AGENDA
FINANCE COMMITTEE
REGULAR MEETING

THURSDAY, FEBRUARY 24, 2022 – 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. January 25, 2022
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Financial Reports
6. **ACTION ITEMS**
   a. Resolution: Amending Chapter 3.01 (17) of the Ozaukee County Policy and Procedure Manual - Sheriff's Office Personnel Changes
   b. Resolution: Increase of Revenue 2022 - Land & Water Management
   c. Resolution: Carryover of 2021 Funds
   d. Resolution: Compensation Study - Public Sector Market Comparables Recommendation
   e. Resolution: Establishing the 2023-2026 Salaries for the Offices of the Sheriff, Clerk of Courts and Coroner
   f. Recommendation of Finance Project Submittals to the Executive Committee
   g. Wire Transfer #3429 - #3446 and January 2022 Schedule of Vouchers
7. **DISCUSSION ITEMS:**
   a. American Rescue Plan Act Funds
8. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. County Treasurer
9. **NEXT MEETING DATE**
   March 24, 2022
10. **ADJOURNMENT**

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

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

Updated 2/18/2022 6:37 PM

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**February 24, 2022**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Julie Winkelhorst**
PREPARER:	**Julie Winkelhorst**

Agenda Summary January 25, 2022

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_01272022-3024>

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **February 24, 2022**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corporation Counsel Financial Reports

ATTACHMENTS:

- Corp Counsel Financials December 2021 (PDF)
- Corp Counsel Financials January 2022 (PDF)

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Twelve Months Ending Friday, December 31, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	$101,746	$403,023	$506,150	$103,127	79.63%
Public Charges for Services	$47	$2,532	$7,650	$5,118	33.10%
Total Revenues	**$101,793**	**$405,555**	**$513,800**	**$108,245**	**78.93%**
Expenditures					
Salaries	$60,487	$534,907	$513,210	($21,697)	104.23%
Fringe Benefits	$8,332	$200,388	$205,073	$4,685	97.72%
Travel/Training	-	$695	$2,900	$2,205	23.97%
Supplies	$79	$2,339	$12,425	$10,086	18.82%
Purchased Services	$2,215	$12,288	$23,066	$10,778	53.27%
Interdepartment Charges	$7,691	$94,848	$104,168	$9,320	91.05%
Other Expenses	-	$139	$1,400	$1,261	9.93%
Total Operating Expenditures	**$78,804**	**$845,604**	**$862,242**	**$16,638**	**98.07%**
Capital Outlay					
Total Expenditures	**$78,804**	**$845,604**	**$862,242**	**$16,638**	**98.07%**
Net Increase (Decrease)	**$22,989**	**($440,049)**	**($348,442)**	**$91,607**	**126.29%**

Equity:

Attachment: Corp Counsel Financials December 2021 (Corp. Counsel Finance Committee Report for Feb. 2022)

Ozaukee County Committee Report

General Fund Corporation Counsel

For the One Month Ending Monday, January 31, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	-	-	$506,150	$506,150	0.00%
Public Charges for Services	-	-	$7,650	$7,650	0.00%
Total Revenues	**-**	**-**	**$513,800**	**$513,800**	**0.00%**
Expenditures					
Salaries	$21,705	$21,705	$539,593	$517,888	4.02%
Fringe Benefits	$24,312	$24,312	$205,425	$181,113	11.83%
Travel/Training	-	-	$3,000	$3,000	0.00%
Supplies	$146	$146	$11,425	$11,279	1.28%
Purchased Services	$294	$294	$24,250	$23,956	1.21%
Interdepartment Charges	$3,421	$3,421	$106,740	$103,319	3.20%
Other Expenses	-	-	$3,150	$3,150	0.00%
Total Operating Expenditures	**$49,878**	**$49,878**	**$893,583**	**$843,705**	**5.58%**
Capital Outlay					
Total Expenditures	**$49,878**	**$49,878**	**$893,583**	**$843,705**	**5.58%**
Net Increase (Decrease)	**($49,878)**	**($49,878)**	**($379,783)**	**($329,905)**	**13.13%**

Equity:

RESOLUTION NO. (ID # 8509)

AMENDING CHAPTER 3.01 (17) OF THE OZAUKEE COUNTY POLICY AND PROCEDURE MANUAL - SHERIFF'S OFFICE PERSONNEL CHANGES

RESOLVED, by the Ozaukee County Board of Supervisors, that Section 3.01(17) of the Ozaukee County Policy and Procedure Manual be amended to read:

3.01	POSITIONS AND PAY GRADES				
	POSITION	**GRADE**	**UNION**	**HOURS**	**#**
	SHERIFF				
17					
	~~Office Assistant III~~	~~5~~	~~OPEIU~~	~~27.5~~	~~1~~
	~~Office Assistant Media~~	~~5~~	~~OPEIU~~	~~20~~	~~1~~
	Office Assistant III	5	OPEIU	37.5	~~3~~ 4

FURTHER RESOLVED, that these changes shall take effect March 2, 2022; and

FURTHER RESOLVED, that Chapter 3.01(17) of the Policy & Procedure Manual be amended to reflect the personnel changes and department totals to be adjusted accordingly.

Dated at Port Washington, Wisconsin this 2nd day of March 2022.

SUMMARY: Section 3.01 (17) of the Ozaukee County Policy and Procedure Manual pertaining to Sheriff's Office positions is amended.

VOTE REQUIRED: Majority

PUBLIC SAFETY COMMITTEE

02/15/22 **Public Safety Committee** **APPROVE AND FORWARD**

RESULT:	**APPROVE AND FORWARD [UNANIMOUS]**	**Next: 2/24/2022 8:30 AM**
MOVER:	D. Becker, Vice-Chairperson	
SECONDER:	E. Stelter, Supervisor District 18	
AYES:	R. Nelson, D. Becker, E. Stelter	
EXCUSED:	J. Braverman, S. Whitworth	

Public Safety Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**February 24, 2022**
DEPARTMENT:	**Human Resources**
DIRECTOR:	**Chris McDonell**
PREPARER:	**Chris McDonell**

Agenda Summary Amending Chapter 3.01 (17) of the Ozaukee County Policy and Procedure Manual - Sheriff's Office Personnel Changes

BACKGROUND: The Sheriff's Office is having difficulty filling their part-time clerical positions, and are having little to no applicants. They are currently short 2 part-time clerical positions. We are seeing more applicants for the full-time position. The Sheriff's Office is requesting to consolidate 2 part-time positions into 1 full-time clerical position.

FINANCIAL IMPACT: This change may result in approximately a $9,500 increase due to changes in wages and benefits.

RECOMMENDED MOTION: Staff recommends approving the resolution to amend chapter 3.01 of the P&P.

RESOLUTION NO. (ID # 8510)

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

	Account Number	Account Name	AMOUNT	AMOUNT
Land & Water Management				
Expense	117-2-01-58180-000	Landowner Reimbursement	$7,148	
Revenue	117-2-01-42375-000	St. Aid Conservation Aid - WDATCP - Landowner		$7,148

Dated at Port Washington, Wisconsin, this 2nd day of March 2022.

SUMMARY: Unspent 2021 Soil & Water Resource Management Program Grant cost-share funds - $7,148.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **February 24, 2022**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Tyler Quaas**

Agenda Summary Increase of Revenue 2022 - Land & Water Management

ATTACHMENTS:

- Land & Water Management (PDF)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**February 3, 2022**
DEPARTMENT:	**Land and Water Management**
DIRECTOR:	**Andy Holschbach**
PREPARER:	**Andy Holschbach**

Agenda Summary Increase of Revenue Budget Amendment for Unspent 2021 Funds*

BACKGROUND INFORMATION: This increase in revenue budget amendment includes $7,148 of unspent 2021 Soil & Water Resource Management Program Grant cost-share funds allocated to landowners for conservation practices to be installed in 2022 to improve water quality.

ANALYSIS: Unspent DATCP funds were included in the 2021 Budget.

FISCAL IMPACT: $7,148

Balance Current Year:

Next Year's Estimated Cost:

FUNDING SOURCE:

County Levy: $0

Non-County Levy: $7,148

Indicate source: WI Department of Agriculture, Trade & Consumer Protection

RECOMMENDED MOTION: To approve Increase of Revenue Budget Amendment of $7,148

NATURAL RESOURCES COMMITTEE

RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 2/24/2022 8:30 AM**
MOVER:	B. Ross, Supervisor District 19
SECONDER:	R. Holyoke, Vice-Chairperson
AYES:	Jobs, Holyoke, Minkel-Dumit, Ross, Hilgendorf

Attachment: Land & Water Management (INC REV)

RESOLUTION NO. (ID # 8508)

CARRYOVER OF 2021 FUNDS

RESOLVED, by the Ozaukee County Board of Supervisors, the following carry-over of funds from 2021 to 2022 be approved:

DEPARTMENT NAME / Account Number	Account Name	Amount	Dept Total
GENERAL FUND			
Planning & Parks			
115-1-05-55103-000	Highway - Grounds Maintenance	$5,000	
115-1-06-55103-000	Highway - Grounds Maintenance	5,000	
115-1-07-54501-000	Purchase Services - Construction	13,000	
115-1-09-55103-000	Highway - Grounds Maintenance	14,000	
115-1-12-62105-000	Building	29,000	
115-1-15-63315-000	Land Improvements/Land	200,000	
115-2-01-54106-000	Professional Services - SWERPC	20,000	
115-1-01-51101-000	Regular Salaries and Wages	21,000	
115-1-01-51103-000	Temporary Salaries	3,000	
			$310,000
Land & Water			
117-2-01-58180-005	Landowner Reimbursement - Phosphorus - MDV	$13,152	
117-2-01-54107-000	Consulting Services	10,000	
			$23,152
Total Year End Carryovers:			**$333,152**

Dated at Port Washington, Wisconsin, the 2nd day of March 2022.

SUMMARY: Carryover of Funds from 2021 to 2022 - $333,152.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**February 24, 2022**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Julie Winkelhorst**
PREPARER:	**Tyler Quaas**

Agenda Summary Carryover of 2021 Funds

ATTACHMENTS:

- Support Doc Year End Carry to Amend 2022 Budget (PDF)

SUPPORT DOC YEAR-END CARRYOVERS TO AMEND 2022 BUDGET

Carry over 2021 - 2022

Dept/Account	Description	Request	2021 Balance	Reason
General Fund				
Planning & Parks				
Hawthorne Hills Park				
115-1-05-55103-000	Highway - Grounds Maintenance	$ 5,000	$ 5,837	NFWF Invasives Grant and Capital Porject - Tree Removals and Road/Site Prep for Bldg
HH Peters Youth Camp				
115-1-06-55103-000	Highway - Grounds Maintenance	$ 5,000	$ 5,000	WDOA CDBG ADA Grant - Parking Lot / Bldg Approach Improvements
Interurban Recreation Trail				
115-1-07-54501-000	Purchased Services - Constuction	$ 13,000	$ 14,600	Existing E&D Contract and OIT Grant construction Project - Port Washington
Mee-Kwon Park				
115-1-09-55103-000	Highway - Grounds Maintenance	$ 14,000	$ 14,677	Highway Dept Road Reconstruction and Stormwater Wetlands WDNR UNPSP Gront
Tendick Nature Park				
115-1-12-62105-000	Building	$ 29,000	$ 30,000	Contract - E&D and Infrature for Maintenance Building Replacement
Cedar Vineyard Park - Setting up same budget for 2018				
115-1-15-63315-000	Land Improvements	$ 200,000	$ 200,000	USFWS JV Grant - Property acquisition and improvements - Clay Bluff's Vineyard
Planning Administration				
115-2-01-54106-000	Professional Services - SEWRPC	$ 20,000	$ 40,000	SEWRPC Planning Assistance per MOU / Agreement - POSP & Comprehensive Plan
Parks Administration				
115-1-01-51101-000	Regular Salaries and Wages	$ 21,000	$ 31,198	Salaries/Wages for committed match on existing grants (Invasive, Trees, FP, Eco)
115-1-01-51103-000	Temporary Salaries	$ 3,000	$ 5,033	Salaries/Wages for committed match on existing grants (Invasive, Trees, FP, Eco)
				Amount reduced/eliminated from last year's carryover request and not in 2022 budget
	Total Department Carry over:	**$ 310,000**	$ 329,916	**Department's 2021 remaining balance**
Land and Water Management				
117-2-01-58180-005	Landowner Reimbursement - Phosphorus - MDV	$ 13,152	$ 11,079	WI Multi-Discharger Variance for Phosphorus Program Funds
117-2-01-54107-000	Consulting Services	$ 10,000	$ 10,000	Stormwater modeling for compliance with DNR Stormwater Permit
	Total Department Carry over:	**$ 23,152**	$ 126,835	**Department's 2021 remaining balance**
Total General Fund Carry overs:		**$ 333,152**		

Attachment: Support Doc Year End Carry to Amend 2022 Budget (Carryovers)

RESOLUTION NO. (ID # 8542)

COMPENSATION STUDY - PUBLIC SECTOR MARKET COMPARABLES RECOMMENDATION

WHEREAS, the Ozaukee County Board of Supervisors authorized Ozaukee County to enter into an agreement with Carlson Dettmann Consulting to conduct a compensation and classification study in 2022; and

WHEREAS, the scope of work requires that Carlson Dettmann collect and analyze relevant public sector labor market information for the County to determine competitiveness of base salaries; and

WHEREAS, the County Administrator and Human Resources Director have worked with Carlson Dettmann Consulting to develop the following list of counties and cities to be used as comparable employers; Counties: Washington, Milwaukee, Sheboygan, Waukesha, Manitowoc, Racine, Fond du Lac, Dodge, Kenosha, Calumet, Walworth, Jefferson, Outagamie, Rock, Columbia, Sauk, Door, Portage, Wood, Marathon, La Crosse, Eau Claire, Chippewa, Saint Croix; and Cities: West Bend, Sheboygan, Brookfield, Waukesha, Muskego, New Berlin, Oconomowoc, Manitowoc, Racine, Fond du Lac, Watertown, Mequon, Cedarburg, Port Washington.

NOW, THEREFORE, BE IT RESOLVED, by the Ozaukee County Board of Supervisors that the identified counties and cities be approved as public sector comparables for the purpose of determining Ozaukee County's competitiveness of base salaries for the compensation and classification study.

Dated at Port Washington, Wisconsin, this 2nd day of March 2022.

SUMMARY: Public Sector Comparables for determining Ozaukee County's competitiveness of base salaries for the Compensation Classification Study.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **February 24, 2022**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Compensation Study - Public Sector Market Comparables Recommendation

BACKGROUND INFORMATION: On January 5, 2022, the Ozaukee County Board of Supervisors authorized Ozaukee County to enter into an agreement with Carlson Dettmann Consulting to conduct a compensation and classification study in 2022. The compensation study will serve as a cornerstone to the county's recruitment and retention effort by benchmarking county positions against the competitors for the same talent.

The County Administrator and Human Resources Director has worked with Carlson Dettmann Consulting to compile this recommended list of counties as cities to be used as our public sector comparables. Carlson Dettmann Consulting typically request comparable date from approximately 20 comparable organizations for each unique project. 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.

This list of comparable communities was chosen 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.

FISCAL IMPACT: None - collection of comparable data is include in the scope of work for the compensation study.

RECOMMENDED MOTION: Approve the recommended counties and cities as comparable public sector organizations for the compensation study.

ATTACHMENTS:

- Salary Study Proposed Comparable List (PDF)
- Ozaukee County - Proposed Comparables Map (PDF)

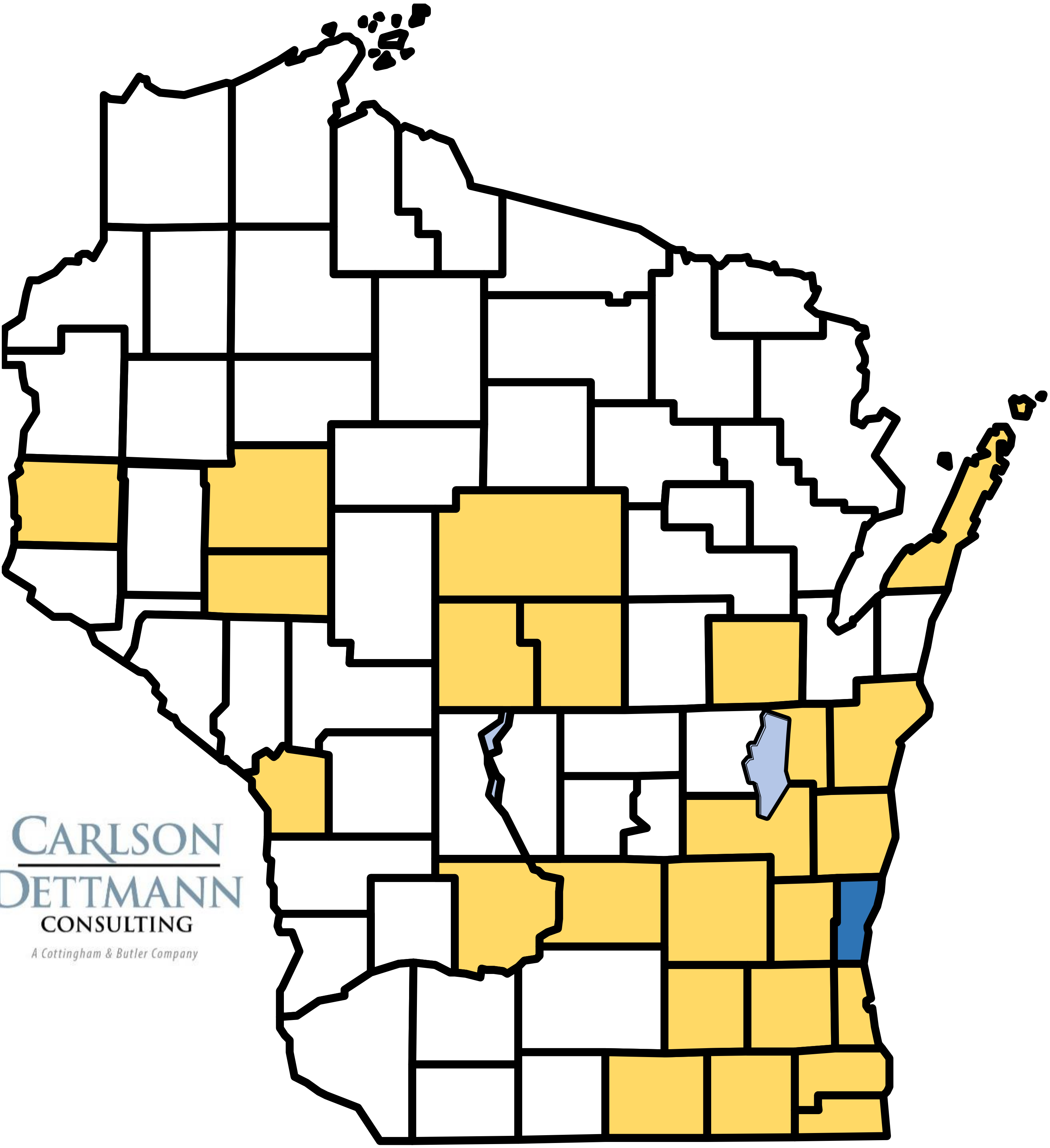
Ozaukee	92,035	n/a	$136,914	$85,492

Recommended Comparables (Prior Union Comps in Green)

Note: Some of the data below is slightly outdated, and is only intended to provide context.

Municipality	2021 Est. Pop.	Proximity in Miles	Equalized Value Per Capita	Per Capita Income	Possible Cities: For Select Jobs				
Washington	140,052	21	$112,836	$59,979	West Bend				
Milwaukee	947,241	28	$66,603	$49,098					
Sheboygan	118,495	30	$81,729	$54,703	Sheboygan				
Waukesha	410,666	43	$142,108	$73,873	Brookfield	Waukesha	Muskego	New Berlin	Oconomowoc
Manitowoc	81,792	54	$68,717	$48,502	Manitowoc				
Racine	197,249	56	$81,373	$50,845	Racine				
Fond du Lac	104,944	56	$74,492	$49,949	Fond du Lac				
Dodge	90,033	57	$74,687	$46,099	Watertown				
Kenosha	171,621	63	$88,191	$48,596					
Calumet	54,420	65	$76,035	$52,859					
Walworth	104,759	67	$147,455	$51,196					
Jefferson	85,187	77	$86,436	$47,152					
Outagamie	189,938	96	$84,642	$52,640					
Rock	161,899	100	$72,532	$46,236					
Columbia	57,552	113	$100,268	$53,423					
Sauk	64,048	139	$111,505	$51,115					
Door	29,090	151	$254,927	$64,249					
Portage	71,628	161	$84,112	$47,278					
Wood	75,959	177	$70,108	$48,046					
Marathon	138,934	192	$77,397	$52,141					
La Crosse	120,331	218	$83,091	$51,813					
Eau Claire	105,349	249	$83,980	$49,851					
Chippewa	65,832	259	$86,484	$47,507					
Saint Croix	93,150	308	$111,259	$57,328					
Ozaukee Cities →→→					Mequon	Cedarburg	Port Washington		

Ozaukee County: Proposed Comparables



RESOLUTION NO. (ID # 8543)

ESTABLISHING THE 2023-2026 SALARIES FOR THE OFFICES OF THE SHERIFF, CLERK OF COURTS AND CORONER

WHEREAS, the Finance Committee has reviewed the salaries of the elected officials and recommends the following salaries for 2023, 2024, 2025 and 2026 for the Offices of the Sheriff, Clerk of Courts and Coroner:

	Current	**2023**	**2024**	**2025**	**2026**
Sheriff	$121,907.06	$124,954.74	$128,078.60	$131,280.57	$134,562.58
Clerk of Courts	$85,063.29	$87,189.87	$89,369.62	$91,603.86	$93,893.96
Coroner	$42,825.05	$43,895.68	$44,993.07	$46,117.89	$47,270.84

FURTHER RESOLVED, that the salaries as established shall be in lieu of all fees, including per diem and other forms of compensation for services rendered, and with the exception of reimbursement to all officials for expenses actually and necessarily incurred in the performance of official duties, including expenses incurred for traveling within and outside of Ozaukee County; and

FURTHER RESOLVED that the officials shall contribute to the Wisconsin Retirement System as determined by Section 40.05 or any other applicable provision of the Wisconsin Statutes; and

FURTHER RESOLVED, that the County shall offer each official the Group Health Insurance Plan, available to all employees, per Section 4.03(13) of the County Policy and Procedural Manual, as modified from time to time; and

FURTHER RESOLVED, that each official shall collect the fees pertaining to his or her office, keep a complete record of all fees received in the form prescribed by the board, remit the fees to the County Treasurer by the end of each month and file a duly verified record of the total annual receipts collected with the County Clerk within 20 days of the close of the calendar year.

Dated at Port Washington, Wisconsin, this 2nd day of March 2022.

SUMMARY: Establishing the 2023-2026 Salaries for the Offices of the Sheriff, Clerk of Courts and Coroner.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**February 24, 2022**
DEPARTMENT:	**Human Resources**
DIRECTOR:	**Chris McDonell**
PREPARER:	**Chris McDonell**

Agenda Summary Establishing the 2023-2026 Salaries for the Offices of the Sheriff, Clerk of Courts and Coroner

BACKGROUND INFORMATION: The County Board is required by State Statute to establish the salaries for 2023, 2024, 2025 and 2026 for the Offices of the Sheriff, Clerk of Courts and Coroner.

ANALYSIS: The recommended wage increase is the average wage increase for non-represented management positions for the preceding four years (2019-2022), of 2.5%

Non-Represented Employees 2019-2022 - 7.00% Increase 2015-2018

Non Reps	2019	2020	2021	2022	AVERAGE
	2.00%	3.00%	2.25%	3.00%	2.5%

The recommendation is internally equitable with our non-represented management positions. It also ensures that the full-time elected officials stay within the upper ranges of the pay scale.

Internal Comparison of management positions in the Sheriff's and Clerk of Court's departments

	2022
Sheriff	$121,907.06
Undersheriff	$116,848.35
Captain	$116,848.35
Lieutenant	$108,256.90

	2022
Clerk of Court	$85,063.29
Chief Deputy Clerk of Court	$80,953.60

COC Controller $73,611.20

Internal Comparison to Non-Represented Pay Scale

	Step 01	Step 02	Step 03	Step 04	Step 05	Step 06	Step 07	Step 08	Step 09	Step 10	Step 11
Grade 112	$36.26	$37.53	$38.83	$40.12	$41.36	$42.67	$43.92	$45.24	$46.50	$47.81	$49.06
Grade 113	$39.19	$40.56	$41.94	$43.33	$44.71	$46.08	$47.47	$48.88	$50.24	$51.62	$52.95
Grade 114	$42.27	$43.81	$45.31	$46.77	$48.28	$49.77	$51.26	$52.75	$54.26	$55.76	$57.25
Grade 115	$45.70	$47.35	$48.96	$50.55	$52.17	$53.79	$55.41	$57.01	$58.63	$60.22	$61.83
Grade 116	$49.39	$51.12	$52.86	$54.60	$56.35	$58.09	$59.84	$61.57	$63.31	$65.04	$66.79
Grade 117	$53.32	$55.22	$57.07	$58.97	$60.86	$62.72	$64.61	$66.49	$68.40	$70.28	$72.14

The Sheriff's wage in 2022 is equivalent to $58.61, and is close to pay grade 115, step 9. Other positions in pay grade 115 include: Health Officer and Finance Director. The Clerk of Courts wage is equivalent to $40.90, and is close to pay grade 113, step 2, or pay grade 112, step 4. Other positions in pay grade 113 include: Human Resources Director, Undersheriff, Corporation Counsel, Planning & Parks Director, Land & Water Management Director, Lasata Director of Nursing, Children & Family Manager, Behavioral Health Manager, and others.

The salaries are also externally equitable to similar counties.

External Comparison to Other Wisconsin Counties

County	Clerk of Courts 2022	Coroner 2022	Sheriff 2022	Population
Ozaukee	$85,063.29	$42,825.05	$121,907.06	89,545
Dodge	$77,291.16	Medical Examiner	$100,979.19	87,851
Eau Claire	$83,555.00	Contract Dunn Co.	$111,606.00	105,228
Jefferson	$81,120.00	Medical Examiner	$99,320.00	84,209
Rock	$81,975.52	Contract Dane Co.	$126,802.60	164,314
Sheboygan	$80,351.00	Medical Examiner	$109,656.00	115,554
Walworth	$89,831.00	Medical Examiner	$122,195.00	104,504
Washington	$86,678.00	Medical Examiner	$115,619.00	137,212
Waukesha	$88,417.00	Medical Examiner	$116,947.00	407,550
Average	$83,809.11	N/A	$113,892.43	149,219

In the State of Wisconsin, each county individually chooses between one of two death investigation systems: A Coroner system or a Medical Examiner system. A Coroner system is supervised by a Coroner who is elected; whereas, Medical Examiners are appointed.

The 2018 - 2022 Ozaukee County Salaries are included for reference

	2018	2019	2020	2021	2022
Sheriff	$105,681.46	$114,875.75	$117,173.26	$119,516.73	$121,907.06
Clerk of Courts	$78,585.33	$80,157.04	$81,760.18	$83,395.38	$85,063.29
Coroner	$21,967.12	$40,355.00	$41,162.10	$41,985.34	$42,825.05

RECOMMENDED MOTION: Staff respectfully requests that the 2023-2026 Salaries of County Officials be approved.

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **February 24, 2022**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Wittek**

Agenda Summary Recommendation of Finance Project Submittals to the Executive Committee

BACKGROUND INFORMATION: Below, the Committee will find information on the project fund applications from the departments within your oversight. A memo explaining the process is included to aid in understanding. Approximately, $1.2M is currently available in the Project Fund. Currently, eight project submittals are being recommend Countywide to be funded at this time from the project fund. Two projects, that are before the Finance Committee are being recommended if further funding becomes available, such as ARPA. Attached are project feasibility analysis that summarizes the project and details the staff recommendation. Finally, all of the information submitted by the departments is included.

SUMMARY OF RECOMMENDATIONS:

- **SAN Replacement -** Staff does not recommend funding through the project fund at this time, but should ARPA funds be made available as the Executive Committee and County Board outline their strategy, this project should be considered at that time**.**

- **Property Appraisal Services -** Staff does not recommend funding through the project fund at this time, but should ARPA funds be made available as the Executive Committee and County Board outline their strategy, this project should be considered at that time.

RECOMMENDED MOTION: Staff respectfully requests that the committee consider the projects as proposed and make recommendations for consideration by the Executive Committee.

ATTACHMENTS:

- 2022 Project Reserve Memo_12-13-2021 (PDF)
- Project Scorecard 2022 (PDF)
- Capital Project Request Form_FINAL_2022_HCI Network (PDF)
- SAN replacement analysis (PDF)
- Capital Project Request Form_FINAL_2022_Property Insurance Reveiw (PDF)
- Property appraisal services analysis (PDF)

DEPARTMENT OF ADMINISTRATION
COUNTY ADMINISTRATOR'S OFFICE
Jason Dzwinel, County Administrator
www.co.ozaukee.wi.us

TO: COUNTY DEPARTMENTS

FROM: JASON DZWINEL, COUNTY ADMINISTRATOR

SUBJECT: 2022 PROJECT PROPOSAL PROCESS

DATE: 12/13/2021

BACKGROUND

Through the 2022 Budget Process, the Board and Staff identified funds to be reserved for projects funded through a Request for Proposal process submitted by departments. The current amount of funding available is approximately $1,200,000 in 2022. Additional funding could be available in 2022, after the 2021 financial closeout. A new county policy adopted in 2018, allows the County Board to add up to fifty-percent of the year-end surplus to the project fund. In an effort to decrease the amount of annual deferral of necessary projects. One of the goals established by the Board and Staff is better capital asset and one-time project planning, and part of this involves finding a regular source of funds for these projects. There is significant pressure on using the base tax levy to fund regular operations, and this leaves little tax levy available for capital assets or one-time projects.

PROCESS

In 2019, the Executive Committee met and approved a concept for staff to design and implement a Project Proposal Process, which will continue in 2022. With this input from the Executive Committee, Staff has finalized an evaluation process intending to prioritize projects into various quartiles. The evaluation is based on a set of criterion established by the Executive Committee and Staff. The evaluation places less emphasis on a hard 1 through 30 ranking of projects and more emphasis on putting projects into a quadrant that highlights the impact of the project. This allows the Board and Staff to focus less on rankings and understand the general priority of all projects.

PROCESS REQUIREMENTS AND ELIGIBILITY

The intention of this funding is to provide an opportunity for Departments that are typically unable to fund their projects using tax levy during the annual budget process. Funding is available to Departments within the rules and eligibility highlighted below:

1. Projects are tax levy supported. Projects could use Enterprise or Special Revenue funds to offset some of the tax levy, but overall the project would not be completed without tax levy investment.
2. Projects can be **capital** (example: replacement of existing asset, purchase of new asset, new building/service, etc.) or a **one-time project that is not capital** related (consulting services studying operations, innovation, business process improvement, etc.). Projects could include both components.
3. The number of projects requested is up to the discretion of departments. This includes any projects that a department has submitted in prior requests during a budget process. It should

121 W. Main Street, P. O. Box 994, Port Washington, WI 53074
Phone: (262) 284-8198 Metro: (262) 238-8198 Fax: (262) 284-8199 Metro Fax: (262) 238-8199

DEPARTMENT OF ADMINISTRATION
COUNTY ADMINISTRATOR'S OFFICE
Jason Dzwinel, County Administrator
www.co.ozaukee.wi.us

also include any projects the department has not submitted in the past because they might have assumed it would not be approved due to the constant deferral of projects in prior budget processes.

4. Projects should be in the near-term of the County's 5-year CIP plan. Projects should be shovel ready for start and completion within the next 2 years.
5. Consult with Administration if you have any questions about projects you are considering.
6. Submit projects via email to the following: jwittek@co.ozaukee.wi.us

PROJECT PROPOSAL CALENDAR

The dates below indicate the timeline for this process. The process relies on the County's Committee process for input and recommendations. The Board will approve the final plan.

December 10 – Materials Available to Departments

January 14 – Materials Due from Departments

January 17-21 – Staff Analysis of Department Projects. Departments provide clarification, if needed.

January 24-28 – Staff follows up with Departments. Review results of analysis presented to Committees.

February 3 – Natural Resources Committee

February 15 – Public Safety Committee

February 17 – Public Works Committee

February 22 – Health and Human Services Committee

February 24 – Finance Committee

February 28 (Tentative) – Executive Committee Reviews

March 16 – County Board Review at Mid-Month Meeting

April 6 – County Board Approves (projects and funds approved for the 2022 Amended Budget)

ATTACHMENTS

1. **Business Case Analysis Form**
2. **Evaluation Scorecard**

121 W. Main Street, P. O. Box 994, Port Washington, WI 53074
Phone: (262) 284-8198 Metro: (262) 238-8198 Fax: (262) 284-8199 Metro Fax: (262) 238-8199

PROJECT SCORECARD

VALUE AND EFFICIENCY										
Percentage of Project Budget expended - Project's percentage of available budget. Inverse score to project cost.	10	20	30	40	50	60	70	80	90	100
This is a measurement of input and the scarcity of resources. Assumption is that the project fund is limited and due to scarcity projects requiring a higher percentage of the total budget limits the ability to fund project in the current year or future funding cycles.										
Operational Budget Impact - Net of project revenues and ongoing operational expenses.	10			40			70			100
Operational Cost	$50,000 - $25,000			$25,000 - $5,000			$5,000 - $0			<$0
This is a measurement of how the project will impact the operational budget. Projects creating efficiencies, revenue streams, cost savings and with limited risk should score well on the operational budget impact scale.										
Health and Safety - Impacts of potential health hazards, public safety, and risk to citizens and employees will be addressed by this project.	10	20	30	40	50	60	70	80	90	100
	Negligible			Marginal				Critica		
This is a measurement of the project's impact on health and safety, public, environmental and risk mitigation.										
Project Urgency - Project need is imminent, consider risk of delay.	10	20	30	40	50	60	70	80	90	100
	Desired			Necessary				Urgen		
This is a measurement the level of need for project completion. Consideration should be given to the impact of project delay, legal requirements, the viability of project alternatives.										
MODERNIZATION AND SERVICE										
Modernization - Proposals include innovative solutions and/or leverages technology or partnerships to improve business processes. Project maintains or enhances existing assets.	10	20	30	40	50	60	70	80	90	100
	Low Impact			ON BUSINESS PROCESS				High Impact		
This is a measurement of the project's innovation, how it was selected over other viable alternative, and how it leverages partnerships.										
Project purpose - Project addresses a recognized problem and/or need that is supported by data or information. Project links back to departmental strategy, service.	10	20	30	40	50	60	70	80	90	100
	Does Not Meet Need			PROPOSAL MEETS NEED				Quality Solution		
Assess the quality of the proposal, the consideration of alternatives and the final recommendation.										
Quality of Life - Proposal leads to a positive impact on customer's improving quality of life.	10	20	30	40	50	60	70	80	90	100
	Low Impact			ON QUALITY OF LIFE				High Impact		
Consideration should be given to the departmental mission and how the project will impact specific measures of quality of life under the mission.										
Customer Satisfaction - Proposal satisfies customer need or request.	10	20	30	40	50	60	70	80	90	100
	Low Satisfaction			CUSTOMER SATISFACTION				High Satisfaction		
Consideration should be given to the needs of the service population, as well as, how the customer requests of the project or service. Customers include both the internal and external persons served.										

Attachment: Project Scorecard 2022 (Recommendation of Finance Project Submittals to the Executive Commitee)

Project Reserve Information Sheet

Project Name:	SAN Replacement
Requested By:	Jason Dzwinel
Project Owner:	Jason Dzwinel
Start Date:	Q2 2022

Project Costing - Detail Project Costs

Funding Source (Please Check All that Apply):

✔ Project Fund	☐ Grants	☐ Dept. Reserve	Other

List All Funding Sources Selected:

Source	Amount	Grant Information
Project Fund	$700,000	N/A
		N/A
		N/A
		N/A
		N/A
		N/A
		N/A
TOTAL PROJECT COST:		

Offsetting Revenue or Savings (If Applicable):

Source	Amount	
	TOTAL	

Provide a narrative of project costs:

The county's surface area storage network is in need of a refresh. The switch infrastructure supporting the network replaced in 2021 was the first phase of this project and the development of a hyper-converged network which will replace the stand alone SAN and virtual network infrastructure.

Project Narrative - Define the Current State

Describe the need, urgency, or gap in service and risk of delay from a customer perspective:

The current hardware is more than five years old. Moreover this solution will enhance the back-up and recovery ability for the county network if compromised by a cybersecurity incident. The network supports every county user and every police department in the county.

Describe how the project impacts the department's level of service:

The project will increase the IT Department's ability to leverage the benefits of virtuailzation. One of the primary benefits of this approach is that it will allow staff to more efficiently manage the hardware, but it will significantly reduce the footprint of the physical infrastructure. This will reduce the amount of hardware running at the Administration Center, Justice Center and Highway Department reducing energy costs.

Project Recommendation - Define the Suggested Course of Action

Define the project scope and why the project is an innovative solution:

This approach combines two separate pieces of network infrastructure, reducing the need to support this hardware. It enhances virtualization and the county's cybersecurity approach.

Describe how the project addresses department objectives or countywide strategy:

Efficiency and security are core values of the IT Department.

Describe the project's impact on quality of life:
The county network supports every county employee and public safety user countywide.

Describe the project's impact on health and safety:
See above

Describe how the project impacts department operations using business objectives:
See above.

BUSINESS OBJECTIVE EXAMPLES – Description will define performance measures

Business Goal/Objective	Description
Increase Revenue	Describe impact on revenue and timelines
Control Costs	Describe impact on costs and timelines
Customer Deliverables	How does the project meet customer expectations
Partnerships	Describe how the project leverages internal and external partnerships
Customer Service	How does the impact improve customer service internally and externally
Investment in Innovation	What is innovative about the approach
Reduce Errors	How will the project reduce errors in work
Improve Safety	How will the project improve safety
Impact on Energy Usage	What is the impact of energy usage
Streamline Business Process	Define efficiencies in process
Ensure Compliance	How does the project ensure legal/policy compliance
Improve Reporting or Transparency	How will the project impact the dissemination of information
Improve Community Outreach	Define impacts on community partnerships
Improve Staff Skills	How will the project improve the analytical or technical skills of staff
Build Performance Measures	How will the project allow for improved reporting of performance
Improve Productivity and Performance	How will the project impact staff output and goal attainment
Development of Leaders	How will the project assist with stability and succession

PROJECT FEASIBILITY ANALYSIS

Project Name: SAN Replacement

Project Manager: Jason Dzwinel

Project Budget Estimate:

Source	Amount	Grant Info
2022 Capital Project Fund	$700,000	N/A
TOTAL	**$700,000**	

Project Score: Value and Efficiency (300/400) Modernization and Service (290/400)

Project Purpose Summary (from department):

The county's surface area shortage network is in need of a refresh. The switch infrastructure supporting the network replaced in 2021 was the first phase of this project and development of a hyper-converged network which will replace the stand-alone SAN and virtual network infrastructure. The project will increase the IT Department's ability to leverage the benefits of virtualization. One of the primary benefits of this approach is that it will allow staff to more efficiently manage the hardware, but it will significantly reduce the footprint of the physical infrastructure.

Proposal Considerations, Risks, and Identified Issues:

Maintaining security of the IT infrastructure is paramount as the County hosts the network for all our County users and police departments countywide. Reducing the physical infrastructure will provide energy savings as well, supporting the sustainability goals.

Staff Recommendation:

Staff does not recommend funding through the project fund at this time, but should ARPA funds be made available as the Executive Committee and County Board outline their strategy, this project should be considered at that time.

Project Reserve Information Sheet

Project Name:	Property Appraisal Services
Requested By:	Jason Dzwinel
Project Owner:	Jason Dzwinel
Start Date:	Q2 2022

Project Costing - Detail Project Costs

Funding Source (Please Check All that Apply):

☑ Project Fund	☐ Grants	☐ Dept. Reserve	Other

List All Funding Sources Selected:

Source	Amount	Grant Information
Project Fund	$30,000	N/A
		N/A
		N/A
		N/A
		N/A
		N/A
		N/A
TOTAL PROJECT COST:		

Offsetting Revenue or Savings (If Applicable):

Source	Amount
TOTAL	

Provide a narrative of project costs:

Ozaukee County is seeking to engage a qualified and professional valuation/consulting firm to provide detailed property appraisals for aid in insurance reporting requirements and risk management goals for County-owned properties.

Attachment: Capital Project Request Form_FINAL_2022_Property Insurance Reveiw (Recommendation of Finance Project Submitals to the

Project Narrative - Define the Current State

Describe the need, urgency, or gap in service and risk of delay from a customer perspective:

The county has not completed a comprehensive review of our assets in more than a decade. The purpose is to provide Ozaukee County with supportable insurable values for owned buildings/structures, contents, and site improvements.

Describe how the project impacts the department's level of service:

When property values are carried over from year to year (usually with trend/inflation factors applied), the value often becomes overstated. New construction will sometimes be insured at full construction cost without taking insurance exclusions (land costs, underground utilities, portions of foundation, etc.) into consideration - which may substantially lower the insurable value of the subject property. These two situations can cause overstatement of the insurable value of property which is directly related to the premium dollars spent by the County.

Project Recommendation - Define the Suggested Course of Action

Define the project scope and why the project is an innovative solution:

The project will engage a consultant to review this county's assets and detail insurable value. This will reestablish the value of the assets for insurance purposes. The county has seen significant increases in the property value in recent renewals. These increases are due to actuarial assumptions not a physical review of the assets.

Describe how the project addresses department objectives or countywide strategy:

The benefit is to review the value of assets so that property insurance can be put out to bid in 2022.

Describe the project's impact on quality of life:
NA

Describe the project's impact on health and safety:
NA

Describe how the project impacts department operations using business objectives:
This project will make sure the quoted premium is based on the value of county assets and assist in replacing assets if a claim is made.

BUSINESS OBJECTIVE EXAMPLES – Description will define performance measures

Business Goal/Objective	Description
Increase Revenue	Describe impact on revenue and timelines
Control Costs	Describe impact on costs and timelines
Customer Deliverables	How does the project meet customer expectations
Partnerships	Describe how the project leverages internal and external partnerships
Customer Service	How does the impact improve customer service internally and externally
Investment in Innovation	What is innovative about the approach
Reduce Errors	How will the project reduce errors in work
Improve Safety	How will the project improve safety
Impact on Energy Usage	What is the impact of energy usage
Streamline Business Process	Define efficiencies in process
Ensure Compliance	How does the project ensure legal/policy compliance
Improve Reporting or Transparency	How will the project impact the dissemination of information
Improve Community Outreach	Define impacts on community partnerships
Improve Staff Skills	How will the project improve the analytical or technical skills of staff
Build Performance Measures	How will the project allow for improved reporting of performance
Improve Productivity and Performance	How will the project impact staff output and goal attainment
Development of Leaders	How will the project assist with stability and succession

PROJECT FEASIBILITY ANALYSIS

Project Name: Property Appraisal Services

Project Manager: Jason Dzwinel

Project Budget Estimate:

Source	Amount	Grant Info
2022 Capital Project Fund	$30,000	N/A
TOTAL	**$30,000**	

Project Score: Value and Efficiency (320/400) Modernization and Service (270/400)

Project Purpose Summary (from department):

Ozaukee County is seeking to engage a qualified and professional valuation/consulting firm to provide detailed property appraisals for aid in insurance reporting requirements and risk management goals for County-owned properties. The County has not completed a comprehensive review of our assets in more than a decade. The purpose is to provide Ozaukee County with supportable insurable values for owned buildings/structures, contents and site improvements.

Proposal Considerations, Risks, and Identified Issues:

Due to the decade or more since the last property appraisal, the County likely requires an update to our County owned property appraisals, to ensure insurance premiums are accurate and supported. This appraisal would allow the County to re-bid its property insurance in 2022.

Staff Recommendation:

Staff does not recommend funding through the project fund at this time, but should ARPA funds be made available as the Executive Committee and County Board outline their strategy, this project should be considered at that time.

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **February 24, 2022**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Carla Phillips**

Agenda Summary Wire Transfer #3429 - #3446 and January 2022 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers #3429 - #3446 (PDF)

Finance Committee
February 24, 2022

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #3429	1/20/2022	$15,970.46	Cardmember Service	Credit Card Bill/KPM
WT #3430	1/19/2022	$24,694.23	Great West Trust Co.	Deferred Comp/KPM
WT #3431	1/19/2022	$4,240.50	North Shore Bank	Deferred Comp/KPM
WT #3432	1/21/2022	$809.09	WI DOR	Wage Attachment/KPM
WT #3433	1/24/2022	$314,983.07	IRS	Federal Payroll Taxes/kpm
WT #3434	2/15/2022	$63,580.54	WI DOR	State Payroll Taxes/kpm
WT #3435	1/24/2022	$557,702.98	US BANK NATIONAL ASSOCIATION	CREDIT CARD PAYMENT/KPM
WT #3436	2/2/2022	$6,100.39	CARDMEMBER SERVICE	SHERIFF CC PAYMENT/KPM
WT #3437	2/2/2022	$25,775.94	Great West Trust Company	Deferred Compensation/KPM
WT #3438	2/2/2022	$4,240.50	North Shore Bank	Deferred Compensation/KPM
WT #3439	2/15/2022	$377,999.76	WI DOR	RE Transfer Fees Jan 2022/KPM
WT #3440	2/4/2022	$949.38	WI DOR	Wage Attachment/KPM
WT #3441	2/7/2022	$297,004.80	IRS	Federal Payroll Taxes/KPM
WT #3442	2/28/2022	$60,041.22	DOR	State Payroll Taxes/KPM
WT #3443	2/28/2022	$374,445.48	WRS	January 2022 Contributions/kpm
WT #3444	2/15/2022	$8,872.85	Cardmember Service	Credit Card Payment/kpm
WT #3445	2/16/2022	$25,924.66	Great West Trust Company	Deferred Compensation/kpm
WT #3446	2/16/2022	$4,109.50	North Shore Bank	Deferred Compensation/KPM
		$2,167,445.35		

Attachment: Wire Transfers #3429 - #3446 (WT & SV)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **February 24, 2022**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Tyler Quaas**

Agenda Summary County Clerk

ATTACHMENTS:

- Cty Clk Financials Dec 2021 (PDF)
- Cty Clk Financials January 2022 (PDF)

Ozaukee County Committee Report

General Fund County Clerk

For the Twelve Months Ending Friday, December 31, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Public Charges for Services	-	$1,291	$45	($1,246)	2868.89 %
Intergovernmental Charges	$7,853	$53,029	$41,773	($11,256)	126.95%
Interdepartmental Charges	$1,745	$76,757	$84,000	$7,243	91.38%
Licenses & Permits	$803	$22,795	$21,500	($1,295)	106.02%
Other Revenue	$1,272	$9,700	$18,500	$8,800	52.43%
Total Revenues	**$11,673**	**$163,572**	**$165,818**	**$2,246**	**98.65%**
Expenditures					
Salaries	$36,015	$360,487	$369,521	$9,034	97.56%
Fringe Benefits	$4,332	$122,510	$109,298	($13,212)	112.09%
Travel/Training	$5,657	$11,858	$29,300	$17,442	40.47%
Supplies	$6,310	$154,194	$183,925	$29,731	83.84%
Purchased Services	$404	$43,976	$55,200	$11,224	79.67%
Interdepartment Charges	$1,867	$21,251	$28,213	$6,962	75.32%
Other Expenses	-	$3,376	$4,627	$1,251	72.96%
Total Operating Expenditures	**$54,585**	**$717,652**	**$780,084**	**$62,432**	**92.00%**
Capital Outlay					
Total Expenditures	**$54,585**	**$717,652**	**$780,084**	**$62,432**	**92.00%**
Net Increase (Decrease)	**($42,912)**	**($554,080)**	**($614,266)**	**($60,186)**	**90.20%**

Equity:

Attachment: Cty Clk Financials Dec 2021 (County Clerk Report)

Ozaukee County Committee Report
General Fund County Clerk
For the One Month Ending Monday, January 31, 2022
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Public Charges for Services	-	-	$45	$45	0.00%
Intergovernmental Charges	$24,775	$24,775	$45,275	$20,500	54.72%
Interdepartmental Charges	$6,346	$6,346	$84,000	$77,654	7.55%
Licenses & Permits	$1,010	$1,010	$21,500	$20,490	4.70%
Other Revenue	$1,413	$1,413	$18,000	$16,587	7.85%
Total Revenues	**$33,544**	**$33,544**	**$168,820**	**$135,276**	**19.87%**
Expenditures					
Salaries	$19,614	$19,614	$389,366	$369,752	5.04%
Fringe Benefits	$14,327	$14,327	$115,169	$100,842	12.44%
Travel/Training	($264)	($264)	$29,400	$29,664	-0.90%
Supplies	$22,675	$22,675	$272,650	$249,975	8.32%
Purchased Services	$18,519	$18,519	$70,150	$51,631	26.40%
Interdepartment Charges	$1,620	$1,620	$29,680	$28,060	5.46%
Other Expenses	$16	$16	$6,654	$6,638	0.24%
Total Operating Expenditures	**$76,507**	**$76,507**	**$913,069**	**$836,562**	**8.38%**
Capital Outlay					
Equipment & Furniture	-	-	$9,000	$9,000	0.00%
Total Capital Outlay	**-**	**-**	**$9,000**	**$9,000**	**0.00%**
Total Expenditures	**$76,507**	**$76,507**	**$922,069**	**$845,562**	**8.30%**
Net Increase (Decrease)	**($42,963)**	**($42,963)**	**($753,249)**	**($710,286)**	**5.70%**

Equity:

Attachment: Cty Clk Financials January 2022 (County Clerk Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **February 24, 2022**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Carla Phillips**

Agenda Summary Finance

ATTACHMENTS:

- 2022-2 Directors Report to Finance (DOCX)
- Feb Fin Comm - Countywide Rpt - Dec 2021 (PDF)
- Feb Fin Comm - General Fund Rpt - Dec 2021 (PDF)
- Feb Fin Comm - Non Departmental Rpt - Dec 2021 (PDF)
- Feb Fin Comm - County American Rescue Plan Act Rpt - Dec 2021 (PDF)
- Feb Fin Comm - County Administrator Rpt - Dec 2021 (PDF)
- Feb Fin Comm - Budget Project Mgmt Rpt - Dec 2021 (PDF)
- Feb Fin Comm - Finance Dept Rpt - Dec 2021 (PDF)
- Feb Fin Comm - Countywide Rpt - Jan 2022 (PDF)
- Feb Fin Comm - General Fund Rpt - Jan 2022 (PDF)
- Feb Fin Comm - Non Departmental Rpt - Jan 2022 (PDF)
- Feb Fin Comm - County Administrator Rpt - Jan 2022 (PDF)
- Feb Fin Comm - Finance Dept Rpt - Jan 2022 (PDF)
- Feb Fin Comm - Budget Project Mgmt Rpt - Jan 2022 (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
FEBRUARY 2022
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:

Preliminary 2021 Results:

The General Fund had a good year overall. As of preparing this report, the GF has a surplus of $997,715 for the year ending December 31, 2021. There are still a couple outstanding items such as our Victim Witness grant, last payment from the state for the Child Support program and any adjustment to Sales Tax for the December actual that could push this number slightly higher. At this point, I do not anticipate much more in the way of 2021 expenses to be processed.

Much of the surplus is attributed sales tax revenue which, exceeded budget by $1,341,773. Interest income was lower in 2021 due to a decrease in rates and unrealized decreases in the value of investments held with Dana. The investments will gradually increase back to the face value as they reach the maturity date. Expenditures were over budget by a total of $644,739. Much of this is due to Salaries over budget by $752,706. Of this amount, approximately $580,000 was due to additional overtime, converting sick leave for health costs at retirement and vacation payouts for retirees and terminations. Other expenditures were also over budget by $339,000 due to the land purchase of $399,000 for the shelter. This was offset by a grant recorded to intergovernmental revenue.

Under the Fund Balance policy approved in 2018, the Committee could approve a transfer of approximately $500,000 to the capital projects fund from the 2021 General Fund surplus. Administration is recommending that we make this transfer for 2021 to continue to build up the capital improvement fund for future capital needs. We will bring a transfer request before the committee in March when we have final numbers including December Sales Tax.

2022 General Fund:

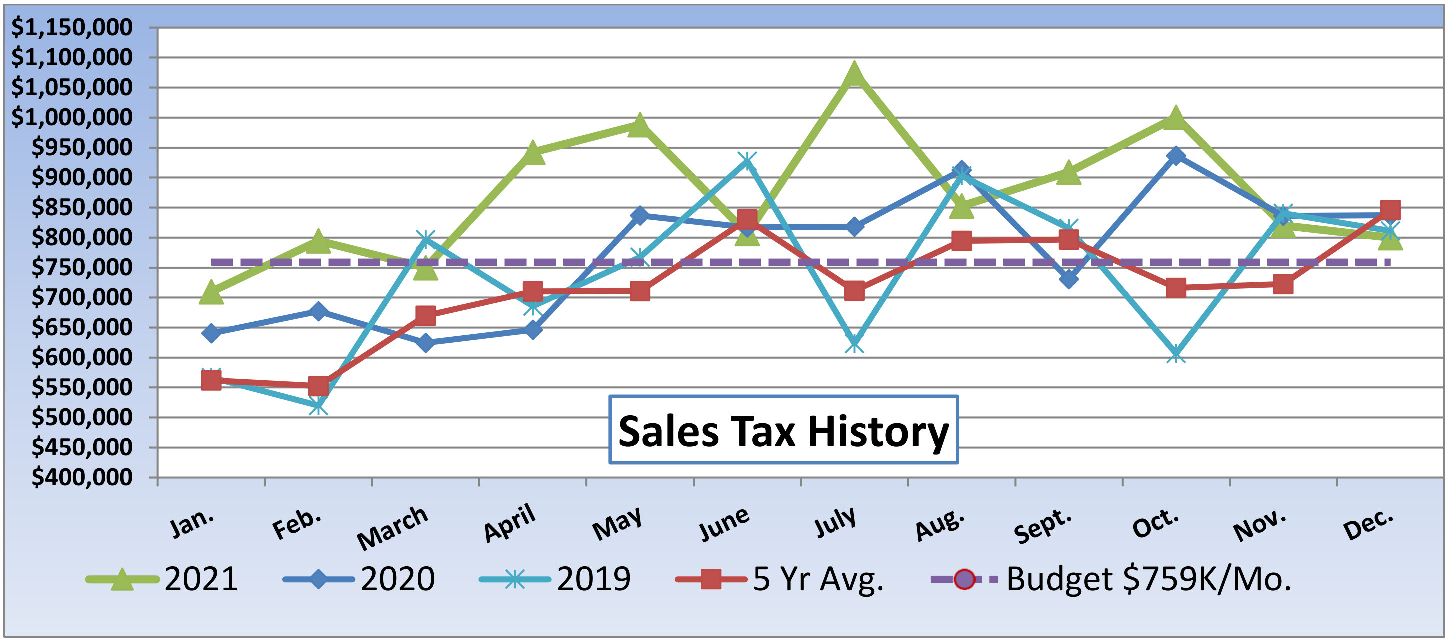
The January report for the General Fund has a few expenditure categories higher than you would expect. Fringe benefits are higher due to two months of health insurance recorded in January. This is due to prepaying health insurance one month in advance. The other categories that exceed expectations are Grants and Other Expenses due to making one-time payments to the nonprofit entities and making our annual property and worker comp insurance payments in the month of January.

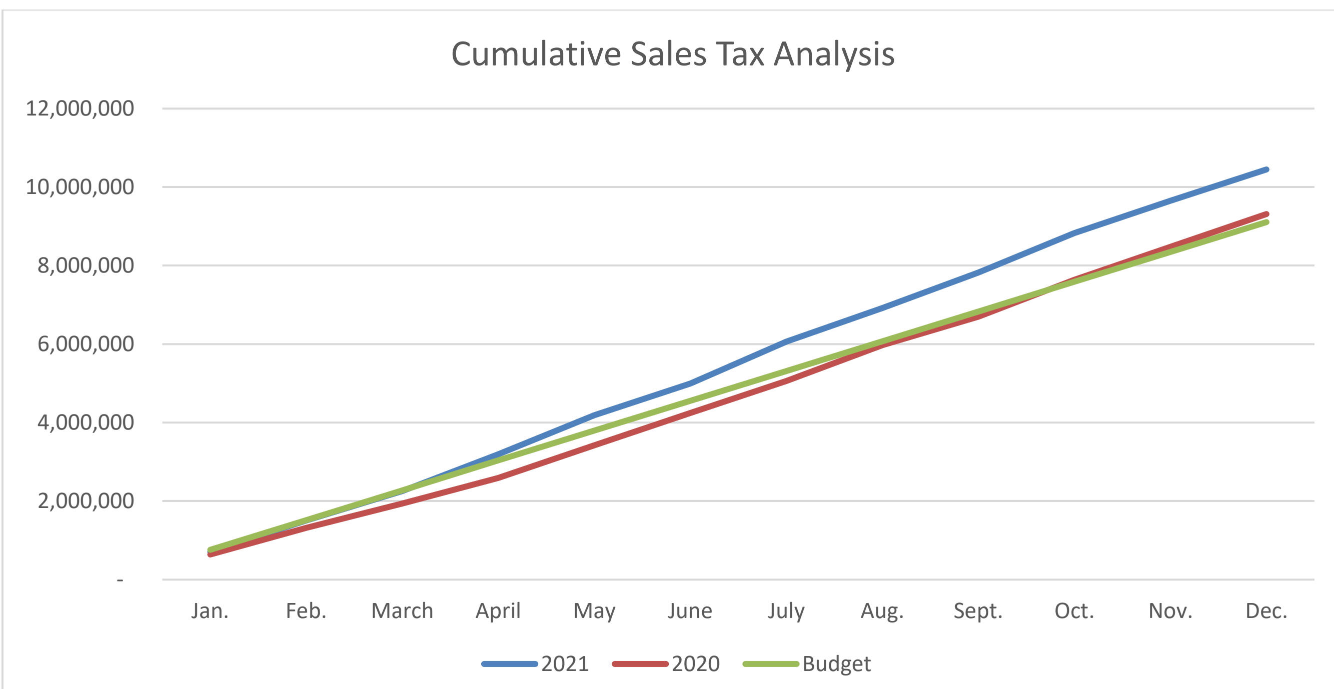
Vacant Position:

We have filled the position in Finance vacated when Carla accepted the Payroll Manager position. Dawn Guell will be starting March 1. Dawn is a CPA and comes to us will many year of experience and will be a valuable member of the Finance Team. We are looking forward to welcoming Dawn to Ozaukee County and feel free to stop in Finance after March 1st to welcome her to the County.

Sales Tax Collections:

Total Sales Tax Collections for 2021 totaled $10,448,694 including an estimate of $800,000 for December. This exceeds our 2021 budget of $9,106,921 by $1,341,773. The total will be adjusted when we get the actual amount for December 2021 later in February.





Ozaukee County Committee Report
Summary of All Units
For the Twelve Months Ending Friday, December 31, 2021
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$2,584,503	$32,562,769	$27,363,997	($5,198,772)	119.00%
Intergovernmental Revenues	$3,511,821	$26,031,376	$23,281,501	($2,749,875)	111.81%
Public Charges for Services	$1,604,059	$21,945,872	$26,220,953	$4,275,081	83.70%
Intergovernmental Charges	$838,712	$7,864,281	$7,350,624	($513,657)	106.99%
Interdepartmental Charges	$301,939	$4,743,674	$4,511,914	($231,760)	105.14%
Fines/Forfeitures/Penalties	$16,120	$208,397	$231,300	$22,903	90.10%
Licenses & Permits	$17,097	$652,883	$865,526	$212,643	75.43%
Interest Revenue	($37,320)	$130,766	$375,050	$244,284	34.87%
Other Revenue	$1,000,420	$14,557,524	$7,460,350	($7,097,174)	195.13%
Total Revenues	**$9,837,351**	**$108,697,542**	**$97,661,215**	**($11,036,327)**	**111.30%**
Expenditures					
Salaries	$4,240,588	$36,578,891	$36,294,950	($283,941)	100.78%
Fringe Benefits	$610,542	$12,578,178	$13,294,409	$716,231	94.61%
Travel/Training	$30,774	$274,640	$519,552	$244,912	52.86%
Supplies	$475,869	$9,245,388	$9,402,856	$157,468	98.33%
Purchased Services	$1,996,773	$13,849,108	$16,994,730	$3,145,622	81.49%
Interdepartment Charges	($20,900)	$4,509,576	$4,140,060	($369,516)	108.93%
Depreciation	$65,299	$2,701,678	$2,887,050	$185,372	93.58%
Debt Service	$47,546	$9,022,108	$2,709,012	($6,313,096)	333.04%
Grants	$149,966	$1,738,772	$1,793,913	$55,141	96.93%
Other Expenses	$340,970	$4,743,832	$5,858,050	$1,114,218	80.98%
Total Operating Expenditures	**$7,937,427**	**$95,242,171**	**$93,894,582**	**($1,347,589)**	**101.44%**
Capital Outlay					
Project Fund	$62,416	$1,162,039	$1,747,162	$585,123	66.51%
Equipment & Furniture	$500,572	$2,281,193	$2,244,246	($36,947)	101.65%
Buildings & Land	($25,949)	$612,758	$5,463,890	$4,851,132	11.21%
Contra	($89,432)	($328,126)	($551,000)	($222,874)	59.55%
Total Capital Outlay	**$447,607**	**$3,727,864**	**$8,904,298**	**$5,176,434**	**41.87%**
Total Expenditures	**$8,385,034**	**$98,970,035**	**$102,798,880**	**$3,828,845**	**96.28%**
Other Finance (Sources)	-	($779,716)	($1,444,359)	($664,643)	53.98%
Other Finance Uses	-	$779,716	$2,079,716	$1,300,000	37.49%
Net Other Financing Sources/Uses	**-**	**-**	**$635,357**	**$635,357**	**0.00%**
Net Increase (Decrease)	**$1,452,317**	**$9,727,507**	**($5,773,022)**	**($15,500,529)**	**- 168.50%**
Equity:					
Retained Earnings	$770,173	($700,491)	-	$700,491	0.00%
Governmental Fund Balance	($773,972)	($20,661,361)	-	$20,661,361	0.00%

Attachment: Feb Fin Comm - Countywide Rpt - Dec 2021 (Fin Dpt)

Ozaukee County Committee Report

Summary of All General Fund Units

For the Twelve Months Ending Friday, December 31, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$1,776,875	$20,992,492	$19,551,238	($1,441,254)	107.37%
Intergovernmental Revenues	$1,675,926	$3,424,492	$3,605,978	$181,486	94.97%
Public Charges for Services	$234,621	$2,585,378	$2,239,439	($345,939)	115.45%
Intergovernmental Charges	$7,434	$615,393	$253,538	($361,855)	242.72%
Interdepartmental Charges	$73,667	$440,342	$470,854	$30,512	93.52%
Fines/Forfeitures/Penalties	$16,010	$206,977	$225,000	$18,023	91.99%
Licenses & Permits	$7,311	$124,339	$122,500	($1,839)	101.50%
Interest Revenue	($41,529)	$45,989	$375,050	$329,061	12.26%
Other Revenue	$40,745	$774,434	$582,581	($191,853)	132.93%
Total Revenues	**$3,791,060**	**$29,209,836**	**$27,426,178**	**($1,783,658)**	**106.50%**
Expenditures					
Salaries	$1,810,248	$14,560,509	$13,807,803	($752,706)	105.45%
Fringe Benefits	$269,080	$5,221,379	$5,246,569	$25,190	99.52%
Travel/Training	$18,074	$120,321	$217,447	$97,126	55.33%
Supplies	$122,752	$1,304,661	$1,440,171	$135,510	90.59%
Purchased Services	$364,491	$3,286,241	$3,310,543	$24,302	99.27%
Interdepartment Charges	$135,205	$958,495	$1,033,336	$74,841	92.76%
Grants	$135,829	$1,489,476	$1,580,177	$90,701	94.26%
Other Expenses	$35,838	$1,080,628	$741,521	($339,107)	145.73%
Total Operating Expenditures	**$2,891,517**	**$28,021,710**	**$27,377,567**	**($644,143)**	**102.35%**
Capital Outlay					
Equipment & Furniture	$20,110	$386,411	$508,075	$121,664	76.05%
Buildings & Land	-	-	$230,000	$230,000	0.00%
Total Capital Outlay	**$20,110**	**$386,411**	**$738,075**	**$351,664**	**52.35%**
Total Expenditures	**$2,911,627**	**$28,408,121**	**$28,115,642**	**($292,479)**	**101.04%**
Other Finance (Sources)	-	($196,000)	($578,269)	($382,269)	33.89%
Net Other Financing Sources/Uses	**-**	**($196,000)**	**($578,269)**	**($382,269)**	**33.89%**
Net Increase (Decrease)	**$879,433**	**$997,715**	**($111,195)**	**($1,108,910)**	**- 897.27%**
Equity:					
Governmental Fund Balance	($489,269)	($10,809,955)	-	$10,809,955	0.00%

Ozaukee County Committee Report

General Fund Non Departmental

For the Twelve Months Ending Friday, December 31, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	$121,250	$525,511	-	($525,511)	0.00%
Interdepartmental Charges	$62,500	$250,000	$270,000	$20,000	92.59%
Interest Revenue	$1	$18	-	($18)	0.00%
Other Revenue	$7,608	$55,275	$138,886	$83,611	39.80%
Total Revenues	**$191,359**	**$830,804**	**$408,886**	**($421,918)**	**203.19%**
Expenditures					
Salaries	$1,051	$10,239	($276,000)	($286,239)	-3.71%
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	$53,625	$53,625	-	100.00%
Grants	$32,500	$1,032,004	$1,032,004	-	100.00%
Other Expenses	$3,775	$764,952	$467,082	($297,870)	163.77%
Total Operating Expenditures	**$41,795**	**$2,044,910**	**$1,490,583**	**($554,327)**	**137.19%**
Capital Outlay					
Total Expenditures	**$41,795**	**$2,044,910**	**$1,490,583**	**($554,327)**	**137.19%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**$149,564**	**($1,214,106)**	**($1,066,697)**	**$147,409**	**113.82%**

Equity:

Attachment: Feb Fin Comm - Non Departmental Rpt - Dec 2021 (Fin Dpt)

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Twelve Months Ending Friday, December 31, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	-	$8,665,067	-	($8,665,067)	0.00%
Total Revenues	**-**	**$8,665,067**	**-**	**($8,665,067)**	**0.00%**
Expenditures					
Other Expenses	$2,653	$21,243	-	($21,243)	0.00%
Total Operating Expenditures	**$2,653**	**$21,243**	**-**	**($21,243)**	**0.00%**
Capital Outlay					
Total Expenditures	**$2,653**	**$21,243**	**-**	**($21,243)**	**0.00%**
Net Increase (Decrease)	**($2,653)**	**$8,643,824**	**-**	**($8,643,824)**	**0.00%**

Equity:

Attachment: Feb Fin Comm - County American Rescue Plan Act Rpt - Dec 2021 (Fin Dpt)

Ozaukee County Committee Report

General Fund County Administrator

For the Twelve Months Ending Friday, December 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	$80	$81	-	($81)	0.00%
Total Revenues	**$80**	**$81**	**-**	**($81)**	**0.00%**
Expenditures					
Salaries	$12,869	$111,674	$110,968	($706)	100.64%
Fringe Benefits	$1,844	$39,071	$35,172	($3,899)	111.09%
Travel/Training	-	-	$1,925	$1,925	0.00%
Supplies	-	$2,550	$1,975	($575)	129.11%
Purchased Services	$51	$622	$900	$278	69.11%
Interdepartment Charges	$1,169	$14,265	$14,182	($83)	100.59%
Other Expenses	-	$3,500	$500	($3,000)	700.00%
Total Operating Expenditures	**$15,933**	**$171,682**	**$165,622**	**($6,060)**	**103.66%**
Capital Outlay					
Total Expenditures	**$15,933**	**$171,682**	**$165,622**	**($6,060)**	**103.66%**
Net Increase (Decrease)	**($15,853)**	**($171,601)**	**($165,622)**	**$5,979**	**103.61%**

Equity:

Attachment: Feb Fin Comm - County Administrator Rpt - Dec 2021 (Fin Dpt)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Twelve Months Ending Friday, December 31, 2021

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2021 YTD Actual	2021 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	$23,550	$213,969	$215,991	$2,022	99.06%
Fringe Benefits	$3,362	$51,173	$60,029	$8,856	85.25%
Travel/Training	-	-	$5,000	$5,000	0.00%
Supplies	-	$575	$3,525	$2,950	16.31%
Other Expenses	-	$2,372	$1,000	($1,372)	237.20%
Total Operating Expenditures	**$26,912**	**$268,089**	**$285,545**	**$17,456**	**93.89%**
Capital Outlay					
Total Expenditures	**$26,912**	**$268,089**	**$285,545**	**$17,456**	**93.89%**
Net Increase (Decrease)	**($26,912)**	**($268,089)**	**($285,545)**	**($17,456)**	**93.89%**

Equity:

Ozaukee County Committee Report

General Fund Finance Department

For the Twelve Months Ending Friday, December 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	-	$187,733	$97,500	($90,233)	192.55%
Total Revenues	**-**	**$187,733**	**$97,500**	**($90,233)**	**192.55%**
Expenditures					
Salaries	$83,677	$721,424	$708,728	($12,696)	101.79%
Fringe Benefits	$11,854	$243,023	$206,251	($36,772)	117.83%
Travel/Training	$259	$3,687	$8,200	$4,513	44.96%
Supplies	$2,724	$8,691	$39,755	$31,064	21.86%
Purchased Services	($42,853)	$10,096	$19,750	$9,654	51.12%
Interdepartment Charges	$2,261	$26,913	$27,410	$497	98.19%
Other Expenses	$1,441	$2,123	$500	($1,623)	424.60%
Total Operating Expenditures	**$59,363**	**$1,015,957**	**$1,010,594**	**($5,363)**	**100.53%**
Capital Outlay					
Total Expenditures	**$59,363**	**$1,015,957**	**$1,010,594**	**($5,363)**	**100.53%**
Net Increase (Decrease)	**($59,363)**	**($828,224)**	**($913,094)**	**($84,870)**	**90.71%**

Equity:

Attachment: Feb Fin Comm - Finance Dept Rpt - Dec 2021 (Fin Dpt)

Ozaukee County Committee Report
Summary of All Units
For the One Month Ending Monday, January 31, 2022
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$2,973,769	$2,973,769	$31,847,098	$28,873,329	9.34%
Intergovernmental Revenues	$585,314	$585,314	$16,745,701	$16,160,387	3.50%
Public Charges for Services	$1,734,865	$1,734,865	$24,918,854	$23,183,989	6.96%
Intergovernmental Charges	$359,336	$359,336	$7,180,603	$6,821,267	5.00%
Interdepartmental Charges	$135,401	$135,401	$4,438,452	$4,303,051	3.05%
Fines/Forfeitures/Penalties	$11,374	$11,374	$231,300	$219,926	4.92%
Licenses & Permits	$16,896	$16,896	$892,780	$875,884	1.89%
Interest Revenue	($59,043)	($59,043)	$403,050	$462,093	-14.65%
Other Revenue	$102,926	$102,926	$3,816,305	$3,713,379	2.70%
Total Revenues	**$5,860,838**	**$5,860,838**	**$90,474,143**	**$84,613,305**	**6.48%**
Expenditures					
Salaries	$1,530,615	$1,530,615	$36,584,608	$35,053,993	4.18%
Fringe Benefits	$1,380,778	$1,380,778	$13,379,352	$11,998,574	10.32%
Travel/Training	$18,731	$18,731	$528,348	$509,617	3.55%
Supplies	$612,062	$612,062	$8,881,128	$8,269,066	6.89%
Purchased Services	$605,449	$605,449	$15,447,677	$14,842,228	3.92%
Interdepartment Charges	$43,200	$43,200	$3,912,306	$3,869,106	1.10%
Depreciation	-	-	$2,959,888	$2,959,888	0.00%
Debt Service	-	-	$1,736,393	$1,736,393	0.00%
Grants	$800,132	$800,132	$1,572,248	$772,116	50.89%
Other Expenses	$654,326	$654,326	$2,802,065	$2,147,739	23.35%
Total Operating Expenditures	**$5,645,293**	**$5,645,293**	**$87,804,013**	**$82,158,720**	**6.43%**
Capital Outlay					
Project Fund	$26,503	$26,503	$739,190	$712,687	3.59%
Equipment & Furniture	$70,612	$70,612	$2,043,500	$1,972,888	3.46%
Buildings & Land	$3,057	$3,057	$1,478,600	$1,475,543	0.21%
Contra	-	-	($501,000)	($501,000)	0.00%
Total Capital Outlay	**$100,172**	**$100,172**	**$3,760,290**	**$3,660,118**	**2.66%**
Total Expenditures	**$5,745,465**	**$5,745,465**	**$91,564,303**	**$85,818,838**	**6.27%**
Other Finance (Sources)	($832,376)	($832,376)	($1,404,543)	($572,167)	59.26%
Other Finance Uses	$832,376	$832,376	$832,376	-	100.00%
Net Other Financing Sources/Uses	**-**	**-**	**($572,167)**	**($572,167)**	**0.00%**
Net Increase (Decrease)	**$115,373**	**$115,373**	**($517,993)**	**($633,366)**	**-22.27%**

Equity:

Attachment: Feb Fin Comm - Countywide Rpt - Jan 2022 (Fin Dpt)

Ozaukee County Committee Report

Summary of All General Fund Units

For the One Month Ending Monday, January 31, 2022
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$871,386	$871,386	$20,541,179	$19,669,793	4.24%
Intergovernmental Revenues	$135,101	$135,101	$3,890,170	$3,755,069	3.47%
Public Charges for Services	$235,872	$235,872	$2,354,185	$2,118,313	10.02%
Intergovernmental Charges	$31,105	$31,105	$260,275	$229,170	11.95%
Interdepartmental Charges	$11,032	$11,032	$468,186	$457,154	2.36%
Fines/Forfeitures/Penalties	$11,374	$11,374	$225,000	$213,626	5.06%
Licenses & Permits	$9,181	$9,181	$129,500	$120,319	7.09%
Interest Revenue	($73,309)	($73,309)	$403,050	$476,359	-18.19%
Other Revenue	$61,274	$61,274	$584,731	$523,457	10.48%
Total Revenues	**$1,293,016**	**$1,293,016**	**$28,856,276**	**$27,563,260**	**4.48%**
Expenditures					
Salaries	$589,812	$589,812	$14,351,428	$13,761,616	4.11%
Fringe Benefits	$567,588	$567,588	$5,378,431	$4,810,843	10.55%
Travel/Training	$5,302	$5,302	$214,147	$208,845	2.48%
Supplies	$302,438	$302,438	$1,602,371	$1,299,933	18.87%
Purchased Services	$231,777	$231,777	$3,767,010	$3,535,233	6.15%
Interdepartment Charges	$63,626	$63,626	$1,044,454	$980,828	6.09%
Grants	$780,695	$780,695	$1,285,324	$504,629	60.74%
Other Expenses	$527,466	$527,466	$759,861	$232,395	69.42%
Total Operating Expenditures	**$3,068,704**	**$3,068,704**	**$28,403,026**	**$25,334,322**	**10.80%**
Capital Outlay					
Equipment & Furniture	-	-	$395,250	$395,250	0.00%
Buildings & Land	-	-	$219,000	$219,000	0.00%
Total Capital Outlay	**-**	**-**	**$614,250**	**$614,250**	**0.00%**
Total Expenditures	**$3,068,704**	**$3,068,704**	**$29,017,276**	**$25,948,572**	**10.58%**
Other Finance (Sources)	($146,000)	($146,000)	($161,000)	($15,000)	90.68%
Net Other Financing Sources/Uses	**($146,000)**	**($146,000)**	**($161,000)**	**($15,000)**	**90.68%**
Net Increase (Decrease)	**($1,629,688)**	**($1,629,688)**	**-**	**$1,629,688**	**0.00%**

Equity:

Attachment: Feb Fin Comm - General Fund Rpt - Jan 2022 (Fin Dpt)

Ozaukee County Committee Report
General Fund Non Departmental
For the One Month Ending Monday, January 31, 2022
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Interdepartmental Charges	-	-	$270,000	$270,000	0.00%
Interest Revenue	$1	$1	-	($1)	0.00%
Other Revenue	$121	$121	$138,886	$138,765	0.09%
Total Revenues	**$122**	**$122**	**$408,886**	**$408,764**	**0.03%**
Expenditures					
Salaries	$3,658	$3,658	($326,000)	($329,658)	-1.12%
Fringe Benefits	-	-	$173,000	$173,000	0.00%
Travel/Training	-	-	$24,714	$24,714	0.00%
Supplies	$16,489	$16,489	$16,158	($331)	102.05%
Purchased Services	$4,469	$4,469	$53,625	$49,156	8.33%
Grants	$780,542	$780,542	$1,072,824	$292,282	72.76%
Other Expenses	$506,172	$506,172	$460,645	($45,527)	109.88%
Total Operating Expenditures	**$1,311,330**	**$1,311,330**	**$1,474,966**	**$163,636**	**88.91%**
Capital Outlay					
Total Expenditures	**$1,311,330**	**$1,311,330**	**$1,474,966**	**$163,636**	**88.91%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($1,311,208)**	**($1,311,208)**	**($1,051,080)**	**$260,128**	**124.75%**

Equity:

Attachment: Feb Fin Comm - Non Departmental Rpt - Jan 2022 (Fin Dpt)

Ozaukee County Committee Report

General Fund County Administrator

For the One Month Ending Monday, January 31, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	$4,446	$4,446	$115,024	$110,578	3.87%
Fringe Benefits	$4,114	$4,114	$36,016	$31,902	11.42%
Travel/Training	-	-	$1,425	$1,425	0.00%
Supplies	$1,462	$1,462	$1,975	$513	74.03%
Purchased Services	$66	$66	$900	$834	7.33%
Interdepartment Charges	$1,216	$1,216	$14,706	$13,490	8.27%
Other Expenses	$110	$110	$500	$390	22.00%
Total Operating Expenditures	**$11,414**	**$11,414**	**$170,546**	**$159,132**	**6.69%**
Capital Outlay					
Total Expenditures	**$11,414**	**$11,414**	**$170,546**	**$159,132**	**6.69%**
Net Increase (Decrease)	**($11,414)**	**($11,414)**	**($170,546)**	**($159,132)**	**6.69%**

Equity:

Ozaukee County Committee Report
General Fund Finance Department
For the One Month Ending Monday, January 31, 2022
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	-	-	$120,000	$120,000	0.00%
Total Revenues	**-**	**-**	**$120,000**	**$120,000**	**0.00%**
Expenditures					
Salaries	$28,890	$28,890	$742,804	$713,914	3.89%
Fringe Benefits	$27,879	$27,879	$243,513	$215,634	11.45%
Travel/Training	$1,025	$1,025	$8,200	$7,175	12.50%
Supplies	$2,339	$2,339	$39,955	$37,616	5.85%
Purchased Services	$181	$181	$12,900	$12,719	1.40%
Interdepartment Charges	$2,527	$2,527	$28,458	$25,931	8.88%
Other Expenses	$480	$480	$500	$20	96.00%
Total Operating Expenditures	**$63,321**	**$63,321**	**$1,076,330**	**$1,013,009**	**5.88%**
Capital Outlay					
Total Expenditures	**$63,321**	**$63,321**	**$1,076,330**	**$1,013,009**	**5.88%**
Net Increase (Decrease)	**($63,321)**	**($63,321)**	**($956,330)**	**($893,009)**	**6.62%**

Equity:

Attachment: Feb Fin Comm - Finance Dept Rpt - Jan 2022 (Fin Dpt)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the One Month Ending Monday, January 31, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	$8,861	$8,861	$210,448	$201,587	4.21%
Fringe Benefits	$4,014	$4,014	$58,183	$54,169	6.90%
Travel/Training	-	-	$3,000	$3,000	0.00%
Supplies	-	-	$3,825	$3,825	0.00%
Other Expenses	-	-	$1,000	$1,000	0.00%
Total Operating Expenditures	**$12,875**	**$12,875**	**$276,456**	**$263,581**	**4.66%**
Capital Outlay					
Total Expenditures	**$12,875**	**$12,875**	**$276,456**	**$263,581**	**4.66%**
Net Increase (Decrease)	**($12,875)**	**($12,875)**	**($276,456)**	**($263,581)**	**4.66%**

Equity:

Attachment: Feb Fin Comm - Budget Project Mgmt Rpt - Jan 2022 (Fin Dpt)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **February 24, 2022**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

Benefits
We had representatives from both North Shore bank and Wisconsin Deferred Compensation (Empower) onsite at Lasata, Justice Center and the Administration building on February 2nd and February 3rd. Each representative scheduled one-on-one meetings with employees who were interested in learning about or enrolling in one or both of our deferred compensation plans. The deferred compensation representatives will be onsite again this year in May and October.

Salary Study

Carlson Dettmann Consulting held an informational kick-off meeting for County employees on Tuesday, February 15, 2022. The meeting was held on Zoom and approximately 130 employees attended. An overview of the salary study process was provided as well as an opportunity for employees to ask questions. Next steps in the study are determining comparable communities and employees completing job description questionnaires.

ATTACHMENTS:

- Human Resources December 2021 (PDF)
- Human Resources January 2022 (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

For the Twelve Months Ending Friday, December 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	$27,987	$229,433	$242,096	$12,663	94.77%
Fringe Benefits	$3,680	$81,204	$98,148	$16,944	82.74%
Travel/Training	-	$3,252	$2,200	($1,052)	147.82%
Supplies	$2,398	$22,990	$22,850	($140)	100.61%
Purchased Services	$2,967	$45,542	$35,200	($10,342)	129.38%
Interdepartment Charges	$949	$12,359	$11,879	($480)	104.04%
Other Expenses	$2,203	$9,631	$2,000	($7,631)	481.55%
Total Operating Expenditures	**$40,184**	**$404,411**	**$414,373**	**$9,962**	**97.60%**
Capital Outlay					
Total Expenditures	**$40,184**	**$404,411**	**$414,373**	**$9,962**	**97.60%**
Net Increase (Decrease)	**($40,184)**	**($403,821)**	**($414,373)**	**($10,552)**	**97.45%**

Equity:

Attachment: Human Resources December 2021 (HR Department Report)

Ozaukee County Committee Report

General Fund Department Human Resources

For the One Month Ending Monday, January 31, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	$9,623	$9,623	$232,214	$222,591	4.14%
Fringe Benefits	$9,557	$9,557	$89,535	$79,978	10.67%
Travel/Training	$775	$775	$2,200	$1,425	35.23%
Supplies	$888	$888	$22,850	$21,962	3.89%
Purchased Services	$462	$462	$38,900	$38,438	1.19%
Interdepartment Charges	$994	$994	$12,272	$11,278	8.10%
Other Expenses	$172	$172	$2,000	$1,828	8.60%
Total Operating Expenditures	**$22,471**	**$22,471**	**$399,971**	**$377,500**	**5.62%**
Capital Outlay					
Total Expenditures	**$22,471**	**$22,471**	**$399,971**	**$377,500**	**5.62%**
Net Increase (Decrease)	**($22,471)**	**($22,471)**	**($399,971)**	**($377,500)**	**5.62%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**February 24, 2022**
DEPARTMENT:	**Administrator**
DIRECTOR:	**Jason Dzwinel**
PREPARER:	**Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- 2021-2022 IT Financials (1)(PDF)

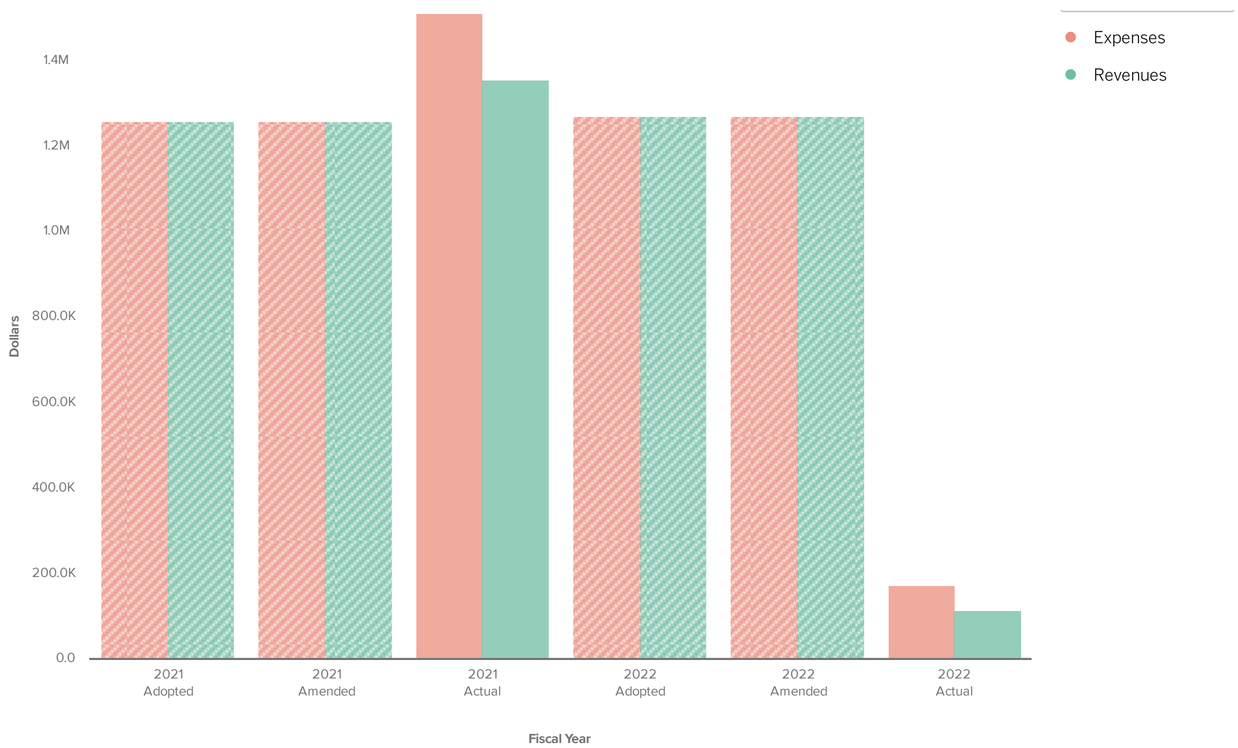
Radio Services and IT Financials

February Finance Committee

IT Financials

Expand All	2021 Adopted	2021 Amended	2021 Actual	2022 Adopted	2022 Amended	2022 Actual
Revenues	$ 1,259,826	$ 1,259,826	$ 1,355,260	$ 1,270,502	$ 1,270,502	$ 113,468
Expenses	1,259,826	1,259,826	1,509,760	1,270,502	1,270,502	172,940
Purchased Services	679,364	679,364	841,432	689,364	689,364	104,124
Purchased Services	679,364	679,364	841,432	689,364	689,364	104,124
Service Contracts	404,889	404,889	460,137	404,889	404,889	67,311
Telephone	160,000	160,000	235,716	170,000	170,000	29,160
Maintenance Contracts	73,475	73,475	79,547	73,475	73,475	7,653
Consulting Services	40,000	40,000	66,032	40,000	40,000	0
Equipment Repairs and Maintenance	1,000	1,000	0	1,000	1,000	0
Salaries & Fringe Benefits	560,912	560,912	649,191	558,588	558,588	68,724
Other	560,912	560,912	649,191	558,588	558,588	68,724
Regular Salaries & Wages	358,402	358,402	365,640	371,739	371,739	28,688
Health Insurance	99,114	99,114	111,189	104,289	104,289	23,628
Overtime	50,000	50,000	108,281	28,579	28,579	10,671
Retirement	24,192	24,192	31,939	24,163	24,163	2,671
Social Security Tax	21,964	21,964	24,185	22,718	22,718	2,382
Medicare Tax	5,197	5,197	6,487	5,390	5,390	557
Disability Insurance	1,469	1,469	888	1,115	1,115	79
Life Insurance	573	573	582	595	595	48
Supplies under $5,000	12,900	12,900	17,811	15,900	15,900	90
Travel/Mileage/Conference&Meetings	6,250	6,250	1,291	6,250	6,250	0
Interdepartmental Charges	200	200	35	200	200	2
Other Expenses	200	200	0	200	200	0
Revenues Less Expenses	$ 0	$ 0	$ -154,500	$ 0	$ 0	$ -59,472

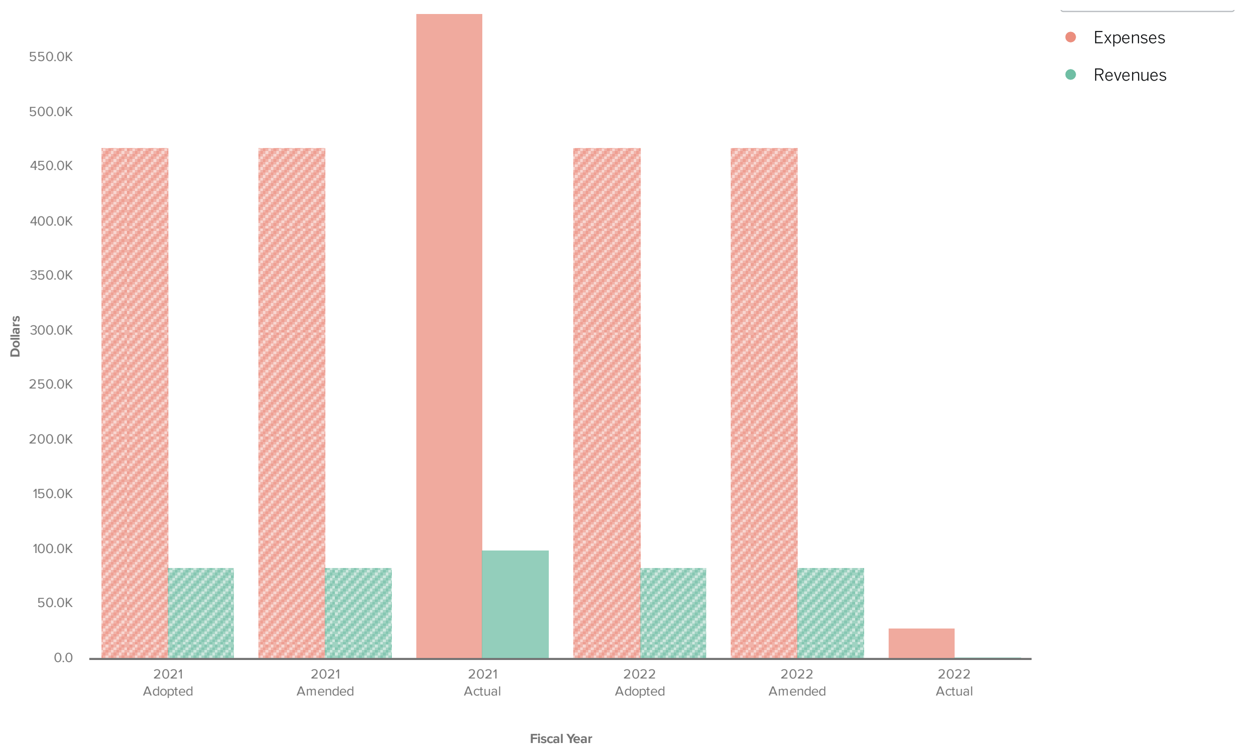
IT Financials



Radio Services Financials

Collapse All	2021 Adopted	2021 Amended	2021 Actual	2022 Adopted	2022 Amended	2022 Actual
▿ Revenues	$ 83,370	$ 83,370	$ 100,301	$ 83,370	$ 83,370	$ 2,173
▾ Other (Donations/One-time/Misc)	83,370	83,370	100,301	83,370	83,370	2,173
Rental of County Property	83,370	83,370	100,300	83,370	83,370	2,173
Discounts Taken	0	0	1	0	0	0
▾ Expenses	468,222	468,222	590,087	468,222	468,222	28,420
▸ Purchased Services	288,411	288,411	426,577	284,414	284,414	18,468
▸ Salaries & Fringe Benefits	118,506	118,506	115,206	122,111	122,111	9,100
▸ Supplies under $5,000	45,100	45,100	22,581	45,100	45,100	0
▸ Interdepartmental Charges	12,923	12,923	9,895	13,316	13,316	851
▸ Equipment & Software	0	0	14,514	0	0	0
▸ Travel/Mileage/Conference&Meetings	2,500	2,500	0	2,500	2,500	0
▸ Other Expenses	782	782	1,314	782	782	0
Revenues Less Expenses	$ -384,852	$ -384,852	$ -489,786	$ -384,852	$ -384,852	$ -26,247

Radio Services Financials



OpenGov

Add links

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **February 24, 2022**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer Report February 2022 (PDF)

TREASURER'S REPORT
FINANCE COMMITTEE
FEBRUARY 2022
REPORTING PERIOD: January, 2022

CASH

Cash ending January is up $ **10,249,591** from last January:

Cash 2022,	$ **40,916,141**	2021,	$ **30,666,550**	**Increase of**	$	**10,249,590.50**	***33.42%***

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 January:

January 2022,	$ **27,225**	2021,	$ **23,129**	**Increase of**	$	**4,096.49**	***17.71%***
Budget 2022,	$ **285,000**	2021,	$ **270,000**	**Budget/Actual 2022**			***9.55%***

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 January:

January 2022,	$ **(75,636)**	2021,	$ **8,672**	**Decrease of**	$	**(84,308.49)**	***-972.19%***
Budget 2022,	$ **280,000**	2021,	$ **230,000**	**Budget/Actual 2022**			***-27.01%***

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:

November 2022,	$ **9,684,452**	2021,	$ **8,771,892**	**Increase of**	$	**912,560.77**	***10.40%***
Budget 2022,	$ **9,106,921**	2021,	$ **9,106,921**	**Budget/Actual 2022**			***106.34%***

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:

2022	$ **564,610**	2021,	$ **652,981**	**Decrease of**	$	**(88,371.53)**	***-13.53%***

Number of delinquent parcels:

2022	**154**	2021,	**160**	**Decrease of**		**-6**	***-3.75%***

The certificate balance is all delinquent outstanding real estate taxes.
Tax Certificate reports: see pages 5 and 6:

FORECLOSURES

As of 2/16/2022, there are 9 parcels entered into the 2018 tax foreclosure process. The process has begun, with title letter reports being orderd 11/2/2022. All parcel owners have been notifed in writing of the process and what to do to be removed from tax foreclosure. The list of remaining parcels eligible for tax foreclosure has been tendered to Corporation Counsel's office for filing with the Circuit Court.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance January 1, 2022			$	67,016.62
Receipts:				
Transfers from Money Market #2	$	4,880,754.12		
Void and Stop Payments	$	41,796.74		
PWSB Credit Ck #534707	$	1,823.80		
Total Monthly Receipts			$	4,924,374.66
Total Balance & Receipts			$	4,991,391.28
Disbursements:				
County Orders (534672-535391)	$	(2,870,192.02)		
Wire Transfers (wt#3418, 3420-3433, 3435)	$	(2,087,238.80)		
ACH Transfers	$	(26,136.94)		
PWSB Error in check Posting Ck #534707	$	(1,823.80)		
Total Monthly Disbursements			$	(4,985,391.56)
MAIN CHECKBOOK Balance January 31, 2022			**$**	**5,999.72**
BANK RECONCILIATION:				
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:				
Balance as Per Statement	$	1,461,149.01		
Outstanding County Checks	$	(1,455,149.29)		
MAIN CHECKBOOK Balance January 31, 2022			**$**	**5,999.72**

MONEY MARKET #1 CHECKBOOK

Balance January 1, 2022			$	28,027.33
Receipts:				
Department Direct Deposit Receipts	$	1,719,908.77		
Real Estate Tax Receipts, Electronic	$	17,486.71		
Tax Settlement Receipts	$	8,876,658.05		
Transfer from POOL Account	$	2,620,000.00		
Transfers from Commerce State Bank, MM	$	138.01		
Piper Sandler LCC Good Faith Deposit	$	134,200.00		
Transfer from BMO Harris, Savings	$	-		
Interest Earnings	$	1.31		
Total Monthly Receipts			$	13,368,392.85
Total Balance & Receipts			$	13,396,420.18
Disbursements:				
Transfers to Money Market #2	$	(13,361,223.27)		
Point and Pay Refunds and Fees (DHS and Transit)	$	(8,390.59)		
NSF & Bank Adjustments	$	(1,667.00)		
Total Monthly Disbursements			$	(13,371,280.86)
MONEY MARKET #1 CHECKBOOK Balance January 31, 2022			**$**	**25,139.32**
BANK RECONCILIATION:				
PORT WASHINGTON STATE BANK MONEY MARKET #1 CHECKBOOK:				
Balance as Per Statement	$	25,001.31		
Deposit in Transit	$	138.01		
MONEY MARKET #1 CHECKBOOK Balance January 31, 2022 (0.06%)APY			**$**	**25,139.32**

MONEY MARKET #2 CHECKBOOK

Balance January 1, 2022				11,827,342.39
Receipts:				
Department Receipts	$	1,616,666.98		
Real Estate Tax Receipts	$	116,004.87		
Tax Settlement Receipts	$	1,260,400.12		
PWSB Check Scan Credit	$	60.00		
Home Consortium	$	275.00		
RLF Payments	$	14,037.96		
NSF Reimbursements	$	120.00		
Transfer from GO 2019	$	254,985.42		
Transfers from Money Market #1	$	13,361,223.27		
Transfers from Register of Deeds	$	207,239.25		
Transfer from GO 2021	$	388,234.90		
Transfer from PWSB P/R	$	-		
Interest Earnings	$	2,618.99		
Total Monthly Receipts			$	17,221,866.76
Total Balance & Receipts			$	29,049,209.15
Disbursements:				
Transfers to Main Checkbook	$	(4,880,754.12)		
Transfers to Payroll Checkbook	$	(1,880,769.58)		
Transfers to Treasurer Petty Cash	$	-		
PWSB Check Scan Debit	$	(60.00)		
NSF Tax Payments	$	(90.00)		
NSF Departmental Receipts	$	-		
Total Monthly Disbursements			$	(6,761,673.70)
MONEY MARKET #2 Balance January 31, 2022			**$**	**22,287,535.45**

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

Balance as Per Statement	$	22,287,535.45		
Deposit in Transit	$	-		
MONEY MARKET #2 CHECKBOOK Balance January 31, 2022 (0.16%)APY			**$**	**22,287,535.45**

PAYROLL CHECKBOOK

Balance January 1, 2022			$	-
Receipts:				
Transfers from Money Market #2	$	1,880,769.58		
Returned Direct Deposit ACH/Reimburse	$	1,200.24		
Void and Stop Payments	$	-		
Total Monthly Receipts			$	1,881,969.82
Total Balance & Receipts			$	1,881,969.82
Disbursements:				
Salary Orders(#441497-441502)	$	(4,803.41)		
Salary Direct Deposit (#322228-323529)	$	(1,876,770.07)		
Transfer to MM2	$	-		
Transfer to Petty Cash	$	-		
Bank Fees Deposit Slips	$	-		
Total Monthly Disbursements			$	(1,881,573.48)
PAYROLL Balance January 31, 2022			**$**	**396.34**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	3,709.59		
Outstanding Payroll Checks	$	(3,313.25)		
PAYROLL CHECKBOOK Balance January 31, 2022			**$**	**396.34**

REVENUE	2021		2021 ANNUAL BUDGET	
Interest Investments	(75,636.49)	$	280,000	(January)
Curlers Building Maint	5.11		-	(January)
Interest Go Bond 2019	6.10			(January)
Interest Go Bond 2021	203.13			(January)
Interest Health Care Trust	1.25		-	(January)
Interest Veteran's Memorial Trust	1.03		50	(January)
Interest Transit Trust Fund	11.57		0	(January)
Interest on Delinquent Taxes	17,627.08		190,000	(January)
Penalty on Delinquent Taxes	9,598.41		95,000	(January)
Sales Tax General Fund	9,684,452.00		9,106,921	(November)
Use Value Penalty Tax	-		25,000	(January)
	-			

INVESTMENTS	BALANCE	RATES	
Commerce State Bank, Savings (General Fund)	649,985.00	0.25%	(January) APY
Commerce State Bank, CD (General Fund)	-	0.00%	(January) APY
Cornerstone Bank (General Fund)	853,490.90	0.06%	(January) APY
DANA, Federal Securities (General Fund)	15,102,335.96	-0.51%	(January) APY
BMO Harris Bank, Money Market (Tax Collection)	647,973.26	0.10%	(January) APY
BMO Harris Bank, CD (General Fund)	-	0.00%	(January) APY
LGIP, Savings (General Fund)	826,060.62	0.07%	(January) APY
PWSB CD (General Fund)	-	0.00%	(January) APY
PWSB, Money Market (Curlers Association Building Maint)	100,308.86	0.06%	(January) APY
PWSB Money Market (General Obligation Bond 2019)	6,592.41	0.06%	(January) APY
PWSB Money Market (General Obligation Bond 2021)	3,948,735.81	0.06%	(January) APY
PWSB, Money Market (Health Care Trust)	24,437.87	0.06%	(January) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,226.35	0.06%	(January) APY
PWSB, Money Market (Register of Deeds)	464,445.11	0.06%	(January) APY
PWSB, Money Market (Tax Collection)	34,028.04	0.06%	(January) APY
PWSB, Money Market (Transit Trust Fund)	85,138.82	0.16%	(January) 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

OZAUKEE COUNTY

TAX CERTIFICATE BALANCES

SALE YEAR	2018	%	#Parcels	2019	%	#Parcels	2020	%	#Parcels	2021	%	#Parcels	2022	%	#Parcels
CO LEVY	20,540,242			21,206,722			21,442,377			21,060,771			20,758,332		
JAN	676,323	3.29%	170	677,037	3.19%	157	665,015	3.10%	160	652,981	3.10%	160	564,610	2.72%	154
FEB	635,873	3.10%	*474	632,703	2.98%	*531	592,846	2.76%	*499	582,329	2.76%	588			
MAR	586,924	2.86%	*347	601,824	2.84%	*439	560,118	2.61%	*405	555,446	2.64%	461			
APR	558,714	2.72%	*320	538,294	2.54%	*373	542,472	2.53%	*414	504,160	2.39%	396			
MAY	546,610	2.66%	*288	497,644	2.35%	*338	492,878	2.30%	*388	493,747	2.34%	333			
JUN	530,042	2.58%	*281	456,199	2.15%	*327	450,119	2.10%	*333	437,245	2.08%	298			
JUL	525,435	2.56%	*249	448,987	2.12%	*286	442,269	2.06%	*289	400,444	1.90%	271			
AUG	478,201	2.33%	*304	415,658	1.96%	*332	411,445	1.92%	*356	382,486	1.82%	307			
TAX SALE	722,743	3.52%	287	784,172	3.82%	317	803,850	3.75%	340	669,498	3.18%	291			
SEP	961,463	4.68%	251	1,008,852	4.76%	265	1,039,007	4.85%	282	854,598	4.06%	244			
OCT	824,461	4.01%	207	898,119	4.24%	219	901,856	4.21%	232	777,814	3.69%	208			
NOV	804,985	3.92%	192	849,484	4.01%	203	839,099	3.91%	207	705,494	3.35%	188			
DEC	742,686	3.62%	166	771,905	3.64%	182	768,603	3.58%	179	648,714	3.08%	168			

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.

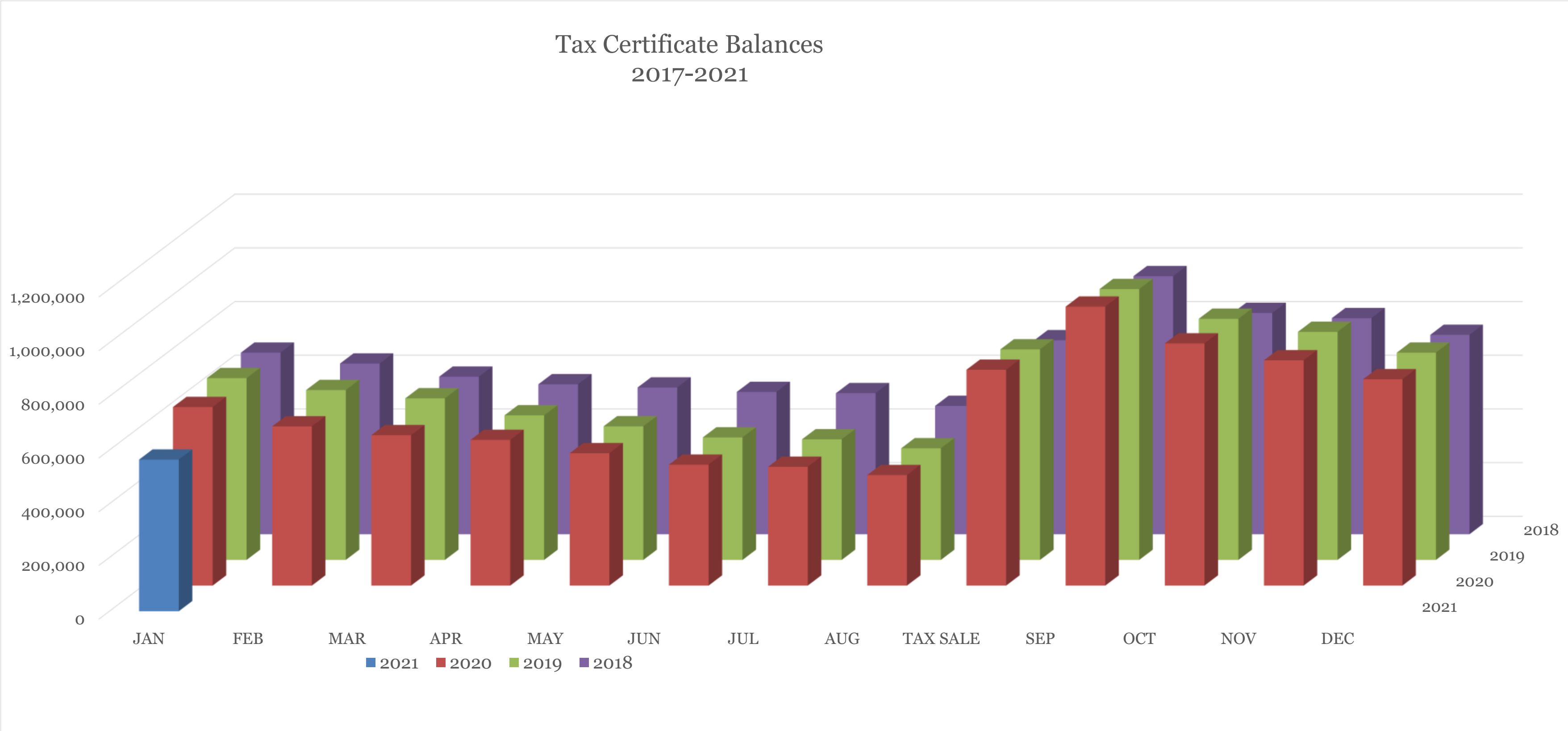
% listed is the % of levy uncollected.

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.


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

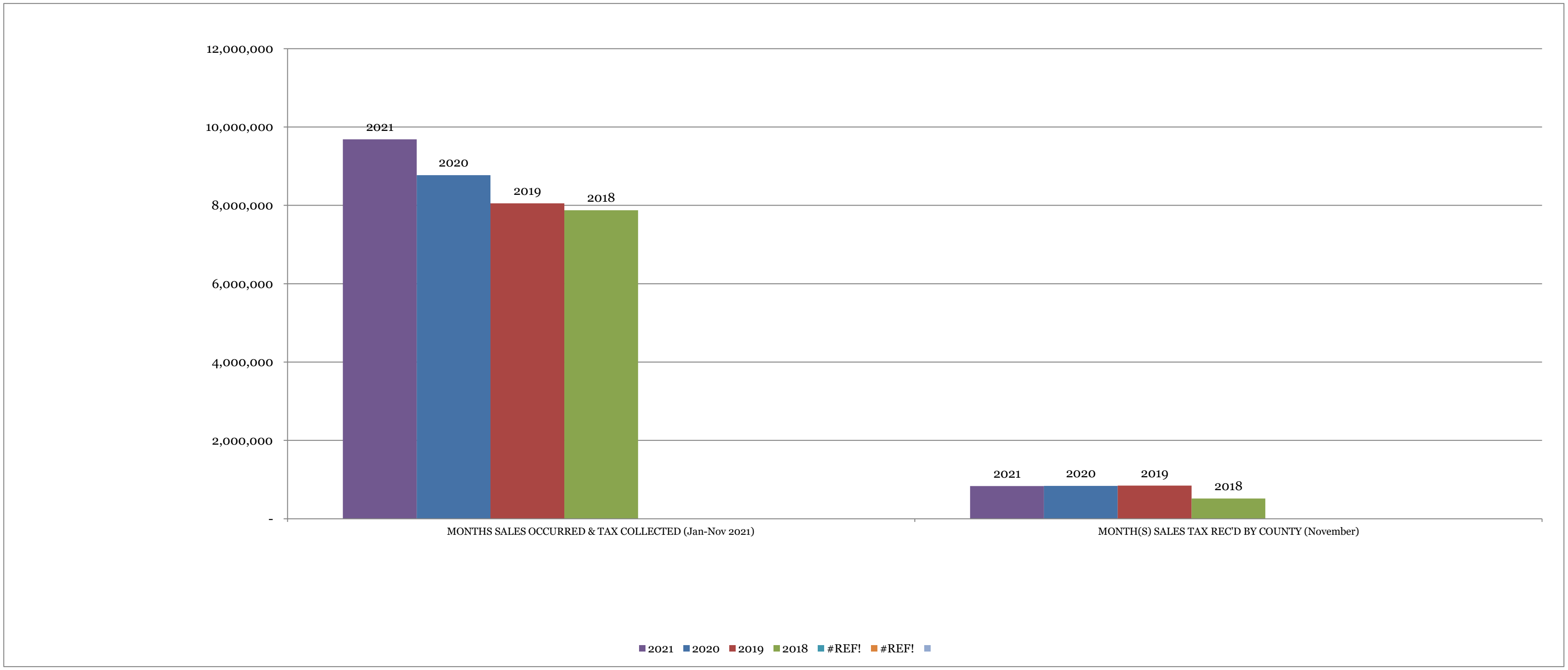
SALES TAX INCOME

MONTH COUNTY RECEIVES SALES TAX MONEY	MONTH SALES OCCURRED AND SALES TAX COLLECTED	2022	2021	2020	2019	2018
January	November	$ 819,968	$ 835,958	$ 840,209	$ 847,021	$ 515,67
February	December		$ 837,361	$ 811,096	$ 835,788	$ 898,67
March	January		$ 709,655	$ 640,248	$ 566,612	$ 541,93
April	February		$ 794,643	$ 676,988	$ 519,868	$ 456,21
May	March		$ 749,818	$ 624,557	$ 796,918	$ 724,70
June	April		$ 942,045	$ 646,382	$ 685,858	$ 744,24
July	May		$ 988,440	$ 836,826	$ 767,577	$ 662,77
August	June		$ 807,042	$ 816,972	$ 927,214	$ 970,61
September	July		$ 1,074,803	$ 817,956	$ 623,068	$ 622,12
October	August		$ 852,524	$ 1,208,946	$ 902,946	$ 767,92
November	September		$ 944,816	$ 730,504	$ 815,601	$ 925,22
December	October		$ 1,000,698	$ 936,555	$ 606,837	$ 612,34
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Nov 2021)			$ 9,684,452	$ 8,771,892	$ 8,052,708	$ 7,875,13
MONTH(S) SALES TAX REC'D BY COUNTY (November)		$ 819,968	$ 835,958	$ 840,209	$ 847,021	$ 515,67
BUDGET		$ 10,100,721	$ 9,106,921	$ 9,106,921	$ 8,656,921	$ 8,276,92

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

SALES TAX INCOME

	2022	2021	2020	2019	2018
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Nov 2021)		9,684,452	$ 8,771,892	$ 8,052,708	$ 7,875,131
MONTH(S) SALES TAX REC'D BY COUNTY (November)		$ 835,958	$ 840,209	$ 847,021	$ 515,672



REVOLVING LOAN FUND UPDATE

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

RLF LOANS	Loan Begin Date	Loan End Date*	Principal Due	Monthly Payment	Paid Through	Most Recent Payment Date**	Payment/Loan Status
107 W Buntrock LLC	July 1, 2014	June 2024	$28,298.84	$904.54	October 2021	1/21/2022	Late
Advanced Mfg. Technologies	January 1, 2013	September 2021	$8,842.51	$935.63	November 2020	02/14/2022	Late
Cheel LLC	February 1, 2018	December 2024	$23,939.23	$647.01	October 2021	1/21/2022	Late
Oldenburg Metal Properties	April 1, 2014	March 2024	$17,969.06	$678.41	December 2021	1/31/2022	Late
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$69,853.45	$975.10	December 2021	1/31/2022	Late
The Bottle Shop	May 1, 2017	October 1, 2023	$14,884.76	$542.91	December 2021	06/09/2021	Late
The Fermentorium	May 1, 2015	July 2025	$35,193.83	$757.79	June 2021	2/16/2022	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 2/16/2022

Ozaukee County Committee Report

General Fund Treasurer

For the One Month Ending Monday, January 31, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$27,773	$27,773	$317,100	$289,327	8.76%
Public Charges for Services	$30	$30	$4,000	$3,970	0.75%
Other Revenue	$528	$528	$20,000	$19,472	2.64%
Total Revenues	**$28,331**	**$28,331**	**$341,100**	**$312,769**	**8.31%**
Expenditures					
Salaries	$8,072	$8,072	$228,820	$220,748	3.53%
Fringe Benefits	$10,644	$10,644	$86,408	$75,764	12.32%
Travel/Training	-	-	$4,700	$4,700	0.00%
Supplies	$32,773	$32,773	$39,135	$6,362	83.74%
Purchased Services	$77	$77	$11,500	$11,423	0.67%
Interdepartment Charges	$2,666	$2,666	$36,442	$33,776	7.32%
Other Expenses	$19	$19	$9,150	$9,131	0.21%
Total Operating Expenditures	**$54,251**	**$54,251**	**$416,155**	**$361,904**	**13.04%**
Capital Outlay					
Total Expenditures	**$54,251**	**$54,251**	**$416,155**	**$361,904**	**13.04%**
Net Increase (Decrease)	**($25,920)**	**($25,920)**	**($75,055)**	**($49,135)**	**34.53%**

Equity: