AGENDA
FINANCE COMMITTEE
REGULAR MEETING
FRIDAY, NOVEMBER 19, 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. September 23 and November 1, 2021
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corp. Counsel Finance Report
6. **ACTION ITEMS**
   a. Resolution: Increase of Revenue 2022 - Planning & Parks
   b. Resolution: Amending Chapter 4.10 (2)(h) and (j) of the Ozaukee County Policy and Procedure Manual - Official County Website
   c. Resolution: Cancellation of 2019 Outstanding Orders
   d. Resolution: Wisconsin Counties Association & National Association of Counties 2022 Membership Dues
   e. Wire Transfers #3359 - #3390 and Schedule of Vouchers September and October 2021
7. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. County Treasurer
8. **NEXT MEETING DATE**
   FRIDAY, December 17, 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: **November 19, 2021**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Julie Winkelhorst**

Agenda Summary September 23 and November 1, 2021

September 23, 2021

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_09232021-2973>

November 1, 2021

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_11012021-2987>

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 19, 2021**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corp. Counsel Finance Report

ATTACHMENTS:

- Corp.CounselNov2021 (PDF)

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Ten Months Ending Sunday, October 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	$31,289	$301,277	$506,150	$204,873	59.52%
Public Charges for Services	-	$2,486	$7,650	$5,164	32.50%
Total Revenues	**$31,289**	**$303,763**	**$513,800**	**$210,037**	**59.12%**
Expenditures					
Salaries	$60,492	$434,061	$513,210	$79,149	84.58%
Fringe Benefits	$19,797	$176,717	$205,073	$28,356	86.17%
Travel/Training	$242	$417	$2,900	$2,483	14.38%
Supplies	$264	$1,774	$12,425	$10,651	14.28%
Purchased Services	$2,464	$9,643	$23,066	$13,423	41.81%
Interdepartment Charges	$2,781	$74,255	$104,168	$29,913	71.28%
Other Expenses	-	$139	$1,400	$1,261	9.93%
Total Operating Expenditures	**$86,040**	**$697,006**	**$862,242**	**$165,236**	**80.84%**
Capital Outlay					
Total Expenditures	**$86,040**	**$697,006**	**$862,242**	**$165,236**	**80.84%**
Net Increase (Decrease)	**($54,751)**	**($393,243)**	**($348,442)**	**$44,801**	**112.86%**

Equity:

RESOLUTION NO. (ID # 8356)

INCREASE OF REVENUE 2022 - PLANNING & PARKS

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

Department / Program	Account Number	Account Name	AMOUNT	AMOUNT
Planning & Parks				
Expense	221-1-01-51101-000	Regular Salaries and Wages	$54,714	
Expense	221-1-01-52202-000	Travel/Mileage	786	
Expense	221-1-01-53601-000	Other Material Supplies	69,500	
Expense	221-1-01-54533-000	Contracted Outside Employment	75,000	
Revenue	221-1-01-42110-000	Fed Aid - USFS Coastal Parks		$200,000
Expense	221-1-01-53601-000	Other Material Supplies	$2,040	
Revenue	221-1-01-42310-000	State Aid - WDNR CCA Virmond Prairie		$2,040

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

SUMMARY: U.S. Forest Service-Great Lakes Restoration Initiative - $200,000 and Wisconsin Department of Natural Resources County Conservation Aid Grant Program - $2,040.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 4, 2021**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a U.S. Forest Service Great Lakes Restoration Initiative Forest Restoration Grant for Native Tree Planting in the Ozaukee County Coastal Parks Project Area

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a grant from the U.S. Forest Service (USFS) - Great Lakes Restoration Initiative (GLRI) Forest Restoration grant program to improve the local ecology in the Ozaukee County Coastal Parks Project Area (Project Area) in the Cities of Port Washington and Mequon and Town of Grafton by planting a significant number of native trees to replace ash trees impacted by invasive emerald ash borer (EAB), protect sensitive clay bluff ecosystems along Lake Michigan and manage stormwater. Specifically, this grant will support funding of Department staff operations, contracting with private contractors, and conservation corps (i.e. AmeriCorps NCCC, Milwaukee Community Service Corps, Wisconsin Youth Conservation Corps, and Great Lakes Community Conservation Corps) for tree planting assistance and the purchase of native tree stock.

ANALYSIS: The total grant award is $200,000. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of this grant application at its July 8, 2021 meeting (Ayes: Jobs, Holyoke, Minkel-Dumit, Excused: Korinek, Ross). 20% of the total project cost is required as formal match. The Department will use funds from other pending grants (e.g., state (WDNR Urban Forestry) and private foundation (We Energies, ATC, Kohl Foundation and Argosy Foundation)), secured vandalism restitution funds (Lion's Den Gorge Nature Preserve) and in-kind staff time, equipment and materials to meet matching requirements. There have been no changes to the project scope or budget since grant submittal. This budget amendment will revised the adopted 2022 budget.

FISCAL IMPACT:

Balance Current Year: NONE ($0 Additional Revenue)

Next Year's Estimated Cost: NONE ($200,000 Additional Revenue in 2022 budget)

FUNDING SOURCE:

County Levy: X

Non-County Levy: X

Indicate source: USFS GLRI grant, pending private foundation grants (ATC grant, Argosy Foundation, We Energies, Kohl Foundation), WDNR Urban Forestry grant (pending), vandalism restitution funds (secured - LDGNP) and in-kind staff, equipment, travel, contractual, and supplies/materials.

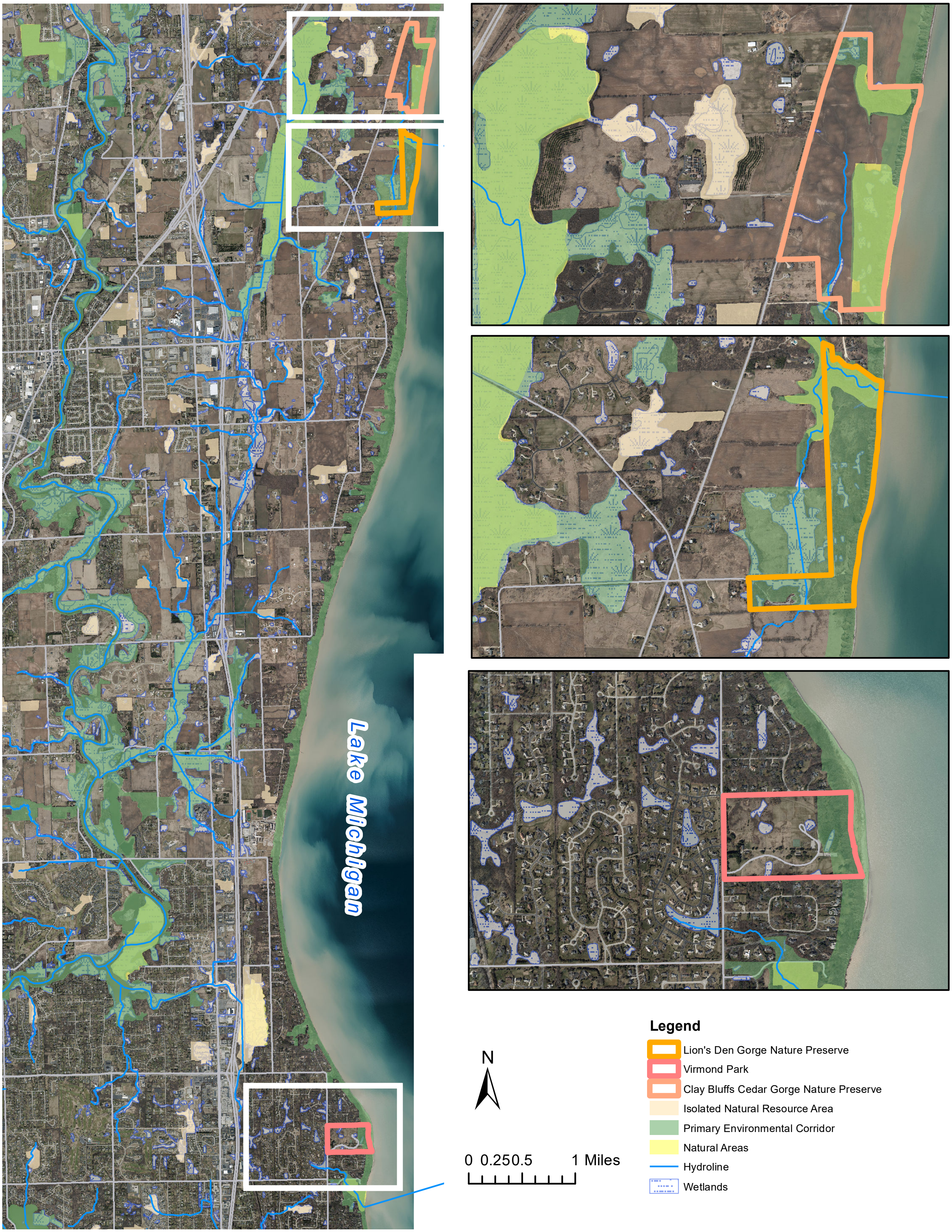
RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment (2022 budget) for the U.S. Forest Service - Great Lakes Restoration Initiative Forest Restoration grant for native tree planting in the Ozaukee County Coastal Parks Project Area.

ATTACHMENTS:

- P&P_Dept_2021_USFS_GLRI_Coastal Parks_Map (1) (PDF)

NATURAL RESOURCES COMMITTEE		
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]**	**Next: 11/19/2021 8:30 AM**
MOVER:	B. Ross, Supervisor District 19	
SECONDER:	N. Minkel-Dumit, Supervisor District 26	
AYES:	Korinek, Jobs, Holyoke, Minkel-Dumit, Ross	

Ozaukee County Coastal Parks Project Area



Attachment: Planning & Parks (INC REV)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**November 4, 2021**
DEPARTMENT:	**Planning and Parks**
DIRECTOR:	**Andrew Struck**
PREPARER:	**Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a Wisconsin Department of Natural Resources County Conservation Aids Grant for Prairie Restoration Activities in Virmond County Park

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a grant from the Wisconsin Department of Natural Resources (WDNR) County Conservation Aids (CCA) grant program to support County-sponsored fish and wildlife habitat restoration projects. Specifically, this grant will support County activities to restore 10.5 additional acres of old-field into a native warm-season prairie at Virmond County Park, an Ozaukee County Park, in the City of Mequon. The WDNR CCA grant will support Department activities to purchase seed and restore additional old field to native prairie in order to provide more contiguous habitat for grassland bird species and pollinators (e.g. bees and butterflies). Department staff, corps members and volunteers will complete project activities.

ANALYSIS: The total grant award is $2,040. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of this grant application at its August 5, 2021 meeting (Ayes: Korinek, Jobs, Holyoke, Minkel-Dumit, Ross). The grant requires a 50% match, which will be provided by the County through in-kind County staff time, equipment and supplies (supported by other grant funding), mileage, contractual (supported by other grant funding) and volunteer labor. This budget amendment will revised the 2022 adopted budget.

FISCAL IMPACT:

Balance Current Year: NONE

Next Year's Estimated Cost: NONE (Additional Program Revenue - $2,040)

FUNDING SOURCE:

County Levy:

Non-County Levy: X

Indicate source: WDNR CCA grant and in-kind staff time, equipment and supplies and contractual (under other existing grant funding).

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment (2022 budget) for the Wisconsin Department of Natural Resources - County Conservation Aids Program grant to support prairie restoration activities in

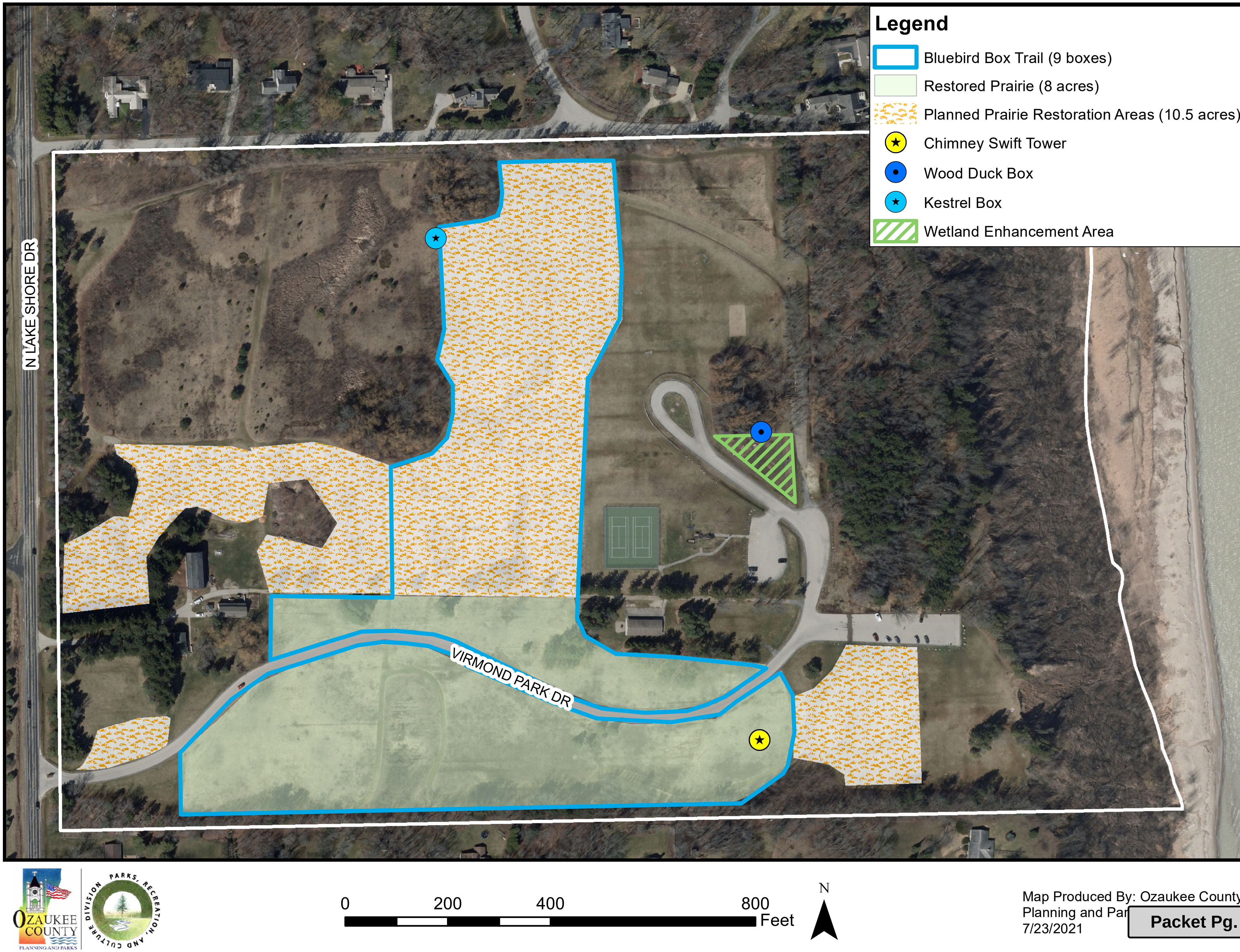
Virmond County Park in the City of Mequon.

ATTACHMENTS:

- P&P_Dept_WDNR CCA_Virmond Prairie_Map (1) (PDF)

NATURAL RESOURCES COMMITTEE		
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]**	**Next: 11/19/2021 8:30 AM**
MOVER:	R. Holyoke, Supervisor District 22	
SECONDER:	B. Ross, Supervisor District 19	
AYES:	Korinek, Jobs, Holyoke, Minkel-Dumit, Ross	

Virmond County Park
2018 - 2021 Ecological Enhancement and Restoration Features



Map Produced By: Ozaukee County Planning and Parks
7/23/2021

RESOLUTION NO. (ID # 8359)

AMENDING CHAPTER 4.10 (2)(H) AND (J) OF THE OZAUKEE COUNTY POLICY AND PROCEDURE MANUAL - OFFICIAL COUNTY WEBSITE

RESOLVED by the Ozaukee County Board of Supervisors that Section 4.10(h) and (j) of the Ozaukee County Policy and Procedural Manual be amended to read:

4.10. GENERAL POLICY AND PROCEDURES

(2) Internet Access Policy:

(h) Monitoring Internet Use:

1. All Internet transmissions sent from or received by county computers are county property.
2. County and departmental management reserve the right to examine, at any time and without prior notice the following:

a. All E-mail

b. Directories, files and other information stored on data disks, computers, or tape.

3. Internet Chat Rooms and Discussion Forums:

a. County employees participating in discussion groups or forums must be related to research on topics of interest to county departments.

b. Departments are responsible for their employees who misrepresent official county policy in any message posted to the Internet.

~~4. Use of County Website:~~

~~a. The official County website address is www.co.ozaukee.wi.us~~

~~b. Personal or departmental home pages require the approval of the County Webmaster prior to publication as an external World Wide Web site.~~

(j) ~~Use of~~ County Website ~~for Political Means~~:

1. The official County website address is www.ozaukeecounty.gov

2. Use of County Website for Political Means:

~~1~~a. No county elected official who becomes a candidate for a national, state, or local office may make any additions, deletions, or corrections to that official's website within the time periods defined below:

~~a~~(1). Thirty (30), days prior to the first day authorized by law for circulation of nomination papers as a candidate if the person is to be nominated by filing of nomination papers;

~~b~~(2). If a candidate is nominated at a primary election by write-in votes, the day the board of canvassers issues its determination that the person is nominated.

~~c~~(3).If the candidate is nominated by filing a declaration of candidacy, the first date of the month preceding the month, which includes the last day for filing the declaration of candidacy.

~~2~~3. These restrictions shall apply until after the date of the election or after the date of the primary election if the person appears as a candidate on the primary election ballot and is not nominated at the primary election.

FURTHER RESOLVED, that the Ozaukee County Clerk shall register the www.ozaukeecounty.gov <http://www.ozaukeecounty.gov> with .Gov Domain Registration with an Official Authorization Letter.

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

SUMMARY: Amendment to the Policy and Procedure Manual changing the name of the Ozaukee County web domain from co.ozaukee.wi.us to ozaukeecounty.gov

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 19, 2021**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary Amending Chapter 4.10 (2)(h) and (j) of the Ozaukee County Policy and Procedure Manual - Official County Website

BACKGROUND INFORMATION: The Wisconsin Election Commission recommends that all Wisconsin counties and municipalities establish an official email address through one of the government's regulated Domain Name Systems (DNS). These domains end in .gov and can only be obtained by U.S.-based government organizations. Using one of these domains reduces cyber security risks to both the jurisdiction and Wisconsin citizens. In 2022 the WEC will begin implementation of new policies to restrict official communications with unofficial email domains, particularly for WisVote users. All WisVote users will eventually be required to have a .gov domain for official email communications. There is not yet a set date for this change, however the WEC encourages all Wisconsin jurisdictions to act soon to acquire a .gov domain.

ANALYSIS: This amendment to the Policy and Procedure Manual will officially rename the Ozaukee County website from www.co.ozaukee.wi.us <http://www.co.ozaukee.wi.us> to www.ozaukeecounty.gov <http://www.ozaukeecounty.gov>

FISCAL IMPACT: N/A

RECOMMENDED MOTION: Staff respectfully requests that the committee approve the amendment to the Policy and Procedure Manual changing the name of the Ozaukee County web domain from co.ozaukee.wi.us to ozaukeecounty.gov

ATTACHMENTS:

- WEC .gov Trusted Internet Domain(PDF)
- DOTGOV_Domain_Fact-Sheet_508_ (PDF)

Wisconsin Elections Commission

212 East Washington Avenue | Third Floor | P.O. Box 7984 | Madison, WI 53707-7984
(608) 266-8005 | elections@wi.gov | elections.wi.gov

DATE: August 24, 2021

TO: Wisconsin Municipal Clerks
City of Milwaukee Election Commission
Wisconsin County Clerks
Milwaukee County Election Commission

FROM: Meagan Wolfe, Administrator

SUBJECT: Elections Security: Trusted Email Address Information

1. **Purpose.** This memorandum provides information how and why to obtain a trusted wi.gov or .gov email address. The Wisconsin Elections Commission and U.S. Cybersecurity and Infrastructure Security Agency have created an updated way for local governments to obtain either a wi.gov or .gov email address. This is a low-cost and simple way to enhance security for you and your valued residents.

2. **Recommendation.** WEC staff recommends that all Wisconsin counties and municipalities establish an official email address through one of the government's regulated Domain Name Systems (DNS). These domains end in **.gov** and can only be obtained by U.S.-based government organizations. Using one of these domains reduces cyber security risks to both the jurisdiction and Wisconsin citizens.

In 2022 the WEC will begin implementation of new policies to restrict official communications with unofficial email domains, particularly for WisVote users. **All WisVote users will eventually be required to have a .gov domain for official email communications.** There is not yet a set date for this change, however the WEC encourages all Wisconsin jurisdictions to act soon to acquire a .gov domain.

3. **Background.** We all use email in our official communications. Some municipalities currently allow their clerks to use personal email accounts for official communications or to create shared accounts through free email providers. While these techniques are simple and inexpensive, they are not risk free.

Free email providers have access to the contents of your messages and often have no restrictions on the use or sale of your personal data. Free providers also allow anyone to create an account and use any name they choose. These shortcomings allow email providers to sell your data for targeted advertising and email spoofing.

Email spoofing is when an email address is created that looks similar to an official email address or can trick a user into believing it is an authentic email address. When attackers are able to spoof emails of government officials the public may be more likely to fall for scams and/or distrust official communications.

For example, it is impossible to tell which of the email addresses below is authentic:

Actual Email Address: clerkfrmtownsmith@gmail.com
Example #1 of Spoofed Email Address: clerkfromtownsmith@gmail.com
Example #2 of Spoofed Email Address: clerkfrmtownsmtih@gmail.com
Example #3 of Spoofed Email Address: officialtownofsmith@gmail.com

Even the use of a custom domain name, such as townofsmith.com, does not prevent spoofing. This is because **anyone** can obtain a .com or .us domain. Only the .gov domain is restricted by law to official U.S. government agencies.

For example, it is impossible to tell which one of these addresses below is authentic.

Actual Email Address: clerk@townofsmith.wi.us
Example #1 of Spoofed Email Address: clerk@townofsmith.com
Example #2 of Spoofed Email Address: clerk@smithwi.us
Example #3 of Spoofed Email Address: clerk@smithwi.com

Because of the risks described above, a growing number of government agencies will only conduct business through email with another .gov account. Anything else is simply too easy to spoof.

4. **How To.** Instructions how to obtain a .gov domain are attached to this communication as *Appendix A: How to Obtain a .gov Domain*. Additional information about .gov domains and election officials can be found here: https://home.dotgov.gov/about/elections/.

5. **Questions.** Please direct questions about this clerk communication to elections@wi.gov.

Encl:

Appendix A: How to Obtain a .gov Domain

Appendix B: Why .GOV?

Note: *Administration of the .gov domain transferred from GSA to CISA in 2021.*

IT Security | Supply Chain | OT Security | Insider Threat | Physical Security | Interoperable Communications

Sign Up for a .gov Domain:
Information for Election Officials

WELL-KNOWN

TRUSTED

SECURE

Increasing trusted information

State and local election offices are increasingly tasked with countering false or misleading information *about* an election on top of *administering* an election. One concrete response election officials can take to address this problem is to make it **easy to identify official election websites on the internet**, a task made simple by .gov.

.gov is a 'top-level domain', or TLD, similar to *.com*, *.org*, or *.us*. Individuals and enterprises use a TLD to register a domain name (often simply called a *domain*) for use in their online services, like a website or email. The Cybersecurity and Infrastructure Security Agency (CISA) administers the .gov TLD and makes it available *solely* to U.S.-based government organizations and publicly controlled entities. For election offices and all qualifying entities, it's available **at no cost**.

Using a .gov domain for your online services helps the public quickly identify your website as a trusted government source. This is different from other well-known TLDs, where anyone in the world can register for a fee. Malicious actors know this, and have sought to impersonate election organizations using non .gov domains.

Additionally, using .gov **increases your security**:

- Multi-factor authentication is enforced on all accounts in the .gov registrar, which may not be the case for other commercial registrars.
- .gov domains are 'preloaded', which requires browsers to use only a secure HTTPS connection with your website. This helps protect your visitors' privacy and helps ensure the content you publish is exactly what's received.
- You can add a security contact for your domain, making it easier for the public to tell you about a potential security issue with your online services.

If you're from the government, we're here to help. Visit our registration page at https://home.dotgov.gov/registration/ to begin.

Interested in a .gov domain? Visit dotgov.gov, email registrar@dotgov.gov, or contact your regional CISA staff

Attachment: DOTGOV_Domain_Fact-Sheet_508_ (Official County Website)

RESOLUTION NO. (ID # 8352)

CANCELLATION OF 2019 OUTSTANDING ORDERS

WHEREAS, the following orders, issued by the County of Ozaukee, remain outstanding after the 2 year deadline prescribed in Section 59.64(4)(e) of the Wisconsin Statues:

CO ORDER NO.	DATE ISSUED	AMOUNT	ISSUED TO	PURPOSE
510651	1/4/2019	27.60	Colin O'Connell 5409 W Washington Blvd Milwaukee, WI 53208	Witness-State vs Cross
510669	1/4/2019	18.40	Eric Shively 834 Falls Road Grafton, WI 53024	Witness-State vs Cross
512543	3/22/2019	26.32	Jayden Gosse PO Box 587 Kewaskum, WI 53040	Witness Fees
512782	4/5/2019	27.04	Taylor Robert Olson	Jury Fees
512789	4/5/2019	30.10	David M Ward	Jury Fees
512839	4/5/2019	19.00	John Bakalars 2221 County Road A Belgium, WI 53004	Witness Fees
513184	4/19/2019	58.00	Cory A McCormick 914 1st Avenue Grafton, WI 53024-1304	Sheriff Emp Exp
513354	4/26/2019	40.30	Daniel Patrick Callahan	Jury Fees
513371	4/26/2019	31.12	Kurt M Waldkirch	Jury Fees
513472	4/26/2019	22.80	Tim Thompson 8729 W Donges Bay Road Mequon, WI 53092	Witness Fees
513504	5/3/2019	67.34	John R Kulis	Jury Fees
513512	5/3/2019	27.04	Jessica H Ols	Jury Fees
513730	5/10/2019	244.00	Cynthia A Becher 2311 Madison Street Waukesha, WI 53146	Kinship Care Base
514078	5/24/2019	30.10	Marissa Ann Barian	Jury Fees
514223	5/31/2019	35.20	Kathleen Marie Cross	Jury Fees
514234	5/31/2019	58.77	David James Kuczynski	Jury Fees

514566	6/7/2019	25.00	Sterling Storey 501 N 13th Street Oostburg, WI 53070	Witness Fees
516347	8/23/19	60.00	Cristian Martinez Flores 926 Irene Street Green Bay, WI 54302	1 YR DPA
516490	8/30/19	70.00	Jacob Best c/o Atty Martin Tanz 2266 N Prospect, Suite 312 Milwaukee, WI 53202	DPA Revoked 2019
516880	9/13/19	22.00	Travelers Title LLC 1011 N Mayfair Road Suite 200	Overpayment of Taxes Parcel#
151030223000			Wauwatosa, WI 53226-3431	Anne M Warren
517092	9/27/19	40.30	Paul Chamberlain Mattingly	Jury Fees
517093	9/27/19	29.08	Destiny Joy Milbrandt Schanowski	Jury Fees
517886	10/25/2019	26.53	Celia J Shaughnessy	Jury Fees
518129	11/8/2019	91.04	Carlie A Rundquist 250 W Walters Drive Grafton, WI 53024-2246	PH Employee Exp.
518485	11/22/2019	38.77	Tyler S Azinger	Jury fees
518496	11/22/2019	37.24	Lisa M Klindt Simpson	Jury fees
518804	12/6/2019	37.24	Andrew James Cherubini	Jury Fees
518807	12/6/2019	28.06	Emily Elizabeth Caron Engstrom	Jury Fees
519216	12/20/2019	38.57	Mari Rebecca Zimmermann	Jury Fees

NOW, THEREFORE, BE IT RESOLVED, that the Ozaukee County Treasurer be instructed to cancel and stop payment on the foregoing orders and return the applicable amounts to the County Treasurer, and

FURTHER RESOLVED, that the person in whose favor the order was drawn may upon application to the Chairperson of the Board and County Clerk, made within 6 years from the date of the order, have a new order issued for the amount of the original, without interest.

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

SUMMARY: Cancellation of Orders that remain outstanding after the two-year deadline.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 19, 2021**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary Cancellation of 2019 Outstanding Orders

BACKGROUND INFORMATION: Annual cancellation of outstanding orders per WI Statutes 59.64(4)(e).

ANALYSIS: $1,306.96 will be credited back to the general fund where appropriated or to the respective departments where applicable.

FISCAL IMPACT: return of $1,306.96

Balance Current Year: $1,306.96 Next Year's Estimated Cost: N/A

FUNDING SOURCE: N/A

RECOMMENDED MOTION: Approve cancellation of outstanding payment orders.

FINANCE COMMITTEE

RESOLUTION NO. (ID # 8374)

WISCONSIN COUNTIES ASSOCIATION & NATIONAL ASSOCIATION OF COUNTIES
2022 MEMBERSHIP DUES

RESOLVED, by the Ozaukee County Board of Supervisors per Wis. Statutes §59.52(22), that the County Clerk be authorized to submit payment to the Wisconsin Counties Association (WCA) in the amount of $11,312 and the National Association of Counties (NACo) in the amount of $1,728.00 for the 2022 annual membership dues of Ozaukee County.

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

SUMMARY: Membership dues to WCA and NACo.

VOTE REQUIRED: Two-Thirds Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 19, 2021**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Carla Phillips**

Agenda Summary Wire Transfers #3359 - #3390 and Schedule of Vouchers September and October 2021

ATTACHMENTS:

- Wire Transfer List #3359-#3373 (PDF)
- Wire Transfer List #3374 - #3390 (PDF)

Finance Committee
October 28, 2021

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #3359	9/20/2021	$37,203.56	wt#3359/Sales Tax - August/jhm	wt#3359/Sales Tax - August/jhm
WT #3360	9/15/2021	$23,902.67	Great West Trust Co/jhm	deferred comp/jhm
WT #3361	9/15/2021	$4,240.50	North Shore Bank/jhm	deferred comp/jhm
WT #3362	9/16/2021	$858.03	WiDOR Wage Attach/jhm	WiDOR Wage Attach/jhm
WT #3363	9/20/2021	$315,457.66	IRS/Federal Payroll Taxes/jhm	IRS/Federal Payroll Taxes/jhm
WT #3364	10/15/2021	$62,385.44	WIDOR/State Payroll Taxes/jhm	WIDOR/State Payroll Taxes/jhm
WT #3365	9/21/2021	$20,907.85	CARD MEMBER SERVICES/KPM	CREDIT CARD BILL/KPM
WT #3366	9/30/2021	$365,368.67	WRS	WRS Contrubutions Aug 2021/KPM
WT #3367	9/22/2021	$472,469.70	US BANK NATIONAL ASSOCIATION	CREDIT CARD PAYMENT/KPM
WT #3368	9/29/2021	$23,485.70	Great West Trust Company/kpm	WI Deferred Comp/kpm
WT #3369	9/29/2021	$4,190.50	North Shore Bank/kpm	Deferred Comp/kpm
WT #3370	10/1/2021	$870.09	WI DEPT OF REVENUE	WAGE ATTACH/DOR ORDER/KPM
WT #3371	10/4/2021	$301,469.24	IRS/FEDERAL PAYROLL TAX/KPM	FEDERAL PAYROLL TAX/KPM
WT #3372	10/29/2021	$366,426.14	WRS	WRS Contributions Sept '21/KPM
WT #3373	10/15/2021	$245,226.00	WI Dept of Revenue	Sept Real Estate Transfer/KPM
		$2,244,461.75		

Finance Committee
November 19, 2021

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #3374	10/14/2021	$11,630.50	Aegis Corporation/kpm	Workers Comp Sept 2021/kpm
WT #3375	10/13/2021	$23,748.16	Great W Trust Co/KPM	Deferred Comp/KPM
WT #3376	10/13/2021	$4,290.50	North Shore Bank/kpm	Deferred Comp/kpm
WT #3377	10/15/2021	$804.17	WI DOR	WAGE ATTACHMENT/KPM
WT #3378	10/18/2021	$322,677.88	IRS	Federal Payroll Tax/KPM
WT #3379	11/1/2021	$125,817.31	WI DOR	State PR Tax/KPM
WT #3380	10/20/2021	$23,334.19	WI DEPT OF REVENUE	SALES TAX SEPT 2021/KPM
WT #3381	10/20/2021	$13,999.70	Cardmember Service	Credit Card Payment/kpm
WT #3382	10/22/2021	$476,717.30	US Bank National Association	Credit Card Payment/KPM
WT #3383	10/27/2021	$22,877.27	Great West Trust Company	Deferred Comp/KPM
WT #3384	10/27/2021	$4,240.50	North Shore Bank	Deferred Comp/KPM
WT #3385	10/29/2021	$1,028.03	WI DOR	Wage Attachment/kpm
WT #3386	11/1/2021	$304,548.51	IRS	Federal Payroll Tax/kpm
WT #3387	11/15/2021	$60,656.99	WI DOR	State Payroll Taxes/KPM
WT #3388	11/15/2021	$188,261.76	WI DEPT OF REVENUE	OCT REAL ESTATE TRANSFERS/KPM
WT #3389	11/30/2021	$541,851.12	WRS	October WRS Contributions/KPM
WT #3390	11/10/2021	$11,631.20	Aegis Corporation	Worker's Comp October 2021
		$2,138,115.09		

Attachment: Wire Transfer List #3374 - #3390 (WT SV)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 19, 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 Ten Months Ending Sunday, October 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	$30	$1,276	$45	($1,231)	2835.56 %
Intergovernmental Charges	-	$45,176	$41,773	($3,403)	108.15%
Interdepartmental Charges	-	$62,518	$84,000	$21,482	74.43%
Licenses & Permits	$2,335	$20,897	$21,500	$603	97.20%
Other Revenue	$1,353	$7,500	$18,500	$11,000	40.54%
Total Revenues	**$3,718**	**$137,367**	**$165,818**	**$28,451**	**82.84%**
Expenditures					
Salaries	$36,986	$296,775	$369,521	$72,746	80.31%
Fringe Benefits	$10,460	$108,995	$109,298	$303	99.72%
Travel/Training	$315	$5,645	$29,300	$23,655	19.27%
Supplies	$12,999	$138,993	$183,925	$44,932	75.57%
Purchased Services	$444	$38,948	$55,200	$16,252	70.56%
Interdepartment Charges	$1,637	$17,455	$28,213	$10,758	61.87%
Other Expenses	-	$3,376	$4,627	$1,251	72.96%
Total Operating Expenditures	**$62,841**	**$610,187**	**$780,084**	**$169,897**	**78.22%**
Capital Outlay					
Total Expenditures	**$62,841**	**$610,187**	**$780,084**	**$169,897**	**78.22%**
Net Increase (Decrease)	**($59,123)**	**($472,820)**	**($614,266)**	**($141,446)**	**76.97%**

Equity:

Attachment: County Clerk Financials (County Clerk Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 19, 2021**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Carla Phillips**

Agenda Summary Finance

ATTACHMENTS:

- 2021-11 Directors Report to Finance (PDF)
- Nov Finance Comm Mtg - Countywide Rpt Oct 2021 (PDF)
- Nov Finance Comm Mtg - General Fund Rpt Oct 2021 (PDF)
- Nov Finance Comm Mtg -Non Departmental Rpt Oct 2021 (PDF)
- Nov Finance Comm Mtg - County American Rescue Plan Act Rpt Oct 2021 (PDF)
- Nov Finance Comm Mtg - County Administrator Rpt Oct 2021 (PDF)
- Jay Nov Finance Comm Mtg - Finance Dpt Rpt Oct 2021 (PDF)
- Jay Nov Finance Comm Mtg - budget-Proj Mgmt Rpt Oct 2021 (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE

NOVEMBER 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:

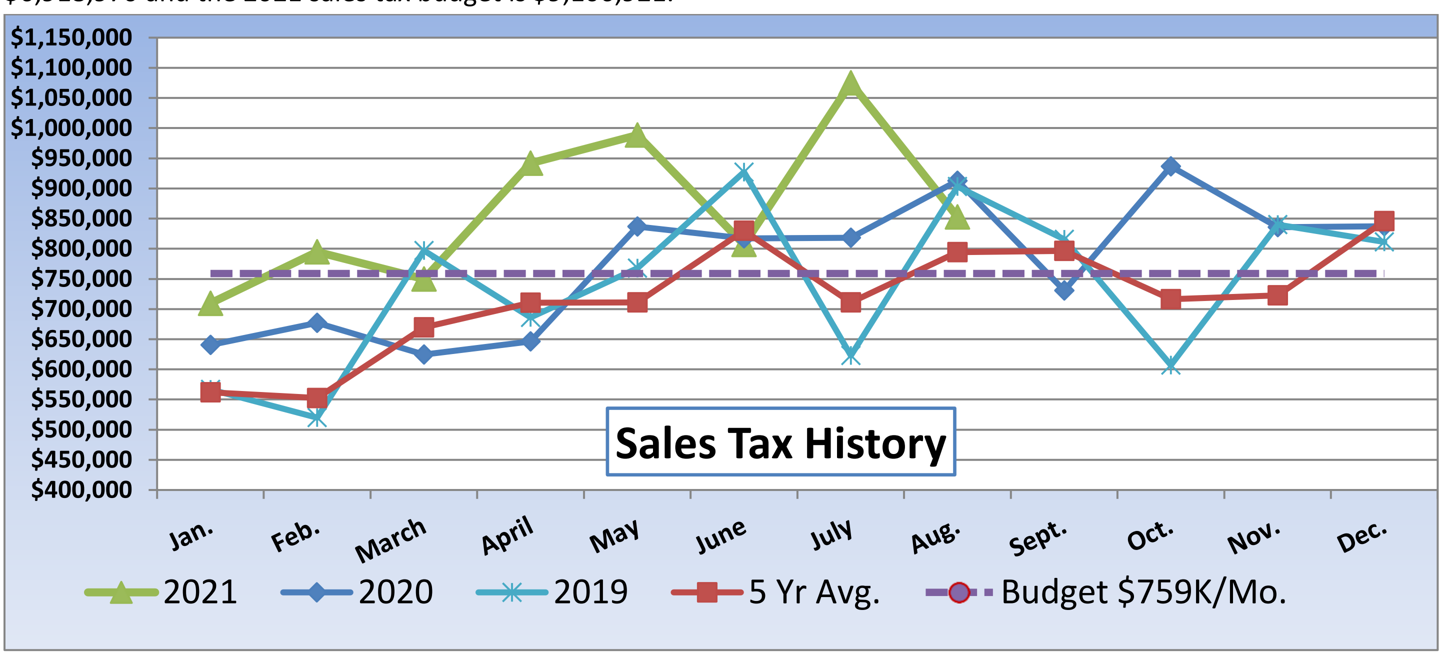
Auto Fleet Leasing:
The County has signed lease agreements for seven Ford Trucks and three Chevy Traverse SUV's. Enterprise is working on five more vehicles to replace in the first year of the program. Most of the manufactures have ended the 2022 model year orders for government pricing but Enterprise is waiting for government pricing for Ram trucks. We have not yet received an expected delivery date for the 10 vehicles on order but the expectation is spring of 2022.

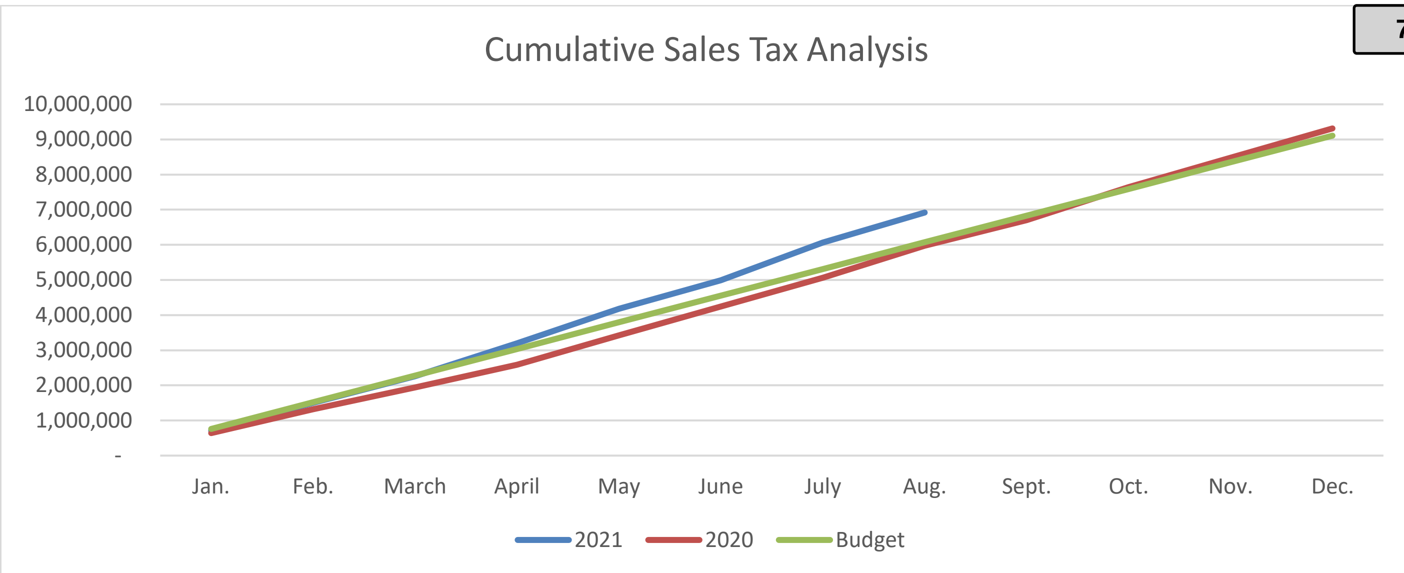
2021 General Fund:
Total Revenues are below budget through September. Intergovernmental revenues are below budget (47%) due to grant revenue coming after projects are completed. Another factor is sales tax collections have a two-month lag from collection to receipt. We are tracking well above budget for sales tax through August and expect that trend to continue.

Total expenditures are tracking on budget at 83% through October. Other expenditures are over budget due to $399,000 payment for the day care center building for homeless shelter. The County was reimbursed with a state grant that is in the intergovernmental revenues.

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

Sales Tax Collections:
August sales tax was $852,524 compared to $912,479 in 2020. July sales tax was $1,074,803 compared to $817,956 in 2020. The County is currently $946,562 ahead of 2020 through August. Total 2021 collections through August is $6,918,970 and the 2021 sales tax budget is $9,106,921.





Long-term Debt Summary:

The tables below details the County's current outstanding debt and current year activity. All principal and interest payments for 2021 are paid as of 9/1/21.

General Government	Principal 1/1/2021	Pricipal Paid	Paid with Refinancing	Debt Issued	Principal 12/31/2021	Interest Paid
2011 GO Bonds	$ 2,945,000	$ 215,000	$ 2,730,000	$ -	$ -	$ 50,428
2012 GO Bonds	375,000	375,000	-	-	-	5,625
2013 GO Notes	2,250,000	730,000	1,520,000	-	-	35,314
2019 GO Notes	3,460,000	345,000	-	-	3,115,000	89,750
2021A GO Bonds	-	-	-	2,610,000	2,610,000	17,921
2021B GO Bonds	-	-	-	7,750,000	7,750,000	-
2017 Radio Lease	2,192,639	285,375	1,907,264	-	-	124,971
Total General Government	$ 11,222,639	$ 1,950,375	$ 6,157,264	$ 10,360,000	$ 13,475,000	$ 324,009
Lasata Campus						
2014 GO Bonds	$ 7,820,000	$ 465,000	$ -	$ -	$ 7,355,000	$ 235,600
2015 GO Bonds	5,700,000	620,000	-	-	5,080,000	191,725
Total Lasata Campus	$ 13,520,000	$ 1,085,000	$ -	$ -	$ 12,435,000	$ 427,325
County Totals	$ 24,742,639	$ 3,035,375	$ 6,157,264	$ 10,360,000	$ 25,910,000	$ 751,334

Repayment Schedule

	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 1,030,000	$ 323,068	$ 1,125,000	$ 364,350	$ 2,155,000	$ 687,418
2023	1,100,000	245,163	1,160,000	332,525	2,260,000	577,688
2024	1,135,000	218,338	1,195,000	301,838	2,330,000	520,176
2025	1,165,000	191,488	1,240,000	268,788	2,405,000	460,276
2026	1,185,000	166,663	1,275,000	231,131	2,460,000	397,794
2027-2031	5,480,000	458,661	4,475,000	618,622	9,955,000	1,077,283
2032-2036	1,130,000	172,631	1,965,000	99,996	3,095,000	272,627
2037-2041	1,250,000	63,500	-	-	1,250,000	63,500
	$ 13,475,000	$ 1,839,512	$ 12,435,000	$ 2,217,250	$ 25,910,000	$ 4,056,762

Ozaukee County Committee Report

Summary of All Units

For the Ten Months Ending Sunday, October 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	$2,558,561	$25,647,072	$27,363,997	$1,716,925	93.73%
Intergovernmental Revenues	$1,177,035	$20,545,389	$23,079,461	$2,534,072	89.02%
Public Charges for Services	$2,123,968	$18,594,075	$26,220,953	$7,626,878	70.91%
Intergovernmental Charges	$43,656	$6,047,627	$7,350,624	$1,302,997	82.27%
Interdepartmental Charges	$126,313	$3,896,907	$4,511,914	$615,007	86.37%
Fines/Forfeitures/Penalties	$21,966	$178,079	$231,300	$53,221	76.99%
Licenses & Permits	$12,044	$601,591	$865,526	$263,935	69.51%
Interest Revenue	$265,137	$431,009	$375,050	($55,959)	114.92%
Other Revenue	$278,459	$13,105,120	$7,442,950	($5,662,170)	176.07%
Total Revenues	**$6,607,139**	**$89,046,869**	**$97,441,775**	**$8,394,906**	**91.38%**
Expenditures					
Salaries	$3,968,794	$29,659,722	$36,240,236	$6,580,514	81.84%
Fringe Benefits	$1,169,858	$11,002,107	$13,294,409	$2,292,302	82.76%
Travel/Training	$20,706	$217,672	$518,766	$301,094	41.96%
Supplies	$904,469	$8,119,837	$9,331,316	$1,211,479	87.02%
Purchased Services	$1,399,762	$10,811,697	$16,919,730	$6,108,033	63.90%
Interdepartment Charges	$15,052	$3,892,454	$4,140,060	$247,606	94.02%
Depreciation	$239,671	$2,396,708	$2,887,050	$490,342	83.02%
Debt Service	-	$8,974,562	$2,709,012	($6,265,550)	331.29%
Grants	$57,432	$1,292,416	$1,776,513	$484,097	72.75%
Other Expenses	$190,800	$4,255,232	$5,858,050	$1,602,818	72.64%
Total Operating Expenditures	**$7,966,544**	**$80,622,407**	**$93,675,142**	**$13,052,735**	**86.07%**
Capital Outlay					
Project Fund	$110,839	$1,028,600	$1,747,162	$718,562	58.87%
Equipment & Furniture	$97,634	$1,802,882	$2,244,246	$441,364	80.33%
Buildings & Land	$276,575	$590,819	$5,463,890	$4,873,071	10.81%
Contra	-	($238,694)	($551,000)	($312,306)	43.32%
Total Capital Outlay	**$485,048**	**$3,183,607**	**$8,904,298**	**$5,720,691**	**35.75%**
Total Expenditures	**$8,451,592**	**$83,806,014**	**$102,579,440**	**$18,773,426**	**81.70%**
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)	**($1,844,453)**	**$5,240,855**	**($5,773,022)**	**($11,013,877)**	**-90.78%**
Equity:					
Retained Earnings	-	($1,470,664)	-	$1,470,664	0.00%
Governmental Fund Balance	-	($19,887,389)	-	$19,887,389	0.00%

Ozaukee County Committee Report

Summary of All General Fund Units

For the Ten Months Ending Sunday, October 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	$1,750,933	$15,692,050	$19,551,238	$3,859,188	80.26%
Intergovernmental Revenues	$478,350	$1,704,966	$3,605,978	$1,901,012	47.28%
Public Charges for Services	$219,461	$2,165,151	$2,239,439	$74,288	96.68%
Intergovernmental Charges	$3,701	$597,919	$253,538	($344,381)	235.83%
Interdepartmental Charges	$11,684	$347,149	$470,854	$123,705	73.73%
Fines/Forfeitures/Penalties	$21,670	$176,829	$225,000	$48,171	78.59%
Licenses & Permits	$9,412	$110,210	$122,500	$12,290	89.97%
Interest Revenue	$207,949	$317,658	$375,050	$57,392	84.70%
Other Revenue	$163,971	$592,664	$565,181	($27,483)	104.86%
Total Revenues	**$2,867,131**	**$21,704,596**	**$27,408,778**	**$5,704,182**	**79.19%**
Expenditures					
Salaries	$1,615,073	$11,671,018	$13,807,803	$2,136,785	84.52%
Fringe Benefits	$482,728	$4,551,694	$5,246,569	$694,875	86.76%
Travel/Training	$11,598	$94,873	$217,447	$122,574	43.63%
Supplies	$95,907	$997,764	$1,440,171	$442,407	69.28%
Purchased Services	$322,646	$2,671,821	$3,310,543	$638,722	80.71%
Interdepartment Charges	$69,787	$744,402	$1,033,336	$288,934	72.04%
Grants	$47,018	$1,095,954	$1,562,777	$466,823	70.13%
Other Expenses	$17,132	$1,024,805	$741,521	($283,284)	138.20%
Total Operating Expenditures	**$2,661,889**	**$22,852,331**	**$27,360,167**	**$4,507,836**	**83.52%**
Capital Outlay					
Equipment & Furniture	-	$420,900	$508,075	$87,175	82.84%
Buildings & Land	-	-	$230,000	$230,000	0.00%
Total Capital Outlay	**-**	**$420,900**	**$738,075**	**$317,175**	**57.03%**
Total Expenditures	**$2,661,889**	**$23,273,231**	**$28,098,242**	**$4,825,011**	**82.83%**
Other Finance (Sources)	-	($196,000)	($578,269)	($382,269)	33.89%
Net Other Financing Sources/Uses	**-**	**($196,000)**	**($578,269)**	**($382,269)**	**33.89%**
Net Increase (Decrease)	**$205,242**	**($1,372,635)**	**($111,195)**	**$1,261,440**	**1234.44 %**
Equity:					
Governmental Fund Balance	-	($10,320,686)	-	$10,320,686	0.00%

Attachment: Nov Finance Comm Mtg - General Fund Rpt Oct 2021 (Fin D)

Ozaukee County Committee Report

General Fund Non Departmental

For the Ten Months Ending Sunday, October 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	$404,261	$404,261	-	($404,261)	0.00%
Interdepartmental Charges	-	$187,500	$270,000	$82,500	69.44%
Interest Revenue	$1	$15	-	($15)	0.00%
Other Revenue	$253	$47,177	$138,886	$91,709	33.97%
Total Revenues	**$404,515**	**$638,953**	**$408,886**	**($230,067)**	**156.27%**
Expenditures					
Salaries	-	$8,513	($276,000)	($284,513)	-3.08%
Fringe Benefits	($309)	$164,853	$173,000	$8,147	95.29%
Travel/Training	-	$6,197	$24,714	$18,517	25.07%
Supplies	-	$13,040	$16,158	$3,118	80.70%
Purchased Services	$4,469	$44,688	$53,625	$8,937	83.33%
Grants	-	$994,504	$1,032,004	$37,500	96.37%
Other Expenses	$7,346	$757,779	$467,082	($290,697)	162.24%
Total Operating Expenditures	**$11,506**	**$1,989,574**	**$1,490,583**	**($498,991)**	**133.48%**
Capital Outlay					
Total Expenditures	**$11,506**	**$1,989,574**	**$1,490,583**	**($498,991)**	**133.48%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**$393,009**	**($1,350,621)**	**($1,066,697)**	**$283,924**	**126.62%**

Equity:

Attachment: Nov Finance Comm Mtg -Non Departmental Rpt Oct 2021 (Fin D)

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Ten Months Ending Sunday, October 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					
Other Expenses	$18,915	$18,915	-	($18,915)	0.00%
Total Operating Expenditures	**$18,915**	**$18,915**	**-**	**($18,915)**	**0.00%**
Capital Outlay					
Total Expenditures	**$18,915**	**$18,915**	**-**	**($18,915)**	**0.00%**
Net Increase (Decrease)	**($18,915)**	**$8,646,152**	**-**	**($8,646,152)**	**0.00%**

Equity:

Attachment: Nov Finance Comm Mtg - County American Rescue Plan Act Rpt Oct 2021 (Fin D)

Ozaukee County Committee Report

General Fund County Administrator

For the Ten Months Ending Sunday, October 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)	0.00%
Total Revenues	**-**	**$1**	**-**	**($1)**	**0.00%**
Expenditures					
Salaries	$12,869	$90,226	$110,968	$20,742	81.31%
Fringe Benefits	$3,532	$34,308	$35,172	$864	97.54%
Travel/Training	($175)	-	$1,925	$1,925	0.00%
Supplies	-	$2,550	$1,975	($575)	129.11%
Purchased Services	$51	$520	$900	$380	57.78%
Interdepartment Charges	$1,200	$11,926	$14,182	$2,256	84.09%
Other Expenses	-	$3,500	$500	($3,000)	700.00%
Total Operating Expenditures	**$17,477**	**$143,030**	**$165,622**	**$22,592**	**86.36%**
Capital Outlay					
Total Expenditures	**$17,477**	**$143,030**	**$165,622**	**$22,592**	**86.36%**
Net Increase (Decrease)	**($17,477)**	**($143,029)**	**($165,622)**	**($22,593)**	**86.36%**

Equity:

Ozaukee County Committee Report

General Fund Finance Department

For the Ten Months Ending Sunday, October 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	-	$159,388	$97,500	($61,888)	163.47%
Total Revenues	**$83,025**	**-**	**$159,388**	**$97,500**	**($61,888)**	**163.47%**
Expenditures						
Salaries	$600,505	$83,212	$582,040	$708,728	$126,688	82.12%
Fringe Benefits	$185,804	$23,546	$211,562	$206,251	($5,311)	102.58%
Travel/Training	$468	$892	$3,060	$8,200	$5,140	37.32%
Supplies	$5,299	$358	$5,882	$39,755	$33,873	14.80%
Purchased Services	$16,412	$5,242	$47,602	$19,750	($27,852)	241.02%
Interdepartment Charges	$21,631	$2,220	$22,437	$27,410	$4,973	81.86%
Other Expenses	$740	$24	$674	$500	($174)	134.80%
Total Operating Expenditures	**$830,859**	**$115,494**	**$873,257**	**$1,010,594**	**$137,337**	**86.41%**
Capital Outlay						
Total Expenditures	**$830,859**	**$115,494**	**$873,257**	**$1,010,594**	**$137,337**	**86.41%**
Net Increase (Decrease)	**($747,834)**	**($115,494)**	**($713,869)**	**($913,094)**	**($199,225)**	**78.18%**

Equity:

Attachment: Jay Nov Finance Comm Mtg - Finance Dpt Rpt Oct 2021 (Fin D)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Ten Months Ending Sunday, October 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	$179,439	$23,332	$174,763	$215,991	$41,228	80.91%
Fringe Benefits	$38,801	$4,767	$44,147	$60,029	$15,882	73.54%
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	**$218,460**	**$28,099**	**$219,067**	**$285,545**	**$66,478**	**76.72%**
Capital Outlay						
Total Expenditures	**$218,460**	**$28,099**	**$219,067**	**$285,545**	**$66,478**	**76.72%**
Net Increase (Decrease)	**($218,460)**	**($28,099)**	**($219,067)**	**($285,545)**	**($66,478)**	**76.72%**

Equity:

Attachment: Jay Nov Finance Comm Mtg - budget-Proj Mgmt Rpt Oct 2021 (Fin D)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 19, 2021**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

HR and Financial Software

Ozaukee County has a diverse and fluctuating workforce with a multitude of management needs. We use a variety of independent, automated and manual processes to manage the employee life cycle. It is a complex environment with multiple locations. The Payroll Manager, who is retiring in April of 2022, manages the data integrations, annual upgrades, trouble shooting and software service packs in addition to payroll duties. The current environment requires a payroll manager with an information technology (IT) background to manage normal business functions. The Human Resources Department and Finance Department are seeking solutions to simplify the current environment and add much-needed automation and functionality. Human Resources/Payroll process approximately 1,800 paper documents per year.

Wage Study

Costs would fund an agreement with a vendor to conduct a compensation and classification study. The goal is to update the current classification and compensation system utilizing accepted practices in the management and design of compensation systems to attract and retain qualified workers who will be paid an equitable wage/salary and benefit package; and enable the County to maintain a competitive position with other comparable counties and private companies within the same geographic area. This project directly aligns to the County's Strategic Plan, Focus Area V - Develop Our Culture & Employees. The County has received cost proposals from four (4) vendors to complete the study. All four (4) vendors have experience with completing studies for Wisconsin Counties and Cities and their proposals came in between $65,000 and $85,000. It is recommended that the County completes a compensation and classification study at least once every ten (10) years to ensure internal equity and external competitiveness. The County has not completed a study within the last fifteen (15) years.

Public Health Officer Recruitment

Position is open until filled. Staff will review candidates on November 30.

ATTACHMENTS:

- HR Financials (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

For the Ten Months Ending Sunday, October 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	-	$590	-	($590)	0.00%
Total Revenues	**-**	**$590**	**-**	**($590)**	**0.00%**
Expenditures					
Salaries	$27,011	$182,899	$242,096	$59,197	75.55%
Fringe Benefits	$7,735	$71,002	$98,148	$27,146	72.34%
Travel/Training	$1,645	$2,570	$2,200	($370)	116.82%
Supplies	$1,354	$19,320	$22,850	$3,530	84.55%
Purchased Services	$1,881	$34,953	$35,200	$247	99.30%
Interdepartment Charges	$1,308	$10,399	$11,879	$1,480	87.54%
Other Expenses	$40	$5,024	$2,000	($3,024)	251.20%
Total Operating Expenditures	**$40,974**	**$326,167**	**$414,373**	**$88,206**	**78.71%**
Capital Outlay					
Total Expenditures	**$40,974**	**$326,167**	**$414,373**	**$88,206**	**78.71%**
Net Increase (Decrease)	**($40,974)**	**($325,577)**	**($414,373)**	**($88,796)**	**78.57%**

Equity:

Attachment: HR Financials (HR Department Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 19, 2021**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- IT and Radio Financials_November(PDF)

Radio Services and IT Financials

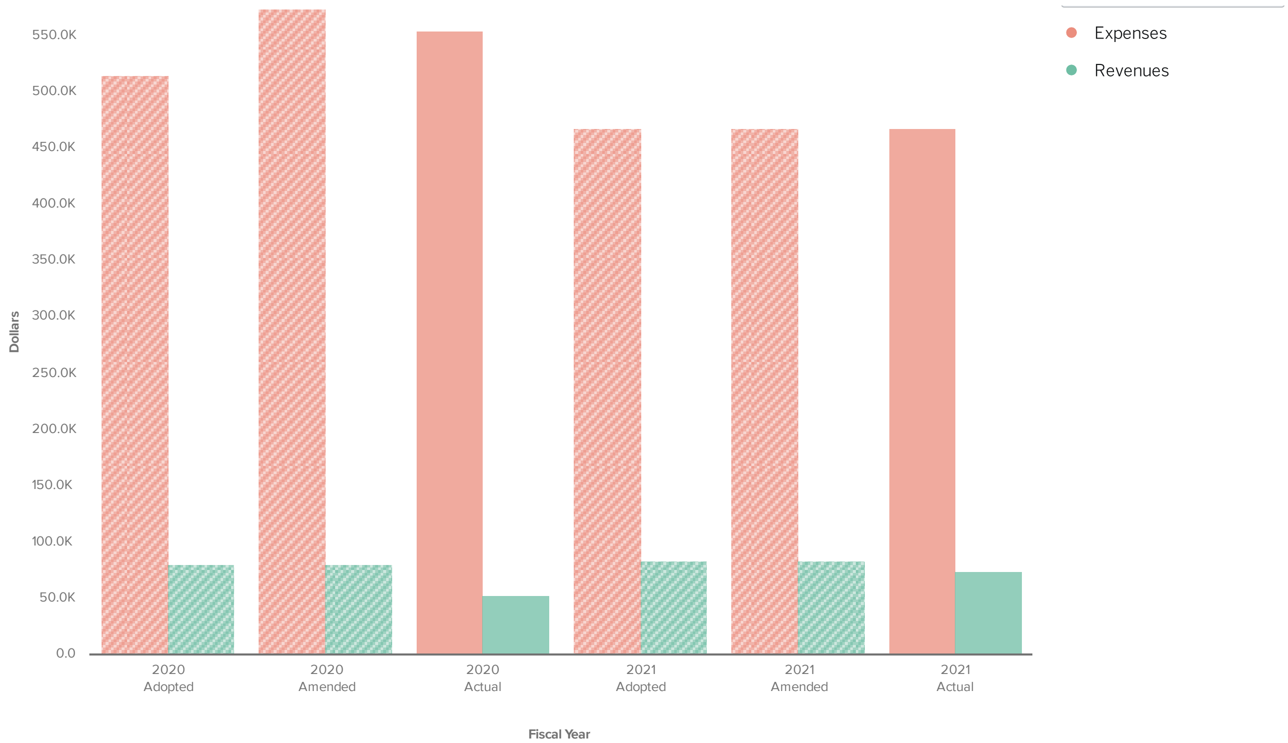
November Finance Committee

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	$ 74,096
Other (Donations/One-time/Misc)	80,000	80,000	52,457	83,370	83,370	74,096
Rental of County Property	80,000	80,000	52,457	83,370	83,370	74,095
Discounts Taken	0	0	0	0	0	1
Expenses	515,052	573,186	554,366	468,222	468,222	467,902
Purchased Services	338,411	396,545	392,935	288,411	288,411	343,685
Salaries & Fringe Benefits	115,735	115,735	113,873	118,506	118,506	93,100
Supplies under $5,000	45,100	45,100	37,253	45,100	45,100	21,545
Interdepartmental Charges	12,525	12,525	9,523	12,923	12,923	8,258
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	$ -393,807

Attachment: IT and Radio Financials_November (Information Technology - November)

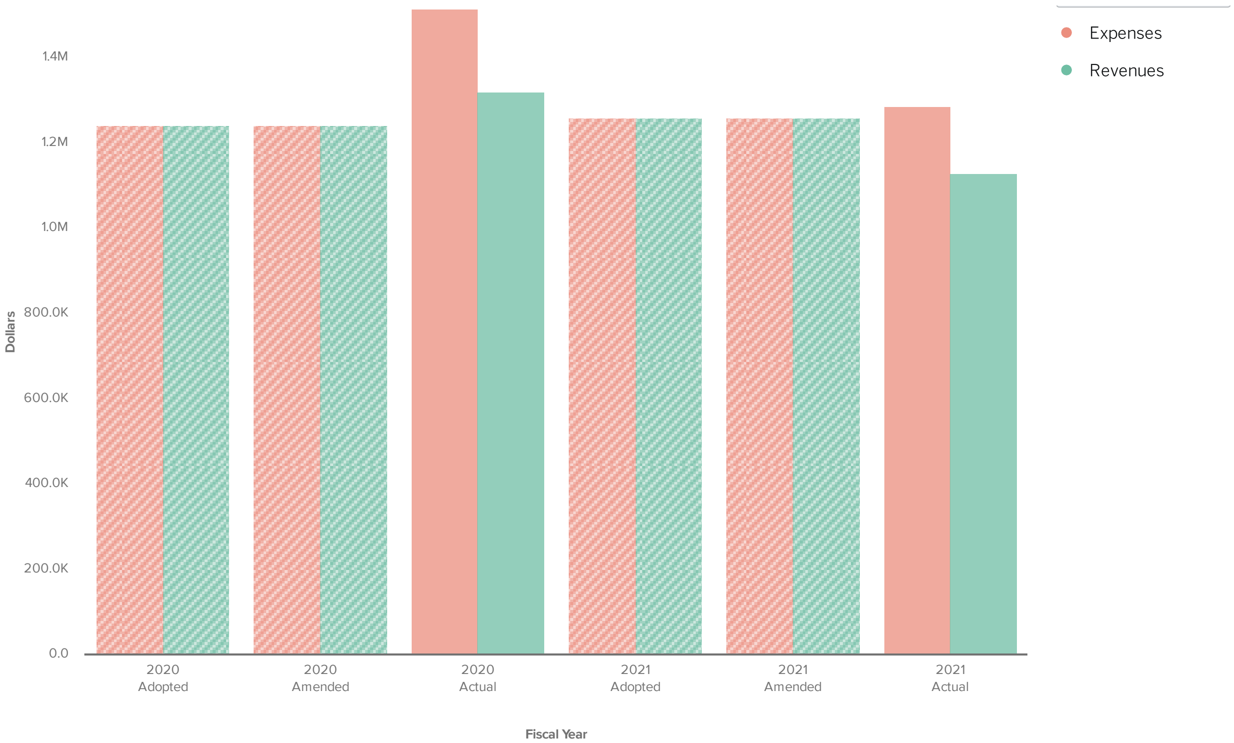
Radio Services Financials



IT Financials

Expand All	2020 Adopted	2020 Amended	2020 Actual	2021 Adopted	2021 Amended	2021 Actual
Revenues	$ 1,242,867	$ 1,242,867	$ 1,320,083	$ 1,259,826	$ 1,259,826	$ 1,129,177
Expenses	1,242,867	1,242,867	1,512,803	1,259,826	1,259,826	1,286,476
Purchased Services	679,364	679,364	848,089	679,364	679,364	731,389
Purchased Services	679,364	679,364	848,089	679,364	679,364	731,389
Service Contracts	404,889	404,889	445,731	404,889	404,889	410,631
Telephone	160,000	160,000	252,419	160,000	160,000	195,019
Maintenance Contracts	73,475	73,475	91,050	73,475	73,475	67,760
Consulting Services	40,000	40,000	56,743	40,000	40,000	57,978
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	538,648
Other	543,953	543,953	625,284	560,912	560,912	538,648
Regular Salaries & Wages	348,308	348,308	356,239	358,402	358,402	292,295
Health Insurance	88,930	88,930	103,540	99,114	99,114	101,923
Overtime	50,000	50,000	99,438	50,000	50,000	91,199
Retirement	26,056	26,056	30,742	24,192	24,192	25,872
Social Security Tax	23,973	23,973	23,572	21,964	21,964	20,876
Medicare Tax	5,768	5,768	6,294	5,197	5,197	5,263
Disability Insurance	431	431	860	1,469	1,469	735
Accrued Sick Leave Expense	0	0	4,266	0	0	0
Life Insurance	486	486	563	573	573	485
Accrued Vacation Expense	0	0	-230	0	0	0
Supplies under $5,000	12,900	12,900	33,820	12,900	12,900	15,393
Travel/Mileage/Conference&Meetings	6,250	6,250	3,815	6,250	6,250	1,014
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	$ -157,299

IT Financials



OpenGov

Add links

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 19, 2021**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer Report Finance November 2021 (PDF)

TREASURER'S REPORT
FINANCE COMMITTEE
NOVEMBER 2021

REPORTING PERIOD: October, 2021

CASH

Cash ending October is up **$ 13,463,288** from last October:

Cash 2021,	$ **32,823,417**	2020,	**$ 19,360,129**	**Increase of**	**$ 13,463,288.00**	***69.54%***

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 October:

October2021,	$ **260,972**	2020,	**$ 239,574**	**Increase of**	**$ 21,397.98**	***8.93%***
Budget 2021,	$ **270,000**	2020,	**$ 255,000**	**Budget/Actual 2021**		***96.66%***

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 October:

October2021,	$ **37,588**	2020,	**$ 276,835**	**Decrease of**	**$ (239,246.83)**	***-86.42%***
Budget 2021,	$ **230,000**	2020,	**$ 230,000**	**Budget/Actual 2021**		***16.34%***

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:

July 2021,	$ **6,918,971**	2020,	**$ 6,268,874**	**Increase of**	**$ 650,096.74**	***10.37%***
Budget 2021,	$ **9,106,921**	2020,	**$ 9,106,921**	**Budget/Actual 2021**		***75.97%***

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%

See pages 7 and 8

DELINQUENT TAXES

Certificate delinquent balance:

October2021,	$ **777,814**	2020,	**$ 901,856**	**Decrease of**	**$ (124,042.00)**	***-13.75%***

Number of delinquent parcels:

October2021,	**208**	2020,	**232**	**Decrease of**	**-24**	***-10.34%***

The certificate balance is all delinquent outstanding real estate taxes.

Tax Certificate reports: see pages 5 and 6:

FORECLOSURES

As of 10/31/2021, there are **18** parcels entered into the 2018 tax foreclosure process. The process has begun, with title letter reports being orderd 11/2/2021. All parcel owners have been notifed in writing of the process and what to do to be removed from tax foreclosure. As the process continues on, I will surely keep you updated.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance October 1, 2021			$	-
Receipts:				
Transfers from Money Market #2	$	5,137,036.77		
Void and Stop Payments	$	1,086.48		
Transfers from Money Market #1	$	-		
Total Monthly Receipts			$	5,138,123.25
Total Balance & Receipts			$	5,138,123.25
Disbursements:				
County Orders (532537-533250)	$	(3,226,548.08)		
Wire Transfers (wt#3347,3351-3363,3365-3369)	$	(1,881,725.11)		
ACH Transfers	$	(29,850.06)		
Transfer to MM#2	$	-		
Total Monthly Disbursements			$	(5,138,123.25)
MAIN CHECKBOOK Balance October 29, 2021			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	1,372,429.51		
Outstanding County Checks	$	(1,372,429.51)		
MAIN CHECKBOOK Balance October 29, 2021			**$**	**-**

MONEY MARKET #1 CHECKBOOK

Balance October 1, 2021			$	25,134.83
Receipts:				
Department Direct Deposit Receipts	$	1,158,096.59		
Real Estate Tax Receipts, Electronic	$	22,993.83		
Tax Settlement Receipts	$	-		
Transfer from POOL Account	$	1,690,000.00		
Transfers from Commerce State Bank, MM	$	138.01		
Transfers from Commerce State Bank, Savings	$	-		
Transfer from BMO Harris, Savings	$	-		
Interest Earnings	$	1.23		
Total Monthly Receipts			$	2,871,229.66
Total Balance & Receipts			$	2,896,364.49
Disbursements:				
Transfers to Money Market #2	$	(2,871,118.75)		
Point and Pay Refunds and Fees (Fairgrounds and Transit)	$	(106.50)		
NSF & Bank Adjustments	$	-		
Total Monthly Disbursements			$	(2,871,225.25)
MONEY MARKET #1 CHECKBOOK Balance October 29, 2021			**$**	**25,139.24**

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

Balance as Per Statement	$	25,001.23		
Deposit in Transit	$	138.01		
MONEY MARKET #1 CHECKBOOK Balance October 29, 2021 (0.06%)APY			**$**	**25,139.24**

Attachment: Treasurer Report Finance November 2021 (TREASURER REPORT NOV 2021)

MONEY MARKET #2 CHECKBOOK

Balance October 1, 2021		14,898,281.38
Receipts:		
Department Receipts	$ 2,494,114.53	
Real Estate Tax Receipts	$ 186,782.87	
Tax Settlement Receipts	$ -	
Wageworks Refund	$ 8,806.80	
Curler's Club	$ -	
RLF Payments	$ 3,963.45	
NSF Reimbursements	$ 2,562.00	
Transfer from MAIN	$ -	
Transfers from Money Market #1	$ 2,871,118.75	
Transfers from Register of Deeds	$ 284,198.04	
Transfer from CDBG Shelter	$ 399,361.47	
Transfer from PWSB P/R	$ -	
Interest Earnings	$ 2,028.46	
Total Monthly Receipts		$ 6,252,936.37
Total Balance & Receipts		$ 21,151,217.75
Disbursements:		
Transfers to Main Checkbook	$ (5,137,036.77)	
Transfers to Payroll Checkbook	$ (1,824,792.44)	
Transfers to Treasurer Petty Cash	$ (1,268.16)	
Transfer to Curler's	$ (7,500.00)	
NSF Tax Payments	$ -	
NSF Departmental Receipts	$ (25.00)	
Total Monthly Disbursements		$ (6,970,622.37)
MONEY MARKET #2 Balance October 29, 2021		**$ 14,180,595.38**

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

Balance as Per Statement	$ 14,180,595.38	
Deposit in Transit	$ -	
MONEY MARKET #2 CHECKBOOK Balance October 29, 2021 (0.16%)APY		**$ 14,180,595.38**

PAYROLL CHECKBOOK

Balance October 1, 2021		$ 878,534.14
Receipts:		
Transfers from Money Market #2	$ 1,824,792.44	
Returned Direct Deposit ACH	$ -	
Void and Stop Payments	$ -	
Total Monthly Receipts		$ 1,824,792.44
Total Balance & Receipts		$ 2,703,326.58
Disbursements:		
Salary Orders(#441465-441477)	$ (5,971.78)	
Salary Direct Deposit (#317411-319503)	$ (2,697,354.80)	
Transfer to MM2	$ -	
Transfer to Petty Cash	$ -	
Bank Fees Deposit Slips	$ -	
Total Monthly Disbursements		
PAYROLL Balance October 29, 2021		$ (2,703,326.58)
BANK RECONCILIATION:		**$ -**

PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$ 1,558.69	
Outstanding Payroll Checks	$ (1,558.69)	
PAYROLL CHECKBOOK Balance October 29, 2021		**$ -**

Attachment: Treasurer Report Finance November 2021 (TREASURER REPORT NOV 2021)

REVENUE	2021		2021 ANNUAL BUDGET	
Interest Investments	37,588.17	$	230,000	(October)
Curlers Building Maint	54.18		-	(October)
Interest Go Bond 2019	314.04			(October)
Interest Go Bond 2021	1,318.49			(October)
Interest Health Care Trust	15.30		-	(October)
Interest Veteran's Memorial Trust	12.68		50	(October)
Interest Transit Trust Fund	103.74		0	(October)
Interest on Delinquent Taxes	169,978.44		180,000	(October)
Penalty on Delinquent Taxes	90,993.54		90,000	(October)
Sales Tax General Fund	6,954,728.76		9,106,921	(August)
Use Value Penalty Tax	63,146.35		25,000	(October)
	-			

INVESTMENTS	BALANCE	RATES
Commerce State Bank, Savings (General Fund)	649,985.00	0.25% (October) APY
Commerce State Bank, CD (General Fund)	-	0.00% (October) APY
Cornerstone Bank (General Fund)	853,359.73	0.06% (October) APY
DANA, Federal Securities (General Fund)	15,250,830.37	0.50% (October) APY
BMO Harris Bank, Money Market (Tax Collection)	647,809.86	0.10% (October) APY
BMO Harris Bank, CD (General Fund)	-	0.00% (October) APY
LGIP, Savings (General Fund)	964,855.55	0.05% (October) APY
PWSB CD (General Fund)	-	0.00% (October) APY
PWSB, Money Market (Curlers Association Building Maint)	100,293.36	0.06% (October) APY
PWSB Money Market (General Obligation Bond 2019)	261,552.64	0.06% (October) APY
PWSB Money Market (General Obligation Bond 2021)	4,336,318.49	0.06% (October) APY
PWSB, Money Market (Health Care Trust)	24,434.08	0.06% (October) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,223.23	0.06% (October) APY
PWSB, Money Market (Register of Deeds)	212,097.21	0.06% (October) APY
PWSB, Money Market (Tax Collection)	34,022.79	0.06% (October) APY
PWSB, Money Market (Transit Trust Fund)	85,103.74	0.16% (October) APY
PWSB, Treasurer (Petty Cash)	6,261.88	
PWSB, CDBG Lasata	100.00	
PWSB, CDBG Shelter	5,000.00	

Respectfully submitted,
Joshua H Morrison
County Treasurer

OZAUKEE COUNTY

TAX CERTIFICATE BALANCES

SALE YEAR	**2017**	%	#Parcels	**2018**	%	#Parcels	**2019**	%	#Parcels	**2020**	%	#Parcels	**2021**	%	#Parcels
CO LEVY	19,980,046			20,540,242			21,206,722			21,442,377			21,060,771		
JAN	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	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	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	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	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	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	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	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	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	1,051,832	5.26%	255	961,463	4.68%	251	1,008,852	4.76%	265	1,039,007	4.85%	282	854,598	4.06%	244
OCT	928,163	4.65%	231	824,461	4.01%	207	898,119	4.24%	219	901,856	4.21%	232	777,814	3.69%	208
NOV	810,549	4.06%	210	804,985	3.92%	192	849,484	4.01%	203	839,099	3.91%	207			
DEC	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.

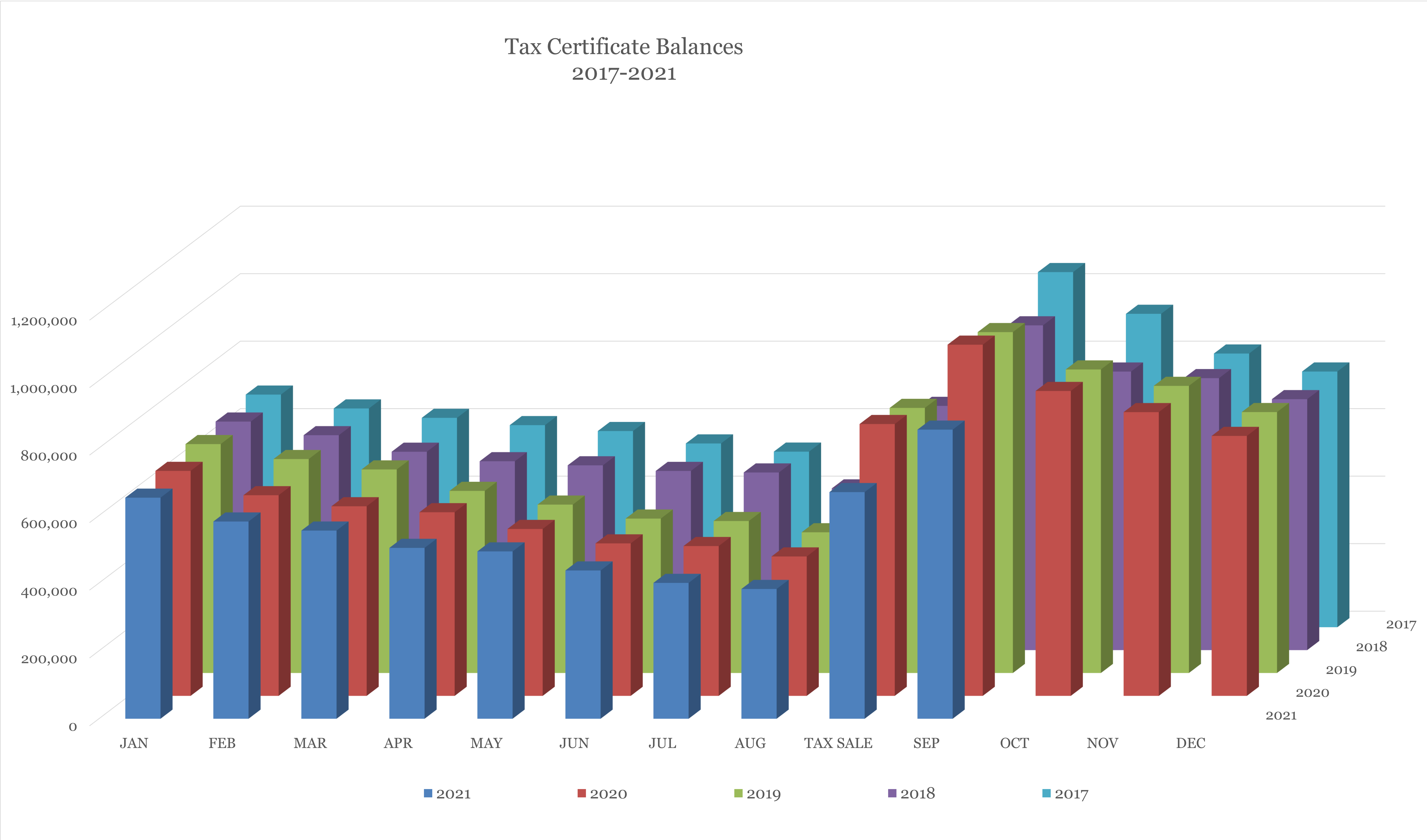
% listed is the % of levy uncollected.

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 18 parcels with delinquent taxes due that are on a payment plan.

There are currently 0 parcels on the 2017 tax foreclosure list. The 2018 tax foreclosure process begins October 2021.



Tax Certificate Balances
2017-2021
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
JAN
FEB
MAR
APR
MAY
JUN
JUL
AUG
TAX SALE
SEP
OCT
NOV
DEC
2017
2018
2019
2020
2021

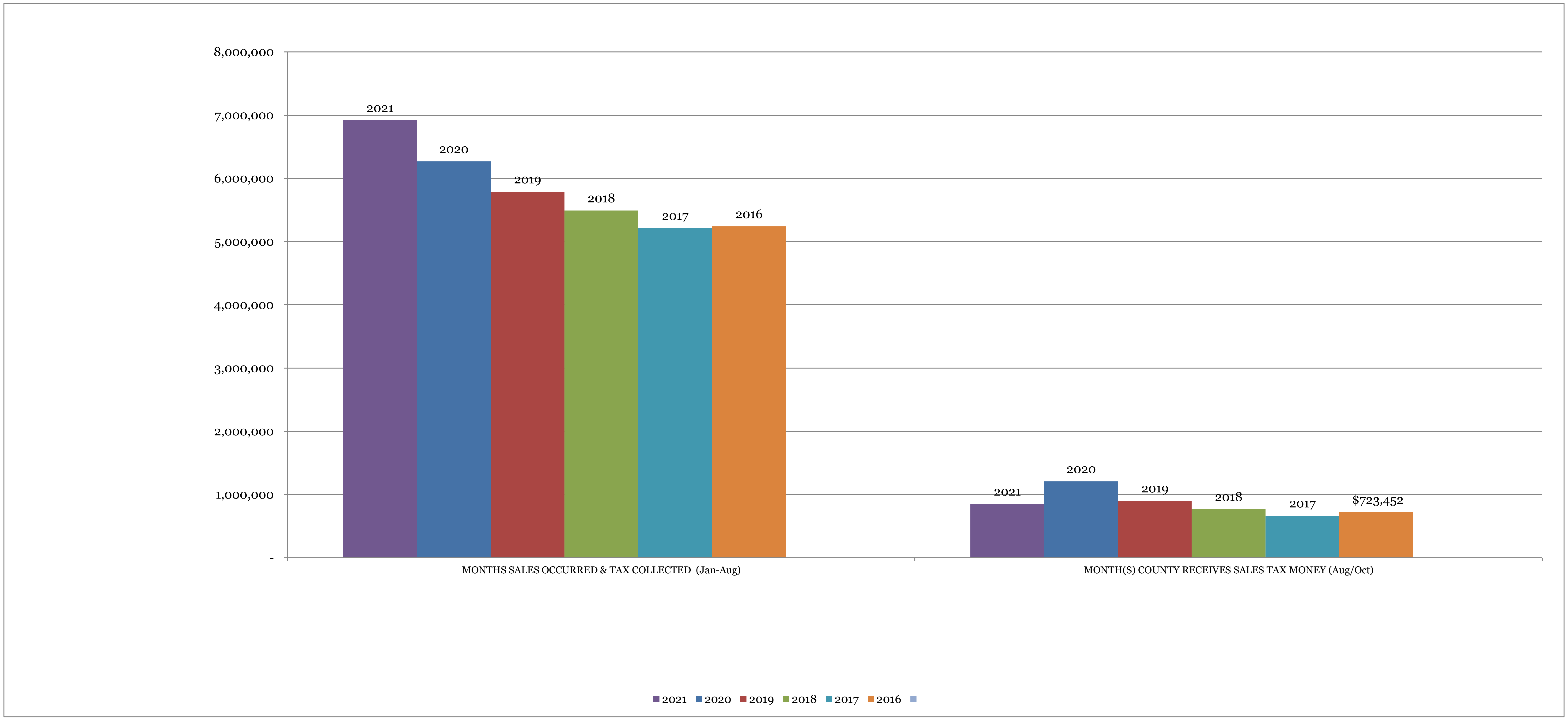
SALES TAX INCOME

MONTH COUNTY RECEIVES SALES TAX MONEY	MONTH SALES OCCURRED AND SALES TAX COLLECTED	2021	2020	2019	2018	2017	2016
January	November	835,958	$ 840,209	$ 847,021	$ 515,672	$ 574,920	$ 747,88
February	December	837,361	$ 811,096	$ 835,788	$ 898,676	$ 846,229	$ 586,18
March	January	709,655	$ 640,248	$ 566,612	$ 541,933	$ 541,272	$ 520,40
April	February	794,643	$ 676,988	$ 519,868	$ 456,218	$ 524,215	$ 585,42
May	March	749,818	$ 624,557	$ 796,918	$ 724,708	$ 634,006	$ 567,49
June	April	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	1,074,803	$ 817,956	$ 623,068	$ 622,120	$ 718,680	$ 774,42
October **	August	852,524	$ 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-August 2021)		6,918,971	6,268,874	5,790,061	5,490,542	5,213,388	5,239,22
MONTH(S) SALES TAX REC'D BY COUNTY (October)		852,524	1,208,946	902,946	767,925	665,636	723,45
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%	

SALES TAX INCOME

	2021	2020	2019	2018	2017	2016
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Aug)	6,918,971	$ 6,268,874	$ 5,790,061	$ 5,490,542	$ 5,213,388	$ 5,239,220
MONTH(S) COUNTY RECEIVES SALES TAX MONEY (Aug/Oct)	$ 852,524	$ 1,208,946	$ 902,946	$ 767,925	$ 665,636	$ 723,452



REVOLVING LOAN FUND UPDATE

	Cash Balance
RLF CASH BALANCE September 2021	**$0.00**

RLF LOANS	Loan Begin Date	Loan End Date*	Principal Due	Monthly Payment	Paid Through	Most Recent Payment Date**	Payment/Loan Status
MONTH(S) COUNTY RECEIVES SALES TAX MONEY (July/Sep)							
107 W Buntrock LLC	July 1, 2014	June 2024	$30,888.62	$904.54	July 2021	10/18/2021	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	$26,387.20	$647.01	July 2021	10/18/2021	Late
Oldenburg Metal Properties	April 1, 2014	March 2024	$19,924.78	$678.41	August 2021	11/1/2021	Late
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$72,376.36	$975.10	August 2021	11/1/2021	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	$38,730.10	$757.79	February 2021	10/27/2021	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 11/4/2021

Ozaukee County Committee Report

General Fund Treasurer

For the Ten Months Ending Sunday, October 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	$53,216	$321,149	$302,000	($19,149)	106.34%
					-
Public Charges for Services	$31	($4,911)	$4,000	$8,911	122.78%
Other Revenue	$115,815	$126,655	$17,500	($109,155)	723.74%
Total Revenues	**$169,062**	**$442,893**	**$323,500**	**($119,393)**	**136.91%**
Expenditures					
Salaries	$23,639	$173,932	$249,968	$76,036	69.58%
Fringe Benefits	$7,958	$80,075	$115,073	$34,998	69.59%
Travel/Training	$353	$990	$4,700	$3,710	21.06%
Supplies	-	$44,849	$32,085	($12,764)	139.78%
Purchased Services	$954	$7,304	$12,600	$5,296	57.97%
Interdepartment Charges	$2,612	$28,582	$35,394	$6,812	80.75%
Other Expenses	$31	$14,934	$19,650	$4,716	76.00%
Total Operating Expenditures	**$35,547**	**$350,666**	**$469,470**	**$118,804**	**74.69%**
Capital Outlay					
Total Expenditures	**$35,547**	**$350,666**	**$469,470**	**$118,804**	**74.69%**
Net Increase (Decrease)	**$133,515**	**$92,227**	**($145,970)**	**($238,197)**	**-63.18%**

Equity:

Attachment: Treasurer Report Finance November 2021 (TREASURER REPORT NOV 2021)