AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, MAY 26, 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. **STAFF AND COMMITTEE INTRODUCTIONS**
4. **PUBLIC COMMENTS/CORRESPONDENCE/COMMUNICATIONS**
5. **APPROVAL OF MINUTES**
   a. March 24, 2022
6. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Financial Report
7. **ACTION ITEMS**
   a. Resolution: Increase of Revenue 2022 - Land & Water Management; Planning & Parks; Public Health
   b. Resolution: Supplemental Appropriation 2022 - Human Services
   c. Resolution: Transfer of Funds 2022 - General Fund to Special Revenue Fund for the Vehicle Lease Program
   d. Resolution: Amending Chapter 3.01(7) & (17) of the Ozaukee County Policy and Procedure Manual - Positions & Pay Grades: Public Health; Sheriff's Office
8. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. County Treasurer
9. **NEXT MEETING DATE**
   Set Meeting Day and Time
10. **ADJOURNMENT**

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**May 26, 2022**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Julie Winkelhorst**
PREPARER:	**Julie Winkelhorst**

Agenda Summary March 24, 2022

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_03242022-3056>

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**May 26, 2022**
DEPARTMENT:	**Corporation Counsel**
DIRECTOR:	**Rhonda Gorden**
PREPARER:	**Beth Esselman**

Agenda Summary Corporation Counsel Financial Report

ATTACHMENTS:

- Corp. Counsel.FinanceReport.May2022Mtg (PDF)

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Four Months Ending Saturday, April 30, 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	-	($998)	$506,150	$507,148	-0.20%
Public Charges for Services	-	$122	$7,650	$7,528	1.59%
Total Revenues	**-**	**($876)**	**$513,800**	**$514,676**	**-0.17%**
Expenditures					
Salaries	$62,862	$166,531	$539,593	$373,062	30.86%
Fringe Benefits	$21,062	$82,052	$205,425	$123,373	39.94%
Travel/Training	-	$89	$3,000	$2,911	2.97%
Supplies	$651	$2,828	$11,425	$8,597	24.75%
Purchased Services	$412	$2,074	$24,250	$22,176	8.55%
Interdepartment Charges	$8,549	$33,157	$106,740	$73,583	31.06%
Other Expenses	-	$96	$3,150	$3,054	3.05%
Total Operating Expenditures	**$93,536**	**$286,827**	**$893,583**	**$606,756**	**32.10%**
Capital Outlay					
Total Expenditures	**$93,536**	**$286,827**	**$893,583**	**$606,756**	**32.10%**
Net Increase (Decrease)	**($93,536)**	**($287,703)**	**($379,783)**	**($92,080)**	**75.75%**

Equity:

RESOLUTION NO. (ID # 8653)

INCREASE OF REVENUE 2022 - LAND & WATER MANAGEMENT; PLANNING & PARKS; PUBLIC HEALTH

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	117-2-01-58180-010	Fund For Lake Michigan - Clean Farm Families	$50,000	
Revenue	117-2-01-49302-001	Fund For Lake Michigan		$50,000
Planning & Parks				
Expense	221-1-01-51101-000	Regular Salaries and Wages	$9,410	
Expense	221-1-01-53601-000	Other Material Supplies	134	
Expense	221-1-01-54310-000	Equipment Leases and Rentals	2,300	
Expense	221-1-01-54533-000	Contracted Outside Employment	3,000	
Revenue	221-1-01-42310-000	State Aid - WDNR UF 2022 - Coastal Parks		$14,844
Expense	221-1-01-54533-000	Contracted Outside Employment	$1,000	
Revenue	221-1-01-49501-000	Private Foundations - NRF Quiet Trails LDGNP		$1,000
Public Health				
Expense	204-2-06-51101-000	Grants - Salaries & Wages	$3,000	
Expense	204-2-06-52002-000	Grants - Travel/Mileage	500	
Expense	204-2-06-55101-000	Grants - Highway Vehicle Maintenance	1,500	
Expense	204-2-06-53101-000	Grants - Office Supplies	3,000	
Expense	204-2-06-59101-000	Grants - Other Expenses	7,000	
Revenue	204-2-06-42335-000	Grants - Beach Testing Grant		$15,000

Dated at Port Washington, Wisconsin, this 1st day of June 2022.

SUMMARY: Fund For Lake Michigan - $50,000; Wisconsin Department of Natural Resources Regular Urban Forestry Grant - $14,844; Natural Resources Foundation Quiet Trails Grant - $1,000; and Wisconsin Department of Natural Resources 2022 Wisconsin Beach Monitoring Program Grant - $15,000.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**May 26, 2022**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Julie Winkelhorst**
PREPARER:	**Tyler Quaas**

Agenda Summary Increase of Revenue 2022 - Land & Water Management; Planning & Parks; Public Health

ATTACHMENTS:

- Land & Water Management (PDF)
- Planning & Parks (PDF)
- Public Health (PDF)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**May 5, 2022**
DEPARTMENT:	**Land and Water Management**
DIRECTOR:	**Andy Holschbach**
PREPARER:	**Andy Holschbach**

Agenda Summary Increase of Revenue Budget Amendment - Fund for Lake Michigan to Support the Clean Farm Families Soil Health Initiatives*

BACKGROUND INFORMATION: Grant received from the Fund for Lake Michigan to support the Clean Farm Families soil health initiatives.

ANALYSIS: Funds will be used to support field days, soil health workshops, demonstration plots, conservation practice incentives and other items to promote soil health. Ozaukee County serves as the collaborator for the Clean Farm Families and manages the grants and budget.
FISCAL IMPACT:

Balance Current Year: $50,000

Next Year's Estimated Cost:

FUNDING SOURCE:

County Levy: $0

Non-County Levy: $50,000

Indicate source: Fund For Lake Michigan

RECOMMENDED MOTION: Approval of Increase of Revenue Budget Amendment for the $50,000 provided by the Fund for Lake Michigan

NATURAL RESOURCES COMMITTEE

RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 5/26/2022 8:30 AM**
MOVER:	T. Matera, Supervisor District 7
SECONDER:	K. Schoessow, Supervisor District 23
AYES:	Holyoke, Jobs, Ross, Matera, Schoessow
ABSENT:	Mark Hilgendorf

Attachment: Land & Water Management (INC REV)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**April 7, 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 Regular Urban Forestry Grant for Native Tree Planting and Inventory, Emerald Ash Borer Management and Education/Outreach Activities in the Ozaukee County Coastal Parks Project Area

BACKGROUND INFORMATION: The Planning and Parks Department was awarded a grant from the Wisconsin Department of Natural Resources (WDNR) Regular Urban Forestry (UF) Grant program to support forestry and ecological projects in the Ozaukee County Park System. This grant will fund improvements to the local ecology, aesthetics and native vegetation in the Ozaukee County Coastal Parks Project Area in the Town of Grafton and Cities of Port Washington and Mequon, which includes Virmond County Park, Lion's Den Gorge Nature Preserve and Clay Bluffs Cedar Gorge Nature Preserve by removing ash trees impacted by emerald ash borer (EAB), planting and inventorying native trees, and conducting education and outreach efforts to Ozaukee County residents to encourage native tree planting on private property. Specifically, this grant will provide funding for Department staff operations, contracting with conservation corps (e.g., AmeriCorps NCCC, Milwaukee Community Service Corps, Great Lakes Community Conservation Corps, Wisconsin Youth Conservation Corps) for assistance, purchase of native tree stock and education/outreach events and materials.

ANALYSIS: The total grant award is $14,844. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of this grant application at its August 5, 2021 meeting (Ayes: Korinek, Jobs, Holyoke, Minkel-Dumit, Ross) and the Ozaukee County Board of Supervisors approved Resolution 21-25 at its September 1, 2021 meeting (Ayes - 23, Nays - 0, Absent - 3) for the submittal and acceptance of the WDNR UF grant. The grant requires a 50% local match, which will be provided by a Brookby Foundation Grant, in-kind County staff time, mileage, supplies, equipment and contractual (supported by vandalism restitution funds) and volunteer time for a total project cost of $29,688. The award amount of $14,844 is $10,156 less ($25,000 initial request) than originally requested and the project has been scaled in scope accordingly.

FISCAL IMPACT:

Balance Current Year: NONE (Additional Program Revenue of $4,844)

Next Year's Estimated Cost: NONE (Additional Revenue of $10,000)

FUNDING SOURCE:

County Levy:

Attachment: Planning & Parks (INC REV)

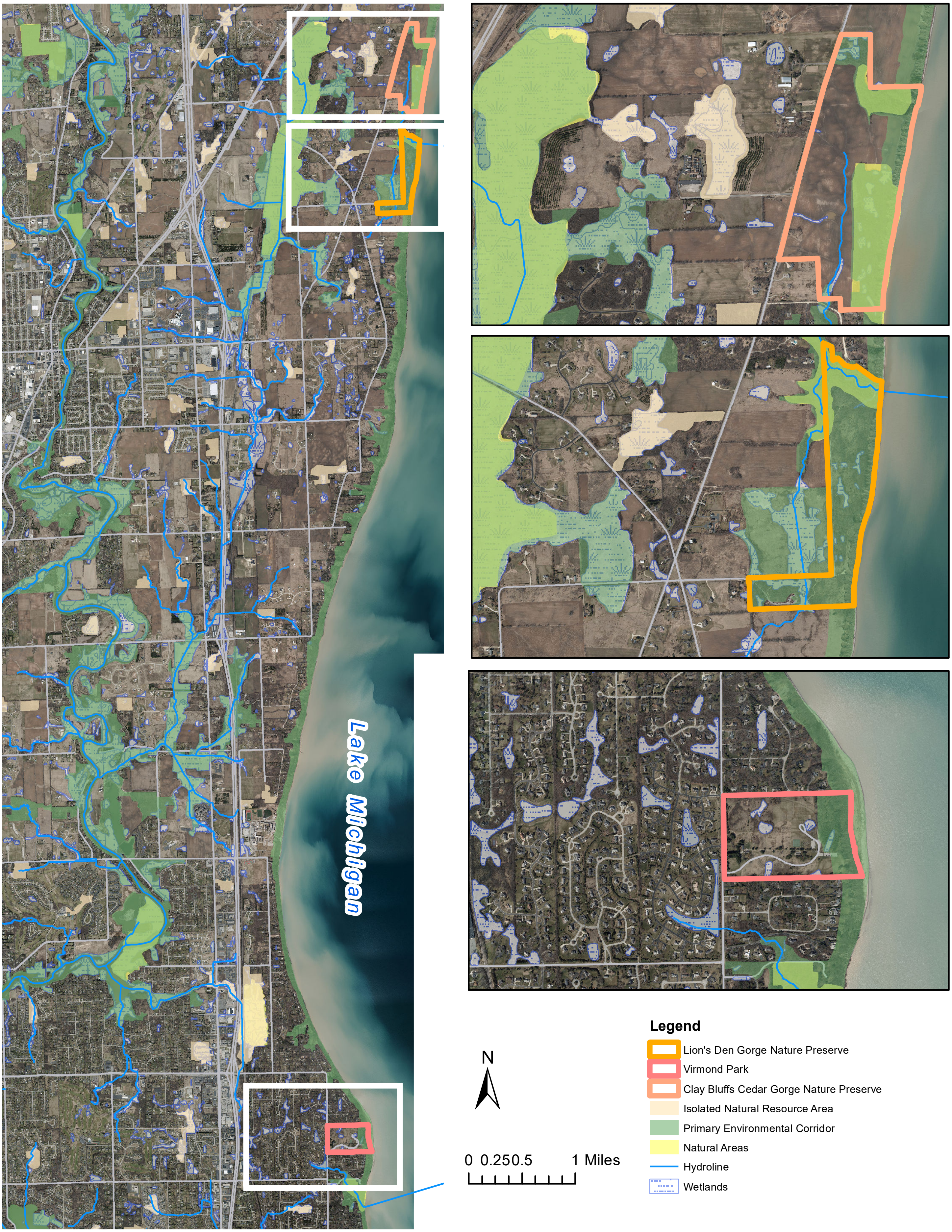
Non-County Levy: X

Indicate source: WDNR UF grant, Brookby Foundation grant, and in-kind County staff time, supplies, equipment and contractual (supported by restitution funds) and volunteer time

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Wisconsin Department of Natural Resources Regular Urban Forestry Grant program grant for Tree Planting and Inventory Activities, Emerald Ash Borer Management and Education/Outreach in the Ozaukee County Coastal Parks Project Area.

NATURAL RESOURCES COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 5/26/2022 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

Ozaukee County Coastal Parks Project Area



Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 7, 2022**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a Natural Resources Foundation Quiet Trails Grant for Public Access Improvements at Lion's Den Gorge Nature Preserve

BACKGROUND INFORMATION: The Planning and Parks Department was awarded a grant from the Natural Resources Foundation (NRF) Quiet Trails grant program to fund County activities to construct a new ADA accessible walking/hiking trail (with culvert) that will lead to a new boardwalk and observation deck at Lion's Den Gorge Nature Preserve (LDGNP). The original, 14-year old boardwalk and observation deck was disassembled by a WisCorps conservation corps team in fall 2021, after it was showing signs of deterioration in the beams/joists due to the higher water levels, and was no longer ADA accessible due to the sinking and shifting of the piers. The Department will hire a conservation corps team (e.g. Milwaukee Community Service Corps, WisCorps, AmeriCorps NCCC or GLCCC) to construct a new ADA accessible walking/hiking trail leading to the new floating boardwalk and observation deck that will be completed by the Highway Department/Private Contractor in 2022 (funding through a WDNR Stewardship Grant and Ozaukee County Capital Project Grant). The Highway Department will also install a culvert for drainage under the trail at this location as part of the project.

ANALYSIS: The total grant award is $1,000. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of this grant application at its February 3, 2022 meeting (Ayes: Jobs, Holyoke, Minkel-Dumit, Ross). No formal match is required, but the grant will leverage a pending US Fish and Wildlife Service (USFWS) cooperative grant, a portion of an Ozaukee County Capital Project grant and in-kind County staff (Planning and Parks Department) time, equipment use and supplies for a total project cost of $15,000 for the trail portion of the project. There have been no changes to the project scope or budget since grant application submittal.

FISCAL IMPACT:

Balance Current Year: NONE (Additional Program Revenue - $1,000)

Next Year's Estimated Cost: NONE

FUNDING SOURCE:

County Levy:

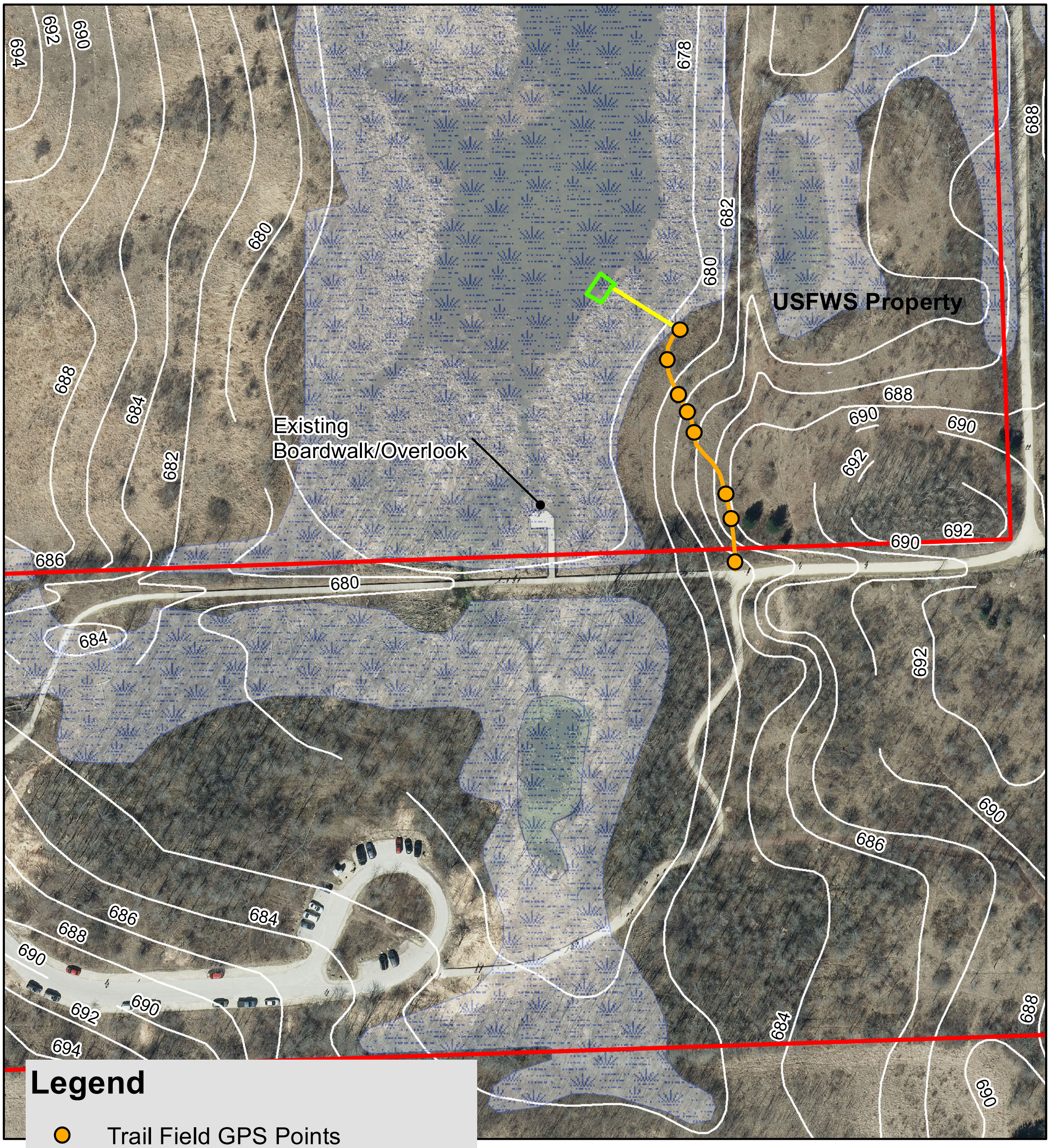
Non-County Levy: X

Indicate source: NRF Quiet Trails Fund grant, a USFWS cooperative grant (pending), a portion of an Ozaukee County Capital Project Grant and in-kind County staff (Planning and Parks Department) time, equipment use and supplies.

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Natural Resources Foundation Quiet Trails grant to support construction of an ADA accessible trail (including culvert installation) leading to the new boardwalk and overlook at Lion's Den Gorge Nature Preserve.

NATURAL RESOURCES COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 5/26/2022 8:30 AM**
MOVER:	B. Ross, Supervisor District 19
SECONDER:	R. Holyoke, Vice-Chairperson
AYES:	B. Jobs, R. Holyoke, N. Minkel-Dumit, B. Ross

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



Legend

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

Proposed

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

0 100 200 400 Feet

N

Ozaukee County Planning & Parks
August, 2021

Health and Human Services Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 24, 2022**
DEPARTMENT: **Public Health**
DIRECTOR: **Kim Buechler**
PREPARER: **Julie Winkelhorst**

Agenda Summary Increase of Revenue Budget Amendment Wisconsin Department of Natural Resources 2022 Wisconsin Beach Monitoring Program Grant

BACKGROUND INFORMATION: The Health Department was granted $15,000 from the Department of Natural Resources to implement the 2022 Wisconsin Beach Monitoring Program, with expenses to be incurred throughout the beach season between Memorial Day and Labor Day of 2022 and being reimbursed by the DNR at the end of the season. The department plans to use these funds for necessary beach testing supplies, maintenance on vehicles used for driving between beaches, and staff time to complete testing, to ensure that water quality determinations are conducted promptly and according to DNR standards. The department also plans to purchase equipment with this year's funds to bring the beach testing program fully in-house, in place of relying on outside vendors to test water samples. This will allow for better quality control and improved scheduling for testing by department staff, in addition to long-term cost savings.

ANALYSIS: The dollars were allocated to assure health departments have the infrastructure to support Environmental Health work. The WOPHD intends to spend the dollars to support infrastructure improvements and sustainability.

FISCAL IMPACT:

Balance Current Year: $15,000 Next Year's Estimated Cost: $0

FUNDING SOURCE:

County Levy: $0 Non-County Levy: $15,000

Indicate source: Wisconsin Department of Natural Resources

RECOMMENDED MOTION: Approve

HEALTH & HUMAN SERVICES COMMITTEE

RESOLUTION NO. (ID # 8689)

SUPPLEMENTAL APPROPRIATION 2022 - HUMAN SERVICES

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

Department / Program

	Account Number	Account Name	AMOUNT	AMOUNT
Human Services				
Expense	202-1-01-62512-000	Building Improvements	$35,815	
Revenue	202-0-00-33690-000	Human Services - Committed Budget Adjustment		$35,815

Dated at Port Washington, Wisconsin, this 1st day of June 2022.

SUMMARY: Use of Fund Balance to purchase carpeting.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 26, 2022**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Tyler Quaas**

Agenda Summary Supplemental Appropriation 2022 - Human Services

ATTACHMENTS:

- Human Services (PDF)

Health and Human Services Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 24, 2022**
DEPARTMENT: **Human Services**
DIRECTOR: **Liza Drake**
PREPARER: **Brad Mueller**

Agenda Summary Supplemental Appropriation Budget Amendment to Purchase Carpeting

BACKGROUND INFORMATION: The Human Services Department is requesting use of its fund balance to replace the carpeting on the 3rd floor. The carpeting in question has not been replaced since the early 2000's. Project was supposed to take place in 2020, but was delayed due to the pandemic.

ANALYSIS: Proposal from JL Business Interiors will be signed once approved by HHS Committee and County Board.

FISCAL IMPACT:

Balance Current Year: $35,815.00 Next Year's Estimated Cost:

FUNDING SOURCE:

County Levy: Non-County Levy: $35,815.00 Indicate source: Fund Balance

RECOMMENDED MOTION: The department respectfully requests the approval of the use of its fund balance to purchase carpeting for the 3rd floor.

HEALTH & HUMAN SERVICES COMMITTEE

RESOLUTION NO. (ID # 8695)

TRANSFER OF FUNDS 2022 - GENERAL FUND TO SPECIAL REVENUE FUND FOR THE VEHICLE LEASE PROGRAM

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
Finance				
Expense	101-0-00-81100-224	Operating Transfer to Fleet Lease Program Fund	$60,000	
Revenue	224-1-01-71100-101	Operating Transfer from General Fund		$60,000

Dated at Port Washington, Wisconsin, this 1st day of June 2022.

SUMMARY: Transfer from General Fund to Special Revenue Fund for Vehicle Lease Program start-up.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 26, 2022**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Tyler Quaas**

Agenda Summary Transfer of Funds 2022 - General Fund to Special Revenue Fund for the Vehicle Lease Program

BACKGROUND INFORMATION: The Vehicle Fleet Lease Program was approved in 2021 with the expectation of beginning the program in 2022 when the first vehicles were delivered. The funding for the program is projected to come from the sale of the existing vehicles and start-up funding that was estimated to be $60,000. The first three leased vehicles have been delivered and the program now needs the start-up funding to make the lease payments while we are in the process of preparing to sell the existing vehicles.

ANALYSIS: The Special Revenue fund for the Vehicle Lease Program is new and has no current funding or revenue until the replaced vehicles are sold. Even when they are sold, we started the program by replacing some of the County's oldest vehicles that will not bring in much revenue when they are sold. Thus, the fund will need start-up funding until the program gets 1 to 2 years in.

FISCAL IMPACT: $60,000

Balance Current Year: $0 in the Vehicle Fleet Lease Fund and $9,639,886 available in the General Fund

Next Year's Estimated Cost: Unknown - The availability of vehicles is unknown it has been difficult to get new vehicles built with chip supply shortages.

FUNDING SOURCE: General Fund Unassigned Fund Balance

County Levy: Non-County Levy: Indicate source: $60,000 from the General Fund Balance

RECOMMENDED MOTION: Approve the transfer for start-up funding in the Vehicle Fleet Lease Fund.

RESOLUTION NO. (ID # 8693)

AMENDING CHAPTER 3.01(7) & (17) OF THE OZAUKEE COUNTY POLICY AND PROCEDURE MANUAL - POSITIONS & PAY GRADES: PUBLIC HEALTH; SHERIFF'S OFFICE

RESOLVED, by the Ozaukee County Board of Supervisors, that Section 3.01 (7) and (17) of the Ozaukee County Policy and Procedure Manual be amended to read:

3.01	POSITIONS AND PAY GRADES				
	POSITION	**GRADE**	**UNION**	**HOURS**	**#**
7	PUBLIC HEALTH				
	Deputy Health Officer	112	NON REP	40.00	1
	~~Community Health Director~~	~~110~~	~~NON REP~~	~~40.00~~	~~1~~
	~~Health Strategy Director~~	~~110~~	~~NON REP~~	~~40.00~~	~~1~~
17	SHERIFF				
	School Resource Officer	NA	LAW 1-07	40.00	1
	Dispatcher*	8	OPEIU	40	20

*Any Dispatcher acting as shift leader shall receive an additional one dollar ($1.00) per hour more.

* 3rd shift Dispatchers shall receive an additional one dollar ($1.00) per hour more.

FURTHER RESOLVED, that these changes shall take effect June 1, 2022; and

FURTHER RESOLVED, that Chapter 3.01(7) & (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 1st day of June 2022.

SUMMARY: Section 3.01(7) & (17) of the Ozaukee County Policy and Procedure Manual pertaining to Public Health and Sheriff's Office positions is amended.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 26, 2022**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary Amending Chapter 3.01(7) & (17) of the Ozaukee County Policy and Procedure Manual - Positions & Pay Grades: Public Health; Sheriff's Office

ATTACHMENTS:

- PH Deputy Director (PDF)
- School Resource Officer (PDF)
- Shift Differential 3rd Shift Dispatchers (PDF)

Health and Human Services Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 24, 2022**
DEPARTMENT: **Public Health**
DIRECTOR: **Kim Buechler**
PREPARER: **Julie Winkelhorst**

Agenda Summary Creation of Deputy Director Eliminating the Health Strategy Director and the Community Health Director Positions

BACKGROUND INFORMATION: The Public Health Department organizational chart currently includes a Director of Health Strategy (PG 110) and Community Health Director (PG 110). Health strategy work and Community Health work requires a significant amount of collaboration, which is difficult to achieve with two separate managers leading each team. The department has also experienced a need for an Interim Director/Health Officer to step in on more than one occasion in recent years, with no one on staff prepared to take on the role. This request eliminates the Director of Health Strategy (currently vacant) and Community Health Director positions and would reallocate those levy funds to create a new Deputy Director position, who will act as second in command in absence of the Director/Health Officer and lead the Public Health Strategists and Community Health staff.

ANALYSIS: Replacing the Director of Health Strategy and Community Health Director positions with a Deputy Director will improve internal program collaboration and communication, provide a backup plan for emergencies and allow for improved succession planning, and reduce the amount of levy dollars the department spends on management staff.

FISCAL IMPACT: Reduce levied 2022 salaries by approximately $75,000 + fringe benefits

Balance Current Year:

Next Year's Estimated Cost: $88,000 + fringe

FUNDING SOURCE:

County Levy: $88,000 Non-County Levy: $0

RECOMMENDED MOTION: Approve

HEALTH & HUMAN SERVICES COMMITTEE

Public Safety Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 17, 2022**
DEPARTMENT: **Sheriff**
DIRECTOR: **Christy Knowles**
PREPARER: **Timothy Nelson**

Agenda Summary Additional Deputy Sheriff Position for School Resource Officer (SRO) Implementation

BACKGROUND INFORMATION: A School Resource Officer (SRO) plays an integral role in a school system as they ensure the physical safety of a school building, as well as teach, mentor and counsel students. An SRO helps school staff, students, parents and community members feel welcome and safe when they enter a school. The duties of an SRO are similar to community policing, using partnerships to bring more resources to assist with school safety.

ANALYSIS: An SRO is different from a security guard. An SRO is a law enforcement officer who is selected and specially trained to work in a school system. They are there to protect and serve the education environment. All Ozaukee schools have a school safety team. An SRO will contribute to this team on a daily basis by ensuring a safe campus, educating students about law-related topics and informally mentoring students. An SRO is a positive role model for students and can assist school officials by making referrals for students to social services, the public health office and legal aid.

The primary responsibility for the SRO is safety. However, many other duties are assigned to an SRO. SROs can provide education and assistance to students experiencing bullying, violence, drugs & alcohol, and more.

It is the school's responsibility to discipline students if necessary, SROs are not part of this process. However, if there is a violation of criminal law or an ordinance, the SRO will assist in determining the best option for the student. In addition to safety, another goal is community engagement; getting to our youth at an early age to combat addictions and mental health stigma. The presence of SROs can be key to declines in violent incidents in school, such as physical attacks.

In Ozaukee County, all school districts have SROs except Northern Ozaukee School District and St. Francis Borgia Catholic School. We currently assign a Court Services Officer to "walk through" the schools two -three times a week, when time permits. We have experienced an increase in positive working relationship as a result of these visits.

There is a need for a regular law enforcement presence in our schools, as safety and relationship building are key for our youth. The schools have noticed this positive relationship and have proposed a cost share of an SRO.

The Sheriff's Office is requesting an additional deputy position to fill the SRO assignment beginning in August of 2022. The cost for an SRO for the remainder of 2022 will be approximately $32,820. It is anticipated that through a modified staffing plan that the SRO program will be budget neutral. For fiscal year 2023 the schools will begin reimbursing the Sheriff's Office approximately $40,639 for SRO services on yearly basis.

FISCAL IMPACT:

Balance Current Year: $32,820 Next Year's Estimated Cost: $78,753

FUNDING SOURCE:

County Levy: $78,753 Non-County Levy: $40,639

Indicate source: Schools SRO Cost Share

RECOMMENDED MOTION: Approve Sheriff's Office adding an additional deputy sheriff position for implementation of the School Resource Officer (SRO) program.

PUBLIC SAFETY COMMITTEE

RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 5/26/2022 8:30 AM**
MOVER:	J. Haas, Vice-Chairperson
SECONDER:	P. Foy, Supervisor District 26
AYES:	Nelson, Haas, Foy, Maguire, Krane

Ozaukee County Sheriff's Office

School Resource Officer Estimated Cost Sharing - 2023

Hourly Rate	$30.87	$33.08	$33.42	$35.11	$36.85	$37.11	$38.66
Salary	$64,210	$68,806	$69,514	$73,029	$76,648	$77,189	$80,413
Social Security	$4,912	$5,264	$5,318	$5,587	$5,864	$5,905	$6,152
WRS	$7,384	$7,913	$7,994	$8,398	$8,815	$8,877	$9,247
Health Insurance	$23,172	$23,172	$23,172	$23,172	$23,172	$23,172	$23,172
Life & Disability Insur	$295	$317	$320	$336	$353	$355	$370
Total Wage & Benefit	$100,004	$105,504	$106,351	$110,557	$114,888	$115,535	$119,392
Work Days	260	260	260	260	260	260	260
School Days	177	177	177	177	177	177	177
School Days Percent	68%	68%	68%	68%	68%	68%	68%
School Days Cost	$68,080	$71,824	$72,400	$75,264	$78,212	$78,652	$81,279
Schools Cost Share Total	$34,040	$35,912	$36,200	$37,632	$39,106	$39,326	$40,639
Sheriff's Office Cost Share	$34,040	$35,912	$36,200	$37,632	$39,106	$39,326	$40,639
Schools Cost Share Allocation Detail							
Northern Ozaukee	$27,232	$28,730	$28,960	$30,105	$31,285	$31,461	$32,511
St. Fancis Borgia	$3,404	$3,591	$3,620	$3,763	$3,911	$3,933	$4,064
Divine Savior	$2,587	$2,729	$2,751	$2,860	$2,972	$2,989	$3,089
Riveredge	$817	$862	$869	$903	$939	$944	$975
Total	$34,040	$35,912	$36,200	$37,632	$39,106	$39,326	$40,639

Public Safety Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 17, 2022**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Shift Differential for 3rd Shift Dispatchers

BACKGROUND INFORMATION: When 3rd shift dispatchers are given extra responsibilities with dispatching for other municipalities we would like to give them a shift differential of an extra $1 per hour. The Sheriff's Office cannot afford to lose a dispatcher as we are struggling to maintain adequate staffing levels. Dispatcher shortages are not uncommon and with the municipalities facing the same problem, we are the go-to agency to help everyone out. We need to be able to continue to offer this service to the municipalities and we cannot do this unless we keep up our staffing. The staff should be compensated for this.

ANALYSIS: The cost to the county will be approximately $1000 if we allow the $1/hour raise for the 3rd shift dispatchers.

FUNDING SOURCE: This cost will be covered within the current cost center of the Sheriff's Office.

RECOMMENDED MOTION: Approve the shift differential of an extra $1 per hour for 3rd shift dispatchers.

PUBLIC SAFETY COMMITTEE
RESULT: **APPROVED AND FORWARDED [UNANIMOUS]Next: 5/26/2022 8:30 AM**
MOVER: T. Maguire, Supervisor District 15
SECONDER: P. Foy, Supervisor District 26
AYES: Nelson, Haas, Foy, Maguire, Krane

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 26, 2022**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Tyler Quaas**

Agenda Summary County Clerk

ATTACHMENTS:

- County Clerk Financials (PDF)

Ozaukee County Committee Report

General Fund County Clerk

For the Four Months Ending Saturday, April 30, 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	$3,102	$3,147	$45	($3,102)	6993.33 %
Intergovernmental Charges	$11,601	$36,376	$45,275	$8,899	80.34%
Interdepartmental Charges	$5,886	$25,852	$84,000	$58,148	30.78%
Licenses & Permits	$1,455	$4,170	$21,500	$17,330	19.40%
Other Revenue	$1,341	$5,619	$18,000	$12,381	31.22%
Total Revenues	**$23,385**	**$75,164**	**$168,820**	**$93,656**	**44.52%**
Expenditures					
Salaries	$36,148	$112,975	$389,366	$276,391	29.02%
Fringe Benefits	$10,628	$44,139	$115,169	$71,030	38.33%
Travel/Training	$72	($193)	$29,400	$29,593	-0.66%
Supplies	$11,699	$91,182	$272,650	$181,468	33.44%
Purchased Services	$1,377	$24,782	$70,150	$45,368	35.33%
Interdepartment Charges	$1,866	$7,305	$29,680	$22,375	24.61%
Other Expenses	$90	$106	$6,654	$6,548	1.59%
Total Operating Expenditures	**$61,880**	**$280,296**	**$913,069**	**$632,773**	**30.70%**
Capital Outlay					
Equipment & Furniture	-	-	$9,000	$9,000	0.00%
Total Capital Outlay	**-**	**-**	**$9,000**	**$9,000**	**0.00%**
Total Expenditures	**$61,880**	**$280,296**	**$922,069**	**$641,773**	**30.40%**
Net Increase (Decrease)	**($38,495)**	**($205,132)**	**($753,249)**	**($548,117)**	**27.23%**

Equity:

Attachment: County Clerk Financials (County Clerk Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 26, 2022**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Finance

ATTACHMENTS:

- 2022-5 Directors Report to Finance (PDF)
- Financial Reports (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
MAY 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:

2021 Audit:

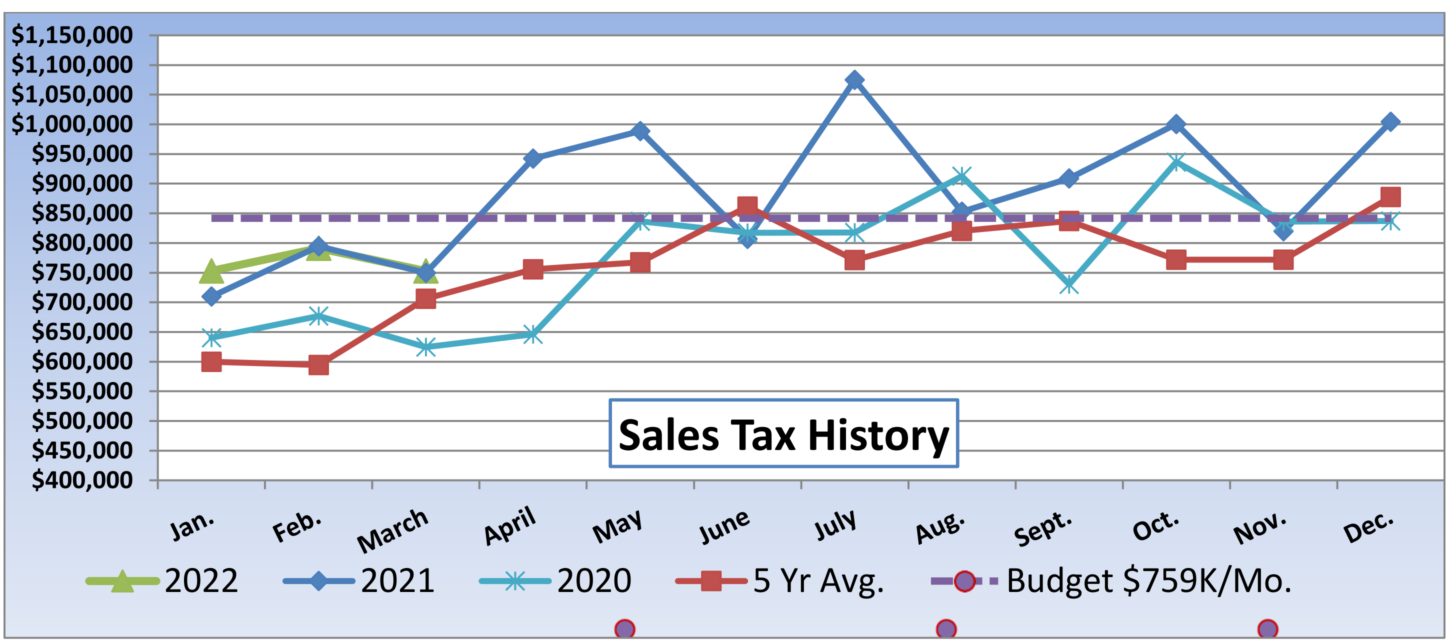
KerberRose was on site May 16th through the 19th. Everything went very well and there were no issues or findings for the 2021 audit. The Financial Statements will be completed and finalized in June and we expect to have KerberRose present the audit report and financial status of the County at the June Finance Committee Meeting and report to the Board in July.

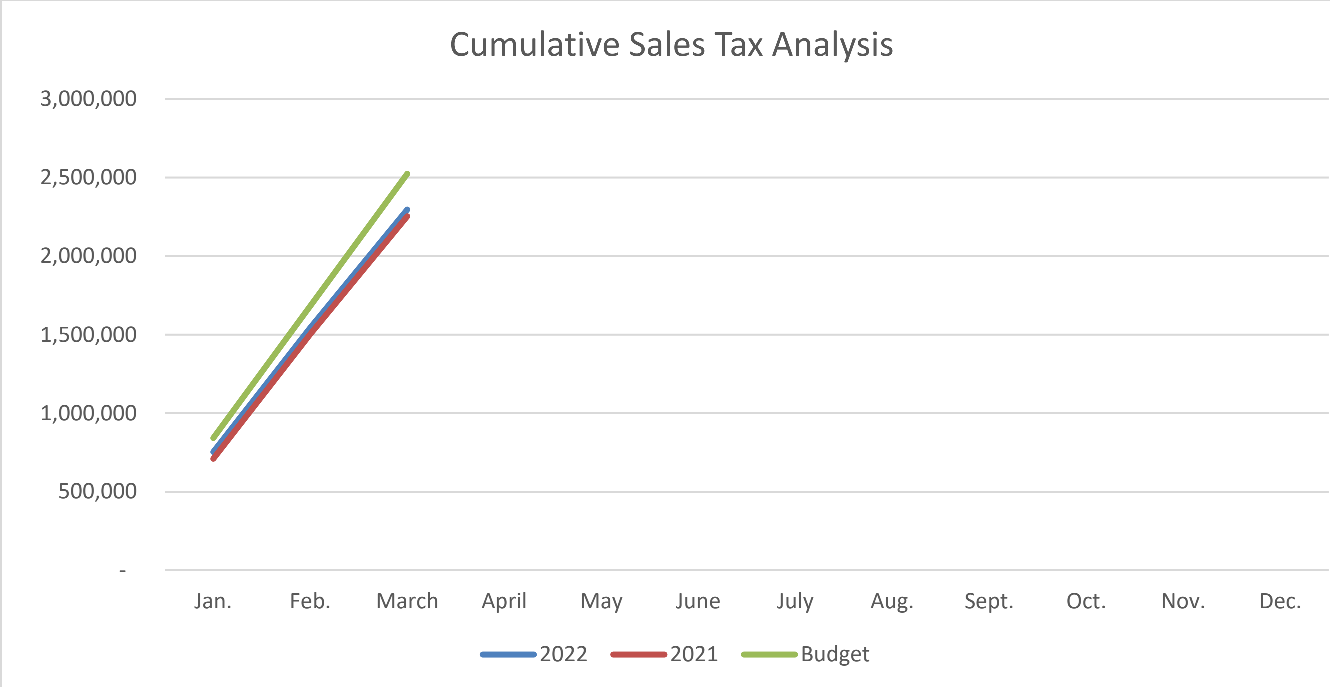
2022 General Fund:

Revenues are tracking below budget due to the lag in sales tax receipts and intergovernmental revenues. Most of the intergovernmental revenues are received late in the year when projects are complete and 85% of shared revenue is received in November. Total expenditures are over budget primarily due to Health Insurance in the Fringe Benefits category and Grants which are the Non-profit grants many of which are paid in full at the beginning of the year. Other Expenses is also over budget. This includes the County's Insurance policy payments, which will be allocated to other departments and funds.

Sales Tax Collections:

The County received $752,730 is sales tax revenue compared to $749,818 in 2021. To date, the County is ahead of 2021 through March for sales tax collection by $42,890. Through three months, 2022 is tracking very close to 2021 as shown below.




Cumulative Sales Tax Analysis
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
Jan.
Feb.
March
April
May
June
July
Aug.
Sept.
Oct.
Nov.
Dec.
2022
2021
Budget

Ozaukee County Committee Report

Summary of All Units

For the Four Months Ending Saturday, April 30, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$3,263,352	$9,660,896	$31,847,098	$22,186,202	30.34%
Intergovernmental Revenues	$715,932	$2,104,355	$22,084,612	$19,980,257	9.53%
Public Charges for Services	$1,733,038	$6,402,110	$24,918,854	$18,516,744	25.69%
Intergovernmental Charges	$113,686	$1,915,434	$7,180,603	$5,265,169	26.68%
Interdepartmental Charges	$135,340	$796,829	$4,438,452	$3,641,623	17.95%
Fines/Forfeitures/Penalties	$16,891	$64,582	$231,300	$166,718	27.92%
Licenses & Permits	$28,692	$97,955	$892,780	$794,825	10.97%
Interest Revenue	($52,510)	($285,404)	$403,050	$688,454	-70.81%
Other Revenue	$113,395	$435,760	$3,826,305	$3,390,545	11.39%
Total Revenues	**$6,067,816**	**$21,192,517**	**$95,823,054**	**$74,630,537**	**22.12%**
Expenditures					
Salaries	$3,851,658	$10,916,863	$36,608,608	$25,691,745	29.82%
Fringe Benefits	$1,166,082	$4,658,952	$13,379,352	$8,720,400	34.82%
Travel/Training	$24,107	$80,745	$528,513	$447,768	15.28%
Supplies	$487,974	$2,070,766	$8,892,963	$6,822,197	23.29%
Purchased Services	$1,320,721	$4,053,945	$15,513,677	$11,459,732	26.13%
Interdepartment Charges	$117,462	$1,389,878	$3,936,306	$2,546,428	35.31%
Depreciation	$242,005	$979,228	$2,959,888	$1,980,660	33.08%
Debt Service	-	$1,469,377	$1,736,393	$267,016	84.62%
Grants	$62,654	$993,728	$3,624,311	$2,630,583	27.42%
Other Expenses	$288,445	$1,863,751	$2,802,065	$938,314	66.51%
Total Operating Expenditures	**$7,561,108**	**$28,477,233**	**$89,982,076**	**$61,504,843**	**31.65%**
Capital Outlay					
Project Fund	$96,411	$291,452	$3,779,190	$3,487,738	7.71%
Equipment & Furniture	$127,721	$378,503	$2,043,500	$1,664,997	18.52%
Buildings & Land	$303,999	$456,147	$4,316,288	$3,860,141	10.57%
Contra	-	-	($501,000)	($501,000)	0.00%
Total Capital Outlay	**$528,131**	**$1,126,102**	**$9,637,978**	**$8,511,876**	**11.68%**
Total Expenditures	**$8,089,239**	**$29,603,335**	**$99,620,054**	**$70,016,719**	**29.72%**
Other Finance (Sources)	-	($832,376)	($2,782,587)	($1,950,211)	29.91%
Other Finance Uses	-	$832,376	$1,785,420	$953,044	46.62%
Net Other Financing Sources/Uses	**-**	**-**	**($997,167)**	**($997,167)**	**0.00%**
Net Increase (Decrease)	**($2,021,423)**	**($8,410,818)**	**($2,799,833)**	**$5,610,985**	**300.40%**
Equity:					
Retained Earnings	-	$7,286	-	($7,286)	0.00%
Governmental Fund Balance	-	($25,267,061)	-	$25,267,061	0.00%

Attachment: Financial Reports (Fin D)

Ozaukee County Committee Report

Summary of All General Fund Units

For the Four Months Ending Saturday, April 30, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$2,426,667	$5,048,459	$20,541,179	$15,492,720	24.58%
Intergovernmental Revenues	$183,514	($49,709)	$4,204,081	$4,253,790	-1.18%
Public Charges for Services	$239,591	$985,498	$2,354,185	$1,368,687	41.86%
Intergovernmental Charges	$27,922	$82,685	$260,275	$177,590	31.77%
Interdepartmental Charges	$16,939	$127,584	$468,186	$340,602	27.25%
Fines/Forfeitures/Penalties	$16,861	$64,222	$225,000	$160,778	28.54%
Licenses & Permits	$11,216	$37,363	$129,500	$92,137	28.85%
Interest Revenue	($55,085)	($312,610)	$403,050	$715,660	-77.56%
Other Revenue	$26,640	$141,865	$584,731	$442,866	24.26%
Total Revenues	**$2,894,265**	**$6,125,357**	**$29,170,187**	**$23,044,830**	**21.00%**
Expenditures					
Salaries	$1,663,862	$4,526,414	$14,375,428	$9,849,014	31.49%
Fringe Benefits	$504,705	$2,060,735	$5,378,431	$3,317,696	38.31%
Travel/Training	$12,921	$37,395	$214,147	$176,752	17.46%
Supplies	$138,679	$581,428	$1,602,371	$1,020,943	36.29%
Purchased Services	$386,417	$1,123,778	$3,810,010	$2,686,232	29.50%
Interdepartment Charges	$63,556	$313,371	$1,068,454	$755,083	29.33%
Grants	$343	$874,477	$1,612,387	$737,910	54.23%
Other Expenses	$190,528	$811,503	$759,861	($51,642)	106.80%
Total Operating Expenditures	**$2,961,011**	**$10,329,101**	**$28,821,089**	**$18,491,988**	**35.84%**
Capital Outlay					
Equipment & Furniture	$61,873	$100,732	$395,250	$294,518	25.49%
Buildings & Land	$126,000	$126,000	$448,000	$322,000	28.13%
Total Capital Outlay	**$187,873**	**$226,732**	**$843,250**	**$616,518**	**26.89%**
Total Expenditures	**$3,148,884**	**$10,555,833**	**$29,664,339**	**$19,108,506**	**35.58%**
Other Finance (Sources)	-	($146,000)	($161,000)	($15,000)	90.68%
Other Finance Uses	-	-	$953,044	$953,044	0.00%
Net Other Financing Sources/Uses	**-**	**($146,000)**	**$792,044**	**$938,044**	**-18.43%**
Net Increase (Decrease)	**($254,619)**	**($4,284,476)**	**($1,286,196)**	**$2,998,280**	**333.11%**
Equity:					
Governmental Fund Balance	-	($11,584,837)	-	$11,584,837	0.00%

Attachment: Financial Reports (Fin D)

Ozaukee County Committee Report

General Fund Non Departmental

For the Four Months Ending Saturday, April 30, 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	-	$62,500	$270,000	$207,500	23.15%
Interest Revenue	$1	$5	-	($5)	0.00%
Other Revenue	$1,609	$8,970	$138,886	$129,916	6.46%
Total Revenues	**$1,610**	**$71,475**	**$408,886**	**$337,411**	**17.48%**
Expenditures					
Salaries	$5,790	$9,448	($326,000)	($335,448)	-2.90%
Fringe Benefits	$1,000	$173,736	$173,000	($736)	100.43%
Travel/Training	-	-	$24,714	$24,714	0.00%
Supplies	-	$16,489	$16,158	($331)	102.05%
Purchased Services	$4,469	$17,875	$53,625	$35,750	33.33%
Grants	-	$866,792	$1,072,824	$206,032	80.80%
Other Expenses	$147,170	$715,076	$460,645	($254,431)	155.23%
Total Operating Expenditures	**$158,429**	**$1,799,416**	**$1,474,966**	**($324,450)**	**122.00%**
Capital Outlay					
Total Expenditures	**$158,429**	**$1,799,416**	**$1,474,966**	**($324,450)**	**122.00%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($156,819)**	**($1,727,941)**	**($1,051,080)**	**$676,861**	**164.40%**

Equity:

Ozaukee County Committee Report

General Fund County Administrator

For the Four Months Ending Saturday, April 30, 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	$13,339	$35,570	$115,024	$79,454	30.92%
Fringe Benefits	$5,500	$15,938	$36,016	$20,078	44.25%
Travel/Training	-	-	$1,425	$1,425	0.00%
Supplies	-	$1,605	$1,975	$370	81.27%
Purchased Services	$51	$220	$900	$680	24.44%
Interdepartment Charges	$1,213	$4,865	$14,706	$9,841	33.08%
Other Expenses	$232	$342	$500	$158	68.40%
Total Operating Expenditures	**$20,335**	**$58,540**	**$170,546**	**$112,006**	**34.33%**
Capital Outlay					
Total Expenditures	**$20,335**	**$58,540**	**$170,546**	**$112,006**	**34.33%**
Net Increase (Decrease)	**($20,335)**	**($58,540)**	**($170,546)**	**($112,006)**	**34.33%**

Equity:

Ozaukee County Committee Report

General Fund Finance Department

For the Four Months Ending Saturday, April 30, 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	$120,000	$92,311	23.07%
Total Revenues	**-**	**$27,689**	**$120,000**	**$92,311**	**23.07%**
Expenditures					
Salaries	$97,348	$245,051	$742,804	$497,753	32.99%
Fringe Benefits	$26,431	$94,987	$243,513	$148,526	39.01%
Travel/Training	$373	$1,508	$8,200	$6,692	18.39%
Supplies	$1,099	$4,581	$39,955	$35,374	11.47%
Purchased Services	$143	$27,258	$12,900	($14,358)	211.30%
Interdepartment Charges	$2,340	$9,581	$28,458	$18,877	33.67%
Other Expenses	$950	$1,756	$500	($1,256)	351.20%
Total Operating Expenditures	**$128,684**	**$384,722**	**$1,076,330**	**$691,608**	**35.74%**
Capital Outlay					
Total Expenditures	**$128,684**	**$384,722**	**$1,076,330**	**$691,608**	**35.74%**
Net Increase (Decrease)	**($128,684)**	**($357,033)**	**($956,330)**	**($599,297)**	**37.33%**

Equity:

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Four Months Ending Saturday, April 30, 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	$27,613	$73,192	$210,448	$137,256	34.78%
Fringe Benefits	$9,295	$20,926	$58,183	$37,257	35.97%
Travel/Training	-	-	$3,000	$3,000	0.00%
Supplies	-	$575	$3,825	$3,250	15.03%
Other Expenses	-	-	$1,000	$1,000	0.00%
Total Operating Expenditures	**$36,908**	**$94,693**	**$276,456**	**$181,763**	**34.25%**
Capital Outlay					
Total Expenditures	**$36,908**	**$94,693**	**$276,456**	**$181,763**	**34.25%**
Net Increase (Decrease)	**($36,908)**	**($94,693)**	**($276,456)**	**($181,763)**	**34.25%**

Equity:

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Four Months Ending Saturday, April 30, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Prior YTD Actual	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues						
Intergovernmental Revenues	-	-	-	$17,094,874	$17,094,874	0.00%
Total Revenues	**-**	**-**	**-**	**$17,094,874**	**$17,094,874**	**0.00%**
Expenditures						
Grants	-	-	-	$5,000,000	$5,000,000	0.00%
Other Expenses	-	$2,976	$3,296	-	($3,296)	0.00%
Total Operating Expenditures	**-**	**$2,976**	**$3,296**	**$5,000,000**	**$4,996,704**	**0.07%**
Capital Outlay						
Project Fund	-	$68,470	$68,470	$3,040,000	$2,971,530	2.25%
Total Capital Outlay	**-**	**$68,470**	**$68,470**	**$3,040,000**	**$2,971,530**	**2.25%**
Total Expenditures	**-**	**$71,446**	**$71,766**	**$8,040,000**	**$7,968,234**	**0.89%**
Net Increase (Decrease)	**-**	**($71,446)**	**($71,766)**	**$9,054,874**	**$9,126,640**	**-0.79%**
Equity:						
Due To / Due From	-	($71,446)	$8,358,042	-	($8,358,042)	0.00%

Attachment: Financial Reports (Fin D)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**May 26, 2022**
DEPARTMENT:	**Human Resources**
DIRECTOR:	**Chris McDonell**
PREPARER:	**Chris McDonell**

Agenda Summary Human Resources

Employee engagement survey:

The County's employee survey closed on May 7 and we are waiting on the results. The survey was sent to full-time and regular part-time employees who started working for Ozaukee County on or before February 1, 2022. Employee survey response rates:

Employee Engagement Survey Response Rates	
2022	71%
2021	58%
2019	57%
2016	51%

Other HR projects:

- Update Policy & Procedure Manual
- HR/Payroll/Finance Software
- Compensation Study
- Review of benefits

Wellness:

Ozaukee County partnered with Aurora Wellness Services to offer the Live Well Your Weigh Program to employees and their spouses at no cost to them. This 6 week virtual weight management program began on March 23, 2022 and ended on April 27, 2022 was designed to give individuals the education, tools, and support needed to success in long-term positive behavior change. This year, there were 12 participates who enrolled in the program and 9 of those participants completed the program. Individuals who completed the program received 100 wellness points for the Wellness Program.

In 2021, there were 20 individuals who enrolled in the Live Well Your Weigh Program and 15 of those participants completed the program.

Freedom From Smoking Program: The seven week virtual program is proven effective and is tailored to an individual's specific needs. The program began on April 5th and there is one participant enrolled this year.

Ascension Columbia - St. Mary's Mammography Coach was onsite at both the Ozaukee County Administration Center and Lasata Senior Campus on Tuesday, April 12, 2022. There were a total of 14 participants, 9 at the Administration Center and 5 at Lasata. The Ascension - St. Mary's Mammography Coach will be onsite once again at both locations on Thursday, October 13th.

GHT WCA Group Health Trust Scholarship Program

- Every year the WCA Group Health Trust offers five scholarships to Wisconsin college students, each in the amount of $2,000. The application period opens March 7, 2022 and closes June 10, 2022. Scholarship winners will be announced July 25, 2022.
- Eligibility Requirements
  - Considered as an upper-class (third or fourth-year at a four-year Wisconsin University or second-year at a two-year Wisconsin Technical College) full-time undergraduate student in the fall of 2022.
  - Healthcare Major
  - Employee, grandparent, parent, or guardian must be a member of a WCA Group Health Trust member.
- The Scholarship program has been communicated to employees.

Deferred Compensation:

Representatives from Wisconsin Deferred Compensation (Empower) and NorthShore Bank held onsite and virtual meetings on May 10th and May 11th at the Administration Center, Lasata and the Justice Center. A representative from Wisconsin Deferred Compensation (Empower) met with about 20 employees over the last couple of months both virtually and in-person. A representative from NorthShore Bank met with 8 employees last week. The representatives will once again be onsite in October.

Health Insurance Premium Reduction:

- There were 21 employees who met the insurance premium reduction requirements to have their insurance premiums reduced starting with the May 13, 2022 pay period. The insurance premium reduction plan design changes are listed below:
- Single Plan: 12 employees
- Employee + Spouse: 3 employees
- Employee + Children: 4 employees
- Family: 2 employees
- The total number of employees who received the insurance premium reduction so far this year 121. Please note this number includes the individuals who terminated after they received the insurance premium reduction.

ATTACHMENTS:

- HR Financials (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

For the Four Months Ending Saturday, April 30, 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)	0.00%
Total Revenues	**-**	**$938**	**-**	**($938)**	**0.00%**
Expenditures					
Salaries	$27,516	$74,941	$232,214	$157,273	32.27%
Fringe Benefits	$9,291	$33,873	$89,535	$55,662	37.83%
Travel/Training	$449	$3,504	$2,200	($1,304)	159.27%
Supplies	$2,664	$6,141	$22,850	$16,709	26.88%
Purchased Services	$2,946	$14,907	$38,900	$23,993	38.32%
Interdepartment Charges	$935	$4,003	$12,272	$8,269	32.62%
Other Expenses	$452	$2,210	$2,000	($210)	110.50%
Total Operating Expenditures	**$44,253**	**$139,579**	**$399,971**	**$260,392**	**34.90%**
Capital Outlay					
Total Expenditures	**$44,253**	**$139,579**	**$399,971**	**$260,392**	**34.90%**
Net Increase (Decrease)	**($44,253)**	**($138,641)**	**($399,971)**	**($261,330)**	**34.66%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 26, 2022**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- 2021-2022 IT Financials (PDF)

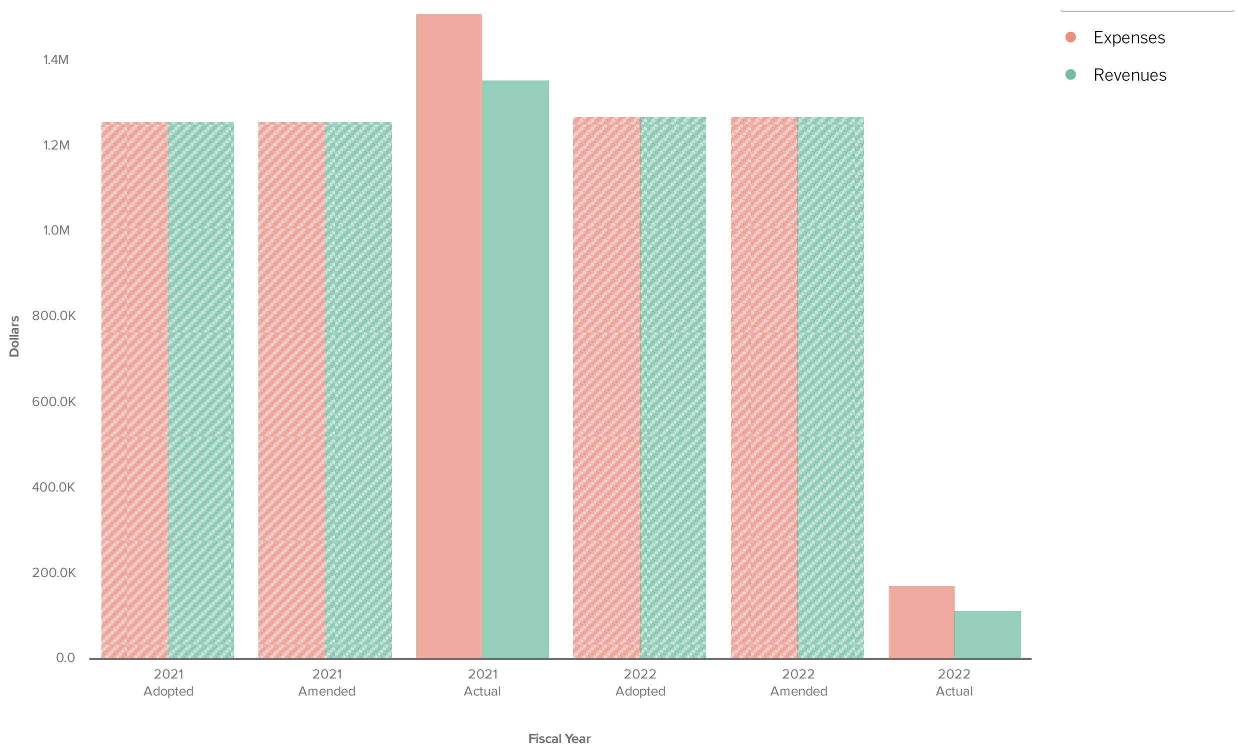
Radio Services and IT Financials

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
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

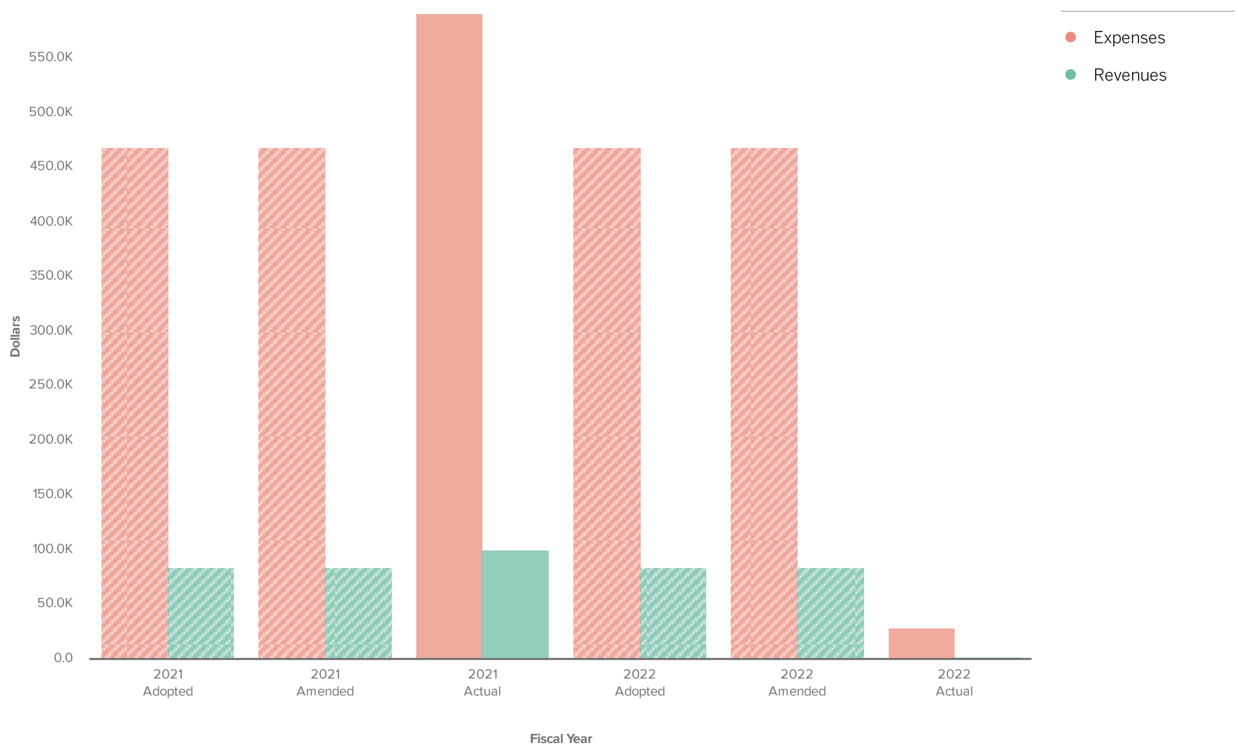
IT Financials



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: **May 26, 2022**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer Report Finance May 2022 (PDF)

TREASURER'S REPORT
FINANCE COMMITTEE
MAY 2022
REPORTING PERIOD: April, 2022

CASH

Cash ending April is up **$ 8,161,779** from last April:

Cash 2022,	$	**39,082,883**	2021,	$	**30,921,104**	**Increase of**	**$ 8,161,779.18**	*26.40%*

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 April:

April 2022,	$	**116,219**	2021,	$	**109,282**	**Increase of**	**$ 6,936.97**	*6.35%*
Budget 2022,	$	**285,000**	2021,	$	**270,000**	**Budget/Actual 2022**		*40.78%*

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 April:

April 2022,	$	**(338,062)**	2021,	$	**47,263**	**Decrease of**	**$ (385,324.60)**	*-815.28%*
Budget 2022,	$	**280,000**	2021,	$	**230,000**	**Budget/Actual 2022**		*-120.74%*

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 February, see page 6:

February 2022	$	**1,544,276**	2021	$	**1,504,299**	**Increase of**	**$ 39,977.21**	*2.66%*
Budget 2022,	$	**10,100,721**	2021	$	**9,106,921**	**Budget/Actual 2022**		*15.29%*

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	$	**445,611**	2021,	$	**504,160**	**Decrease of**	**$ (58,548.95)**	*-11.61%*
Number of delinquent parcels:								
2022		**348**	2021,		**396**	**Decrease of**	**-48**	*-12.12%*

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

FORECLOSURES

As of 4/30/2022, there are **5** 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 was filed with the Clerk of Circuit Court on 3/16/2022. This commences the 8-week redemption period where a parcel owner can pay for the tax year being tax-foreclosed and have the parcel removed from tax foreclosure.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance April 1, 2022			$	1,179.56
Receipts:				
Transfers from Money Market #2	$	9,217,588.60		
Void and Stop Payments	$	12,542.60		
Total Monthly Receipts			$	9,230,131.20
Total Balance & Receipts			$	9,231,310.76
Disbursements:				
County Orders (536524-537172)	$	(3,558,368.42)		
Wire Transfers (wt#3471, 3476-3486, 3488-3494)	$	(5,634,334.52)		
ACH Transfers	$	(38,607.82)		
Total Monthly Disbursements			$	(9,231,310.76)
MAIN CHECKBOOK Balance April 30, 2022			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	681,543.11		
Outstanding County Checks	$	(681,543.11)		
MAIN CHECKBOOK Balance April 30, 2022			**$**	**-**

MONEY MARKET #1 CHECKBOOK

Balance April 1, 2022			$	25,139.51
Receipts:				
Department Direct Deposit Receipts	$	1,305,744.96		
Real Estate Tax Receipts, Electronic	$	159,663.87		
Tax Settlement Receipts	$	309,510.72		
Transfer from POOL Account	$	5,890,000.00		
Transfers from Commerce State Bank, MM	$	133.56		
Interest Earnings	$	1.40		
Total Monthly Receipts			$	7,665,054.51
Total Balance & Receipts			$	7,690,194.02
Disbursements:				
Transfers to Money Market #2	$	(7,664,788.56)		
Point and Pay Refunds and Fees	$	(181.50)		
NSF & Bank Adjustments	$	(89.00)		
Total Monthly Disbursements			$	(7,665,059.06)
MONEY MARKET #1 CHECKBOOK Balance April 30, 2022			**$**	**25,134.96**

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

Balance as Per Statement	$	25,001.40		
Deposit in Transit	$	133.56		
MONEY MARKET #1 CHECKBOOK Balance April 30, 2022 (0.07%)APY			**$**	**25,134.96**

MONEY MARKET #2 CHECKBOOK

Balance April 1, 2022				13,205,229.53
Receipts:				
Department Receipts	$	1,399,000.68		
Real Estate Tax Receipts	$	415,658.07		
NSF Replacement	$	997.50		
RLF Payments	$	2,309.94		
Tax Settlement Receipts	$	-		
Transfers from Money Market #1	$	7,664,788.56		
Transfers from Register of Deeds	$	193,017.61		
Interest Earnings	$	2,049.27		
Total Monthly Receipts			$	9,677,821.63
Total Balance & Receipts			$	22,883,051.16
Disbursements:				
Transfers to Main Checkbook	$	(9,217,588.60)		
Transfers to Payroll Checkbook	$	(1,777,223.40)		
NSF Tax Payments	$	(3,118.59)		
NSF Departmental Receipts	$	(1,818.50)		
Total Monthly Disbursements			$	(10,999,749.09)
MONEY MARKET #2 Balance April 30, 2022			**$**	**11,883,302.07**

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

Balance as Per Statement	$	11,883,302.07		
Deposit in Transit	$	-		
MONEY MARKET #2 CHECKBOOK Balance April 30, 2022 (0.17%)APY			**$**	**11,883,302.07**

PAYROLL CHECKBOOK

Balance April 1, 2022			$	857,611.50
Receipts:				
Transfers from Money Market #2	$	1,777,223.40		
Returned Direct Deposit ACH/Reimburse	$	-		
Void and Stop Payments	$	-		
Total Monthly Receipts			$	1,777,223.40
Total Balance & Receipts			$	2,634,834.90
Disbursements:				
Salary Orders(#441520-441530)	$	(2,757.93)		
Salary Direct Deposit (#324820-326082)	$	(2,631,740.22)		
Transfer to MM2 (As Dept. Receipt)	$	(336.75)		
Transfer to Petty Cash	$	-		
Bank Fees Deposit Slips	$	-		
Total Monthly Disbursements			$	(2,634,834.90)
PAYROLL Balance April 30, 2022			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	2,567.94		
Outstanding Payroll Checks	$	(2,567.94)		
PAYROLL CHECKBOOK Balance April 30, 2022			**$**	**-**

REVENUE	2021		2021 ANNUAL BUDGET	
Interest Investments	(338,061.60)	$	280,000	(April)
Curlers Building Maint	21.76		-	(April)
Interest Go Bond 2019	7.20		-	(April)
Interest Go Bond 2021	858.76		-	(April)
Interest Health Care Trust	5.31		-	(April)
Interest Veteran's Memorial Trust	4.39		50	(April)
Interest Transit Trust Fund	77.35		-	(April)
Interest on Delinquent Taxes	75,911.48		190,000	(April)
Penalty on Delinquent Taxes	40,307.49		95,000	(April)
Sales Tax General Fund	1,544,275.71		10,100,721	(February)
Use Value Penalty Tax	6,751.40		25,000	(April)
	-			

INVESTMENTS	BALANCE	RATES
Commerce State Bank, Savings (General Fund)	649,985.00	0.25% (April) APY
Cornerstone Bank (General Fund)	853,685.74	0.16% (April) APY
DANA, Federal Securities (General Fund)	14,831,540.65	-0.43% (April) APY
BMO Harris Bank, Money Market (General Fund)	648,131.28	0.10% (April) APY
LGIP, Savings (General Fund)	802,411.66	0.30% (April) APY
PWSB CD (General Fund)	9,000,000.00	0.60% (April) APY
PWSB, Money Market (Curlers Association Building Maint)	100,325.51	0.07% (April) APY
PWSB Money Market (General Obligation Bond 2019)	6,601.51	0.07% (April) APY
PWSB Money Market (General Obligation Bond 2021)	3,949,391.44	0.07% (April) APY
PWSB, Money Market (Health Care Trust)	24,441.93	0.07% (April) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,229.71	0.07% (April) APY
PWSB, Money Market (Register of Deeds)	362,495.76	0.07% (April) APY
PWSB, Money Market (Tax Collection)	4,028.80	0.07% (April) APY
PWSB, Money Market (Transit Trust Fund)	307,920.77	0.17% (April) APY
PWSB, Treasurer (Petty Cash)	4,700.00	
PWSB, Money Market (Parks and Reservations)	17,467.26	0.07% (April)APY
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	512,296	2.47%	474
APR	558,714	2.72%	*320	538,294	2.54%	*373	542,472	2.53%	*414	504,160	2.39%	396	445,611	2.15%	348
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.

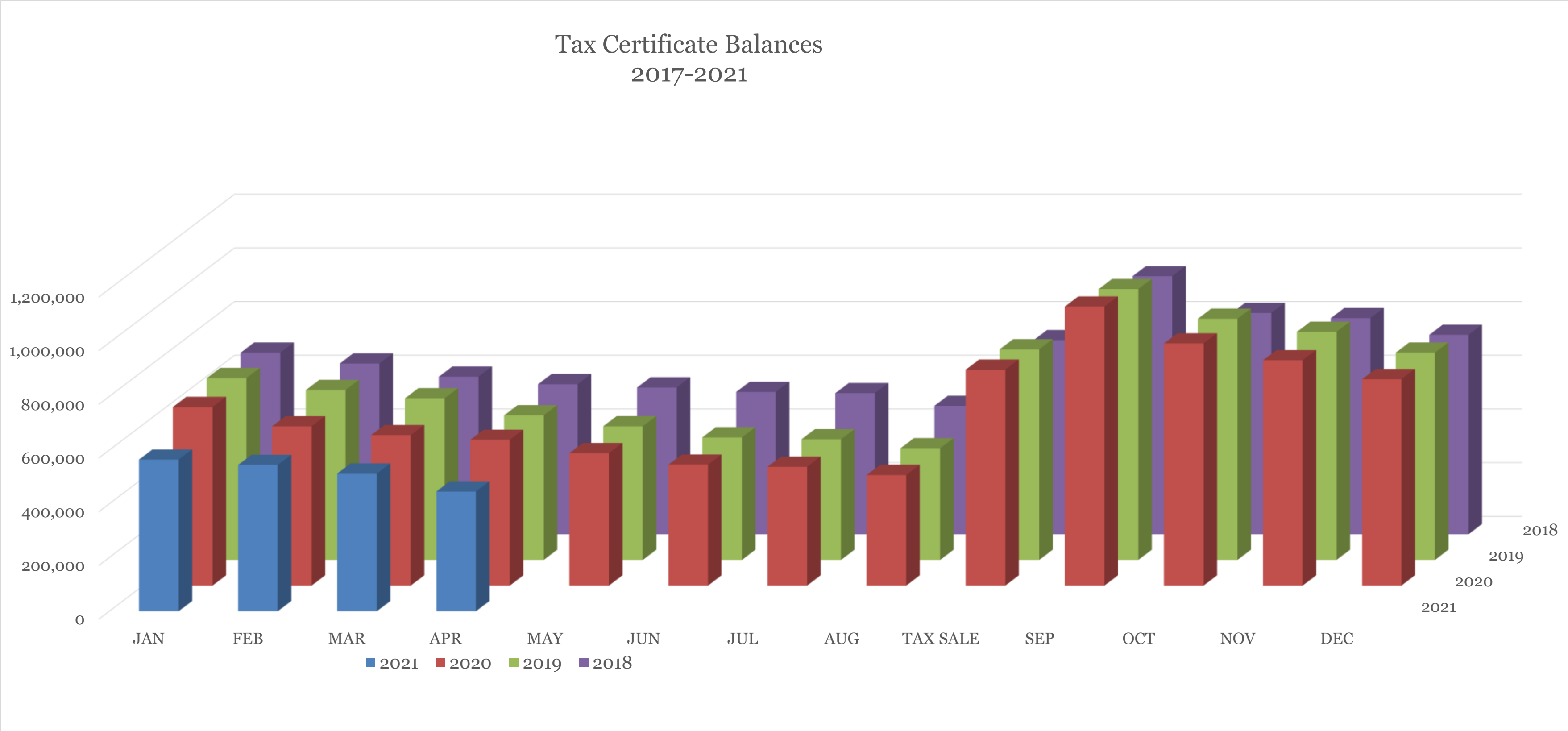
% listed is the % of levy uncollected.

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

There are currently 5 parcels on the 2018 tax foreclosure list.


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

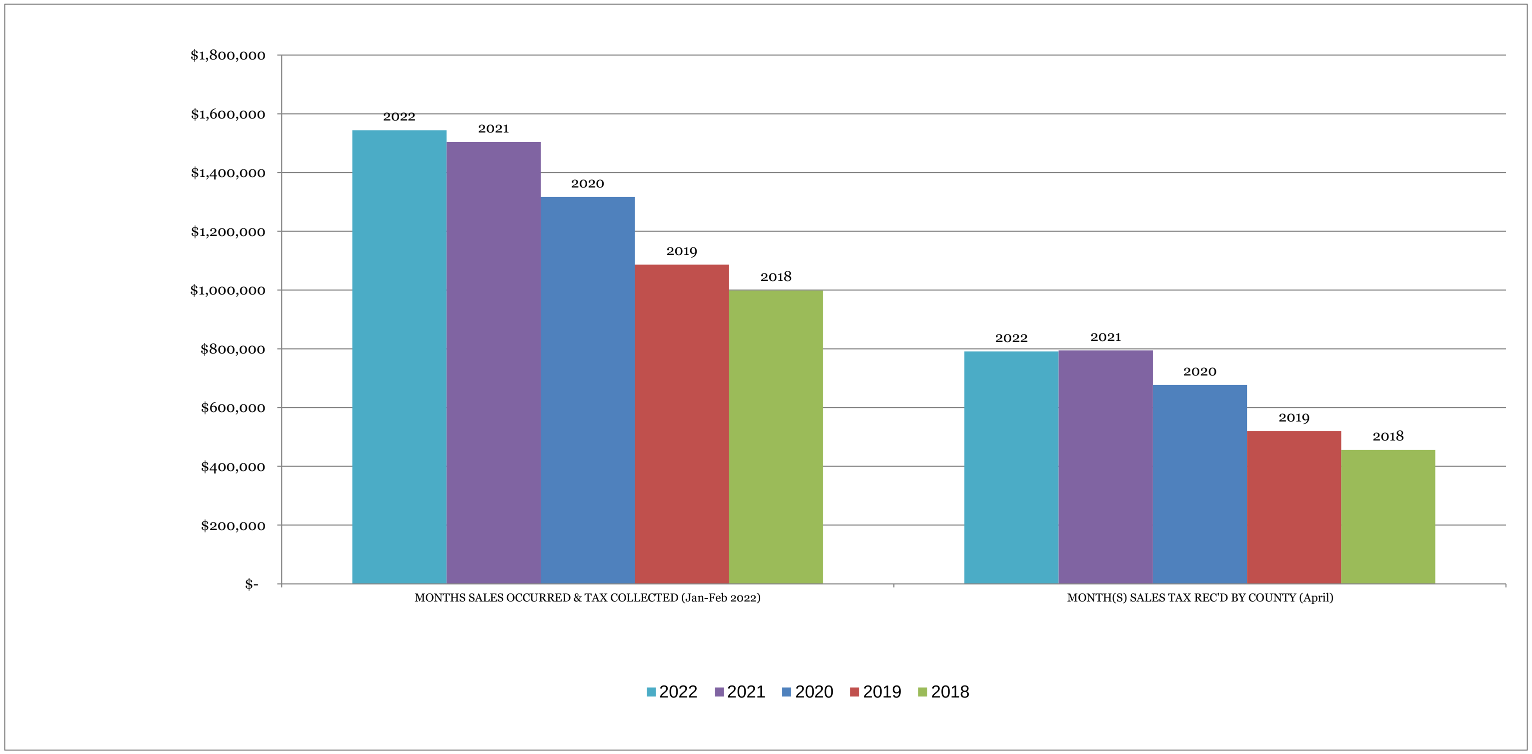
SALES TAX INCOME

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	$ 753,101	$ 709,655	$ 640,248	$ 566,612	$ 541,93
April	February	$ 791,175	$ 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-Feb 2022)		$ 1,544,276	$ 1,504,299	$ 1,317,236	$ 1,086,480	$ 998,15
MONTH(S) SALES TAX REC'D BY COUNTY (April)		$ 791,175	$ 709,655	$ 640,248	$ 566,612	$ 541,93
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-Feb 2022)	$ 1,544,276	$ 1,504,299	$ 1,317,236	$ 1,086,480	$ 998,150
MONTH(S) SALES TAX REC'D BY COUNTY (April)	$ 791,175	$ 794,643	$ 676,988	$ 519,868	$ 456,218



REVOLVING LOAN FUND UPDATE

	Cash Balance
RLF CASH BALANCE 2022	**$0.00**

RLF LOANS	Loan Begin Date	Loan End Date*	Principal Due	Monthly Payment	Paid Through	Most Recent Payment Date**
107 W Buntrock LLC	July 1, 2014	June 2024	$25,698.37	$904.54	January 2022	4/14/2022
Advanced Mfg. Technologies	January 1, 2013	September 2021	$7,874.25	$935.63	February 2021	3/7/2022
Cheel LLC	February 1, 2018	December 2024	$22,094.40	$647.01	February 2022	4/14/2022
Oldenburg Metal Properties	April 1, 2014	March 2024	$16,005.26	$678.41	March 2022	5/2/2022
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$67,316.33	$975.10	May 2022	5/2/2022
The Bottle Shop	May 1, 2017	October 1, 2023	$14,884.76	$542.91	December 2021	06/09/2021
The Fermentorium	May 1, 2015	July 2025	$33,772.61	$757.79	September 2021	4/25/2022

**Payment dates updated to most current payment date as of 5/10/2022

Ozaukee County Committee Report

General Fund Treasurer

For the Four Months Ending Saturday, April 30, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$38,778	$129,731	$317,100	$187,369	40.91%
Public Charges for Services	($427)	$550	$4,000	$3,450	13.75%
Other Revenue	$773	$1,283	$20,000	$18,717	6.42%
Total Revenues	**$39,124**	**$131,564**	**$341,100**	**$209,536**	**38.57%**
Expenditures					
Salaries	$24,200	$64,557	$228,820	$164,263	28.21%
Fringe Benefits	$8,309	$33,029	$86,408	$53,379	38.22%
Travel/Training	$125	$593	$4,700	$4,107	12.62%
Supplies	$144	$33,750	$39,135	$5,385	86.24%
Purchased Services	$1,149	$2,760	$11,500	$8,740	24.00%
Interdepartment Charges	$2,283	$11,468	$36,442	$24,974	31.47%
Other Expenses	($198)	$667	$9,150	$8,483	7.29%
Total Operating Expenditures	**$36,012**	**$146,824**	**$416,155**	**$269,331**	**35.28%**
Capital Outlay					
Total Expenditures	**$36,012**	**$146,824**	**$416,155**	**$269,331**	**35.28%**
Net Increase (Decrease)	**$3,112**	**($15,260)**	**($75,055)**	**($59,795)**	**20.33%**

Equity: