



AGENDA
FINANCE COMMITTEE
REGULAR MEETING
FRIDAY, DECEMBER 17, 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. November 19, 2021

5. CORPORATION COUNSEL DEPARTMENT REPORT

a. Corp. Counsel Finance Report

6. PRESENTATION FROM VENDORS FOR CLASSIFICATION AND COMPENSATION STUDY

a. McGrath Human Resources Group

b. Carlson Dettmann Consulting

7. ACTION ITEMS

a. Resolution: Authorizing Ozaukee County to Enter into an Agreement with [VENDOR] to Conduct a Compensation and Classification Study

b. Resolution: Project Fund Recommendation - HH Peters Youth Camp and Compensation Study

c. Resolution: Increase of Revenue 2022 - Land & Water Management

d. Wire Transfers #3391 - #3403 and November 2021 Schedule of Vouchers

8. DISCUSSION ITEMS

a. Ozaukee County Portfolio and Market Update - DANA Investment Advisors

9. DEPARTMENT REPORTS

a. County Clerk

b. Finance

c. Human Resources

d. Information Technology

e. County Treasurer

10. NEXT MEETING DATE

Thursday, January 27, 2022

11. ADJOURNMENT

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

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

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	December 17, 2021
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Julie Winkelhorst

Agenda Summary November 19, 2021

[<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/ 11192021-2997>](https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/11192021-2997)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	December 17, 2021
DEPARTMENT:	Corporation Counsel
DIRECTOR:	Rhonda Gorden
PREPARER:	Beth Esselman

Agenda Summary Corp. Counsel Finance Report

ATTACHMENTS:

- Corp.Counsel.December2021 (PDF)

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Eleven Months Ending Tuesday, November 30, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	-	\$301,277	\$506,150	\$204,873	59.52%
Public Charges for Services	-	\$2,486	\$7,650	\$5,164	32.50%
Total Revenues	-	\$303,763	\$513,800	\$210,037	59.12%
Expenditures					
Salaries	\$40,359	\$474,421	\$513,210	\$38,789	92.44%
Fringe Benefits	\$15,340	\$192,057	\$205,073	\$13,016	93.65%
Travel/Training	\$278	\$695	\$2,900	\$2,205	23.97%
Supplies	\$486	\$2,260	\$12,425	\$10,165	18.19%
Purchased Services	\$240	\$9,903	\$23,066	\$13,163	42.93%
Interdepartment Charges	\$2,781	\$77,407	\$104,168	\$26,761	74.31%
Other Expenses	-	\$139	\$1,400	\$1,261	9.93%
Total Operating Expenditures	\$59,484	\$756,882	\$862,242	\$105,360	87.78%
Capital Outlay					
Total Expenditures	\$59,484	\$756,882	\$862,242	\$105,360	87.78%
Net Increase (Decrease)	(\$59,484)	(\$453,119)	(\$348,442)	\$104,677	130.04%

Equity:

Attachment: Corp.Counsel.December2021 (Corp. Counsel December 2021 Finance Report)

RESOLUTION NO. (ID # 8406)

AUTHORIZING OZAUKEE COUNTY TO ENTER INTO AN AGREEMENT WITH
[VENDOR] TO CONDUCT A COMPENSATION AND CLASSIFICATION STUDY

WHEREAS, the compensation systems used by Ozaukee County have not been updated and revised for a substantial period of time, and have become outdated, inconsistent, and unnecessarily complex; and

WHEREAS, reviewing and updating Ozaukee County positions for internal equity and for parity with the larger public and private sector markets in southeastern Wisconsin serves as a cornerstone to the recruitment and retention efforts of our valuable human capital; and

WHEREAS, The Human Resources Department recently reviewed 40 county positions, across 15 departments, and compared the wages to other similar sized Wisconsin counties and found that wages were below market at ten-percent on average; and

WHEREAS, Compensation and benefits is the primary reason county employees identify in exit interviews for ending their employment relationship with Ozaukee County with sixty-two percent of outgoing employees rating their wages as fair or poor; and

WHEREAS, the Department of Administration has exercised due diligence in releasing Requests for Proposals to organizations specializing in public sector consulting to conduct a comprehensive classification and compensation study of all non-represented positions in Ozaukee County other than elected officials; and

NOW, THEREFORE, BE IT RESOLVED by the Ozaukee County Board of Supervisors that it hereby authorizes the County Administrator to enter into a contract with [VENDOR] to complete a thorough review of all non-represented positions in Ozaukee County for internal equity and for parity with the larger public and private sector markets in southeastern Wisconsin; and

FURTHER RESOLVED, that the compensation study shall include the review and update of job descriptions for all non-represented county positions; and

FURTHER RESOLVED, that the compensation study shall review the County Wage Scales in Section 3.02 of the Ozaukee County Policy and Procedural Manual to consolidate wage scales as appropriate, eliminate wage scales from outmoded collective bargaining agreements and streamline the administration of county payroll; and

FURTHER RESOLVED, that the private and public sector comparable organizations used for comparison shall be approved by the Finance Committee and County Board; and

FURTHER RESOLVED, that the compensation study shall implement a performance pay structure in an effort to retain high-performing employees.

Dated at Port Washington, Wisconsin, this 5th day of January 2022.

SUMMARY: Authorizing the County Administrator to enter into an agreement to conduct a Classification and Compensation Study.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	December 17, 2021
DEPARTMENT:	Human Resources
DIRECTOR:	Chris McDonell
PREPARER:	Chris McDonell

Agenda Summary Authorizing Ozaukee County to Enter into an Agreement with [VENDOR] to Conduct a Compensation and Classification Study

BACKGROUND INFORMATION: Staff received proposals from 6 classification and compensation vendors, and interviewed 4 vendors. Staff selected McGrath Human Resources Group of Wonder Lake, IL, and Carlson Dettmann Consulting of Madison, WI as the top 2 vendors. Staff has asked each vendor to provide a brief summary of their proposals to the Finance Committee, and staff is asking committee to select the vendor to complete the study. Staff has completed reference checks with other Counties who have used these vendors and all feedback has been positive.

The 2022 Budget includes a recommendation to complete a compensation study for all non-represented employees. The County Administrator and the Administrative/Budget team support this effort to review county positions for internal equity and against the larger public sector and private sector market in southeastern Wisconsin. A compensation study serves as a cornerstone to the county's recruitment and retention efforts. The county allocates more than half of all of our budgetary costs to personnel - \$52 Million of a \$91 Million dollar budget in 2021. The importance of reviewing this critical expense cannot be understated. The proposals include a separate line item for completion of approximately 220 new job descriptions. The new job descriptions will be the basis of the wage study as well as ensure our employees know what is expected of them. Staff strongly recommends including the development of job descriptions as part of this project.

ANALYSIS: A compensation study benchmarks county positions against the competitors for the same talent that is the focus of recruitment efforts. The Human Resources Department recently looked at 40 county positions, across 15 departments, and compared the wages to other similar sized Wisconsin counties and found ours on average 10% below market.

A compensation study will allow the county to simplify its classification structures. Currently, the county maintains seven wage scales. Most are vestiges of collective bargaining agreements for unions that no longer exist. These scales pose a difficulty to maintain and update in our payroll system. Moreover, many departments have employees in more than one scale, an issue for internal equity. The compensation study will properly place each non-union position in the county into a single wage scale. This is important for the ease of administration of our payroll system. It has a more important benefit as it will establish paths for career advancement in the county workforce.

Over the past two decades the majority of middle-management positions have been eliminated in efforts to control budgets. These were all prudent decisions, but eliminated many career paths that historically existed. A properly designed compensation structure will not only aid in recruitment ensuring that the county is competitive in the external market, but it allows management to identify our best performers and reward their efforts within the wage scale even in the absence of a promotional opportunity. While cost of living raises continue to be an important component in employee retention efforts they do not reward great work and in some cases may demotivate top performers.

Compensation and benefits is the primary reason county employees identify in exit interviews when ending their employment relationship with Ozaukee County. 62% of outgoing employees rated their wages as fair or poor. When recruiting, competitive compensation is often the first step that a possible employee takes when considering Ozaukee County employment. This is especially true for our professional positions that require degrees and professional certifications where the talent pool is limited. In the past twelve months Ozaukee County has recruited for twenty-five (25) management level positions. Approximately half received less than twenty (20) applications, with twenty-eight (28) applications on average. Three recruitments accounted for thirty-five percent (35%) of all applications.

In March 2021, our employees participated in the “Milwaukee Top Places to Work” employee engagement survey. The County had twenty-five (25) senior managers participate in the survey and they scored in the bottom 1 percentile of similar sized local governments in regard to satisfaction with their wages. In the last 12 months, we started new hires on average at Step 5 on our Non-Represented Wage Scale, which has 11 steps total. We have had 132 regular employees resign within their first year of employment since January 2020, which is an indication they are leaving for more money.

Department heads that have expressed concern to the Human Resources Department about inadequate wages for their staff within the last several years include Highway, Clerk of Courts, Human Services, Lasata, Planning & Parks, County Clerk, Land & Water, Public Health, and Sheriff’s Office.

The compensation study will assist the County in managing the risk of a potential violation of the Federal Equal Pay Act, Title VII of the Civil Rights Act, Americans With Disabilities Act, and/or the Wisconsin Fair Employment Act by ensuring positions are compensated based on the evaluation of job duties and not the person currently holding the job.

FISCAL IMPACT:

McGrath	Human	Resources	Group
Classification and Compensation Study:	\$65,500		
Job Descriptions:	<u>\$31,500</u>		
TOTAL:	\$97,000		
Carlson	Dettmann		Consulting
Classification and Compensation Study:	\$85,000		
Job Descriptions:	<u>\$14,500</u>		
TOTAL:	\$99,500		

FUNDING SOURCE: 401-1-01-60000-029 Capital Fund

RECOMMENDED MOTION: Authorize the County Administrator to enter into a contract with [VENDOR] to complete a thorough review of all non-represented positions in Ozaukee County for internal equity and against the larger public and private sector markets in southeastern Wisconsin.

ATTACHMENTS:

- Overview (PDF)
- McGrath Proposal (PDF)
- Carlson Dettmann Proposal (PDF)
- Carlson Dettmann Revised Fee Proposal 2021-11-30 (PDF)

The Problem

- Lagging wages compared to comparable WI counties
- Difficulty with retention and recruitment
- 7 wage scales is too many
- Internal inequity
- Limited ability to reward top performers

What we have done

- Compensation study 15+ years ago
- Annual cost of living adjustments
- Position change requests with annual budget
- Employee engagement survey in March 2021
- 20% vs 12% health insurance premium

Recommended path

- Compensation study will provide
 - Competitive wages
 - Simplify 7 scales to 1
 - Eliminate internal inequities
 - Allow departments to reward top performers with wages
 - Update exemption designations
 - Updated job descriptions

Needs

- Hire vendor to complete compensation study in 2022 = \$100,000
- 2019, 2022, and 2023 Net New Construction to fund new wage scale implementation on January 1, 2023 = \$873,000

Professional Proposal Prepared for
Ozaukee County, Wisconsin
Classification and Compensation Study



Submitted By:
McGrath Human Resources Group
Dr. Victoria McGrath, CEO
victoriaphd@mcgrathconsulting.com

Proposal Deadline: February 28, 2021

Attachment: McGrath Proposal (Authorizing Ozaukee County to Enter into an Agreement with [VENDOR] to Conduct a Comp Study)



February 24, 2021

Christopher McDonell
Human Resources Director
121 W. Main Street
Port Washington, WI 53074

Dear Christopher McDonell:

Thank you for the opportunity to submit our qualifications to become your business partner to conduct a comprehensive Classification and Compensation Study for Ozaukee County, Wisconsin.

McGrath Human Resources Group provides human resources consulting services primarily for the public sector, with emphasis on compensation studies. While utilizing objective methodologies and best practices, we take the time to understand your compensation philosophy, organizational culture, and the vision you have for your community, and integrate these components into a practical and sustainable comprehensive compensation program built specifically for Ozaukee County. We also have a great understanding of the issues public sector entities are facing, as our consulting team is comprised of professionals with prior work experience in local government, including Wisconsin county government.

Detailed information regarding our firm, consultants, deliverables, methodology, and other required information are presented within this proposal. We accept the terms and scope of the project as listed in the Request for Proposal. To ensure timely submission, this proposal is current as of February 24, 2021. I am happy to discuss any changes or modifications needed due to addendums that were published after this date. All conditions contained in the attached proposal are valid for a minimum of 90 days from February 28, 2021. I am the authorized individual to contractually bind the Firm.

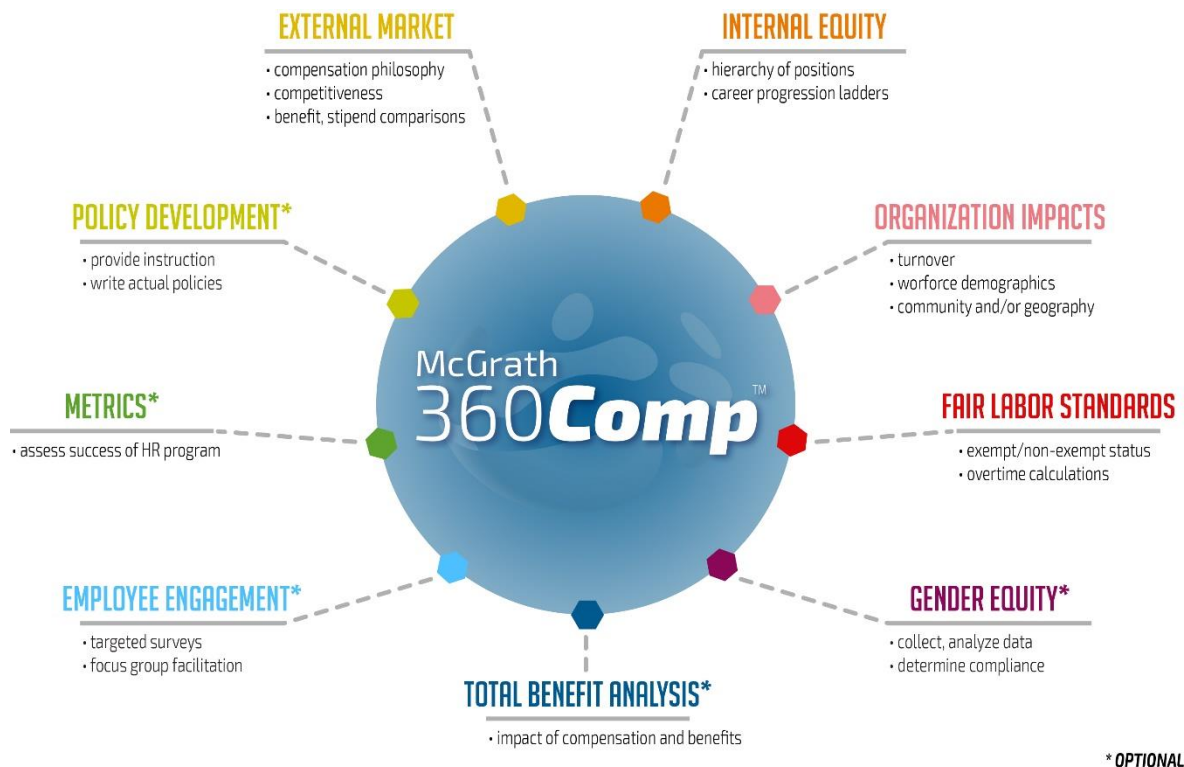
As you review the proposal, if you have any questions or require additional information, please do not hesitate to ask. We look forward to the opportunity to work with Ozaukee County and its employees on this important project.

Sincerely,

A handwritten signature in blue ink that reads "Victoria J. McGrath".

Victoria J. McGrath, Ph.D., CEO
815.728.9111 (office)
815.307.2781 (direct)
victoriaphd@mcgrathconsulting.com

Attachment: McGrath Proposal (Authorizing Ozaukee County to Enter into an Agreement with [VENDOR] to Conduct a Comp Study)



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Overview

In any governmental organization, salaries and benefits are, by far, the largest budget item. An investment in your employee's compensation plan is an investment in your community, and we recognize the investment you are making is with taxpayer dollars. We also understand a competitive compensation system is an important element for the County's ability to hire, cultivate, and retain employees who provide service and value to all County stakeholders.

Similarly, internal equity, proper classification, career opportunities and addressing of any compression issues serves to enhance the employee's feeling of value and willingness to actively engage in their work for the organization. Accurate classification systems will facilitate a more successful recruitment and selection process by defining qualifications, develop expectations for performance management, identify growth opportunities, and establish the foundation for a standard of compensation. Therefore, it is important for the County to have a classification and compensation system that promotes the active engagement of employees, is non-discriminatory, is legally defensible, is efficient to manage, and can accommodate organizational growth and change. Thus, we tailor our compensation system to meet the needs and unique structure and culture of your County.

McGrath Human Resources Group brings the following to our clients:

We do not ask you to adapt to an off-the-shelf solution.

- ❖ Even in municipalities that appear to be similar, each entity has unique qualities, culture and needs.
- ❖ We work hard to understand your goals, fiscal realities, and compensation history so we can offer practical and sustainable options for a compensation system that addresses your needs while holding to best practices to maintain validity and compliance in the system.

We specialize in and understand public employment and local municipalities.

- ❖ We specialize in public sector consulting; thus, we are in a unique position to understand and work with your stakeholders to make a sound investment that will benefit the County.
- ❖ Our consulting team is comprised of individuals with previous local government experience.
- ❖ An investment in your employee's compensation plan is an investment in your community, and we recognize the investment you are making is with taxpayer dollars.

Our long history brings a unique breadth of experience.

- ❖ We have experience with the development of innovative or traditional approaches, with the knowledge of climates where those approaches usually succeed to help us tailor the best system for you.
- ❖ We spend the time to foster a partnership with our clients by pursuing a depth of understanding of your philosophy, culture, challenges and successes so the synergy outcome provides a compensation system that makes sense philosophically and fiscally for your organization.

We are successful.

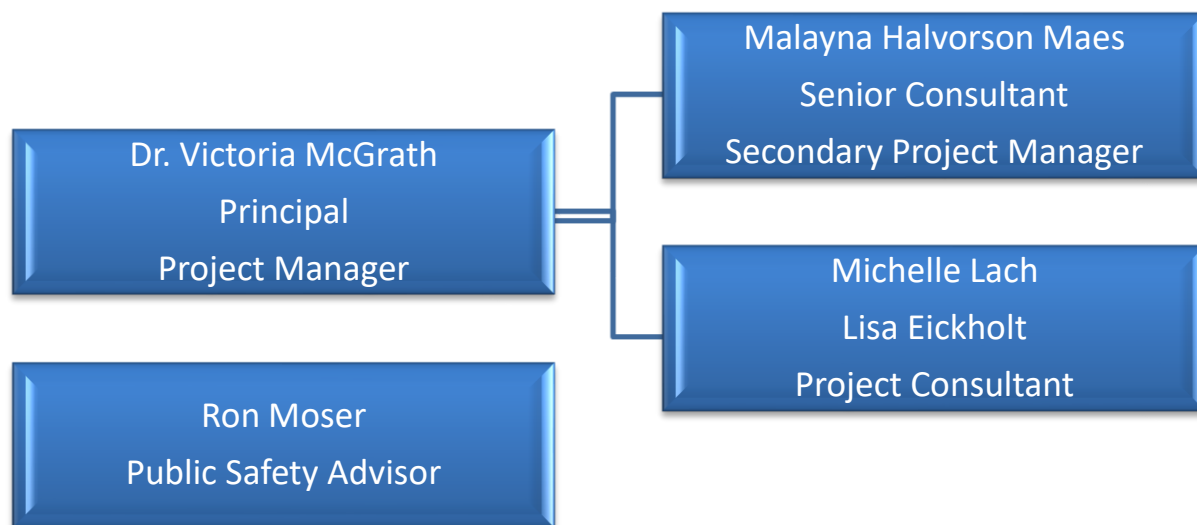
- ❖ In our 21st year in business, with over 400 clients in 37 states, we are proud that 99% of our projects have been fully adopted and implemented.
- ❖ Our success stems from sound principles and best practices throughout our work and the relationships we build through honest and transparent communication from the beginning of the project through the adoption, implementation, and follow-through.

Consultant Qualifications

Project Team Members

All project partners are McGrath Consultants. The Firm does not use any outside subcontractors/partners for this project.

The McGrath consultants were selected for this project based upon their areas of expertise, specialties, and related project experience. We operate under the philosophy of total team involvement and each team member has experience in all facets of project work and will work together to meet the goals of your project. Further, we have the flexibility to involve other consultants with our organization to bring their unique perspective and expertise as needed. Primary members of the team and project responsibilities are provided.



Principal: A principal of the company is actively involved in every project and is accountable for the project. This position will have authority over the contract and to bind the Firm.

Project Manager: This role has project oversight, will coordinate all work with the consulting team, will have routine communication with the County's project designee, and will be involved in all aspects of the project's activities. A secondary project manager is also assigned to provide backup support to the project manager and lead the consulting team on project activities, as needed.

Consultant: This team of consultants will work on various project activities, which will include communication documents, interviews, job description review, position questionnaire analysis, market data collection and analysis, benefits and total compensation analysis, pay plan review, classification system development, compensation system development, costing, and drafting reports.

Advisor: This role has specific subject matter expertise that may be called upon for additional consultation for the consulting team for public safety positions.

VICTORIA McGRATH, Ph.D., SPHR
Chief Executive Officer and Project Manager

Dr. Victoria McGrath has been involved with every compensation project performed by the firm. She has an extensive background in the field of human resources, predominately in the public sector. She also has experience in the private sector having worked in health care, banking, and education. She brings over 19 years of practitioner experience in all phases of human resources prior to her years as a consultant.

Dr. McGrath has extensive knowledge in classification and compensation studies, policy and procedure development, and compliance and best practice reviews. Her consulting experience also includes education in human resources higher education, leadership training, organizational development, operational and process reviews of public sector organizations, performance management, executive recruitment, and management studies for local governments throughout the United States. She is also an adjunct professor in areas such as human resources, organizational development, management, and research at Northwestern University for the Master's in Public Policy Administration Program.

YEARS WITH FIRM: 21

AREA OF EXPERTISE

- ◆ Compensation
- ◆ Human Resources
- ◆ Performance Management
- ◆ FLSA/Compliance
- ◆ Training/Education
- ◆ Communications

EDUCATION

- ◆ Ph.D. – Municipal Government as a Learning Organization, University of Wisconsin – Milwaukee, WI
- ◆ Master of Science – Management, Cardinal Stritch College, WI
- ◆ Bachelor of Science – Industrial Relations & Finance, University of Wisconsin – Milwaukee, WI

PROFESSIONAL AFFILIATIONS

- ◆ Society for Human Resources Management
- ◆ Illinois Public Employer Labor Relations Association
- ◆ National Public Employer Labor Relations Association
- ◆ International City/County Manager Association

CLASSIFICATION AND COMPENSATION PROJECT MANAGER EXPERIENCE IN LAST FIVE YEARS

Barron County, WI

City of Eau Claire, WI

Dodge County, WI

Eau Claire County, WI

City of Oak Ridge, TN

City of Park Ridge, IL

City of Platte, MO

City of Rochester Hills, MI

Ozaukee County, Wisconsin - Classification and Compensation Study

Portage County, WI
St. Croix County, WI
State of WI Department of Employee Trust Fund
Bluffton Township Fire District, SC
City of Alcoa, TN
City of Arlington, WA
City of Aspen, CO
City of Burlington, WA
City of Carthage, MO
City of Clearfield City, UT
City of Des Peres, MO
City of Durango, CO
City of Gallatin, TN
City of Hamilton, OH
City of Lawrence, KS
City of Marysville, WA
City of Northfield, MN

City of St. Charles, MO
Cy Fair Volunteer Fire Department, TX
Cypress Creek EMS, TX
Delaware County, PA
Greene County EMS, TN
Kent County, MI
Riley County, KS
Rochester Avon Recreation Authority, MI
South Snohomish County Fire & Rescue Authority, WA
Town of Greenville, TN
Town of Riverdale Park, MD
Utah County, UT
Village of Lake in the Hills, IL
Village of Oak Park, IL
Village of Parkridge, IL
Village of South Elgin, IL

MALAYNA HALVORSON MAES
Senior Consultant and Secondary Project Manager

Ms. Maes provides overall project management and analytical skill to compensation and benefits studies and other human resources related projects and comes with over 15 years of professional human resources experience in Wisconsin County government, in addition to private sector human resources experience.

Ms. Maes has substantial experience in conducting classification and compensation studies, benefits analysis, market research, policy and procedure development, and compliance and best practice reviews. Her consulting experience also includes operational and process reviews for public sector organizations, performance management, audits, executive recruitment, and management studies for local governments. She is currently working on obtaining her CCP Certification.

YEARS WITH FIRM: 7

EDUCATION

- ♦ Bachelor of Arts– Psychology, Luther College, Decorah, IA

PROFESSIONAL AFFILIATIONS

- ♦ Society for Human Resources Management
- ♦ National Public Employer Labor Relations Association
- ♦ World at Work, Total Rewards Association

CLASSIFICATION AND COMPENSATION PROJECT MANAGER EXPERIENCE IN LAST FIVE YEARS

Burnett County, WI

City of Marshfield, WI

Dodge County, WI

Douglas County, WI

Everett Roehl Public Library, WI

LE Philips Memorial Public Library, WI

Village of Mount Pleasant, WI

City of Clayton, MO

City of Crossville, TN

City of Denison, TX

City of Dodge City, KS

City of Durant, OK

City of Fulshear, TX

City of Garden City, KS

City of Huber Heights, OH

City of Kirkwood, MO

City of LaPine, OR

City of McPherson, KS

City of Stayton, OR

City of Watertown, SD

City of Woodstock, IL

Marion County, KS

Older Persons Commission, MI

Pueblo City/County Public Library, CO

ADDITIONAL CONSULTANT PROJECT EXPERIENCE IN LAST FIVE YEARS

Barron County, WI

St. Croix County, WI

State of WI Department Employee Trust Fund

City of Oak Ridge, TN

City of Durango, CO

City of Rochester Hills, MI

Delaware County, PA

Kent County, MI

City of Lawrence, KS

City of Gallatin, TN

MICHELLE LACH
Senior Analyst Consultant

Ms. Lach provides critical research and analytical skills to our compensation and benefits studies. Ms. Lach had nine (9) years of professional human resources experience prior to her time with the Firm. Her experience with the Firm includes the development of employee handbooks and job descriptions, but now works exclusively with compensation and benefit survey designs and execution, and market research. These critical responsibilities include obtaining, compiling, and analyzing complex data and other information for projects, and supporting the project manager as needed.

YEARS WITH FIRM: 15

EDUCATION

- ♦ Bachelor of Arts– Communication and Organizational Development, Bowling Green State University, KY

SKILLSET

- ♦ Research
- ♦ Data Analysis
- ♦ Communications

COMPENSATION AND CLASSIFICATION PROJECT EXPERIENCE IN LAST FIVE YEARS

<i>Barron County, WI</i>	City of Denison, TX	City of Stayton, OR
<i>Burnett County, WI</i>	City of Des Peres, MO	City of Watertown, SD
<i>City of Eau Claire, WI</i>	City of Dodge City, KS	City of Woodstock, IL
<i>City of Marshfield, WI</i>	City of Durango, CO	Cy Fair Volunteer Fire Department, TX
<i>Dodge County, WI</i>	City of Durant, OK	Cypress Creek EMS, TX
<i>Douglas County, WI</i>	City of Fulshear, TX	Delaware County, PA
<i>Eau Claire County, WI</i>	City of Gallatin, TN	Greene County EMS, TN
<i>Everett Roehl Public Library, WI</i>	City of Garden City, KS	Kent County, MI
<i>LE Philips Memorial Public Library, WI</i>	City of Hamilton, OH	Marion County, KS
<i>Portage County, WI</i>	City of Huber Heights, OH	Older Persons Commission, MI
<i>St. Croix County, WI</i>	City of Kirkwood, MO	Pueblo City/County Public Library, CO
Village of Mount Pleasant, WI	City of LaPine, OR	Riley County, KS
Bluffton Township Fire District, SC	City of Lawrence, KS	Rochester Avon Recreation Authority, MI
City of Alcoa, TN	City of Marysville, WA	Town of Greenville, TN
City of Arlington, WA	City of McPherson, KS	Town of Riverdale Park, MD
City of Aspen, CO	City of Northfield, MN	Utah County, UT
City of Burlington, WA	City of Oak Ridge, TN	Village of Lake in the Hills, IL
City of Carthage, MO	City of Park Ridge, IL	Village of Oak Park, IL
City of Clayton, MO	City of Platte, MO	Village of Parkridge, IL
City of Clearfield City, UT	City of Rochester Hills, MI	Village of South Elgin, IL
City of Crossville TN	City of St Charles, MO	

LISA EICKHOLT
Senior Consultant

Ms. Eickholt provides analytical skill to compensation and benefits studies and other human resources related projects and comes with over 30 years of professional human resources experience in state and local government and human resources experience.

Ms. Eickholt has substantial experience in job analysis and interviewing for classification and compensation studies, in addition to policy and procedure development, and compliance and best practice reviews. Her consulting experience also includes presenting workshops and seminars on HR and Leadership topics to local government leaders and employees.

YEARS WITH FIRM: 8

EDUCATION

- ♦ Bachelor of Science – Business Management,
Kansas State University

COMPENSATION AND CLASSIFICATION PROJECT EXPERIENCE IN LAST FIVE YEARS

<i>St. Croix County, WI</i>	City of Northfield, MN
City of Carthage, MO	City of Platte, MO
City of Clearfield City, UT	City of St. Charles, MO
City of Durango, CO	Coffey County, KS
City of Hamilton, OH	Geary County, KS
City of Kechi, KS	Riley County, KS
City of Lawrence, KS	Utah County, UT

PUBLIC SAFETY ADVISORS

McGrath Human Resources will partner with the parent company – McGrath Consulting Group in the areas of public safety, as needed. Ron Moser brings 34 years of law enforcement experience as a retired Police Chief and heads the law enforcement division. In addition, to his law enforcement experience, Mr. Moser has served as the Director of Emergency Management and as a Village Manager for a municipality in Cook County, Illinois. Mr. Moser is on staff to assist in any issues or concerns that need to be addressed in public safety.

Firm Qualifications

Located in Wonder Lake, Illinois, McGrath Consulting Group, Inc. was started in 2000, and specializes in public sector consulting predominately in the fields of human resource management and public safety (fire, EMS, police, and communications). The principals of the Firm have over 50 years of combined professional public sector experience. Our Firm has over 20 professional consultants who are assigned to projects based upon their professional background and skillset they bring to each client.

McGrath Human Resources Group is the Human Resources Division overseen by Dr. Victoria McGrath. Since 2000, McGrath has conducted hundreds of comprehensive compensation and classification studies nationwide. We also provide related human resources consulting which includes but is not limited to benefit analysis, job description development, HR Audits, performance management program development, training, policy development, operational studies, and staffing studies. Our Human Resources team is also involved in organizational studies related to public safety. This is important because we have found that having professional expertise in public safety is beneficial in public sector compensation studies to better address the unique laws and best practices these professions add to most public-sector compensation systems.

Firm Project History

McGrath primarily works with public-sector organizations including counties, cities, villages, townships, districts, and even State agencies. The following is a portion of our prior government project experience:

Barron County, WI	College Township, PA
Bluffton Township Fire District, SC	County of Delaware, PA
Burnett County, WI	Cy Fair Volunteer Fire Department, TX
Centre Region of Government, PA	Dodge County, WI
Centre Region Solid Waste Authority, PA	Douglas County, WI
Chippewa County, WI	Eau Claire County, WI
City of Alcoa, TN	Everett Roehl Marshfield Public Library, WI
City of Arlington, WA	Ferguson Township, PA
City of Aspen, CO	Fox River Water Reclamation District, IL
City of Beloit, WI	Franklin School District, WI
City of Burlington, WA	Geary County, KS
City of Carthage, MO	Greene County EMS, TN
City of Clayton, MO	Harris Township, PA
City of Crossville, TN	Kansas Sentencing Commission, KS
City of Denison, TX	Kent County, MI
City of Des Peres, MO	Maine Township, IL
City of Dodge City, KS	Manhattan Library, KS
City of Durango, CO	Marion County, KS

Ozaukee County, Wisconsin - Classification and Compensation Study

City of Durant, OK	Older People's Commission, MI
City of Eau Claire Library, WI	Patton Township, PA
City of Eau Claire, WI	Pitkin County, CO
City of Edwardsville, KS	Portage County, WI
City of Fayetteville, NC	Pueblo City-County Library District, CO
City of Fulshear, TX	Reno County, KS
City of Gallatin, TN	Riley County Police Department, KS
City of Garden City, KS	Riley County, KS
City of Hamilton, OH	Rochester Avon Recreation Authority, MI
City of Huber Heights, OH	Somerset School District, WI
City of Huntington, WV	South Lyons Township Sanitary District, IL
City of Huntsville, TX	South Snohomish County Fire & Rescue Authority, WA
City of Kechi, KS	Spring Benner Walker Joint Authority, PA
City of Kirkwood, MO	St. Croix County, WI
City of La Pine, OR	Sumner County, TN
City of Lawrence, KS	Town of Avon, IN
City of Manhattan, KS	Town of Berwyn Heights, MD
City of Marshfield, WI	Town of Delavan, IL
City of Marysville, WA	Town of Greeneville, TN
City of McPherson, KS	Town of Riverdale Park, MD
City of Mexico, MO	Town of Syracuse, IN
City of New Berlin, WI	Utah County, UT
City of Northfield, MN	Village of Cary, IL
City of Oak Harbor, WA	Village of Glen Ellyn, IL
City of Oak Ridge, TN	Village of Lake in the Hills, IL
City of Paducah, KY	Village of Mount Pleasant, WI
City of Park Ridge, IL	Village of North Aurora, IL
City of Platte, MO	Village of Oak Park, IL
City of Rochester Hills, MI	Village of Parkridge, IL
City of Salina, KS	Village of Riverside, IL
City of Sheridan, WY	Village of South Elgin, IL
City of Sherwood, OR	Village of Theresa, WI
City of St. Charles, MO	Village of Vernon Hills, IL
City of Stayton, OR	Village of Wilmette, IL
City of Watertown, SD	Village of Winfield, IL
City of Woodstock, IL	Winnebago County, WI
Clearfield City, UT	Wisconsin Employee Trust Funds, WI
Codington County, SD	

Consultant References

Below are a sample of recent compensation studies either within the region and/or are similar to your project who also serve as references. **Additional client names, projects and locations are viewable on our website at www.mcgrathhumanresources.com** and their contact information will be provided upon request.

Client Name	Description
Dodge County, WI Contact: Sarah Hinze Title: Human Resources Director Phone: 920-386-3692 Email: shinze@co.dodge.wi.us	Comprehensive compensation schedule was developed with benefit recommendations for 250+ non-union job classifications, inclusive of a skilled nursing facility. Implementation is expected in 2021 due to COVID delays. Project also included job description updates and performance evaluation process.
Burnett County, WI Contact: Nathan Ehalt Title: County Administrator Phone: 715-349-2181 Email: nehalt@burnettcounty.org	Comprehensive compensation schedule was updated in 2019 based upon market updates and implemented new internal comparability indicators into existing Schedule. Adoption of updates occurred in 2020.
Barron County, WI Contact: Rachel Richie Title: Human Resources Director Phone: 715-537-6825 Email: rachael.richie@co.barron.wi.us	Conducted Performance Evaluation training for supervisors in 2016. Rehired in 2017 to develop new compensation system for approximately 300 job titles. Rehired in 2019 to complete job description updates and develop point factoring process.
Douglas County, WI Contact: Linda Corbin Title: Human Resources Manager Phone: 715-395-1429 Email: Linda.Corbin@douglascountywi.org	Comprehensive compensation schedule was updated in a multi-phase process between 2017 and 2018 based upon market updates and implemented new internal comparability indicators into existing Schedule. Provide position updates as needed.
St. Croix County, WI Contact: Tara Davies-Fox Title: Human Resource Director Phone: 715-337-5816 Email: tarra.davies-fox@sccwi.gov	Comprehensive compensation analysis of all positions within the County and consolidating numerous salary schedules into two separate salary systems with approximately 400 job titles, inclusive of a skilled nursing facility. Shortly after the start of the project, the human resources director left, and the project was completed working with two HR Generalists. In 2019 we completed an update to the compensation plan. <i>This County is in the Minneapolis-St. Paul metropolitan region.</i>
Portage County, WI Contact: Laura Belinger Tess Title: Human Resources Director Phone: 715-346-1327	Conducted a comprehensive compensation study combining seven different salary schedules into two comprehensive pay structures containing approximately 600 employees in 300 job titles. The compensation

Client Name	Description
Email: belangl@co.portage.wi.us	system was passed by a 25-member county board. During the compensation study, the public works department recertified per WI Act 10 rules, requiring the development of a 3rd compensation schedule to adhere to labor relation regulations. The study also dealt with compression issues between union public safety and non-union officer positions. Ongoing updates contracted.
City of Lawrence, KS Contact: Lori Carnahan Title: Human Resources Director Phone: 785-832-3203 Email: Lcarnahan@lawrenceks.org	Completed an external market analysis for all union and non-union position. Created a new compensation system for all non-union positions. Rehired in 2020 to develop a point factor system to align with the new compensation system; develop a market strategy for the 2021 budget; update the compensation system; and conduct an external market analysis for upcoming contract negotiations.
City of Watertown, SD Contact: Jillaine Pfeifle Title: Human Resources Director Phone: 605-882-6203 Email: jpfeifle@watertownsd.us	Conducted comprehensive compensation analysis of all union and non-union positions within the City ~120 positions in 2019. Included the development of separate salary schedules for police, fire, AFSCME, and non-union – however, keeping internal equity and compression issues in line. Updated job descriptions in 2020.

Proposed Project Plan

In any governmental organization, salaries and benefits are, by far, the largest budget item. An investment in your employee's compensation plan is an investment in your community, and we recognize the investment you are making is with taxpayer dollars. We also understand a competitive compensation system is an important element for the County's ability to hire, cultivate, and retain employees who provide service and value to all County stakeholders.

Similarly, internal equity, proper classification, career opportunities and addressing of any compression issues serves to enhance the employee's feeling of value and willingness to actively engage in their work for the organization. Therefore, it is important for the County to have a classification and compensation system that promotes the active engagement of employees, is non-discriminatory, is legally defensible, is efficient to manage, and can accommodate organizational growth and change. Thus, we tailor our compensation system to meet the needs and unique structure and culture of your County.

Our methodology and approach are characterized by a systematic, logical series of tasks aimed at assuring thoroughness, consistency, and objectivity. After conducting a needs assessment with the County and analyzing the current Compensation and Classification Systems in place, our Firm utilizes Best Practices throughout the process, which includes data collection of salary data, benefit data, and job content data from the County and its mutually identify comparables. Data analysis is then utilized to put this information into a meaningful summary format which is shared with the County. Detailed methodology and procedures are outlined in the Statement of Methods and Procedures Section. Below is a summary the components of our process.

Figure 1: Project Plan Overview



Project Schedule

McGrath Human Resources Group takes pride in meeting its time commitments. We acknowledge the County's goal to have this project completed in 2021 and we do our best to meet the timeframe needs of our clients. There are defined milestones throughout the process where we will be sharing information about where the County stands in relation to the comparable market and can give preliminary budget numbers before the entire project is complete and presented.

The consulting team is prepared to start the project immediately. Therefore, we recommend the following project schedule:

Table 1: Proposed Project Schedule

Activity	Month 1				Month 2				Month 3				Month 4				Month 5				Month 6		
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
Project planning meeting to cover introduction, provide data and document request, project scheduling, communication plan.																							
Project Kickoff meetings with identified stakeholders for information meetings		◆																					
Data Collection and Position Questionnaire distribution/ collection																							
Market Data Survey and Analysis																							
Job Analysis / Internal Analysis																							
Review Market Survey Findings with County																◆							
Update or redevelop Compensation Systems																							
Review Draft Plan and Provide Implementation/Cost Calculations																				◆			
Finalize Position Placements, Employee Placement, and Implementation Options/Cost Calculations. Draft Reports for County review																							
Finalize Reports																					◆		
Presentation of Recommendations																							
Appeal Process																							Scheduled by County
Updating or Developing Job Descriptions																							Scheduled by County

◆ Indicates major milestones

This timeline will be adjusted based on the agreed upon Project Initiation date. There are factors that impact this schedule that may be out of the control of the consultants. The proposed time frame is contingent upon timely receipt of data from the County, timely participation from external comparable organizations; and timely receipt of information and/or feedback from the County. This is monitored by the consulting team and communicated with the County on an ongoing basis.

COVID-19 Modifications to Our Site Visit Plans

We understand the concern and uncertainty, as well as resource re-allocation challenges you may be experiencing around the evolving situation, and we are committed to being responsive

and flexible to meet our customers' needs. We are adhering to CDC recommendations as well as national and state orders regarding social distancing, travel recommendations, protective gear, etc. We can accommodate onsite or remote site visits, with fluid scheduling as conditions change.

Statement of Methods and Procedures

Scope of Work

McGrath understands the County is seeking a comprehensive classification and compensation study (excluding represented law enforcement). The Study will be an engaging and collaborative process with both County leaders and governing committees to identify the County's compensation philosophy and identify opportunities to integrate multiple systems into a singular compensation system, with consideration for various compensation models and the concept of performance management for the County. The Study will include an external market analysis to identify the competitive market, along with a comprehensive job analysis and internal analysis to update the County's classification system. The project will also include a benefits analysis to provide the County with a Total Compensation assessment, which could include benefits such as insurance, time off, and pension. This Study will also include a comprehensive review of the County's compensation policies/procedures for recommended updates. In addition to developing new comprehensive compensation and classification system and related policy recommendations, job descriptions will be developed, FLSA designations will be made, and the performance management recommendations can be provided so the County has Systems and corresponding tools to self-manage going forward.

Project Deliverables

We tailor our projects to meet the needs and unique structure and culture of your organization, with the principles of collaboration, communication and transparency in mind while developing a sound work plan with identified deliverables. With this in mind, the following is our proposed deliverables for this project:

Classification System

- ❖ Obtain information on each job title/position for a job evaluation through ***department meetings, job descriptions, position description questionnaires, and optional employee interviews or surveys.***
- ❖ ***Define and update or redevelop the County's classification system.***
- ❖ ***Develop career progression opportunities, when supported.***
- ❖ ***Establish internal equity*** among positions within the County through a ***job evaluation point factor process.***
- ❖ ***Develop current, or update job descriptions*** with a County approved and legally compliant template.
- ❖ Analyze positions against Fair Labor Standards Act to ***confirm or update appropriate exemption designations.***

Compensation System

- ❖ Guide the County in ***confirming your pay philosophy*** including your desired position in the market.

- ❖ Obtain and **establish benchmark compensation and benefit data from the external market** through a survey of mutually identified, comparable entities.
- ❖ Complete an **analysis of the existing salary schedule and progression through the system** to identify existing issues to be addressed during project.
- ❖ Complete a **compression analysis** and develop strategies to address during the update and implementation of the compensation system, if problematic.
- ❖ Conduct a **total compensation analysis** inclusive of wages with benefit information to provide the County with a total compensation viewpoint.
- ❖ Integrate the data from the external market, internal market, and job evaluation to **develop a comprehensive compensation system** by updating your current schedules or designing new salary schedules to align with your compensation philosophy.

Support and Communications

- ❖ Develop a **communication plan** for project updates to include County leadership, committees, and County Board.
- ❖ Provide a **cost estimate and implementation options** based on the County's fiscal abilities.
- ❖ Review and recommend **compensation policy and procedure changes** that will assure consistent implementation and application of compensation.
- ❖ Provide a **plan for the County to provide on-going maintenance** of the system independently.
- ❖ **Provide final reports** and a **presentation** to elected officials, and others as desired.
- ❖ Coordinate an **appeal process** following adoption of the compensation system(s)
- ❖ **Support implementation** of approved compensation system(s).

After reviewing your request, we propose utilizing our **McGrath 360Comp™** process. Our methodology and approach are characterized by a systematic, logical series of tasks aimed at assuring thoroughness, consistency, and objectivity. The proposal steps can be discussed and adjusted to meet the projects needs for Ozaukee County.

1. Project Orientation

Immediately upon completion of the services contract, the consultants will communicate with the County's project designee to provide a list of documents and data needed to begin the project and schedule the project kickoff site visit (virtual or in person). During the first visit, the consultants meet with the project oversight team and all Department Directors to:

- ❖ Explore your organization's current compensation system and compensation philosophy.
- ❖ Gain an understanding of the goals, values and structure of the overall organization.
- ❖ Gather information for each individual department including any unique responsibilities associated with positions, strengths and weaknesses of the current system, or issues with recruitment/retention.
- ❖ Identify comparable organizations and benchmark positions for the compensation survey.

- ❖ Review provided documents and data.
- ❖ Determine project communication expectations and strategies, project timeline, and identifiable milestones.
- ❖ Conduct three (3) introductory employee meetings to explain the process of a compensation study, introduce the consulting team, expected process, describe the general outcome of the Study, and other related topics as desired by the County. This meeting may also be recorded for those who are unable to attend a live virtual session.
- ❖ Conduct introductory Finance and Executive Committee meetings to discuss compensation philosophy, comparables, current Systems, and future needs.

2. Compensation Analysis Phase

External Market Survey. McGrath consultants will prepare and conduct a tailored compensation special pay, and benefits survey specifically for this project. Data will be solicited for benchmarked positions and analyzed to determine the organization's relative position in the comparable market both on the whole as well as by job classifications.

Establishing Comparable Organizations. A list of public sectors comparable organizations will be developed cooperatively between the County and the consulting team. Criteria for comparable organizations include entities within the region, organizations of similar size, population, services, etc. For a few positions, comparables may be more far-reaching due to specialized skills or department director level positions. The goal is to establish a comprehensive list of organizations that are similar in scope and/or in job responsibilities with whom the organization is competing to attract and retain employees. The County will have input into the list and must approve the list of comparables prior to starting the external market survey.

Benchmarking. We do not desire to restrict the number of benchmarked positions, but at the same time, do not want the survey to be so burdensome as to prohibit its completion by the participants. We will attempt to obtain data on as many of the County's classifications as possible.

Salary Data Analysis. When data is received through the market survey, the consultants will analyze the salary data and identify any trends or areas of concern regarding the County's current salary as compared to the Market. The market survey collects minimum, midpoint, maximum, and incumbent salary information for each benchmark position; and other data points as needed. A statistical analysis is conducted on each dataset to ensure consistent and objective analysis. The outcome is then calculated into a ratio between the market and the County to measure the County's alignment against the market.

Total Compensation Analysis. The consultants can conduct a Total Compensation Analysis, if desired by the County. This analysis places a monetary value on the major benefits along with salary. The process for this analysis involves the consultants and County cooperatively selecting top competitors in your market. Through a re-analysis of the average incumbent salary, health insurance, and pension – we develop a total picture of where the County fares within the market.

Current Salary Schedule Analysis/Pay/Compression Analysis. We will examine the status of your current compensation systems. We analyze the structures, special pays, and conduct a compression analysis and incumbent pay analysis. Not only will this analysis give guidance to the consultants for compensation and implementation recommendations, but it will also provide information to the County regarding overtime, promotional and retention opportunities, and internal equity.

Compensation-Related Policy Review. The consultants will review your compensation-related policies for compliance and best practices. We will make recommendations for policy updates or considerations that impact the County.

Organizational Impacts and Workforce Metrics. Throughout the **McGrath 360Comp™** process, the consultants will gather and analyze demographic data and analytics regarding your workforce. The data analysis generally includes:

- Age of the current workforce.
- Employee's tenure within the organization as well as tenure in current position.
- Turnover rate for the organization.
- Local geographic and economic factors impacting the attraction and retention of employees.

The outcome of this portion of the project is very important because it identifies current trends and future predictors. This information guides the consulting team in developing strategy options and recommendations for the County's current and future needs.

3. Classification Analysis (Job Evaluation) Phase

Position Questionnaire. Shortly after the first site visit, the **McGrath 360Comp™** Position Questionnaire (PQ) will be provided to the County for distribution. This is a standardized tool used to analyze each position on identified factors.

This job analysis process is critical not only for internal equity, but also the establishment of a standardized process to establish pay equity between positions. The **McGrath 360Comp™** Position Questionnaire (PQ) is a standardized tool used to analyze each position on identified factors. We have designed our PQ ***specifically for use in public sector*** organizations. This Questionnaire will be completed on all job titles for purposes of:

- ❖ Expounding upon information provided in job descriptions to accommodate factors included in a formal job evaluation plan.
- ❖ Evaluating position responsibilities regarding necessary competencies, experience, education, finances, judgement, decision-making and other expectations which provide value to the County.
- ❖ Clarifying instances where statements in the existing job descriptions are vague or absent.
- ❖ Updating job descriptions.
- ❖ Reviewing FLSA exemption status.

Job Analysis. We use the point factor system to complete the position classification analysis for each County position. We go beyond the typical “Knowledge, Skills and Abilities” (KSA’s) and explore factors that are unique to public sector positions including the following aspects of a job:

- | | |
|--|--|
| ❖ Records, Reports and Programs | ❖ Complexity and Judgment |
| ❖ Impact of Decisions and Consequents of Errors | ❖ Confidential Data |
| ❖ Contact with Others (both inside and outside the organization) | ❖ Stress (degree of mental or emotional fatigue or stress inherent to the job) |
| ❖ Equipment, Machines and Tools | ❖ Technology |
| ❖ Budget, Financial, and Cash Handling | ❖ Leadership and Supervisory Responsibilities |
| ❖ Education, Experience, Licensure/Certifications | ❖ Work Environment and Physical Requirements |

From this process, the current classification system can be updated, as needed.

The point factor system for job analysis is teachable, so our clients can continue to use this methodology on their own should they choose. Compensation systems are more likely to be kept up-to-date and relevant which extends the lifecycle of a plan with this tool.

4. McGrath 360Comp™ Integration

Findings and Recommendations. Upon completion of the market survey analysis and the job analysis, the consultants will make a site visit (virtual or in person) to speak with County leadership and governing committees to:

- ❖ Confirm the recommended compensation philosophy.
- ❖ Discuss the data obtained and share the findings and trends found in the analysis as it compares to the current Compensation System.
- ❖ Discuss the future compensation and classification system.
- ❖ Discuss the tie between the compensation system and performance.

The consultants will make recommendations based on our observations and experience with input from the County regarding previous experiences with a specific system, unique positions that might lend themselves better to one system over another, and County administration’s professional opinions on which system is more sustainable for the organization moving forward. After this meeting, the direction for the future Classification and Compensation System will be finalized.

5. Compensation Systems Update/Development

County Input. Once the Systems are updated or redeveloped, the consultants will meet with appropriate County personnel to review the draft Compensation System. This third site visit will include meetings with a representative of Human Resources and each Department Director to review placements within the Classification and Compensation System to identify any concerns prior to finalization. This provides an opportunity to discuss any changes in placement in the current system and/or ensure proper placement if the Systems are redesigned.

Fiscal Impact/Implementation Strategy. The consultants will have developed the initial detailed fiscal impact of the Compensation Systems for this meeting. The consultants will present implementation strategy options that fit the fiscal needs, culture, and compensation philosophy of the County. While some entities can fully implement the compensation system immediately, some clients have utilized a phased approach. We will work with the County to assure that any phased approach fits with best practices and your fiscal realities.

6. Finalization

Content of Work Product. Upon finalization of the project, the County will receive the Compensation System(s) and fiscal impact documents in Excel format for the County to maintain/integrate going forward. The County will also receive final reports, described below. A sample report has also been provided.

Draft and Final Report Preparation. McGrath Human Resources typically develops two (2) electronic reports for your reproduction and use for varying audiences.

1. ***Compensation Policy/Procedure Manual*** for Administration/Human Resources - This report details:
 - a. Study methodology and findings.
 - b. Recommended compensation structure modifications.
 - c. Recommended position title, classification specification or career progression changes.
 - d. Recommendations for the performance evaluation system/process.
 - e. Fiscal implementation strategies.
 - f. Policies and procedure modifications or to adopt to administer and maintain the system in-house going forward.
2. ***Executive Summary Report*** for governing body and public distribution as appropriate.

These reports will first be provided to County Administration in draft form to allow for feedback before the reports are placed into final form and provided electronically.

7. Communication

Presentation of Findings to. The cost of the Study includes a presentation to the County Board of Supervisors.

Introduction to Employees. As shared throughout the project steps, there are many opportunities to engage all levels of staff in the study's processes, which is discussed at the onset

of the project. Each client has different requests for employee communication during the project and implementation. We are prepared to develop and deliver information to the depth, and in the manner, you prefer and offer guidance and recommendations. We prepare correspondence and notices tailored to our client, whether for written, verbal or electronic presentation.

8. Ongoing Support

Implementation Support. McGrath Human Resources Consultants will continue to work with your organization throughout the implementation of the compensation system at no additional cost.

Ongoing Maintenance and Training. McGrath Human Resources believes in providing our clients with the tools to be able to manage their Compensation System as independently as our clients' desire. In addition to policy recommendations, we provide to manage the Compensation System, we offer to teach you the tools needed to maintain the Compensation Plan in-house going forward, if desired.

Some clients prefer that McGrath Human Resources continue as the source to resolve current and future pay grade placements rather than in-house. This can be done for a nominal fee depending upon the time involved in the placement. ***Whether it is done by McGrath Human Resources or the County*** will be at the discretion of the County.

9. Appeals

We can incorporate an appeal process for employees to appeal pay grade placement and job title (classifications) changes that may occur as a result of the Study. This process typically requires the employee (and/or manager) to complete a standardized form with the reason and rationale for the request. This information is reviewed by the Consultants, with some assistance from the County, and a final determination will be made. The Appeal Process is typically scheduled immediately after Plan adoption, to finalize the project in order for the County to move forward with implementation. Any pay grade appeals that might result are covered in the cost of the project.

10. Job Descriptions

Although the classification updates will be determined during the Study, after approval of the compensation plan, position titles and pay ranges will be confirmed and available for the revising and rewriting of job descriptions. The Firm can either update the current job descriptions in their current format, or the Firm can completely rewrite all job descriptions with a tailored yet standardized and compliant format to meet the needs and desires of your organization. Recommendations on FLSA exemption designations will also be provided to the County.

Any descriptions that are updated will be submitted to the County in draft form and one edit is included in the price before being turned over to the County as final.

Additional Firm Services

McGrath Human Resources Group offers a wide spectrum of services to our public-sector clients including:

- Compensation and Benefit Analysis
- Compensation System Design and Implementation
- Employee Handbooks
- Policies and Procedures
- Executive Recruitment
- Assessment Center Testing
- Human Resources Audits
- General Recruitment
- Performance Evaluations
- Management/Labor Relations
- Personnel Records
- Training
- Compliance

A full listing is available on our website: www.mcgrathhumanresources.com. Discussions regarding these options can be made at any time, and pricing and timeframes negotiated.

Project Cost

By submission of the proposal, McGrath Human Resources Group shows its intention to accept and contract with Ozaukee County. McGrath Human Resources sets project fees based on the total project. Therefore, the fees listed below include all consulting professional fees, administrative costs, and other cost, excluding travel.

Comprehensive Classification and Compensation Study **\$65,550**

Job Descriptions **\$31,500**

Cost is for 225 job titles. Job descriptions above 225 will be billed at \$150 per job title

Future Pay Grade Determinations/Reclassifications **\$150.00 each**

Travel

Typically, travel is included in the total cost; however, since in-person site visits may not be feasible due to COVID, travel expenses will be billed separately – if incurred. This would be limited to mileage/car rental, hotel and dinner for a maximum of two (2) consultants. We prefer not to charge you for expenses that may not occur. At the time of the contract, we can establish a not-to-exceed amount for travel once we have identified the number of anticipated on-site visits.

Payment Invoicing

Payment for the Classification and Compensation study would be divided into three payments: \$8,000 at the start of the project; \$47,550 upon submission of the draft report; and the balance with any travel expenses upon submission of the final report.

Payment for the Job Description project will be paid in two installments: \$8,000 upon the start of the project; the balance \$23,500 upon submission of the draft job descriptions.

Terms of Payment

All invoices are due within 30 days of receipt. Proposal cost is good for a minimum of 90 days from February 28, 2021. Dr. Victoria McGrath is the individual with the authority to negotiate and contractually bind McGrath Human Resources in any type of negotiations and contracts.

Additional/Optional Services

In most compensation studies, there are areas that must be addressed that are not planned for. In the 20 years McGrath Consulting Group, Inc., has been in business, it has never increased the agreed upon price and will address these areas. In the event the work is so beyond the scope of the original project, the Consultant will work with the County to either bill the service at an hourly

rate, plus travel fees; or determine a fixed price. However, no work will begin until an agreement with the County has been approved.

CARLSON DETTMANN CONSULTING

A Cottingham & Butler Company

PROPOSAL

Ozaukee County, WI

Proposal for Classification and Compensation Study

February 25, 2021

Contact:
Patrick Glynn
patrick.glynn@carlsondettmann.com
920.629.4743

Attachment: Carlson Dettmann Proposal (Authorizing Ozaukee County to Enter into an Agreement with [VENDOR] to Conduct a Comp Study)

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I. Company Background & Experience

Carlson Dettmann Consulting (CDC), is a Cottingham & Butler, Inc. Company. Cottingham & Butler (C&B), founded in 1887 and headquartered in Dubuque, Iowa, is one of the larger insurance brokerages in the United States. The following is a brief description of the journey CDC has taken:

- 1996: The partnership between **Charlie Carlson & Scott Dettmann**, Principal Consultants at Carlson Dettmann Consulting, began when they created **enetrix** (Survey Research Associates) with a group of partners. Enetrix pioneered internet-based salary surveys in addition to providing compensation consulting.
- 2008: Enetrix was acquired by **Gallup Corporation**, and during their time with Gallup, Charlie Carlson and Scott Dettmann continued their compensation and survey consulting, in addition to growing their consulting skills in the areas of employee engagement, performance management, leadership development, and strengths-based leadership.
- 2010: **Carlson Dettmann Consulting** was created when Charlie and Scott reacquired their consulting practice and served public, private, utility, and not-for-profit clients across the nation. While compensation work has been the backbone of the business, CDC has a successful employee engagement and performance management business as well.
- 2018: Carlson Dettmann Consulting entered into an acquisition with **Cottingham & Butler**. The acquisition provides clients a total-rewards approach where compensation consulting is balanced with benefits management.
- Current: Carlson Dettmann Consulting's (CDC) field consultants possess decades of management, human resources, labor relations and compensation experience. CDC's public sector team has extensive experience working in local government human resources, giving them the unique ability to truly understand the nature of the industry, setting them apart from other consulting firms without hands-on public sector experience.

II. Project Personnel

Patrick Glynn, Senior Consultant, has nearly three decades of professional human resources and labor/employee relations experience, and would be the Project Director for this project. Glynn is a former county human resources director, past President of the Wisconsin Public Employers Labor Relations Association (WPELRA), and a past member of the Board of Directors of NPELRA. Glynn holds BA degrees in public administration and political science from the University of Wisconsin-Stevens Point.

Heather Barber, Consultant/Analyst, would be a project associate on this project. Barber has over 20 years of professional human resources experience and was most recently employed as the Director of Human Resources and Safety for the City of Neenah, Wisconsin, where she spent nearly 15 years. Barber holds a BBA in Human Resources Management in addition to SPHR, SHRM-SCP, and LEAN Government certifications.

Resumes for Glynn and Barber are attached.

III. Scope of Services

It is our understanding that this study will cover approximately 225 job classifications. CDC would utilize a balanced approach, which combines external market analysis to assure competitive compensation and objective job evaluation to measure internal equity. A large portion of the County's classifications will have reliable market matches (i.e. benchmark jobs) regionally or locally as appropriate for the labor market in which

the County competes for talent. This process will be outlined in greater detail in subsequent sections of this proposal.

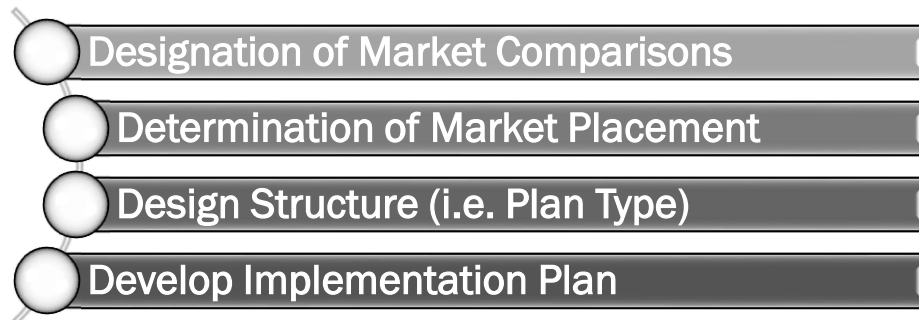
Additionally, information is included for additional services that CDC can provide, including performance evaluation development and training, and a complimentary review of the County's benefits.

Compensation Project Definition and Orientation

The first step in this project would be refinement of the project plan to meet the specific needs of the parties. An initial meeting with the appropriate administrative team, as well as the key decision-makers (e.g. elected body), will help ensure mutual understanding concerning the scope and task sequence of the study and each party's role. Specific items to be addressed would include:

- An agreed upon, detailed timetable for the project — overall and interim steps. CDC has provided a generalized timetable for the County's consideration and follow-up discussion, which would be formalized along with a more detailed project scope.
- The system and process our firm utilizes to determine the relative value of each position using CDC's Point Factor Job Evaluation System.
- A discussion on the role that individual (or group) performance currently plays within the organization, and the desired role the County intends performance to play in future decisions.
- The policy and intentions of the parties with respect to correcting inequities that may be identified;
- The manner of communicating project progress to County leaders and staff.

At the outset of the study, and throughout the process, we would ask the County's decision-makers to provide guidance on four key policy questions:



We would lead a discussion on potential answers to these questions, offer our experience and suggestions, and develop the pros and cons of the various alternatives.

Further, we understand the desire to have an engaged employee-base. We have a pre-recorded, online presentation related to completing our JDQ (described below) that would frame the job documentation phase of the project for the employees. Whether it be live or recorded, we could also compile a presentation providing greater insight into the project steps and expected outcomes.

Job Documentation

Position analysis is the formal process we use to gather and assess information about the duties, responsibilities and requirements of each position. In order to evaluate job content objectively and classify jobs, we need proper documentation with position responsibilities. This is the first part of the job evaluation portion of the project.

CDC can conduct position analysis using either of two methods. One method involves review of up-to-date job descriptions provided by the client. Assuming the County's job documentation is indeed up-to-date, we are comfortable utilizing existing documentation. The alternative method requires completing our Job Description

Questionnaire (JDQ). This can be used for all of the jobs in the study—which many clients choose—or for select jobs where the duties require better definition.

If the County determines the quality of existing job documentation is not sufficient for accurate evaluation, then the best way to obtain accurate information for projects such as this is to have employees describe their own jobs in a systematic, complete manner using the CDC JDQ. The sections of the JDQ correspond to the CDC Job Evaluation System factors to support system content reliability and validity.

Because the person performing the job is the single best source of information about the job, the County's employees become critical participants in this project. To use everyone's time and resources efficiently, the County would designate one employee per classification to complete a questionnaire for that classification. For any jobs with multiple incumbents, the County would coordinate a joint questionnaire, provided the duties among the incumbents are fundamentally the same. However, any employee who feels their job duties are unique should have an opportunity to complete a JDQ.

After we have had an opportunity to review the job documentation, we would interview the County's leadership team to better understand job responsibilities, the dynamics of each department, and any observations regarding compensation issues that department heads may wish to share. While we typically feel that employee interviews are unnecessary and costly, we are offering a per interview fee that the County can use to select additional staff that it wants CDC to interview.

Once we have completed a full review of the job documentation, the County can use the JDQ's to make appropriate revisions. We have attached a copy of the CDC JDQ.

Data Collection

CDC would require certain additional information from the County. The data fields required for the wage analysis include the following individual data for the employees subject to the study:

- First Name, Last Name, Job Title, Department, Current Rate of Pay, Current FLSA Status, FTE, Annual Work Year, Gender, Current Grade, Current Minimum, Current Market Rate / Midpoint, Current Maximum, Hire Date, Job Date, Birth Date, and prior year W-2 Wage Data (as needed).

CDC would request other information relevant to our analysis, including:

- Organizational charts / tables of organization
- Current policies related to compensation
- Current wage schedules, including collective bargaining agreements
- Budget/revenue forecasts
- Prior year costs of employee compensation, including overtime data
- Past, present & projected future health insurance data
- Other benefit costs tied to payroll
- Special pay issues (e.g. on call pay; out of class pay; overtime rules; FLSA issues)
- Current performance evaluation documentation

Job Evaluation

The purpose of job evaluation is to provide an objective means of ranking each position in an organization, independent of individual performance, into a hierarchy. In other circumstances, we could conduct this portion of the project either by conducting the evaluations independently as your consultant, or by using an employer-appointed job evaluation committee.

Our job evaluation methodology is based upon determination of clear or discernible differences in job content. Our system measures job content at objective levels in the following dimensions (otherwise known as "compensable factors"):



Each of these factors is broken down into sub-factors with point levels associated with measured levels on each factor. We have used the system in thousands of applications, and it consistently yields valid results. These factors of internal job worth have proven to be consistent with values found in our client organizations. Because of their breadth, they cover all main aspects of a job and are seen as relevant to employees at all levels in the organization. A summary explanation of the system is attached.

If the County desires to administer the classification of its own jobs post-project (a service numerous client request us to administer on their behalf), our recommendation would be to have a team of County personnel participate in the initial evaluation of jobs. At the very least, we would recommend that this team evaluate the “benchmark jobs” to ensure that there is adequate education as to the nuances and intricacies of our job evaluation system. This would require between three to five full-days of the team’s time to be trained and to evaluate the required number of jobs. If the team does not desire to evaluate its own jobs, we can still conduct a review session as this phase draws to a close to ensure a comfort level with the ratings assigned to the job(s), and to provide an overall, general understanding of our job evaluation system. There are no additional fees for approaching the job evaluation in this manner, but (1) we would request that this be decided at the beginning of the project and (2) the County would be required to sign nondisclosure documentation for continued access to our job evaluation system.

Market Analysis

CDC would collect and analyze relevant labor market information for the County to determine competitiveness of base salaries. The County would have significant input into the selection of comparable public-sector employers to be surveyed. We would utilize this custom survey data, as well as excellent published data to augment the custom survey. CDC maintains an extensive survey library for this purpose.

As it specifically relates to the selection of comparable employers for this compensation engagement, we typically request data from between ten to twenty comparable organizations for each unique project, and we employ survey practices that ensure a high rate of data collection. The reasons for the large sample size are varied, but include the following:

- It guarantees that no single organization will influence the final results. This is equally true for high and low-paying organizations. Our final result is a representation of the true marketplace.

- Not every entity in the selected comparable pool has a similar position within their organization. A larger grouping provides a greater possibility that we'll have sufficient matches.
- In line with best practices for a compensation study, our goal is to achieve market matches (i.e. benchmark jobs) for between 40% and 70% of the jobs covered by the study, and over 50% of the employees covered by the benchmark jobs. A comprehensive pool of comparable employers increases the likelihood of meeting this target.
- Finally, a larger pool allows for a deeper analysis if different comparables are selected for different levels of positions. For example, many of our clients select a more local list of comparables for non-exempt positions, a more local/regional blend for professional and technical positions, and a regional/statewide (or national) grouping for managerial and department head positions.

We would engage the County in a dialogue, and provide professional guidance, to arrive at a list of public organizations for the custom survey consistent with the County's demographic characteristics. Our recommendations would be based on an exploration of information related to, but not limited to, the following: proximity, population, income per capita, property valuation per capita, housing values, municipal levy, hiring practices, commuting patterns, etc.

Further, in today's labor market, it is impossible to ignore comparable jobs in the private sector markets in which you compete. Our firm maintains an up-to-date and robust library of third-party surveys, which allows for aligning our recommended structures with both the private and public sectors. While not every public sector job has an analogue to the private sector (e.g. Chief of Police), there are ample comparisons to be made throughout the wage structure.

Ultimately, the choice of comparisons will be the County's responsibility; our role is to advise. However, we will lead the County through a discussion of potential answers to these questions, accompanied by recommendations, to help the County make its policy choices.

Pay Plan Design

Using the results of the job evaluation process (internal relationships), market data (external competitiveness), the County's current pay practices, current performance evaluation system, strategic objectives, and other pay challenges (e.g. compression, highly competitive jobs, etc.), CDC would design an appropriate salary structure and provide to the County the policy recommendations necessary to develop the supporting policies.

We would provide pay plan implementation alternatives to fit the County's financial capacity. If there are positions deemed to be overpaid, then some version of "red-circling" would be the suggested method of moving forward with those situations.

Adoption/Presentations

We are proud of our record of adoption and system continuation. We develop and present solutions that are sound, understood, and stand the test of time. We believe this is largely because we actively engage our clients in the decision-making process.

We advocate transparency in our consultations, so the County can expect an articulate, detailed discussion of our findings and recommendations. We not only encourage our clients to emphasize communication with employees at all steps of the process, but we would anticipate distinct conversations/presentations with the County leadership (e.g. leadership, committee, board, etc.) as it relates to market selection and placement, mid-project findings and update, review of policy questions, and a final report and presentation(s). A tool we've found useful in recent projects is an internet-based survey to gauge the opinions of the members of the elected body, as well as the directors/managers of the organization. Doing so allows us to better manage the

expectations of the various stakeholders, as well as providing us key insights to consider in our analyses and recommendations.

Employee Appeals:

The County requested an appeal procedure. We recommended one so that an employee can request a review of the job evaluation and position classification outcome of this study. This appeal process can be critical to the validity and the acceptance of the process, especially in an environment where the outcomes are public information. An appeal of the job evaluation result refers to an objection to the pay grade in which the position has been placed.

We would conduct this appeal process after study recommendations are adopted by the County. The reasons why we recommend handling the appeal process in this way is that there is nothing to appeal until the recommendations are adopted. The appeal process is keyed toward individual cases, not the system itself.

This approach keeps the appeals process manageable. We believe the standard for an appeal should be that the job has changed substantially during the study so that it could not have been evaluated accurately or there has been a gross error.

Benefits Review: [OPTIONAL]

Many firms provide health plan design and cost benchmarking based on per-employee per-year cost. This standard industry metric for financial performance is severely flawed, and inherently is oversimplified, causing many organizations to be comparing apples-and-oranges. Instead of using the typical metric of Per Employee per Year cost comparisons, Cottingham & Butler has a proprietary benchmarking solution that separates your data into 7 key metrics we track annually. Our Benefits teams' "3Cs Analysis", comprised of Coverage, Consumption, and Cost Sharing metrics, allows you to compare on an apples-to-apples basis the true cost-drivers of your plan, specific to your demographic and industry, allowing you to better pinpoint where you have opportunity.

Based on the metrics that represent the most significant opportunities, we will also include proposed strategies aimed at impacting those specific metrics. Not all strategies will be cultural fits, or items that can be implemented successfully in a single year, but we use this tool to build out the framework for our multi-year strategic planning with our Benefits clients.

Further, using our Total Rewards Analysis, we can also review the high-level costs and offerings of the County's total compensation program for the four major benefit categories in terms of overall cost: required benefits (social security, Medicare, unemployment and worker's compensation), paid time off, retirement, and medical coverage. If desired, we would be willing to provide confidential samples of our Total Rewards Analysis and Cottingham & Butler's 3C's insurance analysis. Although there are fees typically associated with these assessments, they are included as part of the project cost.

Job Performance Evaluation & Training: [OPTIONAL]

The County indicated a desire to at a minimum explore the feasibility of a pay-for-performance system. In order to explore this option, the County must have a sound performance evaluation system in place. If there is not a system in place, we can provide an option to assist the Count in developing one. There would be two ways of accomplishing this project, if selected: a customized solution, or more of a "universal tool". Regardless of selected option, the first step in this portion of the project would involve discovery sessions. It's important to understand what the current practice around measuring and assessing performance has been in the County. This discovery process involves discussions with County leadership and insight from key users.

Customized Option: This discovery process would then be followed by the development or modification of performance standards. CDC would involve the leadership team through a facilitated process to identify and customize performance expectations to meet the strategic needs of the County. When designed and managed correctly, performance standards and expectations are both unique to each organization and linked to employee responsibilities. It is critical that the leadership team have a unified view of what is expected across the organization. Once CDC has a solid understanding of the current practices, we will develop recommendations focusing on tangible performance outcomes, clear expectations, and increasing the engagement relationship between the employees and their immediate supervisors.

The deliverables for the customized option include:

- a) Review current system (formal or informal) to determine strengths and weaknesses
- b) Conduct a system assessment (formal or informal) with key stakeholders
- c) Work with leadership to identify organizational performance values and establish performance standards
- d) Develop the measurement tool and implementation process.
- e) Review tool and process with leadership
- f) Provide training to staff on the process, tool and methods for maximizing the performance development discussions
- g) Policy development to assist in differentiating pay based upon performance
- h) Assess progress at the completion of the first year review cycle

Universal Tool Option: The deliverables for the “universal tool” option include:

- a) Provide the organization with a performance development tool allowing for minimal customization to organizational performance values. The tool is developed by our team, based on the elements we’ve determined to most relevant to the assessment of employee performance. The tool would differentiate between management employees and individual contributors (typically hourly, non-management employees).
- b) Develop a performance cycle and timeline recommendation based upon human resources’ insight.
- c) Provide training to staff on the process, tool and methods for maximizing the performance development discussions
- d) Policy development to assist in differentiating pay based upon performance

The final step in this portion of the project—regardless of the chosen option—will be to conduct training for managers to increase the effectiveness of performance discussions, sharing best practices and reviewing the new tool and process to be implemented. CDC will also conduct training for non-management staff to introduce the new tool and process while also equipping individuals to have more productive discussions with their managers around their own performance and development within the County.

IV. Prior Experience / References

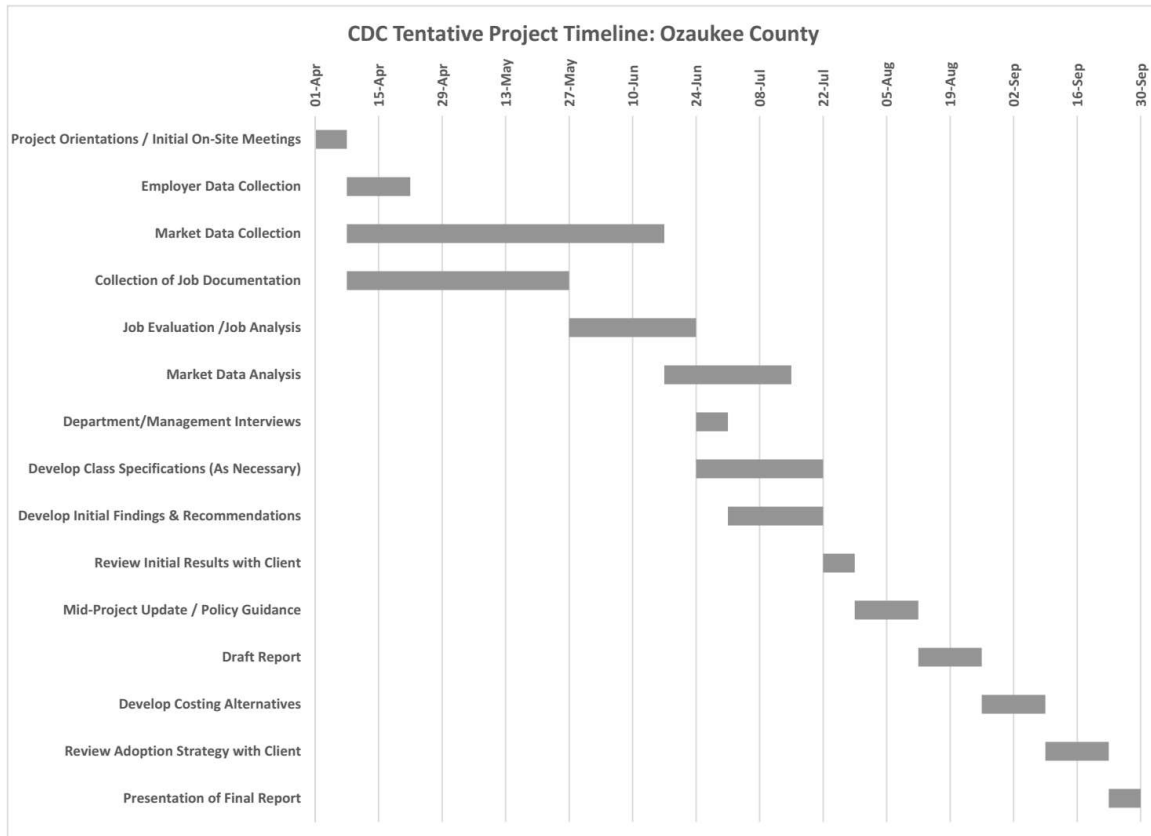
Carlson Dettmann Consulting has completed projects for hundreds of clients. Our public sector projects include counties, cities, villages, school districts, technical colleges and utilities. While we can provide additional references, if needed, we recommend the following recent projects completed by CDC:

Client Name	Description	Contact Info
Marquette County	Full classification & compensation study (2018), and post-project classification and HR consulting work.	Gary Sorensen, Administrative Coordinator 608.297.3001 gsorensen@co.marquette.wi.us
Oneida County	Full classification & compensation study (2013/14), market update (2019), and post-project classification work.	Lisa Charbarneau, Human Resources Director 715.369.6299 lcharbar@co.oneida.wi.us
Pepin County	Full classification & compensation study (2020).	Micci Weiss, Personnel Director 715.672.8704 mweiss@co.pepin.wi.us
Richland County	Full classification & compensation study (2018), including the county-owned nursing home, and post-project classification work.	Clinton Langreck, County Administrator 608.649.5960 clinton.langreck@co.richland.wi.us
Wood County	Full classification & compensation study (2013/14), market update (2017), full classification & compensation study (2020/21).	Kim McGrath, Human Resources Director 715.421.8591 kmcgrath@co.wood.wi.us

V. Tentative Timeline

The following is a tentative timeline that spans from initiation of the project to final adoption. It is our best approximation of the steps and time needed to complete the project, but may require revision once the project is refined in our conversations with the County.

Task	Anticipated Completion
Award of Contract	TBD by County
Project Orientations / Initial (Virtual) Meetings	Week 1
Employer Data Collection	Week 2 to Week 4
Market Data Collection	Week 2 to Week 10
Collection of Job Documentation	Week 2 to Week 8
Job Evaluation / Job Analysis	Week 8 to Week 12
Market Data Analysis	Week 10 to Week 14
Department/Management Interviews	Week 12 to Week 13
Performance Standard Development and Leadership Discussions	Week 12 to Week 16
Develop Initial Findings & Recommendations	Week 13 to Week 15
Review Initial Results with County	Week 15 to Week 16
Mid-Project Update / Policy Guidance	Week 16 to Week 17
Draft Report	Week 17 to Week 19
Develop Costing Alternatives	Week 19 to Week 21
Review Adoption Strategy with County	Week 20 to Week 22
Presentation of Final Report	Week 22
Appeals Process	Following Adoption
[OPTIONAL]	
Performance Evaluation System Review	Week 8 to Week 12
Performance System and Tool Design Finalized and Training Conducted	Week 16 to Week 20



VI. Professional Fees

Classification & Compensation Study:

The unit of work by which Carlson Dettmann Consulting prices and conducts its projects are the job(s) to be analyzed, rather than hours required to do the work or cost-per-phase in a project. This enables us to offer a firm fixed fee quotation that meets the interests of both our clients and our firm.

The total professional fee for the classification and compensation study would be \$85,000, inclusive of travel expenses. This fee anticipates up to six (6) trips for: [1] initial meeting(s) with the County's project team and/or County leadership; [2] onsite mid-project management interviews to ensure internal ratings are accurate and concerns are addressed; [3] an onsite meeting with the appropriate parties (e.g. leadership, board, committee, etc.) to review tentative findings and recommendations; [4] presentation to the appropriate decision-making body for action; and [5 & 6] reserved to be determined at a later date dependent on circumstances. Periodic status conferences and/or ad hoc meetings are anticipated and would be conducted via phone conferences or web-based technology (e.g. Zoom).

Our proposal is based upon an estimate of 225 job classifications. However, our experience has been that this count may eventually change during the course of a project. Accordingly, we propose adjusting the fee appropriately with the County invoiced \$375 for every job evaluation over the 225-job evaluation count.

Job Description Creation: [OPTIONAL]

If the County desires CDC to draft new or job revised job descriptions, our fee to complete this task would be \$125 per job description (estimated at \$28,125). However, the County may also choose to use the completed JDQ's to update their own job documentation, after the project is completed.

While we would be willing to assist the County in re-writing their job descriptions, we believe there is a significantly more economical approach to this task. A summer internship (or employment) for a student studying human resources may be a logical choice. Assuming a competitive internship wage rate of \$15 per hour, and 70 workdays during the summer months, the County could conceivably complete this task for a great deal less than our quoted rate. At the discretion of the County, we would be available at our hourly rates to assist with the training of this intern, and to provide periodic review of the job descriptions. Regardless of the County's decision, the FLSA analysis—typically done when completing a job description—is included as part of the project fee.

Classification Appeals: [OPTIONAL]

Many of our projects include an appeals/review process following adoption of a new plan. Because the approach to appeals varies from client-to-client, we have found it easiest to include this as an optional add-on to a project. If the County desires to incorporate an appeals process, the County will be invoiced \$200 per appeal/review submitted for our review and recommendation, plus travel expenses.

Performance Evaluation Creation and Training: [OPTIONAL]

Our professional fee for the customizable option would be between \$17,500 and \$20,000, dependent upon the number of planning or training sessions to be included. If the County is interested in this option, we would work with the County to refine the desired scope. This is typically invoiced in three installments. The first invoice is sent upon your acceptance of a Professional Service Agreement and the second and third invoice would be sent in the consecutive months. Any associated project and travel expenses would be invoiced separately on a monthly basis until project completion.

Our professional fee for the universal tool option is \$7,500. This is typically invoiced in two installments. The first invoice is sent upon your acceptance of a Professional Service Agreement and the second upon the completion of training. Any associated project and travel expenses would be invoiced separately on a monthly basis until project completion.

Additional Work / Hourly Rates: [OPTIONAL]

Any additional work may be requested and agreed upon and would be invoiced at either our standard hourly rates of \$225, or for an additional project fee as mutually agreed upon by the County and CDC. We also understand that there are times when the City would decide to have employees interviewed. We would conduct employee interviews, as determined by the City, at the our hourly rate. Again, department head interviews are included as part of this proposal, and would not be subject to this fee.

Post-Project Job Evaluation: [OPTIONAL]

Once we enter the ongoing maintenance phase of the project, any classification reviews conducted for the County will be at our standard client-rate of \$275 per classification.

Payment Schedule:

The project fee would be paid in five (5) equal installments of the agreed upon project fee: initial payment due upon execution of a professional services agreement, second payment due at the start of the second month of the project, third payment due at the start of the third month of the project, fourth payment due at the start of the fourth month of the project, and the final payment due upon delivery of CDC's findings and recommendations to the County.

This proposal is valid until May 24, 2021. Thank you for the opportunity to submit this proposal, and we hope to have the opportunity to serve the County on this project and thereafter.

Respectfully submitted on February 25, 2021.



Patrick Glynn, Principal Consultant

Attachments

- Résumés of Glynn and Barber
- CDC Job Description Questionnaire (JDQ)
- CDC Job Evaluation Summary
- Sample Project Report



PATRICK GLYNN

Career Highlights

Nearly three decades of progressive leadership experience in public sector administration, human resources management, and professional consulting, including the past several years as lead consultant on dozens of public sector projects successfully implemented and managed. As a leader in the profession, served four years as a member of the Board of Directors of the National Public Employers Labor Relations Association.

Summary of Professional Experience

Principal Consultant, Carlson Dettmann Consulting (a division of Cottingham & Butler) 2021 to present

With a focus on public sector entities, responsible for the developing, managing, and delivering services relating to employee compensation and benefits, organizational planning, labor relations, and other human resources matters.

Senior Consultant, Carlson Dettmann Consulting, LLC 2013 to present

Senior Consultant, Carlson Dettmann Consulting (a division of Cottingham & Butler) 2018 to 2021

Advise clients on matters relating to employee compensation and benefits, organizational planning, labor relations, and other human resources matters.

Human Resource Director, Calumet County 2000-2013

Administered and coordinated all HR and labor relations activities for a County government of approximately 350 total employees. Actively pursued progressive and emerging trends in the areas of health insurance, employee wellness, classification and compensation, staffing, paid time off practices, etc.

Human Resources Director, Sauk County 1998-2000

Administered and coordinated all HR and labor relations related activities for a County government comprised of approximately 675 total employees. Responsible for all facets of HR administration including, but not limited to: personnel policies and ordinances, internal consultation, recruitment and selection, collective bargaining and contract administration, compensation management, employee benefits, records management, etc.

Administrative Coordinator, Marquette County 1996-1998

Served as the County's first-ever full-time Administrative Coordinator for an organization of approximately 160 total employees. Responsible for managing the day-to-day administrative affairs for a County government including, but not limited to: budget development and management, employee benefits, liaison between governing body and departments, risk management/loss control, HR/labor relations, IT administration, etc.

Personnel/Computer Coordinator, Marquette County 1994-1996

Served as the organization's first-ever Personnel/Computer Coordinator. Responsible for developing and maintaining all human resources systems, collective bargaining and labor relations, payroll administration, recruitment and selection, IT administration, etc.

Education and Background

University of Wisconsin-Stevens Point, Bachelor of Arts 1994
Public Administration/Political Science



PATRICK GLYNN

University of Wisconsin-Milwaukee
Certificate in Human Resource Management

2000

Honors and Awards

NPELRA Pacesetter Award (2001); NPELRA President's Award (2009); NPELRA Pacesetter Award (2011)

Organizations/Associations

World@Work; Fox Valley SHRM (in addition to Wisconsin & National membership); WPELRA (President: 01/2012 to 01/2014); NPELRA (Board of Directors: 04/2013 to 04/2017); Milwaukee Area Compensation Association (MACA)

Select Presentations

- *"Total Rewards: Striking The Right Balance"* (Co-Presenter), Cottingham & Butler (March 2020)
- *"The Road Ahead: Changes and Trends in the Modern Workforce"*, Illinois Public Employer Labor Relations Association (October 2019)
- *"What to Expect When Expecting ... A Pay Study"*, Wisconsin Facilities Management Association (May 2019)
- *"Job Documentation & Compensation in Local Government"*, Wisconsin Counties Association (February 2018)
- *"Compensation Program Development"*, Lakeshore Area Human Resources Association (October 2017)
- *"Pay for Performance - What Works (and What Doesn't)"*, WI Associated Builders and Contractors (October 2017)
- *"Pay Equity: Prepare Now Or Pay Later"*, ABRC (May 2017)
- *"Basics of Costing Contracts"*, National Public Employer Labor Relations Association (April 2016)
- *"Developing a Compensation Plan"*, WI Associated Builders and Contractors (February 2016)
- *"Compensation Management in a Union (and Non-Union) Environment"*, National Public Employer Labor Relations Association (October 2015)
- *"Employee Relations and Total Rewards Management"*, National Public Employer Labor Relations Association (August 2015)
- *"Classification and Compensation – What does it Mean in 2013?"*, Wisconsin City/County Manager Association (February 2013)
- *"Take it to the Bank - Paid Time Off (PTO) as an Option for Providing Employee Leave Banks"*, National Public Employer Labor Relations Association (October 2012)
- *"Compensation Studies in the Post-BRB World"* (Panelist), Wisconsin Public Employer Labor Relations Association (September 2012)
- *"Union Negotiations in the New Landscape"*, Wisconsin Counties Association (September 2011)



Heather C. Barber, SPHR, SHRM-SCP

EXPERIENCE

Carlson Dettmann Consulting, a Cottingham & Butler Company 10/19 to present
Consultant

- Evaluate positions based on job-specific criteria in addition to relevant market data to recommend appropriate compensation
- Provide human resources assistance to clients in a variety of areas including recruitment, benefits, job description creation, engagement, policy-development, etc.
- Support and encourage the use of process improvement and lean government tools, providing education as needed
- Work closely with government leaders to create and implement strategic initiatives

City of Neenah

12/2004 to 10/2019

Director of Human Resources and Safety

(previous City of Neenah titles were Deputy Director and HR Coordinator)

- Oversaw all Human Resources and Safety functions for union and non-union municipal government employees
- Developed, interpreted and administered personnel policies adopted by the Common Council, and established procedures consistent with such policies
- Created and implemented recruitment plans and developed and administered valid and legal selection procedures including tests, interviews, etc.
- Managed City benefit programs, recommended creative changes to control costs while keeping benefits competitive including adding an employee clinic
- Established compensation system, recommended funding and distribution strategies to Mayor and Common Council for inclusion into operating budget
- Conducted internal investigations for discipline and fitness for duty and recommended / administered employee discipline
- Began the City's LEAN journey, and oversaw the City's continuous improvement program
- Ensured compliance with all human resources laws including, equal opportunity, FLSA, FMLA, ADA, etc.
- Negotiated union contracts and responded to grievances
- Supervised the development, implementation, and maintenance of the City's comprehensive Safety and Worker's Compensation Programs



Air Wisconsin Airlines Corporation

10/2002 to 12/2004

Leave of Absence / Disability Specialist

- Coordinated FMLA and general medical leaves for 2000 airline employees nationwide, based on laws within each state
- Tracked and managed worker's compensation for all employees

Recruiter

- Traveled extensively to recruit new employees in various locations
- Performed all duties associated with recruitment including advertising, application screening, testing, interviewing, making employment offers, etc.

EDUCATION

Bachelor of Business Administration in Human Resources Management

University of Wisconsin at Whitewater

Magna Cum Laude

CERTIFICATION

Senior Professional in Human Resources (SPHR)

SHRM Senior Certified Professional (SHRM-SCP)

Lean in Government Certificate, FVTC

OSHA 30-Hour Card

CARLSON DETTMANN CONSULTING

A Cottingham & Butler Company

REVISED FEE PROPOSAL

Ozaukee County, WI

Proposal for Classification and Compensation Study

November 30, 2021

Contact:
Patrick Glynn
patrick.glynn@carlsondettmann.com
920.629.4743

Attachment: Carlson Dettmann Revised Fee Proposal 2021-11-30 (Authorizing Ozaukee County to Enter into an Agreement with [VENDOR] to

VI. Professional Fees

Classification & Compensation Study:

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The total professional fee for the classification and compensation study, including the creation of new job descriptions, would be \$99,500, inclusive of travel expenses. ¹

This fee anticipates up to four (4) trips for: [1] initial meeting(s) with the County's project team and/or County leadership; [2] an onsite meeting with the appropriate parties (e.g. leadership, board, committee, etc.) to review tentative findings and recommendations; [3] a presentation to the appropriate decision-making body for final action; and [4] reserved to be determined at a later date dependent on circumstances.

We would conduct the management (i.e. department head) interviews remotely/virtually to ensure internal ratings are accurate and concerns are addressed. It is anticipated that these interviews would span all or part of two to three days. Further, periodic status conferences and/or ad hoc meetings are anticipated and would be conducted via phone conferences or web-based technology (e.g. Zoom) at no additional fee.

Our proposal is based upon an estimate of 225 job classifications. However, our experience has been that this count may eventually change during the course of a project. Accordingly, we propose adjusting the fee appropriately with the County invoiced \$375 for every job evaluation over the 225-job evaluation count.

Classification Appeals: [OPTIONAL]

Many of our projects include an appeals/review process following adoption of a new plan. Because the approach to appeals varies from client-to-client, we have found it easiest to include this as an optional add-on to a project. If the County desires to incorporate an appeals process, the County will be invoiced \$200 per appeal/review submitted for our review and recommendation, plus travel expenses.

Performance Evaluation Creation and Training: [OPTIONAL]

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Our professional fee for the universal tool option is \$7,500. This is typically invoiced in two installments. The first invoice is sent upon your acceptance of a Professional Service Agreement and the second upon the completion of training. Any associated project and travel expenses would be invoiced separately on a monthly basis until project completion.

Additional Work / Hourly Rates: [OPTIONAL]

Any additional work may be requested and agreed upon and would be invoiced at either our standard hourly rates of \$225, or for an additional project fee as mutually agreed upon by the County and CDC. We also understand that there are times when the City would decide to have employees interviewed. We would

¹ The creation of revised job descriptions will be based upon the submitted job documentation and mid-project management interviews and, therefore, will require that the job documentation be thoroughly reviewed by the County (or its managers) prior to submission for our review and analysis.

conduct employee interviews, as determined by the City, at the our hourly rate. Again, department head interviews are included as part of this proposal, and would not be subject to this fee.

Post-Project Job Evaluation: [OPTIONAL]

Once we enter the ongoing maintenance phase of the project, any classification reviews conducted for the County will be at our standard client-rate of \$275 per classification.

Payment Schedule:

The project fee would be paid in five (5) equal installments of the agreed upon project fee: initial payment due upon execution of a professional services agreement, second payment due at the start of the second month of the project, third payment due at the start of the third month of the project, fourth payment due at the start of the fourth month of the project, and the final payment due upon delivery of CDC's findings and recommendations to the County.

This proposal is valid until February 28, 2022. Thank you for the opportunity to submit this proposal, and we hope to have the opportunity to serve the County on this project and thereafter.

Respectfully submitted on November 30, 2021.



Patrick Glynn, Director of Total Rewards Consulting

RESOLUTION NO. (ID # 8413)

PROJECT FUND RECOMMENDATION - HH PETERS YOUTH CAMP AND
COMPENSATION STUDY

WHEREAS, the Ozaukee County Board of Supervisors established a Project Fund to address deferred capital projects and other one-time operational proposals in county departments that will allow for the completion of essential projects in 2020; and

WHEREAS, county departments and the County Administrator have identified two projects as critical due to project timelines and eligible for funding; and

NOW, THEREFORE, BE IT RESOLVED, by the Ozaukee County Board of Supervisors that the following projects be approved and adopted for completion from the Project Fund in the line item accounts detailed below;

401-1-01-60000-029 Compensation Study: \$100,000

401-1-01-60000-030 HH Peter's Youth Camp ADA Upgrades: \$56,000

FURTHER RESOLVED, that the monies remaining in the project fund shall be reserved to finance future projects following a recommendation by the proper Standing Committee, Executive Committee and the approval of the Ozaukee County Board of Supervisors; and

FURTHER RESOLVED, that any change orders exceeding \$5,000 of the budget amounts detailed above shall require approval by the proper Standing Committee, Executive Committee and the Ozaukee County Board of Supervisors; and

FURTHER RESOLVED, that any change orders less than \$5,000 of the budget amounts detailed above shall require approval by the County Administrator in consultation with the County Board Chairperson and the proper Standing Committee Chairperson.

Dated at Port Washington, Wisconsin, this 5th day of January 2022.

SUMMARY: Funding HH Peters Youth Camp ADA Upgrades and Compensation Study from County Project Fund.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	December 17, 2021
DEPARTMENT:	Administrator
DIRECTOR:	Jason Dzwinel
PREPARER:	Jason Dzwinel

Agenda Summary Project Fund Recommendation - HH Peters Youth Camp and Compensation Study

BACKGROUND INFORMATION: The current balance of the Project Fund is \$1.2 Million. In an effort to facilitate the timelines of two county projects staff recommends that the Finance Committee and County Board establish budgets for the HH Peter's Youth Camp ADA upgrades and the Compensation Study.

ANALYSIS: The HH Peter's Youth Camp ADA upgrades is a project that the county applied for funds through the Revolving Loan Fund closeout funding in 2020. Approximately \$108,000 was budgeted for this project from the RLF closeout funding, bids received were at \$164,000 (including a 10% contingency). This project needs to be completed before January 1, 2022 or the county must forfeit the use of the closeout funds.

The Compensation Study preferred timeline is to begin the effort in January of 2022 for the purpose of 2023 Budget planning and development.

FISCAL IMPACT: \$156,000 from the Project Fund.

FUNDING SOURCE: Project Fund Account

RECOMMENDED MOTION: Staff respectfully requests that the Finance Committee approve the establishment of budgets for the HH Peter's Youth Camp ADA upgrades and the Compensation Study in the Project Fund.

RESOLUTION NO. (ID # 8401)

INCREASE OF REVENUE 2022 - LAND & WATER MANAGEMENT

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

Department / Program

	<u>Account Number</u>	<u>Account Name</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<i>Land & Water Management</i>				
Expense	117-2-13-54332-000	Srv Purch - Flood Control Grant	\$319,877	
Expense	117-2-13-64101-000	Land Purchase Flood Control Grant	219,000	
Revenue	117-2-13-42132-000	Fed Aid - Flood Grant 4141.2R		\$202,079
Revenue	117-2-13-42332-000	St Aid Flood Grant		67,360
Revenue	117-2-13-42632-000	Local Flood Grant Town of Grafton		269,438

Dated at Port Washington, Wisconsin, this 5th day of January 2022.

SUMMARY: The FEMA Flood Mitigation Grant Program will provide \$202,079, Wisconsin Division of Emergency Management \$67,360 and the Municipal Flood Control Grant via the Town of Grafton will provide \$269,438.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: December 2, 2021
DEPARTMENT: Land and Water Management
DIRECTOR: Andy Holschbach
PREPARER: Andy Holschbach

Agenda Summary Increase of Revenue Budget Amendment from the FEMA Pre-Disaster and Hazard Mitigation Grant Program

BACKGROUND INFORMATION: The FEMA Pre-Disaster and Hazard Mitigation Grant Programs provide resources to assist states, tribal governments, territories, and local communities in their efforts to reduce overall risk to the population and structures from future natural disasters such as flooding. The grant is administered by the Wisconsin Division of Emergency Management.

FEMA via Wisconsin Division of Emergency Management awarded Ozaukee County flood hazard mitigation grant program funds to acquire the properties at 1930 and 1936 Edgewater Drive in the floodway of the Milwaukee River in the Town of Grafton, and to remove the structures from the floodway. In addition to acquisition, the funds will be used for demolition of the structures and site restoration. The properties will become part of River Oaks County Park and be maintained in perpetuity as open space. River Oaks County Park was newly established as a result of four previous flood hazard mitigation projects completed by the county using similar grants. The Edgewater Subdivision Flood Mitigation Project Area (map provided), which includes the 1930 and 1936 Edgewater Drive properties, is the area recommended for acquisition by the county in the Park and Open Space Plan approved by the county board on June 1, 2011. The project area was designated as a future county park.

The Town of Grafton is again partnering with the county and has received a State Municipal Flood Control Grant to provide the required local match of 50% respectively.

The Ozaukee County Highway Department will do the demolition and site restoration, as was the case for the previous four projects.

On November 7, 2019 The Natural Resources Committee approved the Submittal of the FEMA Hazard Mitigation Grant Application. **NATURAL RESOURCES COMMITTEE RESULT: APPROVED [UNANIMOUS] MOVER:** R. Holyoke, Supervisor District 22 **SECONDER:** B. Jobs, Vice-Chairperson **AYES:** Rothstein, Jobs, Gall, Holyoke, Ross

ANALYSIS: The combination of federal and state funds will cover the cost of the project. Total estimated cost for acquisition, demolition, and site restoration is \$538,877. The project involves four parcels totaling 1.70 acres.

FISCAL IMPACT: \$538,877

FUNDING SOURCE:

Attachment: Land & Water Management (INC REV)

County Levy: \$0

7.c.a

Non-County Levy: FEMA \$202,079

WI Emergency Management: \$67,360

WI Municipal Flood Control Grant (via Town of Grafton): \$269,438

RECOMMENDED MOTION: Approval to increase revenue as reflected in the request.

NATURAL RESOURCES COMMITTEE

RESULT: **APPROVED AND FORWARDED [UNANIMOUS]** **Next: 12/17/2021**
 8:30 AM

MOVER: B. Ross, Supervisor District 19

SECONDER: N. Minkel-Dumit, Supervisor District 26

AYES: B. Jobs, N. Minkel-Dumit, B. Ross

EXCUSED: R. Holyoke

Attachment: Land & Water Management (INC REV)



STATE OF WISCONSIN
DEPARTMENT OF MILITARY AFFAIRS
 DIVISION OF EMERGENCY MANAGEMENT

Greg Engle
 Acting Administrator

Tony Evers
 Governor

November 10, 2021

Andy Holschbach, Manager
 Ozaukee County Land and Water Management
 121 W Main St | PO Box 994
 Port Washington, WI 53074

RE: Ozaukee County – Acquisition Demolition Subgrant
 Project Number: DR-4477.03-R
 FAIN: 4477DRWIP00000005
 DUNS Number: 071159479

Dear Andy:

I am pleased to inform you that the Federal Emergency Management Agency (FEMA) has approved funding for Ozaukee County's Hazard Mitigation Grant Program (HMGP) project subgrant under Federal Disaster Declaration FEMA-4477-DR-WI, declared March 11, 2020. The subaward is approved in the amount of \$538,877.00 for the acquisition demolition of two flood prone properties.

FEMA provides 37.5% of the funding or \$202,078.87. The State of Wisconsin through Wisconsin Emergency Management provides 12.5% of the non-federal share or \$67,359.63. The remaining \$269,438.50 is the community's required 50% local match.

Attached is a signed electronic copy of State-Local HMGP Grant Program Assistance Agreement. Please carefully review the Agreement and sign it. Keep one copy for your records and return a scanned original of the agreement to our office. **This Agreement must be signed before funds can be drawn on the subaward.**

Per the State-Local agreement you are required to submit Quarterly Status Reports (template is enclosed), within 15 days of the end of each quarter (October 15, January 15, April 15, and July 15), and a final report covering all aspects of the project within 30 days of project completion.

To receive reimbursement of expenses you will need to complete and submit to this office a Request for Reimbursement of Expenses form (enclosed), along with supporting documentation (invoices and proof of payments). Advancement of funds requires prior approval from this office and will only be made in extraordinary circumstances. The final request for reimbursement is due within 30 days of completion of the project.

Attachment: Land & Water Management (INC REV)

Please refer to the Assurances for Construction and Non-Construction Projects, DMA Form 1017A, which was signed and submitted with the application, for other state and federal laws and program requirements relating to the subaward which must be adhered to. FEMA and this office provide subaward funds and program guidance; however, the community is responsible for administering the subaward and implementing the project.

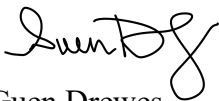
In completing the project, the community will need to adhere to the conditions indicated in the enclosed approval letter for the REC (Record of Environmental Consideration) dated October 5, 2021.

The community must also follow 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. This includes following federal, state, and local procurement requirements, whichever are stricter. A WEM Procurement Resource Guide is enclosed to assist you.

Additionally, Ozaukee County must maintain an active System for Award Management (SAM) registration with current information through the life of the subaward. You are required to review and update information in the SAM database on an annual basis. This is required for WEM to disburse funding.

After reviewing this letter and the attachments, please contact me or another staff member to schedule a meeting to discuss program policies and procedures for subaward administration and project implementation.

If you have questions, please email me at Guenevere.drewes@wisconsin.gov.
Sincerely,



Guen Drewes
State Hazard Mitigation Officer
Wisconsin Division of Emergency Management

Enclosures:

- Original FEMA approval letter
- State-Local Hazard Mitigation Grant Program Assistance Agreement
- Budget Summary
- Record of Environmental Consideration
- Request for Reimbursement Request, DMA Form 167
- Quarterly Status Report, DMA Form 168
- Model Statement of Voluntary Participation Form
- Model Warranty Deed Restrictions
- Duplication of Benefits Subrecipient's Verification Form
- Steps to Assign ICC Coverage

Attachment: Land & Water Management (INC REV)

Project Number: DR-4477.03-R
FAIN: 4477DRWIP00000005
DUNS Number: 071159479

Ozaukee County, Wisconsin
Page 3 of 3

- WEM Procurement Resource Guide

Cc: Scott Ziegler, Ozaukee County Emergency Management Director
Ben Schliesman, Southeast Region Director, Wisconsin Emergency Management
Mary Zahn, Southeast Region Office Associate, Wisconsin Emergency Management

Attachment: Land & Water Management (INC REV)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE: December 17, 2021
DEPARTMENT: Finance
DIRECTOR: Jay McMahon
PREPARER: Carla Phillips

Agenda Summary Wire Transfers #3391 - #3403 and November 2021 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers 3391 - 3403 (PDF)



**Finance Committee
December 17, 2021**

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #3391	11/10/2021	\$23,558.46	Great West Trust Company	Deferred Comp/KPM
WT #3392	11/10/2021	\$4,240.50	North Shore Bank	Deferred Comp/KPM
WT #3393	11/12/2021	\$751.66	Wisconsin Dept of Revenue	Wage Attachment/KPM
WT #3394	11/15/2021	\$303,288.18	IRS	Federal Payroll Tax/kpm
WT #3395	11/30/2021	\$63,404.72	WI Dept of Revenue	State Payroll Tax/KPM
WT #3396	11/22/2021	\$19,934.97	WI DOR	Sales Tax October 2021
WT #3397	11/19/2021	\$15,721.90	Cardmember Service	Credit card payment/kpm
WT #3398	11/24/2021	\$615,593.08	US BANK NATIONAL ASSOCIATION	CREDIT CARD PAYMENT/KPM
WT #3399	11/23/2021	\$4,240.50	North Shore Bank	Deferred Comp/KPM
WT #3400	11/23/2021	\$23,478.32	Great West Trust Company	Deferred Comp/KPM
WT 3401	12/15/2021	\$60,058.84	WI Department of Revenue	State Payroll Taxes
WT #3402	11/26/2021	\$687.51	Wisconsin Dept of Revenue	Wage Attachment/kpm
WT #3403	11/29/2021	\$301,761.74	IRS	Federal Payroll Tax/kpm

\$1,436,720.38

Attachment: Wire Transfers 3391 - 3403 (WT SV)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE: December 17, 2021
DEPARTMENT: Treasurer
DIRECTOR: Joshua Morrison
PREPARER: Joshua Morrison

Agenda Summary Ozaukee County Portfolio and Market Update - DANA Investment Advisors

See the enclosed portfolio and market update presentation material as of November 30th, 2021 presented by DANA Investment Advisors

ATTACHMENTS:

- Ozaukee County as of 11 30 2021 (PDF)

PORTFOLIO AND MARKET UPDATE



FORWARD FOCUSED
OZAUKEE COUNTY
Wisconsin

AS OF NOVEMBER 30, 2021

Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)



Contact



Ellen B. Roberts
Senior Vice President
(414) 217-4430
Ellen@DanaInvestment.com



Matthew Slowinski, CFA
Senior Vice President – Portfolio Manager
(262) 782-6091
Matt@DanaInvestment.com

Dana Investment Advisors was built on the belief that adhering to a defined investment process allows our professionals to focus on the fundamentals of consistent outperformance through security selection.



- Founded in 1980
- Employee-owned
- Equity, taxable and tax-exempt fixed income, and ESG asset manager
- \$7.296 billion of assets under advisement as of September 30, 2021
- Headquartered in Brookfield, Wisconsin

We've never wavered
from our goal of
providing above-
market returns while
reducing volatility for
our clients.



Ozaukee County Executive Summary as of 11/30/2021

- Ozaukee County combined portfolio's (701m) YTM was 1.014^{††} with an effective duration of 1.016:
 - Ozaukee County's Limited Volatility (701ma) portfolio YTM: 1.081^{††}
 - The American Rescue Funds (ARF) (701mb) portfolio Book Yield: 0.723^{††}
- Total Returns for the Ozaukee County Limited Volatility Portfolio ("701ma") vs. ICE BofA 1 Year Treasury ("Index"), Wisconsin LGIP ("LGIP"):

<i>total return period</i>	701ma*	Index	LGIP
• <u>Year-to-date³:</u>	0.23	0.03	0.05
• <u>Since Inception^{4,5}:</u>	2.11	1.67	1.34

- The 5 year average annual dollar yield of the Ozaukee County 701ma portfolio over the Wisconsin LGIP:

\$ \$ 7,901^{1,2,*}.

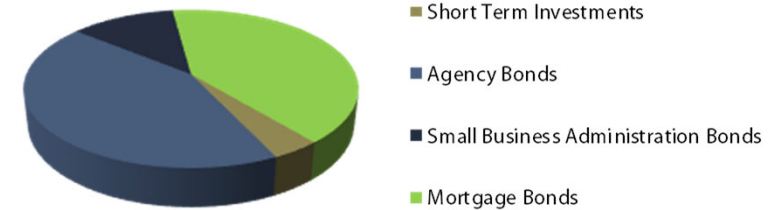
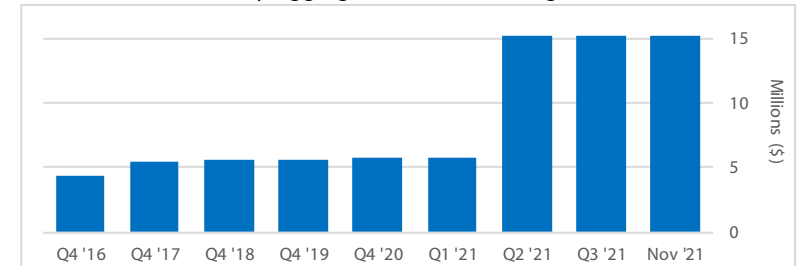


Account Activity 12/31/2020 to 11/30/2021

	Market	Cost
Portfolio Value on 12/31/2020	\$5,769,314	\$5,747,638
Contributions/Withdrawals	9,477,197	9,477,197
Investment Income	126,603	126,603
Unrealized Gain/Loss	-67,337	0
Realized Gain/Loss	-94,406	-90,584
Change in Accrued Income	15,923	15,923
Portfolio Value on 11/30/2021	\$15,227,294	\$15,276,776
Total Gain after fees	-41,675	29,484

Portfolio Allocation at Market Data as of 11/30/2021	Market Value	% Assets	Income
Short Term Investments	612,747	4.0	47
Agency Bonds	6,536,397	42.9	29,735
Small Business Administration Bonds	1,833,486	12.0	35,049
Mortgage Bonds	6,244,663	41.0	143,166
Total Portfolio	\$15,227,294	100.0	\$207,998

Ozaukee County Aggregate Portfolio Ending Market Values



Data Through November 30, 2021

Total Returns are Net of Fees and Annualized
(unless otherwise noted)

	Earned Yield Avg. Annual 5 Year	Unannualized Year-to- Date	Last 12 Months	Total Return		Since Inception	Bond Characteristics +				
				Average Annual 5 Year @ Market	Average Annual 5 Year @ Cost		Credit Quality	Avg. Coupon	Yield to Maturity†	Effective Duration	Book Yield
701ma - Limited Volatility	1.25	0.23	0.28	1.18	1.19	2.11	Aaa	1.81	1.08	0.79	1.35
ICE BofA ML 1 Year Treasury Index	1.25	0.03	0.04	1.45	-	1.67	Aaa	0.13	0.23	1.00	-
Wisconsin LGIP ²	1.11	0.05	0.06	1.11	-	1.34	-	-	0.05	-	-
Ozaukee County (701ma) \$ over LGIP (Avg. Annual Yield)² \$	7,901										
701mb - ARF Limited Volatility	-	-	-	-	-	-0.60	Aaa	1.09	0.85	1.19	0.72
ICE BofA ML 1 Year Treasury Index	-	-	-	-	-	-0.07	Aaa	0.13	0.23	1.00	-
Wisconsin LGIP ²	-	-	-	-	-	0.02	-	-	0.05	-	-

ECONOMIC & MARKET UPDATE

RECOVERY AT A CROSSROADS

The Economic Rebound

- Econ indicators showing mixed tone
 - GDP estimates for Q3 on negative revision trend
 - GDP²: Q1 6.3%, Q2 6.7%, Q3 estimate 2.0%, Q4 estimate 5.5%
 - ISM¹ Manufacturing 61.1 Sep, 59.9 Aug – still very strong
 - Industrial Production still at highest levels since 2010
 - Everyone is hiring, ports are still backed up and containers are scarce
- 10 year treasury yield approaches 1.50%

Macro at the Margin

- Fed is debating tapering, not if but when
 - Tapering is a form of tightening
 - Meanwhile the balance sheet still grows
- Manchin vs Progressives on infrastructure and reconciliation
- Inflation, stagflation becoming larger debate
- We know Q3 is a Delta/supply chain lull, question is Q4 and 2022

Rotations Not Corrections

- Small cap surged post-November 9th, lagged since March
- Growth stocks trade off on higher yields, but still leading
- Value vs Growth dependent on GDP and interest rates

COVID Path Forward

- Delta maintained high death rates, but Gottlieb believes trend is improving, may have peaked
- FDA may grant Merck EUA for therapeutic new drug

The Wall of Worry is Taking Shape

- Policy Risks:
 - Fed Level -- taper tantrum, credit spreads, impact of higher rates
 - Fiscal Level: debt ceiling, infrastructure, debt spending, higher taxes
 - China Variable: Xi not mellowing post-Trump, wages war on wealth, mega-corps, video games, education; circles Taiwan on the map; new tariffs likely
- Growth Risks :
 - Business Level: Supply chains, commodity prices and wage growth
 - Consumer Level: higher goods prices, crude and gas impact on demand, reopening delays, confidence decline
- Simultaneous fiscal and monetary tightening could result

ECONOMIC & MARKET UPDATE

MACROECONOMIC BACKGROUND

GDP Growth Remains Robust:

- U.S. GDP growth forecasts for Q3 have come down over the last 2 months as economic data has been a downside surprise, estimates for Q3 stand around 5%.
- Full Year 2021 GDP projected to grow 5.6% down from previous forecast of 5.75%.

Discussions In The Market:

- Are inflation concerns and supply issues going to last longer than first thought?
- Interest rates on the rise could be a problem for long-duration growth assets especially with elevated valuations.
- The fate of two recent fiscal infrastructure bills remains to be seen, will the debt limit be increased in time?

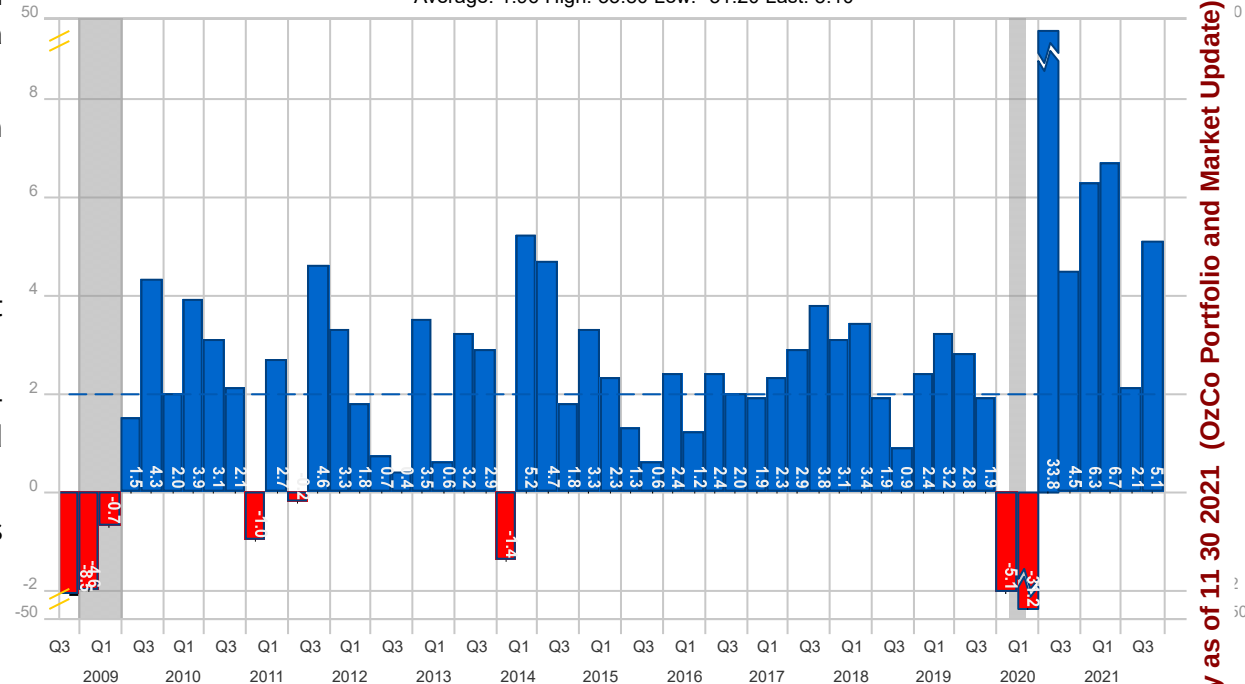
3rd quarter 2021 Summary

- U.S. equities were somewhat mixed for the quarter, however the S&P 500 Index did gain for a sixth straight quarter and had 54 recorded highs thus far this year.
- The quarter ended somewhat on a sour note as the S&P 500 saw its September performance decline, its worst month since September 2020, as rising interest rates, concerns over inflation, supply chain issues, U.S. policy fog, and worries from China pressured the markets.
- The Fed set the stage for tapering in November indicating the process could end in the middle of next year, opening the door for potentially higher rates if needed.

US Real GDP (q/q) Actual and Estimates

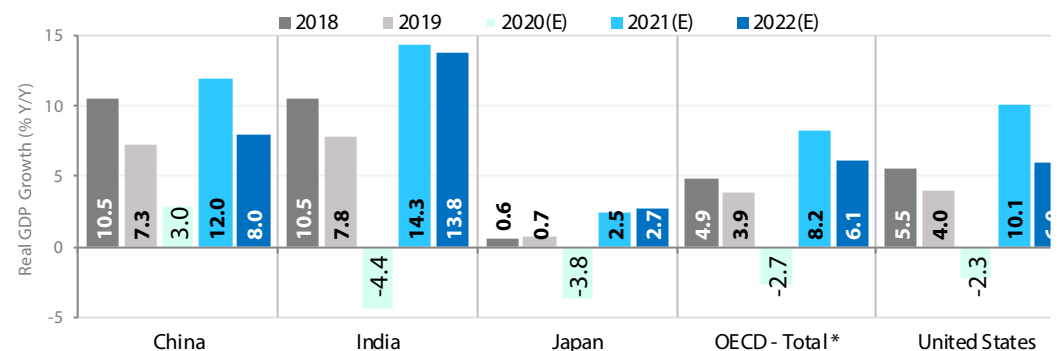
12/31/2008 through 12/31/2021

Average: 1.96 High: 33.80 Low: -31.20 Last: 5.10



©FactSet Research

Real GDP Forecast, Total, Annual Growth Rate (%), 2018 – 2022 (E)



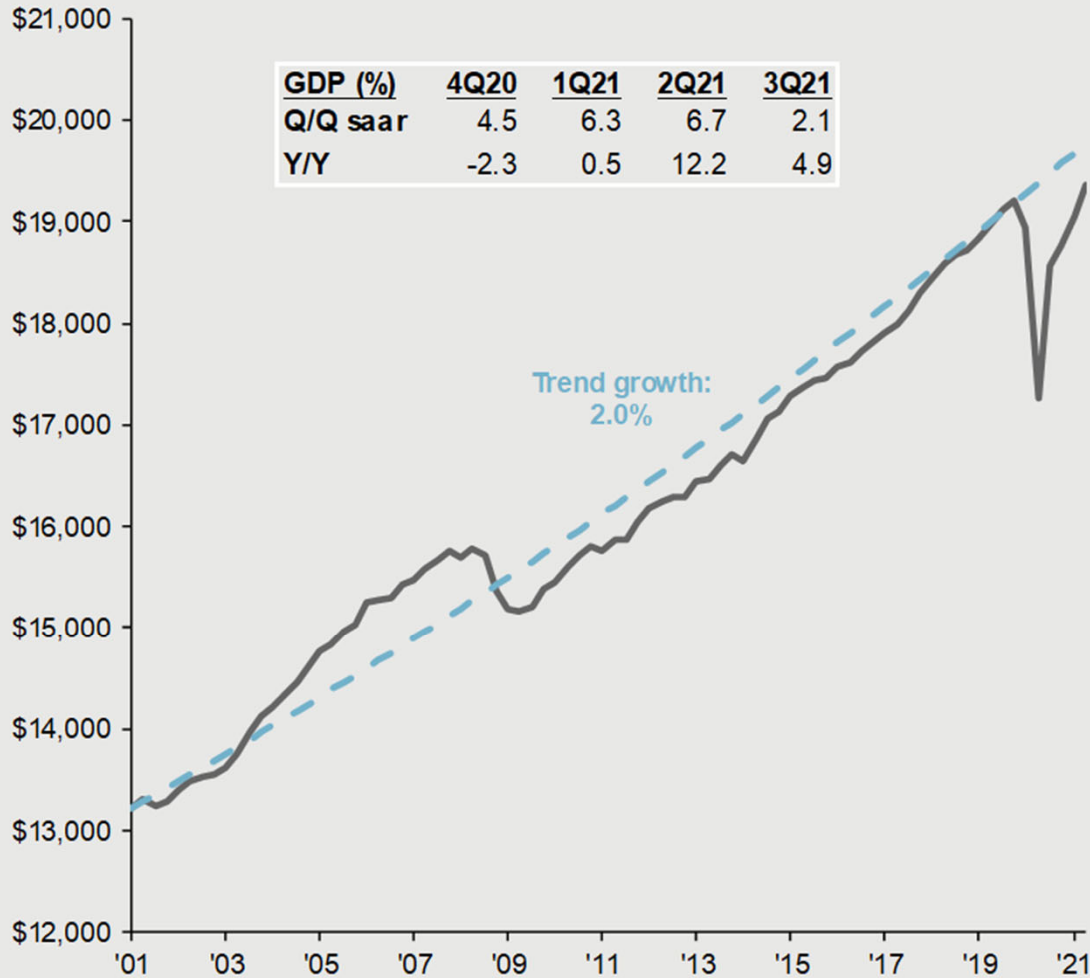
Source: OECD (2021), Nominal GDP forecast (indicator). doi: 10.1787/dad1f1be4-en (Accessed on 12 October 2021)

ECONOMIC & MARKET UPDATE

ECONOMIC GROWTH AND THE COMPOSITION OF GDP

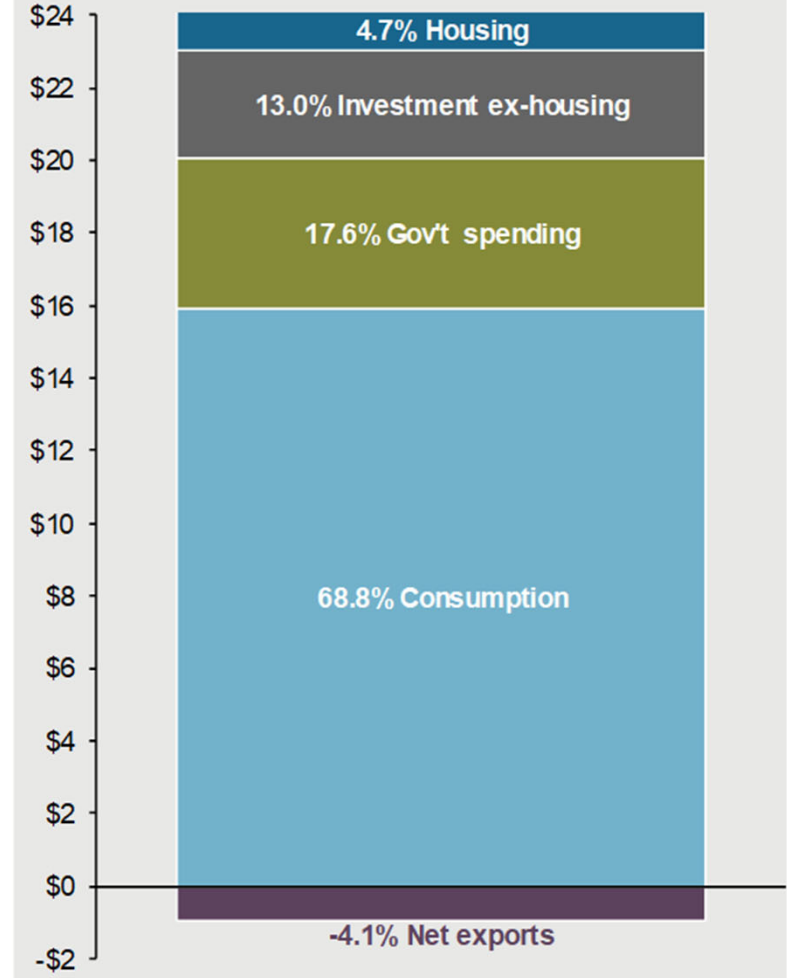
Real GDP

Billions of chained (2012) dollars, seasonally adjusted at annual rates

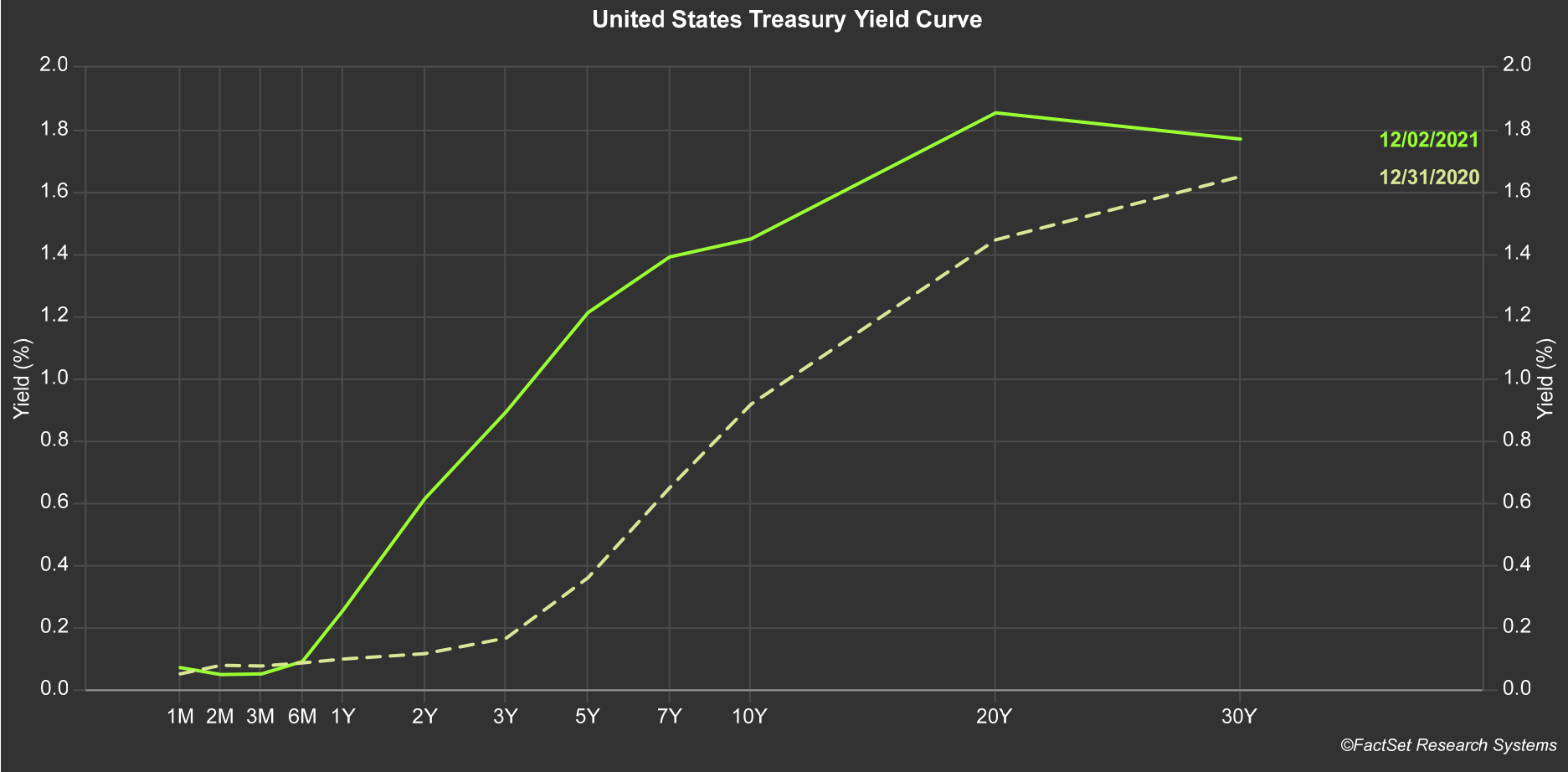


Components of GDP

3Q21 nominal GDP, USD trillions



Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)



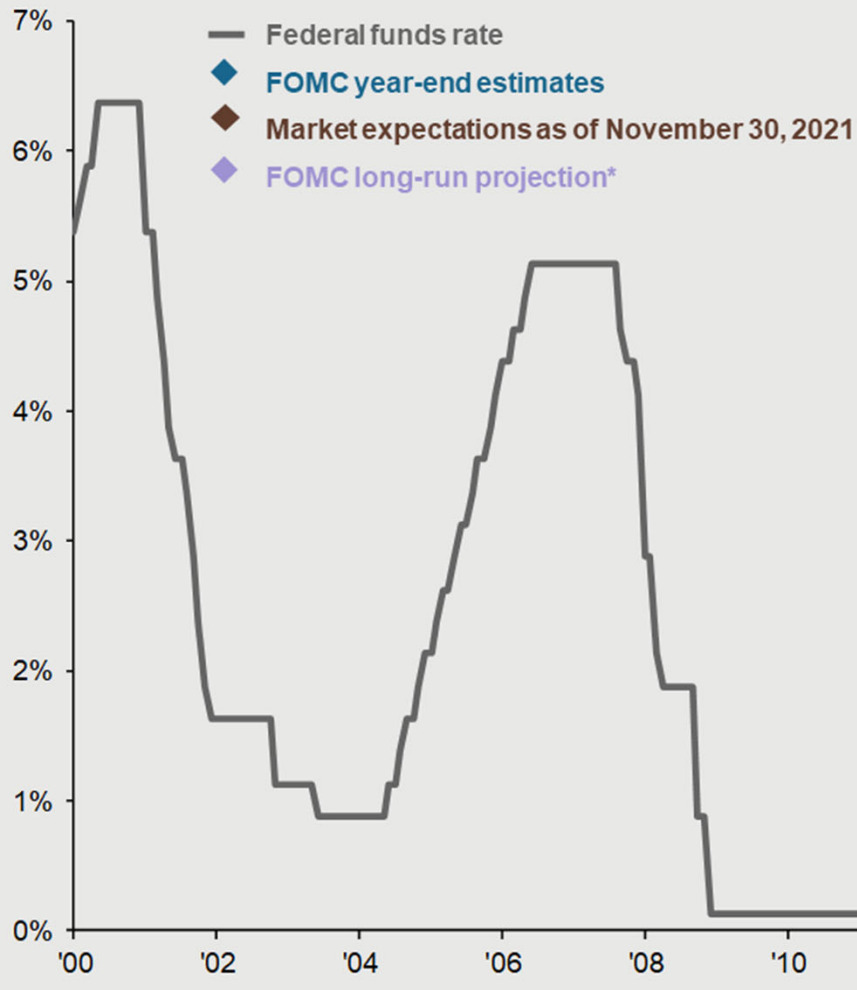
Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)

ECONOMIC & MARKET UPDATE

FED FUNDS AND INTEREST RATES

Federal funds rate expectations

FOMC and market expectations for the federal funds rate



FOMC September 2021 forecasts

Percent

	2021	2022	2023	2024	Long run*
Change in real GDP, 4Q to 4Q	5.9	3.8	2.5	2.0	1.8
Unemployment rate, 4Q	4.8	3.8	3.5	3.5	4.0
Headline PCE inflation, 4Q to 4Q	4.2	2.2	2.2	2.1	2.0

Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)

ECONOMIC & MARKET UPDATE

CENTRAL BANK AND EUROPEAN CENTRAL BANK POLICY RATES AND YIELDS

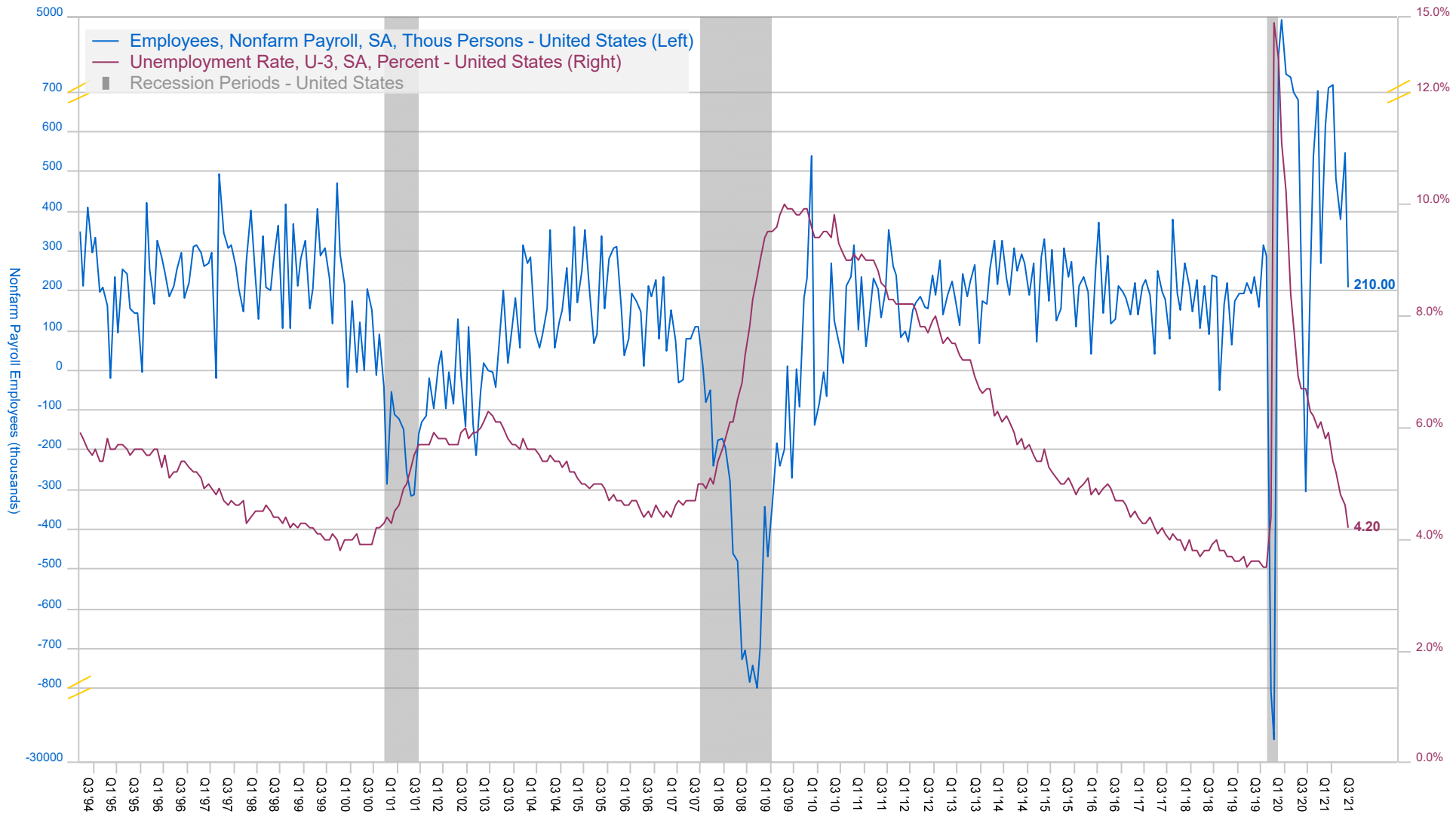
Policy Rate ‡		Data as of December 03, 2021 †							
		6M	1Y	2Y	3Y	5Y	7Y	10Y	30Y
United States	0.25	0.10	0.26	0.62	0.88	1.17	1.34	1.40	1.73
New Zealand	0.75	n/a	n/a	1.94	n/a	2.20	n/a	2.33	n/a
Australia	0.10	n/a	0.23	0.36	0.90	1.30	1.46	1.61	2.27
Canada	0.25	0.24	0.70	1.03	n/a	1.38	1.39	1.50	1.80
Italy	(0.50)	(0.59)	(0.48)	(0.23)	(0.13)	0.21	0.50	0.92	1.77
United Kingdom	0.10	n/a	0.30	0.49	0.54	0.60	0.58	0.77	0.86
Spain	(0.50)	n/a	n/a	(0.60)	(0.48)	(0.31)	(0.04)	0.37	1.13
Portugal	(0.50)	(0.80)	(0.80)	(0.79)	n/a	(0.42)	(0.11)	0.28	1.16
Sweden	0.00	n/a	n/a	(0.28)	n/a	(0.06)	0.00	0.09	n/a
Ireland	(0.50)	(0.62)	(0.65)	(0.65)	(0.68)	(0.47)	(0.14)	0.06	0.69
Japan	(0.10)	(0.14)	(0.13)	(0.12)	(0.12)	(0.10)	(0.10)	0.05	0.67
France	(0.50)	(0.79)	(0.81)	(0.80)	(0.69)	(0.42)	(0.31)	(0.02)	0.64
Belgium	(0.50)	n/a	(0.78)	(0.77)	(0.72)	(0.54)	(0.39)	(0.04)	0.64
Denmark	0.05	n/a	n/a	(0.63)	(0.55)	(0.48)	n/a	(0.10)	n/a
Austria	(0.50)	(0.65)	(0.72)	(0.76)	(0.71)	(0.52)	(0.29)	(0.11)	0.39
Finland	(0.50)	(0.85)	(0.82)	(0.70)	(0.69)	(0.50)	(0.30)	(0.11)	0.28
Netherlands	(0.50)	n/a	(0.89)	(0.83)	(0.72)	(0.61)	(0.48)	(0.25)	0.04
Switzerland	(0.75)	n/a	(0.71)	n/a	(0.65)	(0.48)	(0.38)	(0.28)	(0.21)
Germany	(0.50)	(0.89)	(0.83)	(0.75)	(0.76)	(0.63)	(0.53)	(0.39)	(0.09)

Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)

ECONOMIC & MARKET UPDATE

NET NEW JOB FORMATION AND THE UNEMPLOYMENT RATE

U.S. Change in Nonfarm Employment (thous) and Unemployment Rate (%): 9/30/1994 through 11/30/2021



Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)

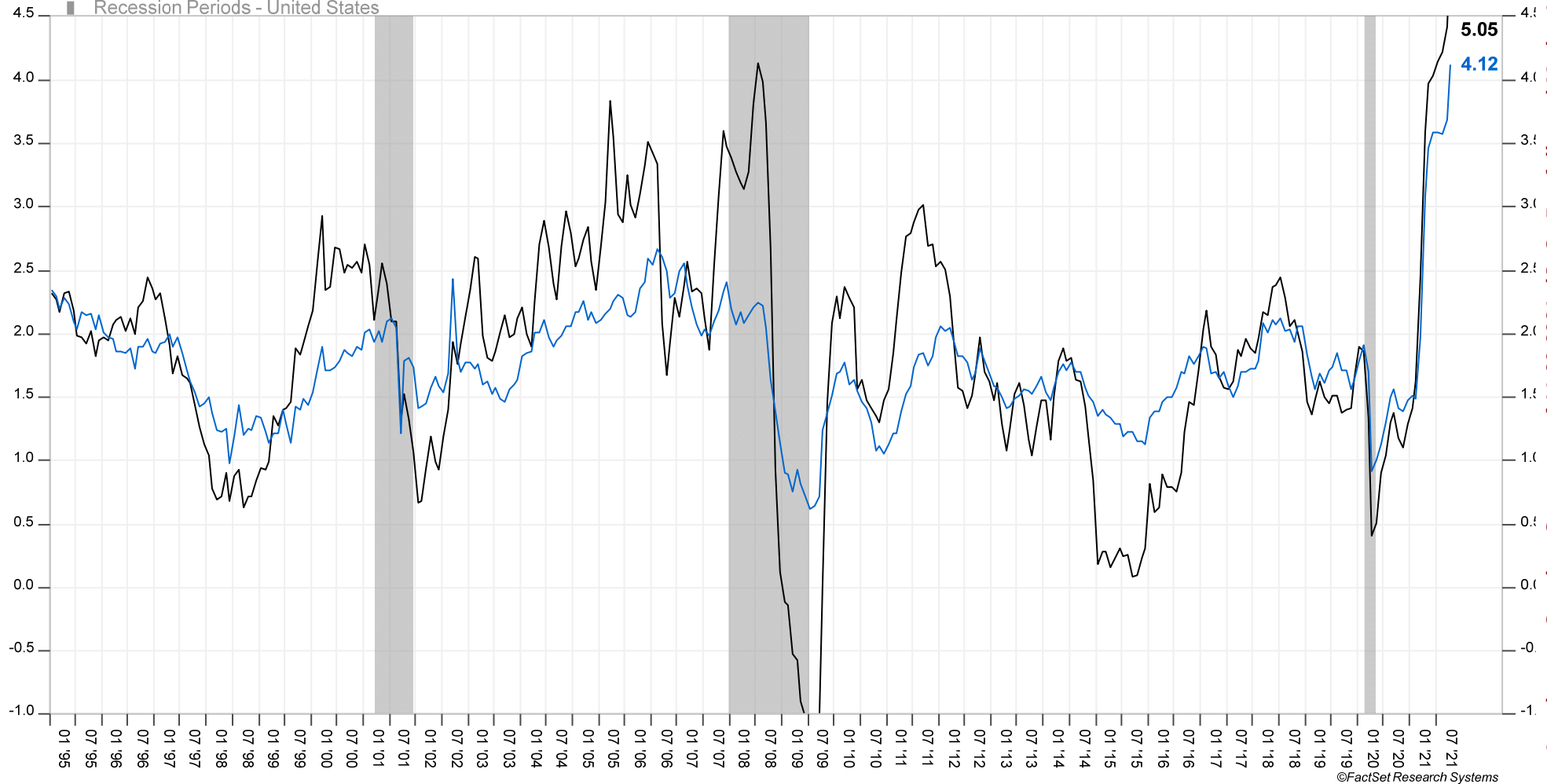
ECONOMIC & MARKET UPDATE

PCE – HEADLINE AND CORE

Inflation: Personal Consumption Expenditure (PCE) Index

1/31/1995 Through 10/29/2021

— PCE, Price Index, 2009=100, SA, Index - U.S. (10/29/2021)
 — PCE, Excl. Food And Energy, Price Index, 2009=100, SA, Index - U.S. (10/29/2021)
 ■ Recession Periods - United States



Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)

Personal Consumption Expenditures (PCE), or the PCE price index, is a statistic compiled and released quarterly by the U.S. Bureau of Economic Analysis (BEA) [http://bea.gov/] that synthesizes a host of data, chief among them the U.S. Producer and Consumer Price indices. The PCE price index measures the price fluctuations and related consumer behavior for all domestic consumption of durable and non-durable goods and services targeted toward individuals and households. The PCE "core index", however, excludes the more volatile components of food and energy. Personal consumption is divided into two key categories: goods and services. The category of "goods" is further broken down into "durable" goods, which are big-ticket items (refrigerators, television sets, cars, mobile phones, etc.) that will last more than three years, and "non-durable" goods that are more transitory (e.g., cosmetics, fuel, clothing, etc.).

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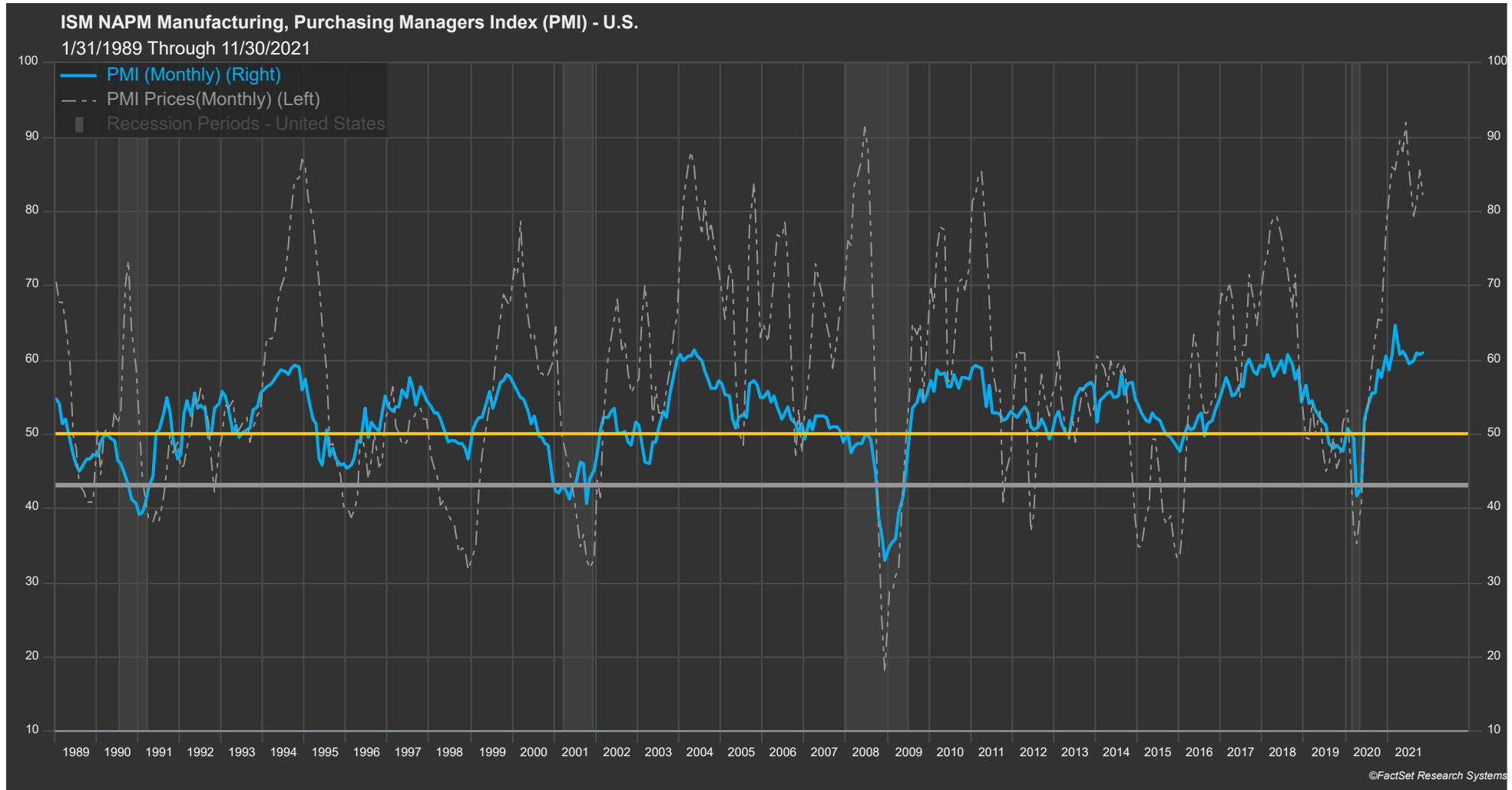
PCE not only measures underlying inflationary pressures, it also reflects whether the consumer is doing his or her part to propel economic growth. Because three-fourths of Gross Domestic Product (GDP) is consumer spending, the PCE index is a key indicator for investors to analyze the overall state and direction of the economy. Definition Source: <https://www.merriam-webster.com/dictionary/pce>. Update Schedule: <https://www.bea.gov/data/personal-consumption-expenditures-price-index>.
 Next Release 12/23/2021. FactSet graph refreshed with most recent data on 12/03/2021.

ECONOMIC & MARKET UPDATE

ISM MANUFACTURING PURCHASING MANAGERS INDEX (PMI®)

- November 2021 PMI® registered 61.1 percent, an increase of 0.3 percentage points from previous month 60.8 percent. ⁽¹⁾
- November 2021 New Orders Index was 61.5 percent, an increase from previous month 59.8 percent. ⁽¹⁾
- November 2021 Prices Index was 82.4 percent, a decrease of 3.3 percentage points from previous month 85.7 percent. ⁽¹⁾

Note the historic volatility in the manufacturing PMI® and how this indicator has slumped well below 50 ⁺ even during periods of strong economic expansion.⁽¹⁾ Two examples of this occurred in 1995 and 2003.



Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)

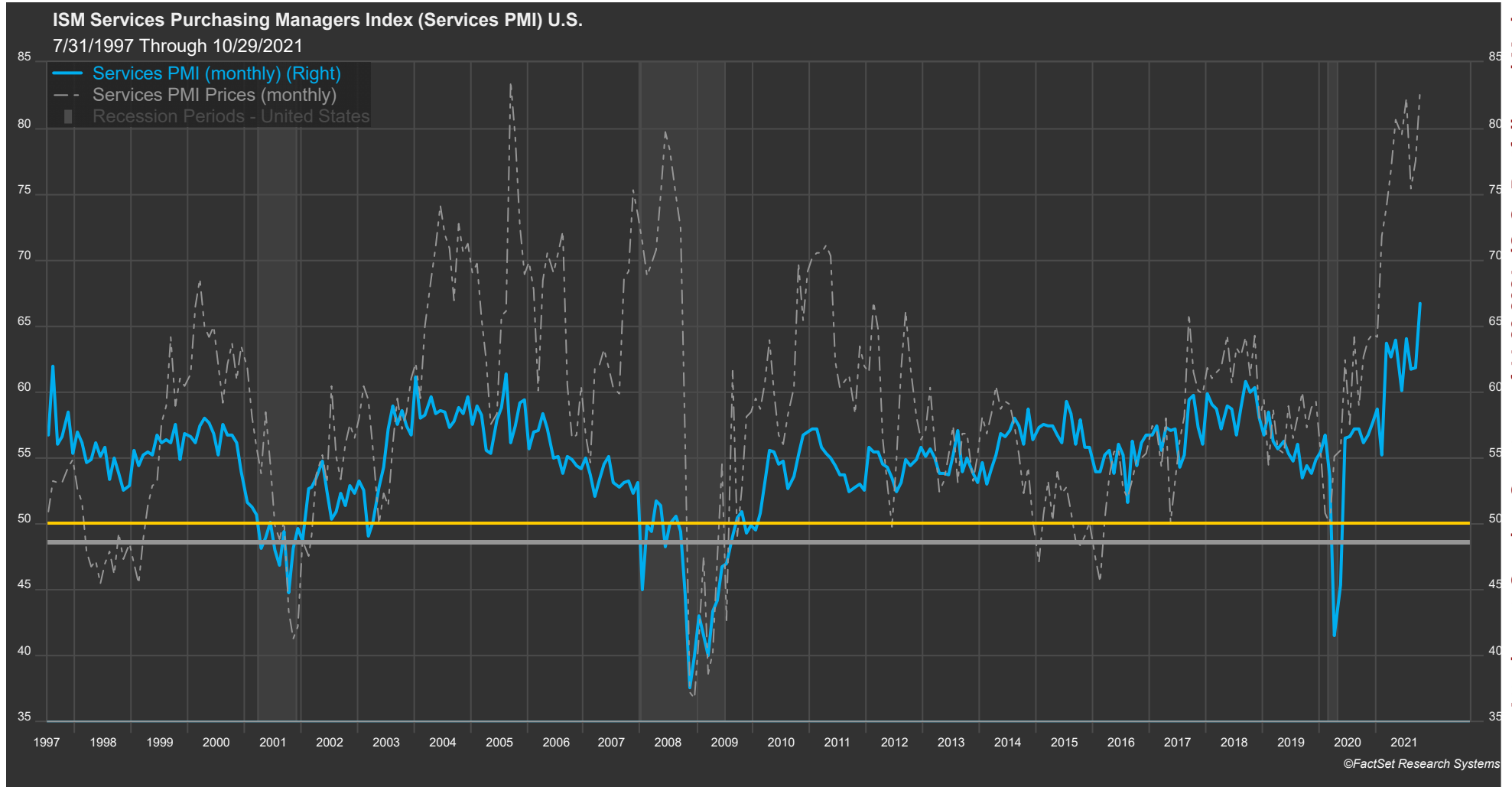
[#]A Manufacturing PMI® reading above 50 percent indicates that the manufacturing economy is generally expanding; below 50 percent indicates that it is generally declining. A PMI® above 43.2 percent, over a period of time, indicates that the overall economy, or gross domestic product (GDP), is generally expanding; below 43.2 percent, it is generally declining ⁽¹⁾.

ECONOMIC & MARKET UPDATE

ISM SERVICES PURCHASING MANAGERS INDEX (SERVICES PMI™)

The October 2021 Services PMI™ registered 69.1 percent, a increase of 2.4 percent from the previous month.⁽¹⁾ This reading represents 18 consecutive months of growth (140 of last 142 months) in the services sector.⁽¹⁾ A Services PMI™ above 48.5 percent, over time, generally indicates an expansion of the overall economy.

Though prices are increasing they are doing so at a slower rate: the Price Index for October was 82.3 percent, a decrease of 0.6 percentage points from previous month.⁽¹⁾



*A Services PMI™ reading above 50 percent indicates that the non-manufacturing economy is generally expanding; below 50 percent indicates that it is generally declining. A Services PMI™ above 48.6 percent over time, indicates that the overall economy, or gross domestic product (GDP), is generally expanding; below 48.6 percent, it is generally declining⁽¹⁾.

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Source: (1) Services PMI™ (formerly Non-Manufacturing ISM®) <https://www.ismworld.org/supply-management-news-and-reports/reports/ism-report-on-business/>
Services ISM® Report On Business® next release 01/06/2022. FactSet graph refreshed with most recent data on 12/03/2021.

Dana Investment Advisors, Inc.

PORTFOLIO HOLDINGS



8.a.a

Report as of: 11/30/2021

Portfolio: 701ma - Ozaukee County

Shares/ PAR	Identifier	Description	Price	Market Value	Pct. Assets	Income Accrued	Cur. Yield
Cash							
Short Term Investments							
	000009	Cash - Money Fund		304,397.92	4.62	.00	.01
Total Short Term Investments				304,397.92	4.62	.00	.01
Bonds							
Agency Bonds							
300,000	3134GVGQ5	FREDDIE MAC 0.19% Due 12/10/2021	100.00	300,009.00	4.55	128.25	.19
300,000	3130AMSF0	FEDERAL HOME LOAN BANK 0.4% Due 06/28/2024	99.54	298,632.00	4.53	506.67	.40
300,000	3130ANTP5	FEDERAL HOME LOAN BANK 0.5% Due 09/16/2024	99.65	298,944.00	4.54	308.33	.50
300,000	3133EMYD8	FEDERAL FARM CREDIT BANK 0.85% Due 11/03/2025	99.28	297,834.00	4.52	191.25	.86
Total Agency Bonds				1,195,419.00	18.14	1,134.50	.49
Mortgage Bonds							
699.57	36202J6C7	G2 8067 2.125% Due 11/20/2022	100.33	701.88	.01	1.20	2.12
1,346.79	36202J7K8	G2 8098 2.125% Due 12/20/2022	100.57	1,354.48	.02	2.31	2.11
350.95	31380QHB6	FN 446726 2.27% Due 09/01/2028	100.00	350.95	.01	.64	2.27
4,821.66	31349HA23	FH 755425 2.733% Due 06/01/2031	103.62	4,996.01	.08	22.26	2.64
1,207.70	31346AGV1	FH 420212 5.822% Due 08/01/2031	108.25	1,307.34	.02	11.56	5.38
4,529.14	31295MZR4	FH 788852 2.375% Due 11/01/2031	103.62	4,692.93	.07	17.69	2.29
1,817.54	36225CUK0	G2 80585 2% Due 03/20/2032	103.36	1,878.67	.03	2.93	1.93
5,456.76	31402RKC2	FN 735691 2.377% Due 04/01/2032	103.29	5,636.49	.09	10.45	2.30
661.54	31389L4S5	FN 629133 2.25% Due 05/01/2032	100.00	661.54	.01	1.20	2.25
1,216.67	3128HDY86	FH 847035 2.259% Due 06/01/2032	100.39	1,221.44	.02	4.54	2.25
1,557.05	36225CVC7	G2 80610 1.875% Due 06/20/2032	103.41	1,610.19	.02	2.35	1.81
2,789.34	3128HDZX0	FH 847058 2.375% Due 08/01/2032	100.00	2,789.34	.04	10.90	2.38
2,234.23	31336SBS6	FH 1B0449 2.035% Due 09/01/2032	100.00	2,234.23	.03	7.47	2.04
955.73	3128HD3C1	FH 847095 2.454% Due 12/01/2032	103.84	992.47	.02	3.86	2.36
209.16	31336CK51	FH 972116 2.1% Due 02/01/2033	100.00	209.16	.00	.72	2.10
33,577.78	31400RDV0	FN 695016 1.662% Due 02/01/2033	103.10	34,618.96	.53	44.31	1.61
1,595.88	3128JRDZ6	FH 847320 2.33% Due 04/01/2033	102.91	1,642.27	.02	6.12	2.26
200.64	31401EAT6	FN 705718 2.29% Due 06/01/2033	100.00	200.64	.00	.37	2.29
1,036.83	31401HXV9	FN 709092 1.885% Due 06/01/2033	100.00	1,036.83	.02	1.57	1.89
2,350.80	3128HD5V7	FH 847160 2.221% Due 07/01/2033	100.00	2,350.80	.04	9.04	2.22
3,875.46	3128JLCV9	FH 1B1083 2.225% Due 09/01/2033	100.00	3,875.46	.06	14.14	2.22
4,879.26	31403BDF7	FN 743602 2.253% Due 09/01/2033	100.00	4,879.26	.07	8.85	2.25
12,586.15	31349SM75	FH 781282 2.375% Due 02/01/2034	105.97	13,336.96	.20	49.12	2.24
905.70	31402RBK4	FN 735442 2.368% Due 04/01/2034	101.15	916.11	.01	1.73	2.34
2,379.07	36225C6J0	G2 80872 2.375% Due 04/20/2034	101.53	2,415.56	.04	4.55	2.34
6,066.66	31402DNM8	FN 725896 2.312% Due 05/01/2034	103.96	6,306.81	.10	11.30	2.22
6,046.45	31402DB25	FN 725557 2.404% Due 06/01/2034	105.46	6,376.73	.10	11.71	2.28
742.75	31402Q4F5	FN 735322 2.225% Due 07/01/2034	103.10	765.78	.01	1.33	2.16
3,486.27	31405MCA3	FN 793065 2.152% Due 08/01/2034	100.00	3,486.27	.05	6.04	2.15
5,665.79	31410F4E2	FN 888321 2.331% Due 08/01/2034	103.51	5,864.61	.09	10.64	2.25
36,740.49	36225DGX6	G2 81113 2.125% Due 10/20/2034	103.70	38,098.71	.58	62.89	2.05
14,348.22	3128JR2G0	FH 847975 2.368% Due 12/01/2034	103.54	14,855.91	.23	56.14	2.29
12,050.97	3128NCEJ9	FH 1G0137 2.105% Due 04/01/2035	103.27	12,445.61	.19	41.68	2.04
17,451.37	31416B5M6	FN 995552 2.235% Due 05/01/2035	103.88	18,127.77	.28	31.42	2.15
14,153.42	3128JML39	FH 1B2245 2% Due 06/01/2035	104.07	14,729.88	.22	46.54	1.92
43,566.82	36225DUX0	G2 81497 2.125% Due 10/20/2035	103.83	45,236.08	.69	74.58	2.05
9,977.02	3128JRYL4	FH 847915 2.386% Due 01/01/2036	103.16	10,292.13	.16	39.58	2.31
5,083.68	31409ARH4	FN 865488 2.078% Due 02/01/2036	103.07	5,239.90	.08	8.51	2.02
1,354.18	31409EJW2	FN 868877 2.233% Due 04/01/2036	102.47	1,387.61	.02	2.44	2.18
7,016.28	31385XTP2	FN 555958 2.005% Due 10/01/2036	100.92	7,081.10	.11	11.20	1.99
2,525.29	31410QEE7	FN 893933 2.226% Due 10/01/2036	103.64	2,617.18	.04	4.50	2.15

Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)

Dana Investment Advisors, Inc.

PORTFOLIO HOLDINGS



8.a.a

Report as of: 11/30/2021

Portfolio: 701ma - Ozaukee County

Shares/ PAR	Identifier	Description	Price	Market Value	Pct. Assets	Income Accrued	Cur. Yield
3,681.57	3128JNP58	FH 1B3243 2.093% Due 02/01/2037	103.30	3,803.18	.06	12.75	2.03
4,484.22	31410GVJ9	FN 889017 2.344% Due 12/01/2040	103.21	4,628.27	.07	8.47	2.27
8,885.79	3128LLE44	FH 2B0155 2.265% Due 01/01/2042	105.88	9,408.19	.14	33.18	2.14
18,477.92	31347AQP2	FH 840462 2.07% Due 01/01/2042	104.98	19,397.45	.29	68.43	1.97
86,942.38	31288QA3	FH 840908 2.13% Due 03/01/2042	104.83	91,144.04	1.38	305.60	2.03
37,461.90	3140J7UU7	FN BM3294 2.115% Due 06/01/2042	105.08	39,364.52	.60	63.83	2.01
29,478.59	31347AY24	FH 840729 2.035% Due 07/01/2042	104.77	30,883.75	.47	98.74	1.94
23,729.53	3138EJXX1	FN AL2493 1.935% Due 10/01/2042	104.51	24,799.44	.38	36.99	1.85
10,705.54	3138ELRK1	FN AL4089 1.939% Due 10/01/2042	104.46	11,182.49	.17	16.72	1.86
7,481.43	31300MPF4	FH 849422 2.031% Due 02/01/2043	104.68	7,831.64	.12	25.32	1.94
18,529.98	31300M4H3	FH 849824 2.126% Due 02/01/2043	105.17	19,487.38	.30	64.91	2.02
10,348.98	3138EK2Y0	FN AL3490 1.845% Due 05/01/2043	104.17	10,780.22	.16	15.38	1.77
14,938.38	31300MZG1	FH 849743 2.054% Due 06/01/2043	104.82	15,658.99	.24	50.83	1.96
15,935.00	31347AH72	FH 840254 2.082% Due 07/01/2043	104.93	16,721.09	.25	54.76	1.98
15,797.73	31347AJT2	FH 840274 2.084% Due 07/01/2043	104.90	16,572.43	.25	54.36	1.99
53,927.72	31347APZ1	FH 840440 1.898% Due 10/01/2043	104.45	56,327.94	.85	169.09	1.82
37,058.95	31347A2W3	FH 840789 2.058% Due 10/01/2043	104.85	38,856.00	.59	125.48	1.96
16,677.75	3140J5F53	FN BM1087 1.885% Due 12/01/2043	104.23	17,383.38	.26	25.32	1.81
22,513.54	3138ETXQ4	FN AL8786 2.156% Due 05/01/2044	104.95	23,627.24	.36	39.10	2.05
36,884.39	3140J8D83	FN BM3726 2.129% Due 05/01/2044	105.07	38,755.05	.59	63.26	2.03
7,786.67	3138ET2R6	FN AL8883 1.909% Due 07/01/2044	104.30	8,121.22	.12	11.97	1.83
9,046.84	3138ERE71	FN AL9157 1.897% Due 07/01/2044	104.45	9,449.71	.14	13.82	1.82
11,274.34	3138ERV72	FN AL9637 1.903% Due 07/01/2044	104.49	11,780.12	.18	17.28	1.82
68,975.85	3140JA3N6	FN BM6204 1.834% Due 09/01/2044	103.82	71,607.58	1.09	101.90	1.77
20,248.56	31300MQQ9	FH 849463 1.879% Due 10/01/2044	104.21	21,101.67	.32	62.47	1.80
315,880.45	3140JBCJ3	FN BM6372 1.852% Due 10/01/2044	104.03	328,606.95	4.99	471.26	1.78
39,964.67	3140J7PV1	FN BM3135 1.811% Due 02/01/2045	103.94	41,541.21	.63	58.30	1.74
20,994.30	31347ATG9	FH 840551 1.923% Due 03/01/2045	104.28	21,893.14	.33	66.39	1.84
11,981.96	3138EQEH1	FN AL7335 1.842% Due 04/01/2045	103.05	12,347.64	.19	17.78	1.79
17,991.02	3140J7PW9	FN BM3136 1.88% Due 04/01/2045	104.01	18,712.85	.28	27.25	1.81
31,721.65	31347AR97	FH 840512 1.892% Due 05/01/2045	103.89	32,956.83	.50	98.51	1.82
86,829.75	31347AV27	FH 840633 1.938% Due 05/01/2045	103.73	90,068.51	1.37	277.41	1.87
68,678.15	3140J8HL0	FN BM3834 1.89% Due 08/01/2045	103.66	71,189.30	1.08	104.56	1.82
23,179.70	31347AV84	FH 840639 1.912% Due 09/01/2045	104.12	24,134.51	.37	73.37	1.84
85,320.55	31326NF55	FH 2B7388 2.126% Due 01/01/2046	103.43	88,249.32	1.34	307.55	2.06
30,037.08	31288QA75	FH 840930 1.924% Due 04/01/2046	103.56	31,107.62	.47	97.87	1.86
139,067.39	31288QG38	FH 841118 2.602% Due 05/01/2046	103.87	144,452.08	2.19	609.84	2.51

Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)

Dana Investment Advisors, Inc.

PORTFOLIO HOLDINGS



8.a.a

Report as of: 11/30/2021

Portfolio: 701ma - Ozaukee County

Shares/ PAR	Identifier	Description	Price	Market Value	Pct. Assets	Income Accrued	Cur. Yield
64,531.92	3140JAHV3	FN BM5643 1.916% Due 08/01/2046	103.62	66,865.59	1.01	99.60	1.85
349,309.56	3140JBQN9	FN BM6760 2.63% Due 08/01/2046	104.31	364,364.80	5.53	740.05	2.52
52,172.01	31288QBM1	FH 840944 1.913% Due 11/01/2046	104.46	54,497.73	.83	164.57	1.83
82,588.04	31288QEN6	FH 841041 2.578% Due 04/01/2047	103.17	85,203.88	1.29	358.40	2.50
108,037.59	3140JAMT2	FN BM5769 1.939% Due 04/01/2047	104.06	112,420.27	1.71	168.75	1.86
71,214.69	3140JAV62	FN BM6036 1.848% Due 04/01/2047	104.25	74,239.30	1.13	106.01	1.77
107,414.14	3140JA3Y2	FN BM6214 2.505% Due 04/01/2047	103.14	110,781.58	1.68	216.75	2.43
107,715.96	3140JBCK0	FN BM6373 2.609% Due 04/01/2047	103.85	111,859.25	1.70	226.39	2.51
239,933.68	31288QFZ8	FH 841084 2.484% Due 08/01/2047	103.06	247,280.05	3.75	1,000.75	2.41
96,224.97	31288QET3	FH 841046 2.061% Due 10/01/2047	103.58	99,674.25	1.51	338.96	1.99
157,629.07	31288QHK9	FH 841134 2.473% Due 12/01/2047	102.79	162,028.81	2.46	652.31	2.41
103,994.17	3140JBCW4	FN BM6384 2.265% Due 12/01/2047	103.68	107,819.21	1.64	189.75	2.18
102,113.78	36179TPB5	G2 MA4918 1.625% Due 12/20/2047	103.23	105,408.07	1.60	133.67	1.57
190,866.50	31288QLH1	FH 841228 2.648% Due 01/01/2048	103.33	197,215.10	2.99	857.52	2.56
213,635.50	3140JBLS3	FN BM6636 2.654% Due 10/01/2048	103.28	220,642.96	3.35	456.74	2.57
169,795.21	3140JBHV1	FN BM6543 3.276% Due 06/01/2049	104.62	177,638.56	2.70	448.09	3.13
157,009.29	3140JBFP6	FN BM6473 3.167% Due 09/01/2049	103.78	162,951.78	2.47	400.56	3.05
Total Mortgage Bonds				4,273,646.19	64.85	10,969.30	2.23
Small Business Administration Bonds							
41,390.04	83164JQ90	SBA 507680 2% Due 10/25/2029	100.56	41,621.95	.63	136.34	1.99
74,763.83	83164JY26	SBA 507929 2% Due 02/25/2031	100.67	75,261.46	1.14	246.09	1.99
230,296.21	83164M4M8	SBA 510728 2.325% Due 06/25/2031	105.14	242,143.57	3.67	881.02	2.21
42,157.43	83164LG70	SBA 509222 2.075% Due 08/25/2037	100.64	42,426.56	.64	143.69	2.06
47,148.21	83164LSA0	SBA 509513 1.75% Due 06/25/2039	101.41	47,813.14	.73	135.50	1.73
283,505.21	83164M4X4	SBA 510738 1.825% Due 10/25/2045	106.14	300,917.53	4.57	861.98	1.72
Total Small Business Administration Bonds				750,184.21	11.38	2,404.62	1.94
Total Bonds				6,219,249.40	94.38	14,508.42	1.86
Total Portfolio				6,523,647.32			
Paydown Receivable				66,216.50			
Interest Accrued				14,508.42			
Dividends Accrued				0.00			
Total Portfolio with Accruals & Receivables				6,604,372.24			

Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)

Dana Investment Advisors, Inc.

PORTFOLIO HOLDINGS



8.a.a

Report as of: 11/30/2021

Portfolio: 701mb - Ozaukee County - American Rescue Funds

Shares/ PAR	Identifier	Description	Price	Market Value	Pct. Assets	Income Accrued	Cur. Yield
Cash							
Short Term Investments							
	000009	Cash - Money Fund		169,785.94	1.97	.00	.01
Total Short Term Investments				169,785.94	1.97	.00	.01
Bonds							
Agency Bonds							
400,000	3135G05P4	FANNIE MAE 0.3% Due 08/03/2023	99.85	399,380.00	4.64	390.00	.30
400,000	3134GW6E1	FREDDIE MAC 0.32% Due 11/02/2023	99.67	398,692.00	4.63	99.56	.32
400,000	3130AKL79	FEDERAL HOME LOAN BANK 0.25% Due 12/28/2023	99.48	397,916.00	4.62	422.22	.25
400,000	3130AQ3A9	FEDERAL HOME LOAN BANK 1% Due 06/21/2024	99.95	399,800.00	4.65	.00	1.00
400,000	3133EMN57	FEDERAL FARM CREDIT BANK 0.44% Due 06/28/2024	99.71	398,828.00	4.63	743.11	.44
300,000	3130AMSF0	FEDERAL HOME LOAN BANK 0.4% Due 06/28/2024	99.54	298,632.00	3.47	506.67	.40
300,000	3130AMT85	FEDERAL HOME LOAN BANK 0.4% Due 06/28/2024	99.58	298,752.00	3.47	506.67	.40
400,000	3130AMWJ7	FEDERAL HOME LOAN BANK 0.25% Due 06/28/2024	99.73	398,916.00	4.64	422.22	.25
400,000	3130AMW40	FEDERAL HOME LOAN BANK 0.5% Due 12/30/2024	99.56	398,232.00	4.63	833.33	.50
400,000	3130AMY97	FEDERAL HOME LOAN BANK 0.6% Due 12/30/2024	99.52	398,080.00	4.63	1,000.00	.60
400,000	3130AMYT3	FEDERAL HOME LOAN BANK 0.4% Due 12/30/2024	99.72	398,896.00	4.64	666.67	.40
400,000	3130AN4F4	FEDERAL HOME LOAN BANK 0.375% Due 01/22/2025	99.80	399,216.00	4.64	533.33	.38
350,000	3130ANUR9	FEDERAL HOME LOAN BANK 0.65% Due 03/21/2025	99.54	348,390.00	4.05	436.04	.65
400,000	3130AMVX7	FEDERAL HOME LOAN BANK 0.375% Due 06/23/2025	99.73	398,900.00	4.64	654.17	.38
Total Agency Bonds				5,332,630.00	61.97	7,213.99	.45
Mortgage Bonds							
303,194.10	31288QK58	FH 841216 2.161% Due 05/01/2046	103.17	312,819.61	3.64	1,126.89	2.09
316,276.21	31288QFZ8	FH 841084 2.484% Due 08/01/2047	103.06	325,960.06	3.79	1,319.17	2.41
190,866.50	31288QLH1	FH 841228 2.648% Due 01/01/2048	103.33	197,215.10	2.29	857.52	2.56
213,635.50	3140JBLS3	FN BM6636 2.654% Due 10/01/2048	103.28	220,642.96	2.56	456.74	2.57
217,450.93	31288QKX7	FH 841210 2.452% Due 11/01/2049	103.85	225,819.97	2.62	901.33	2.36
329,798.43	3140JBN36	FN BM6709 2.812% Due 11/01/2049	103.21	340,379.80	3.96	747.07	2.72
318,661.20	31288QLR9	FH 841236 2.608% Due 05/01/2050	103.68	330,400.68	3.84	1,400.64	2.52
Total Mortgage Bonds				1,953,238.18	22.70	6,809.36	2.46
Small Business Administration Bonds							
358,062.06	83164M2S7	SBA 510685 2.575% Due 09/25/2030	106.37	380,855.58	4.43	1,517.59	2.42
151,670.89	83164M3M9	SBA 510704 2.575% Due 02/25/2031	105.50	160,015.83	1.86	642.69	2.44
180,892.02	83164MJD2	SBA 510160 0.75% Due 02/25/2038	101.76	184,070.48	2.14	222.89	.74
343,739.88	83164MXB0	SBA 510574 1.75% Due 01/25/2045	102.57	352,584.65	4.10	987.33	1.71
Total Small Business Administration Bonds				1,077,526.54	12.52	3,370.50	1.90
Total Bonds				8,363,394.72	97.19	17,393.85	1.11
Total Portfolio				8,533,180.66			
Paydown Receivable				72,346.75			
Interest Accrued				17,393.85			
Dividends Accrued				0.00			
Total Portfolio with Accruals & Receivables				8,622,921.26			

Attachment: Ozaukee County as of 11 30 2021 (OzCo Portfolio and Market Update)

DANA INVESTMENT ADVISORS

FIXED INCOME TEAM BIOGRAPHIES



J. JOSEPH VERANTH, CFA

Chief Investment Officer and Portfolio Manager

Joe joined Dana Investment Advisors in December 1994. He graduated from Northwestern University with a BA in Humanities in 1984. Joe earned an MBA in Finance and International Business from the Stern School of Business at New York University in 1991. He is a CFA® charterholder and a member of the CFA Institute and the CFA Society of Milwaukee.



BRIAN V. LEHKY

Senior Vice President, Portfolio Manager

Brian joined Dana Investment Advisors in June 2008. He graduated from Marquette University with a BS in Finance in 1999. Brian has been in the investment industry since 2006, with credit analysis experience with a focus on municipal

credits. Prior to joining Dana, he worked for Stifel, Nicolaus & Company as a Vice President in their Fixed Income Group.



MATTHEW R. SLOWINSKI, CFA

Senior Vice President, Portfolio Manager

Matt joined Dana Investment Advisors in March 2008. He graduated from the University of Wisconsin-Milwaukee with a BBA in Finance in 2003 and earned an MBA from The Pennsylvania State University in 2009. Matt has been in the invest-

ment industry since 2003. Prior to joining Dana, he worked for Wells Fargo Funds Management Group and Wells Capital Management. He is a CFA® charterholder and a member of the CFA Institute and the CFA Society of Milwaukee.



ROBERT LEUTY, CFA

Director of Fixed Income and Portfolio Manager

Rob joined Dana Investment Advisors in October 2002. He graduated from the University of Wisconsin-Madison with a BBA in Accounting in 1988. Rob earned an MBA in Finance from the University of St. Thomas in 1994. He is a CFA

charterholder and a member of the CFA Institute and the CFA Society of Milwaukee.



NOAMAN SHARIEF

Senior Vice President, Portfolio Manager

Noaman joined Dana Investment Advisors in June 2008. He graduated from the University of Illinois at Urbana-Champaign with a BS and earned an MBA in Finance from the University of Wisconsin-Milwaukee (UWM). Noaman has been in the in-

vestment industry since 2002. He currently teaches a graduate level course as an adjunct lecturer at UWM, as well as serves as a board member on their Investment Management Certificate Program. He also serves as a member of the board of directors of Waukesha County Crimestoppers and is a member of the Board of Directors of the Elmbrook Rotary Club.

Dana Investment Advisors, Inc. is an independent federally registered investment adviser providing equity and fixed income investment management service to a broad range of clients. All data is presented in U.S. Dollars. Portfolio Characteristics, Performance Report, Portfolio Holdings, and Sector Distributions reflect applicable investment holdings as of market close on the date indicated. Returns presented are exclusive of investment management and custodial fees, and net of transaction costs. Investment management fees would reduce the returns presented, for example: on a one-million dollar portfolio with an advisory fee of .75% earning a 10% return, the total compounded advisory fee over a five year period would be \$50,368. The resulting average annual return for the period would therefore be 9.17%. All returns were calculated on a time weighted total return basis. Performance does include the accrual of income and the reinvestment of dividends and interest received.

During various market cycles, the strategies discussed herein have demonstrated portfolio characteristics and returns that have been both more and less volatile than that of the comparable index. Indices shown were selected because they demonstrated a broad range of characteristics, some of these characteristics being deemed useful for limited comparison purposes only. Historical performance results for investment indices and/or categories have been provided for general comparison purposes only, and generally do not reflect the deduction of transaction and/or custodial charges, the deduction of an investment management fee nor the impact of taxes, the incurrence of which would have the effect of decreasing historical performance results. It should not be assumed that your account holdings do or will correspond directly to any comparative indices.

While data contained herein was gathered from sources deemed reliable, the accuracy of the data presented cannot be guaranteed. Please remember that past performance may not be indicative of future results. Different types of investments involve varying degrees of risk, and there can be no assurance that the future performance of any specific investment or investment strategy made reference to directly or indirectly in this report, will be profitable, equal any corresponding indicated historical performance level(s), or will continue to be suitable for your portfolio. Due to various factors, including changing market conditions, the content of this report may no longer be reflective of current opinions, positions, investments or account allocations. Moreover, you should not assume that any discussion or information contained in this report serves as the receipt of, or as a substitute for, personalized investment advice from Dana Investment Advisors Inc.

Dana Investment Advisors is not a custodian. Clients should be receiving detailed statements from their custodian at least quarterly. While Dana Investment Advisors regularly reconciles to custodian information, we encourage clients to review their custodian statement(s). The market prices shown on these pages represent the last reported sale on the stated report date as to listed securities or the bid price in the case of over-the-counter quotations. Prices on bonds and some other investments are based on round lot price quotations and are for evaluation purposes only and may not represent actual market values. Bonds sold on an odd lot basis (less than \$1 million) may have a dollar price lower than the round lot quote. Where no regular market exists, prices shown are estimates by sources considered reliable by Dana Investment Advisors, Inc. While the prices are obtained from sources we consider reliable, we cannot guarantee them.

Please remember to contact Dana Investment Advisors, Inc. at (800) 765-0157, or P.O. Box 1067 Brookfield, WI 53008 with any questions or if there are any changes in your personal financial situation or investment objectives for the purpose of reviewing, evaluating, and revising any previous recommendations or investment services. Please also advise Dana if you would like to impose, add, or modify any reasonable restrictions to your account. A copy of Dana's current Form ADV Brochure detailing a complete list of Dana's advisory services and fees continues to remain available for your review upon request.

Current List of Holdings: The market prices shown on these pages represent the last reported sale on the stated report date as to listed securities or the bid price in the case of over-the-counter quotations. Prices on bonds and some other investments are based on round lot price quotations and are for evaluation purposes only and may not represent actual market values. Bonds sold on an odd lot basis (less than \$1 million) may have a dollar price lower than the round lot quote. Where no regular market exists, prices shown are estimates by sources considered reliable by Dana Investment Advisors. While the prices are obtained from sources we consider reliable, we cannot guarantee them. Dana Investment Advisors is not a custodian. Clients should be receiving detailed statements from their custodian at least quarterly. While Dana Investment Advisors regularly reconciles to custodian information, we encourage clients to review their custodian statement(s).



20700 Swenson Drive
Suite 400
Waukesha, Wisconsin 53186

Mailing Address:
P.O. Box 1067
Brookfield, Wisconsin 53008-1067

800-765-0157

www.DanaInvestment.com

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE: December 17, 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 Eleven Months Ending Tuesday, November 30, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					2868.89
Public Charges for Services	\$15	\$1,291	\$45	(\$1,246)	%
Intergovernmental Charges	-	\$45,176	\$41,773	(\$3,403)	108.15%
Interdepartmental Charges	-	\$69,467	\$84,000	\$14,533	82.70%
Licenses & Permits	\$1,095	\$21,992	\$21,500	(\$492)	102.29%
Other Revenue	\$928	\$8,428	\$18,500	\$10,072	45.56%
Total Revenues	\$2,038	\$146,354	\$165,818	\$19,464	88.26%
Expenditures					
Salaries	\$27,696	\$324,471	\$369,521	\$45,050	87.81%
Fringe Benefits	\$9,184	\$118,178	\$109,298	(\$8,880)	108.12%
Travel/Training	\$556	\$6,201	\$29,300	\$23,099	21.16%
Supplies	\$8,111	\$147,188	\$183,925	\$36,737	80.03%
Purchased Services	\$2,636	\$43,547	\$55,200	\$11,653	78.89%
Interdepartment Charges	\$1,821	\$19,279	\$28,213	\$8,934	68.33%
Other Expenses	-	\$3,376	\$4,627	\$1,251	72.96%
Total Operating Expenditures	\$50,004	\$662,240	\$780,084	\$117,844	84.89%
Capital Outlay					
Total Expenditures	\$50,004	\$662,240	\$780,084	\$117,844	84.89%
Net Increase (Decrease)	(\$47,966)	(\$515,886)	(\$614,266)	(\$98,380)	83.98%

Equity:

Attachment: County Clerk Financials (County Clerk Report)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	December 17, 2021
DEPARTMENT:	Finance
DIRECTOR:	Jay McMahon
PREPARER:	Carla Phillips

Agenda Summary Finance**ATTACHMENTS:**

- 2021-12 Directors Report to Finance 2 (PDF)
- Dec Finance Committee Mtg - Countywide Rpt - Nov 2021 (PDF)
- Dec Finance Committee Mtg - General Fund Rpt - Nov 2021 (PDF)
- Dec Finance Committee Mtg - Non Departmental Rpt - Nov 2021(PDF)
- Dec Finance Committee Mtg - County American Rescue Plan Act Rpt - Nov 2021 (PDF)
- Dec Finance Committee Mtg - County Administrator Rpt - Nov 2021 (PDF)
- Dec Finance Committee Mtg - Finance Dpt Rpt - Nov 2021 (PDF)
- Dec Finance Committee Mtg - Budget Project Mgmt Rpt - Nov 2021 (PDF)

DECEMBER 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:

2021 General Fund:

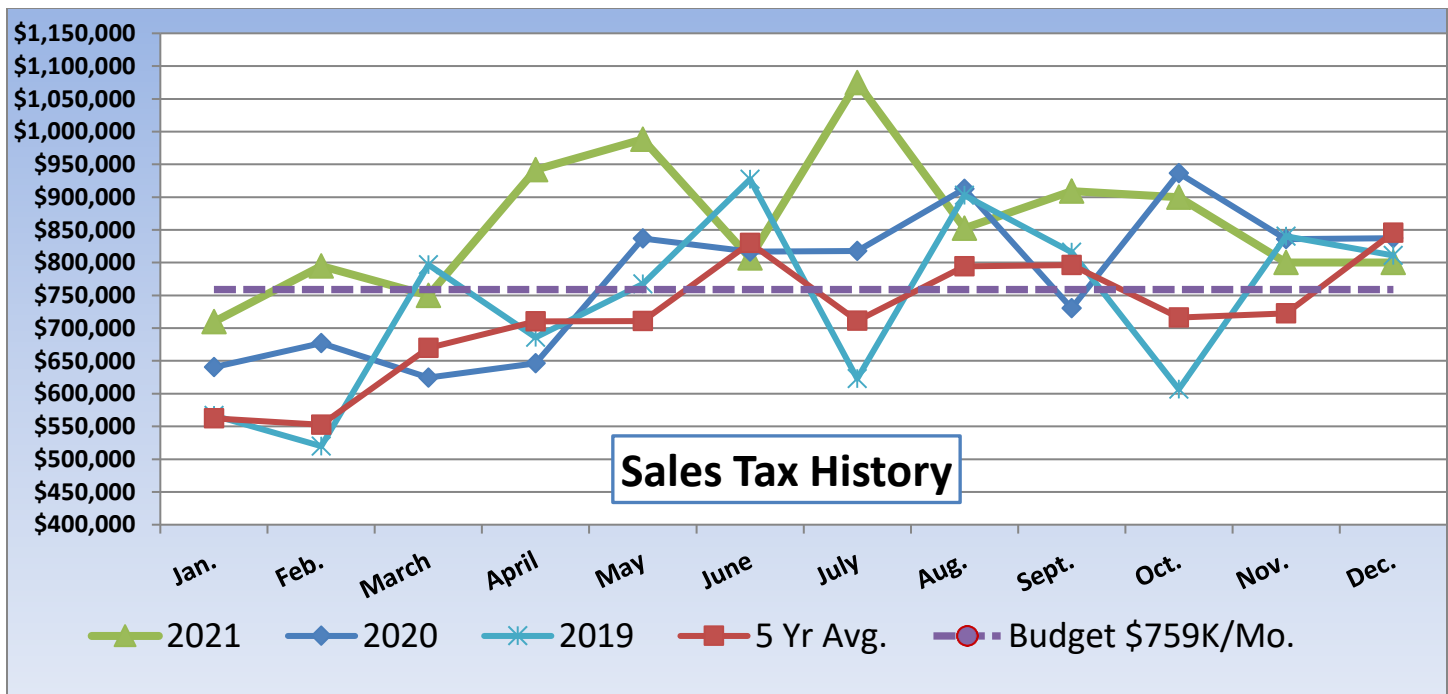
Total Revenues are tracking to exceed the \$27,408,778 2021 budget. Intergovernmental revenues are below budget (48%) Most of this is shared revenue from the State in the amount of \$1,429,663 that is received in November. The shared revenue was received but posted to the wrong account. This error was corrected in December. Tax revenue is 98% of budget, which includes estimates for October and November as discussed below.

Total expenditures are tracking on budget at 90.46% through November. 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.

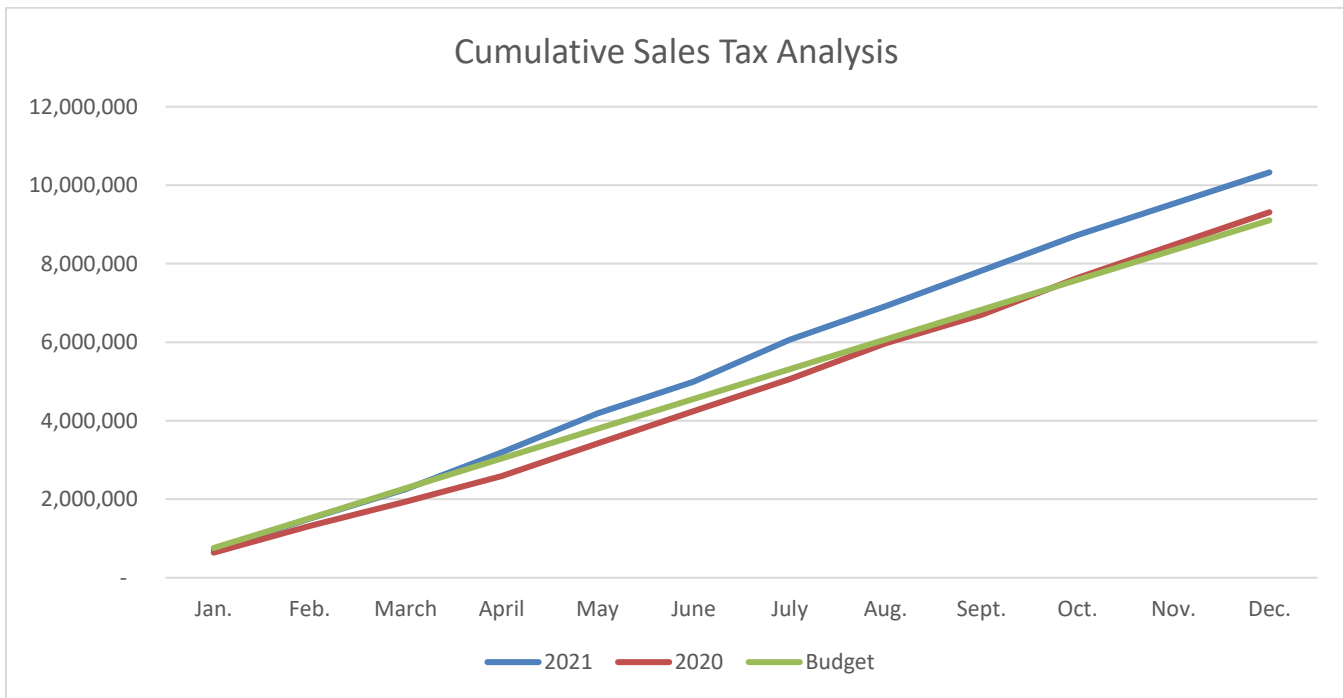
Finance expects that the General Fund will end the year with another surplus. The exact amount will not be known for several months as we close out the year and process invoices and grant claims in January and February 2022.

Sales Tax Collections:

September sales tax was \$909,058 compared to \$730,504 in 2020. Estimates for October and November have been posted in the amount of \$1,700,000, which is approx. \$70,000 less than 2020 for the same period. \$800,000 was also posted as an estimate for December and all the estimates will be adjusted to actual as sales tax collections are received. The current estimated total for Sales Tax revenue is \$10,328,028 for 2021 which is \$1,015,242 more than 2020.



Attachment: 2021-12 Directors Report to Finance 2 (FinDpt)



Ozaukee County Committee Report

Summary of All Units

For the Eleven Months Ending Tuesday, November 30, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	\$4,331,195	\$29,978,267	\$27,363,997	(\$2,614,270)	109.55%
Intergovernmental Revenues	\$2,049,122	\$22,594,511	\$23,079,461	\$484,950	97.90%
Public Charges for Services	\$1,749,551	\$20,343,626	\$26,220,953	\$5,877,327	77.59%
Intergovernmental Charges	\$29,350	\$6,677,138	\$7,350,624	\$673,486	90.84%
Interdepartmental Charges	\$118,847	\$4,326,075	\$4,511,914	\$185,839	95.88%
Fines/Forfeitures/Penalties	\$14,138	\$192,217	\$231,300	\$39,083	83.10%
Licenses & Permits	\$14,573	\$628,688	\$865,526	\$236,838	72.64%
Interest Revenue	(\$50,832)	\$168,086	\$375,050	\$206,964	44.82%
Other Revenue	\$308,259	\$13,556,554	\$7,442,950	(\$6,113,604)	182.14%
Total Revenues	\$8,564,203	\$98,465,162	\$97,441,775	(\$1,023,387)	101.05%
Expenditures					
Salaries	\$2,814,666	\$32,335,830	\$36,240,236	\$3,904,406	89.23%
Fringe Benefits	\$961,990	\$11,964,097	\$13,294,409	\$1,330,312	89.99%
Travel/Training	\$22,814	\$240,486	\$518,766	\$278,280	46.36%
Supplies	\$473,526	\$8,659,596	\$9,331,316	\$671,720	92.80%
Purchased Services	\$838,250	\$11,649,947	\$16,919,730	\$5,269,783	68.85%
Interdepartment Charges	(\$54,177)	\$4,342,649	\$4,140,060	(\$202,589)	104.89%
Depreciation	\$239,671	\$2,636,379	\$2,887,050	\$250,671	91.32%
Debt Service	-	\$8,974,562	\$2,709,012	(\$6,265,550)	331.29%
Grants	\$267,853	\$1,576,193	\$1,776,513	\$200,320	88.72%
Other Expenses	\$111,258	\$4,366,491	\$5,858,050	\$1,491,559	74.54%
Total Operating Expenditures	\$5,675,851	\$86,746,230	\$93,675,142	\$6,928,912	92.60%
Capital Outlay					
Project Fund	\$50,123	\$1,078,723	\$1,747,162	\$668,439	61.74%
Equipment & Furniture	(\$22,261)	\$1,780,620	\$2,244,246	\$463,626	79.34%
Buildings & Land	\$858	\$591,677	\$5,463,890	\$4,872,213	10.83%
Contra	-	(\$238,694)	(\$551,000)	(\$312,306)	43.32%
Total Capital Outlay	\$28,720	\$3,212,326	\$8,904,298	\$5,691,972	36.08%
Total Expenditures	\$5,704,571	\$89,958,556	\$102,579,440	\$12,620,884	87.70%
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)	\$2,859,632	\$8,506,606	(\$5,773,022)	(\$14,279,628)	147.35%
Equity:					
Retained Earnings	-	(\$1,470,664)	-	\$1,470,664	0.00%
Governmental Fund Balance	-	(\$19,887,389)	-	\$19,887,389	0.00%

Attachment: Dec Finance Committee Mtg - Countywide Rpt - Nov 2021 (FinDpt)

Ozaukee County Committee Report

Summary of All General Fund Units

For the Eleven Months Ending Tuesday, November 30, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	\$3,523,567	\$19,215,617	\$19,551,238	\$335,621	98.28%
Intergovernmental Revenues	\$43,601	\$1,748,567	\$3,605,978	\$1,857,411	48.49%
Public Charges for Services	\$188,555	\$2,353,706	\$2,239,439	(\$114,267)	105.10%
Intergovernmental Charges	\$10,040	\$607,959	\$253,538	(\$354,421)	239.79%
Interdepartmental Charges	\$4,696	\$351,845	\$470,854	\$119,009	74.72%
Fines/Forfeitures/Penalties	\$14,138	\$190,967	\$225,000	\$34,033	84.87%
Licenses & Permits	\$6,818	\$117,028	\$122,500	\$5,472	95.53%
Interest Revenue	(\$18,049)	\$87,518	\$375,050	\$287,532	23.34%
Other Revenue	\$141,024	\$733,689	\$565,181	(\$168,508)	129.81%
Total Revenues	\$3,914,390	\$25,406,896	\$27,408,778	\$2,001,882	92.70%
Expenditures					
Salaries	\$1,079,242	\$12,750,260	\$13,807,803	\$1,057,543	92.34%
Fringe Benefits	\$395,828	\$4,947,522	\$5,246,569	\$299,047	94.30%
Travel/Training	\$6,942	\$101,815	\$217,447	\$115,632	46.82%
Supplies	\$166,793	\$1,164,557	\$1,440,171	\$275,614	80.86%
Purchased Services	\$211,834	\$2,883,655	\$3,310,543	\$426,888	87.11%
Interdepartment Charges	\$65,310	\$809,712	\$1,033,336	\$223,624	78.36%
Grants	\$257,693	\$1,353,647	\$1,562,777	\$209,130	86.62%
Other Expenses	\$15,050	\$1,039,856	\$741,521	(\$298,335)	140.23%
Total Operating Expenditures	\$2,198,692	\$25,051,024	\$27,360,167	\$2,309,143	91.56%
Capital Outlay					
Equipment & Furniture	(\$54,600)	\$366,300	\$508,075	\$141,775	72.10%
Buildings & Land	-	-	\$230,000	\$230,000	0.00%
Total Capital Outlay	(\$54,600)	\$366,300	\$738,075	\$371,775	49.63%
Total Expenditures	\$2,144,092	\$25,417,324	\$28,098,242	\$2,680,918	90.46%
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)	\$1,770,298	\$185,572	(\$111,195)	(\$296,767)	166.89%
Equity:					
Governmental Fund Balance	-	(\$10,320,686)	-	\$10,320,686	0.00%

Ozaukee County Committee Report

General Fund Non Departmental

For the Eleven Months Ending Tuesday, November 30, 2021
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	-	\$404,261	-	(\$404,261)	0.00%
Interdepartmental Charges	-	\$187,500	\$270,000	\$82,500	69.44%
Interest Revenue	\$1	\$17	-	(\$17)	0.00%
Other Revenue	\$490	\$47,667	\$138,886	\$91,219	34.32%
Total Revenues	\$491	\$639,445	\$408,886	(\$230,559)	156.39%
Expenditures					
Salaries	\$675	\$9,188	(\$276,000)	(\$285,188)	-3.33%
Fringe Benefits	-	\$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	\$49,156	\$53,625	\$4,469	91.67%
Grants	\$5,000	\$999,504	\$1,032,004	\$32,500	96.85%
Other Expenses	\$3,399	\$761,177	\$467,082	(\$294,095)	162.96%
Total Operating Expenditures	\$13,543	\$2,003,115	\$1,490,583	(\$512,532)	134.38%
Capital Outlay					
Total Expenditures	\$13,543	\$2,003,115	\$1,490,583	(\$512,532)	134.38%
Other Finance (Sources)	-	-	(\$15,000)	(\$15,000)	0.00%
Net Other Financing Sources/Uses	-	-	(\$15,000)	(\$15,000)	0.00%
Net Increase (Decrease)	(\$13,052)	(\$1,363,670)	(\$1,066,697)	\$296,973	127.84%

E q u i t y:

Attachment: Dec Finance Committee Mtg - Non Departmental Rpt - Nov 2021 (FinDpt)

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Eleven Months Ending Tuesday, November 30, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	-	\$8,665,067	-	(\$8,665,067)	0.00%
Total Revenues	-	\$8,665,067	-	(\$8,665,067)	0.00%
Expenditures					
Other Expenses	(\$325)	\$18,590	-	(\$18,590)	0.00%
Total Operating Expenditures	(\$325)	\$18,590	-	(\$18,590)	0.00%
Capital Outlay					
Total Expenditures	(\$325)	\$18,590	-	(\$18,590)	0.00%
Net Increase (Decrease)	\$325	\$8,646,477	-	(\$8,646,477)	0.00%

E q u i t y:

Attachment: Dec Finance Committee Mtg - County American Rescue Plan Act Rpt - Nov 2021 (FinDpt)

Ozaukee County Committee Report

General Fund County Administrator

For the Eleven Months Ending Tuesday, November 30, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	-	\$1	-	(\$1)	0.00%
Total Revenues	-	\$1	-	(\$1)	0.00%
Expenditures					
Salaries	\$8,579	\$98,805	\$110,968	\$12,163	89.04%
Fringe Benefits	\$2,919	\$37,227	\$35,172	(\$2,055)	105.84%
Travel/Training	-	-	\$1,925	\$1,925	0.00%
Supplies	-	\$2,550	\$1,975	(\$575)	129.11%
Purchased Services	\$41	\$562	\$900	\$338	62.44%
Interdepartment Charges	\$1,169	\$13,095	\$14,182	\$1,087	92.34%
Other Expenses	-	\$3,500	\$500	(\$3,000)	700.00%
Total Operating Expenditures	\$12,708	\$155,739	\$165,622	\$9,883	94.03%
Capital Outlay					
Total Expenditures	\$12,708	\$155,739	\$165,622	\$9,883	94.03%
Net Increase (Decrease)	(\$12,708)	(\$155,738)	(\$165,622)	(\$9,884)	94.03%

E q u i t y:

Attachment: Dec Finance Committee Mtg - County Administrator Rpt - Nov 2021 (FinDpt)

Ozaukee County Committee Report

General Fund Finance Department

For the Eleven Months Ending Tuesday, November 30, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	\$28,345	\$187,733	\$97,500	(\$90,233)	192.55%
Total Revenues	\$28,345	\$187,733	\$97,500	(\$90,233)	192.55%
Expenditures					
Salaries	\$55,706	\$637,746	\$708,728	\$70,982	89.98%
Fringe Benefits	\$19,608	\$231,169	\$206,251	(\$24,918)	112.08%
Travel/Training	\$368	\$3,428	\$8,200	\$4,772	41.80%
Supplies	\$44	\$5,926	\$39,755	\$33,829	14.91%
Purchased Services	\$131	\$47,733	\$19,750	(\$27,983)	241.69%
Interdepartment Charges	\$2,213	\$24,650	\$27,410	\$2,760	89.93%
Other Expenses	\$8	\$682	\$500	(\$182)	136.40%
Total Operating Expenditures	\$78,078	\$951,334	\$1,010,594	\$59,260	94.14%
Capital Outlay					
Total Expenditures	\$78,078	\$951,334	\$1,010,594	\$59,260	94.14%
Net Increase (Decrease)	(\$49,733)	(\$763,601)	(\$913,094)	(\$149,493)	83.63%

Equity:

Attachment: Dec Finance Committee Mtg - Finance Dpt Rpt - Nov 2021 (FinDpt)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Eleven Months Ending Tuesday, November 30, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	\$15,656	\$190,419	\$215,991	\$25,572	88.16%
Fringe Benefits	\$3,664	\$47,811	\$60,029	\$12,218	79.65%
Travel/Training	-	-	\$5,000	\$5,000	0.00%
Supplies	\$575	\$575	\$3,525	\$2,950	16.31%
Other Expenses	-	\$157	\$1,000	\$843	15.70%
Total Operating Expenditures	\$19,895	\$238,962	\$285,545	\$46,583	83.69%
Capital Outlay					
Total Expenditures	\$19,895	\$238,962	\$285,545	\$46,583	83.69%
Net Increase (Decrease)	(\$19,895)	(\$238,962)	(\$285,545)	(\$46,583)	83.69%

Equity:

Attachment: Dec Finance Committee Mtg - Budget Project Mgmt Rpt - Nov 2021 (FinDpt)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: December 17, 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.

Safety & Wellness Committee

The County's Safety & Wellness Committee met on December 8. Issues discussed included: development of a county-wide training calendar; wellness program changes for 2022; potential corporate discounts with local fitness gyms; food and blood drives; and other topics. This committee meets quarterly to assist in the development and design of safety and wellness programming.

Public Health Officer Recruitment

Staff from Washington County and Ozaukee County are interviewing 2 candidates for the Public Health Officer position on Friday, December 10.

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: December 17, 2021
DEPARTMENT: Administrator
DIRECTOR: Jason Dzwinel
PREPARER: Jason Dzwinel

Agenda Summary Information Technology

ATTACHMENTS:

- IT and Radio Financials_December (PDF)



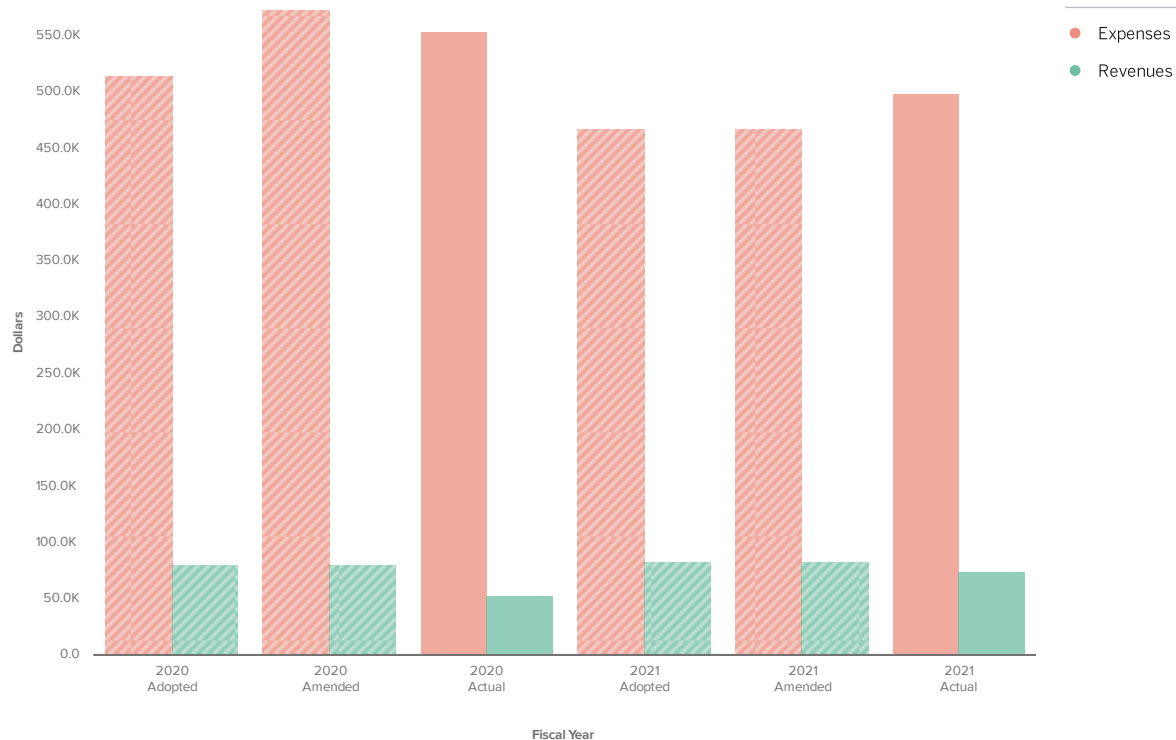
Radio Services and IT Financials

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	499,043
▶ Purchased Services	338,411	396,545	392,935	288,411	288,411	351,103
▶ Salaries & Fringe Benefits	115,735	115,735	113,873	118,506	118,506	101,957
▶ Supplies under \$5,000	45,100	45,100	37,253	45,100	45,100	21,897
▶ Interdepartmental Charges	12,525	12,525	9,523	12,923	12,923	8,258
▶ Equipment & Software	0	0	0	0	0	14,514
▶ 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	\$ -424,948

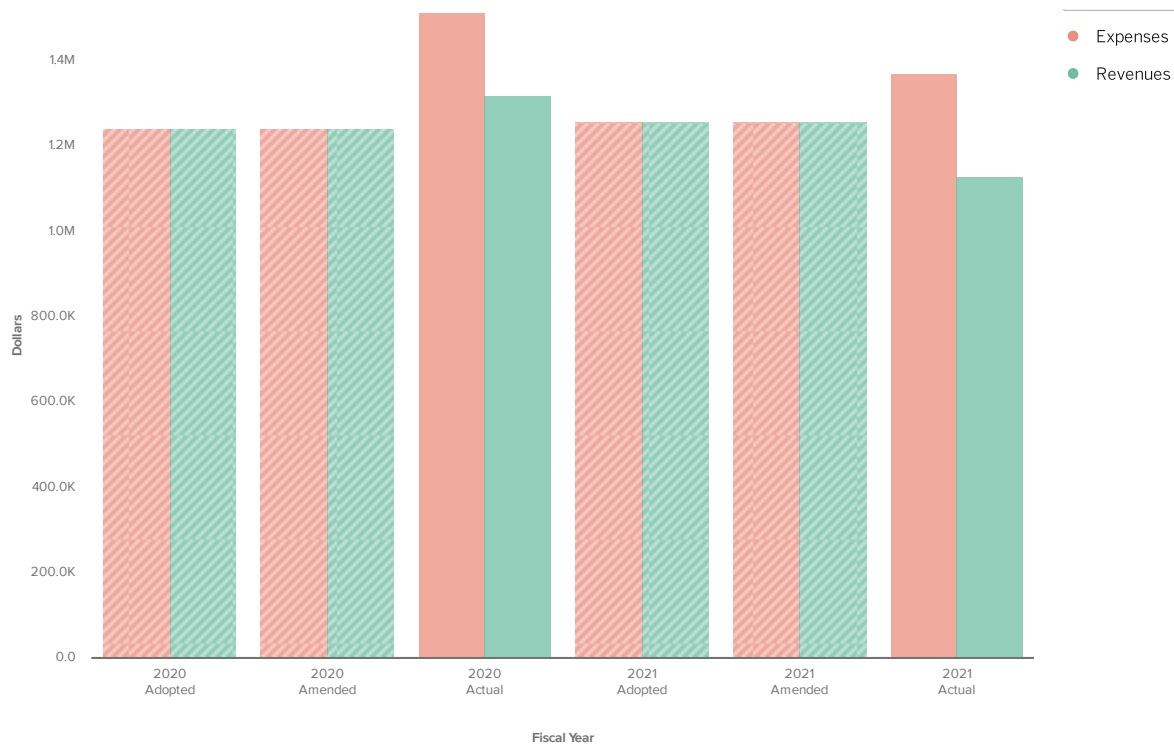
Radio Services Financials



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	1,370,108
▼ Purchased Services	679,364	679,364	848,089	679,364	679,364	763,212
▼ Purchased Services	679,364	679,364	848,089	679,364	679,364	763,212
Service Contracts	404,889	404,889	445,731	404,889	404,889	418,981
Telephone	160,000	160,000	252,419	160,000	160,000	213,344
Maintenance Contracts	73,475	73,475	91,050	73,475	73,475	72,909
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	590,395
▼ Other	543,953	543,953	625,284	560,912	560,912	590,395
Regular Salaries & Wages	348,308	348,308	356,239	358,402	358,402	321,012
Health Insurance	88,930	88,930	103,540	99,114	99,114	111,189
Overtime	50,000	50,000	99,438	50,000	50,000	100,559
Retirement	26,056	26,056	30,742	24,192	24,192	28,441
Social Security Tax	23,973	23,973	23,572	21,964	21,964	22,072
Medicare Tax	5,768	5,768	6,294	5,197	5,197	5,780
Disability Insurance	431	431	860	1,469	1,469	809
Accrued Sick Leave Expense	0	0	4,266	0	0	0
Life Insurance	486	486	563	573	573	533
Accrued Vacation Expense	0	0	-230	0	0	0
► Supplies under \$5,000	12,900	12,900	33,820	12,900	12,900	15,453
► 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	34
Revenues Less Expenses	\$ 0	\$ 0	\$ -192,720	\$ 0	\$ 0	\$ -240,931

IT Financials



OpenGov

Add links

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	December 17, 2021
DEPARTMENT:	Treasurer
DIRECTOR:	Joshua Morrison
PREPARER:	Joshua Morrison

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer Report December 2021 (PDF)

**TREASURER'S REPORT
FINANCE COMMITTEE
DECEMBER 2021
REPORTING PERIOD: November, 2021**

CASH

Cash ending November is up \$ **11,635,469** from last November:

Cash 2021,	\$ 31,637,053	2020, \$	20,001,584	Increase of \$	11,635,469.20	58.17%
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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 November:

November 2021	\$ 275,403	2020, \$	252,213	Increase of \$	23,189.67	9.19%
Budget 2021,	\$ 270,000	2020, \$	255,000	Budget/Actual 2021		102.00%

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 November:

November 2021,	\$ 16,290	2020, \$	270,278	Decrease of \$	(253,987.73)	-93.97%
Budget 2021,	\$ 230,000	2020, \$	230,000	Budget/Actual 2021		7.08%

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 September, see page 6:

Sept 2021,	\$ 7,863,787	2020, \$	6,999,378	Increase of \$	864,408.74	12.35%
Budget 2021,	\$ 9,106,921	2020, \$	9,106,921	Budget/Actual 2021		86.35%

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:

\$ 777,814	2020, \$	839,099	Decrease of \$	(61,285.00)	-7.30%
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Number of delinquent parcels:

188	2020,	207	Decrease of	-19	-9.18%
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The certificate balance is all delinquent outstanding real estate taxes.

Tax Certificate reports: see pages 5 and 6:

FORECLOSURES

As of 11/30/2021, there are 17 parcels entered into the 2018 tax foreclosure process. The process has begun, with title letter reports being ordered 11/2/2021. All parcel owners have been notified 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 November 1, 2021		\$	-
<u>Receipts:</u>			
Transfers from Money Market #2	\$	5,308,645.45	
Void and Stop Payments	\$	1,002.20	
Transfers from Money Market #1	\$	-	
Total Monthly Receipts		\$	5,309,647.65
Total Balance & Receipts		\$	<u>5,309,647.65</u>
<u>Disbursements:</u>			
County Orders (533251-534184)	\$	(2,675,769.96)	
Wire Transfers (wt#3379, 3386-3403)	\$	(2,609,428.43)	
ACH Transfers	\$	(24,309.06)	
Transfer to MM#2	\$	-	
Total Monthly Disbursements		\$	(5,309,507.45)
MAIN CHECKBOOK Balance November 30, 2021		\$	<u>140.20</u>

BANK RECONCILIATION:PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	\$	395,889.12	
Outstanding County Checks	\$	(395,748.92)	
MAIN CHECKBOOK Balance November 30, 2021		\$	<u>140.20</u>

MONEY MARKET #1 CHECKBOOK

Balance November 1, 2021		\$	25,139.24
<u>Receipts:</u>			
Department Direct Deposit Receipts	\$	1,329,374.63	
Real Estate Tax Receipts, Electronic	\$	16,839.37	
Tax Settlement Receipts	\$	-	
Transfer from POOL Account	\$	950,000.00	
Transfers from Commerce State Bank, MM	\$	133.56	
Transfers from Commerce State Bank, Savings	\$	-	
Transfer from BMO Harris, Savings	\$	-	
Interest Earnings	\$	2.15	
Total Monthly Receipts		\$	2,296,349.71
Total Balance & Receipts		\$	<u>2,321,488.95</u>
<u>Disbursements:</u>			
Transfers to Money Market #2	\$	(2,295,947.12)	
Point and Pay Refunds and Fees (DHS and Transit)	\$	(406.12)	
NSF & Bank Adjustments	\$	-	
Total Monthly Disbursements		\$	(2,296,353.24)
MONEY MARKET #1 CHECKBOOK Balance November 30, 2021		\$	<u>25,135.71</u>

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

Balance as Per Statement	\$	25,002.15	
Deposit in Transit	\$	133.56	
MONEY MARKET #1 CHECKBOOK Balance November 30, 2021 (0.06%)APY		\$	<u>25,135.71</u>

Attachment: Treasurer Report December 2021 (TREASURER REPORT DEC 2021)

MONEY MARKET #2 CHECKBOOK

Balance November 1, 2021 14,180,595.38

Receipts:

Department Receipts	\$ 1,588,169.66
Real Estate Tax Receipts	\$ 75,789.41
Tax Settlement Receipts	\$ -
Wageworks Refund	\$ -
Curler's Club	\$ -
RLF Payments	\$ 3,963.35
NSF Reimbursements	\$ 60.00
Transfer from MAIN	\$ -
Transfers from Money Market #1	\$ 2,295,947.12
Transfers from Register of Deeds	\$ 212,097.21
Transfer from CDBG Shelter	\$ -
Transfer from PWSB P/R	\$ -
Interest Earnings	\$ 1,927.39

Total Monthly Receipts \$ 4,177,954.14

Total Balance & Receipts \$ 18,358,549.52

Disbursements:

Transfers to Main Checkbook	\$ (5,308,645.45)
Transfers to Payroll Checkbook	\$ (1,769,519.60)
Transfers to Treasurer Petty Cash	\$ (370.27)
Transfer to Curler's	\$ -
NSF Tax Payments	\$ -
NSF Departmental Receipts	\$ (30.00)

Total Monthly Disbursements \$ (7,078,565.32)

MONEY MARKET #2 Balance November 30, 2021 \$ 11,279,984.20

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

Balance as Per Statement	\$ 11,279,984.20
Deposit in Transit	\$ -

MONEY MARKET #2 CHECKBOOK Balance November 30, 2021 (0.16%)APY \$ 11,279,984.20

PAYROLL CHECKBOOK

Balance November 1, 2021 \$ -

Receipts:

Transfers from Money Market #2	\$ 1,769,519.60
Returned Direct Deposit ACH	\$ 708.99
Void and Stop Payments	\$ -

Total Monthly Receipts \$ 1,770,228.59

Total Balance & Receipts \$ 1,770,228.59

Disbursements:

Salary Orders(#441478-441492)	\$ (4,003.43)
Salary Direct Deposit (#319504-320888)	\$ (1,765,516.17)
Transfer to MM2	\$ -
Transfer to Petty Cash	\$ (708.99)
Bank Fees Deposit Slips	\$ -

Total Monthly Disbursements

PAYROLL Balance November 30, 2021 \$ (1,770,228.59)

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

Balance as Per Statement	\$ 1,558.69
Outstanding Payroll Checks	\$ (1,558.69)

PAYROLL CHECKBOOK Balance November 30, 2021 \$ -

Attachment: Treasurer Report December 2021 (TREASURER REPORT DEC 2021)

	2021		2021 ANNUAL BUDGET
REVENUE			
Interest Investments	16,290.27	\$	230,000 (November)
Curlers Building Maint	59.46		- (November)
Interest Go Bond 2019	327.80		(November)
Interest Go Bond 2021	1,546.59		(November)
Interest Health Care Trust	16.59		- (November)
Interest Veteran's Memorial Trust	13.74		50 (November)
Interest Transit Trust Fund	115.68		0 (November)
Interest on Delinquent Taxes	179,390.09		180,000 (November)
Penalty on Delinquent Taxes	96,012.58		90,000 (November)
Sales Tax General Fund	7,863,786.93		9,106,921 (September)
Use Value Penalty Tax	71,477.82		25,000 (November)
	-		
INVESTMENTS	BALANCE		RATES
Commerce State Bank, Savings (General Fund)	649,985.00		0.25% (November) APY
Commerce State Bank, CD (General Fund)	-		0.00% (November) APY
Cornerstone Bank (General Fund)	853,403.92		0.06% (November) APY
DANA, Federal Securities (General Fund)	15,227,293.50		0.43% (November) APY
BMO Harris Bank, Money Market (Tax Collection)	647,863.11		0.10% (November) APY
BMO Harris Bank, CD (General Fund)	-		0.00% (November) APY
LGIP, Savings (General Fund)	2,634,490.27		0.08% (November) APY
PWSB CD (General Fund)	-		0.00% (November) APY
PWSB, Money Market (Curlers Association Building Maint)	100,298.64		0.06% (November) APY
PWSB Money Market (General Obligation Bond 2019)	261,566.40		0.06% (November) APY
PWSB Money Market (General Obligation Bond 2021)	4,336,546.59		0.06% (November) APY
PWSB, Money Market (Health Care Trust)	24,435.37		0.06% (November) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,224.29		0.06% (November) APY
PWSB, Money Market (Register of Deeds)	265,941.63		0.06% (November) APY
PWSB, Money Market (Tax Collection)	34,024.58		0.06% (November) APY
PWSB, Money Market (Transit Trust Fund)	85,115.68		0.16% (November) APY
PWSB, Treasurer (Petty Cash)	5,000.00		
PWSB, CDBG Lasata	100.00		
PWSB, CDBG Shelter	5,000.00		

Respectfully submitted,
Joshua H Morrison
County Treasurer

Attachment: Treasurer Report December 2021 (TREASURER REPORT DEC 2021)

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	705,494	3.35%	188
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.

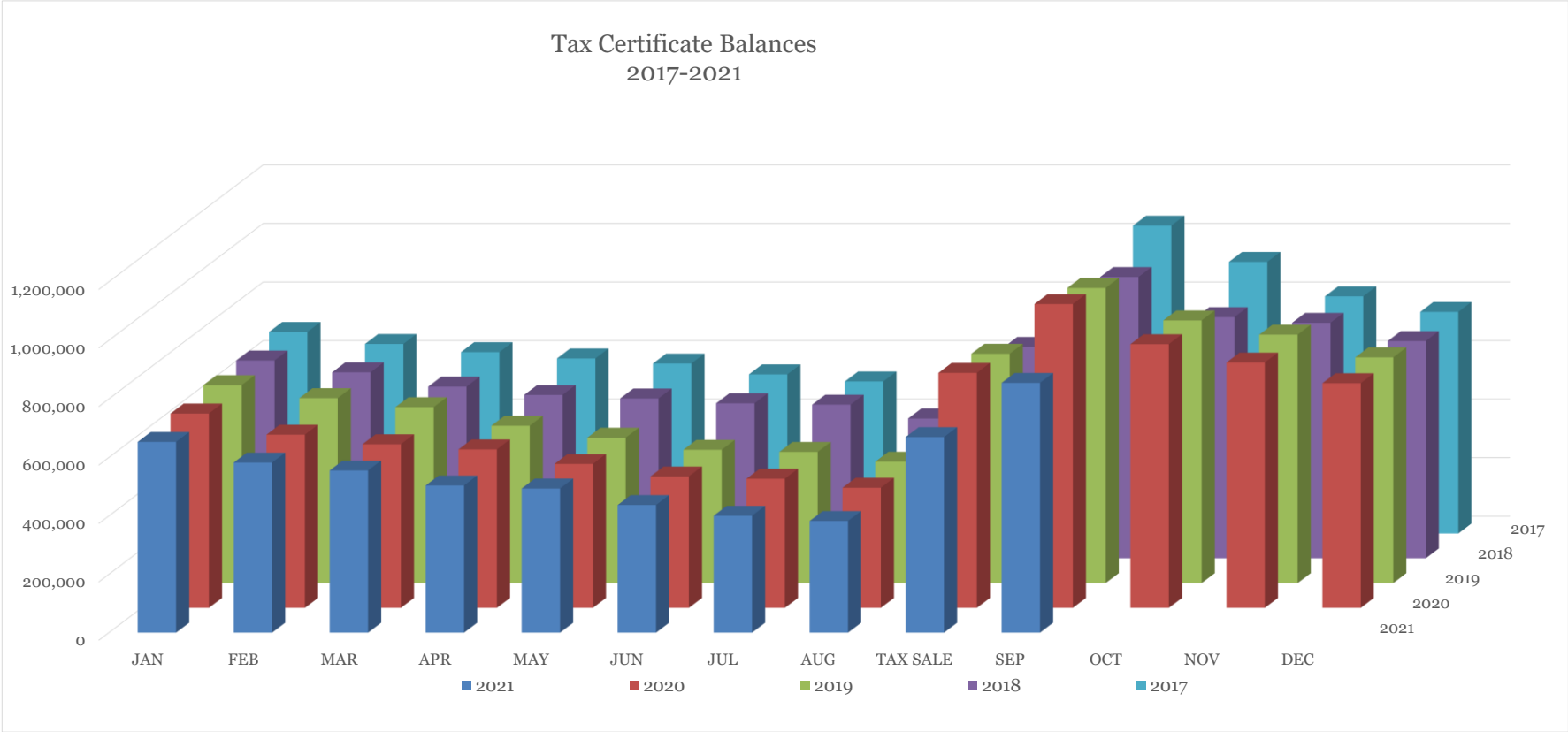
% listed is the % of levy uncollected.

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 17 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.



SALES TAX INCOME

9.e.a

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	944,816	\$ 730,504	\$ 815,601	\$ 925,225	\$ 806,427	\$ 704,83
December			\$ 936,555	\$ 606,837	\$ 612,342	\$ 704,018	\$ 722,01
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Sep 2021)		7,863,787	6,999,378	6,605,662	6,415,767	6,019,815	5,944,05
MONTH(S) SALES TAX REC'D BY COUNTY (September)		944,816	730,504	815,601	925,225	806,427	704,83
BUDGET		\$ 9,106,921	\$ 9,106,921	\$ 8,656,921	\$ 8,276,921	\$ 7,870,000	\$ 7,870,00

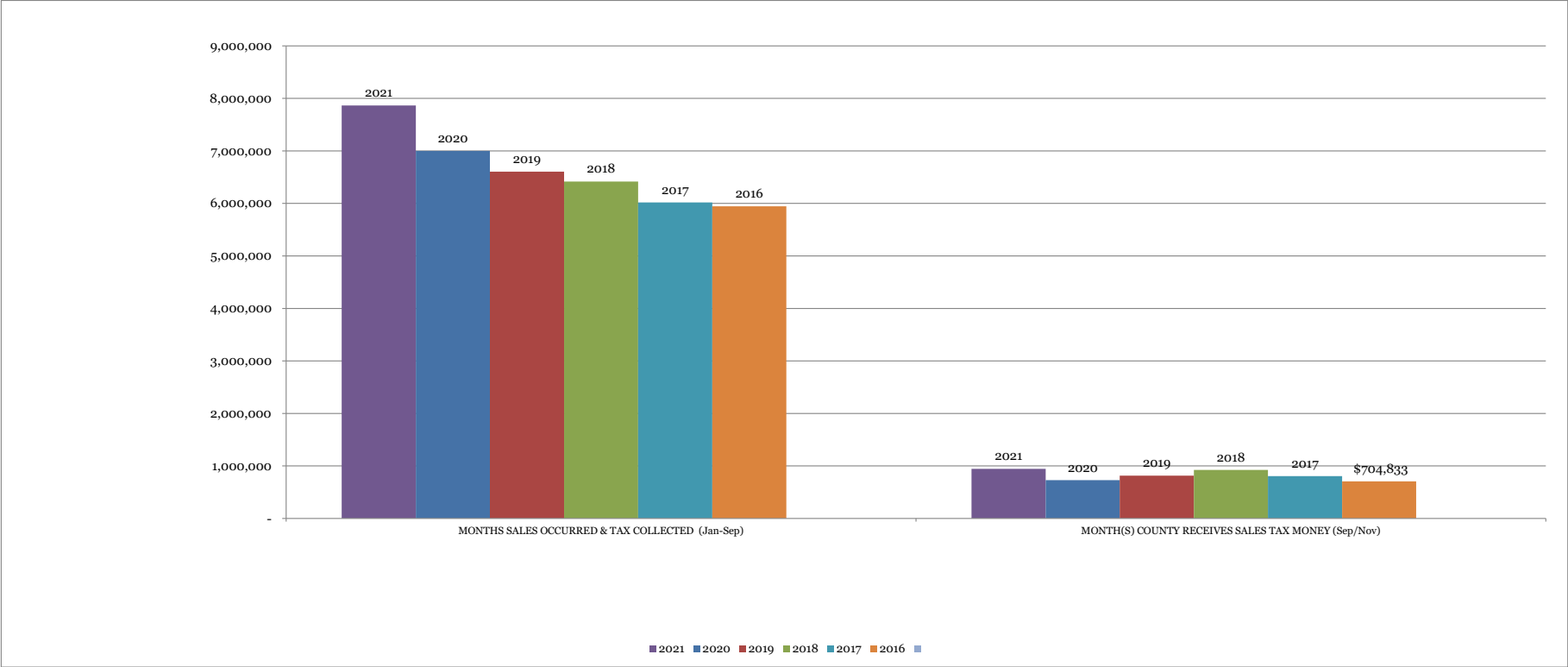
**Includes Stadium Tax Refund of \$35,758.27

County receives	97.75%	of the .5% tax collected
State retains	1.75%	
Retailers retain	0.5%	
	100.00%	

Attachment: Treasurer Report December 2021 (TREASURER REPORT DEC 2021)

SALES TAX INCOME

	2021	2020	2019	2018	2017	2016
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Sep)	7,863,787	\$ 6,999,378	\$ 6,605,662	\$ 6,415,767	\$ 6,019,815	\$ 5,944,053
MONTH(S) COUNTY RECEIVES SALES TAX MONEY (Sep/Nov) \$	944,816	\$ 730,504	\$ 815,601	\$ 925,225	\$ 806,427	\$ 704,833



REVOLVING LOAN FUND UPDATE

RLF CASH BALANCE November 2021

Cash Balance
\$0.00

<u>RLF LOANS</u>	<u>Loan Begin Date</u>	<u>Loan End Date*</u>	<u>Principal Due</u>	<u>Monthly Payment</u>	<u>Paid Through</u>	<u>Most Recent Payment Date**</u>	<u>Payment/Loan Status</u>
107 W Buntrock LLC	July 1, 2014	June 2024	\$30,026.54	\$904.54	July 2021	11/29/2021	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	\$25,164.89	\$647.01	July 2021	11/29/2021	Late
Oldenburg Metal Properties	April 1, 2014	March 2024	\$19,273.77	\$678.41	August 2021	12/1/21	Late
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	\$71,536.96	\$975.10	August 2021	12/1/21	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	\$37,318.46	\$757.79	February 2021	11/12/21	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 12/6/2021

Ozaukee County Committee Report

General Fund Treasurer

For the Eleven Months Ending Tuesday, November 30, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	\$33,558	\$354,707	\$302,000	(\$52,707)	117.45%
					-
Public Charges for Services	\$222	(\$4,689)	\$4,000	\$8,689	117.23%
Other Revenue	-	\$126,655	\$17,500	(\$109,155)	723.74%
Total Revenues	\$33,780	\$476,673	\$323,500	(\$153,173)	147.35%
Expenditures					
Salaries	\$15,759	\$189,692	\$249,968	\$60,276	75.89%
Fringe Benefits	\$6,846	\$86,921	\$115,073	\$28,152	75.54%
Travel/Training	-	\$990	\$4,700	\$3,710	21.06%
Supplies	\$150	\$44,999	\$32,085	(\$12,914)	140.25%
Purchased Services	\$48	\$7,353	\$12,600	\$5,247	58.36%
Interdepartment Charges	\$2,193	\$30,775	\$35,394	\$4,619	86.95%
Other Expenses	\$1,170	\$16,104	\$19,650	\$3,546	81.95%
Total Operating Expenditures	\$26,166	\$376,834	\$469,470	\$92,636	80.27%
Capital Outlay					
Total Expenditures	\$26,166	\$376,834	\$469,470	\$92,636	80.27%
Net Increase (Decrease)	\$7,614	\$99,839	(\$145,970)	(\$245,809)	-68.40%

Equity:

Attachment: Treasurer Report December 2021 (TREASURER REPORT DEC 2021)