



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
AGENDA

September 4, 2020 8:00 a.m.

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

1. Call to Order
2. Roll Call
3. Approval of September 4, 2020 Finance Agenda
4. Approval of August 14, 2020 Finance Committee Minutes
5. Public Comment
6. Monthly Administrative Report
 - a. Monthly Financial Report – July 2020
 - b. Medical/Dental Financial Report – July 2020
 - c. Overtime Report – August 2020 (to be sent prior to meeting)
7. Health and Dental Insurance Plan and Premiums - Preview
8. Review of 2019 Annual Audit
9. Status of CDBG-CLOSE Funds
10. Approval of Routes to Recovery Expenditures
11. Review August Vendor Payments (to be sent prior to meeting)
12. Approve Supplemental Payroll
13. Such Other Matters as Authorized by Law
14. Next Meeting
15. 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
AGENDA**

August 14, 2020 8:00 a.m.

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

Call to order: The meeting was called to order at 8:01 AM by Chairman Mastalir

Roll call: Members present: John Mastalir, Virginia Haske, Tom Romdenne, Doak Baker, Jeffrey Vollenweider. Others present: Daniel Olson, Gary Paape, Michelle Dax, Scott Feldt, Paul Kunesh, Jeff Wisnicky, Dorae Stein

Approve the agenda: Motion by Baker second by Vollenweider to approve the agenda. Motion carried.

Approve minutes: Motion by Haske second by Baker to approve the July 17, 2020 Finance Committee minutes. Motion carried.

Public Comment: None

Monthly Administrative report:

Medical/Dental Financial Report - June 2020: Feldt reviewed the monthly medical dental financial reports. No questions.

Overtime Report - July 2020: Feldt reviewed the overtime report. Feldt and Cornelius provided additional information regarding overtime in the Sheriff's Department. Additional overtime for training and enforcement initiatives (Click It or Ticket) are being reimbursed by grant funds. No questions raised.

Monthly Financial Report - June 2020: Kunesh reported that \$129,600 was received in sales tax for a year to date total of \$603,163 which is more than last year at this time. This is the fourth year of the sales tax and each year it continues to increase/

Kunesh reviewed the report department by department to provide additional explanation as to revenue and expenditure totals and how they compare to the monthly targets. Kunesh explained that discrepancies occur when compared to the monthly benchmark percentage mostly due to timing differences. Very often large payments will be made early in the year that skews expenditures. In the same vein, revenues may not be scheduled to be received until later in the year so as to distort revenue totals. Kunesh provided the committee a verbal summary of some of those items. Committee members asked questions about some of these items such as Human Services revenues, Emergency Management reimbursements, Highway expenditures and landfill maintenance. Committee members thanked Kunesh for the report.



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County Treasurer Investment Report – 2nd Quarter 2020: The County Treasurer presented and reviewed the County cash and investment balances as of 06/30/2020. Dax also reported the interest rate in July of last year was 2.38% and this year is 0.14%. Discussion followed regarding investment and rates of return. A question was asked why more money is not placed in long-term investments. Dax explained the need for a certain amount of funds to be available for cash flow needs. Dax also provided an update on Act 185 which allows local governments the option to permit residents to delay their property tax payments. Door and Manitowoc counties allowed for the extension and Kewaunee County did not. Property tax payments are similar to last year with approximately \$500,000 in delinquents payments which is similar to last year.

Approval of Financing Broadband Project:

Motion by Vollenweider second by Baker to recommend funding for the county's portion of funding for the broadband project be taken from existing funds (Economic Development Fund) in the amount of \$960,000. Motion carried 4-1 with Romdenne dissenting.

Approval of Amendment of L-C School Resource Office Contract:

Cornelius gave a summary of the request. During the school year, due to the Safer at Home order, school buildings were closed and the need for a school resource officer was not needed. The Luxemburg-Casco (LC) School District requested a change in the billing of services since the school resource officer did not provide any services during that time. The committee discussed the issue. A question was raised whether the school resource officer was able to be reassigned. Cornelius responded that the officer was assigned to the jail to fill open shifts for Family Medical Leave (FMLA) and open shifts that would have created overtime. Concerns were raised that the county has hired an officer under the assumption that the position will be funded for 9 months by the school district. It was questioned whether the school district lost revenue during the coronavirus outbreak. Further discussion continued considering the future contract language. The county recognizes the position of the school district in not having to pay for a service it does not receive versus the position of the county in having to absorb the cost of a position that was intended to be funded by the school district. The committee requested that additional contract language be drafted to address the concern of the county covering the cost of a position if the situation of the school closing were to happen in the future.



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Motion by Vollenweider second by Romdenne to recommend approval of the request by the Luxemburg-Casco School District to reduce the invoiced amount for the school resource officer by approximately \$26,000. Motion carried.

Review 2019 Annual Audit: Kunesh informed the committee that the auditors are still finishing the audit, The presentation will take place at the September meeting.

Review vendor payments: Vendor payment reports for July were reviewed by the committee.

Approve County Board and Supplemental Payroll: Motion by Romdenne second by Baker to approve the County Board and Supplemental Payroll as presented. Motion carried.

Such other matters as authorized by law: Kunesh distributed the proposed calendar for 2021 budget process. Discussion followed as to when the committee may discuss and provide changes to the Administrator's proposed budget. Feldt indicated that opportunities will arise at the Finance Committee meetings in September and October and additional times could be scheduled prior to the County Board meetings.

Next finance committee meeting: September 4 at 8:00 a.m., September 15 at 5:00 p.m., October 2 at 8:00 a.m. and October 20 at 5:00 p.m.

Adjournment: Motion by Romdenne second by Baker to adjourn the meeting. Motion carried. Meeting adjourned at 10:20 a.m..

Submitted by: Scott Feldt

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures

Year: 2020
Month: July

Benchmark
56.51%

Payroll:
55.00%

	2020 July 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	24,782	209,778	161,226	346,439	136,661	60.55%
	24,782	209,778	161,226	346,439	136,661	
ADMIN-HR & INSURANCE						
Other Revenue	0	0	(419)	(30,000)	(30,000)	0.00%
Total Expenditures	15,044	222,931	204,987	337,811	114,880	65.99%
	15,044	222,931	204,568	307,811	84,880	
CHILD SUPPORT						
Other Revenue	(59,740)	(127,994)	(134,999)	(270,020)	(142,026)	47.40%
Total Expenditures	20,187	141,789	130,866	253,993	112,204	55.82%
	(39,553)	13,795	(4,133)	(16,027)	(29,822)	
CIRCUIT COURT						
Other Revenue	(26,138)	(52,275)	(26,137)	(52,275)	0	100.00%
Total Expenditures	6,159	46,255	45,250	84,915	38,660	54.47%
	(19,979)	(6,020)	19,113	32,640	38,660	
CLERK OF CIRCUIT COURT						
Other Revenue	(19,998)	(73,156)	(90,440)	(148,750)	(75,594)	49.18%
Total Expenditures	22,553	157,070	173,475	350,016	192,946	44.88%
	2,555	83,915	83,034	201,266	117,351	
CORONER						
Other Revenue	(1,905)	(7,905)	(5,655)	(8,800)	(895)	89.83%
Total Expenditures	4,326	27,694	20,347	26,508	(1,186)	104.47%
	2,421	19,789	14,692	17,708	(2,081)	
CORPORATION COUNSEL						
Other Revenue	(40)	(570)	(1,295)	(2,200)	(1,630)	25.91%
Total Expenditures	6,292	46,865	45,701	83,447	36,582	56.16%
	6,252	46,295	44,406	81,247	34,952	
COUNTY BOARD						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	12,247	71,365	75,101	130,537	59,172	54.67%
	12,247	71,365	75,101	130,537	59,172	
COUNTY CLERK						
Other Revenue	(894)	(5,156)	(15,807)	(20,690)	(15,535)	24.92%
Total Expenditures	30,858	142,702	102,618	232,805	90,103	61.30%
	29,964	137,546	86,811	212,115	74,569	
DISTRICT ATTORNEY						
Other Revenue	(12,954)	(15,134)	(17,557)	(32,011)	(16,877)	47.28%
Total Expenditures	12,164	87,566	85,797	158,633	71,067	55.20%
	(790)	72,432	68,240	126,622	54,190	
EMERGENCY MANAGEMENT						
Other Revenue	(1,000)	(34,054)	(41,243)	(209,544)	(175,490)	16.25%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	16,820	125,572	120,265	286,117	160,545	43.89%
	15,820	91,518	79,023	76,573	(14,945)	
FAMILY COURT COMMISSIONER						
Other Revenue	(465)	(1,950)	(2,325)	(5,000)	(3,050)	39.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	6,521	41,568	41,981	76,044	34,476	54.66%
Transfers OUT & to FB	0	0	51,402	0	0	100.00%
	6,056	39,618	91,058	71,044	31,426	
FINANCE DEPARTMENT						
Other Revenue	0	0	0	0	0	100.00%
Total Expenditures	34,311	187,565	182,053	346,560	158,995	54.12%
	34,311	187,565	182,053	346,560	158,995	

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

Benchmark
56.51%

Payroll:
55.00%

	2020 July ACTUAL	2020 YTD ACTUAL	2019 YTD ACTUAL	2020 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ROADS & BRIDGES FUND						
Tax Levy	0	(2,613,539)	(2,613,539)	(2,613,539)	0	100.00%
Other Revenue	(382,381)	(573,571)	(533,957)	(764,827)	(191,256)	74.99%
Transfers IN & from FB	0	0	0	(400,000)	(400,000)	0.00%
Total Expenditures	281,846	2,265,133	1,496,323	3,746,116	1,480,983	60.47%
Transfers OUT & to FB	0	0	125,000	32,250	32,250	0.00%
	(100,535)	(921,977)	(1,526,173)	0	921,977	
HIGHWAY INTERNAL SERV FUND						
Other Revenue	(953,097)	(2,945,500)	(2,889,610)	(5,814,841)	(2,869,341)	50.65%
Transfers IN & from FB	0	0	(125,000)	0	0	100.00%
Total Expenditures	438,779	3,376,618	2,868,143	5,814,841	2,438,223	58.07%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(514,318)	431,118	(146,467)	0	(431,118)	
HSD SUMMARY						
Tax Levy	0	(1,098,511)	(1,073,922)	(1,098,511)	0	100.00%
Other Revenue	(427,098)	(2,144,528)	(1,842,152)	(4,359,767)	(2,215,239)	49.19%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	403,836	2,913,404	2,941,683	5,458,278	2,544,874	53.38%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	(23,262)	(329,635)	25,609	0	329,635	
AGING DISABILITY RSRCE CNTR						
Tax Levy	0	(92,500)	(92,500)	(92,500)	0	100.00%
Other Revenue	0	0	0	0	0	100.00%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	205	2,218	2,326	92,500	90,282	2.40%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	205	(90,282)	(90,174)	0	90,282	
INFORMATION SERVICES						
Tax Levy	0	(6,000)	(6,000)	(6,000)	0	100.00%
Other Revenue	(1,838)	(6,402)	(9,798)	(10,000)	(3,598)	64.02%
Transfers IN & from FB	0	0	(9,749)	0	0	100.00%
Total Expenditures	16,289	172,969	175,682	248,361	75,392	69.64%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	14,452	160,568	150,135	232,361	71,793	
LAND CONSERVATION FUND						
Tax Levy	0	(371,571)	(384,485)	(371,571)	0	100.00%
Other Revenue	(16,698)	(143,397)	(120,361)	(399,816)	(256,419)	35.87%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	67,183	382,823	371,992	771,387	388,564	49.63%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	50,486	(132,145)	(132,854)	0	132,145	
LAND INFORMATION OFFICE						
Tax Levy	0	(110,733)	(114,391)	(110,733)	0	100.00%
Other Revenue	(3,400)	(114,485)	(114,179)	(128,850)	(14,365)	88.85%
Transfers IN & from FB	0	0	0	(8,000)	(8,000)	0.00%
Total Expenditures	13,111	142,449	134,427	239,583	97,134	59.46%
Transfers OUT & to FB	0	8,000	0	8,000	0	100.00%
	9,711	(74,769)	(94,142)	0	74,769	
MAINTENANCE						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(58)	(643)	(3,076)	(8,000)	(7,357)	8.04%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	41,374	228,802	213,081	410,783	181,981	55.70%
Transfers OUT & to FB	0	0	0	5,000	5,000	0.00%
	41,316	228,159	210,005	407,783	179,624	

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

Benchmark
56.51%

Payroll:
55.00%

	2020 July 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	(6,770)	(191,582)	(143,764)	(178,407)	13,175	107.38%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	91,688	489,007	381,267	729,922	240,915	66.99%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	84,918	297,426	237,504	551,515	254,089	
PUBLIC HEALTH						
Tax Levy	0	(5,020)	(5,625)	(5,020)	0	100.00%
Other Revenue	(20,432)	(69,298)	(59,225)	(155,514)	(86,216)	44.56%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	40,965	230,086	202,408	376,457	146,371	61.12%
Transfers OUT & to FB	0	0	8,594	0	0	100.00%
	20,533	155,768	146,151	215,923	60,155	
REGISTER IN PROBATE						
Other Revenue	(24,826)	(34,096)	(15,352)	(33,000)	1,096	103.32%
Total Expenditures	15,810	119,410	114,130	215,908	96,498	55.31%
	(9,016)	85,314	98,779	182,908	97,694	
REGISTER OF DEEDS						
Other Revenue	(19,505)	(106,983)	(77,779)	(156,000)	(49,007)	68.59%
Total Expenditures	14,163	113,347	108,003	191,501	78,154	59.19%
Transfers OUT & to FB	0.00	0	0	0	0	100.00%
	(5,342)	6,355	30,223	35,501	29,146	
SHERIFF						
Other Revenue	(9,416)	(58,429)	(160,627)	(417,863)	(359,434)	13.98%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	479,638	2,431,410	2,373,813	4,735,327	2,303,917	51.35%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	470,222	2,372,981	2,213,185	4,317,464	1,944,483	
SOLID WASTE FUND						
Tax Levy	0	0	0	0	0	100.00%
Other Revenue	(638)	(2,484)	(7,920)	(74,200)	(71,716)	3.35%
Transfers IN & from FB	0	0	0	0	0	100.00%
Total Expenditures	2,664	41,154	52,656	74,200	33,046	55.46%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	2,026	38,670	44,736	0	(38,670)	
COUNTY TREASURER						
Other Revenue	(7,408)	(243,632)	(282,602)	(309,300)	(65,668)	78.77%
Total Expenditures	16,083	105,382	102,533	185,771	80,389	56.73%
	8,675	(138,250)	(180,069)	(123,529)	14,721	
UNIVERSITY EXTENSION						
Other Revenue	(74)	(1,493)	(9,960)	(8,700)	(7,207)	17.16%
Total Expenditures	70,887	145,227	157,116	292,467	147,240	49.66%
Transfers OUT & to FB	0	0	0	0	0	100.00%
	70,813	143,734	147,156	283,767	140,033	
VETERAN SERVICE OFFICE						
Other Revenue	0	(10,800)	(12,325)	(10,800)	0	100.00%
Total Expenditures	11,886	86,552	103,397	155,174	68,622	55.78%
	11,886	75,752	91,072	144,374	68,622	

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

Benchmark
56.51%

Payroll:
55.00%

	2020 July ACTUAL	2020 YTD ACTUAL	2019 YTD ACTUAL	2020 Budget REVISED	Remaining Budget	YTD Budget % *
MISC / NON-DEPARTMENT						
Tax Levy	0	(6,449,544)	(6,214,486)	(6,449,544)	0	100.00%
Other Revenue	(280,401)	(865,236)	(860,136)	(2,156,856)	(1,291,620)	40.12%
Transfers IN & from FB	0	(49,041)	(93,247)	(679,226)	(630,185)	7.22%
Total Expenditures	0	708,692	856,342	889,067	180,375	79.71%
Transfers OUT & to FB	0	194,134	36,885	213,957	19,823	90.74%
	(280,401)	(6,460,994)	(6,274,642)	(8,182,602)	(1,721,608)	
DEBT SERVICE FUND						
Tax Levy	0	(1,562,643)	(1,560,194)	(1,562,643)	0	100.00%
Other Revenue	(41,782)	(3,763,883)	(33,827)	(39,446)	3,724,437	9541.86%
Transfers IN & from FB	0	(68,300)	0	(68,300)	0	100.00%
Total Expenditures	475	5,133,346	1,437,235	1,602,089	(3,531,257)	320.42%
Transfers OUT & to FB	0	0	0	68,300	68,300	0.00%
	(41,307)	(261,480)	(156,786)	0	261,480	
CAPITAL IMPROVEMENT FUND						
Tax Levy	0	(50,382)	(24,978)	(50,382)	0	
Transfers IN & from FB	0	(165,280)	(115,091)	(165,280)	0	100.00%
Total Expenditures	0	0	0	0	0	100.00%
Transfers OUT & to FB	0	0	0	215,662	215,662	0.00%
	0	(215,662)	(140,069)	0	215,662	
ECONOMIC DEVELOPMENT FUND						
Other Revenue	(250,000)	(500,000)	(500,000)	(750,000)	(250,000)	66.67%
Total Expenditures	0	0	0	40,000	40,000	0.00%
Transfers OUT & to FB	0	290,000	40,000	710,000	420,000	40.85%
	(250,000)	(210,000)	(460,000)	0	210,000	
REVOLVING LOAN FUND						
Other Revenue	(14,292)	(59,117)	(61,700)		0	
Total Expenditures	1	64	8		0	
Transfers OUT & to FB	0	1,041	1,845		0	
	(14,291)	(58,012)	(59,848)		0	
BUSINESS DEVELOPMENT LOAN PGM						
Other Revenue	0	(250,000)	0	(250,000)	0	100.00%
Total Expenditures	0	0	0	0	0	100.00%
Transfers OUT & to FB	0	0	0	250,000	0	0.00%
	0	(250,000)	0	0	0	
HEALTH SELF INSURANCE FUND						
Other Revenue	(373,351)	(1,891,556)	(1,786,817)		1,891,556	
Total Expenditures	254,313	1,761,510	1,989,628		(1,761,510)	
	(119,038)	(130,046)	202,811		130,046	
DENTAL SELF INSURANCE FUND						
Other Revenue	(12,820)	(91,400)	(90,293)		91,400	
Total Expenditures	14,544	73,287	101,802		(73,287)	
	1,724	(18,112)	11,508		18,112	
Grand Total	(481,413)	(4,104,993)	(4,547,155)	0	3,796,981	

Tax Levy	0	(12,360,443)	(12,090,120)	(12,360,443)	0	100.00%
Other Revenue	(2,969,418)	(14,386,717)	(9,951,335)	(16,805,477)	(2,477,878)	85.81%
Transfers IN & from FB	0	(282,621)	(343,087)	(1,320,806)	(1,038,185)	21.40%
Total Expenditures	2,488,005	22,431,612	17,573,881	28,983,557	6,552,009	77.39%
Transfers OUT & to FB	0	493,175	263,726	1,503,169	761,035	32.81%
	(481,413)	(4,104,993)	(4,547,155)	0	3,796,981	
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*	Net Plan Cost (Expenses/Net Claims)	Total Premium Equivalent	% of Premium Equivalent
Jan 2020	27	96	\$4,585	\$73,757	\$1,793	\$149,749	\$49,179	\$22,968	\$176,260	\$258,985	101.41%
Feb 2020	28	98	\$4,687	\$75,406	\$1,837	\$91,200	\$50,567	-\$2,489	\$144,266	\$226,197	97.50%
Mar 2020	27	98	\$4,671	\$75,149	\$1,823	\$142,364	\$43,462	-\$20,933	\$206,759	\$288,401	111.88%
Apr 2020	27	98	\$4,671	\$75,149	\$1,823	\$34,964	\$63,056	-\$470	\$98,392	\$180,034	99.90%
May 2020	27	98	\$4,671	\$75,149	\$1,823	\$45,250	\$32,977	-\$10,449	\$88,676	\$170,318	66.13%
Jun 2020	27	98	\$4,671	\$75,149	\$1,823	\$282,274	\$59,524	\$130,580	\$191,218	\$272,860	105.94%
Jul 2020	26	97	\$4,612	\$74,195	\$1,793	\$83,671	\$52,184	\$23,099	\$112,756	\$183,356	76.06%
Aug 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Sep 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Oct 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Nov 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Dec 2020			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total	199	653	\$32,558	\$523,952	\$127,714	\$809,373	\$350,950	\$141,596	\$1,016,326	\$1,587,560	88.41%
Total Enrollment:			Total Expenses			Total Pd Claims			Net Plan Cost		
			872			\$593,234			\$1,587,560		

Estimated Reserve Change	January	February	March	April	May	June	July	August	September	October	November	December												
Monthly	-\$3,670.99	\$32,314.31	-\$30,860.16	\$77,617.03	\$87,233.00	-\$15,309.20	\$80,870.26																	
YTD	-\$3,670.99	\$26,743.32	-\$2,108.84	\$76,410.19	\$162,643.19	\$147,333.99	\$208,204.25																	
<table border="0" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;"></td> <td style="width:33%; text-align: center;">2020 Stop Loss Premium and Fees</td> <td style="width:33%; text-align: center;">2020 Premium Equivalent Rates</td> </tr> <tr> <td style="text-align: center;">Single Family</td> <td style="text-align: center;">Claims Admin</td> <td style="text-align: center;">Stop Loss</td> </tr> <tr> <td style="text-align: center;">\$16,02</td> <td style="text-align: center;">\$43,25</td> <td style="text-align: center;">\$14,58</td> </tr> <tr> <td style="text-align: center;">\$257,71</td> <td style="text-align: center;">\$895,82</td> <td style="text-align: center;">\$2,393,44</td> </tr> </table>														2020 Stop Loss Premium and Fees	2020 Premium Equivalent Rates	Single Family	Claims Admin	Stop Loss	\$16,02	\$43,25	\$14,58	\$257,71	\$895,82	\$2,393,44
	2020 Stop Loss Premium and Fees	2020 Premium Equivalent Rates																						
Single Family	Claims Admin	Stop Loss																						
\$16,02	\$43,25	\$14,58																						
\$257,71	\$895,82	\$2,393,44																						

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

2016 Loss Ratio **84.90%**

2017 Loss Ratio **84.37%**

2018 Loss Ratio **93.81%**

2019 Loss Ratio **103.53%**



Insurance / Auto, Accident & Employee Benefits

Kewaunee County

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

Month	Enrollment		Fixed Costs	Humanis	Total Cost/Premium Equivalent		Percent of Premium Equivalent
	Single	Family			Total Plan Cost (Expenses + Claims)	Total Premium Equivalent	
Jan 2020	52	80	\$723	\$16,269	\$18,992	\$12,998	130.72%
Feb 2020	54	81	\$738	\$12,939	\$13,677	\$13,230	103.38%
Mar 2020	52	81	\$741	\$10,101	\$10,842	\$13,127	82.59%
Apr 2020	52	81	\$735	\$1,322	\$2,056	\$13,127	15.66%
May 2020	52	81	\$738	\$5,403	\$7,141	\$13,127	54.39%
Jun 2020	52	81	\$739	\$8,992	\$9,430	\$13,127	71.84%
Jul 2020	47	82	\$721	\$13,824	\$14,544	\$13,000	111.88%
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	361	667	\$5,133	\$69,549	\$74,682	\$94,739	81.41%
Total Enrollment			Total Expenses	Total Paid Claims	Total Plan Cost (Expenses + Claims)	% of Prem Equivalent	
928			\$5,133	\$69,549	\$74,682	81.41%	

Estimated Reserve Change	January	February	March	April	May	June	July	August	September	October	November	December														
Monthly	-\$1,993.34	-\$446.75	\$2,286.48	\$11,071.28	\$6,986.89	\$3,697.18	-\$1,643.98																			
YTD	-\$3,993.34	-\$4,440.09	-\$2,154.61	\$8,916.67	\$14,003.56	\$18,600.74	\$17,056.78																			
<table border="0" style="width:100%"> <tr> <td style="width:50%">Current Year Premium and Fees</td> <td style="width:50%">Premium Equivalent Rates</td> </tr> <tr> <td>Single</td> <td>2020</td> </tr> <tr> <td>Family</td> <td>Administrative Fees 2020</td> </tr> <tr> <td></td> <td>\$51.28</td> </tr> <tr> <td></td> <td>\$129.16</td> </tr> <tr> <td></td> <td>\$2.89</td> </tr> <tr> <td></td> <td>\$7.01</td> </tr> </table>													Current Year Premium and Fees	Premium Equivalent Rates	Single	2020	Family	Administrative Fees 2020		\$51.28		\$129.16		\$2.89		\$7.01
Current Year Premium and Fees	Premium Equivalent Rates																									
Single	2020																									
Family	Administrative Fees 2020																									
	\$51.28																									
	\$129.16																									
	\$2.89																									
	\$7.01																									

* 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%

Kewaunee County

Large Claimants Over \$27,500, Paid 1/1/2020 - 7/31/2020

Member Number	Relationship	Total Paid Medical Claims JUL 2020	Total Paid Rx Claims JUL 2020	Total Paid Claims JUL 2020	Total Paid Claims JUN 2020	Change from Prior Month	% of Specific
1	EMPLOYEE	\$157,148	\$45,889	\$203,037	\$177,585	\$25,452	369.16%
2	EMPLOYEE	\$43,914	\$9,596	\$53,510	\$51,346	\$2,164	97.29%
3	EMPLOYEE	\$2,176	\$48,002	\$50,178	\$43,882	\$6,296	91.23%
4	EMPLOYEE	\$2,134	\$43,396	\$45,530	\$39,060	\$6,470	82.78%
5	CHILD	\$36,073	\$0	\$36,073	\$36,073	\$0	65.59%
6	EMPLOYEE	\$414	\$30,511	\$30,925	NEW	NEW	56.23%
---	---	\$267,158	\$178,510	\$445,668	---	---	---

Kewaunee County
Overtime

Fund L20	L30	L40	Account Description	2020		July		2019	2019	2018
				REVISED BUDGET	ACTUAL PER	ACTUAL YTD	ACTUAL YTD			
100	51220	122	GENERAL FUND							
100	51230	122	CLERK OF CIRCUIT COURT	200.00	0.00	0.00	32.82	32.82	0.00	
100	51420	122	REGISTER IN PROBATE	0.00	0.00	41.93	0.00	0.00	0.00	
100	52100	122	COUNTY CLERK	300.00	0.00	167.11	0.00	0.00	228.90	
100	52102	122	SHERIFF	45,000.00	7,441.34	34,066.72	37,193.66	81,929.10	98,637.48	
100	52102	122	JAIL DIVISION	30,000.00	2,019.99	14,375.63	19,096.60	31,457.49	71,664.23	
100	54000.1	122	PUBLIC HEALTH DEPT	0.00	20.30	511.60	0.00	0.00	0.00	
100	55620	122	UNIVERSITY EXTENSION	0.00	0.00	0.00	0.00	8.21	0.00	
100	56200	122	COUNTY PARKS	0.00	0.00	1,102.97	63.66	120.94	622.65	
100	55441	122	WINTER PARK RECREATION FAC	0.00	0.00	1,004.00	0.00	160.97	0.00	
215			HUMAN SERVICES FUND	75,500.00	9,481.63	51,269.96	56,386.74	113,709.53	171,153.26	
			ADMINISTRATION UNIT	0.00	0.00	577.43	131.30	131.30	133.88	
			ECONOMIC SUPPORT UNIT	0.00	0.00	0.00	0.00	41.12	0.00	
			CHILD & YOUTH SERVICES UNIT	11,500.00	43.11	1,002.63	1,912.37	5,125.26	470.91	
			BEHAVIORAL HEALTH UNIT	20,000.00	0.92	3,025.98	5,361.29	5,891.69	3,721.40	
			FAMILY & COMMUNITY SERVICES UNIT	0.00	0.00	65.10	23.87	44.08	18.61	
600			SOLID WASTE FUND	31,500.00	44.03	4,671.14	7,448.83	11,233.45	4,344.80	
600	54923	122	SOLID WASTE OPERATIONS	0.00	0.00	0.00	0.00	0.00	4,186.26	
700			HIGHWAY INTERNAL SERV FUND	0.00	0.00	0.00	0.00	0.00	4,186.26	
700	53321	122	STATE HIGHWAY MAINTENANCE	24,000.00	0.00	5,830.53	14,107.18	17,715.14	16,704.34	
700	53322	122	STATE ROAD & BRIDGE CONST	0.00	0.00	0.00	0.00	0.00	0.00	
700	53310	045	CO WINTER MAINTENANCE	15,000.00	0.00	20,172.90	41,167.00	46,228.61	18,582.84	
700	53310	[045]	CO ROAD & BRIDGE-MAINT/CONST	30,000.00	0.00	18,669.85	13,028.06	25,779.07	26,839.73	
700	53330	122	LOCAL GOVT MAINT & CONST	5,000.00	0.00	8,946.20	18,070.44	21,299.27	8,488.29	
700	53340	122	COUNTY DEPARTMENT CHARGES	1,500.00	0.00	752.58	916.32	2,392.99	6,487.83	
700	53360	122	OTHER CUSTOMER CHARGES	500.00	0.00	267.69	197.20	1,170.69	1,536.12	
700	53111	122	HIGHWAY COST POOLS	11,650.00	0.00	11,247.47	15,852.51	24,491.31	14,159.42	
700	60000	122	HIGHWAY ADMINISTRATION	0.00	0.00	0.00	0.00	7.63	0.00	
700	60000	122	HWY PAYROLL/CLEARING POOL	0.00	0.00	0.00	(54,539.76)	0.00	0.00	
700	53210	122	P/R & INCIDENTAL LABOR POOL	0.00	7,226.73	866.08	50,485.51	23.17	0.00	
			TOTAL	194,650.00	16,752.39	122,694.40	163,120.03	264,050.86	272,482.89	

INTEGRITY CHECK:									
	122	Total, All Funds	194,650.00	16,752.39	122,694.40	163,120.03	264,050.86	272,482.89	0.00

Routes to Recovery - proposed projects/costs

Double check the video conferencing by room - the total of the 9 rooms is much higher than the 200,000 estimated

Priority	Description	Addtl:	Cost	Balance Remaining	
Grant available					
1	March-July Expenses	Actual (from G/L)	48,991	288,873	
1	Aug-Oct expenses	estimated (based on April-July)	25,000	263,873	
1	Employee time Mar-July	Actual (timecards, etc)	12,652	251,221	
1	Employee Wages Aug - Sept	estimated (cleaning crew)	8,614	242,607	
2	Fairground Entrance Door access w/ software		10,700	231,907	
2	Drop boxes for buildings (Highway & Lux)			231,907	
2	Laptops (10) HSD plus others?		17,000	214,907	
2	Cleaning supplies, etc		5,000	209,907	
2	Remote Worker software system		9,000	200,907	
2	Arc GIS License		7,500	193,407	
3	Video Conferencing-County Board room		113,000	80,407	97936
3	Video Conferencing-HHS Training room		26,600	53,807	12113
3	Video Conferencing-Fairgrounds 4H conf room		29,100	24,707	12113
3	Video Conferencing-Fairgrounds Exhibit hall		21,400	3,307	26452
3	Radio upgrade - W Kew to Admin	confirmation from DOA needed	18,000	(14,693)	0
5	Command Post trailer	confirmation from DOA needed	30,000	(44,693)	0
5	Video Conferencing-Admin Conference room		26,000	(70,693)	12113
5	Video Conferencing-HHS Medium Conf room		26,000	(96,693)	12113
5	Video Conferencing-Jury Assembly room		26,100	(122,793)	
5	Video Conferencing-Fairgrounds Conf room		24,100	(146,893)	9231
7	Deputy wages (% of time)	confirmation from DOA needed	45,600	(192,493)	13487
9	Camera system/door ringer - 4 bldgs			(192,493)	
10	EOC Phones			(192,493)	
10	Electronic Sign portable			(192,493)	
10	Zoom Licenses			(192,493)	
			337,900	530,357	205000