



Kewaunee County Finance & Public Property Committee Meeting

November 02, 2023 8:00 AM

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

1. Call to Order
2. Roll Call
3. Approval of Finance Agenda
4. Approval of Finance Committee Minutes–[10/17/2023](#)
5. Public Comment
6. Consideration of Options Regarding Tax Deed Property–Krok Road
7. Monthly Administrative Report
 - a. Monthly Financial Report – [September 2023](#)
 - b. Medical/Dental Financial Report – [September 2023](#)
 - c. Overtime Report – [October 2023](#)
8. Discuss Setting Conduit Bond Administrative Fee
9. Approve Outside Counsel for Construction Contracts
10. Treasurer - Quarterly Investment Report
11. Approve Budget Adjustments-2023
12. Approve Stale Checks
13. Review Vendor Payments
14. Approve Supplemental Payroll
15. Such Other Matters as Authorized by Law
16. Next Meeting
17. Adjournment

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 17, 2023](#) Time: [5:00 PM](#)

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

Call to order: The meeting was called to order at 5:00 PM by Chairman Romdenne

Roll call: Members present: Tom Romdenne, John Mastalir, Jeffrey Vollenweider, Steven Agamaite
Excused: Virginia Haske. Others present: Paul Kunesh, Ed Dorner, Missy Annoye, Brian Johnson, Jason Veesser, Daniel Olson, Gary Paape.

Approve the agenda: Motion by Mastalir second by Agamaite to adopt the agenda. Motion carried.

Approve minutes: Motion by Mastalir second by Agamaite to approve the [10/06/2023](#) Finance Committee minutes. Motion carried.

Approval of Health and Dental Insurance Premiums:

Kunesh reviewed the most recent presentation from Horton related to the Health & Dental renewal rates for 2024. A favorable stop loss renewal will reduce the prior estimate of 5% down to 3% while still allowing for a small fund balance increase. Dental still recommended at 0% increase. Motion by Vollenweider second by Mastalir to approve Health Insurance renewal at 3% increase and Dental Insurance renewal at a 0% increase. Motion carried.

Approval of 2024 budget adjustments: Kunesh handed out an updated list of proposed changes to the 2024 Administrator Proposed budget. Items A through F were approved at the last Finance meeting. Items G through J have been calculated and are recommended this meeting. Items include:

- G - from Executive Committee - reclassify Land Information Coordinator to LIO Director
- H - Update 2024 Health Insurance renewal rates
- I - from Executive Committee – change cost of living rate applied to pay plan to 4%
- J - correct UW Extension agent contract amount

Motion by Mastalir second by Vollenweider to approve & recommend budget adjustments G through J to the Board. Motion carried.

Such other matters as authorized by law: none

Next finance committee meeting: Thursday November 2nd at 8:00AM

Adjournment: Motion by Agamaite second by Mastalir to adjourn the meeting. Motion carried. Meeting adjourned at 5:17 PM.

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2023

Month:

September

Benchmark
73.16%

Payroll:
73.08%

	2023 September ACTUAL	2023 YTD ACTUAL	2022 YTD ACTUAL	2023 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ADMINISTRATOR						
Other Revenue	0	0	0	0	0	-
Total Expenditures	35,025	249,521	452,658	389,030	139,509	64.14%
	35,025	249,521	452,658	389,030	139,509	
ADMIN-HR & INSURANCE						
Other Revenue	0	0	(26,866)	(3,000)	(3,000)	0.00%
Total Expenditures	(48)	213,369	162,854	253,000	39,631	84.34%
	(48)	213,369	135,987	250,000	36,631	
CHILD SUPPORT						
Other Revenue	0	(155,068)	(135,322)	(280,000)	(124,932)	55.38%
Total Expenditures	29,059	198,008	158,928	267,406	69,398	74.05%
	29,059	42,940	23,605	(12,594)	(55,534)	
CIRCUIT COURT						
Other Revenue	0	(52,275)	(52,275)	(52,275)	0	100.00%
Total Expenditures	6,695	59,150	64,439	89,990	30,840	65.73%
	6,695	6,875	12,164	37,715	30,840	
CLERK OF CIRCUIT COURT						
Other Revenue	(21,950)	(169,292)	(166,497)	(163,400)	5,892	103.61%
Total Expenditures	42,153	252,642	200,484	337,837	85,195	74.78%
	20,203	83,349	33,987	174,437	91,088	
CORONER						
Other Revenue	(1,640)	(11,045)	(8,125)	(12,800)	(1,755)	86.29%
Total Expenditures	2,871	30,405	19,048	35,594	5,189	85.42%
	1,231	19,360	10,923	22,794	3,434	
CORPORATION COUNSEL						
Other Revenue	(45)	(2,590)	(3,529)	(16,500)	(13,910)	15.70%
Total Expenditures	18,545	131,475	88,522	175,689	44,214	74.83%
	18,500	128,885	84,993	159,189	30,304	
COUNTY BOARD						
Other Revenue	0	0	0	0	0	-
Total Expenditures	8,981	89,645	106,943	127,134	37,489	70.51%
	8,981	89,645	106,943	127,134	37,489	
COUNTY CLERK						
Other Revenue	(2,184)	(28,917)	(23,559)	(19,626)	9,291	147.34%
Total Expenditures	19,143	146,270	271,151	199,836	53,566	73.19%
	16,959	117,353	247,591	180,210	62,857	
DISTRICT ATTORNEY						
Other Revenue	(1,412)	(14,760)	(16,768)	(31,000)	(16,240)	47.61%
Total Expenditures	17,887	126,882	125,518	175,671	48,789	72.23%
	16,475	112,122	108,750	144,671	32,549	
EMERGENCY MANAGEMENT						
Other Revenue	(1,000)	(68,221)	(47,428)	(220,888)	(152,667)	30.88%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	20,769	174,606	137,308	321,012	146,406	54.39%
	19,769	106,385	89,880	100,124	(6,261)	
FAMILY COURT COMMISSIONER						
Other Revenue	(345)	(3,570)	(2,590)	(5,000)	(1,430)	71.40%
Total Expenditures	9,973	60,825	53,580	77,999	17,174	77.98%
	9,628	57,255	50,990	72,999	15,744	
FINANCE DEPARTMENT						
Other Revenue	0	0	0	0	0	-
Total Expenditures	47,882	275,646	271,641	383,406	107,760	71.89%
	47,882	275,646	271,641	383,406	107,760	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2023

Month:

September

Benchmark
73.16%

Payroll:
73.08%

	2023 September ACTUAL	2023 YTD ACTUAL	2022 YTD ACTUAL	2023 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ROADS & BRIDGES FUND						
Tax Levy	0	(2,864,621)	(2,669,289)	(2,864,621)	0	100.00%
Other Revenue	0	(603,670)	(566,749)	(1,051,811)	(448,141)	57.39%
Transfers IN & from FB	0	0	0	(7,152)	(7,152)	
Total Expenditures	343,187	2,528,503	2,033,176	3,923,584	1,395,081	64.44%
Transfers OUT & to FB	0	0	0	0	0	
	343,187	(939,788)	(1,202,862)	0	939,788	
HIGHWAY ENTERPRISE FUND						
Other Revenue	(606,259)	(4,121,005)	(3,539,664)	(5,616,928)	(1,495,923)	73.37%
Transfers IN & from FB	0	(10,000)	0	(10,000)	0	
Total Expenditures	623,075	4,427,429	3,931,391	5,626,928	1,199,499	78.68%
Transfers OUT & to FB	0	0	0	0	0	
	16,816	296,424	391,727	0	(296,424)	
HSD SUMMARY						
Tax Levy	0	(1,019,907)	(1,032,946)	(1,019,907)	0	100.00%
Other Revenue	(829,680)	(4,416,788)	(3,565,126)	(5,579,052)	(1,162,264)	79.17%
Transfers IN & from FB	0	0	0	(142,412)	(142,412)	
Total Expenditures	607,036	5,270,519	4,559,927	6,741,371	1,470,852	78.18%
Transfers OUT & to FB	0	0	0	0	0	
	(222,644)	(166,176)	(38,145)	0	166,176	
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	526	2,775	2,637	92,500	89,725	3.00%
Transfers OUT & to FB	0	0	0	0	0	
	526	(89,725)	(89,863)	0	89,725	
INFORMATION SERVICES						
Tax Levy	0	(6,000)	(6,000)	(6,000)	0	100.00%
Other Revenue	0	(10,077)	(11,695)	(12,000)	(1,923)	83.98%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	30,618	210,655	287,822	318,416	107,761	66.16%
Transfers OUT & to FB	0	0	0	0	0	
	30,618	194,578	270,126	300,416	105,838	
LAND CONSERVATION FUND						
Tax Levy	0	(184,983)	(359,080)	(184,983)	0	100.00%
Other Revenue	(20,034)	(151,206)	(152,386)	(387,387)	(236,181)	39.03%
Transfers IN & from FB	0	0	0	(38,145)	(38,145)	
Total Expenditures	53,161	438,765	397,451	610,515	171,750	71.87%
Transfers OUT & to FB	0	0	0	0	0	
	33,128	102,576	(114,015)	0	(102,576)	
LAND INFORMATION OFFICE						
Tax Levy	0	(60,919)	(65,788)	(60,919)	0	100.00%
Other Revenue	(2,000)	(153,818)	(144,446)	(146,100)	7,718	105.28%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	12,694	137,635	159,894	207,019	69,384	66.48%
Transfers OUT & to FB	0	0	0	0	0	
	10,694	(77,101)	(50,340)	0	77,101	
MAINTENANCE						
Other Revenue	(1,432)	(5,920)	(2,092)	(5,000)	920	118.39%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	52,374	313,627	318,428	541,873	228,246	57.88%
Transfers OUT & to FB	0	0	0	2,500	2,500	
	50,941	307,707	316,335	539,373	231,666	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2023

Month:

September

Benchmark
73.16%

Payroll:
73.08%

	2023 September ACTUAL	2023 YTD ACTUAL	2022 YTD ACTUAL	2023 Budget REVISED	Remaining Budget	YTD Budget % *
PROMOTION & RECREATION						
Other Revenue	(9,229)	(83,233)	(212,020)	(381,374)	(298,141)	21.82%
Transfers IN & from FB	0	(400,209)	0	(185,055)	215,154	
Total Expenditures	64,099	610,357	569,267	1,101,512	491,155	55.41%
Transfers OUT & to FB	0	0	0	3,759	3,759	
	54,871	126,915	357,247	538,842	411,927	
PUBLIC HEALTH						
Tax Levy	0	(4,500)	(5,250)	(4,500)	0	100.00%
Other Revenue	(24,078)	(276,275)	(335,095)	(419,134)	(142,859)	65.92%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	67,030	458,706	518,496	611,329	152,623	75.03%
Transfers OUT & to FB	0	0	0	0	0	
	42,952	177,931	178,151	187,695	9,764	
REGISTER IN PROBATE						
Other Revenue	(521)	(48,253)	(40,705)	(44,500)	3,753	108.43%
Total Expenditures	18,148	139,694	180,593	247,204	107,510	56.51%
	17,628	91,441	139,889	202,704	111,263	
REGISTER OF DEEDS						
Other Revenue	(12,473)	(119,336)	(137,165)	(180,000)	(60,665)	66.30%
Total Expenditures	19,682	148,802	152,442	206,908	58,106	71.92%
	7,208	29,466	15,277	26,908	(2,558)	
SHERIFF						
Other Revenue	(19,463)	(325,961)	(211,662)	(322,938)	(18,252)	100.94%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	548,770	3,691,734	3,216,568	5,115,789	1,443,300	72.16%
Transfers OUT & to FB	0	0	0	0	0	
	529,307	3,365,773	3,004,906	4,792,851	1,425,049	
SOLID WASTE FUND						
Other Revenue	(78,636)	(27,959)	49,406	(79,687)	(51,728)	35.09%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	4,909	72,654	58,429	79,687	7,033	91.17%
Transfers OUT & to FB	0	0	0	0	0	
	(73,726)	44,695	107,835	0	(44,695)	
COUNTY TREASURER						
Other Revenue	(99,220)	(749,807)	148,464	(294,999)	454,808	254.17%
Total Expenditures	20,984	151,307	151,124	208,096	56,789	72.71%
	(78,236)	(598,500)	299,589	(86,903)	511,597	
UNIVERSITY EXTENSION						
Other Revenue	(2,167)	(7,054)	(18,000)	(7,700)	(646)	91.62%
Total Expenditures	9,112	136,663	133,410	233,238	96,575	58.59%
Transfers OUT & to FB	0	0	0	0	0	
	6,945	129,609	115,410	225,538	95,929	
VETERAN SERVICE OFFICE						
Tax Levy	0	(4,869)	(4,869)	(4,869)	0	100.00%
Other Revenue	0	(27,467)	(14,755)	(27,678)	(211)	99.24%
Total Expenditures	9,576	85,817	108,639	181,676	95,859	47.24%
	9,576	53,482	89,015	149,129	95,647	
NON-DEPARTMENT						
Tax Levy	0	(7,537,566)	(7,119,911)	(7,537,566)	0	100.00%
Other Revenue	(156,580)	(1,356,588)	(5,140,300)	(2,727,345)	(1,370,757)	49.74%
Transfers IN & from FB	0	(40,000)	(40,000)	(428,874)	(388,874)	
Total Expenditures	54,240	760,510	2,512,645	908,168	147,658	83.74%
Transfers OUT & to FB	0	180,983	97,053	879,949	698,966	
	(102,341)	(7,992,661)	(9,690,513)	(8,905,668)	(913,007)	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2023

Month:

September

Benchmark
73.16%

Payroll:
73.08%

	2023 September ACTUAL	2023 YTD ACTUAL	2022 YTD ACTUAL	2023 Budget REVISED	Remaining Budget	YTD Budget % *
DEBT SERVICE FUND						
Tax Levy	0	(1,803,847)	(1,520,756)	(1,803,847)	0	100.00%
Other Revenue	0	0	0	0	0	-
Transfers IN & from FB	0	(70,983)	(97,053)	(70,983)	0	
Total Expenditures	34,050	1,132,778	1,462,778	1,803,847	671,069	62.80%
Transfers OUT & to FB	0	0	0	70,983	70,983	
	34,050	(742,052)	(155,031)	0	742,052	
ECONOMIC DEVELOPMENT FUND						
Other Revenue	0	(826,322)	(593,918)	(593,918)	232,404	139.13%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	0	0	0	0	0	-
Transfers OUT & to FB	0	40,000	40,000	593,918	553,918	
	0	(786,322)	(553,918)	0	786,322	
CAPITAL IMPROVEMENT FUND						
Tax Levy	0	0	0	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	0	0	0	
NEW JAIL CAPITAL PROJ FUND						
Other Revenue	0	0	0	0		
Transfers IN & from FB	0	0	0	0		
Total Expenditures	0	822,458	0	0		
Transfers OUT & to FB	0	0	0	0		
	0	822,458	0	0		
REVOLVING LOAN FUND						
Other Revenue	(865)	(40,551)	(119,373)			
Total Expenditures	1,215	39,686	69,852			
Transfers OUT & to FB	0	0	0			
	350	(865)	(49,521)			
BUSINESS DEVELPMNT LOAN PGM						
Other Revenue	(452)	(2,565)	(1,365)	(3,804)	(1,239)	67.42%
Transfers IN & from FB	0	0	0	(14,000)	(14,000)	0.00%
Total Expenditures	0	14,055	0	14,000	(55)	100.40%
Transfers OUT & to FB	0	0	0	3,804		
	(452)	11,491	(1,365)	0	(15,295)	
HEALTH SELF INSURANCE FUND						
Other Revenue	(270,383)	(2,374,642)	(2,600,838)			
Total Expenditures	320,642	2,429,054	2,461,440			
	50,259	54,412	(139,398)			
DENTAL SELF INSURANCE FUND						
Other Revenue	(12,641)	(118,293)	(121,722)			
Total Expenditures	9,192	113,103	112,283			
	(3,448)	(5,190)	(9,439)			
Grand Total	988,566	(4,086,716)	(5,178,786)	0	4,951,698	
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Tax Levy	0	(13,579,712)	(12,876,389)	(13,579,712)	0	100.00%
Other Revenue	(2,174,687)	(16,352,525)	(17,814,163)	(18,685,844)	(4,888,079)	87.51%
Transfers IN & from FB	0	(521,192)	(137,053)	(896,621)	(375,429)	58.13%
Total Expenditures	3,163,253	26,145,730	25,511,766	31,607,264	8,885,079	82.72%
Transfers OUT & to FB	0	220,983	137,053	1,554,913	1,330,126	14.21%
	988,566	(4,086,716)	(5,178,786)	0	4,951,698	
proof	0.00	(0.00)	0.00	0.00	0.00	

**Kewaunee County
Overtime**

October

Fund	L20	L30	L40	Account Description	2023 REVISED BUDGET	2023 ACTUAL PER	2023 ACTUAL YTD	2022 ACTUAL YTD	2022 ACTUAL Year End	2021 ACTUAL Year End	*
100	51220	*	122	CLERK OF CIRCUIT COURT	0.00	0.00	36.14	925.83	925.83	0.00	
100	51230	*	122	REGISTER IN PROBATE	0.00	0.00	0.00	0.00	0.00	0.00	
100	51420	*	122	COUNTY CLERK	0.00	0.00	0.00	0.00	183.23	0.00	
100	51511	*	122	FINANCE DEPARTMENT	0.00	220.22	220.22	0.00	0.00	0.00	
100	52100	*	122	SHERIFF	70,000.00	12,198.07	116,012.32	76,065.22	104,702.59	90,450.76	
100	52102	*	122	JAIL DIVISION	51,418.00	5,735.37	55,175.39	37,793.33	56,451.52	40,799.94	
[100,2	54000.!	*	122	PUBLIC HEALTH DEPT	0.00	180.18	390.62	831.40	879.68	4,336.06	
100	55620	*	122	UNIVERSITY EXTENSION	0.00	0.00	0.00	0.00	0.00	0.00	
100	55200	*	122	COUNTY PARKS	1,000.00	0.00	2,022.43	384.91	384.91	1,202.46	
100	55300	*	122	FAIRS & EXHIBITS	0.00	0.00	1,711.09	1,954.42	1,954.42	1,755.49	
100	55441	*	122	WINTER PARK RECREATION FAC	0.00	0.00	0.00	3,471.05	3,698.08	1,736.17	
675	55441	*	122	WINTER PARK REC FACILITY	1,000.00	0.00	2,443.71	0.00	0.00	0.00	
240	56101	*	122	LAND AND WATER CONSERVATION	0.00	0.00	0.00	16.33	16.33	0.00	
					123,418.00	18,333.84	178,011.92	121,442.49	169,196.59	140,280.88	
215	HUMAN SERVICES FUND										
				ADMINISTRATION UNIT	0.00	0.00	623.34	0.00	0.02	664.57	
				ECONOMIC SUPPORT UNIT	0.00	1,104.38	3,915.02	693.97	693.97	39.36	
				CHILD & YOUTH SERVICES UNIT	8,250.00	0.00	2,479.08	8,920.01	10,268.83	8,810.60	
				BEHAVIORIAL HEALTH UNIT	0.00	0.00	297.27	1,308.00	2,840.22	581.84	
				FAMILY & COMMUNITY SERVICES UNIT	0.00	0.00	2,276.66	560.68	853.11	217.51	
					8,250.00	1,104.38	9,591.37	11,482.66	14,656.15	10,313.88	
700	HIGHWAY ENTERPRISE FUND										
700	53321	*	122	STATE HIGHWAY MAINTENANCE	6,000.00	226.26	2,552.16	5,331.29	6,456.13	7,738.05	
700	53322	*	122	STATE ROAD & BRIDGE CONST	0.00	0.00	0.00	0.00	0.00	0.00	
700	53330	*	122	LOCAL GOVT MAINT & CONST	6,000.00	697.66	6,517.81	5,578.38	7,160.80	5,949.89	
700	53340	*	122	COUNTY DEPARTMENT CHARGES	1,000.00	169.81	169.81	122.46	122.46	858.33	
700	53360	*	122	OTHER CUSTOMER CHARGES	2,300.00	0.00	3,576.48	349.87	349.87	2,198.93	
700	53310	045	122	CO WINTER MAINTENANCE	24,000.00	0.00	9,887.41	18,194.75	21,084.02	19,211.86	
700	53310	[/045]	122	CO ROAD & BRIDGE-MAINT/CONST	60,000.00	8,184.68	20,153.03	4,369.77	5,101.49	17,183.68	
				HIGHWAY COST POOLS	6,850.00	1,558.89	9,137.94	4,655.95	5,692.98	9,268.99	
700	53111	*	122	HIGHWAY ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	
700	60000	*	122	HWY PAYROLL/CLEARING POOL	0.00	0.00	(266.13)	0.00	266.13	0.00	
700	53210	*	122	P/R & INCIDENTAL LABOR POOL	100.00	(6,764.30)	264.09	399.40	(249.62)	(4.43)	
					106,250.00	4,073.00	51,992.60	39,001.87	45,984.26	62,405.30	
TOTAL					237,918.00	23,511.22	239,595.89	171,927.02	229,837.00	213,000.06	
INTEGRITY CHECK:											
*	*	*	122	Total, All Funds	237,918.00	23,511.22	239,595.89	171,927.02	229,837.00	213,000.06	
					0.00	0.00	0.00	0.00	0.00	0.00	

Kewaunee County
Cash & Investment Summary Report
As Of:

09/30/23

Bank/Agent	Acct Type	Purpose:	Rate	Account Balance	Previous Quarter	One year ago
Operating Cash						
Nicolet Bank	Checking	Main Account		681,528.27	961,295.06	797,210.27
				681,528.27	961,295.06	797,210.27
Short Term Investments						
State Investment Pool			5.09%	11,113,700.23	11,662,864.61	9,430,186.63
Nicolet Pooled Funds			5.09%	2,481,478.01	2,035,267.27	1,489,491.12
American Deposit Management	MM		5.00%	589,489.06	569,919.34	521,790.23
	Vision Bank	CD (4-23)	0.75%	0.00	0.00	245,000.00
	Congressional Bank	CD (4-23)	0.60%	0.00	0.00	245,000.00
	Advia FISCU	CD (6-23)	0.40%	0.00	0.00	645,000.00
	Covantage FISCU	CD (6-23)	0.60%	0.00	0.00	245,000.00
	First Western Bank & Trust	CD (6-23)	0.50%	0.00	0.00	245,000.00
	Five Points Bank	CD (6-23)	0.50%	0.00	0.00	245,000.00
	Midland States Bank	CD (6-23)	0.45%	0.00	0.00	245,000.00
	The Bank of New Glarus	CD (6-23)	0.40%	0.00	0.00	375,000.00
	American Express National Bank	CD (5-24)	2.85%	245,000.00	245,000.00	245,000.00
	Morgan Stanley Bank, National Association	CD (5-24)	2.85%	245,000.00	245,000.00	245,000.00
	Charles Schwab Bank	CD (5-24)	5.10%	245,000.00	245,000.00	0.00
	Congressional Bank nka Forbright Bank	CD (5-24)	5.20%	245,000.00	245,000.00	0.00
	First Source FCU	CD (6-24)	5.45%	245,000.00	245,000.00	0.00
	Zions Bancorporation	CD (6-24)	5.40%	245,000.00	245,000.00	0.00
	Renasant Bank	CD (6-24)	5.35%	177,000.00	177,000.00	0.00
	Lincoln Savings Bank	CD (12-24)	5.15%	245,000.00	245,000.00	0.00
	Synovus Bank	CD (12-24)	5.20%	176,000.00	176,000.00	0.00
	Thread Bank	CD (12-24)	5.25%	245,000.00	245,000.00	0.00
	Global FCU	CD (6-25)	5.20%	245,000.00	245,000.00	0.00
	Cross River Bank	CD (6-25)	5.00%	177,000.00	177,000.00	0.00
	Liberty	CD (6-25)	5.10%	245,000.00	245,000.00	0.00
				17,164,667.30	17,248,051.22	14,421,467.98
				17,846,195.57	18,209,346.28	15,218,678.25
Other Cash accounts:						
COP Risk Reserve (HSD)		WI required	0.01%	7,240.54	7,240.36	7,239.81
				7,240.54	7,240.36	7,239.81
Long Term Investments:						
Schwab (Market Value)		See next page for details		5,036,500.18	4,988,429.95	4,955,888.29
Total Cash & Investments				22,889,936.29	23,205,016.59	20,181,806.35
Total Cash & Short Term Investments				17,846,195.57	18,209,346.28	15,218,678.25
LESS: RLF balance (restricted)				864.51	1,264.51	58,957.59
Cash & ST Investments available for operations				17,845,331.06	18,208,081.77	15,159,720.66

**Kewaunee County
Schwab - ICM
09/30/2023**

Schwab Statement		09/30/2023
Ending Value(MV)	5,036,500.18	(0.00)
MM Funds Balance	12,136.21	
Total Fixed Inc-MV	5,024,364	(0.00)
Total Fixed Inc-Cost	5,337,825	0.00

Issue Description	Rate	Maturity	Par	Cost	Market Price	MV	% of Acct	Purchased	Prem/Disc	Redemptn	Call?	Call Date	Call Redemptnour	YTM	Yld-Call
Agency Securities:															
Federal Home Loan	4.660%	10/16/2023	1,035,000	989,080.50	99.7947	1,032,875.15	20.56%	10/18/2022	95.563	100.000	n		2	4.61%	
Fed Farm Credit System	0.350%	05/16/2024	620,000	619,101.00	96.8409	600,413.58	11.95%	11/18/2020	99.855	100.000	n		2	0.39%	
Freddie Mac (Fed Home)	0.625%	08/19/2025	575,000	574,643.50	91.8018	527,860.35	10.51%	08/14/2020	99.938	100.000	y	08/19/2021	2	0.64%	
Federal Home Loan	0.750%	04/22/2025	835,000	835,000.00	93.1166	777,523.61	15.48%	04/22/2021	100.000	100.000	y	10/22/2021	2	0.75%	
Federal Home Loan	1.050%	08/26/2026	1,000,000	1,000,000.00	90.1164	901,164.00	17.94%	08/26/2021	100.000	100.000	y	11/26/2021	2	1.05%	
Federal Home Loan	0.750%	09/30/2025	320,000	320,000.00	91.6179	293,177.28	5.84%	09/30/2021	100.000	100.000	y	12/30/2021	2	0.75%	
Federal Home Loan	0.750%	02/24/2026	1,000,000	1,000,000.00	89.1350	891,350.00	17.74%	02/24/2021	100.000	100.000	y	08/24/2021	2	0.75%	

U.S. Treasuries:

CD's:

Total			5,385,000	5,337,825.00		5,024,363.98									
Weighted Average	1.50%					5,036,500.19									
Fees (Estimated)						10,073.00									1.47%
Weighted Average (after fees)															0.20%
															1.27%

- 4-24-20: Farm Credit System matured \$1,100,000 at 2.6%
- 4-27-20: Farm Credit System matured \$625,000 at 2.5%
- 4-27-20: Purchased - Federal Home Ln (600,000 at .65%)
- 4-27-20: Purchased - FHLB (\$500,000 at .67%)
- 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%)
- 10-27-20: Freddie Mac was called (.65% - \$600,000)
- 11-18-20: Purchased Fed Farm Credit (.35% - \$620,000)

- 2-11-21: Fed Farm Credit matured (\$1,050,000 at 2.5%)
- 2-24-21: Purchased Fed Home Loan (1,000,000 at .75%)
- 3-15-21: US Treas matured (\$760,000 at 2.375%)
- 4-22-21: Purchased Federal Home Loan (\$835,000 at .75%)
- 5-5-21: Wired \$999,750 to Schwab Account from Nicolet General
- 5-12-21: Purchased Federal Home Loan (\$999,750 at 1.05%)
- 8-11-21: Federal Home Loan 1.05% with maturity of 5-12-26 called
- 8-26-21: Purchased Federal Home Loan \$1,000,000 at 1.05% - maturity 8-26-26
- 8-31-21: US Treas matured (\$300,00 at 1.5%) - maturity 9-30-25
- 9-30-21: Purchased Federal Home Loan (\$320,000 at .75%)

- 10-11-22: Ally Bank, Goldman Sachs & Morgan Stanley CD matured \$247,000 each at 1.9%
- 10-17-22: Wells Fargo CD matures \$249,000 at 2%
- 10-18-22: Purchased FHLB (\$1,035,000 at 4.61%) - maturity 10-16-23

- 3-27-23: Pulled \$60,000 from our sweep account and deposited to Nicolet

**Kewaunee County
Budget Transfer Request**

Date: **11/02/2023**
 Department: **Coroner's Office**
 Requested by: **Rory Groessl**

FROM:				TO:		
Account Number	Account Description	TRANSFER AMOUNT	Account Number	Account Description	TRANSFER AMOUNT	
A 100.46160.000	CREMATION PERMITS	2,000.00	100.51201.000.141	CORONER'S PER DIEM	5,000.00	
100.46161.000	DEATH CERTIFICATES SIGNED	300.00	100.51201.000.151	SOCIAL SECURITY	623.00	
100.46162.000	REFERRAL FEES DONOR TISSUE	350.00	100.51201.000.152	RETIREMENT	380.00	
			100.51201.000.153	WORKMEN'S COMPENSATION	273.00	
			100.51201.000.225	TELEPHONE	43.00	
			100.51201.000.332	TRAVEL EXPENSES	356.00	
B 100.51201.000.211	MEDICAL SERVICES	2,000.00				
C 100.51540.000.601	CONTINGENCY (ANNUAL)	2,025.00				
6,675.00			6,675.00			

REASON FUNDS ARE AVAILABLE FOR TRANSFER (BE SPECIFIC):		Circle one:
A More revenue than anticipated.		One-time OR Ongoing
B Less spent than anticipated		One-time OR Ongoing
C Contingency requested for difference.		One-time OR Ongoing

REASON TRANSFER IS NEEDED (BE SPECIFIC):		Circle one:
A Above average case load in 2023.		One-time OR Ongoing
B		One-time OR Ongoing
C		One-time OR Ongoing

FINANCE DIRECTOR	Funds <u>are</u> / are not available for transfer	Signature / Date: 
COUNTY ADMINISTRATOR	Recommended / Not Recommended	Signature / Date:
OVERSIGHT COMMITTEE	Approved / Denied	Signature (Chair) / Date:
FINANCE COMMITTEE	Approved / Denied	Signature (Chair) / Date:
COUNTY BOARD	Approved / Denied	Signature (Chair) / Date:

REQUIRED APPROVAL:		
Transfer is from:	For amount:	Then approval is needed up to:
Within an individual department's budget	Up to \$1,000	County Administrator
Within an individual department's budget	Up to \$20,000	Oversight & Finance Committee
Within an individual department's budget	Over \$20,000	County Board (Resolution Needed)
Contingency Fund OR Capital Improvement Fund	Up to \$20,000	Oversight & Finance Committee
Contingency Fund OR Capital Improvement Fund	Over \$20,000	County Board (Resolution Needed)
Fund Balance	Up to \$20,000	Oversight & Finance Committee
Fund Balance	Over \$20,000	County Board (Resolution Needed)
Any other source	any amount	County Board (Resolution Needed)

Last Updated: 07/02/2015

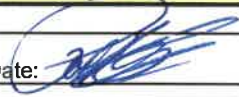
**Kewaunee County
Budget Transfer Request**

Date: **10/28/2022**
 Department: **INFORMATION SERVICES**
 Requested by: **Ross Loining**

FROM:			TO:		
Account Number	Account Description	TRANSFER AMOUNT	Account Number	Account Description	TRANSFER AMOUNT
A 100.46850.000	IS-CHARGE FOR SERVICE	1,300.00	100.51450.000.813	OUTLAY	2,103.00
B 100.51540.000.601	CONTINGENCY (ANNUAL)	3,900.00	100.51450.000.249	MAINTENANCE AGREEMENTS	2,397.00
C			100.51450.000.225	TELEPHONE	700.00
		5,200.00			5,200.00

REASON FUNDS ARE AVAILABLE FOR TRANSFER (BE SPECIFIC):		Circle one:
A	Revenue from City anticipated higher than budget.	One-time OR Ongoing
B	Annual Contingency account has approximately \$ remaining at this point.	One-time OR Ongoing
C		One-time OR Ongoing

REASON TRANSFER IS NEEDED (BE SPECIFIC):		Circle one:
A	Host server replacement higher than budgeted	One-time OR Ongoing
B	Maintenance agreements increases higher than anticipated.	One-time OR Ongoing
C	One time phone purchase	One-time OR Ongoing

FINANCE DIRECTOR Funds are / are not available for transfer Signature / Date: 

COUNTY ADMINISTRATOR Recommended / Not Recommended Signature / Date:

OVERSIGHT COMMITTEE Approved / Denied Signature (Chair) / Date:

FINANCE COMMITTEE Approved / Denied Signature (Chair) / Date:

COUNTY BOARD Approved / Denied Signature (Chair) / Date:

REQUIRED APPROVAL:		
Transfer is from:	For amount:	Then approval is needed up to:
Within an individual department's budget	Up to \$1,000	County Administrator
Within an individual department's budget	Up to \$20,000	Oversight & Finance Committee
Within an individual department's budget	Over \$20,000	County Board (Resolution Needed)
Contingency Fund OR Capital Improvement Fund	Up to \$20,000	Oversight & Finance Committee
Contingency Fund OR Capital Improvement Fund	Over \$20,000	County Board (Resolution Needed)
Fund Balance	Up to \$20,000	Oversight & Finance Committee
Fund Balance	Over \$20,000	County Board (Resolution Needed)
Any other source	any amount	County Board (Resolution Needed)

Last Updated: 07/02/2015

**Kewaunee County
Budget Transfer Request**


Date: **11/02/2023**
 Department: **Land Information Office**
 Requested by:

FROM:			TO:		
Account Number	Account Description	TRANSFER AMOUNT	Account Number	Account Description	TRANSFER AMOUNT
A 245.46132.057	STRATEGIC INITIATIVE	10,000.00	245.51730.000.296	GIS CONSULTANT	23,530.00
245.46133.059	BASE BUDGET	6,630.00	245.51730.000.314	COUNTY SURVEYOR SUPPLIE	3,100.00
245.49202.000	TRANSFER FROM FUND BALA	10,000.00			
26,630.00			26,630.00		

0.00

REASON FUNDS ARE AVAILABLE FOR TRANSFER (BE SPECIFIC):		Circle one:
A		One-time OR Ongoing
B		One-time OR Ongoing
C		One-time OR Ongoing

REASON TRANSFER IS NEEDED (BE SPECIFIC):		Circle one:
A		One-time OR Ongoing
B		One-time OR Ongoing
C		One-time OR Ongoing

FINANCE DIRECTOR	<u>Funds are</u> / are not available for transfer	Signature / Date: 
COUNTY ADMINISTRATOR	Recommended / Not Recommended	Signature / Date:
OVERSIGHT COMMITTEE	Approved / Denied	Signature (Chair) / Date:
FINANCE COMMITTEE	Approved / Denied	Signature (Chair) / Date:
COUNTY BOARD	Approved / Denied	Signature (Chair) / Date:

REQUIRED APPROVAL:		
Transfer is from:	For amount:	Then approval is needed up to:
Within an individual department's budget	Up to \$1,000	County Administrator
Within an individual department's budget	Up to \$20,000	Oversight & Finance Committee
Within an individual department's budget	Over \$20,000	County Board (Resolution Needed)
Contingency Fund OR Capital Improvement Fund	Up to \$20,000	Oversight & Finance Committee
Contingency Fund OR Capital Improvement Fund	Over \$20,000	County Board (Resolution Needed)
Fund Balance	Up to \$20,000	Oversight & Finance Committee
Fund Balance	Over \$20,000	County Board (Resolution Needed)
Any other source	any amount	County Board (Resolution Needed)

Last Updated: 07/02/2015

**Kewaunee County
Budget Transfer Request**


Date: **11/02/2023**
 Department: **SHERIFF**
 Requested by:

FROM:			TO:		
Account Number	Account Description	TRANSFER AMOUNT	Account Number	Account Description	TRANSFER AMOUNT
A 100.46211.000	SHERIFF FEES	6,700.00	100.52100.000.122	WAGES-OVERTIME	69,000.00
100.52100.000.121	WAGES-REGULAR	76,000.00	100.52100.000.163	EMPLOYEE WELLNESS	7,100.00
			100.52100.000.346	UNIFORM ALLOWANCE	6,600.00
B 100.52102.000.121	WAGES-REGULAR	47,400.00	100.46240.000	BOARD OF PRISONERS	7,000.00
			100.46250.083	MONITOR FEES	14,400.00
			100.52102.000.221	WATER & SEWER	5,100.00
			100.52102.000.242	MAINTENANCE & REPAIRS	11,500.00
			100.52102.000.294	FOOD SERVICES	9,400.00
C					
130,100.00			130,100.00		

0.00

REASON FUNDS ARE AVAILABLE FOR TRANSFER (BE SPECIFIC):		Circle one:
A		One-time OR Ongoing
B		One-time OR Ongoing
C		One-time OR Ongoing

REASON TRANSFER IS NEEDED (BE SPECIFIC):		Circle one:
A		One-time OR Ongoing
B		One-time OR Ongoing
C		One-time OR Ongoing

FINANCE DIRECTOR	Funds <u>are</u> / are not available for transfer	Signature / Date: 
COUNTY ADMINISTRATOR	Recommended / Not Recommended	Signature / Date:
OVERSIGHT COMMITTEE	Approved / Denied	Signature (Chair) / Date:
FINANCE COMMITTEE	Approved / Denied	Signature (Chair) / Date:
COUNTY BOARD	Approved / Denied	Signature (Chair) / Date:

REQUIRED APPROVAL:		
Transfer is from:	For amount:	Then approval is needed up to:
Within an individual department's budget	Up to \$1,000	County Administrator
Within an individual department's budget	Up to \$20,000	Oversight & Finance Committee
Within an individual department's budget	Over \$20,000	County Board (Resolution Needed)
Contingency Fund OR Capital Improvement Fund	Up to \$20,000	Oversight & Finance Committee
Contingency Fund OR Capital Improvement Fund	Over \$20,000	County Board (Resolution Needed)
Fund Balance	Up to \$20,000	Oversight & Finance Committee
Fund Balance	Over \$20,000	County Board (Resolution Needed)
Any other source	any amount	County Board (Resolution Needed)

Last Updated: 07/02/2015

Kewaunee County
Budget Adjustment
2023

0

Account Description	Account Number	Revenue / Expenditure	Increase / Decrease	Net Change	2023 Adopted Budget	2023 Revised Budget *
Public Health Department						
A Women-Infants-Children						
WAGES-REGULAR	100.54113.000.121	Expenditure	Increase	8,101	38,372	46,473
SOCIAL SECURITY	100.54113.000.151	Expenditure	Increase	649	2,936	3,585
RETIREMENT	100.54113.000.152	Expenditure	Increase	578	2,609	3,187
WORKMEN'S COMPENSATION	100.54113.000.153	Expenditure	Increase	343	1,549	1,892
HEALTH INSURANCE	100.54113.000.154	Expenditure	Increase	2,546	15,627	18,173
DENTAL INSURANCE	100.54113.000.155	Expenditure	Increase	22	324	346
TELEPHONE	100.54113.000.225	Expenditure	Increase	700	700	1,400
CONTRACTED SERVICES	100.54113.000.296	Expenditure	Increase	200	7,100	7,300
POSTAGE	100.54113.000.311	Expenditure	Increase	700	500	1,200
OFFICE SUPPLIES	100.54113.000.312	Expenditure	Increase	4,400	219	4,619
MEMBERSHIP DUES	100.54113.000.324	Expenditure	Increase	250	50	300
TRAVEL EXPENSES	100.54113.000.332	Expenditure	Increase	1,017	400	1,417
TRAINING	100.54113.000.336	Expenditure	Increase	2,000	750	2,750
MEDICAL SUPPLIES	100.54113.000.342	Expenditure	Increase	800	500	1,300
OUTREACH MATERIALS	100.54113.000.345	Expenditure	Increase	4,616	0	4,616
EDUCATIONAL MATERIALS	100.54113.000.348	Expenditure	Increase	1,886	214	2,100
EQUIPMENT UNDER \$1,000	100.54113.000.812	Expenditure	Increase	4,600	0	4,600
WIC PROGRAM	100.43240.024	Revenue	Increase	(33,408)	(71,850)	(105,258)
B Childhood Lead Poisoning						
OFFICE SUPPLIES	220.54104.000.312	Expenditure	Increase	300	57	357
CHILDHOOD LEAD POISONING	220.43551.039	Revenue	Increase	(300)	(1,900)	(2,200)
C Maternal and Child Health						
EDUCATIONAL MATERIALS	221.54108.000.348	Expenditure	Increase	1,087	227	1,314
MCH PROGRAM	221.43240.026	Revenue	Increase	(621)	(6,000)	(6,621)
TRANSFER FROM FUND BALANCE	221.49202.000	OFS	Increase	(466)	0	(466)
D Vaccine Immunization Program						
OFFICE SUPPLIES	223.54114.000.312	Expenditure	Increase	293	103	396
CLINIC SUPPLIES	223.54114.000.342	Expenditure	Increase	800	500	1,300
IMMUNIZATION PROGRAM	223.43551.028	Revenue	Increase	(1,093)	(5,500)	(6,593)
E FIT FAMILIES						
OTHER OPERATING SUPPLIES	228.54136.000.345	Expenditure	Increase	310	0	310
FIT FAMILIES	228.43240.096	Revenue	Increase	(310)	(15,502)	(15,812)
				0		

Revenue (35,732)
Expenditure 36,198
OFS (466)
OFU 0
0

Explanation/Reason:

Activity:	Reason(s):
A Women-Infants-Children	Additional grant received from State
B Childhood Lead Poisoning	Additional grant received from State
C Maternal and Child Health	Additional grant received from State
D Vaccine Immunization Program	Additional grant received from State
E FIT FAMILIES	Additional grant received from State

OIL JAL