



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
AGENDA

November 5, 2021 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 November 5, 2021 Finance Agenda
4. Approval of October 19, 2021 Finance Committee Minutes
5. Public Comment
6. Monthly Administrative Report
 - a. Monthly Financial Report – September 2021
 - b. Medical/Dental/Large Claimant Financial Report – September 2021
 - c. Overtime Report – October 2021
7. Approve Supplemental Payroll
8. 2022 County Budget Items
9. Such Other Matters as Authorized by Law
10. Next Meeting
11. Adjournment

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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

October 19, 2021 5:00 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 5:00 p.m.

Roll Call: Members Present – John Mastalir, Virginia Haske, Jeff Vollenweider, Tom Romdenne, Doak Baker. Others Present – Dan Olson, Gary Paape, Matt Joski, Scott Feldt, Paul Kunesh, Ross Loining, Tammy Malach, Ben Nelson.

Approval of October 19, 2021 Finance Agenda: Romdenne moved, Haske seconded to approve the agenda. Motion carried.

Approval of October 1, 2021 Finance Committee Minutes: Romdenne moved, Haske seconded to approve the minutes of October 1, 2021. Motion carried.

Public Comment: Ben Nelson of Kewaunee County Economic Development Corporation (KCEDC) spoke to the committee regarding funding for KCEDC. Nelson provided statistics and letters of support to the committee.

Approval 2022 County Budget Items: Kunesh provided a list of budgetary changes including wage changes due to the actions of the Executive Committee. Also included was an increase in state aid to the Veterans Services office and funding for an outlay project in the Sheriff's office. Baker moved, Vollenweider seconded to approve the changes listed. Motion carried. Vollenweider inquired as to the specific action taken by the Executive Committee with regards to increasing the hours of the Emergency Management Administrative Assistant from 20 hours per week to 30 hours per week. Discussion followed as to the financial impact of increasing to 30 hours per week. It was explained that the County is required to offer health and dental benefits if an employee works a minimum of 30 hours per week. Additional discussion took place as to the Administrator's recommendation and the financial impact of reducing the increase in hours to 27.5 hours per week. Vollenweider moved and Haske seconded to override the previous committee decision and approve funding for 27.5 hours per week for the Emergency Management Administrative Assistant position. Motion carried.

Next Meeting: November 5, 2021 at 8:00 a.m.

Adjournment: Vollenweider moved, Romdenne seconded to adjourn. Motion carried. Meeting adjourned at 5:40 p.m.

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2021
Month: September

Benchmark
73.17%
Payroll:
69.62%

	2021 September ACTUAL	2021 YTD ACTUAL	2020 YTD ACTUAL	2021 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ADMINISTRATOR						
Other Revenue	0	0	0	0	0	-
Total Expenditures	22,691	188,293	253,465	291,190	102,897	64.66%
	22,691	188,293	253,465	291,190	102,897	
ADMIN-HR & INSURANCE						
Other Revenue	0	0	0	(13,000)	(13,000)	0.00%
Total Expenditures	7,845	245,382	249,085	298,738	53,356	82.14%
	7,845	245,382	249,085	285,738	40,356	
CHILD SUPPORT						
Other Revenue	(9,768)	(166,237)	(146,903)	(270,200)	(103,963)	61.52%
Total Expenditures	20,485	190,042	181,370	264,516	74,474	71.85%
	10,717	23,804	34,467	(5,684)	(29,488)	
CIRCUIT COURT						
Other Revenue	0	(52,275)	(52,275)	(52,275)	0	100.00%
Total Expenditures	6,053	58,274	58,400	83,664	25,390	69.65%
	6,053	5,999	6,125	31,389	25,390	
CLERK OF CIRCUIT COURT						
Other Revenue	(9,133)	(152,707)	(96,897)	(148,700)	4,007	102.69%
Total Expenditures	28,457	232,778	203,944	342,158	109,380	68.03%
	19,324	80,070	107,047	193,458	113,388	
CORONER						
Other Revenue	(855)	(9,595)	(10,205)	(10,800)	(1,205)	88.84%
Total Expenditures	2,168	30,677	35,757	32,662	1,985	93.92%
	1,313	21,082	25,552	21,862	780	
CORPORATION COUNSEL						
Other Revenue	(168)	(932)	(1,101)	(2,000)	(1,068)	46.59%
Total Expenditures	5,439	53,641	59,446	83,845	30,204	63.98%
	5,272	52,709	58,345	81,845	29,136	
COUNTY BOARD						
Other Revenue	0	0	0	0	0	-
Total Expenditures	6,333	76,182	80,182	132,189	56,007	57.63%
	6,333	76,182	80,182	132,189	56,007	
COUNTY CLERK						
Other Revenue	(1,201)	(19,270)	(56,861)	(85,012)	(65,742)	22.67%
Total Expenditures	14,521	150,139	167,070	334,200	184,061	44.92%
	13,320	130,869	110,209	249,188	118,319	
DISTRICT ATTORNEY						
Other Revenue	(279)	(17,975)	(15,595)	(30,020)	(12,045)	59.88%
Total Expenditures	12,424	112,913	111,860	161,775	48,862	69.80%
	12,145	94,938	96,266	131,755	36,817	
EMERGENCY MANAGEMENT						
Other Revenue	(27,049)	(62,951)	(56,919)	(191,691)	(128,740)	32.84%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	10,763	122,911	152,829	252,268	129,357	48.72%
	(16,286)	59,960	95,911	60,577	617	
FAMILY COURT COMMISSIONER						
Other Revenue	(340)	(3,295)	(3,225)	(5,000)	(1,705)	65.90%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	5,415	52,087	52,690	76,768	24,681	67.85%
Transfers OUT & to FB	0	0	0	0	0	-
	5,075	48,792	49,465	71,768	22,976	
FINANCE DEPARTMENT						
Other Revenue	0	0	0	(630)	(630)	0.00%
Total Expenditures	28,349	242,963	235,176	352,983	110,020	68.83%
	28,349	242,963	235,176	352,353	109,390	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2021
Month: September

Benchmark
73.17%

Payroll:
69.62%

	2021 September ACTUAL	2021 YTD ACTUAL	2020 YTD ACTUAL	2021 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ROADS & BRIDGES FUND						
Tax Levy	0	(2,700,169)	(2,613,539)	(2,700,169)	0	100.00%
Other Revenue	0	(593,092)	(573,571)	(1,082,373)	(489,281)	54.80%
Transfers IN & from FB	0	0	0	(315,391)	(315,391)	0.00%
Total Expenditures	285,370	3,169,887	3,088,394	4,074,144	904,257	77.80%
Transfers OUT & to FB	0	23,789	0	23,789	0	100.00%
	285,370	(99,585)	(98,716)	0	99,585	
HIGHWAY INTERNAL SERV FUND						
Other Revenue	(549,659)	(4,518,140)	(4,503,512)	(5,795,476)	(1,277,336)	77.96%
Transfers IN & from FB	0	(23,789)	0	(23,789)	0	100.00%
Total Expenditures	497,810	4,504,916	4,674,528	5,819,265	1,314,349	77.41%
Transfers OUT & to FB	0	0	0	0	0	-
	(51,849)	(37,013)	171,017	0	37,013	
HSD SUMMARY						
Tax Levy	0	(1,084,036)	(1,098,511)	(1,084,036)	0	100.00%
Other Revenue	(880,343)	(4,173,919)	(3,247,459)	(5,140,206)	(966,287)	81.20%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	691,322	4,569,208	3,664,000	6,224,242	1,655,034	73.41%
Transfers OUT & to FB	0	0	0	0	0	-
	(189,021)	(688,747)	(681,970)	0	688,747	
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	65	2,491	2,988	92,500	90,009	2.69%
Transfers OUT & to FB	0	0	0	0	0	-
	65	(90,009)	(89,512)	0	90,009	
INFORMATION SERVICES						
Tax Levy	0	(6,000)	(6,000)	(6,000)	0	100.00%
Other Revenue	0	(10,285)	(6,402)	(10,000)	285	102.85%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	20,663	234,103	296,267	295,390	61,287	79.25%
Transfers OUT & to FB	0	0	0	0	0	-
	20,663	217,819	283,866	279,390	61,571	
LAND CONSERVATION FUND						
Tax Levy	0	(345,260)	(371,571)	(345,260)	0	100.00%
Other Revenue	(12,219)	(266,840)	(214,513)	(356,502)	(89,662)	74.85%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	43,309	570,774	521,540	701,762	130,988	81.33%
Transfers OUT & to FB	0	0	0	0	0	-
	31,090	(41,326)	(64,544)	0	41,326	
LAND INFORMATION OFFICE						
Tax Levy	0	(112,749)	(110,733)	(112,749)	0	100.00%
Other Revenue	(2,712)	(167,260)	(120,333)	(148,850)	18,410	112.37%
Transfers IN & from FB	0	0	0	(8,000)	(8,000)	0.00%
Total Expenditures	14,202	168,819	174,721	261,599	92,780	64.53%
Transfers OUT & to FB	0	8,000	8,000	8,000	0	100.00%
	11,490	(103,189)	(48,345)	0	103,189	
MAINTENANCE						
Tax Levy	0	0	0	0	0	-
Other Revenue	(441)	(991)	(707)	(7,000)	(6,009)	14.16%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	35,249	401,164	293,966	524,492	123,328	76.49%
Transfers OUT & to FB	0	0	0	5,000	5,000	0.00%
	34,808	400,173	293,259	522,492	122,319	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2021

Month:

September

Benchmark 73.17%

Payroll: 69.62%

	2021 September ACTUAL	2021 YTD ACTUAL	2020 YTD ACTUAL	2021 Budget REVISED	Remaining Budget	YTD Budget % *
PROMOTION & RECREATION						
Tax Levy	0	0	0	0	0	-
Other Revenue	(20,549)	(147,002)	(213,111)	(218,562)	(71,560)	67.26%
Transfers IN & from FB	0	0	0	(46,000)	(46,000)	0.00%
Total Expenditures	55,189	539,060	594,037	799,544	260,484	67.42%
Transfers OUT & to FB	0	41,000	0	41,000	0	100.00%
	34,641	433,058	380,926	575,982	142,924	
PUBLIC HEALTH						
Tax Levy	0	(3,750)	(5,020)	(3,750)	0	100.00%
Other Revenue	(55,870)	(216,511)	(100,722)	(212,100)	4,411	102.08%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	36,396	368,069	299,809	435,988	67,919	84.42%
Transfers OUT & to FB	0	0	0	0	0	-
	(19,474)	147,807	194,067	220,138	72,331	
REGISTER IN PROBATE						
Other Revenue	(1,020)	(42,413)	(40,486)	(38,000)	4,413	111.61%
Total Expenditures	22,688	138,670	153,262	225,437	86,767	61.51%
	21,668	96,257	112,775	187,437	91,180	
REGISTER OF DEEDS						
Other Revenue	(16,255)	(163,395)	(145,672)	(156,000)	7,395	104.74%
Total Expenditures	14,202	141,642	140,880	195,297	53,655	72.53%
Transfers OUT & to FB	0.00	0	0	0	0	-
	(2,053)	(21,753)	(4,792)	39,297	61,050	
SHERIFF						
Other Revenue	(10,594)	(284,584)	(109,671)	(299,345)	(125,980)	95.07%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	351,324	3,247,532	3,085,909	4,456,749	1,220,393	72.87%
Transfers OUT & to FB	0	0	0	0	0	-
	340,730	2,962,948	2,976,238	4,157,404	1,094,413	
SOLID WASTE FUND						
Tax Levy	0	0	0	0	0	-
Other Revenue	0	(27,248)	(3,728)	(74,325)	(47,077)	36.66%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	5,901	84,129	51,794	74,325	(9,804)	113.19%
Transfers OUT & to FB	0	0	0	0	0	-
	5,901	56,882	48,066	0	(56,882)	
COUNTY TREASURER						
Other Revenue	11,521	(173,080)	(298,218)	(223,700)	(50,620)	77.37%
Total Expenditures	14,766	139,647	133,850	193,647	54,000	72.11%
	26,287	(33,432)	(164,368)	(30,053)	3,379	
UNIVERSITY EXTENSION						
Other Revenue	(140)	(6,033)	(2,183)	(8,700)	(2,668)	69.34%
Total Expenditures	6,141	122,272	168,925	218,434	96,162	55.98%
Transfers OUT & to FB	0	0	0	0	0	-
	6,001	116,240	166,742	209,734	93,494	
VETERAN SERVICE OFFICE						
Tax Levy	0	(4,869)	0	(4,869)	0	100.00%
Other Revenue	(130)	(13,680)	(13,950)	(10,800)	2,880	126.67%
Total Expenditures	11,441	110,236	109,897	157,952	47,716	69.79%
	11,311	91,687	95,947	142,283	50,596	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2021
Month: September

Benchmark 73.17%
Payroll: 69.62%

	2021 September ACTUAL	2021 YTD ACTUAL	2020 YTD ACTUAL	2021 Budget REVISED	Remaining Budget	YTD Budget % *
NON-DEPARTMENT						
Tax Levy	0	(6,635,463)	(6,449,544)	(6,635,463)	0	100.00%
Other Revenue	(136,535)	(3,215,632)	(1,122,862)	(2,164,801)	1,050,831	148.54%
Transfers IN & from FB	0	(89,000)	(51,276)	(383,494)	(294,494)	23.21%
Total Expenditures	50,518	760,608	760,695	842,841	82,233	90.24%
Transfers OUT & to FB	0	119,362	194,134	139,185	19,823	85.76%
	(86,017)	(9,060,125)	(6,668,853)	(8,201,732)	858,393	
DEBT SERVICE FUND						
Tax Levy	0	(1,671,709)	(1,562,643)	(1,671,709)	0	100.00%
Other Revenue	0	0	(3,763,883)	0	0	-
Transfers IN & from FB	0	(80,522)	(68,300)	(80,522)	0	100.00%
Total Expenditures	46,098	1,491,551	5,181,901	1,557,481	65,930	95.77%
Transfers OUT & to FB	0	0	0	194,750	194,750	0.00%
	46,098	(260,680)	(212,925)	0	260,680	
CAPITAL IMPROVEMENT FUND						
Tax Levy	0	(30,794)	(50,382)	(30,794)	0	100.00%
Transfers IN & from FB	0	(38,840)	(165,280)	(38,840)	0	100.00%
Total Expenditures	0	0	0	0	0	-
Transfers OUT & to FB	0	0	0	69,634	69,634	0.00%
	0	(69,634)	(215,662)	0	69,634	
ECONOMIC DEVELOPMENT FUND						
Other Revenue	0	(343,918)	(500,000)	(1,556,453)	(1,212,535)	22.10%
Total Expenditures	0	960,000	40,000	960,000	0	100.00%
Transfers OUT & to FB	0	40,000	290,000	596,453	556,453	6.71%
	0	656,082	(170,000)	0	(656,082)	
REVOLVING LOAN FUND						
Other Revenue	(3,072)	(61,482)	(76,139)			
Total Expenditures	7,258	65,718	64			
Transfers OUT & to FB	0	0	3,276			
	4,186	4,236	(72,799)			
BUSINESS DEVELOPMENT LOAN PGM						
Other Revenue	0	0	(250,000)	(421)	(421)	0.00%
Transfers IN & from FB	0	0	0	(9,397)	(9,397)	0.00%
Total Expenditures	0	9,417	0	9,397	(20)	100.21%
Transfers OUT & to FB	0	0	0	421	421	0.00%
	0	9,417	(250,000)	0	(9,417)	
HEALTH SELF INSURANCE FUND						
Other Revenue	(303,407)	(2,684,191)	(2,480,275)			
Total Expenditures	251,619	2,887,828	2,481,300			
	(51,788)	203,638	1,026			
DENTAL SELF INSURANCE FUND						
Other Revenue	(13,412)	(118,779)	(117,190)			
Total Expenditures	8,401	121,972	100,561			
	(5,011)	3,193	(16,629)			
Grand Total	597,245	(3,835,016)	(2,633,892)	0	3,946,040	

Tax Levy	0	(12,687,299)	(12,360,443)	(12,687,299)	0	100.00%
Other Revenue	(2,043,630)	(17,713,712)	(18,344,566)	(18,312,942)	(3,574,901)	96.73%
Transfers IN & from FB	0	(232,151)	(284,856)	(905,433)	(673,282)	25.64%
Total Expenditures	2,640,875	26,565,995	27,860,563	30,827,442	7,348,142	86.18%
Transfers OUT & to FB	0	232,151	495,410	1,078,232	846,081	21.53%
	597,245	(3,835,016)	(2,633,892)	0	3,946,040	
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 Insurance Premiums	Sporadic, as invoiced Expensed in January
Liability & WC dividends	Approximately Sept-Oct		
CHILD SUPPORT			
Child Support Grant	Reported monthly, 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	Collected in a month is 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 (by Aug/Sept)		
DISTRICT ATTORNEY			
EMERGENCY MANAGEMENT		Clean Sweep	Seasonal - Event usually in April
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	WI Fund	ended in 2020

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	As work completed & invoiced	OTHER PROJECTS	as work completed & invoiced
Base Budget grant	Rec'd 1st quarter of year	MAINT AGREEMENTS	Most paid in January
MAINTENANCE			
		Utilities & snow removal	seasonal
		Outlay (frequent)	vehicles, mowers, major building
PROMOTION & RECREATION			
Rent-Racing	Seasonal-May-Sept	Race related	track grading, utilities - Apr-Sept
		Outlay (frequent)	vehicles, mowers, equip, improvements
Winter Park	Season revenue recvd in March	Winter Park	seasonal, Dec - Mar
Snowmobile Aids	reimbursed after clubs paid	Snowmobile Trails	as requested by clubs (July)
Other parks	project grants, as completed & submitted	Other parks	as project work completed
PUBLIC HEALTH			
Grant revenue	3 mo lag time (spend, invoice, receive)		
REGISTER IN PROBATE			
Revenue-through CCAP	Collected in a month is deposited & recorded in the next month (2 in December)		
REGISTER OF DEEDS			
		Maintenance Agreements	Paid in January
SHERIFF			
School Liaison	Semi Annual	Outlay (frequent)	Vehicles early in year
		Maintenance Agreements	Most paid Jan-Apr
SOLID WASTE FUND			
Facility rent	Paid in January	Admin Fees-Tn W Kewaunee	Paid in May
Tipping Fees	Monthly		
LTC Trust (Misc)	Sent report to DNR in January for year, paid in Feb or March		
COUNTY TREASURER			
UNIVERSITY EXTENSION			
	Vet Service Grant-March	Agent Contracts	semi annual - July & Dec
VETERAN SERVICE OFFICE			
NON-DEPARTMENT			
State Shared taxes	Recd in Jul (15%) & Nov (85%)	Illegal Taxes & Refunds	Paid in February
Exempt Computer Aid	Recd in Jul (100%)	Violence Intervention Proj	January
Utility Tax	Recd in Jul (15%) & Nov (85%)	KCEDC	Paid early in year
DEBT SERVICE FUND		Principal & Interest	Apr & May
		Principal	Oct & Nov
CAPITAL IMPROVEMENT FUND			
ECONOMIC DEVELOPMENT FUND			
Loan payments (BT)	Annual-September	Projects-as approved & invoiced	
REVOLVING LOAN FUND		No more loans as of 2019	
BUSINESS DEVELOPMENT LOAN PGM		As loans approved	
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: 1/1/2021 - 12/31/2021

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 2021	26	96	\$4,569	\$77,911	\$1,779	\$160,507	\$47,160	\$71,953	\$135,714	\$219,373	\$259,419	84.79%
Feb 2021	26	95	\$4,525	\$77,174	\$1,764	\$151,372	\$36,287	-\$3,415	\$191,074	\$274,537	\$256,985	106.83%
Mar 2021	26	95	\$4,525	\$77,174	\$1,764	\$245,618	\$49,489	\$54,962	\$240,145	\$323,608	\$256,985	125.92%
Apr 2021	28	96	\$4,601	\$78,458	\$1,808	\$197,379	\$47,936	\$43,166	\$202,149	\$287,016	\$261,398	109.80%
May 2021	27	97	\$4,628	\$78,922	\$1,808	\$178,102	\$43,877	\$36,848	\$185,131	\$270,489	\$262,843	102.91%
Jun 2021	26	99	\$4,698	\$80,124	\$1,823	\$324,308	\$48,550	\$89,988	\$282,920	\$369,565	\$266,722	138.56%
Jul 2021	26	97	\$4,612	\$78,649	\$1,793	\$138,660	\$51,207	\$32,617	\$157,249	\$242,303	\$261,853	92.53%
Aug 2021	26	98	\$4,655	\$79,387	\$1,808	\$136,383	\$36,780	\$38,267	\$134,896	\$220,746	\$264,288	83.52%
Sep 2021	26	97	\$4,612	\$78,649	\$1,793	\$248,408	\$36,983	\$87,208	\$198,183	\$283,237	\$261,853	108.17%
Oct 2021			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Nov 2021			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Dec 2021			\$0	\$0	\$0				\$0	\$0	\$0	#DIV/0!
Total	237	870	\$41,424	\$708,447	\$16,140	\$1,780,737	\$398,269	\$451,544	\$1,727,462	\$2,491,473	\$2,352,345	105.91%
	Total Enrollment	1107	Total Expenses	\$764,011	Total Pd Claims	\$2,179,006	Net Pd Claims	\$1,727,462	Net Plan Cost	\$2,491,473		

Estimated Reserve Change	2021 Premium Equivalent Rates											
	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	\$39,446.29	-\$17,552.67	-\$66,623.14	-\$25,618.05	-\$7,646.35	-\$102,843.21	\$19,550.02	\$43,542.14	-\$21,383.74			
YTD	\$39,446.29	\$21,893.62	-\$44,729.52	-\$70,347.57	-\$77,993.92	-\$180,837.13	-\$161,287.11	-\$117,744.97	-\$139,128.71			

2021 Stop Loss Premium and Fees	Claims Admin		Stop Loss	
	Single Family	Aggregate	Specific	Aggregate
	\$16.02	\$14.58	\$273.18	\$14.58
	\$43.25	\$14.58	\$737.59	\$14.58
		\$2,434.34		

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

2015 Loss Ratio
84.90%

2017 Loss Ratio
84.37%

2018 Loss Ratio
93.81%

2019 Loss Ratio
103.58%

2020 Loss Ratio
103.59%

Kewaunee County

Dental Loss Ratio Report: 1/1/2021 - 12/31/2021

Month	Enrollment		Fixed Costs		Humana Paid Claims	Total Cost/Premium Equivalent		Percent of Premium Equivalent					
	Single	Family	Dental Admin*	Total Plan Cost (Expenses + Claims)		Total Premium Equivalent	% of Prem Equivalent						
Jan 2021	47	83	\$727	\$12,708	\$11,981	\$13,130	96.79%						
Feb 2021	47	82	\$723	\$15,474	\$14,751	\$13,000	119.02%						
Mar 2021	46	82	\$744	\$19,864	\$19,120	\$12,949	153.40%						
Apr 2021	48	83	\$740	\$15,207	\$14,467	\$13,181	115.37%						
May 2021	48	83	\$747	\$13,632	\$12,885	\$13,181	103.42%						
Jun 2021	47	84	\$747	\$11,390	\$10,643	\$13,259	85.91%						
Jul 2021	48	84	\$750	\$16,307	\$15,557	\$13,310	122.52%						
Aug 2021	49	84	\$743	\$8,461	\$7,718	\$13,361	63.32%						
Sep 2021	49	83	\$750	\$9,106	\$8,356	\$13,232	68.82%						
Oct 2021			\$0	\$0		\$0	#DIV/0!						
Nov 2021			\$0	\$0		\$0	#DIV/0!						
Dec 2021			\$0	\$0		\$0	#DIV/0!						
Total	429	748	\$6,670	\$122,147	\$115,477	\$118,602	102.99%						
Estimated Reserve Change	January		February	March	April	May	June	July	August	September	October	November	December
Monthly	\$421.90	-\$2,473.16	-\$6,914.67	-\$2,026.09	-\$450.74	\$2,615.66	-\$2,997.23	\$4,900.28	-\$6,924.05	-\$2,798.08			
YTD	\$421.90	-\$2,051.26	-\$8,965.93	-\$10,992.02	-\$11,442.76	-\$8,827.10	-\$11,824.33						

Current Year Premium and Fees		Premium Equivalent Rates 2021	
Single	\$51.26	Administrative Fees 2021	\$3.05
Family	\$129.16		\$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%

Kewaunee County

Large Claimants Over \$27,500, Paid 1/1/2021 - 9/30/2021

Member Number*	Total Paid Claims SEP 2021	Total Paid Claims Prior Month	Change from Prior Month	% of Specific
1	\$230,314	\$214,140	\$16,174	418.75%
2	\$125,653	\$125,082	\$571	228.46%
3	\$95,628	\$76,722	\$18,906	173.87%
4	\$89,801	\$88,731	\$1,069	163.27%
5	\$76,740	\$68,891	\$7,849	139.53%
6	\$76,365	\$75,594	\$771	138.85%
7	\$75,413	\$35,535	\$39,878	137.11%
8*	\$69,677	\$56,279	\$13,399	126.69%
9*	\$63,795	\$56,605	\$7,190	115.99%
10*	\$55,758	\$49,533	\$6,225	101.38%
11	\$45,866	NEW	NEW	83.39%
12	\$40,888	NEW	NEW	74.34%
13	\$36,007	\$35,545	\$462	65.47%
14	\$34,433	\$34,433	\$0	62.61%
15	\$33,734	NEW	NEW	61.33%
16	\$32,212	NEW	NEW	58.57%
17	\$31,638	\$31,638	\$0	57.52%
18*	\$30,280	\$30,280	\$0	55.05%
19	\$30,267	NEW	NEW	55.03%
---	\$1,274,468	---	---	---

*Note: These members' claims are primary driven by prescription drugs.