AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, JUNE 24, 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. May 27, 2021
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Financial Report
6. **ACTION ITEMS**
   a. Corporation Counsel's Write-Offs January - December 2020
   b. Resolution: Increase of Revenue 2021 - Planning & Parks
   c. Plan for Disposition of Property Acquired by County - Parcel # 10-075-03-07-002, 1103 Cedar St., Village of Grafton
   d. Plan for Disposition of Property Acquired by County - Parcel # 16-122-01-11-001, City of Port Washington
   e. Plan for Disposition of Property Acquired by County - Parcel # 16-132-03-00-099, City of Port Washington
   f. Plan for Disposition of Property Acquired by County - Parcel # 15-114-02-09-000, City of Mequon
   g. Wire Transfers #3292 - #3308 & May 2021 Schedule of Vouchers
7. **DISCUSSION ITEMS**
   a. Review of 2020 Audit Report - *KerberRose Certified Public Accountants*
8. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. County Treasurer
9. **NEXT MEETING DATE**
   Thursday, July 29, 2021
10. **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: **June 24, 2021**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Julie Winkelhorst**

Agenda Summary May 27, 2021

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_05272021-2910>

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**June 24, 2021**
DEPARTMENT:	**Corporation Counsel**
DIRECTOR:	**Rhonda Gorden**
PREPARER:	**Beth Esselman**

Agenda Summary Corporation Counsel Financial Report

ATTACHMENTS:

- Corp Counsel Financials May 2021 (PDF)

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Five Months Ending Monday, May 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	$123,334	$123,334	$506,150	$382,816	24.37%
Public Charges for Services	$939	$1,572	$7,650	$6,078	20.55%
Total Revenues	**$124,273**	**$124,906**	**$513,800**	**$388,894**	**24.31%**
Expenditures					
Salaries	$40,360	$200,480	$513,210	$312,730	39.06%
Fringe Benefits	$15,837	$93,629	$205,073	$111,444	45.66%
Travel/Training	-	-	$2,900	$2,900	0.00%
Supplies	$622	$1,256	$12,425	$11,169	10.11%
Purchased Services	$2,566	$5,541	$23,066	$17,525	24.02%
Interdepartment Charges	$3,797	$25,484	$104,168	$78,684	24.46%
Other Expenses	-	$89	$1,400	$1,311	6.36%
Total Operating Expenditures	**$63,182**	**$326,479**	**$862,242**	**$535,763**	**37.86%**
Capital Outlay					
Total Expenditures	**$63,182**	**$326,479**	**$862,242**	**$535,763**	**37.86%**
Net Increase (Decrease)	**$61,091**	**($201,573)**	**($348,442)**	**($146,869)**	**57.85%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 2021**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corporation Counsel's Write-Offs January - December 2020

ATTACHMENTS:

- Corp Counsel Year 2020 Write-offs(PDF)

CORPORATION COUNSEL

WRITE-OFFS YEAR OF 2020

	Dept.	Class Code	GP Acct#	Debtor	Type	Amount	Reason	File No.
1	DHS	CP	FIT003	G.C.F.	Mental Health	$50.00	SOL	14-0196-CP
2	DHS	CP	MAN005	S.M.M.	Mental Health	$1,982.16	SOL	15-0028-CP
3	DHS	CP	VAL004	D.V.	Mental Health	$382.50	Deceased	14-0266-CP
4	DHS	CP	VAL004	D.V.	Mental Health	$255.00	Deceased	14-0218-CP
5	DHS	CP	CZA001	A.B.C.	Mental Health	$9,878.00	Bankruptcy	11-0025-CP
6	DHS	CP	MOR012	S.E.M.	Mental Health	$65.00	Statute of Limitations	14-0172-CP
7	DHS	CP	BOR006	A.B.	Mental Health	$75.00	Statute of Limitations	14-0200-CP
8	DHS	CP	HAG006	R.L.H.	Mental Health	$104.17	Statute of Limitations	14-0224-CP
9	DHS	CP	THO009	G.T.	Mental Health	$836.81	Deceased	07-CP-0141
10	DHS	CP	BRU008	J.B.	Mental Health	$343.53	SOL	15-0004-CP
11	DHS	CP	GES001	M.G.	Mental Health	$54.51	SOL	14-0257-CP
12	DHS	CP	MER006	B.M.	Mental Health	$75.00	SOL	14-0225-CP
13	DHS	CP	MUS002	J.M.	Mental Health	$21.00	SOL	12-0064-CP
14	DHS	CP	MAR023	K.M.	Mental Health	$199.50	Court Costs not Paid	14-0242-CP
15	DHS	CP	MCG007	D.A.M.	Mental Health	$100.00	Statute of Limitations	14-0243-CP
16	DHS	CP	VAN016	B.V.	Mental Health	$6,953.70	Deceased	19-0081-CP
17	DHS	CP	SCH022	N.S.	Mental Health	$250.00	Bankruptcy	20-0001-CP
18	DHS	CP	BRU008	J.B.	Mental Health	$385.00	Statute of Limitations	14-0199-CP
19	DHS	CP	ROO001	D.R.	Mental Health	$155.00	Deceased	19-0085-CP
20	DHS	CP	MOR007	C.J.M.	Mental Health	$50.00	Statute of Limitations	15-0009-CP
21	DHS	CP	TOL001	D.T.	Mental Health	$960.00	Deceased 5/24/2020	18-0017-CP

22	DHS	CP	MCC011	M.J.M.	Mental Health	$208.34	Statute of Limitations	15-0008-CP
23	DHS	CP	PAG002	C.J.P.	Mental Health	$169.17	Statute of Limitations	14-0174-CP
24	DHS	CP	MEY004	Z.M.	Mental Health	$10.90	SDC does not collect $20 or under	10-0010-CP
25	DHS	LA	KRE004	S.K.	Lasata	$929.00	Deceased 3/11/2020	20-0018-LA
26	DHS	LA	WIT004	L.W.	Lasata	$3,940.00	Deceased 12/25/2018	19-0031-LA
27	DHS	LA	KRU019	K.K.	Lasata	$18,785.86	Deceased 4/8/2019	19-0097-LA
28	DHS	CP	WIE008	G.W.	Mental Health	$289.50	Deceased 5/3/2020	12-0003-CP
29	DHS	CP	DIX003	V.D.	Mental Health	$145.00	Deceased 8/19/2020	18-0034-CP
					TOTAL =	**$47,653.65**		

Year 2020	***$47,653.65***
Year 2019	**$45,904.39**
Year 2018	**$49,404.78**
Year 2017	**$66,497.02**

RESOLUTION NO. (ID # 7051)

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	221-1-01-63315-000	Land Improvement - Clay Bluffs Cedar Gorge	$600,000	
Revenue	221-1-01-42110-000	Fed Aid - USFS CFP - CBCGNP Acquisition		$600,000

Dated at Port Washington, Wisconsin, this 7th day of July 2021.

SUMMARY: U.S. Forest Service Community Forest Program grant - $600,000.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 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: **June 3, 2021**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a U.S. Forest Service Community Forest Program Grant for Acquisition of Clay Bluffs Cedar Gorge Nature Preserve

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department has received a U.S. Forest Service (USFS) Community Forest Program (CFP) 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 $600,000. The Ozaukee County Natural Resources Committee approved the submittal of this grant application at its January 7, 2021 meeting (Ayes: Korinek, Jobs, Holyoke, Minkel-Dumit; Excused: Ross). On July 1, 2020, the Ozaukee County Board of Supervisors passed Resolution 20-15 (ayes 20, nays 3) authorizing the acquisition of the 132 +/- acre Clay Bluffs Cedar Gorge Nature Preserve area in the Town of Grafton for inclusion in the Ozaukee County Park System. The required non-federal match will be provided by WDNR Knowles Nelson Stewardship grant funds (pending) and other private donations as a part of an overall acquisition. In addition, the $200,000 County contribution, secured $300,000 Phase I and $261,000 Phase II US Fish and Wildlife Service Joint Venture Program grants, secured $538,290 US Fish and Wildlife Service National Coastal Wetlands Conservation Program grant, an awarded $250,000 WCMP/NOAA grant, a $10,000 Town of Grafton contribution and additional pending funding (e.g. WDNR Knowles Nelson Stewardship (OWLT) grant and private donations) will support overall acquisition costs for the 132 +/- acre Nature Preserve.

FISCAL IMPACT:

Balance Current Year: NONE (Additional Grant Revenue - $600,000)

Next Year's Estimated Cost: NONE

FUNDING SOURCE:

County Levy:

Non-County Levy: X

Indicate source: USFS CFP Grant and WDNR Knowles Nelson Stewardship (OWLT) grant and Private Donations

RECOMMENDED MOTION: Accept, approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the U.S. Forest Service Community Forest Program

Grant for the acquisition of the Clay Bluffs Cedar Gorge Nature Preserve as part of the Ozaukee County Park System.

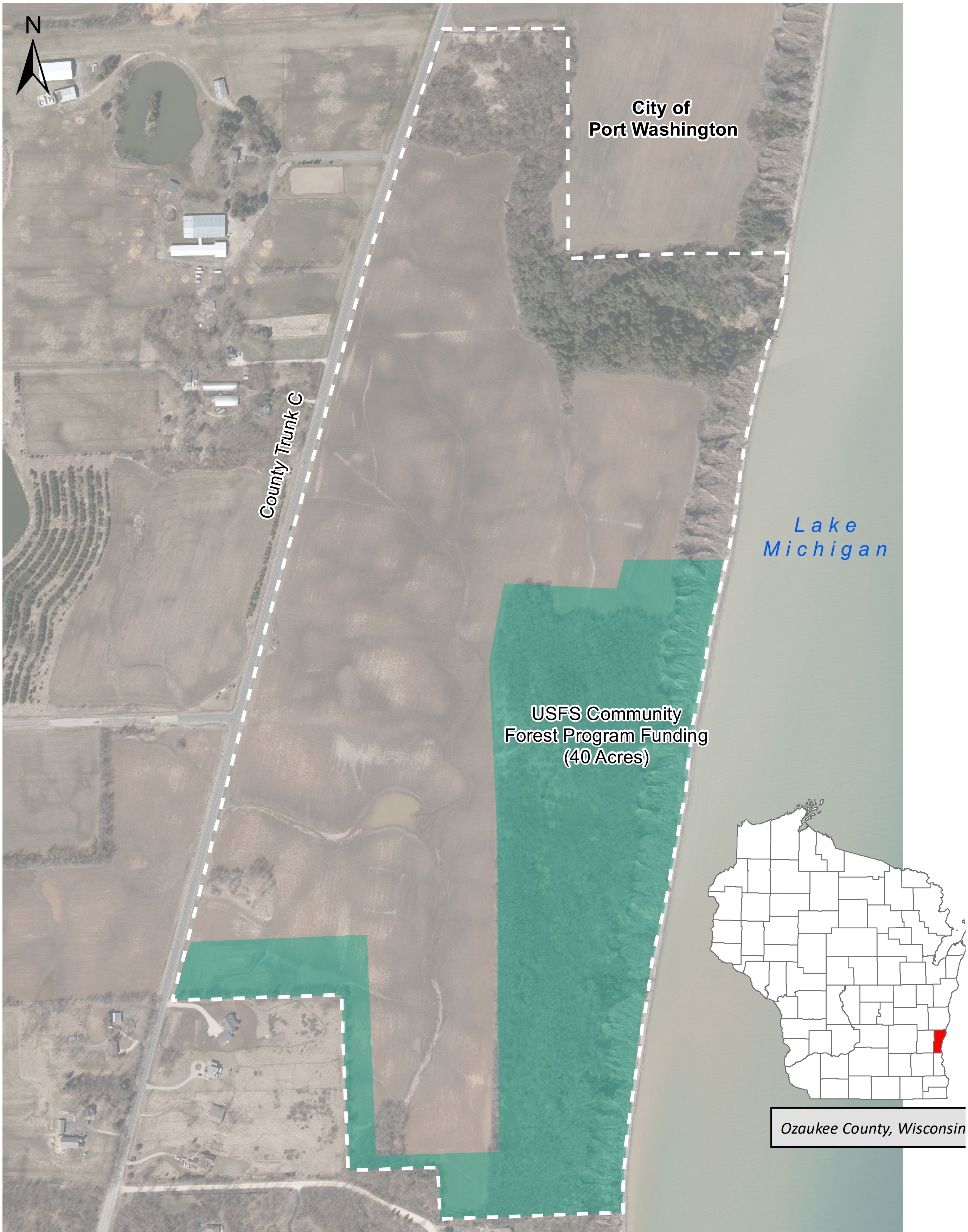
ATTACHMENTS:

- P&P_Dept_CBCGNP_USFSProjectArea5.26.21 (PDF)

NATURAL RESOURCES COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 6/24/2021 8:30 AM**
MOVER:	R. Holyoke, Supervisor District 22
SECONDER:	N. Minkel-Dumit, Supervisor District 26
AYES:	D. Korinek, B. Jobs, R. Holyoke, N. Minkel-Dumit
EXCUSED:	B. Ross

Attachment: Planning & Parks (7051 : INC REV)

Clay Bluffs Cedar Gorge Nature Preserve - U.S. Forest Service Community Forest Program Grant Project Area



Legend

- Nature Preserve +/-132 Acres
- USFS Community Forest Program (40 Acres)

0 225 450 900 Feet

Created By: Ozaukee Co[unty] ... [Par]ks
May, 2021

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 2021**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary Plan for Disposition of Property Acquired by County - Parcel # 10-075-03-07-002, 1103 Cedar St., Village of Grafton

BACKGROUND INFORMATION: Judgment to County by in-rem proceedings for non-payment of real estate taxes on May 27th, 2021 by the Honorable Paul Malloy, Circuit Court Judge, Branch #1. Please see attachments (topographic image, roadside photos).

Parcel # 10-075-03-07-002

Prior Owner: Michael J Palmer

Property Description: 1024628 W 66 FT LOTS 7 THRU 10 BLOCK 3

JOHNSON & MOORE'S ADD. SUBD. OF LOT 1 BLOCK 3

Current Assessment: .0.2 Acres assessed, Residential land w/ improvements,

Land Value (2020): $75,000.00

Improvement Value: $99,000.00

Total Assessed Value: $174,900.00

Estimated Fair Market Value: $177,500.00 (2020 Tax Bill)

Current Delinquent Taxes as of 6/30/2021: $21,092.92

Current Pro-rata Share Cost of Expenses: $559.81

Estimated Foreclosure and Sales Expenses: $5,000.00

ANALYSIS: Objective to sell property "as is" before 11/01/2021 to keep properties on the tax roll for the 2021. All expenses related to the sale of this parcel will be paid through the proceeds of the sale directly. The former owner's mail has consistently come back as either returned, unclaimed, or returned, unable to forward.

DETERMINATIONS NEEDED: How to appraise the property? Professional Appraisal or by Finance Committee? Hire a realtor or have County Treasurer list property for sale?

FISCAL IMPACT: Excess Proceeds after taxes and expenses on the parcel will go to the General Fund.

FUNDING SOURCE:

County Levy: N/A   Non-County Levy: N/A   Indicate source: Sale of Property

RECOMMENDED MOTIONS:

1. To sell property "as-is".

2. To approve appraisal method and appraisal of property by either realtor appraisal or Ozaukee County Finance Committee.

3. To list property for sale through a realtor or by Ozaukee County Treasurer

3. To sell property by the bid most advantageous to Ozaukee County through sealed bid.

ATTACHMENTS:

- VG 100750307002 Aerial   (PDF)
- 100750307002 Cedar St View   (PDF)
- 100750307002 11th St. View   (PDF)

Legend

- Tax Parcel
- Gap
- Overlap
- Historical Parcel Lines
- Assessors Plat
- CSM
- Cemetery Plat
- Condominium Plat
- Subdivision Plat
- Plat of Survey
- US Highway
- State Highway
- County Road
- Ramp
- Private Road
- Town/Public Road
- Railroad Centerline

Product of the LAND INFORMATION OFFICE

6/14/2021, 11:33:40 AM

6/14/2021, 11:33:40 AM

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OZAUKEE COUNTY

DISCLAIMER: This map is not a substitute for an actual field survey or or... The accuracy of this map is limited to the quality of the records from which it was assembled.

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 2021**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary Plan for Disposition of Property Acquired by County - Parcel # 16-122-01-11-001, City of Port Washington

BACKGROUND INFORMATION: Judgment to County by in-rem proceedings for non-payment of real estate taxes on May 27th, 2021 by the Honorable Paul Malloy, Circuit Court Judge, Branch #1. Please see attachments (topographic image, roadside photos).

Parcel # 16-122-01-11-001

Prior Owner: Marie J Schanen et al

Property Description: 229/430 316/187 S 12 FT LOT 11 BLK 1 VAIL'S PLAT

Current Assessment: .044 Acres assessed, Residential land w/o improvements,

Land Value (2020): $100.00

Total Assessed Value: $100.00

Estimated Fair Market Value: $100.00 (2020 Tax Bill)

Current Delinquent Taxes as of 6/30/2021: $10.27

Current Pro-rata Share Cost of Expenses: $486.92

Estimated Foreclosure and Sales Expenses: $100.00

ANALYSIS: Objective to sell property "as is" before 11/01/2021 to keep properties on the tax roll for the 2021.

FISCAL IMPACT: Excess Proceeds after taxes and expenses on the parcel will go to the General Fund.

FUNDING SOURCE:

County Levy: N/A Non-County Levy: N/A Indicate source: Sale of Properties

RECOMMENDED MOTION:

1. To sell property "as-is".

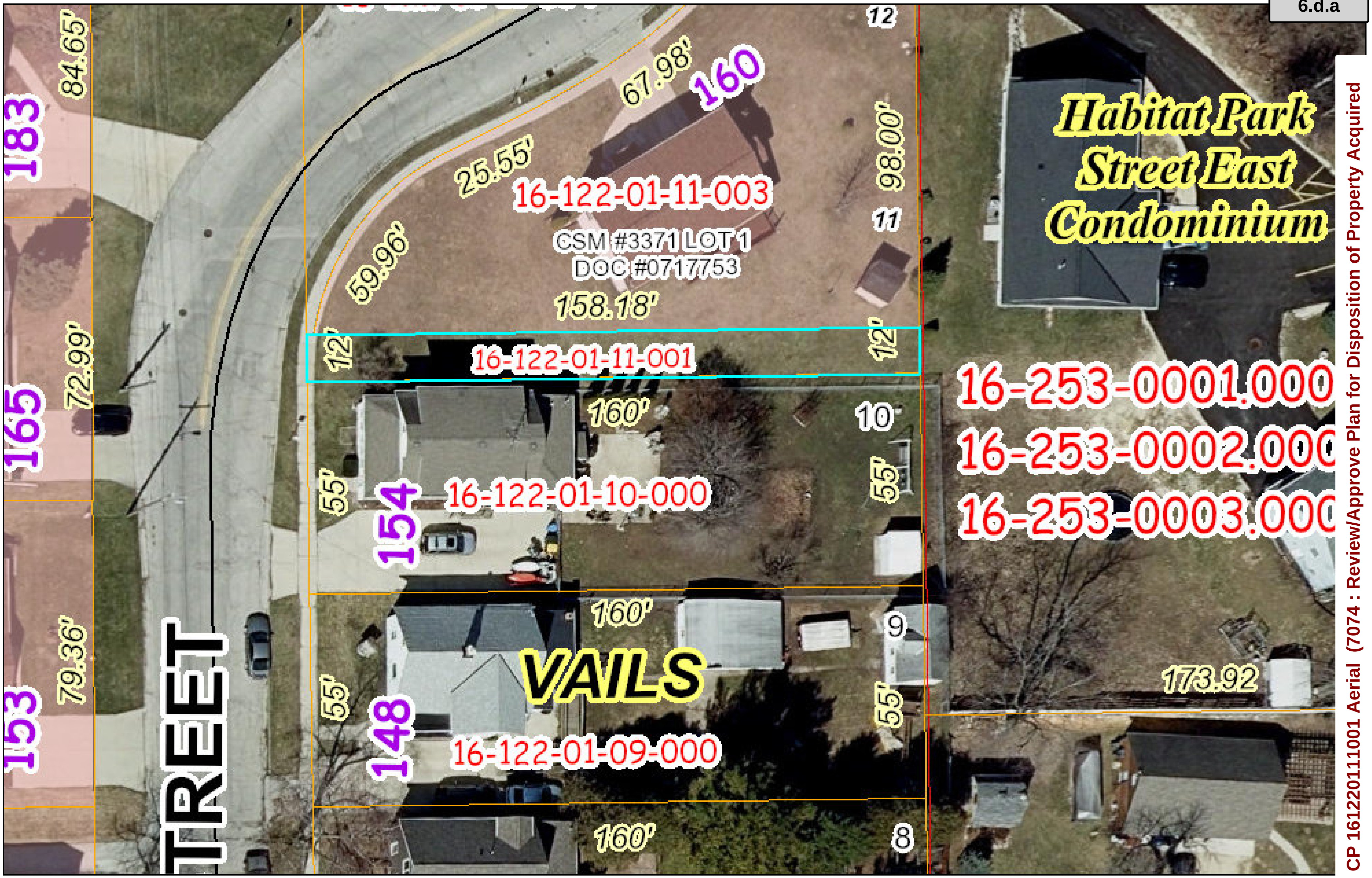
2. To approve Appraisals for property listed above by Ozaukee County Finance Committee.

3. To sell property by the bid most advantageous to Ozaukee County through sealed bid.

ATTACHMENTS:

- CP 161220111001 Aerial (PDF)
- CP 161220111001 Roadside (PDF)

Parcel Information



Legend

Tax Parcel	CSM	US Highway	Town/Public Road
Gap	Cemetery Plat	State Highway	Railroad Centerline
Overlap	Condominium Plat	County Road	
Historical Parcel Lines	Subdivision Plat	Ramp	
Assessors Plat	Plat of Survey	Private Road	

Product of the LAND INFORMATION OFFICE

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OZAUKEE COUNTY

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Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 2021**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary Plan for Disposition of Property Acquired by County - Parcel # 16-132-03-00-099, City of Port Washington

BACKGROUND INFORMATION: Judgment to County by in-rem proceedings for non-payment of real estate taxes on May 27th, 2021 by the Honorable Paul Malloy, Circuit Court Judge, Branch #1. Please see attachments (topographic image, roadside photos).

Parcel # 16-132-03-00-099

Prior Owner: Richard M Ansay et al

Property Description: 635/800 & 801 545/501 OUTLOT 1 BLK 3 BIRCHWOOD HILLS

Current Assessment: .0 Acres assessed (.09), Residential land w/o improvements,

Land Value (2020): $100.00

Total Assessed Value: $100.00

Estimated Fair Market Value: $100.00 (2020 Tax Bill)

Current Delinquent Taxes as of 6/30/2021: $10.27

Current Pro-rata Share Cost of Expenses: $499.43

Estimated Foreclosure and Sales Expenses: $100.00

ANALYSIS: Objective to sell property "as is" before 11/01/2021 to keep properties on the tax roll for the 2021.

FISCAL IMPACT: Excess Proceeds after taxes and expenses on the parcel will go to the General Fund.

FUNDING SOURCE:

County Levy: N/A Non-County Levy: N/A Indicate source: Sale of Properties

RECOMMENDED MOTION:

1. To sell property "as-is".

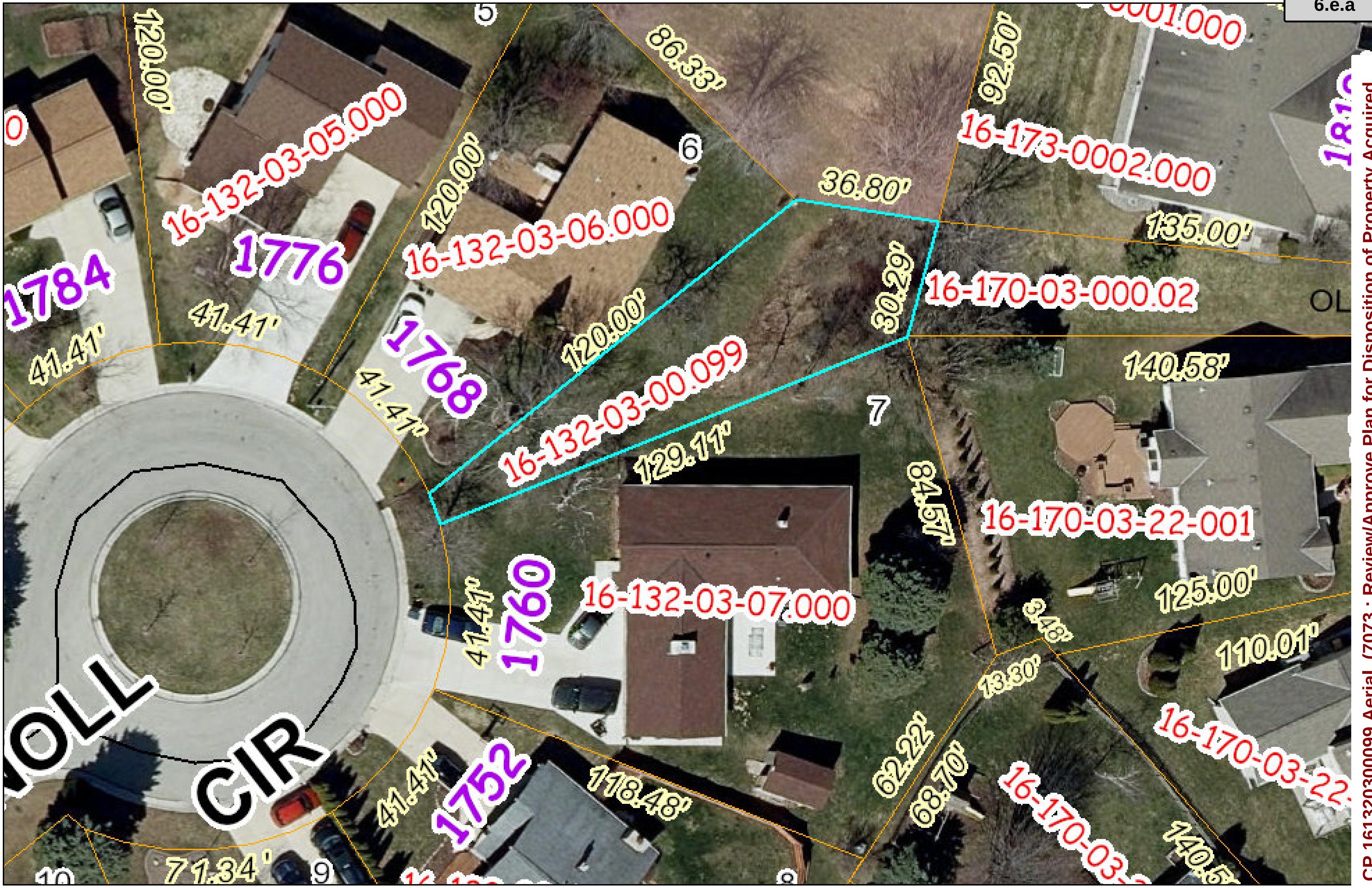
2. To approve Appraisals for property listed above by Ozaukee County Finance Committee.

3. To sell property by the bid most advantageous to Ozaukee County through sealed bid.

ATTACHMENTS:

- CP 161320300099 Aerial (PDF)
- CP 161320300099 Roadside (PDF)

Parcel Information



Legend

Tax Parcel	CSM	US Highway	Town/Public Road
Gap	Cemetery Plat	State Highway	Railroad Centerline
Overlap	Condominium Plat	County Road	
Historical Parcel Lines	Subdivision Plat	Ramp	
Assessors Plat	Plat of Survey	Private Road	

Product of the LAND INFORMATION OFFICE
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OZAUKEE COUNTY

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Attachment: CP 16132030099 Aerial (7073 : Review/Approve Plan for Disposition of Property Acquired

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 2021**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary Plan for Disposition of Property Acquired by County - Parcel # 15-114-02-09-000, City of Mequon

BACKGROUND INFORMATION: Judgment to County by in-rem proceedings for non-payment of real estate taxes on May 27th, 2021 by the Honorable Paul Malloy, Circuit Court Judge, Branch #1. Please see attachments (topographic image, roadside photos).

Parcel # 15-114-02-09-000

Prior Owner: Curtis J Bruning (dec.)

Property Description: 906/503 LOT 9 BLK 2 RAVINE FARM

Location: 9631 N Dalewood Ln, Mequon, WI 53092

Current Assessment: .575 Acres assessed , Residential land w/o improvements,

Land Value (2020): $174,000.00

Total Assessed Value: $174,000.00

Estimated Fair Market Value: $191,400.00 (2020 Tax Bill)

Current Delinquent Taxes as of 6/30/2021: $11,963.08

Current Pro-rata Share Cost of Expenses: $501.52

Estimated Foreclosure and Sales Expenses: $1,000.00

ANALYSIS: Objective to sell property "as is" before 11/01/2021 to keep properties on the tax roll for the 2021.

FISCAL IMPACT: Excess Proceeds after taxes and expenses on the parcel will go to the General Fund.

FUNDING SOURCE:

County Levy: N/A Non-County Levy: N/A Indicate source: Sale of Properties

RECOMMENDED MOTION:

1. To sell property "as-is".

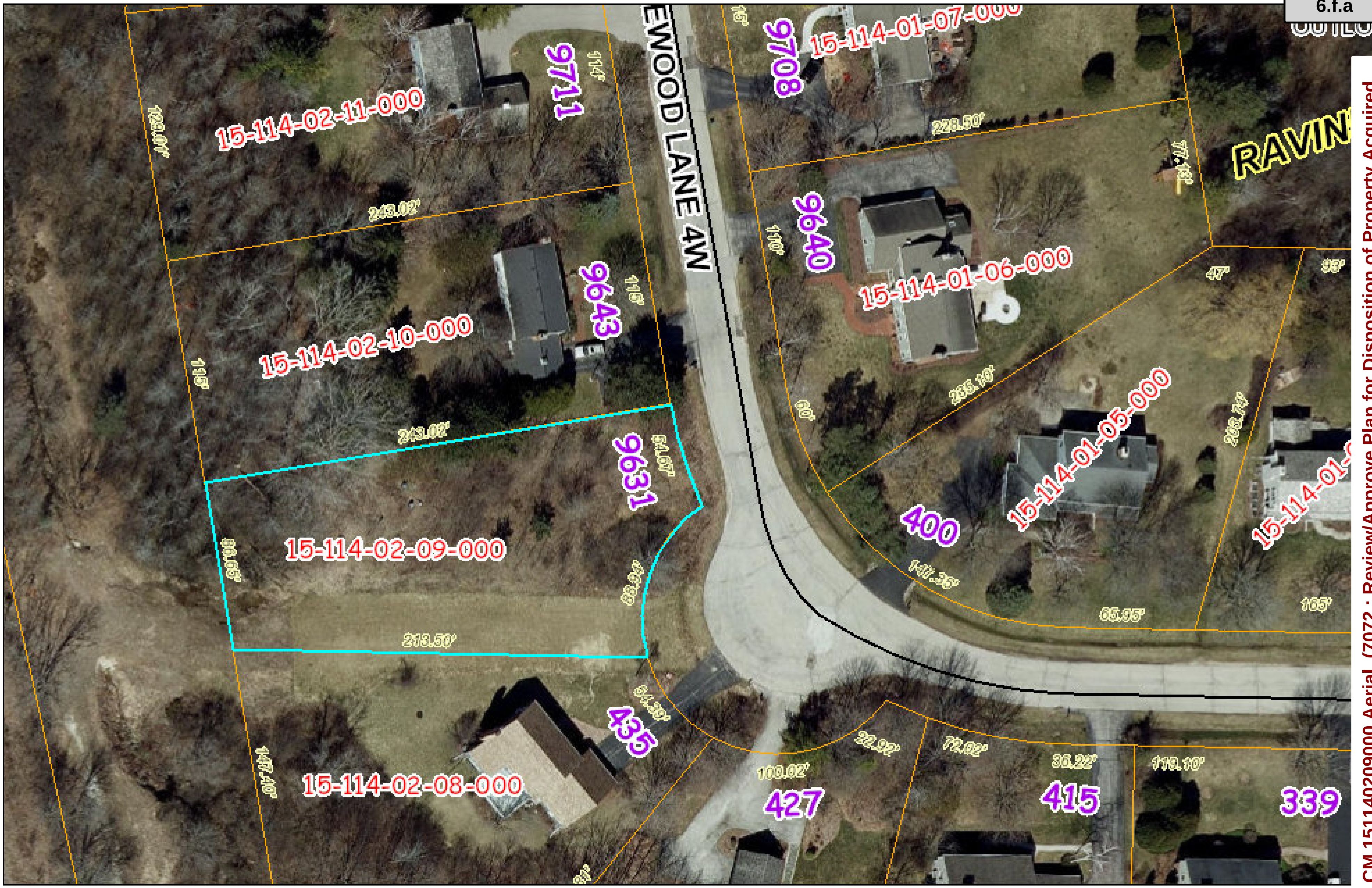
2. To approve Appraisals for property listed above by Ozaukee County Finance Committee.

3. To sell property by the bid most advantageous to Ozaukee County through sealed bid.

ATTACHMENTS:

- CM 151140209000 Aerial (PDF)
- CM 151140209000 Roadside (PDF)

Parcel Information



Legend

Tax Parcel	CSM	US Highway	Town/Public Road
Gap	Cemetery Plat	State Highway	Railroad Centerline
Overlap	Condominium Plat	County Road	
Historical Parcel Lines	Subdivision Plat	Ramp	
Assessors Plat	Plat of Survey	Private Road	

Product of the LAND INFORMATION OFFICE

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6/11/2021, 3:07:15 PM

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OZAUKEE COUNTY

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Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 2021**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Carla Phillips**

Agenda Summary Wire Transfers #3292 - #3308 & May 2021 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfer List #3292-#3308 (PDF)

OZAUKEE COUNTY

Finance Committee
June 24, 2021

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT#3292	5/20/2021	$842.79	wi dor/ sales tax apr/rjb	
WT#3293	5/19/2021	$13,802.26	cardmember service/rjb	
WT#3294	5/21/2021	$311,465.89	us bank/cc payment/rjb	
WT#3295	5/28/2021	$551,376.95	wrs etf/april 21/rjb	
WT#3296	5/27/2021	$23,403.03	great west trust/def comp/rjb	
WT#3297	5/27/2021	$4,540.50	north shore bank/def comp/rjb	
WT#3298	5/28/2021	$322.57	wi dor/wage attachment/rjb	
WT#3299	6/15/2021	$60,090.88	wi dor/state payroll taxes/rjb	
WT#3300	6/1/2021	$307,353.24	irs/fed payroll taxes/rjb	
WT#3301	6/15/2021	$144,387.60	real estate transfer-May/rjb	
WT 3302	6/4/2021	$9,500,000.00	Charles Schwab & Co Inc	Transfer for Investment of Funds to DANA
WT#3303	6/11/2021	$6,188.91	workers comp claims may/rjb	
WT#3304	6/10/2021	$22,910.90	great west def comp/rjb	
WT#3305	6/10/2021	$4,540.50	north shore bank def comp/rjb	
WT#3306	6/11/2021	$625.74	wi dor/wage attachement/rjb	
WT#3307	6/30/2021	$62,461.32	wi dor payroll taxes/rjb	
WT#3308	6/14/2021	$317,855.80	irs/ fed payroll taxes/rjb	
		$11,332,168.88		

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 2021**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Julie Winkelhorst**

Agenda Summary Review of 2020 Audit Report - KerberRose Certified Public Accountants

<https://www.co.ozaukee.wi.us/DocumentCenter/View/15268/Draft-Ozaukee-County-2020-CAFR>

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 2021**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Julie Winkelhorst**

Agenda Summary County Clerk

ATTACHMENTS:

- Cty Clk Financials May 2021 (PDF)

Ozaukee County Committee Report

General Fund County Clerk

For the Five Months Ending Monday, May 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	$15	$156	$45	($111)	346.67%
Intergovernmental Charges	$14,808	$39,070	$41,773	$2,703	93.53%
Interdepartmental Charges	$7,785	$27,071	$84,000	$56,929	32.23%
Licenses & Permits	$2,160	$5,125	$21,500	$16,375	23.84%
Other Revenue	$630	$1,762	$18,500	$16,738	9.52%
Total Revenues	**$25,398**	**$73,184**	**$165,818**	**$92,634**	**44.14%**
Expenditures					
Salaries	$28,595	$144,107	$369,521	$225,414	39.00%
Fringe Benefits	$17,639	$81,805	$109,298	$27,493	74.85%
Travel/Training	-	($358)	$29,300	$29,658	-1.22%
Supplies	$14,897	$78,065	$183,925	$105,860	42.44%
Purchased Services	$636	$36,569	$55,200	$18,631	66.25%
Interdepartment Charges	$1,861	$8,649	$28,213	$19,564	30.66%
Other Expenses	-	$200	$4,627	$4,427	4.32%
Total Operating Expenditures	**$63,628**	**$349,037**	**$780,084**	**$431,047**	**44.74%**
Capital Outlay					
Total Expenditures	**$63,628**	**$349,037**	**$780,084**	**$431,047**	**44.74%**
Net Increase (Decrease)	**($38,230)**	**($275,853)**	**($614,266)**	**($338,413)**	**44.91%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 2021**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Carla Phillips**

Agenda Summary Finance

ATTACHMENTS:

- 2021-6 Directors Report to Finance (PDF)
- June Finance Comm - Countywide Rpt - May 2021 (PDF)
- June Finance Comm - General Fund Rpt - May 2021 (PDF)
- June Finance Comm - Non Departmental Rpt - May 2021 (PDF)
- June Finance Comm - County Administrator Rpt - May 2021 (PDF)
- June Finance Comm - Finance Dpt Rpt - May 2021 (PDF)
- June Finance Comm - Budget-Project Mgmt Rpt - May 2021 (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
JUNE 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).

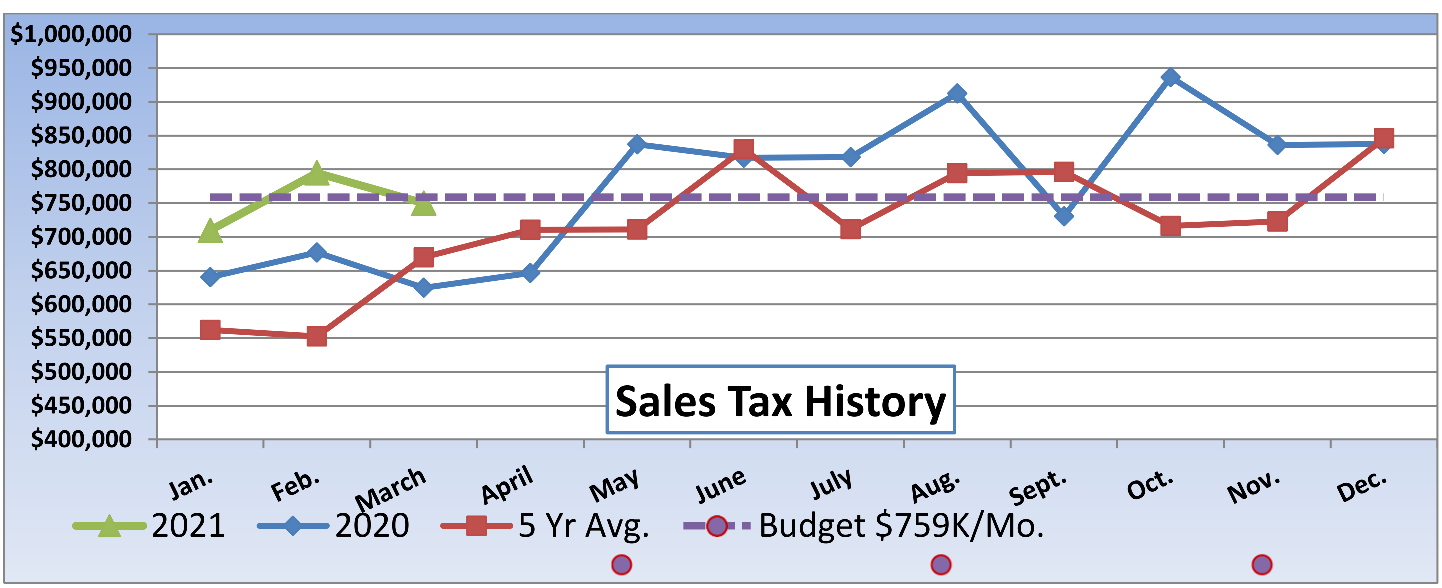
Finance Committee Members:

2020 Audit:
The audit is complete and will be submitted to GFOA by the end of the month for review by the CAFR program. Krisztina is here today from KerberRose to speak about the audit results and answer any questions.

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.

Finance Staff:
Effective June 1st the Finance Department staff are back to working full-time in the office. We maintain the ability to work remotely should the need arise.

Sales Tax Collections:
Sales tax collections through March total $2,254,116 compared to $1,941,793 in 2020. Collections through March are $312,323 ahead of last year at this time. March collections of $749,818 were $125,261 more than last march. I suspect that April will continue the upward trend with the stimulus money received by many residents in March. It is hard to estimate at this point what May and June will bring but the economy, as a whole seems to be improving weekly so I suspect that May and June be in the $800,000 range similar to 2020.



Ozaukee County Committee Report

Summary of All Units

For the Five Months Ending Monday, May 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	$2,415,449	$12,538,027	$27,363,997	$14,825,970	45.82%
Intergovernmental Revenues	$956,738	$3,098,093	$19,810,626	$16,712,533	15.64%
Public Charges for Services	$1,786,108	$7,986,371	$26,220,953	$18,234,582	30.46%
Intergovernmental Charges	$285,743	$3,079,556	$7,350,624	$4,271,068	41.90%
Interdepartmental Charges	$132,268	$1,036,166	$4,511,914	$3,475,748	22.97%
Fines/Forfeitures/Penalties	$15,561	$81,421	$231,300	$149,879	35.20%
Licenses & Permits	$81,273	$175,052	$865,526	$690,474	20.22%
Interest Revenue	$27,519	$129,850	$375,050	$245,200	34.62%
Other Revenue	$108,639	$11,400,504	$7,412,953	($3,987,551)	153.79%
Total Revenues	**$5,809,298**	**$39,525,040**	**$94,142,943**	**$54,617,903**	**41.98%**
Expenditures					
Salaries	$2,728,302	$14,434,598	$36,231,236	$21,796,638	39.84%
Fringe Benefits	$1,003,942	$5,882,306	$13,294,409	$7,412,103	44.25%
Travel/Training	$28,571	$91,920	$518,266	$426,346	17.74%
Supplies	$564,699	$2,575,769	$9,317,819	$6,742,050	27.64%
Purchased Services	$1,160,737	$4,851,947	$16,856,730	$12,004,783	28.78%
Interdepartment Charges	$64,405	$1,905,226	$4,100,560	$2,195,334	46.46%
Depreciation	$142,604	$713,021	$2,887,050	$2,174,029	24.70%
Debt Service	$1,527,662	$8,722,879	$2,709,012	($6,013,867)	321.99%
Grants	$13,600	$971,582	$1,728,778	$757,196	56.20%
Other Expenses	$260,890	$3,073,840	$3,332,450	$258,610	92.24%
Total Operating Expenditures	**$7,495,412**	**$43,223,088**	**$90,976,310**	**$47,753,222**	**47.51%**
Capital Outlay					
Project Fund	$14,906	$391,983	$1,682,162	$1,290,179	23.30%
Equipment & Furniture	$42,920	$1,114,567	$2,244,246	$1,129,679	49.66%
Buildings & Land	$10,687	$62,709	$4,863,890	$4,801,181	1.29%
Contra	-	-	($551,000)	($551,000)	0.00%
Total Capital Outlay	**$68,513**	**$1,569,259**	**$8,239,298**	**$6,670,039**	**19.05%**
Total Expenditures	**$7,563,925**	**$44,792,347**	**$99,215,608**	**$54,423,261**	**45.15%**
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)	**($1,754,627)**	**($5,267,307)**	**($5,708,022)**	**($440,715)**	**92.28%**
Equity:					
Retained Earnings	-	($1,470,664)	-	$1,470,664	0.00%
Governmental Fund Balance	$91,000	($19,952,389)	-	$19,952,389	0.00%

Ozaukee County Committee Report

Summary of General Fund Cost Centers

For the Five Months Ending Monday, May 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	$1,607,821	$6,621,145	$19,551,238	$12,930,093	33.87%
Intergovernmental Revenues	$222,477	$416,980	$3,558,243	$3,141,263	11.72%
Public Charges for Services	$209,050	$1,030,972	$2,239,439	$1,208,467	46.04%
Intergovernmental Charges	$90,478	$356,754	$253,538	($103,216)	140.71%
Interdepartmental Charges	$18,117	$129,048	$470,854	$341,806	27.41%
Fines/Forfeitures/Penalties	$15,441	$80,798	$225,000	$144,202	35.91%
Licenses & Permits	$13,658	$47,670	$122,500	$74,830	38.91%
Interest Revenue	$23,328	$98,052	$375,050	$276,998	26.14%
Other Revenue	$35,532	$281,755	$565,181	$283,426	49.85%
Total Revenues	**$2,235,902**	**$9,063,174**	**$27,361,043**	**$18,297,869**	**33.12%**
Expenditures					
Salaries	$1,054,833	$5,633,591	$13,807,803	$8,174,212	40.80%
Fringe Benefits	$401,769	$2,472,385	$5,246,569	$2,774,184	47.12%
Travel/Training	$4,837	$35,635	$217,447	$181,812	16.39%
Supplies	$100,935	$605,187	$1,440,171	$834,984	42.02%
Purchased Services	$267,447	$1,297,603	$3,310,543	$2,012,940	39.20%
Interdepartment Charges	$61,031	$355,077	$1,033,336	$678,259	34.36%
Grants	$3,694	$907,720	$1,515,042	$607,322	59.91%
Other Expenses	$146,900	$795,545	$741,521	($54,024)	107.29%
Total Operating Expenditures	**$2,041,446**	**$12,102,743**	**$27,312,432**	**$15,209,689**	**44.31%**
Capital Outlay					
Equipment & Furniture	$6,145	$294,590	$508,075	$213,485	57.98%
Buildings & Land	-	-	$230,000	$230,000	0.00%
Total Capital Outlay	**$6,145**	**$294,590**	**$738,075**	**$443,485**	**39.91%**
Total Expenditures	**$2,047,591**	**$12,397,333**	**$28,050,507**	**$15,653,174**	**44.20%**
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)	**$188,311**	**($3,138,159)**	**($111,195)**	**$3,026,964**	**2822.21 %**
Equity:					
Governmental Fund Balance	$91,000	($10,320,686)	-	$10,320,686	0.00%

Attachment: June Finance Comm - General Fund Rpt - May 2021 (7086 : F D)

Ozaukee County Committee Report

General Fund Non Departmental

For the Five Months Ending Monday, May 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	$270,000	$207,500	23.15%
Interest Revenue	$1	$9	-	($9)	0.00%
Other Revenue	$119	$37,665	$138,886	$101,221	27.12%
Total Revenues	**$120**	**$100,174**	**$408,886**	**$308,712**	**24.50%**
Expenditures					
Salaries	$252	$7,013	($276,000)	($283,013)	-2.54%
Fringe Benefits	-	$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	$22,344	$53,625	$31,281	41.67%
Grants	-	$894,029	$1,032,004	$137,975	86.63%
Other Expenses	$138,447	$679,609	$467,082	($212,527)	145.50%
Total Operating Expenditures	**$143,168**	**$1,781,535**	**$1,490,583**	**($290,952)**	**119.52%**
Capital Outlay					
Total Expenditures	**$143,168**	**$1,781,535**	**$1,490,583**	**($290,952)**	**119.52%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($143,048)**	**($1,681,361)**	**($1,066,697)**	**$614,664**	**157.62%**

Equity:

Ozaukee County Committee Report

General Fund County Administrator

For the Five Months Ending Monday, May 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	$43,100	$110,968	$67,868	38.84%
Fringe Benefits	$2,912	$16,839	$35,172	$18,333	47.88%
Travel/Training	-	-	$1,925	$1,925	0.00%
Supplies	-	$2,160	$1,975	($185)	109.37%
Purchased Services	$60	$268	$900	$632	29.78%
Interdepartment Charges	$1,175	$5,889	$14,182	$8,293	41.52%
Other Expenses	$2,698	$3,230	$500	($2,730)	646.00%
Total Operating Expenditures	**$15,382**	**$71,486**	**$165,622**	**$94,136**	**43.16%**
Capital Outlay					
Total Expenditures	**$15,382**	**$71,486**	**$165,622**	**$94,136**	**43.16%**
Net Increase (Decrease)	**($15,382)**	**($71,486)**	**($165,622)**	**($94,136)**	**43.16%**

Equity:

Ozaukee County Committee Report

General Fund Finance Department

For the Five Months Ending Monday, May 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	$29,464	$131,753	$97,500	($34,253)	135.13%
Total Revenues	**$29,464**	**$131,753**	**$97,500**	**($34,253)**	**135.13%**
Expenditures					
Salaries	$55,083	$277,684	$708,728	$431,044	39.18%
Fringe Benefits	$19,503	$109,848	$206,251	$96,403	53.26%
Travel/Training	$555	$1,880	$8,200	$6,320	22.93%
Supplies	$1,011	$2,364	$39,755	$37,391	5.95%
Purchased Services	$169	$17,784	$19,750	$1,966	90.05%
Interdepartment Charges	$2,260	$11,285	$27,410	$16,125	41.17%
Other Expenses	$8	$72	$500	$428	14.40%
Total Operating Expenditures	**$78,589**	**$420,917**	**$1,010,594**	**$589,677**	**41.65%**
Capital Outlay					
Total Expenditures	**$78,589**	**$420,917**	**$1,010,594**	**$589,677**	**41.65%**
Net Increase (Decrease)	**($49,125)**	**($289,164)**	**($913,094)**	**($623,930)**	**31.67%**

Equity:

Attachment: June Finance Comm - Finance Dpt Rpt - May 2021 (7086 : F D)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Five Months Ending Monday, May 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	$15,377	$84,064	$215,991	$131,927	38.92%
Fringe Benefits	$3,624	$20,132	$60,029	$39,897	33.54%
Travel/Training	-	-	$5,000	$5,000	0.00%
Supplies	-	-	$3,525	$3,525	0.00%
Other Expenses	-	$157	$1,000	$843	15.70%
Total Operating Expenditures	**$19,001**	**$104,353**	**$285,545**	**$181,192**	**36.55%**
Capital Outlay					
Total Expenditures	**$19,001**	**$104,353**	**$285,545**	**$181,192**	**36.55%**
Net Increase (Decrease)	**($19,001)**	**($104,353)**	**($285,545)**	**($181,192)**	**36.55%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 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

This free 6-week program looks at the pillars of successful weight loss. Each session starts with discussion about experiences during the week and closes with establishing next week's goals, solutions for perceived barriers and reflecting on ability to change. Weigh-in prior to the week 1 session and again upon completion at the Ozaukee County Employer Clinic.

Week 1: Making lifestyle changes
Week 2: Understanding food labels
Week 3: Sneaky sweets
Week 4: Eating healthy your way
Week 5: To lose, gain or maintain
Week 6: Effects of stress on progress

Employee Fitness Room

Effective immediately - we are allowing immediate family members of county employees to access the Justice Center fitness room. Immediate family members must be accompanied by the employee. Employees may not give their badge to family members to access the fitness room alone. All Ozaukee County employees will have access to the fitness room 24 hours per day, 7 days per week by use of their employee badge key fob.

ATTACHMENTS:

- HR Financials (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

For the Five Months Ending Monday, May 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	$17,903	$83,152	$242,096	$158,944	34.35%
Fringe Benefits	$6,875	$37,377	$98,148	$60,771	38.08%
Travel/Training	-	-	$2,200	$2,200	0.00%
Supplies	$654	$9,814	$22,850	$13,036	42.95%
Purchased Services	$4,575	$13,314	$35,200	$21,886	37.82%
Interdepartment Charges	$980	$4,627	$11,879	$7,252	38.95%
Other Expenses	$1,101	$1,416	$2,000	$584	70.80%
Total Operating Expenditures	**$32,088**	**$149,700**	**$414,373**	**$264,673**	**36.13%**
Capital Outlay					
Total Expenditures	**$32,088**	**$149,700**	**$414,373**	**$264,673**	**36.13%**
Net Increase (Decrease)	**($32,088)**	**($149,700)**	**($414,373)**	**($264,673)**	**36.13%**

Equity:

Attachment: HR Financials (7085 : HR Department Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 2021**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- IT and Radio Financials_June (PDF)

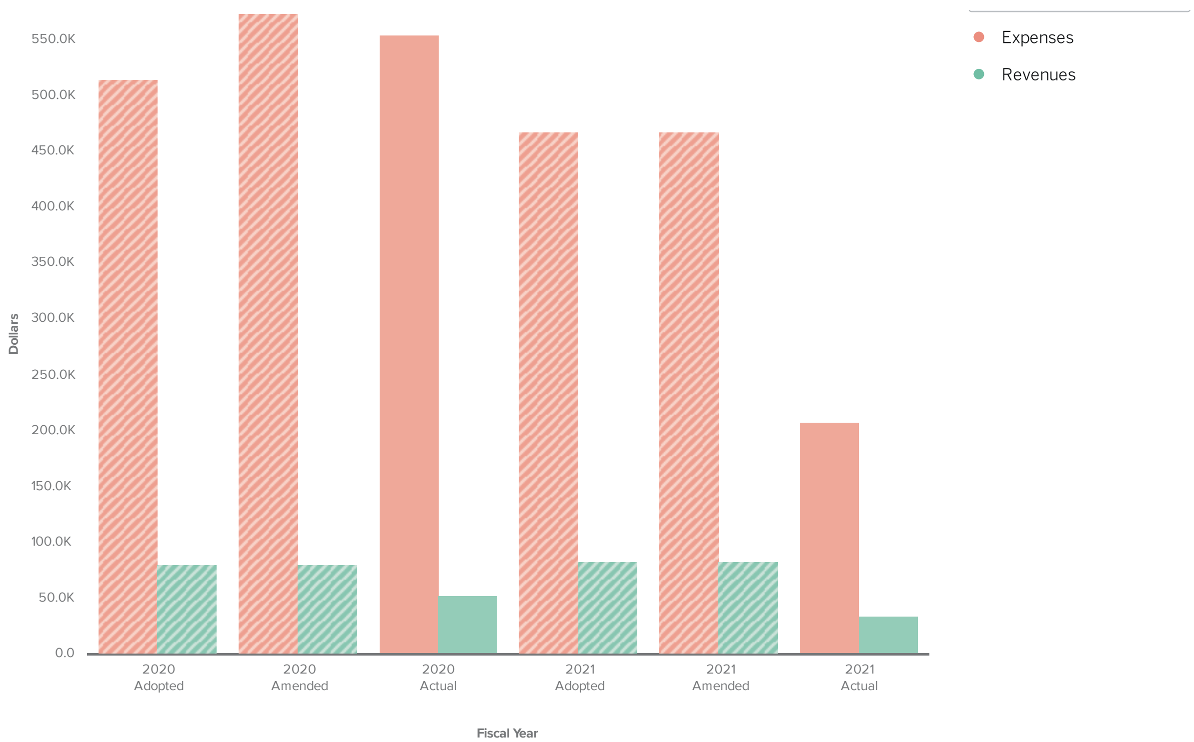
Radio Services and IT Financials

June 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	$ 34,624
Other (Donations/One-time/Misc)	80,000	80,000	52,457	83,370	83,370	34,624
Rental of County Property	80,000	80,000	52,457	83,370	83,370	34,624
Discounts Taken	0	0	0	0	0	0
Expenses	515,052	573,186	554,366	468,222	468,222	208,158
Purchased Services	338,411	396,545	392,935	288,411	288,411	141,849
Salaries & Fringe Benefits	115,735	115,735	113,873	118,506	118,506	48,873
Supplies under $5,000	45,100	45,100	37,253	45,100	45,100	12,924
Interdepartmental Charges	12,525	12,525	9,523	12,923	12,923	4,128
Travel/Mileage/Conference&Meetings	2,500	2,500	0	2,500	2,500	0
Other Expenses	782	782	782	782	782	384
Revenues Less Expenses	$ -435,052	$ -493,186	$ -501,909	$ -384,852	$ -384,852	$ -173,533

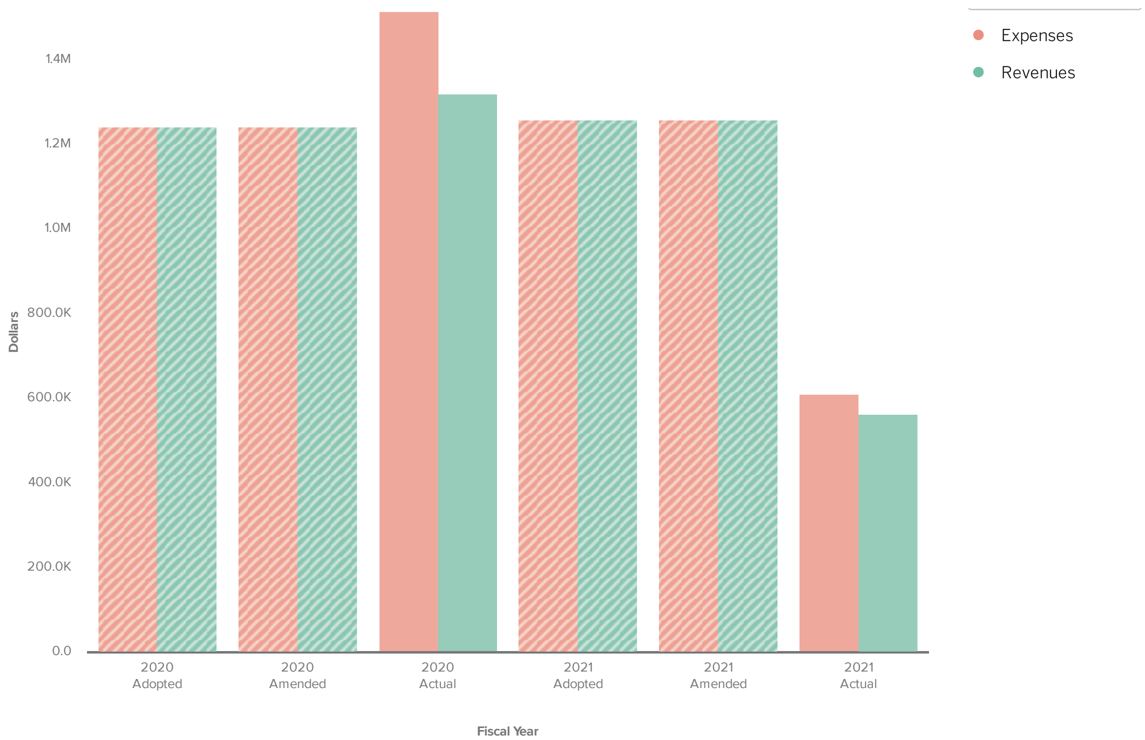
Radio Services Financials



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	$ 562,421
Interdepartmental Revenue for County Services	1,233,867	1,233,867	1,297,722	1,255,716	1,255,716	562,421
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	610,361
Purchased Services	679,364	679,364	848,089	679,364	679,364	309,549
Purchased Services	679,364	679,364	848,089	679,364	679,364	309,549
Service Contracts	404,889	404,889	445,731	404,889	404,889	120,789
Telephone	160,000	160,000	252,419	160,000	160,000	102,633
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	56,914
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	292,822
Other	543,953	543,953	625,284	560,912	560,912	292,822
Regular Salaries & Wages	348,308	348,308	356,239	358,402	358,402	153,084
Health Insurance	88,930	88,930	103,540	99,114	99,114	60,227
Overtime	50,000	50,000	99,438	50,000	50,000	50,332
Retirement	26,056	26,056	30,742	24,192	24,192	13,724
Social Security Tax	23,973	23,973	23,572	21,964	21,964	12,031
Medicare Tax	5,768	5,768	6,294	5,197	5,197	2,814
Disability Insurance	431	431	860	1,469	1,469	368
Accrued Sick Leave Expense	0	0	4,266	0	0	0
Life Insurance	486	486	563	573	573	243
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	$ -47,939

IT Financials



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Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **June 24, 2021**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer June Report (PDF)

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

CASH
Cash ending May is up $2,307,106 from last May:

Cash 2021, $27,698,027	2020, $25,390,921	**Increase of $2,307,106 +9.09%**

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 JUNE 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 May:

May 2021,	$122,047	2020,	$106,276	**Increase of $15,771 +14.84%**
Budget 2021,	$270,000	2020,	$255,000	**Budget/Actual 45.20%**

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 May:

May 2021,	$ 59,475	2020,	$150,811	**Decrease of $91,336 -60.56%**
Budget 2021,	$230,000	2020,	$230,000	**Budget/Actual 25.86%**

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 March, see page 6:

Mar 2021,	$2,254,117	2020,	$1,941,793	**Increase of $312,324 +16.08%**
Budget 2021,	$9,106,921	2020,	$9,106,921	**Budget/Actual 24.75%**

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:

May 2021,	$493,747	2020,	$492,878	**Increase of $869 +.17%**

Number of delinquent parcels:

May 2021,	#333	2020,	#388	**Decrease of #55-14.18%**

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

FORECLOSURES
As of 6/11/2021, 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 has commenced on 5/27/2021 before the Honorable Paul Malloy, Circuit Court Judge, Branch #1, at the Ozaukee County Justice Center. Ozaukee County was granted judgment by proceedings in-rem on the 4 parcels remaining on the list.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance May 1, 2021			$	(17,731.22)
Receipts:				
Transfers from Money Market #2	$	5,820,557.63		
Void and Stop Payments	$	357.32		
Transfers from Money Market #1	$	-		
Total Monthly Receipts			$	5,820,914.95
Total Balance & Receipts			$	5,803,183.73
Disbursements:				
County Orders (529606-530145)	$	(2,469,478.04)		
Wire Transfers (wt#3282-3290, 3292-3298)	$	(3,333,705.69)		
Transfer to MM#2	$	-		
Bank Fees Deposit Slips	$	-		
Total Monthly Disbursements			$	(5,803,183.73)
MAIN CHECKBOOK Balance May 31, 2021			$	-
MAIN CHECKBOOK Balance May 31, 2021				
BANK RECONCILIATION:				
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:				
Balance as Per Statement	$	508,494.23		
Outstanding County Checks	$	(508,494.23)		
MAIN CHECKBOOK Balance May 31, 2021			**$**	**-**

MONEY MARKET #1 CHECKBOOK

Balance May 1, 2021			$	25,188.63
Receipts:				
Department Direct Deposit Receipts	$	1,338,759.55		
Real Estate Tax Receipts, Electronic	$	48,447.18		
Tax Settlement Receipts	$	-		
GO BOND 2021	$	-		
Transfer from POOL Account	$	1,220,000.00		
Transfers from Commerce State Bank, MM	$	193.22		
Transfers from Commerce State Bank, Savings	$	-		
Transfer from BMO Harris, Savings	$	-		
Interest Earnings	$	1.15		
Total Monthly Receipts			$	2,607,401.10
Total Balance & Receipts			$	2,632,589.73
Disbursements:				
Transfers to Money Market #2	$	(2,607,395.36)		
Transfer to GO BOND 2021	$	-		
NSF & Bank Adjustments	$	-		
Total Monthly Disbursements			$	(2,607,395.36)
MONEY MARKET #1 CHECKBOOK Balance May 31, 2021			**$**	**25,194.37**
BANK RECONCILIATION:				
PORT WASHINGTON STATE BANK MONEY MARKET #1 CHECKBOOK:				
Balance as Per Statement	$	25,001.15		
Deposit in Transit	$	193.22		
MONEY MARKET #1 CHECKBOOK Balance May 31, 2021 (0.06%)APY			**$**	**25,194.37**

MONEY MARKET #2 CHECKBOOK

Balance May 1, 2021				13,762,335.52
Receipts:				
Department Receipts	$	1,262,756.70		
Real Estate Tax Receipts	$	439,335.28		
Tax Settlement Receipts	$	-		
Drainage District #2 Receipts	$	-		
Curler's Club	$	-		
Home Consortium	$	-		
RLF Payments	$	24,495.51		
NSF Reimbursements	$	-		
Transfer from MAIN	$	-		
Transfer from Bond 2019	$	37,755.81		
Transfer from PWSB CD	$	-		
Transfers from Money Market #1	$	2,607,395.36		
Transfers from Register of Deeds	$	241,754.60		
Transfer from PWSB Tax Account	$	-		
Transfer from PWSB P/R	$	237.20		
Interest Earnings	$	1,622.68		
Total Monthly Receipts				
Total Balance & Receipts			$	4,615,353.14
Disbursements:			$	18,377,688.66
Transfers to Main Checkbook	$	(5,820,557.63)		
Transfers to PWSB CD	$	-		
Transfers to Payroll Checkbook	$	(1,777,438.49)		
Transfers to Bookmobile	$	-		
Transfers to Treasurer Petty Cash	$	(1,283.55)		
Bank Fees Deposit Slips	$	-		
NSF Tax Payments	$	(6,906.76)		
NSF Departmental Receipts	$	-		
Total Monthly Disbursements				
MONEY MARKET #2 Balance May 31, 2021			$	(7,606,186.43)
			$	**10,771,502.23**

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

Balance as Per Statement	$	10,771,502.23		
Deposit in Transit	$	-		
MONEY MARKET #2 CHECKBOOK Balance May 31, 2021 (0.16%)APY				
			$	**10,771,502.23**

PAYROLL CHECKBOOK

Balance May 1, 2021			**$**	**237.20**
Receipts:				
Transfers from Money Market #2	$	1,777,438.49		
Returned Direct Deposit ACH	$	265.74		
Void and Stop Payments	$	-		
Total Monthly Receipts			$	1,777,704.23
Total Balance & Receipts			$	1,777,941.43
Disbursements:				
Salary Orders(#441401-441414)	$	(7,579.08)		
Salary Direct Deposit (#310093-311542)	$	(1,769,859.41)		
Transfer to MM2	$	(237.20)		
Transfer to Petty Cash	$	-		
Bank Fees Deposit Slips	$	-		
Total Monthly Disbursements			$	(1,777,675.69)
PAYROLL Balance May 31, 2021			**$**	**265.74**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	3,876.90		
Outstanding Payroll Checks	$	(3,611.16)		
PAYROLL CHECKBOOK Balance May 31, 2021			**$**	**265.74**

REVENUE	2021		2021 ANNUAL BUDGET	
Interest Investments	59,475.03	$	230,000	(May)
Curlers Building Maint	31.86		-	(May)
Interest Go Bond 2019	226.04			(May)
Interest Health Care Trust	9.12		-	(May)
Interest Veteran's Memorial Trust	7.56		50	(May)
Interest Transit Trust Fund	46.31		0	(May)
Interest on Delinquent Taxes	79,196.44		180,000	(May)
Penalty on Delinquent Taxes	42,850.83		90,000	(May)
Sales Tax General Fund	2,254,116.89		9,106,921	(March)
Use Value Penalty Tax	12,003.04		25,000	(May)

INVESTMENTS	BALANCE	RATES
	-	
Commerce State Bank, Savings (General Fund)	649,985.00	0.35% (May) APY
Commerce State Bank, CD (General Fund)	-	0.00% (May) APY
DANA, Federal Securities (General Fund)	5,800,840.96	0.23% (May) APY
BMO Harris Bank, Money Market (Tax Collection)	647,538.37	0.10% (May) APY
BMO Harris Bank, CD (General Fund)	-	0.00% (May) APY
LGIP, Savings (General Fund)	767,630.57	0.05% (May) APY
PWSB CD (General Fund)	8,000,000.00	0.60% (May) APY
PWSB, Money Market (Curlers Association Building Maint)	85,271.04	0.06% (May) APY
PWSB Money Market (General Obligation Bond 2019)	391,464.64	0.06% (May) APY
PWSB Money Market (General Obligation Bond 2021)	4,335,220.91	0.06% (May) APY
PWSB, Money Market (Health Care Trust)	24,427.90	0.06% (May) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,218.11	0.06% (May) APY
PWSB, Money Market (Register of Deeds)	162,905.90	0.06% (May) APY
PWSB, Money Market (Tax Collection)	2,310.09	0.06% (May) APY
PWSB, Money Market (Transit Trust Fund)	85,046.31	0.16% (May) APY
PWSB, Treasurer (Petty Cash)	5,265.74	
Cornerstone Bank (General Fund)	853,144.13	0.06% (May) 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	493,747	2.34%	333
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	$ 747,88
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	794,643	$ 676,988	$ 519,868	$ 456,218	$ 524,215	$ 585,42
May	March	749,818	$ 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-Feb 2021)		2,254,117	1,941,793	1,883,398	1,722,858	1,699,494	1,673,33
MONTH(S) SALES TAX REC'D BY COUNTY (May)		749,818	676,988	519,868	456,218	524,215	585,42
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	$34,325.09	$904.54	March 2021	Late
Advanced Mfg. Technologies	January 1, 2013	September 2021	$19,292.64	$935.63	January 2020	Late
Cheel LLC	February 1, 2018	December 2024	$28,214.36	$647.01	April 2021	Late
Oldenburg Metal Properties	April 1, 2014	March 2024	$23,166.45	$678.41	May 2021	Late
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$76,549.82	$975.10	May 2021	Late
The Bottle Shop	May 1, 2017	October 1, 2023	$14,884.76	$542.91	January 2022	Timely
The Fermentorium	May 1, 2015	July 2025	$41,541.94	$757.79	October 2020	Late

Ozaukee County Committee Report

General Fund Treasurer

For the Five Months Ending Monday, May 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	$12,810	$141,062	$302,000	$160,938	46.71%
Public Charges for Services	$20,597	$22,196	$4,000	($18,196)	554.90%
Other Revenue	-	$6,162	$17,500	$11,338	35.21%
Total Revenues	**$33,407**	**$169,420**	**$323,500**	**$154,080**	**52.37%**
Expenditures					
Salaries	$16,585	$90,002	$249,968	$159,966	36.01%
Fringe Benefits	$6,965	$45,445	$115,073	$69,628	39.49%
Travel/Training	-	-	$4,700	$4,700	0.00%
Supplies	$117	$44,315	$32,085	($12,230)	138.12%
Purchased Services	$205	$4,137	$12,600	$8,463	32.83%
Interdepartment Charges	$2,910	$13,316	$35,394	$22,078	37.62%
Other Expenses	$1,589	$12,289	$19,650	$7,361	62.54%
Total Operating Expenditures	**$28,371**	**$209,504**	**$469,470**	**$259,966**	**44.63%**
Capital Outlay					
Total Expenditures	**$28,371**	**$209,504**	**$469,470**	**$259,966**	**44.63%**
Net Increase (Decrease)	**$5,036**	**($40,084)**	**($145,970)**	**($105,886)**	**27.46%**

Equity:

Attachment: Treasurer June Report (7071 : Treasurer Report June 2021)