



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
AGENDA

September 9, 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 September 9, 2022 Finance Agenda
4. Approval of August 5, 2022 Finance Committee Minutes
5. Public Comment
6. Monthly Administrative Report
 - a. Monthly Financial Report – July 2022
 - b. Medical/Dental/Large Claimant Financial Report – July 2022
 - c. Overtime Report – August 2022
7. Department Request for Remote Work Approval
 - i. Land Information
 - ii. Register of Deeds
8. Presentation of Annual Audit (CLA)
9. Review Vendor Payments – July 2022
10. Approval of Supplemental Payroll
11. Such Other Matters as Authorized by Law
12. Next Meeting: October 7, 2022
13. 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**

August 5, 2022 8:00 a.m.

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

Call to Order: Chair Romdenne called the meeting to order at 8:00 a.m.

Roll Call: Members Present – Tom Romdenne, John Mastalir, Virginia Haske, Jeff Vollenweider, Steve Agamite. Others Present – Dan Olson, Matt Joski, Scott Feldt, Paul Kunesh, Jason Veaser.

Approval of August 5, 2022 Finance Agenda: Vollenweider moved, Mastalir seconded to approve the agenda. Motion carried.

Approval of July 19, 2022 Finance Committee Minutes: Vollenweider moved, Mastalir seconded to approve the July 19, 2022, minutes. Motion carried

Public Comment: None.

Monthly Administrative Report

Monthly Financial Report – June 2022: Sales tax report – current month collection: \$133,730; year to date: \$739,877; last year: \$692,000. Contingency Fund balance is \$100,000. We expect \$31,000 to be spent for the body cam grant. Kunesh also reported on the monthly finance report. He sees that rising fuel costs will affect some departments (e.g. Sheriff's Dept.). The Land Information Office has seen an increase in GIS consultant costs. The auditors will present at the August 16 Board meeting and Finance Committee meeting before. Kunesh also reviewed the budget process.

Medical/Dental/Large Claimant Financial Report – June 2022: Committee reviewed report with no questions.

Overtime Report – July 2022: Committee reviewed report with no questions.

Treasurer's Report – 2022 2Q: Committee reviewed report with no questions.

Approval of Resolution to Accept Grant Funds and Provide Local Match – Body Worn Cameras – Sheriff's Dept.: Joski provided a summary of the grant and the issue of body cams. The vendor was chosen because the vendor also provides our dash cam system. Discussion followed as to the future of body cams, storage of data and potential release of data. Vollenweider moved, Mastalir seconded to approve funding for a grant match of \$30,636.50 from the contingency fund to purchase body cameras. Motion carried.

Housing Development Update: Feldt provided an update of progress with regards to housing development. Haske spoke about what steps are being taken in Algoma. Further discussion followed about development, zoning and the effects of development on communities followed. (e.g. does the issue of development change the character of a community?) More updates will be given when information is available.



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
MINUTES

August 5, 2022 8:00 a.m.

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Review Vendor Payments – June 2022: Vendor payments were reviewed with no questions.

Approval of Supplemental Payroll: Mastalir moved, Haske seconded to approve the supplemental payroll. Motion carried

Such Other Matters as Authorized by Law: None.

Next Meeting: August 16, 2022, at 5:00 p.m. and September 9, 2022, at 8:00 a.m.

Adjournment: Vollenweider moved, Haske seconded to adjourn the meeting. Motion approved.
Meeting adjourned at 8:56 a.m.

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

Benchmark
56.51%

Payroll:
54.23%

	2022 July 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	35,938	397,927	196,881	588,244	190,317	67.65%
	35,938	397,927	196,881	588,244	190,317	
ADMIN-HR & INSURANCE						
Other Revenue	0	(26,866)	0	(4,000)	22,866	671.66%
Total Expenditures	(70,096)	161,079	177,199	213,500	52,421	75.45%
	(70,096)	134,213	177,199	209,500	75,287	
CHILD SUPPORT						
Other Revenue	(53,035)	(124,608)	(156,469)	(270,200)	(145,592)	46.12%
Total Expenditures	20,715	111,122	149,296	282,365	171,243	39.35%
	(32,320)	(13,487)	(7,174)	12,165	25,652	
CIRCUIT COURT						
Other Revenue	0	(26,137)	(52,275)	(52,275)	(26,138)	50.00%
Total Expenditures	6,892	49,067	45,960	87,918	38,851	55.81%
	6,892	22,930	(6,315)	35,643	12,713	
CLERK OF CIRCUIT COURT						
Other Revenue	(23,030)	(130,096)	(128,087)	(151,400)	(21,304)	85.93%
Total Expenditures	19,633	148,438	182,085	344,830	196,392	43.05%
	(3,397)	18,342	53,998	193,430	175,088	
CORONER						
Other Revenue	(670)	(6,010)	(5,780)	(11,800)	(5,790)	50.93%
Total Expenditures	1,549	14,491	26,038	34,326	19,835	42.22%
	879	8,481	20,258	22,526	14,045	
CORPORATION COUNSEL						
Other Revenue	(2,511)	(3,225)	(734)	(1,500)	1,725	215.02%
Total Expenditures	15,694	57,392	42,965	73,286	15,894	78.31%
	13,183	54,167	42,230	71,786	17,619	
COUNTY BOARD						
Other Revenue	0	0	0	0	0	-
Total Expenditures	7,431	72,770	64,122	155,597	82,827	46.77%
	7,431	72,770	64,122	155,597	82,827	
COUNTY CLERK						
Other Revenue	(952)	(20,854)	(9,965)	(86,412)	(65,558)	24.13%
Total Expenditures	12,986	128,378	121,205	390,236	261,858	32.90%
	12,034	107,525	111,240	303,824	196,299	
DISTRICT ATTORNEY						
Other Revenue	(14,025)	(16,270)	(17,255)	(30,020)	(13,750)	54.20%
Total Expenditures	14,799	94,991	88,058	169,963	74,972	55.89%
	774	78,721	70,803	139,943	61,222	
EMERGENCY MANAGEMENT						
Other Revenue	(24,629)	(47,428)	(35,902)	(200,423)	(152,995)	23.66%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	13,952	98,698	96,631	267,690	168,992	36.87%
	(10,677)	51,270	60,729	67,267	15,997	
FAMILY COURT COMMISSIONER						
Other Revenue	(425)	(1,840)	(2,270)	(5,000)	(3,160)	36.80%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	7,722	40,344	41,256	75,592	35,248	53.37%
Transfers OUT & to FB	0	0	0	0	0	
	7,297	38,504	38,986	70,592	32,088	
FINANCE DEPARTMENT						
Other Revenue	0	0	0	0	0	-
Total Expenditures	26,279	197,475	188,262	370,823	173,348	53.25%
	26,279	197,475	188,262	370,823	173,348	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year: 2022
 Month: July

Benchmark
 56.51%

Payroll:
 54.23%

	2022 July ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ROADS & BRIDGES FUND						
Tax Levy	0	(2,669,289)	(2,700,169)	(2,669,289)	0	100.00%
Other Revenue	(377,833)	(566,749)	(593,092)	(1,080,538)	(513,789)	52.45%
Transfers IN & from FB	0	0	0	(141,450)	(141,450)	
Total Expenditures	155,245	1,434,076	2,711,634	3,891,277	2,457,201	36.85%
Transfers OUT & to FB	0	0	23,789	0	0	
	(222,588)	(1,801,962)	(557,838)	0	1,801,962	
HIGHWAY INTERNAL SERV FUND						
Other Revenue	(355,043)	(2,514,814)	(3,642,016)	(5,501,549)	(2,986,735)	45.71%
Transfers IN & from FB	0	0	(23,789)	0	0	
Total Expenditures	471,518	2,868,375	3,562,484	5,501,549	2,633,174	52.14%
Transfers OUT & to FB	0	0	0	0	0	
	116,476	353,561	(103,321)	0	(353,561)	
HSD SUMMARY						
Tax Levy	0	(1,032,946)	(1,084,036)	(1,032,946)	0	100.00%
Other Revenue	(656,379)	(2,410,534)	(2,477,273)	(5,224,098)	(2,813,564)	46.14%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	475,485	3,091,748	3,325,458	6,257,044	3,165,296	49.41%
Transfers OUT & to FB	0	0	0	0	0	
	(180,894)	(351,732)	(235,852)	0	351,732	
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	175	2,054	2,016	92,500	90,446	2.22%
Transfers OUT & to FB	0	0	0	0	0	
	175	(90,446)	(90,484)	0	90,446	
INFORMATION SERVICES						
Tax Levy	0	(6,000)	(6,000)	(6,000)	0	100.00%
Other Revenue	0	(9,267)	(9,197)	(11,500)	(2,233)	80.58%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	29,422	198,124	193,013	366,906	168,782	54.00%
Transfers OUT & to FB	0	0	0	0	0	
	29,422	182,857	177,816	349,406	166,549	
LAND CONSERVATION FUND						
Tax Levy	0	(359,080)	(345,260)	(359,080)	0	100.00%
Other Revenue	(6,270)	(123,299)	(235,969)	(379,836)	(256,537)	32.46%
Transfers IN & from FB	0	0	0	(20,000)	(20,000)	
Total Expenditures	43,999	291,899	470,281	758,916	467,017	38.46%
Transfers OUT & to FB	0	0	0	0	0	
	37,729	(190,479)	(110,948)	0	190,479	
LAND INFORMATION OFFICE						
Tax Levy	0	(65,788)	(112,749)	(65,788)	0	100.00%
Other Revenue	(2,952)	(140,470)	(160,884)	(148,550)	(8,080)	94.56%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	8,069	140,326	141,846	214,338	74,012	65.47%
Transfers OUT & to FB	0	0	8,000	0	0	
	5,117	(65,932)	(123,787)	0	65,932	
MAINTENANCE						
Tax Levy	0	0	0	0	0	-
Other Revenue	(233)	(1,452)	(447)	(7,000)	(5,548)	20.75%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	31,112	233,943	336,506	466,816	232,873	50.11%
Transfers OUT & to FB	0	0	0	5,000	5,000	
	30,878	232,491	336,059	464,816	232,325	

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

Benchmark
56.51%

Payroll:
54.23%

	2022 July 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	(9,420)	(154,754)	(106,136)	(226,966)	(72,212)	68.18%
Transfers IN & from FB	0	0	0	(6,000)	(6,000)	
Total Expenditures	139,149	462,652	397,881	808,445	345,793	57.23%
Transfers OUT & to FB	0	0	41,000	0	0	
	129,729	307,898	332,745	575,479	267,581	
PUBLIC HEALTH						
Tax Levy	0	(5,250)	(3,750)	(5,250)	0	100.00%
Other Revenue	(120,307)	(235,162)	(144,520)	(308,589)	(73,427)	76.21%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	58,998	394,974	287,258	545,022	150,048	72.47%
Transfers OUT & to FB	0	0	0	0	0	
	(61,309)	154,563	138,987	231,183	76,620	
REGISTER IN PROBATE						
Other Revenue	(2,029)	(11,489)	(40,441)	(38,500)	(27,011)	29.84%
Total Expenditures	17,592	135,050	99,123	222,704	87,654	60.64%
	15,562	123,561	58,682	184,204	60,643	
REGISTER OF DEEDS						
Other Revenue	(17,849)	(112,130)	(117,763)	(175,000)	(62,870)	64.07%
Total Expenditures	14,790	117,768	113,134	202,442	84,674	58.17%
Transfers OUT & to FB	0.00	0	0	0	0	
	(3,059)	5,638	(4,629)	27,442	21,804	
SHERIFF						
Other Revenue	(12,936)	(170,912)	(255,886)	(282,900)	(132,209)	60.41%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	338,076	2,423,108	2,540,918	4,552,255	2,144,597	53.23%
Transfers OUT & to FB	0	0	0	0	0	
	325,140	2,252,196	2,285,032	4,269,355	2,012,389	
SOLID WASTE FUND						
Tax Levy	0	0	0	0	0	-
Other Revenue	(1,379)	51,376	(26,507)	(81,275)	(132,651)	-63.21%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	11,438	53,237	69,379	81,275	28,038	65.50%
Transfers OUT & to FB	0	0	0	0	0	
	10,059	104,614	42,872	0	(104,614)	
COUNTY TREASURER						
Other Revenue	(44,799)	83,088	(165,019)	(217,600)	(300,688)	-38.18%
Total Expenditures	17,108	114,231	110,168	205,019	90,788	55.72%
	(27,691)	197,318	(54,851)	(12,581)	(209,899)	
UNIVERSITY EXTENSION						
Other Revenue	(7,777)	(15,111)	(4,906)	(12,200)	2,911	123.86%
Total Expenditures	59,973	114,741	109,481	287,506	172,765	39.91%
Transfers OUT & to FB	0	0	0	0	0	
	52,195	99,630	104,576	275,306	175,676	
VETERAN SERVICE OFFICE						
Tax Levy	0	(4,869)	(4,869)	(4,869)	0	100.00%
Other Revenue	0	(13,255)	(11,550)	(11,800)	1,455	112.33%
Total Expenditures	14,319	92,884	87,203	166,317	73,433	55.85%
	14,319	74,760	70,784	149,648	74,888	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year: 2022
Month: July

Benchmark
56.51%

Payroll:
54.23%

	2022 July ACTUAL	2022 YTD ACTUAL	2021 YTD ACTUAL	2022 Budget REVISED	Remaining Budget	YTD Budget % *
NON-DEPARTMENT						
Tax Levy	0	(7,119,911)	(6,635,463)	(7,119,911)	0	100.00%
Other Revenue	(279,056)	(4,827,782)	(2,955,065)	(4,415,326)	412,456	109.34%
Transfers IN & from FB	0	(40,000)	(89,000)	(2,416,839)	(2,376,839)	
Total Expenditures	445,671	2,035,545	709,788	3,116,441	1,080,896	65.32%
Transfers OUT & to FB	0	97,053	119,362	2,101,409	2,004,356	
	166,616	(9,855,095)	(8,850,377)	(8,734,226)	1,120,869	
DEBT SERVICE FUND						
Tax Levy	0	(1,520,756)	(1,671,709)	(1,520,756)	0	100.00%
Other Revenue	0	0	0	0	0	-
Transfers IN & from FB	0	(97,053)	(80,522)	(97,053)	0	
Total Expenditures	475	1,424,378	1,445,453	1,520,756	96,378	93.66%
Transfers OUT & to FB	0	0	0	97,053	97,053	
	475	(193,431)	(306,778)	0	193,431	
CAPITAL IMPROVEMENT FUND						
Tax Levy	0	0	(30,794)	0	0	-
Transfers IN & from FB	0	0	(38,840)	0	0	
Total Expenditures	0	0	0	0	0	-
Transfers OUT & to FB	0	0	0	0	0	
	0	0	(69,634)	0	0	
ECONOMIC DEVELOPMENT FUND						
Other Revenue	0	(250,000)	(250,000)	(593,918)	(343,918)	42.09%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	0	0	171,237	0	0	-
Transfers OUT & to FB	0	40,000	40,000	593,918	553,918	
	0	(210,000)	(38,763)	0	210,000	
REVOLVING LOAN FUND						
Other Revenue	(5,204)	(58,393)	(51,153)			
Total Expenditures	5,204	62,626	51,153			
Transfers OUT & to FB	0	0	0			
	(0)	4,233	0			
BUSINESS DEVELOPMNT LOAN PGM						
Other Revenue	(152)	(1,061)	0	(1,820)	(759)	58.32%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	0	0	9,417	0	0	-
Transfers OUT & to FB	0	0	0	1,820		
	(152)	(1,061)	9,417	0	(759)	
HEALTH SELF INSURANCE FUND						
Other Revenue	(281,034)	(2,007,719)	(2,075,608)			
Total Expenditures	299,195	1,876,061	2,353,201			
	18,161	(131,658)	277,593			
DENTAL SELF INSURANCE FUND						
Other Revenue	(13,652)	(94,948)	(92,186)			
Total Expenditures	6,652	89,047	105,056			
	(7,000)	(5,901)	12,871			
Grand Total	443,577	(7,635,540)	(5,688,608)	21,372	7,516,996	

Tax Levy	0	(12,876,389)	(12,687,299)	(12,876,389)	0	100.00%
Other Revenue	(2,313,581)	(13,988,174)	(13,824,354)	(19,531,995)	(7,725,102)	71.62%
Transfers IN & from FB	0	(137,053)	(232,151)	(2,681,342)	(2,544,289)	5.11%
Total Expenditures	2,757,158	19,229,022	20,823,045	32,311,898	15,126,059	59.51%
Transfers OUT & to FB	0	137,053	232,151	2,799,200	2,660,327	4.90%
	443,577	(7,635,540)	(5,688,608)	21,372	7,516,996	
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			
EMPG Grant	Semi annual (Jul & Feb)		
Nuke Plant	Quarterly invoice (May, Aug, Nov, Feb)		
SARA/EPCRA Grant	Semi-annual report (Jul, Jan)		
Clean Sweep Grant	Seasonal event	Clean Sweep	Seasonal - around event date
Other Grants	Seasonal, IF awarded		
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		
Wildlife Damage Abatement	Invoiced as work is done, some seasonal (less in Winter)		
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	As work completed & invoiced		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		Race related	track grading, utilities - Apr-Sept
Rent-Racing	Seasonal-May-Sept	Outlay (frequent)	vehicles, mowers, equip, improvements
Winter Park	Season revenue recvd in March	Winter Park	seasonal, Dec - Mar
Snowmobile Aids	reimbursed after clubs paid	Snowmobile Trails	as requested by clubs (July)
Other parks	project grants, as completed & submitted	Other parks	as project work completed
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)	Vehicles early in year
School Liaison	Semi Annual	Maintenance Agreements	Most paid Jan-Apr
SOLID WASTE FUND		Admin Fees-Tn W Kewaunee	Paid in May
Facility rent	Due in January		
Tipping Fees	Monthly		
LTC Trust (Misc)	Sent report to DNR in January for year, received in Feb or March		
COUNTY TREASURER			
UNIVERSITY EXTENSION		Agent Contracts	semi annual - July & Dec
VETERAN SERVICE OFFICE			
	Vet Service Grant-March		
NON-DEPARTMENT		Illegal Taxes & Refunds	Paid in February
State Shared taxes	Recd in Jul (15%) & Nov (85%)	Violence Intervention Proj	January
Exempt Computer Aid	Recd in Jul (100%)	KCEDC	Paid early in year
Utility Tax	Recd in Jul (15%) & Nov (85%)		
DEBT SERVICE FUND		Principal & Interest	Apr & May
		Principal	Oct & Nov
CAPITAL IMPROVEMENT FUND			
ECONOMIC DEVELOPMENT FUND		Projects-as approved & invoiced	
Loan payments (BT)	Annual-September		
REVOLVING LOAN FUND		No more loans as of 2019	
BUSINESS DEVELOPMNT 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, 1/1/2022 - 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	\$158,546	\$29,805	\$84,050	\$104,301	\$193,351	\$271,709	71.16%
Feb 2022	28	87	\$4,211	\$82,337	\$1,599	\$232,430	\$28,395	\$9,270	\$251,555	\$399,702	\$268,975	126.30%
Mar 2022	30	87	\$4,243	\$82,964	\$1,626	\$137,080	\$37,287	-\$4,331	\$178,688	\$267,531	\$271,197	98.65%
Apr 2022	28	87	\$4,211	\$82,337	\$1,599	\$174,108	\$22,866	\$31,687	\$165,276	\$253,424	\$268,975	94.22%
May 2022	29	88	\$4,271	\$83,496	\$1,626	\$85,847	\$33,579	\$0	\$119,426	\$208,820	\$272,820	76.54%
Jun 2022	30	88	\$4,287	\$83,809	\$1,640	\$81,063	\$33,217	\$522	\$113,758	\$203,494	\$273,931	74.29%
Jul 2022	30	90	\$4,373	\$85,501	\$1,668	\$174,645	\$38,593	-\$13,241	\$226,480	\$318,021	\$279,999	113.82%
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	203	615	\$29,851	\$583,628	\$11,370	\$1,043,720	\$223,742	\$107,968	\$1,159,495	\$1,784,343	\$1,907,004	93.57%
Total Enrollment	818		Total Expenses		\$624,849	Total Pd Claims	\$1,267,462	Net Pd Claims	\$1,159,495	Net Plan Cost	\$1,784,343	

Estimated Reserve Change	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	\$78,387.43	-\$70,727.88	\$3,686.76	\$15,550.94	\$64,000.23	\$70,436.92	-\$38,622.37					
YTD	\$78,387.43	\$7,625.65	\$11,295.31	\$26,846.25	\$90,846.48	\$161,283.40	\$122,661.03					

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

*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 Paid Claims	Total Cost/Premium Equivalent		Percent of Premium Equivalent
	Single	Family	Dental Admin*	Total Plan Cost (Expenses + Claims)		Total Premium Equivalent		
Jan 2022	46	81	\$712	\$15,629	\$13,463		121.38%	
Feb 2022	46	81	\$733	\$13,847	\$13,463		108.29%	
Mar 2022	48	81	\$721	\$12,710	\$13,571		98.97%	
Apr 2022	48	80	\$712	\$14,875	\$13,436		116.01%	
May 2022	48	80	\$721	\$11,892	\$13,436		93.88%	
Jun 2022	49	80	\$739	\$9,353	\$13,489		74.81%	
Jul 2022	50	82	\$736	\$5,916	\$13,814		48.15%	
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	335	565	\$5,075	\$84,220	\$89,295	\$94,673	94.32%	
	Total Enrollment		Total Expenses	Total Paid Claims	Total Plan Cost (Expenses + Claims)	% of Prem Equivalent		
	900		\$5,075	\$84,220	\$89,295	94.32%		

Estimated Reserve Change	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	-\$2,877.82	-\$1,115.72	\$139.71	-\$2,161.28	\$622.32	\$3,397.96	\$7,162.73					
YTD	-\$2,877.82	-\$3,993.54	-\$3,853.83	-\$6,006.11	-\$5,182.79	-\$1,784.83	\$5,377.50					

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
105.05%

2020 Loss Ratio
93.05%

2021 Loss Ratio
97.59%

Kewaunee County

Large Claimants Over \$27,500, Paid 1/1/2022 - 7/31/2022

Member Number	Relationship	Total Paid Claims JUL 2022	Total Paid Claims Prior Month	Change from Prior Month	% of Specific
1	Spouse	\$99,275	\$96,530	\$2,744	180.50%
2	Child	\$73,495	\$71,975	\$1,520	133.63%
3	Employee	\$53,854	\$47,065	\$6,789	97.92%
4	Employee	\$42,415	\$32,017	\$10,398	77.12%
5	Spouse	\$31,967	\$31,967	\$0	58.12%
6	Spouse	\$31,641	\$31,641	\$0	57.53%
7	Employee	\$30,279	\$29,859	\$420	55.05%
8	Spouse	\$29,626	\$29,099	\$527	53.87%
9	Employee	\$27,677	NEW	NEW	50.32%
		\$420,227			

**Kewaunee County
Overtime**

Fund	L20	L30	L40	Account Description	2022 REVISED BUDGET	August				2021 ACTUAL Year End	2020 ACTUAL Year End
						2022 ACTUAL PER	2022 ACTUAL YTD	2021 ACTUAL YTD	2021 ACTUAL Year End		
100	51220 *		122	CLERK OF CIRCUIT COURT	0.00	83.37	925.83	0.00	0.00	0.00	0.00
100	51230 *		122	REGISTER IN PROBATE	0.00	0.00	0.00	0.00	0.00	0.00	41.93
100	51420 *		122	COUNTY CLERK	0.00	0.00	0.00	0.00	0.00	0.00	167.11
100	51511 *		122	FINANCE DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	54.38
100	52100 *		122	SHERIFF	70,000.00	8,914.69	63,161.45	40,542.41	90,450.76	82,484.88	82,484.88
100	52102 *		122	JAIL DIVISION	35,000.00	1,025.87	30,222.44	21,354.07	40,799.94	33,163.76	33,163.76
[100,2	54000.1 *		122	PUBLIC HEALTH DEPT	0.00	117.69	601.30	3,176.16	4,336.06	4,510.11	4,510.11
100	55620 *		122	UNIVERSITY EXTENSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	55200 *		122	COUNTY PARKS	1,000.00	97.50	377.34	763.75	1,202.46	1,102.97	1,102.97
100	55300 *		122	FAIRS & EXHIBITS	0.00	0.00	1,954.42	1,755.49	1,755.49	0.00	0.00
100	55441 *		122	WINTER PARK RECREATION FAC	0.00	0.00	3,471.05	1,721.53	1,736.17	1,004.00	1,004.00
240	56101 *		122	LAND AND WATER CONSERVATION	0.00	0.00	16.33	0.00	0.00	0.00	0.00
HUMAN SERVICES FUND					106,000.00	10,239.12	100,730.16	69,313.41	140,280.88	122,529.14	
215				ADMINISTRATION UNIT	0.00	0.02	(0.01)	158.88	664.57	577.44	577.44
				ECONOMIC SUPPORT UNIT	0.00	0.00	611.92	39.36	39.36	0.00	0.00
				CHILD & YOUTH SERVICES UNIT	5,000.00	1,332.11	7,462.32	5,302.79	8,810.60	2,346.57	2,346.57
				BEHAVIORAL HEALTH UNIT	0.00	13.58	48.23	540.48	581.84	3,046.23	3,046.23
				FAMILY & COMMUNITY SERVICES UNIT	0.00	17.88	137.83	91.98	217.51	234.37	234.37
HIGHWAY INTERNAL SERV FUND					5,000.00	1,363.59	8,260.29	6,133.49	10,313.88	6,204.61	
700	53321 *		122	STATE HIGHWAY MAINTENANCE	6,500.00	117.57	4,945.08	6,468.11	7,738.05	13,976.36	13,976.36
700	53322 *		122	STATE ROAD & BRIDGE CONST	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
700	53310 045		122	CO WINTER MAINTENANCE	23,850.00	0.00	18,194.75	15,806.34	19,211.86	23,734.74	23,734.74
700	53310 [045]		122	CO ROAD & BRIDGE-MAINT/CONST	45,000.00	937.39	3,266.88	15,177.62	17,183.68	44,522.08	44,522.08
700	53330 *		122	LOCAL GOVT MAINT & CONST	8,000.00	42.15	5,557.97	4,442.87	5,949.89	13,064.49	13,064.49
700	53340 *		122	COUNTY DEPARTMENT CHARGES	1,000.00	122.46	122.46	537.93	858.33	965.79	965.79
700	53360 *		122	OTHER CUSTOMER CHARGES	500.00	286.64	349.87	893.41	2,198.93	4,508.02	4,508.02
				HIGHWAY COST POOLS	12,750.00	36.85	4,082.09	7,257.69	9,268.99	15,842.24	15,842.24
700	53111 *		122	HIGHWAY ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	60000 *		122	HWY PAYROLL/CLEARING POOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	53210 *		122	P/R & INCIDENTAL LABOR POOL	100.00	264.64	(349.09)	(1,483.37)	(4.43)	(7.64)	(7.64)
TOTAL					100,700.00	1,807.70	36,170.01	49,100.60	62,405.30	116,606.08	
TOTAL					211,700.00	13,410.41	145,160.46	124,547.50	213,000.06	245,339.83	
INTEGRITY CHECK:											
*			122	Total, All Funds	211,700.00	13,410.41	145,160.46	124,547.50	213,000.06	245,339.83	245,339.83
					0.00	0.00	0.00	0.00	0.00	0.00	0.00