REVISED

AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, DECEMBER 22, 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. November 18, 2022
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Financial Report
6. **ACTION ITEMS**
   a. Bid Opening & Acceptance of Sale of Tax Deed Property, City of Cedarburg, N45 W5665 Spring St, Parcel# 13-050-22-14-000
   b. Resolution: Authorization of Sale of Tax Deed Property, City of Cedarburg - N45 W5665 Spring Street, City of Cedarburg, Parcel# 13-050-22-14-000
   c. Resolution: Amending Chapter 3 of the Ozaukee County Policy and Procedure Manual - Wage Differentials
   d. Wire Transfers #3632 - #3654 and November 2022 Schedule of Vouchers
   e. 2023 Property Insurance (documents to be distributed at the meeting)
7. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. County Treasurer
8. **NEXT MEETING DATE**
   Thursday, January 26, 2023
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:	**December 22, 2022**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Julie Winkelhorst**
PREPARER:	**Julie Winkelhorst**

Agenda Summary November 18, 2022

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_11182022-3177>

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **December 22, 2022**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corporation Counsel Financial Report

ATTACHMENTS:

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

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Eleven Months Ending Wednesday, November 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	-	$3,226	$7,650	$4,424	42.17%
Total Revenues	**-**	**$265,155**	**$513,800**	**$248,645**	**51.61%**
Expenditures					
Salaries	$42,471	$482,212	$539,593	$57,381	89.37%
Fringe Benefits	$18,238	$211,423	$205,425	($5,998)	102.92%
Travel/Training	$72	$751	$3,000	$2,249	25.03%
Supplies	$75	$7,060	$11,425	$4,365	61.79%
Purchased Services	$712	$11,815	$24,250	$12,435	48.72%
Interdepartment Charges	$22,778	$90,985	$106,740	$15,755	85.24%
Other Expenses	-	$139	$3,150	$3,011	4.41%
Total Operating Expenditures	**$84,346**	**$804,385**	**$893,583**	**$89,198**	**90.02%**
Capital Outlay					
Total Expenditures	**$84,346**	**$804,385**	**$893,583**	**$89,198**	**90.02%**
Net Increase (Decrease)	**($84,346)**	**($539,230)**	**($379,783)**	**$159,447**	**141.98%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **December 22, 2022**
DEPARTMENT: **Treasurer**
DIRECTOR: **Sandi Tretow**
PREPARER: **Sandi Tretow**

Agenda Summary Bid Opening & Acceptance of Sale of Tax Deed Property, City of Cedarburg, N45 W5665 Spring St, Parcel# 13-050-22-14-000

RESOLUTION NO. (ID # 9087)

AUTHORIZATION OF SALE OF TAX DEED PROPERTY, CITY OF CEDARBURG - N45 W5665 SPRING STREET, CITY OF CEDARBURG, PARCEL# 13-050-22-14-000

WHEREAS, Ozaukee County through its annual tax settlement with all property tax jurisdictions paid out $837.62 in delinquent taxes on parcel #13-050-22-14-000, located at N45 W5665 Spring Street, in the City of Cedarburg; and

WHEREAS, Ozaukee County Treasurer subsequently was unable to collect the delinquent taxes, special assessments/charges along with the accrued interest and penalty through an installment or any other measures; and

WHEREAS, the Ozaukee County Treasurer initiated in rem foreclosure proceedings in an attempt to recover the delinquent taxes and Ozaukee County was eventually granted ownership via Circuit Court on August 8, 2022 to recover the value of delinquent taxes; and

WHEREAS, the Finance Committee has overseen the management of the delinquent tax parcel and determined that the County Treasurer should auction the property to the highest bidder in an "as is" condition; and

WHEREAS, the Treasurer posted public notice for auction, and the Finance Committee reviewed the property bid results obtained from interested parties to purchase the property and will recommend disposition to the Ozaukee County Board.

NOW, THEREFORE, BE IT RESOLVED that the Ozaukee County Board of Supervisors, authorize the sale of property "as is" to the bid most advantageous to the county considering among other factors, the dollar amount of the respective bids, proposed use of the property, whether the land will be subject to real estate taxes, build ability under present zoning codes, cost of providing services, potential revenue and taxes, etc. as recommended by the Finance Committee.

Dated at Port Washington, Wisconsin, this 4th day of January 2023.

SUMMARY: Tax Deed Sale of Property at N45 W5665 Spring Street, City of Cedarburg, parcel #13-050-22-14-000.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**December 22, 2022**
DEPARTMENT:	**Treasurer**
DIRECTOR:	**Sandi Tretow**
PREPARER:	**Sandi Tretow**

Agenda Summary Authorization of Sale of Tax Deed Property, City of Cedarburg - N45 W5665 Spring Street, City of Cedarburg, Parcel# 13-050-22-14-000

BACKGROUND INFORMATION: Judgment to Ozaukee County for non-payment of real estate taxes on August 8, 2022 by the Honorable Paul Malloy, Circuit Court Judge, Branch #1.

Prior Owner: Robert C. Eggert, David M. Eggert (dec).

Property Description: 1141205 LOT 14 BLK 22 ASSESSOR'S PLAT.

Location: N45 W5665 SPRING STREET, Cedarburg, WI 53012

Assessment 2022 Land-Only: $16,100

Appraisal: Ozaukee County Finance Committee

ANALYSIS: Objective to sell property "as is" before 2/1/2023 to avoid any additional interest and penalties from 2022 tax bill.

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

Balance Current Year: $2,256.82 plus publication fees which we have not been invoiced for yet.

Next Year's Estimated Cost: $224.04 (2022 property taxes)

FUNDING SOURCE: Sale of property

RECOMMENDED MOTION: Accept highest bid no less than $5,000.00

RESOLUTION NO. (ID # 9083)

AMENDING CHAPTER 3 OF THE OZAUKEE COUNTY POLICY AND PROCEDURE MANUAL - WAGE DIFFERENTIALS

RESOLVED, by the Ozaukee County Board of Supervisors, that Chapter 3 of the Ozaukee County Policy and Procedure Manual be amended to include the following wage differentials, effective January 1, 2023:

Department	**Wage Differential**
Lasata	Registered Nurse and Licensed Practical Nurse shall receive differential pay of $3.00/hour for work required on a weekend, PM shift, or night shift.
Lasata	Certified Nurse Assistant and Personal Care Workers shall receive differential pay of $2.00/hour for work required on a weekend, PM shift, or night shift.
Lasata	Head Cook (Care Center), Cook, and Dietary Aide staff shall receive differential pay of $2.00/hour for work required on a weekend.
Lasata	Any employee acting as a Charge Nurse shall receive differential pay of $3.00/hour.
Highway	Any employee required to work the night shift shall receive differential pay of $1.00/hour.
Sheriff	Employee assigned by the Sheriff to the position of Shift Leader in Dispatch shall receive differential pay of $1.00/hour for hours work in that position.
Sheriff	Employee assigned by the Sheriff to the position of Corporal shall receive differential pay of $1.00/hour for hours work in that position.
Sheriff	Dispatch employee shall receive differential pay of $1.00/hour for work required on the third (3rd) shift.

Dated at Port Washington, Wisconsin, this 4th day of January 2023.

SUMMARY: Amending Chapter 3 of the Ozaukee County Policy and Procedure Manual - Wage Differentials.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **December 22, 2022**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Amending Chapter 3 of the Ozaukee County Policy and Procedure Manual - Wage Differentials

BACKGROUND INFORMATION: Based on the new wage scales approved by County Board on December 7, 2022, some pay differentials have been changed or eliminated. Pay Differentials are conditions for which an employer is willing to compensate an employee with additional pay to get them to take certain assignments.

The following differentials have been removed or altered:

Department	Differential Eliminated or Altered	Reason
Human Services	The following Grade 10 positions in the HS Dept.: Social Worker II, Licensed Mental Health Professional I, Long Term Support SW II and Birth to Three Coordinator shall receive an additional $1.00/hour more	The wage study removed the need for any differentials in the Human Services Department.
Lasata	Dietary staff care center and LX shift (PM) and weekend differential $2.00/hour	The PM shift differential was causing compression problems between high school aged workers on the PM shift and long-term dietary staff not on PM.
Lasata	**RN's acting as shift Supervisor, in the absence of the Nursing Supervisor, be paid a supervisory differential of $6.00 an hour, or a maximum of Grade 110.	A charge nurse differential will be used instead of an RN acting shift differential.
Sheriff	*Undersheriff, Captain and Lieutenant wages are 6.09% above step per adjustments made in 2013 Sworn Management wages authorized by Resolution 12-73.	The wage study eliminated the need for this differential.
Highway	Assistant Foreman	The Assistant Foreman now has its own pay grade.

RECOMMENDED MOTION: Staff respectfully request the County Board to approve the resolution to amend Chapter 3 of the County's Policy & Procedure Manual.

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **December 22, 2022**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Wire Transfers #3632 - #3654 and November 2022 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers #3632-#3654 (PDF)

Finance Committee
December 22, 2022

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #3632	11/14/2022	$293,589.30	IRS	Federal Payroll Tax/kpm
WT #3633	11/14/2022	$26,405.10	Aegis Corporation	Worker's Comp Oct 2022/kpm
WT #3634	11/30/2022	$60,531.72	DOR	State Payroll Tax/kpm
WT #3635	11/30/2022	$345,481.22	WRS	October WRS Contributions/kpm
WT #3636	11/15/2022	$14,871.13	Cardmember Service	Credit Card Payment/kpm
WT #3637	11/21/2022	$9,162.31	DOR	Sales Tax Oct 2022/kpm
WT #3638	11/22/2022	$8,902.06	Metlife	Dec 2022 Life&LTD/kpm
WT #3639	11/23/2022	$591,304.15	US BANK	Credit Card Payment/kpm
WT #3640	11/23/2022	$4,054.50	North Shore Bank	Deferred Compensation/kpm
WT #3641	11/23/2022	$22,444.26	Great West Trust Company	Deferred Compensation/kpm
WT #3642	11/25/2022	$497.58	WI DOR	Wage Attachment/kpm
WT #3643	11/28/2022	$291,651.89	IRS	Federal Payroll Tax/kpm
WT #3644	11/29/2022	$18,561.35	Metlife	Dec 2022 Dental/kpm
WT #3645	11/29/2022	$2,346.21	Metlife	Dec 2022 Vision/kpm
WT #3646	12/15/2022	$59,396.14	DOR	State Payroll Tax/kpm
WT #3647	12/7/2022	$10,621.07	Cardmember Service	Credit Card Payment/kpm
WT #3648	12/15/2022	$162,492.72	WI DOR	RE Transfer November 2022/kpm
WT #3649	12/7/2022	$22,702.58	Great West Trust Co	Deferred Compensation/kpm
WT #3650	12/7/2022	$4,104.50	North Shore Bank	Deferred Compensation/kpm
WT #3651	12/9/2022	$187.50	WI DOR	Wage Attachment/kpm
WT #3652	12/12/2022	$315,039.79	IRS	Federal Payroll Tax/kpm
WT #3653	12/13/2022	$65,293.55	Aegis	Worker's Comp Nov 2022/kpm
WT #3654	1/3/2023	$59,396.14	DOR	State Payroll Tax/kpm
		$2,389,036.77		

Attachment: Wire Transfers #3632-#3654 (Wire Transfers #3632 - #3654 and November 2022 Schedule of Vouchers)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**December 22, 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 Eleven Months Ending Wednesday, November 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	$1,240	$62,031	$84,000	$21,969	73.85%
Licenses & Permits	$1,205	$22,445	$21,500	($945)	104.40%
Other Revenue	$1,974	$17,726	$18,000	$274	98.48%
Total Revenues	**$4,419**	**$162,331**	**$168,820**	**$6,489**	**96.16%**
Expenditures					
Salaries	$31,773	$326,747	$389,366	$62,619	83.92%
Fringe Benefits	$10,863	$114,645	$115,169	$524	99.55%
Travel/Training	($13)	$10,494	$29,400	$18,906	35.69%
Supplies	$100	$169,198	$272,650	$103,452	62.06%
Purchased Services	$6,275	$52,862	$70,150	$17,288	75.36%
Interdepartment Charges	$1,863	$20,651	$29,680	$9,029	69.58%
Other Expenses	$34	$1,275	$6,654	$5,379	19.16%
Total Operating Expenditures	**$50,895**	**$695,872**	**$913,069**	**$217,197**	**76.21%**
Capital Outlay					
Equipment & Furniture	-	$9,000	$9,000	-	100.00%
Total Capital Outlay	**-**	**$9,000**	**$9,000**	**-**	**100.00%**
Total Expenditures	**$50,895**	**$704,872**	**$922,069**	**$217,197**	**76.44%**
Net Increase (Decrease)	**($46,476)**	**($542,541)**	**($753,249)**	**($210,708)**	**72.03%**

Equity:

Attachment: County Clerk Financials (County Clerk Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **December 22, 2022**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Finance

ATTACHMENTS:

- December Directors Report (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
DECEMBER 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:

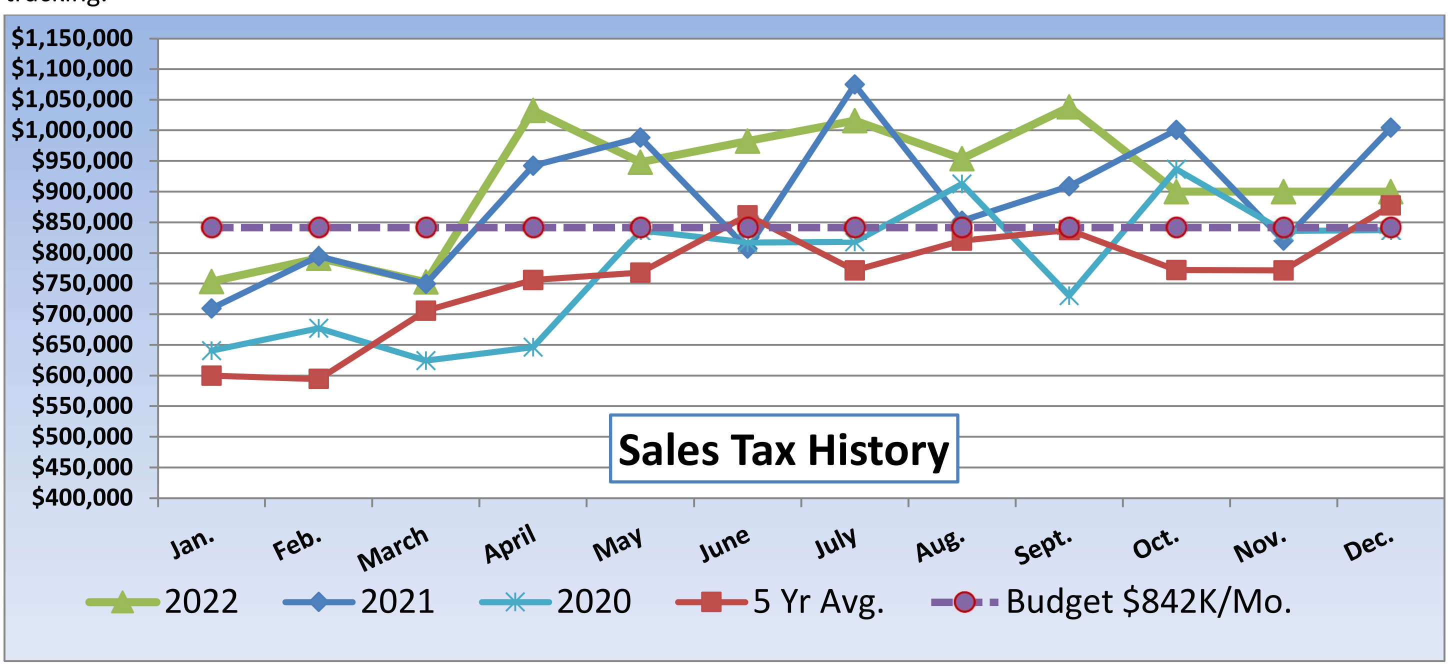
Tax revenue exceeded budget by $56,602 through November which includes sales tax estimates for each remaining month. The estimate is $900,000 per month. There is $843,613 yet to record in December for property taxes. State Shared Revenue was also received in November in the amount of $1,467,996 which improved the Intergovernmental Revenues. There are still several grants in Parks, Land Conservation and Child Support to claim in December and shortly after year-end. Interest revenue continues to be negative due to the market value adjustment related to investments with Dana. This will self-correct in 2023 and 2024 as the investment mature at face value. Expenditures in total are tracking below budget at 88.83% of budget.

2022 Finance Department Financials:

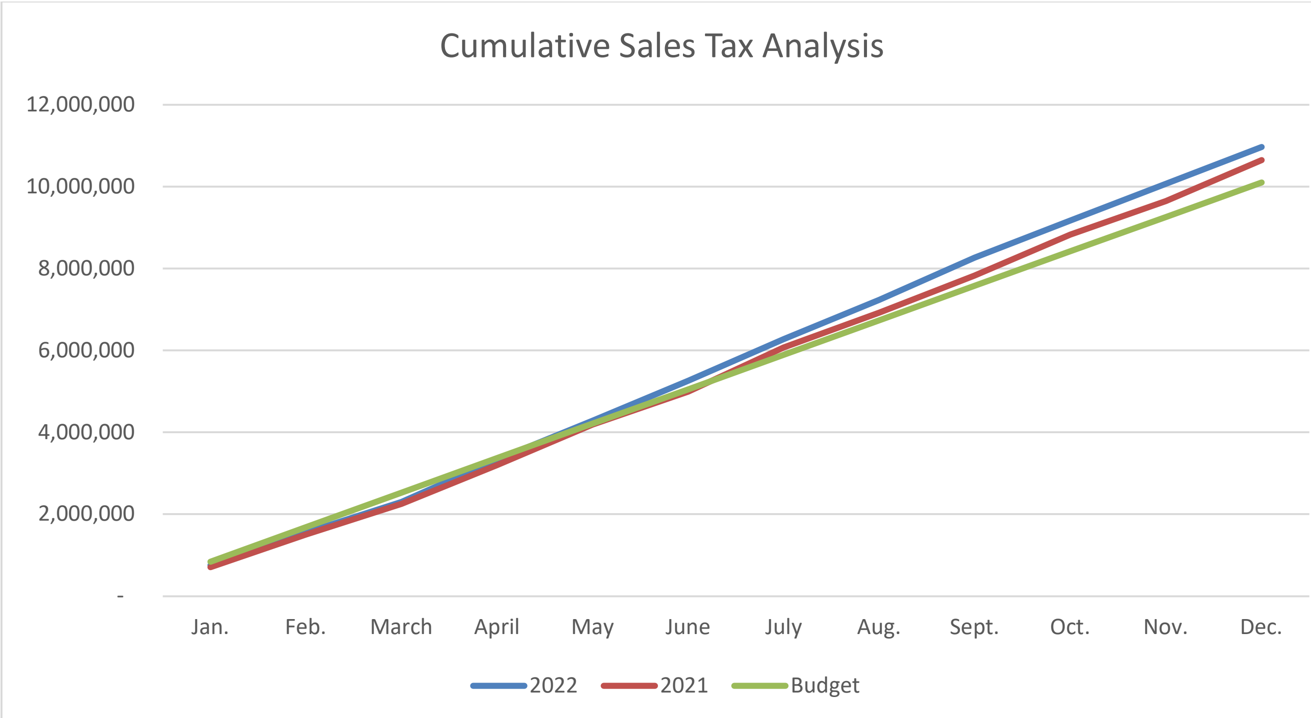
Other revenue is primarily the credit card rebates and is over budget for 2022 by $30,199. Salary and fringe benefits are over budget and this is due to the overlap of the prior payroll manager and the new payroll manager for the first 3 months of the year. Supplies are under budget due to IT license and maintenance fees. Purchased Services are over budget due to the Cost Allocation Plan service and Green Shades printing costs early in the year.

Sales Tax Collections:

The most recent month received is September in which the County received $1,038,162. This was more than the same month in 2021 by $129,104. Through September, the County is ahead of the prior year by $440,099 and ahead of the 2022 budget by $692,584. The second graph shows just how close the 2021 and 2022 actuals and the 2022 budget are tracking.



Attachment: December Directors Report (Finance)


Cumulative Sales Tax Analysis
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
Jan.
Feb.
March
April
May
June
July
Aug.
Sept.
Oct.
Nov.
Dec.
2022
2021
Budget

Ozaukee County Committee Report

Summary of All Units

For the Eleven Months Ending Wednesday, November 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	$5,465,208	$31,067,015	$31,847,098	$780,083	97.55%
Intergovernmental Revenues	$2,523,745	$32,902,606	$36,363,042	$3,460,436	90.48%
Public Charges for Services	$1,471,922	$18,961,384	$24,918,854	$5,957,470	76.09%
Intergovernmental Charges	$64,286	$5,856,307	$7,180,603	$1,324,296	81.56%
Interdepartmental Charges	$146,435	$4,045,489	$4,438,452	$392,963	91.15%
Fines/Forfeitures/Penalties	$13,733	$168,254	$231,300	$63,046	72.74%
Licenses & Permits	$16,553	$679,266	$892,780	$213,514	76.08%
Interest Revenue	$101,447	($22,578)	$403,050	$425,628	-5.60%
Other Revenue	$97,216	$1,878,782	$3,877,305	$1,998,523	48.46%
Total Revenues	**$9,900,545**	**$95,536,525**	**$110,152,484**	**$14,615,959**	**86.73%**
Expenditures					
Salaries	$2,711,793	$31,178,212	$36,742,378	$5,564,166	84.86%
Fringe Benefits	$943,552	$11,527,713	$13,379,352	$1,851,639	86.16%
Travel/Training	$26,283	$267,949	$529,013	$261,064	50.65%
Supplies	$389,826	$8,419,695	$8,910,737	$491,042	94.49%
Purchased Services	$1,302,332	$13,934,813	$16,757,689	$2,822,876	83.15%
Interdepartment Charges	$97,580	$3,873,867	$4,137,806	$263,939	93.62%
Depreciation	$242,005	$2,673,263	$2,959,888	$286,625	90.32%
Debt Service	-	$1,737,994	$1,736,393	($1,601)	100.09%
Grants	$21,156	$2,787,122	$8,674,311	$5,887,189	32.13%
Other Expenses	$136,095	$2,955,819	$2,809,065	($146,754)	105.22%
Total Operating Expenditures	**$5,870,622**	**$79,356,447**	**$96,636,632**	**$17,280,185**	**82.12%**
Capital Outlay					
Project Fund	$151,417	$1,868,342	$3,822,255	$1,953,913	48.88%
Equipment & Furniture	$278,698	$1,638,718	$2,043,500	$404,782	80.19%
Buildings & Land	$260,602	$5,198,499	$4,991,503	($206,996)	104.15%
Contra	-	-	($501,000)	($501,000)	0.00%
Total Capital Outlay	**$690,717**	**$8,705,559**	**$10,356,258**	**$1,650,699**	**84.06%**
Total Expenditures	**$6,561,339**	**$88,062,006**	**$106,992,890**	**$18,930,884**	**82.31%**
Other Finance (Sources)	-	($2,317,376)	($2,889,543)	($572,167)	80.20%
Other Finance Uses	-	$2,317,376	$2,317,376	-	100.00%
Net Other Financing Sources/Uses	**-**	**-**	**($572,167)**	**($572,167)**	**0.00%**
Net Increase (Decrease)	**$3,339,206**	**$7,474,519**	**$3,731,761**	**($3,742,758)**	**200.29%**
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 Eleven Months Ending Wednesday, November 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	$4,628,523	$20,597,781	$20,541,179	($56,602)	100.28%
Intergovernmental Revenues	$1,508,795	$2,467,574	$4,204,081	$1,736,507	58.69%
Public Charges for Services	$184,594	$2,322,812	$2,354,185	$31,373	98.67%
Intergovernmental Charges	$8,181	$184,168	$260,275	$76,107	70.76%
Interdepartmental Charges	$28,034	$358,113	$468,186	$110,073	76.49%
Fines/Forfeitures/Penalties	$13,733	$167,824	$225,000	$57,176	74.59%
Licenses & Permits	$9,780	$120,976	$129,500	$8,524	93.42%
Interest Revenue	$89,291	($120,691)	$403,050	$523,741	-29.94%
Other Revenue	$57,534	$515,267	$634,731	$119,464	81.18%
Total Revenues	**$6,528,465**	**$26,613,824**	**$29,220,187**	**$2,606,363**	**91.08%**
Expenditures					
Salaries	$1,200,261	$13,161,304	$14,375,428	$1,214,124	91.55%
Fringe Benefits	$417,980	$5,081,772	$5,378,431	$296,659	94.48%
Travel/Training	$10,393	$125,328	$214,147	$88,819	58.52%
Supplies	$61,234	$1,142,202	$1,602,371	$460,169	71.28%
Purchased Services	$312,290	$3,266,011	$3,810,010	$543,999	85.72%
Interdepartment Charges	$76,956	$901,343	$1,068,454	$167,111	84.36%
Grants	$7,594	$1,059,877	$1,662,387	$602,510	63.76%
Other Expenses	$64,508	$832,225	$759,861	($72,364)	109.52%
Total Operating Expenditures	**$2,151,216**	**$25,570,062**	**$28,871,089**	**$3,301,027**	**88.57%**
Capital Outlay					
Equipment & Furniture	$2,387	$385,048	$395,250	$10,202	97.42%
Buildings & Land	-	$441,006	$448,000	$6,994	98.44%
Total Capital Outlay	**$2,387**	**$826,054**	**$843,250**	**$17,196**	**97.96%**
Total Expenditures	**$2,153,603**	**$26,396,116**	**$29,714,339**	**$3,318,223**	**88.83%**
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)	**$4,374,862**	**$303,708**	**($393,152)**	**($696,860)**	**-77.25%**
Equity:					
Governmental Fund Balance	-	($11,584,837)	-	$11,584,837	0.00%

Attachment: December Directors Report (Finance)

Ozaukee County Committee Report

General Fund Finance Department

For the Eleven Months Ending Wednesday, November 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	$43,551	$150,199	$120,000	($30,199)	125.17%
Total Revenues	**$43,551**	**$150,199**	**$120,000**	**($30,199)**	**125.17%**
Expenditures					
Salaries	$57,342	$737,757	$742,804	$5,047	99.32%
Fringe Benefits	$21,097	$243,307	$243,513	$206	99.92%
Travel/Training	$99	$4,674	$8,200	$3,526	57.00%
Supplies	$60	$6,764	$39,955	$33,191	16.93%
Purchased Services	$364	$22,546	$12,900	($9,646)	174.78%
Interdepartment Charges	$2,350	$25,879	$28,458	$2,579	90.94%
Other Expenses	$454	$2,210	$500	($1,710)	442.00%
Total Operating Expenditures	**$81,766**	**$1,043,137**	**$1,076,330**	**$33,193**	**96.92%**
Capital Outlay					
Total Expenditures	**$81,766**	**$1,043,137**	**$1,076,330**	**$33,193**	**96.92%**
Net Increase (Decrease)	**($38,215)**	**($892,938)**	**($956,330)**	**($63,392)**	**93.37%**

Equity:

Ozaukee County Committee Report

General Fund County Administrator

For the Eleven Months Ending Wednesday, November 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)	0.00%
Total Revenues	**-**	**$15**	**-**	**($15)**	**0.00%**
Expenditures					
Salaries	$8,943	$97,918	$115,024	$17,106	85.13%
Fringe Benefits	$3,647	$43,092	$36,016	($7,076)	119.65%
Travel/Training	-	$752	$1,425	$673	52.77%
Supplies	$124	$1,842	$1,975	$133	93.27%
Purchased Services	$529	$1,056	$900	($156)	117.33%
Interdepartment Charges	$1,521	$13,983	$14,706	$723	95.08%
Other Expenses	-	$876	$500	($376)	175.20%
Total Operating Expenditures	**$14,764**	**$159,519**	**$170,546**	**$11,027**	**93.53%**
Capital Outlay					
Total Expenditures	**$14,764**	**$159,519**	**$170,546**	**$11,027**	**93.53%**
Net Increase (Decrease)	**($14,764)**	**($159,504)**	**($170,546)**	**($11,042)**	**93.53%**

Equity:

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Eleven Months Ending Wednesday, November 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	$16,599	$213,708	$210,448	($3,260)	101.55%
Fringe Benefits	$4,718	$55,645	$58,183	$2,538	95.64%
Travel/Training	-	-	$3,000	$3,000	0.00%
Supplies	-	$987	$3,825	$2,838	25.80%
Other Expenses	$2,486	$20,582	$1,000	($19,582)	2058.20 %
Total Operating Expenditures	**$23,803**	**$290,922**	**$276,456**	**($14,466)**	**105.23%**
Capital Outlay					
Total Expenditures	**$23,803**	**$290,922**	**$276,456**	**($14,466)**	**105.23%**
Net Increase (Decrease)	**($23,803)**	**($290,922)**	**($276,456)**	**$14,466**	**105.23%**

Equity:

Ozaukee County Committee Report

General Fund Non Departmental

For the Eleven Months Ending Wednesday, November 30, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Interdepartmental Charges	-	$187,500	$270,000	$82,500	69.44%
Interest Revenue	$55	$209	-	($209)	0.00%
Other Revenue	$199	$6,654	$138,886	$132,232	4.79%
Total Revenues	**$254**	**$194,363**	**$408,886**	**$214,523**	**47.53%**
Expenditures					
Salaries	-	$9,448	($326,000)	($335,448)	-2.90%
Fringe Benefits	-	$173,736	$173,000	($736)	100.43%
Travel/Training	-	$11,853	$24,714	$12,861	47.96%
Supplies	-	$16,489	$16,158	($331)	102.05%
Purchased Services	$4,469	$49,156	$53,625	$4,469	91.67%
Grants	$5,000	$1,019,792	$1,072,824	$53,032	95.06%
Other Expenses	$2,439	$399,071	$460,645	$61,574	86.63%
Total Operating Expenditures	**$11,908**	**$1,679,545**	**$1,474,966**	**($204,579)**	**113.87%**
Capital Outlay					
Total Expenditures	**$11,908**	**$1,679,545**	**$1,474,966**	**($204,579)**	**113.87%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($11,654)**	**($1,485,182)**	**($1,051,080)**	**$434,102**	**141.30%**

Equity:

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Eleven Months Ending Wednesday, November 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	$145,975	$1,353,828	$3,083,065	$1,729,237	43.91%
Total Capital Outlay	**$145,975**	**$1,353,828**	**$3,083,065**	**$1,729,237**	**43.91%**
Total Expenditures	**$145,975**	**$1,372,644**	**$8,083,065**	**$6,710,421**	**16.98%**
Other Finance Uses	-	$1,000,000	$1,000,000	-	100.00%
Net Other Financing Sources/Uses	**-**	**$1,000,000**	**$1,000,000**	**-**	**100.00%**
Net Increase (Decrease)	**($145,975)**	**$14,722,230**	**$8,011,809**	**($6,710,421)**	**183.76%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **December 22, 2022**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

Wage Study Appeals Process

The following information outlines the process for employee appeals of position allocations resulting from the Classification and Compensation Study:

Basis for appeal

If an employee feels that the Consultant; 1) Committed an error in classifying his/her position, or 2) If the employee's job has changed significantly since the original Job Description Questionnaire (JDQ) response, then the employee may supply additional information and request a re-evaluation.

Grade review guidelines

Grade reviews must be focused on the JDQ. If an employee believes their job has been incorrectly classified, the employee must read through their JDQ and determine which areas they feel were evaluated incorrectly. Any comparisons with other positions must be based on documented evidence submitted by the appellant.

Note: Policy decisions on pay structure, market comparisons, and pay plan implementation are not subject to appeal.

Open Enrollment

- Our open enrollment period was from November 18, 2022 through November 30, 2022.

- The three new benefits available to employees starting January 1, 2023, are voluntary life insurance, voluntary short term disability and pet insurance. There were four Zoom meetings that were offered to employees to learn about the new benefits. The webinar was also recorded for employees who could not attend a zoom meeting. It has been posted on our website for employees to reference and is available to new employees.

- The enrollment numbers are being finalized and will be provided in the January Finance Committee Notes.

Flu Shot

Ozaukee County 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 was held on Tuesday, November 1, 2022 at both the Ozaukee County Administration

Center and Justice Center. Employees on the County's health insurance plan were eligible to receive 50 Wellness Points for receiving a flu shot.

There were a total of 69 Flu Shots distributed.

Health Insurance Premium Reduction

• There were 12 employees who met the insurance premium reduction requirements to have their insurance premiums reduced that started with the December 9, 2022 pay period.

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

 Single Plan: 4 employees

 Employee + Spouse: 0 employee

 Employee + Children: 2 employee

 Family: 6 employee

o The total number of employees who received the insurance premium reduction so far this year is 182. Please note this number includes the individuals who terminated after they received the insurance premium reduction.

o As of today, there are currently 88 employees who are still paying the 20% health insurance premium. Please note this number includes employees who recently enrolled in the health insurance plan and employees who may have completed the wellness program requirements for the insurance premium reduction since I received the last report from WellRight in early December. I will receive the next report at the beginning of January.

o A reminder email was sent earlier this week to these specific individuals currently paying the 20% monthly premium making them aware that in order to have their insurance premium reduced to the 12% monthly insurance premium starting with the January 6, 2023, pay period they will need to complete the Wellness Program requirements and earn 650 wellness points.

o A reminder email was also sent to employees who are currently paying the 12% health insurance premium reminding them that they need to complete the 2022 wellness program requirements and earn 650 points by December 31, 2022, in order to remain at the 12% premium in 2023.

Aurora Wellness Services - Be Well Wellness Webinars

In 2022, we partnered with Aurora Wellness Services to offer "Be Well Wellness Webinars". These webinars were designed to give employees and their spouses the opportunity to view health and wellness presentations anytime anywhere at their convenience. The four webinars selected in 2022 are listed below:

• Fitting Fitness Into Full-Time Careers

• Sneaky Sweets

• Are You Getting Enough ZZZZs

- The New Stress Management

In 2023, we will once again work with Aurora Wellness Services to provide additional wellness webinars to all employees which will continue to promote how important health and wellness are.

Flu Shot

Ozaukee County 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 was 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.

There were a total of 69 Flu Shots distributed on site.

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 onsite biometrics screening dates have been confirmed and will take place in February 2023 at the Administration Center, Justice Center, Lasata and the Highway Department. The 2023 wellness program is being finalized and will be communicated to employees within the next couple weeks.

-We have partnered with Waukesha County Technical College to provide a Foundational Leadership Training Series to employees, which starts February 8, 2023. Participants also receive the opportunity to receive 1:1 coaching to enhance their professional skills. Twenty different leaders are currently registered to participate in at least one course, and the majority are enrolled in the entire eight-course series.

-Our new applicant tracking system, JazzHR, officially was implemented October 3, 2022, and the transition from Paycor went smoothly. As of November 30, 2022, Paycor is no longer being utilized and all of our historical candidate data has been transferred.

ATTACHMENTS:

- HR Financials (PDF)

Ozaukee County Committee Report

General Fund Department Human Resources

For the Eleven Months Ending Wednesday, November 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	-	$2,059	-	($2,059)	0.00%
Total Revenues	**-**	**$2,059**	**-**	**($2,059)**	**0.00%**
Expenditures					
Salaries	$21,423	$217,607	$232,214	$14,607	93.71%
Fringe Benefits	$8,381	$91,604	$89,535	($2,069)	102.31%
Travel/Training	$301	$5,550	$2,200	($3,350)	252.27%
Supplies	$335	$15,547	$22,850	$7,303	68.04%
Purchased Services	$14,518	$64,814	$38,900	($25,914)	166.62%
Interdepartment Charges	$991	$12,665	$12,272	($393)	103.20%
Other Expenses	$158	$7,695	$2,000	($5,695)	384.75%
Total Operating Expenditures	**$46,107**	**$415,482**	**$399,971**	**($15,511)**	**103.88%**
Capital Outlay					
Total Expenditures	**$46,107**	**$415,482**	**$399,971**	**($15,511)**	**103.88%**
Net Increase (Decrease)	**($46,107)**	**($413,423)**	**($399,971)**	**$13,452**	**103.36%**

Equity:

Attachment: HR Financials (HR Department Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **December 22, 2022**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- IT and Radio Financials (PDF)

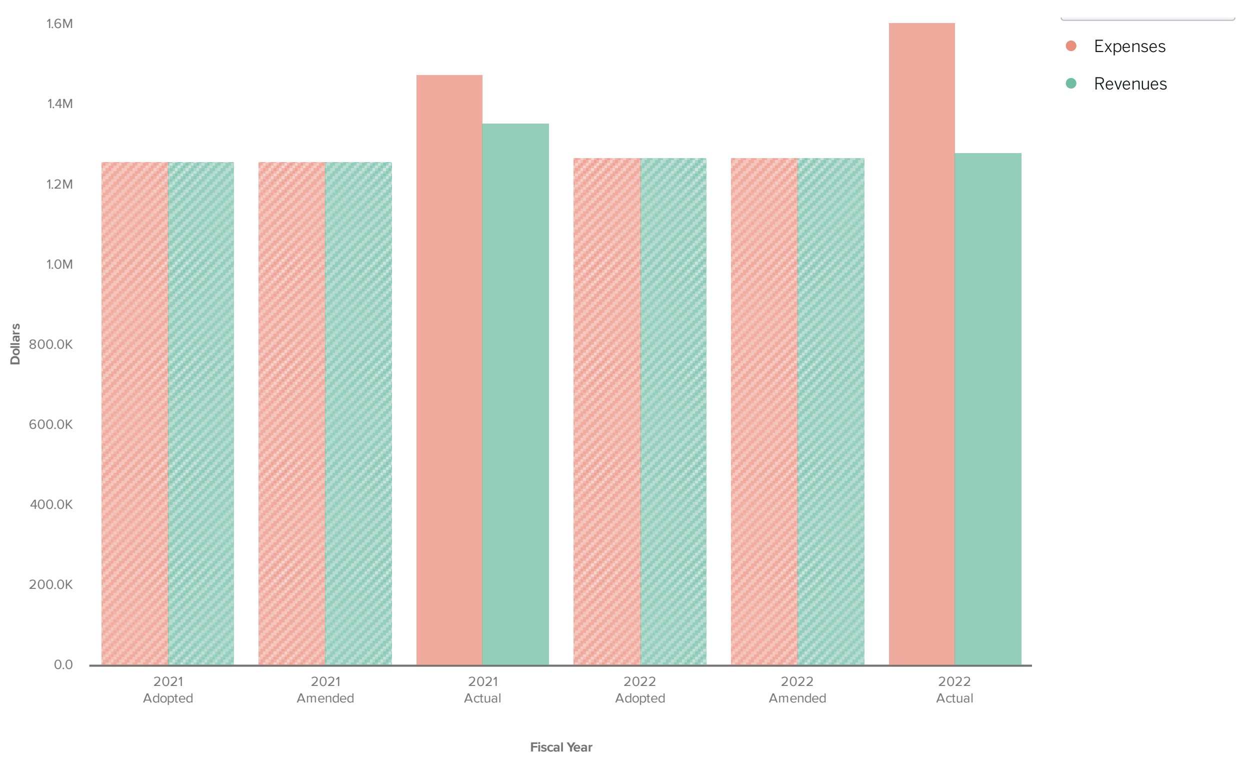
Radio Services and IT Financials

February Finance Committee

IT Financials

Expand All	2021 Adopted	2021 Amended	2021 Actual	2022 Adopted	2022 Amended	2022 Actual
Revenues	$ 1,259,826	$ 1,259,826	$ 1,355,260	$ 1,270,502	$ 1,270,502	$ 1,284,075
Expenses	1,259,826	1,259,826	1,479,380	1,270,502	1,270,502	1,605,523
Purchased Services	679,364	679,364	850,551	689,364	689,364	946,276
Purchased Services	679,364	679,364	850,551	689,364	689,364	946,276
Service Contracts	404,889	404,889	469,256	404,889	404,889	577,572
Telephone	160,000	160,000	235,716	170,000	170,000	239,088
Maintenance Contracts	73,475	73,475	79,547	73,475	73,475	70,834
Consulting Services	40,000	40,000	66,032	40,000	40,000	58,782
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	634,022
Other	560,912	560,912	660,102	558,588	558,588	634,022
Regular Salaries & Wages	358,402	358,402	365,640	371,739	371,739	345,582
Health Insurance	99,114	99,114	111,189	104,289	104,289	113,880
Overtime	50,000	50,000	108,281	28,579	28,579	113,597
Retirement	24,192	24,192	31,939	24,163	24,163	29,946
Social Security Tax	21,964	21,964	24,185	22,718	22,718	23,268
Medicare Tax	5,197	5,197	6,487	5,390	5,390	6,300
Disability Insurance	1,469	1,469	888	1,115	1,115	897
Accrued Sick Leave Expense	0	0	6,817	0	0	0
Accrued Vacation Expense	0	0	4,094	0	0	0
Life Insurance	573	573	582	595	595	551
Supplies under $5,000	12,900	12,900	17,826	15,900	15,900	24,149
Travel/Mileage/Conference&Meetings	6,250	6,250	1,291	6,250	6,250	1,005
Interdepartmental Charges	200	200	35	200	200	71
Other Expenses	200	200	-50,425	200	200	0
Revenues Less Expenses	$ 0	$ 0	$ -124,119	$ 0	$ 0	$ -321,448

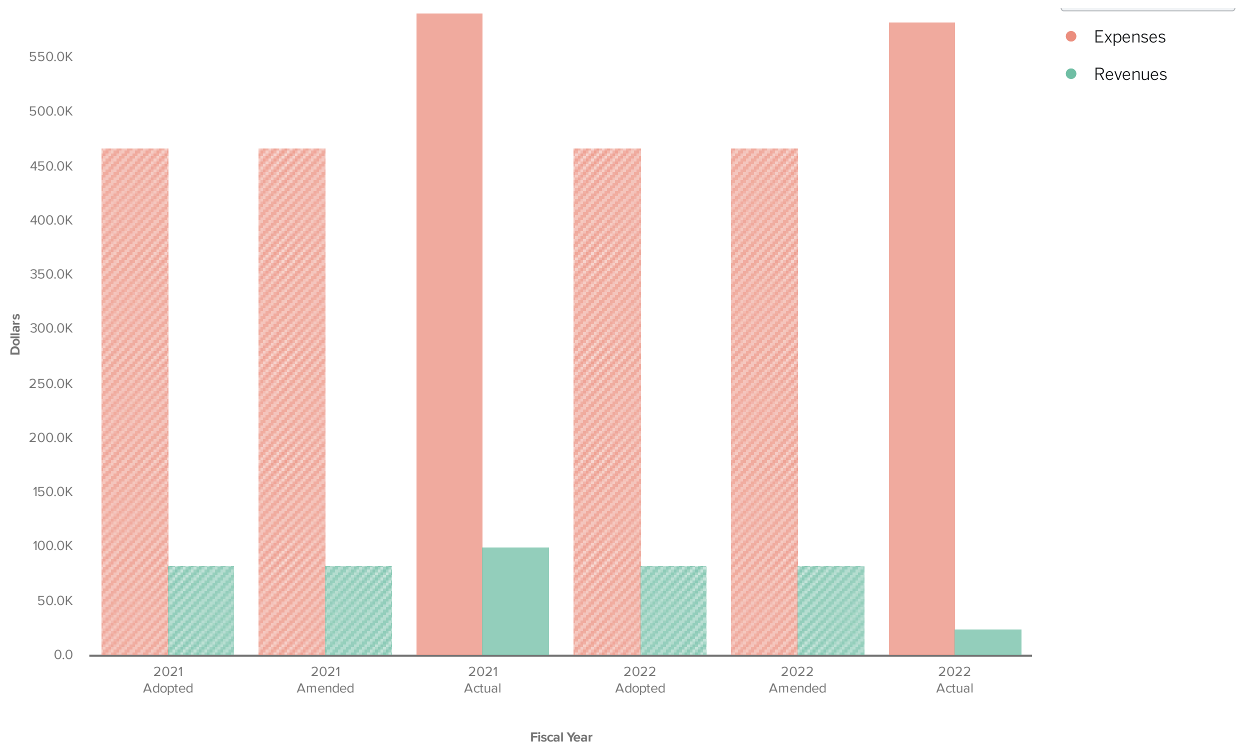
IT Financials



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	$ 24,686
▾ Other (Donations/One-time/Misc)	83,370	83,370	100,301	83,370	83,370	24,686
Rental of County Property	83,370	83,370	100,300	83,370	83,370	24,686
Discounts Taken	0	0	1	0	0	0
▾ Expenses	468,222	468,222	591,250	468,222	468,222	583,873
▸ Purchased Services	288,411	288,411	428,272	284,414	284,414	334,628
▸ Salaries & Fringe Benefits	118,506	118,506	115,206	122,111	122,111	109,175
▸ Supplies under $5,000	45,100	45,100	22,581	45,100	45,100	92,875
▸ Interdepartmental Charges	12,923	12,923	9,895	13,316	13,316	9,366
▸ Equipment & Software	0	0	14,514	0	0	37,048
▸ 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	$ -559,187

Radio Services Financials



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Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **December 22, 2022**
DEPARTMENT: **Treasurer**
DIRECTOR: **Sandi Tretow**
PREPARER: **Sandi Tretow**

Agenda Summary County Treasurer

ATTACHMENTS:

- December Finance Committee summary (PDF)
- Treasurers Report for November 2022 (PDF)

OZAUKEE COUNTY TREASURER

ADMINISTRATION CENTER
121 WEST MAIN STREET
P.O. BOX 994
PORT WASHINGTON, WI 53074-0994
Website: www.co.ozaukee.wi.us

Sandi Tretow
County Treasurer
Email: stretow@co.ozaukee.wi.us

Phone: Local (262) 284-8280
Metro (262) 238-8280
Fax: Local (262) 284-8373
Metro (262) 238-8373

FINANCE COMMITTEE
Friday, December 22, 2022

SUMMARY OF TREASURER'S OFFICE ACTIVITIES

Tasks completed:

- Worked with municipalities to get levies entered, tax bills generated, proofed and mailed.
- On-site visits with City of Port Washington and Village of Saukville to help new treasurers with tax bill prep and receipting.
- Reconciled bank statements to general ledger
- Prepared November financial report for this committee
- Implemented an Ozaukee County Treasurer's Office Facebook page and have posted "how-to" videos to search for tax bills etc. We are up to 59 followers. We encourage you to like and follow. (Special surprise in store for when we reach our first 100 😊).
- Approve invoices in Docuware
- Working in and learning the Great Plains software
- Spent time with Chad Balke to learn about the budget software.
- Signed up for Bitrix – a network of Wisconsin County Treasurers to learn what others are having questions on, and to ask questions, seek opinions. I think it will be very helpful.
- Daily tasks in office – verify daily monetary activities (deposits, transfers, wires)

Future goals:

- Learn more about county operations, delve more in to understand functions etc. There is a lot to learn, and I know it will come. I am enjoying the process.

TREASURER'S REPORT
FINANCE COMMITTEE
DECEMBER 2022
REPORTING PERIOD: November, 2022

CASH

Cash ending November is up $ **6,774,066** from last November:

Cash 2022,	$	**39,597,483**	2021,	$	**32,823,417**	**Increase of**	$ **6,774,066.00**	***20.64%***

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 November 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 November:

November 2022,	$	**271,137**	2021,	$	**260,972**	**Increase of**	$ **10,165.33**	***3.90%***
Budget 2022,	$	**285,000**	2021,	$	**270,000**	**Budget/Actual 2022**		***95.14%***

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 November:

November 2022,	$	**278,088**	2021,	$	**37,588**	**Increase of**	$ **240,500.31**	***639.83%***
Budget 2022,	$	**280,000**	2021,	$	**230,000**	**Budget/Actual 2022**		***99.32%***

The interest earning revenues are from cash investments.
All of our bank accounts earn interest except our checking, payroll and treasurer's petty cash.

Sales tax revenue is up from last year through **September**, see page 6:

September 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	$	**685,065**	2021,	$	**777,814**	**Decrease of**	$ **(92,748.80)**	***-11.92%***
Number of delinquent parcels:								
2022		**185**	2021,		**232**	**Decrease of**	**-47**	***-20.26%***

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. As required, a Class 3 Notice was published to advertise for sealed bids. Bid opening will be at the December 22, 2022 Finance Committee meeting. If applicable, the Finance Committee will recommend to the County Board at the January 4, 2023 meeting bid acceptance.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance November 1, 2022			$	1,419,431.11
Receipts:				
Transfers from Money Market #2	$	5,247,123.71		
Void and Stop Payments	$	-		
Total Monthly Receipts			$	5,247,123.71
Total Balance & Receipts			$	6,666,554.82
Disbursements:				
County Orders (540975-541581)	$	(2,976,169.30)		
Wire Transfers (wt# 3626 - 3646)	$	(1,949,245.16)		
ACH Transfers	$	(32,103.19)		
Total Monthly Disbursements			$	(4,957,517.65)
MAIN CHECKBOOK Balance November 30, 2022			**$**	**1,709,037.17**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	416,688.19		
Outstanding County Checks	$	(416,688.19)		
MAIN CHECKBOOK Balance November 30, 2022			**$**	**-**

MONEY MARKET #1 CHECKBOOK

Balance November 1, 2022			$	25,060.16
Receipts:				
Department Direct Deposit Receipts	$	1,617,578.24		
Real Estate Tax Receipts, Electronic	$	21,693.77		
Transfers from Commerce (now Summit CU), MM	$	1,094.28		
National Opiods Settlement	$	323,686.65		
Transfers in from LGIP and BMO	$	-		
Interest Earnings	$	76.90		
Total Monthly Receipts			$	1,964,129.84
Total Balance & Receipts			$	1,989,190.00
Disbursements:				
Transfers to Money Market #2	$	1,964,078.60		
Point and Pay Refunds and Fees	$	34.50		
NSF & Bank Adjustments				
Total Monthly Disbursements			$	1,964,113.10
MONEY MARKET #1 CHECKBOOK Balance November 30, 2022			**$**	**25,076.90**

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

Balance as Per Statement	$	25,076.90		
Deposit in Transit	$	1,111.21		
MONEY MARKET #1 CHECKBOOK Balance November 30, 2022 (2.85%)APY			**$**	**26,188.11**

MONEY MARKET #2 CHECKBOOK

Balance November 1, 2022				7,445,122.25
Receipts:				
Department Receipts	$	1,453,318.41		
Real Estate Tax Receipts	$	45,832.54		
Drainage District Receipts	$	4,674.70		
NSF Repayment and Fee	$	12,180.00		
RLF Payments	$	2,411.30		
Curler's Maint Deposit	$	-		
Transfers from PWSB - Parks Reservations	$	2,548.39		
Transfers from Money Market #1	$	1,964,078.60		
Transfers from CDBG SHELTER	$	-		
Transfers from CDBG LASATA	$	-		
Transfers from Register of Deeds	$	198,097.46		
Interest Earnings	$	14,627.84		
Total Monthly Receipts			$	3,697,769.24
Total Balance & Receipts			$	11,142,891.49
Disbursements:				
Transfers to Main Checkbook	$	(4,955,561.82)		
Transfers to Payroll Checkbook	$	(1,727,507.80)		
Transfers to Petty Cash	$	(2,123.60)		
Deposit Corrected Items (scanner issues w/checks)	$	(18,126.00)		
NSF Departmental Receipts	$	(12,221.50)		
Total Monthly Disbursements			$	(6,715,540.72)
MONEY MARKET #2 Balance November 30, 2022			**$**	**4,427,350.77**

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 November 30, 2022 (2.88%)APY			**$**	**8,708,473.02**

PAYROLL CHECKBOOK

Balance November 1, 2022			$	-
Receipts:				
Transfers from Money Market #2	$	1,727,507.80		
Returned Direct Deposit ACH/Reimburse	$	67.35		
Void and Stop Payments	$	-		
Total Monthly Receipts			$	1,727,575.15
Total Balance & Receipts			$	1,727,575.15
Disbursements:				
Salary Orders(#441636-441642)	$	(3,603.59)		
Salary Direct Deposit (#335794-337088)	$	(1,723,904.21)		
Transfer to MM2	$	-		
Transfer to Petty Cash	$	(67.35)		
Bank Fees Deposit Slips	$	-		
Total Monthly Disbursements			$	(1,727,575.15)
PAYROLL Balance November 30, 2022			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	359.28		
Outstanding Payroll Checks	$	(359.28)		
PAYROLL CHECKBOOK Balance November 30, 2022			**$**	**-**

REVENUE	2022		2022 ANNUAL BUDGET	
Interest Investments/Marked to Market	278,088.31	$	280,000	(November)
Curlers Building Maint	116,284.76		-	(November)
Interest Go Bond 2019	62.23		-	(November)
Interest Go Bond 2021	33,786.43		-	(November)
Interest Health Care Trust	209.08		-	(November)
Interest Veteran's Memorial Trust	173.04		50	(November)
Interest Transit Trust Fund	2,532.03		-	(November)
Interest on Delinquent Taxes	178,344.95		190,000	(November)
Penalty on Delinquent Taxes	92,792.38		95,000	(November)
Sales Tax General Fund	10,987,647.37		10,100,721	(September)
Use Value Penalty Tax	51,598.25		25,000	(November)
	-			

INVESTMENTS	BALANCE	RATES	
Summit Credit Union, Savings (General Fund)	649,985.00	2.08%	(November) APY
Cornerstone Bank (General Fund)	860,975.38	3.72%	(November) APY
DANA, Federal Securities (General Fund)	13,020,956.43	0.25%	(November) APY
BMO Harris Bank, Money Market (General Fund)	647,399.91	2.42%	(November) APY
LGIP, Savings (General Fund)	5,064,606.56	3.72%	(November) APY
PWSB, Money Market (Curlers Association Building Maint)	131,284.76	2.81%	(November) APY
PWSB Money Market (General Obligation Bond 2019)	6,656.54	2.81%	(November) APY
PWSB Money Market (General Obligation Bond 2021)	3,982,319.11	2.81%	(November) APY
PWSB, Money Market (Health Care Trust)	24,645.70	2.81%	(November) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,351.87	2.36%	(November) APY
PWSB, Money Market (Register of Deeds)	182,141.94	2.82%	(November) APY
PWSB, Money Market (Tax Collection)	13,333.03	2.82%	(November) APY
PWSB, Money Market (Transit Trust Fund)	276,440.01	2.92%	(November) APY
PWSB, Treasurer (Petty Cash)	5,000.00		
PWSB, Money Market (Parks and Reservations)	1,392.48	2.73%	(November)APY
PWSB, CDBG Lasata	100.00		
PWSB, CDBG Shelter	100.00		
PWSB, ARPA	10,418,142.17	2.92%	(November) APY

Respectfully submitted,
Sandra Tretow
County Treasurer

2022 MONTHLY SPECIAL ASSESSMENTS COLLECTED (RED)

MONTH	CERT TOTAL	CERT RECEIPTS	MO END TOTAL
JANUARY	$ 37,059.53	$ 7,204.94	$ 29,854.59
FEBRUARY	$ 29,854.59	$ 179.38	$ 29,675.21
MARCH	$29,675.21	$ 3,173.19	$ 26,502.02
APRIL	$ 26,502.02	$ 6,825.14	$ 19,676.88
MAY	$ 19,676.88	$ 929.39	$ 18,747.49
JUNE	$ 18,747.49	$ 892.42	$ 17,855.07
JULY	$ 17,855.07	$ 1,169.21	$ 16,685.86
AUGUST	$ 16,685.86	$ 1,051.04	$ 15,634.82
TAX SALE	$ 15,634.82	$ 26,804.63	$ 42,439.45
SEPTEMBER	$ 42,439.45	$ 2,141.50	$ 40,297.95
OCTOBER	$ 40,297.95	$ 3,209.37	$ 37,088.58
NOVEMBER	$ 37,088.58	$ 1,205.98	$ 35,882.60
DECEMBER			$ -
TOTAL			$ -

2022 MONTHLY REDEMPTION REPORT TAXES

MONTH	CURR TOTAL	CURR RECEIPTS	NEW TOTAL
JANUARY	$ 648,714.46	$ 84,104.86	$ 564,609.60
FEBRUARY	$ 564,609.60	$ 20,099.70	$ 544,509.90
MARCH	$ 544,509.90	$ 32,213.62	$ 512,296.28
APRIL	$ 512,296.28	$ 66,685.44	$ 445,610.84
MAY	$ 445,610.84	$ 22,599.93	$ 423,010.91
JUNE	$ 423,010.91	$ 12,270.77	$ 410,740.14
JULY	$ 410,740.14	$ 30,814.97	$ 379,925.17
AUGUST	$ 379,925.17	$ 15,438.46	$ 364,486.71
TAX SALE	$ 364,486.71	$ 621,042.84	$ 985,529.55
SEPTEMBER	$ 985,529.55	$ 205,048.89	$ 780,480.66
OCTOBER	$ 780,480.66	$ 95,415.46	$ 685,065.20
NOVEMBER	$ 685,065.20	$ 56,584.65	$ 628,480.55
DECEMBER	$ 628,480.55		$ 628,480.55
TOTAL		$ 1,262,319.59	

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	685,065	3.30%	185
NOV	804,985	3.92%	192	849,484	4.01%	203	839,099	3.91%	207	705,494	3.35%	188	628,481	3.03%	170
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.

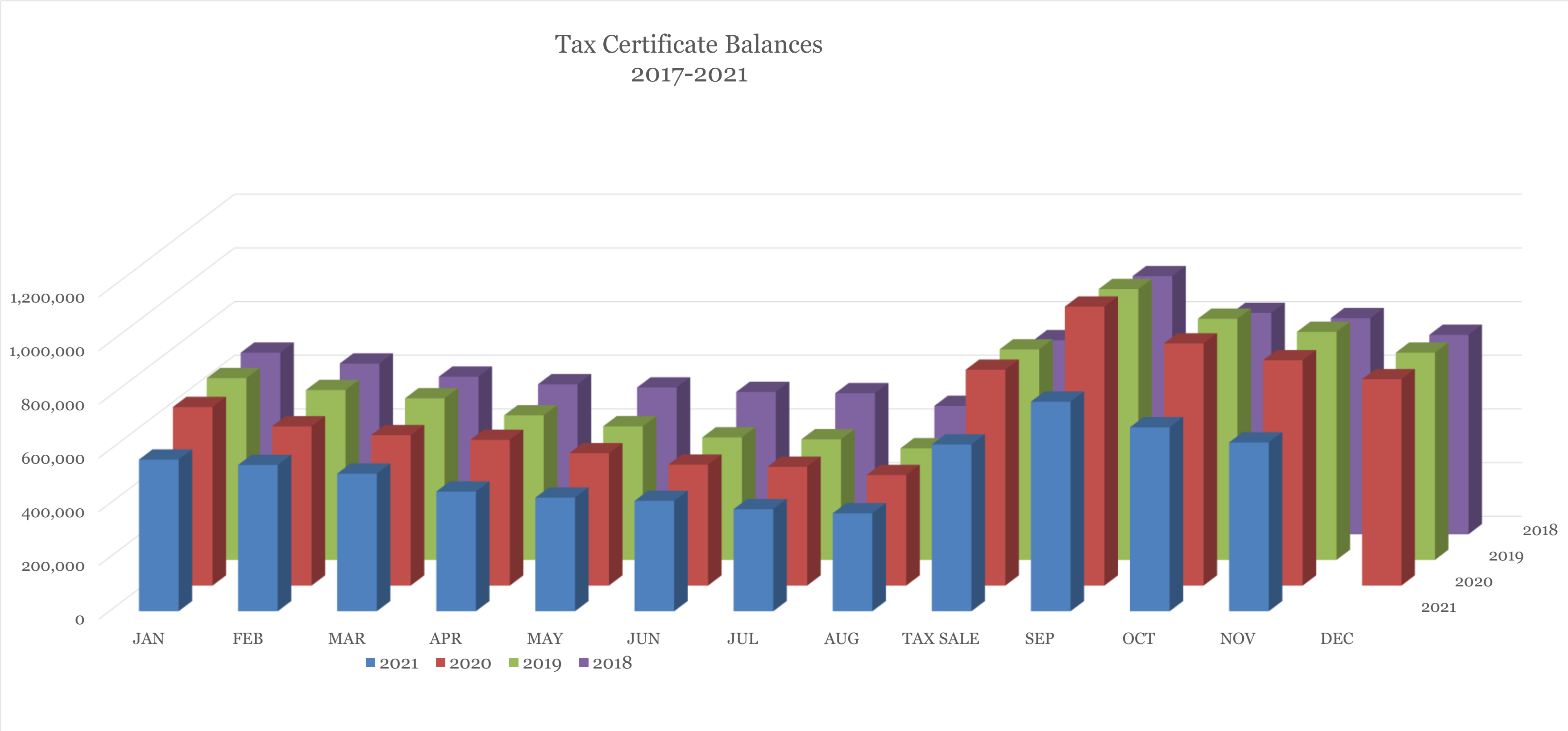
% listed is the % of levy uncollected.

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

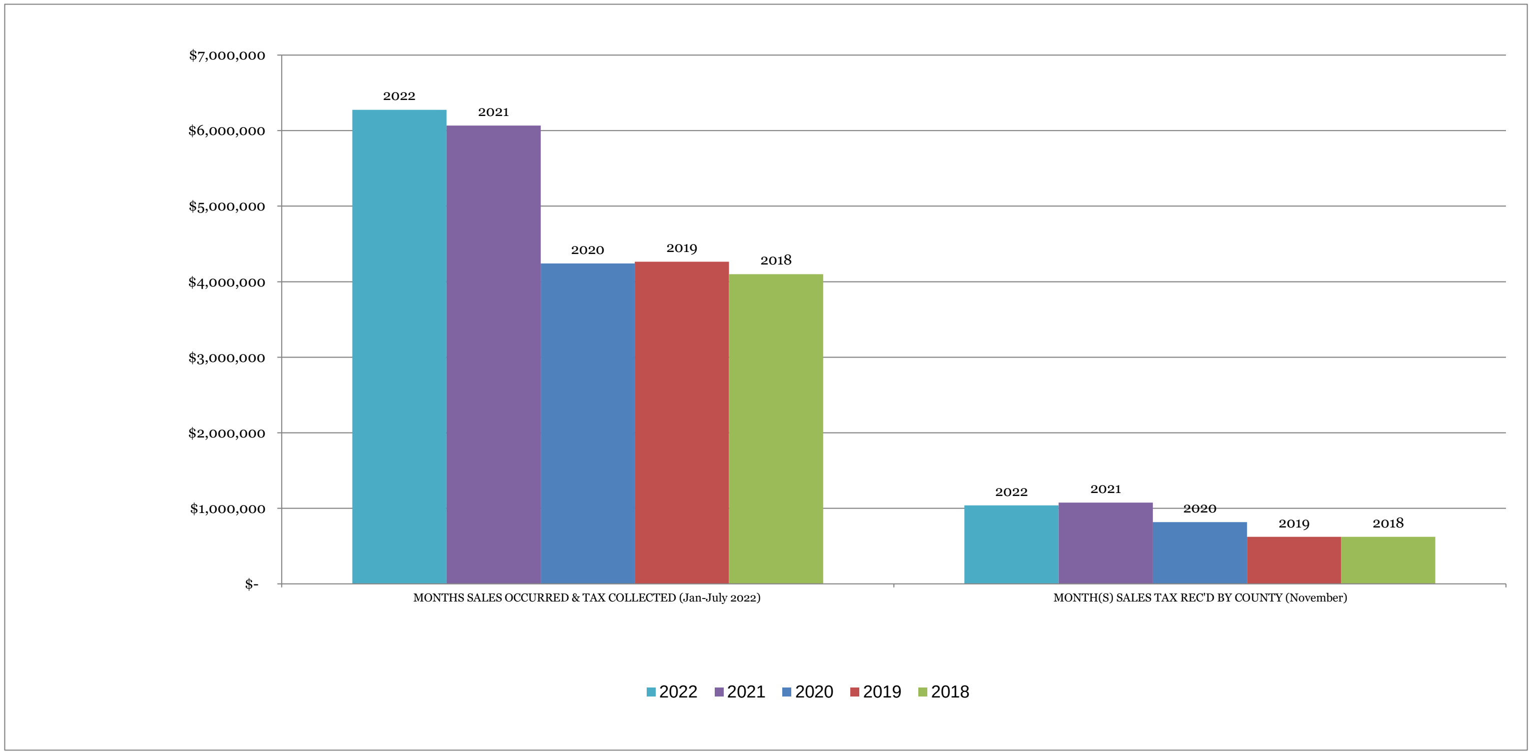
SALES TAX INCOME

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	$ 953,798	$ 852,524	$ 1,208,946	$ 902,946	$ 767,925
November	September	$ 1,038,162	$ 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	$ 6,066,447	$ 4,241,973	$ 4,264,047	$ 4,100,498
MONTH(S) SALES TAX REC'D BY COUNTY (November)		$ 1,038,162	$ 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	$ 6,066,447	$ 4,241,973	$ 4,264,047	$ 4,100,498	<------------
MONTH(S) SALES TAX REC'D BY COUNTY (November)	$ 1,038,162	$ 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	$12,714.22	$678.41	September 2022	11/30/2022
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$62,199.11	$975.10	September 2022	11/30/2022
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	$28,767.93	$757.79	March 2022	11/14/2022

**Payment dates updated to most current payment date as of 11/30/2022

Ozaukee County Committee Report

General Fund Treasurer

For the Eleven Months Ending Wednesday, November 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	$27,228	$330,390	$317,100	($13,290)	104.19%
Public Charges for Services	$240	$1,643	$4,000	$2,357	41.08%
Other Revenue	$62	$4,330	$20,000	$15,670	21.65%
Total Revenues	**$27,530**	**$336,363**	**$341,100**	**$4,737**	**98.61%**
Expenditures					
Salaries	$12,979	$189,156	$228,820	$39,664	82.67%
Fringe Benefits	$4,702	$81,583	$86,408	$4,825	94.42%
Travel/Training	-	$956	$4,700	$3,744	20.34%
Supplies	$171	$37,373	$39,135	$1,762	95.50%
Purchased Services	$1,361	$4,815	$11,500	$6,685	41.87%
Interdepartment Charges	$2,285	$31,509	$36,442	$4,933	86.46%
Other Expenses	-	$5,785	$9,150	$3,365	63.22%
Total Operating Expenditures	**$21,498**	**$351,177**	**$416,155**	**$64,978**	**84.39%**
Capital Outlay					
Total Expenditures	**$21,498**	**$351,177**	**$416,155**	**$64,978**	**84.39%**
Net Increase (Decrease)	**$6,032**	**($14,814)**	**($75,055)**	**($60,241)**	**19.74%**

Equity: