AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, AUGUST 25, 2022 – 8:00 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. July 28, 2022
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Financial Report
6. **ACTION ITEMS**
   a. Resolution: Transfer of Funds for Highland Interchange Project
   b. Referral Bonus Pilot Program
   c. Wire Transfers #3546 - #3565 and July 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**
   September 29, 2022
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: **August 25, 2022**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Julie Winkelhorst**

Agenda Summary July 28, 2022

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_07262022-3116>

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Seven Months Ending Sunday, July 31, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	-	$130,856	$506,150	$375,294	25.85%
Public Charges for Services	-	$1,717	$7,650	$5,933	22.44%
Total Revenues	**-**	**$132,573**	**$513,800**	**$381,227**	**25.80%**
Expenditures					
Salaries	$41,799	$291,934	$539,593	$247,659	54.10%
Fringe Benefits	$18,343	$136,720	$205,425	$68,705	66.55%
Travel/Training	$80	$495	$3,000	$2,505	16.50%
Supplies	$787	$4,309	$11,425	$7,116	37.72%
Purchased Services	$1,792	$9,920	$24,250	$14,330	40.91%
Interdepartment Charges	$7,821	$57,792	$106,740	$48,948	54.14%
Other Expenses	$42	$139	$3,150	$3,011	4.41%
Total Operating Expenditures	**$70,664**	**$501,309**	**$893,583**	**$392,274**	**56.10%**
Capital Outlay					
Total Expenditures	**$70,664**	**$501,309**	**$893,583**	**$392,274**	**56.10%**
Net Increase (Decrease)	**($70,664)**	**($368,736)**	**($379,783)**	**($11,047)**	**97.09%**

Equity:

Attachment: Corp. CounselFinanceReport.Aug2022.Mtg (Corp. Counsel Finance Report for Aug. 2022)

RESOLUTION NO. (ID # 8804)

TRANSFER OF FUNDS FOR HIGHLAND INTERCHANGE PROJECT

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

Department / Program

	Account Number	Account Name	AMOUNT	AMOUNT
Expense	205.1.01.81100.405	County Roads & Bridges	$425,000	
Revenue	405.2.09.71100.205	Capital Project Fund		$425,000

Dated at Port Washington, Wisconsin, this 7th day of September 2022.

SUMMARY: Transfer of Funds for Highland Interchange Project.

VOTE REQUIRED: Two-Thirds of Members Elect

PUBLIC WORKS COMMITTEE
FINANCE COMMITTEE

08/18/22 **Public Works Committee** **APPROVE AND FORWARD**

RESULT:	**APPROVE AND FORWARD [UNANIMOUS]Next: 8/25/2022 8:00 AM**
MOVER:	T. Grabow, Vice-Chairperson
SECONDER:	J. Strom, Supervisor District 21
AYES:	Wolf, Grabow, Richart, Strom, Godden

Public Works Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**August 25, 2022**
DEPARTMENT:	**Finance**
DIRECTOR:	**Jay McMahon**
PREPARER:	**Julie Winkelhorst**

Agenda Summary Transfer of Funds for Highland Interchange Project

BACKGROUND INFORMATION: The County is obligated to fund $1,725,000 of the Highland Interchange project with the City of Mequon and the State of Wisconsin. In 2021, the County Borrowed $1,300,000 to fund this project along with funding set aside in the County Roads & Bridges Fund in the amount of $488,250.

ANALYSIS: The project is in progress and to date the County has paid $1,323,996.67. The Finance Department would like to transfer the available funds in the County Roads & Bridges fund to the Capital Project Fund (405) where the debt proceeds were recorded and the expenditures are being tracked. It will be easier track the total cost of the Highland Interchange Project if all the Expenditures are recorded in one fund.

FISCAL IMPACT: N/A **FUNDING SOURCE:** N/A

Indicate source: County Roads & Bridges (Fund 205) Reserves sitting in a Committed Fund Balance Account for the purpose of funding this project.

RECOMMENDED MOTION: Approve Transfer from Fund 205 to Fund 405

ATTACHMENTS:

- Transfer for Highland Interchange (PDF)

Budget Amendment Request Committee Approval Form

OZAUKEE COUNTY

Resolution No: ______

Period Transfer Recorded: ______

Type of Budget Amendment (check one)

Increase of Revenue:	
Fund Transfer:	X
Supplemental Appropriations:	

TO: Finance Committee

FROM: Finance Department
Department Name

Date of Request: 7/28/2022

Debit / Expense			Credit / Revenue		
Acct #	205-1-01-81100-405	$ 425,000	A/C #	405-2-09-71100-205	$ 425,000
	- Pre-request Account's Budget	*- Changed To*		*- Pre-request Account's Budget*	*- Changed To*
Cost Ctr & A/C Desc	County Roads & Bridges		Cost Ctr & A/C Desc	Capital Project Fund	
Acct #		$ -	A/C #		$ -
	- Pre-request Account's Budget	*- Changed To*		*- Pre-request Account's Budget*	*- Changed To*
Cost Ctr & A/C Desc			Cost Ctr & A/C Desc		
Acct #		$ -	A/C #		$ -
	- Pre-request Account's Budget	*- Changed To*		*- Pre-request Account's Budget*	*- Changed To*
Cost Ctr & A/C Desc			Cost Ctr & A/C Desc		
Acct #		$ -	A/C #		$ -
	- Pre-request Account's Budget	*- Changed To*		*- Pre-request Account's Budget*	*- Changed To*
Cost Ctr & A/C Desc			Cost Ctr & A/C Desc		
Acct #		$ -	A/C #		$ -
	- Pre-request Account's Budget	*- Changed To*		*- Pre-request Account's Budget*	*- Changed To*
Cost Ctr & A/C Desc			Cost Ctr & A/C Desc		
Acct #		$ -	A/C #		$ -
	- Pre-request Account's Budget	*- Changed To*		*- Pre-request Account's Budget*	*- Changed To*
Cost Ctr & A/C Desc			Cost Ctr & A/C Desc		
	Total Debits:	425,000		Total Credits:	425,000

Reason for Request (Be Specific). Also fill out Support Document for County Board.

Transfer funds set aside in County Roads & Bridges fund 205 for the Highland Interchange Project to the Capital Projects fund where the 2021 debt proceeds for various capital projects are being tracked. One of the Projects includes $1,300,000 for the Highland Interchange as part of the debt issue. The transfer is to get all the funding for the project in one fund.

______
Department Head Signature

Paul Melotik
TYPE IN Oversight Committee Chairperson's Name

Oversight Committee Members

______
Date of Meeting

Finance Committee Members

______
Date of Meeting

Date Amended: ______

Budget Amended By: ______

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 25, 2022**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Referral Bonus Pilot Program

BACKGROUND INFORMATION: An employee referral program is a recruiting strategy in which employers encourage current employees, through rewards, to refer qualified candidates for jobs in their organizations. It is a popular strategy and some research has found that employee-referred new hires tend to be better performers than nonemployee-referred new hires and to stay with their organizations longer. Employee referral programs are also more cost-effective than other recruiting strategies and sometimes the fastest way to find external talent. The Lasata Senior Living Campus uses a referral program and the Human Resources Department is interested in the idea of conducting a similar pilot program for hard to fill County positions in other departments. Staff suggests a 12-month pilot program and if it's successful it may be brought to the Committee and County Board for approval and placed in the County's Policy and Procedure Manual as a permanent bonus program.

FINANCIAL IMPACT: Staff will provide regular updates to the Finance Committee on the program's usage.

RECOMMENDED MOTION: Staff requests the Committee's approval for a 12-month pilot Bonus Referral Program.

ATTACHMENTS:

- Referral bonus program 2022-0817 (PDF)

Referral Bonus Program

Purpose

The Ozaukee County referral bonus program is intended to incentivize current employees for helping to recruit and retain other employees.

Procedure

The employee referral program is a recruiting strategy to find qualified candidates. Ozaukee County offers an incentive plan to current employees who recommend new employees for open roles.

In order to receive/be paid for a referral bonus the following criteria must be met;

- The current employee must actively employed by Ozaukee County at the time of the referral.
- The current employee must be actively employed at the time payment is made.
- The referred candidate must be actively employed when payment is made to the current employee.
- The referred candidate must mention at the time of interview and before the first day of orientation the current employee who referred them.
- Only one current employee can be named by the referred candidate.
- At the time of the interview, the Interviewer must document on the new hire form the current employee who referred the candidate.
- The interviewer must inform the HR Department the name of the candidate and referring employee.
- The HR Department must keep a log of current employees who are named and corresponding referred candidate. The log will include the date the new employee starts and the dates that the referral bonus is scheduled to be paid. A notification email will be sent to referring employee.

Current employees are eligible for referring candidates for the following open positions:

Difficult to fill positions as approved the County Administrator
Receive $1000 when the new employee completes a full 6 months of employment.
Receive an additional $1000 when the new employee completes a full year of employment.

All payments will be made on the first paycheck following the full completion of the first 6 months and remaining 6 months.
All payments are subject to federal, state and local taxes, WRS and other withdrawals in accordance with laws. Management reserves the right to change or cancel this program at any time.

August 2022

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 25, 2022**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Julie Winkelhorst**

Agenda Summary Wire Transfers #3546 - #3565 and July 2022 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers #3546 - #3565 (PDF)

OZAUKEE COUNTY

Finance Committee
August 25, 2022

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #3546	7/19/2022	$10,620.58	Cardmember Service	Credit Card Payment/kpm
WT #3547	7/20/2022	$45,305.87	WI DOR	Sales Tax June 2022/kpm
WT #3548	7/20/2022	$25,252.71	Great West Trust Co.	Deferred Compensation/kpm
WT #3549	7/20/2022	$4,504.50	North Shore Bank	Deferred Compensation/kpm
WT #3550	7/22/2022	$308.50	WI DOR	Wage Attachment/kpm
WT #3551	7/25/2022	$313,095.93	IRS	Federal Payroll Tax/kpm
WT #3552	8/15/2022	$63,089.36	WI DOR	State Payroll Tax/kpm
WT #3553	7/22/2022	$748,872.05	US BANK	Credit Card Payment/jhm
WT #3554	7/29/2022	$349,664.40	WRS	June WRS Contributions/kpm
WT #3555	7/27/2022	$8,527.46	Metlife/jhm	LTD/Life July 2022/jhm
WT #3556	8/3/2022	$17,783.81	Metlife/Aug 2022 Dental/jhm	Metlife/Aug 2022 Dental/jhm
WT #3557	7/29/2022	$2,316.75	Metlife/Aug 2022 Vision/jhm	Metlife/Aug 2022 Vision/jhm
WT #3558	8/3/2022	$24,516.97	Great West Trust Company	Deferred Compensation/kpm
WT #3559	8/3/2022	$4,054.50	North Shore Bank	Deferred Compensation/kpm
WT #3560	8/5/2022	$974.57	WI DOR	Wage Attachment/kpm
WT #3561	8/8/2022	$300,997.34	IRS	Federal Payroll Tax/kpm
WT #3562	8/31/2022	$61,346.15	WI DOR	State Payroll Tax/kpm
WT #3563	8/15/2022	$244,671.60	WI DOR	RE Transfer Fees June 2022/kpm
WT #3564	8/15/2022	$213,998.44	WI DOR	RE Transfer Fees July 2022/kpm
WT #3565	8/8/2022	$10,414.87	Cardmember Service	Credit Card Payment/kpm
		$2,450,316.36		

Attachment: Wire Transfers #3546 - #3565 (Wire Transfers)

Ozaukee County Committee Report

General Fund County Clerk

For the Seven Months Ending Sunday, July 31, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Public Charges for Services	($527)	$2,620	$45	($2,575)	5822.22 %
Intergovernmental Charges	$4,947	$57,459	$45,275	($12,184)	126.91%
Interdepartmental Charges	$1,078	$38,873	$84,000	$45,127	46.28%
Licenses & Permits	$2,990	$12,075	$21,500	$9,425	56.16%
Other Revenue	$2,050	$10,490	$18,000	$7,510	58.28%
Total Revenues	**$10,538**	**$121,517**	**$168,820**	**$47,303**	**71.98%**
Expenditures					
Salaries	$28,240	$198,353	$389,366	$191,013	50.94%
Fringe Benefits	$9,469	$72,629	$115,169	$42,540	63.06%
Travel/Training	$834	$2,458	$29,400	$26,942	8.36%
Supplies	$6,560	$121,267	$272,650	$151,383	44.48%
Purchased Services	$2,756	$37,227	$70,150	$32,923	53.07%
Interdepartment Charges	$1,845	$12,806	$29,680	$16,874	43.15%
Other Expenses	-	$106	$6,654	$6,548	1.59%
Total Operating Expenditures	**$49,704**	**$444,846**	**$913,069**	**$468,223**	**48.72%**
Capital Outlay					
Equipment & Furniture	-	-	$9,000	$9,000	0.00%
Total Capital Outlay	**-**	**-**	**$9,000**	**$9,000**	**0.00%**
Total Expenditures	**$49,704**	**$444,846**	**$922,069**	**$477,223**	**48.24%**
Net Increase (Decrease)	**($39,166)**	**($323,329)**	**($753,249)**	**($429,920)**	**42.92%**

Equity:

Attachment: County Clerk Financials (County Clerk Report)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
AUGUST 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:

2022 General Fund:

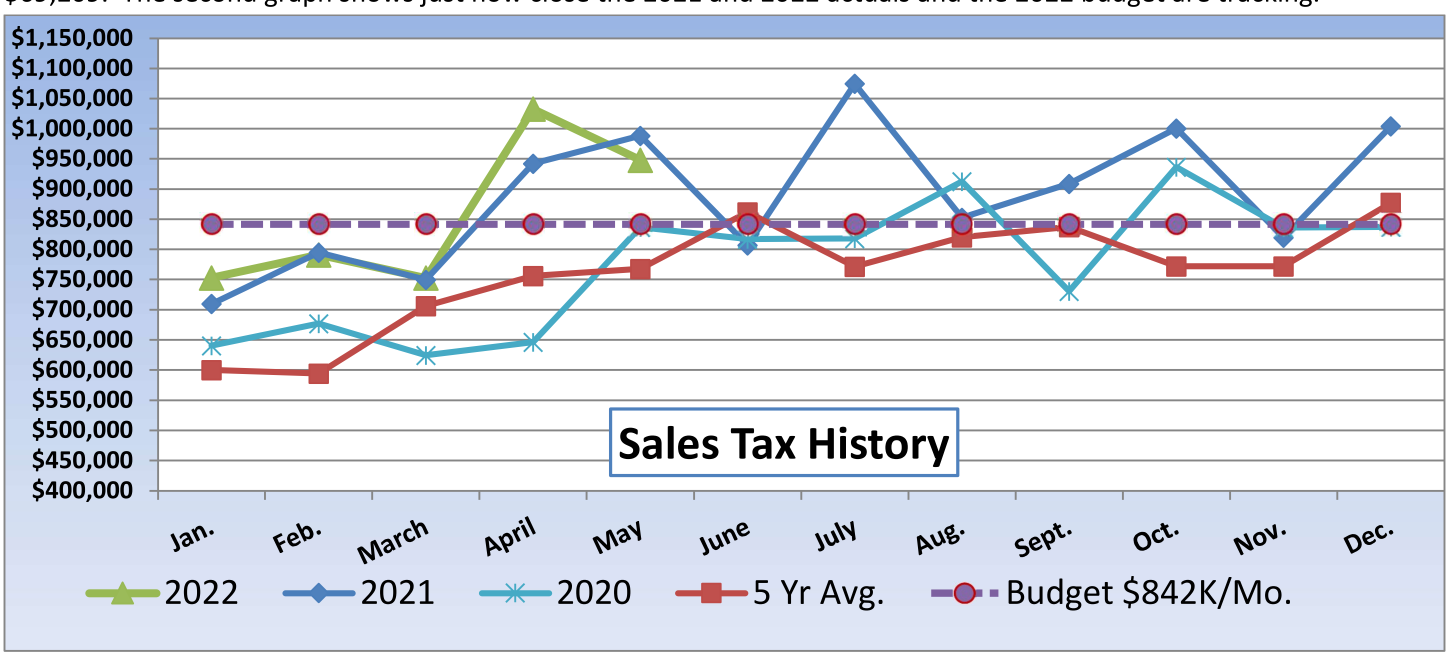
Revenues are tracking below budget due to the lag in sales tax receipts and intergovernmental revenues. Most of the intergovernmental revenues are received late in the year when projects are complete and 85% of shared revenue is received in November. Interest revenue is also below budget due to market value adjustments from increasing interest rates. Increasing rates decreases the value of the bonds the County holds. As the bonds get closer to maturity, the value will increase until it equals the face value upon maturity. Total expenditures are on budget at 58.5% compared to 7/12th of the budget or 58.33%. Fringe benefits are over budget due to 8 months of health insurance being recorded as this is paid one month in advance. Other Expenses is also over budget. This includes the Homeless Shelter costs which will be moved to the CDBG Grant Fund where all the CDBG Grant revenues and expenditures are tracked. The costs recorded in Miscellaneous is $265,828 which is offset by a corresponding grant revenue.

Finance Department:

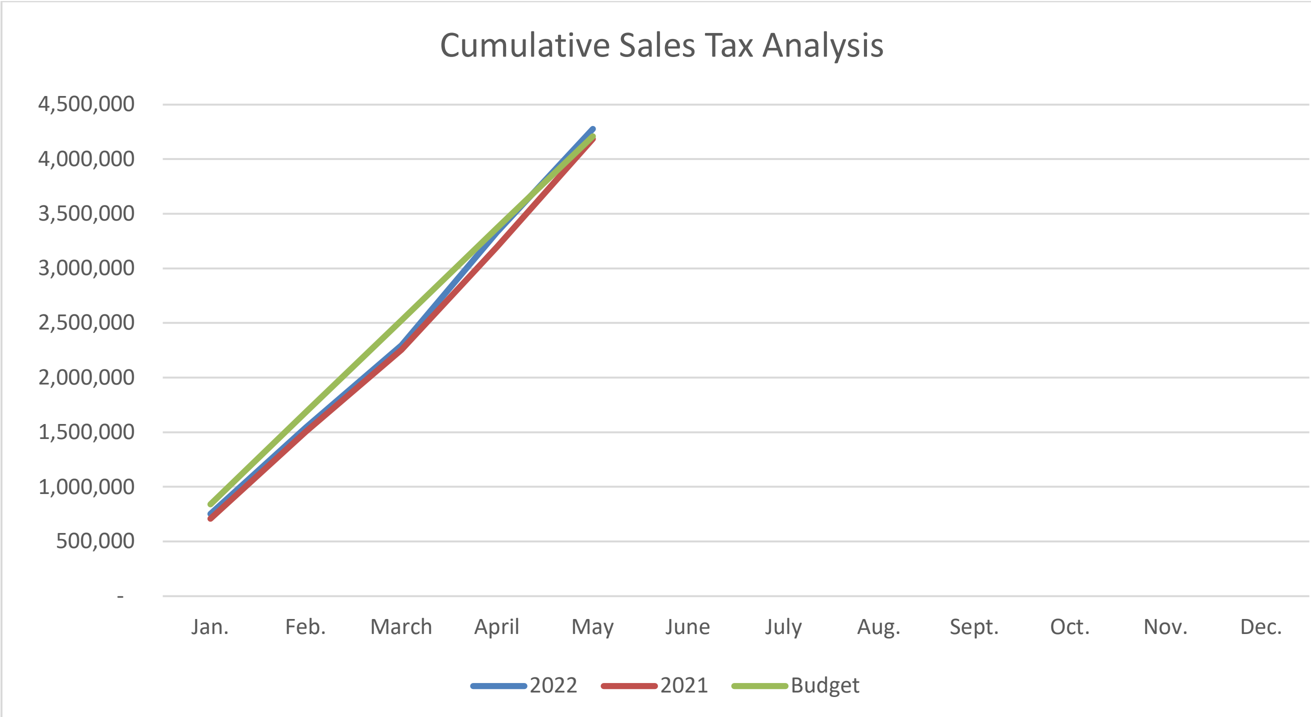
Finance Department expenditures are over budget in salaries and fringe benefits due to the overlap of our retired Payroll Manager and her replacement during the training period. Other expenses is over budget but $4,664 was charged to this account in error and was reclassified to Non Departmental.

Sales Tax Collections:

The most recent month received is May in which the County received $948,041. This was less than the same month in 2021 by $40,399. Through May, the County is ahead of the prior year by $93,243 and ahead of the 2022 budget by $69,209. The second graph shows just how close the 2021 and 2022 actuals and the 2022 budget are tracking.



Attachment: August Meeting Finanial Reports (Finance Department Report)


Cumulative Sales Tax Analysis
4,500,000
4,000,000
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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 Seven Months Ending Sunday, July 31, 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						
Taxes	$17,828,218	$2,648,020	$17,480,799	$31,847,098	$14,366,299	54.89%
Intergovernmental Revenues	$16,062,214	$4,325,545	$24,992,591	$34,209,330	$9,216,739	73.06%
Public Charges for Services	$12,072,128	$2,019,848	$12,164,855	$24,918,854	$12,753,999	48.82%
Intergovernmental Charges	$4,849,228	$57,696	$3,638,496	$7,180,603	$3,542,107	50.67%
Interdepartmental Charges	$2,341,382	$134,196	$1,492,362	$4,438,452	$2,946,090	33.62%
Fines/Forfeitures/Penalties	$121,357	$15,364	$110,568	$231,300	$120,732	47.80%
Licenses & Permits	$470,120	$100,057	$479,185	$892,780	$413,595	53.67%
Interest Revenue	$145,096	$97,948	($172,828)	$403,050	$575,878	-42.88%
Other Revenue	$12,610,019	$81,185	$1,511,896	$3,877,305	$2,365,409	38.99%
Total Revenues	**$66,499,762**	**$9,479,859**	**$61,697,924**	**$107,998,772**	**$46,300,848**	**57.13%**
Expenditures						
Salaries	$20,079,006	$2,789,554	$19,181,920	$36,621,018	$17,439,098	52.38%
Fringe Benefits	$7,877,512	$965,365	$7,537,522	$13,379,352	$5,841,830	56.34%
Travel/Training	$144,500	$28,047	$150,362	$529,013	$378,651	28.42%
Supplies	$4,868,657	$1,756,224	$5,306,622	$8,896,097	$3,589,475	59.65%
Purchased Services	$7,352,173	$1,967,144	$8,378,659	$15,519,977	$7,141,318	53.99%
Interdepartment Charges	$2,908,048	($546,967)	$1,678,543	$3,937,806	$2,259,263	42.63%
Depreciation	$1,677,696	-	$979,228	$2,959,888	$1,980,660	33.08%
Debt Service	$8,722,879	-	$1,469,377	$1,736,393	$267,016	84.62%
Grants	$1,137,077	$1,188,304	$2,601,460	$8,674,311	$6,072,851	29.99%
Other Expenses	$3,361,553	$240,419	$2,740,288	$2,809,065	$68,777	97.55%
Total Operating Expenditures	**$58,129,101**	**$8,388,090**	**$50,023,981**	**$95,062,920**	**$45,038,939**	**52.62%**
Capital Outlay						
Project Fund	$663,226	$22,679	$754,851	$3,779,190	$3,024,339	19.97%
Equipment & Furniture	$1,413,863	$93,640	$900,534	$2,043,500	$1,142,966	44.07%
Buildings & Land	$134,171	$247,412	$1,212,924	$4,352,103	$3,139,179	27.87%
Contra	-	-	-	($501,000)	($501,000)	0.00%
Total Capital Outlay	**$2,211,260**	**$363,731**	**$2,868,309**	**$9,673,793**	**$6,805,484**	**29.65%**
Total Expenditures	**$60,340,361**	**$8,751,821**	**$52,892,290**	**$104,736,713**	**$51,844,423**	**50.50%**
Other Finance (Sources)	($779,716)	-	($1,317,376)	($2,842,587)	($1,525,211)	46.34%
Other Finance Uses	$779,716	-	$1,317,376	$892,376	($425,000)	147.63%
Net Other Financing Sources/Uses	**-**	**-**	**-**	**($1,950,211)**	**($1,950,211)**	**0.00%**
Net Increase (Decrease)	**$6,159,401**	**$728,038**	**$8,805,634**	**$5,212,270**	**($3,593,364)**	**168.94%**
Equity:						
Fixed Assets	($16,097,793)	-	($16,860,306)	-	$16,860,306	0.00%
Unassigned	($13,255,452)	-	($13,534,793)	-	$13,534,793	0.00%
Assigned	($146,066)	-	($164,108)	-	$164,108	0.00%
Committed	($6,370,175)	-	($6,584,950)	($35,815)	$6,549,135	18386.01 %
Restricted	($7,799,752)	-	($11,262,497)	-	$11,262,497	0.00%
Non Spendable	$3,170	-	-	-	-	0.00%
Due To / Due From	$124,207	$158,870	$340,152	-	($340,152)	0.00%

Ozaukee County Committee Report

Summary of All General Fund Units

For the Seven Months Ending Sunday, July 31, 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						
Taxes	$10,296,080	$1,811,335	$10,358,305	$20,541,179	$10,182,874	50.43%
Intergovernmental Revenues	$985,789	$358,592	$828,789	$4,204,081	$3,375,292	19.71%
Public Charges for Services	$1,528,508	$188,524	$1,602,576	$2,354,185	$751,609	68.07%
Intergovernmental Charges	$512,138	$21,451	$140,533	$260,275	$119,742	53.99%
Interdepartmental Charges	$236,348	$15,796	$236,975	$468,186	$231,211	50.62%
Fines/Forfeitures/Penalties	$120,634	$15,364	$110,208	$225,000	$114,792	48.98%
Licenses & Permits	$77,277	$19,295	$76,580	$129,500	$52,920	59.14%
Interest Revenue	$97,359	$92,803	($215,108)	$403,050	$618,158	-53.37%
Other Revenue	$350,495	$23,080	$352,531	$634,731	$282,200	55.54%
Total Revenues	**$14,204,628**	**$2,546,240**	**$13,491,389**	**$29,220,187**	**$15,728,798**	**46.17%**
Expenditures						
Salaries	$7,801,568	$1,201,600	$7,995,753	$14,375,428	$6,379,675	55.62%
Fringe Benefits	$3,288,113	$419,287	$3,308,475	$5,378,431	$2,069,956	61.51%
Travel/Training	$58,173	$12,975	$79,126	$214,147	$135,021	36.95%
Supplies	$797,013	$99,096	$808,214	$1,602,371	$794,157	50.44%
Purchased Services	$1,924,212	$327,890	$2,093,766	$3,810,010	$1,716,244	54.95%
Interdepartment Charges	$523,784	$64,723	$565,040	$1,068,454	$503,414	52.88%
Grants	$1,001,448	$54,139	$973,322	$1,662,387	$689,065	58.55%
Other Expenses	$570,275	$137,833	$1,043,539	$759,861	($283,678)	137.33%
Total Operating Expenditures	**$15,964,586**	**$2,317,543**	**$16,867,235**	**$28,871,089**	**$12,003,854**	**58.42%**
Capital Outlay						
Equipment & Furniture	$315,871	$23,295	$286,780	$395,250	$108,470	72.56%
Buildings & Land	-	-	$241,000	$448,000	$207,000	53.79%
Total Capital Outlay	**$315,871**	**$23,295**	**$527,780**	**$843,250**	**$315,470**	**62.59%**
Total Expenditures	**$16,280,457**	**$2,340,838**	**$17,395,015**	**$29,714,339**	**$12,319,324**	**58.54%**
Other Finance (Sources)	($196,000)	-	($146,000)	($161,000)	($15,000)	90.68%
Other Finance Uses	-	-	$60,000	$60,000	-	100.00%
Net Other Financing Sources/Uses	**($196,000)**	**-**	**($86,000)**	**($101,000)**	**($15,000)**	**85.15%**
Net Increase (Decrease)	**($1,879,829)**	**$205,402**	**($3,817,626)**	**($393,152)**	**$3,424,474**	**971.03%**
Equity:						
Unassigned	($10,320,686)	-	($11,584,837)	-	$11,584,837	0.00%
Assigned	($146,066)	-	($164,108)	-	$164,108	0.00%
Committed	($786,962)	-	($630,845)	-	$630,845	0.00%
Restricted	($280,419)	-	($283,980)	-	$283,980	0.00%
Non Spendable	$3,170	-	-	-	-	0.00%
Due To / Due From	($14,066,935)	$1,003,930	($11,572,222)	-	$11,572,222	0.00%

Attachment: August Meeting Finanial Reports (Finance Department Report)

Ozaukee County Committee Report
General Fund Finance Department
For the Seven Months Ending Sunday, July 31, 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						
Other Revenue	$131,753	-	$76,790	$120,000	$43,210	63.99%
Total Revenues	**$131,753**	**-**	**$76,790**	**$120,000**	**$43,210**	**63.99%**
Expenditures						
Salaries	$388,020	$104,749	$480,347	$742,804	$262,457	64.67%
Fringe Benefits	$148,878	$20,270	$156,864	$243,513	$86,649	64.42%
Travel/Training	$1,880	$97	$2,849	$8,200	$5,351	34.74%
Supplies	$4,589	$122	$5,348	$39,955	$34,607	13.39%
Purchased Services	$41,574	$515	($7,294)	$12,900	$20,194	-56.54%
Interdepartment Charges	$15,720	$2,346	$16,592	$28,458	$11,866	58.30%
Other Expenses	$476	-	$6,420	$500	($5,920)	1284.00 %
Total Operating Expenditures	**$601,137**	**$128,099**	**$661,126**	**$1,076,330**	**$415,204**	**61.42%**
Capital Outlay						
Total Expenditures	**$601,137**	**$128,099**	**$661,126**	**$1,076,330**	**$415,204**	**61.42%**
Net Increase (Decrease)	**($469,384)**	**($128,099)**	**($584,336)**	**($956,330)**	**($371,994)**	**61.10%**

Equity:

Attachment: August Meeting Finanial Reports (Finance Department Report)

Ozaukee County Committee Report

General Fund County Administrator

For the Seven Months Ending Sunday, July 31, 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						
Other Revenue	$1	-	-	-	-	0.00%
Total Revenues	**$1**	**-**	**-**	**-**	**-**	**0.00%**
Expenditures						
Salaries	$60,198	$7,794	$61,148	$115,024	$53,876	53.16%
Fringe Benefits	$22,896	$3,457	$25,644	$36,016	$10,372	71.20%
Travel/Training	-	-	$302	$1,425	$1,123	21.19%
Supplies	$2,160	$113	$1,718	$1,975	$257	86.99%
Purchased Services	$369	$51	$373	$900	$527	41.44%
Interdepartment Charges	$8,387	$1,337	$8,628	$14,706	$6,078	58.67%
Other Expenses	$3,500	-	$393	$500	$107	78.60%
Total Operating Expenditures	**$97,510**	**$12,752**	**$98,206**	**$170,546**	**$72,340**	**57.58%**
Capital Outlay						
Total Expenditures	**$97,510**	**$12,752**	**$98,206**	**$170,546**	**$72,340**	**57.58%**
Net Increase (Decrease)	**($97,509)**	**($12,752)**	**($98,206)**	**($170,546)**	**($72,340)**	**57.58%**

Equity:

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Seven Months Ending Sunday, July 31, 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						
Expenditures						
Salaries	$117,839	$19,414	$129,263	$210,448	$81,185	61.42%
Fringe Benefits	$27,386	$4,413	$33,206	$58,183	$24,977	57.07%
Travel/Training	-	-	-	$3,000	$3,000	0.00%
Supplies	-	-	$575	$3,825	$3,250	15.03%
Other Expenses	$157	$451	$894	$1,000	$106	89.40%
Total Operating Expenditures	**$145,382**	**$24,278**	**$163,938**	**$276,456**	**$112,518**	**59.30%**
Capital Outlay						
Total Expenditures	**$145,382**	**$24,278**	**$163,938**	**$276,456**	**$112,518**	**59.30%**
Net Increase (Decrease)	**($145,382)**	**($24,278)**	**($163,938)**	**($276,456)**	**($112,518)**	**59.30%**

Equity:

Attachment: August Meeting Finanial Reports (Finance Department Report)

Ozaukee County Committee Report

General Fund Non Departmental

For the Seven Months Ending Sunday, July 31, 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	-	-	$265,828	-	($265,828)	0.00%
Interdepartmental Charges	$125,000	-	$125,000	$270,000	$145,000	46.30%
Interest Revenue	$12	$16	$32	-	($32)	0.00%
Other Revenue	$37,962	$300	$9,477	$138,886	$129,409	6.82%
Total Revenues	**$162,974**	**$316**	**$400,337**	**$408,886**	**$8,549**	**97.91%**
Expenditures						
Salaries	$8,513	-	$9,448	($326,000)	($335,448)	-2.90%
Fringe Benefits	$165,500	-	$173,736	$173,000	($736)	100.43%
Travel/Training	$5,820	-	-	$24,714	$24,714	0.00%
Supplies	$13,040	-	$16,489	$16,158	($331)	102.05%
Purchased Services	$31,281	$4,469	$31,281	$53,625	$22,344	58.33%
Grants	$962,004	$45,500	$948,542	$1,072,824	$124,282	88.42%
Other Expenses	$339,847	$104,214	$747,476	$460,645	($286,831)	162.27%
Total Operating Expenditures	**$1,526,005**	**$154,183**	**$1,926,972**	**$1,474,966**	**($452,006)**	**130.65%**
Capital Outlay						
Total Expenditures	**$1,526,005**	**$154,183**	**$1,926,972**	**$1,474,966**	**($452,006)**	**130.65%**
Other Finance (Sources)	-	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($1,363,031)**	**($153,867)**	**($1,526,635)**	**($1,051,080)**	**$475,555**	**145.24%**

Equity:

Due To / Due From	($1,347,782)	($153,821)	($1,513,801)	-	$1,513,801	0.00%

Attachment: August Meeting Finanial Reports (Finance Department Report)

Ozaukee County Committee Report
Special Revenue County American Rescue Plan Act
For the Seven Months Ending Sunday, July 31, 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	$8,665,067	-	$17,094,874	$17,094,874	-	100.00%
Total Revenues	**$8,665,067**	**-**	**$17,094,874**	**$17,094,874**	**-**	**100.00%**
Expenditures						
Grants	-	-	-	$5,000,000	$5,000,000	0.00%
Other Expenses	-	-	$18,816	-	($18,816)	0.00%
Total Operating Expenditures	**-**	**-**	**$18,816**	**$5,000,000**	**$4,981,184**	**0.38%**
Capital Outlay						
Project Fund	-	$15,554	$462,183	$3,040,000	$2,577,817	15.20%
Total Capital Outlay	**-**	**$15,554**	**$462,183**	**$3,040,000**	**$2,577,817**	**15.20%**
Total Expenditures	**-**	**$15,554**	**$480,999**	**$8,040,000**	**$7,559,001**	**5.98%**
Net Increase (Decrease)	**$8,665,067**	**($15,554)**	**$16,613,875**	**$9,054,874**	**($7,559,001)**	**183.48%**
Equity:						
Due To / Due From	$8,665,067	($1,687,239)	$6,274,005	-	($6,274,005)	0.00%

Attachment: August Meeting Finanial Reports (Finance Department Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 25, 2022**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

Health Insurance Premium Reduction

- There were 8 employees who met the insurance premium reduction requirements to have their insurance premiums reduced starting with the August 5, 2022 pay period.
  - The insurance premium reduction plan design changes are listed below:
    - Single Plan: 5 employees
    - Employee + Spouse: 1 employee
    - Employee + Children: 2 employees
    - Family: none
  - The total number of employees who received the insurance premium reduction so far this year is 150. Please note this number includes the individuals who terminated after they received the insurance premium reduction.
  - Another email was sent to the employees still paying the 20th monthly health insurance premium reminding them of the cost savings they will receive when their monthly premium is reduced to 12%.

Aurora Wellness Services - Be Well Wellness Webinars

We have partnered with Aurora Wellness Services to offer "Be Well Wellness Webinars". These webinars are designed to give employees and their spouses the opportunity to view health and wellness presentations anytime anywhere at their convenience. The four webinars selected for this year are listed below:

- Fitting Fitness Into Full-Time Careers
- Sneaky Sweets
- Are You Getting Enough ZZZZs
- The New Stress Management

The first webinar "Fitting Fitness into Full-Time Careers" was available June 20, 2022 through July 20, 2022. This program covered managing family, friends and work commitments without losing sight of the need to take care of oneself and how to do it. There were a total of 12 participants who attended.

The second webinar is "Sneaky Sweets" and is available now through August 31, 2022. This webinar is designed to discover hidden sugars, how to read nutrition labels, and how to cut out added sugars that may be blocking your wellness goals. Once the webinar has been completed Aurora will provide the number of individuals who attended this webinar.

Teladoc

Employees previously registered or who register in Teladoc by July 15, 2022, had the opportunity to be entered into a drawing to win a $50.00 Visa Gift card. As of the end of July we have 166 employees plus 95 dependents enrolled in Teladoc which is about 50%. GHT was pleased with this percentage.

Human Resources Intern

Claudia Baginski was hired as the HR Intern and has been able to assist with several processes.

Wisconsin Deferred Compensation (Empower)

Our Wisconsin Deferred Compensation (Empower) representative is once again offering the following webinars in August.

- **Your Journey to Retirement:** *Learn about the value of enrolling in the WDC program and the benefits of saving and investing for your retirement.*
- **Retirement Planning:** *What steps do you need to take to get ready for and enjoy your retirement?*
- **Market Volatility:** *Learn the importance of staying the course and riding out the market volatility*

Employees interested in attending any or all of these webinars can register online.

Aurora Group Health Trust Clinic

As continuing to promote the Aurora Group Health Trust Clinic, an email was sent to all employees on the health insurance reminding them that Elizabeth Merry, Nurse Practitioner can complete sports and camps physicals. Included in the email was also a reminder that Liz can also complete the preventative annual physical and biometrics screening which are two of the requirements for the Wellness Program. The clinic's scope of services was also included in the email.

ATTACHMENTS:

- HR Financials (PDF)
- Bonus Report (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

For the Seven Months Ending Sunday, July 31, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	$86	$1,024	-	($1,024)	0.00%
Total Revenues	**$86**	**$1,024**	**-**	**($1,024)**	**0.00%**
Expenditures					
Salaries	$18,096	$129,387	$232,214	$102,827	55.72%
Fringe Benefits	$7,969	$57,792	$89,535	$31,743	64.55%
Travel/Training	$127	$15,783	$2,200	($13,583)	717.41%
Supplies	$1,702	$12,042	$22,850	$10,808	52.70%
Purchased Services	$11,400	$36,576	$38,900	$2,324	94.03%
Interdepartment Charges	$2,544	$8,812	$12,272	$3,460	71.81%
Other Expenses	$120	$2,854	$2,000	($854)	142.70%
Total Operating Expenditures	**$41,958**	**$263,246**	**$399,971**	**$136,725**	**65.82%**
Capital Outlay					
Total Expenditures	**$41,958**	**$263,246**	**$399,971**	**$136,725**	**65.82%**
Net Increase (Decrease)	**($41,872)**	**($262,222)**	**($399,971)**	**($137,749)**	**65.56%**

Equity:

Attachment: HR Financials (HR Department Report)

BONUS REPORT - 2022

Date	Department	Supervisory Duties	Amount	Rationale
1/7/2022	Human Services	No	$250.00	Executed the redesign of the ADRC's quarterly newsletter, leading committee meetings, and learning new software successfully.
1/14/2022	Human Services	Yes	$1,658.00	Stepping up into supervisor role, providing support to teammates, and extraordinary effort during a time of short staffing.
1/14/2022	Human Services	No	$100.00	Exceptional teamwork and extraordinary efforts to provide support to the DHS staff workers and consumers, flexibility, and ensuring proper coverage.
1/14/2022	Human Services	No	$100.00	Exceptional teamwork and extraordinary efforts to provide support to the DHS staff workers and consumers, flexibility, and ensuring proper coverage.
1/14/2022	Human Services	No	$100.00	Exceptional teamwork and extraordinary efforts to provide support to the DHS staff workers and consumers, flexibility, and ensuring proper coverage.
1/14/2022	Human Services	No	$100.00	Exceptional teamwork and extraordinary efforts to provide support to the DHS staff workers and consumers, flexibility, and ensuring proper coverage.
1/14/2022	Human Services	No	$100.00	Exceptional teamwork and extraordinary efforts to provide support to the DHS staff workers and consumers, flexibility, and ensuring proper coverage.
1/14/2022	Human Services	No	$100.00	Exceptional teamwork and extraordinary efforts to provide support to the DHS staff workers and consumers, flexibility, and ensuring proper coverage.
1/14/2022	Human Services	No	$100.00	Exceptional teamwork and extraordinary efforts to provide support to the DHS staff workers and consumers, flexibility, and ensuring proper coverage.
1/17/2022	Lasata	No	$50.00	Providing warm communication, kindness, and compassion, leaving a positive impression on a resident's family.
1/19/2022	Clerk of Courts	No	$50.00	For exceptional performance for Commissioner Boline while filling in for another clerk.
2/17/2022	Lasata	No	$50.00	Going above and beyond to help the day shift while on NOC and for her commitment to Lasata.
3/15/2022	Lasata	No	$50.00	Excellent teamwork, positive attitude, and dedication to resident care
3/15/2022	Lasata	No	$50.00	Positive customer feedback from a resident's family and for providing excellent quality care
3/29/2022	Lasata	No	$50.00	Compassion, kindness, and excellent care and services to the Lasata residents. Going above and beyond.
4/8/2022	Lasata	No	$50.00	Recognition from Concordia University for her leadership, initiative, and good will towards their students by providing mentorship.
4/8/2022	Lasata	No	$50.00	High quality care and service for the Lasata residents, resulting in family satisfaction.
4/8/2022	Lasata	No	$50.00	High quality care and service for the Lasata residents, resulting in family satisfaction.
4/10/2022	Finance	No	$500.00	AND 24 hours of vacation; Handling the Highway accounting duties as a one person crew, taking on duties associated with Funds 221 and 222
4/10/2022	Finance	No	$650.00	Improved efficiency and effectiveness through implementing Docuware in the AP process. Training other departments on the software.
4/10/2022	Finance	No	$1,000.00	AND 10 hours of vacation; Going above and beyond to ensure Finance Dept and other County operations remain functioning smoothly during her role trans
4/10/2022	Finance	No	40 Hours Vacati	Performing duties at a high level and going above and beyond by taking on additional duties when a coworker retired. Work on Grant Compliance.
4/10/2022	Finance	No	$150.00	AND 24 hours of vacation; Assisting in increasing credit card rebate revenue by more than $57,000 in 2021.
4/10/2022	Finance	No	$150.00	AND 24 hours of vacation; Assisting in increasing usage of County Credit everywhere, which resulted in greater rebate revenue.
4/10/2022	Finance	No	40 Hours Vacati	Outstanding job on County's grants and single audit reporting, prepared County's first PAFR, and being a valuable member of the budget team.
4/10/2022	Finance	No	40 Hours Vacati	Taking on the task of implementing Docuware procedures to scan AP invoices for processing in Finance. Ensuring adequate office coverage in 2020 and 202
4/10/2022	Finance	No	$2,000.00	Providing superior service to the County by taking on new projects while still performing normal payroll and IT duties.
4/20/2022	Public Health	No	$1,339.52	Mark did the work of two people for 6-8 months and was positive throughout. He served as an example to his coworkers and obtained the radon certificatio
4/29/2022	Human Services	No	$100.00	Extraordinary effort and outstanding teamwork on the I&A staff team. 4,246 consumers were served by this team in 2021.
4/29/2022	Human Services	No	$100.00	Extraordinary effort and outstanding teamwork on the I&A staff team. 4,246 consumers were served by this team in 2021.
4/29/2022	Human Services	No	$100.00	Extraordinary effort and outstanding teamwork on the I&A staff team. 4,246 consumers were served by this team in 2021.
4/29/2022	Human Services	No	$100.00	Extraordinary effort and outstanding teamwork on the I&A staff team. 4,246 consumers were served by this team in 2021.
4/29/2022	Human Services	No	$100.00	Extraordinary effort and outstanding teamwork on the I&A staff team. 4,246 consumers were served by this team in 2021.
5/16/2022	County Clerk	Yes	$1,300.00	Hard work and dedication during a time of being short-staffed, successful completion of April election.
		Total	$10,647.52	

Attachment: Bonus Report (HR Department Report)

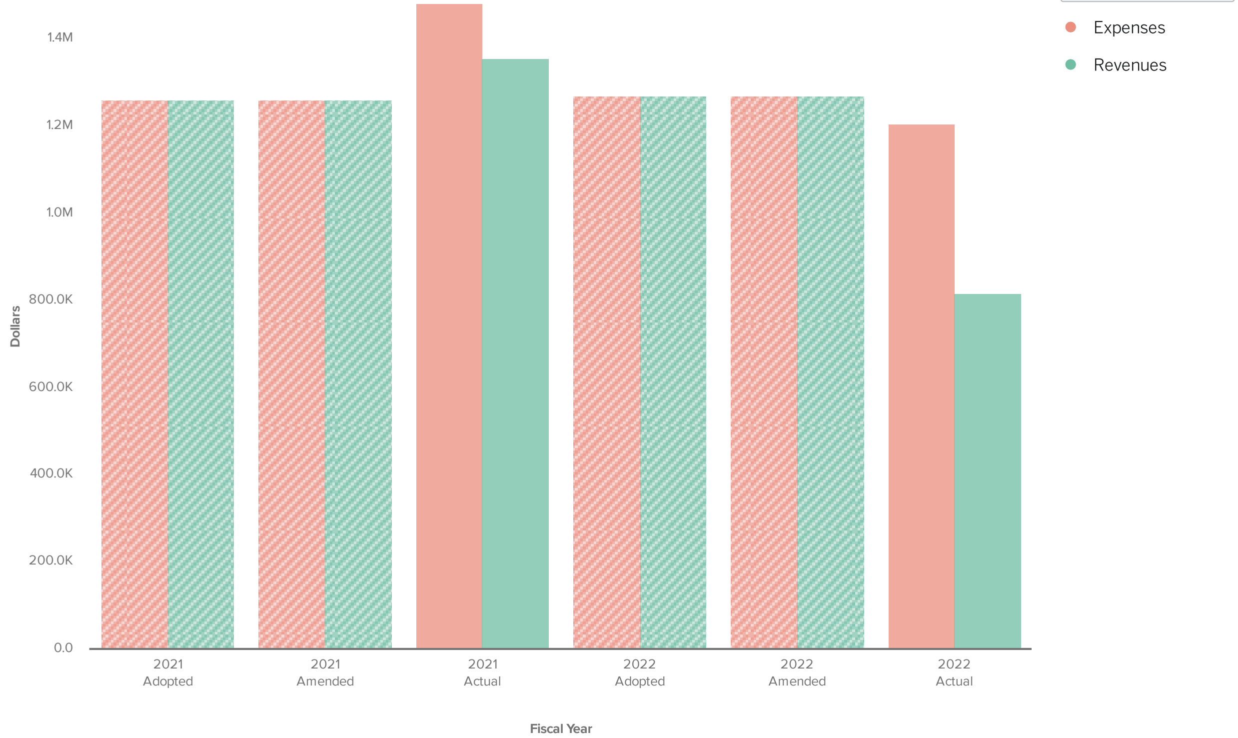
Radio Services and IT Financials

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	$ 817,138
Expenses	1,259,826	1,259,826	1,479,380	1,270,502	1,270,502	1,205,996
Purchased Services	679,364	679,364	850,551	689,364	689,364	781,103
Purchased Services	679,364	679,364	850,551	689,364	689,364	781,103
Service Contracts	404,889	404,889	469,256	404,889	404,889	520,317
Telephone	160,000	160,000	235,716	170,000	170,000	154,964
Maintenance Contracts	73,475	73,475	79,547	73,475	73,475	48,405
Consulting Services	40,000	40,000	66,032	40,000	40,000	57,417
Equipment Repairs and Maintenance	1,000	1,000	0	1,000	1,000	0
Salaries & Fringe Benefits	560,912	560,912	660,102	558,588	558,588	405,319
Other	560,912	560,912	660,102	558,588	558,588	405,319
Regular Salaries & Wages	358,402	358,402	365,640	371,739	371,739	215,182
Health Insurance	99,114	99,114	111,189	104,289	104,289	78,180
Overtime	50,000	50,000	108,281	28,579	28,579	71,430
Retirement	24,192	24,192	31,939	24,163	24,163	18,734
Social Security Tax	21,964	21,964	24,185	22,718	22,718	16,916
Medicare Tax	5,197	5,197	6,487	5,390	5,390	3,956
Accrued Sick Leave Expense	0	0	6,817	0	0	0
Disability Insurance	1,469	1,469	888	1,115	1,115	571
Accrued Vacation Expense	0	0	4,094	0	0	0
Life Insurance	573	573	582	595	595	351
Supplies under $5,000	12,900	12,900	17,826	15,900	15,900	18,871
Travel/Mileage/Conference&Meetings	6,250	6,250	1,291	6,250	6,250	682
Interdepartmental Charges	200	200	35	200	200	21
Other Expenses	200	200	-50,425	200	200	0
Revenues Less Expenses	$ 0	$ 0	$ -124,119	$ 0	$ 0	$ -388,857

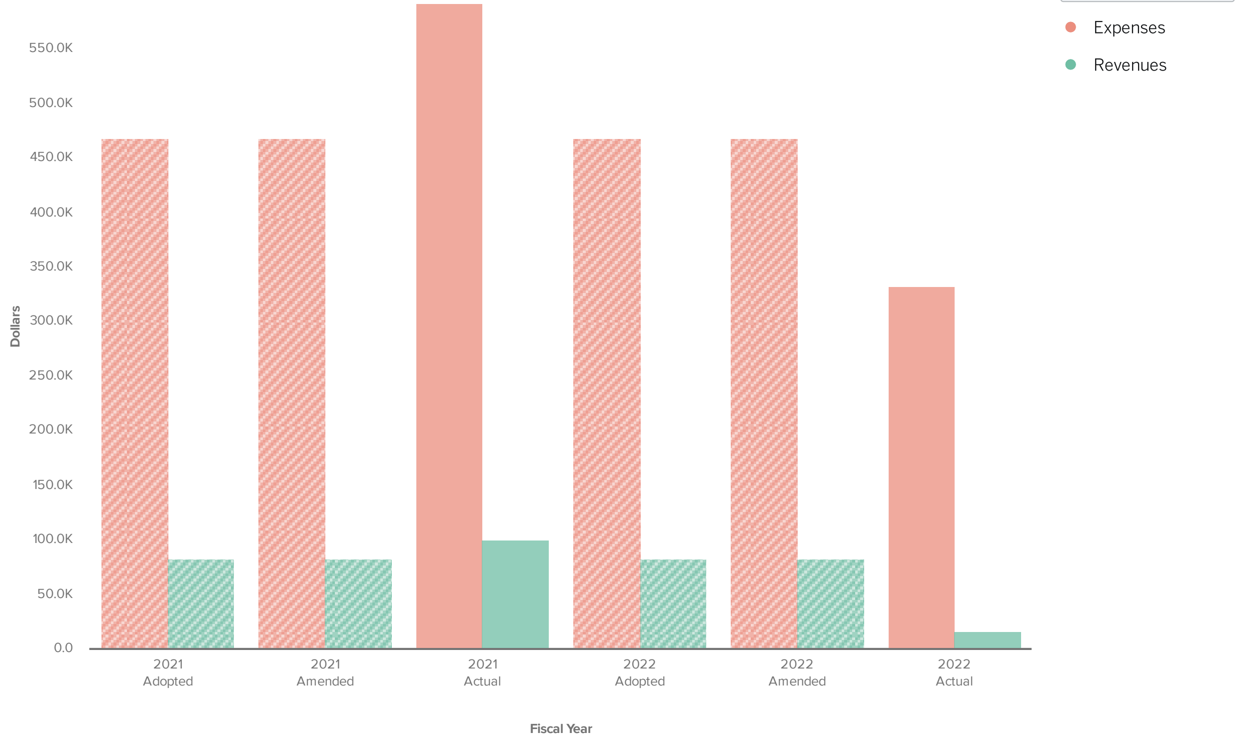
IT Financials



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	$ 15,859
Other (Donations/One-time/Misc)	83,370	83,370	100,301	83,370	83,370	15,859
Rental of County Property	83,370	83,370	100,300	83,370	83,370	15,859
Discounts Taken	0	0	1	0	0	0
Expenses	468,222	468,222	591,250	468,222	468,222	332,563
Purchased Services	288,411	288,411	428,272	284,414	284,414	215,324
Salaries & Fringe Benefits	118,506	118,506	115,206	122,111	122,111	68,246
Supplies under $5,000	45,100	45,100	22,581	45,100	45,100	15,647
Interdepartmental Charges	12,923	12,923	9,895	13,316	13,316	5,960
Equipment & Software	0	0	14,514	0	0	26,606
Travel/Mileage/Conference&Meetings	2,500	2,500	0	2,500	2,500	0
Other Expenses	782	782	782	782	782	782
Revenues Less Expenses	$ -384,852	$ -384,852	$ -490,949	$ -384,852	$ -384,852	$ -316,705

Radio Services Financials



OpenGov

Add links

TREASURER'S REPORT
FINANCE COMMITTEE
AUGUST 2022
REPORTING PERIOD: July, 2022

CASH

Cash ending July is up **$ 5,522,819** from last July:

Cash 2022,	$	**73,010,211**	2021,	$	**67,487,392**	**Increase of**	**$ 5,522,819.21**	***8.18%***

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 July 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 July:

July 2022,	$	**161,640**	2021,	$	**173,187**	**Decrease of**	**$ (11,547.34)**	***-6.67%***
Budget 2022,	$	**285,000**	2021,	$	**270,000**	**Budget/Actual 2022**		***56.72%***

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 July:

July 2022,	$	**(254,235)**	2021,	$	**50,413**	**Decrease of**	**$ (304,647.70)**	***-604.30%***
Budget 2022,	$	**280,000**	2021,	$	**230,000**	**Budget/Actual 2022**		***-90.80%***

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 May, see page 6:

May 2022	$	**4,277,844**	2021	$	**4,184,602**	**Increase of**	**$ 93,242.22**	***2.23%***
Budget 2022,	$	**10,100,721**	2021	$	**9,106,921**	**Budget/Actual 2022**		***42.35%***

The County's sales tax rate is 5.5% which is comprised of the following: 5.0% State and 0.5% County. Of the 0.5% allocated for County sales tax, the County receives 97.75%, the State retains 1.75% and the retailers retain .5%

See pages 7 and 8

DELINQUENT TAXES

Certificate delinquent balance:								
2022	$	**379,925**	2021,	$	**400,444**	**Decrease of**	**$ (20,518.66)**	***-5.12%***
Number of delinquent parcels:								
2022		**249**	2021,		**271**	**Decrease of**	**-22**	***-8.12%***

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

FORECLOSURES

As of 7/31/2022, there is 1 parcel in the 2018 tax foreclosure process. The parcel owner was notifed in writing of the process and what to do to be removed from tax foreclosure. A court date was scheduled for 8/8/2022 at 11:00 a.m. with the Hon. Paul Malloy, Circuit Court Judge, Branch #1, at the Ozaukee County Justice Center. Judgment for the remaining parcel was granted to Ozaukee County and was tax-foreclosed. The former owner has contacted me about repurchasing the property. The Finance Committee will see the request for repurchase and disposition of the property at the September meeting.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance July 1, 2022			$	-
Receipts:				
Transfers from Money Market #2	$	7,656,736.32		
Void and Stop Payments	$	85.00		
Total Monthly Receipts			$	7,656,821.32
Total Balance & Receipts			$	7,656,821.32
Disbursements:				
County Orders (538262-539031)	$	(5,654,164.41)		
Wire Transfers (wt#3536-3543, 3545-3551, 3553-3555)	$	(1,981,697.93)		
ACH Transfers	$	(23,275.73)		
CK #538862 Postiong error	$	(0.20)		
Total Monthly Disbursements			$	(7,659,138.27)
MAIN CHECKBOOK Balance July 29, 2022			**$**	**(2,316.95)**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	734,994.60		
Outstanding County Checks	$	(737,311.55)		
MAIN CHECKBOOK Balance July 29, 2022			**$**	**(2,316.95)**

MONEY MARKET #1 CHECKBOOK

Balance July 1, 2022			$	25,141.97
Receipts:				
Department Direct Deposit Receipts	$	1,834,879.80		
Real Estate Tax Receipts, Electronic	$	709,144.85		
Drainage District	$	46.24		
Tax Settlement Receipts	$	-		
Transfer from POOL Account	$	4,000,000.00		
Transfers from Commerce State Bank, MM	$	276.02		
Interest Earnings	$	16.08		
Transfer from DANA/Schwab	$	1,665,000.00		
Total Monthly Receipts			$	8,209,362.99
Total Balance & Receipts			$	8,234,504.96
Disbursements:				
Transfers to Money Market #2	$	(8,204,364.60)		
Point and Pay Refunds and Fees	$	(48.00)		
NSF & Bank Adjustments	$	(4,800.26)		
Total Monthly Disbursements			$	(8,209,212.86)
MONEY MARKET #1 CHECKBOOK Balance July 29, 2022			**$**	**25,292.10**

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

Balance as Per Statement	$	25,016.08		
Deposit in Transit	$	276.02		
MONEY MARKET #1 CHECKBOOK Balance July 29, 2022 (0.81%)APY			**$**	**25,292.10**

MONEY MARKET #2 CHECKBOOK

Balance July 1, 2022				8,349,218.39
Receipts:				
Department Receipts	$	1,748,323.44		
Real Estate Tax Receipts	$	8,718,309.62		
RLF Payments	$	2,411.30		
Transfers from PWSB - Parks Reservations	$	3,350.31		
Transfers from Money Market #1	$	8,204,364.60		
Transfers from Register of Deeds	$	267,586.44		
Transfer from PWSB P/R	$	305.94		
Interest Earnings	$	8,972.13		
Total Monthly Receipts			$	18,953,623.78
Total Balance & Receipts			$	27,302,842.17
Disbursements:				
Transfers to Main Checkbook	$	(7,656,736.32)		
Transfers to Payroll Checkbook	$	(1,804,169.32)		
Transfers to Treasurer Petty Cash	$	(5,024.60)		
Transfer to ARPA	$	(1,665,000.00)		
NSF Tax Payments	$	-		
NSF Departmental Receipts	$	(800.00)		
Total Monthly Disbursements			$	(11,131,730.24)
MONEY MARKET #2 Balance July 29, 2022			**$**	**16,171,111.93**

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

Balance as Per Statement	$	16,171,111.93		
Deposit in Transit	$	-		
MONEY MARKET #2 CHECKBOOK Balance July 29, 2022 (0.94%)APY			**$**	**16,171,111.93**

PAYROLL CHECKBOOK

Balance July 1, 2022			$	305.94
Receipts:				
Transfers from Money Market #2	$	1,804,169.32		
Returned Direct Deposit ACH/Reimburse	$	874.09		
Void and Stop Payments	$	-		
Total Monthly Receipts			$	1,805,043.41
Total Balance & Receipts			$	1,805,349.35
Disbursements:				
Salary Orders(#441591-441609)	$	(6,634.02)		
Salary Direct Deposit (#331160-332498)	$	(1,797,535.30)		
Transfer to MM2	$	(305.94)		
Transfer to Petty Cash	$	(874.09)		
Bank Fees Deposit Slips	$	-		
Total Monthly Disbursements			$	(1,805,349.35)
PAYROLL Balance July 29, 2022			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	1,343.20		
Outstanding Payroll Checks	$	(1,343.20)		
PAYROLL CHECKBOOK Balance July 29, 2022			**$**	**-**

REVENUE	2021		2021 ANNUAL BUDGET	
Interest Investments/Marked to Market	(254,234.70)	$	280,000	(July)
Curlers Building Maint	132.23		-	(July)
Interest Go Bond 2019	14.47		-	(July)
Interest Go Bond 2021	5,207.67		-	(July)
Interest Health Care Trust	32.22		-	(July)
Interest Veteran's Memorial Trust	26.66		50	(July)
Interest Transit Trust Fund	455.14		-	(July)
Interest on Delinquent Taxes	105,872.98		190,000	(July)
Penalty on Delinquent Taxes	55,766.68		95,000	(July)
Sales Tax General Fund	4,277,843.96		10,100,721	(May)
Use Value Penalty Tax	6,751.40		25,000	(July)
	-			

INVESTMENTS	BALANCE	RATES
Commerce State Bank, Savings (General Fund)	649,985.00	0.47% (July) APY
Cornerstone Bank (General Fund)	854,839.54	0.87% (July) APY
DANA, Federal Securities (General Fund)	13,214,108.33	0.76% (July) APY
BMO Harris Bank, Money Market (General Fund)	648,679.11	0.62% (July) APY
LGIP, Savings (General Fund)	18,008,695.17	1.55% (July) APY
PWSB CD (General Fund)	9,000,000.00	0.50% (July) APY
PWSB, Money Market (Curlers Association Building Maint)	100,435.98	0.81% (July) APY
PWSB Money Market (General Obligation Bond 2019)	6,608.78	0.81% (July) APY
PWSB Money Market (General Obligation Bond 2021)	3,953,740.35	0.81% (July) APY
PWSB, Money Market (Health Care Trust)	24,468.84	0.81% (July) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,251.98	0.81% (July) APY
PWSB, Money Market (Register of Deeds)	259,159.25	0.92% (July) APY
PWSB, Money Market (Tax Collection)	3,119,436.83	0.94% (July) APY
PWSB, Money Market (Transit Trust Fund)	274,363.12	0.91% (July) APY
PWSB, Treasurer (Petty Cash)	5,000.00	
PWSB, Money Market (Parks and Reservations)	7,071.67	0.90% (July)APY
PWSB, CDBG Lasata	100.00	
PWSB, CDBG Shelter	5,000.00	
PWSB, ARPA	10,339,870.41	0.92% (July) APY
PWSB, Belgium Tax Collection	230,601.56	
PWSB, Cedarburg Tax Collection	53,419.56	
PWSB, Fredonia Tax Collection	29,035.44	
PWSB, Grafton Tax Collection	135,186.84	
PWSB, Mequon Tax Collection	10,451.73	
PWSB, Port Washington Tax Collection	42,970.62	
PWSB, Saukville Tax Collection	178,311.13	
PWSB, Thiensville Tax Collection	29,301.94	

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	423,011	2.04%	310
JUN	530,042	2.58%	*281	456,199	2.15%	*327	450,119	2.10%	*333	437,245	2.08%	298	410,740	1.98%	279
JUL	525,435	2.56%	*249	448,987	2.12%	*286	442,269	2.06%	*289	400,444	1.90%	271	379,925	1.83%	249
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.

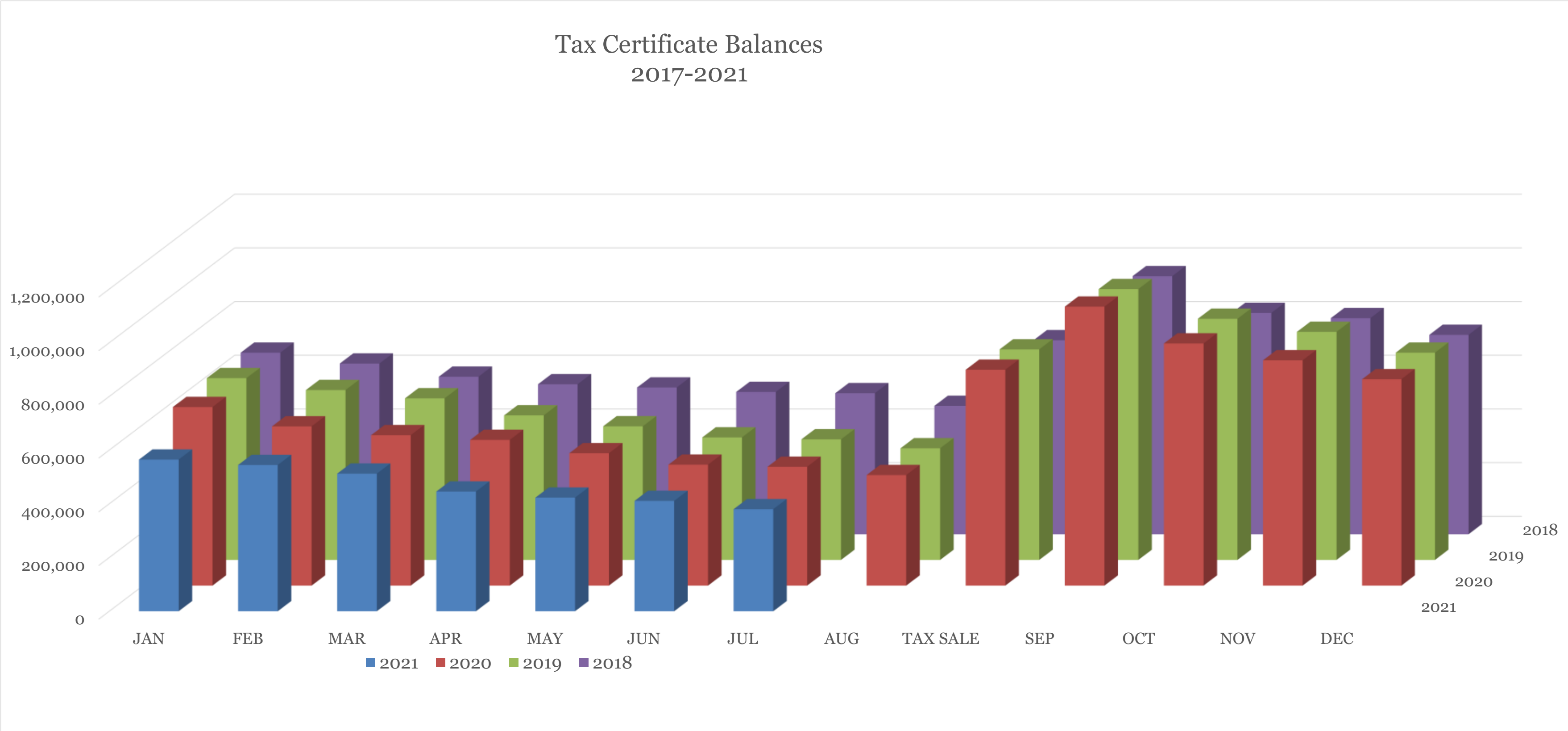
% listed is the % of levy uncollected.

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

There is currently 1 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

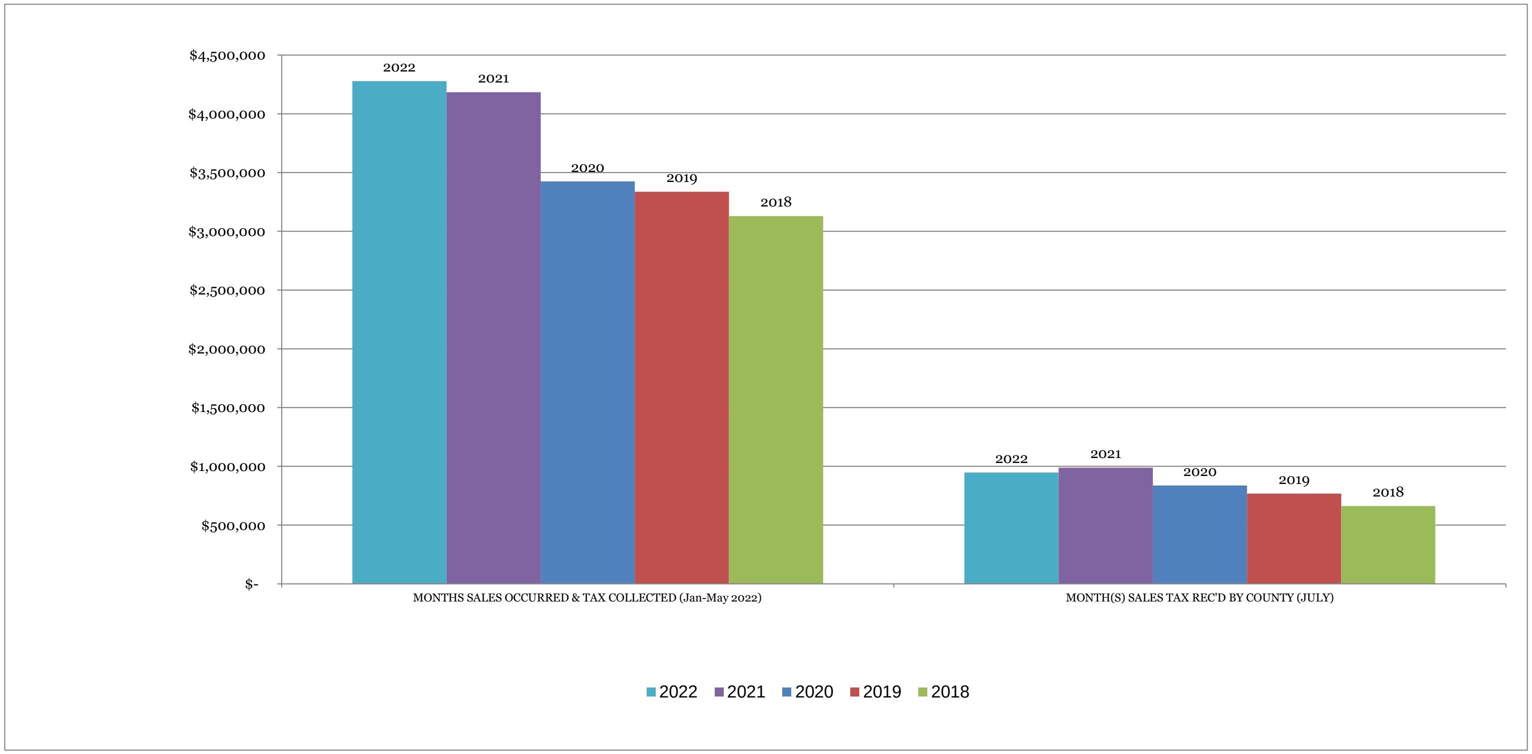
SALES TAX INCOME

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	$ 752,730	$ 749,818	$ 624,557	$ 796,918	$ 724,70
June	April	$ 1,032,797	$ 942,045	$ 646,382	$ 685,858	$ 744,24
July	May	$ 948,041	$ 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-May 2022)		$ 4,277,844	$ 4,184,602	$ 3,425,001	$ 3,336,833	$ 3,129,88
MONTH(S) SALES TAX REC'D BY COUNTY (JULY)		$ 948,041	$ 988,440	$ 836,826	$ 767,577	$ 662,77
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-May 2022)	$ 4,277,844	$ 4,184,602	$ 3,425,001	$ 3,336,833	$ 3,129,882
MONTH(S) SALES TAX REC'D BY COUNTY (JULY)	$ 948,041	$ 988,440	$ 836,826	$ 767,577	$ 662,777



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	$23,958.75	$904.54	March 2022	6/21/2022
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	$20,860.28	$647.01	March 2022	6/21/2022
Oldenburg Metal Properties	April 1, 2014	March 2024	$14,033.35	$678.41	May 2022	8/1/2022
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$64,764.91	$975.10	May 2022	8/1/2022
The Bottle Shop	May 1, 2017	October 1, 2023	$14,884.76	$542.91	December 2021	6/09/2021
The Fermentorium	May 1, 2015	July 2025	$30,918.60	$757.79	October 2021	8/12/2022

**Payment dates updated to most current payment date as of 8/16/2022

Ozaukee County Committee Report

General Fund Treasurer

For the Seven Months Ending Sunday, July 31, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$19,681	$175,170	$317,100	$141,930	55.24%
Public Charges for Services	$94	$652	$4,000	$3,348	16.30%
Other Revenue	$257	$2,553	$20,000	$17,447	12.77%
Total Revenues	**$20,032**	**$178,375**	**$341,100**	**$162,725**	**52.29%**
Expenditures					
Salaries	$17,444	$115,088	$228,820	$113,732	50.30%
Fringe Benefits	$7,488	$55,354	$86,408	$31,054	64.06%
Travel/Training	-	$956	$4,700	$3,744	20.34%
Supplies	-	$36,934	$39,135	$2,201	94.38%
Purchased Services	$60	$2,950	$11,500	$8,550	25.65%
Interdepartment Charges	$2,317	$20,157	$36,442	$16,285	55.31%
Other Expenses	$24	$739	$9,150	$8,411	8.08%
Total Operating Expenditures	**$27,333**	**$232,178**	**$416,155**	**$183,977**	**55.79%**
Capital Outlay					
Total Expenditures	**$27,333**	**$232,178**	**$416,155**	**$183,977**	**55.79%**
Net Increase (Decrease)	**($7,301)**	**($53,803)**	**($75,055)**	**($21,252)**	**71.68%**

Equity: