AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, MARCH 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. February 25, 2021
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Financial Report
6. **ACTION ITEMS**
   a. Dynamic Great Plains System Upgrade Project Proposal
   b. Transfer of General Fund Surplus to Project Fund
   c. Wire Transfers #3236-#3255 and February 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**
   Thursday, April 29, 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: **March 25, 2021**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Julie Winkelhorst**

Agenda Summary February 25, 2021

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_02252021-2857>

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Corporation Counsel Financial Report

ATTACHMENTS:

- Corp Counsel Financial March 2021 (PDF)

Ozaukee County Committee Report
General Fund Corporation Counsel
For the Two Months Ending Sunday, February 28, 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	$90	$550	$7,650	$7,100	7.19%
Total Revenues	**$90**	**$550**	**$513,800**	**$513,250**	**0.11%**
Expenditures					
Salaries	$39,225	$60,690	$513,210	$452,520	11.83%
Fringe Benefits	$16,224	$43,335	$205,073	$161,738	21.13%
Travel/Training	-	-	$2,900	$2,900	0.00%
Supplies	$55	$366	$12,425	$12,059	2.95%
Purchased Services	$472	$959	$23,066	$22,107	4.16%
Interdepartment Charges	$3,264	$11,104	$104,168	$93,064	10.66%
Other Expenses	-	$89	$1,400	$1,311	6.36%
Total Operating Expenditures	**$59,240**	**$116,543**	**$862,242**	**$745,699**	**13.52%**
Capital Outlay					
Total Expenditures	**$59,240**	**$116,543**	**$862,242**	**$745,699**	**13.52%**
Net Increase (Decrease)	**($59,150)**	**($115,993)**	**($348,442)**	**($232,449)**	**33.29%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Dynamic Great Plains System Upgrade Project Proposal

BACKGROUND INFORMATION: See Support Document

ANALYSIS: See Support Document

FISCAL IMPACT: $35,260

FUNDING SOURCE:

County Levy: $35,260 Account 104-1-01-54308-000

Total Budget $186,901 Remaining Budget $131,121

RECOMMENDED MOTION: Approve upgrading our Great Plains Accounting, Payroll and Human Resources software

ATTACHMENTS:

- Dynamics GP Upgrade Proposal (PDF)

SYSTEM UPGRADE PROJECT PROPOSAL

PROPOSAL

Upgrade our Accounting, Payroll and Human Resource Operations Software to the latest supported version of Microsoft Dynamics GP, Dynamics GP 2018. We have learned that mainstream support of our current version, Microsoft Dynamics GP 2016, ends on 07/13/2021.

OBJECTIVE

- Maintain access to critical regulatory updates including year-end payroll tax changes, 1099 and W2 form changes.
- Maintain access to hotfixes and service packs.
- Take advantage of new features and functionality such as:
  - Refined User Security Setup
  - Increased Smart List Features
  - Much Needed Bank Reconciliation sorting options
  - Added ability to print and email a single statement from the customer card
  - Added ability to print purchase requisitions
  - Expanded Document Attachment Functionality
  - The ability to roll down changes to inactive employees. (Hurray!)
  - The ability to reprint posting journals anytime.
- Update our operating system to Windows Server 2019 for better security, performance and stability and improved applications.
- Upgrade our current customizations to a supported version. This requires an update from our current VBA packages written in 2005 to Dexterity and SQL. These customizations are not compatible with Windows Server 2019 and Dynamics GP 2018 and forward.

COST

	Work Details	Hours	Rate	Total
1	Project Management	30	$205	$6,150
2	System Setup/Install	16	$205	$3,280
3	Customizations - Upgrade	76	$205	$15,580
4	Test Software Upgrade	11	$205	$2,255
5	Production Software Upgrade	11	$205	$2,255
6	End User Training	4	$205	$820
7	UAT / Go-Live Support	24	$205	$4,920
	Work Order Total	172		$35,260.00

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Transfer of General Fund Surplus to Project Fund

BACKGROUND INFORMATION: Section 10(a)(3) of the County's Fund Balance/Net Position Policy requires the County Administrator and Finance Director to review the General Fund's current year net increase in fund balance for a transferred to the Capital Reserve capital projects fund upon approval of the Finance Committee.

ANALYSIS: The 2020 General Fund surplus is estimated to be approximately $1,400,000. Due to the fact that the Project Fund recommended projects can be completed with the funds available the recommendation is to not transfer surplus funds at this time.

RECOMMENDED MOTION: Staff respectfully requests that the Committee approve the recommendation to not transfer surplus 2020 funds to the Capital Reserve.

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Wire Transfers #3236-#3255 and February 2021 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers #3236 - #3255 March 2021 (PDF)

Finance Committee
March 25, 2021

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT#3236	2/17/2021	$20,510.64	Empower Retirement	Deferred Comp/dsd
WT#3237	2/17/2021	$5,180.50	North Shore Bank	Deferred Comp/dsd
WT#3238	2/19/2021	$1,037.11	WI Dept of Revenue	Wage Attachment/DOR Order/dsd
WT#3239	3/15/2021	$63,774.88	WI Dept of Revenue	State Payroll Taxes/dsd
WT#3240	2/22/2021	$320,847.42	IRS	Federal Payroll Taxes/dsd
WT#3241	2/19/2021	$14,347.10	Cardmember Services	Credit Card bill/Feb/dsd
WT#3242	2/22/2021	$1,638.37	WI Dept of Revenue	Sales Tax/Jan 2021/dsd
WT#3243	2/23/2021	$566,771.39	US Bank Nat'l Assoc	Credit Card bill/Feb/dsd
WT#3244	3/1/2021	$337,193.14	JP Morgan Chase DTC/jhm	March 2021 Debt Int. Pmt/jhm
WT#3245	3/1/2021	$5,480,000.00	JP Morgan Chase DTC/jhm	March Principal Debt Pmt/jhm
WT#3246	3/31/2021	$392,437.47	WRS	WRS Feb Contributions/dsd
WT#3247	3/15/2021	$107,582.64	WI Dept of Revenue/dsd	Real Estate Transfer Fees-Feb
WT#3248	3/3/2021	$22,398.96	Empower Retirement/jhm	Empower Retirement/jhm
WT#3249	3/3/2021	$5,330.50	North Shore Bank/jhm	Deferred Comp/jhm
WT#3250	3/5/2021	$1,214.59	WI DOR/jhm	Wage Attach/jhm
WT#3251	3/8/2021	$320,303.62	IRS	Federal Payroll Tax/jhm
WT#3252	3/31/2021	$63,448.46	WiDOR/jhm	State Payroll Tax/jhm
WT 3253	3/8/2021	$3,176.85	St Of WI Controller's Office	St of WI Tax Settlement - Mar 2021
WT#3254	3/10/2021	$34,383.11	Aegis/jhm	Worker's Comp Claim Feb/jhm
WT#3255	3/22/2021	$1,506.07	WiDOR/Sales Tax Feb 2021/jhm	WiDOR/Sales Tax Feb 2021/jhm
		$7,763,082.82		

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary County Clerk

ATTACHMENTS:

- Cty Clk Financials (PDF)
- Cty Clk Annual Report 2020 (PDF)

Ozaukee County Committee Report

General Fund County Clerk

For the Two Months Ending Sunday, February 28, 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	$45	($90)	300.00%
Intergovernmental Charges	$837	$24,262	$41,773	$17,511	58.08%
Interdepartmental Charges	$5,889	$12,516	$84,000	$71,484	14.90%
Licenses & Permits	$220	$825	$21,500	$20,675	3.84%
Other Revenue	-	-	$18,500	$18,500	0.00%
Total Revenues	**$6,946**	**$37,738**	**$165,818**	**$128,080**	**22.76%**
Expenditures					
Salaries	$29,045	$50,436	$369,521	$319,085	13.65%
Fringe Benefits	$12,964	$29,934	$109,298	$79,364	27.39%
Travel/Training	($399)	($350)	$29,300	$29,650	-1.19%
Supplies	$29,012	$36,674	$183,925	$147,251	19.94%
Purchased Services	$4,196	$22,347	$55,200	$32,853	40.48%
Interdepartment Charges	$1,670	$3,373	$28,213	$24,840	11.96%
Other Expenses	-	$96	$4,627	$4,531	2.07%
Total Operating Expenditures	**$76,488**	**$142,510**	**$780,084**	**$637,574**	**18.27%**
Capital Outlay					
Total Expenditures	**$76,488**	**$142,510**	**$780,084**	**$637,574**	**18.27%**
Net Increase (Decrease)	**($69,542)**	**($104,772)**	**($614,266)**	**($509,494)**	**17.06%**

Equity:

Attachment: Cty Clk Financials (6900 : County Clerk)

COUNTY CLERK'S OFFICE

Julianne B. Winkelhorst, County Clerk
Lisa M. Henning, Chief Deputy County Clerk
Email: ctyclerk@co.ozaukee.wi.us
www.co.ozaukee.wi.us

2020 ANNUAL REPORT

TO THE HONORABLE BOARD OF SUPERVISORS OZAUKEE COUNTY, WISCONSIN

The following is a statement of fees collected by the County Clerk pursuant to Section 59.23(2)(o) of the Wisconsin State Statutes during the period January 1, 2020 to December 31, 2020 inclusive:

MARRIAGE LICENSES ISSUED:

393 licenses @ $100.00 .... $39,300.00*

*County share – 393 @ $55.00 = $21,615.00
State share – 393 @ $25.00 = $ 9,825.00
Family Court Counseling – 393 @ $20.00 = $ 7,860.00

23 licenses issued within the 5 day waiting period @ $25.00 ……… $575.00

PASSPORTS APPLICATIONS/PHOTOS:

150 applications for books and/or cards @ $35.00..…………………..….. $5,250.00

125 photos @ $12.00 ………………………………………………….. $1,500.00

121 W. Main Street, P. O. Box 994, Port Washington, WI 53074
Phone: (262) 284-8110 Metro: (262) 238-8110 Fax: (262) 284-8100 Metro Fax: (262) 238-8100

END OF YEAR DOG REPORT - 2020

BEGINNING BALANCE		$1,000.00
TOTAL REVENUE		$13,250.50
EXPENSES		
5% State Fee	$662.53	
Collecting Officials	$919.25	
Lister Fee	$1,823.00	
Postage/Printing	$0.00	
Impounding Costs	$1,015.00	
Dog Claims/Tag Fees	$512.00	
Publication Expenses	$155.18	
TOTAL EXPENSES	**$5,086.96**	
$1,000 To Remain in Account Per State Statutes	- $1,000.00	
BALANCE TO HUMANE SOCIETY		**$8,163.54**

STATE OF WISCONSIN)
) SS.
COUNTY OF OZAUKEE)

I, Julianne B. Winkelhorst, County Clerk in and for said county, do hereby certify that the foregoing statements by me made are true and correct, and that all monies collected by me have been paid to the County Treasurer as required by law.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 27th day of January, 2021.

(S E A L)

Julianne B. Winkelhorst
County Clerk

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Finance

ATTACHMENTS:

- 2021-3 Directors Report to Finance (PDF)
- Mar Finance Committee Mtg - Countywide Rpt - Feb 2021 (PDF)
- Mar Finance Committee Mtg - General Fund Rpt - Feb 2021 (PDF)
- Mar Finance Committee Mtg - Non Departmental Rpt - Feb 2021 (PDF)
- Mar Finance Committee Mtg - County Adminstrator Rpt - Feb 2021 (PDF)
- Mar Finance Committee Mtg - Finance Dpt Rpt - Feb 2021 (PDF)
- Mar Finance Committee Mtg - Bdgt-Prjct Mgmt Rpt - Feb 2021 (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE

MARCH 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 $1,374,307, which is up from $992,506 I reported last month for the year ending December 31, 2020. The increase was due to additional grant revenue and reconciling the ADRC fund.

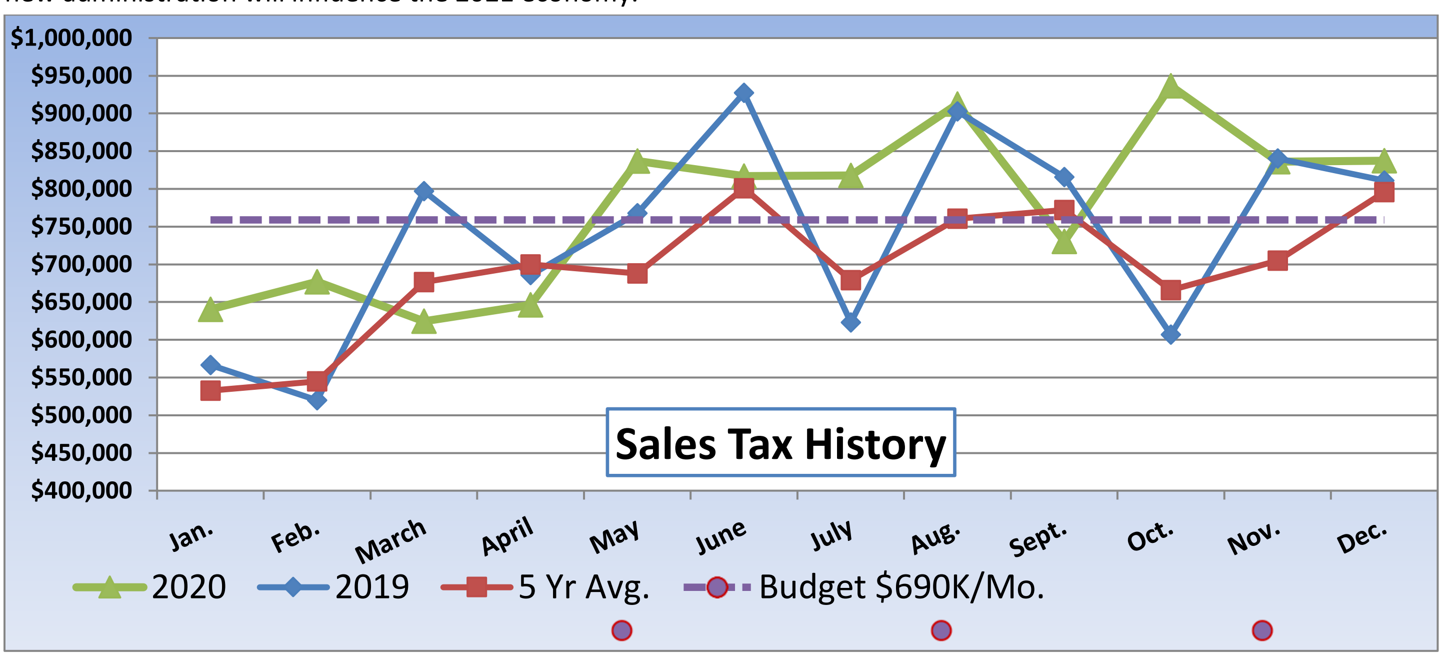
Much of the surplus is attributed to a couple of big items from the revenue side. Sales tax collections exceeded budget by $502,332 and $687,267 of the CARES Act funding from the State for COVID 19 was allocated to the GF to offset public safety costs as allowed by the state.

2021 General Fund:

The February report for the General Fund has a few expenditure categories higher than you would expect. Fringe benefits are higher because health insurance is paid a month in advance. 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.

Sales Tax Collections:

Final Sales Tax Collections for 2020 totaled $9,312,786. December was $37,361 more than estimated. This exceeds our 2020 budget of $9,106,921 by $205,865. The total Sales Tax Revenue for 2020 including the Stadium Tax payment of $296,467 is $9,609,253. The budget for 2021 is unchanged at $9,106,921 since it is unknown how the pandemic and the new administration will influence the 2021 economy.



Ozaukee County Committee Report

Summary of All Units

For the Two Months Ending Sunday, February 28, 2021
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$1,862,367	$3,695,439	$27,363,997	$23,668,558	13.50%
Intergovernmental Revenues	$378,270	$786,299	$18,969,123	$18,182,824	4.15%
Public Charges for Services	$1,314,266	$2,808,540	$26,220,953	$23,412,413	10.71%
Intergovernmental Charges	$550,158	$1,429,733	$7,350,624	$5,920,891	19.45%
Interdepartmental Charges	$129,463	$350,799	$4,511,914	$4,161,115	7.77%
Fines/Forfeitures/Penalties	$13,455	$27,936	$231,300	$203,364	12.08%
Licenses & Permits	$4,700	$26,191	$865,526	$839,335	3.03%
Interest Revenue	$19,449	$44,503	$375,050	$330,547	11.87%
Other Revenue	$2,961,721	$3,018,152	$2,952,415	($65,737)	102.23%
Total Revenues	**$7,233,849**	**$12,187,592**	**$88,840,902**	**$76,653,310**	**13.72%**
Expenditures					
Salaries	$2,839,909	$4,607,536	$36,205,836	$31,598,300	12.73%
Fringe Benefits	$1,195,374	$2,664,603	$13,294,409	$10,629,806	20.04%
Travel/Training	$14,762	$23,659	$518,266	$494,607	4.57%
Supplies	$506,367	$1,294,178	$9,280,615	$7,986,437	13.94%
Purchased Services	$803,895	$1,317,693	$16,693,530	$15,375,837	7.89%
Interdepartment Charges	$445,280	$880,655	$4,086,360	$3,205,705	21.55%
Depreciation	-	$142,604	$2,887,050	$2,744,446	4.94%
Debt Service	$51,131	$51,131	$2,656,274	$2,605,143	1.92%
Grants	$36,074	$809,794	$1,433,240	$623,446	56.50%
Other Expenses	$131,567	$1,872,866	$3,337,450	$1,464,584	56.12%
Total Operating Expenditures	**$6,024,359**	**$13,664,719**	**$90,393,030**	**$76,728,311**	**15.12%**
Capital Outlay					
Project Fund	$54,649	$58,724	$765,162	$706,438	7.67%
Equipment & Furniture	$38,895	$367,432	$2,026,603	$1,659,171	18.13%
Buildings & Land	$6,445	$9,614	$1,060,600	$1,050,986	0.91%
Contra	-	-	($551,000)	($551,000)	0.00%
Total Capital Outlay	**$99,989**	**$435,770**	**$3,301,365**	**$2,865,595**	**13.20%**
Total Expenditures	**$6,124,348**	**$14,100,489**	**$93,694,395**	**$79,593,906**	**15.05%**
Other Finance (Sources)	-	($779,716)	($953,387)	($173,671)	81.78%
Other Finance Uses	-	$779,716	$779,716	-	100.00%
Net Other Financing Sources/Uses	**-**	**-**	**($173,671)**	**($173,671)**	**0.00%**
Net Increase (Decrease)	**$1,109,501**	**($1,912,897)**	**($4,679,822)**	**($2,766,925)**	**40.88%**

Equity:

Ozaukee County Committee Report

Summary of All General Fund Units

For the Two Months Ending Sunday, February 28, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$898,178	$1,767,059	$19,551,238	$17,784,179	9.04%
Intergovernmental Revenues	$219,401	$231,703	$3,285,030	$3,053,327	7.05%
Public Charges for Services	$162,430	$335,667	$2,239,439	$1,903,772	14.99%
Intergovernmental Charges	$33,389	$112,700	$253,538	$140,838	44.45%
Interdepartmental Charges	$15,312	$31,277	$470,854	$439,577	6.64%
Fines/Forfeitures/Penalties	$13,030	$27,510	$225,000	$197,490	12.23%
Licenses & Permits	$4,550	$10,323	$122,500	$112,177	8.43%
Interest Revenue	$14,457	$26,906	$375,050	$348,144	7.17%
Other Revenue	$136,817	$166,865	$565,181	$398,316	29.52%
Total Revenues	**$1,497,564**	**$2,710,010**	**$27,087,830**	**$24,377,820**	**10.00%**
Expenditures					
Salaries	$1,062,235	$1,699,675	$13,787,803	$12,088,128	12.33%
Fringe Benefits	$576,522	$1,167,718	$5,246,569	$4,078,851	22.26%
Travel/Training	$10,595	$14,635	$217,447	$202,812	6.73%
Supplies	$117,900	$345,909	$1,439,367	$1,093,458	24.03%
Purchased Services	$235,930	$464,161	$3,226,343	$2,762,182	14.39%
Interdepartment Charges	$60,143	$140,116	$1,019,136	$879,020	13.75%
Grants	$26,168	$785,964	$1,219,504	$433,540	64.45%
Other Expenses	$40,274	$545,063	$746,521	$201,458	73.01%
Total Operating Expenditures	**$2,129,767**	**$5,163,241**	**$26,902,690**	**$21,739,449**	**19.19%**
Capital Outlay					
Equipment & Furniture	$31,725	$261,747	$396,135	$134,388	66.08%
Total Capital Outlay	**$31,725**	**$261,747**	**$396,135**	**$134,388**	**66.08%**
Total Expenditures	**$2,161,492**	**$5,424,988**	**$27,298,825**	**$21,873,837**	**19.87%**
Other Finance (Sources)	-	($196,000)	($211,000)	($15,000)	92.89%
Net Other Financing Sources/Uses	**-**	**($196,000)**	**($211,000)**	**($15,000)**	**92.89%**
Net Increase (Decrease)	**($663,928)**	**($2,518,978)**	**$5**	**$2,518,983**	**-5037956 0.00%**

Equity:

Attachment: Mar Finance Committee Mtg - General Fund Rpt - Feb 2021 (6898 : Fin Dpt)

Ozaukee County Committee Report

General Fund Non Departmental

For the Two Months Ending Sunday, February 28, 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	$4	-	($4)	0.00%
Other Revenue	$194	($19,012)	$138,886	$157,898	-13.69%
Total Revenues	**$196**	**($19,008)**	**$408,886**	**$427,894**	**-4.65%**
Expenditures					
Salaries	$1,000	$3,337	($276,000)	($279,337)	-1.21%
Fringe Benefits	$165,250	$165,250	$173,000	$7,750	95.52%
Travel/Training	-	-	$24,714	$24,714	0.00%
Supplies	-	$13,040	$16,158	$3,118	80.70%
Purchased Services	$4,469	$8,938	$53,625	$44,687	16.67%
Grants	$25,000	$781,029	$1,027,004	$245,975	76.05%
Other Expenses	$11,110	$486,473	$472,082	($14,391)	103.05%
Total Operating Expenditures	**$206,829**	**$1,458,067**	**$1,490,583**	**$32,516**	**97.82%**
Capital Outlay					
Total Expenditures	**$206,829**	**$1,458,067**	**$1,490,583**	**$32,516**	**97.82%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($206,633)**	**($1,477,075)**	**($1,066,697)**	**$410,378**	**138.47%**

Equity:

Attachment: Mar Finance Committee Mtg - Non Departmental Rpt - Feb 2021 (6898 : Fin Dpt)

Ozaukee County Committee Report

General Fund County Administrator

For the Two Months Ending Sunday, February 28, 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	$8,537	$13,222	$110,968	$97,746	11.92%
Fringe Benefits	$3,138	$7,272	$35,172	$27,900	20.68%
Travel/Training	-	-	$1,925	$1,925	0.00%
Supplies	-	$756	$1,975	$1,219	38.28%
Purchased Services	$51	$116	$900	$784	12.89%
Interdepartment Charges	$1,171	$2,374	$14,182	$11,808	16.74%
Other Expenses	-	$532	$500	($32)	106.40%
Total Operating Expenditures	**$12,897**	**$24,272**	**$165,622**	**$141,350**	**14.66%**
Capital Outlay					
Total Expenditures	**$12,897**	**$24,272**	**$165,622**	**$141,350**	**14.66%**
Net Increase (Decrease)	**($12,897)**	**($24,272)**	**($165,622)**	**($141,350)**	**14.66%**

Equity:

Ozaukee County Committee Report

General Fund Finance Department

For the Two Months Ending Sunday, February 28, 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	$82,543	$102,290	$97,500	($4,790)	104.91%
Total Revenues	**$82,543**	**$102,290**	**$97,500**	**($4,790)**	**104.91%**
Expenditures					
Salaries	$54,966	$85,106	$708,728	$623,622	12.01%
Fringe Benefits	$19,807	$47,435	$206,251	$158,816	23.00%
Travel/Training	-	-	$8,200	$8,200	0.00%
Supplies	$560	$789	$39,755	$38,966	1.98%
Purchased Services	$17,114	$17,296	$19,750	$2,454	87.57%
Interdepartment Charges	$2,246	$4,589	$27,410	$22,821	16.74%
Other Expenses	$16	$32	$500	$468	6.40%
Total Operating Expenditures	**$94,709**	**$155,247**	**$1,010,594**	**$855,347**	**15.36%**
Capital Outlay					
Total Expenditures	**$94,709**	**$155,247**	**$1,010,594**	**$855,347**	**15.36%**
Net Increase (Decrease)	**($12,166)**	**($52,957)**	**($913,094)**	**($860,137)**	**5.80%**

Equity:

Attachment: Mar Finance Committee Mtg - Finance Dpt Rpt - Feb 2021 (6898 : Fin Dpt)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Two Months Ending Sunday, February 28, 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	$17,761	$27,421	$215,991	$188,570	12.70%
Fringe Benefits	$3,844	$7,958	$60,029	$52,071	13.26%
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	**$21,605**	**$35,379**	**$285,545**	**$250,166**	**12.39%**
Capital Outlay					
Total Expenditures	**$21,605**	**$35,379**	**$285,545**	**$250,166**	**12.39%**
Net Increase (Decrease)	**($21,605)**	**($35,379)**	**($285,545)**	**($250,166)**	**12.39%**

Equity:

Attachment: Mar Finance Committee Mtg - Bdgt-Prjct Mgmt Rpt - Feb 2021 (6898 : Fin Dpt)

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Human Resources

Benefits Administration

Staff is working with our insurance broker, Ansay, to explore options to streamline our benefit administration processes including benefits administration software and partnerships with Group Health Trust and our other benefit vendors.

Wellness

The Safety & Wellness Committee met on March 8 and are working to identify initiatives to work on for the next year.

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.

P&P Update

Staff is working to update the P&P. Last week HR finished creating of a new ADA Accommodation policy, which was reviewed and approved by legal. All updated policies will go to Finance Committee and County Board for approval.

Engagement survey

How do you feel about working at Ozaukee County? We would like to know! Therefore, we are conducting an employee survey through the Milwaukee Journal Sentinel Top Workplaces program, which recognizes the best places to work in southeastern Wisconsin.

You will receive an email and/or SMS text message with a link to an online survey. You only need to complete the survey once, which can be accessed from the email or SMS text link. The survey is being conducted by Energage, an independent research company. Please take a few minutes to complete the survey and provide us with your feedback. To protect your confidentiality, Energage will not disclose your individual responses to the County. Furthermore, your department or group scores will only be disclosed if there are at least 5 survey takers in your group. However, please note that managers at Ozaukee County may see the optional written comments on the final page of the survey. If you wish to make a comment please do not write anything that will identify you as an individual.

ATTACHMENTS:

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

BONUS REPORT - 2021

Date	Department	Supervisory Duties	Amount	Rationale
1/7/2021	Treasurer	No	$936.83	Outstanding performance and positive attitude througout 2020.
1/8/2021	Human Services	No	$700.00	Provding 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.
2/25/2021	Treasurer	No	$1,324.13	Improved efficiency and effectiveness, outstanding teamwork, and extraordinary effort throughout 2020.
3/1/2021	Clerk of Courts	No	$600.00	Outstanding performance, going above and beyond, and being Forward Focused. Also, implementing new software/hardware for virtual heari
3/1/2021	Highway	Yes	$500.00	Stepped in for a team leader who was out on medical leave, continued his normal job duties while managing staff.
3/11/2021	Administration	No	$1,000.00	Improved efficiency and effectiveness of numerous processes.
		TOTAL	$6,760.96	

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 (6895 : HR Department Report)

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Information Technology

ATTACHMENTS:

- Radio Services and IT Financials (PDF)

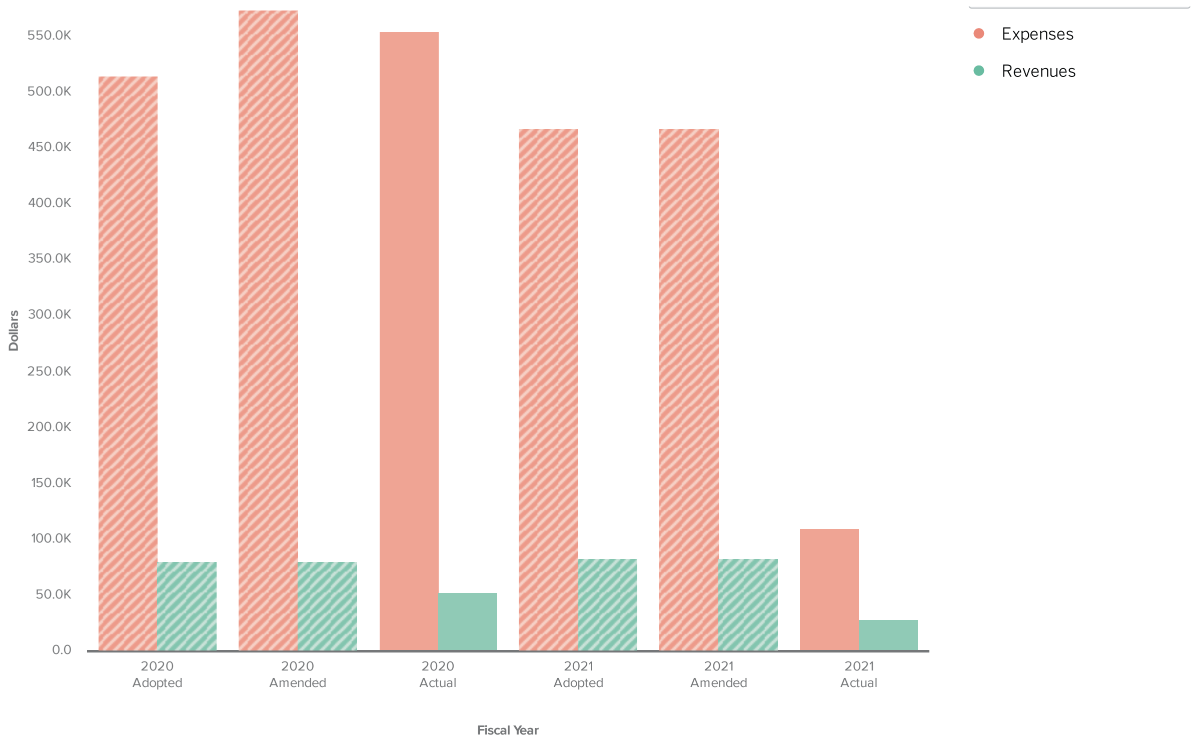
Radio Services and IT Financials

March Finance Committee

Radio Services Financials

Collapse All	2020 Adopted	2020 Amended	2020 Actual	2021 Adopted	2021 Amended	2021 Actual
Revenues	$ 80,000	$ 80,000	$ 52,457	$ 83,370	$ 83,370	$ 28,239
Other (Donations/One-time/Misc)	80,000	80,000	52,457	83,370	83,370	28,239
Rental of County Property	80,000	80,000	52,457	83,370	83,370	28,239
Discounts Taken	0	0	0	0	0	0
Expenses	515,052	573,186	554,366	468,222	468,222	110,385
Purchased Services	338,411	396,545	392,935	288,411	288,411	74,347
Salaries & Fringe Benefits	115,735	115,735	113,873	118,506	118,506	22,504
Supplies under $5,000	45,100	45,100	35,021	45,100	45,100	11,660
Interdepartmental Charges	12,525	12,525	9,523	12,923	12,923	1,657
Travel/Mileage/Conference&Meetings	2,500	2,500	0	2,500	2,500	0
Other Expenses	782	782	782	782	782	218
Equipment & Software	0	0	2,232	0	0	0
Revenues Less Expenses	$ -435,052	$ -493,186	$ -501,909	$ -384,852	$ -384,852	$ -82,145

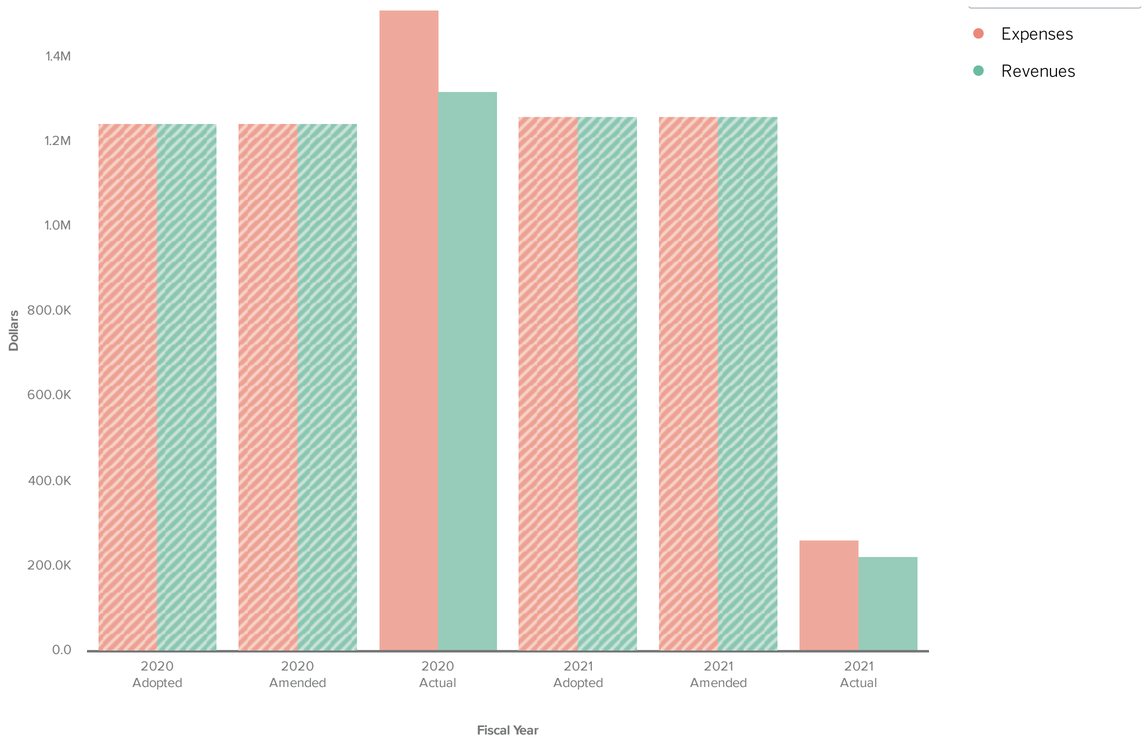
Radio Services Financials



IT Financials

Expand All	2020 Adopted	2020 Amended	2020 Actual	2021 Adopted	2021 Amended	2021 Actual
Revenues	$ 1,242,867	$ 1,242,867	$ 1,320,083	$ 1,259,826	$ 1,259,826	$ 224,969
Interdepartmental Revenue for County Services	1,233,867	1,233,867	1,297,722	1,255,716	1,255,716	224,969
Public Charges for County Services	3,500	3,500	22,361	3,500	3,500	0
Intergovernmental Revenue for County Services	5,500	5,500	0	610	610	0
Expenses	1,242,867	1,242,867	1,508,767	1,259,826	1,259,826	261,818
Purchased Services	679,364	679,364	848,089	679,364	679,364	110,582
Purchased Services	679,364	679,364	848,089	679,364	679,364	110,582
Service Contracts	404,889	404,889	445,731	404,889	404,889	58,407
Telephone	160,000	160,000	252,419	160,000	160,000	41,278
Maintenance Contracts	73,475	73,475	91,050	73,475	73,475	9,466
Consulting Services	40,000	40,000	56,743	40,000	40,000	1,431
Equipment Repairs and Maintenance	1,000	1,000	1,546	1,000	1,000	0
Independent Audit Services	0	0	600	0	0	0
Salaries & Fringe Benefits	543,953	543,953	621,248	560,912	560,912	145,067
Other	543,953	543,953	621,248	560,912	560,912	145,067
Regular Salaries & Wages	348,308	348,308	356,239	358,402	358,402	70,334
Health Insurance	88,930	88,930	103,540	99,114	99,114	37,063
Overtime	50,000	50,000	99,438	50,000	50,000	23,957
Retirement	26,056	26,056	30,742	24,192	24,192	6,361
Social Security Tax	23,973	23,973	23,572	21,964	21,964	5,662
Medicare Tax	5,768	5,768	6,294	5,197	5,197	1,324
Disability Insurance	431	431	860	1,469	1,469	221
Life Insurance	486	486	563	573	573	146
Supplies under $5,000	12,900	12,900	33,820	12,900	12,900	6,138
Travel/Mileage/Conference&Meetings	6,250	6,250	3,815	6,250	6,250	0
Other Expenses	200	200	1,744	200	200	0
Interdepartmental Charges	200	200	52	200	200	31
Revenues Less Expenses	$ 0	$ 0	$ -188,684	$ 0	$ 0	$ -36,849

IT Financials



OpenGov

Add links

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer Report March 2021 (PDF)
- 2020 Treasurer Annual Report (PDF)

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

CASH

Cash ending February is up $5,943,884 from last February:

Cash 2021, $37,849,196	2020, $31,905,312	**Increase of $5,943,884 +18.63%**

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 February:

Feb 2021,	$ 57,673	2020,	$ 59,870	**Decrease of $2,197 -3.67%**
Budget 2021,	$270,000	2020,	$255,000	**Budget/Actual 21.36%**

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 February:

Feb 2021,	$ 17,924	2020,	$ 82,095	**Decrease of $64,171 -78.17%**
Budget 2021,	$230,000	2020,	$230,000	**Budget/Actual 7.79%**

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 December, see page 6:

Dec 2020,	$9,609,253	2020,	$8,863,804	**Increase of $745,449 +8.41%**
Budget 2020,	$9,106,921	2020,	$9,106,921	**Budget/Actual 105.51%**

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:

Feb 2021,	$582,329	2020,	$592,846	**Decrease of $10,517 -1.77%**

Number of delinquent parcels:

Feb 2021,	#588	2020,	#499	**Increase of #89 +17.84%**

The certificate balance is all delinquent outstanding real estate taxes.

Tax Certificate reports: see page 5:

FORECLOSURES

As of 3/10/2021, 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. The List of Tax Liens of Ozaukee County Being Foreclosed by Proceeding In-Rem Notice and Petition for Judgement was filed on February 11th, 2021 and published under a class 3 notice starting 2/18/2021.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance February 1, 2021			$	(1,039,600.74)
Receipts:				
Transfers from Money Market #2	$	5,340,035.82		
Void and Stop Payments	$	10,378.00		
Transfers from Money Market #1	$	-		
Total Monthly Receipts			$	5,350,413.82
Total Balance & Receipts			$	4,310,813.08
Disbursements:				
County Orders (#527647-528286)	$	(3,952,586.67)		
Wire Transfers (wt#3214,3221,3228-3232,3233-3238,3240-3243)	$	(2,028,868.31)		
Transfer to MM#2	$	-		
Bank Fees Deposit Slips	$	-		
Total Monthly Disbursements			$	(5,981,454.98)
MAIN CHECKBOOK Balance February 26, 2021			**$**	**(1,670,641.90)**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	187,107.49		
Outstanding County Checks	$	(1,857,749.39)		
MAIN CHECKBOOK Balance February 26, 2021			**$**	**(1,670,641.90)**

MONEY MARKET #1 CHECKBOOK

Balance February 1, 2021			$	27,291.97
Receipts:				
Department Direct Deposit Receipts	$	1,468,760.91		
Real Estate Tax Receipts, Electronic	$	125,551.17		
Tax Settlement Receipts	$	4,773,049.95		
PnP TTech Error	$	4,070.19		
Debt Issue Settlement	$	2,649,827.37		
Ag Use Settlement	$	746.39		
Transfer from POOL Account	$	2,085,000.00		
Transfers from Commerce State Bank, MM	$	0.07		
Transfers from Commerce State Bank, Savings	$	-		
Transfer from BMO Harris, Savings	$	-		
Interest Earnings	$	2.78		
Total Monthly Receipts			$	11,107,008.83
Total Balance & Receipts			$	11,134,300.80
Disbursements:				
Transfers to Money Market #2	$	(11,105,227.76)		
PnP/TTech Error	$	(4,070.19)		
Transfer to Main Account	$	-		
Total Monthly Disbursements			$	(11,109,297.95)
MONEY MARKET #1 CHECKBOOK Balance February 26, 2021			**$**	**25,002.85**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MONEY MARKET #1 CHECKBOOK:

Balance as Per Statement	$	25,002.78		
Deposit in Transit	$	0.07		
MONEY MARKET #1 CHECKBOOK Balance February 26, 2021 (0.10%)APY			**$**	**25,002.85**

MONEY MARKET #2 CHECKBOOK

Balance February 1, 2021			$ 22,651,172.36
Receipts:			
Department Receipts	$	1,747,444.75 x	
Real Estate Tax Receipts	$	1,609,902.14 x	
Tax Settlement Receipts	$	659,237.86 x	
Drainage District #2 Receipts	$	-	
Home Consortium	$	440.00 x	
RLF Payments	$	4,946.45 x	
Transfer from Bond 2019	$	-	
Transfer from PWSB CD	$	-	
Transfer from Employee Fund Account	$	-	
Transfer from Vet Trust Account	$	-	
Transfers from Money Market #1	$	11,105,227.76 x	
Transfers from Revolving Loan Fund	$	856,300.61 x	
Transfers from Register of Deeds	$	152,086.36 x	
Transfer from PWSB Tax Account	$	-	
BMO Harris Bank Interest	$	-	
Commerce Bank Interest	$	-	
Interest Earnings	$	2,706.41 x	
Total Monthly Receipts			$ 16,138,292.34
Total Balance & Receipts			$ 38,789,464.70
Disbursements:			
Transfers to Main Checkbook	$	(5,340,035.82) x	
Transfers to PWSB CD	$	(8,000,000.00) x	
Transfers to Payroll Checkbook	$	(1,955,663.45) x	
Transfer to Curlers Maint Account	$	-	
Transfer to Petty Cash	$	-	
Transfer to Transit Trust Account	$	(85,000.00) x	
Bank Fees Deposit Slips	$	-	
NSF Tax Payments	$	(18,749.13) x	
NSF Departmental Receipts	$	(400.00) x	
Total Monthly Disbursements			$ (15,399,848.40)
MONEY MARKET #2 Balance February 26, 2021			**$ 23,389,616.30**

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

Balance as Per Statement	$	23,389,616.30	
Deposit in Transit	$	-	
MONEY MARKET #2 CHECKBOOK Balance February 26, 2021 (0.20%)APY			**$ 23,389,616.30**

PAYROLL CHECKBOOK

Balance February 1, 2021			$ -
Receipts:			
Transfers from Money Market #2	$	1,955,663.45	
Returned Direct Deposit ACH	$	-	
Void and Stop Payments	$	182.32	
Total Monthly Receipts			$ 1,955,845.77
Total Balance & Receipts			$ 1,955,845.77
Disbursements:			
Salary Orders(#441372-441380)	$	(5,382.72)	
Salary Direct Deposit (#305155-306564)	$	(1,950,280.73)	
Transfer to MM2	$	-	
Transfer to Petty Cash	$	(182.32)	
Bank Fees Deposit Slips	$	-	
Total Monthly Disbursements			$ (1,955,845.77)
PAYROLL Balance February 31, 2021			**$ -**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	1,474.62	
Outstanding Payroll Checks	$	(1,474.62)	
PAYROLL CHECKBOOK Balance February 26, 2021			**$ -**

REVENUE	2021		2021 ANNUAL BUDGET	
Interest Investments	17,923.52	$	230,000	(February)
Curlers Building Maint	14.62		-	(February)
Interest Go Bond 2019	140.69			(February)
Interest Health Care Trust	4.18		-	(February)
Interest Revolving Loan Fund	7.92		-	(February)
Interest Veteran's Memorial Trust	3.47		50	(February)
Interest Transit Trust Fund	7.92		0	(February)
Interest on Delinquent Taxes	38,065.31		180,000	(February)
Penalty on Delinquent Taxes	19,608.01		90,000	(February)
Sales Tax General Fund	9,609,252.55		9,106,921	(December)
Use Value Penalty Tax	12,003.04		25,000	(February)
	-			

INVESTMENTS	BALANCE	RATES
Commerce State Bank, Savings (General Fund)	1,985.00	0.05% (February) APY
Commerce State Bank, CD (General Fund)	648,000.00	0.60% (February) APY
DANA, Federal Securities (General Fund)	5,780,873.24	0.62% (February) APY
BMO Harris Bank, Money Market (Tax Collection)	647,375.18	0.10% (February) APY
BMO Harris Bank, CD (General Fund)	-	0.00% (February) APY
LGIP, Savings (General Fund)	2,408.67	0.09% (February) APY
PWSB CD (General Fund)	8,000,000.00	0.60% (February) APY
PWSB, Money Market (Curlers Association Building Maint)	85,253.80	0.10% (February) APY
PWSB Money Market (General Obligation Bond 2019)	429,135.10	0.10% (February) APY
PWSB, Money Market (Health Care Trust)	24,422.96	0.10% (February) APY
PWSB, Money Market (Revolving Loan Fund)	-	0.10% (February) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,214.02	0.10% (February) APY
PWSB, Money Market (Register of Deeds)	164,277.72	0.10% (February) APY
PWSB, Money Market (Tax Collection)	2,308.62	0.10% (February) APY
PWSB, Money Market (Transit Trust Fund)	85,007.92	0.20% (February) APY
PWSB, Treasurer (Petty Cash)	5,000.00	
Cornerstone Bank (General Fund)	852,989.03	0.09% (February) APY
PWSB, Transit Trust Fund		

Respectfully submitted,
Joshua H Morrison
County Treasurer

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	582,329	2.76%	588
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

MONTH COUNTY RECEIVES SALES TAX MONEY	MONTH SALES OCCURRED AND SALES TAX COLLECTED	2021	2020	2019	2018	2017	2016
January	November	835,958	$ 840,209	$ 847,021	$ 515,672	$ 574,920	$ 747,882
February	December	837,361	$ 811,096	$ 835,788	$ 898,676	$ 846,229	$ 586,188
March	January		$ 640,248	$ 566,612	$ 541,933	$ 541,272	$ 520,405
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	$ 703,695
August	June		$ 816,972	$ 927,214	$ 970,616	$ 785,704	$ 649,714
September	July		$ 817,956	$ 623,068	$ 622,120	$ 718,680	$ 774,425
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-Dec 2020)			$ 9,609,253	$ 8,863,804	$ 8,710,919	$ 8,138,182	$ 8,087,212
MONTH(S) SALES TAX REC'D BY COUNTY (February)		837,361	840,209	847,021	515,672	574,920	747,882
SALES TAX W/ACCRUALS (Jan-Dec)			$ 9,609,253	$ 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

	Cash Balance
RLF CASH BALANCE February 2021	$0.00

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	$37,742.72	$904.54	November 2020	Late
Advanced Mfg. Technologies	January 1, 2013	September 2021	$20,195.09	$935.63	October 2019	Late
Cheel LLC	February 1, 2018	December 2024	$30,638.90	$647.01	November 2020	Late
Oldenburg Metal Properties	April 1, 2014	March 2024	$25,743.80	$678.41	December 2020	Late
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$79,035.20	$975.10	December 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	$43,640.85	$757.79	June 2020	Late

Ozaukee County Committee Report

General Fund Treasurer

For the Two Months Ending Sunday, February 28, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$52,985	$76,673	$302,000	$225,327	25.39%
Public Charges for Services	$102	$1,137	$4,000	$2,863	28.43%
Other Revenue	$212	$5,040	$17,500	$12,460	28.80%
Total Revenues	**$53,299**	**$82,850**	**$323,500**	**$240,650**	**25.61%**
Expenditures					
Salaries	$17,239	$26,708	$249,968	$223,260	10.68%
Fringe Benefits	$9,052	$23,383	$115,073	$91,690	20.32%
Travel/Training	-	-	$4,700	$4,700	0.00%
Supplies	$31,157	$31,925	$32,085	$160	99.50%
Purchased Services	$59	$393	$12,600	$12,207	3.12%
Interdepartment Charges	$3,094	$5,600	$35,394	$29,794	15.82%
Other Expenses	$234	$10,677	$19,650	$8,973	54.34%
Total Operating Expenditures	**$60,835**	**$98,686**	**$469,470**	**$370,784**	**21.02%**
Capital Outlay					
Total Expenditures	**$60,835**	**$98,686**	**$469,470**	**$370,784**	**21.02%**
Net Increase (Decrease)	**($7,536)**	**($15,836)**	**($145,970)**	**($130,134)**	**10.85%**

Equity:

2020
ANNUAL REPORT
OZAUKEE COUNTY TREASURER

TO THE HONORABLE BOARD OF SUPERVISORS
OF OZAUKEE COUNTY, WISCONSIN:

Pursuant to the provisions of Section 59.25 (3)(d) of the Wisconsin Statutes, I herewith submit a fully itemized statement and report of all moneys received and disbursed by me by virtue of my office during the year 2020.

MAIN CHECKBOOK, PORT WASHINGTON STATE BANK				
Cash Balance January 1, 2020			**$**	**(75,209.37)**
MAIN CHECKBOOK RECEIPTS				
Transfers from Money Market #2	$	101,723,755.32		
Transfers from Money Market #1	$	135,914.87		
Void and Stop Payments	$	126,095.08		
Total 2020 Receipts			$	101,985,765.27
Total Balance & Receipts			**$**	**101,910,555.90**
MAIN CHECKBOOK DISBURSEMENTS				
County Orders (519468-526942)	$	(36,629,623.10)		
Wire Transfers (3016-3207)	$	(66,378,854.80)		
Transfers to Money Market #2	$	(135,915.17)		
Bank Fees - Deposit Slips	$	-		
Total 2020 Disbursements			$	(103,144,393.07)
Total Treasurer's Cash December 31, 2020			**$**	**(1,233,837.17)**
RECONCILIATION				
Balance Per Statement	$	386,787.57		
Outstanding County Checks	$	(1,620,624.74)		
Total Treasurer's Cash December 31, 2020			**$**	**(1,233,837.17)**

2020 ANNUAL REPORT
OZAUKEE COUNTY TREASURER

MONEY MARKET #1, PORT WASHINGTON STATE BANK

Cash Balance January 1, 2020			$	49,191.80
MONEY MARKET #1 CHECKBOOK RECEIPTS				
Departments Direct Deposit Receipts	$	17,248,417.99		
Drain District #2 Billing Receipts	$	-		
Settlement Receipts	$	17,522,274.29		
Real Estate Tax Receipts, Electronic	$	1,665,255.89		
Transfers from LGIP	$	39,272,834.44		
Transfers from Commerce State Bank	$	7,891.64		
Transfer from BMO Harris	$	2,092,388.45		
RLF Account - Custom Wire Loan	$	57,268.45		
Baseball Stdium District Tax	$	296,467.31		
Village of Saukville TID#2 Closeout	$	15,499.00		
Interest Earnings	$	400.74		
Total 2020 Receipts			$	78,178,698.20
Total Balance & Receipts			**$**	**78,227,890.00**
MONEY MARKET #1 CHECKBOOK DISBURSEMENTS				
Transfers to Money Market #2	$	(77,999,999.46)		
Transfer to RLF Account	$	(57,268.45)		
Transfer to Main Account	$	(135,914.87)		
Total 2020 Disbursements			$	(78,193,182.78)
Total Treasurer's Cash December 31, 2020			**$**	**34,707.22**
RECONCILIATION				
Balance Per Statement	$	34,707.14		
Deposit in Transit	$	0.08		
Total Treasurer's Cash December 31, 2020			**$**	**34,707.22**

2020
ANNUAL REPORT
OZAUKEE COUNTY TREASURER

MONEY MARKET #2, PORT WASHINGTON STATE BANK		
Cash Balance January 1, 2020		$ 10,088,133.26
MONEY MARKET #2 CHECKBOOK RECEIPTS		
Department Receipts	$ 22,442,086.27	
Real Estate Tax Receipts	$ 17,364,883.25	
Drainage District 2 Billing Receipts	$ 5,059.38	
Tax Foreclosure Sale	$ 1,845.84	
Transfer from Main Account	$ -	
Tax Settlement Receipts	$ 2,428,915.35	
Transfers from Money Market #1	$ 78,135,914.33	
Transfers from Curlers	$ 52,994.79	
Transfers from Payroll	$ -	
Transfers from Dana	$ 2,884.73	
Transfers from Health Trust	$ -	
Transfers from Fairgrounds	$ -	
Transfers from Bookmobile	$ -	
Transfers from Employee Trust Func	$ -	
Transfers from RLF	$ 7,314.79	
Transfers from ROD/Treas	$ 2,434,550.26	
Transfers from PWSB Tax	$ 4,159,594.47	
Transfers from GO Bond, 2019	$ 2,093,394.68	
Transfer from PWSB CD	$ 7,579,666.26	
Transfer from Advocates	$ -	
Transfers from Veterans Trust	$ -	
Transfers from Petty Cash	$ -	
TID Excess Funds	$ -	
Bank Error Adjustment	$ 0.30	
Interest Earnings	$ 105,442.74	
Transfer from Commerce Bank Interest	$ -	
BMO Interest	$ 27.11	
Total 2020 Receipts		$ 136,814,574.55
Total Balance & Receipts		**$ 146,902,707.81**
MONEY MARKET #2 CHECKBOOK DISBURSEMENTS		
Transfers to Bookmobile	$ -	
Transfers to Main	$ (101,723,755.32)	
Transfers to Payroll	$ (23,780,734.35)	
Transfers to Petty Cash	$ (7,942.43)	
Transfer to PWSB CD	$ (7,500,000.00)	
Transfer to Curlers Account	$ (7,500.00)	
Transfer to RLF Account	$ (757.79)	
Bank Error Adjustment	$ (0.30)	
Bank Fees - Deposit Slips	$ (135.52)	
Total 2020 Disbursements		$ (133,020,825.71)
Total Treasurer's Cash December 31, 2020		**$ 13,881,882.10**
RECONCILIATION		
Balance Per Statement	$ 13,881,882.10	
Deposit in Transit	$ -	
Total Treasurer's Cash December 31, 2020		**$ 13,881,882.10**

Attachment: 2020 Treasurer Annual Report (6889 : Treasurer Report March 2021)

2020 ANNUAL REPORT
OZAUKEE COUNTY TREASURER

PAYROLL, PORT WASHINGTON STATE BANK		
Cash Balance January 1, 2020		$ -
PAYROLL CHECKBOOK RECEIPTS		
Transfers from Money Market #2	$ 23,780,734.35	
Direct Deposits Returned	$ 117.94	
Void Checks	$ 2,309.39	
Total 2020 Receipts		$ 23,783,161.68
Total Balance & Receipts		**$ 23,783,161.68**
PAYROLL CHECKBOOK DISBURSEMENTS		
Salary Orders (440796-441357)	$ (443,066.05)	
Salary Direct Deposits (285322-303754)	$ (23,338,114.11)	
Transfer to Petty Cash	$ (1,947.64)	
Bank Fees - Deposit Slips	$ (33.88)	
Total 2020 Disbursements		$ (23,783,161.68)
Total Treasurer's Cash December 31, 2020		**$ -**
RECONCILIATION		
Balance Per Statement	$ 1,804.92	
Outstanding Payroll Checks	$ (1,804.92)	
Total Treasurer's Cash December 31, 2020		**$ -**

2020
ANNUAL REPORT
OZAUKEE COUNTY TREASURER

INVESTMENT BALANCES 12/31/2020

Commerce State Bank, Savings (General Fund)	$	1,985.00
Commerce State Bank, CD (General Fund)	$	648,000.00
DANA, Federal Securities (General Funds)	$	5,769,313.97
LGIP, Savings (General Funds)	$	937,021.44
BMO Harris Bank, Money Market (Tax Collection)	$	647,260.61
PWSB, Treasurer (Petty Cash)	$	5,000.00
PWSB, Money Market (Tax Collection)	$	2,309.22
PWSB, Money Market (Revolving Loan Fund)	$	848,318.64
PWSB, Money Market (Register of Deeds)	$	249,242.83
PWSB, Money Market (Veteran's Memorial Trust)	$	20,210.55
PWSB, Money Market (Health Care Trust)	$	24,418.78
PWSB, Money Market (Curlers Association Building Maintenance)	$	85,239.18
Cornerstone Bank CD (General Fund)	$	852,856.24
PWSB Money Market (General Obilgation Bond, 2019)	$	1,774,790.73
TOTAL INVESTMENT BALANCE	**$**	**11,865,967.19**
SALES TAX REVENUE	$	9,609,253.00

INTEREST EARNED ON INVESTMENTS

Interest Investments	$	280,405.37
Interest Revolving Loan Fund	$	4,613.55
Interest Health Care Trust	$	147.92
Interest Veterans Memorial Trust	$	122.43
Interest Curlers Maint	$	15,430.57
Interest BO Bond, 2020	$	22,954.66
TOTAL INTEREST EARNED ON INVESTMENTS	**$**	**323,674.50**

OTHER REVENUE

Interest on Delinquent Taxes	$	178,067.89
Penalty on Delinquent Taxes	$	93,042.42
Use Value Penalty Tax	$	17,186.06
Payment in Lieu of Taxes	$	5,854.41
Managed Forest Land Tax	$	1,362.54
Treasurer Fees	$	5,758.40
Treasurer Fees - Unclaimed	$	122.82
Tax Deeds	$	11,705.47
Omitted Taxes	$	9,248.67
TOTAL OTHER REVENUE	**$**	**322,348.68**

STATE OF WISCONSIN)
)
COUNTY OF OZAUKEE)

I Joshua H. Morrison, Treasurer of Ozaukee County, do hereby certify that I have compared the foregoing information with the original records for the period commencing January 1, 2020 and ending December 31, 2020, both inclusive; that the same is a correct record thereof as remains of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 11th day of March, 2021.

LISA M. HENNING
SEAL
NOTARY
PUBLIC
STATE OF WISCONSIN

Joshua H. Morrison
Ozaukee County Treasurer

Ozaukee County Tax Certificate Balance as of 12/31/20

Amounts Due by Municipality

Municipality	Delinquent Taxes
TOWNS	
Belgium	$ 19,128.43
Cedarburg	$ 67,995.95
Fredonia	$ 23,180.55
Grafton	$ 50,953.17
Port Washington	$ 10,591.41
Saukville	$ 8,204.30
VILLAGES	
Bayside	$ -
Belgium	$ 11,736.46
Fredonia	$ 9,170.51
Grafton	$ 87,372.31
Newburg	$ -
Saukville	$ 59,880.98
Thiensville	$ 24,614.63
CITIES	
Cedarburg	$ 102,464.00
Mequon	$ 234,749.73
Port Washington	$ 58,560.58
TOTAL	**$ 768,603.01**

Amount Due By Sale Year

Year	No. of Delinquent Parcels	Delinquent Taxes
2010	1	$ 1,650.60
2011	4	$ 3,269.18
2012	5	$ 3,977.50
2013	6	$ 3,792.50
2014	8	$ 14,253.58
2015	7	$ 8,600.52
2016	9	$ 11,299.76
2017	11	$ 16,131.13
2018	32	$ 50,067.94
2019	77	$ 193,530.72
2020	173	$ 462,029.58
	333	**$ 768,603.01**

Attachment: 2020 Treasurer Annual Report (6889 : Treasurer Report March 2021)

ANALYSIS OF OZAUKEE COUNTY DELINQUENT TAXES

TAX YEAR	SALE YEAR	COUNTY LEVY (Inc Library, Co & State Charitable)	TAX SALE	% OF LEVY UNCOLLECTED	END OF YEAR TAX CERTIFICATE ROLL BALANCE
1990	1991	$ 9,418,791.98	$ 1,722,343.27	18.29%	$ 1,540,559.03
1991	1992	$ 10,520,856.81	$ 1,650,685.52	15.69%	$ 1,535,316.44
1992	1993	$ 11,200,214.89	$ 1,393,248.60	12.44%	$ 1,726,702.23
1993	1994	$ 11,543,671.58	$ 1,067,071.39	9.24%	$ 1,121,178.18
1994	1995	$ 11,494,997.06	$ 1,000,338.62	8.70%	$ 1,119,349.41
1995	1996	$ 10,462,170.00	$ 1,020,075.17	9.75%	$ 1,080,172.34
1996	1997	$ 11,521,540.00	$ 867,113.80	7.53%	$ 804,202.78
1997	1998	$ 14,358,229.00	$ 862,554.92	6.01%	$ 737,182.01
1998	1999	$ 13,603,980.00	$ 779,002.21	5.73%	$ 773,520.35
1999	2000	$ 9,380,528.00	$ 845,933.38	9.02%	$ 744,024.56
2000	2001	$ 12,914,745.00	$ 971,258.71	7.52%	$ 944,172.39
2001	2002	$ 15,343,197.44	$ 1,154,219.46	7.52%	$ 1,025,141.22
2002	2003	$ 15,307,317.01	$ 1,181,733.87	7.72%	$ 1,168,520.98
2003	2004	$ 16,415,972.64	$ 979,071.34	5.96%	$ 1,023,099.32
2004	2005	$ 16,860,541.75	$ 1,165,983.46	6.92%	$ 1,042,543.36
2005	2006	$ 17,525,469.09	$ 1,143,143.02	6.52%	$ 1,161,930.79
2006	2007	$ 18,005,783.07	$ 1,676,182.47	9.31%	$ 1,402,332.78
2007	2008	$ 18,262,492.00	$ 1,944,028.02	10.64%	$ 1,730,186.00
2008	2009	$ 18,603,850.00	$ 2,346,152.75	12.61%	$ 2,204,304.83
2009	2010	$ 19,013,457.89	$ 2,507,175.66	13.19%	$ 2,603,541.75
2010	2011	$ 19,040,611.20	$ 2,096,649.40	11.01%	$ 2,362,277.31
2011	2012	$ 19,153,575.10	$ 1,668,352.90	8.71%	$ 1,949,239.58
2012	2013	$ 19,347,145.46	$ 1,458,930.00	7.54%	$ 1,637,963.65
2013	2014	$ 20,048,779.68	$ 1,162,746.00	5.80%	$ 1,277,352.61
2014	2015	$ 20,054,460.92	$ 842,013.00	4.20%	$ 934,310.14
2015	2016	$ 20,276,261.40	$ 723,406.00	3.57%	$ 808,137.00
2016	2017	$ 20,591,998.16	$ 663,032.42	3.22%	$ 757,237.06
2017	2018	$ 21,160,125.00	$ 722,743.00	3.42%	$ 742,686.00
2018	2019	$ 21,842,530.00	$ 784,172.00	3.59%	$ 771,905.16
2019	2020	$ 22,118,522.00	$ 803,850.19	3.63%	$ 768,603.01