AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, OCTOBER 27, 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. September 29, 2022
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Financial Report
6. **ACTION ITEMS**
   a. Request to Repurchase Property Acquired by County - Parcel # 13-050-22-14-000, City of Cedarburg (Site Address: N45 W5665 Spring St, Cedarburg, WI 53012) (postponed from September 29, 2022)
   b. Plan for Disposition of Property Acquired by County - Parcel # 13-050-22-14-000, City of Cedarburg (Site Address: N45 W5665 Spring St, Cedarburg, WI 53012) (postponed from September 29, 2022)
   c. Wire Transfers #3597 - #3616 and September 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**
   November 18, 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: **October 27, 2022**
DEPARTMENT: **County Clerk**
DIRECTOR: **Julie Winkelhorst**
PREPARER: **Lisa Henning**

Agenda Summary September 29, 2022

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_09292022-3146>

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **October 27, 2022**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corporation Counsel Financial Report

ATTACHMENTS:

- Corp.Counsel.FinanceReport.Oct.2022 (PDF)

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Nine Months Ending Friday, September 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	-	$261,929	$506,150	$244,221	51.75%
Public Charges for Services	$381	$3,226	$7,650	$4,424	42.17%
Total Revenues	**$381**	**$265,155**	**$513,800**	**$248,645**	**51.61%**
Expenditures					
Salaries	$63,343	$397,570	$539,593	$142,023	73.68%
Fringe Benefits	$20,287	$174,969	$205,425	$30,456	85.17%
Travel/Training	($80)	$415	$3,000	$2,585	13.83%
Supplies	$2,338	$6,647	$11,425	$4,778	58.18%
Purchased Services	$517	$10,840	$24,250	$13,410	44.70%
Interdepartment Charges	$3,293	$65,017	$106,740	$41,723	60.91%
Other Expenses	-	$139	$3,150	$3,011	4.41%
Total Operating Expenditures	**$89,698**	**$655,597**	**$893,583**	**$237,986**	**73.37%**
Capital Outlay					
Total Expenditures	**$89,698**	**$655,597**	**$893,583**	**$237,986**	**73.37%**
Net Increase (Decrease)	**($89,317)**	**($390,442)**	**($379,783)**	**$10,659**	**102.81%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**October 27, 2022**
DEPARTMENT:	**Treasurer**
DIRECTOR:	**Joshua Morrison**
PREPARER:	**Joshua Morrison**

Agenda Summary Request to Repurchase Property Acquired by County - Parcel # 13-050-22-14-000, City of Cedarburg (Site Address: N45 W5665 Spring St, Cedarburg, WI 53012)

BACKGROUND INFORMATION: Judgment to County by in-rem proceedings for non-payment of real estate taxes on August 8th, 2022 by the Honorable Paul Malloy, Circuit Court Judge, Branch #1. The former owner has requested a repurchase option by the Ozaukee County Finance Committee. This procedure is allowable by Ozaukee County Ordinance 10.04(4).

Parcel # 13-050-22-14-000:

Prior Owner: ROBERT C EGGERT, DAVID M EGGERT (DEC.)

Property Description: 477/10 LOT 14 BLK 22 ASSESSOR'S PLAT

Location: City of Cedarburg

Current Assessment: .153 Acres assessed , Residential land w/ improvements,

2022 Land Value: $16,100.00

2022 Improvement Value: $0.00

2022 Total Assessed Value: $16,100.00

2021 Total Estimated Fair Market Value: $17,700.00

Current Delinquent Taxes as of 9/30/2022: $1,093.13

Pro-Rata Share for Cost of Proceedings as of 9/30/2022: $1,125.99

Total Amount Due: $2,219.12(see enclosed)

ANALYSIS: Request by former property owner to repurchase property.

FISCAL IMPACT: $2,219.12 repayment retained by Ozaukee County. All delinquent taxes, fees, and expenses will be paid in full.

FUNDING SOURCE: Former Property Owner

County Levy: N/A Non-County Levy: N/A Indicate source: Repurchase of Property

RECOMMENDED MOTION: To provide for the repurchase of the property by the former property owner by Ozaukee County Ordinance 10.04(4) for the amount of $2,219.12 with receipt of payment by cashier's check no later than the end of business day on September 30th, 2022 and if payment is not received by September 30th, 2022, to direct the County Treasurer and Corporation Counsel to proceed as authorized at the September 29th, 2022 Finance Committee meeting to continue forward with actions directed by the Ozaukee County Finance Committee to sell the property.

ATTACHMENTS:

- 130502214000 (PDF)
- 130502214000 AERIAL (PDF)

HISTORY:

09/29/22 Finance Committee POSTPONE
Next: 10/27/22

Mr. Morrison explained that the former owner, Robert Eggert and his interested party, Matt Olson, are requesting a repurchase option which is allowed by County Ordinance.

Ms. Gorden's concern with the repurchase is that two owners were on the parcel originally and one is now deceased.

8:07 AM Finance Director McMahon joined the meeting.

With only one owner coming forward to request to repurchase, the question is how to quit claim the property back to Mr. Eggert when there were two prior owners. One possibility would be to vacate the judgment and file that with the Register of Deeds foreclosing in REM and then another order vacating the judgment against the property in REM.

Question as to whether this is a buildable lot.

Mr. Olson provided historical information on the lot and the tentative verbal agreement he had with Mr. Eggert to purchase the lot from him. Mr. Olson was not aware that the property was in jeopardy to be foreclosed upon and he would like to acquire the property.

Discussion on whether the property can be quit claimed back to Robert Eggert only and the process to do so. Ms. Gorden suggested a discussion with a title agent or real estate attorney to gain insight as to how they would handle this situation.

Ms. Gorden stated that the county does have another option which would be to sell the property by bid at the appraised value or higher.

Mr. Morrison stated that in order to not have the property assessed as government exempt, which would happen as of January 1, the property would have to be sold by mid-November.

Motion to postpone to the October 27, 2022 meeting.

RESULT:	**POSTPONE [UNANIMOUS]**	**Next: 10/27/2022 8:00 AM**
MOVER:	T. Winker, Supervisor District 1	
SECONDER:	E. Stelter, Supervisor District 18	
AYES:	Melotik, Larson, Winker, Stelter, Hagen	

Ozaukee County

PARCEL HAS ALERTS. Check Notes for details.

Owner (s):
EGGERT, DAVID M
EGGERT, ROBERT C

Location:

Mailing Address:
DAVID M EGGERT
ROBERT C EGGERT
411 CHISWELL ST
APT 116
SAUKVILLE, WI 53080-2552

School District:
1015 - Cedarburg School

Tax Parcel ID Number:	Tax District:	Status:
13-050-22-14-000	**45211-City of Cedarburg**	**Active**

Alternate Tax Parcel Number:	Government Owned:	Acres:
		0.1530

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):
477/10 LOT 14 BLK 22 ASSESSOR'S PLAT

Site Address (es): *(Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)*
N45 W5665 SPRING ST Cedarburg, WI 53012

Tag (s):

2018 Tax Foreclosure

-

Addresses

Assessments

Attachments

Districts

Documents

Foreclosure

Lottery Credits

Notes

Parcel History

Survey History

Taxes

0 Lottery credits claimed

Tax History

* Click on a Tax Year for detailed payment information.

Tax Year*	Omitted	Tax Bill	Taxes Paid	Taxes Due	Interest	Penalty	Fees	Total Payoff
2021	☐	$269.00	$0.00	$269.00	$21.52	$10.76	$0.00	$301.28
2020	☐	$282.75	$0.00	$282.75	$56.55	$28.28	$0.00	$367.58
2019	☐	$279.26	$0.00	$279.26	$89.36	$44.68	$0.00	$413.30
2018	☐	$274.02	$267.41	$6.61	$2.91	$1.45	$1,125.99	$1,136.96
2017	☐	$268.26	$268.26	$0.00	$0.00	$0.00	$0.00	$0.00
2016	☐	$275.27	$275.27	$0.00	$0.00	$0.00	$0.00	$0.00
2015	☐	$267.19	$267.19	$0.00	$0.00	$0.00	$0.00	$0.00
2014	☐	$271.64	$271.64	$0.00	$0.00	$0.00	$0.00	$0.00
2013	☐	$284.35	$284.35	$0.00	$0.00	$0.00	$0.00	$0.00
2012	☐	$274.93	$274.93	$0.00	$0.00	$0.00	$0.00	$0.00
2011	☐	$521.47	$521.47	$0.00	$0.00	$0.00	$0.00	$0.00
2010	☐	$538.88	$538.88	$0.00	$0.00	$0.00	$0.00	$0.00
2009	☐	$2,819.05	$14,522.55	$0.00	$0.00	$0.00	$0.00	$0.00
2008	☐	$1,399.47	$1,399.47	$0.00	$0.00	$0.00	$0.00	$0.00
Total								$2,219.12

If taxes are 3 years or more delinquent, please contact the Treasurer's Office at 262-284-8280 for additional fees due.

NOTE: Current year tax bills may not be processed by the county.

Interest and penalty on delinquent taxes are calculated to **September 30, 2022**.

Attachment: 130502214000 (Repurchase Consideration)

Parcel Information

Legend

Tax Parcel	CSM	US Highway	Town/Public Road
Gap	Cemetery Plat	State Highway	Railroad Centerline
Overlap	Condominium Plat	County Road	
Historical Parcel Lines	Subdivision Plat	Ramp	
Assessors Plat	Plat of Survey	Private Road	

Product of the LAND INFORMATION OFFICE

10/25/2021, 11:24:29 AM

10/25/2021, 11:24:29 AM

0 0.0045 0.009 0.018 0.027 0.036 mi

OZAUKEE COUNTY

DISCLAIMER: This map is not a substitute for an actual field survey or onsite inves
The accuracy of this map is limited to the quality of the records from which it was as

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**October 27, 2022**
DEPARTMENT:	**Treasurer**
DIRECTOR:	**Joshua Morrison**
PREPARER:	**Joshua Morrison**

Agenda Summary Plan for Disposition of Property Acquired by County - Parcel # 13-050-22-14-000, City of Cedarburg (Site Address: N45 W5665 Spring St, Cedarburg, WI 53012)

BACKGROUND INFORMATION: Judgment to County by in-rem proceedings for non-payment of real estate taxes on August 8th, 2022 by the Honorable Paul Malloy, Circuit Court Judge, Branch #1. Please see attachments (topographic image, roadside photos).

Parcel # 13-050-22-14-000

Prior Owner: ROBERT C EGGERT, DAVID M EGGERT(dec.)

Property Description: 477/10 LOT 14 BLK 22 ASSESSOR'S PLAT

Location: N45 W5665 SPRING ST Cedarburg, WI 53012

Current Assessment: .153 Acres assessed , Residential land w/o improvements,

Land Value (2022): $16,100.00

Total Assessed Value: $16,100.00

Estimated Fair Market Value: $17,700.00 (2021 Tax Bill)

Current Delinquent Taxes as of 9/30/2021: $1,093.13

Current Pro-rata Share Cost of Expenses: $1,125.99

Estimated Foreclosure and Sales Expenses: $1,000.00

ANALYSIS: Objective to sell property "as is" before 11/01/2022 to keep properties on the tax roll for the 2022.

FISCAL IMPACT: Excess Proceeds after taxes and expenses on the parcel are to be returned to the former owner(s).

FUNDING SOURCE:

County Levy: N/A Non-County Levy: N/A Indicate source: Sale of Property

RECOMMENDED MOTION:

1. To sell property "as-is".

2. To approve Appraisals for property listed above by Ozaukee County Finance Committee.

3. To sell property by the bid most advantageous to Ozaukee County through sealed bid.

ATTACHMENTS:

- 130502214000 Aerial (PDF)
- 130502214000 5665 Spring St, Cedarburg, WI 53012 STREET VIEW (PDF)
- 130502214000 (PDF)

HISTORY:

09/29/22 Finance Committee POSTPONE
Next: 10/27/22

Motion to postpone to the October 27, 2022 meeting.

RESULT:	**POSTPONE [UNANIMOUS]**	**Next: 10/27/2022 8:00 AM**
MOVER:	J. Hagen, Supervisor District 13	
SECONDER:	E. Stelter, Supervisor District 18	
AYES:	Melotik, Larson, Winker, Stelter, Hagen	

Parcel Information

Legend

Tax Parcel	CSM	US Highway
Gap	Cemetery Plat	State Highway
Overlap	Condominium Plat	County Road
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Assessors Plat	Plat of Survey	Private Road
Town/Public Road	Railroad Centerline	

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0 0.0045 0.009 0.018 0.027 0.036 mi

OZAUKEE COUNTY

DISCLAIMER: This map is not a substitute for an actual field survey or onsite inves
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Google Maps 5665 Spring St

Image capture: Aug 2019 © 2022 Google

← N45W5677 Spring St

All Street View & 360°

Ozaukee County

PARCEL HAS ALERTS. Check Notes for details.

Owner (s):
EGGERT, DAVID M
EGGERT, ROBERT C

Location:

Mailing Address:
DAVID M EGGERT
ROBERT C EGGERT
411 CHISWELL ST
APT 116
SAUKVILLE, WI 53080-2552

School District:
1015 - Cedarburg School

Tax Parcel ID Number:	Tax District:	Status:
13-050-22-14-000	**45211-City of Cedarburg**	**Active**

Alternate Tax Parcel Number:	Government Owned:	Acres:
		0.1530

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):
477/10 LOT 14 BLK 22 ASSESSOR'S PLAT

Site Address (es): *(Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)*
N45 W5665 SPRING ST Cedarburg, WI 53012

Tag (s):

2018 Tax Foreclosure

-

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Taxes

0 Lottery credits claimed

Tax History

* Click on a Tax Year for detailed payment information.

Tax Year*	Omitted	Tax Bill	Taxes Paid	Taxes Due	Interest	Penalty	Fees	Total Payoff
2021		$269.00	$0.00	$269.00	$21.52	$10.76	$0.00	$301.28
2020		$282.75	$0.00	$282.75	$56.55	$28.28	$0.00	$367.58
2019		$279.26	$0.00	$279.26	$89.36	$44.68	$0.00	$413.30
2018		$274.02	$267.41	$6.61	$2.91	$1.45	$1,125.99	$1,136.96
2017		$268.26	$268.26	$0.00	$0.00	$0.00	$0.00	$0.00
2016		$275.27	$275.27	$0.00	$0.00	$0.00	$0.00	$0.00
2015		$267.19	$267.19	$0.00	$0.00	$0.00	$0.00	$0.00
2014		$271.64	$271.64	$0.00	$0.00	$0.00	$0.00	$0.00
2013		$284.35	$284.35	$0.00	$0.00	$0.00	$0.00	$0.00
2012		$274.93	$274.93	$0.00	$0.00	$0.00	$0.00	$0.00
2011		$521.47	$521.47	$0.00	$0.00	$0.00	$0.00	$0.00
2010		$538.88	$538.88	$0.00	$0.00	$0.00	$0.00	$0.00
2009		$2,819.05	$14,522.55	$0.00	$0.00	$0.00	$0.00	$0.00
2008		$1,399.47	$1,399.47	$0.00	$0.00	$0.00	$0.00	$0.00
Total								$2,219.12

If taxes are 3 years or more delinquent, please contact the Treasurer's Office at 262-284-8280 for additional fees due.

NOTE: Current year tax bills may not be processed by the county.

Interest and penalty on delinquent taxes are calculated to **September 30, 2022**.

Attachment: 130502214000 (Review/Approve Plan for Disposition of Property Acquired by County)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **October 27, 2022**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Wire Transfers #3597 - #3616 and September 2022 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers (PDF)

OZAUKEE COUNTY

Finance Committee
October 27, 2022

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #3597	9/21/2022	$14,660.93	Cardmember Service	Credit Card Payment/kpm
WT #3598	9/23/2022	$446,754.34	US BANK	CREDIT CARD PAYMENT/KPM
WT #3599	9/28/2022	$8,974.97	Metlife	Oct. Life & LTD
WT #3600	9/29/2022	$18,831.55	Metlife	Oct 2022 Dental/kpm
WT #3601	9/29/2022	$2,359.12	Metlife	Oct 2022 Vision/kpm
WT #3602	9/28/2022	$23,829.58	Great West Trust Co	Deferred Comp/kpm
WT #3603	9/28/2022	$4,054.50	North Shore Bank	Deferred Comp/kpm
WT #3604	9/30/2022	$187.50	WI DOR	Wage Attachment/kpm
WT #3605	10/3/2022	$296,579.91	IRS	Federal Payroll Tax/kpm
WT #3606	10/17/2022	$125,256.88	WI DOR	State Payroll Tax/kpm
WT #3607	10/17/2022	$192,424.32	DOR	RE Transfers Sept 2022/kpm
WT #3608	10/7/2022	$6,334.16	Cardmember Service	Credit Card Payment/kpm
WT #3609	10/12/2022	$4,054.50	North Shore Bank	Deferred Compensation/kpm
WT #3610	10/12/2022	$23,917.82	Great W Trust Co	Deferred Compensation/kpm
WT #3611	10/14/2022	$187.50	WI DOR	Wage Attachment/kpm
WT #3612	10/17/2022	$14,518.76	Aegis Corporation	Worker's Comp Sept 2022/kpm
WT #3613	10/17/2022	$302,708.79	IRS	Federal Payroll Tax/kpm
WT #3614	10/31/2022	$62,148.92	WI DOR	State Payroll Tax/kpm
WT #3615	10/31/2022	$518,861.80	WRS	Sept '22 Contributions/kpm
WT #3616	10/20/2022	$18,726.09	WI DOR	Sales Tax Sept 2022/kpm
		$2,085,371.94		

Attachment: Wire Transfers (Wire Transfers #3597 - #3616 and September 2022 Schedule of Vouchers)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **October 27, 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 Nine Months Ending Friday, September 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	-	$2,620	$45	($2,575)	5822.22 %
Intergovernmental Charges	-	$57,509	$45,275	($12,234)	127.02%
Interdepartmental Charges	$4,757	$56,317	$84,000	$27,683	67.04%
Licenses & Permits	$3,295	$19,510	$21,500	$1,990	90.74%
Other Revenue	$1,656	$14,553	$18,000	$3,447	80.85%
Total Revenues	**$9,708**	**$150,509**	**$168,820**	**$18,311**	**89.15%**
Expenditures					
Salaries	$36,482	$263,348	$389,366	$126,018	67.64%
Fringe Benefits	$10,801	$92,940	$115,169	$22,229	80.70%
Travel/Training	$331	$9,509	$29,400	$19,891	32.34%
Supplies	$33,920	$161,951	$272,650	$110,699	59.40%
Purchased Services	$6,489	$44,782	$70,150	$25,368	63.84%
Interdepartment Charges	$1,882	$16,595	$29,680	$13,085	55.91%
Other Expenses	-	$1,207	$6,654	$5,447	18.14%
Total Operating Expenditures	**$89,905**	**$590,332**	**$913,069**	**$322,737**	**64.65%**
Capital Outlay					
Equipment & Furniture	-	$9,000	$9,000	-	100.00%
Total Capital Outlay	**-**	**$9,000**	**$9,000**	**-**	**100.00%**
Total Expenditures	**$89,905**	**$599,332**	**$922,069**	**$322,737**	**65.00%**
Net Increase (Decrease)	**($80,197)**	**($448,823)**	**($753,249)**	**($304,426)**	**59.58%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **October 27, 2022**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Finance

ATTACHMENTS:

- October Finance Directors Report (PDF)
- October Financial Reports (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
OCTOBER 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:

There is no change from last month in how revenues are tracking. Still below budget due to lag in sales tax and grant collections. Total expenditures are on budget at 74.54%. No change in fringe benefits being over budget since health insurance is paid a month in advance. Other Expenses is also over budget due to workers comp claims and insurance costs.

2022 Finance Department Financials:

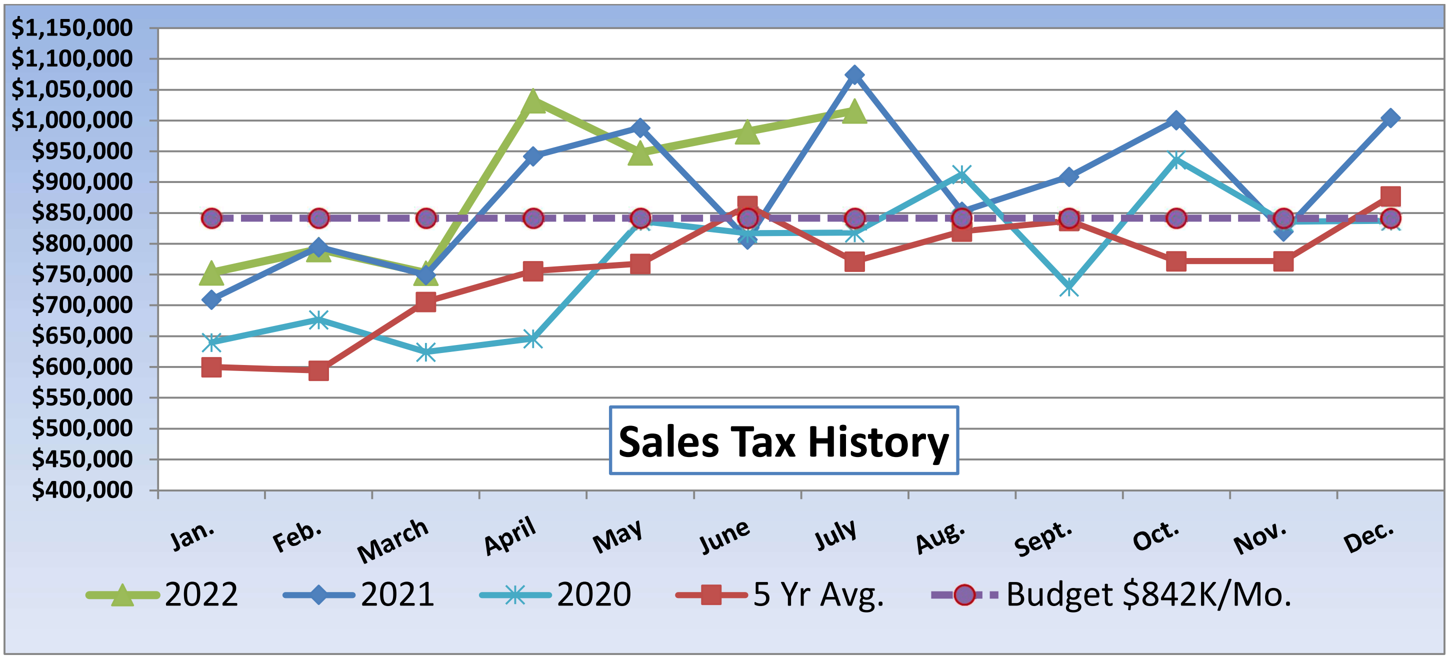
Other revenue is primarily the credit card rebates. The year end total should exceed $135,000. Salary and fringe benefits are over budget and this is due to the over lap of the prior payroll manager and the new payroll manager for the first 3 months of the year. Travel and Training is under budget but will be used in October and December for budgeted conferences. Supplies are under budget due to IT license and maintenance fees. Purchased Services are under budget due to savings from the audit fee applied to the Finance Department. The 2023 budget has been adjusted to reduce the audit fee charged to other departments as a result of the lower fee from KerberRose.

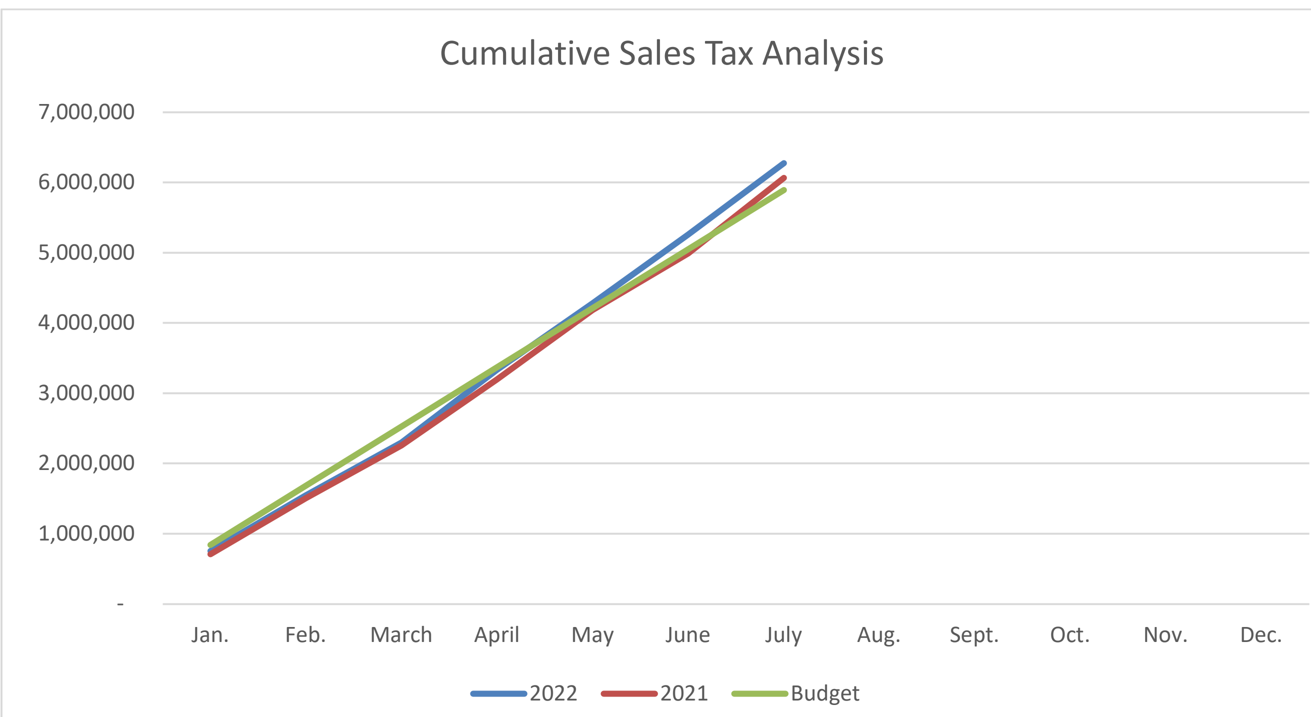
Enterprise Lease Update:

To date we have ordered 3 Chevy Traverse SUV's, 6 Ford F-250's, 1 Ford F-150 and 4 Chevy Blazers. The County received the 3 Chevy Traverse's earlier in 2022 and are in service in the Parks and Justice Center Maintenance departments. 3 of the Ford F-250's were built but have not been delivered. They are waiting on add-on equipment. 3 Ford F-250's are still pending at the factory to be built. There is a chance the remaining F-250 order will be cancelled. The Ford F-150 was cancelled in September. The Chevy Traverse's and Ford Trucks were all ordered in October 2021. The long wait for delivery has been due to supply issues and is also the reason for some cancellations. We ordered 4 Chevy Blazers in June of this year for Public Health to replace the Prius fleet they have been using. This was at the request of the Public Health Director because they have a trailer that can't be pulled with a Prius and they also have a need to transport various items that don't fit in a Prius. We plan to order 3 minivans later this month for Human Services and Lasata. We will also be evaluating another truck order but this in complicated by unknow status of 3 F250's.

Sales Tax Collections:

The most recent month received is July in which the County received $1,015,951. This was slightly less than the same month in 2021 by $58,852. Through July, the County is ahead of the prior year by $209,721 and ahead of the 2022 budget by $384,078. The second graph shows just how close the 2021 and 2022 actuals and the 2022 budget are tracking.





Attachment: October Finance Directors Report (Finance)

Long-term Debt Summary:

The tables below details the County's current outstanding debt and current year activity. All principal and interest payments for 2022 have been paid as of 9/1/22.

General Government	Principal 1/1/2022	Pricipal Paid	Paid with Refinancing	Debt Issued	Principal 12/31/2022	Interest Paid
2019 GO Notes	$ 3,115,000	$ 355,000	$ -	$ -	$ 2,760,000	$ 82,750
2021A GO Bonds	2,610,000	240,000	-	-	2,370,000	33,300
2021B GO Bonds	7,750,000	435,000	-	-	7,315,000	207,018
Total General Government	$ 13,475,000	$ 1,030,000	$ -	$ -	$ 12,445,000	$ 323,068
Lasata Campus						
2014 GO Bonds	$ 7,355,000	$ 480,000	$ 6,875,000	$ -	$ -	$ 108,550
2015 GO Bonds	5,080,000	645,000	-	-	4,435,000	154,450
2022 GO Bonds	-	-	-	6,715,000	6,715,000	67,523
Total Lasata Campus	$ 12,435,000	$ 1,125,000	$ 6,875,000	$ 6,715,000	$ 11,150,000	$ 330,523
County Totals	$ 25,910,000	$ 2,155,000	$ 6,875,000	$ 6,715,000	$ 23,595,000	$ 653,591

Repayment Schedule

	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	$ 1,100,000	$ 245,163	$ 1,170,000	$ 261,525	$ 2,270,000	$ 506,688
2024	1,135,000	218,338	1,205,000	233,450	2,340,000	451,788
2025	1,165,000	191,488	1,250,000	201,800	2,415,000	393,288
2026	1,185,000	166,663	1,280,000	167,250	2,465,000	333,913
2027	1,215,000	141,238	1,320,000	129,775	2,535,000	271,013
2028-2032	4,485,000	358,886	3,695,000	283,463	8,180,000	642,349
2033-2037	1,150,000	153,768	1,230,000	24,699	2,380,000	178,467
2038-2041	1,010,000	40,900	-	-	1,010,000	40,900
	$ 12,445,000	$ 1,516,444	$ 11,150,000	$ 1,301,962	$ 23,595,000	$ 2,818,406

Attachment: October Finance Directors Report (Finance)

Ozaukee County Committee Report

Summary of All Units

For the Nine Months Ending Friday, September 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	$2,739,530	$22,922,722	$31,847,098	$8,924,376	71.98%
Intergovernmental Revenues	$1,125,538	$28,347,148	$36,363,042	$8,015,894	77.96%
Public Charges for Services	$1,660,533	$15,851,362	$24,918,854	$9,067,492	63.61%
Intergovernmental Charges	$235,249	$5,107,562	$7,180,603	$2,073,041	71.13%
Interdepartmental Charges	$302,598	$2,965,588	$4,438,452	$1,472,864	66.82%
Fines/Forfeitures/Penalties	$14,724	$141,025	$231,300	$90,275	60.97%
Licenses & Permits	$45,160	$635,749	$892,780	$257,031	71.21%
Interest Revenue	($15,934)	($158,872)	$403,050	$561,922	-39.42%
Other Revenue	$40,422	$1,678,052	$3,877,305	$2,199,253	43.28%
Total Revenues	**$6,147,820**	**$77,490,336**	**$110,152,484**	**$32,662,148**	**70.35%**
Expenditures					
Salaries	$3,893,554	$25,780,970	$36,742,378	$10,961,408	70.17%
Fringe Benefits	$1,140,749	$9,632,432	$13,379,352	$3,746,920	71.99%
Travel/Training	$39,366	$213,713	$529,013	$315,300	40.40%
Supplies	$1,009,746	$7,182,324	$8,910,737	$1,728,413	80.60%
Purchased Services	$1,289,401	$11,137,164	$16,757,689	$5,620,525	66.46%
Interdepartment Charges	($67,672)	$2,782,762	$4,137,806	$1,355,044	67.25%
Depreciation	-	$979,228	$2,959,888	$1,980,660	33.08%
Debt Service	$268,617	$1,737,994	$1,736,393	($1,601)	100.09%
Grants	$76,252	$2,725,547	$8,674,311	$5,948,764	31.42%
Other Expenses	($362,777)	$2,626,855	$2,809,065	$182,210	93.51%
Total Operating Expenditures	**$7,287,236**	**$64,798,989**	**$96,636,632**	**$31,837,643**	**67.05%**
Capital Outlay					
Project Fund	$392,566	$1,499,055	$3,822,255	$2,323,200	39.22%
Equipment & Furniture	$41,808	$1,145,905	$2,043,500	$897,595	56.08%
Buildings & Land	$1,140,784	$4,511,747	$5,932,103	$1,420,356	76.06%
Contra	-	-	($501,000)	($501,000)	0.00%
Total Capital Outlay	**$1,575,158**	**$7,156,707**	**$11,296,858**	**$4,140,151**	**63.35%**
Total Expenditures	**$8,862,394**	**$71,955,696**	**$107,933,490**	**$35,977,794**	**66.67%**
Other Finance (Sources)	-	($1,317,376)	($4,267,587)	($2,950,211)	30.87%
Other Finance Uses	-	$1,317,376	$2,317,376	$1,000,000	56.85%
Net Other Financing Sources/Uses	**-**	**-**	**($1,950,211)**	**($1,950,211)**	**0.00%**
Net Increase (Decrease)	**($2,714,574)**	**$5,534,640**	**$4,169,205**	**($1,365,435)**	**132.75%**
Equity:					
Retained Earnings	-	$7,286	-	($7,286)	0.00%
Governmental Fund Balance	-	($25,267,061)	($35,815)	$25,231,246	70548.82 %

Ozaukee County Committee Report

Summary of All General Fund Units

For the Nine Months Ending Friday, September 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	$1,902,845	$14,126,858	$20,541,179	$6,414,321	68.77%
Intergovernmental Revenues	($249,015)	$935,083	$4,204,081	$3,268,998	22.24%
Public Charges for Services	$182,027	$1,981,010	$2,354,185	$373,175	84.15%
Intergovernmental Charges	$12,948	$165,927	$260,275	$94,348	63.75%
Interdepartmental Charges	$71,943	$320,981	$468,186	$147,205	68.56%
Fines/Forfeitures/Penalties	$14,724	$140,595	$225,000	$84,405	62.49%
Licenses & Permits	$12,555	$102,355	$129,500	$27,145	79.04%
Interest Revenue	($34,097)	($232,289)	$403,050	$635,339	-57.63%
Other Revenue	$38,075	$454,219	$634,731	$180,512	71.56%
Total Revenues	**$1,952,005**	**$17,994,739**	**$29,220,187**	**$11,225,448**	**61.58%**
Expenditures					
Salaries	$1,705,625	$10,818,727	$14,375,428	$3,556,701	75.26%
Fringe Benefits	$509,170	$4,238,675	$5,378,431	$1,139,756	78.81%
Travel/Training	$15,881	$105,504	$214,147	$108,643	49.27%
Supplies	$173,078	$1,031,883	$1,602,371	$570,488	64.40%
Purchased Services	$300,310	$2,676,633	$3,810,010	$1,133,377	70.25%
Interdepartment Charges	$56,512	$720,131	$1,068,454	$348,323	67.40%
Grants	$44,357	$1,033,970	$1,662,387	$628,417	62.20%
Other Expenses	($461,051)	$722,777	$759,861	$37,084	95.12%
Total Operating Expenditures	**$2,343,882**	**$21,348,300**	**$28,871,089**	**$7,522,789**	**73.94%**
Capital Outlay					
Equipment & Furniture	$10,170	$359,840	$395,250	$35,410	91.04%
Buildings & Land	-	$441,000	$448,000	$7,000	98.44%
Total Capital Outlay	**$10,170**	**$800,840**	**$843,250**	**$42,410**	**94.97%**
Total Expenditures	**$2,354,052**	**$22,149,140**	**$29,714,339**	**$7,565,199**	**74.54%**
Other Finance (Sources)	-	($146,000)	($161,000)	($15,000)	90.68%
Other Finance Uses	-	$60,000	$60,000	-	100.00%
Net Other Financing Sources/Uses	**-**	**($86,000)**	**($101,000)**	**($15,000)**	**85.15%**
Net Increase (Decrease)	**($402,047)**	**($4,068,401)**	**($393,152)**	**$3,675,249**	**1034.82 %**
Equity:					
Governmental Fund Balance	-	($11,584,837)	-	$11,584,837	0.00%

Ozaukee County Committee Report

General Fund County Administrator

For the Nine Months Ending Friday, September 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	$15	$15	-	($15)	0.00%
Total Revenues	**$15**	**$15**	**-**	**($15)**	**0.00%**
Expenditures					
Salaries	$12,240	$80,083	$115,024	$34,941	69.62%
Fringe Benefits	$4,643	$35,636	$36,016	$380	98.94%
Travel/Training	-	$302	$1,425	$1,123	21.19%
Supplies	-	$1,718	$1,975	$257	86.99%
Purchased Services	$51	$476	$900	$424	52.89%
Interdepartment Charges	$1,389	$11,249	$14,706	$3,457	76.49%
Other Expenses	$80	$472	$500	$28	94.40%
Total Operating Expenditures	**$18,403**	**$129,936**	**$170,546**	**$40,610**	**76.19%**
Capital Outlay					
Total Expenditures	**$18,403**	**$129,936**	**$170,546**	**$40,610**	**76.19%**
Net Increase (Decrease)	**($18,388)**	**($129,921)**	**($170,546)**	**($40,625)**	**76.18%**

Equity:

Ozaukee County Committee Report

General Fund Finance Department

For the Nine Months Ending Friday, September 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	-	$106,649	$120,000	$13,351	88.87%
Total Revenues	**-**	**$106,649**	**$120,000**	**$13,351**	**88.87%**
Expenditures					
Salaries	$85,746	$623,254	$742,804	$119,550	83.91%
Fringe Benefits	$24,326	$201,519	$243,513	$41,994	82.75%
Travel/Training	$342	$3,656	$8,200	$4,544	44.59%
Supplies	$334	$6,653	$39,955	$33,302	16.65%
Purchased Services	$5,390	($1,762)	$12,900	$14,662	-13.66%
Interdepartment Charges	$2,301	$21,227	$28,458	$7,231	74.59%
Other Expenses	-	$1,756	$500	($1,256)	351.20%
Total Operating Expenditures	**$118,439**	**$856,303**	**$1,076,330**	**$220,027**	**79.56%**
Capital Outlay					
Total Expenditures	**$118,439**	**$856,303**	**$1,076,330**	**$220,027**	**79.56%**
Net Increase (Decrease)	**($118,439)**	**($749,654)**	**($956,330)**	**($206,676)**	**78.39%**

Equity:

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Nine Months Ending Friday, September 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	$28,848	$178,395	$210,448	$32,053	84.77%
Fringe Benefits	$5,910	$46,066	$58,183	$12,117	79.17%
Travel/Training	-	-	$3,000	$3,000	0.00%
Supplies	-	$575	$3,825	$3,250	15.03%
Other Expenses	$438	$1,332	$1,000	($332)	133.20%
Total Operating Expenditures	**$35,196**	**$226,368**	**$276,456**	**$50,088**	**81.88%**
Capital Outlay					
Total Expenditures	**$35,196**	**$226,368**	**$276,456**	**$50,088**	**81.88%**
Net Increase (Decrease)	**($35,196)**	**($226,368)**	**($276,456)**	**($50,088)**	**81.88%**

Equity:

Ozaukee County Committee Report

General Fund Non Departmental

For the Nine Months Ending Friday, September 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	($265,828)	-	-	-	0.00%
Interdepartmental Charges	$62,500	$187,500	$270,000	$82,500	69.44%
Interest Revenue	$90	$154	-	($154)	0.00%
Other Revenue	$227	$9,914	$138,886	$128,972	7.14%
Total Revenues	**($203,011)**	**$197,568**	**$408,886**	**$211,318**	**48.32%**
Expenditures					
Salaries	-	$9,448	($326,000)	($335,448)	-2.90%
Fringe Benefits	-	$173,736	$173,000	($736)	100.43%
Travel/Training	$11,853	$11,853	$24,714	$12,861	47.96%
Supplies	-	$16,489	$16,158	($331)	102.05%
Purchased Services	$4,469	$40,219	$53,625	$13,406	75.00%
Grants	$36,250	$999,792	$1,072,824	$73,032	93.19%
Other Expenses	($482,597)	$395,162	$460,645	$65,483	85.78%
Total Operating Expenditures	**($430,025)**	**$1,646,699**	**$1,474,966**	**($171,733)**	**111.64%**
Capital Outlay					
Total Expenditures	**($430,025)**	**$1,646,699**	**$1,474,966**	**($171,733)**	**111.64%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**$227,014**	**($1,449,131)**	**($1,051,080)**	**$398,051**	**137.87%**

Equity:

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Nine Months Ending Friday, September 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	-	$17,094,874	$17,094,874	-	100.00%
Total Revenues	**-**	**$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	$390,983	$1,070,503	$3,083,065	$2,012,562	34.72%
Total Capital Outlay	**$390,983**	**$1,070,503**	**$3,083,065**	**$2,012,562**	**34.72%**
Total Expenditures	**$390,983**	**$1,089,319**	**$8,083,065**	**$6,993,746**	**13.48%**
Other Finance Uses	-	-	$1,000,000	$1,000,000	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**$1,000,000**	**$1,000,000**	**0.00%**
Net Increase (Decrease)	**($390,983)**	**$16,005,555**	**$8,011,809**	**($7,993,746)**	**199.77%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **October 27, 2022**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

Health Insurance Premium Reduction

• There were 4 employees who met the insurance premium reduction requirements to have their insurance premiums reduced starting with the September 2, 2022 pay period.

o The insurance premium reduction plan design changes are listed below:

- Single Plan: 3 employees
- Employee + Spouse: 0 employee
- Employee + Children: 0 employee
- Family: 1 employee

o The total number of employees who received the insurance premium reduction so far this year is 163. Please note this number includes the individuals who terminated after they received the insurance premium reduction.

o Another reminder email will be sent in October to the specific individuals who have yet to complete the Wellness program and a general email to all employees on the health insurance plan reminding them of the $500/$1,000 wellness incentive which is paid out in the first quarter of 2023.

o As of today, there are currently 92 employees who are still paying the 20% health insurance premium. Please note this number includes employees who recently enrolled in the health insurance and employees who may have completed the wellness program requirements for the insurance premium reduction since I received the last report from WellRight at the end of September. I will receive the next report at the end of October.

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 second webinar was “Sneaky Sweets” which was available from August 1, 2022 through August 31, 2022. This webinar was designed to discover hidden sugars, how to read nutrition labels, and how to cut out added sugars that may be blocking your wellness goals. There were 19 participants who viewed this webinar.

The third webinar was “Are You Getting Enough ZZZ’s” which will be available starting September 12, 2022 through October 12, 2022. This webinar shows the importance of sleep to our overall health and builds an understanding of the best strategies to get a more restful night’s sleep. There were 15 participants who viewed this webinar.

The final webinar will be “The New Stress Management” which is designed to help individuals create a plan for turning stress into something useful and actually good for you. It will be offered in November and more information will be available soon.

Medicare Webinar

Ozaukee County is providing employees the opportunity to learn more about Medicare by offering two webinars. The webinars were presented by Kerry Leist of National Benefits Consultants, Inc. and are designed for active employees and prospective retirees who want to know more about benefits and regulations under Medicare prior to age 65 and 65 plus. The webinar focuses on the promotion of insurance literacy, including what individuals need to know about Social Security, Medicare and the Ozaukee County Group Plan while actively working.

The first webinar was offered on Tuesday, September 6th from 2:00pm-3:30pm and another webinar on Thursday, September 22nd from 10:00am-11:30am. There were 14 individuals who participated in this webinar. The webinar will be offered again in the first quarter of 2023.

Deferred Compensation

Representatives from Wisconsin Deferred Compensation (Empower) and NorthShore Bank were onsite on September 29th and October 6th at the Administration Center, Lasata and Justice Center to meet with employees. There were 7 employees who with Ryan from Empower and three with Becky from NorthShore bank. The representatives will be back on site in the first quarter of 2023.

Ascension Columbia - St. Mary’s Mammography Coach

The Ascension Columbia-St. Mary’s Mammography Coach was scheduled to be onsite at both the Ozaukee County Administration Center and Lasata Senior Campus on Thursday, October 13th. The coach was previously onsite on April 12, 2022. However, there was minimal participation so the onsite visit was canceled and the individuals who enrolled were offered another option. The Ascension Columbia - St. Mary’s Mammography Coach will be onsite at both locations in April 2023.

This was open to all employees and spouses. Individuals enrolled in the County health insurance plan, WCA-GHT, one routine mammogram is covered annually regardless of diagnosis at 100%.

Edvest

Individuals interested in learning about saving for college with the Edvest 529 College Savings Plan have the opportunity to participate in an Edvest College Savings Plan live webinars in October. As of today there was one employee who enrolled in Edvest since the benefit was reintroduced earlier this year.

This webinar reviews the following:

- The benefits of higher education
- The cost of higher education
- What you can do
- Different ways to save
- Getting started

Flu Shot

Ozaukee County has partnered with Aurora Health Care to administer onsite flu shots to employees, spouses and dependents (children 9 years and older on the date of the flu shot). The flu shot clinic is being held on Tuesday, November 1, 2022 at both the Ozaukee County Administration Center and Justice Center. Employees on the County's health insurance plan are eligible to receive 50 Wellness Points for receiving a flu shot.

Aurora will provide a report of how many individuals participated on the onsite flu clinic in early November.

Hearing Tests

Our annual hearing tests are once again being offered through AIMedical and are scheduled for October 26th and November 9th. Employees in Highway, Sheriff's, Park and Maintenance Departments will be participating in the testing as in past years.

2023 Wellness Program

We will be remaining with WellRight/Axum to administer our wellness program in 2023 and will be adding a Financial Component to the program. The 2023 onsite biometrics screening dates along with the specifics regarding the program are being finalized and will be available by early December at the latest.

ATTACHMENTS:

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

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.
9/16/2022	Human Services	No	$75.00	For their ongoing lunches within the HS department
9/16/2022	Human Services	No	$75.00	For their ongoing lunches within the HS department
9/16/2022	Human Services	No	$50.00	For time spent onboarding a new employee by orienting her to the area, pointing out areas around town where she could work with CCS consumers.
9/28/2022	Parks	Yes	$100.00	For her work at the County golf outing
9/28/2022	Maintenance	No	$200.00	For setting up the cookout and the County golf outing twice
9/28/2022	Maintenance	Yes	$200.00	For setting up the cookout and the County golf outing twice
10/10/2022	Human Services	No	$50.00	Going above and beyond by providing support and guidance to customers, Fortunte Cookie event, and building positive connections.
		Total	$11,397.52	

Attachment: Bonus Report (HR Department Report)

Ozaukee County Committee Report

General Fund Department Human Resources

For the Nine Months Ending Friday, September 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	$1,035	$2,059	-	($2,059)	0.00%
Total Revenues	**$1,035**	**$2,059**	**-**	**($2,059)**	**0.00%**
Expenditures					
Salaries	$28,760	$177,450	$232,214	$54,764	76.42%
Fringe Benefits	$9,369	$75,214	$89,535	$14,321	84.01%
Travel/Training	($10,798)	$4,985	$2,200	($2,785)	226.59%
Supplies	$1,017	$13,994	$22,850	$8,856	61.24%
Purchased Services	$11,206	$48,776	$38,900	($9,876)	125.39%
Interdepartment Charges	$925	$10,707	$12,272	$1,565	87.25%
Other Expenses	$1,612	$6,666	$2,000	($4,666)	333.30%
Total Operating Expenditures	**$42,091**	**$337,792**	**$399,971**	**$62,179**	**84.45%**
Capital Outlay					
Total Expenditures	**$42,091**	**$337,792**	**$399,971**	**$62,179**	**84.45%**
Net Increase (Decrease)	**($41,056)**	**($335,733)**	**($399,971)**	**($64,238)**	**83.94%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **October 27, 2022**
DEPARTMENT: **Information Technology**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Julie Winkelhorst**

Agenda Summary Information Technology

<https://stories.opengov.com/ozaukeecountywi/published/kxQzFMovk>

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **October 27, 2022**
DEPARTMENT: **Treasurer**
DIRECTOR: **Joshua Morrison**
PREPARER: **Joshua Morrison**

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer Report Finance October 2022 (PDF)

TREASURER'S REPORT
FINANCE COMMITTEE
OCTOBER 2022
REPORTING PERIOD: September, 2022

CASH

Cash ending September is up **$ 2,530,039** from last September:

Cash 2022,	$	**37,148,598**	2021,	$	**34,618,559**	**Increase of**	**$ 2,530,039.42**	***7.31%***

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 September 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 down from last year through September:

September 2022,	$	**244,516**	2021,	$	**245,198**	**Decrease of**	**$ (682.09)**	***-0.28%***
Budget 2022,	$	**285,000**	2021,	$	**270,000**	**Budget/Actual 2022**		***85.80%***

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 September:

September 2022,	$	**(285,124)**	2021,	$	**48,289**	**Decrease of**	**$ (333,413.14)**	***-690.45%***
Budget 2022,	$	**280,000**	2021,	$	**230,000**	**Budget/Actual 2022**		***-101.83%***

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 **July**, see page 6:

July 2022	$	**6,276,167**	2021	$	**6,066,447**	**Increase of**	**$ 209,719.91**	***3.46%***
Budget 2022,	$	**10,100,721**	2021	$	**9,106,921**	**Budget/Actual 2022**		***62.14%***

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	$	**780,481**	2021,	$	**854,598**	**Decrease of**	**$ (74,117.34)**	***-8.67%***

Number of delinquent parcels:

2022	**221**	2021,	**244**	**Decrease of**		**-23**	***-9.43%***

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

FORECLOSURES

As of 8/31/2022, there is 1 parcel from 2018 that was tax-foreclosed. The parcel owner was notifed in writing of the process and what to do to be removed from tax foreclosure and subsequently what to do to possibly repurchase the property from Ozaukee County. 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 October meeting.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance September 1, 2022			$	(254,691.90)
Receipts:				
Transfers from Money Market #2	$	6,277,502.38		
Void and Stop Payments	$	9,878.32		
Bank Error Deposit	$	0.26		
Wire #3581 DTCC Sent Early CLEAR	$	268,617.10		
Total Monthly Receipts			$	6,555,998.06
Total Balance & Receipts			$	6,301,306.16
Disbursements:				
County Orders (539664-540371)	$	(4,091,766.07)		
Wire Transfers (wt#3544, 3572, 3581, 3584-3604)	$	(2,178,009.76)		
ACH Transfers	$	(31,530.07)		
Total Monthly Disbursements			$	(6,301,305.90)
MAIN CHECKBOOK Balance September 30, 2022			**$**	**0.26**
BANK RECONCILIATION:				
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:				
Balance as Per Statement	$	1,185,848.87		
Outstanding County Checks	$	(1,185,848.61)		
MAIN CHECKBOOK Balance September 30, 2022			**$**	**0.26**

MONEY MARKET #1 CHECKBOOK

Balance September 1, 2022			$	25,750.52
Receipts:				
Department Direct Deposit Receipts	$	1,037,077.99		
Real Estate Tax Receipts, Electronic	$	85,910.02		
Transfers from Commerce State Bank, MM	$	667.80		
Interest Earnings	$	41.11		
Total Monthly Receipts			$	1,123,696.92
Total Balance & Receipts			$	1,149,447.44
Disbursements:				
Transfers to Money Market #2	$	(1,123,701.03)		
Point and Pay Refunds and Fees	$	(37.50)		
NSF & Bank Adjustments	$	-		
Total Monthly Disbursements			$	(1,123,738.53)
MONEY MARKET #1 CHECKBOOK Balance September 30, 2022			**$**	**25,708.91**
BANK RECONCILIATION:				
PORT WASHINGTON STATE BANK MONEY MARKET #1 CHECKBOOK:				
Balance as Per Statement	$	25,041.11		
Deposit in Transit	$	667.80		
MONEY MARKET #1 CHECKBOOK Balance September 30, 2022 (2.01%)APY			**$**	**25,708.91**

Attachment: Treasurer Report Finance October 2022 (Treasurer Report)

MONEY MARKET #2 CHECKBOOK

Balance September 1, 2022				13,811,100.18
Receipts:				
Department Receipts	$	1,706,145.08		
Real Estate Tax Receipts	$	221,942.05		
Drainage District Receipts	$	5,130.30		
NSF Repayment and Fee	$	14,323.87		
RLF Payments	$	7,190.14		
Curler's Maint Deposit	$	61,712.41		
Transfers from PWSB - Parks Reservations	$	4,525.66		
Transfers from Money Market #1	$	1,123,701.03		
Transfers from CDBG SHELTER	$	127,910.91		
Transfers from CDBG LASATA	$	332,601.67		
Transfers from Register of Deeds	$	246,937.74		
Interest Earnings	$	18,978.55		
Total Monthly Receipts			$	3,871,099.41
Total Balance & Receipts			$	17,682,199.59
Disbursements:				
Transfers to Main Checkbook	$	(6,277,502.38)		
Transfers to Payroll Checkbook	$	(2,678,416.98)		
Transfers to Treasurer Petty Cash	$	(720.01)		
NSF Tax Payments	$	(14,233.87)		
NSF Departmental Receipts	$	(2,853.33)		
Total Monthly Disbursements			$	(8,973,726.57)
MONEY MARKET #2 Balance September 30, 2022			**$**	**8,708,473.02**

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

Balance as Per Statement	$	8,708,473.02		
Deposit in Transit	$	-		
MONEY MARKET #2 CHECKBOOK Balance September 30, 2022 (2.09%)APY			**$**	**8,708,473.02**

PAYROLL CHECKBOOK

Balance September 1, 2022			$	-
Receipts:				
Transfers from Money Market #2	$	2,678,416.98		
Returned Direct Deposit ACH/Reimburse	$	-		
Void and Stop Payments	$	-		
Total Monthly Receipts			$	2,678,416.98
Total Balance & Receipts			$	2,678,416.98
Disbursements:				
Salary Orders(#441622-441629)	$	(1,488.61)		
Salary Direct Deposit (#333843-335793)	$	(2,676,928.37)		
Transfer to MM2	$	-		
Transfer to Petty Cash	$	-		
Bank Fees Deposit Slips	$	-		
Total Monthly Disbursements			$	(2,678,416.98)
PAYROLL Balance September 30, 2022			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	561.51		
Outstanding Payroll Checks	$	(561.51)		
PAYROLL CHECKBOOK Balance September 30, 2022			**$**	**-**

REVENUE	2021	2021 ANNUAL BUDGET	
Interest Investments/Marked to Market	(285,124.14)	$ 280,000	(July)
Curlers Building Maint	428.06	-	(July)
Interest Go Bond 2019	33.93	-	(July)
Interest Go Bond 2021	16,853.12	-	(July)
Interest Health Care Trust	154.29	-	(July)
Interest Veteran's Memorial Trust	86.31	50	(July)
Interest Transit Trust Fund	1,310.68	-	(July)
Interest on Delinquent Taxes	160,870.84	190,000	(July)
Penalty on Delinquent Taxes	83,645.07	95,000	(July)
Sales Tax General Fund	6,276,166.91	10,100,721	(May)
Use Value Penalty Tax	7,683.24	25,000	(July)
	-		

INVESTMENTS	BALANCE	RATES	
Summit Credit Union, Savings (General Fund)	649,985.00	1.25%	(July) APY
Cornerstone Bank (General Fund)	857,313.47	2.01%	(July) APY
DANA, Federal Securities (General Fund)	13,056,075.23	-0.62%	(July) APY
BMO Harris Bank, Money Market (General Fund)	649,983.27	1.55%	(July) APY
LGIP, Savings (General Fund)	2,585,764.98	2.42%	(July) APY
PWSB, Money Market (Curlers Association Building Maint)	100,731.81	2.01%	(July) APY
PWSB Money Market (General Obligation Bond 2019)	6,628.24	2.01%	(July) APY
PWSB Money Market (General Obligation Bond 2021)	3,965,385.80	2.01%	(July) APY
PWSB, Money Market (Health Care Trust)	24,590.91	2.01%	(July) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,311.63	2.01%	(July) APY
PWSB, Money Market (Register of Deeds)	220,142.14	1.97%	(July) APY
PWSB, Money Market (Tax Collection)	13,276.33	2.01%	(July) APY
PWSB, Money Market (Transit Trust Fund)	275,218.66	2.11%	(July) APY
PWSB, Treasurer (Petty Cash)	5,000.00		
PWSB, Money Market (Parks and Reservations)	4,762.66	1.94%	(July)APY
PWSB, CDBG Lasata	100.00		
PWSB, CDBG Shelter	100.00		
PWSB, ARPA	10,372,113.15	2.11%	(July) APY

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	364,487	1.76%	301
TAX SALE	722,743	3.52%	287	784,172	3.82%	317	803,850	3.75%	340	669,498	3.18%	291	621,043	2.99%	287
SEP	961,463	4.68%	251	1,008,852	4.76%	265	1,039,007	4.85%	282	854,598	4.06%	244	780,481	3.76%	221
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.

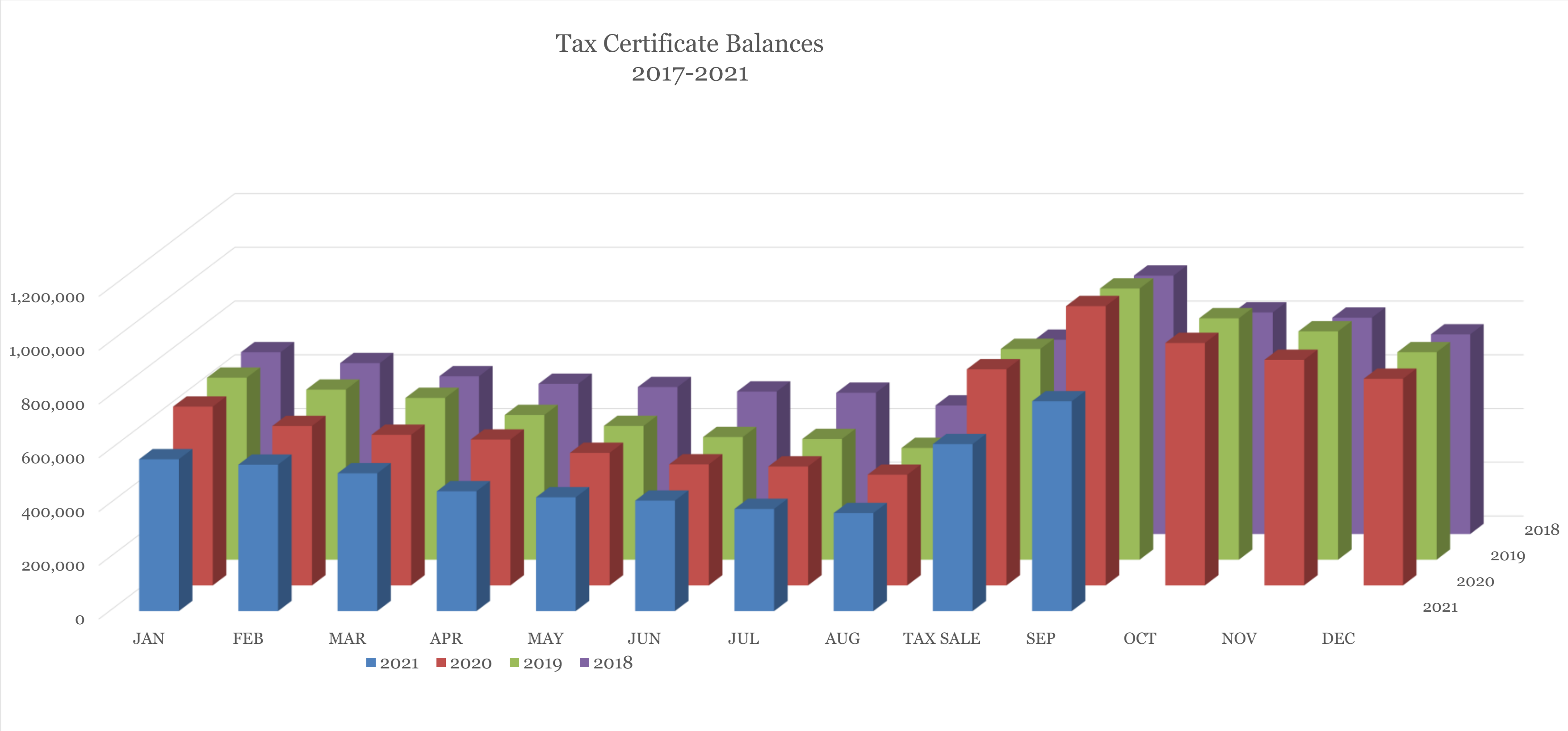
% listed is the % of levy uncollected.

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 12 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

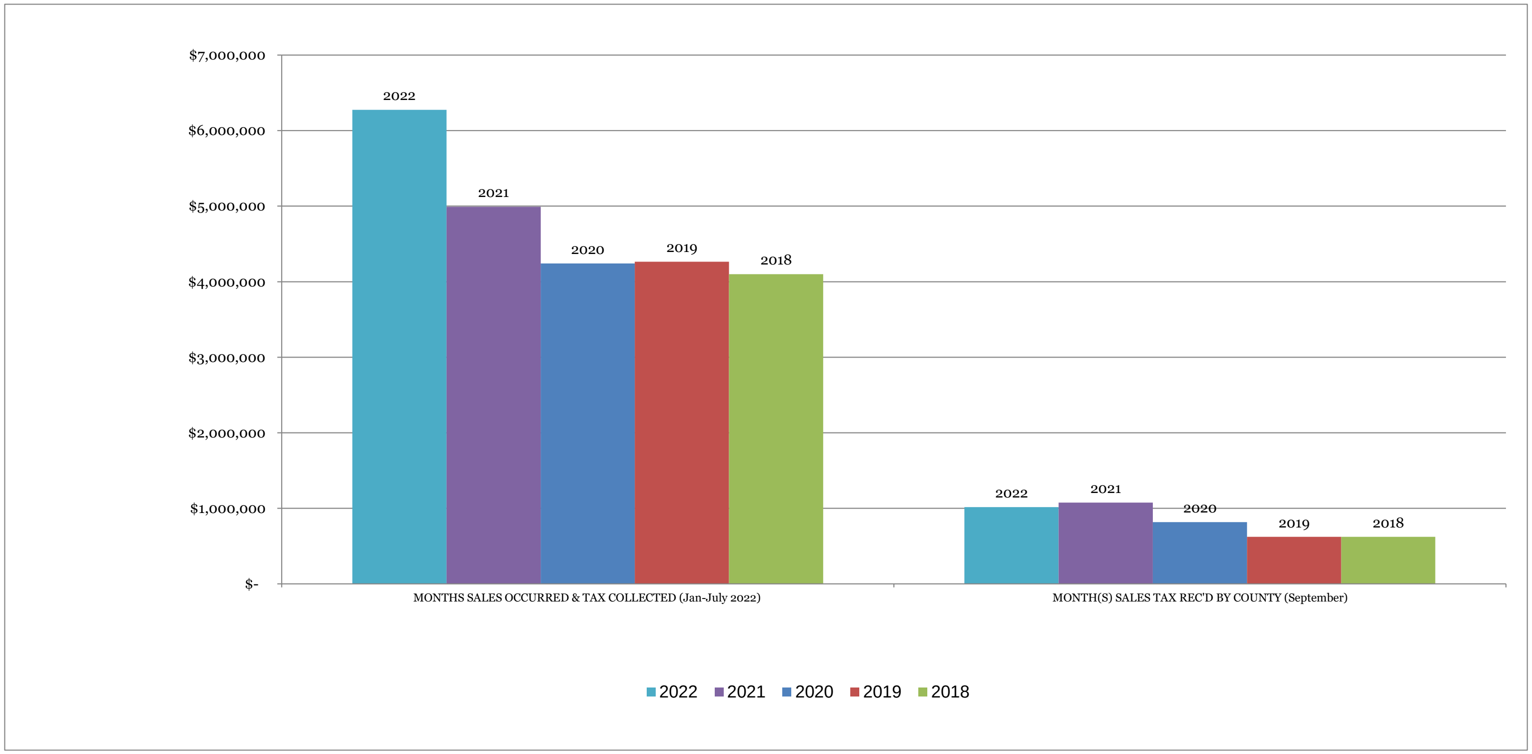
SALES TAX INCOME

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	$ 515,672
February	December	$ 1,004,389	$ 837,361	$ 811,096	$ 835,788	$ 898,676
March	January	$ 753,101	$ 709,655	$ 640,248	$ 566,612	$ 541,933
April	February	$ 791,175	$ 794,643	$ 676,988	$ 519,868	$ 456,218
May	March	$ 752,730	$ 749,818	$ 624,557	$ 796,918	$ 724,708
June	April	$ 1,032,797	$ 942,045	$ 646,382	$ 685,858	$ 744,247
July	May	$ 948,041	$ 988,440	$ 836,826	$ 767,577	$ 662,777
August	June	$ 982,372	$ 807,042	$ 816,972	$ 927,214	$ 970,616
September	July	$ 1,015,951	$ 1,074,803	$ 817,956	$ 623,068	$ 622,120
October	August		$ 852,524	$ 1,208,946	$ 902,946	$ 767,925
November	September		$ 944,816	$ 730,504	$ 815,601	$ 925,225
December	October		$ 1,000,698	$ 936,555	$ 606,837	$ 612,342
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-July 2022)		$ 6,276,167	$ 4,991,644	$ 4,241,973	$ 4,264,047	$ 4,100,498
MONTH(S) SALES TAX REC'D BY COUNTY (September)		$ 1,015,951	$ 1,074,803	$ 817,956	$ 623,068	$ 622,120
BUDGET		$ 10,100,721	$ 9,106,921	$ 9,106,921	$ 8,656,921	$ 8,276,921

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-July 2022)	$ 6,276,167	$ 4,991,644	$ 4,241,973	$ 4,264,047	$ 4,100,498	<------------
MONTH(S) SALES TAX REC'D BY COUNTY (September)	$ 1,015,951	$ 1,074,803	$ 817,956	$ 623,068	$ 622,120	<------------



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	$0.00	$935.63	September 2021	9/19/2022
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	$13,374.24	$678.41	May 2022	9/1/2022
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$63,055.98	$975.10	May 2022	9/1/2022
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	$30,202.68	$757.79	January 2022	9/19/2022

**Payment dates updated to most current payment date as of 10/12/2022

Ozaukee County Committee Report

General Fund Treasurer

For the Nine Months Ending Friday, September 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	$43,281	$258,173	$317,100	$58,927	81.42%
Public Charges for Services	$350	$1,248	$4,000	$2,752	31.20%
Other Revenue	-	$4,041	$20,000	$15,959	20.21%
Total Revenues	**$43,631**	**$263,462**	**$341,100**	**$77,638**	**77.24%**
Expenditures					
Salaries	$25,520	$158,469	$228,820	$70,351	69.25%
Fringe Benefits	$8,621	$71,509	$86,408	$14,899	82.76%
Travel/Training	-	$956	$4,700	$3,744	20.34%
Supplies	-	$37,202	$39,135	$1,933	95.06%
Purchased Services	$60	$3,394	$11,500	$8,106	29.51%
Interdepartment Charges	$2,383	$26,944	$36,442	$9,498	73.94%
Other Expenses	$32	$5,783	$9,150	$3,367	63.20%
Total Operating Expenditures	**$36,616**	**$304,257**	**$416,155**	**$111,898**	**73.11%**
Capital Outlay					
Total Expenditures	**$36,616**	**$304,257**	**$416,155**	**$111,898**	**73.11%**
Net Increase (Decrease)	**$7,015**	**($40,795)**	**($75,055)**	**($34,260)**	**54.35%**

Equity: