



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING

Date: Tuesday, July 21, 2015

Time: 5:30 P.M.

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

1. Call to Order
2. Roll Call
3. Approval of Finance Agenda
4. Approval of Finance Committee Minutes
5. Approval of additional bills for payment
6. Approve County Board and Supplementary Payroll
7. Such Other Matters as Authorized by Law
8. Adjournment

The Committee welcomes all visitors to listen and observe, but only Committee members and those invited to speak will be permitted to do so. Persons with disabilities needing special accommodations to attend or participate should contact the County Administrator's Office at (920) 388-7164 prior to the meeting so that accommodations may be arranged.



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING
AGENDA

Date: July 10, 2015, Time: 2:00 P.M.
Kewaunee County Administration Center, 810 Lincoln Street, Kewaunee, WI 54216
Conference Room

1. Call to Order
2. Roll Call
3. Approve July 10, 2015 Agenda
4. Approve June 16, 2015 Finance Committee Meeting Minutes
5. Approval of Bills
6. Reports
 - a. Scott Feldt, County Administrator - Overtime Report
 - b. Paul Kunesh, Finance Director - Monthly Financial Report
 - c. Other Department Head Reports as Needed
7. Approval of the Sale of Baylake Bank Stock
8. Approval of Closure of Fair Fund and Transfer of Balance to General Fund
9. Discussion of \$200,000 Alternative Investment for the Kewaunee County Landfill Long Term Trust
10. Request to use LIO Funds Toward Town of Lincoln WGNHS Project
11. Discussion of Dominion Plant Assessment
12. Public Comment
13. Other Matters as Authorized by Law
14. Next Meeting
15. Adjournment

The Committee welcomes all visitors to listen and observe, but only Committee members and those invited to speak will be permitted to do so. Persons with disabilities needing special accommodations to attend or participate should contact the County Administrator's Office at (920) 388-7164 prior to the meeting so that accommodations may be arranged.

Kewaunee County

FINANCE & PUBLIC PROPERTY COMMITTEE MEETING

MEETING MINUTES

Date: Tuesday, June 16, 2015

Time: 5:30 P.M.

Kewaunee County Administration Center, 810 Lincoln St, Kewaunee, WI 54216
Committee Room

Call to Order: The meeting was called to order at 5:30 by Chairman Lee Luft

Roll Call: Members present were Lee Luft, Ken Tebon, John Mastalir, Tom Romdenne, Virginia Haske

Others Present: Scott Feldt, Paul Kunesh, Jeff Wisnicky, Bob Weidner

Approve June 16, 2015 Agenda: Motion by Ken Tebon, second by Tom Romdenne to adopt the agenda. Motion carried.

Approve June 5, 2015 Minutes: Motion by John Mastilar, second by Virginia Haske to adopt the June 5th meeting minutes. Motion carried.

Budget Transfer Request Form - Paul Kunesh, Finance Director: Request discussed. Motion by John Mastilar, second by Virginia Haske to approve the budget transfer request by the Finance Director from salary and benefits to Outlay for the purpose of software purchase. Motion carried.

County owned Property - Arendt - 1314 Jefferson St Algoma: The property remains unsold because of non-payment by the last bidder. There has been interest in the property shown by a few people. Motion by Ken Tebon, second by Tom Romdenne to allow Corporation Counsel to negotiate for the sale of the property for no less than the current unpaid tax balance of approximately \$6600.

Revision of Finance Committee Rules and Duties-Approval of Department Invoices and Subsequent payment: The committee discussed the changes to the revised document, specifically the last sentence of paragraph 3 and the elimination of paragraph 14.

Motion by Virginia Haske, second by Ken Tebon to approve the changes to the Rules and Duties of the Finance Committee for payment of bills as presented but with removal of changes made to paragraph 3. Motion carried.

Approve Additional Bills for Payment: The committee agreed the Human Services credit card bill should be paid, but will add this item to the next committee agenda for further discussion and possible action. Motion by John Mastilar, second by Virginia Haske to approve the bills and County Board and Supplementary Payroll for payment. Motion carried.

Other Matters as Authorized by Law: Paul Kunesh reminded the committee of a needed transfer from the General Fund to the Capital Improvement Fund to correct a receipting error related to the sale of the county farm property. The correcting entry will

be done as of 12/31/2014 and the status of the Capital Improvement Fund will be brought to a future Finance Committee meeting.

Paul Kunesh mentioned County fund 875 Fair Association Fund has a balance of about \$7200 with no activity since prior to 2009. Details will be brought to the July committee meeting.

Scott Feldt informed the committee the County is in possession of stock certificates related to the Ryan park property donation. The item will be on the July agenda.

Adjournment: Motion by Virginia Haske, second by John Mastilar to adjourn the meeting. Motion carried. Meeting adjourned at 5:57 pm.

Submitted by:
Paul Kunesh, Recording Secretary



Overtime				
	2015	2014	2013	2012
January	\$ 31,170.90	\$ 60,407.86	\$ 44,330.74	\$ 29,174.19
February	\$ 10,378.58	\$ 25,617.92	\$ 15,661.03	\$ 20,065.53
March	\$ 11,505.77	\$ 12,753.95	\$ 56,705.66	\$ 34,538.01
April	\$ 15,399.00	\$ 9,742.01	\$ 15,652.65	\$ 19,111.38
May	\$ 10,799.18	\$ 9,774.27	\$ 3,594.92	\$ 8,993.61
June	\$ 14,798.83	\$ 10,976.66	\$ 11,063.99	\$ 9,685.15
July		\$ 15,327.01	\$ 10,542.36	\$ 11,088.78
August		\$ 25,607.75	\$ 13,640.15	\$ 11,629.09
September		\$ 27,080.76	\$ 10,375.24	\$ 12,389.83
October		\$ 14,324.61	\$ 5,304.51	\$ 4,726.87
November		\$ 10,183.14	\$ 9,207.27	\$ 7,100.53
December		\$ 13,882.40	\$ 15,499.11	\$ 17,157.17
Total	\$ 94,052.26	\$ 235,678.34	\$ 211,577.63	\$ 185,660.14

General Fund
05/31/2015

GENERAL FUND SUMMARY

COUNTY ADMINISTRATOR

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % ^
Total Revenue	0	0	0	0	0.00%
Total Expenditures	15,013	98,286	225,102	126,816	43.66%
	15,013	98,286	225,102	126,816	

ADMINISTRATOR - OTHER/HR FUNCTIONS

Total Revenue	0	0	0	0	0.00%
Total Expenditures	87,232	96,881	156,500	59,619	61.90%
	87,232	96,881	156,500	59,619	

COUNTY BOARD

Total Revenue	(42)	(4,452)	(20,000)	(15,548)	22.26%
Total Expenditures	7,103	64,634	191,235	126,601	33.80%
	7,061	60,182	171,235	111,053	

COUNTY CLERK

Total Revenue	(1,203)	(4,588)	(8,900)	(4,312)	51.55%
Total Expenditures	21,283	134,036	342,242	208,206	39.16%
	20,081	129,448	333,342	203,894	

CIRCUIT COURT

Total Revenue	(12,747)	(62,811)	(157,275)	(94,464)	39.94%
Total Expenditures	4,463	23,458	63,714	40,256	36.82%
	(8,284)	(39,352)	(93,561)	(54,209)	

CLERK OF CIRCUIT COURT

Total Revenue	(3,958)	(19,781)	(53,200)	(33,419)	37.18%
Total Expenditures	23,696	129,199	367,469	238,270	35.16%
	19,738	109,418	314,269	204,851	

CORONER

Total Revenue	(855)	(2,185)	(6,500)	(4,315)	33.62%
Total Expenditures	1,783	8,769	30,247	21,478	28.99%
	928	6,584	23,747	17,163	

CORPORATION COUNSEL

Total Revenue	0	0	0	0	0.00%
Total Expenditures	5,274	28,180	70,954	42,774	39.72%
	5,274	28,180	70,954	42,774	

CHILD SUPPORT

Total Revenue	0	(63,756)	(230,000)	(166,244)	27.72%
Total Expenditures	16,328	86,364	219,600	133,236	39.33%
	16,328	22,608	(10,400)	(33,008)	

DISTRICT ATTORNEY

Total Revenue	(287)	(4,355)	(25,000)	(20,645)	17.42%
Total Expenditures	10,412	51,807	139,245	87,438	37.21%
	10,125	47,452	114,245	66,793	

EMERGENCY MANAGEMENT

Total Revenue	0	0	(138,074)	(138,074)	0.00%
Total Expenditures	8,881	62,679	179,817	117,138	34.86%
	8,881	62,679	41,743	(20,936)	

FAMILY COURT COMMISSIONER

Total Revenue	0	0	0	0	0.00%
Total Expenditures	4,922	25,946	63,839	37,893	40.64%
	4,922	25,946	63,839	37,893	

FINANCE DIRECTOR

Total Revenue	0	0	0	0	0.00%
Total Expenditures	8,194	39,187	129,442	90,255	30.27%
	8,194	39,187	129,442	90,255	

INFORMATION SERVICES

Total Revenue	0	0	0	0	0.00%
Total Expenditures	8,068	54,060	133,598	79,538	40.46%
	8,068	54,060	133,598	79,538	

MAINTENANCE

Total Revenue	0	0	0	0	0.00%
Total Expenditures	24,152	128,419	345,055	216,636	37.22%
	24,152	128,419	345,055	216,636	

PUBLIC HEALTH

Total Revenue	(5,763)	(31,081)	(80,433)	(49,352)	38.64%
Total Expenditures	17,122	89,873	282,943	193,070	31.76%
	11,359	58,792	202,510	143,718	

General Fund

05/31/2015

GENERAL FUND SUMMARY

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *
COUNTY PARKS					
Total Revenue	(11,540)	(42,472)	(117,075)	(74,603)	36.28%
Total Expenditures	49,485	212,156	529,026	316,870	40.10%
	37,945	169,684	411,951	242,267	
REGISTER IN PROBATE					
Total Revenue	(455)	(9,108)	(29,000)	(19,892)	31.41%
Total Expenditures	14,208	69,086	198,836	129,750	34.75%
	13,753	59,978	169,836	109,858	
REGISTER OF DEEDS					
Total Revenue	(15,857)	(41,076)	(127,000)	(85,924)	32.34%
Total Expenditures	16,091	93,407	223,011	129,604	41.88%
	234	52,331	96,011	43,680	
SHERIFF					
Total Revenue	(8,972)	(48,932)	(257,800)	(208,868)	18.98%
Total Expenditures	251,404	1,468,849	3,714,212	2,245,363	39.55%
	242,433	1,419,917	3,456,412	2,036,495	
COUNTY TREASURER					
Total Revenue	(16,910)	(5,644,498)	(7,377,355)	(1,732,857)	76.51%
Total Expenditures	11,951	62,674	168,025	105,351	37.30%
	(4,959)	(5,581,824)	(7,209,330)	(1,627,506)	
VETERAN SERVICE					
Total Revenue	0	(96)	(11,100)	(11,004)	0.87%
Total Expenditures	5,801	49,008	153,181	104,173	31.99%
	5,801	48,912	142,081	93,169	
UNIVERSITY EXTENSION					
Total Revenue	0	(1,500)	(3,000)	(1,500)	50.00%
Total Expenditures	76,829	118,561	292,861	174,300	40.48%
	76,829	117,061	289,861	172,800	
ZONING					
Total Revenue	(5,275)	(48,790)	(84,500)	(35,710)	57.74%
Total Expenditures	12,444	63,510	166,294	102,784	38.19%
	7,169	14,720	81,794	67,074	
MISC / NON-DEPARTMENT					
Total Revenue	(79)	(8,840)	(20,700)	(11,861)	42.70%
Total Expenditures	2,388	156,470	379,064	222,594	41.28%
	2,309	147,630	358,364	210,734	
TOTAL GENERAL FUND					
Total Revenue	(83,943)	(6,038,322)	(8,746,912)	(2,708,590)	69.03%
Total Expenditures	704,530	3,415,500	8,765,512	5,350,012	38.97%
	620,587	(2,622,822)	18,600	2,641,422	

Other Funds
05/31/2015

OTHER FUNDS SUMMARY

CLERK OF COURTS

AVI EQUIPMENT MAINTENANCE

	Current Month Actual	YTD Actual	Revised Budget	Remaining Budget	YTD Budget % *
Total Revenue	0	(5,000)	(5,000)	0	100.00%
Total Expenditures	0	0	5,000	5,000	0.00%
	0	(5,000)	0	5,000	

EMERGENCY MANAGEMENT

MOBILE COMMAND POST

Total Revenue	0	0	0	0	0.00%
Total Expenditures	0	0	0	0	0.00%
	0	0	0	0	

NOAA RADIOS

Total Revenue	0	0	0	0	0.00%
Total Expenditures	0	0	0	0	0.00%
	0	0	0	0	

FAMILY COURT

DIVORCE COUNSELING FEES

Total Revenue	(1,223)	(4,713)	(5,000)	(287)	94.26%
Total Expenditures	0	720	5,000	4,280	14.40%
	(1,223)	(3,993)	0	3,993	

HUMAN SERVICES

HUMAN SERVICES

Total Revenue	(496,294)	(3,394,187)	(4,367,011)	(972,824)	77.72%
Total Expenditures	757,665	3,211,985	4,367,011	1,155,026	73.55%
	261,371	(182,202)	0	182,202	

AGING DISABILITY RSRCE CNTR

Total Revenue	0	(87,506)	(87,506)	0	100.00%
Total Expenditures	5,113	25,450	87,506	62,056	29.08%
	5,113	(62,056)	0	62,056	

HIGHWAY

HIGHWAY SPECIAL REVENUE FUNDS

Total Revenue	0	(3,026,413)	(3,694,500)	(668,088)	81.92%
Total Expenditures	129,510	733,693	3,694,500	2,960,807	19.86%
	129,510	(2,292,719)	0	2,292,719	

HIGHWAY INTERNAL SERV FUND

Total Revenue	(394,438)	(1,462,051)	0	1,462,051	0.00%
Total Expenditures	341,887	1,558,278	0	(1,558,278)	0.00%
	(52,551)	96,227	0	(96,227)	

SOLID WASTE

Total Revenue	(169,618)	(567,214)	(1,412,617)	(845,403)	40.15%
Total Expenditures	56,736	569,178	1,412,617	843,439	40.29%
	(112,882)	1,965	0	(1,965)	

LAND & WATER

LAND CONSERVATION

Total Revenue	(8,294)	(239,605)	(365,077)	(125,472)	65.63%
Total Expenditures	33,993	156,633	365,077	208,444	42.90%
	25,699	(82,972)	0	82,972	

LAND INFORMATION

LAND INFORMATION FUND

Total Revenue	(2,585)	(245,339)	(219,016)	26,323	112.02%
Total Expenditures	34,957	132,232	219,016	86,784	60.38%
	32,373	(113,107)	0	113,107	

PUBLIC HEALTH

PUBLIC HEALTH GRANTS

Total Revenue	(6,717)	(25,941)	(82,282)	(56,341)	31.53%
Total Expenditures	4,169	21,023	82,282	61,259	25.55%
	(2,548)	(4,918)	0	4,918	

PROMOTION & RECREATION

PARKS

Total Revenue	(1,351)	(2,089)	(3,600)	(1,512)	58.01%
Total Expenditures	30	235	0	(235)	0.00%
	(1,321)	(1,854)	(3,600)	(1,747)	

KEW COUNTY REVOLVING FUND

Total Revenue	(5,778)	(45,375)	0	45,375	0.00%
Total Expenditures	0	169,280	0	(169,280)	0.00%
	(5,778)	123,905	0	(123,905)	

Other Funds

05/31/2015

OTHER FUNDS SUMMARY

REGISTER OF DEEDS

REDACTION FEES

	Current Month Actual	YTD Actual	Revised Budget	Remaining Budget	YTD Budget % *
Total Revenue	0	0	(15,000)	(15,000)	0.00%
Total Expenditures	0	25	0	(25)	0.00%
	0	25	(15,000)	(15,025)	

SHERIFF

SHERIFF OTHER FUNDS

Total Revenue	(2,027)	(10,881)	0	10,881	0.00%
Total Expenditures	3,033	10,755	0	(10,755)	0.00%
	1,006	(126)	0	126	

UW EXTENSION

UNIV EXTENSION PROGRAMS

Total Revenue	(1,038)	(5,710)	0	5,710	0.00%
Total Expenditures	19	2,518	0	(2,518)	0.00%
	(1,019)	(3,192)	0	3,192	

VETERAN SERVICE

VETERAN'S RELIEF DONATIONS

Total Revenue	0	(1,450)	0	1,450	0.00%
Total Expenditures	0	832	0	(832)	0.00%
	0	(618)	0	618	

MEMORIAL BRICK FUND

Total Revenue	0	(300)	0	300	0.00%
Total Expenditures	0	0	0	0	0.00%
	0	(300)	0	300	

OTHER

DEBT SERVICE FUND

Total Revenue	0	(1,299,262)	(1,299,262)	0	100.00%
Total Expenditures	0	989,434	1,299,262	309,828	76.15%
	0	(309,828)	0	309,828	

CAPITAL IMPROVEMENTS

Total Revenue	0	0	0	0	0.00%
Total Expenditures	3,045	106,682	0	(106,682)	0.00%
	3,045	106,682	0	(106,682)	

HEALTH & DENTAL INSURANCE

Total Revenue	0	0	0	0	0.00%
Total Expenditures	0	0	0	0	0.00%
	0	0	0	0	

TOTAL

Total Revenue	(1,089,362)	(10,423,034)	(11,555,871)	(1,132,837)	90.20%
Total Expenditures	1,370,158	7,688,952	11,537,271	3,848,319	66.64%
	280,797	(2,734,082)	(18,600)	2,715,482	

General Fund
05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *
100.51410 COUNTY ADMINISTRATOR					
100.51410 COUNTY ADMINISTRATOR					
Revenue					
Total Revenue	0	0	0	0	0.00%
Expenditures					
100.51410.000.111 SALARIES - REG PERM EMPLOYEE	10,288	67,571	138,514	70,943	48.78%
100.51410.000.121 WAGES - REG PERM EMPLOYEES	0	0	0	0	0.00%
100.51410.000.122 WAGES - REG PERM EMPLOY OT	0	0	0	0	0.00%
100.51410.000.151 SOCIAL SECURITY	737	4,968	10,596	5,628	46.89%
100.51410.000.152 RETIREMENT	700	3,652	9,419	5,767	38.77%
100.51410.000.153 WORKMEN'S COMPENSATION	25	167	385	218	43.34%
100.51410.000.154 HEALTH INSURANCE	3,069	19,494	58,504	39,010	33.32%
100.51410.000.155 DENTAL INSURANCE	116	928	2,784	1,856	33.33%
100.51410.000.156 HEALTH REIMBURSEMENT ACCOUNT	0	0	0	0	0.00%
100.51410.000.225 TELEPHONE	2	917	1,300	383	70.55%
100.51410.000.249 MAINTENANCE AGREEMENTS	0	0	0	0	0.00%
100.51410.000.296 CONTRACTED SERVICES	0	0	0	0	0.00%
100.51410.000.311 POSTAGE	19	149	400	251	37.18%
100.51410.000.312 OFFICE SUPPLIES	0	315	800	485	39.37%
100.51410.000.313 PRINTING	0	0	0	0	0.00%
100.51410.000.322 SUBSCRIPTIONS	0	0	75	75	0.00%
100.51410.000.324 MEMBERSHIP DUES	0	0	125	125	0.00%
100.51410.000.332 TRAVEL EXPENSES	57	125	2,200	2,075	5.69%
100.51410.000.813 OUTLAY	0	0	0	0	0.00%
Total Expenditures	15,013	98,286	225,102	126,816	43.66%
COUNTY ADMINISTRATOR	15,013	98,286	225,102	126,816	
TOTAL COUNTY ADMINISTRATOR	15,013	98,286	225,102	126,816	

COUNTY ADMINISTRATOR					
Total Revenue	0	0	0	0	
Total Expenditures	15,013	98,286	225,102	126,816	
	15,013	98,286	225,102	126,816	
	0.00	0.00	0.00	0.00	

General Fund
 05/31/2015

		Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *
100.51410	ADMIN - OTHER/HR FUNCTIONS					
	OTHER / HR FUNCTIONS					
	Revenue					
100.48401.000	LIABILITY INS DIVIDENDS	0	0	0	0	0.00%
100.48402.000	WORKERS COMP DIVIDENDS	0	0	0	0	0.00%
	Total Revenue	0	0	0	0	0.00%
	Expenditures					
100.51930.000.601	PROPERTY & LIABILITY INS	87,012	87,871	150,000	62,129	58.58%
100.51931.000.601	AUTO PHYSICAL DAMAGE	0	1,550	0	(1,550)	0.00%
100.51940.000.601	UNEMPLOYMENT COMPENSATION	220	1,687	1,000	(687)	168.71%
100.51960.000.601	WORKER'S COMPENSATION	0	4,593	0	(4,593)	0.00%
100.51970.000.601	SECTION 125 & HRA ADMINISTRA	0	1,180	5,500	4,320	21.45%
	Total Expenditures	87,232	96,881	156,500	59,619	
	OTHER / HR FUNCTIONS	87,232	96,881	156,500	59,619	
	TOTAL ADMIN - OTHER/HR FUNCTIONS	87,232	96,881	156,500	59,619	
ADMIN - OTHER/HR FUNCTIONS						
	Total Revenue	0	0	0	0	
	Total Expenditures	87,232	96,881	156,500	59,619	
		0.00	0.00	0.00	0.00	

General Fund
05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *	
100.51100	COUNTY BOARD					
100.51100	COUNTY BOARD					
	Revenue					
100.47410.000	COUNTY CAR MILEAGE	(42)	(4,452)	(20,000)	(15,548)	22.26%
	Total Revenue	(42)	(4,452)	(20,000)	(15,548)	22.26%
	Expenditures					
100.51100.000.111	SALARIES - REG PERM EMPLOYEE	435	2,390	5,867	3,477	40.74%
100.51100.000.121	WAGES - REG PERM EMPLOYEES	0	0	0	0	0.00%
100.51100.000.141	COMMITTEE MEMBERS PER DIEM	2,360	16,710	40,000	23,290	41.77%
100.51100.000.149	COUNTY BOARD PER DIEM	2,000	9,800	26,000	16,200	37.69%
100.51100.000.150	INTERPRETERS	0	0	0	0	0.00%
100.51100.000.151	SOCIAL SECURITY	367	2,211	5,498	3,287	40.21%
100.51100.000.152	RETIREMENT	11	99	0	(99)	0.00%
100.51100.000.153	WORKMEN'S COMPENSATION	12	72	150	78	47.67%
100.51100.000.154	HEALTH INSURANCE	0	0	0	0	0.00%
100.51100.000.155	DENTAL INSURANCE	0	0	0	0	0.00%
100.51100.000.211	MEDICAL SERVICES	0	0	0	0	0.00%
100.51100.000.212	LEGAL FEES	0	0	500	500	0.00%
100.51100.000.225	TELEPHONE	(50)	(19)	500	519	-3.86%
100.51100.000.241	CAR/TRUCK MAINTENANCE	46	828	2,500	1,672	33.14%
100.51100.000.242	MACHY & EQUIP MAINT/REPAIRS	0	0	0	0	0.00%
100.51100.000.249	MAINTENANCE AGREEMENTS	0	0	720	720	0.00%
100.51100.000.253	TESTING	0	375	1,800	1,425	20.83%
100.51100.000.296	CONTRACTED SERVICES	0	7,834	32,000	24,166	24.48%
100.51100.000.297	REFUSE COLLECTION	0	0	0	0	0.00%
100.51100.000.301	INVOCATION	0	0	0	0	0.00%
100.51100.000.311	POSTAGE	21	246	1,800	1,554	13.65%
100.51100.000.312	OFFICE SUPPLIES	50	174	1,500	1,326	11.57%
100.51100.000.313	PRINTING	0	0	0	0	0.00%
100.51100.000.321	PUBLICATIONS OF LEGAL NOTICE	0	606	2,300	1,694	26.36%
100.51100.000.322	SUBSCRIPTIONS	0	0	400	400	0.00%
100.51100.000.324	MEMBERSHIP DUES	0	9,196	16,200	7,004	56.77%
100.51100.000.329	PROCEED/STATS/DIRECTORIES	0	193	5,500	5,307	3.52%
100.51100.000.330	ECONOMIC DEVELOPMENT SURVEY	0	0	0	0	0.00%
100.51100.000.332	TRAVEL EXPENSES	629	7,984	26,000	18,016	30.71%
100.51100.000.334	CONSERVATION CONGRESS	0	0	0	0	0.00%
100.51100.000.351	GASOLINE	432	1,577	8,000	6,423	19.71%
100.51100.000.532	BUILDING RENTAL	0	0	0	0	0.00%
100.51100.000.533	EQUIPMENT RENTAL & LEASES	792	4,358	14,000	9,642	31.13%
100.51100.000.591	TAXES	0	0	0	0	0.00%
100.51100.000.813	OUTLAY	0	0	0	0	0.00%
	Total Expenditures	7,103	64,634	191,235	126,601	33.80%
	COUNTY BOARD	7,061	60,182	171,235	111,053	
	TOTAL COUNTY BOARD	7,061	60,182	171,235	111,053	

COUNTY BOARD				
Total Revenue	(42)	(4,452)	(20,000)	(15,548)
Total Expenditures	7,103	64,634	191,235	126,601
	7,061	60,182	171,235	111,053
	0.00	0.00	0.00	0.00

Kewaunee County, Wisconsin
Revenue and Expenditures

DRAFT

General Fund
05/31/2015

		Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *
100.51210	CIRCUIT COURT					
100.51210	CIRCUIT COURT					
	Revenue					
100.46141.000	CIRCUIT COURT FEES	(12,747)	(36,674)	(105,000)	(68,326)	34.93%
100.46144.000	CIRCUIT COURT REIMBURSEMENTS	0	(26,137)	(52,275)	(26,138)	50.00%
	Total Revenue	(12,747)	(62,811)	(157,275)	(94,464)	39.94%
	Expenditures					
100.51210.000.121	WAGES - REG PERM EMPLOYEES	3,168	15,365	40,768	25,403	37.69%
100.51210.000.122	WAGES - REG PERM EMPLOY OT	0	0	0	0	0.00%
100.51210.000.151	SOCIAL SECURITY	221	1,076	3,119	2,043	34.49%
100.51210.000.152	RETIREMENT	215	1,045	2,772	1,727	37.69%
100.51210.000.153	WORKMEN'S COMPENSATION	8	38	113	75	33.57%
100.51210.000.154	HEALTH INSURANCE	624	4,378	8,746	4,368	50.06%
100.51210.000.155	DENTAL INSURANCE	58	290	696	406	41.67%
100.51210.000.156	HEALTH REIMBURSEMENT ACCOUNT	0	0	0	0	0.00%
100.51210.000.225	TELEPHONE	2	215	1,000	785	21.54%
100.51210.000.249	MAINTENANCE AGREEMENTS	0	394	500	106	78.78%
100.51210.000.251	TRANSCRIPTS	0	0	800	800	0.00%
100.51210.000.311	POSTAGE	137	524	1,500	976	34.91%
100.51210.000.312	OFFICE SUPPLIES	0	25	2,000	1,975	1.24%
100.51210.000.313	PRINTING	0	0	0	0	0.00%
100.51210.000.322	SUBSCRIPTIONS	0	79	900	821	8.78%
100.51210.000.324	MEMBERSHIP DUES	30	30	700	670	4.29%
100.51210.000.332	TRAVEL EXPENSES	0	0	100	100	0.00%
100.51210.000.813	OUTLAY	0	0	0	0	0.00%
	Total Expenditures	4,463	23,458	63,714	40,258	36.82%
	CIRCUIT COURT	(8,284)	(39,352)	(93,561)	(54,209)	
	TOTAL CIRCUIT COURT	(8,284)	(39,352)	(93,561)	(54,209)	

CIRCUIT COURT					
Total Revenue	(12,747)	(62,811)	(157,275)	(94,464)	
Total Expenditures	4,463	23,458	63,714	40,256	
	(8,284)	(39,352)	(93,561)	(54,209)	
	0.00	0.00	0.00	0.00	

General Fund
05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *	
100.51420	COUNTY CLERK					
100.51420	COUNTY CLERK					
	Revenue					
100.44200.000	MARRIAGE LICENSES	(315)	(1,073)	(3,200)	(2,127)	33.53%
100.44201.000	DOMESTIC PARTNERSHIP-CO SHAR	0	0	0	0	0.00%
100.46110.000	COUNTY CLERK FEES	(55)	(332)	(700)	(368)	47.43%
100.46111.000	PASSPORT FEES	(375)	(2,500)	(5,000)	(2,500)	50.00%
100.46130.000	DEPT OF NATURAL RESOURCE FEE	(458)	(683)	0	683	0.00%
	Total Revenue	(1,203)	(4,588)	(8,900)	(4,312)	51.55%
	Expenditures					
100.51420.000.111	SALARIES - REG PERM EMPLOYEE	4,439	24,414	59,925	35,511	40.74%
100.51420.000.121	WAGES - REG PERM EMPLOYEES	9,351	45,294	120,078	74,784	37.72%
100.51420.000.122	WAGES - REG PERM EMPLOY OT	30	352	2,000	1,648	17.61%
100.51420.000.151	SOCIAL SECURITY	937	4,801	13,923	9,122	34.48%
100.51420.000.152	RETIREMENT	980	4,984	12,916	7,932	38.59%
100.51420.000.153	WORKMEN'S COMPENSATION	34	173	506	333	34.18%
100.51420.000.154	HEALTH INSURANCE	6,137	30,685	73,644	42,959	41.67%
100.51420.000.155	DENTAL INSURANCE	163	815	1,956	1,141	41.67%
100.51420.000.156	HEALTH REIMBURSEMENT ACCOUNT	0	0	0	0	0.00%
100.51420.000.225	TELEPHONE	3	234	1,000	766	23.45%
100.51420.000.242	MACHY & EQUIP MAINT/REPAIRS	0	0	0	0	0.00%
100.51420.000.249	MAINTENANCE AGREEMENTS	909	7,998	14,650	6,652	54.59%
100.51420.000.311	POSTAGE	223	920	2,000	1,080	46.00%
100.51420.000.312	OFFICE SUPPLIES	(186)	(186)	4,000	4,186	-4.64%
100.51420.000.313	PRINTING	0	0	200	200	0.00%
100.51420.000.317	DIRECT DEPOSIT TRANSACTIONS	0	0	0	0	0.00%
100.51420.000.322	SUBSCRIPTIONS	0	0	34	34	0.00%
100.51420.000.324	MEMBERSHIP DUES	0	100	100	0	100.00%
100.51420.000.332	TRAVEL EXPENSES	7	54	2,000	1,946	2.68%
100.51420.000.813	OUTLAY	0	0	0	0	0.00%
	Total Expenditures	23,026	120,638	308,932	188,294	39.05%
	COUNTY CLERK	21,823	116,050	300,032	183,982	
100.51440	ELECTIONS					
	Revenue					
	Total Revenue	0	0	0	0	0.00%
						0.00%
	Expenditures					
100.51440.000.141	BD OF CANVASSERS PER DIEM	80	80	160	80	50.00%
100.51440.000.225	TELEPHONE	0	0	0	0	0.00%
100.51440.000.249	MAINTENANCE AGREEMENTS	0	0	550	550	0.00%
100.51440.000.311	POSTAGE	0	8	100	92	7.87%
100.51440.000.312	OFFICE SUPPLIES	(20)	121	4,000	3,879	3.01%
100.51440.000.313	PRINTING	(267)	3,268	8,000	4,732	40.85%
100.51440.000.321	PUBLICATIONS OF LEGAL NOTICE	(242)	(242)	5,000	5,242	-4.83%
100.51440.000.332	TRAVEL EXPENSES	11	121	500	379	24.28%
100.51440.000.601	PROGRAMMING COSTS	(1,305)	10,042	15,000	4,958	66.95%
100.51440.000.813	OUTLAY	0	0	0	0	0.00%
	Total Expenditures	(1,742)	13,398	33,310	19,912	40.22%
	TOTAL ELECTIONS	(1,742)	13,398	33,310	19,912	
	TOTAL COUNTY CLERK	20,081	129,448	333,342	203,894	
COUNTY CLERK						
	Total Revenue	(1,203)	(4,588)	(8,900)	(4,312)	
	Total Expenditures	21,283	134,036	342,242	208,206	
		20,081	129,448	333,342	203,894	
		0.00	0.00	0.00	0.00	

General Fund

05/31/2015

		Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *
100.51220	CLERK OF CIRCUIT COURT					
100.51220	CLERK OF CIRCUIT COURT					
	Revenue					
100.45110.000	COUNTY ORDINANCE FORFEITURES	(3,159)	(15,444)	(40,000)	(24,556)	38.61%
100.45120.000	COUNTY SHARE OF STATE FINES	(549)	(4,076)	(12,000)	(7,924)	33.97%
100.45130.000	PARKING TICKETS	0	0	(200)	(200)	0.00%
100.45150.000	IGNITION DEVICE SUR CO SHARE	(6)	(6)	0	6	0.00%
100.46145.000	INTERPRETER SERVICES	(244)	(244)	(1,000)	(756)	24.45%
100.48111.000	INTEREST ON JUDGEMENTS	0	(11)	0	11	0.00%
	Total Revenue	(3,958)	(19,781)	(53,200)	(33,419)	37.18%
	Expenditures					
100.51220.000.111	SALARIES - REG PERM EMPLOYEE	4,439	24,414	59,925	35,511	40.74%
100.51220.000.121	WAGES - REG PERM EMPLOYEES	8,494	43,344	114,400	71,056	37.89%
100.51220.000.122	WAGES - REG PERM EMPLOY OT	0	0	400	400	0.00%
100.51220.000.142	JURY PER DIEM	0	0	13,532	13,532	0.00%
100.51220.000.143	WITNESS FEES	0	32	500	468	6.40%
100.51220.000.149	INTERPRETERS	267	688	3,000	2,312	22.94%
100.51220.000.151	SOCIAL SECURITY	921	4,904	13,366	8,463	36.69%
100.51220.000.152	RETIREMENT	919	4,566	12,394	7,828	36.84%
100.51220.000.153	WORKMEN'S COMPENSATION	32	167	486	319	34.43%
100.51220.000.154	HEALTH INSURANCE	5,931	23,064	51,796	28,732	44.53%
100.51220.000.155	DENTAL INSURANCE	210	934	2,520	1,586	37.06%
100.51220.000.156	HEALTH REIMBURSEMENT ACCOUNT	0	0	0	0	0.00%
100.51220.000.209	GUARDIAN AD LITEM FEES	1,457	18,945	40,000	21,055	47.36%
100.51220.000.211	MEDICAL SERVICES	0	0	8,000	8,000	0.00%
100.51220.000.212	LEGAL FEES	738	1,806	10,000	8,194	18.06%
100.51220.000.225	TELEPHONE	4	260	1,000	740	26.01%
100.51220.000.249	MAINTENANCE AGREEMENTS	0	0	0	0	0.00%
100.51220.000.251	TRANSCRIPTS	12	88	500	412	17.60%
100.51220.000.270	PUBLIC DEFENDER-TRANSCRIPTS	0	0	0	0	0.00%
100.51220.000.271	PUBLIC DEFENDER-WITNESS FEES	0	0	150	150	0.00%
100.51220.000.311	POSTAGE	186	768	4,000	3,232	19.20%
100.51220.000.312	OFFICE SUPPLIES	0	379	2,500	2,121	15.16%
100.51220.000.313	PRINTING	0	0	300	300	0.00%
100.51220.000.324	MEMBERSHIP DUES	0	125	150	25	83.33%
100.51220.000.332	TRAVEL EXPENSES	85	476	1,250	774	38.11%
100.51220.000.339	JURY EXPENSES & MILEAGE	0	0	4,000	4,000	0.00%
100.51220.000.340	WITNESS TRAVEL	0	37	300	263	12.27%
100.51220.000.813	OUTLAY	0	0	0	0	0.00%
	Total Expenditures	23,696	124,997	344,469	219,472	36.29%
	CLERK OF CIRCUIT COURT	19,738	105,216	291,269	186,053	
100.51311	LAW LIBRARY					
	Revenue					
	Total Revenue	0	0	0	0	0.00%
	Expenditures					
100.51311.000.601	LAW LIBRARY	0	4,202	23,000	18,798	18.27%
	Total Expenditures	0	4,202	23,000	18,798	18.27%
	LAW LIBRARY	0	4,202	23,000	18,798	
	TOTAL CLERK OF CIRCUIT COURT	19,738	109,418	314,269	204,851	

CLERK OF CIRCUIT COURT					
Total Revenue	(3,958)	(19,781)	(53,200)	(33,419)	
Total Expenditures	23,696	129,199	367,469	238,270	
	19,738	109,418	314,269	204,851	
	0.00	0.00	0.00	0.00	

General Fund
 05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *
100.51201	CORONER				
100.51201	CORONER				
	Revenue				
100.46160.000	(750)	(1,800)	(5,500)	(3,700)	32.73%
100.46161.000	(105)	(385)	(1,000)	(615)	38.50%
100.46162.000	0	0	0	0	0.00%
	<u>(855)</u>	<u>(2,185)</u>	<u>(6,500)</u>	<u>(4,315)</u>	<u>33.62%</u>
	Expenditures				
100.51201.000.141	1,050	4,316	11,500	7,184	37.53%
100.51201.000.149	180	750	2,500	1,750	30.00%
100.51201.000.151	94	388	1,071	683	36.19%
100.51201.000.152	81	332	886	554	37.51%
100.51201.000.153	49	202	630	428	32.13%
100.51201.000.154	0	0	0	0	0.00%
100.51201.000.155	0	0	0	0	0.00%
100.51201.000.156	0	0	0	0	0.00%
100.51201.000.211	0	1,687	10,000	8,313	16.87%
100.51201.000.225	0	11	100	89	11.33%
100.51201.000.311	0	0	50	50	0.00%
100.51201.000.312	0	2	200	198	1.24%
100.51201.000.313	0	0	0	0	0.00%
100.51201.000.324	0	0	60	60	0.00%
100.51201.000.332	271	1,022	3,000	1,978	34.06%
100.51201.000.342	0	0	100	100	0.00%
100.51201.000.346	59	59	150	92	39.00%
100.51201.000.813	0	0	0	0	0.00%
	<u>1,783</u>	<u>8,769</u>	<u>30,247</u>	<u>21,478</u>	<u>28.99%</u>
	CORONER	928	6,584	23,747	17,163
TOTAL CORONER	928	6,584	23,747	17,163	

CORONER					
Total Revenue	(855)	(2,185)	(6,500)	(4,315)	
Total Expenditures	1,783	8,769	30,247	21,478	
	<u>928</u>	<u>6,584</u>	<u>23,747</u>	<u>17,163</u>	
	0.00	0.00	0.00	0.00	

General Fund
 05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *
100.51320 CORPORATION COUNSEL					
100.51320 CORPORATION COUNSEL					
Revenue					
Total Revenue	0	0	0	0	0.00%
Expenditures					
100.51320.000.111 SALARIES - REG PERM EMPLOYEE	3,461	19,037	46,264	27,227	41.15%
100.51320.000.121 WAGES - REG PERM EMPLOYEES	774	3,483	9,963	6,480	34.96%
100.51320.000.142 JURY & WITNESSES	0	0	0	0	0.00%
100.51320.000.151 SOCIAL SECURITY	318	1,698	4,301	2,603	39.47%
100.51320.000.152 RETIREMENT	288	1,531	3,823	2,292	40.06%
100.51320.000.153 WORKMEN'S COMPENSATION	10	56	156	100	35.62%
100.51320.000.154 HEALTH INSURANCE	384	1,917	4,603	2,686	41.64%
100.51320.000.155 DENTAL INSURANCE	15	72	174	102	41.64%
100.51320.000.156 HEALTH REIMBURSEMENT ACCOUNT	0	0	0	0	0.00%
100.51320.000.212 LEGAL FEES	0	20	550	530	3.64%
100.51320.000.225 TELEPHONE	0	33	175	142	18.66%
100.51320.000.249 MAINTENANCE AGREEMENTS	0	0	0	0	0.00%
100.51320.000.251 TRANSCRIPTS	0	0	0	0	0.00%
100.51320.000.254 INVESTIGATIONS	0	0	0	0	0.00%
100.51320.000.255 PAPER SERVICE	0	0	0	0	0.00%
100.51320.000.311 POSTAGE	25	98	210	112	46.68%
100.51320.000.312 OFFICE SUPPLIES	0	129	150	22	85.67%
100.51320.000.313 PRINTING	0	0	0	0	0.00%
100.51320.000.322 SUBSCRIPTIONS	0	72	150	78	48.23%
100.51320.000.324 MEMBERSHIP DUES	0	35	35	0	100.00%
100.51320.000.332 TRAVEL EXPENSES	0	0	400	400	0.00%
100.51320.000.339 OTHER TRAVEL	0	0	0	0	0.00%
100.51320.000.813 OUTLAY	0	0	0	0	0.00%
Total Expenditures	5,274	28,180	70,954	42,774	39.72%
CORPORATION COUNSEL	5,274	28,180	70,954	42,774	
TOTAL CORPORATION COUNSEL	5,274	28,180	70,954	42,774	

CORPORATION COUNSEL				
Total Revenue	0	0	0	0
Total Expenditures	5,274	28,180	70,954	42,774
	0.00	0.00	0.00	0.00

Kewaunee County, Wisconsin
 Revenue and Expenditures

DRAFT

General Fund
 05/31/2015

		Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *
100.51310	DISTRICT ATTORNEY					
100.51310	DISTRICT ATTORNEY					
	Revenue					
	Total Revenue	0	0	0	0	0.00%
	Expenditures					
100.51310.000.111	SALARIES - REG PERM EMPLOYEE	0	0	0	0	0.00%
100.51310.000.121	WAGES - REG PERM EMPLOYEES	4,238	20,518	53,300	32,782	38.49%
100.51310.000.122	WAGES - REG PERM EMPLOY OT	0	0	100	100	0.00%
100.51310.000.125	WAGES-TEMPORARY EMPLOYEES	0	0	0	0	0.00%
100.51310.000.142	JURY & WITNESSES	0	0	0	0	0.00%
100.51310.000.150	FRINGE BENEFITS	0	0	0	0	0.00%
100.51310.000.151	SOCIAL SECURITY	293	1,434	4,079	2,645	35.17%
100.51310.000.152	RETIREMENT	288	1,395	3,625	2,230	38.49%
100.51310.000.153	WORKMEN'S COMPENSATION	10	51	149	98	34.00%
100.51310.000.154	HEALTH INSURANCE	1,534	7,671	18,411	10,740	41.67%
100.51310.000.155	DENTAL INSURANCE	82	408	978	571	41.67%
100.51310.000.156	HEALTH REIMBURSEMENT ACCOUNT	0	0	0	0	0.00%
100.51310.000.211	MEDICAL SERVICES	0	0	0	0	0.00%
100.51310.000.212	LEGAL FEES	0	0	250	250	0.00%
100.51310.000.225	TELEPHONE	3	212	1,200	988	17.66%
100.51310.000.242	MACHY & EQUIP MAINT/REPAIRS	0	0	0	0	0.00%
100.51310.000.249	MAINTENANCE AGREEMENTS	0	0	220	220	0.00%
100.51310.000.251	TRANSCRIPTS	0	50	750	700	6.67%
100.51310.000.254	INVESTIGATIONS	0	0	400	400	0.00%
100.51310.000.255	PAPER SERVICE	(79)	(79)	400	479	-19.75%
100.51310.000.311	POSTAGE	88	286	1,000	714	28.61%
100.51310.000.312	OFFICE SUPPLIES	0	84	1,000	916	8.40%
100.51310.000.313	PRINTING	0	0	0	0	0.00%
100.51310.000.322	SUBSCRIPTIONS	0	63	750	687	8.39%
100.51310.000.324	MEMBERSHIP DUES	60	60	1,100	1,040	5.45%
100.51310.000.332	TRAVEL EXPENSES	0	162	1,100	938	14.73%
100.51310.000.339	OTHER TRAVEL EXPENSES	0	0	0	0	0.00%
100.51310.000.813	OUTLAY	0	0	0	0	0.00%
	Total Expenditures	6,517	32,315	88,812	56,497	36.39%
	DISTRICT ATTORNEY	6,517	32,315	88,812	56,497	

General Fund
05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *	
100.51310	DISTRICT ATTORNEY					
100.51312	VICTIM WITNESS PROGRAM					
	Revenue					
100.43521.000	0	0	(25,000)	(25,000)	0.00%	
100.46146.000	(287)	(4,355)	0	4,355	0.00%	
	Total Revenue	(287)	(25,000)	(20,645)	17.42%	
	Expenditures					
100.51312.000.121	2,322	11,533	29,890	18,357	38.58%	
100.51312.000.122	0	0	0	0	0.00%	
100.51312.000.151	159	798	2,287	1,489	34.89%	
100.51312.000.152	158	784	2,033	1,249	38.57%	
100.51312.000.153	6	28	83	55	34.29%	
100.51312.000.154	1,151	5,755	13,808	8,053	41.68%	
100.51312.000.155	43	218	522	304	41.67%	
100.51312.000.156	0	0	0	0	0.00%	
100.51312.000.225	1	71	300	229	23.72%	
100.51312.000.311	56	211	700	489	30.16%	
100.51312.000.312	0	45	150	106	29.67%	
100.51312.000.313	0	0	0	0	0.00%	
100.51312.000.324	0	0	60	60	0.00%	
100.51312.000.332	0	50	600	550	8.33%	
100.51312.000.813	0	0	0	0	0.00%	
	Total Expenditures	3,895	19,492	50,433	30,941	38.65%
	VICTIM WITNESS PROGRAM	3,608	15,137	25,433	10,296	
	TOTAL DISTRICT ATTORNEY	10,125	47,452	114,245	66,793	

DISTRICT ATTORNEY				
Total Revenue	(287)	(4,355)	(25,000)	(20,645)
Total Expenditures	10,412	51,807	139,245	87,438
	10,125	47,452	114,245	66,793
	0.00	0.00	0.00	0.00

General Fund
 05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *	
100.51202	FAMILY COURT COMMISSIONER					
100.51202	FAMILY COURT COMMISSIONER					
	Revenue					
					0.00%	
	Total Revenue	0	0	0	0.00%	
	Expenditures					
100.51202.000.111	SALARIES - REG PERM EMPLOYEE	2,334	12,836	31,195	18,359	41.15%
100.51202.000.151	SOCIAL SECURITY	179	982	2,386	1,404	41.16%
100.51202.000.152	RETIREMENT	159	873	2,121	1,248	41.15%
100.51202.000.153	WORKMEN'S COMPENSATION	6	32	87	55	36.41%
100.51202.000.154	HEALTH INSURANCE	0	0	0	0	0.00%
100.51202.000.155	DENTAL INSURANCE	0	0	0	0	0.00%
100.51202.000.225	TELEPHONE	0	0	0	0	0.00%
100.51202.000.255	PAPER SERVICE	0	0	0	0	0.00%
100.51202.000.296	CONTRACTED SERVICES	1,620	8,101	19,442	11,341	41.67%
100.51202.000.310	LUMP SUM OFFICE	524	2,620	6,289	3,669	41.67%
100.51202.000.312	OFFICE SUPPLIES	100	502	1,205	703	41.66%
100.51202.000.324	MEMBERSHIP DUES	0	0	200	200	0.00%
100.51202.000.332	TRAVEL EXPENSES	0	0	914	914	0.00%
100.51202.000.813	OUTLAY	0	0	0	0	0.00%
	Total Expenditures	4,922	25,946	63,839	37,893	40.64%
	FAMILY COURT COMMISSIONER	4,922	25,946	63,839	37,893	
	TOTAL FAMILY COURT COMMISSIONER	4,922	25,946	63,839	37,893	

FAMILY COURT COMMISSIONER					
	Total Revenue	0	0	0	0
	Total Expenditures	4,922	25,946	63,839	37,893
		4,922	25,946	63,839	37,893
		0.00	0.00	0.00	0.00

General Fund
 05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *	
100.51511	FINANCE DIRECTOR					
100.51511	FINANCE DIRECTOR					
	Revenue					
					0.00%	
	Total Revenue	0	0	0	0.00%	
	Expenditures					
100.51511.000.111	SALARIES - REG PERM EMPLOYEE	5,778	13,000	70,000	57,000	18.57%
100.51511.000.121	WAGES - REG PERM EMPLOYEES	0	0	0	0	0.00%
100.51511.000.122	WAGES - REG PERM EMPLOY OT	0	0	0	0	0.00%
100.51511.000.151	SOCIAL SECURITY	417	944	5,355	4,411	17.63%
100.51511.000.152	RETIREMENT	393	884	4,760	3,876	18.57%
100.51511.000.153	WORKMEN'S COMPENSATION	14	32	195	163	16.46%
100.51511.000.154	HEALTH INSURANCE	1,534	3,069	18,411	15,342	16.67%
100.51511.000.155	DENTAL INSURANCE	58	116	696	580	16.67%
100.51511.000.225	TELEPHONE	0	1	500	499	0.30%
100.51511.000.249	MAINTENANCE AGREEMENTS	0	0	0	0	0.00%
100.51511.000.296	CONTRACTED SERVICES	0	0	0	0	0.00%
100.51511.000.311	POSTAGE	0	0	300	300	0.00%
100.51511.000.312	OFFICE SUPPLIES	0	0	600	600	0.00%
100.51511.000.313	PRINTING	0	0	0	0	0.00%
100.51511.000.322	SUBSCRIPTIONS	0	0	75	75	0.00%
100.51511.000.324	MEMBERSHIP DUES	0	0	150	150	0.00%
100.51511.000.332	TRAVEL EXPENSES	0	0	1,500	1,500	0.00%
100.51511.000.813	OUTLAY	0	1,141	1,000	(141)	114.10%
	Total Expenditures	8,194	19,187	103,542	84,355	18.53%
	FINANCE DIRECTOR	8,194	19,187	103,542	84,355	
100.51510	SPECIAL AUDITING/ACCOUNTING					
	Revenue					
	Total Revenue	0	0	0	0	0.00%
	Expenditures					
100.51510.000.213	ACCOUNTING & AUDITING	0	20,000	22,000	2,000	90.91%
100.51510.000.219	OTHER PROFESSIONAL SERVICES	0	0	3,900	3,900	0.00%
	Total Expenditures	0	20,000	25,900	5,900	77.22%
	SPECIAL AUDITING/ACCOUNTING	0	20,000	25,900	5,900	
	TOTAL FINANCE DIRECTOR	8,194	39,187	129,442	90,255	

FINANCE DIRECTOR					
Total Revenue	0	0	0	0	
Total Expenditures	8,194	39,187	129,442	90,255	
	8,194	39,187	129,442	90,255	
	0.00	0.00	0.00	0.00	

General Fund
 05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *	
100.51450	INFORMATION SERVICES					
100.51450	INFORMATION SERVICES					
	Revenue					
					0.00%	
	Total Revenue	0	0	0	0	0.00%
	Expenditures					
100.51450.000.111	SALARIES - REG PERM EMPLOYEE	5,668	31,174	75,759	44,585	41.15%
100.51450.000.125	WAGES - TEMPORARY EMPLOYEES	0	0	0	0	0.00%
100.51450.000.151	SOCIAL SECURITY	408	2,259	5,795	3,536	38.98%
100.51450.000.152	RETIREMENT	385	2,120	5,151	3,031	41.15%
100.51450.000.153	WORKMEN'S COMPENSATION	14	77	211	134	36.49%
100.51450.000.154	HEALTH INSURANCE	1,534	7,671	18,411	10,740	41.67%
100.51450.000.155	DENTAL INSURANCE	58	290	696	406	41.67%
100.51450.000.156	HEALTH REIMBURSEMENT ACCOUNT	0	0	0	0	0.00%
100.51450.000.225	TELEPHONE	0	192	950	758	20.18%
100.51450.000.249	MAINTENANCE AGREEMENTS	0	4,146	6,000	1,854	69.10%
100.51450.000.311	POSTAGE	0	12	25	13	47.48%
100.51450.000.312	OFFICE SUPPLIES	0	0	100	100	0.00%
100.51450.000.332	TRAVEL EXPENSES	0	95	500	405	19.04%
100.51450.000.601	COMPUTER	0	6,025	20,000	13,975	30.12%
	Total Expenditures	8,068	54,060	133,598	79,538	40.46%
	INFORMATION SERVICES	8,068	54,060	133,598	79,538	
	TOTAL INFORMATION SERVICES	8,068	54,060	133,598	79,538	

INFORMATION SERVICES					
Total Revenue	0	0	0	0	
Total Expenditures	8,068	54,060	133,598	79,538	
	8,068	54,060	133,598	79,538	
	0.00	0.00	0.00	0.00	

General Fund
05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *	
MAINTENANCE						
100.51602	COURTHOUSE MAINTENANCE					
	Revenue					
100.48201.000	0	0	0	0	0.00%	
	0	0	0	0	0.00%	
	Expenditures					
100.51602.000.111	3,708	20,396	49,566	29,170	41.15%	
100.51602.000.121	6,864	34,417	88,348	53,931	38.96%	
100.51602.000.125	0	0	0	0	0.00%	
100.51602.000.151	758	3,958	10,703	6,745	36.98%	
100.51602.000.152	648	3,305	9,378	6,073	35.24%	
100.51602.000.153	422	2,191	6,296	4,105	34.80%	
100.51602.000.154	3,069	16,039	36,822	20,783	43.56%	
100.51602.000.155	116	580	1,392	812	41.67%	
100.51602.000.156	0	0	0	0	0.00%	
100.51602.000.211	0	0	0	0	0.00%	
100.51602.000.216	0	0	0	0	0.00%	
100.51602.000.222	1,759	7,499	25,000	17,501	30.00%	
100.51602.000.224	1,315	9,745	21,000	11,255	46.41%	
100.51602.000.225	1	278	1,600	1,322	17.41%	
100.51602.000.235	0	403	2,500	2,097	18.13%	
100.51602.000.241	0	90	500	410	18.10%	
100.51602.000.242	118	118	1,000	882	11.80%	
100.51602.000.245	74	115	500	385	23.03%	
100.51602.000.247	30	216	2,500	2,284	8.65%	
100.51602.000.249	150	2,728	4,500	1,772	60.63%	
100.51602.000.297	63	232	1,400	1,168	16.55%	
100.51602.000.311	0	0	0	0	0.00%	
100.51602.000.312	0	0	0	0	0.00%	
100.51602.000.314	150	150	250	100	60.00%	
100.51602.000.332	0	0	0	0	0.00%	
100.51602.000.344	60	379	8,500	8,121	4.46%	
100.51602.000.351	0	124	900	776	13.73%	
100.51602.000.593	0	0	0	0	0.00%	
100.51602.000.813	0	0	0	0	0.00%	
	Total Expenditures	19,306	102,965	272,655	169,690	37.76%
	COURTHOUSE MAINTENANCE	19,306	102,965	272,655	169,690	
100.51605	ADMINISTRATION CENTER					
	Revenue					
	0	0	0	0	0.00%	
	0	0	0	0	0.00%	
	Expenditures					
100.51605.000.216	0	0	0	0	0.00%	
100.51605.000.221	0	646	3,200	2,554	20.19%	
100.51605.000.222	2,474	9,639	31,000	21,361	31.09%	
100.51605.000.224	1,482	7,515	13,000	5,485	57.81%	
100.51605.000.235	0	1,183	2,500	1,317	47.31%	
100.51605.000.245	0	41	1,000	959	4.12%	
100.51605.000.247	707	716	4,500	3,784	15.91%	
100.51605.000.249	50	3,517	8,500	4,983	41.38%	
100.51605.000.297	0	497	2,800	2,303	17.74%	
100.51605.000.314	0	0	500	500	0.00%	
100.51605.000.344	0	0	0	0	0.00%	
100.51605.000.355	0	85	1,000	915	8.49%	
100.51605.000.360	0	0	500	500	0.00%	
100.51605.000.593	0	279	700	421	39.86%	
	Total Expenditures	4,714	24,118	69,200	45,082	34.85%
	ADMINISTRATION CENTER	4,714	24,118	69,200	45,082	

General Fund
 05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *	
MAINTENANCE						
100.55111	JAIL MUSEUM					
	Expenditures					
100.55111.000.221	0	0	0	0	0.00%	
100.55111.000.222	49	265	1,000	735	26.50%	
100.55111.000.224	83	602	1,500	898	40.12%	
100.55111.000.225	0	0	0	0	0.00%	
100.55111.000.247	0	469	700	231	67.03%	
100.55111.000.350	0	0	0	0	0.00%	
100.55111.000.355	0	0	0	0	0.00%	
100.55111.000.360	0	0	0	0	0.00%	
	Total Expenditures	132	1,336	3,200	1,864	41.75%
	JAIL MUSEUM	132	1,336	3,200	1,864	
	TOTAL MAINTENANCE	24,152	128,419	345,055	216,636	

MAINTENANCE				
Total Revenue	0	0	0	0
Total Expenditures	24,152	128,419	345,055	216,636
	0.00	0.00	0.00	0.00

Kewaunee County, Wisconsin
Revenue and Expenditures

DRAFT

General Fund
05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *
100.51230 REGISTER IN PROBATE					
100.51230 REGISTER IN PROBATE					
Revenue					
100.46150.000 REGISTER IN PROBATE	(203)	(1,848)	(11,000)	(9,152)	16.80%
100.46151.000 GUARDIAN AD LITEM REIMBURSE	(251)	(7,260)	(18,000)	(10,740)	40.33%
Total Revenue	(455)	(9,108)	(29,000)	(19,892)	31.41%
Expenditures					
100.51230.000.111 SALARIES - REG PERM EMPLOYEE	3,454	18,995	46,163	27,168	41.15%
100.51230.000.121 WAGES - REG PERM EMPLOYEES	4,023	19,520	51,782	32,262	37.70%
100.51230.000.142 JURY PER DIEM	0	0	1,000	1,000	0.00%
100.51230.000.143 WITNESS FEES	0	0	1,000	1,000	0.00%
100.51230.000.149 INTERPRETERS	39	753	750	(3)	100.42%
100.51230.000.151 SOCIAL SECURITY	467	2,606	7,493	4,887	34.78%
100.51230.000.152 RETIREMENT	423	2,203	6,660	4,457	33.08%
100.51230.000.153 WORKMEN'S COMPENSATION	18	95	272	177	34.93%
100.51230.000.154 HEALTH INSURANCE	3,260	14,767	34,521	19,754	42.78%
100.51230.000.155 DENTAL INSURANCE	109	544	1,305	761	41.67%
100.51230.000.156 HEALTH REIMBURSEMENT ACCOUNT	0	0	0	0	0.00%
100.51230.000.209 GUARDIAN AD LITEM FEES	654	3,833	25,000	21,167	15.33%
100.51230.000.211 MEDICAL SERVICES	1,203	4,538	8,000	3,462	56.73%
100.51230.000.212 LEGAL FEES	209	(97)	8,000	8,097	-1.22%
100.51230.000.225 TELEPHONE	2	140	700	560	19.98%
100.51230.000.249 MAINTENANCE AGREEMENTS	0	0	100	100	0.00%
100.51230.000.251 TRANSCRIPTS	0	0	0	0	0.00%
100.51230.000.255 PAPER SERVICE	45	145	300	155	48.33%
100.51230.000.311 POSTAGE	147	628	1,600	972	39.22%
100.51230.000.312 OFFICE SUPPLIES	0	184	1,500	1,316	12.26%
100.51230.000.313 PRINTING	0	0	100	100	0.00%
100.51230.000.321 PUBLICATIONS OF LEGAL NOTICE	0	0	300	300	0.00%
100.51230.000.322 SUBSCRIPTIONS	0	0	150	150	0.00%
100.51230.000.324 MEMBERSHIP DUES	0	40	90	50	44.44%
100.51230.000.332 TRAVEL EXPENSES	157	192	1,300	1,108	14.75%
100.51230.000.339 JURY EXPENSES & MILEAGE	0	0	500	500	0.00%
100.51230.000.340 WITNESS TRAVEL	0	0	250	250	0.00%
100.51230.000.813 OUTLAY	0	0	0	0	0.00%
Total Expenditures	14,208	69,086	198,836	129,750	34.75%
REGISTER IN PROBATE	13,753	59,978	169,836	109,858	
TOTAL REGISTER IN PROBATE	13,753	59,978	169,836	109,858	

REGISTER IN PROBATE				
Total Revenue	(455)	(9,108)	(29,000)	(19,892)
Total Expenditures	14,208	69,086	198,836	129,750
	13,753	59,978	169,836	109,858
	0.00	0.00	0.00	0.00

General Fund
 05/31/2015

		Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *
100.51710	REGISTER OF DEEDS					
100.51710	REGISTER OF DEEDS					
	Revenue					
100.41230.000	REAL ESTATE TRANSFER FEES	(7,101)	(12,870)	(27,000)	(14,130)	47.67%
100.46131.000	REGISTER OF DEEDS FEES	(8,756)	(28,206)	(100,000)	(71,794)	28.21%
	Total Revenue	(15,857)	(41,076)	(127,000)	(85,924)	32.34%
	Expenditures					
100.51710.000.111	SALARIES - REG PERM EMPLOYEE	4,439	24,414	59,925	35,511	40.74%
100.51710.000.121	WAGES - REG PERM EMPLOYEES	6,123	29,698	78,811	49,113	37.68%
100.51710.000.122	WAGES - REG PERM EMPLOY OT	0	0	0	0	0.00%
100.51710.000.151	SOCIAL SECURITY	751	3,875	10,613	6,738	36.51%
100.51710.000.152	RETIREMENT	758	3,899	9,973	6,074	39.10%
100.51710.000.153	WORKMEN'S COMPENSATION	26	134	386	252	34.62%
100.51710.000.154	HEALTH INSURANCE	3,692	18,462	44,309	25,847	41.67%
100.51710.000.155	DENTAL INSURANCE	152	760	1,824	1,064	41.67%
100.51710.000.156	HEALTH REIMBURSEMENT ACCOUNT	0	0	0	0	0.00%
100.51710.000.225	TELEPHONE	2	130	850	720	15.32%
100.51710.000.249	MAINTENANCE AGREEMENTS	0	11,125	11,270	145	98.71%
100.51710.000.311	POSTAGE	148	409	1,830	1,421	22.35%
100.51710.000.312	OFFICE SUPPLIES	0	193	1,400	1,207	13.80%
100.51710.000.313	PRINTING	0	0	0	0	0.00%
100.51710.000.322	SUBSCRIPTIONS	0	0	20	20	0.00%
100.51710.000.324	MEMBERSHIP DUES	0	100	100	0	100.00%
100.51710.000.332	TRAVEL EXPENSES	0	208	1,700	1,492	12.25%
100.51710.000.533	EQUIPMENT RENTAL & LEASES	0	0	0	0	0.00%
100.51710.000.813	OUTLAY	0	0	0	0	0.00%
	Total Expenditures	16,091	93,407	223,011	129,604	41.88%
	REGISTER OF DEEDS	234	52,331	96,011	43,680	
	TOTAL REGISTER OF DEEDS	234	52,331	96,011	43,680	

REGISTER OF DEEDS				
Total Revenue	(15,857)	(41,076)	(127,000)	(85,924)
Total Expenditures	16,091	93,407	223,011	129,604
	234	52,331	96,011	43,680
	0.00	0.00	0.00	0.00

General Fund

05/31/2015

	Current Month Actual	YTD Actual	Annual Budget	Remaining Budget	YTD Budget % *	
100.51520	COUNTY TREASURER					
100.51520	COUNTY TREASURER					
	Revenue					
100.41100.000	0	(5,518,557)	(5,518,557)	0	100.00%	
100.41150.000	0	(2,394)	(2,500)	(106)	95.77%	
100.41160.000	(862)	(1,158)	(3,000)	(1,842)	38.60%	
100.41170.000	0	0	0	0	0.00%	
100.41800.000	0	(49,813)	(160,000)	(110,187)	31.13%	
100.43410.000	0	0	(644,077)	(644,077)	0.00%	
100.43420.000	0	0	(23,221)	(23,221)	0.00%	
100.43430.000	0	0	(890,000)	(890,000)	0.00%	
100.43660.000	0	(26,136)	(26,000)	136	100.52%	
100.48100.000	(1,332)	(5,488)	(10,000)	(4,512)	54.88%	
100.48101.000	0	(2,835)	(100,000)	(97,165)	2.84%	
100.48102.000	0	(25,140)	0	25,140	0.00%	
100.48103.000	0	1,740	0	(1,740)	0.00%	
100.48110.000	(14,716)	(14,716)	0	14,716	0.00%	
	Total Revenue	(16,910)	(5,644,498)	(7,377,355)	(1,732,857)	76.51%
	Expenditures					
100.51520.000.111	4,439	24,414	59,925	35,511	40.74%	
100.51520.000.121	3,168	15,365	40,768	25,403	37.69%	
100.51520.000.122	0	0	0	0	0.00%	
100.51520.000.125	0	0	0	0	0.00%	
100.51520.000.141	0	0	0	0	0.00%	
100.51520.000.151	517	2,726	7,703	4,977	35.39%	
100.51520.000.152	557	2,925	7,386	4,461	39.60%	
100.51520.000.153	19	98	280	182	35.08%	
100.51520.000.154	3,069	15,343	38,791	23,448	39.55%	
100.51520.000.155	105	525	1,392	867	37.72%	
100.51520.000.156	0	0	0	0	0.00%	
100.51520.000.225	1	66	300	234	21.87%	
100.51520.000.242	0	0	0	0	0.00%	
100.51520.000.249	0	0	0	0	0.00%	
100.51520.000.296	0	200	600	400	33.33%	
100.51520.000.311	105	660	4,500	3,840	14.67%	
100.51520.000.312	(28)	(13)	1,500	1,513	-0.85%	
100.51520.000.313	0	0	1,000	1,000	0.00%	
100.51520.000.321	0	151	1,000	849	15.07%	
100.51520.000.322	0	0	80	80	0.00%	
100.51520.000.324	0	100	100	0	100.00%	
100.51520.000.326	0	0	1,000	1,000	0.00%	
100.51520.000.332	0	116	1,700	1,584	6.80%	
100.51520.000.339	0	0	0	0	0.00%	
100.51520.000.813	0	0	0	0	0.00%	
	Total Expenditures	11,951	62,674	168,025	105,351	37.30%
	COUNTY TREASURER	(4,959)	(5,581,824)	(7,209,330)	(1,627,506)	
	TOTAL COUNTY TREASURER	(4,959)	(5,581,824)	(7,209,330)	(1,627,506)	

COUNTY TREASURER				
Total Revenue	(16,910)	(5,644,498)	(7,377,355)	(1,732,857)
Total Expenditures	11,951	62,674	168,025	105,351
	(4,959)	(5,581,824)	(7,209,330)	(1,627,506)
	0.00	0.00	0.00	0.00

Other Funds

05/31/2015

245	LAND INFORMATION FUND	Current Month Actual	YTD Actual	Revised Budget	Remaining Budget	YTD Budget % *
245	LAND INFORMATION FUND					
	Revenue					
245.41100.000	GENERAL PROPERTY TAXES	0	(162,016)	(162,016)	0	100.00%
245.46132.000	LAND INFORMATION PROGRAM	(2,576)	(8,608)	(20,000)	(11,392)	43.04%
245.46132.056	CONTRIBUTION BASE	0	0	0	0	0.00%
245.46132.057	STRATEGIC INITIATIVE	0	0	0	0	0.00%
245.46132.058	PUBLIC ACCESS	0	0	(5,000)	(5,000)	0.00%
245.46133.000	LAND INFORMATION GRANT-EQUIP	0	0	0	0	0.00%
245.46133.043	LAND INFORMATION GRANT-TRNG	0	(1,000)	(1,000)	0	100.00%
245.46133.045	PARCEL MAPPING	0	0	0	0	0.00%
245.46133.059	BASE BUDGET	0	(73,000)	(30,000)	43,000	243.33%
245.46134.000	COMPREHENSIVE PLANNING GRANT	0	0	0	0	0.00%
245.48302.000	SALE OF MAPS & PLATS	(9)	(165)	0	165	0.00%
245.48303.000	SALE OF DIGITAL DATA	0	(550)	(1,000)	(450)	55.00%
245.49200.000	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0.00%
	Total Revenue	(2,585)	(245,339)	(219,016)	26,323	112.02%
	Expenditures					
245.51711	LAND RECORDS/GIS PROGRAM					
245.51711.000.249	MAINTENANCE AGREEMENTS	0	0	0	0	0.00%
245.51711.000.296	CONTRACTED SERVICES	471	10,471	12,000	1,529	87.26%
245.51711.000.311	POSTAGE	0	0	0	0	0.00%
245.51711.000.312	OFFICE SUPPLIES	0	0	0	0	0.00%
245.51711.000.324	MEMBERSHIP DUES	0	0	0	0	0.00%
245.51711.000.332	TRAVEL EXPENSES	0	0	0	0	0.00%
245.51711.000.601	AERIAL PHOTOGRAPHY PROJECT	21,235	21,235	15,000	(6,235)	141.57%
245.51711.000.602	WEB ENHANCEMENTS	0	0	9,000	9,000	0.00%
245.51711.000.603	PARCEL UPDATES	0	0	0	0	0.00%
245.51711.000.608	PROJECTS	0	10,540	5,000	(5,540)	210.80%
245.51720	COUNTY SURVEYOR					
245.51720.000.144	SURVEYOR FEES	2,100	3,150	15,000	11,850	21.00%
245.51720.000.231	BLACKTOPPING & REPAIRS	0	0	500	500	0.00%
245.51720.000.299	LOCATE MARKERS-HIGHWAY DEPT	0	0	0	0	0.00%
245.51720.000.312	OFFICE SUPPLIES	0	0	0	0	0.00%
245.51720.000.314	SMALL ITEMS OF EQUIPMENT	125	125	1,000	875	12.50%
245.51720.000.608	PROJECTS	0	0	0	0	0.00%
245.51730	LAND INFORMATION DIRECTOR					
245.51730.000.111	SALARIES - REG PERM EMPLOYEE	4,489	24,689	60,000	35,311	41.15%
245.51730.000.121	WAGES - REG PERM EMPLOYEES	3,168	15,365	40,768	25,403	37.69%
245.51730.000.141	LOCAL ASSESSORS' PER DIEM	0	0	450	450	0.00%
245.51730.000.144	COUNTY SURVEYOR FEES	0	0	0	0	0.00%
245.51730.000.151	SOCIAL SECURITY	542	2,865	7,709	4,844	37.17%
245.51730.000.152	RETIREMENT	521	2,724	6,852	4,128	39.75%
245.51730.000.153	WORKMEN'S COMPENSATION	19	99	280	181	35.31%
245.51730.000.154	HEALTH INSURANCE	2,158	10,791	25,897	15,106	41.67%
245.51730.000.155	DENTAL INSURANCE	105	525	1,260	735	41.67%
245.51730.000.156	HEALTH REIMBURSEMENT ACCOUNT	0	0	0	0	0.00%
245.51730.000.225	TELEPHONE	1	102	500	398	20.41%
245.51730.000.249	MAINTENANCE AGREEMENTS	0	26,940	10,630	(16,310)	253.43%
245.51730.000.296	GIS CONSULTANT	0	0	0	0	0.00%
245.51730.000.297	GIS HOSTING FEES	0	0	0	0	0.00%
245.51730.000.311	POSTAGE	22	50	500	450	10.01%
245.51730.000.312	OFFICE SUPPLIES	0	2,409	4,000	1,591	60.22%
245.51730.000.313	PRINTING	0	0	0	0	0.00%
245.51730.000.314	COUNTY SURVEYOR SUPPLIES	0	0	0	0	0.00%
245.51730.000.324	MEMBERSHIP DUES	0	110	220	110	50.00%
245.51730.000.332	TRAVEL EXPENSES	0	43	1,000	957	4.27%
245.51730.000.336	TRAINING	0	0	1,000	1,000	0.00%
245.51730.000.339	LOCAL ASSESSORS' TRAVEL	0	0	450	450	0.00%
245.51730.000.608	BASE BUDGET GRANT PROJECTS	0	0	0	0	0.00%
245.51730.000.609	OTHER PROJECTS	0	0	0	0	0.00%
245.51730.000.813	OUTLAY	0	0	0	0	0.00%
	Total Expenditures	34,957	132,232	219,016	86,784	60.38%
	LAND INFORMATION FUND	32,373	(113,107)	0	113,107	
	TOTAL LAND INFORMATION FUND	32,373	(113,107)	0	113,107	

Other Funds

05/31/2015

245	LAND INFORMATION FUND	Current Month Actual	YTD Actual	Revised Budget	Remaining Budget	YTD Budget % *
	LAND INFORMATION FUND					
	Total Revenue	(2,585)	(245,339)	(219,016)	26,323	
	Total Expenditures	34,957	132,232	219,016	86,784	
		32,373	(113,107)	0	113,107	
		0.00	0.00	0.00	0.00	

Kewaunee County, Wisconsin
Fund Balance
All Funds
12/31/2014 UNAUDITED

		Audited Fund Balance 12/31/2013	Projected End 12/31/2014	(15%) of FB Unrestricted	Over (Under) Two Months Exp
100	Fund Balance by Fund				
	GENERAL FUND				
	Total Fund Balance	(5,726,840.28)	(4,993,714.82)		
	NonSpendable-prepaid	(120,925.00)	(415,761.72)		
	NonSpendable-delinquent taxes	(548,179.00)	(548,179.49)		
	NonSpendable-long term advances	(3,178,064.00)	(3,178,064.00)		
	Restricted	0.00	0.00		
	Committed	0.00	0.00	8.69%	(781,659)
	Assigned - Non-lapsing funds	(425,371.00)	(425,371.00)		
	Unassigned	(1,454,301.28)	(426,338.81)	4.35%	(1,207,030)
	Annual Expenditures	9,800,214			
	Two Months Expenditures Exp	1,633,369			
215	HUMAN SERVICES				
	Total Fund Balance	683,433.64	416,583.96		
	NonSpendable-prepaid		0.00		
	Unassigned		416,583.96	-4.31%	(2,026,266)
	Annual Expenditures	9,658,095			
	Two Months Expenditures Exp	1,609,682			
200	COUNTY ROADS & BRIDGES				
	Total Fund Balance	(2,106,907.57)	(2,941,901.28)		
	Committed	(2,106,907.57)	(2,941,901.28)		
201	COUNTY AID BRIDGES				
	Total Fund Balance	(15,545.69)	(15,545.69)		
	Restricted	(15,545.69)	(15,545.69)		
203	COUNTY ROAD "DK"				
	Total Fund Balance	(1,527,536.71)	0.00		
	Committed	(1,527,536.71)	0.00		
	Total Unrestricted Fund Balance		(2,941,901.28)	46.12%	1,878,671
	Annual Expenditures	6,379,381			
	Two Months Expenditures Exp	1,063,230			
700	HIGHWAY INTERNAL SERV FUND				
	Total Fund Balance	(4,645,323.28)	(4,798,862.91)		
	Net Invested in Fixed Assets	(4,169,733.00)	(4,169,733.00)		
	Unrestricted Fund Balance	(475,590.28)	(629,129.91)	8.93%	(544,984)
	Annual Expenditures	7,044,881			
	Two Months Expenditures Exp	1,174,113			
600	SOLID WASTE				
	Total Fund Balance	1,397,987.28	473,876.04		
	Net Invested in Fixed Assets	(1,291,821.00)	(1,291,821.00)		
	Unrestricted Fund Balance	2,689,808.28	1,765,697.04	-116.55%	(2,018,193)
	Annual Expenditures	1,514,979			
	Two Months Expenditures Exp	252,496			
240	LAND CONSERVATION				
	Total Fund Balance	(39,713.77)	(61,901.29)		
	Restricted	(39,713.77)	(61,901.29)	12.60%	(19,965)
	Annual Expenditures	491,199			
	Two Months Expenditures Exp	81,867			
245	LAND INFORMATION FUND				
	Total Fund Balance	(145,292.28)	(140,514.19)		
	Restricted		(140,514.19)	53.00%	96,324
	Annual Expenditures	265,141			
	Two Months Expenditures Exp	44,190			

Kewaunee County, Wisconsin
Fund Balance
All Funds
12/31/2014 UNAUDITED

	Audited Fund Balance 12/31/2013	Projected End 12/31/2014	(15%) of FB Unrestricted	Over (Under) Two Months Exp
Fund Balance by Fund				
710	HEALTH SELF INSURANCE FUND			
	Total Fund Balance	(330,720.68)	10.00%	(220,721)
	Annual Expenditures	3,308,648		
	Two Months Expenditures Exp	551,441		
720	DENTAL SELF INSURANCE FUND			
	Total Fund Balance	(236,146.30)	129.18%	205,678
	Annual Expenditures	182,808		
	Two Months Expenditures Exp	30,468		
	Health & Dental Funds combined	(566,866.98)	16.24%	(15,042)
400	CAPITAL IMPROVEMENTS			
	Total Fund Balance	(122,552.99)		
	Restricted	(284,883.67)		(188,312.33)
	Comm Project remaining	(473,196)		

Kewaunee County, Wisconsin
Fund Balance
All Funds
12/31/2014 UNAUDITED

Fund Balance by Fund		Audited Fund Balance 12/31/2013	Projected End 12/31/2014	(15%) of FB Unrestricted	Over (Under) Two Months Exp
ALL OTHER FUNDS					
110	AVI EQUIPMENT FUND				
110.34300	GENERAL FUND	0.00	0.00		
	Committed	0.00	0.00		
120	VETERAN'S RELIEF DONATIONS				
120.34300	GENERAL FUND	(6,200.00)	(4,110.59)		
	Restricted	(6,200.00)	(4,110.59)		
130	VEHICLE REPLACEMENT FUND				
130.34300	GENERAL FUND	0.00	0.00		
	Committed	0.00	0.00		
150	MOBILE COMMAND POST				
150.34300	GENERAL FUND	(2,075.28)	(1,948.93)		
	Restricted	(2,075.28)	(1,948.93)		
160	NOAA RADIOS				
160.34300	GENERAL FUND	(1,020.00)	(1,110.00)		
	Restricted	(1,020.00)	(1,110.00)		
216	AGING DISABILITY RSRCE CNTR				
216.34300	GENERAL FUND	9,810.28	(48,818.88)		
	Unassigned	9,810.28	(48,818.88)		
220	CHILDHOOD LEAD POISONING				
220.34300	GENERAL FUND	(2,823.74)	(2,812.64)		
	Restricted	(2,823.74)	(2,812.64)		
221	MATERNAL CHILD HEALTH				
221.34300	GENERAL FUND	4,115.62	6,506.73		
	Restricted	4,115.62	6,506.73		
222	PREVENTION PROGRAM				
222.34300	GENERAL FUND	381.93	381.70		
	Restricted	381.93	381.70		
223	VACCINE IMMUNIZATION PROGRAM				
223.34300	GENERAL FUND	(1,422.78)	(1,422.80)		
	Restricted	(1,422.78)	(1,422.80)		
224	WISCONSIN WELL WOMEN'S PROG				
224.34300	GENERAL FUND	(8,990.53)	(8,991.90)		
	Restricted	(8,990.53)	(8,991.90)		
225	TOBACCO CONSOLIDATED GRANTS				
225.34300	GENERAL FUND	0.36	0.36		
	Restricted	0.36	0.36		
226	BIOTERRORISM GRANT				
226.34300	GENERAL FUND	(10,423.21)	(10,640.17)		
	Restricted	(10,423.21)	(10,640.17)		
227	PUBLIC HEALTH EMERGENCY RESP				
227.34300	GENERAL FUND	(34,259.90)	(34,259.90)		
	Restricted	(34,259.90)	(34,259.90)		
228	FIT FAMILIES				
228.34300	GENERAL FUND	0.00	(805.18)		
	Restricted	0.00	(805.18)		
229	RYAN PARK				
229.34300	GENERAL FUND	0.00	0.00		
	Restricted	0.00	0.00		

Kewaunee County, Wisconsin
Fund Balance
All Funds
12/31/2014 UNAUDITED

	Fund Balance by Fund	Audited Fund Balance 12/31/2013	Projected End 12/31/2014	(15%) of FB Unrestricted	Over (Under) Two Months Exp
230	BOAT LAUNCH SERVICES				
230.34300	GENERAL FUND	(12,789.43)	(2,432.54)		
	Committed	(12,789.43)	(2,432.54)		
231	OFF-ROAD REGISTRATION				
231.34300	GENERAL FUND	(5,078.36)	(4,770.74)		
	Restricted	(5,078.36)	(4,770.74)		
232	BRUEMMER PARK				
232.34300	GENERAL FUND	(4,658.42)	(4,658.42)		
	Restricted	(4,658.42)	(4,658.42)		
235	UNIV EXTENSION PROGRAMS				
235.34300	GENERAL FUND	(3,305.34)	(1,921.40)		
	Restricted	(3,305.34)	(1,921.40)		
246	REDACTION FEES				
246.34300	GENERAL FUND	(85,304.14)	(4,826.89)		
	Restricted	(85,304.14)	(4,826.89)		
250	JAIL ASSESSMENT				
250.34300	GENERAL FUND	(41,387.49)	(44,967.42)		
	Restricted	(41,387.49)	(44,967.42)		
255	JAIL CANTEEN FUND				
255.34300	GENERAL FUND	(8,756.47)	(5,189.59)		
	Committed	(8,756.47)	(5,189.59)		
260	DIVORCE COUNSELING FEES				
260.34300	GENERAL FUND	(112,850.11)	(134,481.38)		
	Restricted	(112,850.11)	(134,481.38)		
275	WINTER PARK FUND				
275.34300	GENERAL FUND	264.69	264.69		
	Unassigned	264.69	264.69		
300	DEBT SERVICE FUND				
	Total Fund Balance	(286,554.70)	(342,439.59)		
	Restricted	(286,554.70)	(342,439.59)		
301	KEW COUNTY REVOLVING FUND				
301.34300	GENERAL FUND	(1,182,685.15)	(1,245,222.39)		
	Restricted	(1,182,685.15)	(1,245,222.39)		
850	DOG LICENSE FUND				
850.34300	GENERAL FUND	(1,000.00)	(1,000.00)		
	Restricted	(1,000.00)	(1,000.00)		
870	WAR MEMORIAL FUND				
870.34300	GENERAL FUND	177.55	177.55		
	Restricted	177.55	177.55		
875	FAIR ASSOCIATION FUND				
875.34300	GENERAL FUND	0.00	0.00		
		0.00	0.00		
880	MEMORIAL BRICK FUND				
880.34300	GENERAL FUND	(10,904.80)	(11,073.08)		
	Restricted	(10,904.80)	(11,073.08)		
		(28,532,186.76)			*



**KEWAUNEE COUNTY
FINANCE DIRECTOR**

Paul Kunesh, CPA

810 Lincoln St

Kewaunee, W 54216

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

06/26/2015

RE: Baylake Bank Stock – donated for Ryan Park development

The County Clerk's office recently found a stock certificate for 1692 shares of Baylake Bank in their vault. Value as of today is approximately \$21,150.

The stock was donated with the land by Edna Besserlich upon her death. Her will directed that the stock be used for improvements to the property that became Ryan Park. The park development was paid for entirely by grants and donations, so the stock was not needed at that time.

Wisconsin statute 66.0603 does not allow the County to own stock. The stock should be sold and the proceeds placed in a fund restricted for Ryan Park improvements.



**KEWAUNEE COUNTY
FINANCE DIRECTOR**

Paul Kunesh, CPA

810 Lincoln St

Kewaunee, W 54216

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

06/09/2015

TO: Corporation Counsel, County Administrator

RE: Fund 875-Fair Association Fund

The County has \$7233.91 in fund 875-Fair Association Fund. There has been no activity for many years and the purpose of the fund is unknown.

History (as much as we know):

Per my conversation with Ed Dorner (May 2015): The County loaned the Fair Association \$50,000 in the late 1990s and the \$7233.91 in fund 875 was the first and only payment on that loan. In December 2014 the Finance Committee forgave the loan balance (confirmed by Finance Committee minutes dated 12/11/2014).

Promotion & Recreation department contacted two prior department directors but is unable to provide any additional information.

Fund 875 looks like it was set up as a Fiduciary Fund, suggesting that it is not County money but the County has possession for someone else. This is in contradiction to the explanation above unless some other purpose also exists. It is also possible that the fund was not set up to reflect the intended purpose. The County's financial system has transaction details back to 2009 with no transactions of any kind in this fund.

Question(s):

Since the County has forgiven the loan that lead to this Fund and this \$7233.91 balance, can we transfer the balance to the General Fund and close fund 875? What is needed to do this?

FUND	FUND DESCRIPTION	ACCOUNT TYPE	ACCOUNT TYPE DESCRIPTION	FUND ACCOUNT	OBJECT	ACCOUNT DESCRIPTION	ENDING BALANCE
875	FAIR ASSOCIATION FUND	10	CURRENT ASSETS:	875.11100	11100	TREASURER'S CASH	7,233.91
875	FAIR ASSOCIATION FUND	10	CURRENT ASSETS:	875.13100	13100	ACCOUNTS RECEIVABLE	.00
875	FAIR ASSOCIATION FUND	30	CURRENT LIABILITIES:	875.23105	23105	FAIR ASSOCIATION DEPOSITS	(7,233.91)
875	FAIR ASSOCIATION FUND	50	FUND BALANCE:	875.34300	34300	GENERAL FUND	.00
875	FAIR ASSOCIATION FUND	50	FUND BALANCE:	875.47230	47230	ESTIMATED REVENUE	.00
875	FAIR ASSOCIATION FUND	50	FUND BALANCE:	875.47231	47231	ESTIMATED REVENUE (CREDIT)	.00
875	FAIR ASSOCIATION FUND	50	FUND BALANCE:	875.47232	47232	REVENUE CONTROL	.00
875	FAIR ASSOCIATION FUND	50	FUND BALANCE:	875.47233	47233	APPROPRIATION CONTROL	.00
875	FAIR ASSOCIATION FUND	50	FUND BALANCE:	875.47234	47234	APPROPRIATIONS	.00
875	FAIR ASSOCIATION FUND	50	FUND BALANCE:	875.47235	47235	APPROPRIATIONS (DEBIT)	.00

MINUTES

Finance Committee

December 11, 2014

The Finance Committee meeting was called to order by Chairman Lee Luft at 10:00 AM on December 11, 2014 at the Administration center.

Present: Lee Luft John Mastalir Virginia Haske Ken Tebon Tom Romdenne

Also present: Ron Heuer Ed Dorner Jeff Wisnicky Michelle Dax Steve Hanson Jamie Annoye Janet Wolfe Pat Bebes Dave Wessel Al Hoppe

Moved by Haske second by Mastalir to adopt the amended agenda. Motion carried.

Moved by Mastalir second by Tebon to approve the minutes of November 13, 2014. Motion carried.

Members of the Fair Association met with the Committee to review income and expense summaries fom 2011 thru 2014 regarding Fair operations and to discuss the current agreement that dates back to 1978. It was felt by both parties that a new agreement needs to be drafted representing current operations and obligations. Corp. Counsel will work with Fair Association and have a new agreement available for Finance review in March of 2015.

Moved by Mastalir second by Tebon to forgive the 1997 advance to the Fair Association by Kewaunee County. Motion carried.

County Clerk Jamie Annoye reported that she has enough money on the 2014 budget to cover election cost overruns.

Moved by Mastalir second by Tebon that Kewaunee County take the following properties via Tax Deed:

Dora Arndt Algoma \$6426.33 Richard Faust Carlton \$6090.75

William Horning Ahnapee \$30,557.63

Kevin Kemp Kewaunee \$5050.82 John McDonald Lincoln \$14,582.93

Dean Starr Algoma \$1655.49

On 6-15-15 we received notification from Union State Bank that our \$200,000 security for the Long Term Care was being called on 6-19-15. Paul & I agreed that with the uncertainty with the landfill, we would ask them to find a 12 month replacement. We received two options from Union State Bank/BMO Capital Markets. One being a government agency due 7/12/2016 at .45%. The second being a CD maturing 6-2016 @ .45%-.55%. The Wisconsin State Statue NF 520.06 dictates on how these funds can be invested and that there are very few options:

3) ESCROW ACCOUNT. *If the owner establishes an escrow account, the amount shall be determined according to s. NR 520.08 (1) (a), (2) (a) or (3) (a), if required, and the account shall be with a bank or financial institution located within the state of Wisconsin which is examined and regulated by the state or a federal agency. The assets in the escrow account shall consist of cash, certificates of deposit, or U.S. government securities. A total of no more than \$100,000 in cash and certificates of deposit may be placed into escrow accounts or trust accounts established by the owner in the same bank or financial institution for the purposes of providing financial assurance to the department. U.S. government securities shall be used in these escrow or trust accounts for amounts in excess of \$100,000.*

On 6-15-15 Paul & I authorized the purchase of the \$200,000 government security, due 7-12-2016, to replace the \$200,000 security that had been called.

Michelle Dax, Kewaunee County Treasurer

Peggy Jeanquart - Request to use LIO funds toward Town of Lincoln WGNHS Project

From: Steve Hanson
To: Scott Feldt
Date: 6/29/2015 4:19 PM
Subject: Request to use LIO funds toward Town of Lincoln WGNHS Project

To: Scott Feldt
From: Steve Hanson
Re: Request to use \$20,000 of LIO funds toward Town of Lincoln WGNHS Project

This is a formal request regarding the matter that I presented at last month's Kewaunee County Finance Committee meeting. Due to the water quality issues that we are having in the karst areas of the county, I believe that it would be worthwhile for the Kewaunee County Land Information Office to contribute \$10,000 of our 2016 DOA base budget grant money along with an additional \$10,000 from our LIO fund balance to the Town of Lincoln for a WGNHS GIS mapping project.

This mapping project will produce GIS data layers which will be of much higher quality than GIS data layers that we are currently using in the Land & Water Conservation Department. The data that we are currently using was derived from the soil survey and is only accurate to the scale of the original soil survey.

These new data layers will be produced using well drilling logs along with additional in-the-field survey work to fill in any gaps that appear in the data. The point cloud of data sampling points will be much more dense than the points that were used in the creation of the soil survey. These new data points will be used to create contour maps of subsurface features such as bedrock and the water table. Used in conjunction with our current surface elevation layer that was created from our LIDAR data points we will be able to generate precise depth to bedrock and depth to water table models in the Town of Lincoln.

These models will aid in the implementation of the county ordinance that was just recently passed, and also in the development of any future ordinances.

I am asking for your approval at this meeting to spend \$10,000 of our 2016 base budget grant money along with \$10,000 from our LIO fund balance (\$20,000 total) to help fund this WGNHS project which will create these GIS data layers and models in the Town of Lincoln - the township with the highest concentration of karst features in Kewaunee County.

Steve Hanson

Kewaunee County LIO Director
810 Lincoln St
Kewaunee, WI 54216

920-388-7190

| Notice: This E-mail and any attachments may contain confidential information. Use and