AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, MAY 27, 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. April 29, 2021
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corp. Counsel Financial Report
6. **DISCUSSION ITEMS**
   a. Ozaukee County Strategic Plan 2020-24
   b. Performance Management Metrics
7. **ACTION ITEMS**
   a. Resolution: Increase of Revenue 2021 - Planning & Parks; Public Health
   b. Resolution: Amending Section 4.04 (2)(e) & (i) of the Ozaukee County Policy and Procedure Manual Pertaining to Sick Leave Reimbursement
   c. Contract with Diversified Benefits Services, Inc. for Health Reimbursement Arrangement Administration Services
   d. Resolution: Amending Section 4.10 (7) of the Ozaukee County Policy and Procedure Manual Repealing the COVID-19 Hazard Pay Policy
   e. Resolution: Amending Section 4.10 (7) of the Ozaukee County Policy and Procedure Manual Creating a Dog Friendly Workplace Policy
   f. Wire Transfers #3277 - #3291 & April 2021 Schedule of Vouchers
8. **DISCUSSION ITEMS CONT.**
   a. Radio Project Update
9. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance Department
   c. Human Resources
   d. Information Technology
   e. County Treasurer
10. **NEXT MEETING DATE**
    Thursday, June 24, 2021
11. **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: **May 27, 2021**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Julie Winkelhorst**

Agenda Summary April 29, 2021

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_04292021-2893>

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corp. Counsel Financial Report

ATTACHMENTS:

- Corp. Counsel May 2021 Financials (PDF)

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Four Months Ending Friday, April 30, 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	$5,353	-	$506,150	$506,150	0.00%
Public Charges for Services	$72	$632	$7,650	$7,018	8.26%
Total Revenues	**$5,425**	**$632**	**$513,800**	**$513,168**	**0.12%**
Expenditures					
Salaries	$59,804	$160,120	$513,210	$353,090	31.20%
Fringe Benefits	$18,652	$77,792	$205,073	$127,281	37.93%
Travel/Training	-	-	$2,900	$2,900	0.00%
Supplies	$195	$634	$12,425	$11,791	5.10%
Purchased Services	$496	$2,975	$23,066	$20,091	12.90%
Interdepartment Charges	$2,852	$21,758	$104,168	$82,410	20.89%
Other Expenses	-	$89	$1,400	$1,311	6.36%
Total Operating Expenditures	**$81,999**	**$263,368**	**$862,242**	**$598,874**	**30.54%**
Capital Outlay					
Total Expenditures	**$81,999**	**$263,368**	**$862,242**	**$598,874**	**30.54%**
Net Increase (Decrease)	**($76,574)**	**($262,736)**	**($348,442)**	**($85,706)**	**75.40%**

Equity:

Attachment: Corp. Counsel May 2021 Financials (7009 : Corp. Counsel May 2021 Finance Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Julie Winkelhorst**

Agenda Summary Ozaukee County Strategic Plan 2020-24

Section V - <https://stories.opengov.com/ozaukeecountywi/published/P4_Xw60q4>

Section VI - <https://stories.opengov.com/ozaukeecountywi/published/_qugR_tcg>

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Julie Winkelhorst**

Agenda Summary Performance Management Metrics

County Clerk <https://stories.opengov.com/ozaukeecountywi/published/u4I81p7Fd>

Corporation Counsel <https://stories.opengov.com/ozaukeecountywi/published/dQNS2quFw>

Finance <https://stories.opengov.com/ozaukeecountywi/published/vVqhgoTsM>

Human Resources <https://stories.opengov.com/ozaukeecountywi/published/cAIX7CJnz>

Treasurer <https://stories.opengov.com/ozaukeecountywi/published/zu-Q5h29c>

RESOLUTION NO. (ID # 6985)

INCREASE OF REVENUE 2021 - PLANNING & PARKS; PUBLIC HEALTH (REVISED)

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	221-1-01-55103-000	Highway - Grounds Maintenance/Construction	$38,000	
Revenue	221-1-01-42110-000	Fed Aid - WCMP MeeKwon Stormwater Wetland		$38,000
Expense	222-1-01-51101-000	Regular Salaries and Wages	$2,500	
Revenue	222-1-01-42310-000	State Aid - MMSD ICA Fisheries Mapping		$2,500
Public Health				
Expense	204-1-01-59201-000	Grants - Covid19 Expenditures	$2,525,600	
Revenue	204-1-01-42150-000	Grants - Covid19		$2,525,600
Expense	204-2-06-51101-000	Grants - Salaries & Wages	$4,000	
Expense	204-2-06-52002-000	Grants - Travel/Mileage	500	
Expense	204-2-06-55101-000	Grants - Highway Vehicle Maintenance	1,500	
Expense	204-2-06-53101-000	Grants - Office Supplies	4,000	
Expense	204-2-06-54101-000	Grants - Professional Services	5,000	
Revenue	204-2-06-42335-000	Grants - Beach Testing Grant		$15,000

Dated at Port Washington, Wisconsin, this 2nd day of June 2021.

SUMMARY: *Wisconsin Coastal Management Grant - $38,000; Intergovernmental Cooperation Agreement with Milwaukee Metropolitan Sewerage District - $2,500; Wisconsin Department of Human Services COVID-19 Relief - $2,525,600; and Wisconsin Department of Natural Resources 2021 Wisconsin Beach Monitoring Program Grant - $15,000.*

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Tyler Quaas**

Agenda Summary Increase of Revenue 2021 - Planning & Parks; Public Health (Revised)

ATTACHMENTS:

- Planning & Parks (PDF)
- Public Health (PDF)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 6, 2021**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a Wisconsin Coastal Management Program Grant for Stormwater Management and Green Infrastructure at Mee-Kwon County Park

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a grant from the Wisconsin Coastal Management Program (WCMP) to fund County activities to improve stormwater management and water quality through green infrastructure at Mee-Kwon County Park. Specifically, the Department will remove an unnecessary, redundant portion of asphalt (impervious area) near the Mee-Kwon Park Golf Course clubhouse and create a stormwater treatment wetland in its place. The objectives of the project are to reduce the area of impervious pavement and associated maintenance of that pavement, treat stormwater runoff from the clubhouse parking lot to improve water quality and reduce peak flows for downstream neighbors and streams, and create a natural aesthetic amenity near the clubhouse and new hiking trail. The project will include stormwater analysis and design, pavement removal, earthwork, vegetation installation, and flow inlet and outlet protection.

ANALYSIS: The total grant award is $38,000. The Natural Resources Committee unanimously approved the submittal and acceptance of the WCMP grant at its November 5, 2020 meeting (Ayes: Korinek, Jobs, Holyoke, Minkel-Dumit, Ross). A 60% project match is required, which will be provided by a secured Wisconsin Department of Natural Resources (WDNR) Urban Non-Point Source & Stormwater Management (UNPS & SWM) grant, secured Golf Course Enterprise funds and Carryover (e.g. pavement removal and repaving portions of the road) and a pending Southeastern Wisconsin Watersheds Trust (SWWT) mini grant, and in-kind staff time, equipment and supplies (e.g. primarily golf course staff for restoration activities). There have been no project changes since grant submittal.

FISCAL IMPACT:

Balance Current Year: $15,000 (Carryover and Golf Course Enterprise Fund - Pavement Removal & Repaving) (Additional Program Revenue - $38,000)

Next Year's Estimated Cost: NONE

FUNDING SOURCE:

County Levy: X

Non-County Levy: X

Indicate source: WCMP grant (secured), WDNR UNPS & SWM grant (secured), SWWT grant (pending), Carryover funds (paving, secured), Golf Course Enterprise Funds (secured) and in-kind Department staff time, equipment and supplies (Golf Course Enterprise Fund)

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Wisconsin Coastal Management Program grant for stormwater management and green infrastructure at Mee-Kwon County Park.

NATURAL RESOURCES COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 5/27/2021 8:30 AM**
MOVER:	B. Ross, Supervisor District 19
SECONDER:	N. Minkel-Dumit, Supervisor District 26
AYES:	Korinek, Jobs, Holyoke, Minkel-Dumit, Ross

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 6, 2021**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for an Intergovernmental Cooperation Agreement between the Milwaukee Metropolitan Sewerage District and Ozaukee County for Lake Sturgeon Habitat Mapping on the Milwaukee River

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) proposes to enter into an Intergovernmental Cooperation Agreement (ICA) with the Milwaukee Metropolitan Sewerage District (MMSD) to support cooperative gathering of fisheries habitat assessment data and information. The Department is currently partnering with MMSD, the Wisconsin Department of Natural Resources (WDNR) and Milwaukee County on several projects to assess and improve fisheries habitat in the Milwaukee Estuary Area of Concern (AOC). MMSD has requested Department technical support to complete bathymetric surveys and side scan sonar imaging of two reaches of the Milwaukee River near Chambers Street and between the former North Avenue Dam and North Avenue. Department staff will utilize existing equipment, supplies, and methods being used for the ongoing Lake Sturgeon habitat assessment mapping in the Milwaukee River and Cedar Creek. This field survey data collection and analysis will assist MMSD and WDNR in planning and preliminary engineering of fish passage and habitat enhancements in the AOC and will support ongoing Lake Sturgeon habitat assessment mapping and analysis by the Department. The Department and MMSD have an existing ICA for the installation and maintenance of a real time water quality monitoring station on Cedar Creek and for sharing water quality data.

This project is supported by the following County plans: the County Park and Open Space Plan <https://www.co.ozaukee.wi.us/645/Park-Open-Space> <https://www.co.ozaukee.wi.us/645/Park-Open-Space> <https://www.co.ozaukee.wi.us/645/Park-Open-Space> (pages 12, 20, 29, 15, 106-108, 115-116), the Comprehensive Plan for Ozaukee County: 2035 <http://www.sewrpc.org/SEWRPCFiles/Publications/CAPR/capr-285-comp-plan-for-ozaukee-co.pdf> <<http://www.sewrpc.org/SEWRPCFiles/Publications/CAPR/capr-285-comp-plan-for-ozaukee-co.pdf>> (pages 100, 103, 104, 107, 144, 276), and the Ozaukee Land and Water Resource Management Plan <https://www.co.ozaukee.wi.us/DocumentCenter/View/212/Ozaukee-Land--Water-Plan-2011-2015?bidId=> <<https://www.co.ozaukee.wi.us/DocumentCenter/View/212/Ozaukee-Land--Water-Plan-2011-2015?bidId=>> (pages 4, 7, 29, 36, 56, 70, 76) relating to critical species habitats, identification and removal of fish passage impediments and use of the Fish and Wildlife GIS Tool to prioritize aquatic connectivity and habitat restoration and preservation projects. This project is also supported by the Great Lakes Restoration Initiative Action Plan III <https://www.epa.gov/sites/production/files/2019-10/documents/glri-action-plan-3-201910-30pp.pdf> <<https://www.epa.gov/sites/production/files/2019-10/documents/glri-action-plan-3-

201910-30pp.pdf>> (pages 6, 21-24), the US Fish and Wildlife Service Midwest Region Coastal Program Strategic Work Plan 2017 - 2021 <https://www.fws.gov/midwest/es/coastal/index.html> <<https://www.fws.gov/midwest/es/coastal/index.html>> (pages 9, 17 -18), and the WDNR Lake Sturgeon Management Plan <https://p.widencdn.net/tc3jdk/Sturgeon_SturgeonManagementPlan2019> <<https://p.widencdn.net/tc3jdk/Sturgeon_SturgeonManagementPlan2019>> (pages 27, 41, 55).

ANALYSIS: MMSD will compensate the Department a lump sum amount of $2,500 to complete the deliverables as stated in the ICA. This agreement/contract builds upon the existing formal partnerships (Ozaukee County approved MOU, 4/8/2019) between MMSD, the Department, WDNR, and Milwaukee County to collaborate on habitat assessments and improvement projects in the Milwaukee AOC. The ICA has been reviewed and approved by Ozaukee County Corporation Counsel.

FISCAL IMPACT:

Balance Current Year: NONE (Additional Program Revenue of $2,500)

Next Year's Estimated Cost: NONE

FUNDING SOURCE:

County Levy:

Non-County Levy: X

Indicate source: MMSD ICA

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment and approve the intergovernmental cooperation agreement between the Milwaukee Metropolitan Sewerage District and the Planning and Parks Department for fisheries habitat assessment mapping on the Milwaukee River and Milwaukee AOC for the sharing of fisheries habitat data and information for mutual benefit.

NATURAL RESOURCES COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 5/27/2021 8:30 AM**
MOVER:	N. Minkel-Dumit, Supervisor District 26
SECONDER:	B. Ross, Supervisor District 19
AYES:	Korinek, Jobs, Holyoke, Minkel-Dumit, Ross

Health and Human Services Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 25, 2021**
DEPARTMENT: **Public Health**
DIRECTOR: **Kim Buechler**
PREPARER: **Julie Winkelhorst**

Agenda Summary Increase of Revenue Budget Amendment 2021-2022 COVID-19 Grant (Revised)

BACKGROUND INFORMATION: The Health Department was granted $2,525,600.00 from the State of Wisconsin to provide continued COVID-19 relief. These funds will be spent on continued contact tracing, COVID-19 testing sites, testing registration, vaccination clinics, and related outreach.

ANALYSIS: The dollars were allocated to assure health departments have the infrastructure to support COVID-19 pandemic response work. The WOPHD intends to spend the dollars in 2021 as needed, with potential to carry over into 2022 if necessary.

FISCAL IMPACT: $2,525,600.00

Balance Current Year: $2,525,600.00 Next Year's Estimated Cost: $0

FUNDING SOURCE:

County Levy: $0

Non-County Levy: $2,525,600.00 Indicate source: Wisconsin DHS

RECOMMENDED MOTION: Approve

HEALTH & HUMAN SERVICES COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 5/27/2021 8:30 AM**
MOVER:	S. Rishel, Supervisor District 14
SECONDER:	A. Read, Supervisor District 25
AYES:	D. Clark, A. Read, D. Irish, S. Rishel
EXCUSED:	K. Geracie

Attachment: Public Health (6985 : INC REV)

Health and Human Services Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 25, 2021**
DEPARTMENT: **Public Health**
DIRECTOR: **Kim Buechler**
PREPARER: **Kim Buechler**

Agenda Summary Increase of Revenue Budget Amendment 2021 Wisconsin Beach Monitoring Program Grant

BACKGROUND INFORMATION: The Health Department was granted $15,000 from the Department of Natural Resources to implement the 2021 Wisconsin Beach Monitoring Program, with expenses to be incurred throughout the beach season between Memorial Day and Labor day of 2021 and being reimbursed by the DNR at the end of the season. The department plans to use these funds for necessary beach testing supplies, maintenance on vehicles used for driving between beaches, and staff and intern time to complete testing, to ensure that water quality determinations are conducted promptly and according to DNR standards.

ANALYSIS: The dollars were allocated to assure health departments have the infrastructure to support Environmental Health work. The WOPHD intends to spend the dollars to support infrastructure improvements and sustainability.

FISCAL IMPACT: $15,000

Balance Current Year: $15,000 Next Year's Estimated Cost: $0

FUNDING SOURCE:

County Levy: $0

Non-County Levy: $15,000 Indicate source: Wisconsin Department of Natural Resources

RECOMMENDED MOTION: Approve

HEALTH & HUMAN SERVICES COMMITTEE
RESULT: **APPROVED AND FORWARDED [UNANIMOUS]Next: 5/27/2021 8:30 AM**
MOVER: S. Rishel, Supervisor District 14
SECONDER: D. Irish, Supervisor District 17
AYES: D. Clark, A. Read, D. Irish, S. Rishel
EXCUSED: K. Geracie

RESOLUTION NO. (ID # 7012)

AMENDING SECTION 4.04 (2)(E) & (I) OF THE OZAUKEE COUNTY POLICY AND PROCEDURE MANUAL PERTAINING TO SICK LEAVE REIMBURSEMENT

RESOLVED, by the Ozaukee County Board of Supervisors, that Section 4.04(2)(e) & (i) of the Ozaukee County Policy and Procedure Manual be amended to read:

4.04 LEAVES

(2) Sick:

(e) Sick Leave Reimbursement:

1. Any sick leave earned in excess of 1,200 hours which is not used in the calendar year earned ~~can~~ will be ~~either be reimbursed in one of two methods:~~

~~a. In cash annually at fifty percent (50%) of the individual's salary or wage~~

~~b. B~~ banked at one hundred percent (100%) of the excess sick leave to be used solely for health care costs.

2. Such sick leave shall be converted to a cash value on the last day of employment when the employee retires and calculated at the rate of pay in existence at the time of retirement.

3. The employee may elect to continue in the County's group health care plan or purchase insurance on an individual basis subject to the policy for Retiree Insurance as defined in this manual.

~~4. In the event the employee terminates prior to retirement, the employee shall be paid fifty percent (50%) of the days in their excess sick leave bank calculated at the rate of pay in existence at the time of their termination.~~

(i) Health Insurance Escrow Accounts:

~~5. Upon separation from employment an employee may elect a cash payout of 50% of the value as determined by the schedule above.~~

5. If a health insurance escrow account is not used by a retiree for a three (3) consecutive year time period, the remaining funds will be forfeited and the account permanently closed.

Dated at Port Washington, Wisconsin, this 2nd day of June 2021.

SUMMARY: Section 4.04(2)(e) & (i) of the Ozaukee County Policy and Procedure Manual pertaining Sick Leave Reimbursement is amended.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Amending Section 4.04 (2)(e) & (i) of the Ozaukee County Policy and Procedure Manual Pertaining to Sick Leave Reimbursement

Background information: The Human Resources department would like to hire a vendor to administer the County's Health Insurance Escrow Accounts. If an employee retires after completing at least 10 years of service with the County and has the minimum accruals as established by Ozaukee County Policy & Procedure Manual in his/her account, the County will establish a health insurance escrow account that can be used to reimburse IRS-approved eligible expenses. In order for the County to contract with a third-party vendor for administration services, the County must establish a Health Reimbursement Arrangement program (HRA) and the County cannot allow a cash payout options for unused accrued sick time.

Staff also recommends closing a retiree's escrow account if it is unused for three (3) consecutive years. On occasion a retiree will stop using their escrow account once the balance becomes low and it would allow the County to eventually close these accounts.

Recommended Motion: Request to approve the resolution amending chapter 4.04 (2)(e) & (i) of the Ozaukee County Policy & Procedure Manual pertaining to Sick Leave Reimbursement.

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Contract with Diversified Benefits Services, Inc. for Health Reimbursement Arrangement Administration Services

Background information: The Human Resources department would like to hire a vendor to administer the County's Health Insurance Escrow Accounts. If an employee retires after completing at least 10 years of service with the County and has the minimum accruals as established by Ozaukee County Policy & Procedure Manual in his/her account, the County will establish a health insurance escrow account that can be used to reimburse IRS-approved eligible expenses. In order for the County to contract with a third-party vendor for administration services, the County must establish a Health Reimbursement Arrangement program (HRA).

FISCAL IMPACT: The annual estimated fee for the HR is approximately $4,312. The monthly administration fee is $4.50 per retiree per month.

FUNDING SOURCE:

County Levy: HR General Account

Recommended Motion: I move to approve a contract with Diversified Benefits Services, Inc. for Third Party Administration services of a Health Reimbursement Arrangement.

ATTACHMENTS:

- Ozaukee County Retiree HRA Agreement for Service (PDF)

Ozaukee County

Section 105 - Health Reimbursement Arrangement (HRA) Service Agreement

07/01/2021 – 06/30/2022

DIVERSIFIED BENEFIT SERVICES, INC.
Excellence in Benefit Management Solutions

DBSbenefits.com

This Agreement for Third Party Administration Services ("Agreement") is made and entered into between Diversified Benefit Services, Inc. hereinafter referred to as "DBS" and the Employer designated on page four (4) hereinafter referred to as "Employer".

WHEREAS, Employer has engaged DBS as a Third Party Administrator ("TPA") to provide Section 105 - Health Reimbursement Arrangement – HRA ("Plan") services ("Services") for the Plan sponsored by the Employer;

WHEREAS, DBS is making available HRA administrative and other related services to be established by the Employer and designed to comply with Section 105 of the Internal Revenue Code (the "Code");

WHEREAS, the HRA administrative services incorporates professional material, and internally developed DBS corporate information;

NOW THEREFORE, in consideration of the mutual promises and agreements contained herein the parties hereto agree as follows:

1. DBS agrees to make available Services to be used for the Employer Plan. Employer agrees not to disclose details of the Plan to other parties or copy any materials provided, except for auditors, attorneys, and others to whom disclosure is legally required, unless DBS gives permission to do so.

2. Employer retains DBS as TPA for the Plan and authorizes DBS to perform all functions necessary to prepare, implement, and operate the Plan.

3. Employer agrees to provide data that DBS needs in the communication and administration of the Plan including participant name, address, social security number, medical coverage selected and any related Plan eligibility data, including changes during the Plan Year. These changes may include new hires, terminations or other changes that require coverage changes by Plan participants. The eligibility data may be provided by the insurance carrier of the Employer.

4. Employer recognizes that certain owners and their family members may not be eligible to participate in the Health Reimbursement Arrangement. The Employer agrees to contact their legal counsel as needed to determine whether their owners and family members can participate. The Employer further agrees not to provide DBS with enrollment information on the owners and family members if it is determined said persons are ineligible to participate.

5. Employer agrees to pay fees for services on a timely basis to DBS as listed in the attached Schedule A which is made part of this Agreement. Terms are included on each invoice as due upon receipt. In the event that the Employer does not remit payment for an undisputed invoice within a reasonable period of time (30 days), DBS reserves the right to cease providing Services to the Employer until such time that any outstanding undisputed invoices are paid. In the event that ~~a~~ payment for an undisputed invoice is over 30 days past due, the Employer authorizes DBS to satisfy the amounts owed via ACH/EFT transfer from the bank account normally designated for payment of claims under the Plan.

6. Employer recognizes that the Plan allows for a year end run out period to allow Plan participants the opportunity to continue to submit claims for the previous Plan Year (defined in Section 7. of this Agreement) in accordance with the Plan Document. The Employer also recognizes that the Plan allows for a termination run out period to allow terminated Plan participants the opportunity to submit claims for expenses, which were incurred while an active Plan participant. DBS does not charge any additional fee for administration of the Plan Year end run out period, as defined in the Plan Document, for participants who are actively employed with the Employer. However, with respect to Plan participants who are not actively employed with the Employer who could submit valid claims during the termination run out period, DBS shall charge the standard fee and the Employer shall be responsible for paying the monthly administrative fee for all such participants. If the Employer re-opens a prior plan year or extends the run-out period a fee will be quoted and assessed to the Employer prior to implementing the extension.

DIVERSIFIED BENEFIT SERVICES, INC.
Excellence in Benefit Management Solutions

DBSbenefits.com

7. This Agreement shall be exclusive and the term shall be for a period of one Plan Year designated by the parties as 07/01/2021 through 06/30/2022. Thereafter, this Agreement shall be renewed automatically for one year terms unless one of the parties gives the other party written notice of its intent not to renew at least sixty (60) days prior to the expiration of the term of the Agreement then in effect. Notification under this Section 7 of the Agreement shall be deemed duly given if delivered by certified or registered mail with postage prepaid to DBS or the Employer.

8. Employer recognizes that if they elect not to renew their annual contract, thereby terminating the ~~s~~Services provided by DBS, and request that DBS process claims during a run out period, the Employer will be responsible to pay the monthly administration fees listed on Schedule A during the run out period.

9. Nothing contained herein shall obligate the Employer to utilize DBS as its agent or broker in providing group benefits to employees.

10. With respect to inadvertent overpayments to participants, DBS shall make reasonable efforts to recoup such payments, including offsets to future payments, ACH withdrawals (in the case of direct deposit participants) and a written request to return such overpayments, provided that DBS is notified within sixty days of such overpayments. However, DBS will not be responsible for funding any legal action to recover such overpayments, nor will it be responsible for reimbursing such overpayments to the Employer.

11. Employer recognizes that the Plan Document is an important legal document and that it has been prepared based on the understanding of DBS of the desired provisions. To ensure that the Plan Document conforms to the Employer's situation the Employer should consult with its attorney on the legal and tax implications of the Plan. Employer recognizes that DBS is not a law firm and that DBS employees are not attorneys. Additionally, Employer recognizes that DBS is not an accounting (CPA) firm.

12. Employer recognizes that DBS may maintain paper and/or electronic records related to the member/participant claims for a period of seven years, after which time the records will be destroyed.

13. Employer agrees to indemnify and hold harmless DBS, its affiliates, and any of its directors, officers or employees with respect to any and all claims, liabilities, losses, damages, or expenses, including reasonable attorneys' fees, incurred by reason of the failure of the Employer to carry out its obligation on a timely and non-negligent basis, unless such failure is based upon the negligence of DBS or any of its employees. This provision shall not be construed as a waiver of any statutory or common law immunity or liability limits afforded to Employer.

14. DBS agrees to indemnify and hold harmless Employer, its affiliates, and any of its directors, officers or employees with respect to any and all claims, liabilities, losses, damages, or expenses, including reasonable attorneys' fees, incurred by reason of the failure of DBS to carry out its obligation on a timely and non-negligent basis, unless such failure is based upon the negligence of Employer or any of its employees.

15. This exclusive Agreement, including Schedule A, constitutes the entire understanding of the parties and may be modified only in writing executed by both parties. It shall be binding upon both parties and their successors or assigns and shall be interpreted under the laws of the State of Wisconsin. Venue of any action filed regarding this Agreement shall be in Ozaukee County Circuit Court.

Dated this________day of__________________, 2021.

Ozaukee County - "Employer"

By: ____ Title: ____

Attest:____Title: ____

Diversified Benefit Services, Inc. – "DBS"

By: ____ Title: President

Witness:____Title: Client Services Specialist

DIVERSIFIED
BENEFIT SERVICES, INC.
Excellence in Benefit Management Solutions

DBSbenefits.com

Ozaukee County
Schedule A

1. Annual Plan Set-up & Renewal

Prepare Plan Design Report and master Plan Document and Summary Plan Description (SPD) "as is"
Review Plan and update Plan Document & SPD as needed
Group presentation(s) or webinars and related materials to employees as needed (travel & lodging extra if applicable)
Batch account setup & Electronic Funds Transfer (EFT) account setup
Input employer Plans and related information
Setup employee and dependent census information
Establish reimbursement parameters
Make coverage changes in administration system
Establish COBRA provisions for software
Setup year end payout parameters
Toll free 800 number for questions

Fee: *$3.50/covered employee –first year and annual renewal ($110 minimum / $650 maximum group renewal fee)*

2. HRA Third Party Administrative Services

Claim review and entry
Batch processing and distribution
Weekly reimbursements
Online employer reports
Distribute checks/direct deposit/vendor payment notices directly to Plan participants
Plan compliance
Process new hires and terminations
Process life event/status changes

Fee: *$4.50/covered employee/month ($100/month minimum group fee)*

3. Other Related Services

I. DBS HRA Batch Account: Includes Plan account setup with DBS bank, transfer of Plan contributions (EFT), audit of account, and bank statement reconciliation: *Included*

II. Postage/UPS Reimbursement: Statements/checks/direct deposit notices mailed directly to Plan participants and packages sent via UPS directly to the client.
Fee: *First class postage and/or UPS shipping fees*

III. Annual 5500 & SAR Preparation: Includes data gathering, 5500 & SAR form preparation and answers to questions regarding the form. Fee: *$350/year (if required for employer)*

IV. A.S.A.P.® Online Account Viewing (Advanced Strategic Administrative Program) package for enhanced administrative user features including claim details, advanced report options and advanced report filtering services. Also includes access to archived Plan year data for all years and related data and ASCII/Excel data format download for certain reports: *Included*

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RESOLUTION NO. (ID # 7026)

AMENDING SECTION 4.10 (7) OF THE OZAUKEE COUNTY POLICY AND PROCEDURE MANUAL REPEALING THE COVID-19 HAZARD PAY POLICY

BE IT RESOLVED, by Ozaukee County Board of Supervisors, that Section 4.10 (7) COVID-19 Hazard Pay Policy of the Ozaukee County Policy and Procedure Manual be repealed:

4.10 GENERAL POLICY AND PROCEDURES

~~(7) COVID-19 Hazard Pay Policy~~

~~(a) Effective March 15, 2020, through December 31, 2020.~~

~~(b) Sheriff's Office, Public Health, Lasata, and Human Services employees who are required to have physical contact and close proximity interaction with the public, have been substantially dedicated to mitigating or responding to the COVID-19 health emergency, are required to enter occupied private residences to perform their jobs, or perform critical emergency-related functions in an environment where social distancing protocols cannot be observed for an extended period of time may be eligible for supplemental hazard pay compensation.~~

~~1. To be eligible for a one-time COVID-19 hazard compensation bonus, an employee must be performing these duties for at least six (6) full pay periods between March 15, 2020, and October 24, 2020. Upon completion of six (6) full pay periods, the employee will receive a one-time lump sum hazard bonus based on the average number of weekly hours worked during the six (6) pay periods as follows:~~

	~~Average weekly hours~~			
	~~<20 hours~~	~~20.01-30~~	~~30.01-40~~	~~40.01+~~
~~Required to have physical contact and close proximity interaction with the public~~	~~$ 300~~	~~$ 750~~	~~$ 1,500~~	~~$ 1,800~~
~~Required to enter occupied private residences to perform their jobs~~	~~$ 150~~	~~$ 300~~	~~$ 750~~	~~$ 1,050~~
~~Perform job duties in an environment where social distancing protocols cannot be observed for an extended period of time~~	~~$ 150~~	~~$ 300~~	~~$ 750~~	~~$ 1,050~~

~~2. Retroactive hazard pay will only be eligible for employees still actively employed by the County on the date the COVID-19 hazard pay resolution is approved by the County Board. COVID-19 hazard pay is a one-time bonus; for example, an employee who works for twelve (12) pay periods will not be eligible for two hazard pay bonuses.~~

~~3. An employee who works under multiple hazardous conditions, such as having close physical contact with the public and is required to enter occupied private residences, will receive the larger bonus amount of the two risk factors, not both amounts. For example, an employee who must have close physical contact with the public and is required to enter occupied private residences while working 40 hours per week, will receive a $1,500 bonus, not a $2,250 bonus.~~

~~4. The County Administrator and Human Resource Director shall finalize the allocation of hazard bonuses~~

Dated at Port Washington, Wisconsin, this 2nd day of June 2021.

SUMMARY: Section 4.10 (7) of the Ozaukee County Policy and Procedure Manual pertaining to COVID-19 Hazard Pay Policy is repealed.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**May 27, 2021**
DEPARTMENT:	**Human Resources**
DIRECTOR:	**Chris McDonell**
PREPARER:	**Chris McDonell**

Agenda Summary Amending Section 4.10 (7) of the Ozaukee County Policy and Procedure Manual Repealing the COVID-19 Hazard Pay Policy

Background Information: This resolution eliminates the 4.10 (7) COVID-19 Hazard Pay Policy since it was only effective from March 15, 2020, through December 31, 2020.

Recommended Motion: To approve the resolution amending chapter 4.10 (7) of the Ozaukee County Policy & Procedure Manual by repealing the COVID-19 Hazard Pay Policy.

RESOLUTION NO. (ID # 7030)

AMENDING SECTION 4.10 (7) OF THE OZAUKEE COUNTY POLICY AND PROCEDURE MANUAL CREATING A DOG FRIENDLY WORKPLACE POLICY

BE IT RESOLVED, by Ozaukee County Board of Supervisors, that Section 4.10 (7) Dog Friendly Workplace Policy of the Ozaukee County Policy and Procedure Manual be created to read:

4.10 GENERAL POLICY AND PROCEDURES

(7) Dog Friendly Workplace

(a) All of the Ozaukee County employees are fully responsible for their dog that they bring into the workplace under the guidance of this policy.

(b) Any dog that is brought into the workplace must be housebroken, well-mannered, up to date on vaccinations, clean, and get along well with others. Employees are limited to bringing one dog into the office at a time. The application process for getting a dog workplace-approved is listed below:

1. An employee must be employed with Ozaukee County for at least three months.
2. An employee must receive written permission from their manager and confirm that they have asked nearby co-workers seated within a 20-foot radius if having a dog around the office would be acceptable.
a. If a co-worker concern does arise due to allergies, management will do its best to shift seating arrangements to create a more satisfactory set up.
3. A schedule for when the dog is allowed to be in the office is agreed upon management and the employee.
4. Waiver is signed by employee bringing in the pet, stating their pet's information and their assumption of full responsibility at all times for the dog as being the owner of that pet.

(C) Dogs should be kept in areas where there is no chance to come in contact with the visiting public. This policy pertains to dogs only and no other pets. Having a dog in the workplace is a privilege, not a right, and may be revoked at any time. Not all office spaces at Ozaukee County or jobs may permit dogs in the workplace.

Dated at Port Washington, Wisconsin, this 2nd day of June 2021.

SUMMARY: Creation of a Dog Friendly Workplace Policy.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Jason Dzwinel**

Agenda Summary Amending Section 4.10 (7) of the Ozaukee County Policy and Procedure Manual Creating a Dog Friendly Workplace Policy

Background Information: We are proposing changing the Ozaukee County workplace environment to be dog friendly, given a recent request that we have received from our District Attorney's office to have a comfort dog for child victims of crime. Reflecting on recent trials that have taken place, there is a strong belief that a comfort dog would assist the children and other individuals involved in cases feel more comfortable. We recommend rolling out a dog friendly workplace county-wide, as there are many advantages to implementing it. From increased employee moods, productivity, and creativity to serving as a unique recruitment tool, there are countless benefits that can stem from implementing a policy that would be virtually no-cost to us as an organization.

Recommended Motion: Approve the resolution creating chapter 4.10 (7) of the Ozaukee County Policy & Procedure Manual - Dog Friendly Workplace.

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Carla Phillips**

Agenda Summary Wire Transfers #3277 - #3291 & April 2021 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfer May 2021 List (PDF)

Finance Committee
May 27, 2021

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT#3277	4/21/2021	$470,586.67	wt# 3277 us bank cc/rjb	wt# 3277 us bank cc/rjb
WT#3278	4/21/2021	$12,906.73	wt#3278 cardmember service/rjb	wt#3278 cardmember service/rjb
WT#3279	4/29/2021	$22,561.58	wi deferred comp/rjb	wi deferred comp/rjb
WT#3280	4/29/2021	$4,540.50	north shore/deferred comp/rjb	north shore/deferred comp/rjb
WT#3281	4/30/2021	$658.17	wi dor/wage attachement/rjb	wi dor/wage attachement/rjb
WT 3282	5/17/2021	$127,230.33	WI Department of Revenu	State Payroll Taxes
WT 3283	5/3/2021	$312,396.90	IRS	Federal Payroll Taxes
WT 3284	5/10/2021	$17,327.28	Aegis Corporation	Workers Compensation Claims - April 2021
WT#3285	5/10/2021	$1,527,661.87	DTCC/jhm	May Prin. Debt Payoff/jhm
WT#3286	5/17/2021	$109,755.60	wi dor/re transfer april/rjb	Real Estate Transfers - April
WT#3287	5/13/2021	$23,660.51	empower/deferred comp/jhm	empower/deferred comp/jhm
WT#3288	5/13/2021	$4,065.50	North Shore/deferred comp/jhm	North Shore/deferred comp/jhm
WT#3289	5/17/2021	$305,256.65	IRS/jhm	Fed P/R Tax/jhm
WT#3290	5/14/2021	$597.06	WiDOR/jhm	wage attach/jhm
WT#3291	6/1/2021	$60,164.21	WiDOR/jhm	state p/r tax/jhm
		$2,999,369.56		

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Tyler Quaas**

Agenda Summary County Clerk

ATTACHMENTS:

- County Clerk Financials (PDF)

Ozaukee County Committee Report

General Fund County Clerk

For the Four Months Ending Friday, April 30, 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	$6	$141	$45	($96)	313.33%
Intergovernmental Charges	-	$24,262	$41,773	$17,511	58.08%
Interdepartmental Charges	$826	$20,110	$84,000	$63,890	23.94%
Licenses & Permits	$1,455	$2,965	$21,500	$18,535	13.79%
Other Revenue	$1,133	$1,133	$18,500	$17,367	6.12%
Total Revenues	**$3,420**	**$48,611**	**$165,818**	**$117,207**	**29.32%**
Expenditures					
Salaries	$37,119	$115,512	$369,521	$254,009	31.26%
Fringe Benefits	$18,842	$64,166	$109,298	$45,132	58.71%
Travel/Training	($9)	($358)	$29,300	$29,658	-1.22%
Supplies	$8,986	$63,168	$183,925	$120,757	34.34%
Purchased Services	$7,687	$35,933	$55,200	$19,267	65.10%
Interdepartment Charges	$1,686	$6,801	$28,213	$21,412	24.11%
Other Expenses	$104	$200	$4,627	$4,427	4.32%
Total Operating Expenditures	**$74,415**	**$285,422**	**$780,084**	**$494,662**	**36.59%**
Capital Outlay					
Total Expenditures	**$74,415**	**$285,422**	**$780,084**	**$494,662**	**36.59%**
Net Increase (Decrease)	**($70,995)**	**($236,811)**	**($614,266)**	**($377,455)**	**38.55%**

Equity:

Attachment: County Clerk Financials (7017 : County Clerk Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Carla Phillips**

Agenda Summary Finance Department

ATTACHMENTS:

- 2021-5 Directors Report to Finance (PDF)
- May Finance Comm - Countywide Rpt - Apr 2021 (PDF)
- May Finance Comm - General Fund Rpt - Apr 2021 (PDF)
- May Finance Comm - Non Departmental Rpt - Apr 2021 (PDF)
- May Finance Comm - County Administrator Rpt - Apr 2021 (PDF)
- May Finance Comm - Finance Dept Rpt - Apr 2021 (PDF)
- May Finance Comm - Bdgt-Prjct Mgmt Rpt - Apr 2021 (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE

MAY 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:

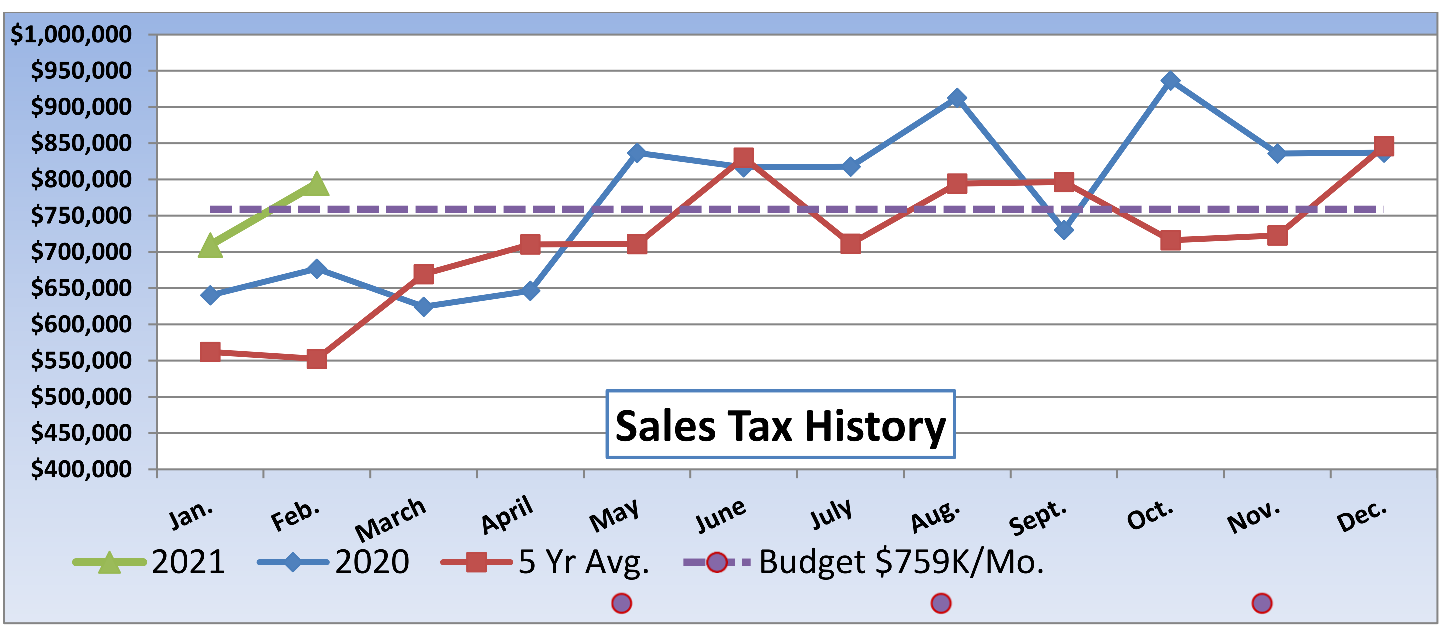
KerberRose was on site May 10th through the 14th. Everything went very well and there were no issues or findings for the 2020 audit. The Financial Statements will be completed and finalized in June and we expect to have KerberRose present the audit report and financial status of the County at the June Finance Committee Meeting and report to the Board in July.

2021 General Fund:

Revenues are tracking below budget due to the lag in sales tax receipts and intergovernmental revenues. Most of the intergovernmental revenues are received late in the year when projects are complete and 85% of shared revenue is received in November. Total expenditures are over budget primarily due to Health Insurance in the Fringe Benefits category and Grants which are the Non-profit grants many of which are paid in full at the beginning of the year. Other Expenses is also over budget. This includes the County's Insurance policy payments which will be allocated to other departments and funds in June.

Sales Tax Collections:

We are off to a good start in 2021 as February sales tax collections were $794,643 up $117,655 over February 2020. Collections through February are $187,062 ahead of last year at this time. I suspect that March and April will continue the upward trend with the stimulus money received by many residents in March.



Ozaukee County Committee Report

Summary of All Units

For the Four Months Ending Friday, April 30, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$2,475,143	$10,122,578	$27,363,997	$17,241,419	36.99%
Intergovernmental Revenues	$652,071	$2,141,354	$19,222,336	$17,080,982	11.14%
Public Charges for Services	$1,638,859	$6,200,263	$26,220,953	$20,020,690	23.65%
Intergovernmental Charges	$105,751	$2,442,468	$7,350,624	$4,908,156	33.23%
Interdepartmental Charges	$120,148	$827,727	$4,511,914	$3,684,187	18.35%
Fines/Forfeitures/Penalties	$17,824	$65,861	$231,300	$165,439	28.47%
Licenses & Permits	$18,827	$87,946	$865,526	$777,580	10.16%
Interest Revenue	$17,490	$102,331	$375,050	$272,719	27.28%
Other Revenue	$8,201,700	$11,291,100	$7,340,153	($3,950,947)	153.83%
Total Revenues	**$13,247,813**	**$33,281,628**	**$93,481,853**	**$60,200,225**	**35.60%**
Expenditures					
Salaries	$4,075,331	$11,702,723	$36,231,236	$24,528,513	32.30%
Fringe Benefits	$1,200,286	$4,878,364	$13,294,409	$8,416,045	36.69%
Travel/Training	$17,093	$63,349	$518,266	$454,917	12.22%
Supplies	$319,640	$1,997,962	$9,281,419	$7,283,457	21.53%
Purchased Services	$1,025,425	$3,691,210	$16,810,330	$13,119,120	21.96%
Interdepartment Charges	$117,314	$1,567,434	$4,100,560	$2,533,126	38.22%
Depreciation	$142,604	$570,417	$2,887,050	$2,316,633	19.76%
Debt Service	$2,411,893	$7,195,217	$2,709,012	($4,486,205)	265.60%
Grants	$80,924	$954,890	$1,728,778	$773,888	55.23%
Other Expenses	$157,216	$2,812,950	$3,332,450	$519,500	84.41%
Total Operating Expenditures	**$9,547,726**	**$35,434,516**	**$90,893,510**	**$55,458,994**	**38.98%**
Capital Outlay					
Project Fund	$305,350	$377,078	$1,682,162	$1,305,084	22.42%
Equipment & Furniture	$143,445	$1,071,647	$2,153,246	$1,081,599	49.77%
Buildings & Land	$32,602	$52,022	$4,325,600	$4,273,578	1.20%
Contra	-	-	($551,000)	($551,000)	0.00%
Total Capital Outlay	**$481,397**	**$1,500,747**	**$7,610,008**	**$6,109,261**	**19.72%**
Total Expenditures	**$10,029,123**	**$36,935,263**	**$98,503,518**	**$61,568,255**	**37.50%**
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)	**$3,218,690**	**($3,653,635)**	**($5,657,022)**	**($2,003,387)**	**64.59%**
Equity:					
Retained Earnings	-	($1,470,664)	-	$1,470,664	0.00%
Governmental Fund Balance	-	($20,043,389)	-	$20,043,389	0.00%

Attachment: May Finance Comm - Countywide Rpt - Apr 2021 (6992 : Fin Dpt)

Ozaukee County Committee Report

Summary of All General Fund Units

For the Four Months Ending Friday, April 30, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$1,667,515	$5,013,323	$19,551,238	$14,537,915	25.64%
Intergovernmental Revenues	($24,992)	$194,503	$3,558,243	$3,363,740	5.47%
Public Charges for Services	$236,100	$821,923	$2,239,439	$1,417,516	36.70%
Intergovernmental Charges	$60,085	$266,276	$253,538	($12,738)	105.02%
Interdepartmental Charges	$5,997	$111,756	$470,854	$359,098	23.73%
Fines/Forfeitures/Penalties	$17,746	$65,357	$225,000	$159,643	29.05%
Licenses & Permits	$12,046	$34,013	$122,500	$88,487	27.77%
Interest Revenue	$14,135	$74,724	$375,050	$300,326	19.92%
Other Revenue	$63,455	$246,222	$565,181	$318,959	43.57%
Total Revenues	**$2,052,087**	**$6,828,097**	**$27,361,043**	**$20,532,946**	**24.96%**
Expenditures					
Salaries	$1,622,202	$4,578,758	$13,807,803	$9,229,045	33.16%
Fringe Benefits	$490,042	$2,070,616	$5,246,569	$3,175,953	39.47%
Travel/Training	$4,150	$30,798	$217,447	$186,649	14.16%
Supplies	$78,712	$504,252	$1,440,171	$935,919	35.01%
Purchased Services	$282,860	$1,030,156	$3,310,543	$2,280,387	31.12%
Interdepartment Charges	$50,974	$273,569	$1,033,336	$759,767	26.47%
Grants	$71,018	$904,040	$1,515,042	$611,002	59.67%
Other Expenses	$30,203	$648,645	$741,521	$92,876	87.47%
Total Operating Expenditures	**$2,630,161**	**$10,040,834**	**$27,312,432**	**$17,271,598**	**36.76%**
Capital Outlay					
Equipment & Furniture	-	$288,445	$417,075	$128,630	69.16%
Buildings & Land	-	-	$230,000	$230,000	0.00%
Total Capital Outlay	**-**	**$288,445**	**$647,075**	**$358,630**	**44.58%**
Total Expenditures	**$2,630,161**	**$10,329,279**	**$27,959,507**	**$17,630,228**	**36.94%**
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)	**($578,074)**	**($3,305,182)**	**($20,195)**	**$3,284,987**	**16366.34%**
Equity:					
Governmental Fund Balance	-	($10,411,686)	-	$10,411,686	0.00%

Attachment: May Finance Comm - General Fund Rpt - Apr 2021 (6992 : Fin Dpt)

Ozaukee County Committee Report

General Fund Non Departmental

For the Four Months Ending Friday, April 30, 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	$270,000	$207,500	23.15%
Interest Revenue	$2	$8	-	($8)	0.00%
Other Revenue	$56,475	$37,546	$138,886	$101,340	27.03%
Total Revenues	**$56,477**	**$100,054**	**$408,886**	**$308,832**	**24.47%**
Expenditures					
Salaries	-	$6,761	($276,000)	($282,761)	-2.45%
Fringe Benefits	($250)	$165,500	$173,000	$7,500	95.66%
Travel/Training	-	-	$24,714	$24,714	0.00%
Supplies	-	$13,040	$16,158	$3,118	80.70%
Purchased Services	$4,469	$17,875	$53,625	$35,750	33.33%
Grants	$67,500	$894,029	$1,032,004	$137,975	86.63%
Other Expenses	$2,370	$541,162	$467,082	($74,080)	115.86%
Total Operating Expenditures	**$74,089**	**$1,638,367**	**$1,490,583**	**($147,784)**	**109.91%**
Capital Outlay					
Total Expenditures	**$74,089**	**$1,638,367**	**$1,490,583**	**($147,784)**	**109.91%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($17,612)**	**($1,538,313)**	**($1,066,697)**	**$471,616**	**144.21%**

Equity:

Attachment: May Finance Comm - Non Departmental Rpt - Apr 2021 (6992 : Fin Dpt)

Ozaukee County Committee Report
General Fund County Administrator
For the Four Months Ending Friday, April 30, 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	$12,805	$34,563	$110,968	$76,405	31.15%
Fringe Benefits	$3,560	$13,927	$35,172	$21,245	39.60%
Travel/Training	-	-	$1,925	$1,925	0.00%
Supplies	-	$2,160	$1,975	($185)	109.37%
Purchased Services	$41	$208	$900	$692	23.11%
Interdepartment Charges	$1,169	$4,713	$14,182	$9,469	33.23%
Other Expenses	-	$532	$500	($32)	106.40%
Total Operating Expenditures	**$17,575**	**$56,103**	**$165,622**	**$109,519**	**33.87%**
Capital Outlay					
Total Expenditures	**$17,575**	**$56,103**	**$165,622**	**$109,519**	**33.87%**
Net Increase (Decrease)	**($17,575)**	**($56,103)**	**($165,622)**	**($109,519)**	**33.87%**

Equity:

Attachment: May Finance Comm - County Administrator Rpt - Apr 2021 (6992 : Fin Dpt)

Ozaukee County Committee Report

General Fund Finance Department

For the Four Months Ending Friday, April 30, 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	$82,529	$222,600	$708,728	$486,128	31.41%
Fringe Benefits	$23,425	$90,346	$206,251	$115,905	43.80%
Travel/Training	$339	$1,325	$8,200	$6,875	16.16%
Supplies	$342	$1,352	$39,755	$38,403	3.40%
Purchased Services	$146	$17,615	$19,750	$2,135	89.19%
Interdepartment Charges	$2,215	$9,026	$27,410	$18,384	32.93%
Other Expenses	$16	$64	$500	$436	12.80%
Total Operating Expenditures	**$109,012**	**$342,328**	**$1,010,594**	**$668,266**	**33.87%**
Capital Outlay					
Total Expenditures	**$109,012**	**$342,328**	**$1,010,594**	**$668,266**	**33.87%**
Net Increase (Decrease)	**($109,012)**	**($240,038)**	**($913,094)**	**($673,056)**	**26.29%**

Equity:

Attachment: May Finance Comm - Finance Dept Rpt - Apr 2021 (6992 : Fin Dpt)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Four Months Ending Friday, April 30, 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	$23,535	$68,687	$215,991	$147,304	31.80%
Fringe Benefits	$4,761	$16,508	$60,029	$43,521	27.50%
Travel/Training	-	-	$5,000	$5,000	0.00%
Supplies	-	-	$3,525	$3,525	0.00%
Other Expenses	$61	$157	$1,000	$843	15.70%
Total Operating Expenditures	**$28,357**	**$85,352**	**$285,545**	**$200,193**	**29.89%**
Capital Outlay					
Total Expenditures	**$28,357**	**$85,352**	**$285,545**	**$200,193**	**29.89%**
Net Increase (Decrease)	**($28,357)**	**($85,352)**	**($285,545)**	**($200,193)**	**29.89%**

Equity:

Attachment: May Finance Comm - Bdgt-Prjct Mgmt Rpt - Apr 2021 (6992 : Fin Dpt)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

Health Insurance Renewal 2022

Staff met with our insurance broker, Ansay, on May 13 to discuss renewal strategy for 2022 benefits. We are planning to go to market for pricing on health, dental, vision, life, long-term disability insurance, and flex spending administration. For health insurance we will be looking at potentially offering a dual option plan with a new higher deductible option, as well as a full market review for both fully insured and self-insured plans.

Human Capital Management (HCM) Software

Staff is exploring the possibility of implementing a fully integrated HR/payroll software system for inclusion in the 2022 budget, which would include applicant tracking, employee onboarding, benefits administration, timekeeping, and payroll. The County currently uses multiple different software packages, or is manual entry, which creates many inefficiencies and complexities to ensure all of the systems work together.

ATTACHMENTS:

- HR Financials (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

For the Four Months Ending Friday, April 30, 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	$26,611	$65,249	$242,096	$176,847	26.95%
Fringe Benefits	$8,559	$30,501	$98,148	$67,647	31.08%
Travel/Training	-	-	$2,200	$2,200	0.00%
Supplies	$481	$9,160	$22,850	$13,690	40.09%
Purchased Services	$1,228	$8,739	$35,200	$26,461	24.83%
Interdepartment Charges	$893	$3,650	$11,879	$8,229	30.73%
Other Expenses	$118	$314	$2,000	$1,686	15.70%
Total Operating Expenditures	**$37,890**	**$117,613**	**$414,373**	**$296,760**	**28.38%**
Capital Outlay					
Total Expenditures	**$37,890**	**$117,613**	**$414,373**	**$296,760**	**28.38%**
Net Increase (Decrease)	**($37,890)**	**($117,613)**	**($414,373)**	**($296,760)**	**28.38%**

Equity:

Attachment: HR Financials (7014 : HR Department Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**May 27, 2021**
DEPARTMENT:	**Administrator**
DIRECTOR:	**Jason Dzwinel**
PREPARER:	**Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- IT and Radio Financials_May (PDF)

Radio Services and IT Financials

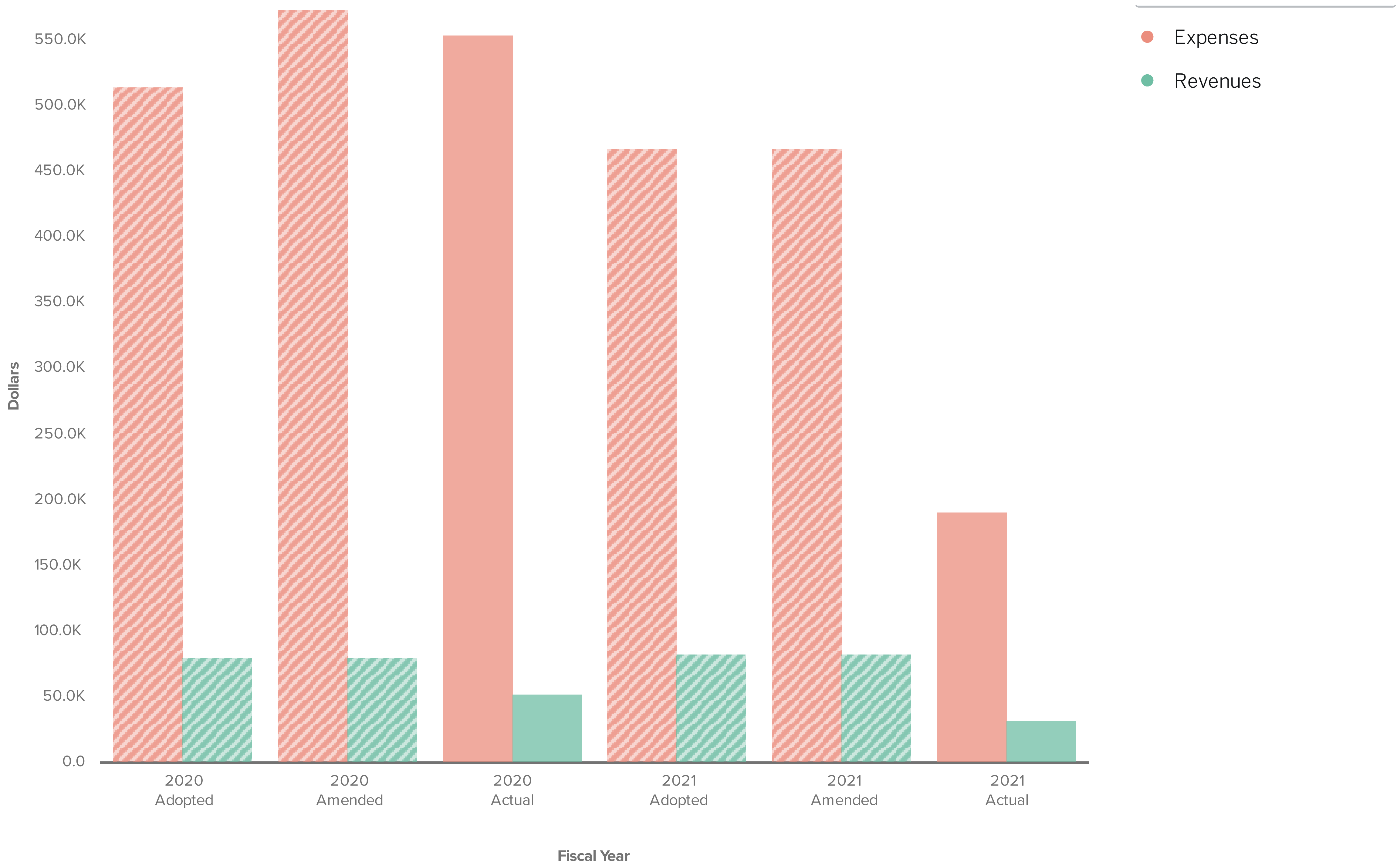
January Finance Committee

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	$ 32,496
Other (Donations/One-time/Misc)	80,000	80,000	52,457	83,370	83,370	32,496
Rental of County Property	80,000	80,000	52,457	83,370	83,370	32,496
Discounts Taken	0	0	0	0	0	0
Expenses	515,052	573,186	554,366	468,222	468,222	191,381
Purchased Services	338,411	396,545	392,935	288,411	288,411	134,824
Salaries & Fringe Benefits	115,735	115,735	113,873	118,506	118,506	40,081
Supplies under $5,000	45,100	45,100	37,253	45,100	45,100	12,880
Interdepartmental Charges	12,525	12,525	9,523	12,923	12,923	3,294
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	$ -158,884

Attachment: IT and Radio Financials_May (7031 : Information Technology - May)

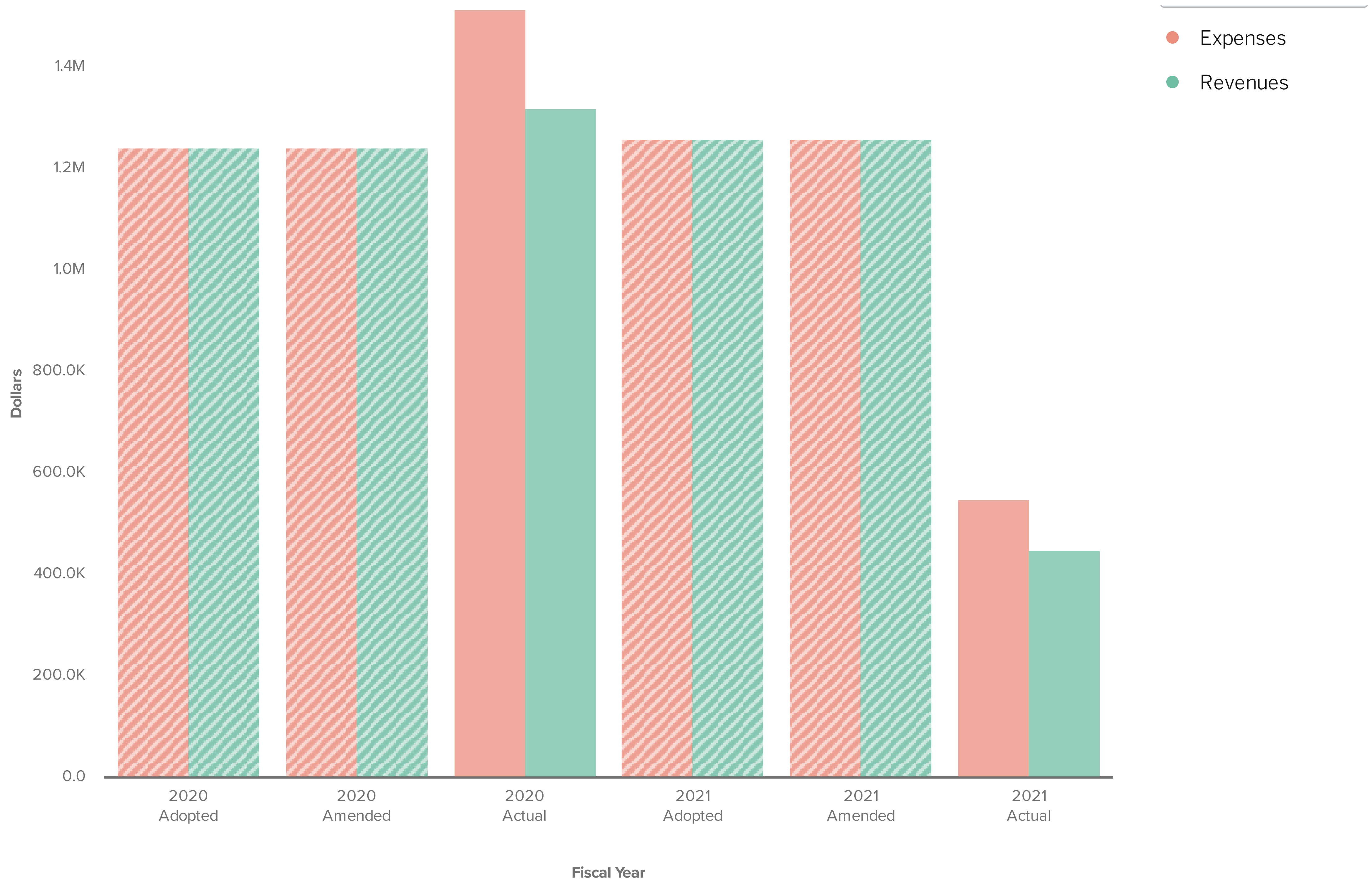
Radio Services Financials



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	$ 449,937
Interdepartmental Revenue for County Services	1,233,867	1,233,867	1,297,722	1,255,716	1,255,716	449,937
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	549,708
Purchased Services	679,364	679,364	848,089	679,364	679,364	297,792
Purchased Services	679,364	679,364	848,089	679,364	679,364	297,792
Service Contracts	404,889	404,889	445,731	404,889	404,889	118,166
Telephone	160,000	160,000	252,419	160,000	160,000	93,537
Maintenance Contracts	73,475	73,475	91,050	73,475	73,475	29,214
Consulting Services	40,000	40,000	56,743	40,000	40,000	56,876
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	243,926
Other	543,953	543,953	625,284	560,912	560,912	243,926
Regular Salaries & Wages	348,308	348,308	356,239	358,402	358,402	125,494
Health Insurance	88,930	88,930	103,540	99,114	99,114	50,961
Overtime	50,000	50,000	99,438	50,000	50,000	43,223
Retirement	26,056	26,056	30,742	24,192	24,192	11,383
Social Security Tax	23,973	23,973	23,572	21,964	21,964	10,031
Medicare Tax	5,768	5,768	6,294	5,197	5,197	2,346
Disability Insurance	431	431	860	1,469	1,469	294
Accrued Sick Leave Expense	0	0	4,266	0	0	0
Life Insurance	486	486	563	573	573	194
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	$ -99,771

IT Financials



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Attachment: IT and Radio Financials_May (7031 : Information Technology - May)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 27, 2021**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer May 2021 Report (PDF)

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

CASH
Cash ending April is up $4,189,291 from last April:

Cash 2021, $30,921,104	2020, $26,731,813	**Increase of $4,189,291 +15.67%**

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 April:

Apr 2021,	$109,282	2020,	$ 89,734	**Increase of $19,548 +21.78%**
Budget 2021,	$270,000	2020,	$255,000	**Budget/Actual 40.47%**

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 April:

Apr 2021,	$ 47,263	2020,	$109,379	**Decrease of $62,116 -56.79%**
Budget 2021,	$230,000	2020,	$230,000	**Budget/Actual 20.50%**

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 February, see page 6:

Feb 2021,	$1,504,299	2020,	$1,317,236	**Increase of $187,063 +14.20%**
Budget 2021,	$9,106,921	2020,	$9,106,921	**Budget/Actual 16.52%**

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:

Apr 2021,	$504,160	2020,	$542,472	**Decrease of $38,312 -7.06%**

Number of delinquent parcels:

Apr 2021,	#396	2020,	#414	**Decrease of #18 -4.35%**

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 **4** 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. Court will commence on 5/27/2021 before the Honorable Paul Malloy, Circuit Court Judge, Branch #1, at the Ozaukee County Justice Center.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance April 1, 2021			$	(17,331.52)
Receipts:				
Transfers from Money Market #2	$	8,276,713.89		
Void and Stop Payments	$	8,324.81		
Transfers from Money Market #1	$	-		
Total Monthly Receipts			$	8,285,038.70
Total Balance & Receipts			$	8,267,707.18
Disbursements:				
County Orders (528863-529605)	$	(3,847,373.92)		
Wire Transfers (wt#3258, 3265-3281)	$	(4,437,975.48)		
Transfer to MM#2	$	(89.00)		
Bank Fees Deposit Slips	$	-		
Total Monthly Disbursements			$	(8,285,438.40)
MAIN CHECKBOOK Balance April 30, 2021			$	**(17,731.22)**
MAIN CHECKBOOK Balance April 30, 2021				
BANK RECONCILIATION:				
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:				
Balance as Per Statement	$	713,513.54		
Outstanding County Checks	$	(731,244.76)		
MAIN CHECKBOOK Balance April 30, 2021			**$**	**(17,731.22)**

MONEY MARKET #1 CHECKBOOK

Balance April 1, 2021			$	25,144.92
Receipts:				
Department Direct Deposit Receipts	$	1,391,352.78		
Real Estate Tax Receipts, Electronic	$	139,227.88		
Tax Settlement Receipts	$	229,877.31		
GO BOND 2021	$	5,858,836.59		
Transfer from POOL Account	$	1,640,000.00		
Transfers from Commerce State Bank, MM	$	186.98		
Transfers from Commerce State Bank, Savings	$	-		
Transfer from BMO Harris, Savings	$	-		
Interest Earnings	$	1.65		
Total Monthly Receipts			$	9,259,483.19
Total Balance & Receipts			$	9,284,628.11
Disbursements:				
Transfers to Money Market #2	$	(4,920,380.37)		
Transfer to GO BOND 2021	$	(4,335,000.00)		
NSF & Bank Adjustments	$	(4,059.11)		
Total Monthly Disbursements			$	(9,259,439.48)
MONEY MARKET #1 CHECKBOOK Balance April 30, 2021			**$**	**25,188.63**
BANK RECONCILIATION:				
PORT WASHINGTON STATE BANK MONEY MARKET #1 CHECKBOOK:				
Balance as Per Statement	$	25,001.65		
Deposit in Transit	$	186.98		
MONEY MARKET #1 CHECKBOOK Balance April 30, 2021 (0.08%)APY			**$**	**25,188.63**

MONEY MARKET #2 CHECKBOOK

Balance April 1, 2021		17,143,886.02
Receipts:		
Department Receipts	$ 1,807,319.54	
Real Estate Tax Receipts	$ 676,003.57	
Tax Settlement Receipts	$ -	
Drainage District #2 Receipts	$ -	
Curler's Club	$ -	
Home Consortium	$ -	
RLF Payments	$ 3,292.94	
NSF Reimbursements	$ 35.00	
Transfer from MAIN	$ 89.00	
Transfer from Bond 2019	$ -	
Transfer from PWSB CD	$ -	
Transfers from Money Market #1	$ 4,920,380.37	
Transfers from Register of Deeds	$ 251,084.59	
Transfer from PWSB Tax Account	$ -	
Transfer from PWSB P/R	$ -	
Interest Earnings	$ 2,377.36	
Total Monthly Receipts		
Total Balance & Receipts		$ 7,660,582.37
Disbursements:		$ 24,804,468.39
Transfers to Main Checkbook	$ (8,276,624.89)	
Transfers to PWSB CD	$ -	
Transfers to Payroll Checkbook	$ (2,763,262.85)	
Transfers to Bookmobile	$ -	
Transfers to Treasurer Petty Cash	$ (2,245.13)	
Bank Fees Deposit Slips	$ -	
NSF Tax Payments	$ -	
NSF Departmental Receipts	$ -	
Total Monthly Disbursements		
MONEY MARKET #2 Balance April 31, 2021		$ (11,042,132.87)
		$ 13,762,335.52

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

Balance as Per Statement	$ 13,762,335.52	
Deposit in Transit	$ -	
MONEY MARKET #2 CHECKBOOK Balance April 31, 2021 (0.18%)APY		
		$ 13,762,335.52

PAYROLL CHECKBOOK

Balance April 1, 2021		$ -
Receipts:		
Transfers from Money Market #2	$ 2,763,262.85	
Returned Direct Deposit ACH	$ 365.90	
Void and Stop Payments	$ -	
Total Monthly Receipts		$ 2,763,628.75
Total Balance & Receipts		$ 2,763,628.75
Disbursements:		
Salary Orders(#441387-441400)	$ (7,717.24)	
Salary Direct Deposit (#307968-310092)	$ (2,755,674.31)	
Transfer to MM2	$ -	
Transfer to Petty Cash	$ -	
Bank Fees Deposit Slips	$ -	
Total Monthly Disbursements		$ (2,763,391.55)
PAYROLL Balance April 31, 2021		**$ 237.20**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$ 3,979.78	
Outstanding Payroll Checks	$ (3,742.58)	
PAYROLL CHECKBOOK Balance April 31, 2021		**$ 237.20**

REVENUE	2021		2021 ANNUAL BUDGET	
Interest Investments	47,263.11	$	230,000	(April)
Curlers Building Maint	27.94		-	(April)
Interest Go Bond 2019	207.71			(April)
Interest Health Care Trust	8.00		-	(April)
Interest Veteran's Memorial Trust	6.63		50	(April)
Interest Transit Trust Fund	35.87		0	(April)
Interest on Delinquent Taxes	70,785.83		180,000	(April)
Penalty on Delinquent Taxes	38,496.09		90,000	(April)
Sales Tax General Fund	1,504,298.50		9,106,921	(February)
Use Value Penalty Tax	12,003.04		25,000	(April)
	-			

INVESTMENTS	BALANCE	RATES
Commerce State Bank, Savings (General Fund)	649,985.00	0.35% (April) APY
Commerce State Bank, CD (General Fund)	-	0.00% (April) APY
DANA, Federal Securities (General Fund)	5,790,557.22	0.27% (April) APY
BMO Harris Bank, Money Market (Tax Collection)	647,483.38	0.10% (April) APY
BMO Harris Bank, CD (General Fund)	-	0.00% (April) APY
LGIP, Savings (General Fund)	953,048.45	0.05% (April) APY
PWSB CD (General Fund)	8,000,000.00	0.60% (April) APY
PWSB, Money Market (Curlers Association Building Maint)	85,267.12	0.08% (April) APY
PWSB Money Market (General Obligation Bond 2019)	429,202.12	0.08% (April) APY
PWSB Money Market (General Obligation Bond 2021)	4,335,021.38	0.06% (April) APY
PWSB, Money Market (Health Care Trust)	24,426.78	0.08% (April) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,217.18	0.08% (April) APY
PWSB, Money Market (Register of Deeds)	241,754.60	0.07% (April) APY
PWSB, Money Market (Tax Collection)	2,309.98	0.08% (April) APY
PWSB, Money Market (Transit Trust Fund)	85,035.87	0.18% (April) APY
PWSB, Treasurer (Petty Cash)	5,000.00	
Cornerstone Bank (General Fund)	853,103.83	0.07% (April) APY

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	504,160	2.39%	396
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 15 parcels with delinquent taxes due that are on a payment plan.
There are currently 4 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	709,655	$ 640,248	$ 566,612	$ 541,933	$ 541,272	$ 520,405
April	February	794,643	$ 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-Feb 2021)		1,504,299	$ 1,317,236	$ 1,086,480	$ 998,150	$ 1,065,488	$ 1,105,832
MONTH(S) SALES TAX REC'D BY COUNTY (April)		794,643	676,988	519,868	456,218	524,215	585,427
BUDGET		$ 9,106,921	$ 9,106,921	$ 8,656,921	$ 8,276,921	$ 7,870,000	$ 7,870,000

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	January 2021	Late
Cheel LLC	February 1, 2018	December 2024	$29,428.30	$647.01	February 2021	Late
Oldenburg Metal Properties	April 1, 2014	March 2024	$23,812.42	$678.41	April 2021	Late
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$77,379.83	$975.10	April 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	September 2020	Late

Ozaukee County Committee Report

General Fund Treasurer

For the Four Months Ending Friday, April 30, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$27,679	$128,252	$302,000	$173,748	42.47%
Public Charges for Services	$215	$1,599	$4,000	$2,401	39.98%
Other Revenue	$522	$6,162	$17,500	$11,338	35.21%
Total Revenues	**$28,416**	**$136,013**	**$323,500**	**$187,487**	**42.04%**
Expenditures					
Salaries	$29,470	$73,417	$249,968	$176,551	29.37%
Fringe Benefits	$7,847	$38,480	$115,073	$76,593	33.44%
Travel/Training	-	-	$4,700	$4,700	0.00%
Supplies	$995	$44,198	$32,085	($12,113)	137.75%
Purchased Services	$1,983	$3,932	$12,600	$8,668	31.21%
Interdepartment Charges	$2,240	$10,453	$35,394	$24,941	29.53%
Other Expenses	($581)	$10,701	$19,650	$8,949	54.46%
Total Operating Expenditures	**$41,954**	**$181,181**	**$469,470**	**$288,289**	**38.59%**
Capital Outlay					
Total Expenditures	**$41,954**	**$181,181**	**$469,470**	**$288,289**	**38.59%**
Net Increase (Decrease)	**($13,538)**	**($45,168)**	**($145,970)**	**($100,802)**	**30.94%**

Equity:

Attachment: Treasurer May 2021 Report (6996 : Treasurer Report May 2021)