AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, MARCH 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. February 24, 2022
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corp. Counsel Financial Report
6. **ACTION ITEMS**
   a. Resolution: Increase of Revenue 2022 - Planning & Parks
   b. Resolution: Transfer 50% of 2021 General Fund Surplus to Capital Projects Fund
   c. Wire Transfers #3447 - #3462 and February 2022 Schedule of Vouchers
7. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. County Treasurer
8. **NEXT MEETING DATE**
   MAY 26, 2022 (New Committee)
9. **ADJOURNMENT**

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

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

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary February 24, 2022

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_02242022-3038>

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Corp. Counsel Financial Report

ATTACHMENTS:

- Corp.Counsel.March2022 (PDF)
- CorpCounselDec2021 (PDF)

Ozaukee County Committee Report
General Fund Corporation Counsel
For the Two Months Ending Monday, February 28, 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	$40,150	$61,855	$539,593	$477,738	11.46%
Fringe Benefits	$16,730	$41,042	$205,425	$164,383	19.98%
Travel/Training	$89	$89	$3,000	$2,911	2.97%
Supplies	$84	$230	$11,425	$11,195	2.01%
Purchased Services	$366	$659	$24,250	$23,591	2.72%
Interdepartment Charges	$3,075	$6,496	$106,740	$100,244	6.09%
Other Expenses	$96	$96	$3,150	$3,054	3.05%
Total Operating Expenditures	**$60,590**	**$110,467**	**$893,583**	**$783,116**	**12.36%**
Capital Outlay					
Total Expenditures	**$60,590**	**$110,467**	**$893,583**	**$783,116**	**12.36%**
Net Increase (Decrease)	**($60,590)**	**($110,467)**	**($379,783)**	**($269,316)**	**29.09%**

Equity:

Attachment: Corp.Counsel.March2022 (Corp. Counsel Finance Report for March '22 Mtg.)

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	$46,843	$521,264	$513,210	($8,054)	101.57%
Fringe Benefits	$16,352	$208,409	$205,073	($3,336)	101.63%
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	**$73,180**	**$839,982**	**$862,242**	**$22,260**	**97.42%**
Capital Outlay					
Total Expenditures	**$73,180**	**$839,982**	**$862,242**	**$22,260**	**97.42%**
Net Increase (Decrease)	**$28,613**	**($434,427)**	**($348,442)**	**$85,985**	**124.68%**

Equity:

Attachment: CorpCounselDec2021 (Corp. Counsel Finance Report for March '22 Mtg.)

RESOLUTION NO. (ID # 8571)

INCREASE OF REVENUE 2022 - PLANNING & PARKS

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

Department / Program

	Account Number	Account Name	AMOUNT	AMOUNT
Planning & Parks				
Expense	222-1-01-54106-000	Professional Services	$10,000	
Revenue	222-1-01-42310-000	State Aid - WDNR SWP - WQ LMR Mole		$10,000

Dated at Port Washington, Wisconsin, this 6th day of April 2022.

SUMMARY: Wisconsin Department of Natural Resources Surface Water Planning Grant - $10,000.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**March 3, 2022**
DEPARTMENT:	**Planning and Parks**
DIRECTOR:	**Andrew Struck**
PREPARER:	**Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a Wisconsin Department of Natural Resources Surface Water Planning Grant to Support Water Quality Monitoring Activities on the Little Menomonee River and Creek and Mole Creek in Ozaukee County

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department was awarded a grant from Wisconsin Department of Natural Resources (WDNR) Surface Water Planning (SWP) Grant Program. Specifically, this grant will fund County activities to continue to monitor water quality conditions on the Little Menomonee River and Creek in the City of Mequon and Mole Creek in the Town of Saukville. Water quality monitoring will provide data to establish pre and post construction conditions at the ongoing habitat restoration projects being implemented on both streams and allow for analysis of water quality impacts as a result of restoration activities. This SWP grant will support continuous and grab sample water quality monitoring to determine the effectiveness of stream remeandering and floodplain/wetland restoration as a best management practice to reduce pollutant loads (e.g., Total Maximum Daily Loads - TMDL's). County staff will complete continuous water quality monitoring activities (conductivity, water temperature, water depth, dissolved oxygen, and pH), and grab sample water quality monitoring (E. coli, total phosphorus, orthophosphate, chloride and total suspended solids) according to approved USEPA Quality Assurance Project Plan (QAPP) procedures and methodologies and consistent with Total Maximum Daily Load (TMDL) procedures.

ANALYSIS: The total grant award is $10,000. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of this grant application at its September 2, 2021 meeting (Ayes: Korinek, Holyoke, Ross; Excused: Jobs, Minkel-Dumit) and the Ozaukee County Board of Supervisors approved Resolution 21-31 at its October 6, 2021 meeting (Ayes - 21, Nays - 0, Absent - 5) for the submittal and acceptance of the WDNR SWP grant. The WDNR SWP grant will cover up to 67% of the total project cost up to $10,000. The project match will be provided by a secured National Fish and Wildlife Foundation - Sustain Our Great Lakes (NFWF - SOGL) grant ($14,427) and in-kind staff time, travel and supplies/equipment ($1,544) for a total project cost of $25,971.

FISCAL IMPACT:

Balance Current Year: <u>NONE_(Additional Program Revenue of $10,000)</u>

Next Year's Estimated Cost: <u>NONE</u>

FUNDING SOURCE:

County Levy:

Non-County Levy: X

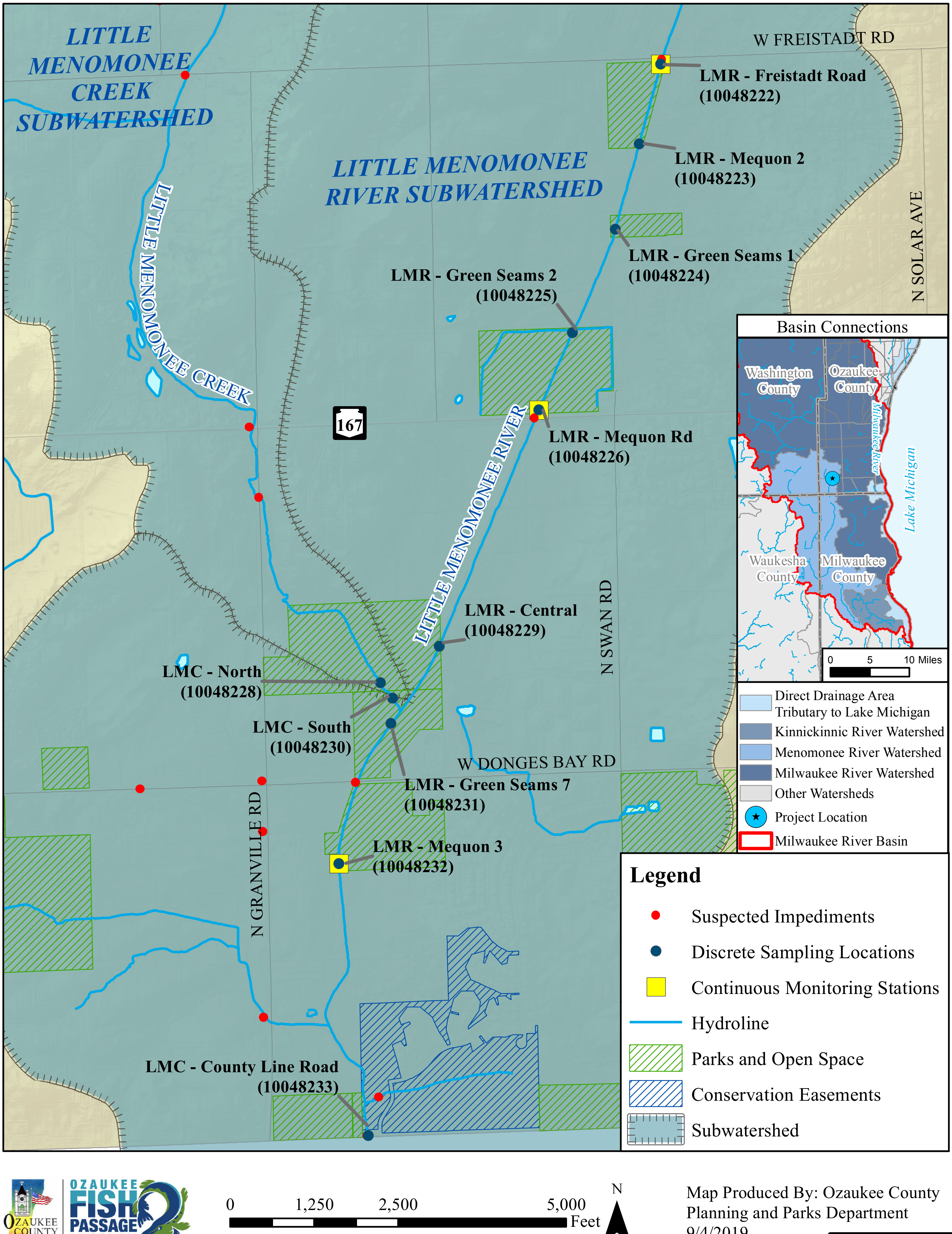
Indicate source: WDNR SWP and NFWF - SOGL grants and in-kind Department staff time, travel and supplies/equipment.

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment (2022 budget) for the Wisconsin Department of Natural Resources Surface Water Planning grant for water quality monitoring activities on Little Menomonee River and Creek and Mole Creek in Ozaukee County in conjunction with large-scale habitat restoration projects.

NATURAL RESOURCES COMMITTEE

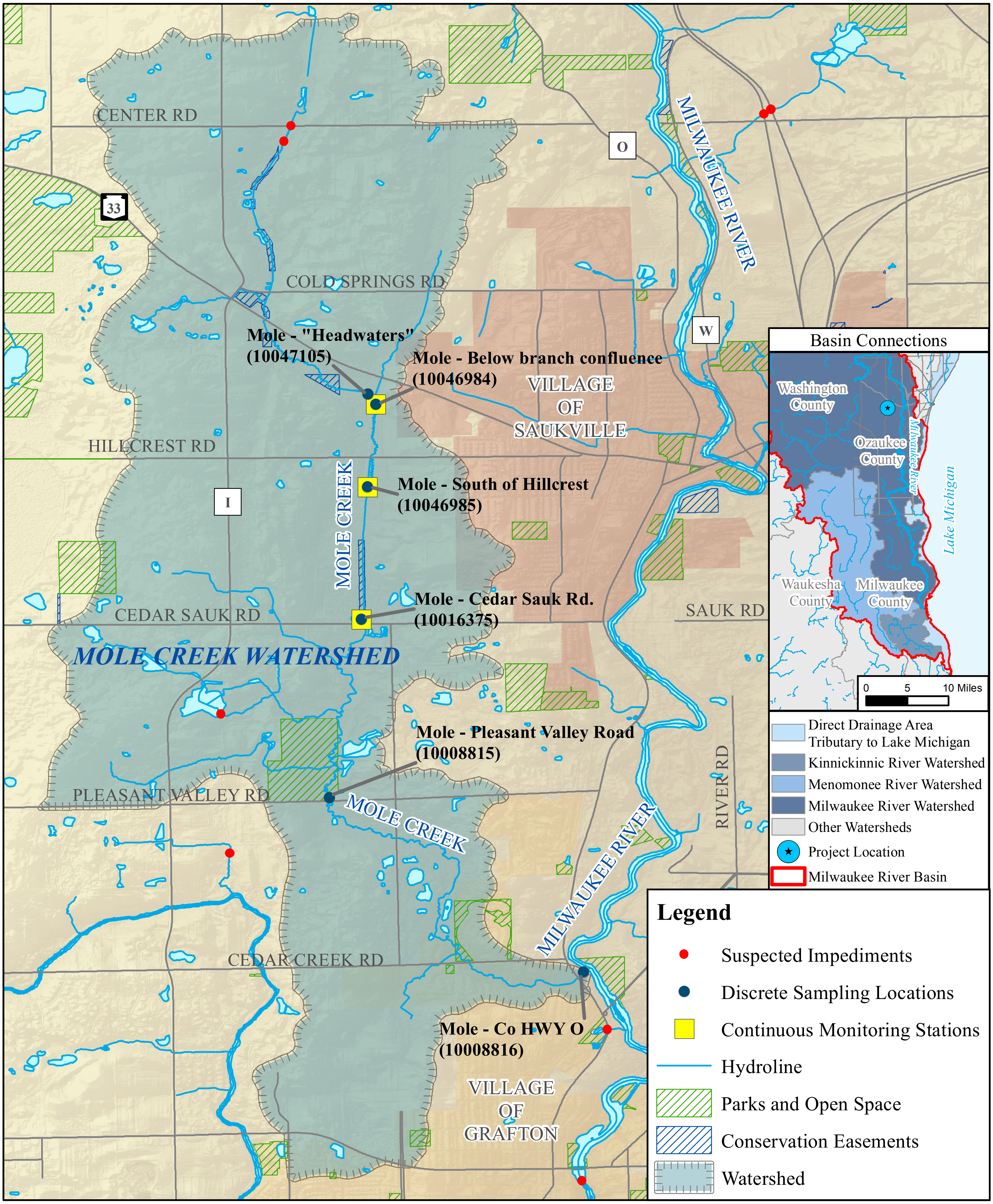
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS] Next: 3/24/2022 8:30 AM**
MOVER:	B. Ross, Supervisor District 19
SECONDER:	N. Minkel-Dumit, Supervisor District 26
AYES:	B. Jobs, R. Holyoke, N. Minkel-Dumit, B. Ross

Little Menomonee River and Creek Water Quality Sampling Locations



Map Produced By: Ozaukee County Planning and Parks Department
9/4/2019

Mole Creek Water Quality Sampling Locations



Map Produced By: Ozaukee County Planning and Parks Department
9/4/2019

Attachment: Planning & Parks (INC REV)

RESOLUTION NO. (ID # 8604)

TRANSFER 50% OF 2021 GENERAL FUND SURPLUS TO CAPITAL PROJECTS FUND

RESOLVED, by the Ozaukee County Board of Supervisors, that funds be transferred from the General Fund as follows:

Department / Program	Account Number	Account Name	AMOUNT	AMOUNT
Finance				
Expense	101-0-00-81100-401	Operating Transfer from the General Fund	$953,044	
Revenue	401-1-01-71100-101	Operating Transfer to Capital Projects Admin		$953,044

Dated at Port Washington, Wisconsin, this 6th day of April 2022.

SUMMARY: Transfer 50% of 2021 General Fund Surplus to Capital Projects Fund.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Transfer 50% of 2021 General Fund Surplus to Capital Projects Fund

BACKGROUND & ANALYSIS:

ACTION:

Increase Levy: 0.00

Reduce Levy: 0.00

Levy Impact: 0.00

Expense Accounts: 101-0-00-81100-401

Funding Source: General Fund

TAX LEVY ANALYSIS:

Policy to fund Capital Projects - At year-end fifty percent of the General Fund's net increase shall be transferred to the Capital Projects Fund in the next fiscal year. This transfer is to support Capital Projects without increasing the Tax Levy. This transfer for 2021 is $953,044.

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Wire Transfers #3447 - #3462 and February 2022 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers #3447 - #3462 (PDF)

Finance Committee
March 24, 2022

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #3447	2/18/2022	$1,038.78	WI DOR	WAGE ATTACHMENTS/KPM
WT #3448	2/18/2022	$112.71	WI DOR	St PR Tax WT-7 Recon/KPM
WT #3449	2/22/2022	$371,509.05	IRS	FEDERAL PR TAX/KPM
WT #3450	2/22/2022	$885.15	WI DOR	Sales Tax Jan 2022/kpm
WT #3451	3/15/2022	$69,892.89	DOR	STATE PR TAX/KPM
WT #3452	2/23/2022	$43,657.39	Aegis Corporation	Worker's Comp Jan 2022/KPM
WT #3453	2/24/2022	$579,300.12	US Bank	Credit Card Payment/kpm
WT #3454	3/1/2022	$373,990.54	JP MORGAN CHASE/DTC/jhm	March 2022 Debt Int. Pmt/jhm
WT #3455	3/1/2022	$9,040,983.74	JP MORGAN CHASE/DTC/jhm	March 2022 Prin. Deb Pmt./jhm
WT #3456	3/2/2022	$26,842.36	Great West Trust Company	Deferred Compensation/kpm
WT #3457	3/2/2022	$4,109.50	North Shore Bank	Deferred Compensation/KPM
WT #3458	3/4/2022	$998.65	WI DOR	WAGE ATTACHMENT/KPM
WT #3459	3/7/2022	$297,540.87	IRS	FEDERAL PAYROLL TAX/KPM
WT #3460	3/31/2022	$60,381.58	WI DOR	State Payroll Tax
WT #3461	3/15/2022	$146,796.96	WI DOR	RE Transfers Feb 22/KPM
WT #3462	3/7/2022	$8,894.35	Cardmember Service	Credit Card Payment/kpm
		$11,026,934.64		

Attachment: Wire Transfers #3447 - #3462 (WT & SV)

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary County Clerk

ATTACHMENTS:

- County Clerk Financials (PDF)
- County Clerk Annual Report 2021 (PDF)

Ozaukee County Committee Report

General Fund County Clerk

For the Two Months Ending Monday, February 28, 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	$18	$18	$45	$27	40.00%
Intergovernmental Charges	-	$24,775	$45,275	$20,500	54.72%
Interdepartmental Charges	$2,234	$8,580	$84,000	$75,420	10.21%
Licenses & Permits	$935	$2,165	$21,500	$19,335	10.07%
Other Revenue	$986	$2,399	$18,000	$15,601	13.33%
Total Revenues	**$4,173**	**$37,937**	**$168,820**	**$130,883**	**22.47%**
Expenditures					
Salaries	$29,426	$49,041	$389,366	$340,325	12.60%
Fringe Benefits	$9,707	$24,034	$115,169	$91,135	20.87%
Travel/Training	-	($264)	$29,400	$29,664	-0.90%
Supplies	$13,746	$36,421	$272,650	$236,229	13.36%
Purchased Services	$897	$19,416	$70,150	$50,734	27.68%
Interdepartment Charges	$1,600	$3,360	$29,680	$26,320	11.32%
Other Expenses	-	$16	$6,654	$6,638	0.24%
Total Operating Expenditures	**$55,376**	**$132,024**	**$913,069**	**$781,045**	**14.46%**
Capital Outlay					
Equipment & Furniture	-	-	$9,000	$9,000	0.00%
Total Capital Outlay	**-**	**-**	**$9,000**	**$9,000**	**0.00%**
Total Expenditures	**$55,376**	**$132,024**	**$922,069**	**$790,045**	**14.32%**
Net Increase (Decrease)	**($51,203)**	**($94,087)**	**($753,249)**	**($659,162)**	**12.49%**

Equity:

Attachment: County Clerk Financials (County Clerk Report)

COUNTY CLERK'S OFFICE

Julianne B. Winkelhorst, County Clerk
Lisa M. Henning, Chief Deputy County Clerk
Email: ctyclerk@co.ozaukee.wi.us
www.co.ozaukee.wi.us

2021 ANNUAL REPORT

TO THE HONORABLE BOARD OF SUPERVISORS OZAUKEE COUNTY, WISCONSIN

The following is a statement of fees collected by the County Clerk pursuant to Section 59.23(2)(o) of the Wisconsin State Statutes during the period January 1, 2021 to December 31, 2021 inclusive:

MARRIAGE LICENSES ISSUED:

399 licenses @ $100.00 .... $39,900.00*

*County share – 399 @ $55.00 = $21,945.00
State share – 399 @ $25.00 = $ 9,975.00
Family Court Counseling – 399 @ $20.00 = $ 7,980.00

34 licenses issued within the 5 day waiting period @ $25.00 ……… $850.00

PASSPORTS APPLICATIONS/PHOTOS:

220 applications for books and/or cards @ $35.00..…………………..….. $7,700.00

169 photos @ $12.00 ………………………………………………….. $2,028.00

121 W. Main Street, P. O. Box 994, Port Washington, WI 53074
Phone: (262) 284-8110 Metro: (262) 238-8110 Fax: (262) 284-8100 Metro Fax: (262) 238-8100

END OF YEAR DOG REPORT - 2021

BEGINNING BALANCE		$1,000.00
TOTAL REVENUE		$13,692.50
EXPENSES		
5% State Fee	$684.63	
Collecting Officials	$945.00	
Lister Fee	$1,875.50	
Postage/Printing	$0.00	
Impounding Costs	$695.00	
Dog Claims/Tag Fees	$482.00	
Publication Expenses	$194.87	
TOTAL EXPENSES	**$4,877.00**	
$1,000 To Remain in Account Per State Statutes	- $1,000.00	
BALANCE TO HUMANE SOCIETY		**$8,815.50**

STATE OF WISCONSIN)
) SS.
COUNTY OF OZAUKEE)

I, Julianne B. Winkelhorst, County Clerk in and for said county, do hereby certify that the foregoing statements by me made are true and correct, and that all monies collected by me have been paid to the County Treasurer as required by law.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 8th day of February, 2022.

(S E A L)

Julianne B. Winkelhorst
County Clerk

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Finance

ATTACHMENTS:

- 2022-3 Directors Report to Finance (PDF)
- Mar Finance Committee - Countywide Rpt - Feb 2022 (PDF)
- Mar Finance Committee - General Fund Feb 2022 (PDF)
- Mar Finance Committee - Non Departmental Rpt - Feb 2022 (PDF)
- Mar Finance Committee - County American Rescue Plan Act Rpt - Feb 2022 (PDF)
- Mar Finance Committee - County Administrator Rpt - Feb 2022 (PDF)
- Mar Finance Committee - Finance Dpt Rpt - Feb 2022 (PDF)
- Mar Finance Committee - Bdgt, Proj Mgmt Dpt Rpt - Feb 2022 (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
MARCH 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 Unaudited 2021 Results:

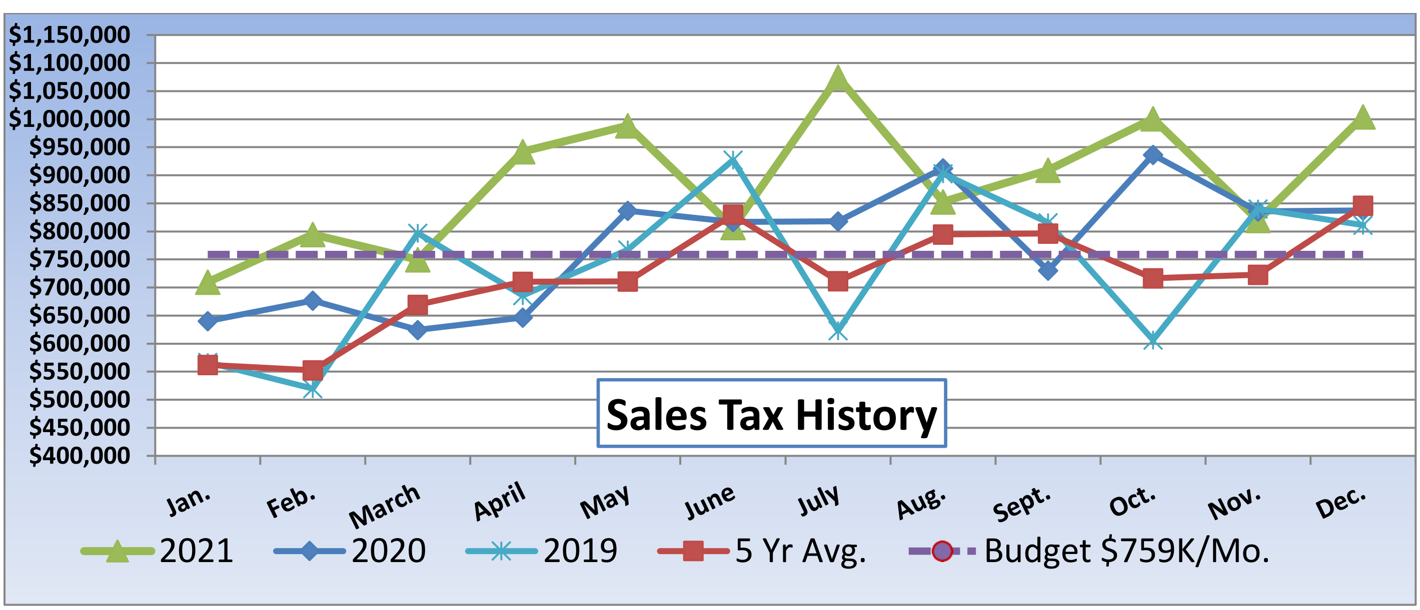
The General Fund had a good year overall. As of preparing this report, the GF has a surplus of $1,906,088 for the year ending December 31, 2021. Much of the surplus is attributed sales tax revenue which, exceeded budget by $1,581,920. Register of Deeds exceeded their revenue budget by $380,000 in Public Charges for Services. 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 $624,567. Much of this is due to Salaries over budget by $739,062. 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 $332,000 due to the land purchase of $399,000 for the shelter. This was offset by a grant recorded to intergovernmental revenue.

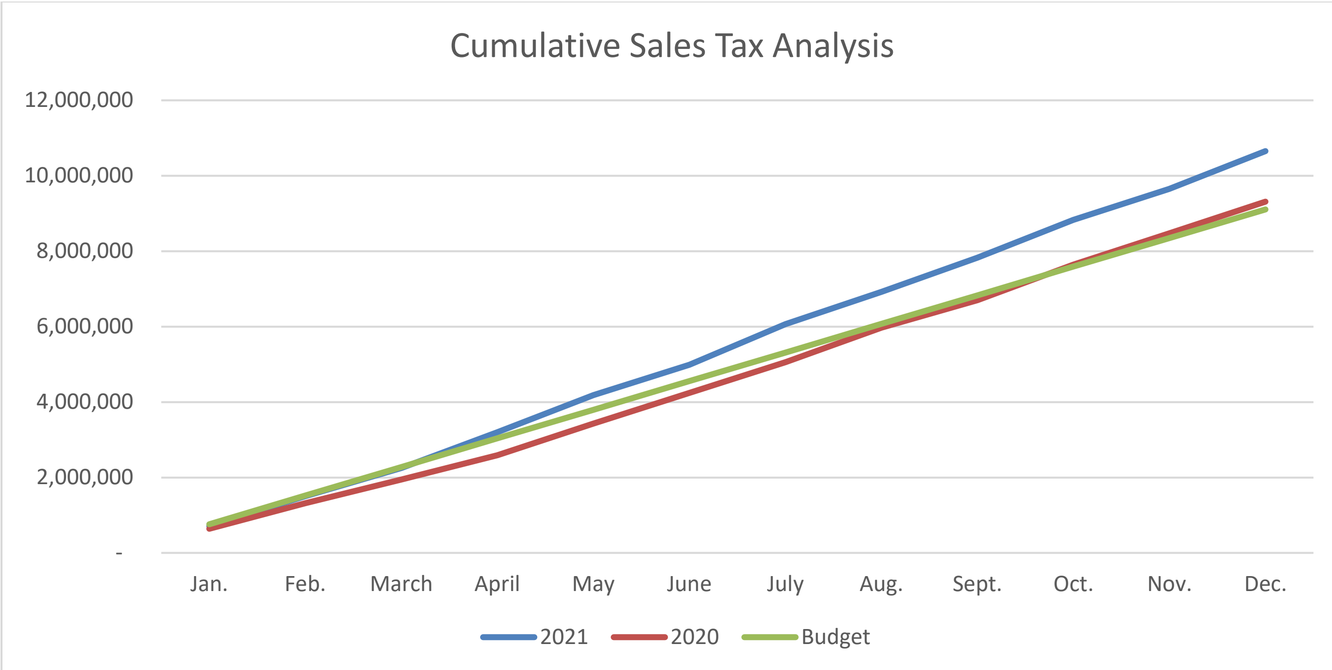
2022 General Fund:

The February report for the General Fund has a few expenditure categories higher than you would expect. Fringe benefits are higher because health insurance is paid a 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 insurance payments in the month of January.

Sales Tax Collections:

Total Sales Tax Collections for 2021 was $10,653,083. This exceeded our 2021 budget of $9,106,921 by $1,546,162. 2021 exceeded the 2020 total by $1,340,297, an increase of 14.4%. The budget for 2022 is $10,100,721.




Cumulative Sales Tax Analysis
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
Jan.
Feb.
March
April
May
June
July
Aug.
Sept.
Oct.
Nov.
Dec.
2021
2020
Budget

Ozaukee County Committee Report
Summary of All Units
For the Two Months Ending Monday, February 28, 2022
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$1,710,957	$4,684,725	$31,847,098	$27,162,373	14.71%
Intergovernmental Revenues	($78,523)	$506,791	$17,074,612	$16,567,821	2.97%
Public Charges for Services	$1,420,824	$3,157,689	$24,918,854	$21,761,165	12.67%
Intergovernmental Charges	$10,385	$773,454	$7,180,603	$6,407,149	10.77%
Interdepartmental Charges	$120,242	$312,977	$4,438,452	$4,125,475	7.05%
Fines/Forfeitures/Penalties	$15,509	$26,883	$231,300	$204,417	11.62%
Licenses & Permits	$10,307	$34,079	$892,780	$858,701	3.82%
Interest Revenue	($49,044)	($108,087)	$403,050	$511,137	-26.82%
Other Revenue	$77,832	$180,758	$3,826,305	$3,645,547	4.72%
Total Revenues	**$3,238,489**	**$9,569,269**	**$90,813,054**	**$81,243,785**	**10.54%**
Expenditures					
Salaries	$2,809,039	$4,339,655	$36,584,608	$32,244,953	11.86%
Fringe Benefits	$1,141,281	$2,522,059	$13,379,352	$10,857,293	18.85%
Travel/Training	$15,425	$34,155	$528,513	$494,358	6.46%
Supplies	$266,002	$892,445	$8,892,963	$8,000,518	10.04%
Purchased Services	$904,003	$1,511,452	$15,460,677	$13,949,225	9.78%
Interdepartment Charges	$127,179	$469,828	$3,912,306	$3,442,478	12.01%
Depreciation	-	-	$2,959,888	$2,959,888	0.00%
Debt Service	$54,403	$54,403	$1,736,393	$1,681,990	3.13%
Grants	$40,218	$840,350	$1,886,159	$1,045,809	44.55%
Other Expenses	$121,451	$819,434	$2,802,065	$1,982,631	29.24%
Total Operating Expenditures	**$5,479,001**	**$11,483,781**	**$88,142,924**	**$76,659,143**	**13.03%**
Capital Outlay					
Project Fund	$144,597	$172,757	$739,190	$566,433	23.37%
Equipment & Furniture	$110,177	$180,789	$2,043,500	$1,862,711	8.85%
Buildings & Land	$127,299	$130,356	$4,074,614	$3,944,258	3.20%
Contra	-	-	($501,000)	($501,000)	0.00%
Total Capital Outlay	**$382,073**	**$483,902**	**$6,356,304**	**$5,872,402**	**7.61%**
Total Expenditures	**$5,861,074**	**$11,967,683**	**$94,499,228**	**$82,531,545**	**12.66%**
Other Finance (Sources)	-	($832,376)	($1,404,543)	($572,167)	59.26%
Other Finance Uses	-	$832,376	$2,132,376	$1,300,000	39.04%
Net Other Financing Sources/Uses	**-**	**-**	**$727,833**	**$727,833**	**0.00%**
Net Increase (Decrease)	**($2,622,585)**	**($2,398,414)**	**($4,414,007)**	**($2,015,593)**	**54.34%**

Equity:

Attachment: Mar Finance Committee - Countywide Rpt - Feb 2022 (Fin Dpt)

Ozaukee County Committee Report

Summary of All General Fund Units

For the Two Months Ending Monday, February 28, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$874,272	$1,745,658	$20,541,179	$18,795,521	8.50%
Intergovernmental Revenues	($509,337)	($374,236)	$4,204,081	$4,578,317	-8.90%
Public Charges for Services	$283,900	$519,772	$2,354,185	$1,834,413	22.08%
Intergovernmental Charges	$10,385	$41,490	$260,275	$218,785	15.94%
Interdepartmental Charges	$6,858	$17,890	$468,186	$450,296	3.82%
Fines/Forfeitures/Penalties	$15,389	$26,763	$225,000	$198,237	11.89%
Licenses & Permits	$4,879	$14,360	$129,500	$115,140	11.09%
Interest Revenue	($54,204)	($127,513)	$403,050	$530,563	-31.64%
Other Revenue	$37,770	$99,043	$584,731	$485,688	16.94%
Total Revenues	**$669,912**	**$1,963,227**	**$29,170,187**	**$27,206,960**	**6.73%**
Expenditures					
Salaries	$1,140,127	$1,729,939	$14,351,428	$12,621,489	12.05%
Fringe Benefits	$577,851	$1,145,439	$5,378,431	$4,232,992	21.30%
Travel/Training	$9,090	$14,392	$214,147	$199,755	6.72%
Supplies	$41,465	$343,903	$1,602,371	$1,258,468	21.46%
Purchased Services	$208,643	$440,420	$3,767,010	$3,326,590	11.69%
Interdepartment Charges	$54,066	$136,226	$1,044,454	$908,228	13.04%
Grants	$28,218	$808,914	$1,599,235	$790,321	50.58%
Other Expenses	$10,502	$539,341	$759,861	$220,520	70.98%
Total Operating Expenditures	**$2,069,962**	**$5,158,574**	**$28,716,937**	**$23,558,363**	**17.96%**
Capital Outlay					
Equipment & Furniture	$38,860	$38,860	$395,250	$356,390	9.83%
Buildings & Land	-	-	$219,000	$219,000	0.00%
Total Capital Outlay	**$38,860**	**$38,860**	**$614,250**	**$575,390**	**6.33%**
Total Expenditures	**$2,108,822**	**$5,197,434**	**$29,331,187**	**$24,133,753**	**17.72%**
Other Finance (Sources)	-	($146,000)	($161,000)	($15,000)	90.68%
Net Other Financing Sources/Uses	**-**	**($146,000)**	**($161,000)**	**($15,000)**	**90.68%**
Net Increase (Decrease)	**($1,438,910)**	**($3,088,207)**	**-**	**$3,088,207**	**0.00%**

Equity:

Attachment: Mar Finance Committee - General Fund Feb 2022 (Fin Dpt)

Ozaukee County Committee Report

General Fund Non Departmental

For the Two Months Ending Monday, February 28, 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	$3	-	($3)	0.00%
Other Revenue	$70	$191	$138,886	$138,695	0.14%
Total Revenues	**$71**	**$194**	**$408,886**	**$408,692**	**0.05%**
Expenditures					
Salaries	-	$3,658	($326,000)	($329,658)	-1.12%
Fringe Benefits	$173,156	$173,156	$173,000	($156)	100.09%
Travel/Training	-	-	$24,714	$24,714	0.00%
Supplies	-	$16,489	$16,158	($331)	102.05%
Purchased Services	$4,469	$8,938	$53,625	$44,687	16.67%
Grants	$25,000	$805,542	$1,072,824	$267,282	75.09%
Other Expenses	$2,421	$508,593	$460,645	($47,948)	110.41%
Total Operating Expenditures	**$205,046**	**$1,516,376**	**$1,474,966**	**($41,410)**	**102.81%**
Capital Outlay					
Total Expenditures	**$205,046**	**$1,516,376**	**$1,474,966**	**($41,410)**	**102.81%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($204,975)**	**($1,516,182)**	**($1,051,080)**	**$465,102**	**144.25%**

Equity:

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Two Months Ending Monday, February 28, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Other Expenses	$320	$320	-	($320)	0.00%
Total Operating Expenditures	**$320**	**$320**	**-**	**($320)**	**0.00%**
Capital Outlay					
Total Expenditures	**$320**	**$320**	**-**	**($320)**	**0.00%**
Net Increase (Decrease)	**($320)**	**($320)**	**-**	**$320**	**0.00%**

Equity:

Ozaukee County Committee Report

General Fund County Administrator

For the Two Months Ending Monday, February 28, 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	$8,892	$13,339	$115,024	$101,685	11.60%
Fringe Benefits	$3,196	$7,310	$36,016	$28,706	20.30%
Travel/Training	-	-	$1,425	$1,425	0.00%
Supplies	-	$1,462	$1,975	$513	74.03%
Purchased Services	$9	$75	$900	$825	8.33%
Interdepartment Charges	$1,213	$2,429	$14,706	$12,277	16.52%
Other Expenses	-	$110	$500	$390	22.00%
Total Operating Expenditures	**$13,310**	**$24,725**	**$170,546**	**$145,821**	**14.50%**
Capital Outlay					
Total Expenditures	**$13,310**	**$24,725**	**$170,546**	**$145,821**	**14.50%**
Net Increase (Decrease)	**($13,310)**	**($24,725)**	**($170,546)**	**($145,821)**	**14.50%**

Equity:

Ozaukee County Committee Report

General Fund Finance Department

For the Two Months Ending Monday, February 28, 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	$27,689	$27,689	$120,000	$92,311	23.07%
Total Revenues	**$27,689**	**$27,689**	**$120,000**	**$92,311**	**23.07%**
Expenditures					
Salaries	$57,807	$86,698	$742,804	$656,106	11.67%
Fringe Benefits	$20,421	$48,301	$243,513	$195,212	19.84%
Travel/Training	-	$1,025	$8,200	$7,175	12.50%
Supplies	$831	$3,171	$39,955	$36,784	7.94%
Purchased Services	$26,723	$26,905	$12,900	($14,005)	208.57%
Interdepartment Charges	$2,395	$4,923	$28,458	$23,535	17.30%
Other Expenses	$16	$496	$500	$4	99.20%
Total Operating Expenditures	**$108,193**	**$171,519**	**$1,076,330**	**$904,811**	**15.94%**
Capital Outlay					
Total Expenditures	**$108,193**	**$171,519**	**$1,076,330**	**$904,811**	**15.94%**
Net Increase (Decrease)	**($80,504)**	**($143,830)**	**($956,330)**	**($812,500)**	**15.04%**

Equity:

Attachment: Mar Finance Committee - Finance Dpt Rpt - Feb 2022 (Fin Dpt)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Two Months Ending Monday, February 28, 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	$18,369	$27,230	$210,448	$183,218	12.94%
Fringe Benefits	$3,833	$7,848	$58,183	$50,335	13.49%
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	**$22,202**	**$35,078**	**$276,456**	**$241,378**	**12.69%**
Capital Outlay					
Total Expenditures	**$22,202**	**$35,078**	**$276,456**	**$241,378**	**12.69%**
Net Increase (Decrease)	**($22,202)**	**($35,078)**	**($276,456)**	**($241,378)**	**12.69%**

Equity:

Attachment: Mar Finance Committee - Bdgt, Proj Mgmt Dpt Rpt - Feb 2022 (Fin Dpt)

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Human Resources

Wage Study

February 21, 2022 - Job Description Questionnaire Information Officially Distributed to Department Directors

March 11, 2022 - Employee Job Descriptions/JDQ's Due to Supervisor and/or Department Director. Supervisor/Dept. Director Verifies Accuracy and Completeness

March 25, 2022 - JDQ's Due from Supervisor/Department Director to HR

April 1, 2022 - JDQ's Due from Ozaukee County to Carlson Dettmann

Engagement Survey

Employees completed the last engagement survey in March 2021. HR plans to release the next survey in April 2022. This survey is part of the Milwaukee Top Places to Work Program and measures 15 culture drivers as well as other items that drive employee engagement.

ATTACHMENTS:

- HR Financials (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

For the Two Months Ending Monday, February 28, 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	$938	$938	-	($938)	0.00%
Total Revenues	**$938**	**$938**	**-**	**($938)**	**0.00%**
Expenditures					
Salaries	$19,258	$28,881	$232,214	$203,333	12.44%
Fringe Benefits	$7,079	$16,636	$89,535	$72,899	18.58%
Travel/Training	$1,645	$2,420	$2,200	($220)	110.00%
Supplies	$1,316	$2,204	$22,850	$20,646	9.65%
Purchased Services	$7,631	$8,093	$38,900	$30,807	20.80%
Interdepartment Charges	$923	$1,916	$12,272	$10,356	15.61%
Other Expenses	$16	$188	$2,000	$1,812	9.40%
Total Operating Expenditures	**$37,868**	**$60,338**	**$399,971**	**$339,633**	**15.09%**
Capital Outlay					
Total Expenditures	**$37,868**	**$60,338**	**$399,971**	**$339,633**	**15.09%**
Net Increase (Decrease)	**($36,930)**	**($59,400)**	**($399,971)**	**($340,571)**	**14.85%**

Equity:

Attachment: HR Financials (HR Department Report)

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Information Technology

ATTACHMENTS:

- IT and Radio Financials_March (PDF)

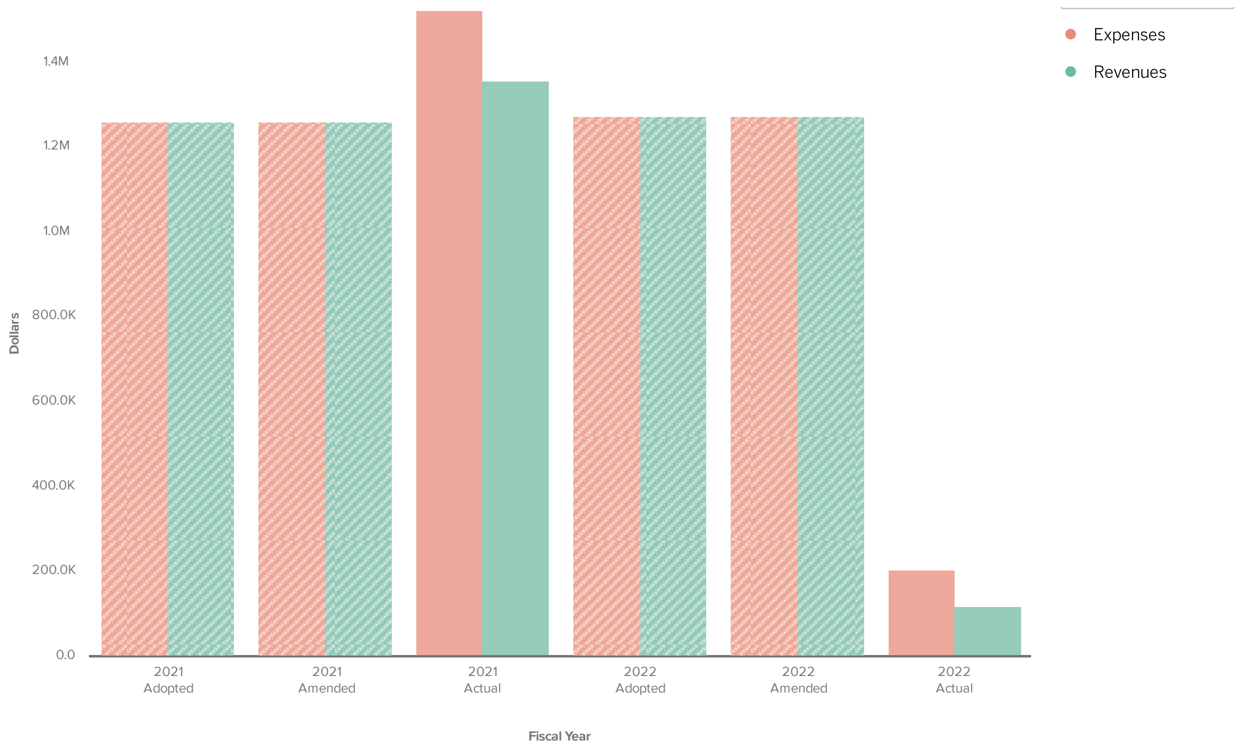
Radio Services and IT Financials

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	$ 116,734
Expenses	1,259,826	1,259,826	1,518,879	1,270,502	1,270,502	203,530
Purchased Services	679,364	679,364	850,551	689,364	689,364	107,381
Purchased Services	679,364	679,364	850,551	689,364	689,364	107,381
Service Contracts	404,889	404,889	469,256	404,889	404,889	67,560
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	10,541
Consulting Services	40,000	40,000	66,032	40,000	40,000	120
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	95,823
Other	560,912	560,912	649,191	558,588	558,588	95,823
Regular Salaries & Wages	358,402	358,402	365,640	371,739	371,739	43,042
Health Insurance	99,114	99,114	111,189	104,289	104,289	28,353
Overtime	50,000	50,000	108,281	28,579	28,579	15,675
Retirement	24,192	24,192	31,939	24,163	24,163	3,928
Social Security Tax	21,964	21,964	24,185	22,718	22,718	3,699
Medicare Tax	5,197	5,197	6,487	5,390	5,390	865
Disability Insurance	1,469	1,469	888	1,115	1,115	162
Life Insurance	573	573	582	595	595	99
Supplies under $5,000	12,900	12,900	17,811	15,900	15,900	324
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	$ -163,619	$ 0	$ 0	$ -86,796

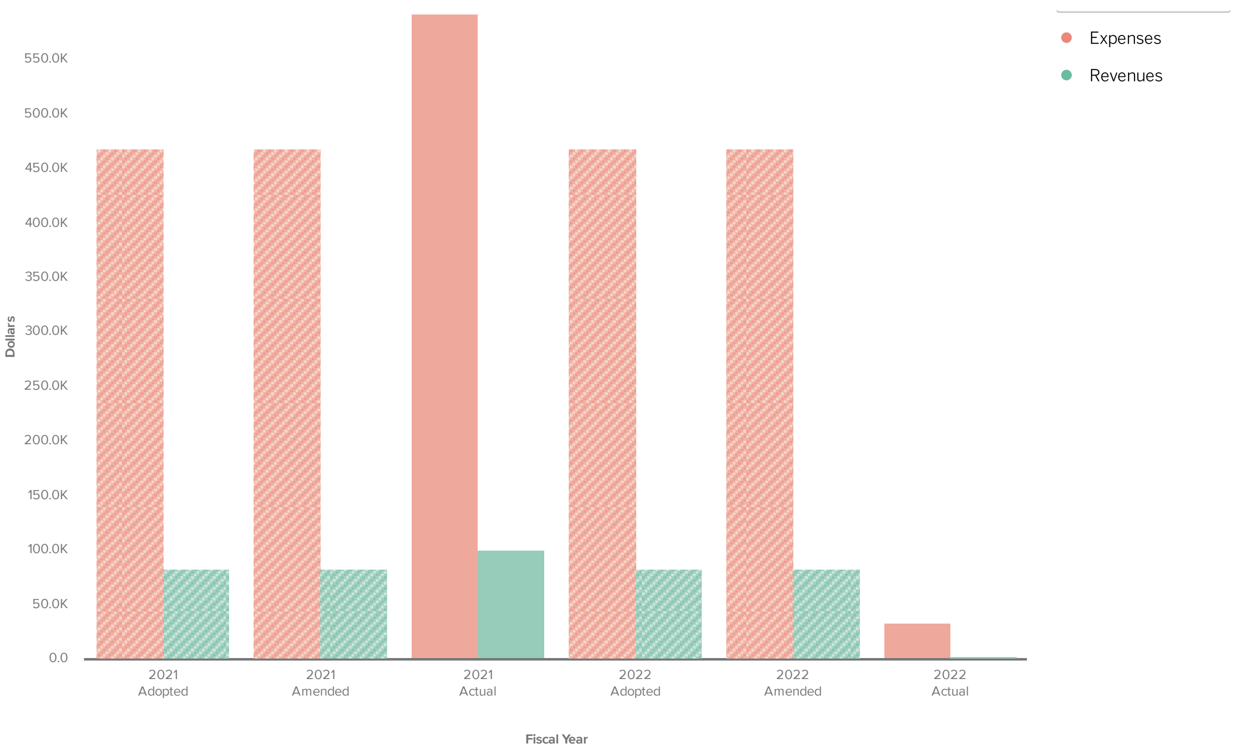
IT Financials



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	$ 2,823
▾ Other (Donations/One-time/Misc)	83,370	83,370	100,301	83,370	83,370	2,823
Rental of County Property	83,370	83,370	100,300	83,370	83,370	2,823
Discounts Taken	0	0	1	0	0	0
▾ Expenses	468,222	468,222	591,250	468,222	468,222	33,011
▸ Purchased Services	288,411	288,411	428,272	284,414	284,414	18,468
▸ Salaries & Fringe Benefits	118,506	118,506	115,206	122,111	122,111	13,692
▸ 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	782	782	782	0
Revenues Less Expenses	$ -384,852	$ -384,852	$ -490,949	$ -384,852	$ -384,852	$ -30,189

Radio Services Financials



OpenGov

Add links

Finance Committee

AGENDA INFORMATION SHEET

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

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer Financial Report March 2022 (PDF)
- Treasurer Annual Report 2021 (PDF)

TREASURER'S REPORT
FINANCE COMMITTEE
MARCH 2022
REPORTING PERIOD: February, 2022

CASH

Cash ending February is up **$ 14,389,242** from last February:

Cash 2022,	$	**52,238,438**	2021,	$	**37,849,196**	**Increase of**	**$ 14,389,241.57**	***38.02%***

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, general obligation debt refinancing, and federal and state granting.

REVENUES

Interest and penalty revenues are up from last year through February:

February 2022,	$	**47,865**	2021,	$	**57,673**	**Decrease of**	**$ (9,807.97)**	***-17.01%***
Budget 2022,	$	**285,000**	2021,	$	**270,000**	**Budget/Actual 2022**		***16.79%***

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 February:

February 2022,	$	**(136,827)**	2021,	$	**17,924**	**Decrease of**	**$ (154,750.84)**	***-863.37%***
Budget 2022,	$	**280,000**	2021,	$	**230,000**	**Budget/Actual 2022**		***-48.87%***

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:

December 2021,	$	**10,688,841**	2020	$	**9,609,253**	**Increase of**	**$ 1,079,587.88**	***11.23%***
Budget 2021,	$	**9,106,921**	2020	$	**9,106,921**	**Budget/Actual 2022**		***117.37%***

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,	$	**582,329**	**Decrease of**	**$ (17,719.77)**	***-3.04%***

Number of delinquent parcels:

2022		**541**	2021,		**588**	**Decrease of**	**-47**	***-7.99%***

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

FORECLOSURES

As of 2/28/2022, there are 9 parcels entered into the 2018 tax foreclosure process. The process has begun, with title letter reports being orderd 11/2/2021. All parcel owners have been notifed in writing of the process and what to do to be removed from tax foreclosure. The list of remaining parcels eligible for tax foreclosure has been tendered to Corporation Counsel's office for filing with the Circuit Court will be filed in March 2022.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance February 1, 2022			$	5,999.72
Receipts:				
Transfers from Money Market #2	$	5,545,829.64		
Void and Stop Payments	$	51,603.32		
PWSB Credit Ck #534525	$	482.10		
Total Monthly Receipts			$	5,597,915.06
Total Balance & Receipts			$	5,603,914.78
Disbursements:				
County Orders (535392-535980)	$	(3,285,151.48)		
Wire Transfers (wt#3434, 3436-3450, 3452)	$	(2,245,548.22)		
ACH Transfers	$	(37,871.51)		
PWSB Stop-Pay Check Posting Ck #534525	$	(482.10)		
Total Monthly Disbursements			$	(5,569,053.31)
MAIN CHECKBOOK Balance February 28, 2022			**$**	**34,861.47**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	1,484,719.15		
Outstanding County Checks	$	(1,449,857.68)		
MAIN CHECKBOOK Balance February 28, 2022			**$**	**34,861.47**

MONEY MARKET #1 CHECKBOOK

Balance February 1, 2022			$	25,139.32
Receipts:				
Department Direct Deposit Receipts	$	1,540,330.47		
Real Estate Tax Receipts, Electronic	$	236,022.82		
Tax Settlement Receipts	$	5,143,878.49		
Transfer from POOL Account	$	820,000.00		
Transfers from Commerce State Bank, MM	$	124.65		
Piper Sandler LCC Debt Refinance 2022	$	6,710,544.89		
City of Cedarburg Lottery Credit Settle 2022	$	534.93		
Town of Belgium PILT Payment	$	1,393.52		
Interest Earnings	$	1.39		
Total Monthly Receipts			$	14,452,831.16
Total Balance & Receipts			$	14,477,970.48
Disbursements:				
Transfers to Money Market #2	$	(14,452,695.21)		
Point and Pay Refunds and Fees (TAX and Transit)	$	(149.23)		
NSF & Bank Adjustments	$	-		
Total Monthly Disbursements			$	(14,452,844.44)
MONEY MARKET #1 CHECKBOOK Balance February 28, 2022			**$**	**25,126.04**

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

Balance as Per Statement	$	25,001.39		
Deposit in Transit	$	124.65		
MONEY MARKET #1 CHECKBOOK Balance February 28, 2022 (0.07%)APY			**$**	**25,126.04**

MONEY MARKET #2 CHECKBOOK

Balance February 1, 2022				22,287,535.45
Receipts:				
Department Receipts	$	1,206,430.34		
Real Estate Tax Receipts	$	1,374,102.09		
Tax Settlement Receipts	$	767,458.59		
Ag Use/LC Settlement	$	4,192.43		
RLF Payments	$	8,764.67		
VS Aramark PP	$	3.38		
Transfers from Money Market #1	$	14,452,695.21		
Transfers from Register of Deeds	$	464,445.11		
Transfer from PWSB TAX	$	30,000.00		
Transfer from PWSB P/R	$	-		
Interest Earnings	$	2,987.32		
Total Monthly Receipts			$	18,311,079.14
Total Balance & Receipts			$	40,598,614.59
Disbursements:				
Transfers to Main Checkbook	$	(5,545,829.64)		
Transfers to Payroll Checkbook	$	(1,855,117.52)		
Transfers to Treasurer Petty Cash	$	(3.38)		
Transfer to PWSB CD	$	(9,000,000.00)		
PWSB Check Scan Debit	$	(900.00)		
NSF Tax Payments	$	(15,495.43)		
NSF Departmental Receipts	$	-		
Total Monthly Disbursements			$	(16,417,345.97)
MONEY MARKET #2 Balance February 28, 2022			**$**	**24,181,268.62**

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

Balance as Per Statement	$	24,181,268.62		
Deposit in Transit	$	-		
MONEY MARKET #2 CHECKBOOK Balance February 28, 2022 (0.17%)APY			**$**	**24,181,268.62**

PAYROLL CHECKBOOK

Balance February 1, 2022			$	396.34
Receipts:				
Transfers from Money Market #2	$	1,855,117.52		
Returned Direct Deposit ACH/Reimburse	$	-		
Void and Stop Payments	$	-		
Total Monthly Receipts			$	1,855,117.52
Total Balance & Receipts			$	1,855,513.86
Disbursements:				
Salary Orders(#441503-441512)	$	(4,961.75)		
Salary Direct Deposit (#323530-324819)	$	(1,850,552.11)		
Transfer to MM2	$	-		
Transfer to Petty Cash	$	-		
Bank Fees Deposit Slips	$	-		
Total Monthly Disbursements			$	(1,855,513.86)
PAYROLL Balance February 28, 2022			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	418.31		
Outstanding Payroll Checks	$	(418.31)		
PAYROLL CHECKBOOK Balance February 28, 2022			**$**	**-**

REVENUE	2021		2021 ANNUAL BUDGET	
Interest Investments	(136,826.84)	$	280,000	(February)
Curlers Building Maint	10.22		-	(February)
Interest Go Bond 2019	6.44			(February)
Interest Go Bond 2021	404.35			(February)
Interest Health Care Trust	2.50		-	(February)
Interest Veteran's Memorial Trust	2.06		50	(February)
Interest Transit Trust Fund	22.44		0	(February)
Interest on Delinquent Taxes	31,353.62		190,000	(February)
Penalty on Delinquent Taxes	16,511.41		95,000	(February)
Sales Tax General Fund	10,688,841.07		9,106,921	(December)
Use Value Penalty Tax	5,000.22		25,000	(February)
	-			

INVESTMENTS	BALANCE	RATES	
Commerce State Bank, Savings (General Fund)	649,985.00	0.25%	(February) APY
Commerce State Bank, CD (General Fund)	-	0.00%	(February) APY
Cornerstone Bank (General Fund)	853,530.18	0.06%	(February) APY
DANA, Federal Securities (General Fund)	15,037,903.03	-0.37%	(February) APY
BMO Harris Bank, Money Market (Tax Collection)	648,022.97	0.10%	(February) APY
BMO Harris Bank, CD (General Fund)	-	0.00%	(February) APY
LGIP, Savings (General Fund)	1,606,979.18	0.09%	(February) APY
PWSB CD (General Fund)	9,000,000.00	0.60%	(February) APY
PWSB, Money Market (Curlers Association Building Maint)	101,313.97	0.07%	(February) APY
PWSB Money Market (General Obligation Bond 2019)	6,600.75	0.07%	(February) APY
PWSB Money Market (General Obligation Bond 2021)	3,948,937.03	0.07%	(February) APY
PWSB, Money Market (Health Care Trust)	24,439.12	0.07%	(February) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,227.38	0.07%	(February) APY
PWSB, Money Market (Register of Deeds)	174,824.27	0.07%	(February) APY
PWSB, Money Market (Tax Collection)	4,028.34	0.07%	(February) APY
PWSB, Money Market (Transit Trust Fund)	85,149.69	0.17%	(February) 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	544,510	2.62%	541
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.

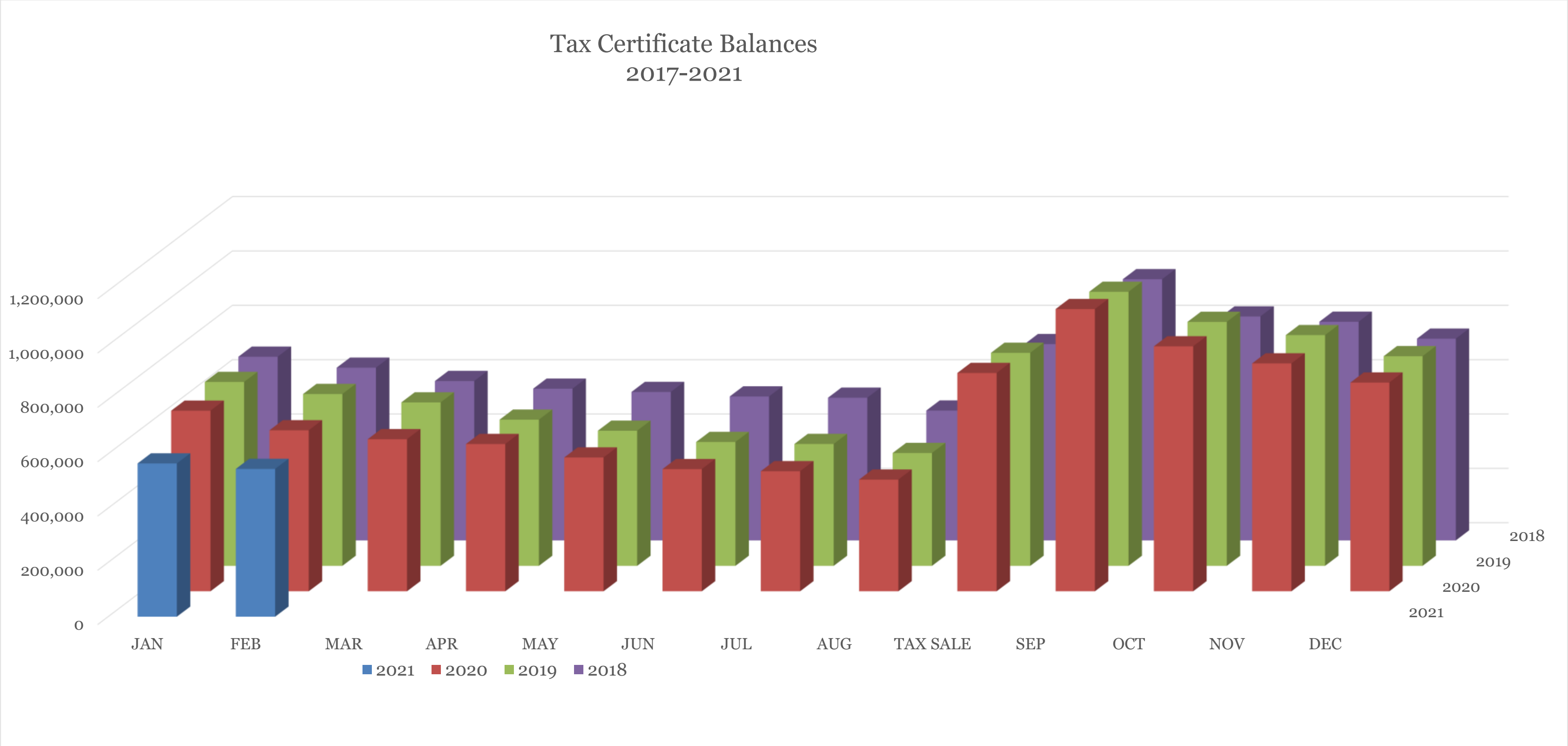
% listed is the % of levy uncollected.

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 9 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 began 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

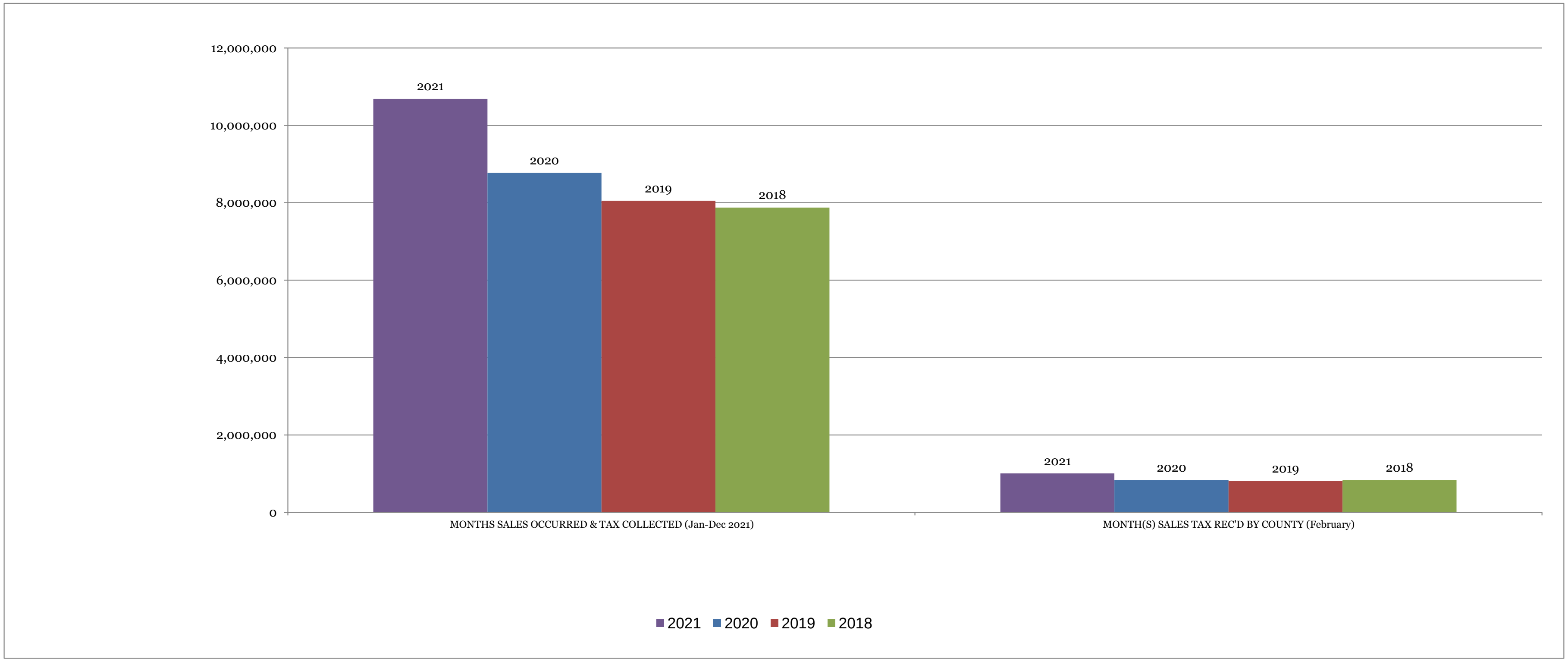
SALES TAX INCOME

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	$ 1,004,389	$ 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-Dec 2021)			$ 10,688,841	$ 8,771,892	$ 8,052,708	$ 7,875,13
MONTH(S) SALES TAX REC'D BY COUNTY (February)		$ 1,004,389	$ 837,361	$ 811,096	$ 835,788	$ 898,67
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-Dec 2021)		10,688,841	8,771,892	8,052,708	7,875,131
MONTH(S) SALES TAX REC'D BY COUNTY (February)		1,004,389	837,361	811,096	835,788



REVOLVING LOAN FUND UPDATE

	Cash Balance
RLF CASH BALANCE February 2022	**$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	$27,433.21	$904.54	November 2021	2/24/2022	Late
Advanced Mfg. Technologies	January 1, 2013	September 2021	$15,669.68	$935.63	January 2021	3/7/2022	Late
Cheel LLC	February 1, 2018	December 2024	$23,325.13	$647.01	November 2021	2/24/2022	Late
Oldenburg Metal Properties	April 1, 2014	March 2024	$17,315.36	$678.41	January 2022	2/28/2022	Late
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$69,009.33	$975.10	January 2022	2/28/2022	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 3/14/2022

Ozaukee County Committee Report

General Fund Treasurer

For the Two Months Ending Monday, February 28, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$30,659	$58,432	$317,100	$258,668	18.43%
Public Charges for Services	$121	$151	$4,000	$3,849	3.78%
Other Revenue	$8,098	$8,626	$20,000	$11,374	43.13%
Total Revenues	**$38,878**	**$67,209**	**$341,100**	**$273,891**	**19.70%**
Expenditures					
Salaries	$16,143	$24,215	$228,820	$204,605	10.58%
Fringe Benefits	$7,107	$17,751	$86,408	$68,657	20.54%
Travel/Training	$75	$75	$4,700	$4,625	1.60%
Supplies	$353	$33,126	$39,135	$6,009	84.65%
Purchased Services	$11	$88	$11,500	$11,412	0.77%
Interdepartment Charges	$2,323	$4,988	$36,442	$31,454	13.69%
Other Expenses	$70	$89	$9,150	$9,061	0.97%
Total Operating Expenditures	**$26,082**	**$80,332**	**$416,155**	**$335,823**	**19.30%**
Capital Outlay					
Total Expenditures	**$26,082**	**$80,332**	**$416,155**	**$335,823**	**19.30%**
Net Increase (Decrease)	**$12,796**	**($13,123)**	**($75,055)**	**($61,932)**	**17.48%**

Equity:

Attachment: Treasurer Financial Report March 2022 (TREASURER REPORT FEBRUARY 2022)

2021
ANNUAL REPORT
OZAUKEE COUNTY TREASURER

TO THE HONORABLE BOARD OF SUPERVISORS
OF OZAUKEE COUNTY, WISCONSIN:

Pursuant to the provisions of Section 59.25 (3)(d) of the Wisconsin Statutes, I herewith submit a fully itemized statement and report of all moneys received and disbursed by me by virtue of my office during the year 2021.

MAIN CHECKBOOK, PORT WASHINGTON STATE BANK				
Cash Balance January 1, 2021			**$**	**(1,233,837.17)**
MAIN CHECKBOOK RECEIPTS				
Transfers from Money Market #2	$	119,196,546.44		
Transfers from Money Market #1	$	-		
Void and Stop Payments	$	117,459.36		
Total 2021 Receipts			$	119,314,005.80
Total Balance & Receipts			**$**	**118,080,168.63**
MAIN CHECKBOOK DISBURSEMENTS				
County Orders (526943-534671)	$	(35,619,848.26)		
Wire Transfers (3208-3419)	$	(81,829,778.26)		
Transfers to Money Market #2	$	(89.00)		
Bank Fees - Deposit Slips	$	-		
ACH Transfers	$	(164,175.02)		
Knight Barry Closing CDBG	$	(399,261.47)		
Total 2021 Disbursements			$	(118,013,152.01)
Total Treasurer's Cash December 31, 2021			**$**	**67,016.62**
RECONCILIATION				
Balance Per Statement	$	696,578.18		
Outstanding County Checks	$	(629,561.56)		
Total Treasurer's Cash December 31, 2021			**$**	**67,016.62**

2021 ANNUAL REPORT
OZAUKEE COUNTY TREASURER

MONEY MARKET #1, PORT WASHINGTON STATE BANK

Cash Balance January 1, 2021			$	34,707.22
MONEY MARKET #1 CHECKBOOK RECEIPTS				
Departments Direct Deposit Receipts	$	20,040,699.59		
GO Bond, 2021, Receipt	$	5,858,836.59		
Drain District #2 Billing Receipts	$	-		
Settlement Receipts	$	14,911,581.11		
Real Estate Tax Receipts, Electronic	$	1,961,340.29		
Transfers from LGIP	$	40,191,000.00		
Transfers from Commerce State Bank	$	3,458.93		
Ag Use Settlement	$	746.39		
ARPA Funds	$	8,665,066.50		
PnP Refund	$	5,990.00		
Debt Issue Settlement	$	2,649,827.37		
Interest Earnings	$	20.34		
Total 2021 Receipts			$	94,288,567.11
Total Balance & Receipts			$	94,323,274.33
MONEY MARKET #1 CHECKBOOK DISBURSEMENTS				
Transfers to Money Market #2	$	(89,941,172.34)		
NSF Check In Transit	$	(7,171.66)		
Transfer to GO BOND 2021	$	(4,335,000.00)		
PnP Fees/Debits	$	(7,611.12)		
DBS Fees	$	(4,291.88)		
Total 2021 Disbursements			$	(94,295,247.00)
Total Treasurer's Cash December 31, 2021			$	28,027.33
RECONCILIATION				
Balance Per Statement	$	27,889.32		
Deposit in Transit	$	138.01		
Total Treasurer's Cash December 31, 2021			$	28,027.33

2021
ANNUAL REPORT
OZAUKEE COUNTY TREASURER

MONEY MARKET #2, PORT WASHINGTON STATE BANK

Cash Balance January 1, 2021			$	13,881,882.10
MONEY MARKET #2 CHECKBOOK RECEIPTS				
Department Receipts	$	21,124,832.87		
Real Estate Tax Receipts	$	17,174,503.15		
Unclaimed Funds	$	3,570.57		
Tax Foreclosure Sale	$	116,638.98		
Transfer from Main Account	$	89.00		
Tax Settlement Receipts	$	2,277,056.75		
Transfers from Money Market #1	$	89,941,172.34		
Transfers from Curlers	$	28,585.90		
Transfers from Payroll	$	4,144.80		
Transfers from RLF	$	930,450.99		
Transfers from ROD/Treas	$	3,073,198.92		
Transfers from PWSB Tax	$	4,550,000.00		
Transfers from GO Bond, 2019	$	1,513,552.13		
Transfer from PWSB CD	$	8,025,942.63		
Home Consortium	$	5,386.45		
NSF and Bank Adjustments	$	40,381.08		
Interest Earnings	$	28,844.90		
Transfer from Commerce Bank Interest	$	-		
BMO Interest	$	-		
CDBG Shelter	$	399,361.47		
General Receipts	$	23,645.04		
Total 2021 Receipts			$	149,261,357.97
Total Balance & Receipts			**$**	**163,143,240.07**
MONEY MARKET #2 CHECKBOOK DISBURSEMENTS				
Transfers to Bookmobile	$	-		
Transfers to Main	$	(119,196,457.44)		
Transfers to Payroll	$	(23,908,829.94)		
Transfers to Petty Cash	$	(14,386.64)		
Transfer to PWSB CD	$	(8,000,000.00)		
Transfer to Curlers Account	$	(7,500.00)		
Transfer to Transit Trust	$	(85,000.00)		
Transfer to CDBG Lasata	$	(100.00)		
Transfer to CDBG Shelter	$	(100.00)		
NSF Tax Payments	$	(73,608.75)		
NSF Departmental Receipts	$	(29,048.08)		
Bank Fees - Deposit Slips	$	(866.83)		
Total 2021 Disbursements			$	(151,315,897.68)
Total Treasurer's Cash December 31, 2021			**$**	**11,827,342.39**
RECONCILIATION				
Balance Per Statement	$	11,827,342.39		
Deposit in Transit	$	-		
Total Treasurer's Cash December 31, 2021			**$**	**11,827,342.39**

2021 ANNUAL REPORT
OZAUKEE COUNTY TREASURER

PAYROLL, PORT WASHINGTON STATE BANK			
Cash Balance January 1, 2021			$ -
PAYROLL CHECKBOOK RECEIPTS			
Transfers from Money Market #2	$ 23,908,829.94		
Direct Deposits Returned	$ 5,874.60		
Void Checks	$ 848.60		
Total 2021 Receipts			$ 23,915,553.14
Total Balance & Receipts			**$ 23,915,553.14**
PAYROLL CHECKBOOK DISBURSEMENTS			
Salary Orders (440796-441357)	$ (75,952.05)		
Salary Direct Deposits (285322-303754)	$ (23,833,403.06)		
Transfer to Petty Cash	$ (2,053.23)		
Transfer to MM2	$ (4,144.80)		
Total 2021 Disbursements			$ (23,915,553.14)
Total Treasurer's Cash December 31, 2021			**$ -**
RECONCILIATION			
Balance Per Statement	$ 2,229.78		
Outstanding Payroll Checks	$ (2,229.78)		
Total Treasurer's Cash December 31, 2021			**$ -**

2021
ANNUAL REPORT
OZAUKEE COUNTY TREASURER

INVESTMENT BALANCES 12/31/2021

Commerce State Bank, Savings (General Fund)	$	649,985.00
Commerce State Bank, CD (General Fund)	$	-
DANA, Federal Securities (General Funds)	$	15,180,863.00
LGIP, Savings (General Funds)	$	1,017,120.21
BMO Harris Bank, Money Market (Tax Collection)	$	651,180.66
PWSB, Treasurer (Petty Cash)	$	5,000.00
PWSB, Money Market (Tax Collection)	$	34,026.31
PWSB, Money Market (Health Care Trust)	$	24,436.62
PWSB, Money Market (General Obligation Bond 2019)	$	261,579.73
PWSB, Money Market (General Obligation Bond 2021)	$	4,336,767.58
PWSB, Money Market (Curlers Association Building Maintenance)	$	100,303.75
PWSB, CD (General Fund)	$	-
PWSB, CDBG Lasata	$	5,000.00
PWSB, CDBG Shelter	$	100.00

SALES TAX REVENUE	**$**	**10,688,841.07**

INTEREST EARNED ON INVESTMENTS

Interest Investments	$	(28,109.20)
Interest Health Care Trust	$	17.84
Interest Veterans Memorial Trust	$	14.77
Interest Curlers Maint	$	64.57
Interest GO Bond 2019	$	341.13
Interest GO Bond 2021	$	1,767.58
Interest Transit Trust	$	127.25
TOTAL INTEREST EARNED ON INVESTMENTS	**$**	**(25,776.06)**

OTHER REVENUE

Interest on Delinquent Taxes	$	186,591.96
Penalty on Delinquent Taxes	$	99,826.90
Use Value Penalty Tax	$	71,477.82
Penalty in Lieu of Taxes	$	5,727.86
Managed Forest Land Tax	$	2,098.18
Treasurer Fees and Unclaimed Revenue	$	(4,083.64)
Treasurer Fees - Unclaimed	$	-
Tax Deeds	$	122,141.72
Omitted Taxes	$	-
TOTAL OTHER REVENUE	**$**	**483,780.80**

STATE OF WISCONSIN)
)
COUNTY OF OZAUKEE)

I Joshua H. Morrison, Treasurer of Ozaukee County, do hereby certify that I have compared the foregoing information with the original records for the period commencing January 1, 2021 and ending December 31, 2021, both inclusive; that the same is a correct record thereof as remains of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 9th day of March, 2022.

SEAL

Joshua H. Morrison
Ozaukee County Treasurer

Ozaukee County Tax Certificate Balance as of 12/31/21

Amounts Due by Municipality

Municipality	Delinquent Taxes
TOWNS	
Belgium	$ 14,242.33
Cedarburg	$ 61,493.84
Fredonia	$ 33,359.64
Grafton	$ 53,604.92
Port Washington	$ 8,168.86
Saukville	$ 112.15
VILLAGES	
Bayside	$ -
Belgium	$ 15,713.45
Fredonia	$ 7,493.25
Grafton	$ 87,799.08
Newburg	$ -
Saukville	$ 62,308.30
Thiensville	$ 28,088.01
CITIES	
Cedarburg	$ 92,787.14
Mequon	$ 148,936.03
Port Washington	$ 34,607.46
TOTAL	**$ 648,714.46**

Amount Due By Sale Year

Year	No. of Delinquent Parcels	Delinquent Taxes
2011	4	$ 3,269.18
2012	5	$ 3,977.50
2013	5	$ 2,424.55
2014	7	$ 10,440.20
2015	6	$ 6,016.01
2016	7	$ 7,089.32
2017	9	$ 12,315.33
2018	11	$ 17,120.84
2019	37	$ 80,107.15
2020	79	$ 169,338.93
2021	154	$ 336,615.45
	324	**$ 648,714.46**

ANALYSIS OF OZAUKEE COUNTY DELINQUENT TAXES

TAX YEAR	SALE YEAR	COUNTY LEVY (Inc Library, Co & State Charitable)	TAX SALE	% OF LEVY UNCOLLECTED	END OF YEAR TAX CERTIFICATE ROLL BALANCE
1990	1991	$ 9,418,791.98	$ 1,722,343.27	18.29%	$ 1,540,559.03
1991	1992	$ 10,520,856.81	$ 1,650,685.52	15.69%	$ 1,535,316.44
1992	1993	$ 11,200,214.89	$ 1,393,248.60	12.44%	$ 1,726,702.23
1993	1994	$ 11,543,671.58	$ 1,067,071.39	9.24%	$ 1,121,178.18
1994	1995	$ 11,494,997.06	$ 1,000,338.62	8.70%	$ 1,119,349.41
1995	1996	$ 10,462,170.00	$ 1,020,075.17	9.75%	$ 1,080,172.34
1996	1997	$ 11,521,540.00	$ 867,113.80	7.53%	$ 804,202.78
1997	1998	$ 14,358,229.00	$ 862,554.92	6.01%	$ 737,182.01
1998	1999	$ 13,603,980.00	$ 779,002.21	5.73%	$ 773,520.35
1999	2000	$ 9,380,528.00	$ 845,933.38	9.02%	$ 744,024.56
2000	2001	$ 12,914,745.00	$ 971,258.71	7.52%	$ 944,172.39
2001	2002	$ 15,343,197.44	$ 1,154,219.46	7.52%	$ 1,025,141.22
2002	2003	$ 15,307,317.01	$ 1,181,733.87	7.72%	$ 1,168,520.98
2003	2004	$ 16,415,972.64	$ 979,071.34	5.96%	$ 1,023,099.32
2004	2005	$ 16,860,541.75	$ 1,165,983.46	6.92%	$ 1,042,543.36
2005	2006	$ 17,525,469.09	$ 1,143,143.02	6.52%	$ 1,161,930.79
2006	2007	$ 18,005,783.07	$ 1,676,182.47	9.31%	$ 1,402,332.78
2007	2008	$ 18,262,492.00	$ 1,944,028.02	10.64%	$ 1,730,186.00
2008	2009	$ 18,603,850.00	$ 2,346,152.75	12.61%	$ 2,204,304.83
2009	2010	$ 19,013,457.89	$ 2,507,175.66	13.19%	$ 2,603,541.75
2010	2011	$ 19,040,611.20	$ 2,096,649.40	11.01%	$ 2,362,277.31
2011	2012	$ 19,153,575.10	$ 1,668,352.90	8.71%	$ 1,949,239.58
2012	2013	$ 19,347,145.46	$ 1,458,930.00	7.54%	$ 1,637,963.65
2013	2014	$ 20,048,779.68	$ 1,162,746.00	5.80%	$ 1,277,352.61
2014	2015	$ 20,054,460.92	$ 842,013.00	4.20%	$ 934,310.14
2015	2016	$ 20,276,261.40	$ 723,406.00	3.57%	$ 808,137.00
2016	2017	$ 20,591,998.16	$ 663,032.42	3.22%	$ 757,237.06
2017	2018	$ 21,160,125.00	$ 722,743.00	3.42%	$ 742,686.00
2018	2019	$ 21,842,530.00	$ 784,172.00	3.59%	$ 771,905.16
2019	2020	$ 22,118,522.00	$ 803,850.19	3.63%	$ 768,603.01
2020	2021	$ 21,712,622.00	$ 669,498.05	3.08%	$ 648,714.46

Attachment: Treasurer Annual Report 2021 (TREASURER REPORT FEBRUARY 2022)