



AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, AUGUST 26, 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. July 29, 2021

5. CORPORATION COUNSEL DEPARTMENT REPORT

- a. Corporation Counsel Finance Report

6. ACTION ITEMS

- a. Bid Opening & Acceptance of Bids for Land Sale of Tax Deed Property - Parcel # 15-114-02-09-000, City of Mequon
- b. Plan for Disposition of Property Acquired by County - Parcel # 15-114-02-09-000, City of Mequon
- c. Resolution: Authorization of Sale of Tax Deed Property, City of Mequon - Parcel # 15-114-02-09-000
- d. Bid Opening & Acceptance of Bids for Land Sale of Tax Deed Property - Parcel # 16-132-03-00-099, City of Port Washington
- e. Plan for Disposition of Property Acquired by County - Parcel # 16-132-03-00-099, City of Port Washington
- f. Resolution: Authorization of Sale of Tax Deed Property, City of Port Washington - Parcel # 16-132-03-00-099
- g. Bid Opening & Acceptance of Bids for Land Sale of Tax Deed Property - Parcel # 16-122-01-11-001, City of Port Washington
- h. Plan for Disposition of Property Acquired by County - Parcel # 16-122-01-11-001, City of Port Washington
- i. Resolution: Authorization of Sale of Tax Deed Property, City of Port Washington - Parcel # 16-122-01-11-001
- j. Resolution: Supplemental Appropriation 2021 - Land & Water Management
- k. Resolution: Increase of Revenue 2021 - Planning & Parks; Land & Water Management
- l. Resolution: Amending Chapter 5.01 (3)(b) of the Ozaukee County Policy and Procedure Manual - County Finance - Authorization for Independent Bank Accounts

m. Wire Transfers #3331-#3342 and July 2021 Schedule of Vouchers

7. DEPARTMENT REPORTS

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

8. NEXT MEETING DATE

Thursday, September 23, 2021

9. ADJOURNMENT

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

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

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	August 26, 2021
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Julie Winkelhorst

Agenda Summary July 29, 2021

[<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/ 07292021-2946>](https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/07292021-2946)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	August 26, 2021
DEPARTMENT:	Corporation Counsel
DIRECTOR:	Rhonda Gorden
PREPARER:	Beth Esselman

Agenda Summary Corporation Counsel Finance Report

ATTACHMENTS:

- Corp. Counsel Aug2021 (PDF)

Ozaukee County Committee Report
General Fund Corporation Counsel
 For the Seven Months Ending Saturday, July 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	\$685	\$124,019	\$506,150	\$382,131	24.50%
Public Charges for Services	\$564	\$2,286	\$7,650	\$5,364	29.88%
Total Revenues	\$1,249	\$126,305	\$513,800	\$387,495	24.58%
Expenditures					
Salaries	\$41,202	\$283,190	\$513,210	\$230,020	55.18%
Fringe Benefits	\$15,457	\$124,504	\$205,073	\$80,569	60.71%
Travel/Training	-	-	\$2,900	\$2,900	0.00%
Supplies	\$105	\$1,510	\$12,425	\$10,915	12.15%
Purchased Services	\$305	\$6,134	\$23,066	\$16,932	26.59%
Interdepartment Charges	\$3,241	\$50,640	\$104,168	\$53,528	48.61%
Other Expenses	-	\$89	\$1,400	\$1,311	6.36%
Total Operating Expenditures	\$60,310	\$466,067	\$862,242	\$396,175	54.05%
Capital Outlay					
Total Expenditures	\$60,310	\$466,067	\$862,242	\$396,175	54.05%
Net Increase (Decrease)	(\$59,061)	(\$339,762)	(\$348,442)	(\$8,680)	97.51%

Equity:

Attachment: Corp. Counsel Aug2021 (7189 : Corporation Counsel Finance Report August 2021)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: August 26, 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). This is the second time the property is being requested for appraisal and sale.

Parcel # 15-114-02-09-000

Prior Owner: Curtis J Bruning

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 8/31/2021: \$12,238.52

Current Pro-rata Share Cost of Expenses: \$509.02

Current Sales Expenses: \$368.71

Estimated Foreclosure and Sales Expenses for Second Listing: \$400.00

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:

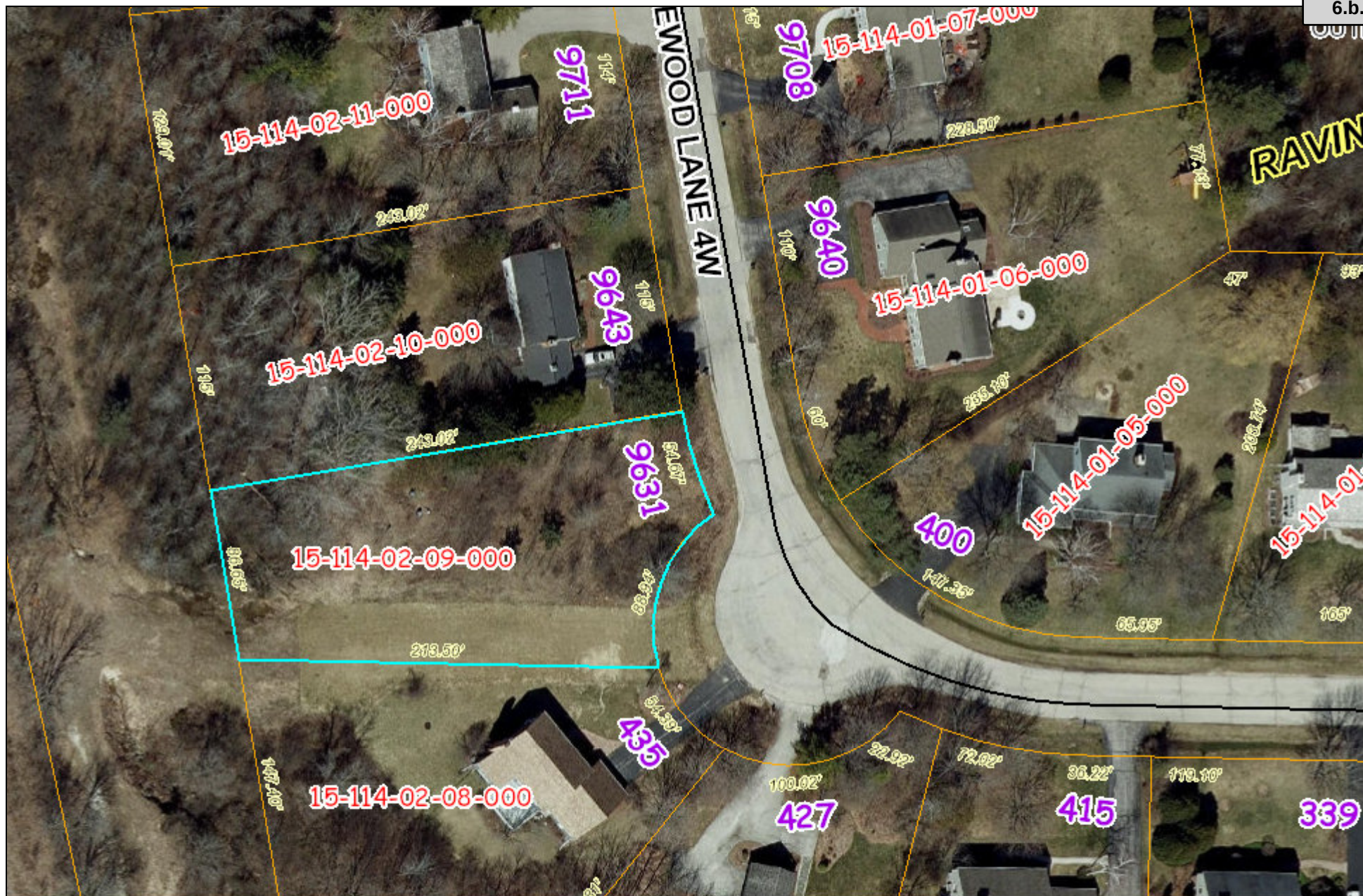
County Levy: N/A Non-County Levy: N/A Indicate source: Sale of Properties

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)
- 151140209000 Roadside (PDF)



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

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





RESOLUTION NO. (ID # 7194)

AUTHORIZATION OF SALE OF TAX DEED PROPERTY, CITY OF MEQUON - PARCEL
15-114-02-09-000

WHEREAS, Ozaukee County through its annual tax settlement with all property tax jurisdictions paid out \$9,181.82 in delinquent taxes (2017-2020 tax years); and

WHEREAS, Ozaukee County Treasurer subsequently was unable to collect the delinquent taxes, special assessments/charges along with the accrued interest and penalty through an installment or any other measures; and

WHEREAS, the Ozaukee County Treasurer initiated in rem foreclosure proceedings in an attempt to recover the delinquent taxes and Ozaukee County was eventually granted ownership via Circuit Court on May 27th, 2021 to recover the value of the delinquent taxes; and

WHEREAS, the Finance Committee has overseen the management of the delinquent tax parcel and determined that the County Treasurer should auction the property and all of its contents to the highest bidder in an “as is” condition; and

WHEREAS, the Treasurer posted public notice for auction and the Finance Committee reviewed the property bid results obtained from interested parties to purchase the property and recommends disposition to the Ozaukee County Board.

NOW, THEREFORE, BE IT RESOLVED that the Ozaukee County Board of Supervisors, authorize the sale of the property “as is” to the highest bidder.

Dated at Port Washington, Wisconsin, this 1st day of September 2021.

SUMMARY: Tax Deed Sale of Property Parcel #15-114-02-09-000, City of Mequon.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	August 26, 2021
DEPARTMENT:	Treasurer
DIRECTOR:	Joshua Morrison
PREPARER:	Joshua Morrison

Agenda Summary Authorization of Sale of Tax Deed Property, City of Mequon - Parcel # 15-114-02-09-000

BACKGROUND INFORMATION: Judgment to Ozaukee County for non-payment of real estate taxes on May 27, 2021 by the Honorable Paul Malloy, Circuit Court Judge, Branch #1.

Prior owner: Curtis Bruning

Property Description: 1119874 LOT 9 BLK 2 RAVINE FARM

Assessment 2020: Land Value \$174,000.00

Estimated Fair Market Value 2020: \$191,400.00

Appraisal: Ozaukee County Finance Committee, 6/24/2021, \$191,000.00

Taxes, Interest, Penalty, and total current parcel expenses due the County as of 8/31/2021: \$12,747.54

Sales Expenses: Advertisements in Ozaukee Press and News Graphic, \$368.71

Real Estate Transfer Recording Fee: \$30.00

ANALYSIS: Objective to sell property "as is" equal to or greater than the appraised value of the property, \$191,000.00 by sealed bid.

FISCAL IMPACT: Excess proceeds after taxes and expenses will go to the General Fund.

Balance Current Year: \$12,747.54 (current as of 8/31/2021)

Next Year's Estimated Cost: \$3,000.00 (est.) (2021 property taxes)

FUNDING SOURCE: Sale of property

RECOMMENDED MOTION: Accept highest bid equal to, or greater than \$191,000.00

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: August 26, 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). This is the second time a request for appraisal and sale is being requested.

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 8/31/2021: \$10.48

Current Pro-rata Share Cost of Expenses: \$506.93

Current Sales Expenses: \$368.71

Estimated Foreclosure and Sales Expenses for Second Listing: \$400.00

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:

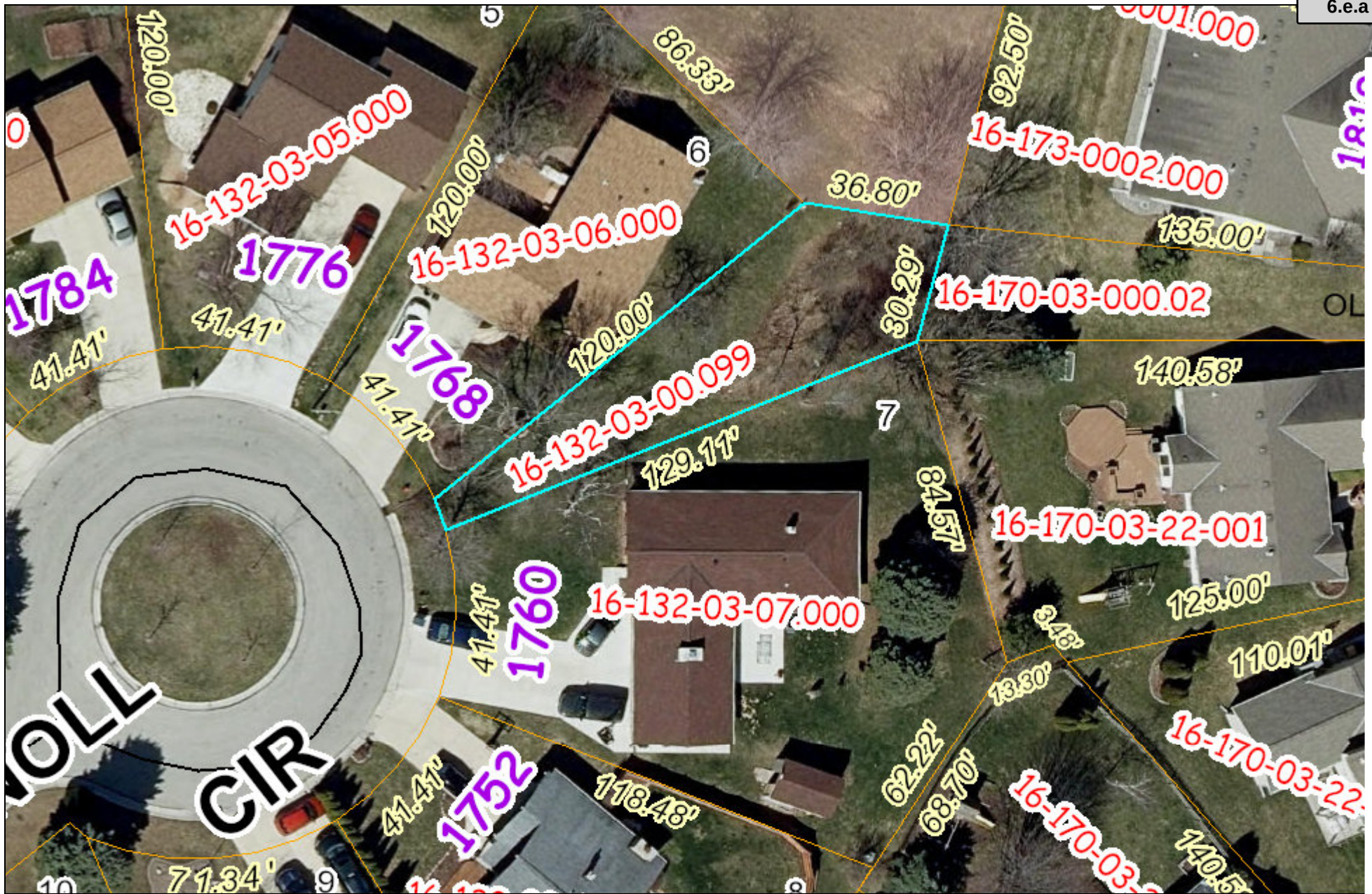
County Levy: N/A Non-County Levy: N/A Indicate source: Sale of Properties

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)



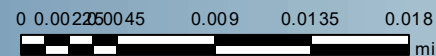
Legend

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

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RESOLUTION NO. (ID # 7193)

AUTHORIZATION OF SALE OF TAX DEED PROPERTY, CITY OF PORT WASHINGTON
- PARCEL # 16-132-03-00-099

WHEREAS, Ozaukee County through its annual tax settlement with all property tax jurisdictions paid out \$7.64 in delinquent taxes (2017-2020 tax years); and

WHEREAS, Ozaukee County Treasurer subsequently was unable to collect the delinquent taxes, special assessments/charges along with the accrued interest and penalty through an installment or any other measures; and

WHEREAS, the Ozaukee County Treasurer initiated in rem foreclosure proceedings in an attempt to recover the delinquent taxes and Ozaukee County was eventually granted ownership via Circuit Court on May 27th, 2021 to recover the value of the delinquent taxes; and

WHEREAS, the Finance Committee has overseen the management of the delinquent tax parcel and determined that the County Treasurer should auction the property and all of its contents to the highest bidder in an “as is” condition; and

WHEREAS, the Treasurer posted public notice for auction and the Finance Committee reviewed the property bid results obtained from interested parties to purchase the property and recommends disposition to the Ozaukee County Board.

NOW, THEREFORE, BE IT RESOLVED that the Ozaukee County Board of Supervisors, authorize the sale of the property “as is” to the highest bidder.

Dated at Port Washington, Wisconsin, this 1st day of September 2021.

SUMMARY: Sale of Tax Deed Property, City of Port Washington - Parcel # 16-132-03-00-099

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	August 26, 2021
DEPARTMENT:	Treasurer
DIRECTOR:	Joshua Morrison
PREPARER:	Joshua Morrison

Agenda Summary Authorization of Sale of Tax Deed Property, City of Port Washington - Parcel # 16-132-03-00-099

BACKGROUND INFORMATION: Judgment to Ozaukee County for non-payment of real estate taxes on May 27, 2021 by the Honorable Paul Malloy, Circuit Court Judge, Branch #1.

Prior owner: Richard Ansay, et al

Property Description: 1119874 OUTLOT 1 BLK 3 BIRCHWOOD HILLS

Assessment 2020: Land Value \$100.00

Estimated Fair Market Value 2020: \$100.00

Appraisal: Ozaukee County Finance Committee, 6/24/2021, \$1,200.00

Taxes, Interest, Penalty, and total current parcel expenses due the County as of 8/31/2021: \$517.41

Sales Expenses: Advertisements in Ozaukee Press and News Graphic, \$368.71

Real Estate Transfer Recording Fee: \$30.00

ANALYSIS: Objective to sell property "as is" equal to or greater than the appraised value of the property, \$1,200.00 by sealed bid.

FISCAL IMPACT: Excess proceeds after taxes and expenses will go to the General Fund.

Balance Current Year: \$517.41 (current as of 8/31/2021)

Next Year's Estimated Cost: \$2.00 (2021 property taxes)

FUNDING SOURCE: Sale of property

RECOMMENDED MOTION: Accept highest bid equal to, or greater than \$1,200.00

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: August 26, 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). This is the second time the property is being requested for appraisal and sale.

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 8/31/2021: \$10.48

Current Pro-rata Share Cost of Expenses: \$494.42

Current Sales Expenses: \$367.70

Estimated Foreclosure and Sales Expenses for Second Listing: \$400.00

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:

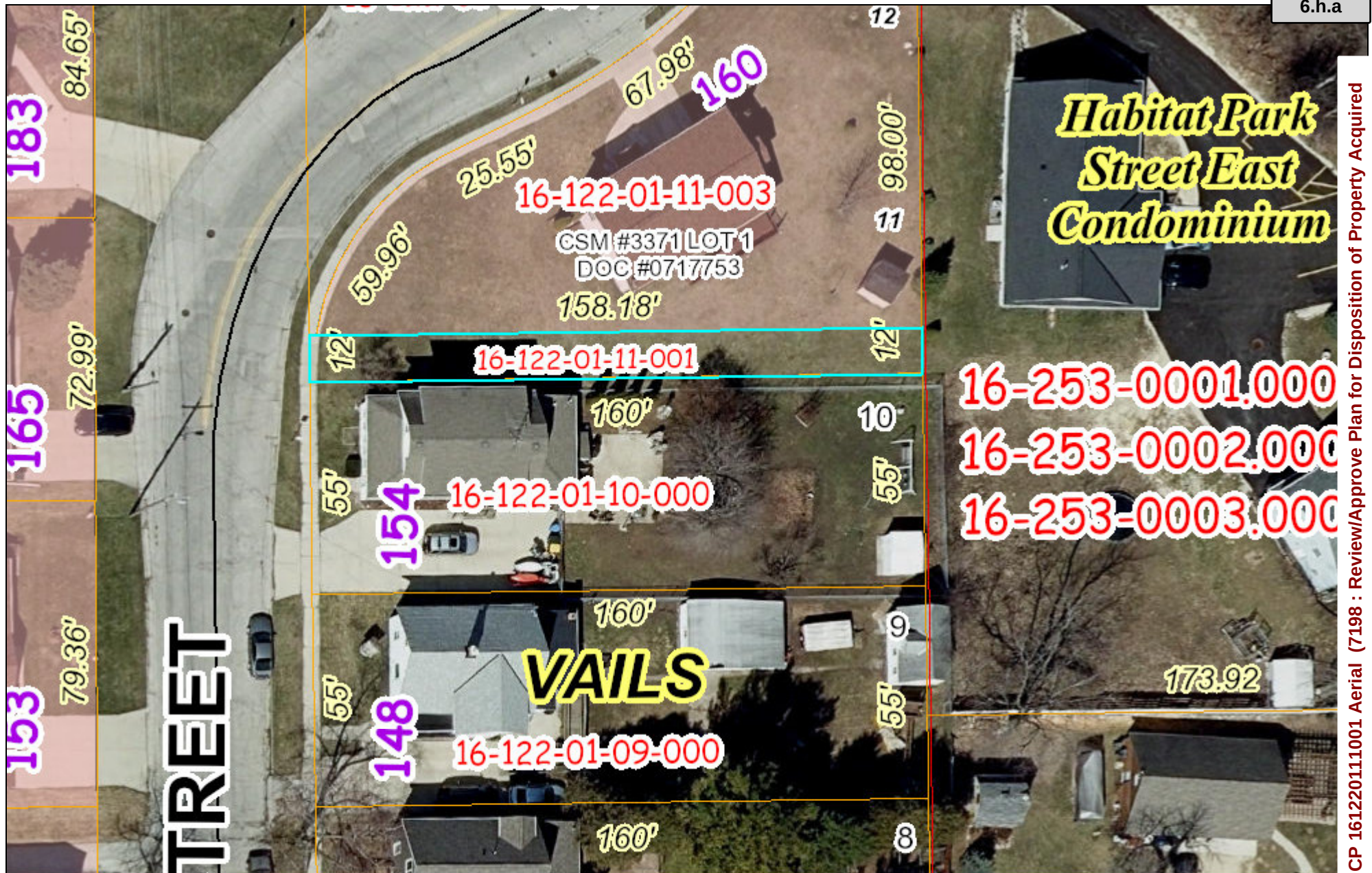
County Levy: N/A Non-County Levy: N/A Indicate source: Sale of Properties

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)



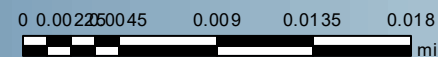
Legend

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

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RESOLUTION NO. (ID # 7192)

AUTHORIZATION OF SALE OF TAX DEED PROPERTY, CITY OF PORT WASHINGTON
- PARCEL # 16-122-01-11-001

WHEREAS, Ozaukee County through its annual tax settlement with all property tax jurisdictions paid out \$7.64 in delinquent taxes (2017-2020 tax years); and

WHEREAS, Ozaukee County Treasurer subsequently was unable to collect the delinquent taxes, special assessments/charges along with the accrued interest and penalty through an installment or any other measures; and

WHEREAS, the Ozaukee County Treasurer initiated in rem foreclosure proceedings in an attempt to recover the delinquent taxes and Ozaukee County was eventually granted ownership via Circuit Court on May 27th, 2021 to recover the value of the delinquent taxes; and

WHEREAS, the Finance Committee has overseen the management of the delinquent tax parcel and determined that the County Treasurer should auction the property and all of its contents to the highest bidder in an “as is” condition; and

WHEREAS, the Treasurer posted public notice for auction and the Finance Committee reviewed the property bid results obtained from interested parties to purchase the property and recommends disposition to the Ozaukee County Board.

NOW, THEREFORE, BE IT RESOLVED that the Ozaukee County Board of Supervisors, authorize the sale of the property “as is” to the highest bidder.

Dated at Port Washington, Wisconsin, this 1st day of September 2021.

SUMMARY: Sale of Tax Deed Property, City of Port Washington - Parcel # 16-122-01-11-001

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	August 26, 2021
DEPARTMENT:	Treasurer
DIRECTOR:	Joshua Morrison
PREPARER:	Joshua Morrison

Agenda Summary Authorization of Sale of Tax Deed Property, City of Port Washington - Parcel # 16-122-01-11-001

BACKGROUND INFORMATION: Judgment to Ozaukee County for non-payment of real estate taxes on May 27, 2021 by the Honorable Paul Malloy, Circuit Court Judge, Branch #1.

Prior owner: Marie Schanen, et al

Property Description: 1119874 S 12 FT LOT 11 BLK 1 VAIL'S PLAT

Assessment 2020: Land Value \$100.00

Estimated Fair Market Value 2020: \$100.00

Appraisal: Ozaukee County Finance Committee, 6/24/2021, \$600.00

Taxes, Interest, Penalty, and total current parcel expenses due the County as of 8/31/2021: \$504.90

Sales Expenses: Advertisements in Ozaukee Press and News Graphic, \$367.70

Real Estate Transfer Recording Fee: \$30.00

ANALYSIS: Objective to sell property "as is" equal to or greater than the appraised value of the property, \$600.00 by sealed bid.

FISCAL IMPACT: Excess proceeds after taxes and expenses will go to the General Fund.

Balance Current Year: \$504.90 (current as of 8/31/2021)

Next Year's Estimated Cost: \$2.00 (2021 property taxes)

FUNDING SOURCE: Sale of property

RECOMMENDED MOTION: Accept highest bid equal to, or greater than \$600.00

RESOLUTION NO. (ID # 7175)

SUPPLEMENTAL APPROPRIATION 2021 - LAND & WATER MANAGEMENT

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

Department / Program

	<u>Account Number</u>	<u>Account Name</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<i>Land & Water Management</i>				
Expense	401-1-01-60000-028	Capital Project Fund 401	\$65,000	
Revenue	401-0-00-31690-000	Unassigned Balance		\$65,000

Dated at Port Washington, Wisconsin, this 1st day of September 2021.

SUMMARY: Supplement Appropriation for Tractor Purchase to Support Soil Health Initiatives of the Clean Farm Families.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	August 26, 2021
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Tyler Quaas

Agenda Summary Supplemental Appropriation 2021 - Land & Water Management

ATTACHMENTS:

- Land & Water Management SA (PDF)

Natural Resources Committee
AGENDA INFORMATION SHEET

AGENDA DATE: August 5, 2021
DEPARTMENT: Land and Water Management
DIRECTOR: Andy Holschbach
PREPARER: Andy Holschbach

Agenda Summary Tractor Purchase to Support Soil Health Initiatives of the Clean Farm Families & Associated Budget Amendment*

BACKGROUND INFORMATION: In 2018, the Fund for Lake Michigan approached Ozaukee County Clean Farm Families about how they might help promote its soil health initiatives. Clean Farm Families had good success experimenting with inter-seeding using a 4-row inter-seeder planter from Pennsylvania State University. It was decided to purchase a 6-row inter-seeder planter - which also converts to a no-till drill - using funds from the Fund for Lake Michigan. Since these funds could not go directly to Clean Farm Families, the award was made to the Ozaukee County Land and Water Management Department, and the county purchased the inter-seeder.

To maximize the use of the inter-seeder planter, Clean Farm Families initiated a cover crop planting service to get more cover crops planted to improve soil health and water quality.

At a cost of \$14.00 per acre, farmers can use the service to plant cover crops. The service provides the inter-seeder/no-till drill, a tractor leased from Farmers' Implement, and a driver paid by the county. The farmer provides the fuel. It is anticipated that approximately 1200 plus acres of cover crops will be planted in 2021 using the inter-seeder/no-till drill.

Clean Farm Families recently learned the tractor leased from Farmers' Implement will be sold and no other tractors are available for lease. Tractors, like many items now, are in short supply due to COVID; farmers usually purchase them as they become available.

ANALYSIS: Farmers' Implement will sell the leased tractor for \$65,000. The tractor is a 2013 CaseIH Maxxum 140, Mechanical Front-Wheel Drive, with about 1750 hours of mileage. A tractor is necessary to effectively utilize the inter-seeder planter/no-till drill owned by the county. The tractor can also be used for roller/crimping cover crops, establishing demonstration plots, and for field days.

FISCAL IMPACT: \$65,000 **FUNDING SOURCE:** \$65,000, Capital Project Fund

RECOMMENDED MOTION: To authorize the purchase of the CaseIH Maxxum 140 from Farmers' Implement, and to approve the budget amendment to utilize the Capital Project Fund.

NATURAL RESOURCES COMMITTEE

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

6.j.a



Attachment: Land & Water

Packet Pg. 27

RESOLUTION NO. (ID # 7178)

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

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

Department / Program

	<u>Account Number</u>	<u>Account Name</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<i>Planning & Parks</i>				
Expense	221-1-01-51101-000	Regular Salaries and Wages	\$2,500	
Expense	221-1-01-53601-000	Other Material Supplies	2,497	
Revenue	221-1-01-49501-000	Private Foundations - UCP SWWT Grant		\$4,997
<i>Land & Water Management</i>				
Expense	117-2-01-58181-001	PLW Grant - Incentive Payments	\$10,000	
Expense	117-2-01-42615-000	Local Gvmt Units-MMSD	20,000	
Revenue	117-2-01-42375-006			\$30,000
Expense	117-2-03-58180-000	Landowner Reimbursement	\$37,735	
Revenue	117-2-03-42375-000	St. Aid - Conservation - Wildlife Admin & Abatement		\$37,735

Dated at Port Washington, Wisconsin, this 1st day of September 2021.

SUMMARY: Ulao Creek Partnership and Southeastern Wisconsin Watersheds Trust - \$4,997; Fund for Lake Michigan - \$30,000 and Wisconsin Wildlife Damage Abatement and Claims Program - \$37,735.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	August 26, 2021
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Tyler Quaas

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

ATTACHMENTS:

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

Natural Resources Committee
AGENDA INFORMATION SHEET

AGENDA DATE: August 5, 2021
DEPARTMENT: Planning and Parks
DIRECTOR: Andrew Struck
PREPARER: Andrew Struck

Agenda Summary Increase of Revenue Budget Amendment for a Ulao Creek Partnership Southeastern Wisconsin Watersheds Trust Grant for Tree Planting at the Ulao Creek Habitat Restoration Area

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a grant from the Ulao Creek Partnership (UCP) and Southeastern Wisconsin Watersheds Trust (SWWT). Specifically, this grant will support purchase of native tree species for planting by staff with conservation corps (i.e. AmeriCorps NCCC, Milwaukee Community Service Corps (MCSC) and Wisconsin Youth Conservation Corps (WisCorps)) and other contractor assistance in the Ulao Creek Habitat Restoration Area, specifically within the Gateway parcel. The UCP has supported the Department's ongoing invasive vegetation management and tree planting efforts at the Gateway parcel through award and provision of multiple grants as part of its long-term (25 + years) partnership with the Department.

ANALYSIS: The total grant award is \$4,997. No formal match is required, through the Department will leverage in-kind staff time, equipment and supplies to support overall project activities.

FISCAL IMPACT:

Balance Current Year: NONE (Additional Program Revenue - \$4,997)

Next Year's Estimated Cost: NONE

FUNDING SOURCE:

County Levy: Non-County Levy: X Indicate source: UCP SWWT Grant

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Ulao Creek Partnership - Southeastern Wisconsin Watersheds Trust Grant for Tree Planting in the Ulao Creek Habitat Restoration Area.

NATURAL RESOURCES COMMITTEE

RESULT: **APPROVED AND FORWARDED [UNANIMOUS]Next: 8/26/2021 8:30 AM**

MOVER: B. Ross, Supervisor District 19

SECONDER: B. Jobs, Vice-Chairperson

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

Attachment: Planning & Parks (7178 : INC REV)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: August 5, 2021
DEPARTMENT: Land and Water Management
DIRECTOR: Andy Holschbach
PREPARER: Andy Holschbach

Agenda Summary Fund for Lake Michigan Grant Award to Support the Clean Farm Families and Associated Budget Amendment*

BACKGROUND INFORMATION: This \$30,000 grant award from the Fund for Lake Michigan, an advocate of the Clean Farm Families, will serve as part of the 1:1 match required by the State Producer-Led Watershed Protection Grant which is providing \$30,000 in 2021.

ANALYSIS: Funds will be used to support field days, soil health workshops, demonstration plots, conservation practice incentives and other items to promote soil health. \$17,400 from a USDA Conservation Innovation Grant is also serving to meet the 1:1 match required by the State. Ozaukee County serves as the collaborator for the Clean Farm Families and manages the grants and budget.

FISCAL IMPACT: \$30,000

FUNDING SOURCE: Fund for Lake Michigan

County Levy: \$0

Non-County Levy: \$30,000 Indicate source: Fund for Lake Michigan

RECOMMENDED MOTION: Approval to accept the \$30,000 Fund for Lake Michigan grant award to support the Clean Farm Families

NATURAL RESOURCES COMMITTEE

RESULT: **APPROVED AND FORWARDED [UNANIMOUS]**Next: 8/26/2021 8:30 AM

MOVER: R. Holyoke, Supervisor District 22

SECONDER: B. Jobs, Vice-Chairperson

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

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: August 5, 2021
DEPARTMENT: Land and Water Management
DIRECTOR: Andy Holschbach
PREPARER: Andy Holschbach

Agenda Summary Increase of Revenue Budget Amendment from the State Wildlife Damage Abatement & Claims Program*

BACKGROUND INFORMATION: This increase of revenue includes funds from the State Wildlife Damage Abatement & Claims Program in the amount of \$37,735 to cover 75% of the cost of a 6,750 foot permanent, 8 foot high, woven wire fence to prevent deer browse damage to apple trees and Christmas trees on the property owned by Apple Land, LLC along State Hwy 57 in the Town of Saukville. The proposed fence was approved by the WDNR and is cost-shared through the State Wildlife Damage Abatement and Claims Program administered by the Land & Water Management Department.

ANALYSIS: This increase of revenue includes funds from the State Wildlife Damage Abatement & Claims Program in the amount of \$37,735 to cover 75% of the cost of 6,750 feet of a permanent, 8 foot high, woven wire fence to prevent deer browse damage to apple trees and Christmas trees on the property owned by Apple Land, LLC along State Hwy 57 in the Town of Saukville.

FISCAL IMPACT: \$37,735

FUNDING SOURCE:

County Levy: \$0

Non-County Levy: \$37,735

Indicate source: \$37,735 WDNR

RECOMMENDED MOTION: Approve Increase of Revenue Budget Amendment totaling \$37,735

NATURAL RESOURCES COMMITTEE

RESULT: **APPROVED AND FORWARDED [UNANIMOUS]**Next: 8/26/2021 8:30 AM

MOVER: B. Jobs, Vice-Chairperson

SECONDER: R. Holyoke, Supervisor District 22

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

Attachment: Land & Water Management (7178 : INC REV)

RESOLUTION NO. (ID # 7167)

AMENDING CHAPTER 5.01 (3)(B) OF THE OZAUKEE COUNTY POLICY AND
PROCEDURE MANUAL - COUNTY FINANCE - AUTHORIZATION FOR INDEPENDENT
BANK ACCOUNTS

RESOLVED, by the Ozaukee County Board of Supervisors, that Section 5.01 (3)(b) of the Ozaukee County Policy and Procedure Manual be amended to read:

5.01 COUNTY FINANCE

(3) Authorization for Independent Bank Accounts:

(a) No department shall open an independent bank account (checking or otherwise) without prior approval of the County Board.

(b) *Following are the authorized accounts (Account names and numbers shall be filed with the Treasurer.):*

23. [Planning and Parks Department - Reservation and Donation Revenues](#)

Dated at Port Washington, Wisconsin, this 1st day of September 2021.

SUMMARY: Amending the County Policy and Procedure Manual to include an authorized account for the Planning and Parks Department Reservation and Donation Revenues.

VOTE REQUIRED:

NATURAL RESOURCES COMMITTEE

FINANCE COMMITTEE

08/05/21

Natural Resources Committee

APPROVE AND FORWARD

RESULT: APPROVE AND FORWARD [UNANIMOUS]

Next: 8/26/2021 8:30 AM

MOVER: N. Minkel-Dumit, Supervisor District 26

SECONDER: B. Ross, Supervisor District 19

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

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	August 26, 2021
DEPARTMENT:	Planning and Parks
DIRECTOR:	Andrew Struck
PREPARER:	Andrew Struck

Agenda Summary Amending Chapter 5.01 (3)(b) of the Ozaukee County Policy and Procedure Manual - County Finance - Authorization for Independent Bank Accounts

BACKGROUND INFORMATION: The Planning and Parks Department (Department) routinely accepts payments for Parks reservations (e.g., camping, parks shelter rentals, etc.), disk golf fees, and for donations from the public. In 2019 this total revenue was approximately \$45,686 and in 2020, was approximately \$50,210. Payments for all these reservations and donations have been accepted and processed manually via check or via credit card by Department staff over the phone or in person, which led to significant inefficiencies in work flow and occasional complications in financial tracking as multiple staff were accepting reservations both in the field (e.g., camping) and in the office. In June 2021, Department staff researched, developed, and implemented a custom online reservation system for the public to review all reservable spaces in the Parks System and make online payments. This user-friendly system has resulted in significant Department staff time efficiencies and more accurate tracking and processing of payments. Since June 17, 2021 when the platform was made live, the system has processed approximately 141 individual reservations totaling over \$5,000 and donations totaling approximately \$4,360.

ANALYSIS: The Parks online system currently accepts credit card payments through PayPal, which is linked to the current Golf Course's PayPal system and associated Golf Course checking bank account. The Finance Department has expressed that it is difficult to track and reconcile the PayPal and bank account statements and associated payments to the appropriate County accounts, given the volume of payments and that both the Golf Course Division and Parks Division payments are combined within the same statements. Thus, a new, unique PayPal account linked to a new, independent Planning and Parks Department - Parks Division depository checking account is recommended. Department staff also has coordinated with the County Treasurer on alternate payment methods including Point & Pay, however, this system is not currently compatible with the online reservation system software. Chapter 5(3)(a) of the Ozaukee County Policy and Procedure Manual states "No department shall open an independent bank account (checking or otherwise) without prior approval of the County Board". The Department will coordinate with the County Treasurer and Finance Department on setting up the new account and establishing the associated account name and number.

FISCAL IMPACT:

Balance Current Year: NONE

Next Year's Estimated Cost: NONE

FUNDING SOURCE:

County Levy:

Non-County Levy: X

Indicate source: Park Revenues and Donations

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the resolution approving modification to Chapter 5(3)(b) of the Ozaukee County Policy and Procedure Manual to authorize the Planning and Parks Department to open an independent depository checking account for reservation payments, fees, and donations for the Parks Division.

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE: August 26, 2021
DEPARTMENT: Finance
DIRECTOR: Jay McMahon
PREPARER: Carla Phillips

Agenda Summary Wire Transfers #3331-#3342 and July 2021 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers #3331 - #3342 (PDF)



**Finance Committee
August 26, 2021**

Wire Transfers

WT #	Date	Amount Paid To	Purpose
WT#3331	7/23/2021	\$530.66 WI DOR	wage attach/jhm
WT#3332	8/16/2021	\$61,205.60 WI DOR/jhm	State Payroll taxes/jhm
WT#3333	7/26/2021	\$323,612.66 IRS/jhm	Federal Payroll Taxes/jhm
WT#3334	8/16/2021	\$454,668.24 RE Transfer July 2021/jhm	RE Transfer July 2021/jhm
WT#3335	8/4/2021	\$24,031.72 GREAT WEST TRUST CO/KPM	WI DEFERRED COMP/KPM
WT#3336	8/4/2021	\$4,390.50 NORTH SHORE BANK/KPM	DEFERRED COMP/KPM
WT#3337	8/6/2021	\$802.43 WI DOR/KPM	EMP PR DED DOR ORDER/KPM
WT#3338	8/9/2021	\$310,724.51 IRS/FEDERAL PAYROLL TAX/KPM	FEDERAL PAYROLL TAX/KPM
WT#3339	8/31/2021	\$61,421.66 WI DEPT OF REVENUE	STATE PAYROLL TAX/KPM
WT#3340	8/13/2021	\$48,490.85 AEGIS/WORKERS COMP/KPM	JULY 2021 CLAIMS/KPM
WT#3341	8/20/2021	\$21,431.82 WI DOR/SALES TAX JULY '21/KPM	WI DOR/SALES TAX JULY '21/KPM
WT 3342	8/20/2021	\$36,813,559.67 Settlement	Municipalities & Schools

\$38,124,870.32

Attachment: Wire Transfers #3331 - #3342 (7200 : WT & SV)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	August 26, 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 Seven Months Ending Saturday, July 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	\$45	\$201	\$45	(\$156)	446.67%
Intergovernmental Charges	\$2,487	\$45,176	\$41,773	(\$3,403)	108.15%
Interdepartmental Charges	\$7,245	\$49,607	\$84,000	\$34,393	59.06%
Licenses & Permits	\$4,030	\$11,175	\$21,500	\$10,325	51.98%
Other Revenue	\$1,622	\$4,085	\$18,500	\$14,415	22.08%
Total Revenues	\$15,429	\$110,244	\$165,818	\$55,574	66.48%
Expenditures					
Salaries	\$29,303	\$202,028	\$369,521	\$167,493	54.67%
Fringe Benefits	\$17,690	\$117,138	\$109,298	(\$7,840)	107.17%
Travel/Training	-	\$321	\$29,300	\$28,979	1.10%
Supplies	\$8,601	\$118,370	\$183,925	\$65,555	64.36%
Purchased Services	\$599	\$37,654	\$55,200	\$17,546	68.21%
Interdepartment Charges	\$1,679	\$12,108	\$28,213	\$16,105	42.92%
Other Expenses	-	\$200	\$4,627	\$4,427	4.32%
Total Operating Expenditures	\$57,872	\$487,819	\$780,084	\$292,265	62.53%
Capital Outlay					
Total Expenditures	\$57,872	\$487,819	\$780,084	\$292,265	62.53%
Net Increase (Decrease)	(\$42,443)	(\$377,575)	(\$614,266)	(\$236,691)	61.47%

Equity:

Attachment: County Clerk Financials (7199 : County Clerk Report)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	August 26, 2021
DEPARTMENT:	Finance
DIRECTOR:	Jay McMahon
PREPARER:	Carla Phillips

Agenda Summary Finance

ATTACHMENTS:

- 2021-8 Directors Report to Finance (PDF)
- Finance Comm Aug Mtg - Countywide Rpt - Jul 2021 (PDF)
- Finance Comm Aug Mtg - General Fund Rpt - Jul 2021 (PDF)
- Finance Comm Aug Mtg - Non Departmental Rpt - Jul 2021 (PDF)
- Finance Comm Aug Mtg - County Administrator Rpt - Jul 2021 (PDF)
- Finance Comm Aug Mtg - Finance Dpt Rpt - Jul 2021 (PDF)
- Finance Comm Aug Mtg - Budget - Project Mgmt Rpt - Jul 2021 (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE

AUGUST 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:

Auto Fleet Leasing:

Finance and Administration have evaluated three vendors that submitted proposals for leasing 29 County vehicles (excluding Highway, Transit and Sheriff). We selected two Vendors to appear before the Executive Committee on August 30 to present their services and answer questions. The Executive Committee will be asked to select and approve a vendor at that meeting.

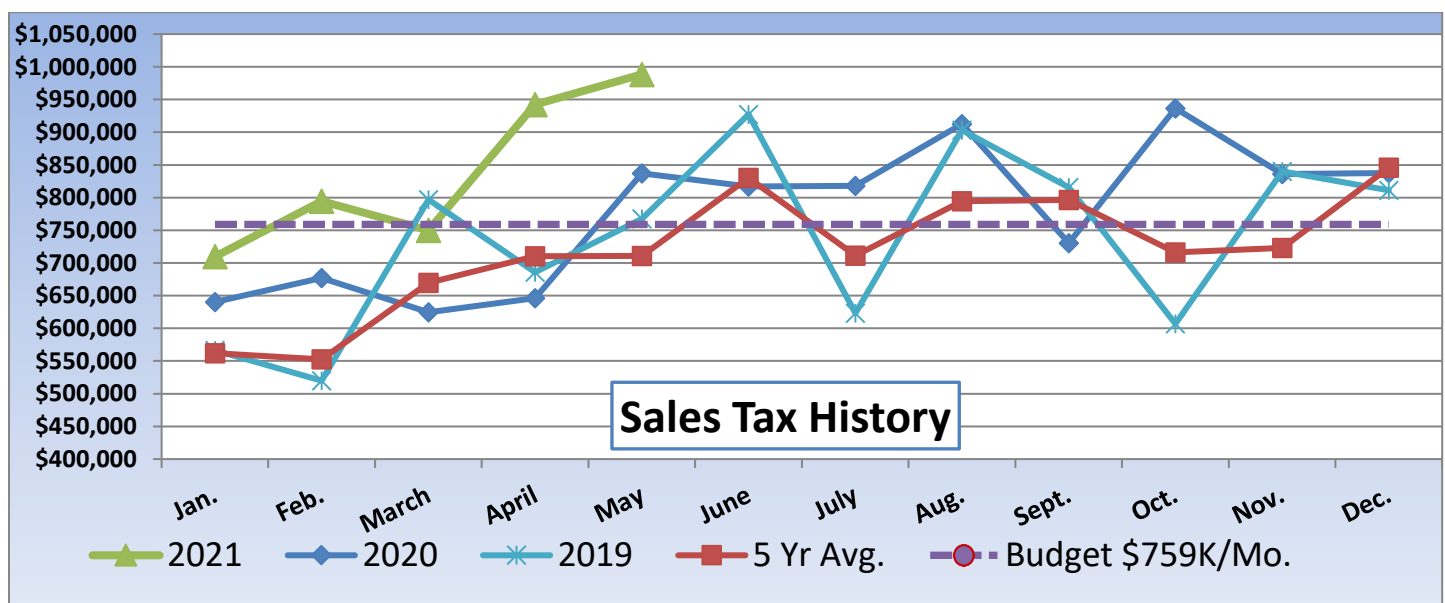
2021 General Fund:

Total Revenues are below budget through July. Intergovernmental revenues are below budget (27.7%) due to grant revenue coming after projects are completed and interest revenue is also below budget due to lower interest rates in 2021. Another factor is sales tax collections have a two-month lag from collection to receipt. We are tracking well above budget for sales tax through May and expect that trend to continue.

Total expenditures are tracking on budget at 58% through July. Salaries and benefits combined are on budget at 58%. Fringe benefits are over due to health insurance premium payments due one month in advance.

Sales Tax Collections:

There is no change from last month as the August sales tax amount for June was not available at the time of this report. Just a recap through May: Sales tax collections are \$759,600 ahead of last year through May with total collections YTD of \$4,184,601 compared to \$3,425,001 in 2020. June and July 2020 collections were \$817,000 and \$818,000 respectively.



Ozaukee County Committee Report

Summary of All Units

For the Seven Months Ending Saturday, July 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	\$2,668,831	\$17,828,218	\$27,363,997	\$9,535,779	65.15%
Intergovernmental Revenues	\$3,088,490	\$16,062,214	\$22,991,726	\$6,929,512	69.86%
Public Charges for Services	\$2,076,668	\$12,072,083	\$26,220,953	\$14,148,870	46.04%
Intergovernmental Charges	\$75,170	\$4,512,475	\$7,350,624	\$2,838,149	61.39%
Interdepartmental Charges	\$126,193	\$1,481,381	\$4,511,914	\$3,030,533	32.83%
Fines/Forfeitures/Penalties	\$23,541	\$121,357	\$231,300	\$109,943	52.47%
Licenses & Permits	\$63,296	\$464,004	\$865,526	\$401,522	53.61%
Interest Revenue	\$20,362	\$145,225	\$375,050	\$229,825	38.72%
Other Revenue	\$554,096	\$12,608,243	\$7,412,953	(\$5,195,290)	170.08%
Total Revenues	\$8,696,647	\$65,295,200	\$97,324,043	\$32,028,843	67.09%
Expenditures					
Salaries	\$2,812,096	\$20,076,844	\$36,237,736	\$16,160,892	55.40%
Fringe Benefits	\$1,007,080	\$7,877,512	\$13,294,409	\$5,416,897	59.25%
Travel/Training	\$32,665	\$146,750	\$518,766	\$372,016	28.29%
Supplies	\$1,338,388	\$4,799,386	\$9,321,819	\$4,522,433	51.49%
Purchased Services	\$1,610,875	\$7,352,173	\$16,861,730	\$9,509,557	43.60%
Interdepartment Charges	(\$457,489)	\$1,975,450	\$4,140,060	\$2,164,610	47.72%
Depreciation	\$239,671	\$1,677,696	\$2,887,050	\$1,209,354	58.11%
Debt Service	-	\$8,722,879	\$2,709,012	(\$6,013,867)	321.99%
Grants	\$35,575	\$1,136,111	\$1,728,778	\$592,667	65.72%
Other Expenses	\$171,102	\$3,361,553	\$5,858,050	\$2,496,497	57.38%
Total Operating Expenditures	\$6,789,963	\$57,126,354	\$93,557,410	\$36,431,056	61.06%
Capital Outlay					
Project Fund	\$156,017	\$663,226	\$1,682,162	\$1,018,936	39.43%
Equipment & Furniture	\$44,529	\$1,413,863	\$2,244,246	\$830,383	63.00%
Buildings & Land	\$29,952	\$134,171	\$5,463,890	\$5,329,719	2.46%
Contra	-	-	(\$551,000)	(\$551,000)	0.00%
Total Capital Outlay	\$230,498	\$2,211,260	\$8,839,298	\$6,628,038	25.02%
Total Expenditures	\$7,020,461	\$59,337,614	\$102,396,708	\$43,059,094	57.95%
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)	\$1,676,186	\$5,957,586	(\$5,708,022)	(\$11,665,608)	104.37%
Equity:					
Retained Earnings	-	(\$1,470,664)	-	\$1,470,664	0.00%
Governmental Fund Balance	-	(\$19,952,389)	-	\$19,952,389	0.00%

Attachment: Finance Comm Aug Mtg - Countywide Rpt - Jul 2021 (7203 : FinDpt)

Ozaukee County Committee Report

Summary of All General Fund Units

For the Seven Months Ending Saturday, July 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	\$1,861,203	\$10,296,080	\$19,551,238	\$9,255,158	52.66%
Intergovernmental Revenues	\$551,399	\$985,789	\$3,558,243	\$2,572,454	27.70%
Public Charges for Services	\$281,415	\$1,528,508	\$2,239,439	\$710,931	68.25%
Intergovernmental Charges	\$75,170	\$512,138	\$253,538	(\$258,600)	202.00%
Interdepartmental Charges	\$12,042	\$236,348	\$470,854	\$234,506	50.20%
Fines/Forfeitures/Penalties	\$23,441	\$120,634	\$225,000	\$104,366	53.62%
Licenses & Permits	\$17,622	\$77,277	\$122,500	\$45,223	63.08%
Interest Revenue	\$17,807	\$97,489	\$375,050	\$277,561	25.99%
Other Revenue	\$61,872	\$350,495	\$565,181	\$214,686	62.01%
Total Revenues	\$2,901,971	\$14,204,758	\$27,361,043	\$13,156,285	51.92%
Expenditures					
Salaries	\$1,098,597	\$7,801,568	\$13,807,803	\$6,006,235	56.50%
Fringe Benefits	\$412,087	\$3,288,113	\$5,246,569	\$1,958,456	62.67%
Travel/Training	\$15,866	\$58,173	\$217,447	\$159,274	26.75%
Supplies	\$77,631	\$797,013	\$1,440,171	\$643,158	55.34%
Purchased Services	\$405,683	\$1,924,212	\$3,310,543	\$1,386,331	58.12%
Interdepartment Charges	\$76,833	\$523,784	\$1,033,336	\$509,552	50.69%
Grants	\$25,669	\$1,001,448	\$1,515,042	\$513,594	66.10%
Other Expenses	\$12,592	\$570,275	\$741,521	\$171,246	76.91%
Total Operating Expenditures	\$2,124,958	\$15,964,586	\$27,312,432	\$11,347,846	58.45%
Capital Outlay					
Equipment & Furniture	\$6,645	\$315,871	\$508,075	\$192,204	62.17%
Buildings & Land	-	-	\$230,000	\$230,000	0.00%
Total Capital Outlay	\$6,645	\$315,871	\$738,075	\$422,204	42.80%
Total Expenditures	\$2,131,603	\$16,280,457	\$28,050,507	\$11,770,050	58.04%
Other Finance (Sources)	-	(\$196,000)	(\$578,269)	(\$382,269)	33.89%
Net Other Financing Sources/Uses	-	(\$196,000)	(\$578,269)	(\$382,269)	33.89%
					1690.45
Net Increase (Decrease)	\$770,368	(\$1,879,699)	(\$111,195)	\$1,768,504	%
Equity:					
Governmental Fund Balance	-	(\$10,320,686)	-	\$10,320,686	0.00%

Attachment: Finance Comm Aug Mtg - General Fund Rpt - Jul 2021 (7203 : FinDpt)

Ozaukee County Committee Report
General Fund Non Departmental
 For the Seven Months Ending Saturday, July 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	-	\$125,000	\$270,000	\$145,000	46.30%
Interest Revenue	\$3	\$12	-	(\$12)	0.00%
Other Revenue	\$201	\$37,962	\$138,886	\$100,924	27.33%
Total Revenues	\$204	\$162,974	\$408,886	\$245,912	39.86%
Expenditures					
Salaries	\$1,500	\$8,513	(\$276,000)	(\$284,513)	-3.08%
Fringe Benefits	-	\$165,500	\$173,000	\$7,500	95.66%
Travel/Training	\$5,820	\$5,820	\$24,714	\$18,894	23.55%
Supplies	-	\$13,040	\$16,158	\$3,118	80.70%
Purchased Services	\$4,469	\$31,281	\$53,625	\$22,344	58.33%
Grants	-	\$962,004	\$1,032,004	\$70,000	93.22%
Other Expenses	\$7,676	\$339,847	\$467,082	\$127,235	72.76%
Total Operating Expenditures	\$19,465	\$1,526,005	\$1,490,583	(\$35,422)	102.38%
Capital Outlay					
Total Expenditures	\$19,465	\$1,526,005	\$1,490,583	(\$35,422)	102.38%
Other Finance (Sources)	-	-	(\$15,000)	(\$15,000)	0.00%
Net Other Financing Sources/Uses	-	-	(\$15,000)	(\$15,000)	0.00%
Net Increase (Decrease)	(\$19,261)	(\$1,363,031)	(\$1,066,697)	\$296,334	127.78%

Equity:

Attachment: Finance Comm Aug Mtg - Non Departmental Rpt - Jul 2021 (7203 : FinDpt)

Ozaukee County Committee Report
General Fund County Administrator
 For the Seven Months Ending Saturday, July 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	\$1	\$1	-	(\$1)	0.00%
Total Revenues	\$1	\$1	-	(\$1)	0.00%
Expenditures					
Salaries	\$8,562	\$60,198	\$110,968	\$50,770	54.25%
Fringe Benefits	\$3,051	\$22,896	\$35,172	\$12,276	65.10%
Travel/Training	-	-	\$1,925	\$1,925	0.00%
Supplies	-	\$2,160	\$1,975	(\$185)	109.37%
Purchased Services	\$51	\$369	\$900	\$531	41.00%
Interdepartment Charges	\$1,188	\$8,387	\$14,182	\$5,795	59.14%
Other Expenses	\$270	\$3,500	\$500	(\$3,000)	700.00%
Total Operating Expenditures	\$13,122	\$97,510	\$165,622	\$68,112	58.88%
Capital Outlay					
Total Expenditures	\$13,122	\$97,510	\$165,622	\$68,112	58.88%
Net Increase (Decrease)	(\$13,121)	(\$97,509)	(\$165,622)	(\$68,113)	58.87%

E q u i t y:

Attachment: Finance Comm Aug Mtg - County Administrator Rpt - Jul 2021 (7203 : FinDpt)

Ozaukee County Committee Report
General Fund Finance Department
 For the Seven Months Ending Saturday, July 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	-	\$131,753	\$97,500	(\$34,253)	135.13%
Total Revenues	-	\$131,753	\$97,500	(\$34,253)	135.13%
Expenditures					
Salaries	\$55,296	\$388,020	\$708,728	\$320,708	54.75%
Fringe Benefits	\$19,533	\$148,878	\$206,251	\$57,373	72.18%
Travel/Training	-	\$1,880	\$8,200	\$6,320	22.93%
Supplies	\$73	\$4,589	\$39,755	\$35,166	11.54%
Purchased Services	\$23,639	\$41,574	\$19,750	(\$21,824)	210.50%
Interdepartment Charges	\$2,222	\$15,720	\$27,410	\$11,690	57.35%
Other Expenses	\$16	\$476	\$500	\$24	95.20%
Total Operating Expenditures	\$100,779	\$601,137	\$1,010,594	\$409,457	59.48%
Capital Outlay					
Total Expenditures	\$100,779	\$601,137	\$1,010,594	\$409,457	59.48%
Net Increase (Decrease)	(\$100,779)	(\$469,384)	(\$913,094)	(\$443,710)	51.41%

Equity:

Attachment: Finance Comm Aug Mtg - Finance Dpt Rpt - Jul 2021 (7203 : FinDpt)

Ozaukee County Committee Report
General Fund Budget/Grant/Project Management
 For the Seven Months Ending Saturday, July 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	\$17,190	\$117,839	\$215,991	\$98,152	54.56%
Fringe Benefits	\$3,630	\$27,386	\$60,029	\$32,643	45.62%
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	\$20,820	\$145,382	\$285,545	\$140,163	50.91%
Capital Outlay					
Total Expenditures	\$20,820	\$145,382	\$285,545	\$140,163	50.91%
Net Increase (Decrease)	(\$20,820)	(\$145,382)	(\$285,545)	(\$140,163)	50.91%

Equity:

Attachment: Finance Comm Aug Mtg - Budget - Project Mgmt Rpt - Jul 2021 : FinDpt)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE: August 26, 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. Staff expects to receive our 2022 health insurance renewal number from Group Health Trust by September 15, 2021.

ATTACHMENTS:

- HR Financials (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

For the Seven Months Ending Saturday, July 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	\$18,075	\$119,450	\$242,096	\$122,646	49.34%
Fringe Benefits	\$6,459	\$50,312	\$98,148	\$47,836	51.26%
Travel/Training	-	-	\$2,200	\$2,200	0.00%
Supplies	\$4,274	\$14,233	\$22,850	\$8,617	62.29%
Purchased Services	\$11,666	\$26,038	\$35,200	\$9,162	73.97%
Interdepartment Charges	\$1,079	\$7,279	\$11,879	\$4,600	61.28%
Other Expenses	\$16	\$1,801	\$2,000	\$199	90.05%
Total Operating Expenditures	\$41,569	\$219,113	\$414,373	\$195,260	52.88%
Capital Outlay					
Total Expenditures	\$41,569	\$219,113	\$414,373	\$195,260	52.88%
Net Increase (Decrease)	(\$41,569)	(\$219,113)	(\$414,373)	(\$195,260)	52.88%

Equity:

Attachment: HR Financials (7202 : HR Department Report)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE: August 26, 2021
DEPARTMENT: Administrator
DIRECTOR: Jason Dzwinel
PREPARER: Jason Dzwinel

Agenda Summary Information Technology

ATTACHMENTS:

- IT and Radio Financials_August (PDF)



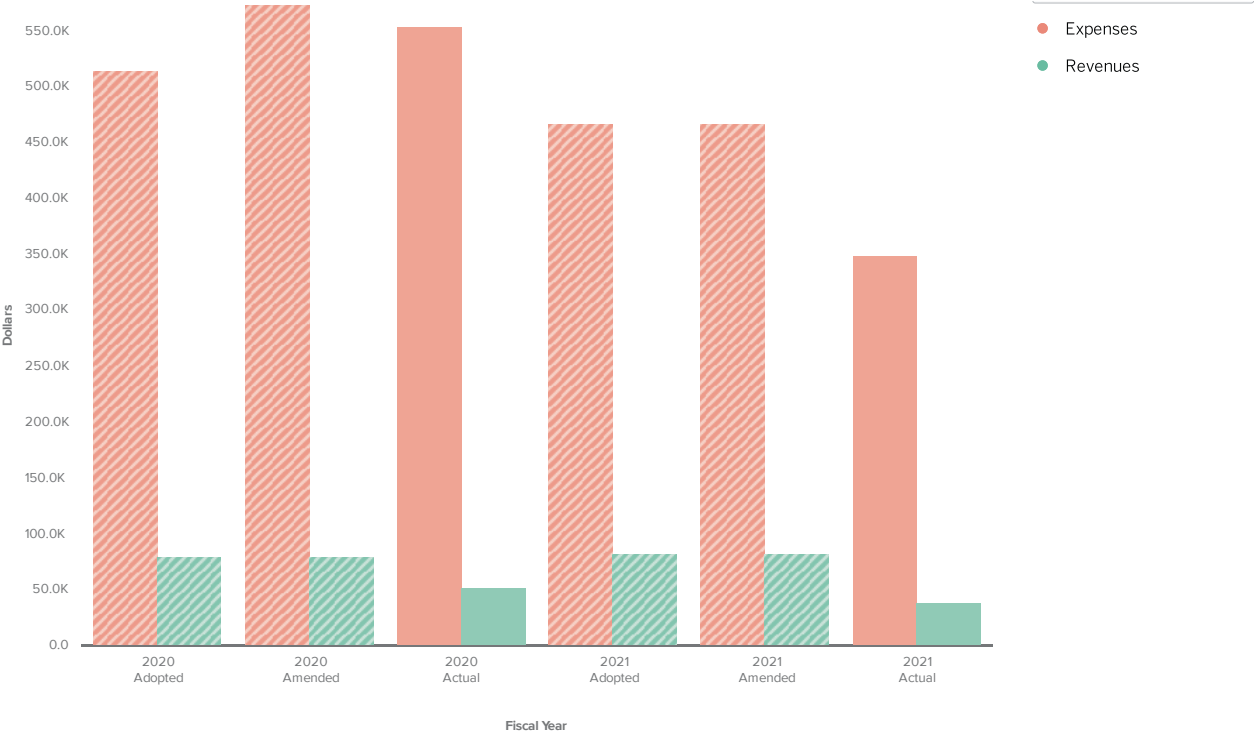
Radio Services and IT Financials

July Finance Committee

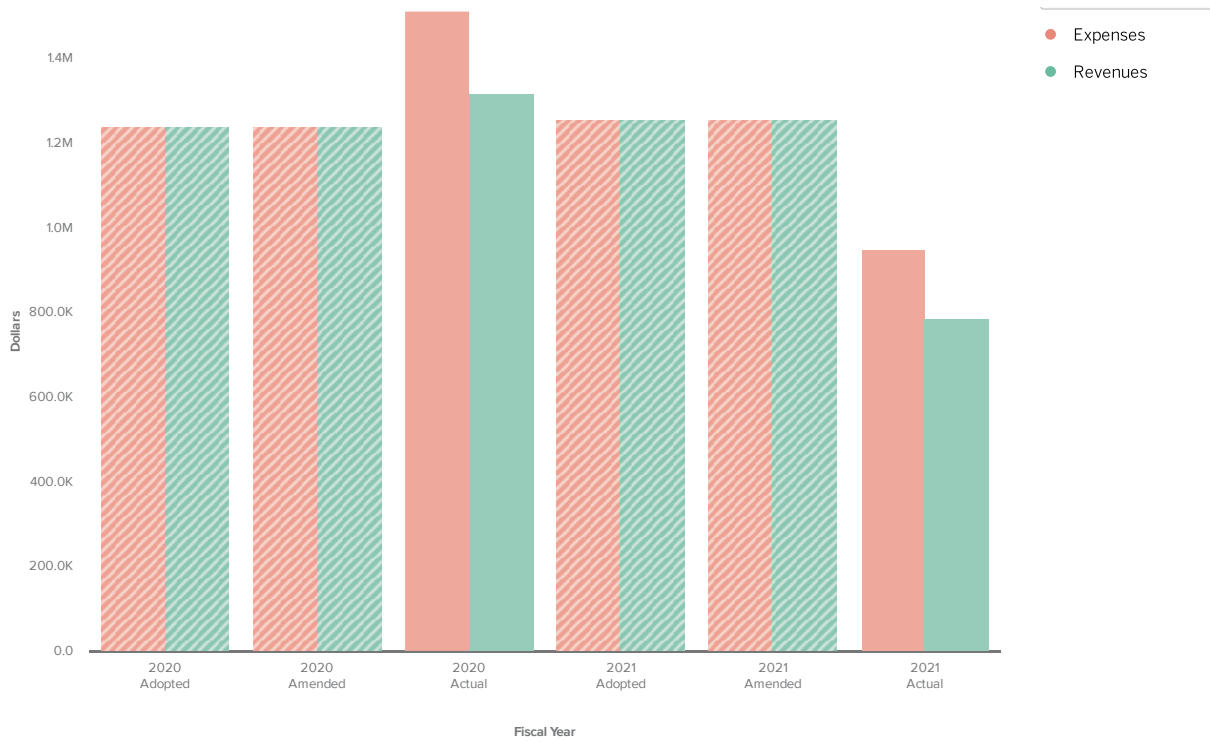
Radio Services Financials

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	\$ 38,882
▼ Other (Donations/One-time/Misc)	80,000	80,000	52,457	83,370	83,370	38,882
Rental of County Property	80,000	80,000	52,457	83,370	83,370	38,881
Discounts Taken	0	0	0	0	0	1
▼ Expenses	515,052	573,186	554,366	468,222	468,222	349,398
▶ Purchased Services	338,411	396,545	392,935	288,411	288,411	259,036
▶ Salaries & Fringe Benefits	115,735	115,735	113,873	118,506	118,506	66,548
▶ Supplies under \$5,000	45,100	45,100	37,253	45,100	45,100	16,724
▶ Interdepartmental Charges	12,525	12,525	9,523	12,923	12,923	5,784
▶ Travel/Mileage/Conference&Meetings	2,500	2,500	0	2,500	2,500	0
▶ Other Expenses	782	782	782	782	782	1,306
Revenues Less Expenses	\$ -435,052	\$ -493,186	\$ -501,909	\$ -384,852	\$ -384,852	\$ -310,516

Radio Services 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	\$ 787,390
▶ Interdepartmental Revenue for County Services	1,233,867	1,233,867	1,297,722	1,255,716	1,255,716	787,390
▶ 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	951,950
▼ Purchased Services	679,364	679,364	848,089	679,364	679,364	548,721
▼ Purchased Services	679,364	679,364	848,089	679,364	679,364	548,721
Service Contracts	404,889	404,889	445,731	404,889	404,889	308,828
Telephone	160,000	160,000	252,419	160,000	160,000	143,129
Maintenance Contracts	73,475	73,475	91,050	73,475	73,475	38,971
Consulting Services	40,000	40,000	56,743	40,000	40,000	57,793
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	392,809
▼ Other	543,953	543,953	625,284	560,912	560,912	392,809
Regular Salaries & Wages	348,308	348,308	356,239	358,402	358,402	208,510
Health Insurance	88,930	88,930	103,540	99,114	99,114	78,759
Overtime	50,000	50,000	99,438	50,000	50,000	66,223
Retirement	26,056	26,056	30,742	24,192	24,192	18,535
Social Security Tax	23,973	23,973	23,572	21,964	21,964	16,151
Medicare Tax	5,768	5,768	6,294	5,197	5,197	3,777
Disability Insurance	431	431	860	1,469	1,469	515
Accrued Sick Leave Expense	0	0	4,266	0	0	0
Life Insurance	486	486	563	573	573	339
Accrued Vacation Expense	0	0	-230	0	0	0
▶ Supplies under \$5,000	12,900	12,900	33,820	12,900	12,900	9,707
▶ Travel/Mileage/Conference&Meetings	6,250	6,250	3,815	6,250	6,250	680
▶ Other Expenses	200	200	1,744	200	200	0
▶ Interdepartmental Charges	200	200	52	200	200	33
Revenues Less Expenses	\$ 0	\$ 0	\$ -192,720	\$ 0	\$ 0	\$ -164,560



OpenGov

Add links

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE: August 26, 2021
DEPARTMENT: Treasurer
DIRECTOR: Joshua Morrison
PREPARER: Joshua Morrison

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer Financials August 2021 (PDF)

**TREASURER'S REPORT
FINANCE COMMITTEE
AUGUST 2021
REPORTING PERIOD: JULY, 2021**

CASH

Cash ending July is up \$12,054,699 from last July:

Cash 2021, \$67,487,382	2020, \$55,432,683	Increase of \$12,054,699 +21.75%
-------------------------	--------------------	---

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 July:

July 2021, \$173,187	2020, \$145,138	Increase of \$28,049 +19.33%
Budget 2021, \$270,000	2020, \$255,000	Budget/Actual 64.14%

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 July:

July 2021, \$ 50,413	2020, \$165,213	Decrease of \$114,800 -69.49%
Budget 2021, \$230,000	2020, \$230,000	Budget/Actual 21.92%

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 April, see page 6:

May 2021, \$4,184,602	2020, \$3,425,001	Increase of \$759,601 +22.18%
Budget 2021, \$9,106,921	2020, \$9,106,921	Budget/Actual 45.95%

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:

July 2021, \$400,444	2020, \$442,269	Decrease of \$1,825 -.41%
----------------------	-----------------	----------------------------------

Number of delinquent parcels:

July 2021, #271	2020, #289	Decrease of #18 -6.23%
-----------------	------------	-------------------------------

The certificate balance is all delinquent outstanding real estate taxes.

Tax Certificate reports: see page 5:

FORECLOSURES

As of 7/31/2021, there are 3 parcels on the 2017 tax foreclosure list. These properties were granted to Ozaukee County through the in-rem tax foreclosure process and subsequently placed for sale with the listing of properties commencing on 7/15/2021. A repurchase agreement was reached on the property located at 1103 Cedar St, Grafton per Ozaukee County Finance Committee at its 7/29/2021 meeting. Payment was tendered immediately after the meeting. All taxes, fees, and expenses are paid in full and the property is back in the ownership of the former owner. Bids, if received on the three remaining properties will be opened at the meeting of the Ozaukee County Finance Committee meeting taking place on 8/26/2021.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance July 1, 2021		\$	-
Receipts:			
Transfers from Money Market #2	\$	4,862,295.29	
Void and Stop Payments	\$	16,094.20	
Transfers from Money Market #1	\$	-	
Total Monthly Receipts		\$	4,878,389.49
Total Balance & Receipts		\$	<u>4,878,389.49</u>
Disbursements:			
County Orders (530725-531390)	\$	(3,075,698.88)	
Wire Transfers (wt#3315, 318-3322, 3324-3331, 3333)	\$	(1,798,375.39)	
ACH Transfers	\$	(4,315.22)	
Transfer to MM#2	\$	-	
Bank Fees Deposit Slips	\$	-	
Total Monthly Disbursements		\$	(4,878,389.49)
MAIN CHECKBOOK Balance July 31, 2021		\$	<u>-</u>

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

Balance as Per Statement	\$	603,528.37
Outstanding County Checks	\$	(603,528.37)

MAIN CHECKBOOK Balance July 31, 2021**\$ -****MONEY MARKET #1 CHECKBOOK**

Balance July 1, 2021		\$	25,001.40
Receipts:			
Department Direct Deposit Receipts	\$	1,599,689.99	
Real Estate Tax Receipts, Electronic	\$	660,177.02	
Tax Settlement Receipts	\$	-	
Point and Pay Refund	\$	5,990.00	
Transfer from POOL Account	\$	2,250,000.00	
Transfers from Commerce State Bank, MM	\$	325.88	
Transfers from Commerce State Bank, Savings	\$	-	
Transfer from BMO Harris, Savings	\$	-	
Interest Earnings	\$	1.30	
Total Monthly Receipts		\$	4,516,184.19
Total Balance & Receipts		\$	<u>4,541,185.59</u>
Disbursements:			
Transfers to Money Market #2	\$	(4,505,741.80)	
DBS Admin Service	\$	(4,185.38)	
Point and Pay Debit	\$	(5,990.00)	
Point and Pay Fee	\$	(1.50)	
NSF & Bank Adjustments	\$	(100.00)	
Total Monthly Disbursements		\$	(4,516,018.68)
MONEY MARKET #1 CHECKBOOK Balance July 31, 2021		\$	<u>25,166.91</u>

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

Balance as Per Statement	\$	25,001.30
Deposit in Transit	\$	165.61

MONEY MARKET #1 CHECKBOOK Balance July 31, 2021 (0.06%)APY**\$ 25,166.91**

Attachment: Treasurer Financials August 2021 (7190 : Treasurer Report August 2021)

MONEY MARKET #2 CHECKBOOK

Balance July 1, 2021 9,861,424.16

Receipts:

Department Receipts	\$	1,716,850.54
Real Estate Tax Receipts	\$	10,347,225.18
Tax Settlement Receipts	\$	-
Drainage District #2 Receipts	\$	-
Curler's Club	\$	-
Ag Use Payment	\$	2,966.16
RLF Payments	\$	2,309.94
NSF Reimbursements	\$	1,717.37
Transfer from MAIN	\$	-
Transfer from Bond 2019	\$	-
Transfer from PWSB CD	\$	-
Transfers from Money Market #1	\$	4,505,741.80
Transfers from Register of Deeds	\$	284,212.53
Transfer from PWSB Tax Account	\$	-
Transfer from PWSB P/R	\$	-
Interest Earnings	\$	1,913.51

Total Monthly Receipts

Total Balance & Receipts \$ 16,862,937.03

Disbursements: \$ 26,724,361.19

Transfers to Main Checkbook	\$	(4,862,295.29)
Transfers to Payroll Checkbook	\$	(1,842,118.86)
Transfers to Treasurer Petty Cash	\$	(866.83)
Bank Fees Deposit Slips	\$	-
NSF Tax Payments	\$	(11,474.23)
NSF Departmental Receipts	\$	-

Total Monthly Disbursements

MONEY MARKET #2 Balance July 31, 2021 \$ (6,716,755.21)

\$ 20,007,605.98

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

Balance as Per Statement	\$	20,007,605.98
Deposit in Transit	\$	-

MONEY MARKET #2 CHECKBOOK Balance July 31, 2021 (0.16%)APY

\$ 20,007,605.98

PAYROLL CHECKBOOK

Balance July 1, 2021 \$ -

Receipts:

Transfers from Money Market #2	\$	1,842,118.86
Returned Direct Deposit ACH	\$	266.61
Void and Stop Payments		
Total Monthly Receipts	\$	1,842,385.47

Total Balance & Receipts \$ 1,842,385.47

Disbursements:

Salary Orders(#441429-441444)	\$	(8,834.62)
Salary Direct Deposit (#313023-314516)	\$	(1,833,284.24)
Transfer to MM2	\$	-
Transfer to Petty Cash	\$	(266.61)
Bank Fees Deposit Slips	\$	-

Total Monthly Disbursements \$ (1,842,385.47)

PAYROLL Balance July 31, 2021 \$ -

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

Balance as Per Statement	\$	1,980.58
Outstanding Payroll Checks	\$	(1,980.58)

PAYROLL CHECKBOOK Balance July 31, 2021 \$ -

Attachment: Treasurer Financials August 2021 (7190 : Treasurer Report August 2021)

	2021		2021 ANNUAL BUDGET
REVENUE			
Interest Investments	50,412.65	\$	230,000 (July)
Curlers Building Maint	40.70		- (July)
Interest Go Bond 2019	266.59		(July)
Interest Go Bond 2021	669.88		(July)
Interest Health Care Trust	11.65		- (July)
Interest Veteran's Memorial Trust	9.66		50 (July)
Interest Transit Trust Fund	69.80		0 (July)
Interest on Delinquent Taxes	112,515.25		180,000 (July)
Penalty on Delinquent Taxes	60,661.52		90,000 (July)
Sales Tax General Fund	4,184,601.74		9,106,921 (May)
Use Value Penalty Tax	14,911.04		25,000 (July)
	-		
INVESTMENTS			
	BALANCE		RATES
Commerce State Bank, Savings (General Fund)	649,985.00		0.30% (July) APY
Commerce State Bank, CD (General Fund)	-		0.00% (July) APY
Cornerstone Bank (General Fund)	852,231.77		0.06% (July) APY
DANA, Federal Securities (General Fund)	15,275,059.57		0.85% (July) APY
BMO Harris Bank, Money Market (Tax Collection)	647,646.59		0.10% (July) APY
BMO Harris Bank, CD (General Fund)	-		0.00% (July) APY
LGIP, Savings (General Fund)	16,879,030.19		0.05% (July) APY
PWSB CD (General Fund)	8,000,000.00		0.60% (July) APY
PWSB, Money Market (Curlers Association Building Maint)	85,279.88		0.06% (July) APY
PWSB Money Market (General Obligation Bond 2019)	391,505.19		0.06% (July) APY
PWSB Money Market (General Obligation Bond 2021)	4,335,669.88		0.06% (July) APY
PWSB, Money Market (Health Care Trust)	24,430.43		0.06% (July) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,220.21		0.06% (July) APY
PWSB, Money Market (Register of Deeds)	537,083.48		0.06% (July) APY
PWSB, Money Market (Tax Collection)	4,477,845.53		0.06% (July) APY
PWSB, Money Market (Transit Trust Fund)	85,069.80		0.16% (July) APY
PWSB, Treasurer (Petty Cash)	5,000.00		
PWSB, CDBG Lasata	100.00		
PWSB, CDBG Shelter	100.00		

Respectfully submitted,
Joshua H Morrison
County Treasurer

Attachment: Treasurer Financials August 2021 (7190 : Treasurer Report August 2021)

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	437,245	2.08%	298
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	400,444	1.90%	271
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 0 parcels on the 2017 tax foreclosure list.

SALES TAX INCOME

		2021	2020	2019	2018	2017	2016
MONTH COUNTY RECEIVES SALES TAX MONEY	MONTH SALES OCCURRED AND SALES TAX COLLECTED						
January	November	835,958	\$ 840,209	\$ 847,021	\$ 515,672	\$ 574,920	\$ 747,882
February	December	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	749,818	\$ 624,557	\$ 796,918	\$ 724,708	\$ 634,006	\$ 567,499
June	April	942,045	\$ 646,382	\$ 685,858	\$ 744,247	\$ 760,546	\$ 714,603
July	May	988,440	\$ 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-May 2021)		4,184,602	2,588,175	2,569,257	2,467,105	2,460,040	2,387,934
MONTH(S) SALES TAX REC'D BY COUNTY (July)		988,440	836,826	767,577	662,777	583,328	703,695
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**RLF CASH BALANCE February 2021****Cash Balance
\$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	\$33,467.74	\$904.54	April 2021 Late
Advanced Mfg. Technologies	January 1, 2013	September 2021	\$18,389.16	\$935.63	February 2020 Late
Cheel LLC	February 1, 2018	December 2024	\$27,606.14	\$647.01	April 2021 Late
Oldenburg Metal Properties	April 1, 2014	March 2024	\$21,872.46	\$678.41	June 2021 Late
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	\$74,885.12	\$975.10	June 2021 Late
The Bottle Shop	May 1, 2017	October 1, 2023	\$14,884.76	\$542.91	January 2022 Timely
The Fermentarium	May 1, 2015	July 2025	\$40,137.92	\$757.79	December 2020 Late

Ozaukee County Committee Report
General Fund Treasurer
 For the Seven Months Ending Saturday, July 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	\$27,570	\$195,126	\$302,000	\$106,874	64.61%
Public Charges for Services	(\$20,371)	\$1,981	\$4,000	\$2,019	49.53%
Other Revenue	\$2,144	\$8,800	\$17,500	\$8,700	50.29%
Total Revenues	\$9,343	\$205,907	\$323,500	\$117,593	63.65%
Expenditures					
Salaries	\$2,300	\$94,602	\$249,968	\$155,366	37.85%
Fringe Benefits	\$6,654	\$59,112	\$115,073	\$55,961	51.37%
Travel/Training	\$24	\$24	\$4,700	\$4,676	0.51%
Supplies	\$82	\$44,412	\$32,085	(\$12,327)	138.42%
Purchased Services	\$2,036	\$6,233	\$12,600	\$6,367	49.47%
Interdepartment Charges	\$2,868	\$20,720	\$35,394	\$14,674	58.54%
Other Expenses	\$125	\$13,129	\$19,650	\$6,521	66.81%
Total Operating Expenditures	\$14,089	\$238,232	\$469,470	\$231,238	50.74%
Capital Outlay					
Total Expenditures	\$14,089	\$238,232	\$469,470	\$231,238	50.74%
Net Increase (Decrease)	(\$4,746)	(\$32,325)	(\$145,970)	(\$113,645)	22.14%

Equity:

Attachment: Treasurer Financials August 2021 (7190 : Treasurer Report August 2021)