



AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, FEBRUARY 25, 2021 – 8:30 AM
ADMINISTRATION CENTER - AUDITORIUM
121 W MAIN STREET, PORT WASHINGTON, WI 53074

The public can access the meeting by viewing the live stream at the link which will be opened five minutes before the call to order:

[Finance Committee Live Stream](#)

The public can submit comments here: [Public Comment Form](#)
[Public Comment Policy](#) & [Instructions for Submitting Public Comments Online](#)

1. CALL TO ORDER

Roll Call

2. PROPER NOTICE

3. PUBLIC COMMENTS/CORRESPONDENCE/COMMUNICATIONS

4. APPROVAL OF MINUTES

a. January 28, 2021

5. CORPORATION COUNSEL DEPARTMENT REPORT

a. Corp. Counsel Financial Report

6. ACTION ITEMS

- a. Resolution: Supplemental Appropriation 2021 - Facilities Fairgrounds
- b. Resolution: Increase of Revenue 2021 - Land & Water Management; Planning & Parks
- c. Resolution: Carryover of 2020 Funds
- d. Recommendation of Finance Project Submittals for Executive Committee
- e. Wire Transfers #3218 - #3235 and December 2020 & January 2021 Schedule of Vouchers

7. DEPARTMENT REPORTS

- a. County Clerk
- b. Finance
- c. Human Resources
- d. Information Technology
- e. County Treasurer

8. NEXT MEETING DATE

March 25, 2021

9. ADJOURNMENT

A quorum of members of committees or the full County Board of Ozaukee County may be in attendance at this meeting for purposes related to committee or board duties, however, no formal action will be taken by these committees or the board at this meeting.

Persons with disabilities requiring accommodations for attendance at this meeting should contact the County Clerk's Office at 262-284-8110, twenty-four (24) hours in advance of the meeting.

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	February 25, 2021
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Julie Winkelhorst

Agenda Summary January 28, 2021

[<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/ 01282021-2843>](https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/01282021-2843)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	February 25, 2021
DEPARTMENT:	Corporation Counsel
DIRECTOR:	Rhonda Gorden
PREPARER:	Beth Esselman

Agenda Summary Corp. Counsel Financial Report

ATTACHMENTS:

- Corp. Counsel Financials.February2021 (PDF)

Ozaukee County Committee Report
General Fund Corporation Counsel
 For the One Month Ending Sunday, January 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	-	-	\$506,150	\$506,150	0.00%
Public Charges for Services	\$459	\$459	\$7,650	\$7,191	6.00%
Total Revenues	\$459	\$459	\$513,800	\$513,341	0.09%
Expenditures					
Salaries	\$21,465	\$21,465	\$513,210	\$491,745	4.18%
Fringe Benefits	\$27,110	\$27,110	\$205,073	\$177,963	13.22%
Travel/Training	-	-	\$2,900	\$2,900	0.00%
Supplies	\$311	\$311	\$12,425	\$12,114	2.50%
Purchased Services	\$488	\$488	\$23,066	\$22,578	2.12%
Interdepartment Charges	\$7,788	\$7,788	\$104,168	\$96,380	7.48%
Other Expenses	\$89	\$89	\$1,400	\$1,311	6.36%
Total Operating Expenditures	\$57,251	\$57,251	\$862,242	\$804,991	6.64%
Capital Outlay					
Total Expenditures	\$57,251	\$57,251	\$862,242	\$804,991	6.64%
Net Increase (Decrease)	(\$56,792)	(\$56,792)	(\$348,442)	(\$291,650)	16.30%

Equity:

Attachment: Corp. Counsel Financials.February2021 (6825 : Corp. Counsel Finance Report February 2021 Mtg.)

RESOLUTION NO. 20-79

SUPPLEMENTAL APPROPRIATION 2021 - FACILITIES FAIRGROUNDS

RESOLVED, by the Ozaukee County Board of Supervisors, that funds be committed in the accounts as follows:

Department / Program

	<u>Account Number</u>	<u>Account Name</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<i>Facilities - Fairgrounds</i>				
Expense	220-1-01-54303-000	Building Repair & Maintenance	\$18,000	
Revenue	220-0-00-31690-000	Unassigned Balance		\$18,000

Dated at Port Washington, Wisconsin, this 3rd day of March 2021.

SUMMARY: Use of Fairgrounds Reserve to replace HVAC at the Ozaukee Pavilion.

VOTE REQUIRED: Two-Thirds of Members Elect

PUBLIC WORKS COMMITTEE
FINANCE COMMITTEE

02/18/21

Public Works Committee

APPROVE AND FORWARD

Motion to approve the supplemental appropriation resolution for use of Fairgrounds Reserve to replace HVAC at the Ozaukee Pavilion for \$18,000. This resolution will move forward to the Finance Committee for final action.

RESULT:	APPROVE AND FORWARD [UNANIMOUS]	Next: 2/25/2021 8:30 AM
MOVER:	J. Haas, Supervisor District 2	
SECONDER:	T. Grabow, Vice-Chairperson	
AYES:	M. Wolf, T. Grabow, J. Haas, P. Marchese	
EXCUSED:	D. Henrichs	

Public Works Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	February 25, 2021
DEPARTMENT:	Facilities Management
DIRECTOR:	Jon Edgren
PREPARER:	Jon Edgren

Agenda Summary Supplemental Appropriation 2021 - Facilities Fairgrounds

BACKGROUND INFORMATION: Last September, retired Building Superintendent Gerard Behlen approved replacement of the Pavilion HVAC on the Ozaukee County Fairgrounds following failure of two of the air conditioning units and the age of all of the HVAC equipment (+/-28 years). However, due to COVID and staffing changes, the project was never completed.

Building Superintendent Ryan Tackes is moving forward with the work at this time, but given the additional work occurring in 2021 rather than 2020, I submitted a Budget Amendment to document the additional funds necessary for the project in 2021.

ANALYSIS: As excess funds exist in the Fairground Reserves (+/- \$200,000) and following discussion with Finance Director Jay McMahon, we decided that it made sense to cover the costs with Fairgrounds Reserves in 2021 to better document the project and budget impact.

FISCAL IMPACT:

Balance Current Year: \$18,000 Next Year's Estimated Cost: --

FUNDING SOURCE:

County Levy: X (Fairground Reserves)

RECOMMENDED MOTION: Authorize the Fairgrounds 2021 Budget Amendment for the Pavilion HVAC Project.

RESOLUTION NO. 20-78

INCREASE OF REVENUE 2021 - LAND & WATER MANAGEMENT; PLANNING & PARKS

RESOLVED, by the Ozaukee County Board of Supervisors, that budgets be increased in the accounts as follows:

Department / Program

	<u>Account Number</u>	<u>Account Name</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<i>Land & Water Management</i>				
Expense	117-2-01-58180-000	Landowner Reimbursement	\$47,409	
Expense	117-2-01-53601-006	Supplies and Material - Nutr/Farmer Educ Grant	804	
Expense	117-2-01-58180-002	Landowner Reimbursement - DNR Grant	\$225,000	
Revenue	117-2-01-42375-004	St Aid - Conservation Aid - WDATCP - Landowner		\$47,409
Revenue	117-2-01-42375-006	St Aid - Nut/Farmer Educ Grant		804
Revenue	117-2-01-42375-001	St Aid - Conservation Aid - TRM		\$225,000
<i>Planning & Parks</i>				
Expense	221-1-01-51101-000	Regular Salaries and Wages	\$5,400	
Expense	221-1-01-54106-000	Professional Services	\$14,600	
Revenue	221-1-01-42110-000	Fed Aid - WCMP Coastal Resilience Virmond		\$20,000

Dated at Port Washington, Wisconsin, this 3rd day of March 2021.

SUMMARY: DATCP Soil and Water Resource Management Grant - \$47,409; Nutrient Management Farmer Education Grant - \$804; DNR Targeted Runoff Management Program Grant - \$225,000; and Wisconsin Coastal Management Program Coastal Resilience Grant - \$20,000.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	February 25, 2021
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Tyler Quaas

Agenda Summary Increase of Revenue 2021 - Land & Water Management; Planning & Parks

ATTACHMENTS:

- Land & Water Management (PDF)
- Planning & Parks (PDF)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: February 4, 2021
DEPARTMENT: Land and Water Management
DIRECTOR: Andy Holschbach
PREPARER: Andy Holschbach

Agenda Summary Increase of Revenue Budget Amendment for Unspent 2020 Funds*

BACKGROUND INFORMATION: This increase in revenue budget amendment includes unspent 2020 grant funds: \$47,409 of DATCP Soil and Water Resource Management Program Grant cost-share funds allocated to landowners for conservation practices to be installed in 2021, \$804 of unspent DATCP Nutrient Management Farmer Education Grant funds, and \$225,000 of unspent DNR Targeted Runoff Management Program Grant funds for a farm water quality improvement project.

ANALYSIS: Unspent DATCP & DNR funds included in 2020 Budget.

FISCAL IMPACT: \$273,213

FUNDING SOURCE:

County Levy: \$0

Non-County Levy: \$273,213

Indicate source: \$48,213 WI DATCP, \$225,000 WDNR

RECOMMENDED MOTION: To approve Increase in Revenue Budget Amendment totaling \$273,213

NATURAL RESOURCES COMMITTEE

RESULT: **APPROVED AND FORWARDED [UNANIMOUS]**Next: 2/25/2021 8:30 AM

MOVER: B. Ross, Supervisor District 19

SECONDER: R. Holyoke, Supervisor District 22

AYES: Korinek, Jobs, Holyoke, Minkel-Dumit, Ross, Hilgendorf

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: February 4, 2021
DEPARTMENT: Planning and Parks
DIRECTOR: Andrew Struck
PREPARER: Andrew Struck

Agenda Summary Increase of Revenue Budget Amendment for a Wisconsin Coastal Management Program Coastal Resiliency Grant for Surface Water, Stormwater, and Groundwater Drainage Studies at Virmond County Park

BACKGROUND INFORMATION: The Planning and Parks Department (Department) was awarded a 2019 grant from the Wisconsin Coastal Management Program (WCMP) Coastal Resilience grant program to support development of Master Plans for Virmond County Park, Lion's Den Gorge Nature Preserve, and the proposed Clay Bluffs Cedar Gorge Nature Preserve. Development and refinement of the Master Plans is ongoing, and surface water, stormwater, and groundwater drainage studies and analysis, particularly for Virmond County Park in relationship to wetlands, drainage patterns, existing and planned infrastructure (parking lot areas) and other facilities (public access stairway to Lake Michigan), is required as part of the original Master Plan scope. Discussions with WCMP staff have indicated that supplemental funding was available to support further development of these tasks for refinement of the Master Plan at Virmond County Park.

ANALYSIS: The original total WCMP grant award amount was \$25,000. The supplemental funding grant award amount is \$20,000 and requires a 50% match of the funding amount, which will be provided by in-kind Department staff time, travel, supplies and in-direct charges and in-kind support from the Southeastern Wisconsin Regional Planning Commission (SEWRPC). The Natural Resources Committee unanimously approved the increase of revenue budget amendment for the WCMP grant at its May 2, 2019 meeting (Ayes: Rothstein, Jobs, Gall, Holyoke, Ross) and the County Board of Supervisors unanimously approved Resolution No. 19-6 for the increase in 2019 revenue at its June 5, 2019 meeting (Ayes - 23, Nays - 0, Absent - 3). This budget amendment is reflective of the supplemental \$20,000 increase in revenue.

FISCAL IMPACT:

Balance Current Year: NONE (Additional Revenue - \$20,000)

Next Year's Estimated Cost: NONE

FUNDING SOURCE:

County Levy:

Non-County Levy: X

Indicate source: In-kind SEWRPC support and in-kind Department staff time, travel, supplies

Attachment: Planning & Parks (RES:20-78 : INC REV)

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment increase of revenue for the Wisconsin Coastal Management Program Coastal Resilience Grant for Surface Water, Stormwater, and Groundwater Drainage Studies at Virmond County Park.

NATURAL RESOURCES COMMITTEE

RESULT: **APPROVED AND FORWARDED [UNANIMOUS]Next: 2/25/2021 8:30 AM**

MOVER: N. Minkel-Dumit, Supervisor District 26

SECONDER: R. Holyoke, Supervisor District 22

AYES: Korinek, Jobs, Holyoke, Minkel-Dumit, Ross

RESOLUTION NO. 20-80

CARRYOVER OF 2020 FUNDS

RESOLVED, by the Ozaukee County Board of Supervisors, the following carry-over of funds from 2020 to 2021 be approved:

<u>DEPARTMENT</u> <u>NAME / Account</u> <u>Number</u>	<u>Account Name</u>	<u>Amount</u>	<u>Dept Total</u>
GENERAL FUND			
<i>Coroner</i>			
108-1-01-61212-000	Moveable Equipment	\$20,940	
			\$20,940
<i>Planning & Parks</i>			
Covered Bridge Park			
115-1-03-55103-000	Highway - Grounds Maintenance	\$9,200	
Interurban Recreation Trail			
115-1-07-54501-000	Purchased Services - Construction	\$20,000	
MeeKwon Park			
115-1-09-54303-000	Building Repair & Maintenance	\$5,000	
115-1-09-55103-000	Highway - Grounds Maintenance	5,000	
Tendick Nature Park			
115-1-12-62105-000	Building	\$30,000	
Waubedonia Park			
115-1-14-54304-000	Grounds Maintenance	\$5,000	
Cedar Vineyard Park			
115-1-15-63315-000	Land Improvements	\$200,000	
Planning Administration			
115-2-01-51103-000	Temporary Salaries	\$20,000	
115-2-01-54106-000	Professional Services - SEWRPC	57,000	
115-2-01-54505-000	Printing - Outside Vendor	8,000	
			\$359,200
<i>Land & Water Management</i>			
117-2-01-58180-005	Landowner Reimbursement - Phosphorus - MDV	\$18,129	
			\$18,129

Total General Fund Carryovers:	\$398,269
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SPECIAL REVENUE FUNDS

Transit Services

211-1-01-61225-000	Vehicles	\$105,703	\$105,703
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Total Carryovers in Other Fund Departments:	\$105,703
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Total Year End Carryovers	\$503,972
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Dated at Port Washington, Wisconsin, the 3rd day of March 2021.

SUMMARY: Carryover of Funds from 2020 to 2021 - \$503,972.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	February 25, 2021
DEPARTMENT:	Finance
DIRECTOR:	Jay McMahon
PREPARER:	Tyler Quaas

Agenda Summary Carryover of 2020 Funds

ATTACHMENTS:

- Carryovers 2020 Detail (PDF)

Carry over 2020 - 2021

Dept/Account	Description	Request	2020 Balance	Reason
General Fund				
Coroner				
108-1-01-61212-000	Moveable Equipment	\$ 20,940		To purchase a 4X4 van for Transporting in all weather conditions
Total Department Carry over:		\$ 20,940	\$ 34,680	Department's 2020 remaining balance
Planning & Parks				
Covered Bridge Park				
115-1-03-55103-000	Highway - Grounds Maintenance	\$ 9,200	\$ 11,284	Highway Dept Tree Removal on new parcel - Brookby/NFWF/Cedarburg Fndtn
Interurban Recreation Trail				
115-1-07-54501-000	Purchased Services - Construction	\$ 20,000	\$ 20,757	Existing E&D Contract and OIT Grant Construction Project - Port Washington
MeeKwon Park				
115-1-09-54303-000	Building Repair & Maintenance	\$ 5,000		Old Maintenance Bldg Garage Doors and Painting Contract
115-1-09-55103-000	Highway - Grounds Maintenance	\$ 5,000	\$ 10,451	Highway Dept Road Reconstruction and Stormwater Wetlands WDNR UNPSP Grant
Tendick Nature Park				
115-1-12-62105-000	Building	\$ 30,000	\$ 30,246	Contract - E&D and infrastructure for Maintenance building replacement
Waubedonia Park				
115-1-14-54304-000	Grounds Maintenance	\$ 5,000	\$ 5,124	Tree Planting Contract USFS Grant
Cedar Vineyard Park - Setting up same budget for 2018				
115-1-15-63315-000	Land Improvements	\$ 200,000	\$ 200,000	USFWS JV Grant - Property acquisition and improvements - Clay Bluff's Vineyard
Planning Administration				
115-2-01-51103-000	Temporary Salaries	\$ 20,000		Temp Salaries for committed match on existing grants (invasive, trees, FP)
115-2-01-54106-000	Professional Services - SEWRPC	\$ 57,000		SEWRPC Planning Assistance per MOU / Agreement - POSP & Comprehensive Plan
115-2-01-54505-000	Printing - Outside Vendor	\$ 8,000	\$ 133,151	WCMP Plan Grant - Technical & Public Reports, POSP & Comp Plan, OIT Trail Map
Total Department Carry over:		\$ 359,200	\$ 360,166	Department's 2020 remaining balance
Land and Water Management				
117-2-01-58180-005	Landowner Reimbursement - Phosphorus - MDV	\$ 18,129		WI Multi-Discharger Variance for Phosphorus Program Funds

Attachment: Carryovers 2020 Detail (RES.20-80 : Carryovers)

Dept/Account	Description	Request	2020 Balance	Reason	6.c.a
Total Department Carry over:		\$ 18,129	\$ 191,044	Department's 2020 remaining balance	
Total General Fund Carry overs:		\$ 398,269			

Special Revenue Funds

Transit Services

211-1-01-61225-000	Vehicles	\$ 105,703	\$ (3,352,058)	Vehicles Procurred in 2020 not available for production until 2021
Total 211 Fund Balance Carry over:		\$ 105,703	\$ 1,313,447	Department's 2020 Fund Balance

Attachment: Carryovers 2020 Detail (RES.20-80 : Carryovers)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: February 25, 2021
DEPARTMENT: Administrator
DIRECTOR: Jason Dzwinel
PREPARER: Jason Wittek

Agenda Summary Recommendation of Finance Project Submittals for Executive Committee

BACKGROUND INFORMATION: Below the Committee will find information on the project fund applications from the departments within your oversight. A memo explaining the process is included to aid in understanding. A project feasibility reports is included for each submittal that summarizes the project and details the staff recommendation. Finally, all of the information submitted by the departments is included.

SUMMARY OF RECOMMENDATIONS:

- Network Switch Upgrade - Recommended to fund to maintain network efficiency and operational capacity now, and into the future.
- Pinnacle Site Communications Tower - Recommended to fund due to the cost, redundancy and interoperability synergies between Ozaukee & Washington Counties, which increase coverage and reduce the radio coverage gap in northwest Ozaukee County.
- Compensation and Classification Study - Not recommended at this time. Additional quotes will be obtained before funding.
- County Apparel - Not recommended at this time.

RECOMMENDED MOTION: Staff respectfully requests that the committee consider the projects as proposed and make recommendations for consideration by the Executive Committee.

ATTACHMENTS:

- 2021 Project Reserve Memo - Final (PDF)
- Project Scorecard 2021 (PDF)
- Business Objectives (PDF)
- Network Switch Feasibility & Submittal (PDF)
- Pinnacle Tower Feasibility & Submittal (PDF)
- Compensation-Classification Study Feasibility & Submittal (PDF)
- County Apparel Feasibility & Submittal (PDF)



DEPARTMENT OF ADMINISTRATION
 COUNTY ADMINISTRATOR'S OFFICE
 Jason Dzwinel, County Administrator
 www.co.ozaukee.wi.us

TO: COUNTY DEPARTMENTS

FROM: JASON DZWINEL, COUNTY ADMINISTRATOR

SUBJECT: 2021 PROJECT PROPOSAL PROCESS

DATE: 12/14/2020

BACKGROUND

Through the 2021 Budget Process, the Board and Staff identified funds to be reserved for projects funded through a Request for Proposal process submitted by departments. The current amount of funding available is approximately \$1,000,000 in 2021. Additional funding could be available in 2021, after the 2020 financial closeout. A new county policy adopted in 2018, allows the County Board to add up to fifty-percent of the year-end surplus to the project fund. In an effort to decrease the amount of annual deferral of necessary projects. One of the goals established by the Board and Staff is better capital asset and one-time project planning, and part of this involves finding a regular source of funds for these projects. There is significant pressure on using the base tax levy to fund regular operations, and this leaves little tax available for capital assets or one-time projects.

PROCESS

In 2019, the Executive Committee met and approved a concept for staff to design and implement a Project Proposal Process, which will continue in 2021. With this input from the Executive Committee, Staff has finalized an evaluation process intending to prioritize projects into various quartiles. The evaluation is based on a set of criterion established by the Executive Committee and Staff. The evaluation places less emphasis on a hard 1 through 30 ranking of projects and more emphasis on putting projects into a quadrant that highlights the impact of the project. This allows the Board and Staff to focus less on rankings and understand the general priority of all projects.

PROCESS REQUIREMENTS AND ELIGIBILITY

The intention of this funding is to provide an opportunity for Departments that are typically unable to fund their projects using tax levy during the annual budget process. Funding is available to Departments within the rules and eligibility highlighted below:

1. Projects are tax levy supported. Projects could use Enterprise or Special Revenue funds to offset some of the tax levy, but overall the project would not be completed without tax levy investment.
2. Projects can be capital (example: replacement of existing asset, purchase of new asset, new building/service, etc) or a one-time project that is not capital related (consulting services studying operations, innovation, business process improvement, etc). Projects could include both components.
3. The number of projects requested is up to the discretion of departments. This includes any projects that a department has submitted in prior requests during a budget process. It should

121 W. Main Street, P. O. Box 994, Port Washington, WI 53074

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DEPARTMENT OF ADMINISTRATION
 COUNTY ADMINISTRATOR'S OFFICE
 Jason Dzwinel, County Administrator
www.co.ozaukee.wi.us

also include any projects the department has not submitted in the past because they might have assumed it would not be approved due to the constant deferral of projects in prior budget processes.

4. Projects should be in the near-term of the County's 5-year CIP plan. Projects should be shovel ready for start and completion within the next 2 years.
5. Consult with Administration if you have any questions about projects you are considering.
6. Submit projects via email to the following emails: jwittek@co.ozaukee.wi.us; muselding@co.ozaukee.wi.us

PROJECT PROPOSAL CALENDAR

The dates below indicate the timeline for this process. The process relies on the County's Committee process for input and recommendations. The Board will approve the final plan.

December 14 – Materials Available to Departments

January 15 – Materials Due from Departments

January 18-22 – Staff Analysis of Department Projects. Departments provide clarification, if needed.

January 25-29 – Staff follows up with Departments. Review results of analysis presented to Committees.

February 4 – Natural Resources Committee

February 16 – Public Safety Committee

February 18 – Public Works Committee

February 23 – Health and Human Services Committee

February 25 – Finance Committee

March 1 – Executive Committee Reviews

March 17 – County Board Review at Mid-Month Meeting

April 7 – County Board Approves (projects and funds approved for the 2021 Amended Budget)

ATTACHMENTS

1. **Business Case Analysis Form**
2. **Evaluation Scorecard**

VALUE AND EFFICIENCY										
Percentage of Project Budget expended - Project's percentage of available budget. Inverse score to project cost.	10	20	30	40	50	60	70	80	90	100
This is a measurement of input and the scarcity of resources. Assumption is that the project fund is limited and due to scarcity projects requiring a higher percentage of the total budget limits the ability to fund project in the current year or future funding cycles.										
Operational Budget Impact - Net of project revenues and ongoing operational expenses.	10			40			70			100
Operational Cost	\$50,000 - \$25,000			\$25,000 - \$5,000			\$5,000 - \$0			<\$0
This is a measurement of how the project will impact the operational budget. Projects creating efficiencies, revenue streams, cost savings and with limited risk should score well on the operational budget impact scale.										
Health and Safety - Impacts of potential health hazards, public safety, and risk to citizens and employees will be addressed by this project.	10	20	30	40	50	60	70	80	90	100
Negligible				Marginal				Critica		
This is a measurement of the project's impact on health and safety, public, environmental and risk mitigation.										
Project Urgency - Project need is imminent, consider risk of delay.	10	20	30	40	50	60	70	80	90	100
Desired				Necessary				Urgen		
This is a measurement the level of need for project completion. Consideration should be given to the impact of project delay, legal requirements, the viability of project alternatives.										

MODERNIZATION AND SERVICE										
Modernization - Proposals include innovative solutions and/or leverages technology or partnerships to improve business processes. Project maintains or enhances existing assets.	10	20	30	40	50	60	70	80	90	100
Low Impact			ON BUSINESS PROCESS					High Impact		
This is a measurement of the project's innovation, how it was selected over other viable alternative, and how it leverages partnerships.										
Project purpose - Project addresses a recognized problem and/or need that is supported by data or information. Project links back to departmental strategy, service.	10	20	30	40	50	60	70	80	90	100
Does Not Meet Need			PROPOSAL MEETS NEED					Quality Solution		
Assess the quality of the proposal, the consideration of alternatives and the final recommendation.										
Quality of Life - Proposal leads to a positive impact on customer's improving quality of life.	10	20	30	40	50	60	70	80	90	100
Low Impact			ON QUALITY OF LIFE					High Impact		
Consideration should be given to the departmental mission and how the project will impact specific measures of quality of life under the mission.										
Customer Satisfaction - Proposal satisfies customer need or request.	10	20	30	40	50	60	70	80	90	100
Low Satisfaction			CUSTOMER SATISFACTION					High Satisfaction		
Consideration should be given to the needs of the service population, as well as, how the customer requests of the project or service. Customers include both the internal and external persons served.										

BUSINESS OBJECTIVE EXAMPLES – Description will define performance measures

Business Goal/Objective	Description
Increase Revenue	Describe impact on revenue and timelines
Control Costs	Describe impact on costs and timelines
Customer Deliverables	How does the project meet customer expectations
Partnerships	Describe how the project leverages internal and external partnerships
Customer Service	How does the impact improve customer service internally and externally
Investment in Innovation	What is innovative about the approach
Reduce Errors	How will the project reduce errors in work
Improve Safety	How will the project improve safety
Impact on Energy Usage	What is the impact of energy usage
Streamline Business Process	Define efficiencies in process
Ensure Compliance	How does the project ensure legal/policy compliance
Improve Reporting or Transparency	How will the project impact the dissemination of information
Improve Community Outreach	Define impacts on community partnerships
Improve Staff Skills	How will the project improve the analytical or technical skills of staff
Build Performance Measures	How will the project allow for improved reporting of performance
Improve Productivity and Performance	How will the project impact staff output and goal attainment
Development of Leaders	How will the project assist with stability and succession

PROJECT FEASIBILITY ANALYSIS

Project Name: Network Switch Upgrade

Project Manager: Steve Mirgai

Project Budget Estimate:

Source	Amount
2021 Capital Project Fund	\$175,000
TOTAL	\$175,000

Project Score: Value and Efficiency (360/400) Modernization and Service (290/400)

Project Purpose Summary (from department):

This project will replace the network switches in all of the primary county facilities, Administration Center, Justice Center, Highway and Transit. This piece of network infrastructure were last replaced in 2007-2008 and is the first step in a two year refresh of the fiber, switches and SAN.

Proposal Considerations, Risks, and Identified Issues:

The project scored well in areas of Value and Efficiency given the high level of urgency of the project, to maintain network efficiency through up-to-date network infrastructure. The project would modernize the County network infrastructure and will provide future opportunities to upgrade county security infrastructure as well. Overall, the project ranked 2nd on our scorecard.

Staff Recommendation:

Staff recommends consideration for funding the Network Switch Upgrade project.

Project Reserve Information Sheet			
Project Name:	Network Switch Upgrade		
Requested By:	Jason Dzwiniel		
Project Owner:	Steve Mirgai		
Start Date:	Q2 2021		
Project Costing - Detail Project Costs			
Funding Source (Please Check All that Apply):			
☒ Project Fund	☐ Grants	☐ Dept. Reserve	☐ Other
List All Funding Sources Selected:			
Source	Amount	Grant Information	
Project Fund	175,000	N/A	
		N/A	
		N/A	
		N/A	
		N/A	
		N/A	
		N/A	
TOTAL PROJECT COST:	\$175,000		
Offsetting Revenue or Savings (If Applicable):			
Source	Amount		
	TOTAL		
Provide a narrative of project costs:			
This project will replace the network switches in all of the primary county facilities, Administration Center, Justice Center, Highway and Transit.			

Project Narrative - Define the Current State

Describe the need, urgency, or gap in service and risk of delay from a customer perspective:

This piece of network infrastructure were last replaced in 2007-2008 and is the first step in a two year refresh of the fiber, switches and SAN.

Describe how the project impacts the department's level of service:

This infrastructure supports the county computer network at all of our primary facilities in Port Washington.

Project Recommendation - Define the Suggested Course of Action

Define the project scope and why the project is an innovative solution:

The project will set the stage for the upgrade of the SAN and allow IT staff to migrate to an environment that supports a more secure disaster recovery approach.

Describe how the project addresses department objectives or countywide strategy:

Safety and security of the county network is the primary objective of IT.

Describe the project's impact on quality of life:

There is no direct impact on quality of life. This project upgrades the network infrastructure upon which every department that relies on a PC, laptop or the Internet to serve their customers uses.

Describe the project's impact on health and safety:

See quality of life section above.

Describe how the project impacts department operations using business objectives:

The project will enhance safety and security and will allow for the elimination of a paid disaster recovery solution when complete.

PROJECT FEASIBILITY ANALYSIS

Project Name: Pinnacle Site Communications Tower

Project Manager: Jason Dzwinel

Project Budget Estimate:

Source	Amount
2021 Capital Project Fund	\$350,000
Washington County	\$350,000
TOTAL	\$700,000

Project Score: Value and Efficiency (260/400) Modernization and Service (310/400)

Project Purpose Summary (from department):

Washington County is in the beginning stages of upgrading their radio system. Radio coverage on the northeast end of Washington County and the northwest end of Ozaukee County has been difficult due to the topography. This proposal would construct a communications tower on county-owned property in the Town of Fredonia known as the "Pinnacle Site." The proposal is to split the costs 50/50 between both counties. The proposal for the joint tower remedies a gap in radio coverage for both counties. It will also accomplish an important redundancy in the microwave link that creates the network that the radio system uses for communications. Currently, the microwave is a 'line' between the towers at the Justice Center and Mee Kwon, with a small redundancy due to the connection on the Harrington Beach DNR tower. This upgrade would create a 'loop' design so that if any single point in the loop failed, the other sites would still have the capability to support the system

Proposal Considerations, Risks, and Identified Issues:

The project scored well in the areas of Modernization and Service. The project would increase radio coverage on the northwest end of Ozaukee County, and eliminate the gap in radio service coverage. The projects impact on quality of life and customer satisfaction by improving desired network redundancy and enhancing system interoperability bolstered its score. The opportunity to share costs with Washington County is also a contributing factor in the recommendation to fund this tower now. When compared with other projects, the project scored reasonably well.

Staff Recommendation:

Staff recommends consideration for funding the Pinnacle Site Communications Tower project.

Project Reserve Information Sheet			
Project Name:	Pinnacle Site Communications Tower		
Requested By:	Jason Dzwinel		
Project Owner:	Jason Dzwinel		
Start Date:	Q 3-4 2021		
Project Costing - Detail Project Costs			
Funding Source (Please Check All that Apply):			
☒ Project Fund	☐ Grants	☐ Dept. Reserve	☐ Washington Co Other
List All Funding Sources Selected:			
Source	Amount	Grant Information	
Project Fund	350,000	N/A	
Washington Co	350,000	N/A	
		N/A	
		N/A	
		N/A	
		N/A	
		N/A	
TOTAL PROJECT COST:	700,000		
Offsetting Revenue or Savings (If Applicable):			
Source	Amount		
	TOTAL		
Provide a narrative of project costs:			
Washington County is in the beginning stages of upgrading their radio system. Radio coverage on the northeast end of Washington County and the northwest end of Ozaukee County has been difficult due to the topography. This proposal would construct a communications tower on county-owned property in the Town of Fredonia known as the "Pinnacle Site." The proposal is to split the costs 50/50 between both counties.			

Project Narrative - Define the Current State

Describe the need, urgency, or gap in service and risk of delay from a customer perspective:

The proposal for the joint tower remedies a gap in radio coverage for both counties. It will also accomplish an important redundancy in the microwave link that creates the network that the radio system uses for communications. Currently, the microwave is a 'line' between the towers at the Justice Center and Mee Kwon, with a small redundancy due to the connection on the Harrington Beach DNR tower. This upgrade would create a 'loop' design so that if any single point in the loop failed, the other sites would still have the capability to support the system.

Describe how the project impacts the department's level of service:

In the event of a catastrophic failure, a failure in the 'line' design of the microwave would significantly impact public safety and dispatch communications in some areas of the county. This 'loop' design has been a necessary upgrade and the proposal to cost share is important. Moreover, by co-locating the communications equipment at the Pinnacle Site, Ozaukee and Washington Counties radio communication infrastructure will take another step forward to integration, allowing each dispatch center to act as a full-backup enhancing geospatial redundancy.

Project Recommendation - Define the Suggested Course of Action

Define the project scope and why the project is an innovative solution:

The project cost shares, establishes a desired network redundancy, and enhances system interoperability between Ozaukee and Washington counties.

Describe how the project addresses department objectives or countywide strategy:

Redundancy and interoperability are two critical objectives in countywide radio communications. Intergovernmental cooperation is also a countywide strategy.

Describe the project's impact on quality of life:

Quality of life is enhanced by providing a more stable public safety communications environment with enhanced coverage.

Describe the project's impact on health and safety:

The failure of the communications system would have a significant impact on public safety. This project guards against that type of catastrophic failure.

Describe how the project impacts department operations using business objectives:

The project leverages an external partnership and improves safety.

PROJECT FEASIBILITY ANALYSIS

Project Name: Compensation and Classification Study

Project Manager: Chris McDonell

Project Budget Estimate:

Source	Amount
2021 Capital Project Fund	\$180,000
TOTAL	\$180,000

Project Score: Value and Efficiency (300/400) Modernization and Service (310/400)

Project Purpose Summary (from department):

The goal of the County is to update the current classification and compensation system utilizing accepted practices in the management and design of compensation systems to attract and retain qualified workers who will be paid an equitable wage/salary and benefit package; and enable the County to maintain a competitive position with other comparable counties and private companies within the same geographic area.

Proposal Considerations, Risks, and Identified Issues:

The compensation and classification scored well when compared to other projects. The project would update and modernize the County's pay scale and ensure competitiveness within the employee market. As our employees are our greatest asset, it important to recruit and retain quality employees to deliver value to our citizens. Give then high cost of the study, further details and quotes are necessary to move forward.

Staff Recommendation:

Staff does not recommend consideration for funding the Compensation and Classification Study project at this time. Additional quotes are being obtained before funding consideration.

Project Reserve Information Sheet			
Project Name:	Compensation and Classification Study		
Requested By:	Human Resources		
Project Owner:	Chris McDonell, HR Director		
Start Date:			
Project Costing - Detail Project Costs			
Funding Source (Please Check All that Apply):			
☒ Project Fund	☐ Grants	☐ Dept. Reserve	☐ Other
List All Funding Sources Selected:			
Source	Amount	Grant Information	
Project Fund	\$180,000	N/A	
		N/A	
		N/A	
		N/A	
		N/A	
		N/A	
		N/A	
TOTAL PROJECT COST:	\$180,000		
Offsetting Revenue or Savings (If Applicable):			
Source	Amount		
N/A	N/A		
	TOTAL		
Provide a narrative of project costs:			
Costs would fund an agreement with a vendor to conduct a compensation and classification study.			

Project Narrative - Define the Current State**Describe the need, urgency, or gap in service and risk of delay from a customer perspective:**

The goal of the County is to update the current classification and compensation system utilizing accepted practices in the management and design of compensation systems to attract and retain qualified workers who will be paid an equitable wage/salary and benefit package; and enable the County to maintain a competitive position with other comparable counties and private companies within the same geographic area.

Describe how the project impacts the department's level of service:

A compensation study will ensure that the County is paying our employees fairly, will help to attract and retain exceptional employees, and promotes organizational effectiveness.

Project Recommendation - Define the Suggested Course of Action**Define the project scope and why the project is an innovative solution:**

Scope of work is attached.

Describe how the project addresses Department objectives or countywide strategy:

This project directly aligns to Strategic Plan Focus Area V – Develop Our Culture & Employees. The study will allow the County to maintain competitive wages and benefits.

Describe the project's impact on quality of life:

The County is a service provider and we are only as good as our employees who provide the services. We will have a better chance at retaining our best employees if we provide a competitive wage/salary and benefit package.

Describe the project's impact on health and safety:

The County has lost staff due to low wages from departments that directly impact the health and safety of our residents, such as: Public Health, Highway, Lasata, and the Sheriff's Office.

Describe how the project impacts department operations using business objectives:

The County will have a better chance at retaining our best employees if we provide a competitive wage/salary and benefit package, which will ensure we maintain high performance and meet customer expectations.

Background

Under the guidance of the County Administrator and County Board, 20 departments and approximately 825 employees (including seasonal and temporary), run the day-to-day operations within the county.

The 2019 Classification Listings/Job Titles/Pay Ranges may be found on the Ozaukee County website: <http://www.co.ozaukee.wi.us/DocumentCenter/View/12794/Chapter---3>

Scope of Services

The study shall evaluate the County's present classification, compensation and benefit structure as compared to the specific job market for comparable positions in the public and private sectors, exclusive of represented law enforcement. The consultant shall perform or provide the following:

- A. Conduct four (4) project information meetings with employees to explain the scope of the project, methods used, and the employee role.
- B. Review all current job classifications, excluding represented law enforcement, and analyze, document and validate job definition or purpose; working relationships; essential functions; education, experience and other skills, knowledge and abilities; level of authority, including judgment and decision making, supervision received and exercised, and special requirements, including licensing/certification requirements and work environment.
- C. Conduct interviews with employees and appropriate supervisory and management staff, as required.
- D. Establish appropriate benchmarking standards and conduct salary surveys as needed for positions with the 9 identified comparable counties and other local public and/or private entities. The 9 comparable counties are: Fond du Lac (103k), Dodge, Washington, Sheboygan, Waukesha, La Crosse (118k), Marathon (135k), Walworth and Rock County.
 1. Dodge (88k), Eau Claire (104k), Jefferson (85k), Racine (196,000), Rock (163,000), Sheboygan (115k), Walworth (104k), Washington (135k), Waukesha (403,000)
- E. Identify potential pay compression issues and provide alternative solutions.
- F. Recommend classification of each position relative to exempt and non-exempt status, in accordance with Federal Fair Labor Standards Act (FLSA) and the Wisconsin Wage and Hour regulations.
- G. Apply a job evaluation system to all positions to balance internal relationships with market factors.
- H. Discuss with County leadership the issue of pay progression with appropriate consideration for both length of service and performance. Make recommendation to consider ways to recognize employee excellence including options, feasibility and associated costs for the design and implementation of a pay-for-performance system.
- I. Design pay range options that are consistent with the County's pay policy, outlining the pros and cons of each option and estimated cost to implement. Discuss with County leadership possibility of combining all classifications into one wage scale.

- J. Recommend allocations of each position to an appropriate classification and pay grade based on internal equity and marketplace considerations.
- K. Provide a recommendation for a process for internal maintenance of the classification and compensation system to deal with positions that evolve over time or require different tasks than when first created.
- L. Review current Compensation Ordinances and policies and recommend any changes to be consistent with the County's total compensation system. (Sections 4.03 of the County's Policy & Procedure Manual address these issues and are available at <https://www.co.ozaukee.wi.us/DocumentCenter/View/2505/Chapter--4>)
- M. Assist the County in development and implementation of a total compensation policy that meets the needs of the County in fairness, internal equity, competitive compensation, and ease of administration. These should include, but not be limited to, the appropriate relationship between pay and benefits, the appropriate market(s), the County's intended target for pay practices in relation to the market, the frequency of review of this kind of compensation/classification study, a process for determining cost-of-living increases.
- N. Conduct employee classification appeals after plan adoption.
- O. Present progress reports to the Finance Committee, Executive Committee and/or County Board as requested, particularly at critical points in the study.
- P. Present the final results of the study to the Finance Committee, Executive Committee, and the County Board of Supervisors.
- Q. Present to the County a final report and overall plan that is clear and understandable, and summarizes the information gathering process, findings, and the estimated cost of wage recommendations and an implementation plan.
- R. Update job descriptions to accurately reflect essential job duties and requirements, in compliance with ADAAA and other applicable laws.

PROJECT FEASIBILITY ANALYSIS

Project Name: County Apparel

Project Manager: Chris McDonell

Project Budget Estimate:

Source	Amount
2021 Capital Project Fund	\$20,000
TOTAL	\$20,000

Project Score: Value and Efficiency (240/400) Modernization and Service (210/400)

Project Purpose Summary (from department):

Designated funds would be used to purchase Ozaukee County branded apparel for employees.

Proposal Considerations, Risks, and Identified Issues:

Overall, the project scored lower than other recommended projects.

Staff Recommendation:

Staff does not recommend consideration for funding the County Apparel project.

Project Reserve Information Sheet			
Project Name:	County Apparel		
Requested By:	Human Resources		
Project Owner:	Chris McDonell, HR Director		
Start Date:			
Project Costing - Detail Project Costs			
Funding Source (Please Check All that Apply):			
☒ Project Fund	☐ Grants	☐ Dept. Reserve	☐ Other
List All Funding Sources Selected:			
Source	Amount	Grant Information	
Project Fund	\$20,000	N/A	
		N/A	
		N/A	
		N/A	
		N/A	
		N/A	
		N/A	
TOTAL PROJECT COST:	\$20,000		
Offsetting Revenue or Savings (If Applicable):			
Source	Amount		
N/A	N/A		
	TOTAL		
Provide a narrative of project costs:			
Designated funds would be used to purchase Ozaukee County branded apparel for employees.			

Project Narrative - Define the Current State

Describe the need, urgency, or gap in service and risk of delay from a customer perspective:

In the past, the County would purchase branded apparel in bulk and store it in the Department of Administration. Employees could purchase the items or Department Heads could request items for their staff. The clothing items would sit in storage for many years and eventually become outdated.

Describe how the project impacts the department's level of service:

Branded apparel can boost an organization's image of professionalism and expertise in the eyes of visitors. It creates a sense of unity and togetherness, which may boost our organizational culture. It keeps our employees looking uniform. Employees appreciate receiving branded apparel.

Project Recommendation - Define the Suggested Course of Action

Define the project scope and why the project is an innovative solution:

Instead of purchasing items in bulk, the HR Department has worked with Silk Screen Specialists, of Grafton, WI, to develop an Ozaukee County Apparel store where department heads can order branded apparel for staff on demand.

Describe how the project addresses department objectives or countywide strategy:

This project aligns to Strategic Plan Focus Area V - Develop Our Culture and Employees. Branded apparel helps to boost an employer's brand, welcome new employees, and creates cohesion in internal teams.

Describe the project's impact on quality of life:

Organizational culture has a direct impact on employee engagement and retention, which will effect county services.

Describe the project's impact on health and safety:

Organizational culture has a direct impact on employee engagement and retention, which will effect county services.

Describe how the project impacts department operations using business objectives:

Organizational culture has a direct impact on employee engagement and retention, which will effect county services.

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE: February 25, 2021
DEPARTMENT: Finance
DIRECTOR: Jay McMahon
PREPARER: Carla Phillips

Agenda Summary Wire Transfers #3218 - #3235 and December 2020 & January 2021 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers Feb. 2021 (PDF)



**Finance Committee
February 25, 2021**

Wire Transfers

WT #	Date	Amount Paid To	Purpose
WT#3218	1/20/2021	\$7,270.50 North Shore Bank	Deferred Comp/dsd
WT#3219	1/20/2021	\$32,845.78 Empower Retirement	Deferred Comp/dsd
WT#3220	1/22/2021	\$839.56 WI Dept of Revenue	Wage Attach DOR Order/dsd
WT#3221	2/16/2021	\$63,228.48 WI DOR/jhm	State Payroll Taxes/jhm
WT#3222	1/25/2021	\$319,531.42 IRS	Federal Payroll Taxes/dsd
WT#3223	1/26/2021	\$1,292.38 IRS	IRS Payroll Tax/jhm
WT#3224	1/26/2021	\$19,393.01 Empower Retirement/jhm	refunded deferred comp/jhm
WT#3225	1/27/2021	\$1,121,784.26 State of WI DOA - DEHCR	RLF-ED Closeout/jhm
WT#3226	1/27/2021	\$332,679.60 US Bank National Assoc	Credit Card Payment/Jan/dsd
WT#3227	1/28/2021	\$20,818.62 Cardmember Services	Credit Card Pmnt Jan/dsd
WT#3228	2/16/2021	\$140,807.28 WI Dept of Revenue/dsd	Real Estate Transfer Fees/Jan
WT#3229	2/3/2021	\$20,481.14 Empower Retirement	Deferred Comp/dsd
WT#3230	2/3/2021	\$5,230.50 North Shore Bank	Deferred Comp/dsd
WT#3231	2/5/2021	\$1,015.61 WI Dept of Revenue	Wage Attachment/DOR Order/dsd
WT#3232	3/1/2021	\$71,295.34 WI Dept of Revenue	State Payroll Taxes/dsd
WT#3233	2/8/2021	\$377,018.90 IRS	Federal Payroll Taxes/dsd
WT#3234	2/10/2021	\$29,289.87 Aegis Corporation	Workers Comp Claims/Jan/dsd
WT#3235	2/26/2021	\$392,236.06 WRS	WRS Contributions/Jan/dsd

\$2,957,058.31

Attachment: Wire Transfers Feb. 2021 (6836 : WT SV)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	February 25, 2021
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Tyler Quaas

Agenda Summary County Clerk

ATTACHMENTS:

- County Clerk Financials (PDF)

Ozaukee County Committee Report
General Fund County Clerk
 For the One Month Ending Sunday, January 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Public Charges for Services	\$135	\$135	\$45	(\$90)	300.00%
Intergovernmental Charges	\$23,425	\$23,425	\$41,773	\$18,348	56.08%
Interdepartmental Charges	\$5,947	\$5,947	\$84,000	\$78,053	7.08%
Licenses & Permits	\$605	\$605	\$21,500	\$20,895	2.81%
Other Revenue	-	-	\$18,500	\$18,500	0.00%
Total Revenues	\$30,112	\$30,112	\$165,818	\$135,706	18.16%
Expenditures					
Salaries	\$21,391	\$21,391	\$369,521	\$348,130	5.79%
Fringe Benefits	\$16,970	\$16,970	\$109,298	\$92,328	15.53%
Travel/Training	\$49	\$49	\$29,300	\$29,251	0.17%
Supplies	\$7,661	\$7,661	\$183,925	\$176,264	4.17%
Purchased Services	\$18,150	\$18,150	\$55,200	\$37,050	32.88%
Interdepartment Charges	\$1,699	\$1,699	\$28,213	\$26,514	6.02%
Other Expenses	\$96	\$96	\$4,627	\$4,531	2.07%
Total Operating Expenditures	\$66,016	\$66,016	\$780,084	\$714,068	8.46%
Capital Outlay					
Total Expenditures	\$66,016	\$66,016	\$780,084	\$714,068	8.46%
Net Increase (Decrease)	(\$35,904)	(\$35,904)	(\$614,266)	(\$578,362)	5.85%

Equity:

Attachment: County Clerk Financials (6831 : County Clerk Report)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	February 25, 2021
DEPARTMENT:	Finance
DIRECTOR:	Jay McMahon
PREPARER:	Carla Phillips

Agenda Summary Finance

ATTACHMENTS:

- 2021-2 Directors Report to Finance (PDF)
- Feb Finance Committee Mtg - Countywide Jan 2021 (PDF)
- Feb Finance Committee Mtg - General Fund Jan 2021 (PDF)
- Feb Finance Committee Mtg - Non Departmental Jan 2021 (PDF)
- Feb Finance Committee Mtg - County Administrator Jan 2021 (PDF)
- Feb Finance Committee Mtg - Finance Dpt Jan 2021 (PDF)
- Feb Finance Committee Mtg -Bdgt, Prj Mgmt Jan 2021 (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE**FEBRUARY 2021****TO: THE HONORABLE MEMBERS OF THE OZAUKEE COUNTY FINANCE COMMITTEE**

The mission of the Ozaukee County Finance Department is to facilitate effective and efficient fiscal management while maintaining accountability for the financial resources in accordance with generally accepted accounting principles (GAAP).

Finance Committee Members:

Preliminary 2020 Results:

The General Fund had a good year overall. As of preparing this report, the GF has a surplus of \$992,506 for the year ending December 31, 2020. There are still a couple outstanding items such as our Victim Witness grant, last payment from the state for the Child Support program and any adjustment to Sales Tax for the December actual that could push this number slightly higher. At this point, I do not anticipate much more in the way of 2020 expenses to be processed.

Much of the surplus is attributed to a couple of big items from the revenue side. Sales tax collections exceeded budget by \$464,971 and \$687,267 of the CARES Act funding from the State for COVID 19 was allocated to the GF to offset public safety costs as allowed by the state. The jail also collected \$500,000 more than budgeted for inmate fees. Higher personnel and benefit costs in the Sheriff's Department for overtime and several retirements in 2020 offset most of the jail revenue surplus.

Under the Fund Balance policy approved in 2018, the Committee could approve a transfer of approximately \$500,000 to the capital projects fund from the 2020 General Fund surplus. Administration is recommending that we do not transfer any of the surplus funds this year for two reasons. First, the capital improvements fund has about \$1.1 million for capital project in 2021 and second, there is still uncertainty with the pandemic and how that may impact funding from the state and the continued increase in sales tax collections in 2021. The recommendation is to keep the surplus in the General Fund in case a need should arise in 2021.

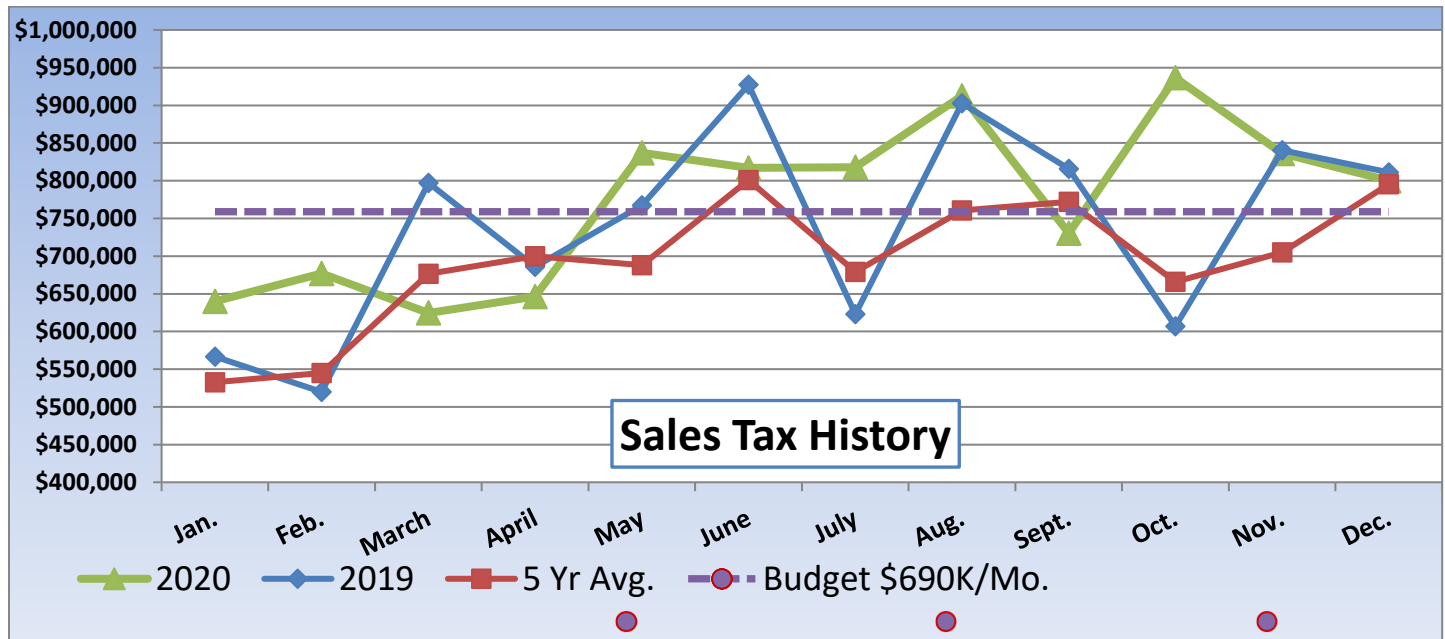
2021 General Fund:

The January report for the General Fund has a few expenditure categories higher than you would expect. Fringe benefits are higher due to two months of health insurance recorded in January. This is due to prepaying health insurance one month in advance. The December payment for January was recorded via journal entry to January 2021 and the January payment for February was recorded in January. This will correct itself at the end of the year. The other categories that exceed expectations are Grants and Other Expenses due to making one-time payments to the nonprofit entities and making our annual property insurance payments in the month of January.

Attachment: 2021-2 Directors Report to Finance (6842 : Fin Dpt)

Sales Tax Collections:

Total Sales Tax Collections for 2020 totaled \$9,275,425 including an estimate of \$800,000 for December. This exceeds our 2020 budget of \$9,106,921 by \$168,504. The total Sales Tax Revenue for 2020 including the Stadium Tax payment of \$296,467 is \$9,571,892. The total will be adjusted when we get the actual amount for December 2020.



Ozaukee County Committee Report

Summary of All Units

For the One Month Ending Sunday, January 31, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	\$1,833,071	\$1,833,071	\$31,121,515	\$29,288,444	5.89%
Intergovernmental Revenues	\$395,727	\$395,727	\$18,749,123	\$18,353,396	2.11%
Public Charges for Services	\$1,494,274	\$1,494,274	\$26,220,953	\$24,726,679	5.70%
Intergovernmental Charges	\$113,085	\$113,085	\$7,350,624	\$7,237,539	1.54%
Interdepartmental Charges	\$135,405	\$135,405	\$4,511,914	\$4,376,509	3.00%
Fines/Forfeitures/Penalties	\$14,481	\$14,481	\$231,300	\$216,819	6.26%
Licenses & Permits	\$8,827	\$8,827	\$865,526	\$856,699	1.02%
Interest Revenue	\$25,054	\$25,054	\$375,050	\$349,996	6.68%
Other Revenue	\$56,493	\$56,493	\$2,943,415	\$2,886,922	1.92%
Total Revenues	\$4,076,417	\$4,076,417	\$92,369,420	\$88,293,003	4.41%
Expenditures					
Salaries	\$1,767,627	\$1,767,627	\$36,154,138	\$34,386,511	4.89%
Fringe Benefits	\$1,469,229	\$1,469,229	\$13,294,409	\$11,825,180	11.05%
Travel/Training	\$8,897	\$8,897	\$518,266	\$509,369	1.72%
Supplies	\$778,686	\$778,686	\$9,275,615	\$8,496,929	8.39%
Purchased Services	\$513,798	\$513,798	\$16,684,530	\$16,170,732	3.08%
Interdepartment Charges	\$37,028	\$37,028	\$3,923,058	\$3,886,030	0.94%
Depreciation	\$142,604	\$142,604	\$2,887,050	\$2,744,446	4.94%
Debt Service	-	-	\$2,656,274	\$2,656,274	0.00%
Grants	\$773,709	\$773,709	\$1,433,240	\$659,531	53.98%
Other Expenses	\$1,741,300	\$1,741,300	\$3,337,450	\$1,596,150	52.17%
Total Operating Expenditures	\$7,232,878	\$7,232,878	\$90,164,030	\$82,931,152	8.02%
Capital Outlay					
Project Fund	\$4,075	\$4,075	-	(\$4,075)	0.00%
Equipment & Furniture	\$328,537	\$328,537	\$2,026,603	\$1,698,066	16.21%
Buildings & Land	\$3,169	\$3,169	\$1,060,600	\$1,057,431	0.30%
Contra	-	-	(\$551,000)	(\$551,000)	0.00%
Total Capital Outlay	\$335,781	\$335,781	\$2,536,203	\$2,200,422	13.24%
Total Expenditures	\$7,568,659	\$7,568,659	\$92,700,233	\$85,131,574	8.16%
Other Finance (Sources)	(\$779,716)	(\$779,716)	(\$953,387)	(\$173,671)	81.78%
Other Finance Uses	\$779,716	\$779,716	\$779,716	-	100.00%
Net Other Financing Sources/Uses	-	-	(\$173,671)	(\$173,671)	0.00%
					2222.35
Net Increase (Decrease)	(\$3,492,242)	(\$3,492,242)	(\$157,142)	\$3,335,100	%

Equity:

Attachment: Feb Finance Committee Mtg - Countywide Jan 2021 (6842 : Fin Dpt)

Ozaukee County Committee Report

Summary of All General Fund Units

For the One Month Ending Sunday, January 31, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	\$868,882	\$868,882	\$19,551,238	\$18,682,356	4.44%
Intergovernmental Revenues	-	-	\$3,285,030	\$3,285,030	0.00%
Public Charges for Services	\$173,237	\$173,237	\$2,239,439	\$2,066,202	7.74%
Intergovernmental Charges	\$79,311	\$79,311	\$253,538	\$174,227	31.28%
Interdepartmental Charges	\$15,286	\$15,286	\$470,854	\$455,568	3.25%
Fines/Forfeitures/Penalties	\$14,481	\$14,481	\$225,000	\$210,519	6.44%
Licenses & Permits	\$5,773	\$5,773	\$122,500	\$116,727	4.71%
Interest Revenue	\$12,449	\$12,449	\$375,050	\$362,601	3.32%
Other Revenue	\$30,110	\$30,110	\$565,181	\$535,071	5.33%
Total Revenues	\$1,199,529	\$1,199,529	\$27,087,830	\$25,888,301	4.43%
Expenditures					
Salaries	\$637,440	\$637,440	\$13,787,803	\$13,150,363	4.62%
Fringe Benefits	\$591,196	\$591,196	\$5,246,569	\$4,655,373	11.27%
Travel/Training	\$4,041	\$4,041	\$217,447	\$213,406	1.86%
Supplies	\$228,009	\$228,009	\$1,439,367	\$1,211,358	15.84%
Purchased Services	\$228,230	\$228,230	\$3,226,343	\$2,998,113	7.07%
Interdepartment Charges	\$65,970	\$65,970	\$1,019,136	\$953,166	6.47%
Grants	\$759,785	\$759,785	\$1,219,504	\$459,719	62.30%
Other Expenses	\$504,789	\$504,789	\$746,521	\$241,732	67.62%
Total Operating Expenditures	\$3,019,460	\$3,019,460	\$26,902,690	\$23,883,230	11.22%
Capital Outlay					
Equipment & Furniture	\$230,022	\$230,022	\$396,135	\$166,113	58.07%
Total Capital Outlay	\$230,022	\$230,022	\$396,135	\$166,113	58.07%
Total Expenditures	\$3,249,482	\$3,249,482	\$27,298,825	\$24,049,343	11.90%
Other Finance (Sources)	(\$196,000)	(\$196,000)	(\$211,000)	(\$15,000)	92.89%
Net Other Financing Sources/Uses	(\$196,000)	(\$196,000)	(\$211,000)	(\$15,000)	92.89%
					-
Net Increase (Decrease)	(\$1,853,953)	(\$1,853,953)	\$5	\$1,853,958	0.00%

Equity:

Attachment: Feb Finance Committee Mtg - General Fund Jan 2021 (6842 : Fin Dpt)

Ozaukee County Committee Report
General Fund Non Departmental
 For the One Month Ending Sunday, January 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Interdepartmental Charges	-	-	\$270,000	\$270,000	0.00%
Interest Revenue	\$2	\$2	-	(\$2)	0.00%
Other Revenue	(\$19,143)	(\$19,143)	\$138,886	\$158,029	-13.78%
Total Revenues	(\$19,141)	(\$19,141)	\$408,886	\$428,027	-4.68%
Expenditures					
Salaries	\$2,337	\$2,337	(\$276,000)	(\$278,337)	-0.85%
Fringe Benefits	-	-	\$173,000	\$173,000	0.00%
Travel/Training	-	-	\$24,714	\$24,714	0.00%
Supplies	\$13,040	\$13,040	\$16,158	\$3,118	80.70%
Purchased Services	\$4,469	\$4,469	\$53,625	\$49,156	8.33%
Grants	\$756,029	\$756,029	\$1,027,004	\$270,975	73.62%
Other Expenses	\$475,363	\$475,363	\$472,082	(\$3,281)	100.70%
Total Operating Expenditures	\$1,251,238	\$1,251,238	\$1,490,583	\$239,345	83.94%
Capital Outlay					
Total Expenditures	\$1,251,238	\$1,251,238	\$1,490,583	\$239,345	83.94%
Other Finance (Sources)	-	-	(\$15,000)	(\$15,000)	0.00%
Net Other Financing Sources/Uses	-	-	(\$15,000)	(\$15,000)	0.00%
Net Increase (Decrease)	(\$1,270,379)	(\$1,270,379)	(\$1,066,697)	\$203,682	119.09%

Equity:

Attachment: Feb Finance Committee Mtg - Non Departmental Jan 2021 (6842 : Fin Dpt)

Ozaukee County Committee Report
General Fund County Administrator
 For the One Month Ending Sunday, January 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	\$4,685	\$4,685	\$110,968	\$106,283	4.22%
Fringe Benefits	\$4,133	\$4,133	\$35,172	\$31,039	11.75%
Travel/Training	-	-	\$1,925	\$1,925	0.00%
Supplies	\$756	\$756	\$1,975	\$1,219	38.28%
Purchased Services	\$65	\$65	\$900	\$835	7.22%
Interdepartment Charges	\$1,203	\$1,203	\$14,182	\$12,979	8.48%
Other Expenses	\$532	\$532	\$500	(\$32)	106.40%
Total Operating Expenditures	\$11,374	\$11,374	\$165,622	\$154,248	6.87%
Capital Outlay					
Total Expenditures	\$11,374	\$11,374	\$165,622	\$154,248	6.87%
Net Increase (Decrease)	(\$11,374)	(\$11,374)	(\$165,622)	(\$154,248)	6.87%

E q u i t y:

Attachment: Feb Finance Committee Mtg - County Administrator Jan 2021 (6842 : Fin Dpt)

Ozaukee County Committee Report
General Fund Finance Department
 For the One Month Ending Sunday, January 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	\$19,746	\$19,746	\$97,500	\$77,754	20.25%
Total Revenues	\$19,746	\$19,746	\$97,500	\$77,754	20.25%
Expenditures					
Salaries	\$30,140	\$30,140	\$708,728	\$678,588	4.25%
Fringe Benefits	\$27,628	\$27,628	\$206,251	\$178,623	13.40%
Travel/Training	-	-	\$8,200	\$8,200	0.00%
Supplies	\$229	\$229	\$39,755	\$39,526	0.58%
Purchased Services	\$182	\$182	\$19,750	\$19,568	0.92%
Interdepartment Charges	\$2,327	\$2,327	\$27,410	\$25,083	8.49%
Other Expenses	\$16	\$16	\$500	\$484	3.20%
Total Operating Expenditures	\$60,522	\$60,522	\$1,010,594	\$950,072	5.99%
Capital Outlay					
Total Expenditures	\$60,522	\$60,522	\$1,010,594	\$950,072	5.99%
Net Increase (Decrease)	(\$40,776)	(\$40,776)	(\$913,094)	(\$872,318)	4.47%

Equity:

Attachment: Feb Finance Committee Mtg - Finance Dpt Jan 2021 (6842 : Fin Dpt)

Ozaukee County Committee Report
General Fund Budget/Grant/Project Management
 For the One Month Ending Sunday, January 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	\$9,660	\$9,660	\$215,991	\$206,331	4.47%
Fringe Benefits	\$4,114	\$4,114	\$60,029	\$55,915	6.85%
Travel/Training	-	-	\$5,000	\$5,000	0.00%
Supplies	-	-	\$3,525	\$3,525	0.00%
Other Expenses	-	-	\$1,000	\$1,000	0.00%
Total Operating Expenditures	\$13,774	\$13,774	\$285,545	\$271,771	4.82%
Capital Outlay					
Total Expenditures	\$13,774	\$13,774	\$285,545	\$271,771	4.82%
Net Increase (Decrease)	(\$13,774)	(\$13,774)	(\$285,545)	(\$271,771)	4.82%

Equity:

Attachment: Feb Finance Committee Mtg -Bdgt, Prj Mgmt Jan 2021 (6842 : Fin Dpt)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	February 25, 2021
DEPARTMENT:	Human Resources
DIRECTOR:	Chris McDonell
PREPARER:	Chris McDonell

Agenda Summary Human Resources**Wellness Program**

As part of our 2021 Wellness Program, we will once again be on-site conducting Biometric Screenings at county facilities between March 16 and June 8. Employees, spouses and retirees enrolled in the Ozaukee County health insurance are encouraged to attend. We have added a new way to earn points this year by receiving a COVID-19 vaccine.

Live Well Your Weigh

We are also considering adding a 6-week weight management program, which would be administered by Aurora, that is designed to give participants tools and support they need to succeed with long-term positive behavioral changes. Each week participants will begin with an individual weigh-in, have group discussion about individual experiences, establish goals and discuss solutions to change barriers.

ATTACHMENTS:

- HR Financials (PDF)
- 2021 Bonus Report (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

For the One Month Ending Sunday, January 31, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	\$7,006	\$7,006	\$242,096	\$235,090	2.89%
Fringe Benefits	\$9,095	\$9,095	\$98,148	\$89,053	9.27%
Travel/Training	-	-	\$2,200	\$2,200	0.00%
Supplies	\$831	\$831	\$22,850	\$22,019	3.64%
Purchased Services	\$97	\$97	\$35,200	\$35,103	0.28%
Interdepartment Charges	\$897	\$897	\$11,879	\$10,982	7.55%
Other Expenses	\$24	\$24	\$2,000	\$1,976	1.20%
Total Operating Expenditures	\$17,950	\$17,950	\$414,373	\$396,423	4.33%
Capital Outlay					
Total Expenditures	\$17,950	\$17,950	\$414,373	\$396,423	4.33%
Net Increase (Decrease)	(\$17,950)	(\$17,950)	(\$414,373)	(\$396,423)	4.33%

Equity:

Attachment: HR Financials (6838 : HR Department Report)

BONUS REPORT - 2021

7.c.b

Supervisory				
Date	Department	Duties	Amount	Rationale
1/7/2021	Treasurer	No	\$936.83	Outstanding performance and positive attitude throughout 2020.
1/8/2021	Human Services	No	\$700.00	Providing coverage during a co-worker's leave and being an exceptional team member.
1/8/2021	Human Services	No	\$700.00	Employee is consistently exceeding performance expectations.
1/29/2021	Human Services	No	\$500.00	Exceptional performance during pandemic.
1/29/2021	Human Services	No	\$500.00	Efforts ensured department stayed on track with billing despite time consuming challenges.
TOTAL			\$3,336.83	

Attachment: 2021 Bonus Report (6838 : HR Department Report)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	February 25, 2021
DEPARTMENT:	Administrator
DIRECTOR:	Jason Dzwinel
PREPARER:	Jason Dzwinel

Agenda Summary Information Technology

ATTACHMENTS:

- Radio Financials (PDF)
- IT Financials (PDF)

Ozaukee County Committee Report
General Fund Information Technology-Radio Services
 For the One Month Ending Sunday, January 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	\$23,983	\$23,983	\$83,370	\$59,387	28.77%
Total Revenues	\$23,983	\$23,983	\$83,370	\$59,387	28.77%
Expenditures					
Salaries	\$4,232	\$4,232	\$99,703	\$95,471	4.24%
Fringe Benefits	\$632	\$632	\$18,803	\$18,171	3.36%
Travel/Training	-	-	\$2,500	\$2,500	0.00%
Supplies	\$88	\$88	\$45,100	\$45,012	0.20%
Purchased Services	\$18,014	\$18,014	\$288,411	\$270,397	6.25%
Interdepartment Charges	\$819	\$819	\$12,923	\$12,104	6.34%
Other Expenses	\$105	\$105	\$782	\$677	13.43%
Total Operating Expenditures	\$23,890	\$23,890	\$468,222	\$444,332	5.10%
Capital Outlay					
Total Expenditures	\$23,890	\$23,890	\$468,222	\$444,332	5.10%
Net Increase (Decrease)	\$93	\$93	(\$384,852)	(\$384,945)	-0.02%

E q u i t y:

Attachment: Radio Financials (6839 : Information Technology - February)

Internal Service Fund Highway Department

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

Equity:

Attachment: IT Financials (6839 : Information Technology - February)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	February 25, 2021
DEPARTMENT:	Treasurer
DIRECTOR:	Joshua Morrison
PREPARER:	Joshua Morrison

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer Report Feb 2021 (PDF)

**TREASURER'S REPORT
FINANCE COMMITTEE
FEBRUARY 2021
REPORTING PERIOD: JANUARY, 2021**

CASH

Cash ending January is up \$1,884,434 from last January:

Cash 2021, \$30,666,550	2020, \$28,782,116	Increase of \$1,884,434 +6.55%
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All funds are either collateralized, or guaranteed by the State's Public Deposit (per s. 20.144(1) Wisconsin Statutes, the FDIC or the Federal government.

Variances of cash from month to month and year to year may include the following: bond reimbursements to treasurer cash, spending from fund balances, fund balance used to reduce levy, carryover of funds and timing of spending, number of payrolls within a month, delinquent tax balance, amount of current year taxes collected and timing of payments due to the county.

REVENUES

Interest and penalty revenues are down from last year through January:

Jan 2021, \$ 23,129	2020, \$ 28,507	Decrease of \$5,378 -18.87%
Budget 2021, \$270,000	2020, \$255,000	Budget/Actual 8.57%

The interest and penalty revenues are from delinquent tax collections.

All delinquent taxes are subject to interest of 1% per month and penalty of .5% per month (fraction of a month counts as a whole month) from February 1st until paid in full.

Interest earnings are down from last year through January:

Jan 2021, \$ 8,672	2020, \$ 35,630	Decrease of \$26,958 -75.66%
Budget 2021, \$230,000	2020, \$230,000	Budget/Actual 3.77%

The interest earning revenues are from cash investments.

All of our bank accounts earn interest except our checking, payroll and treasurer's petty cash.

Sales tax revenue is up from last year through November, see page 6:

Nov 2020, \$8,771,892	2019, \$8,052,708	Increase of \$719,184 +8.93%
Budget 2020, \$9,106,921	2019, \$8,656,921	Budget/Actual 96.32%

The County's sales tax rate is 5.5% which is comprised of the following: 5.0% State and 0.5% County. Of the 0.5% allocated for County sales tax, the County receives 97.75%, the State retains 1.75% and the retailers retain .5%.

DELINQUENT TAXES

Certificate delinquent balance:

Jan 2021, \$652,981	2020, \$665,015	Decrease of \$12,034 -1.81%
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Number of delinquent parcels:

Jan 2021, #160	2020, #160	NO CHANGE
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The certificate balance is all delinquent outstanding real estate taxes.

Tax Certificate reports: see page 5:

FORECLOSURES

As of 2/10/2021, there are currently 9 parcels on the 2017 tax foreclosure list. The beginning number of parcels eligible for tax foreclosure after 9/1/2020 was 18. Seeing this relatively immediate decline is fantastic for the parcel owners and for Ozaukee County.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance January 1, 2021		\$ (1,233,837.17)
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Receipts:

Transfers from Money Market #2	\$	6,329,036.14
Void and Stop Payments	\$	75,877.77
Transfers from Money Market #1	\$	-

Total Monthly Receipts	\$	6,404,913.91
------------------------	----	--------------

Total Balance & Receipts	\$	<u>5,171,076.74</u>
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Disbursements:

County Orders (#526943-527646)	\$	(2,811,858.97)
Wire Transfers (wt#3198,3206,3208-3213,3215-3220,3222-3227)	\$	(3,398,818.51)
Transfer to MM#2	\$	-
Bank Fees Deposit Slips	\$	-

Total Monthly Disbursements	\$	(6,210,677.48)
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MAIN CHECKBOOK Balance January 31, 2021	\$	<u>(1,039,600.74)</u>
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BANK RECONCILIATION:PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	\$	350,097.84
Outstanding County Checks	\$	(1,389,698.58)

MAIN CHECKBOOK Balance January 31, 2021	\$	<u>(1,039,600.74)</u>
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MONEY MARKET #1 CHECKBOOK

Balance January 1, 2021	\$	34,707.22
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Receipts:

Department Direct Deposit Receipts	\$	1,076,296.49
Real Estate Tax Receipts, Electronic	\$	9,412.15
Tax Settlement Receipts	\$	9,364,821.62
Transfer from POOL Account	\$	1,516,000.00
Transfers from Commerce State Bank, MM	\$	-
Transfers from Commerce State Bank, Savings	\$	0.09
Transfer from BMO Harris, Savings	\$	-
Interest Earnings	\$	2.49

Total Monthly Receipts	\$	11,966,532.84
------------------------	----	---------------

Total Balance & Receipts	\$	<u>12,001,240.06</u>
--------------------------	----	----------------------

Disbursements:

Transfers to Money Market #2	\$	(11,973,948.09)
Transfer to RLF	\$	-
Transfer to Main Account	\$	-

Total Monthly Disbursements	\$	(11,973,948.09)
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MONEY MARKET #1 CHECKBOOK Balance January 31, 2021	\$	<u>27,291.97</u>
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BANK RECONCILIATION:PORT WASHINGTON STATE BANK MONEY MARKET #1 CHECKBOOK:

Balance as Per Statement	\$	27,291.88
Deposit in Transit	\$	0.09

MONEY MARKET #1 CHECKBOOK Balance January 31, 2021 (0.12%)APY	\$	<u>27,291.97</u>
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Attachment: Treasurer Report Feb 2021 (6822 : Treasurer Report)

MONEY MARKET #2 CHECKBOOK

Balance January 1, 2021 \$ 13,881,882.10

Receipts:

Department Receipts	\$	1,722,261.11
Real Estate Tax Receipts	\$	133,176.08
Tax Settlement Receipts	\$	1,617,818.89
Drainage District #2 Receipts	\$	-
Curler's Lease 2020	\$	-
Tax Foreclosure Receipts	\$	-
Dana Refund of Fees	\$	-
Transfer from Bond 2019	\$	1,345,796.32
Transfer from PWSB CD	\$	-
Transfer from Employee Fund Account	\$	-
Transfer from Vet Trust Account	\$	-
Transfers from Money Market #1	\$	11,973,948.09
Transfers from Revolving Loan Fund	\$	4,520.00
Transfers from Register of Deeds	\$	249,242.83
Transfer from PWSB Tax Account	\$	-
BMO Harris Bank Interest	\$	-
Commerce Bank Interest	\$	-
Interest Earnings	\$	3,361.65

Total Monthly Receipts \$ 17,050,124.97

Total Balance & Receipts \$ 30,932,007.07

Disbursements:

Transfers to Main Checkbook	\$	(6,329,036.14)
Transfers to PWSB CD	\$	-
Transfers to Payroll Checkbook	\$	(1,951,798.57)
Transfer to Curlers Maint Account	\$	-
Transfer to Petty Cash	\$	-
Transfer to RLF Account	\$	-
Bank Fees Deposit Slips	\$	-

Total Monthly Disbursements \$ (8,280,834.71)

MONEY MARKET #2 Balance January 31, 2021 \$ 22,651,172.36

BANK RECONCILIATION:**PORT WASHINGTON STATE BANK MONEY MARKET #2 CHECKBOOK:**

Balance as Per Statement	\$	22,651,172.36
Deposit in Transit	\$	-

MONEY MARKET #2 CHECKBOOK Balance January 31, 2021 (0.21%)APY \$ 22,651,172.36

PAYROLL CHECKBOOK

Balance January 1, 2021 \$ -

Receipts:

Transfers from Money Market #2	\$	1,951,798.57
Returned Direct Deposit ACH	\$	-
Void and Stop Payments	\$	56.70
Total Monthly Receipts	\$	1,951,855.27

Total Balance & Receipts \$ 1,951,855.27

Disbursements:

Salary Orders(#441358-441369)	\$	(10,671.10)
Salary Direct Deposit (#303755-305154)	\$	(1,941,127.47)
Transfer to MM2	\$	-
Transfer to Petty Cash	\$	(56.70)
Bank Fees Deposit Slips	\$	-

Total Monthly Disbursements \$ (1,951,855.27)

PAYROLL Balance January 31, 2021 \$ -

BANK RECONCILIATION:**PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:**

Balance as Per Statement	\$	3,873.59
Outstanding Payroll Checks	\$	(3,873.59)

PAYROLL CHECKBOOK Balance January 31, 2021 \$ -

Attachment: Treasurer Report Feb 2021 (6822 : Treasurer Report)

	2021		2021 ANNUAL BUDGET
REVENUE			
Interest Investments	8,671.50	\$	230,000 (January)
Curlers Building Maint	8.08		- (January)
Interest Go Bond 2019	107.77		(January)
Interest Health Care Trust	2.31		- (January)
Interest Revolving Loan Fund	80.56		- (January)
Interest Veteran's Memorial Trust	1.92		50 (January)
Interest on Delinquent Taxes	15,302.27		180,000 (January)
Penalty on Delinquent Taxes	7,826.94		90,000 (January)
Sales Tax General Fund	8,771,891.31		9,106,921 (November)
Use Value Penalty Tax	-		25,000 (January)
	-		
INVESTMENTS	BALANCE		RATES
Commerce State Bank, Savings (General Fund)	1,985.00		0.05% (January) APY
Commerce State Bank, CD (General Fund)	648,000.00		0.60% (January) APY
DANA, Federal Securities (General Fund)	5,774,458.16		0.26% (January) APY
BMO Harris Bank, Money Market (Tax Collection)	647,324.81		0.12% (January) APY
BMO Harris Bank, CD (General Fund)	-		0.00% (January) APY
LGIP, Savings (General Fund)	943,594.35		0.09% (January) APY
PWSB CD (General Fund)	-		0.00% (January) APY
PWSB, Money Market (Curlers Association Building Maint)	85,247.26		0.12% (January) APY
PWSB Money Market (General Obligation Bond 2019)	429,102.18		0.13% (January) APY
PWSB, Money Market (Health Care Trust)	24,421.09		0.12% (January) APY
PWSB, Money Market (Revolving Loan Fund)	856,295.92		0.12% (January) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,212.47		0.12% (January) APY
PWSB, Money Market (Register of Deeds)	152,086.36		0.12% (January) APY
PWSB, Money Market (Tax Collection)	2,309.44		0.12% (January) APY
PWSB, Treasurer (Petty Cash)	5,000.00		
Cornerstone Bank (General Fund)	852,927.96		0.10% (January) APY

Respectfully submitted,
Joshua H Morrison
County Treasurer

Attachment: Treasurer Report Feb 2021 (6822 : Treasurer Report)

OZAUKEE COUNTY
*****TAX CERTIFICATE BALANCES*****

SALE YEAR CO LEVY	2016 19,718,045	%	#Parcels	2017 19,980,046	%	#Parcels	2018 20,540,242	%	#Parcels	2019 21,206,722	%	#Parcels	2020 21,442,377	%	#Parcels	2021 21,060,771	%	#Parcels
JAN	819,290	4.16%	182	688,822	3.45%	157	676,323	3.29%	170	677,037	3.19%	157	665,015	3.10%	160	652,981	3.10%	160
FEB	735,906	3.73%	*514	647,780	3.24%	*504	635,873	3.10%	*474	632,703	2.98%	*531	592,846	2.76%	*499			
MAR	688,553	3.49%	*404	619,894	3.10%	*361	586,924	2.86%	*347	601,824	2.84%	*439	560,118	2.61%	*405			
APR	676,193	3.43%	*379	598,323	2.99%	*345	558,714	2.72%	*320	538,294	2.54%	*373	542,472	2.53%	*414			
MAY	619,985	3.14%	*335	580,873	2.91%	*287	546,610	2.66%	*288	497,644	2.35%	*338	492,878	2.30%	*388			
JUN	606,226	3.07%	*324	543,996	2.72%	*283	530,042	2.58%	*281	456,199	2.15%	*327	450,119	2.10%	*333			
JUL	584,234	2.96%	*282	519,805	2.60%	*246	525,435	2.56%	*249	448,987	2.12%	*286	442,269	2.06%	*289			
AUG	503,988	2.56%	*321	480,347	2.40%	*321	478,201	2.33%	*304	415,658	1.96%	*332	411,445	1.92%	*356			
TAX SALE	723,406	3.67%	307	663,032	3.32%	298	722,743	3.52%	287	784,172	3.82%	317	803,850	3.75%	340			
SEP	1,078,805	5.47%	269	1,051,832	5.26%	255	961,463	4.68%	251	1,008,852	4.76%	265	1,039,007	4.85%	282			
OCT	1,001,452	5.08%	229	928,163	4.65%	231	824,461	4.01%	207	898,119	4.24%	219	901,856	4.21%	232			
NOV	901,559	4.57%	205	810,549	4.06%	210	804,985	3.92%	192	849,484	4.01%	203	839,099	3.91%	207			
DEC	808,137	4.10%	180	757,237	3.79%	192	742,686	3.62%	166	771,905	3.64%	182	768,603	3.58%	179			

Dollars listed are from the tax certificate roll. Certificates are issued by law on September 1 for delinquent current year taxes and are added to the prior year delinquent taxes due.

% listed is the % of levy uncollected.

The number and dollars listed for September through January are all tax certificates.

*The number of parcels listed for February through August includes both current year delinquent parcels and prior year tax certificates. The dollars do not include current year delinquent taxes.

There are currently 12 parcels with delinquent taxes due that are on a payment plan.

There are currently 9 parcels on the 2017 tax foreclosure list.

SALES TAX INCOME

7.e.a

Attachment: Treasurer Report Feb 2021 (6822 : Treasurer Report)

		2021	2020	2019	2018	2017	2016
MONTH COUNTY RECEIVES SALES TAX MONEY	MONTH SALES OCCURRED AND SALES TAX COLLECTED						
January	November	835,958	\$ 840,209	\$ 847,021	\$ 515,672	\$ 574,920	\$ 747,882
February	December		\$ 811,096	\$ 835,788	\$ 898,676	\$ 846,229	\$ 586,188
March	January		\$ 640,248	\$ 566,612	\$ 541,933	\$ 541,272	\$ 520,409
April	February		\$ 676,988	\$ 519,868	\$ 456,218	\$ 524,215	\$ 585,427
May	March		\$ 624,557	\$ 796,918	\$ 724,708	\$ 634,006	\$ 567,499
June	April		\$ 646,382	\$ 685,858	\$ 744,247	\$ 760,546	\$ 714,603
July	May		\$ 836,826	\$ 767,577	\$ 662,777	\$ 583,328	\$ 703,699
August	June		\$ 816,972	\$ 927,214	\$ 970,616	\$ 785,704	\$ 649,714
September	July		\$ 817,956	\$ 623,068	\$ 622,120	\$ 718,680	\$ 774,429
October **	August		\$ 1,208,946	\$ 902,946	\$ 767,925	\$ 665,636	\$ 723,452
November	September		\$ 730,504	\$ 815,601	\$ 925,225	\$ 806,427	\$ 704,833
December	October		\$ 936,555	\$ 606,837	\$ 612,342	\$ 704,018	\$ 722,010
MONTHS SALES OCCURRED & TAX COLLECTED (Jan -Nov 2020)			\$ 8,771,892	\$ 8,052,708	\$ 7,875,131	\$ 7,239,505	\$ 7,240,983
MONTH(S) SALES TAX REC'D BY COUNTY (January)		835,958	840,209	847,021	515,672	574,920	747,882
SALES TAX W/ACCRUALS (Jan-Dec)			\$ 8,771,892	\$ 8,863,804	\$ 8,710,919	\$ 8,138,182	\$ 8,087,212
BUDGET		\$ 9,106,921	\$ 9,106,921	\$ 8,656,921	\$ 8,276,921	\$ 7,870,000	\$ 7,870,000
** October Sales Tax amount includes \$296,467 Baseball Stadium Tax Re-imbursement received on 10-30-2020							
County receives	97.75%			of the .5% tax collected			
State retains	1.75%						
Retailers retain	0.5%						
	100.00%						

REVOLVING LOAN FUND UPDATE

RLF CASH BALANCE JANUARY 2021

Cash Balance
\$856,295.92

RLF LOANS

	Loan Begin Date	Loan End Date	Principal Due	Monthly Payment	Paid Through Payment/Loan Information
107 W Buntrock LLC	July 1, 2014	June 2024	\$38,594.20	\$904.54	October 2020 Late
Advanced Mfg. Technologies	August 1, 2011	September 2020	\$0.00	\$583.04	Loan Paid in Full on 1-20-2021
Advanced Mfg. Technologies	January 1, 2013	September 2021	\$21,994.07	\$935.63	September 2019 Late
Cheel LLC	February 1, 2018	December 2024	\$31,242.96	\$647.01	October 2020 Late
Oldenburg Metal Properties	April 1, 2014	March 2024	\$26,385.93	\$678.41	November 2020 Late
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	\$80,684.37	\$975.10	November 2020 Late
The Bottle Shop	May 1, 2017	October 1, 2023	\$21,080.35	\$542.91	December 2020 Late
The Fermentorium	May 1, 2015	July 2025	\$44,339.02	\$757.79	May 2020 Late

Ozaukee County Committee Report
General Fund Treasurer
 For the One Month Ending Sunday, January 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	\$23,688	\$23,688	\$302,000	\$278,312	7.84%
Public Charges for Services	\$1,035	\$1,035	\$4,000	\$2,965	25.88%
Other Revenue	\$4,828	\$4,828	\$17,500	\$12,672	27.59%
Total Revenues	\$29,551	\$29,551	\$323,500	\$293,949	9.13%
Expenditures					
Salaries	\$9,469	\$9,469	\$249,968	\$240,499	3.79%
Fringe Benefits	\$14,331	\$14,331	\$115,073	\$100,742	12.45%
Travel/Training	-	-	\$4,700	\$4,700	0.00%
Supplies	\$767	\$767	\$32,085	\$31,318	2.39%
Purchased Services	\$334	\$334	\$12,600	\$12,266	2.65%
Interdepartment Charges	\$2,467	\$2,467	\$35,394	\$32,927	6.97%
Other Expenses	\$10,443	\$10,443	\$19,650	\$9,207	53.15%
Total Operating Expenditures	\$37,811	\$37,811	\$469,470	\$431,659	8.05%
Capital Outlay					
Total Expenditures	\$37,811	\$37,811	\$469,470	\$431,659	8.05%
Net Increase (Decrease)	(\$8,260)	(\$8,260)	(\$145,970)	(\$137,710)	5.66%

Equity:

Attachment: Treasurer Report Feb 2021 (6822 : Treasurer Report)