AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, APRIL 29, 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. March 25, 2021
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Financial Report
6. **ACTION ITEMS**
   a. Resolution: Increase of Revenue 2021 - Planning & Parks
   b. Resolution: Supplemental Appropriation 2021 - Sheriff
   c. Wire Transfers #3256 - #3276 and March 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, May 27, 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: **April 29, 2021**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Julie Winkelhorst**

Agenda Summary March 25, 2021

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_03252021-2879>

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 29, 2021**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corporation Counsel Financial Report

ATTACHMENTS:

- Corp Counsel Financial April 2021 (PDF)

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Three Months Ending Wednesday, March 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	$123	($5,353)	$506,150	$511,503	-1.06%
Public Charges for Services	$11	$561	$7,650	$7,089	7.33%
Total Revenues	**$134**	**($4,792)**	**$513,800**	**$518,592**	**-0.93%**
Expenditures					
Salaries	$39,625	$100,316	$513,210	$412,894	19.55%
Fringe Benefits	$15,805	$59,140	$205,073	$145,933	28.84%
Travel/Training	-	-	$2,900	$2,900	0.00%
Supplies	$73	$439	$12,425	$11,986	3.53%
Purchased Services	$1,234	$2,222	$23,066	$20,844	9.63%
Interdepartment Charges	$3,225	$18,906	$104,168	$85,262	18.15%
Other Expenses	-	$89	$1,400	$1,311	6.36%
Total Operating Expenditures	**$59,962**	**$181,112**	**$862,242**	**$681,130**	**21.00%**
Capital Outlay					
Total Expenditures	**$59,962**	**$181,112**	**$862,242**	**$681,130**	**21.00%**
Net Increase (Decrease)	**($59,828)**	**($185,904)**	**($348,442)**	**($162,538)**	**53.35%**

Equity:

RESOLUTION NO. (ID # 6925)

INCREASE OF REVENUE 2021 - PLANNING & PARKS

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

Department / Program

	Account Number	Account Name	AMOUNT	AMOUNT
Planning & Parks				
Expense	221-1-01-54533-000	Contracted Outside Employment	$36,400	
Expense	221-1-01-53601-000	Other Material Supplies	36,400	
Revenue	221-1-01-49300-000	Restitution - LDGNP Tree Damages		$72,800
Expense	221-1-01-63315-000	Land Improvement - Clay Bluffs Cedar Gorge NP	$538,290	
Revenue	221-1-01-42110-000	Fed Aid - USFWS NCWCP - CBCGNP Acquisition		$538,290
Expense	222-1-01-54106-000	Professional Services	$10,000	
Revenue	222-1-01-42310-000	State Aid - WDNR SWP - WQ LMR Mole Ulao		$10,000

Dated at Port Washington, Wisconsin, this 5th day of May 2021.

SUMMARY: Restitution for Tree Damages and Vandalism at Lion's Den Gorge Nature Preserve - $72,800; US Fish and Wildlife Service National Coastal Wetland Conservation Program - $538,290; and Wisconsin Department of Natural Resources Surface Water Planning Grant Program - $10,000.

VOTE REQUIRED: Two-Thirds of Members Elect.

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 29, 2021**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Tyler Quaas**

Agenda Summary Increase of Revenue 2021 - Planning & Parks

ATTACHMENTS:

- Planning & Parks (PDF)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 8, 2021**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for Tree Damage Restitution at Lion's Den Gorge Nature Preserve

BACKGROUND INFORMATION: The Ozaukee County District Attorney notified the Ozaukee County - Planning and Parks Department (Department) that the Court has ordered restitution from the defendant for tree vandalism damages at Lion's Den Gorge Nature Preserve (Nature Preserve), which included the loss of approximately 104 trees.

ANALYSIS: The total restitution settlement amount is $72,800.

FISCAL IMPACT:

Balance Current Year: NONE (Additional Revenue of $36,400)

Next Year's Estimated Cost: NONE (Additional Revenue of $36,400)

FUNDING SOURCE:

County Levy:

Non-County Levy: X

Indicate source: Ozaukee County District Attorney restitution settlement

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the tree damage restitution at Lion's Den Gorge Nature Preserve.

NATURAL RESOURCES COMMITTEE

RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 4/29/2021 8:30 AM**
MOVER:	B. Ross, Supervisor District 19
SECONDER:	B. Jobs, Vice-Chairperson
AYES:	D. Korinek, B. Jobs, R. Holyoke, B. Ross
EXCUSED:	N. Minkel-Dumit

Attachment: Planning & Parks (6925 : INC REV)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**April 8, 2021**
DEPARTMENT:	**Planning and Parks**
DIRECTOR:	**Andrew Struck**
PREPARER:	**Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a US Fish and Wildlife Service National Coastal Wetlands Conservation Program Grant for Acquisition of Clay Bluffs Cedar Gorge Nature Preserve

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) has received a US Fish and Wildlife Service (USFWS) National Coastal Wetlands Conservation Program (NCWCP) grant for the acquisition of the Clay Bluffs Cedar Gorge Nature Preserve as part of the Ozaukee County Park System.

ANALYSIS: The total grant award is $538,290. The Ozaukee County Natural Resources Committee unanimously approved the submittal of this grant application at its May 7, 2020 meeting (Ayes: Korinek, Jobs, Holyoke, Minkel-Dumit, Ross). On July 1, 2020, the Ozaukee County Board of Supervisors passed Resolution 20-15 (ayes 20, nays 3) authorizing the acquisition of the 135 +/- acre Clay Bluff Cedar Gorge area in the Town of Grafton for inclusion in the Ozaukee County Park System. The USFWS grant award requires a local cost share/match of $584,841.32 which will be provided by a portion of the tentatively awarded $1,100,000 WDNR Knowles-Nelson Stewardship grant through the Ozaukee Washington Land Trust (OWLT). The original grant request was $1,000,000.

FISCAL IMPACT:

Balance Current Year: NONE (Additional Grant Revenue - $538,290.00)

FUNDING SOURCE:

Non-County Levy: X

Indicate source: USFWS NCWCP Grant and WDNR Stewardship grant (OWLT)

RECOMMENDED MOTION: Accept, approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the US Fish and Wildlife Service National Coastal Wetlands Conservation Program Grant for the acquisition of the Clay Bluffs Cedar Gorge Nature Preserve as part of the Ozaukee County Park System.

NATURAL RESOURCES COMMITTEE

RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]** **Next: 4/29/2021 8:30 AM**
MOVER:	R. Holyoke, Supervisor District 22
SECONDER:	B. Ross, Supervisor District 19
AYES:	D. Korinek, B. Jobs, R. Holyoke, B. Ross
EXCUSED:	N. Minkel-Dumit

Attachment: Planning & Parks (6925 : INC REV)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 8, 2021**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a Wisconsin Department of Natural Resources Surface Water Planning Grant to Support Water Quality Monitoring Activities on Mole Creek, Ulao Creek and the Little Menomonee River and Creek in Ozaukee County

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a grant from the Wisconsin Department of Natural Resources (WDNR) Surface Water Planning (SWP) Grant Program, formally known as River Protection Planning Grant (RPP) program. Specifically, this grant will fund County activities to continue monitoring water quality conditions on Mole Creek in the Town of Saukville, Ulao Creek in the Town of Grafton and the Little Menomonee River and Creek in the City of Mequon. Water quality monitoring will provide data to establish pre and post construction conditions at the ongoing habitat restoration projects being implemented on all three streams and allow for analysis of water quality impacts as a result of restoration activities.

ANALYSIS: The total grant award is $10,000. The Natural Resources Committee unanimously approved the submittal and acceptance of the WDNR SWP grant at its September 3, 2020 meeting (Ayes: Korinek, Jobs, Holyoke, Minkel-Dumit, Ross), and the Ozaukee County Board of Supervisors unanimously approved Resolution 20-42 at its October 7, 2020 meeting (Ayes - 25, Nays - 0, Absent - 1) for the submittal and acceptance of the WDNR SWP grant. The WDNR SWP grant award is for up to 67% of the total project cost. The remaining project costs and match will be provided by a secured FFLM grant and in-kind staff time, supplies and equipment. There have been no project changes since grant submittal.

FISCAL IMPACT:

Balance Current Year: NONE (Additional Program Revenue of $5,000)

Next Year's Estimated Cost: NONE (Additional Program Revenue of $5,000)

FUNDING SOURCE:

County Levy:

Non-County Levy: X

Indicate source: WDNR SWP Grant, FFLM Grant and in-kind staff time, supplies and equipment

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Wisconsin Department of Natural Resources Surface

Water Planning grant program grant for water quality monitoring activities on Mole and Ulao Creeks and the Little Menomonee River and Creek in Ozaukee County in conjunction with large-scale habitat restoration projects.

NATURAL RESOURCES COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 4/29/2021 8:30 AM**
MOVER:	B. Ross, Supervisor District 19
SECONDER:	R. Holyoke, Supervisor District 22
AYES:	D. Korinek, B. Jobs, R. Holyoke, B. Ross
EXCUSED:	N. Minkel-Dumit

RESOLUTION NO. (ID # 6938)

SUPPLEMENTAL APPROPRIATION 2021 - SHERIFF

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

Department / Program	Account Number	Account Name	AMOUNT	AMOUNT
Sheriff's Department				
Expense	112-1-01-61212-000	Administration - Moveable Equipment	$91,000	

Dated at Port Washington, Wisconsin, this 5th day of May 2021.

SUMMARY: Supplemental Appropriation for Sheriff Body Cam Purchase.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**April 29, 2021**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Julie Winkelhorst**
PREPARER:	**Tyler Quaas**

Agenda Summary Supplemental Appropriation 2021 - Sheriff

ATTACHMENTS:

- Sheriff (PDF)

Public Safety Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 21, 2021**
DEPARTMENT: **Sheriff**
DIRECTOR: **Christy Knowles**
PREPARER: **Timothy Nelson**

Agenda Summary Supplemental Appropriation for Sheriff Body Cam Purchase

BACKGROUND INFORMATION: The need to implement a department-wide body camera program is evident based on the culture of society today. The implementation of the mandatory use of body cameras in the Patrol, Bureau and Jail divisions has the potential to substantiate/unsubstantiated claims of complaints against officers, accurately document contacts with citizens, help with report writing, and be an all-around safety net for all parties involved.

ANALYSIS: In order to implement the program, the following items will be needed:

- **Jail Division:** Five (5) body cameras will be assigned to the Jail and Courts with a dock for data transferring and charging. The cameras will be used during court and for disturbances that arise in the jail.

- **Detective Bureau:** Nine (9) body cameras with a dock for data transferring and charging. The cameras will be worn for warrant service and citizen contacts. All detectives/investigators will be assigned a camera. The Detective Lieutenant will use one (1) desk USB charger.

- **Patrol Division:** The patrol division currently has ten (10) Vista HD cameras with two (2) 8-bay docking stations. Currently, the cameras are not required to be worn. It is ideal that every Patrol deputy and supervisor be required to wear a body camera during all assigned time on patrol.

  Six (6) cameras were purchased on 3/31/2020 and four (4) were purchased on 12/18/2020. There are 29 uniformed deputies including one (1) Civil Process deputy, one (1) Court Liaison deputy, one (1) School Resource deputy, and one (1) Lieutenant. Nineteen (19) additional body cameras and two (2) docking stations are needed to transfer data and charge each unit. Two (2) separate USB charging cables are needed for the take-home K9 units to charge and transfer data.

  Each of the current 15 squad cars are equipped with docking stations to synchronize the dash cameras with the body cameras. This allows the body cameras to activate when the dash cameras activate. No manual activation is needed.

- **Special Response Team (SRT):** Eight (8) Vista cameras with USB charging bases will be kept with the SRT truck for use on call-outs. SRT would assume responsibility of the older model cameras as Patrol would receive the new model.

  Additional storage is needed with the addition of department-wide body cameras. Also, yearly software agreements are needed for each body camera. The plan is to replace the cameras every three (3) years. The first round of cameras will be replaced at three (3), four (4) and five (5) years so one-third of camera replacement is done annually. Approximate total cost of the project is $90,000.

See the attached proposal/quote from our current vendor for more details.

FISCAL IMPACT:

Balance Current Year: $91,000 Next Year's Estimated Cost: $0.00

FUNDING SOURCE:

County Levy: $91,000 Non-County Levy: $0

Indicate source: General Fund Surplus

RECOMMENDED MOTION: Approval for WatchGuard Video (a Motorola Solutions company) proposal for purchase of 50 VISTA body cameras for estimated cost of $91,000 from General Fund Surplus.

PUBLIC SAFETY COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 4/29/2021 8:30 AM**
MOVER:	D. Becker, Vice-Chairperson
SECONDER:	C. Duecker, Supervisor District 16
AYES:	R. Nelson, D. Becker, C. Duecker, G. Wirth
ABSENT:	J. Braverman

Attachment: Sheriff (6938 : Supplemental Appropriations)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 29, 2021**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Carla Phillips**

Agenda Summary Wire Transfers #3256 - #3276 and March 2021 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfer List #3256 - #3276 (PDF)

Finance Committee
April 29, 2021

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT#3256	3/17/2021	$5,330.50	North Shore Bank/jhm	Defrred Comp/jhm
WT#3257	3/17/2021	$22,750.26	Empower Retirement/jhm	Deferred Comp/jhm
WT#3258	4/15/2021	$62,234.78	WiDOR State Payroll Taxes/jhm	WiDOR State Payroll Taxes/jhm
WT#3259	3/22/2021	$313,082.80	IRS	Federal Payroll Taxes/jhm
WT#3260	3/19/2021	$2,593.25	WiDOR Wage Attach/jhm	WiDOR Wage Attach/jhm
WT#3261	3/23/2021	$326,771.87	US BANK/jhm	Credit Card Payment/jhm
WT#3262	3/23/2021	$7,524.91	Cardmember Services/jhm	Credit Card Payment/jhm
WT#3263	3/31/2021	$23,028.50	Empower Retirement/jhm	Deferred Comp/jhm
WT#3264	3/31/2021	$5,330.50	North Shore Bank/jhm	Deferred Comp/jhm
WT#3265	4/5/2021	$316,673.59	IRS/jhm	Federal Payroll Taxes/jhm
WT#3266	4/2/2021	$1,101.86	WiDOR/jhm	wage attachment/jhm
WT#3267	4/30/2021	$62,398.75	WiDOR/jhm	state payroll taxes/jhm
WT#3268	4/30/2021	$371,424.79	wrs/rjb	March 2021 contribution/rjb
WT#3269	4/8/2021	$16,913.07	aegis	workers comp claims march/rjb
WT#3270	4/15/2021	$203,835.60	widor/rjb	re transfer fee march/rjb
WT#3271	4/15/2021	$2,531,615.32	April 2020/2021 LC Settle/jhm	April 2020/2021 LC Settle/jhm
WT#3272	4/14/2021	$22,809.33	empower/deferred comp/rjb	empower/deferred comp/rjb
WT#3273	4/14/2021	$6,390.50	north shore bank/def comp/rjb	north shore bank/def comp/rjb
WT#3274	4/19/2021	$328,894.70	irs/payroll taxes/rjb	irs/payroll taxes/rjb
WT#3275	4/16/2021	$791.07	wi dor/wage attachement/rjb	wi dor/wage attachement/rjb
WT#3276	4/20/2021	$1,638.47	wi dor/sales tax march/rjb	wi dor/sales tax march/rjb
		$4,633,134.42		

Attachment: Wire Transfer List #3256 - #3276 (6955 : WT SV)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 29, 2021**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Tyler Quaas**

Agenda Summary County Clerk

ATTACHMENTS:

- Cty Clk Financials Mar 2021 (PDF)

Ozaukee County Committee Report
General Fund County Clerk
For the Three Months Ending Wednesday, March 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	$45	($90)	300.00%
Intergovernmental Charges	-	$24,262	$41,773	$17,511	58.08%
Interdepartmental Charges	$6,768	$19,284	$84,000	$64,716	22.96%
Licenses & Permits	$685	$1,510	$21,500	$19,990	7.02%
Other Revenue	-	-	$18,500	$18,500	0.00%
Total Revenues	**$7,453**	**$45,191**	**$165,818**	**$120,627**	**27.25%**
Expenditures					
Salaries	$27,957	$78,393	$369,521	$291,128	21.21%
Fringe Benefits	$15,390	$45,325	$109,298	$63,973	41.47%
Travel/Training	-	($350)	$29,300	$29,650	-1.19%
Supplies	$17,508	$54,182	$183,925	$129,743	29.46%
Purchased Services	$5,899	$28,246	$55,200	$26,954	51.17%
Interdepartment Charges	$1,743	$5,116	$28,213	$23,097	18.13%
Other Expenses	-	$96	$4,627	$4,531	2.07%
Total Operating Expenditures	**$68,497**	**$211,008**	**$780,084**	**$569,076**	**27.05%**
Capital Outlay					
Total Expenditures	**$68,497**	**$211,008**	**$780,084**	**$569,076**	**27.05%**
Net Increase (Decrease)	**($61,044)**	**($165,817)**	**($614,266)**	**($448,449)**	**26.99%**

Equity:

Attachment: Cty Clk Financials Mar 2021 (6951 : County Clerk Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 29, 2021**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Carla Phillips**

Agenda Summary Finance

ATTACHMENTS:

- 2021-4 Directors Report to Finance (PDF)
- Apr Finance Comm Mtg - Countywide Rpt Mar 2021 (PDF)
- Apr Finance Comm Mtg - General Fund Rpt Mar 2021 (PDF)
- Apr Finance Comm Mtg - Non Departmental Rpt Mar 2021 (PDF)
- Apr Finance Comm Mtg - Co Administrator Rpt Mar 2021 (PDF)
- Apr Finance Comm Mtg - Finance Dpt Rpt Mar 2021 (PDF)
- Apr Finance Comm Mtg - Bdgt-Prjt Mgmt Rpt Mar 2021 (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE

APRIL 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:

2020 Audit:

KerberRose will be on site to perform final audit fieldwork for the 2020 audit May 10th through the 14th. You are welcome to stop and introduce yourselves or ask questions. The audit team will be in the Committee Conference Room.

April 2021 Debt Issue:

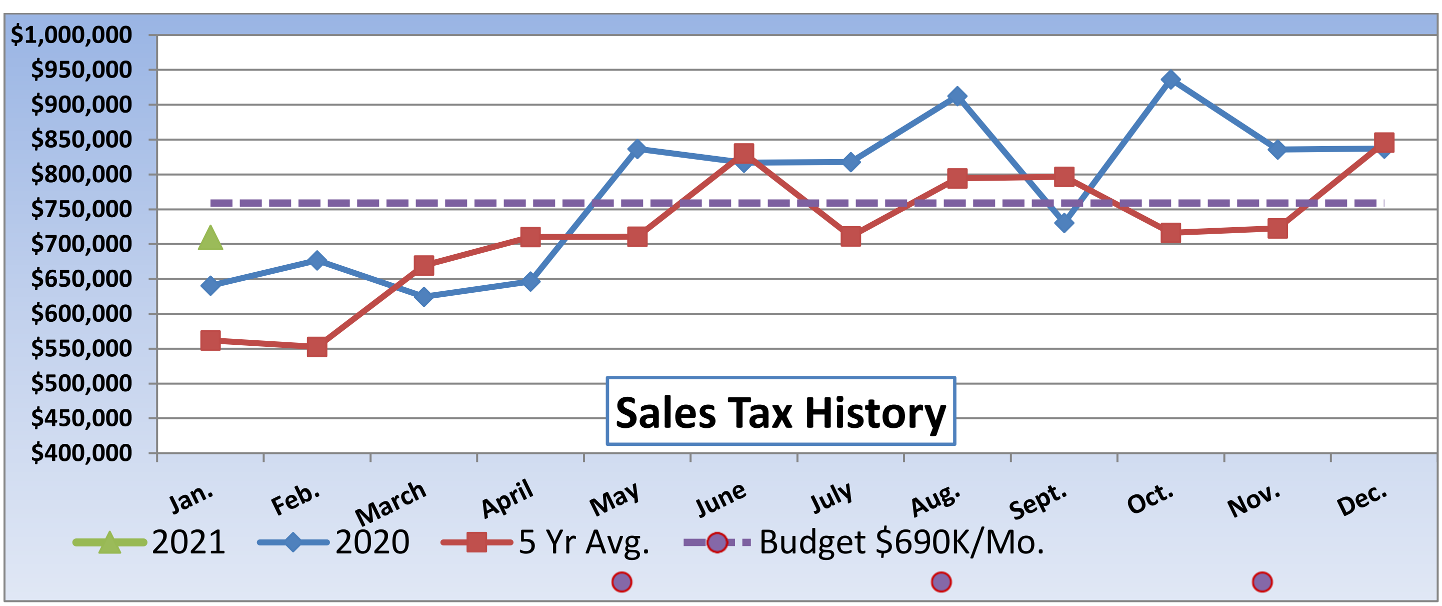
The most recent GO Debt Issue approved at the beginning of April closed on April 28th with the project funds deposited in the County's account and the refunding portion will be wired by our Financial Advisor to pay off the outstanding principal for the 2013 issue and the 2017 Radio Lease.

2021 General Fund:

Nothing unusual to report through March 2021 for the General Fund. I would like to note that the Finance Department has received $102,290 in revenue thus far in 2021. $82,543 of that total is from credit card rebates. This is an increase of $43,917 over the same period last year due to the large amount charged last fall for the radio project. I anticipate receiving another $65,000 to $75,000 by the end of the year.

Sales Tax Collections:

We are off to a good start in 2021 as January sales tax collections were $709,655 up $69,407 from January 2020. The 2021 budget is $9,106,921 and the 2020 actual was $9,312,786 (Excluding the Stadium payment).



Ozaukee County Committee Report

Summary of All Units

For the Three Months Ending Wednesday, March 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	$3,951,997	$7,647,435	$27,363,997	$19,716,562	27.95%
Intergovernmental Revenues	$708,459	$1,489,283	$19,222,336	$17,733,053	7.75%
Public Charges for Services	$1,752,864	$4,561,404	$26,220,953	$21,659,549	17.40%
Intergovernmental Charges	$93,491	$1,958,667	$7,350,624	$5,391,957	26.65%
Interdepartmental Charges	$198,178	$609,994	$4,511,914	$3,901,920	13.52%
Fines/Forfeitures/Penalties	$20,101	$48,037	$231,300	$183,263	20.77%
Licenses & Permits	$19,462	$62,025	$865,526	$803,501	7.17%
Interest Revenue	$36,656	$81,159	$375,050	$293,891	21.64%
Other Revenue	$70,698	$3,089,400	$7,340,153	$4,250,753	42.09%
Total Revenues	**$6,851,906**	**$19,547,404**	**$93,481,853**	**$73,934,449**	**20.91%**
Expenditures					
Salaries	$3,015,845	$7,627,392	$36,231,236	$28,603,844	21.05%
Fringe Benefits	$1,013,476	$3,678,078	$13,294,409	$9,616,331	27.67%
Travel/Training	$21,611	$46,256	$518,266	$472,010	8.93%
Supplies	$362,025	$1,666,664	$9,281,419	$7,614,755	17.96%
Purchased Services	$1,345,121	$2,665,785	$16,810,330	$14,144,545	15.86%
Interdepartment Charges	$178,194	$1,151,773	$4,100,560	$2,948,787	28.09%
Depreciation	$142,604	$427,812	$2,887,050	$2,459,238	14.82%
Debt Service	$4,732,193	$4,783,324	$2,709,012	($2,074,312)	176.57%
Grants	$60,196	$873,966	$1,728,778	$854,812	50.55%
Other Expenses	$782,868	$2,655,734	$3,332,450	$676,716	79.69%
Total Operating Expenditures	**$11,654,133**	**$25,576,784**	**$90,893,510**	**$65,316,726**	**28.14%**
Capital Outlay					
Project Fund	$13,004	$71,728	$1,682,162	$1,610,434	4.26%
Equipment & Furniture	$560,770	$928,202	$2,153,246	$1,225,044	43.11%
Buildings & Land	$9,805	$19,419	$4,325,600	$4,306,181	0.45%
Contra	-	-	($551,000)	($551,000)	0.00%
Total Capital Outlay	**$583,579**	**$1,019,349**	**$7,610,008**	**$6,590,659**	**13.39%**
Total Expenditures	**$12,237,712**	**$26,596,133**	**$98,503,518**	**$71,907,385**	**27.00%**
Other Finance (Sources)	-	($779,716)	($1,444,359)	($664,643)	53.98%
Other Finance Uses	-	$779,716	$2,079,716	$1,300,000	37.49%
Net Other Financing Sources/Uses	**-**	**-**	**$635,357**	**$635,357**	**0.00%**
Net Increase (Decrease)	**($5,385,806)**	**($7,048,729)**	**($5,657,022)**	**$1,391,707**	**124.60%**
Equity:					
Governmental Fund Balance	$521,972	$521,972	-	($521,972)	0.00%

Attachment: Apr Finance Comm Mtg - Countywide Rpt Mar 2021 (6962 : Fin Dpt)

Ozaukee County Committee Report

Summary of All General Fund Units

For the Three Months Ending Wednesday, March 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	$1,578,749	$3,345,808	$19,551,238	$16,205,430	17.11%
Intergovernmental Revenues	($6,732)	$219,495	$3,558,243	$3,338,748	6.17%
Public Charges for Services	$250,155	$585,822	$2,239,439	$1,653,617	26.16%
Intergovernmental Charges	$93,491	$206,190	$253,538	$47,348	81.33%
Interdepartmental Charges	$74,481	$105,758	$470,854	$365,096	22.46%
Fines/Forfeitures/Penalties	$20,101	$47,611	$225,000	$177,389	21.16%
Licenses & Permits	$11,644	$21,967	$122,500	$100,533	17.93%
Interest Revenue	$30,002	$56,907	$375,050	$318,143	15.17%
Other Revenue	$15,902	$182,767	$565,181	$382,414	32.34%
Total Revenues	**$2,067,793**	**$4,772,325**	**$27,361,043**	**$22,588,718**	**17.44%**
Expenditures					
Salaries	$1,256,882	$2,956,556	$13,807,803	$10,851,247	21.41%
Fringe Benefits	$412,856	$1,580,574	$5,246,569	$3,665,995	30.13%
Travel/Training	$11,026	$26,647	$217,447	$190,800	12.25%
Supplies	$79,631	$425,540	$1,440,171	$1,014,631	29.55%
Purchased Services	$280,166	$747,297	$3,310,543	$2,563,246	22.57%
Interdepartment Charges	$55,383	$209,775	$1,033,336	$823,561	20.30%
Grants	$47,058	$833,022	$1,515,042	$682,020	54.98%
Other Expenses	$73,378	$618,441	$741,521	$123,080	83.40%
Total Operating Expenditures	**$2,216,380**	**$7,397,852**	**$27,312,432**	**$19,914,580**	**27.09%**
Capital Outlay					
Equipment & Furniture	$26,698	$288,445	$417,075	$128,630	69.16%
Buildings & Land	-	-	$230,000	$230,000	0.00%
Total Capital Outlay	**$26,698**	**$288,445**	**$647,075**	**$358,630**	**44.58%**
Total Expenditures	**$2,243,078**	**$7,686,297**	**$27,959,507**	**$20,273,210**	**27.49%**
Other Finance (Sources)	-	($196,000)	($578,269)	($382,269)	33.89%
Net Other Financing Sources/Uses	**-**	**($196,000)**	**($578,269)**	**($382,269)**	**33.89%**
Net Increase (Decrease)	**($175,285)**	**($2,717,972)**	**($20,195)**	**$2,697,777**	**13458.64%**
Equity:					
Governmental Fund Balance	$398,269	$398,269	-	($398,269)	0.00%

Attachment: Apr Finance Comm Mtg - General Fund Rpt Mar 2021 (6962 : Fin Dpt)

Ozaukee County Committee Report

General Fund Non Departmental

For the Three Months Ending Wednesday, March 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	$62,500	$62,500	$270,000	$207,500	23.15%
Interest Revenue	$2	$6	-	($6)	0.00%
Other Revenue	$82	($18,930)	$138,886	$157,816	-13.63%
Total Revenues	**$62,584**	**$43,576**	**$408,886**	**$365,310**	**10.66%**
Expenditures					
Salaries	$3,424	$6,761	($276,000)	($282,761)	-2.45%
Fringe Benefits	$500	$165,750	$173,000	$7,250	95.81%
Travel/Training	-	-	$24,714	$24,714	0.00%
Supplies	-	$13,040	$16,158	$3,118	80.70%
Purchased Services	$4,469	$13,406	$53,625	$40,219	25.00%
Grants	$45,500	$826,529	$1,032,004	$205,475	80.09%
Other Expenses	$52,319	$538,792	$467,082	($71,710)	115.35%
Total Operating Expenditures	**$106,212**	**$1,564,278**	**$1,490,583**	**($73,695)**	**104.94%**
Capital Outlay					
Total Expenditures	**$106,212**	**$1,564,278**	**$1,490,583**	**($73,695)**	**104.94%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($43,628)**	**($1,520,702)**	**($1,066,697)**	**$454,005**	**142.56%**

Equity:

Attachment: Apr Finance Comm Mtg - Non Departmental Rpt Mar 2021 (6962 : Fin Dpt)

Ozaukee County Committee Report

General Fund County Administrator

For the Three Months Ending Wednesday, March 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	$8,537	$21,758	$110,968	$89,210	19.61%
Fringe Benefits	$3,095	$10,367	$35,172	$24,805	29.48%
Travel/Training	-	-	$1,925	$1,925	0.00%
Supplies	$1,404	$2,160	$1,975	($185)	109.37%
Purchased Services	$51	$166	$900	$734	18.44%
Interdepartment Charges	$1,170	$3,544	$14,182	$10,638	24.99%
Other Expenses	-	$532	$500	($32)	106.40%
Total Operating Expenditures	**$14,257**	**$38,527**	**$165,622**	**$127,095**	**23.26%**
Capital Outlay					
Total Expenditures	**$14,257**	**$38,527**	**$165,622**	**$127,095**	**23.26%**
Net Increase (Decrease)	**($14,257)**	**($38,527)**	**($165,622)**	**($127,095)**	**23.26%**

Equity:

Ozaukee County Committee Report

General Fund Finance Department

For the Three Months Ending Wednesday, March 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	-	$102,290	$97,500	($4,790)	104.91%
Total Revenues	**-**	**$102,290**	**$97,500**	**($4,790)**	**104.91%**
Expenditures					
Salaries	$54,966	$140,072	$708,728	$568,656	19.76%
Fringe Benefits	$19,486	$66,921	$206,251	$139,330	32.45%
Travel/Training	-	$986	$8,200	$7,214	12.02%
Supplies	$222	$1,010	$39,755	$38,745	2.54%
Purchased Services	$173	$17,469	$19,750	$2,281	88.45%
Interdepartment Charges	$2,223	$6,811	$27,410	$20,599	24.85%
Other Expenses	$16	$48	$500	$452	9.60%
Total Operating Expenditures	**$77,086**	**$233,317**	**$1,010,594**	**$777,277**	**23.09%**
Capital Outlay					
Total Expenditures	**$77,086**	**$233,317**	**$1,010,594**	**$777,277**	**23.09%**
Net Increase (Decrease)	**($77,086)**	**($131,027)**	**($913,094)**	**($782,067)**	**14.35%**

Equity:

Attachment: Apr Finance Comm Mtg - Finance Dpt Rpt Mar 2021 (6962 : Fin Dpt)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Three Months Ending Wednesday, March 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	$17,731	$45,152	$215,991	$170,839	20.90%
Fringe Benefits	$3,789	$11,747	$60,029	$48,282	19.57%
Travel/Training	-	-	$5,000	$5,000	0.00%
Supplies	-	-	$3,525	$3,525	0.00%
Other Expenses	$97	$97	$1,000	$903	9.70%
Total Operating Expenditures	**$21,617**	**$56,996**	**$285,545**	**$228,549**	**19.96%**
Capital Outlay					
Total Expenditures	**$21,617**	**$56,996**	**$285,545**	**$228,549**	**19.96%**
Net Increase (Decrease)	**($21,617)**	**($56,996)**	**($285,545)**	**($228,549)**	**19.96%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**April 29, 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.

Engagement survey

We are excited to share that our 2021 Employee Engagement Survey through Energage closed recently and we had an overall 58% response rate. Our Ozaukee County engagement rate is right at 50%, meaning half of our employees that participated were determined to be either “Engaged” (37%) or “Enthusiastically Engaged” (13%). The attached Ozaukee County Infographic has a high level overview of our results.

You will soon be receiving an email from Energage with log in information to access the system and view your team’s results. Please take some time to review all of the feedback that was provided by your department members. If there is anyone else from your department that you would like to have access to Energage after you review the results, please let me know and I will set them up with a user account.

Once you have reviewed your results, please determine 1-2 Action Items to be focused on within your department to increase employee engagement. You could either create these with your management team or engage your team members in the action planning process. Attached you will find a Team Action Planning Quick Guide that you may find beneficial to reference as well as an Action Planning PPT specific to your department. If you would like additional resources, please feel more than welcome to connect with either myself or Karina Ward and we would be more than glad to help facilitate a brainstorming session or help in any way we can.

We are requesting that you have the Action Items for your department set and begin implementation by June 18, 2021. Please track your progress within Energage's Action Tracking section so we can manage the overall progress being made as a county. Below is a video you may find helpful on how to use the Action Tracker feature:

ATTACHMENTS:

- HR Financials (PDF)
- Bonus Report (PDF)
- Ozaukee County Engagement Results (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

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	$13,357	$20,363	$242,096	$221,733	8.41%
Fringe Benefits	$6,093	$15,188	$98,148	$82,960	15.47%
Travel/Training	-	-	$2,200	$2,200	0.00%
Supplies	$6,372	$7,203	$22,850	$15,647	31.52%
Purchased Services	$6,128	$6,225	$35,200	$28,975	17.68%
Interdepartment Charges	$919	$1,817	$11,879	$10,062	15.30%
Other Expenses	$24	$48	$2,000	$1,952	2.40%
Total Operating Expenditures	**$32,893**	**$50,844**	**$414,373**	**$363,529**	**12.27%**
Capital Outlay					
Total Expenditures	**$32,893**	**$50,844**	**$414,373**	**$363,529**	**12.27%**
Net Increase (Decrease)	**($32,893)**	**($50,844)**	**($414,373)**	**($363,529)**	**12.27%**

Equity:

Attachment: HR Financials (6960 : HR Department Report)

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.
4/13/2021	Lasata	No	50 Visa Giftcard	Stepping up while being short staffed at Lasata
4/13/2021	Lasata	No	50 Visa Giftcard	Stepping up while being short staffed at Lasata
4/13/2021	Lasata	No	50 Visa Giftcard	Stepping up while being short staffed at Lasata
		TOTAL	**$6,760.96**	

Attachment: Bonus Report (6960 : HR Department Report)

Employee survey summary

Ozaukee County March 2021

This report contains an high-level summary of the results from the March 2021 employee survey conducted at Ozaukee County.

798 employees were invited and 465 responded (58%).

What three words best describe Ozaukee County

This graphic captures how Ozaukee County employees view our culture.

The larger the word, the more our culture stands out from other companies like us in that way.

Green words represent the engaging aspects of our culture.

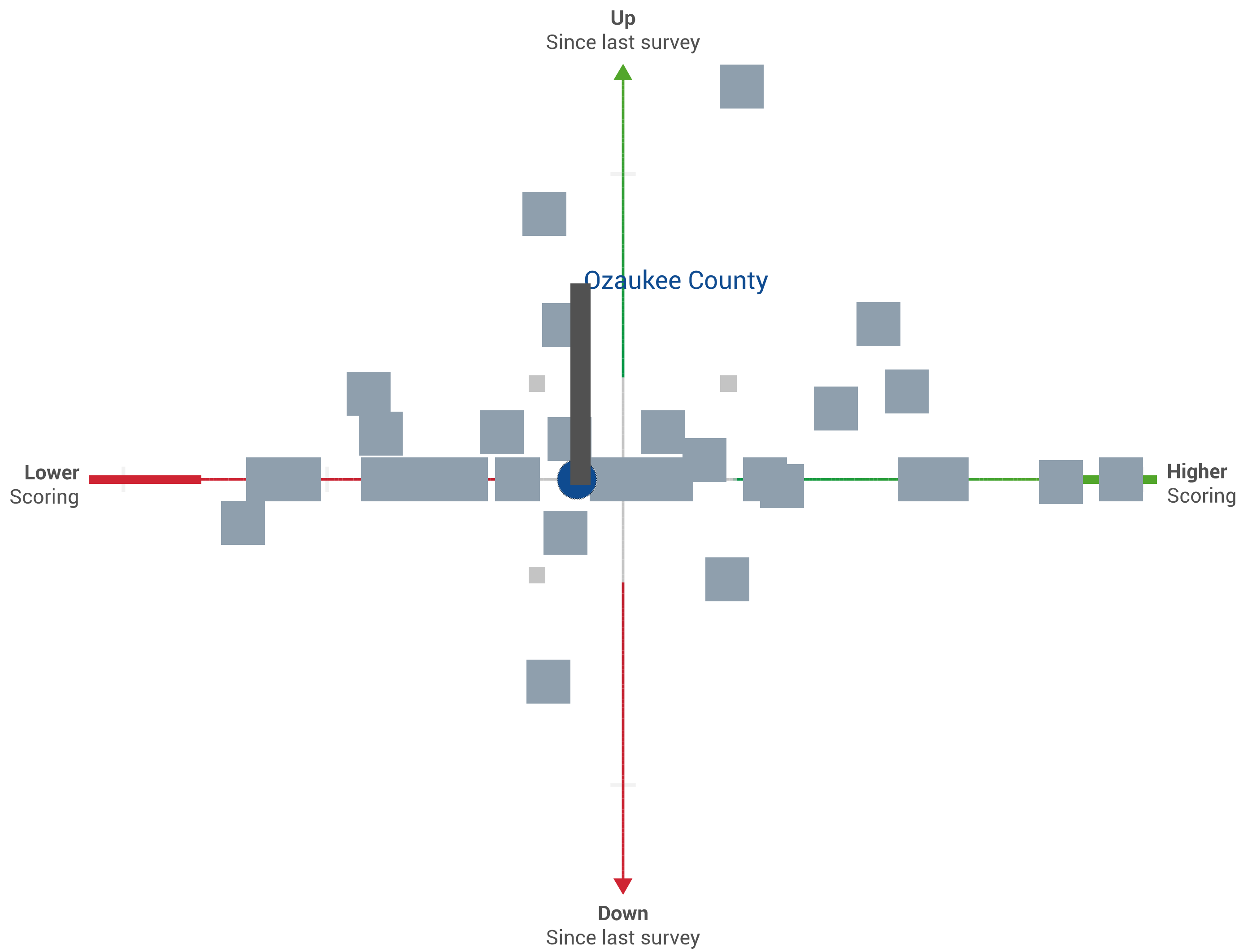
Red words represent the disengaging aspects of our culture.

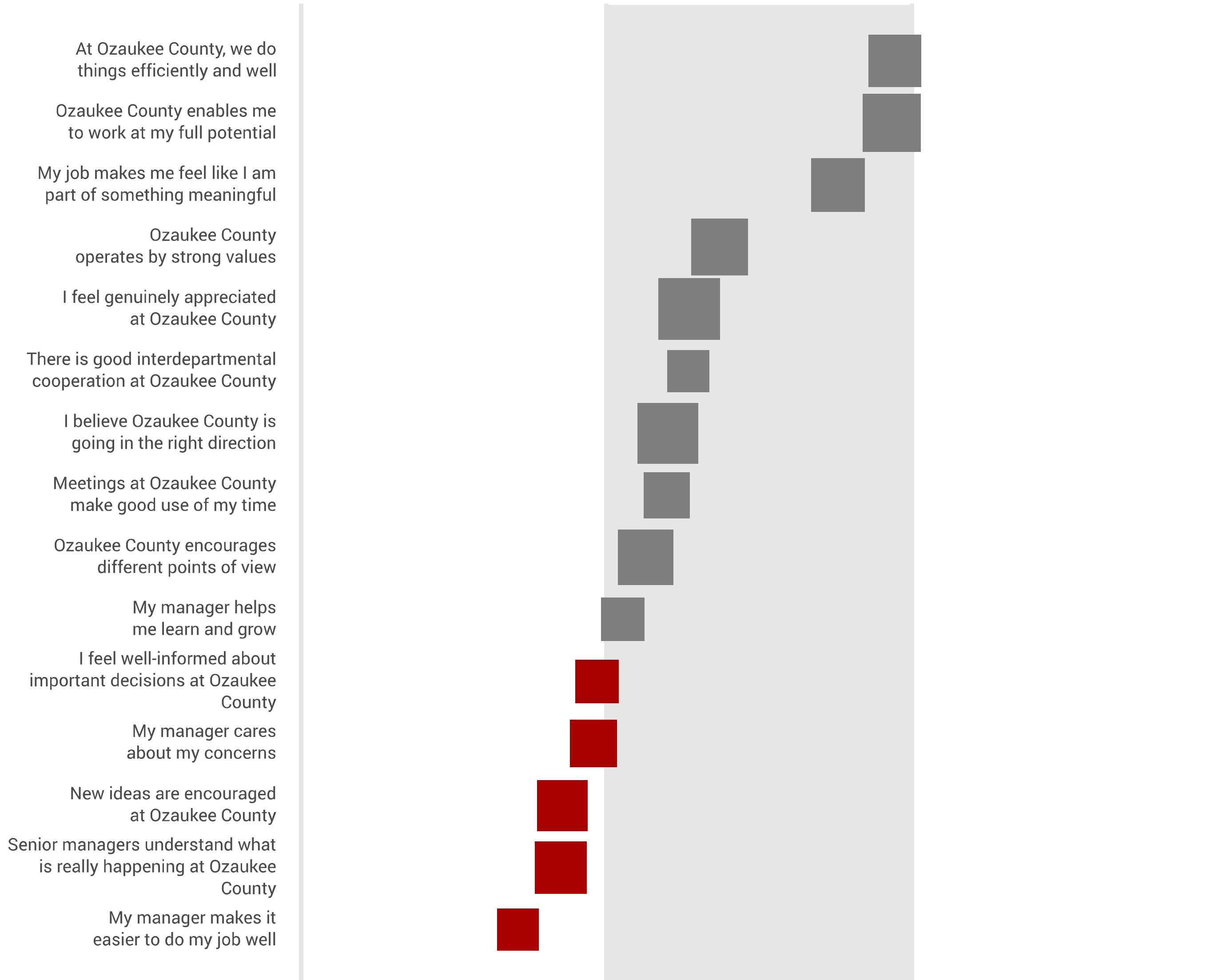
The big picture

This is an overview of how Ozaukee County scored compared to similar local governments that we have surveyed recently.

Note that this chart does not show a comparison to average for our sector. Instead, it shows a comparison to the companies with top cultures and those aspiring to be among the top cultures.

We aspire to be among the top local governments cultures and so we use Energage, the survey vendor who knows these companies the best.





Survey statements

While there are a wide range of responses, and this may not reflect your response or even your team or Department's response, when everyone is averaged together, this is how we responded.

Circles in **green** represent scores above the 67th percentile and circles in **red** represent scores below the 33rd percentile.

Attachment: Ozaukee County Engagement Results (6960 : HR Department Report) energage®

At Energage, our passion and purpose is to make the world a better place to work together. Founded in 2006, Energage is one of the fastest growing major employee survey companies in the country. This year alone, more than two million employees in over 6,000 organizations will participate in the Top Workplaces campaign—a program we conduct in partnership with more than 50 prestigious media partners across the United States.

This report was generated using a survey insight reporting system and method covered by U.S. patent #10,055,701 as well as one or more pending U.S. and global patent applications.

Certified B Corporation

Energage is a founding B Corporation member, a coalition of organizations that are leading a global movement to redefine success in business by offering a positive vision of a better way to do business.

397 Eagleview Blvd, Exton, PA 19341 • Tel: (800) 749-0187 • www.energage.com

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 29, 2021**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- IT and Radio Financials_April (PDF)

Radio Services and IT Financials

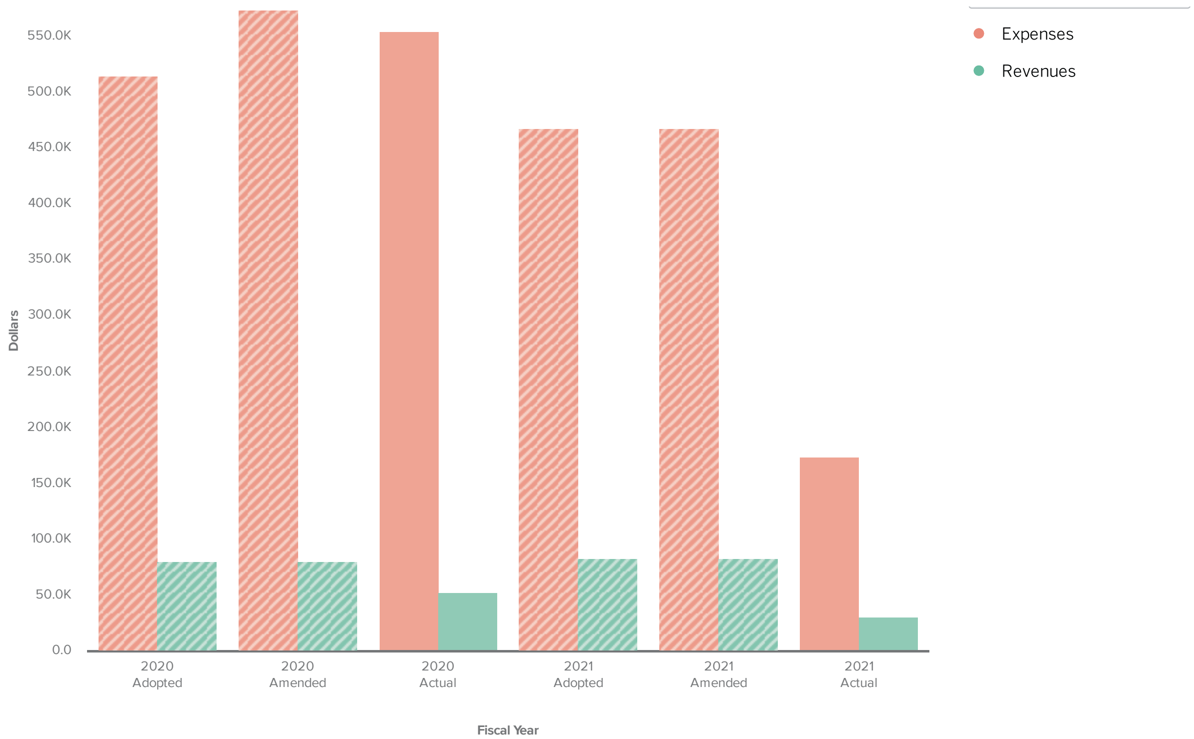
January Finance Committee

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	$ 30,368
Other (Donations/One-time/Misc)	80,000	80,000	52,457	83,370	83,370	30,368
Rental of County Property	80,000	80,000	52,457	83,370	83,370	30,368
Discounts Taken	0	0	0	0	0	0
Expenses	515,052	573,186	554,366	468,222	468,222	174,230
Purchased Services	338,411	396,545	392,935	288,411	288,411	128,170
Salaries & Fringe Benefits	115,735	115,735	113,873	118,506	118,506	31,268
Supplies under $5,000	45,100	45,100	37,253	45,100	45,100	12,017
Interdepartmental Charges	12,525	12,525	9,523	12,923	12,923	2,475
Travel/Mileage/Conference&Meetings	2,500	2,500	0	2,500	2,500	0
Other Expenses	782	782	782	782	782	300
Revenues Less Expenses	$ -435,052	$ -493,186	$ -501,909	$ -384,852	$ -384,852	$ -143,863

Attachment: IT and Radio Financials_April (6964 : Information Technology - April)

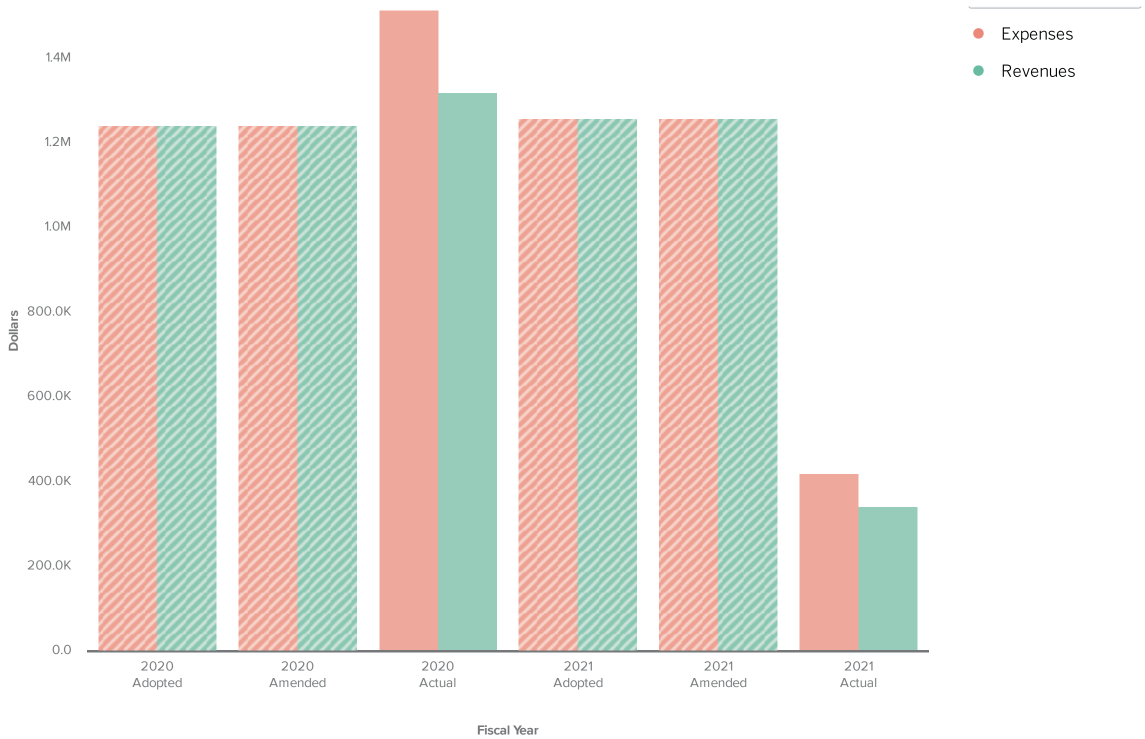
Radio Services Financials



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	$ 340,747
Interdepartmental Revenue for County Services	1,233,867	1,233,867	1,297,722	1,255,716	1,255,716	340,747
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	1,512,803	1,259,826	1,259,826	420,259
Purchased Services	679,364	679,364	848,089	679,364	679,364	220,005
Purchased Services	679,364	679,364	848,089	679,364	679,364	220,005
Service Contracts	404,889	404,889	445,731	404,889	404,889	81,275
Telephone	160,000	160,000	252,419	160,000	160,000	62,426
Maintenance Contracts	73,475	73,475	91,050	73,475	73,475	22,773
Consulting Services	40,000	40,000	56,743	40,000	40,000	53,531
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	625,284	560,912	560,912	192,265
Other	543,953	543,953	625,284	560,912	560,912	192,265
Regular Salaries & Wages	348,308	348,308	356,239	358,402	358,402	97,904
Health Insurance	88,930	88,930	103,540	99,114	99,114	41,696
Overtime	50,000	50,000	99,438	50,000	50,000	33,697
Retirement	26,056	26,056	30,742	24,192	24,192	8,879
Social Security Tax	23,973	23,973	23,572	21,964	21,964	7,881
Medicare Tax	5,768	5,768	6,294	5,197	5,197	1,843
Disability Insurance	431	431	860	1,469	1,469	221
Accrued Sick Leave Expense	0	0	4,266	0	0	0
Life Insurance	486	486	563	573	573	146
Accrued Vacation Expense	0	0	-230	0	0	0
Supplies under $5,000	12,900	12,900	33,820	12,900	12,900	7,616
Travel/Mileage/Conference&Meetings	6,250	6,250	3,815	6,250	6,250	343
Other Expenses	200	200	1,744	200	200	0
Interdepartmental Charges	200	200	52	200	200	31
Revenues Less Expenses	$ 0	$ 0	$ -192,720	$ 0	$ 0	$ -79,513

IT Financials



OpenGov

Add links

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 29, 2021**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer April 2021 Report (PDF)

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

CASH
Cash ending March is up $3,321,738 from last March:

Cash 2021, $34,078,825	2020, $30,757,087	**Increase of $3,321,738 +10.80%**

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 up from last year through March:

Mar 2021,	$ 81,574	2020,	$ 79,853	**Increase of $1,721 +2.16%**
Budget 2021,	$270,000	2020,	$255,000	**Budget/Actual 30.21%**

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 March:

Mar 2021,	$ 36,265	2020,	$ 81,221	**Decrease of $44,956 -55.35%**
Budget 2021,	$230,000	2020,	$230,000	**Budget/Actual 15.77%**

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 January, see page 6:

Jan 2021,	$ 709,655	2020,	$ 640,248	**Increase of $69,407 +10.84%**
Budget 2021,	$9,106,921	2020,	$9,106,921	**Budget/Actual 7.79%**

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:

Mar 2021,	$555,446	2020,	$560,118	**Decrease of $4,672 -.83%**

Number of delinquent parcels:

Mar 2021,	#461	2020,	#405	**Increase of #56 -13.83%**

The certificate balance is all delinquent outstanding real estate taxes.
Tax Certificate reports: see page 5:

FORECLOSURES
As of 4/15/2021, there are currently **5** 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. The appointment of the Guardian ad Litem was filed and granted on 4/7/2021.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance March 1, 2021			$ (1,670,641.90)
Receipts:			
Transfers from Money Market #2	$	11,679,197.18	
Void and Stop Payments	$	925.00	
Transfers from Money Market #1	$	-	
Total Monthly Receipts			$ 11,680,122.18
Total Balance & Receipts			$ 10,009,480.28
Disbursements:			
County Orders (#528287-528862)	$	(2,419,530.43)	
Wire Transfers (wt#3239,3244-3252,3254-3257,3259-3264)	$	(7,607,281.37)	
Transfer to MM#2	$	-	
Bank Fees Deposit Slips	$	-	
Total Monthly Disbursements			$ (10,026,811.80)
MAIN CHECKBOOK Balance March 31, 2021			**$ (17,331.52)**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	240,241.42	
Outstanding County Checks	$	(257,572.94)	
MAIN CHECKBOOK Balance March 31, 2021			**$ (17,331.52)**

MONEY MARKET #1 CHECKBOOK

Balance March 1, 2021			$ 25,002.85
Receipts:			
Department Direct Deposit Receipts	$	1,230,643.46	
Real Estate Tax Receipts, Electronic	$	192,235.07	
Tax Settlement Receipts	$	-	
Debt Issue Settlement	$	-	
Ag Use Settlement	$	-	
Transfer from POOL Account	$	3,330,000.00	
Transfers from Commerce State Bank, MM	$	142.62	
Transfers from Commerce State Bank, Savings	$	1,928.03	
Transfer from BMO Harris, Savings	$	-	
Interest Earnings	$	2.30	
Total Monthly Receipts			$ 4,754,951.48
Total Balance & Receipts			$ 4,779,954.33
Disbursements:			
Transfers to Money Market #2	$	(4,754,809.41)	
Transfer to Main Account	$	-	
Total Monthly Disbursements			$ (4,754,809.41)
MONEY MARKET #1 CHECKBOOK Balance March 31, 2021			**$ 25,144.92**

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

Balance as Per Statement	$	25,002.30	
Deposit in Transit	$	142.62	
MONEY MARKET #1 CHECKBOOK Balance March 31, 2021 (0.10%)APY			**$ 25,144.92**

MONEY MARKET #2 CHECKBOOK

Balance March 1, 2021			$	23,389,616.30
Receipts:				
Department Receipts	$	1,652,164.68		
Real Estate Tax Receipts	$	653,095.92		
Tax Settlement Receipts	$	-		
Drainage District #2 Receipts	$	-		
Curler's Club	$	28,585.90		
Home Consortium	$	-		
RLF Payments	$	6,599.96		
NSF Reimbursements	$	11,458.00		
General Receipt	$	9,304.78		
Transfer from Bond 2019	$	-		
Transfer from PWSB CD	$	-		
Transfers from Money Market #1	$	4,754,809.41		
Transfers from Register of Deeds	$	164,277.72		
Transfer from PWSB Tax Account	$	-		
Transfer from PWSB P/R	$	1,076.57		
Interest Earnings	$	3,019.17		
Total Monthly Receipts			$	7,284,392.11
Total Balance & Receipts			$	30,674,008.41
Disbursements:				
Transfers to Main Checkbook	$	(11,679,197.18)		
Transfers to PWSB CD	$	-		
Transfers to Payroll Checkbook	$	(1,837,195.34)		
Transfers to Bookmobile	$	-		
Transfers to Treasurer Petty Cash	$	(2,786.87)		
Bank Fees Deposit Slips	$	-		
NSF Tax Payments	$	(10,938.00)		
NSF Departmental Receipts	$	(5.00)		
Total Monthly Disbursements			$	(13,530,122.39)
MONEY MARKET #2 Balance March 31, 2021			**$**	**17,143,886.02**

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

Balance as Per Statement	$	17,143,886.02		
Deposit in Transit	$	-		
MONEY MARKET #2 CHECKBOOK Balance March 31, 2021 (0.20%)APY			**$**	**17,143,886.02**

PAYROLL CHECKBOOK

Balance March 1, 2021			$	-
Receipts:				
Transfers from Money Market #2	$	1,837,195.34		
Returned Direct Deposit ACH	$	1,076.57		
Void and Stop Payments	$	-		
Total Monthly Receipts			$	1,838,271.91
Total Balance & Receipts			$	1,838,271.91
Disbursements:				
Salary Orders(#441381-4413886)	$	(4,677.87)		
Salary Direct Deposit (#306565-307967)	$	(1,832,517.47)		
Transfer to MM2	$	(1,076.57)		
Transfer to Petty Cash	$	-		
Bank Fees Deposit Slips	$	-		
Total Monthly Disbursements			$	(1,838,271.91)
PAYROLL Balance March 31, 2021			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	-		
Outstanding Payroll Checks	$	-		
PAYROLL CHECKBOOK Balance March 31, 2021			**$**	**-**

Attachment: Treasurer April 2021 Report (6936 : Treasurer Report Apr 2021)

REVENUE	2021		2021 ANNUAL BUDGET	
Interest Investments	36,264.70	$	230,000	(February)
Curlers Building Maint	22.33		-	(February)
Interest Go Bond 2019	179.49			(February)
Interest Health Care Trust	6.39		-	(February)
Interest Veteran's Memorial Trust	5.30		50	(February)
Interest Transit Trust Fund	23.29		0	(February)
Interest on Delinquent Taxes	53,919.92		180,000	(February)
Penalty on Delinquent Taxes	27,654.08		90,000	(February)
Sales Tax General Fund	709,655.13		9,106,921	(December)
Use Value Penalty Tax	12,003.04		25,000	(February)
	-			

INVESTMENTS	BALANCE	RATES
Commerce State Bank, Savings (General Fund)	649,985.00	0.40% (February) APY
Commerce State Bank, CD (General Fund) *	-	0.00% (February) APY
DANA, Federal Securities (General Fund)	5,793,950.38	1.16% (February) APY
BMO Harris Bank, Money Market (Tax Collection)	647,430.16	0.10% (February) APY
BMO Harris Bank, CD (General Fund)	-	0.00% (February) APY
LGIP, Savings (General Fund)	724,308.50	0.06% (February) APY
PWSB CD (General Fund)	8,000,000.00	0.60% (February) APY
PWSB, Money Market (Curlers Association Building Maint)	85,261.51	0.10% (February) APY
PWSB Money Market (General Obligation Bond 2019)	429,173.90	0.10% (February) APY
PWSB, Money Market (Health Care Trust)	24,425.17	0.10% (February) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,215.85	0.10% (February) APY
PWSB, Money Market (Register of Deeds)	251,084.59	0.10% (February) APY
PWSB, Money Market (Tax Collection)	2,309.83	0.10% (February) APY
PWSB, Money Market (Transit Trust Fund)	85,023.29	0.20% (February) APY
PWSB, Treasurer (Petty Cash)	5,000.00	
Cornerstone Bank (General Fund)	853,057.38	0.09% (February) APY
PWSB, Transit Trust Fund		

*Commerce State Bank CD closed and transferred to Commerece State Bank MM.
Interest earnings totaled $1,928.03 over a 6 month period.

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	555,446	2.64%	461
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 14 parcels with delinquent taxes due that are on a payment plan.
There are currently 5 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	$ 747,88
February	December	837,361	$ 811,096	$ 835,788	$ 898,676	$ 846,229	$ 586,18
March	January	709,655	$ 640,248	$ 566,612	$ 541,933	$ 541,272	$ 520,40
April	February		$ 676,988	$ 519,868	$ 456,218	$ 524,215	$ 585,42
May	March		$ 624,557	$ 796,918	$ 724,708	$ 634,006	$ 567,49
June	April		$ 646,382	$ 685,858	$ 744,247	$ 760,546	$ 714,60
July	May		$ 836,826	$ 767,577	$ 662,777	$ 583,328	$ 703,69
August	June		$ 816,972	$ 927,214	$ 970,616	$ 785,704	$ 649,71
September	July		$ 817,956	$ 623,068	$ 622,120	$ 718,680	$ 774,42
October **	August		$ 1,208,946	$ 902,946	$ 767,925	$ 665,636	$ 723,45
November	September		$ 730,504	$ 815,601	$ 925,225	$ 806,427	$ 704,83
December	October		$ 936,555	$ 606,837	$ 612,342	$ 704,018	$ 722,01
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Dec 2021)		709,655	$ 9,609,253	$ 8,863,804	$ 8,710,919	$ 8,138,182	$ 8,087,21
MONTH(S) SALES TAX REC'D BY COUNTY (March)		709,655	640,248	566,612	541,933	541,272	520,40
BUDGET		$ 9,106,921	$ 9,106,921	$ 8,656,921	$ 8,276,921	$ 7,870,000	$ 7,870,00

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	$36,036.25	$904.54	January 2021	Late
Advanced Mfg. Technologies	January 1, 2013	September 2021	$19,292.64	$935.63	December 2019	Late
Cheel LLC	February 1, 2018	December 2024	$29,428.30	$647.01	January 2021	Late
Oldenburg Metal Properties	April 1, 2014	March 2024	$24,456.90	$678.41	February 2021	Late
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$78,208.29	$975.10	February 2021	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	$42,942.16	$757.79	July 2020	Late

Ozaukee County Committee Report

General Fund Treasurer

For the Three Months Ending Wednesday, March 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	$23,901	$100,574	$302,000	$201,426	33.30%
Public Charges for Services	$247	$1,384	$4,000	$2,616	34.60%
Other Revenue	$600	$5,640	$17,500	$11,860	32.23%
Total Revenues	**$24,748**	**$107,598**	**$323,500**	**$215,902**	**33.26%**
Expenditures					
Salaries	$17,239	$43,947	$249,968	$206,021	17.58%
Fringe Benefits	$7,250	$30,633	$115,073	$84,440	26.62%
Travel/Training	-	-	$4,700	$4,700	0.00%
Supplies	$11,279	$43,203	$32,085	($11,118)	134.65%
Purchased Services	$1,557	$1,950	$12,600	$10,650	15.48%
Interdepartment Charges	$2,613	$8,213	$35,394	$27,181	23.20%
Other Expenses	$605	$11,282	$19,650	$8,368	57.41%
Total Operating Expenditures	**$40,543**	**$139,228**	**$469,470**	**$330,242**	**29.66%**
Capital Outlay					
Total Expenditures	**$40,543**	**$139,228**	**$469,470**	**$330,242**	**29.66%**
Net Increase (Decrease)	**($15,795)**	**($31,630)**	**($145,970)**	**($114,340)**	**21.67%**

Equity: