



**Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING**

Amended

March 5, 2020 9:00 a.m.

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

1. Call to Order
2. Roll Call
3. Approval of March 5, 2020 Finance Agenda
4. Approval of February 7, 2020 Finance Committee Minutes
5. Public Comment
6. Monthly Administrative Report
 - a. Monthly Financial Report – January 2020
 - b. Medical/Dental Financial Report – January 2020
 - c. Overtime Report – February 2020
7. Approval of Finance Policy - Application of Surplus Funds to Outstanding Debt
8. Set Fund Balance Amount for Business Development Loan Program
9. Approval of Debt Refinancing (2010 Build America Bond)
10. Approval of Carryover Fund Requests
 - a. Finance – Outlay; funds for computers
 - b. Administration – Professional Development: funds for continuous improvement training
11. Consideration of Proposals - Greszlo Property
12. Tax Deed Parcels – 513 Harrison Street and 413 Beardsley – establish appraised values, sale and disposition options
13. Review Vendor Payments
14. Approve Supplemental Payroll
15. Such Other Matters as Authorized by Law
16. Next Meeting
17. Adjournment



**Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
MINUTES**

February 7, 2020 8:00 a.m.

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

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

Roll Call: Members Present – Virginia Haske, Tome Romdenne, Dan Olson. Others Present – Robert Weidner, Tom Cretney, Paul Kunesh, Dave Myers, Steve Hanson, Scott Feldt, Frank Mazdarevic, Dorae Stein, Randy Ebert.

Approval of February 7, 2020 Finance Agenda: Olson moved and Romdenne seconded to approve the agenda. Motion carried.

Approval of January 3, 2020 Finance Committee Minutes: Romdenne moved and Olson seconded to approve the January 3, 2020 minutes. Motion carried.

Public Comment: Cretney posed a concern about the public knowing more of what is happening in the county. Discussion followed as to ways to increase public awareness. Suggestions included involving high schools to report on activities and placing more information on the county website.

Stein informed the committee that she has spoken with Habitat for Humanity regarding the Grezslö property and they would be interested in building a home on the property. The remaining land could be used for a school forestry site. If the county is interested, she can arrange a meeting.

Monthly Administrative Report

Monthly Financial Report – December 2019: Kunesh gave a general year end report. There are still some outstanding revenues in various departments. Overall, except for Human Services, things look good. The county received \$125,000 in sales taxes for December and a year to date total of \$1.257 million. This total averages to approximately \$104,000 in revenues per month. Time Clock Plus continues to go well. As employees become more acclimated, the easier things have been. Moody's scheduled a call to review the debt rating given to Kewaunee County. Kunesh sent the information to Moodys. Kunesh expressed his frustration that the rating agency did not look at past performance and how through sound financial management, the county has improved its financial position. The rating will remain unchanged.

Medical/Dental Financial Report – December 2019: Feldt reviewed three reports. Claims expenses exceeded premium revenues slightly in 2019. A slight increase in the health and dental premiums will help to increase revenues in 2020.

Overtime Report – January 2020: Feldt reviewed the report with the committee and highlighted the decrease in overtime in the jail and patrol divisions of the Sheriff's Department. Feldt commended the staff for its implementation of a new schedule which has addressed the overtime issue. Feldt reminded the committee that they will see increased overtime expenses in the human services department as these costs will be better identified due to the electronic timekeeping system.



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Approve County Surveyor Contract: Hanson provided a summary of the contract. This is the fifth contract the county has had with this surveyor. It will likely be the last. The contract is similar language from the previous contracts. Olson moved and Romdenne seconded to approve the contract as presented. Motion carried.

Update Greszlo Property: Feldt informed the committee that the deadline for proposals is today (Feb. 7) and that only one proposal has been received so far. The committee will review the proposals and determine whether to make a recommendation to the County Board.

Discussion Finance Policy – Application of Surplus Funds to Outstanding Debt: Feldt provided a draft of a financial policy to be considered regarding the use of surplus funds to pay towards outstanding debt.. The proposal reads "Annually, the Finance Department calculates the amount of unexpended funds from the prior budget year. These funds are returned to their corresponding funds (e.g. General Fund, Roads and Bridges Fund, Land Conservation Fund, etc.). These funds are then available for future allocation. It will be the policy of Kewaunee County Board Finance Committee to direct the Finance Committee to transfer a minimum of ten percent (10%) of funds that were designated to be returned to the General Fund to the Debt Services so that the County may make additional principal payments toward any outstanding debt balance the County may have." The purpose of the policy is to take a portion of funds usually transferred to the General Fund to be transferred to the Debt Service Fund to pay off existing debt instead have all the funds available for future spending. The policy will be voted on at the March meeting.

Discussion of Upcoming Debt Refinancing: Kunesh notified the committee that the County is looking to refinance an existing 2010 debt issue. Kunesh explained that the current \$3.6 million in Build America Bonds have an interest rate range between 5.4% to 6.75% for the remaining 10 years. Current interest rates are between 2-3%. The federal government does provide a rebate for the Build America Bonds, but the county can receive additional interest savings through refinancing. It is estimated that the county will save \$391,000 due to refinancing and reduce the term to 9 years instead of 10. The proposal will be brought before the committee and the County Board in March for approval so that the refinancing can be completed in April/May. Administration is asking that we retain Hutchison, Shockey and Eley (HSE) to assist us with the refinancing. HSE assisted us with our previous refinancing. Olson moved and Romdenne seconded to approve retaining Hutchison, Shockey and Eley to assist in the refinancing of our 2010 Build America Bonds. Motion carried.

Approve Acceptance of Donation toward construction of the Horse Pavilion at Fairgrounds

Approve contracting with Jadin to perform \$15,000 worth of site work & Approve budget adjustment to transfer \$15,000 from Fair Account for site work: Ebert provided a history of the project to the committee. Ebert explained the purpose behind the donation of the building and what is being requested of the County. The County is being asked to pay for the pre and post excavation costs. A bid



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from J. Jadin Inc. lists the costs at \$15,000. Construction of the building would be paid by the Barta family. Electrical cost would be paid by the Ebert family. Concrete approaches and miscellaneous costs would also be covered by the Ebert Family. The committee expressed its support of the project. Olson moved and Romdenne seconded to approve contracting a J. Jadin Inc. for the excavation work in the amount of \$15,000. The funds would come from a transfer from the Fairgrounds Assigned Fund Balance to the Promotions and Recreation Department budget to pay for the site work. Motion carried.

Establish value for Parcel taken by County (513 Harrison Street, Kewaunee): Feldt provided previous tax statements and information as to the uncollected taxes. General discussion followed. Romdenne moved and Olson seconded to set the value at \$6,000. Motion carried.

Review Vendor Payments: Vendor payments reviewed. Olson asked a question about invoice of admittance to a care facility in Fond du Lac County. Feldt explained this was a human services client placement.

Approve Supplemental Payroll: Olson moved and Romdenne seconded to approve the supplemental payroll. Motion carried.

Such Other Matters as Authorized by Law: Feldt informed the committee of a potential purchase of 420 located in the Black Ash Swamp area. Weidner provided information saying the Glacierland Conservancy is looking to make the purchase. There is also a discussion about payment in lieu of taxes as these acres would be taken of the tax rolls.

Next Meeting: March 5, 2020 at 9:00 a.m.

Adjournment: Romdenne moved and Olson seconded to adjourn the meeting. Motion carried. Meeting adjourned at 9:32 a.m.

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2020

Month:

January

Benchmark
6.53%

Payroll
5.00%

	2020 January 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	62,854	62,854	18,507	346,439	283,585	18.14%
	62,854	62,854	18,507	346,439	283,585	
ADMIN-HR & INSURANCE						
Other Revenue	0	0	0	(30,000)	(30,000)	0.00%
Total Expenditures	145,608	145,608	73,294	327,419	181,911	44.44%
	145,608	145,608	73,294	297,419	151,911	
CHILD SUPPORT						
Other Revenue	0	0	0	(270,020)	(270,020)	0.00%
Total Expenditures	16,821	16,821	16,021	253,993	237,172	6.62%
	16,821	16,821	16,021	(16,027)	(32,848)	
CIRCUIT COURT						
Other Revenue	(26,137)	(26,137)	(26,137)	(52,275)	(26,138)	50.00%
Total Expenditures	8,045	8,045	7,862	84,915	76,870	9.47%
	(18,082)	(18,082)	(18,275)	32,840	50,732	
CLERK OF CIRCUIT COURT						
Other Revenue	(831)	(831)	(831)	(148,750)	(147,919)	0.56%
Total Expenditures	16,864	16,864	16,364	350,016	333,152	4.82%
	16,033	16,033	16,533	201,266	186,233	
CORONER						
Other Revenue	0	0	0	(8,800)	(8,800)	0.00%
Total Expenditures	3,184	3,184	1,521	26,608	23,324	12.01%
	3,184	3,184	1,521	17,708	14,524	
CORPORATION COUNSEL						
Other Revenue	0	0	0	(2,200)	(2,200)	0.00%
Total Expenditures	6,235	6,235	5,801	83,447	77,212	7.47%
	6,235	6,235	5,801	81,247	76,012	
COUNTY BOARD						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	22,639	22,639	16,320	130,537	107,898	17.34%
	22,639	22,639	16,320	130,537	107,898	
COUNTY CLERK						
Other Revenue	(1,680)	(1,680)	(1,016)	(20,680)	(19,010)	8.12%
Total Expenditures	12,436	12,436	12,898	232,805	220,369	5.34%
	10,756	10,756	11,882	212,115	201,359	
DISTRICT ATTORNEY						
Other Revenue	0	0	0	(32,011)	(32,011)	0.00%
Total Expenditures	9,017	9,017	9,217	158,633	149,616	5.68%
	9,017	9,017	9,217	126,622	117,605	
EMERGENCY MANAGEMENT						
Other Revenue	0	0	0	(209,544)	(209,544)	0.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	19,775	19,775	18,933	272,917	253,142	7.25%
	19,775	19,775	18,933	63,373	43,698	
FAMILY COURT COMMISSIONER						
Other Revenue	(100)	(100)	(100)	(5,000)	(4,900)	2.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	5,561	5,561	5,435	76,044	70,483	7.31%
Transfers OUT & to FB	0	0	51,233	0	0	100.00%
	5,481	5,481	56,568	71,044	66,583	
FINANCE DEPARTMENT						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	20,487	20,487	18,393	344,360	323,873	5.95%
	20,487	20,487	18,393	344,360	323,873	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2020

Month:

January

Benchmark
6.53%

Payroll:
5.00%

	2020 January ACTUAL	2020 YTD ACTUAL	2019 YTD ACTUAL	2020 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ROADS & BRIDGES FUND						
Tax Levy	(2,613,539)	(2,613,539)	(2,613,539)	(2,613,539)	0	100.00%
Other Revenue	(191,190)	(191,190)	(177,652)	(764,827)	(573,637)	25.00%
Transfers IN & from FB	0	0	0	(400,000)	(400,000)	0.00%
Total Expenditures	328,508	328,508	282,373	3,748,116	3,417,610	8.77%
Transfers OUT & to FB	0	0	0	32,250	32,250	0.00%
	(2,476,223)	(2,476,223)	(2,508,818)	0	2,476,223	
HIGHWAY INTERNAL SERV FUND						
Other Revenue	(209,216)	(209,216)	(216,708)	(5,814,841)	(5,605,626)	3.60%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	480,788	480,788	464,957	5,814,841	5,334,053	8.27%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	271,572	271,572	248,249	0	(271,572)	
HSD SUMMARY						
Tax Levy	(1,098,511)	(1,098,511)	(1,073,922)	(1,098,511)	0	100.00%
Other Revenue	(234,284)	(234,284)	280,439	(4,359,767)	(4,126,503)	5.37%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	150,377	150,377	239,825	5,458,278	5,307,901	2.76%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(1,182,398)	(1,182,398)	(563,558)	0	1,182,398	
AGING DISABILITY RSRCE CNTR						
Tax Levy	(92,500)	(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	129	129	260	92,500	92,371	0.14%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(92,371)	(92,371)	(92,240)	0	92,371	
INFORMATION SERVICES						
Tax Levy	(6,000)	(6,000)	(6,000)	(6,000)	0	100.00%
Other Revenue	0	0	0	(10,000)	(10,000)	0.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	19,161	19,161	18,204	248,381	229,200	7.71%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	13,161	13,161	12,204	232,381	219,200	
LAND CONSERVATION FUND						
Tax Levy	(371,571)	(371,571)	(384,485)	(371,571)	0	100.00%
Other Revenue	(22,410)	(22,410)	(18,752)	(399,818)	(377,408)	5.80%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	48,716	48,716	45,555	771,387	722,671	6.32%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(345,265)	(345,265)	(357,682)	0	345,265	
LAND INFORMATION OFFICE						
Tax Levy	(110,733)	(110,733)	(114,391)	(110,733)	0	100.00%
Other Revenue	(2,309)	(2,309)	(2,655)	(126,850)	(126,541)	1.79%
Transfers IN & from FB	0	0	0	(8,000)	(8,000)	0.00%
Total Expenditures	41,924	41,924	39,820	239,583	197,859	17.50%
Transfers OUT & to FB	0	0	0	8,000	8,000	0.00%
	(71,119)	(71,119)	(77,228)	0	71,119	
MAINTENANCE						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(14)	(14)	(213)	(8,000)	(7,986)	0.17%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	26,768	26,768	24,698	410,783	384,015	6.52%
Transfers OUT & to FB	0	0	0	5,000	5,000	0.00%
	26,764	26,764	24,485	407,783	381,029	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2020

Month:

January

Benchmark
8.53%

Payroll:
5.00%

	2020 January 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	(1,410)	(1,410)	11,774	(176,407)	(176,997)	0.79%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	51,048	51,048	35,946	714,822	663,874	7.14%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	49,638	49,638	47,720	536,615	486,877	
PUBLIC HEALTH						
Tax Levy	(5,020)	(5,020)	(5,625)	(5,020)	0	100.00%
Other Revenue	(3,242)	(3,242)	(3,687)	(155,514)	(152,272)	2.08%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	20,452	20,452	20,853	376,457	356,005	5.43%
Transfers OUT & to FB	0	0	8,594	0	0	100.00%
	12,189	12,189	20,135	216,929	203,734	
REGISTER IN PROBATE						
Other Revenue	0	0	0	(33,000)	(33,000)	0.00%
Total Expenditures	16,501	16,501	12,275	215,908	199,407	7.64%
	16,501	16,501	12,275	182,908	166,407	
REGISTER OF DEEDS						
Other Revenue	(16,729)	(16,729)	(8,291)	(158,000)	(139,271)	10.72%
Total Expenditures	22,783	22,783	23,188	191,501	168,718	11.90%
Transfers OUT & to FB	0.00	0	0	0	0	100.00%
	6,054	6,054	14,847	35,501	29,447	
SHERIFF						
Other Revenue	(538)	(538)	(608)	(292,530)	(291,982)	0.18%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	289,470	289,470	255,104	4,297,781	4,008,311	6.74%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	289,932	289,932	254,496	4,005,251	3,716,319	
SOLID WASTE FUND						
Tax Levy	0	0	(168,750)	0	0	100.00%
Other Revenue	0	0	(6,000)	(74,200)	(74,200)	0.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	1,882	1,882	2,476	74,200	72,318	2.54%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	1,882	1,882	(170,276)	0	(1,882)	
COUNTY TREASURER						
Other Revenue	(12,131)	(12,131)	(6,738)	(309,300)	(297,169)	3.82%
Total Expenditures	12,395	12,395	12,334	185,771	173,376	6.67%
	265	265	5,597	(123,629)	(123,794)	
UNIVERSITY EXTENSION						
Other Revenue	(70)	(70)	(982)	(6,700)	(6,630)	0.80%
Total Expenditures	11,485	11,485	11,101	292,467	280,982	3.93%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	11,415	11,415	10,120	283,767	272,352	
VETERAN SERVICE OFFICE						
Other Revenue	(250)	(250)	(1,500)	(10,800)	(10,550)	2.31%
Total Expenditures	10,419	10,419	12,928	155,174	144,755	6.71%
	10,169	10,169	11,428	144,374	134,205	

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

Benchmark
6.53%

Payroll:
5.00%

	2020 January ACTUAL	2020 YTD ACTUAL	2019 YTD ACTUAL	2020 Budget REVISED	Remaining Budget	YTD Budget %
MISC / NON-DEPARTMENT						
Tax Levy	(6,449,544)	(6,449,544)	(6,214,486)	(6,449,544)	0	100.00%
Other Revenue	(8)	(8)	0	(2,156,856)	(2,156,848)	0.00%
Transfers IN & from FB	0	0	(91,233)	(189,870)	(189,870)	0.00%
Total Expenditures	110	110	0	902,267	902,157	0.01%
Transfers OUT & to FB	0	0	27,136	64,206	64,206	0.00%
	(6,449,441)	(6,449,441)	(6,276,583)	(7,829,597)	(1,380,156)	
DEBT SERVICE FUND						
Tax Levy	(1,562,643)	(1,562,643)	(1,393,444)	(1,562,643)	0	100.00%
Other Revenue	0	0	0	(39,446)	(39,446)	0.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	0	0	0	1,562,643	1,562,643	0.00%
Transfers OUT & to FB	0	0	82,801	39,446	39,446	0.00%
	(1,562,643)	(1,562,643)	(1,310,643)	0	1,562,643	
CAPITAL IMPROVEMENT FUND						
Tax Levy	(50,382)	(50,382)	(24,978)	(50,382)	0	
Transfers IN & from FB	0	0	(115,091)	(83,829)	(83,829)	0.00%
Total Expenditures	0	0	0	0	0	100.00%
Transfers OUT & to FB	0	0	0	134,211	134,211	0.00%
	(50,382)	(50,382)	(140,069)	0	50,382	
ECONOMIC DEVELOPMENT FUND						
Other Revenue	(250,000)	(250,000)	(250,000)	(500,000)	(250,000)	50.00%
Total Expenditures	0	0	0	40,000	40,000	0.00%
Transfers OUT & to FB	0	0	40,000	460,000	460,000	0.00%
	(250,000)	(250,000)	(210,000)	0	250,000	
REVOLVING LOAN FUND						
Other Revenue	(8,330)	(8,330)	(10,017)	0	0	100.00%
Total Expenditures	0	0	0	0	0	100.00%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(8,330)	(8,330)	(10,017)	0	0	
HEALTH SELF INSURANCE FUND						
Other Revenue	(258,470)	(258,470)	(244,195)	0	258,470	100.00%
Total Expenditures	269,221	269,221	379,614	0	(269,221)	100.00%
	10,751	10,751	135,419	0	(10,751)	
DENTAL SELF INSURANCE FUND						
Other Revenue	(13,230)	(13,230)	(12,808)	0	13,230	100.00%
Total Expenditures	16,072	16,072	16,614	0	(16,072)	100.00%
	2,842	2,842	3,806	0	(2,842)	
Grand Total	(11,445,372)	(11,445,372)	(10,664,617)	0	11,437,042	

Tax Levy	(12,360,443)	(12,360,443)	(12,090,120)	(12,360,443)	0	100.00%
Other Revenue	(1,252,558)	(1,252,558)	(696,676)	(18,180,144)	(14,935,916)	7.74%
Transfers IN & from FB	0	0	(206,324)	(681,499)	(681,499)	0.00%
Total Expenditures	2,167,829	2,167,829	2,118,740	28,478,973	26,311,344	7.61%
Transfers OUT & to FB	0	0	209,764	743,113	743,113	0.00%
	(11,445,372)	(11,445,372)	(10,664,617)	0	11,437,042	
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 (Expense-Net Claims)	Total Premium Equivalent	% of Premium Equivalent
Jan 2020	27	96	\$4,565	\$73,757	\$1,793	\$148,746	\$49,179	\$22,608	\$176,260	\$258,396	\$252,824	101.41%
Feb 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RDN/01
Mar 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RDN/01
Apr 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RDN/01
May 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RDN/01
Jun 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RDN/01
Jul 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RDN/01
Aug 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RDN/01
Sep 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RDN/01
Oct 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RDN/01
Nov 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RDN/01
Dec 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RDN/01
Total	27	96	\$4,565	\$73,757	\$1,793	\$148,746	\$49,179	\$22,608	\$176,260	\$258,396	\$252,824	101.41%
Total Enrollment	123			Total Expense	\$10,135	Total Pd Claims	\$198,928	Net Pd Claims	\$176,260	Net Plan Cost	\$258,396	

Estimated Reserve Change	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	-53,570.99											
YTD	-53,570.99											

	2020 Stop Loss Premium and Fees		2019 Premium Equivalent Paces	
	Claims Admin	Stop Loss	Specific	Aggregate
Single Family	\$18,02	\$43,25	\$27,71	\$14,58
			\$985.02	\$14,58
				\$860.50
				\$2,263.44

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

2018 Loss Ratio	84.90%
2017 Loss Ratio	84.37%
2019 Loss Ratio	103.58%
2018 Loss Ratio	93.41%



Kewaunee County

Dental Loss Ratio Report: 11/2020 - 12/31/2020

Month	Enrollment		Fixed Costs		Humans Paid Claims	Total Plan Cost (Expenses + Claims)	Total Cost/Premium Equivalent	Percent of Premium Equivalent
	Single	Family	Dental Admin*					
Jan 2020	62	80	\$723	\$16,269	\$16,992	\$12,988	130.72%	
Feb 2020					\$0	\$0	#DIV/0!	
Mar 2020					\$0	\$0	#DIV/0!	
Apr 2020					\$0	\$0	#DIV/0!	
May 2020					\$0	\$0	#DIV/0!	
Jun 2020					\$0	\$0	#DIV/0!	
Jul 2020					\$0	\$0	#DIV/0!	
Aug 2020					\$0	\$0	#DIV/0!	
Sep 2020					\$0	\$0	#DIV/0!	
Oct 2020					\$0	\$0	#DIV/0!	
Nov 2020					\$0	\$0	#DIV/0!	
Dec 2020					\$0	\$0	#DIV/0!	
Total	52	80	\$723	\$16,269	\$16,992	\$12,988	130.72%	
	Total Enrollment		Total Paid Claims		Total Plan Cost (Expenses + Claims)		% of Prem Equivalent	
	132		\$16,269		\$16,992		130.72%	

Estimated Reserve Change	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	-43,983.34											
YTD	-43,983.34											

Current Year Premium and Fees		Premium Equivalent Rates	
Single	Family	2020	Administrative Fees 2020
		\$81.26	\$2.99
		\$129.16	\$7.91

* Administrative fees pulled from Humana reports.

2019 Loss Ratio
105.00%

2018 Loss Ratio
92.59%

2017 Loss Ratio
97.45%

2016 Loss Ratio
103.10%



KEWAUNEE COUNTY ADMINISTRATOR'S OFFICE

Scott Feldt
County Administrator

DRAFT

FINANCIAL POLICY

Application of Surplus Funds Toward Debt Service Payments

Annually, the Finance Department calculates the amount of unexpended funds from the prior budget year. These funds are returned to their corresponding funds (e.g. General Fund, Roads and Bridges Fund, Land Conservation Fund, etc.). These funds are then available for future allocation.

It will be the policy of Kewaunee County Board Finance Committee to direct the Finance Committee to transfer a minimum of ten percent (10%) of funds that were designated to be returned to the General Fund – Unassigned fund balance to the Debt Services so that the County may make additional principal payments toward any outstanding debt balance the County may have.

Approved on the date of _____ by the Finance Committee.

Kewaunee County
810 Lincoln Street
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WEB SITE <http://www.kewauneeeco.org>



KEWAUNEE COUNTY
ADMINISTRATOR
Scott Feldt

INTEROFFICE MEMORANDUM

DATE: March 3, 2020
TO: Finance Committee Members
FROM: Scott Feldt, Kewaunee County Administrator
RE: Business Development Loan Program fund balance amount

REQUEST

Establish a fund balance for the Business Development Loan Program (BDLP) of \$250,000. Funding will come from the Economic Development Fund.

BACKGROUND

In 2018, the State of Wisconsin through negotiations with the federal Housing and Urban Development (HUD) agency required that all revolving loan fund programs (RLFs) that had received federal dollars would close effective February 1, 2019. Kewaunee County had such a program with assets totaling over \$1.4 million. With the close of the loan program, administration was tasked with the responsibility to review the rules from the RLF program and draft new rules and procedures for a loan program that could provide financing for economic development projects. The Finance Committee reviewed and discussed the drafts to establish a new loan program under the title the Business Development Loan Program. The program would be very similar to the previous RLF program. The program, rules and procedures were approved by the Finance Committee on January 3, 2020.

With the program and procedures now established, an amount of money should be designated for the purpose of providing loans to applicants. A review of previous loan applications and loan amounts by the Finance Director indicates that a balance of \$250,000 should be sufficient to meet loan application requests in the foreseeable future. The balance can be modified (up or down) at any time with the approval of the Finance Committee and County Board.

OPTIONS

1. Approve the fund balance amount of \$250,000 as recommended.
2. Approve a different fund balance amount (higher or lower).
3. Deny the request. Establish no fund balance amount.

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KEWAUNEE COUNTY ADMINISTRATOR

Scott Feldt

INTEROFFICE MEMORANDUM

DATE: March 3, 2020
TO: Finance Committee Members
FROM: Scott Feldt, Kewaunee County Administrator
RE: Grezslo Property Request For Proposal (RFP) Summary

BACKGROUND

Kewaunee County took the ownership of two contiguous parcels in Pierce Township totaling 30.0 acres. The County took ownership through the tax deed process due to unpaid taxes. The Finance Committee, at the recommendation of administration, elected to hold on to the parcels to determine if the County might have a future need or use for the 30 acres.

In 2019, the Finance Committee decided that a request for proposals (RFP) should be sent out to gauge interest in developing the property. Discussion had taken place in previous committee meetings on trying to develop the property. An RFP was issued on March 1, 2019 with a deadline of April 5, 2019. No proposals were received by the deadline. Further discussion took place in the Finance Committee regarding the possibility of the County developing the property. To assist in this effort, administration contacted the Village of Howard to learn how they, as a village, were assisting the development of housing in their community.

Months after the RFP deadline had passed, the County began to receive inquiries as to the purchase or rental of the property, or portions of the property, for various purposes such as hunting, green space, construction of a single home, and the development of the site to its former use as a campground.

Because of the various inquiries, the Finance Committee elected to issue another RFP to better coordinate the process and determine which proposals were serious offers. The second RFP was issued on January 7, 2020 with a deadline of February 7, 2020. The County received two proposals. The first proposal is from Cody and Haley Gilles to develop the site as a campground which was the use of the property prior to falling into disrepair. The second proposal is from Randy and Renee Ebert to develop the acres into a residential property with residential recreational space as well.

The second RFP identified the following criteria for selecting a winning proposal: 1) sale price; 2) proposed value of improvements; 3) timeline for project completion; and 4) feasibility of proposed development. The following is a summary of the two proposals with regards to the criteria listed in the RFP.

	EBERT PROPOSAL	GILLES PROPOSAL
Sale Price	\$30,000	\$60,000
Proposed Value of Improvements	\$1,000,000	\$300,000 (admin estimate)
Project Timeline	2020 Site Clean Up 2021-24 Construction of multi-family housing & residential amenities	2020 Site Clean Up 2020 Campsite upgrades (44 sites) 2021-24 Continued upgrades and addition of 40 more camp sites
Project Feasibility	Has development experience Ability to fund project is Very good. Feasibility of project is Good.	Has construction experience Ability to fund project is Fair. Feasibility of project is Good.

Proposal Criteria from previous RFP included quality of proposal, qualification of developer, financial capability, and economic benefit to Kewaunee County.

	EBERT PROPOSAL	GILLES PROPOSAL
Quality of Proposal	Fair	Very Good
Qualification of Developer	Very Good	Fair
Financial Capability	Very Good	Fair
Economic Benefit to Kewaunee County	Property Taxes	Property Taxes, Sales Tax

RECOMMENDATION

Administration has no recommendation as each proposal can provide revenue to the county and improve the site. The long-term use of the property is a matter of policy and decision of the committee.

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**KEWAUNEE COUNTY
FINANCE DIRECTOR**

Paul Kunesh, CPA
810 Lincoln St
Kewaunee, W 54216
Phone: (920) 388-7110 Fax: (920) 388-7185

DATE: 03/05/2020
TO: County Administrator, Finance Committee
FROM: Paul Kunesh
RE: Use of carryover funds – Purchase Computers

REQUEST:

I am requesting approval to use \$2200 of Committed Fund Balance from 2018 for use in 2020 for computer replacement.

BACKGROUND:

The 2018 Finance Department budget included \$2200 for replacing 2 computers – one for payroll & one for accounts payable/accounting. Through 2018 and into 2019 those two computers were still functioning as needed even though they were over 5 years old. The \$2200 budgeted in 2018 was approved to be carried over until needed. At the end of 2019 the computers in question are showing their age & should be replaced. One computer (for the Finance Director) is already included in the 2020 budget and is showing its age as well. Two of our three computers have experienced the 'blue screen of death' on several occasions since December. If this is approved, all three department computers will be replaced in 2020.

COST/BENEFIT:

No new funding is being requested since the necessary funds have already been budgeted in 2018 and carried over until needed.

OPTIONS:

Approve: Allow use of funds to replace now when needed.

Deny: Wait for catastrophic failure, and then replace in a hurry, hoping our workflow is not disrupted.



**KEWAUNEE COUNTY
FINANCE DIRECTOR**

Paul Kunesh, CPA

810 Lincoln St

Kewaunee, W 54216

Phone: (920) 388-7110 Fax: (920) 388-7195

DATE: 03/05/2020
TO: County Administrator, Finance Committee
FROM: Paul Kunesh
RE: Carryover unused 2019 funds to 2020– Process Improvement

REQUEST:

I am requesting approval to carry over \$10,392 of unused Professional Development funds from 2019 to 2020.

BACKGROUND:

The 2019 budget included \$25,000 for lean/continuous improvement project(s) (Account 100.51430.000.162 Professional Development in the County Administrator department budget). Through the end of 2019 only \$14,607.82 has been spent, and the project is not yet completed. A carryover of the unspent funds will allow the project to be completed in 2020 using the budgeted funds from 2019. The 2020 adopted budget includes \$6,989 in this same line.

COST/BENEFIT:

No new funding is being requested. Approval will allow a 2019 project to be completed with funds budgeted in 2019.

OPTIONS:

Approve: Carry over \$10,392, continue & complete the project with funds already budgeted.

Deny: Continue and hopefully complete the project using funds budgeted in 2020.