40,164.45	20,958.45	25,779.07	26,839.73	26,839.73	26,839.73
700	53330	*	122	LOCAL GOVT MAINT & CONST	5,000.00	1,878.29	11,029.00	19,748.16	21,299.27	8,488.29	8,488.29	8,488.29
700	53340	*	122	COUNTY DEPARTMENT CHARGES	1,500.00	0.00	869.99	1,610.60	2,392.99	6,487.83	6,487.83	6,487.83
700	53360	*	122	OTHER CUSTOMER CHARGES	500.00	96.71	4,467.97	924.40	1,170.69	1,536.12	1,536.12	1,536.12
				HIGHWAY COST POOLS	11,650.00	130.43	14,114.80	17,651.18	24,491.31	14,159.42	14,159.42	14,159.42
700	53111	*	122	HIGHWAY ADMINISTRATION	0.00	0.00	0.00	7.63	7.63	0.00	0.00	0.00
700	60000	*	122	HWY PAYROLL/CLEARING POOL	0.00	0.00	0.00	(54,539.76)	0.00	0.00	0.00	0.00
700	53210	*	122	P/R & INCIDENTAL LABOR POOL	0.00	4,487.67	235.14	53,602.23	23.17	0.00	0.00	0.00
					87,650.00	12,528.98	103,285.11	117,786.63	139,107.88	92,798.57	92,798.57	92,798.57
				TOTAL	194,762.00	28,350.57	201,005.73	205,052.33	264,050.86	272,482.89	272,482.89	272,482.89
				INTEGRITY CHECK:								
				Total, All Funds	194,762.00	28,350.57	201,005.73	205,052.33	264,050.86	272,482.89	272,482.89	272,482.89
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Kewaunee County
Cash & Investment Summary Report
As Of:

09/30/20

	Bank/Agent	Acct Type	Purpose:	Rate	Account Balance	Previous Quarter	One year ago
Operating Cash							
	Nicolet Bank	Checking	Main Account		920,492.70	893,272.49	866,439.55
					920,492.70	893,272.49	866,439.55
Short Term Investments							
	State Investment Pool			0.13%	8,306,032.32	8,875,236.96	8,464,076.91
	Nicolet Pooled Funds			0.10%	1,490,038.49	981,931.30	646,759.84
	American Deposit Management	MM		0.15%	508,574.58	508,369.81	1,478,765.31
		CD (4-21)		1.10%	245,000.00	245,000.00	
		CD (4-21)		1.11%	245,000.00	245,000.00	
		CD (4-22)		1.19%	245,000.00	245,000.00	
		CD (4-22)		1.60%	245,000.00	245,000.00	
					11,284,645.39	11,345,538.07	10,589,602.06
					12,205,138.09	12,238,810.56	11,456,041.61

Other Cash accounts:

COP Risk Reserve (HSD)

WI required 0.01% 7,238.34 7,238.16 23,651.82

Long Term Investments:

Schwab (Market Value)

7,238.34 7,238.16 4,834,181.33

See next page for details

Total Cash & Investments

16,556,753.90 16,577,910.13 16,313,874.76

Total Cash & Short Term Investments

LESS: RLF balance (restricted)

Cash & ST investments available for operations

12,205,138.09 12,238,810.56 11,456,041.61

1,526,084.11 1,497,006.72 1,427,637.19

10,679,053.98 10,741,803.84 10,028,404.42

Note - \$625,000 went from longterm (Schwab) to short term in April 2020

Kewaunee County
Schwab - ICM
09/30/2020

Schwab Statement	09/30/2020
Ending Value(MV)	4,344,377.47 (0.00)
MM Funds Balance	15,875.91
Total Fixed Inc-MV	4,328,502 (0.00)
Total Fixed Inc-Cost	4,271,856 0.00

Issue Description	Rate	Maturity	Par	Cost	Market Price	MV	% of Acct	Purchased	Prem/Disc	Redemtion	Call Date	Call	YTM	Yld-Call
Federal Home Ln	0.650%	01/27/2023	600,000	599,940.00	100.0329	600,197.40	13.87%	04/27/2020	99.990	100,000	N	2	0.66%	
Freddie Mac	0.625%	08/19/2025	575,000	574,643.50	99.9878	574,928.85	13.28%	08/14/2020	99.938	100,000	N	2	0.64%	
Farm Credit System	2.500%	02/11/2021	1,050,000	1,048,551.00	100.8627	1,059,055.35	24.47%	03/05/2019	99.902	100,000	N	2	2.55%	
U.S. Treasuries:														
US Treas NT	2.375%	03/15/2021	760,000	759,435.94	101.0313	767,837.50	17.74%	04/16/2019	99.926	100,000	N	2	2.41%	
US Treas NT	1.500%	08/31/2021	300,000	299,285.16	101.2500	303,750.00	7.02%	11/07/2019	99.762	100,000	N	2	1.63%	
CD's:														
Ally Bank	1.900%	10/11/2022	247,000	247,000.00	103.2471	255,020.34	5.89%	10/10/2019	100.000	100,000	N	2	1.90%	
Goldman Sachs Bank	1.900%	10/11/2022	247,000	247,000.00	103.2471	255,020.34	5.89%	10/09/2019	100.000	100,000	N	2	1.90%	
Morgan Stanley	1.900%	10/11/2022	247,000	247,000.00	103.2471	255,020.34	5.89%	10/10/2019	100.000	100,000	N	2	1.90%	
Wells Fargo	2.000%	10/17/2022	249,000	249,000.00	103.4809	257,667.44	5.95%	10/17/2019	100.000	100,000	N	2	2.00%	

Total 4,275,000 4,271,855.60 4,328,501.55 4,344,377.46

Weighted Average Fees (Estimated) 1.76%

Weighted Average (after fees) 8,688.75

10-22-18 - additional \$987,944.17 added to account. Purchased Cedarburg WI Municipal bonds.

11-2-18 - FHLB Agency security matured - purchased \$275,000

1-15-18: US treasury matured \$155,000

1-17-18: Paul & Michelle met with Bob Moore

1-31-19: Additional \$1 million added to account

3-1-19: Cedarburg WI municipal bonds matured \$1,000,000

3-5-19: Purchased - Farm Credit Systems 1,050,000

4-16-18: Royal Bank of Canada Corporate Bonds matured \$745,000 (1.625%)

4-18-18: Purchased US Treasury \$780,000

10-3-18: Federal Farm matured (\$660,000 at 1.17%)

10-10-18: Purchased - CD Morgan Stanley \$247,000

10-10-18: Purchased - CD Ally Bank Corp \$247,000

10-10-18: Purchased - CD Wells Fargo \$249,000

10-10-18: Purchased - CD Goldman Sachs Bank \$247,000

11-5-18: FHLB matured (\$275,000 at 2.625%)

11-7-18: Purchased - US Treasury \$300,000

4-24-20: Farm Credit System matured \$1,100,000 at 2.6%

4-27-20: Farm Credit System matured \$625,000 at 2.6%

4-27-20: Purchased - Federal Home Ln (600,000 at .65%)

4-27-20: Purchased - FHLB (\$500,000 at .87%)

4-29-20: Requested that \$625,000 be sent back to Kewaunee County

8-11-20: FHLB was called (.67% - \$500,000)

8-19-20: Purchased Freddie Mac (\$575,000 at .625%)