



AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, FEBRUARY 23, 2023 – 8:00 AM
ADMINISTRATION CENTER - ROOM A-200
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. January 26, 2023

5. CORPORATION COUNSEL DEPARTMENT REPORT

a. Corporation Counsel Financial Report

6. ACTION ITEMS

- a. Corporation Counsel's Write-Offs January-December 2022
- b. Resolution: Increase of Revenue 2023 - Planning & Parks; Sheriff
- c. Resolution: Transfer of Funds 2023 - Transfer from Emergency Medical Services Grant for ProPhoenix Records Management and Wireless Device Management Software
- d. Resolution: Supplemental Appropriation 2023 - Transit-Shared Ride Taxi
- e. Resolution: Carryover of 2022 Funds
- f. Wire Transfers #3676 - #3693 and January 2023 Schedule of Vouchers

7. DEPARTMENT REPORTS

- a. County Clerk
- b. Finance
- c. Human Resources
- d. Information Technology
- e. County Treasurer

8. NEXT MEETING DATE

March 23, 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:	February 23, 2023
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Julie Winkelhorst

Agenda Summary January 26, 2023

[<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/ 01262023-3194>](https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/01262023-3194)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	February 23, 2023
DEPARTMENT:	Corporation Counsel
DIRECTOR:	Rhonda Gorden
PREPARER:	Beth Esselman

Agenda Summary Corporation Counsel Financial Report

ATTACHMENTS:

- Corp. Counsel February2023.FinanceReport (PDF)

Ozaukee County Committee Report
General Fund Corporation Counsel
 For the One Month Ending Tuesday, January 31, 2023
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2023 YTD Actual	2023 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	\$111,734	\$111,734	\$506,150	\$394,416	22.08%
Public Charges for Services	\$327	\$327	\$6,350	\$6,023	5.15%
Total Revenues	\$112,061	\$112,061	\$512,500	\$400,439	21.87%
Expenditures					
Salaries	\$22,315	\$22,315	\$562,828	\$540,513	3.96%
Fringe Benefits	\$26,866	\$26,866	\$231,837	\$204,971	11.59%
Travel/Training	-	-	\$3,260	\$3,260	0.00%
Supplies	\$80	\$80	\$10,950	\$10,870	0.73%
Purchased Services	\$151	\$151	\$22,371	\$22,220	0.67%
Interdepartment Charges	\$1	\$1	\$110,330	\$110,329	0.00%
Other Expenses	-	-	\$3,150	\$3,150	0.00%
Total Operating Expenditures	\$49,413	\$49,413	\$944,726	\$895,313	5.23%
Capital Outlay					
Total Expenditures	\$49,413	\$49,413	\$944,726	\$895,313	5.23%
Net Increase (Decrease)	\$62,648	\$62,648	(\$432,226)	(\$494,874)	-14.49%

Equity:

Attachment: Corp. Counsel February 2023 Finance Report (Corp. Counsel Finance Report Feb. 2023 Mtg)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	February 23, 2023
DEPARTMENT:	Corporation Counsel
DIRECTOR:	Rhonda Gorden
PREPARER:	Beth Esselman

Agenda Summary Corporation Counsel's Write-Offs January-December 2022

ATTACHMENTS:

- Corporation Counsel.2022.WriteOffs (PDF)

**CORPORATION
COUNSEL
WRITE-OFFS JANUARY THROUGH DECEMBER 2022**

	Dept.	Class Code	GP Acct#	Debtor	Type	Amount	Reason	Tax Intercept Judgment	File No.
1	DHS	CP	HAL008	J.R.H.	Mental Health	\$965.00	Deceased 9/2020	NO	16-0079-CP
2	DHS	CP	FAL002	D.A.F.	Mental Health	\$175.00	Statute of limitation	NO	16-0036-CP
3	DHS	SSF	SKU004	Q.S.	JJ Case Mngmnt	\$16.00	unable to locate; no ss/dl#	NO	17-0006-SSF
4	DHS	CP	DUL004	L.D.	Mental Health	\$100.00	Statute of limitation	NO	16-0059-CP
5	DHS	CP	MAN005	S.M.	Mental Health	\$240.10	Statute of limitation	NO	11-0153-CP & 12-0065-CP
6	DHS	SSF	FUL004	A.F.	JJ Case Mngmnt	\$300.00	Parent Deceased 3/2022	NO	19-0082-CP
7	DHS	SSF	FUL004	A.F.	JJ Case Mngmnt	\$250.00	Parent Deceased 3/2022	NO	20-0010-SSF
8	DHS	LA	CHA013	J.C.	Lasata Care Center	\$19,126.16	Deceased 5/2022	NO	21-0018-LA
9	DHS	CP	STE003	E.N.S.	Mental Health	\$104.17	Statute of limitation	NO	14-0267-CP
10	DHS	CP	LEA006	C.T.L.	Mental Health	\$100.00	Uncollectible - no means	NO	16-0099-CP
11	DHS	CP	SWO005	R.M.S.	Mental Health	\$50.00	Statute of limitation	NO	12-0036-CP
12	DHS	CP	SWO005	R.M.S.	Mental Health	\$3,000.00	Statute of limitation	NO	12-0036-CP
13	DHS	CP	KAS005	K.K.	Mental Health	\$89.31	Deceased 5/9/2022	NO	20-0061-CP
					Total =	\$24,515.74			

Year 2022 =	\$24,515.74
Year 2021 =	\$19,708.58
Year 2020 =	\$47,653.65
Year 2019 =	\$45,904.39

RESOLUTION NO. (ID # 9189)

INCREASE OF REVENUE 2023 - PLANNING & PARKS; SHERIFF

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

Department / Program

	<u>Account Number</u>	<u>Account Name</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<i>Planning & Parks</i>				
Expense	221-1-01-52002-000	Travel/Mileage	\$223	
Expense	221-1-01-53601-000	Other Material Supplies	2,441	
Expense	221-1-01-54310-000	Equipment Leases and Rentals	1,600	
Expense	221-1-01-54533-000	Contracted Outside Employment	13,000	
Revenue	221-1-01-42110-000	Fed Aid - USFS GLRI SEWISC UCP UCNP		\$17,264
<i>Sheriff</i>				
Expense	112-5-03-54501-004	Equipment Software PSAP Grant	\$132,416	
Revenue	112-5-03-42320-004	State Aid - PSAP 2023 Grant		\$132,416

Dated at Port Washington, Wisconsin, this 1st day of March 2023.

SUMMARY: U.S. Forest Service Great Lakes Restoration Initiative - Cooperative Weed Management Areas Grant through the Southeastern Wisconsin Invasive Species Consortium, Inc. / Ulao Creek Partnership, Inc.-\$17,2654; and Wisconsin Department of Military Affairs - 2023 Public Safety Answering Point Program Grant - \$132,416.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	February 23, 2023
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Lisa Henning

Agenda Summary Increase of Revenue 2023 - Planning & Parks; Sheriff

ATTACHMENTS:

- Planning & Parks (PDF)
- Sheriff (PDF)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: February 2, 2023
DEPARTMENT: Planning and Parks
DIRECTOR: Andrew Struck
PREPARER: Andrew Struck

Agenda Summary Increase of Revenue Budget Amendment for a U.S. Forest Service Great Lakes Restoration Initiative - Cooperative Weed Management Areas Grant through the Southeastern Wisconsin Invasive Species Consortium, Inc. / Ulao Creek Partnership, Inc. for Invasive Species Management in Ulao Creek Nature Preserve County Park

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a grant from the U.S. Forest Service (USFS) Great Lakes Restoration Initiative (GLRI) - Cooperative Weed Management Areas (CWMA) grant program through the Southeastern Wisconsin Invasive Species Consortium, Inc. (SEWISC) and Ulao Creek Partnership (UCP) to improve the local ecology within Ulao Creek Nature Preserve County Park by controlling and managing invasive vegetation. Specifically, this grant will support contracting with conservation corps (e.g. AmeriCorps NCCC, Milwaukee Community Service Corps, Wisconsin Youth Conservation Corps and Great Lakes Community Conservation Corps) for assistance with invasive species management in Ulao Creek Nature Preserve County Park in 2023. Invasive species management will be followed by native tree and shrub planting (under separate projects and as match funding) as part of a comprehensive effort to further restore the ecology in the Ozaukee County Park System.

ANALYSIS: The total grant award is \$17,264. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of a USFS GLRI CWMA grant application at its June 3, 2021 meeting (Ayes: Korinek, Jobs, Holyoke, Minkel-Dumit; Excused: Ross) and the associated budget amendment at its January 6, 2022 meeting (Ayes: Jobs, Holyoke, Minkel-Dumit; Excused: Ross), and the Ozaukee County Board of Supervisors approved the budget amendment (Resolution 21-58; Ayes - 19, Nays - 0, Absent -6) at its February 2, 2022 meeting for similar USFS GLRI CWMA grant funded invasive species management activities at Hawthorne Hills County Park (prior to Ulao Creek Nature Preserve being formally included in the Ozaukee County Park System) and the Department has partnered with the UCP on this grant and project administration. 12% of the total project budget (\$2,300) is required as match and will be provided by in-kind staff time and volunteer time for a total project budget of \$19,564. There have been no changes to the project scope or budget since grant submittal.

FISCAL IMPACT:

Balance Current Year: In-kind staff time (\$17,264 Additional Revenue)

Next Year's Estimated Cost: NONE

FUNDING SOURCE:

Non-County Levy: X

Indicate source: USFS GLRI CWMA grant and in-kind Department staff and volunteer time.

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the U.S. Forest Service Great Lakes Restoration Initiative - Cooperative Weed Management Areas grant program through the Southeastern Wisconsin Invasive Species Consortium, Inc. and Ulao Creek Partnership for Invasive Species Management in Ulao Creek Nature Preserve County Park.

NATURAL RESOURCES COMMITTEE

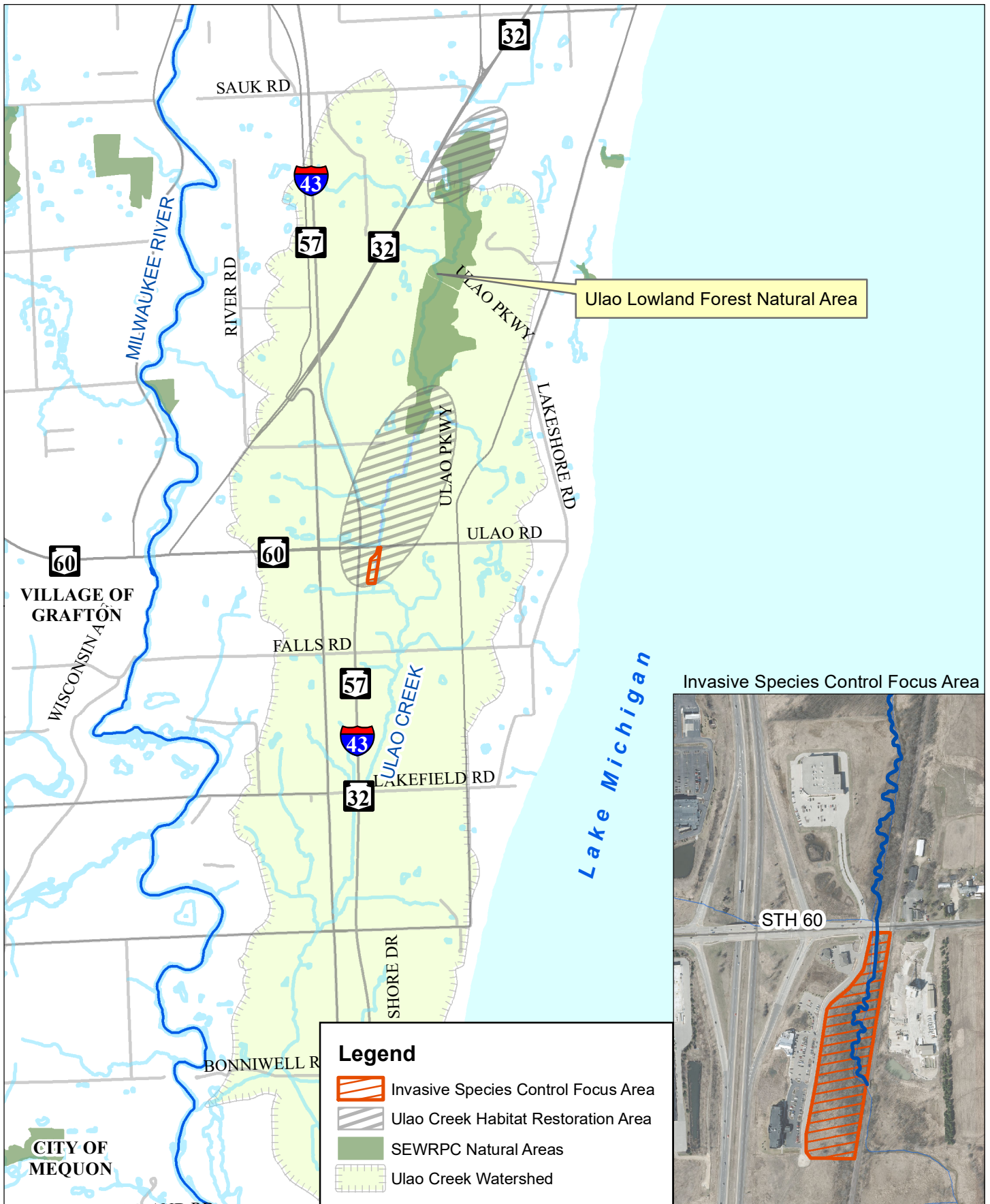
RESULT: **APPROVED AND FORWARDED [UNANIMOUS]Next: 2/23/2023 8:00 AM**

MOVER: B. Ross, Supervisor District 19

SECONDER: B. Jobs, Vice-Chairperson

AYES: Holyoke, Jobs, Ross, Matera, Schoessow

Ulaio Creek Habitat Restoration Project Area



Attachment: Planning & Parks (Increase of Revenue)



0 3,100 6,200 12,400 Feet



Map Produced By: Ozaukee County
Planning and Parks Department
2/12/2020

Public Safety Committee
AGENDA INFORMATION SHEET

AGENDA DATE: February 14, 2023
DEPARTMENT: Sheriff
DIRECTOR: Christy Knowles
PREPARER: Timothy Nelson

Agenda Summary Increase of Revenue Budget Amendment for a Wisconsin Department of Military Affairs - 2023 Public Safety Answering Point Program Grant for the Ozaukee County Sheriff's Office

BACKGROUND INFORMATION: The Wisconsin Department of Military Affairs (DMA)/Office of Emergency Management Communications (OEMC) has awarded the Ozaukee County Sheriff's Office state funding through the State of Wisconsin Public Safety Answering Point (PSAP) Grant Program. The PSAP Grant Program provides additional funding for the equipment and software upgrades for Next Generation 9-1-1 (NG911) implementation. This state grant was authorized by Wis. Stats. § 256.35 (3s) (bm), with funds allocated to DMA from the Wisconsin Police and Fire Protection Fund. This year's funding focuses on providing enhancements for Emergency Medical Dispatch (EMD), NG911 implementation, and PSAP consolidations.

ANALYSIS: The Ozaukee County Public Safety Committee unanimously approved the submittal of this grant application at its October 19, 2022 meeting. The total grant approved budget is \$165,519.60. The State will cover 80% or \$132,415.68 of the grant approved budget. The grant requires a 20% match of \$33,103.92, which will be provided from pending capital projects and expenses related to the consolidation of the City of Mequon PSAP with the county's 911 center. The county has been approved in the grant to upgrade software and equipment to implement NG911 and new audio logger software for radio and 911 transmissions.

FISCAL IMPACT:

Balance Current Year: Increase departmental revenue \$132,415.68

Next Year's Estimated Cost: None

FUNDING SOURCE:

County Levy: \$33,103.92 20% Match Non-County Levy: \$132,415.68 80%

Indicate source: State of Wisconsin Public Safety Answering Point (PSAP) Grant Program

RECOMMENDED MOTION: Approve and recommend to various committees and board the budget amendment to accept funds for the Wisconsin Department of Military Affairs - 2023 Public Safety Answering Point Program Grant for the Ozaukee County Sheriff's Office.

PUBLIC SAFETY COMMITTEE

RESULT: **APPROVED AND FORWARDED [UNANIMOUS]** Next: 2/23/2023 8:00 AM

MOVER: P. Foy, Supervisor District 26

SECONDER: J. Haas, Vice-Chairperson

AYES: R. Nelson, J. Haas, P. Foy, T. Maguire

EXCUSED: J. Krane

Attachment: Sheriff (Increase of Revenue)

RESOLUTION NO. (ID # 9213)

TRANSFER OF FUNDS 2023 - TRANSFER FROM EMERGENCY MEDICAL SERVICES
GRANT FOR PROPHOENIX RECORDS MANAGEMENT AND WIRELESS DEVICE
MANAGEMENT SOFTWARE

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

Department / Program

	<u>Account Number</u>	<u>Account Name</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
County Administrator				
Expense	219-2-01-59101-000	Other Expense	\$225,000	
Revenue	219-2-01-58000-000	EMS Grant		\$225,000

Dated at Port Washington, Wisconsin, this 1st day of March 2023.

SUMMARY: Transfer from EMS Grant for ProPhoenix Records Management and Wireless Device Management Software.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	February 23, 2023
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Julie Winkelhorst

Agenda Summary Transfer of Funds 2023 - Transfer from Emergency Medical Services Grant for ProPhoenix Records Management and Wireless Device Management Software

ATTACHMENTS:

- Transfer from EMS Grant (PDF)

Public Safety Committee

AGENDA INFORMATION SHEET

AGENDA DATE: February 14, 2023
DEPARTMENT: Administrator
DIRECTOR: Jason Dzwinel
PREPARER: Jason Dzwinel

Agenda Summary Transfer of Funds - Fire/Emergency Management Services Records Management and Wireless Agent

BACKGROUND INFORMATION: The Ozaukee Fire and Emergency Management Services has requested that the ProPhoenix Records (RMS) and Wireless Device Management (WDA) Software that has been in use by all Law Enforcement agencies in Ozaukee County be expanded to include the Fire Departments throughout the county. The ProPhoenix Software has been in use with Law Enforcement for more than a decade. The county historically has provided the software and the municipal agencies purchase the peripheral devices and subscriptions for cellular connectivity.

WDA info <<https://prophoenix.com/mobile/>>

RMS info <<https://prophoenix.com/fire/>>

ANALYSIS: Implementation of the ProPhoenix Records Management and Wireless Device Management Software will streamline the paging and dispatching operations for Ozaukee County Dispatch and improve response times for Fire and EMS Services by coordinating response. The software, when implemented, will create capacity within Ozaukee County Dispatch. Staff is recommending that funding for the software purchase of \$107,000, \$6,000 for the WDA licensing and annual maintenance of \$28,000 per year through 2026 be transferred from the \$5,000,000 set aside for the Countywide EMS Grant, totaling \$225,000.

FISCAL IMPACT: \$225,000

FUNDING SOURCE: Countywide EMS Grant

RECOMMENDED MOTION: Approve the transfer of funds for ProPhoenix Records Management and Wireless Device Management Software.

PUBLIC SAFETY COMMITTEE

RESULT: **APPROVED AND FORWARDED [UNANIMOUS]**Next: 2/23/2023 8:00 AM

MOVER: P. Foy, Supervisor District 26

SECONDER: T. Maguire, Supervisor District 15

AYES: R. Nelson, J. Haas, P. Foy, T. Maguire

EXCUSED: J. Krane

Attachment: Transfer from EMS Grant (Transfer of Funds)

RESOLUTION NO. (ID # 9214)

SUPPLEMENTAL APPROPRIATION 2023 - TRANSIT-SHARED RIDE TAXI

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

Department / Program

	<u>Account Number</u>	<u>Account Name</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<i>Transit-Shared Ride Taxi</i>				
Expense	211-1-01-61255-000	Vehicles	\$336,686	
Revenue	211-1-01-42115-001	Federal Aids - Public		\$132,709
		Transptn-5339 Vehicle Purch		
Revenue	211-0-00-31690-000	Committed Fund Balance		33,177
		Used		
Revenue	211-1-01-42344-000	St Aid-Elderly & Disabled		170,800
		85.21		

Dated at Port Washington, Wisconsin, this 1st day of March 2023.

SUMMARY: Use of 5339 Grant - \$132,709, Fund Balance - \$33,177 and 85.21 Grant - \$170,800 for vehicle purchases.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	February 23, 2023
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Julie Winkelhorst

Agenda Summary Supplemental Appropriation 2023 - Transit-Shared Ride Taxi

ATTACHMENTS:

- Transit (PDF)

Public Works Committee

AGENDA INFORMATION SHEET

AGENDA DATE: February 16, 2023
DEPARTMENT: Transit
DIRECTOR: Jon Edgren
PREPARER: Joy Neilson

Agenda Summary Supplemental Appropriation to Purchase Transit Vehicles with Fund Balance

BACKGROUND INFORMATION: Ozaukee Transit has a fleet of 28 vehicles in use at the Shared Ride Taxi. Transit generally uses the WisDOT Human Services Vehicle bid to replace ADA accessible vehicles, and conducts procurements for non-accessible vehicles. Vehicle costs have increased. Transit is seeking a budget adjustment to cover the full cost of vehicle replacements planned for 2022-2023. The budget adjustment includes an increase to the vehicle capital expenditure account using the 2022 account surplus of \$124,950.

ANALYSIS: Transit has had difficulty obtaining vehicles for the Shared Ride Taxi in the past 2 years. As a result, 22% of the fleet is past the useful life benchmark of 200,000 miles. The estimated total cost of vehicles to get up to date with the replacement plan is \$575,686. The estimated local share is \$80,977. The 2023 budget is \$239,000 with a local share of 47,800.

Transit has \$406,000 in open 5339 grants (80% Fed./20% local) and \$277,600 in 85.21 Trust funds for capital expenses. In addition, Transit has a 2022 vehicle capital expenditure account balance of \$124,950.

Transit is seeking a budget adjustment to the vehicle costs and grant revenue accounts, and to access \$33,177 from the Transit surplus fund balance to purchase needed fleet vehicles.

2023 Replacement	2023 Actual	2023 Budget	Adjustment
Vehicle Costs	\$ 575,686.00	\$ 239,000.00	\$ 336,686.00
Grant Payments	\$ 494,708.80	\$ 191,200.00	\$ 303,509.00
Local Share	\$ 80,977.20	\$ 47,800.00	\$ 33,177.00

FISCAL IMPACT:

Balance Current Year: \$336,686

Next Year's Estimated Cost:

FUNDING SOURCE:

County Levy: \$0

Attachment: Transit (Sup Appropriation Transit)

Non-County Levy: \$303,509

Sources: FTA 5307, 5339, 85.21 Trust

RECOMMENDED MOTION: Approve a budget adjustment as detailed in the Budget Amendment Request Committee Approval From to purchase all 2022 and 2023 planned vehicle fleet replacements.

PUBLIC WORKS COMMITTEE

RESULT: **APPROVED AND FORWARDED [UNANIMOUS]Next: 2/23/2023 8:00 AM**

MOVER: J. Strom, Supervisor District 21

SECONDER: T. Grabow, Vice-Chairperson

AYES: M. Wolf, T. Grabow, T. Richart, J. Strom

ABSENT: M. Godden

RESOLUTION NO. (ID # 9192)

CARRYOVER OF 2022 FUNDS

RESOLVED, by the Ozaukee County Board of Supervisors, the following carry-over of funds from 2022 to 2023 be approved:

DEPARTMENT NAME / Account Number	Account Name	Amount	Dept Total
GENERAL FUND			
<i>Planning & Parks</i>			
115-1-05-55103-000	Highway - Grounds Maintenance	\$13,000	
115-1-07-54501-000	Purchase Services - Construction	16,000	
115-1-07-55103-000	Highway - Grounds Maintenance	24,000	
115-1-09-55103-000	Highway - Grounds Maintenance	16,000	
115-2-01-54106-000	Professional Services - SEWRPC	27,500	
115-1-01-51101-000	Regular Salaries and Wages	8,000	
			\$104,500
<i>Land & Water Management</i>			
117-2-01-58180-005	Landowner Reimbursement - Phosphorus MDV	\$13,918	
117-2-01-54107-000	Consulting Services	12,924	
			\$26,842
<i>Facilities Management - Admin Center</i>			
109-1-01-53309-000	Building Repair & Maintenance Supplies	\$22,000	
109-1-01-54302-000	Service Contracts	11,450	
109-1-01-54303-000	Building Repair & Maintenance	11,450	
			\$44,900
Total Year End Carryovers:			\$176,242

Dated at Port Washington, Wisconsin, the 1st day of March 2023.

SUMMARY: Carryover of Funds from 2022 to 2023 - \$176,242.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee
AGENDA INFORMATION SHEET

AGENDA DATE:	February 23, 2023
DEPARTMENT:	County Clerk
DIRECTOR:	Julie Winkelhorst
PREPARER:	Lisa Henning

Agenda Summary Carryover of 2022 Funds

ATTACHMENTS:

- Support Doc for Carryovers 2022 to 2023 (PDF)

Carry over 2022 - 2023

Dept/Account	Description	Request	2022 Balance	Reason
General Fund				
Planning & Parks				
Hawthorne Hills Park				
115-1-05-55103-000	Highway - Grounds Maintenance	\$ 13,000	\$ 13,000	WDNR Stewardship Grant - Multipurpose Maintenance Bldg Parking Paving HWY
Interurban Recreation Trail				
115-1-07-54501-000	Purchase Services - Construction	\$ 16,000	\$ 17,100	Existing E&D Contract and OIT Grant Construction / Repaving Projects
Interurban Recreation Trail				
115-1-07-55103-000	Highway - Grounds Maintenance	\$ 24,000	\$ 24,309	OIT WisDOT Grant Construction Project (Match) and HWY OIT Trail Signage (Bridge, etc)
Mee-Kwon Park				
115-1-09-55103-000	Highway - Grounds Maintenance	\$ 16,000	\$ 24,000	HWY Road Reconstruction and Stormwater Wetlands WDNR UNPSP & WCMP Grants
Planning - Administration				
115-2-01-54106-000	Professional Services - SEWRPC	\$ 27,500	\$ 27,500	SEWRPC Planning/Tech Assistance per MOU /Agreements - POSP, Comp Plan, GIS Mapping
Parks - Administration				
115-1-01-51101-000	Regular Salaries and Wages	\$ 8,000	\$ 8,000	Salaries/Wages for committed match on existing grants (Invasive, Trees, FP, Eco)
Total Department Carry over: \$ 104,500				
			\$ 113,909	Department's 2022 remaining balance
Land and Water Management				
Land & Water Conservation				
117-2-01-58180-005	Landowner Reimbursement - Phosphorus MDV	\$ 13,918	\$ 29,972	WI Multi-Discharger Variance for Phosphorus Program Funds
Land & Water Conservation				
117-2-01-54107-000	Consulting Services	\$ 12,924	\$ 12,924	Stormwater Modeling compliance work regarding MS4 permit
Total Department Carry over: \$ 26,842				
			\$ 42,896	Department's 2022 remaining balance
Facilities Management - Admin Ctr				
Building Repair & Maintenance Supplies		John Deere Tractor - Snow Removal		
109-1-01-53309-000		\$ 22,000	\$ 23,413	
Service Contracts		John Deere Tractor - Snow Removal		
109-1-01-54302-000		\$ 11,450	\$ 14,518	
Building Repair and Maintenance		John Deere Tractor - Snow Removal		
109-1-01-54303-000		\$ 11,450	\$ 14,845	
Total Department Carry over: \$ 44,900				
			\$ 52,776	Department's 2022 remaining balance
Total General Fund Carry overs:		\$ 176,242		

Attachment: Support Doc for Carryovers 2022 to 2023 (Carryovers of 2022 Funds)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE: February 23, 2023
DEPARTMENT: Finance
DIRECTOR: Jay McMahon
PREPARER: Jay McMahon

Agenda Summary Wire Transfers #3676 - #3693 and January 2023 Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers & Schedules(PDF)



**WE HEREBY CERTIFY THAT WE HAVE
REVIEWED AND APPROVED THE FOLLOWING:**

SCHEDULE OF VOUCHERS

For Checks Paid 1/1/2023 To 1/31/2023 Total Amount: \$4,107,874.94

WIRE TRANSFERS
NUMBER RANGE WT #3676 To WT #3693 Total Amount: \$2,350,559.72

Total Claims and/or Wire Transfers: \$6,458,434.66

Approved this 23rd day of February 2023

Paul Melotik
Finance Committee - Chairperson

Attachment: Wire Transfers & Schedules (Wire Transfers #3676 - #3693 and January 2023 Schedule of Vouchers)



**Finance Committee
February 23, 2023**

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #3676	1/19/2023	\$24,492.52	CARDMEMBER SERVICE	CC PAYMENT/KPM
WT #3677	1/18/2023	\$24,814.17	Great West Trust Co	Deferred Compensation/kpm
WT #3678	1/18/2023	\$5,005.50	North Shore Bank	Deferred Compensation/kpm
WT #3679	1/20/2023	\$480.66	WI DOR	Wage Attachment/kpm
WT #3680	1/23/2023	\$322,204.51	IRS	Federal Payroll Tax/kpm
WT #3681	2/15/2023	\$53,920.91	WI DOR	State Payroll Tax/kpm
WT #3682	1/24/2023	\$998,033.82	US Bank	Credit Card Payment/kpm
WT #3683	1/27/2023	\$24,492.52	Cardmember Service	Credit Card Payment/kpm
WT #3684	1/31/2023	\$367,617.64	WRS	Dec 2022 WRS Contributions/kpm
WT #3685	1/30/2023	\$5,956.57	WI DOR	State Payroll Tax/kpm
WT #3686	2/1/2023	\$4,254.50	North Shore Bank	Deferred Compensation/kpm
WT #3687	2/1/2023	\$23,446.06	Great West Trust Co	Deferred Comp/kpm
WT #3688	2/3/2023	\$480.66	WI DOR	Wage Attachment/kpm
WT #3689	2/6/2023	\$296,056.44	IRS	Federal Payroll Tax/kpm
WT #3690	2/28/2023	\$49,616.06	WI DOR	State Payroll Tax/kpm
WT #3691	2/3/2023	\$25.00	North Shore Bank	Deferred Compensation/kpm
WT #3692	2/15/2023	\$148,993.92	WI DOR	RE Transfer January 2023/kpm
WT #3693	2/21/2023	\$668.26	WI DOR	Sales Tax Jan 2023/kpm
		\$2,350,559.72		

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	February 23, 2023
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 One Month Ending Tuesday, January 31, 2023
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2023 YTD Actual	2023 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Public Charges for Services	-	-	\$45	\$45	0.00%
Intergovernmental Charges	\$22,284	\$22,284	\$43,100	\$20,816	51.70%
Interdepartmental Charges	-	-	\$83,000	\$83,000	0.00%
Licenses & Permits	\$660	\$660	\$18,650	\$17,990	3.54%
Other Revenue	\$3,537	\$3,537	\$18,000	\$14,463	19.65%
Total Revenues	\$26,481	\$26,481	\$162,795	\$136,314	16.27%
Expenditures					
Salaries	\$24,988	\$24,988	\$399,983	\$374,995	6.25%
Fringe Benefits	\$17,439	\$17,439	\$142,270	\$124,831	12.26%
Travel/Training	-	-	\$27,750	\$27,750	0.00%
Supplies	\$30,511	\$30,511	\$207,200	\$176,689	14.73%
Purchased Services	\$40	\$40	\$48,225	\$48,185	0.08%
Interdepartment Charges	\$58	\$58	\$34,473	\$34,415	0.17%
Other Expenses	\$170	\$170	\$2,139	\$1,969	7.95%
Total Operating Expenditures	\$73,206	\$73,206	\$862,040	\$788,834	8.49%
Capital Outlay					
Total Expenditures	\$73,206	\$73,206	\$862,040	\$788,834	8.49%
Net Increase (Decrease)	(\$46,725)	(\$46,725)	(\$699,245)	(\$652,520)	6.68%

Equity:

Attachment: County Clerk Financials (County Clerk Report)

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE: February 23, 2023
DEPARTMENT: Finance
DIRECTOR: Jay McMahon
PREPARER: Jay McMahon

Agenda Summary Finance

ATTACHMENTS:

- February Finance Report (PDF)

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE

FEBRUARY 2023

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).

Preliminary 2022 Results:

The General Fund has a deficit but we still have some grant receivables to record. As of preparing this report, the GF has a deficit of \$554,524 for the year ending December 31, 2022. There are still a couple outstanding items such as our Victim Witness grant, last payment from the state for the Child Support program and any adjustment to Sales Tax for the December actual that could push this number lower. At this point, I do not anticipate much more in the way of 2022 expenses to be processed. It should also be noted that the budget for 2022 is a deficit of \$408,152. This is for the Carry-over funds that are intended to use fund balance from the prior year surplus in various departments (Parks, Land & Water).

Much of the deficit will ultimately be due interest income. The budget for interest income was \$403,050 but the actual came in at (\$17,349). The reason for this is due to our investments in DANA that are longer term and have actually lost value due to rising rates. This loss will reverse itself gradually over the next 18 months as the bonds mature and we realize the face amount of the bond plus interest. Expenditures are currently under budget by a total of \$74,702. Salaries and Other Expenses were over budget but the rest of the categories were under budget by almost an equal amount. The main cause for salaries to be over budget was overtime and retirement payouts for sick leave escrow conversion and vacation payouts. Other Expenses were over budget primarily due to workers comp claims and the Homeless shelter payments. The homeless shelter payments were offset by grant revenue recorded in intergovernmental revenues.

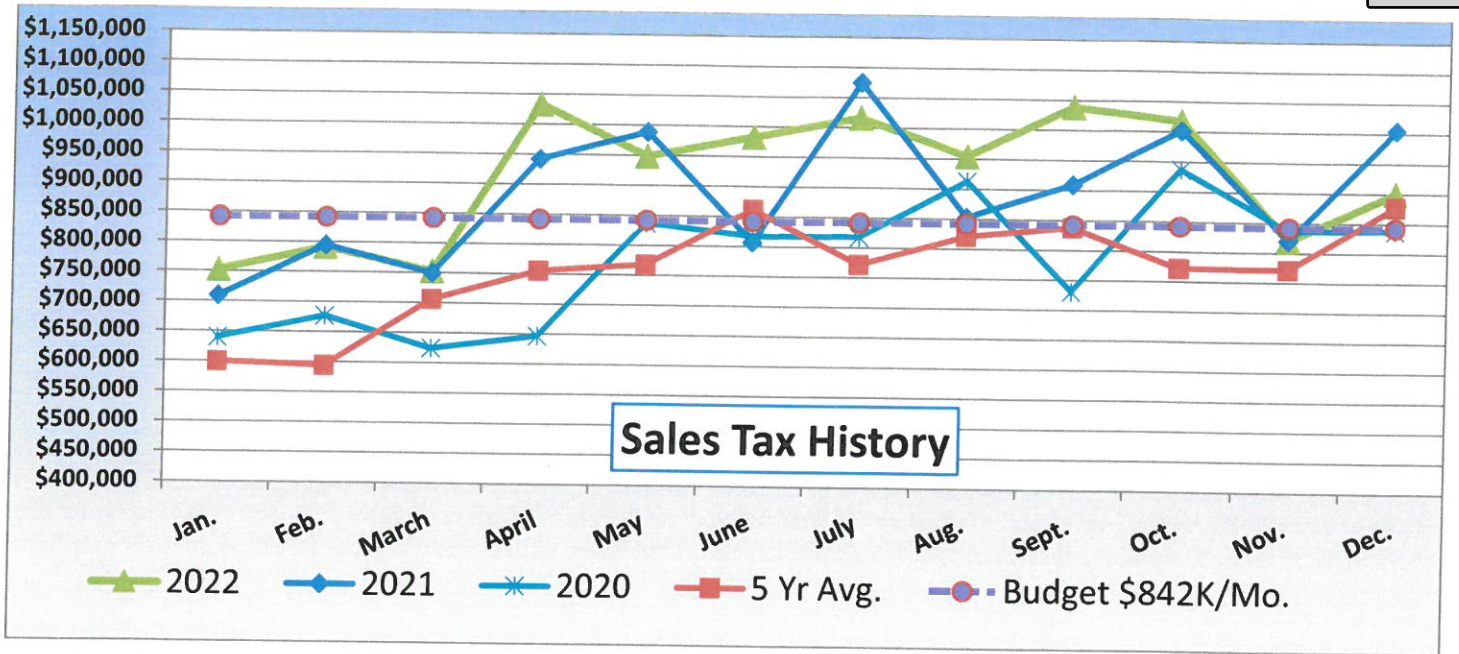
Under the Fund Balance policy approved in 2018, the committee can approve a transfer of up to 50% of the General Fund surplus. That will not likely apply this year as we will likely have a deficit due to the paper loss from DANA investments and the carry overs from 2021.

County Finances:

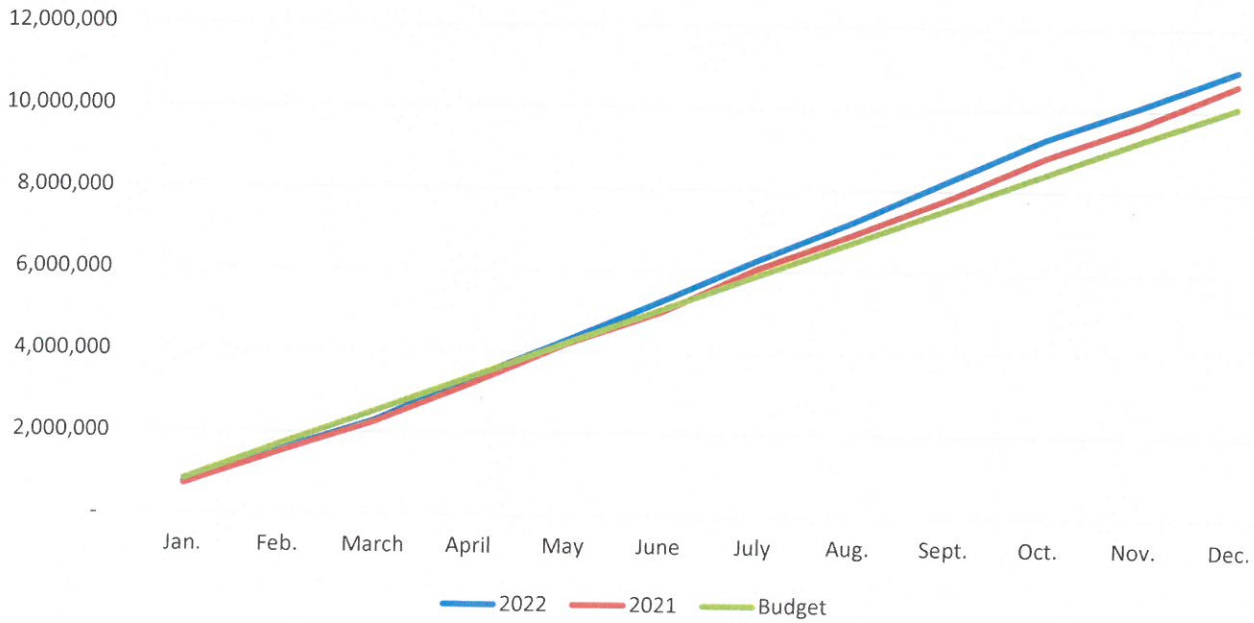
Finance has just started the year-end closing process and it is too early to give final numbers for the General Fund. It does appear that we will realize more revenue in the General Fund than we budgeted due in large part to sales tax revenue. We will have a better picture once all the available grants have been claimed and recorded in Intergovernmental Revenues. We are currently under budget for intergovernmental revenues which is typical as many of our grants are claimed after the year ends.

Sales Tax Collections:

The most recent month received is November in which the County received \$819,961. This was equal to the same month in 2021 (difference of \$7). Through November, the County is ahead of the prior year by \$456,203 and ahead of the 2022 budget by \$845,900. The second graph shows just how close the 2021 and 2022 actuals and the 2022 budget are tracking.



Cumulative Sales Tax Analysis



Ozaukee County Committee Report

Summary of All Units

For the Twelve Months Ending Saturday, December 31, 2022
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	\$1,725,779	\$32,792,794	\$31,847,098	(\$945,696)	102.97%
Intergovernmental Revenues	\$3,512,794	\$36,415,400	\$36,365,767	(\$49,633)	100.14%
Public Charges for Services	\$1,647,801	\$20,609,186	\$24,918,854	\$4,309,668	82.71%
Intergovernmental Charges	\$514,558	\$6,628,193	\$7,180,603	\$552,410	92.31%
Interdepartmental Charges	\$292,482	\$4,466,001	\$4,438,452	(\$27,549)	100.62%
Fines/Forfeitures/Penalties	\$13,787	\$182,041	\$231,300	\$49,259	78.70%
Licenses & Permits	\$26,569	\$709,577	\$892,780	\$183,203	79.48%
Interest Revenue	\$124,031	\$101,452	\$403,050	\$301,598	25.17%
Other Revenue	\$2,109,182	\$3,987,964	\$3,877,305	(\$110,659)	102.85%
Total Revenues	\$9,966,983	\$105,892,608	\$110,155,209	\$4,262,601	96.13%
Expenditures					
Salaries	\$4,054,869	\$35,233,081	\$36,742,378	\$1,509,297	95.89%
Fringe Benefits	\$605,811	\$12,133,960	\$13,379,352	\$1,245,392	90.69%
Travel/Training	\$32,217	\$300,166	\$529,013	\$228,847	56.74%
Supplies	\$497,393	\$8,933,691	\$8,913,462	(\$20,229)	100.23%
Purchased Services	\$2,141,587	\$16,077,778	\$16,757,689	\$679,911	95.94%
Interdepartment Charges	(\$520,900)	\$3,637,411	\$4,137,806	\$500,395	87.91%
Depreciation	\$254,934	\$2,928,197	\$2,959,888	\$31,691	98.93%
Debt Service	\$29,129	\$1,767,123	\$1,736,393	(\$30,730)	101.77%
Grants	\$227,130	\$3,014,252	\$8,674,311	\$5,660,059	34.75%
Other Expenses	\$524,252	\$3,480,071	\$2,809,065	(\$671,006)	123.89%
Total Operating Expenditures	\$7,846,422	\$87,505,730	\$96,639,357	\$9,133,627	90.55%
Capital Outlay					
Project Fund	\$467,566	\$2,335,909	\$3,822,255	\$1,486,346	61.11%
Equipment & Furniture	(\$114,317)	\$1,524,401	\$2,043,500	\$519,099	74.60%
Buildings & Land	\$375,697	\$5,574,197	\$4,991,503	(\$582,694)	111.67%
Contra	-	-	(\$501,000)	(\$501,000)	0.00%
Total Capital Outlay	\$728,946	\$9,434,507	\$10,356,258	\$921,751	91.10%
Total Expenditures	\$8,575,368	\$96,940,237	\$106,995,615	\$10,055,378	90.60%
Other Finance (Sources)	-	(\$2,317,376)	(\$2,874,543)	(\$557,167)	80.62%
Other Finance Uses	-	\$2,317,376	\$2,317,376	-	100.00%
Net Other Financing Sources/Uses	-	-	(\$557,167)	(\$557,167)	0.00%
Net Increase (Decrease)	\$1,391,615	\$8,952,371	\$3,716,761	(\$5,235,610)	240.86%
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 Twelve Months Ending Saturday, December 31, 2022
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	\$889,094	\$21,486,875	\$20,541,179	(\$945,696)	104.60%
Intergovernmental Revenues	\$1,033,329	\$3,500,903	\$4,204,081	\$703,178	83.27%
Public Charges for Services	\$204,023	\$2,526,835	\$2,354,185	(\$172,650)	107.33%
Intergovernmental Charges	\$18,390	\$202,558	\$260,275	\$57,717	77.82%
Interdepartmental Charges	\$77,218	\$435,331	\$468,186	\$32,855	92.98%
Fines/Forfeitures/Penalties	\$13,787	\$181,611	\$225,000	\$43,389	80.72%
Licenses & Permits	\$7,012	\$127,988	\$129,500	\$1,512	98.83%
Interest Revenue	\$103,341	(\$17,349)	\$403,050	\$420,399	-4.30%
Other Revenue	\$188,497	\$703,765	\$634,731	(\$69,034)	110.88%
Total Revenues	\$2,534,691	\$29,148,517	\$29,220,187	\$71,670	99.75%
Expenditures					
Salaries	\$1,822,595	\$14,983,899	\$14,375,428	(\$608,471)	104.23%
Fringe Benefits	\$282,055	\$5,364,263	\$5,378,431	\$14,168	99.74%
Travel/Training	\$15,136	\$140,514	\$214,147	\$73,633	65.62%
Supplies	\$147,228	\$1,289,430	\$1,602,371	\$312,941	80.47%
Purchased Services	\$382,265	\$3,648,705	\$3,810,010	\$161,305	95.77%
Interdepartment Charges	\$82,921	\$999,834	\$1,068,454	\$68,620	93.58%
Grants	\$210,472	\$1,270,350	\$1,662,387	\$392,037	76.42%
Other Expenses	\$404,767	\$1,236,992	\$759,861	(\$477,131)	162.79%
Total Operating Expenditures	\$3,347,439	\$28,933,987	\$28,871,089	(\$62,898)	100.22%
Capital Outlay					
Equipment & Furniture	-	\$385,048	\$395,250	\$10,202	97.42%
Buildings & Land	\$29,000	\$470,006	\$448,000	(\$22,006)	104.91%
Total Capital Outlay	\$29,000	\$855,054	\$843,250	(\$11,804)	101.40%
Total Expenditures	\$3,376,439	\$29,789,041	\$29,714,339	(\$74,702)	100.25%
Other Finance (Sources)	-	(\$146,000)	(\$146,000)	-	100.00%
Other Finance Uses	-	\$60,000	\$60,000	-	100.00%
Net Other Financing Sources/Uses	-	(\$86,000)	(\$86,000)	-	100.00%
Net Increase (Decrease)	(\$841,748)	(\$554,524)	(\$408,152)	\$146,372	135.86%

Equity:

Governmental Fund Balance	-	(\$11,584,837)	-	\$11,584,837	0.00%
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Ozaukee County Committee Report
General Fund County Administrator
 For the Twelve Months Ending Saturday, December 31, 2022
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	-	\$15	-	(\$15)	0.00%
Total Revenues	-	\$15	-	(\$15)	0.00%
Expenditures					
Salaries	\$13,339	\$111,257	\$115,024	\$3,767	96.73%
Fringe Benefits	\$2,259	\$45,350	\$36,016	(\$9,334)	125.92%
Travel/Training	-	\$752	\$1,425	\$673	52.77%
Supplies	-	\$1,842	\$1,975	\$133	93.27%
Purchased Services	\$51	\$1,107	\$900	(\$207)	123.00%
Interdepartment Charges	\$1,213	\$15,196	\$14,706	(\$490)	103.33%
Other Expenses	-	\$876	\$500	(\$376)	175.20%
Total Operating Expenditures	\$16,862	\$176,380	\$170,546	(\$5,834)	103.42%
Capital Outlay					
Total Expenditures	\$16,862	\$176,380	\$170,546	(\$5,834)	103.42%
Net Increase (Decrease)	(\$16,862)	(\$176,365)	(\$170,546)	\$5,819	103.41%

Equity:

Ozaukee County Committee Report

General Fund Finance Department

For the Twelve Months Ending Saturday, December 31, 2022

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	\$4,576	\$154,775	\$120,000	(\$34,775)	128.98%
Total Revenues	\$4,576	\$154,775	\$120,000	(\$34,775)	128.98%
Expenditures					
Salaries	\$86,111	\$823,868	\$742,804	(\$81,064)	110.91%
Fringe Benefits	\$12,173	\$255,480	\$243,513	(\$11,967)	104.91%
Travel/Training	\$651	\$5,325	\$8,200	\$2,875	64.94%
Supplies	\$1,479	\$8,244	\$39,955	\$31,711	20.63%
Purchased Services	\$133	\$22,679	\$12,900	(\$9,779)	175.81%
Interdepartment Charges	\$2,323	\$28,202	\$28,458	\$256	99.10%
Other Expenses	-	\$2,210	\$500	(\$1,710)	442.00%
Total Operating Expenditures	\$102,870	\$1,146,008	\$1,076,330	(\$69,678)	106.47%
Capital Outlay					
Total Expenditures	\$102,870	\$1,146,008	\$1,076,330	(\$69,678)	106.47%
Net Increase (Decrease)	(\$98,294)	(\$991,233)	(\$956,330)	\$34,903	103.65%

Equity:

Ozaukee County Committee Report
General Fund Budget/Grant/Project Management
 For the Twelve Months Ending Saturday, December 31, 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	\$24,704	\$238,412	\$210,448	(\$27,964)	113.29%
Fringe Benefits	\$3,127	\$58,772	\$58,183	(\$589)	101.01%
Travel/Training	-	-	\$3,000	\$3,000	0.00%
Supplies	\$2,265	\$3,252	\$3,825	\$573	85.02%
					1290.90
Other Expenses	(\$7,674)	\$12,909	\$1,000	(\$11,909)	%
Total Operating Expenditures	\$22,422	\$313,345	\$276,456	(\$36,889)	113.34%
Capital Outlay					
Total Expenditures	\$22,422	\$313,345	\$276,456	(\$36,889)	113.34%
Net Increase (Decrease)	(\$22,422)	(\$313,345)	(\$276,456)	\$36,889	113.34%

Equity:

Ozaukee County Committee Report
General Fund Non Departmental
 For the Twelve Months Ending Saturday, December 31, 2022
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Interdepartmental Charges	\$62,500	\$250,000	\$270,000	\$20,000	92.59%
Interest Revenue	\$71	\$280	-	(\$280)	0.00%
Other Revenue	\$57,263	\$63,917	\$138,886	\$74,969	46.02%
Total Revenues	\$119,834	\$314,197	\$408,886	\$94,689	76.84%
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	\$53,625	\$53,625	-	100.00%
Grants	\$74,200	\$1,093,992	\$1,072,824	(\$21,168)	101.97%
Other Expenses	\$342,844	\$741,915	\$460,645	(\$281,270)	161.06%
Total Operating Expenditures	\$421,513	\$2,101,058	\$1,474,966	(\$626,092)	142.45%
Capital Outlay					
Total Expenditures	\$421,513	\$2,101,058	\$1,474,966	(\$626,092)	142.45%
Net Increase (Decrease)	(\$301,679)	(\$1,786,861)	(\$1,066,080)	\$720,781	167.61%

Equity:

Ozaukee County Committee Report
Special Revenue County American Rescue Plan Act
 For the Twelve Months Ending Saturday, December 31, 2022
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2022 YTD Actual	2022 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	-	\$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	\$464,357	\$1,818,185	\$3,083,065	\$1,264,880	58.97%
Total Capital Outlay	\$464,357	\$1,818,185	\$3,083,065	\$1,264,880	58.97%
Total Expenditures	\$464,357	\$1,837,001	\$8,083,065	\$6,246,064	22.73%
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)	(\$464,357)	\$14,257,873	\$8,011,809	(\$6,246,064)	177.96%

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	February 23, 2023
DEPARTMENT:	Human Resources
DIRECTOR:	Chris McDonell
PREPARER:	Chris McDonell

Agenda Summary Human Resources

Employee Engagement

We are hosting a Happy Hour event at the Fermentorium on Friday, February 17, and are inviting employees who are celebrating milestone years of service with Ozaukee County to join! The DOA group and Department Heads of honorees are also invited. This is a new initiative that we are planning to coordinate quarterly. We anticipate around 15 of 55 invitees attending based on current RSVP counts.

Leadership Development

The Leadership Training through WCTC is still underway. Three of eight courses have taken place and positive feedback has been received. Participants also are being encouraged to complete 1:1 coaching sessions with our instructor.

Recruiting

On Monday, March 20, we are attending the MSOE Nursing Career Fair to promote open opportunities at Lasata Senior Living Campus.

Wage Study - Appeals timeline. Human Resources has received intent to appeal forms for 24 out of 250 positions.

March 3 - Intent to Appeal forms due to HR, HR will send all forms to Carlson Dettmann

March 10 - Carlson Dettmann will send each employee who submitted a form the job evaluation ratings for their position. Employees may meet with HR if desired to review ratings or ask questions.

March 24 - Appeals are due to HR, supervisor and Department Director must sign off on updated JDQ.

April 12 - Carlson Dettmann will be onsite at the Administration Center to meet with any employee who wants to discuss their updated JDQ and rationale for their appeal.

May 12 - Ozaukee County Department of Administration and Carlson Dettmann determine which appeals are recommended for approval.

May 25 - Finance Committee approves recommended appeals for approval.

June 7 - County Board approves recommended appeals for approval.

Any changes to pay grades will be made retroactive to January 1, 2023, and any necessary backpay will be paid out pending County Board approval on June 7.

ATTACHMENTS:

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

Ozaukee County Committee Report
General Fund Department Human Resources
 For the One Month Ending Tuesday, January 31, 2023
 Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2023 YTD Actual	2023 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	\$9,771	\$9,771	\$262,871	\$253,100	3.72%
Fringe Benefits	\$12,442	\$12,442	\$95,624	\$83,182	13.01%
Travel/Training	-	-	\$2,200	\$2,200	0.00%
Supplies	\$1,119	\$1,119	\$22,850	\$21,731	4.90%
Purchased Services	\$3,585	\$3,585	\$38,900	\$35,315	9.22%
Interdepartment Charges	\$24	\$24	\$12,774	\$12,750	0.19%
Other Expenses	-	-	\$2,000	\$2,000	0.00%
Total Operating Expenditures	\$26,941	\$26,941	\$437,219	\$410,278	6.16%
Capital Outlay					
Total Expenditures	\$26,941	\$26,941	\$437,219	\$410,278	6.16%
Net Increase (Decrease)	(\$26,941)	(\$26,941)	(\$437,219)	(\$410,278)	6.16%

E q u i t y:

Attachment: HR Financials (HR Report)

7.c.b

Attachment: Bonus Report (HR Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: February 23, 2023
DEPARTMENT: Administrator
DIRECTOR: Jason Dzwinel
PREPARER: Jason Dzwinel

Agenda Summary Information Technology

BREAKDOWN OF 2022 TELEPHONE LINE ITEMS

TELEPHONE ACCOUNT LINE ITEM	EXPENSE
10.2 NETWORK SECURITY CJIS	\$105,234.00
SPECTRUM/CHARTER	\$142,520.91
TELEPHONE DID	\$2,042.48
US CELLULAR	\$1,214.30
VERIZON WIRELESS	\$480.20
Grand Total	\$251,491.89

TELEPHONE EXPENSE	
CONTROLLER ANNUAL	\$ 44,321.00
TELEPHONE DID	\$ 56,182.00

SPECTRUM LINES COUNTYWIDE	
Location	Speed
Admin Fiber Internet	2G
Admin Fiber Metro-E	2G
Justice Fiber Internet	2G
Justice Fiber Metro-E	1G
Mequon PD Fiber	50M
Lasata Fiber	500M
Village\Town Fredonia Fiber	50M
Cedarburg PD Fiber	50M
Saukville PD Fiber	50M
Thiensville PD Fiber	100M
Village of Newburg Fiber	50M
Town of Cedarburg Fiber	50M
Village of Belgium Fiber	50M
Graton PD Fiber	50M

Hawthorne Hills Golf Fiber	100M
MeeKwon Golf Fiber	100M
Fredonia Marshal Coax	300M
Fairgrounds Pavilion Coax	300M
Curling Building Coax	300M
Waubeka Highway Shop Fiber	100M
Cedarburg Highway Shop Fiber	100M
Lasata Internet Coax	600M

Finance Committee**AGENDA INFORMATION SHEET**

AGENDA DATE:	February 23, 2023
DEPARTMENT:	Treasurer
DIRECTOR:	Sandi Tretow
PREPARER:	Sandi Tretow

Agenda Summary County Treasurer

ATTACHMENTS:

- Treasurer February Report (PDF)



Sandi Tretow
County Treasurer
Email: stretow@ozaukeecounty.gov

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

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

FINANCE COMMITTEE
Thursday, February 23, 2023

SUMMARY OF TREASURER'S OFFICE ACTIVITIES

Tasks completed:

- Month-end and Year-end activities.
- Reconciled bank statements to general ledger
- February Settlement with municipalities
- Filed report with Department of Revenue for Lottery Credit Claims and First Dollar Credit
- Prepared January financial report for this committee
- Approve invoices in Docuware
- Daily tasks in office – verify daily monetary activities (deposits, transfers, wires, etc.)

Future goals/events:

- March 23, 2023 Finance Committee meeting: I would like to bring my proposal for hiring a part-time (20 hours/week – permanent) Account Clerk.
- I have scheduled our reps from Dana Investment Advisors to attend the April 27, 2023 Finance Committee meeting.
- Working on cost and time-saving initiative to eliminate direct deposit paystubs (unless a necessary exception) with Administration, Finance and Human Resources.

**TREASURER'S REPORT
FINANCE COMMITTEE
FEBRUARY 2023
REPORTING PERIOD: January, 2023**

CASH

Cash ending January is up \$ **1,344,450** from last January:
Cash 2023, \$ **42,260,591** 2022, \$ **40,916,141** **Increase of \$ 1,344,450.00 3.29%**

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 January 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 January:

January 2023,	\$	12,072	2022, \$	27,225	Decrease of \$	(15,152.51)	-55.66%
Budget 2023,	\$	285,000	2022, \$	285,000	Budget/Actual 2023		4.24%

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 up from last year through January:

January 2023,	\$	72,807	2022, \$	(75,636)	Increase of \$	148,442.73	-196.26%
Budget 2023,	\$	280,000	2022, \$	280,000	Budget/Actual 2023		26.00%

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 November, see page 6:

November 2022	\$	10,104,904	2022 \$	9,684,452	Increase of \$	420,452.00	4.34%
Budget 2022,	\$	10,100,721	2022 \$	9,106,921	Budget/Actual 2022		100.04%

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:

2023	\$	566,895	2022, \$	564,610	Increase of \$	2,284.63	0.40%
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Number of delinquent parcels:

2023		146	2022,	154	Decrease of	-8	-5.19%
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The certificate balance is all delinquent outstanding real estate taxes.

Tax Certificate reports: see pages 5 and 6:

FORECLOSURES

We mailed Notice of Award Letter to high bidder and gave 20 days to pay remainder. We are working with Corp Counsel to transfer deed. We finished up receipting tax payments and are working on foreclosure report to send to Corp Counsel.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance January 1, 2023		\$	-
<u>Receipts:</u>			
Transfers from Money Market #2	\$	6,003,362.88	
Void and Stop Payments	\$	8,358.89	
Cancellation of Outstanding Orders	\$	-	
Total Monthly Receipts		\$	6,011,721.77
Total Balance & Receipts		\$	<u>6,011,721.77</u>
<u>Disbursements:</u>			
County Orders (542373-543132)	\$	(3,129,255.12)	
Wire Transfers (wt# 3666 - 3685)	\$	(2,852,711.51)	
ACH Transfers	\$	(29,657.70)	
Check 538927 that had a stop pay order	\$	(97.44)	
Total Monthly Disbursements		\$	(6,011,721.77)
MAIN CHECKBOOK Balance January 31, 2023		\$	<u>-</u>

BANK RECONCILIATION:PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	\$	669,496.35
Outstanding County Checks	\$	(669,496.35)

MAIN CHECKBOOK Balance January 31, 2023 **\$ -**

MONEY MARKET #1 CHECKBOOK

Balance January 1, 2023		\$	1,382,874.09
<u>Receipts:</u>			
Department Direct Deposit Receipts	\$	1,600,682.22	
Real Estate Tax Receipts, Electronic	\$	13,410.32	
Muni Tax Settlement Payments Electronic	\$	9,088,714.15	
Transfer from Summit MM	\$	1,529.16	
Interest Earnings	\$	503.56	
Total Monthly Receipts		\$	10,704,839.41
Total Balance & Receipts		\$	<u>12,087,713.50</u>
<u>Disbursements:</u>			
Transfers to Money Market #2	\$	(12,058,146.94)	
Point and Pay Refunds and Fees	\$	(63.00)	
NSF & Bank Adjustments	\$	(4,000.00)	
Total Monthly Disbursements		\$	(12,062,209.94)
MONEY MARKET #1 CHECKBOOK Balance January 31, 2023		\$	<u>25,503.56</u>

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

Balance as Per Statement	\$	25,503.56
Deposit in Transit	\$	2,079.95

MONEY MARKET #1 CHECKBOOK Balance January 31, 2023 (3.82%)APY **\$ 27,583.51**

Attachment: Treasurer February Report (Treasurer Report)

MONEY MARKET #2 CHECKBOOK

Balance January 1, 2023 5,381,433.68

Receipts:

Department Receipts	\$	1,914,109.96
Real Estate Tax Receipts	\$	47,575.90
Drainage District Receipts	\$	279.20
NSF Repayment and Fee	\$	690.00
RLF Payments	\$	3,963.45
Tax Settlement Receipts from Munis	\$	1,099,027.89
Payroll reimbursements inadvertently paid	\$	4,379.79
Transfers from PWSB - Parks Reservations	\$	3,494.34
Transfers from Money Market #1	\$	12,055,146.94
Transfers from CDBG LASATA	\$	10,800.00
Transfers from Register of Deeds	\$	189,339.19
Interest Earnings	\$	37,091.46

Total Monthly Receipts \$ 15,365,898.12

Total Balance & Receipts \$ 20,747,331.80

Disbursements:

Transfers to Main Checkbook	\$	(6,003,362.88)
Transfers to Payroll Checkbook	\$	(1,916,105.56)
Transfer to Petty Cash	\$	(2,348.79)
NSF Check	\$	(50.00)

Total Monthly Disbursements \$ (7,921,867.23)

MONEY MARKET #2 Balance January 31, 2023 \$ 12,825,464.57

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

Balance as Per Statement	\$	12,825,464.57
Deposit in Transit	\$	-

MONEY MARKET #2 CHECKBOOK Balance January 31, 2023 (4.17%)APY \$ 12,825,464.57

PAYROLL CHECKBOOK

Balance January 1, 2023 \$ -

Receipts:

Transfers from Money Market #2	\$	1,916,105.56
Returned Direct Deposit ACH/Reimburse	\$	-
Void and Stop Payments	\$	-
Total Monthly Receipts	\$	1,916,105.56

Total Balance & Receipts \$ 1,916,105.56

Disbursements:

Salary Orders(#441651-441661)	\$	(10,212.51)
Salary Direct Deposit (#340126-341318)	\$	(1,905,893.05)

Total Monthly Disbursements \$ (1,916,105.56)

PAYROLL Balance January 31, 2023 \$ -

BANK RECONCILIATION:**PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:**

Balance as Per Statement	\$	1,732.67
Outstanding Payroll Checks	\$	(1,732.67)

PAYROLL CHECKBOOK Balance January 31, 2023 \$ -

Attachment: Treasurer February Report (Treasurer Report)

	2023		2023 ANNUAL BUDGET
REVENUE			
Interest Investments/Marked to Market	72,806.73	\$	280,000 (January)
Curlers Building Maint	455.59		- (January)
Interest Go Bond 2019	23.10		- (January)
Interest Go Bond 2021	13,819.60		- (January)
Interest Health Care Trust	85.53		- (January)
Interest Veteran's Memorial Trust	70.79		50 (January)
Interest Transit Trust Fund	983.70		- (January)
Interest on Delinquent Taxes	7,687.73		190,000 (January)
Penalty on Delinquent Taxes	4,384.76		95,000 (January)
Sales Tax General Fund	819,961.34		9,106,921 (November)
Use Value Penalty Tax	-		30,000 (January)
	-		
INVESTMENTS	BALANCE		RATES
Summit Credit Union, Savings (General Fund)	649,985.00		3.82% (January) APY
Cornerstone Bank (General Fund)	866,381.61		4.05% (January) APY
DANA, Federal Securities (General Fund)	13,154,872.29		0.55% (January) APY
BMO Harris Bank, Money Market (General Fund)	652,737.18		3.72% (January) APY
LGIP, Savings (General Fund)	2,903,348.59		4.26% (January) APY
PWSB, Money Market (Curlers Association Building Maint)	132,118.45		4.02% (January) APY
PWSB Money Market (General Obligation Bond 2019)	6,675.71		4.02% (January) APY
PWSB Money Market (General Obligation Bond 2021)	3,993,788.19		4.02% (January) APY
PWSB, Money Market (Health Care Trust)	24,802.21		4.02% (January) APY
PWSB, Money Market (Veteran's Memorial Trust)	20,527.90		4.02% (January) APY
PWSB, Money Market (Register of Deeds)	179,813.13		4.02% (January) APY
PWSB, Money Market (Tax Collection)	13,417.70		4.02% (January) APY
PWSB, Money Market (Transit Trust Fund)	278,242.58		4.12% (January) APY
PWSB, Treasurer (Petty Cash)	5,000.00		
PWSB, Money Market (Parks and Reservations)	3,857.22		4.04% (January) APY
PWSB, CDBG Lasata	100.00		
PWSB, CDBG Shelter	100.00		
PWSB, ARPA	10,486,075.20		4.12% (January) APY
PWSB, Opioids Settlement	492,055.16		4.02% (January) APY

Respectfully submitted,
Sandra Tretow
County Treasurer

Attachment: Treasurer February Report (Treasurer Report)

2023 MONTHLY SPECIAL ASSESSMENTS COLLECTED (RED)

MONTH	CERT TOTAL	CERT RECEIPTS	MO END TOTAL
JANUARY	\$ 35,210.68	\$ 4,131.15	\$ 31,079.53
FEBRUARY	\$ 31,079.53		\$ 31,079.53
MARCH	\$ 31,079.53		\$ 31,079.53
APRIL	\$ 31,079.53		\$ 31,079.53
MAY	\$ 31,079.53		\$ 31,079.53
JUNE	\$ 31,079.53		\$ 31,079.53
JULY	\$ 31,079.53		\$ 31,079.53
AUGUST	\$ 31,079.53		\$ 31,079.53
TAX SALE	\$ 31,079.53		\$ 31,079.53
SEPTEMBER	\$ 31,079.53		\$ 31,079.53
OCTOBER	\$ 31,079.53		\$ 31,079.53
NOVEMBER	\$ 31,079.53		\$ 31,079.53
DECEMBER	\$ 31,079.53		\$ 31,079.53
TOTAL			\$ -

2023 MONTHLY REDEMPTION REPORT

TAXES

MONTH	CURR TOTAL	CURR RECEIPTS	NEW TOTAL
JANUARY	\$ 600,869.92	\$ 33,975.29	\$ 566,894.63
FEBRUARY	\$ 566,894.63		\$ 566,894.63
MARCH	\$ 566,894.63		\$ 566,894.63
APRIL	\$ 566,894.63		\$ 566,894.63
MAY	\$ 566,894.63		\$ 566,894.63
JUNE	\$ 566,894.63		\$ 566,894.63
JULY	\$ 566,894.63		\$ 566,894.63
AUGUST	\$ 566,894.63		\$ 566,894.63
TAX SALE	\$ 566,894.63		\$ 566,894.63
SEPTEMBER	\$ 566,894.63		\$ 566,894.63
OCTOBER	\$ 566,894.63		\$ 566,894.63
NOVEMBER	\$ 566,894.63		\$ 566,894.63
DECEMBER	\$ 566,894.63		\$ 566,894.63
TOTAL		\$ 33,975.29	

OZAUKEE COUNTY															
TAX CERTIFICATE BALANCES															
SALE YEAR	2019	%	#Parcels	2020	%	#Parcels	2021	%	#Parcels	2022	%	#Parcels	2023	%	#Parcels
CO LEVY	21,842,530			22,118,522			21,712,622			21,429,276			22,280,401		
JAN	677,037	3.10%	157	665,015	3.01%	160	652,981	3.01%	160	564,610	2.63%	154	566,895	2.54%	146
FEB	632,703	2.90%	*531	592,846	2.68%	*499	582,329	2.68%	588	544,510	2.54%	541		0.00%	
MAR	601,824	2.76%	*439	560,118	2.53%	*405	555,446	2.56%	461	512,296	2.39%	474		0.00%	
APR	538,294	2.46%	*373	542,472	2.45%	*414	504,160	2.32%	396	445,611	2.08%	348		0.00%	
MAY	497,644	2.28%	*338	492,878	2.23%	*388	493,747	2.27%	333	423,011	1.97%	310		0.00%	
JUN	456,199	2.09%	*327	450,119	2.04%	*333	437,245	2.01%	298	410,740	1.92%	279		0.00%	
JUL	448,987	2.06%	*286	442,269	2.00%	*289	400,444	1.84%	271	379,925	1.77%	249		0.00%	
AUG	415,658	1.90%	*332	411,445	1.86%	*356	382,486	1.76%	307	364,487	1.70%	301		0.00%	
TAX SALE	784,172	3.82%	317	803,850	3.63%	340	669,498	3.08%	291	621,043	2.90%	287		0.00%	
SEP	1,008,852	4.62%	265	1,039,007	4.70%	282	854,598	3.94%	244	780,481	3.64%	221		0.00%	
OCT	898,119	4.11%	219	901,856	4.08%	232	777,814	3.58%	208	685,065	3.20%	185		0.00%	
NOV	849,484	3.89%	203	839,099	3.79%	207	705,494	3.25%	188	628,481	2.93%	170		0.00%	
DEC	771,905	3.53%	182	768,603	3.47%	179	648,714	2.99%	151	600,870	2.80%	143		0.00%	

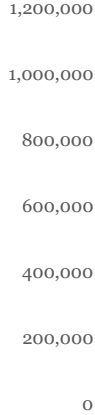
Dollars listed are from the tax certificate roll. Certificates are issued by law on September 1 for delinquent current year taxes and are added to the prior year delinquent taxes due.

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



Attachment: Treasurer February Report (Treasurer Report)



SALES TAX INCOME

7.e.a

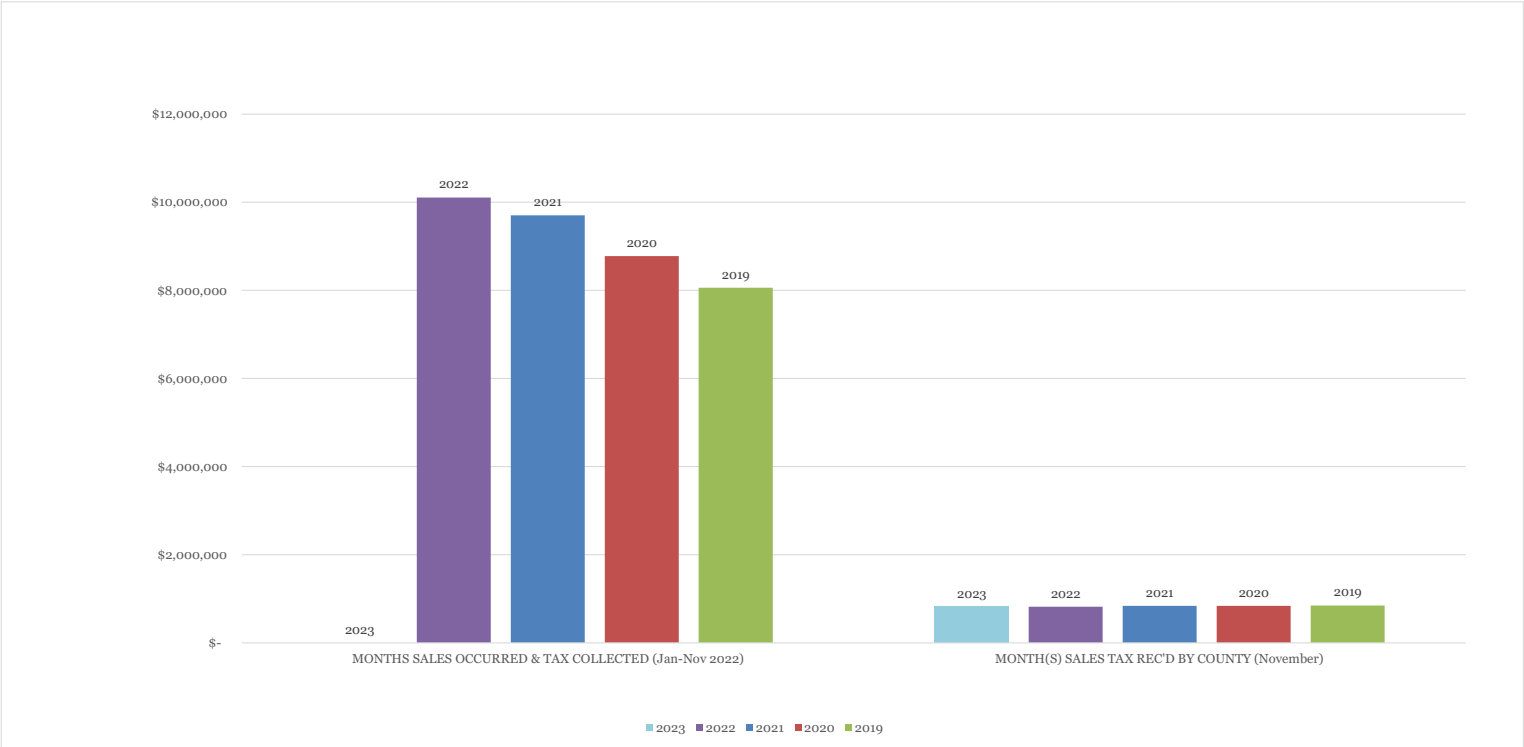
MONTH COUNTY RECEIVES SALES TAX MONEY	MONTH SALES OCCURRED AND SALES TAX COLLECTED		2023	2022	2021	2020	2019
January	November	\$	819,961	\$ 819,968	\$ 838,958	\$ 840,209	\$ 847,021
February	December			\$ 1,004,389	\$ 837,361	\$ 811,096	\$ 835,788
March	January			\$ 753,101	\$ 709,655	\$ 640,248	\$ 566,612
April	February			\$ 791,175	\$ 794,643	\$ 676,988	\$ 519,868
May	March			\$ 752,730	\$ 749,818	\$ 624,557	\$ 796,918
June	April			\$ 1,032,797	\$ 942,045	\$ 646,382	\$ 685,858
July	May			\$ 948,041	\$ 988,440	\$ 836,826	\$ 767,577
August	June			\$ 982,372	\$ 807,042	\$ 816,972	\$ 927,214
September	July			\$ 1,015,951	\$ 1,074,803	\$ 817,956	\$ 623,068
October	August			\$ 953,798	\$ 852,524	\$ 1,208,946	\$ 902,946
November	September			\$ 1,038,162	\$ 944,816	\$ 730,504	\$ 815,601
December	October			\$ 1,016,809	\$ 1,000,698	\$ 936,555	\$ 606,837
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Nov 2022)				\$ 10,104,904	\$ 9,703,442	\$ 8,776,143	\$ 8,059,520
MONTH(S) SALES TAX REC'D BY COUNTY (November)		\$	819,961	\$ 819,968	\$ 838,958	\$ 840,209	\$ 847,021
BUDGET		\$	11,216,085	\$ 10,100,721	\$ 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%

Attachment: Treasurer February Report (Treasurer Report)

SALES TAX INCOME

	2023	2022	2021	2020	2019	
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Nov 2022)	\$ -	\$ 10,104,904	\$ 9,703,442	\$ 8,776,143	\$ 8,059,520	<-----
MONTH(S) SALES TAX REC'D BY COUNTY (November)	\$ 819,961	\$ 819,968	\$ 838,958	\$ 840,209	\$ 847,021	<-----



REVOLVING LOAN FUND UPDATE

RLF CASH BALANCE 2023

Cash Balance
\$0.00

<u>RLF LOANS</u>	<u>Loan Begin Date</u>	<u>Loan End Date*</u>	<u>Principal Due</u>	<u>Monthly Payment</u>	<u>Paid Through</u>	<u>Most Recent Payment Date**</u>
107 W Buntrock LLC	July 1, 2014	June 2024	\$18,711.13	\$904.54	September 2022	12/12/2022
Cheel LLC	February 1, 2018	December 2024	\$17,137.52	\$647.01	September 2022	01/23/2023
Oldenburg Metal Properties	April 1, 2014	March 2024	\$12,053.29	\$678.41	September 2022	02/01/2023
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	\$62,199.11	\$975.10	September 2022	02/01/2023
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	\$28,049.10	\$757.79	April 2022	01/12/2023

**Payment dates updated to most current payment date as of 01/31/2023

Ozaukee County Committee Report
General Fund Treasurer
For the One Month Ending Tuesday, January 31, 2023
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Prior YTD Actual	Current Month Actual	2023 YTD Actual	2023 Amended Budget	Budget Balance	% Budget YTD
Revenues						
Taxes	\$27,773	\$13,804	\$13,804	\$321,850	\$308,046	4.29%
Public Charges for Services	\$30	\$150	\$150	\$4,000	\$3,850	3.75%
Other Revenue	\$528	-	-	\$23,500	\$23,500	0.00%
Total Revenues	\$28,331	\$13,954	\$13,954	\$349,350	\$335,396	3.99%
Expenditures						
Salaries	\$8,072	\$8,464	\$8,464	\$239,213	\$230,749	3.54%
Fringe Benefits	\$10,644	\$9,898	\$9,898	\$96,246	\$86,348	10.28%
Travel/Training	-	-	-	\$4,950	\$4,950	0.00%
Supplies	\$32,773	\$617	\$617	\$39,250	\$38,633	1.57%
Purchased Services	\$77	\$134	\$134	\$13,100	\$12,966	1.02%
Interdepartment Charges	\$2,666	-	-	\$34,206	\$34,206	0.00%
Other Expenses	\$19	\$224	\$224	\$8,180	\$7,956	2.74%
Total Operating Expenditures	\$54,251	\$19,337	\$19,337	\$435,145	\$415,808	4.44%
Capital Outlay						
Total Expenditures	\$54,251	\$19,337	\$19,337	\$435,145	\$415,808	4.44%
Net Increase (Decrease)	(\$25,920)	(\$5,383)	(\$5,383)	(\$85,795)	(\$80,412)	6.27%
<i>Equity:</i>						
Due To / Due From	(\$11,387,332)	\$9,086,737	\$9,086,737	-	(\$9,086,737)	0.00%

Attachment: Treasurer February Report (Treasurer Report)