



REVISED
AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, SEPTEMBER 23, 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. August 26, 2021

5. CORPORATION COUNSEL DEPARTMENT REPORT

a. Corporation Counsel Financial Report

6. ACTION ITEMS

a. Bid Opening & Acceptance of Bids for Sale of Tax Deed Property, City of Mequon - Parcel # 15-114-02-09-000

b. Plan for Disposition of Property Acquired by County - Parcel # 15-114-02-09-000, 9631 Dalewood Lane, City of Mequon

c. Resolution: Authorization of Sale of Tax Deed Property, 9631 Dalewood Lane, City of Mequon - Parcel # 15-114-02-09-000

d. Resolution: Increase of Revenue 2021 - Planning & Parks

e. Resolution: Amending Chapter 4.03(13)(a)(2) of the Ozaukee County Policy and Procedure Manual – County Contribution

f. Resolution: Amending Chapter 4.03(13)(a)(3)(c) of the Ozaukee County Policy and Procedure Manual - Cobra Coverage

g. Report: Annual Dog Listing 2021

h. Wire Transfers #3343 - #3358 and August 2021 Schedule of Vouchers Paid

7. DISCUSSION ITEMS

a. Strategic Plan Quarterly Update

b. 2022 Budget Recommendation for Finance Committee

8. DEPARTMENT REPORTS

a. County Clerk

b. Finance

c. Human Resources

d. Information Technology

e. County Treasurer

9. NEXT MEETING DATE

October 28, 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:	September 23, 2021
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Julie Winkelhorst

Agenda Summary August 26, 2021

[<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/ 08262021-2958>](https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/08262021-2958)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	September 23, 2021
DEPARTMENT:	Corporation Counsel
DIRECTOR:	Rhonda Gorden
PREPARER:	Beth Esselman

Agenda Summary Corporation Counsel Financial Report

ATTACHMENTS:

- Corp Counsel Sept 2021 (PDF)

Ozaukee County Committee Report
General Fund Corporation Counsel
 For the Eight Months Ending Tuesday, August 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	\$145,969	\$269,988	\$506,150	\$236,162	53.34%
Public Charges for Services	\$200	\$2,486	\$7,650	\$5,164	32.50%
Total Revenues	\$146,169	\$272,474	\$513,800	\$241,326	53.03%
Expenditures					
Salaries	\$49,875	\$333,066	\$513,210	\$180,144	64.90%
Fringe Benefits	\$15,490	\$139,995	\$205,073	\$65,078	68.27%
Travel/Training	\$175	\$175	\$2,900	\$2,725	6.03%
Supplies	-	\$1,510	\$12,425	\$10,915	12.15%
Purchased Services	\$410	\$6,544	\$23,066	\$16,522	28.37%
Interdepartment Charges	\$8,060	\$58,699	\$104,168	\$45,469	56.35%
Other Expenses	-	\$89	\$1,400	\$1,311	6.36%
Total Operating Expenditures	\$74,010	\$540,078	\$862,242	\$322,164	62.64%
Capital Outlay					
Total Expenditures	\$74,010	\$540,078	\$862,242	\$322,164	62.64%
Net Increase (Decrease)	\$72,159	(\$267,604)	(\$348,442)	(\$80,838)	76.80%

Equity:

Attachment: Corp Counsel Sept 2021 (Corp. Counsel Sept. Finance Report)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	September 23, 2021
DEPARTMENT:	Treasurer
DIRECTOR:	Joshua Morrison
PREPARER:	Joshua Morrison

Agenda Summary Bid Opening & Acceptance of Bids for Sale of Tax Deed Property, City of Mequon - Parcel # 15-114-02-09-000

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: September 23, 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, 9631 Dalewood Lane, 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 third 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 Only Value (2020): \$174,000.00

Land Only Value (2021): \$183,000.00

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

Current Delinquent Taxes as of 8/31/2021: \$12,376.25

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

Current Sales Expenses: \$368.71

Estimated Foreclosure and Sales Expenses for Continued Listing: \$430.00

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:

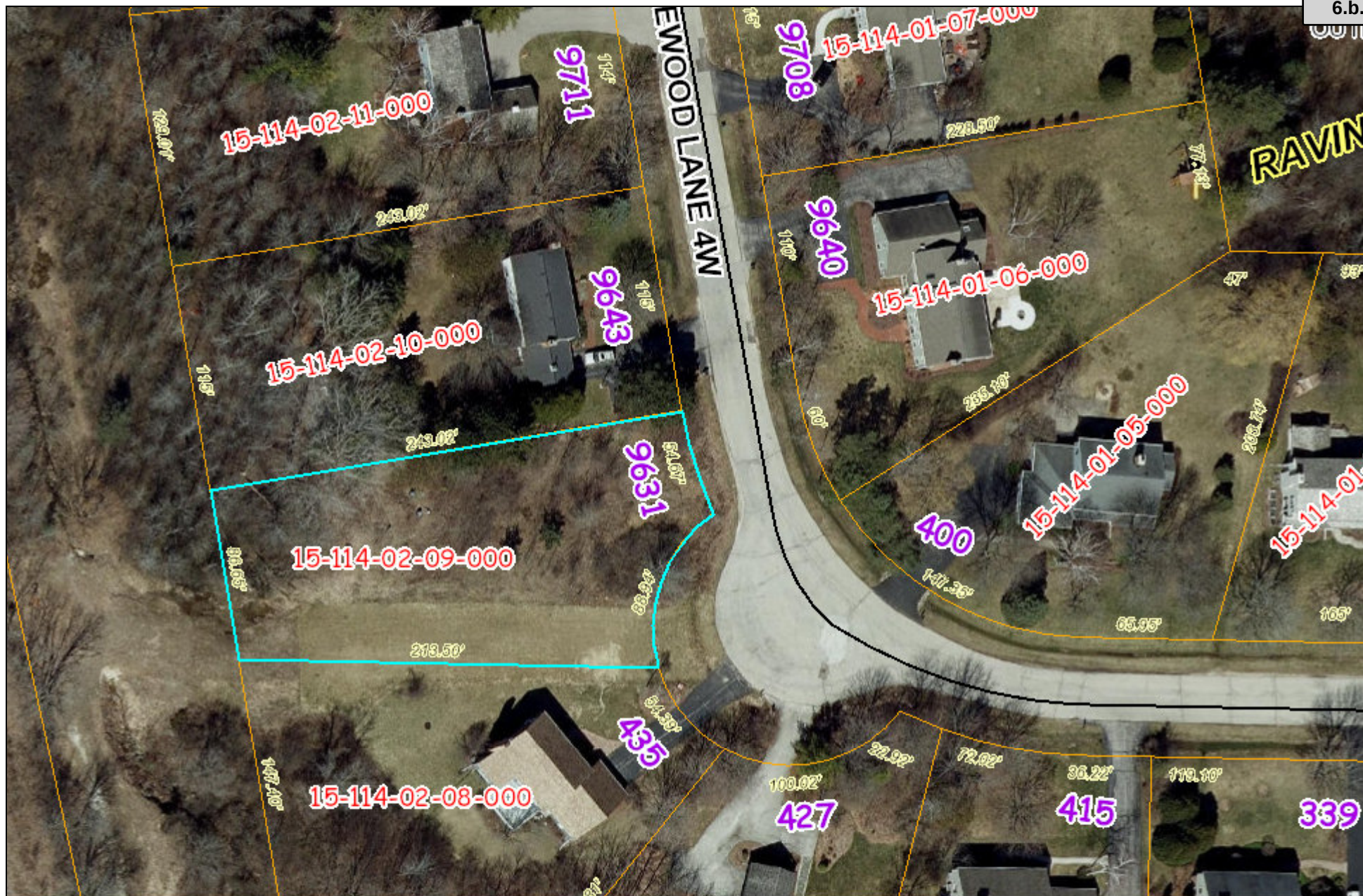
County Levy: N/A Non-County Levy: N/A Indicate source: Sale of Properties

RECOMMENDED MOTION:

1. To sell property "as-is".
2. To keep previous appraisal for property listed above by Ozaukee County Finance Committee Meeting at \$150,000.00.
3. To sell property by the bid most advantageous to Ozaukee County through sealed bid.
4. To list the property in the Ozaukee Press and News Graphic noting the property will remain up for sale until a sealed bid has come in, whereby the bid will be reviewed by the Ozaukee County Finance Committee and subsequently the Ozaukee County Board at their next meetings.

ATTACHMENTS:

- CM 151140209000 Aerial (PDF)
- CM 15-114-02-09-000 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
			Ramp
			Private Road
			Town/Public Road
			Railroad Centerline

Product of the LAND INFORMATION OFFICE

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

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



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 # 8249)

AUTHORIZATION OF SALE OF TAX DEED PROPERTY, 9631 DALEWOOD LANE, CITY
OF MEQUON - PARCEL # 15-114-02-09-000

WHEREAS, Ozaukee County through its annual tax settlement with all property tax jurisdictions paid out \$10,473.76 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 6th day of October 2021.

SUMMARY: Tax Deed Sale of Property Parcel #15-114-02-09-000, 9631 Dalewood Lane, City of Mequon.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	September 23, 2021
DEPARTMENT:	Treasurer
DIRECTOR:	Joshua Morrison
PREPARER:	Joshua Morrison

Agenda Summary Authorization of Sale of Tax Deed Property, 9631 Dalewood Lane, 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

Assessment 2021: \$183,000.00

Appraisal: Ozaukee County Finance Committee, 8/26/2021, asking price, \$150,000.00

Taxes, Interest, Penalty as of 9/30/2021: \$12,376.25

Total Pro-Rata Share Cost of Proceedings: \$509.02

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

Real Estate Transfer Recording Fee: \$30.00

Second Advertisement in Ozaukee Press and News Graphic (est.): \$400.00

ANALYSIS: Objective to sell property "as is" by accepting the sealed bid most advantageous to Ozaukee County.

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

Balance Current Year: \$13,283.98 (current as of 9/30/2021)

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

FUNDING SOURCE: Sale of property

RECOMMENDED MOTION: Accept highest bid most advantageous to Ozaukee County

RESOLUTION NO. (ID # 8229)

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

	<u>Account Number</u>	<u>Account Name</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<i>Planning & Parks</i>				
Expense	221-1-01-54501-000	Purchased Services - Construction	\$40,000	
Revenue	221-1-01-42310-000	State Aid - WDNR Stewardship - LDGNP Public Access		\$40,000
Expense	221-1-01-53601-000	Other Material Supplies	\$7,000	
Expense	221-1-01-54533-000	Contracted Outside Employment	18,000	
Revenue	221-1-01-49501-000	Private Foundations - Brookby Foundation 2021		\$25,000

Dated at Port Washington, Wisconsin, this 6th day of October 2021.

SUMMARY: Wisconsin Department of Natural Resources Knowles-Nelson Stewardship Grant Program - \$40,000 and Brookby Foundation - \$25,000.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	September 23, 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: September 2, 2021
DEPARTMENT: Planning and Parks
DIRECTOR: Andrew Struck
PREPARER: Andrew Struck

Agenda Summary Increase of Revenue Budget Amendment for Knowles-Nelson Stewardship Local Assistance Grant Program Funding Through the Wisconsin Department of Natural Resources

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a Knowles-Nelson Stewardship Local Assistance (Stewardship) Grant through the Wisconsin Department of Natural Resources (WDNR). Specifically, this grant will fund County activities to replace the current boardwalk and observation deck with a new floating boardwalk and observation deck at Lion's Den Gorge Nature Preserve and at the US Fish and Wildlife Service Ulao Waterfowl Production Area.

ANALYSIS: The total grant award is \$40,000. The Natural Resources Committee unanimously approved the submittal and acceptance of the WDNR Stewardship grant at its March 4, 2021 meeting (Ayes: Korinek, Jobs, Holyoke, Minkel-Dumit, Ross), and the Ozaukee County Board of Supervisors approved Resolution 20-90 at its April 7, 2021 meeting (Ayes - 22, Nays - 2, Absent - 2) for the submittal and acceptance of the WDNR Stewardship grant. The WDNR Stewardship grant requires 50% match, which will be provided by a secured Ozaukee County Capital Project Reserve grant.

FISCAL IMPACT:

Balance Current Year: NONE (Additional Program Revenue of \$10,000)

Next Year's Estimated Cost: NONE (Additional Program Revenue of \$30,000)

FUNDING SOURCE:

County Levy: X Non-County Levy: X

Indicate source: WDNR Stewardship Grant and Ozaukee County Capital Project Reserve Grant

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Knowles Nelson Stewardship Local Assistance grant through the Wisconsin Department of Natural Resources for a boardwalk and observation deck replacement at Lion's Den Gorge Nature Preserve.

ATTACHMENTS:

- P&P_Dept_LDGBoardwalk_Platform_Map (PDF)

NATURAL RESOURCES COMMITTEE

RESULT:	APPROVED AND FORWARDED [UNANIMOUS]	Next: 9/23/2021 8:30 AM
MOVER:	R. Holyoke, Supervisor District 22	
SECONDER:	B. Ross, Supervisor District 19	
AYES:	D. Korinek, R. Holyoke, B. Ross	
EXCUSED:	B. Jobs, N. Minkel-Dumit	

Attachment: Planning & Parks (INC REV)

Lion's Den Gorge Nature Preserve - Proposed Boardwalk/Overlook Location



Legend

- Trail Field GPS Points
- Lion's Den Gorge Nature Preserve
- WI Wetland Inventory (2019)
- Elevation Line

Proposed

- Boardwalk (Approx. 80 Feet)
- Overlook (Approx. 15 x 25 Feet)
- Trail (Approx. 260 Feet)

Attachment: Planning & Parks (INC REV)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: September 2, 2021
DEPARTMENT: Planning and Parks
DIRECTOR: Andrew Struck
PREPARER: Andrew Struck

Agenda Summary Increase of Revenue Budget Amendment for a Brookby Foundation Grant for Habitat and Public Access Improvements in Mee-Kwon, Little Menomonee River Fish and Wildlife Preserve, and Virmond County Parks

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department was awarded a grant from the Brookby Foundation for invasive species management, native prairie and wetland seeding, native tree planting, and public access improvements at Virmond, Mee-Kwon and Little Menomonee River Fish and Wildlife Preserve County Parks. Specifically, this grant will support funding of County staff operations, contracting with private contractors, and conservation corps (i.e. AmeriCorps NCCC, Milwaukee Community Service Corps, Wisconsin Youth Conservation Corps) for tree planting and invasive species management assistance, the purchase of native prairie and wetland seed and tree stock, and public access improvements to Lake Michigan at Virmond County Park.

ANALYSIS: The total grant award is \$25,000. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of this grant application at its May 6, 2021 meeting (Ayes: Korinek, Jobs, Holyoke, Minkel-Dumit, Ross). No formal match is required, though the Department will leverage an existing National Fish and Wildlife Foundation (NFWF) Sustain Our Great Lakes (SOGL) grant, private donations, and in-kind County staff time, equipment and supplies. Additionally, Brookby Foundation funding will serve as critical match to the existing NFWF SOGL grant for invasive species management. The award amount of \$25,000 is \$5,000 less (\$30,000 initial request) than originally requested and the project has been scaled in scope accordingly.

FISCAL IMPACT:

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

Next Year's Estimated Cost: NONE (Additional Program Revenue of \$20,000)

FUNDING SOURCE:

County Levy: Non-County Levy: X

Indicate source: Brookby Foundation, NFWF SOGL, private donations, and in-kind County staff, equipment and supplies.

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Brookby Foundation grant for habitat and public

ATTACHMENTS:

- P&P_Dept_2021BrookbyFnd_SiteMaps (1) (PDF)

NATURAL RESOURCES COMMITTEE

RESULT: **APPROVED AND FORWARDED [UNANIMOUS]**Next: 9/23/2021 8:30 AM

MOVER: B. Ross, Supervisor District 19

SECONDER: R. Holyoke, Supervisor District 22

AYES: D. Korinek, R. Holyoke, B. Ross

EXCUSED: B. Jobs, N. Minkel-Dumit

PLAN LEGEND

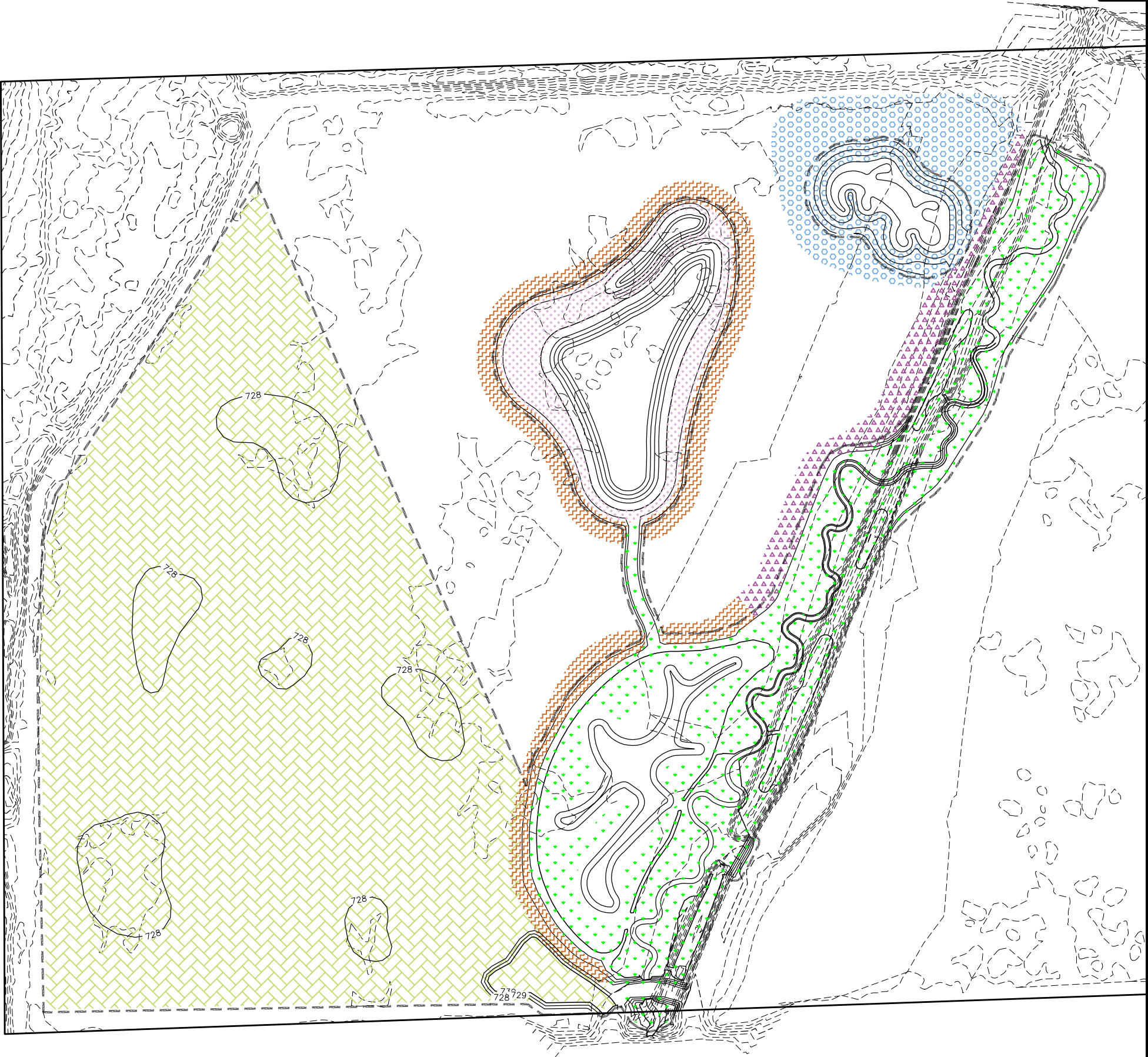
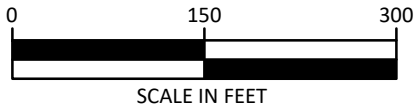
-  DIVERSE MESIC PRAIRIE (SEEDING)
-  WET PRAIRIE DOMINATED BY GRASSES (SEEDING)
-  EMERGENT WETLAND (SEEDING)
-  MESIC WOODS – WOODED WITH UNDERSTORY AND CANOPY TREE SPECIES
-  FLOODPLAIN MESIC WOODS – WOODED WITH CANOPY TREE SPECIES
-  SAVANNA – OPEN WITH SCATTERED CANOPY TREE SPECIES
-  LIMIT OF GRADING

SPECIES LISTS

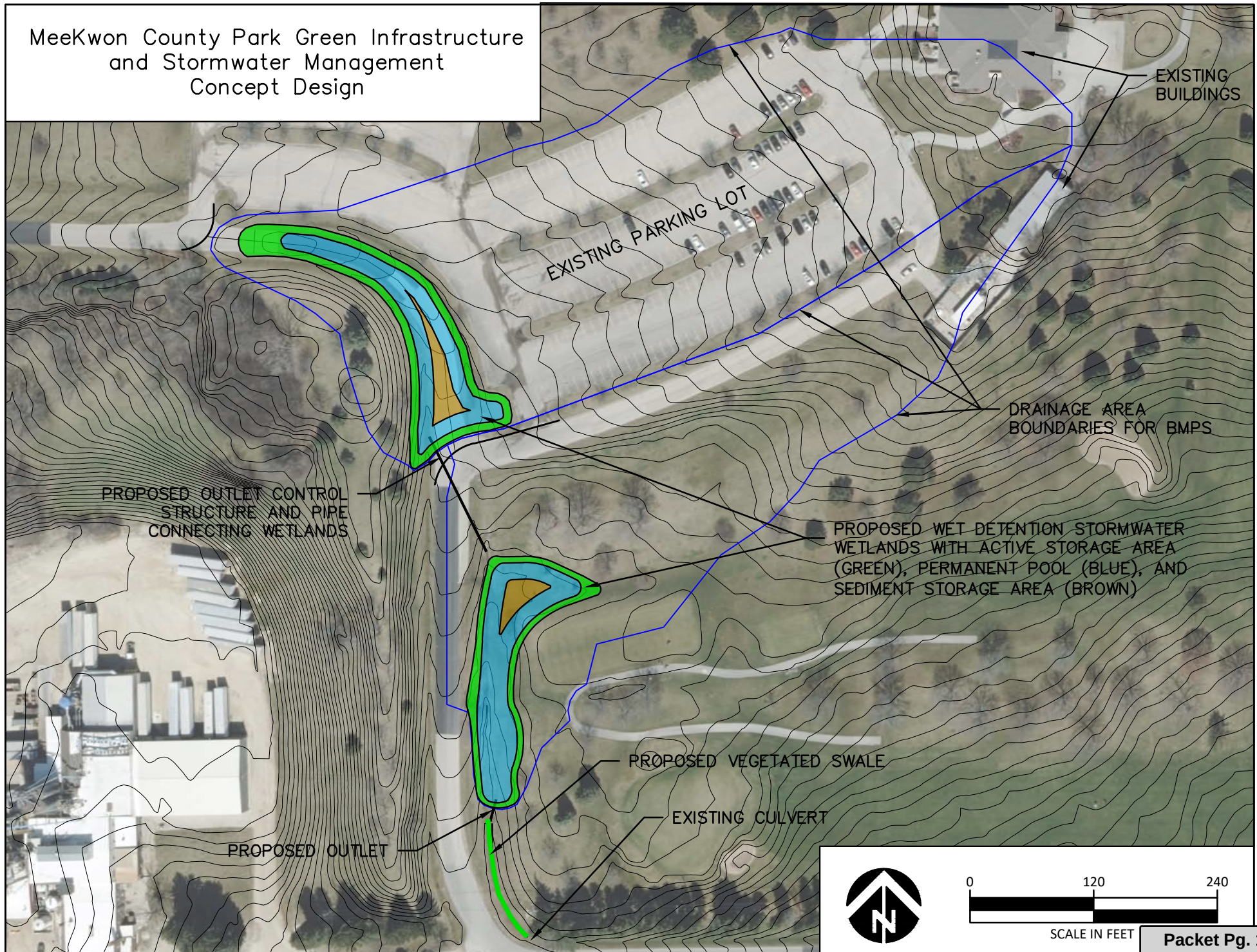
Tree and Shrub Species	Latin Name			
		Mesic Woods	Floodplain Mesic Woods	Savanna
Speckled Alder	<i>Alnus incana</i>	x	x	
Serviceberry	<i>Amelanchier canadensis</i>	x	x	x
Silky Dogwood	<i>Cornus amomum</i>	x		
Gray Dogwood	<i>Cornus racemosa</i>	x		
Red Osier Dogwood	<i>Cornus sericea</i>	x		
Winterberry	<i>Ilex verticillata</i>	x		
American Elderberry	<i>Sambucus canadensis</i>	x		
Meadowsweet	<i>Spiraea alba</i>	x		
Nannyberry	<i>Viburnum lentago</i>	x		
Yellow Birch	<i>Betula alleghaniensis</i>	x	x	
American Hornbeam	<i>Carpinus caroliniana</i>	x	x	
Hackberry	<i>Celtis occidentalis</i>	x	x	x
American Tamarack	<i>Larix laricina</i>	x	x	x
Ironwood	<i>Ostrya virginiana</i>	x	x	
Balsam Poplar	<i>Populus balsamifera</i>	x	x	
Quaking Aspen	<i>Populus tremuloides</i>	x	x	x
Black Cherry	<i>Prunus serotina</i>	x	x	
Swamp White Oak	<i>Quercus bicolor</i>	x	x	x
Bur Oak	<i>Quercus macrocarpa</i>	x	x	x
Basswood	<i>Tilia americana</i>	x	x	

Seed Mix Species	Latin Name			
		Diverse Mesic Prairie	Emergent Wetland	All Other Planting Zones
Annual Ryegrass (cover crop)	<i>Lolium multiflorum</i>	x	x	x
Redtop (cover crop)	<i>Agrostis gigantea</i>	x	x	x
Big Bluestem	<i>Andropogon gerardii</i>	x		
Swamp /Marsh Milkweed	<i>Asclepias incarnata</i>		x	x
Butterfly Milkweed	<i>Asclepias tuberosa, var. clay</i>	x		
Calico Aster	<i>Aster lateriflorus</i>	x		
New England Aster	<i>Aster novae-angliae</i>	x		
Swamp Aster	<i>Aster puniceus</i>		x	
Blue Joint Grass	<i>Calamagrostis Canadensis</i>	x		
Bristly/Bottlebrush Sedge	<i>Carex comosa</i>		x	
Bottlebrush/Porcupine Sedge	<i>Carex hystrixina</i>	x		
Fox Sedge	<i>Carex vulpinoidea</i>	x		
Sand Coreopsis	<i>Coreopsis lanceolata</i>	x		
Canada Wild Rye	<i>Elymus canadensis</i>	x		x
Virginia Wild Rye	<i>Elymus virginicus</i>	x		x
Spotted Joe Pye Weed	<i>Eupatorium maculatum</i>	x		x
Common Boneset	<i>Eupatorium perfoliatum</i>	x		
Dogtooth Daisy	<i>Helenium autumnale</i>	x		
Ox Eye Sunflower	<i>Helopsis helianthoides</i>	x		
Northern Blue Flag Iris	<i>Iris versicolor</i>		x	
Prairie Blazingstar	<i>Liatris pycnostachya</i>	x		
Marsh Blazingstar	<i>Liatris spicata</i>		x	
Water Horehound/Bugleweed	<i>Lycopus americanus</i>		x	
Wild Bergamot	<i>Monarda fistulosa</i>	x		x
Yellow Pond Lily	<i>Nuphar lutea</i>		x	
White Water Lily	<i>Nymphaea odorata</i>		x	
Switchgrass	<i>Panicum virgatum</i>	x		x
Wild Quinine	<i>Parthenium integrifolium</i>	x		
Yellow Coneflower	<i>Ratibida pinnata</i>	x		x
Black-eyed Susan	<i>Rudbeckia hirta</i>	x		x
Sweet Blacked-eyed Susan	<i>Rudbeckia subtomentosa</i>	x		
Brown-eyed Susan	<i>Rudbeckia triloba</i>	x		x
Great Water/Marsh Dock	<i>Rumex orbiculatus</i>		x	
Dark Green Bulrush	<i>Scirpus atrovirens</i>		x	
Woolgrass	<i>Scirpus cyperinus</i>	x		
Wild Senna	<i>Senna hebecarpa</i>	x		
Ohio Goldenrod	<i>Solidago ohioensis</i>	x		
Stiff Goldenrod	<i>Solidago rigida</i>	x		
Indian Grass	<i>Sorghastrum nutans</i>	x		x
Blue Vervain	<i>Verbena hastata</i>	x		x
Ironweed	<i>Vernonia fasciculata</i>	x		
Golden Alexanders	<i>Zizia aurea</i>	x		

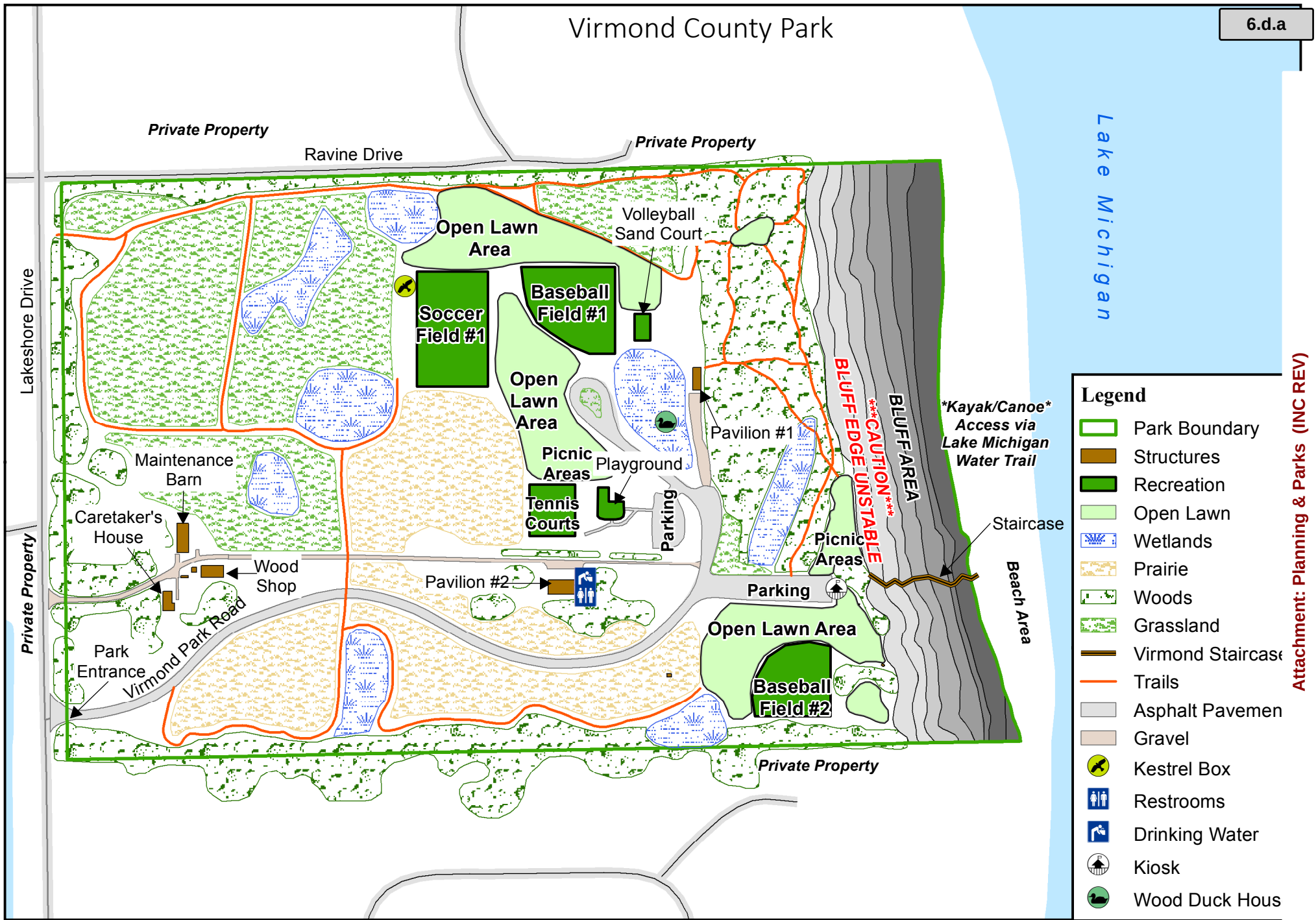
NOTE: SPECIES LISTS ARE APPROXIMATE. SUBSTITUTIONS MAY BE MADE BASED ON AVAILABILITY AND CONDITIONS ENCOUNTERED DURING CONSTRUCTION.



MeeKwon County Park Green Infrastructure and Stormwater Management Concept Design



Virmond County Park



Attachment: Planning & Parks (INC REV)



Partially Completed Stairway at Virmond County Park



Location of Future Brick Path Leading to Lake Access Stairway

Attachment: Planning & Parks (INC REV)

RESOLUTION NO. (ID # 8260)

AMENDING CHAPTER 4.03(13)(A)(2) OF THE OZAUKEE COUNTY POLICY AND
PROCEDURE MANUAL – COUNTY CONTRIBUTION

4.03. TERMS AND CONDITIONS OF EMPLOYMENT

(13) Group Health Insurance:

(a) The policy of furnishing group health insurance for employees shall be as follows:

2. County Contribution:

- a. Ozaukee County shall pay either 88% or 80% of a ~~single plan or a family plan~~ single, employee/spouse, employee/child(ren), or a family plan, as applicable, for those permanent non-represented full-time officials and employees who receive their entire salary from the County of Ozaukee, based on the following criteria:-
- ~~b. —Effective January 1, 2012 for new enrollees to the group health insurance plan Ozaukee County shall pay 80% of a single plan or a family plan, as applicable, for those permanent non-represented full-time officials and employees who receive their entire salary from the County of Ozaukee.~~
- b. For participants who enrolled to the group health insurance plan prior to January 1, 2012 - Ozaukee County shall pay 88%. Effective January 1, 2023, Ozaukee County shall pay 88% if the participant completes the County's wellness program in the prior year, and 80% for those who did not complete the wellness program in the prior year.
- c. For participants who enrolled to the group health insurance plan on or after January 1, 2012 - Ozaukee County shall pay 80%. Effective January 1, 2023, Ozaukee County shall pay 88% if the participant completes the County's wellness program in the prior year, and 80% for those who did not complete the wellness program in the prior year.
- d. Effective January 1, 2022, If a participant is paying 20%, they shall be moved to 12% upon completion of a current year's wellness program on the following payroll deduction, if program completion is confirmed by the Human Resources Department by the Monday before the first payroll date of the month, if not confirmed by then the change to 12% will be effective the following month.

Dated at Port Washington, Wisconsin, this 6th day of October 2021.

*SUMMARY: Amending Chapter 4.03 of the Ozaukee County Policy and Procedure Manual Pertaining to the County Contribution to Group Health Insurance.**VOTE REQUIRED: Majority*

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: September 23, 2021
DEPARTMENT: Human Resources
DIRECTOR: Chris McDonell
PREPARER: Chris McDonell

Agenda Summary Amending Chapter 4.03(13)(a)(2) of the Ozaukee County Policy and Procedure Manual – County Contribution

Goals of Proposed Policy Change:

1. Increase participation in wellness program.
 - a. The purpose is to encourage a healthier workforce to increase employee engagement and satisfaction, contain healthcare costs, and improve productivity.
2. Bring employee total compensation closer to being competitive with other comparable counties.
 - a. Ozaukee County employees on average receive lower wages and pay more for their health insurance than other comparable Wisconsin counties.
 - b. The Human Resources Department is recommending a salary study be completed in 2022. The study would take into consideration the wages and benefits received by our employees, including the cost of health insurance. If our employees are paying more for their health insurance then we would need to increase salaries more to be competitive.

Current Status: Employees enrolled in the County's group health insurance plan before January 1, 2012, pay 12% of the health insurance premium. Employees enrolled after this date pay 20%. We currently have 393 employees on our health insurance. Of this amount, 246 (63%) pay 20% and 147 (37%) pay 12%. As you can see in the chart below, an employee who pays 20% for a family plan will pay \$2,430 more annually than an employee paying 12%.

	Monthly Premium	Employee share 12%	Employee Share 20%	Monthly Difference	Annual Difference
Single	\$975	\$117	\$195	\$78	\$936
Employee/Spouse	\$ 1,998	\$240	\$400	\$160	\$1,918
Employee/Child(ren)	\$1,657	\$199	\$331	\$133	\$1,591
Family	\$2,532	\$304	\$506	\$203	\$2,430

Claim costs by age group average for 2021:

55+: \$7,180

40-54: \$4,239

<40: \$2,264

Our older age groups are driving our health insurance costs. Our group health insurance members who are aged 55 or older have cost the plan in 2021 on average \$7,180 so far this year.

Recommendation: Staff recommends tying employee health insurance premium contribution amounts to successful completion of the County's wellness program, effective January 1, 2022. Employees who successfully complete the 2022 wellness program will pay 12% in 2023 and those who do not will pay 20% in 2023. In addition, once the employee completes the wellness program in 2022, they will be moved to 12% on the following payroll deduction, if completion is confirmed by the Human Resources Department the Monday before the first payroll date of the month, if not confirmed by then the change to 12% will be effective the following month.

If the employee does not complete the wellness program in 2023 they will be moved to 20% in 2024. However, once paying at 20%, they can be moved back to 12% at any time throughout the year upon completion of that year's wellness program.

Examples of other Wisconsin counties that tie wellness program participation to health insurance premium rates include Walworth County, Fond Du Lac County, Wood County, Polk County, and others.

Employee Feedback: One of the most common complaints brought to the Human Resources department is the high cost of health insurance for employees who pay 20% of the premium. This sentiment was supported by data in the County's March 2021 engagement survey as seen in the following chart that is based on the survey question:

"My benefits package is good compared to others in this industry."

Full-Time Employee Tenure	Percentile of Local Governments	Responders
More than 15 years	57th	77
10 to 15 years	63rd	31
5 to 10 years	6th	59
3 to 5 years	Below the 1st percentile	46
1 to 3 years	Below the 1st percentile	66
6 to 12 months	Below the 1st percentile	16
Less than 6 months	Below the 1st percentile	32

The data shows that full-time employees who have been with the county for less than 10 years, those paying 20% of the health insurance premium, rated their satisfaction with the county's benefits package much lower than our longer tenured employees who pay 12%. In addition, our employees who have been with the county for less than 5 years scored in the bottom 1 percentile of local governments who participated in the engagement survey in regard to their satisfaction with their benefits package. County scores was benchmarked against approximately 40 other local municipalities who had a similar number of employees - the closest (geographically) benchmarked organization we were compared against was the City of Waukesha.

Comparable Governmental Units: The HR department surveyed 48 other Wisconsin counties (see below) and found that the average employee pays 13% of the health insurance premium, and for counties who tie their premium contributions to their wellness programs, if an employee does not complete their wellness program they pay 19% on average.

County	% Paid by County	% Paid by County (Employees who do not participate in wellness)
Green	88%	
Juneau	88%	
Waupaca	88%	
Waushara	85%	
Iron	90%	
Douglas	85%	
Washburn	88%	
Iowa	82%	
Chippewa	100%	
Bayfield	88%	83%
Wood	90%	80%
Douglas	85%	
Marquette	75%	
Clark	80%	
Price	88%	
Portage	88%	
Oneida	90%	
Florence	90%	
Oconto	86%	
Taylor	85%	
Pepin	84%	
Green Lake	88%	
Sheboygan	85%	80%
Dodge	86%	
Waukesha	80%	70%
Calumet	90%	80%
Forest	87%	
Lafayette	88%	
Winnebago	88%	83%
Trempealeau	88%	
Marathon	90%	85%
Portage	88%	
St. Croix	90%	
Pierce	90%	
Ashland	90%	
Walworth	93%	88%
Jackson	89%	

Menominee	81%	
Fond Du Lac	88%	75%
Dunn	89%	
Eau Claire	88%	
Racine	85%	
Rock	90%	
AVERAGE	87%	81%

City/Village	% Paid by City/Village
Brown Deer	88%
Cedarburg	88% -92%
Germantown	88%
Grafton	85%
Menomonee Falls	90%
Mequon	88%
Port Washington	85%
Saukville	75% -88%
Thiensville	87-89%

Current Wellness Program

The County's wellness program offers \$500/\$1,000 wellness incentive payments to employees, spouses and retirees who are enrolled in the health insurance plans. An employee can earn a \$500 incentive even if their spouse does not participate. However, a spouse cannot earn an incentive if the employee does not complete the program. To earn the incentive you must complete a biometric screening, preventative annual exam, health risk assessment, and earn a minimum of 600 points. All activities must be complete by December 31.

Here is a list of ways to earn wellness points:

2021 Wellness Program Activities	Points
Biometric Screening	125
HDL: < 40 for MEN/ < 50 for WOMEN	60
Blood Pressure: $\geq$ 130/85 mmHg	60
Waist Circumference: M $\geq$ 40"/W $\geq$ 35"	60
Glucose: $\geq$ 100mg/dL fasting	60
Triglycerides: $\geq$ 150 mg/dL fasting	60
AgeGuage (Health Risk Assessment)	50
Preventative Annual Exam	100
Educational Videos/Tests	100
Aurora's Live Well Your Weigh - 6 week program	100
Dental Check Up	50
Flu Shot	50

Vision Check Up	50
Wellness Coaching Visits - 3 visits required	75
Aurora's Freedom From Smoking - 8 week program	100
Smoking Affidavit	0
COVID-19 Vaccine	50
Aurora GHT Clinic Visit	25
Quarterly Challenges	100
Personal Challenges	100
Total Points Possible	1375

2020 Wellness program participation by health insurance premium contribution

Plan	Health Ins. Premium Contribution	Enrolled	Completed Wellness Program	Did Not Complete Wellness Program	Wellness Program Participation Percent
Employee + Child	12.00%	12	9	3	75%
EE + Spouse	12.00%	33	15	18	45%
Family	12.00%	70	48	22	69%
Single	12.00%	32	16	16	50%
		147	88	59	60%

Employee + Child	20.00%	22	13	9	59%
EE + Spouse	20.00%	27	10	17	37%
Family	20.00%	82	45	37	55%
Single	20.00%	115	30	85	26%
		246	98	148	53%

2020 Wellness Incentive Paid by Department

Row Labels	Sum of Wellness Paid
Administration	\$13,000.00
Clerk of Courts	\$9,000.00
Corporation Counsel	\$4,500.00
County Clerk	\$3,000.00
County Treasurer	\$2,000.00
District Attorney	\$5,500.00
Human Services	\$30,000.00
Land & Water	\$4,000.00
Lasata Campus	\$29,500.00
Planning & Parks	\$9,000.00
Public Health	\$10,000.00
Public Works	\$20,500.00

Register of Deeds	\$3,500.00
Sheriff	\$30,000.00
Retired	\$6,500.00
Grand Total	\$180,000.00

Possible Modifications to Wellness Program If Premium Reduction Becomes Incentive

If the County were to tie the 20%-12% health insurance premium reduction incentive to the wellness program, we would likely require:

Participants would need to earn 700 points for the premium reduction incentive and 1,000 points for the cash incentive. 700 points can be earned by successfully meeting all 5 of the biometric screening measurements, completing the health risk assessment, preventative annual exam and by confirming you are not a tobacco user. The additional 300 points needed to earn the cash incentive can be accumulated by various other wellness activities. In addition, if a participant failed 3 or more biometrics, we could require them to participate in the Aurora's Live Well Your Weigh or Wellness Coaching Visit program.

Financial Impact Projections

Ozaukee County's total cost for 2020 health insurance, including wellness program incentive payouts, was approximately \$7,195,638. Here are total cost projections if we would have tied 20%-12% premium contributions to the prior year's wellness program.

Wellness Program Participation	Employer Total Cost
47%	\$ 7,265,199.00
60%	\$ 7,347,062.00
70%	\$ 7,445,928.00
80%	\$ 7,546,133.00
90%	\$ 7,643,563.00
100%	\$ 7,740,338.00

If 100% of our employees and their spouses completed the wellness program the total cost increase to the county would have been approximately \$544,700, which would include everyone earning the \$500/\$1,000 wellness incentive and paying 12% of their health insurance premium.

RESOLUTION NO. (ID # 8259)

AMENDING CHAPTER 4.03(13)(A)(3)(C) OF THE OZAUKEE COUNTY POLICY AND
PROCEDURE MANUAL - COBRA COVERAGE

4.03. TERMS AND CONDITIONS OF EMPLOYMENT

(13) Group Health Insurance:

(a) The policy of furnishing group health insurance for employees shall be as follows:

3. Termination of Coverage:

c. COBRA Coverage:

- (1) Under the provisions of the Consolidated Omnibus Reconciliation Act of 1987, anyone who is covered by the County's group health, [dental, vision, or flexible spending account \(FSA\)](#) insurance contracts may continue such coverage upon termination of eligibility, for a period up to 36 months.

Dated at Port Washington, Wisconsin, this 6th day of October 2021.

SUMMARY: Amending Chapter 4.03 of the Ozaukee County Policy and Procedure Manual Pertaining to COBRA Coverage.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	September 23, 2021
DEPARTMENT:	Human Resources
DIRECTOR:	Chris McDonell
PREPARER:	Chris McDonell

Agenda Summary Amending Chapter 4.03(13)(a)(3)(c) of the Ozaukee County Policy and Procedure Manual - Cobra Coverage

Background information: Prior to January 1, 2005, Ozaukee County retirees and spouses were able to stay on the County's group health insurance, dental, and vision plans indefinitely. Retirees are responsible for 100% of the cost. However, effective January 1, 2005, retirees were no longer allowed to stay on the health insurance plan if they were eligible for Medicare. This change was implemented due to increasing healthcare costs.

We currently have 54 retirees (includes former employees and spouses - all of whom are 65 years or older) on our dental insurance, and 14 retirees on our vision plan (9 are 65 years or older). Retirees pay 100% of the cost for the dental and vision benefits. Staff recommends ending dental and vision benefits when an employee terminates from the County, and only allowing them to continue on dental and vision through the Consolidated Omnibus Budget Reconciliation Act (COBRA) process. COBRA coverage generally lasts for a maximum of 18 months but may be extended to 36 months under certain circumstances. COBRA participants are required to pay the full premium for their coverage.

Analysis:

Staff currently spends up to twenty (20) hours per month handling retiree dental/vision related tasks. The current process we have in place for managing the retirees' dental and vision premiums include the following:

- Mailing open enrollment materials to all retirees on our insurance plans.
- Retirees submit premium checks either monthly, quarterly, bi-annually or annually and are processed internally.
- Sending quarterly payment notifications for those individuals who have not paid ahead.
- Reviewing accounts and following up with individuals who have missed payments.
- Reconciling payments received.

Staff surveyed comparable counties, as follows:

Eau Claire County

Retirees are only offered COBRA dental and vision benefits upon retirement

Rock County

Retirees are only offered COBRA dental and vision benefits upon retirement

Racine County

Retirees are offered COBRA dental insurance. Retirees get to keep their vision if they stay on health insurance plan because the vision plan is embedded into it.

Sheboygan County

Retirees are only offered COBRA for vision. They allow retirees to stay on dental until age 70, which is not a written policy - only a long-standing practice.

Washington County

Retirees are only offered COBRA dental and vision benefits upon retirement

Staff shopped several dental and vision plans and the following are prices quotes from Humana and Delta Dental for someone who is 60 years old and Humana's Medicare Advantage plan for those who are eligible for Medicare.

Dental for Retirees

	County	Humana	Humana	Delta Dental	Medicare Part C
Monthly Cost	\$ 32.66	\$ 47.99	\$ 56.99	\$ 47.93	\$ 23.00
Preventative	100%	100%	100%	100%	100%
Basic	80%	70%	80%	50%	80%
Major	50%	50%	50%	50%	50%
Orthodontia	50%	Discount	Discount	None	None
Deductible	\$ 50.00	\$ 150.00	\$ 50.00	\$ 50.00	\$ -
Annual Max Benefit	\$1,000	\$ 1,500	\$1,500	\$ 1,000	\$ 1,000
*Medicare Part C is an Anthem MediBlue Plus (HMO) Plan					

Vision for Retirees

	County	Humana	Medicare Part C
Monthly cost	\$ 8.80	\$ 14.49	\$ -
Eye exam	\$ -	\$ 15.00	\$ -
Frame	\$ 130.00	\$ 150.00	\$ 300.00
Corrective lenses	\$ -	\$ 150.00	\$ -
Contact fitting/eval	\$ 60.00	\$ 40.00	\$ -
Contact lenses	\$ 130.00	\$ 150.00	\$ -

* Humana - Frames/lenses or contact lens allowance once every 12 months. *
Medicare Part C - \$300 total towards frames, corrective lenses, or contact lenses.
Premium included with Dental premium of \$23/month.

In addition, retirees could access dental discount plans and Medicare advantage plans to obtain coverage. Many dental practices offer discount plans. Forward Dental and Dental Associates are two large practices in the area that offer discount plans, and many smaller practices have plans available as well. Some dentists may offer a senior discount or a cash discount in place of formal discount plan. If this resolution is approved, the retirees will be given the option to continue the coverage as a COBRA participant.

Fiscal impact: Retirees pay the entire premium amount for dental and vision coverage. However, this change will save up to 20 hours of staff time per month.

Recommended motion: Staff respectfully requests the Committee to approve the amendment to Chapter 4.03(13)(1)(3)(c) COBRA Coverage.

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	September 23, 2021
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Julie Winkelhorst

Agenda Summary Rep. 21-2 Annual Dog Listing Report 2021

ATTACHMENTS:

- REP. 21-2 Annual Dog Listing Report 2021 (PDF)
- Listing Report Sup Doc 2021 (PDF)

REPORT NO. 21-2

ANNUAL DOG LISTING 2021

The following claims against the Dog License Fund for listing dogs, pursuant to the provision of §174.06 of the Wisconsin Statutes, are recommended for allowance in the amounts set forth opposite the claimant's name for 2021:

	MUNICIPAL TREASURER FROM		NUMBER OF DOGS LISTED	AMOUNT ALLOWED	DATE REPORT RECEIVED
	Town of Belgium		78	\$39.00	9/9/2021
	Town of Cedarburg		388	\$194.00	9/3/2021
	Town of Fredonia		95	\$47.50	9/9/2021
	Town of Grafton		327	\$163.50	9/14/2021
	Town of Port Washington		54	\$27.00	9/15/2021
	Town of Saukville		195	\$97.50	9/14/2021
	Village of Belgium		153	\$76.50	9/9/2021
	Village of Fredonia		131	\$65.50	9/13/2021
	Village of Grafton		229	\$114.50	9/9/2021
	Village of Newburg		11	\$5.50	9/13/2021
	Village of Saukville		143	\$71.50	8/19/2021
	Village of Thiensville		163	\$81.50	8/16/2021
	City of Cedarburg		322	\$161.00	9/8/2021
	City of Mequon		1101	\$550.50	9/13/2021
	City of Port Washington		361	\$180.50	9/13/2021
	TOTALS		3751	\$1,875.50	

Dated at Port Washington, Wisconsin, this 6th day of October, 2021.

SUMMARY: Claims against the Dog License Fund for listing dogs, pursuant to the provision of §174.06 of the Wisconsin Statutes are recommended for the amounts set forth.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Attachment: REP. 21-2 Annual Dog Listing Report 2021 (Annual Dog Listing Report 2021)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: September 23, 2021
DEPARTMENT: County Clerk
DIRECTOR: Julie Winkelhorst
PREPARER: Tyler Quaas

Agenda Summary Annual Dog Listing Report

BACKGROUND INFORMATION: The listing official shall be compensated 50 cents for each dog listed. If listing official is a full-time, salaried municipal employee, they shall be required to pay the compensation into town, village, or city treasury.

The listing official shall, by September 15, deliver one copy of an alphabetic listing of all dogs in the district subject tax to the county clerk.

ANALYSIS: Annual payout of dog listings for reports that Municipal Treasurers submitted per Wis. State S 174.06(7).

FISCAL IMPACT: N/A

FUNDING SOURCE: Dog License Fund

RECOMMENDED MOTION: All municipalities met the September 15 deadline; therefore approval is recommended.

Attachment: Listing Report Sup Doc 2021 (Annual Dog Listing Report 2021)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	September 23, 2021
DEPARTMENT:	Finance
DIRECTOR:	Jay McMahon
PREPARER:	Carla Phillips

Agenda Summary Wire Transfers #3343 - #3358 and August 2021 Schedule of Vouchers Paid

ATTACHMENTS:

- Wire Transfers 3343-3358 List (PDF)



**Finance Committee
September 23, 2021**

Wire Transfers

WT #	Date	Amount Paid To	Purpose
WT#3343	8/18/2021	\$23,981.37 GREAT WEST TRUST CO	DEFERRED COMP/KPM
WT#3344	8/18/2021	\$4,390.50 NORTH SHORE BANK	DEFERRED COMP/KPM
WT#3345	8/20/2021	\$906.59 WI DOR	EMP PR DED DOR ORDER/KPM
WT#3346	8/23/2021	\$312,138.95 IRS	FEDERAL PAYROLL TAX/KPM
WT#3347	9/15/2021	\$61,321.16 WI DOR	STATE PAYROLL TAX/KPM
WT #3348	8/31/2021	\$371,404.20 WRS	WRS CONTRUBUTIONS JULY/KPM
WT #3349	8/23/2021	\$448,398.74 US Bank/CC Aug/jhm	US Bank/CC Aug/jhm
WT #3350	8/24/2021	\$23,791.41 Cardmember Services/CC Aug/jhm	Cardmember Services/CC Aug/jhm
WT #3351	9/1/2021	\$251,683.35 DTCC/jhm	Sept 2021 Debt Int./jhm
WT #3352	9/1/2021	NORTH	NORTH SHORE/DEFERRED/KPM
		\$4,240.50 SHORE/DEFERRED/KPM	
WT #3353	9/1/2021	\$24,244.20 GREAT	GREAT WEST/DEFERRED/KPM
		WEST/DEFERRED/KPM	
WT #3354	9/3/2021	\$723.20 WI DOR/jhm	Wage Attach/jhm
WT #3355	9/30/2021	\$61,221.71 WI DOR/jhm	State Payroll Taxes/jhm
WT #3356	9/7/2021	\$310,148.15 IRS/jhm	Federal Payroll Taxes/jhm
WT #3357	9/15/2021	\$22,064.64 AEGIS/WORKER COMP AUG 21/KPM	AEGIS/WORKER COMP AUG 21/KPM
WT #3358	9/15/2021	\$244,539.40 WI Department of Revenue	RE Transfer Aug 2021/KPM

\$2,165,198.07

Attachment: Wire Transfers 3343-3358 List (WT SV)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	September 23, 2021
DEPARTMENT:	Administrator
DIRECTOR:	Jason Dzwinel
PREPARER:	Julie Winkelhorst

Agenda Summary Strategic Plan Quarterly Update

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

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

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: September 23, 2021
DEPARTMENT: Administrator
DIRECTOR: Jason Dzwinel
PREPARER: Julie Winkelhorst

Agenda Summary 2022 Budget Recommendation for Finance Committee

Corp Counsel / Child Support

[<https://stories.opengov.com/ozaukeecountywi/published/q3RzRDqO7>](https://stories.opengov.com/ozaukeecountywi/published/q3RzRDqO7)

Treasurer

[<https://stories.opengov.com/ozaukeecountywi/published/USC_I5M_Z>](https://stories.opengov.com/ozaukeecountywi/published/USC_I5M_Z)

Radio / Information Technology

[<https://stories.opengov.com/ozaukeecountywi/published/kkOgDNxC->](https://stories.opengov.com/ozaukeecountywi/published/kkOgDNxC->)

County Clerk

[<https://stories.opengov.com/ozaukeecountywi/published/0vT8lbrwA>](https://stories.opengov.com/ozaukeecountywi/published/0vT8lbrwA)

County Board

[<https://stories.opengov.com/ozaukeecountywi/published/N7Llp4PaF>](https://stories.opengov.com/ozaukeecountywi/published/N7Llp4PaF)

Department of Administration

[<https://stories.opengov.com/ozaukeecountywi/published/zd1rlc0xg>](https://stories.opengov.com/ozaukeecountywi/published/zd1rlc0xg)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	September 23, 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 Eight Months Ending Tuesday, August 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
					2768.89
Public Charges for Services	\$1,045	\$1,246	\$45	(\$1,201)	%
Intergovernmental Charges	-	\$45,176	\$41,773	(\$3,403)	108.15%
Interdepartmental Charges	\$668	\$50,276	\$84,000	\$33,724	59.85%
Licenses & Permits	\$3,442	\$14,617	\$21,500	\$6,883	67.99%
Other Revenue	\$1,693	\$5,778	\$18,500	\$12,722	31.23%
Total Revenues	\$6,848	\$117,093	\$165,818	\$48,725	70.62%
Expenditures					
Salaries	\$28,610	\$230,638	\$369,521	\$138,883	62.42%
Fringe Benefits	(\$27,957)	\$89,181	\$109,298	\$20,117	81.59%
Travel/Training	\$4,646	\$4,967	\$29,300	\$24,333	16.95%
Supplies	\$185	\$118,555	\$183,925	\$65,370	64.46%
Purchased Services	\$175	\$37,829	\$55,200	\$17,371	68.53%
Interdepartment Charges	\$1,711	\$13,819	\$28,213	\$14,394	48.98%
Other Expenses	\$3,177	\$3,376	\$4,627	\$1,251	72.96%
Total Operating Expenditures	\$10,547	\$498,365	\$780,084	\$281,719	63.89%
Capital Outlay					
Total Expenditures	\$10,547	\$498,365	\$780,084	\$281,719	63.89%
Net Increase (Decrease)	(\$3,699)	(\$381,272)	(\$614,266)	(\$232,994)	62.07%

Equity:

Attachment: County Clerk Financials (County Clerk Report)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	September 23, 2021
DEPARTMENT:	Finance
DIRECTOR:	Jay McMahon
PREPARER:	Carla Phillips

Agenda Summary Finance

ATTACHMENTS:

- 2021-9 Directors Report to Finance (PDF)
- Sep Finance Committee - Countywide Rpt Aug 2021 (PDF)
- Sep Finance Committee - General Fund Rpt Aug 2021 (PDF)
- Sep Finance Committee - Non Departmental Rpt Aug 2021 (PDF)
- Sep Finance Committee - American Rescue Plan Act Rpt Aug 2021 (PDF)
- Jay-Sep Finance Committee - County Administrator Rpt Aug 2021 (PDF)
- Jay-Sep Finance Committee - Finance Dpt Rpt Aug 2021 (PDF)
- Jay-Sep Finance Committee - Budget-Project Mgt Rpt Aug 2021 (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE

SEPTEMBER 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 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 selected Enterprise Fleet Management and the contract was signed and returned on September 15th. Enterprise has started the process of obtaining the specifications needed for the first order of 15 vehicles that should be submitted by the end of the month.

2021 General Fund:

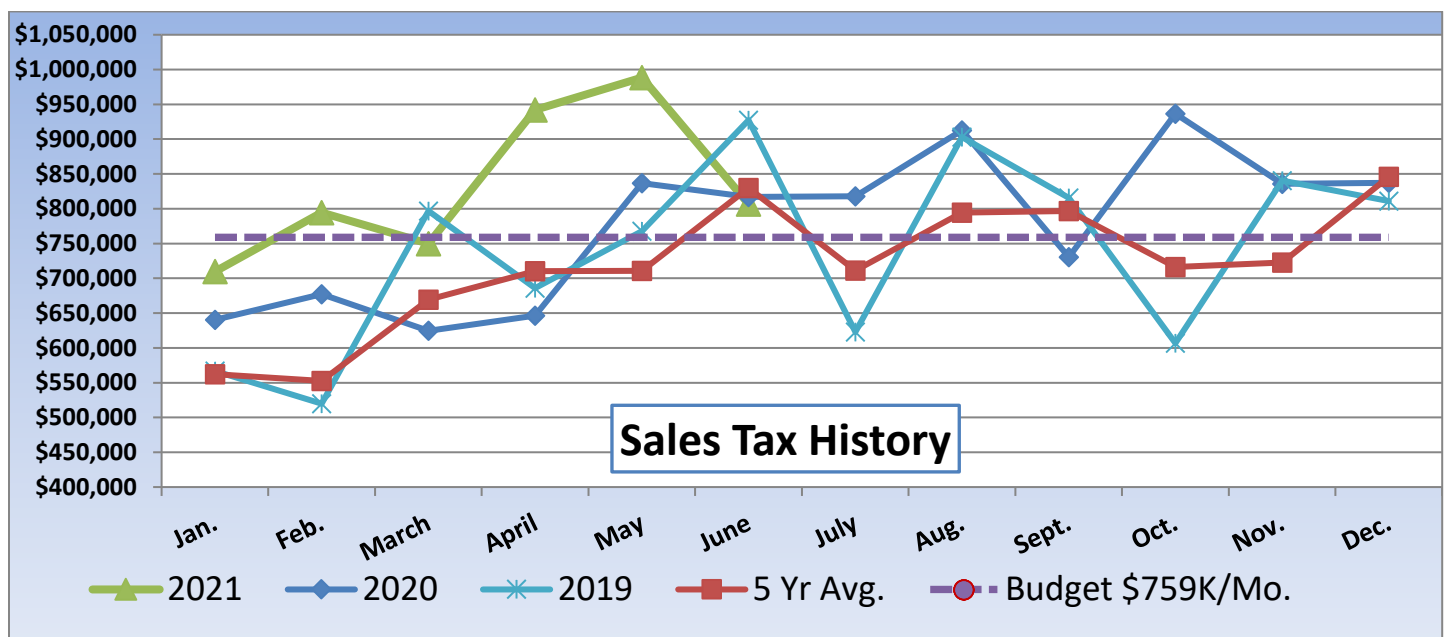
Total Revenues are below budget through August. Intergovernmental revenues are below budget (33%) due to grant revenue coming after projects are completed and interest revenue is also below budget due to lower interest rates in 2021. Another factor is sales tax collections have a two-month lag from collection to receipt. We are tracking well above budget for sales tax through June and expect that trend to continue.

Total expenditures are tracking on budget at 65% through August. Salaries and benefits combined are on budget at 67%.

Overall, the General Fund is tracking as expected and is consistent with the prior year through August.

Sales Tax Collections:

June sales tax was \$807,042 compared to \$816,972 in 2020. This was the first month in 2021 that was slightly lower than the comparative month from 2020 but overall the County is \$749,670 ahead of 2020 through June. Total 2021 collections through June is \$4,991,643 and the 2021 sales tax budget is \$9,106,921.



Ozaukee County Committee Report

Summary of All Units

For the Eight Months Ending Tuesday, August 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	\$2,499,476	\$20,327,694	\$27,363,997	\$7,036,303	74.29%
Intergovernmental Revenues	\$749,877	\$16,812,091	\$23,039,461	\$6,227,370	72.97%
Public Charges for Services	\$2,369,572	\$14,441,700	\$26,220,953	\$11,779,253	55.08%
Intergovernmental Charges	\$70,191	\$4,919,420	\$7,350,624	\$2,431,204	66.93%
Interdepartmental Charges	\$129,429	\$2,470,811	\$4,511,914	\$2,041,103	54.76%
Fines/Forfeitures/Penalties	\$18,521	\$139,878	\$231,300	\$91,422	60.47%
Licenses & Permits	\$55,091	\$525,211	\$865,526	\$340,315	60.68%
Interest Revenue	\$20,700	\$165,796	\$375,050	\$209,254	44.21%
Other Revenue	\$142,888	\$12,752,907	\$7,417,950	(\$5,334,957)	171.92%
Total Revenues	\$6,055,745	\$72,555,508	\$97,376,775	\$24,821,267	74.51%
Expenditures					
Salaries	\$2,809,377	\$22,888,383	\$36,240,236	\$13,351,853	63.16%
Fringe Benefits	\$967,943	\$8,845,455	\$13,294,409	\$4,448,954	66.54%
Travel/Training	\$21,571	\$166,072	\$518,766	\$352,694	32.01%
Supplies	\$1,613,861	\$6,482,518	\$9,324,316	\$2,841,798	69.52%
Purchased Services	\$953,627	\$8,305,800	\$16,861,730	\$8,555,930	49.26%
Interdepartment Charges	(\$470,716)	\$2,437,332	\$4,140,060	\$1,702,728	58.87%
Depreciation	\$239,671	\$1,917,367	\$2,887,050	\$969,683	66.41%
Debt Service	-	\$8,722,879	\$2,709,012	(\$6,013,867)	321.99%
Grants	\$22,005	\$1,159,083	\$1,776,513	\$617,430	65.24%
Other Expenses	\$115,832	\$3,477,384	\$5,858,050	\$2,380,666	59.36%
Total Operating Expenditures	\$6,273,171	\$64,402,273	\$93,610,142	\$29,207,869	68.80%
Capital Outlay					
Project Fund	\$221,046	\$884,272	\$1,747,162	\$862,890	50.61%
Equipment & Furniture	\$143,211	\$1,557,074	\$2,244,246	\$687,172	69.38%
Buildings & Land	\$58,968	\$193,139	\$5,463,890	\$5,270,751	3.53%
Contra	(\$238,694)	(\$238,694)	(\$551,000)	(\$312,306)	43.32%
Total Capital Outlay	\$184,531	\$2,395,791	\$8,904,298	\$6,508,507	26.91%
Total Expenditures	\$6,457,702	\$66,798,064	\$102,514,440	\$35,716,376	65.16%
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)	(\$401,957)	\$5,757,444	(\$5,773,022)	(\$11,530,466)	-99.73%
Equity:					
Retained Earnings	-	(\$1,470,664)	-	\$1,470,664	0.00%
Governmental Fund Balance	-	(\$19,952,389)	-	\$19,952,389	0.00%

Attachment: Sep Finance Committee - Countywide Rpt Aug 2021 (Fin D)

Ozaukee County Committee Report

Summary of All General Fund Units

For the Eight Months Ending Tuesday, August 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	\$1,691,848	\$11,987,928	\$19,551,238	\$7,563,310	61.32%
Intergovernmental Revenues	\$209,749	\$1,195,539	\$3,605,978	\$2,410,439	33.15%
Public Charges for Services	\$197,103	\$1,725,611	\$2,239,439	\$513,828	77.06%
Intergovernmental Charges	\$50,882	\$563,019	\$253,538	(\$309,481)	222.06%
Interdepartmental Charges	\$15,278	\$251,626	\$470,854	\$219,228	53.44%
Fines/Forfeitures/Penalties	\$18,521	\$139,155	\$225,000	\$85,845	61.85%
Licenses & Permits	\$9,367	\$86,644	\$122,500	\$35,856	70.73%
Interest Revenue	\$16,476	\$113,835	\$375,050	\$261,215	30.35%
Other Revenue	\$50,993	\$401,488	\$565,181	\$163,693	71.04%
Total Revenues	\$2,260,217	\$16,464,845	\$27,408,778	\$10,943,933	60.07%
Expenditures					
Salaries	\$1,101,390	\$8,902,958	\$13,807,803	\$4,904,845	64.48%
Fringe Benefits	\$375,524	\$3,663,637	\$5,246,569	\$1,582,932	69.83%
Travel/Training	\$12,562	\$70,735	\$217,447	\$146,712	32.53%
Supplies	\$64,589	\$861,601	\$1,440,171	\$578,570	59.83%
Purchased Services	\$256,912	\$2,181,124	\$3,310,543	\$1,129,419	65.88%
Interdepartment Charges	\$71,978	\$595,763	\$1,033,336	\$437,573	57.65%
Grants	\$11,591	\$1,013,040	\$1,562,777	\$549,737	64.82%
Other Expenses	\$19,932	\$590,207	\$741,521	\$151,314	79.59%
Total Operating Expenditures	\$1,914,478	\$17,879,065	\$27,360,167	\$9,481,102	65.35%
Capital Outlay					
Equipment & Furniture	\$18,126	\$333,997	\$508,075	\$174,078	65.74%
Buildings & Land	-	-	\$230,000	\$230,000	0.00%
Total Capital Outlay	\$18,126	\$333,997	\$738,075	\$404,078	45.25%
Total Expenditures	\$1,932,604	\$18,213,062	\$28,098,242	\$9,885,180	64.82%
Other Finance (Sources)	-	(\$196,000)	(\$578,269)	(\$382,269)	33.89%
Net Other Financing Sources/Uses	-	(\$196,000)	(\$578,269)	(\$382,269)	33.89%
					1395.94
Net Increase (Decrease)	\$327,613	(\$1,552,217)	(\$111,195)	\$1,441,022	%
Equity:					
Governmental Fund Balance	-	(\$10,320,686)	-	\$10,320,686	0.00%

Attachment: Sep Finance Committee - General Fund Rpt Aug 2021 (Fin D)

Ozaukee County Committee Report
General Fund Non Departmental
 For the Eight Months Ending Tuesday, August 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	\$1	\$13	-	(\$13)	0.00%
Other Revenue	\$209	\$38,171	\$138,886	\$100,715	27.48%
Total Revenues	\$210	\$163,184	\$408,886	\$245,702	39.91%
Expenditures					
Salaries	-	\$8,513	(\$276,000)	(\$284,513)	-3.08%
Fringe Benefits	-	\$165,500	\$173,000	\$7,500	95.66%
Travel/Training	-	\$5,820	\$24,714	\$18,894	23.55%
Supplies	-	\$13,040	\$16,158	\$3,118	80.70%
Purchased Services	\$4,469	\$35,750	\$53,625	\$17,875	66.67%
Grants	-	\$962,004	\$1,032,004	\$70,000	93.22%
Other Expenses	\$6,817	\$346,664	\$467,082	\$120,418	74.22%
Total Operating Expenditures	\$11,286	\$1,537,291	\$1,490,583	(\$46,708)	103.13%
Capital Outlay					
Total Expenditures	\$11,286	\$1,537,291	\$1,490,583	(\$46,708)	103.13%
Other Finance (Sources)	-	-	(\$15,000)	(\$15,000)	0.00%
Net Other Financing Sources/Uses	-	-	(\$15,000)	(\$15,000)	0.00%
Net Increase (Decrease)	(\$11,076)	(\$1,374,107)	(\$1,066,697)	\$307,410	128.82%

Equity:

Attachment: Sep Finance Committee - Non Departmental Rpt Aug 2021 (Fin D)

Ozaukee County Committee Report
Special Revenue County American Rescue Plan Act
 For the Eight Months Ending Tuesday, August 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	-	\$8,665,067	-	(\$8,665,067)	0.00%
Total Revenues	-	\$8,665,067	-	(\$8,665,067)	0.00%
Expenditures					
Capital Outlay					
Net Increase (Decrease)	-	\$8,665,067	-	(\$8,665,067)	0.00%

E q u i t y:

Attachment: Sep Finance Committee - American Rescue Plan Act Rpt Aug 2021 (Fin D)

Ozaukee County Committee Report
General Fund County Administrator
 For the Eight Months Ending Tuesday, August 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Prior YTD Actual	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues						
Other Revenue	-	-	\$1	-	(\$1)	0.00%
Total Revenues	-	-	\$1	-	(\$1)	0.00%
Expenditures						
Salaries	\$70,111	\$8,579	\$68,778	\$110,968	\$42,190	61.98%
Fringe Benefits	\$25,579	\$4,886	\$27,781	\$35,172	\$7,391	78.99%
Travel/Training	-	\$175	\$175	\$1,925	\$1,750	9.09%
Supplies	\$2,827	\$390	\$2,550	\$1,975	(\$575)	129.11%
Purchased Services	\$2,249	\$51	\$419	\$900	\$481	46.56%
Interdepartment Charges	\$9,020	\$1,169	\$9,556	\$14,182	\$4,626	67.38%
Other Expenses	\$1,027	-	\$3,500	\$500	(\$3,000)	700.00%
Total Operating Expenditures	\$110,813	\$15,250	\$112,759	\$165,622	\$52,863	68.08%
Capital Outlay						
Total Expenditures	\$110,813	\$15,250	\$112,759	\$165,622	\$52,863	68.08%
Net Increase (Decrease)	(\$110,813)	(\$15,250)	(\$112,758)	(\$165,622)	(\$52,864)	68.08%

Equity:

Attachment: Jay-Sep Finance Committee - County Administrator Rpt Aug 2021 (Fin D)

Ozaukee County Committee Report
General Fund Finance Department
 For the Eight Months Ending Tuesday, August 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Prior YTD Actual	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues						
Other Revenue	\$83,025	\$26,635	\$158,388	\$97,500	(\$60,888)	162.45%
Total Revenues	\$83,025	\$26,635	\$158,388	\$97,500	(\$60,888)	162.45%
Expenditures						
Salaries	\$467,797	\$55,406	\$443,427	\$708,728	\$265,301	62.57%
Fringe Benefits	\$147,618	\$19,574	\$168,452	\$206,251	\$37,799	81.67%
Travel/Training	\$248	-	\$1,880	\$8,200	\$6,320	22.93%
Supplies	\$4,322	\$895	\$5,484	\$39,755	\$34,271	13.79%
Purchased Services	\$10,958	\$646	\$42,220	\$19,750	(\$22,470)	213.77%
Interdepartment Charges	\$17,347	\$2,246	\$17,966	\$27,410	\$9,444	65.55%
Other Expenses	\$5,815	\$16	\$492	\$500	\$8	98.40%
Total Operating Expenditures	\$654,105	\$78,783	\$679,921	\$1,010,594	\$330,673	67.28%
Capital Outlay						
Total Expenditures	\$654,105	\$78,783	\$679,921	\$1,010,594	\$330,673	67.28%
Net Increase (Decrease)	(\$571,080)	(\$52,148)	(\$521,533)	(\$913,094)	(\$391,561)	57.12%

E q u i t y:

Attachment: Jay-Sep Finance Committee - Finance Dpt Rpt Aug 2021 (Fin D)

Ozaukee County Committee Report
General Fund Budget/Grant/Project Management
 For the Eight Months Ending Tuesday, August 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Prior YTD Actual	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues						
Expenditures						
Salaries	\$136,796	\$17,146	\$134,985	\$215,991	\$81,006	62.50%
Fringe Benefits	\$30,432	\$8,359	\$35,745	\$60,029	\$24,284	59.55%
Travel/Training	-	-	-	\$5,000	\$5,000	0.00%
Supplies	-	-	-	\$3,525	\$3,525	0.00%
Other Expenses	\$220	-	\$157	\$1,000	\$843	15.70%
Total Operating Expenditures	\$167,448	\$25,505	\$170,887	\$285,545	\$114,658	59.85%
Capital Outlay						
Total Expenditures	\$167,448	\$25,505	\$170,887	\$285,545	\$114,658	59.85%
Net Increase (Decrease)	(\$167,448)	(\$25,505)	(\$170,887)	(\$285,545)	(\$114,658)	59.85%

E q u i t y:

Attachment: Jay-Sep Finance Committee - Budget-Project Mgt Rpt Aug 2021 (Fin D)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	September 23, 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 in September.

Public Health Officer Recruitment

Ozaukee and Washington County staff are conducting first interviews of Public Health Officer candidates on Monday, September 20. Washington County has contracted with GovHR USA, LLC. to conduct the search. GovHR's outreach effort yielded 19 resumes from 10 states.

ATTACHMENTS:

- HR Financials (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

For the Eight Months Ending Tuesday, August 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	\$545	\$545	-	(\$545)	0.00%
Total Revenues	\$545	\$545	-	(\$545)	0.00%
Expenditures					
Salaries	\$18,293	\$137,743	\$242,096	\$104,353	56.90%
Fringe Benefits	\$6,485	\$56,797	\$98,148	\$41,351	57.87%
Travel/Training	-	-	\$2,200	\$2,200	0.00%
Supplies	\$1,983	\$16,216	\$22,850	\$6,634	70.97%
Purchased Services	\$63,026	\$89,064	\$35,200	(\$53,864)	253.02%
Interdepartment Charges	\$905	\$8,183	\$11,879	\$3,696	68.89%
Other Expenses	\$1,733	\$3,535	\$2,000	(\$1,535)	176.75%
Total Operating Expenditures	\$92,425	\$311,538	\$414,373	\$102,835	75.18%
Capital Outlay					
Total Expenditures	\$92,425	\$311,538	\$414,373	\$102,835	75.18%
Net Increase (Decrease)	(\$91,880)	(\$310,993)	(\$414,373)	(\$103,380)	75.05%

Equity:

Attachment: HR Financials (HR Department Report)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE: September 23, 2021
DEPARTMENT: Administrator
DIRECTOR: Jason Dzwinel
PREPARER: Jason Dzwinel

Agenda Summary Information Technology

ATTACHMENTS:

- IT and Radio Financials_September (PDF)



Radio Services and IT Financials

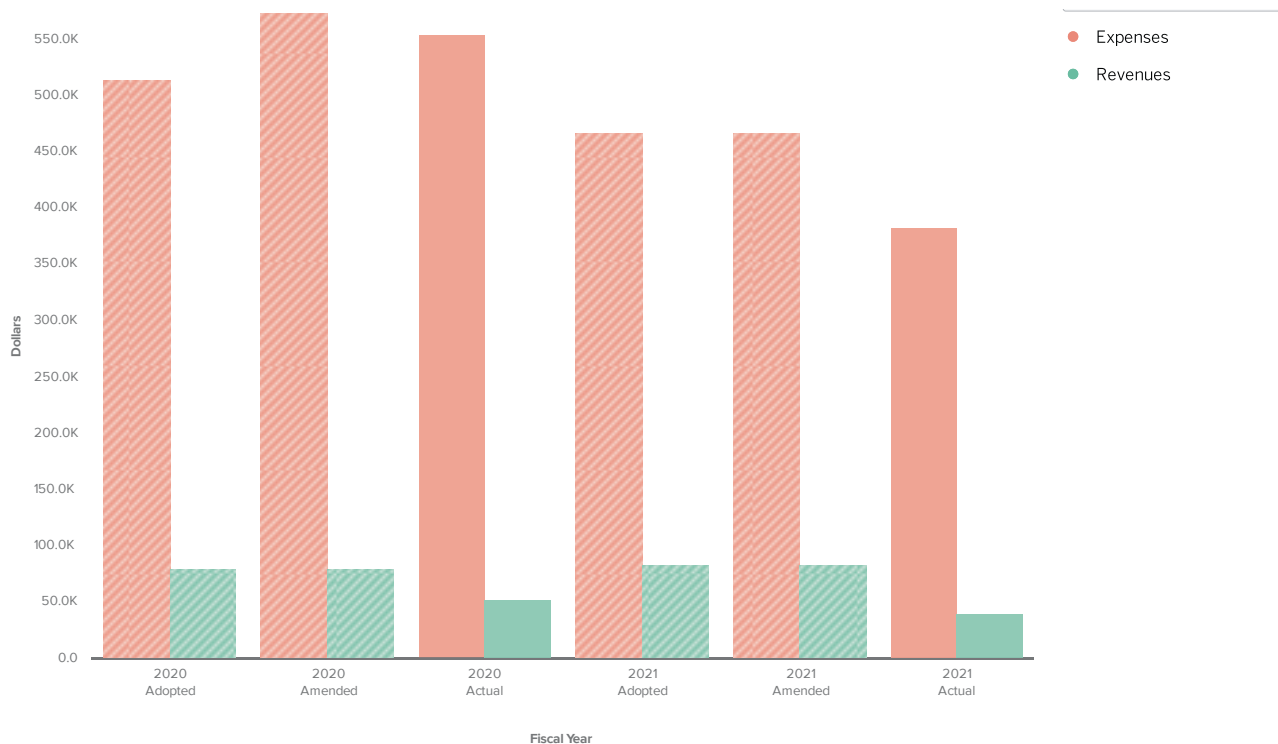
September Finance Committee

Radio Services Financials

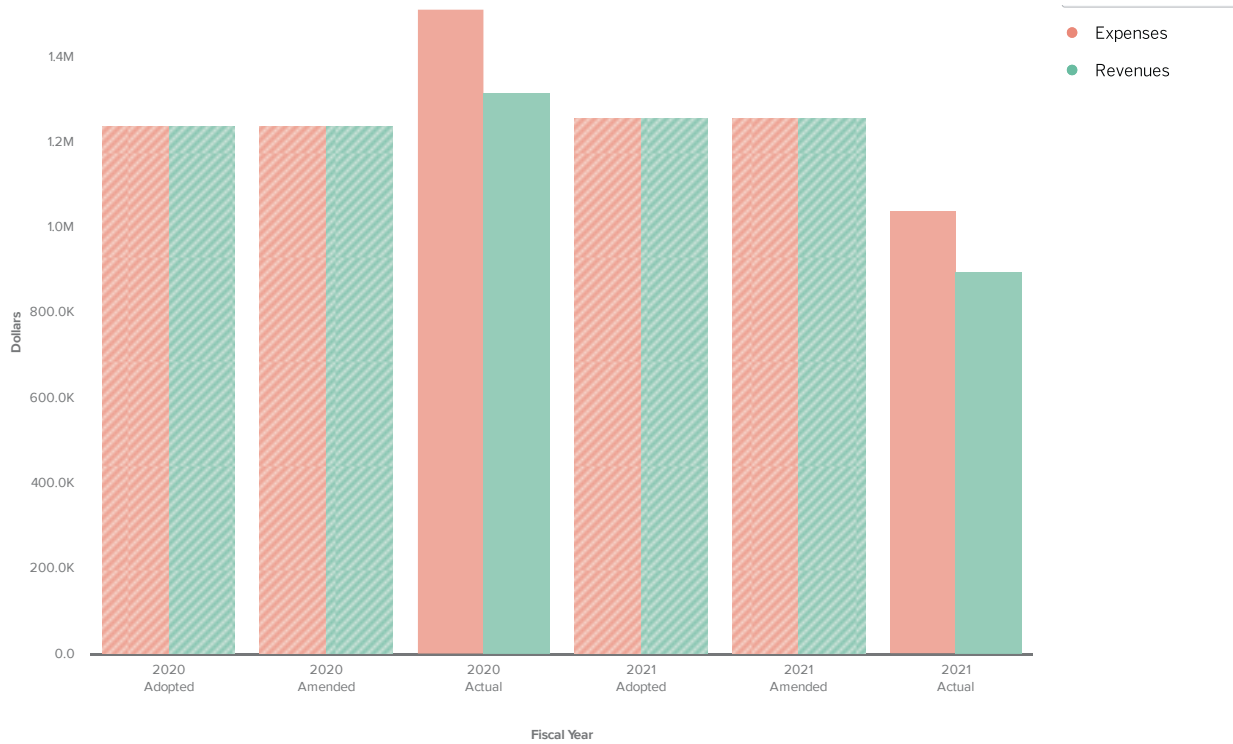
Collapse All	2020 Adopted	2020 Amended	2020 Actual	2021 Adopted	2021 Amended	2021 Actual
▼ Revenues	\$ 80,000	\$ 80,000	\$ 52,457	\$ 83,370	\$ 83,370	\$ 40,360
▼ Other (Donations/One-time/Misc)	80,000	80,000	52,457	83,370	83,370	40,360
Rental of County Property	80,000	80,000	52,457	83,370	83,370	40,359
Discounts Taken	0	0	0	0	0	1
▼ Expenses	515,052	573,186	554,366	468,222	468,222	383,243
▶ Purchased Services	338,411	396,545	392,935	288,411	288,411	281,812
▶ Salaries & Fringe Benefits	115,735	115,735	113,873	118,506	118,506	75,382
▶ Supplies under \$5,000	45,100	45,100	37,253	45,100	45,100	18,115
▶ Interdepartmental Charges	12,525	12,525	9,523	12,923	12,923	6,621
▶ Travel/Mileage/Conference&Meetings	2,500	2,500	0	2,500	2,500	0
▶ Other Expenses	782	782	782	782	782	1,314
Revenues Less Expenses	\$ -435,052	\$ -493,186	\$ -501,909	\$ -384,852	\$ -384,852	\$ -342,883

Radio Services Financials

8.d.a



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	\$ 899,924
▼ Expenses	1,242,867	1,242,867	1,512,803	1,259,826	1,259,826	1,042,474
▼ Purchased Services	679,364	679,364	848,089	679,364	679,364	587,927
▼ Purchased Services	679,364	679,364	848,089	679,364	679,364	587,927
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	163,753
Maintenance Contracts	73,475	73,475	91,050	73,475	73,475	57,553
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	443,849
▼ Other	543,953	543,953	625,284	560,912	560,912	443,849
Regular Salaries & Wages	348,308	348,308	356,239	358,402	358,402	236,362
Health Insurance	88,930	88,930	103,540	99,114	99,114	88,024
Overtime	50,000	50,000	99,438	50,000	50,000	74,944
Retirement	26,056	26,056	30,742	24,192	24,192	21,002
Social Security Tax	23,973	23,973	23,572	21,964	21,964	18,268
Medicare Tax	5,768	5,768	6,294	5,197	5,197	4,272
Disability Insurance	431	431	860	1,469	1,469	588
Accrued Sick Leave Expense	0	0	4,266	0	0	0
Life Insurance	486	486	563	573	573	388
Accrued Vacation Expense	0	0	-230	0	0	0
► Supplies under \$5,000	12,900	12,900	33,820	12,900	12,900	9,985
► 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	\$ -142,550



OpenGov

Add links

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	September 23, 2021
DEPARTMENT:	Treasurer
DIRECTOR:	Joshua Morrison
PREPARER:	Joshua Morrison

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer September 2021 Report (PDF)

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

CASH

Cash ending August is up \$11,560,114 from last August:

Cash 2021, \$35,236,151	2020, \$23,676,037	Increase of \$11,560,114 +48.83%
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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 August:

Aug 2021, \$212,004	2020, \$180,413	Increase of \$31,591 +17.51%
Budget 2021, \$270,000	2020, \$255,000	Budget/Actual 78.52%

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 August:

Aug 2021, \$ 58,986	2020, \$261,838	Decrease of \$202,852 -77.47%
Budget 2021, \$230,000	2020, \$230,000	Budget/Actual 25.65%

The interest earning revenues are from cash investments.

All of our bank accounts earn interest except our checking, payroll, treasurer's petty cash, CDBG Shelter and CDBG Lasata.

Sales tax revenue is up from last year through June, see page 6:

June 2021, \$4,991,643	2020, \$4,241,973	Increase of \$749,670 +17.67%
Budget 2021, \$9,106,921	2020, \$9,106,921	Budget/Actual 54.81%

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:

Aug 2021, \$382,486	2020, \$411,445	Decrease of \$28,999 -7.05%
---------------------	-----------------	------------------------------------

Number of delinquent parcels:

Aug 2021, #307	2020, #356	Decrease of #49 -13.76%
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The certificate balance is all delinquent outstanding real estate taxes.

Tax Certificate reports: see page 5:

FORECLOSURES

As of 8/31/2021, there is 1 parcel on the 2017 tax foreclosure list currently for sale. This property was granted to Ozaukee County through the in-rem tax foreclosure process and subsequently placed for sale with the listing of properties commencing on 9/2/2021. Bids, if received on the three remaining properties will be opened at the meeting of the Ozaukee County Finance Committee meeting taking place on 9/23/2021. Commencement of the tax foreclosure process by in-rem proceedings will occur between October/November.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance August 1, 2021		\$ -
<u>Receipts:</u>		
Transfers from Money Market #2	\$ 41,885,351.83	
Void and Stop Payments	\$ 596.08	
Transfers from Money Market #1	\$ -	
Total Monthly Receipts		\$ 41,885,947.91
Total Balance & Receipts		<u>\$ 41,885,947.91</u>
<u>Disbursements:</u>		
County Orders (531391-532025)	\$ (2,790,111.41)	
Wire Transfers (wt#3323,3332,3334-3346,3348-3350)	\$ (39,046,944.36)	
ACH Transfers	\$ (48,767.14)	
Transfer to MM#2	\$ -	
Bank Fees Deposit Slips	\$ -	
Total Monthly Disbursements		\$ (41,885,822.91)
MAIN CHECKBOOK Balance August 31, 2021		<u>\$ 125.00</u>

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	\$ 310,621.68
Outstanding County Checks	\$ (310,496.68)

MAIN CHECKBOOK Balance August 31, 2021 **\$ 125.00**

MONEY MARKET #1 CHECKBOOK

Balance August 1, 2021		\$ 25,166.91
<u>Receipts:</u>		
Department Direct Deposit Receipts	\$ 3,713,303.17	
Real Estate Tax Receipts, Electronic	\$ 633,675.87	
Tax Settlement Receipts	\$ 378,366.28	
Transfer from POOL Account	\$ 18,100,000.00	
Transfers from Commerce State Bank, MM	\$ 138.90	
Transfers from Commerce State Bank, Savings	\$ -	
Transfer from BMO Harris, Savings	\$ -	
Interest Earnings	\$ 1.33	
Total Monthly Receipts		\$ 22,825,485.55
Total Balance & Receipts		<u>\$ 22,850,652.46</u>
<u>Disbursements:</u>		
Transfers to Money Market #2	\$ (22,822,603.70)	
DBS Admin Service	\$ -	
NSF & Bank Adjustments	\$ (2,908.53)	
Total Monthly Disbursements		\$ (22,825,512.23)
MONEY MARKET #1 CHECKBOOK Balance August 31, 2021		<u>\$ 25,140.23</u>

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

Balance as Per Statement	\$ 25,001.33
Deposit in Transit	\$ 138.90

MONEY MARKET #1 CHECKBOOK Balance August 31, 2021 (0.06%)APY **\$ 25,140.23**

Attachment: Treasurer September 2021 Report (Treasurer Report Sep. 2021)

MONEY MARKET #2 CHECKBOOK

Balance August 1, 2021

20,007,605.98

Receipts:

Department Receipts	\$	2,577,714.41
Real Estate Tax Receipts	\$	1,824,698.92
Tax Settlement Receipts	\$	-
Drainage District #2 Receipts	\$	-
Curler's Club	\$	-
Sheriff Unclaimed Funds	\$	3,570.57
RLF Payments	\$	3,963.45
NSF Reimbursements	\$	24,488.71
Transfer from MAIN	\$	-
Transfer from Bond 2019	\$	-
Transfer from PWSB CD	\$	8,025,942.63
Transfers from Money Market #1	\$	22,822,603.70
Transfers from Register of Deeds	\$	537,083.48
Transfer from PWSB Tax Account	\$	4,550,000.00
Transfer from PWSB P/R	\$	-
Interest Earnings	\$	4,317.96

Total Monthly Receipts

Total Balance & Receipts

\$ 40,374,383.83

Disbursements:

\$ 60,381,989.81

Transfers to Main Checkbook	\$	(41,885,351.83)
Transfers to Payroll Checkbook	\$	(1,818,863.62)
Transfers to Treasurer Petty Cash	\$	-
Bank Fees Deposit Slips	\$	-
NSF Tax Payments	\$	(15,307.97)
NSF Departmental Receipts	\$	(24,238.71)

Total Monthly Disbursements

MONEY MARKET #2 Balance August 31, 2021

\$ (43,743,762.13)

\$ 16,638,227.68**BANK RECONCILIATION:****PORT WASHINGTON STATE BANK MONEY MARKET #2 CHECKBOOK:**

Balance as Per Statement	\$	16,638,227.68
Deposit in Transit	\$	-

MONEY MARKET #2 CHECKBOOK Balance August 31, 2021 (0.16%)APY**\$ 16,638,227.68****PAYROLL CHECKBOOK**

Balance August 1, 2021

\$ -

Receipts:

Transfers from Money Market #2	\$	1,818,863.62
Returned Direct Deposit ACH	\$	-
Void and Stop Payments		
Total Monthly Receipts		

\$ 1,818,863.62

Total Balance & Receipts

\$ 1,818,863.62**Disbursements:**

Salary Orders(#441445-441455)	\$	(5,960.70)
Salary Direct Deposit (#313517-315983)	\$	(1,812,902.92)
Transfer to MM2	\$	-
Transfer to Petty Cash	\$	-
Bank Fees Deposit Slips	\$	-

Total Monthly Disbursements

\$ (1,818,863.62)

PAYROLL Balance August 31, 2021**\$ -****BANK RECONCILIATION:****PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:**

Balance as Per Statement	\$	213.11
Outstanding Payroll Checks	\$	(213.11)

PAYROLL CHECKBOOK Balance August 31, 2021**\$ -**

Attachment: Treasurer September 2021 Report (Treasurer Report Sep. 2021)

	2021	2021 ANNUAL BUDGET
REVENUE		
Interest Investments	58,985.52	\$ 230,000 (July)
Curlers Building Maint	45.19	- (July)
Interest Go Bond 2019	287.18	(July)
Interest Go Bond 2021	897.95	(July)
Interest Health Care Trust	12.94	- (July)
Interest Veteran's Memorial Trust	10.72	50 (July)
Interest Transit Trust Fund	81.73	0 (July)
Interest on Delinquent Taxes	137,861.29	180,000 (July)
Penalty on Delinquent Taxes	74,142.99	90,000 (July)
Sales Tax General Fund	4,991,643.34	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	0.25% (July) APY
Commerce State Bank, CD (General Fund)	-	0.00% (July) APY
Cornerstone Bank (General Fund)	853,276.28	0.06% (July) APY
DANA, Federal Securities (General Fund)	15,276,902.66	0.78% (July) APY
BMO Harris Bank, Money Market (Tax Collection)	647,701.60	0.10% (July) APY
BMO Harris Bank, CD (General Fund)	-	0.00% (July) APY
LGIP, Savings (General Fund)	837,459.38	0.05% (July) APY
PWSB CD (General Fund)*	-	0.00% (July) APY
PWSB, Money Market (Curlers Association Building Maint)	85,284.37	0.06% (July) APY
PWSB Money Market (General Obligation Bond 2019)	391,525.78	0.06% (July) APY
PWSB Money Market (General Obligation Bond 2021)	4,335,897.95	0.06% (July) APY
PWSB, Money Market (Health Care Trust)	24,431.72	0.06% (July) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,221.27	0.06% (July) APY
PWSB, Money Market (Register of Deeds)	268,314.03	0.06% (July) APY
PWSB, Money Market (Tax Collection)	34,019.49	0.06% (July) APY
PWSB, Money Market (Transit Trust Fund)	85,081.73	0.16% (July) APY
PWSB, Treasurer (Petty Cash)	5,000.00	
PWSB, CDBG Lasata	100.00	
PWSB, CDBG Shelter	100.00	

*PWSB Certificate of Deposit Redeemed 8/17/2021 in the amount \$8,025, 942.63, earning \$25,942.63 in interest earnings.

Respectfully submitted,
Joshua H Morrison
County Treasurer

Attachment: Treasurer September 2021 Report (Treasurer Report Sep. 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	382,486	1.82%	307
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	669,498	3.18%	291
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 17 parcels with delinquent taxes due that are on a payment plan.

There are currently 0 parcels on the 2017 tax foreclosure list.

Attachment: Treasurer September 2021 Report (Treasurer Report Sep. 2021)

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	\$ 747,88
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	942,045	\$ 646,382	\$ 685,858	\$ 744,247	\$ 760,546	\$ 714,60
July	May	988,440	\$ 836,826	\$ 767,577	\$ 662,777	\$ 583,328	\$ 703,69
August	June	807,042	\$ 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-June 2021)		4,991,644	2,588,175	2,569,257	2,467,105	2,460,040	2,387,93
MONTH(S) SALES TAX REC'D BY COUNTY (August)		807,042	816,972	927,214	970,616	785,704	649,71
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

RLF CASH BALANCE February 2021 Cash Balance
\$0.00

RLF LOANS	Loan Begin Date	Loan End Date*	Principal Due	Monthly Payment	Paid Through	Most Recent Payment Date**	Payment/Loan Status
107 W Buntrock LLC	July 1, 2014	June 2024	\$32,609.21	\$904.54	May 2021	08/20/2021	Late
Advanced Mfg. Technologies	January 1, 2013	September 2021	\$18,389.16	\$935.63	January 2020	06/30/2021	Late
Cheel LLC	February 1, 2018	December 2024	\$26,997.09	\$647.01	May 2021	08/20/2021	Late
Oldenburg Metal Properties	April 1, 2014	March 2024	\$21,224.13	\$678.41	July 2021	09/01/2021	Late
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	\$74,050.43	\$975.10	July 2021	09/01/2021	Late
The Bottle Shop	May 1, 2017	October 1, 2023	\$14,884.76	\$542.91	December 2021	06/09/2021	Timely
The Fermentorium	May 1, 2015	July 2025	\$39,434.49	\$757.79	December 2020	08/17/2021	Late

*Loan End Date is extended by the amount of time allowed for payment holds during COVID-19 shutdowns

**Payment dates updated to most current payment date as of 9/10/2021

Ozaukee County Committee Report
General Fund Treasurer
 For the Eight Months Ending Tuesday, August 31, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2020 YTD Actual	2020 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	\$40,082	\$196,868	\$285,650	\$88,782	68.92%
Public Charges for Services	\$245	\$2,769	\$3,750	\$981	73.84%
Other Revenue	-	\$116,817	\$30,000	(\$86,817)	389.39%
Total Revenues	\$40,327	\$316,454	\$319,400	\$2,946	99.08%
Expenditures					
Salaries	\$19,156	\$166,851	\$269,020	\$102,169	62.02%
Fringe Benefits	\$17,622	\$82,404	\$111,142	\$28,738	74.14%
Travel/Training	-	\$1,064	\$4,750	\$3,686	22.40%
Supplies	\$90	\$30,433	\$32,085	\$1,652	94.85%
Purchased Services	\$57	\$3,570	\$13,600	\$10,030	26.25%
Interdepartment Charges	\$2,606	\$24,554	\$34,332	\$9,778	71.52%
Other Expenses	\$2,014	\$28,429	\$21,750	(\$6,679)	130.71%
Total Operating Expenditures	\$41,545	\$337,305	\$486,679	\$149,374	69.31%
Capital Outlay					
Total Expenditures	\$41,545	\$337,305	\$486,679	\$149,374	69.31%
Net Increase (Decrease)	(\$1,218)	(\$20,851)	(\$167,279)	(\$146,428)	12.46%

Equity:

Attachment: Treasurer September 2021 Report (Treasurer Report Sep. 2021)