AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, AUGUST 24, 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**
2. **PROPER NOTICE**
3. **PUBLIC COMMENTS/CORRESPONDENCE/COMMUNICATIONS**
4. **APPROVAL OF MINUTES**
   a. July 27, 2023 Minutes
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corp. Counsel August 2023 Finance Report
6. **DISCUSSION ITEMS**
   a. Review of 2022 Audit Presentation - KerberRose
7. **ACTION ITEMS**
   a. Resolution: Increase of Revenue 2023 - Planning & Parks
   b. Wire Transfers #3814 - #3842 and July Schedule of Vouchers
8. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. Treasurer
9. **NEXT MEETING DATE**
   September 28, 2023
10. **ADJOURNMENT**

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 24, 2023**
DEPARTMENT: **County Clerk**
DIRECTOR: **Karen Niemuth**
PREPARER: **Tyler Quaas**

Agenda Summary July 27, 2023 Minutes

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_07272023-3273>

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 24, 2023**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corp. Counsel August 2023 Finance Report

ATTACHMENTS:

- CORP.COUNSEL.August.2023 (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Seven Months Ending Monday, July 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	-	($42,207)	$506,150	$548,357	-8.34%
Public Charges for Services	($100)	$620	$6,350	$5,730	9.76%
Total Revenues	**($100)**	**($41,587)**	**$512,500**	**$554,087**	**-8.11%**
Expenditures					
Salaries	$45,286	$315,668	$562,828	$247,160	56.09%
Fringe Benefits	$18,275	$139,720	$231,837	$92,117	60.27%
Travel/Training	$318	$655	$3,260	$2,605	20.09%
Supplies	$485	$3,647	$10,950	$7,303	33.31%
Purchased Services	$318	$4,963	$22,371	$17,408	22.18%
Interdepartment Charges	$15,067	$64,146	$110,330	$46,184	58.14%
Other Expenses	$130	$180	$3,150	$2,970	5.71%
Total Operating Expenditures	**$79,879**	**$528,979**	**$944,726**	**$415,747**	**55.99%**
Capital Outlay					
Total Expenditures	**$79,879**	**$528,979**	**$944,726**	**$415,747**	**55.99%**
Net Increase (Decrease)	**($79,979)**	**($570,566)**	**($432,226)**	**$138,340**	**132.01%**

Equity:

RESOLUTION NO. (ID # 9541)

INCREASE OF REVENUE 2023 - PLANNING & PARKS

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

Department / Program

	Account Number	Account Name	AMOUNT	AMOUNT
Planning & Parks				
Expense	222-1-01-51101-000	Regular Salaries and Wages	$64,500	
Expense	222-1-01-52002-000	Travel/Mileage	500	
Expense	222-1-01-53601-000	Other Material Supplies	10,000	
Revenue	222-1-01-42310-000	State Aid - WDNR OGW - LS Habitat		$75,000
Expense	222-1-01-54104-000	Engineering Services	$2,500	
Expense	222-1-01-55103-000	Highway - Grounds Maintenance & Construction	2,500	
Revenue	222-1-01-49501-000	GLSF Donation - Sucker Creek Fish Passage		$5,000

Dated at Port Washington, Wisconsin, this 6th day of September 2023.

SUMMARY: Wisconsin Department of Natural Resources (WDNR) Office of Great Waters (OGW) grant program - $75,000; Great Lakes Sport Fisherman - Ozaukee Chapter (GLSF) cash donation - $5,000

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**August 24, 2023**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Karen Niemuth**
PREPARER:	**Tyler Quaas**

Agenda Summary Increase of Revenue 2023 - Planning & Parks

ATTACHMENTS:

- Planning & Parks (PDF)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 3, 2023**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a Wisconsin Department of Natural Resources Office of Great Waters Grant for a Lake Sturgeon Habitat Assessment and Management Plan for the Milwaukee River

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a grant from the Wisconsin Department of Natural Resources (WDNR) Office of Great Waters (OGW) grant program. Specifically, the Department will continue to coordinate and complete a lake sturgeon habitat assessment and management plan for the Milwaukee River. The Department has received and accepted previous WDNR and Fund For Lake Michigan (FFLM) grants to conduct a review on efforts, research and findings related to the status of lake sturgeon habitat in the Milwaukee River, conduct side scan sonar assessments for the Ozaukee County portion of the Milwaukee River from County Line Road to the Bridge Street Dam and instream habitat on Cedar Creek from its confluence with the Milwaukee River to the Nail Factory Dam, complete targeted field habitat assessments for verification at multiple locations, and provide recommendations for future assessments, analysis and potential restoration projects for a management plan. The WDNR OGW grant will support completion and refinement of these tasks and collection of additional physical habitat measurements (e.g., water velocities, substrate classifications, and topographic surveys) in areas that appear to have suitable water velocity and depths needed for sturgeon spawning per the initial mapping results. This project will occur in conjunction with ongoing WDNR and UW-Milwaukee School of Freshwater Sciences efforts to complete side scan sonar assessments and additional physical habitat measurements on the Milwaukee River in Milwaukee County and in the Lake Michigan Basin.

ANALYSIS: The WDNR OGW grant award is $75,000. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of the WDNR OGW grant application at its July 7, 2022 meeting (Ayes: Holyoke, Jobs, Ross, Matera, Schoessow). No formal match is required. There have been no changes to the project scope or budget since grant submittal.

FISCAL IMPACT:

Balance Current Year: NONE (Additional Program Revenue of $20,000)

Next Year's Estimated Cost: NONE (Additional Program Revenue of $55,000)

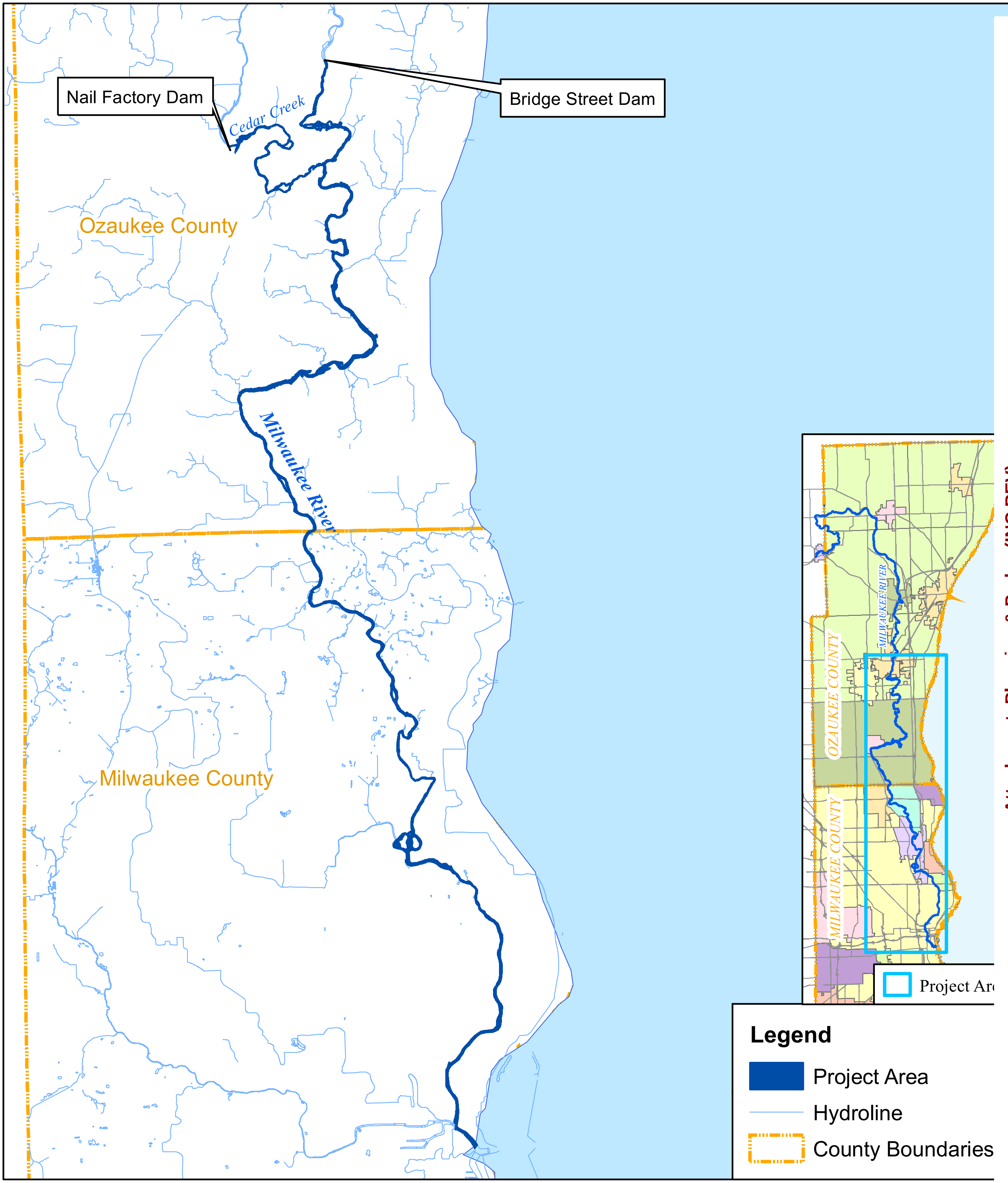
FUNDING SOURCE:

County Levy: Non-County Levy: X Indicate source: WDNR OGW grant.

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Wisconsin Department of Natural Resources Office of Great Waters grant for a Lake Sturgeon Habitat Assessment and Management Plan for the Milwaukee River.

NATURAL RESOURCES COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 8/24/2023 8:00 AM**
MOVER:	B. Jobs, Vice-Chairperson
SECONDER:	T. Matera, Supervisor District 7
AYES:	R. Holyoke, B. Jobs, T. Matera, K. Schoessow
EXCUSED:	B. Ross

Lake Sturgeon Habitat Assessment Project Area



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Map Produced By: Ozaukee Coun
Planning and Parks Department
5/29/2020

Attachment: Planning & Parks (INC REV)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 3, 2023**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a Great Lakes Sportfisherman Donation for Fish Passage and Habitat Restoration on Sucker Creek

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) has received a cash donation from the Great Lakes Sport Fisherman - Ozaukee Chapter (GLSF) to support fish passage and aquatic habitat restoration activities on Sucker Creek in the Town of Port Washington. The Department has provided multiple education and outreach presentations to GLSF on activities to improve fish passage and aquatic habitat restoration in Ozaukee County and tributaries to Lake Michigan and most recently in early 2023. This donation will support construction and restoration activities at a fish passage remediation project on Sucker Creek in the Town of Port Washington. Remediation activities will include in-stream grade controls and bank and in-stream structure restoration completed by the Department and Ozaukee County Highway Department.

ANALYSIS: The total GLSF donation amount is $5,000, and secured Wisconsin Department of Natural Resources (WDNR) Office of Great Waters (OGW) grant will support remaining project activities for a total project cost of approximately $33,000.

FISCAL IMPACT: Balance Current Year: NONE (Additional Revenue $5,000)

Next Year's Estimated Cost: NONE

FUNDING SOURCE: County Levy: Non-County Levy: X

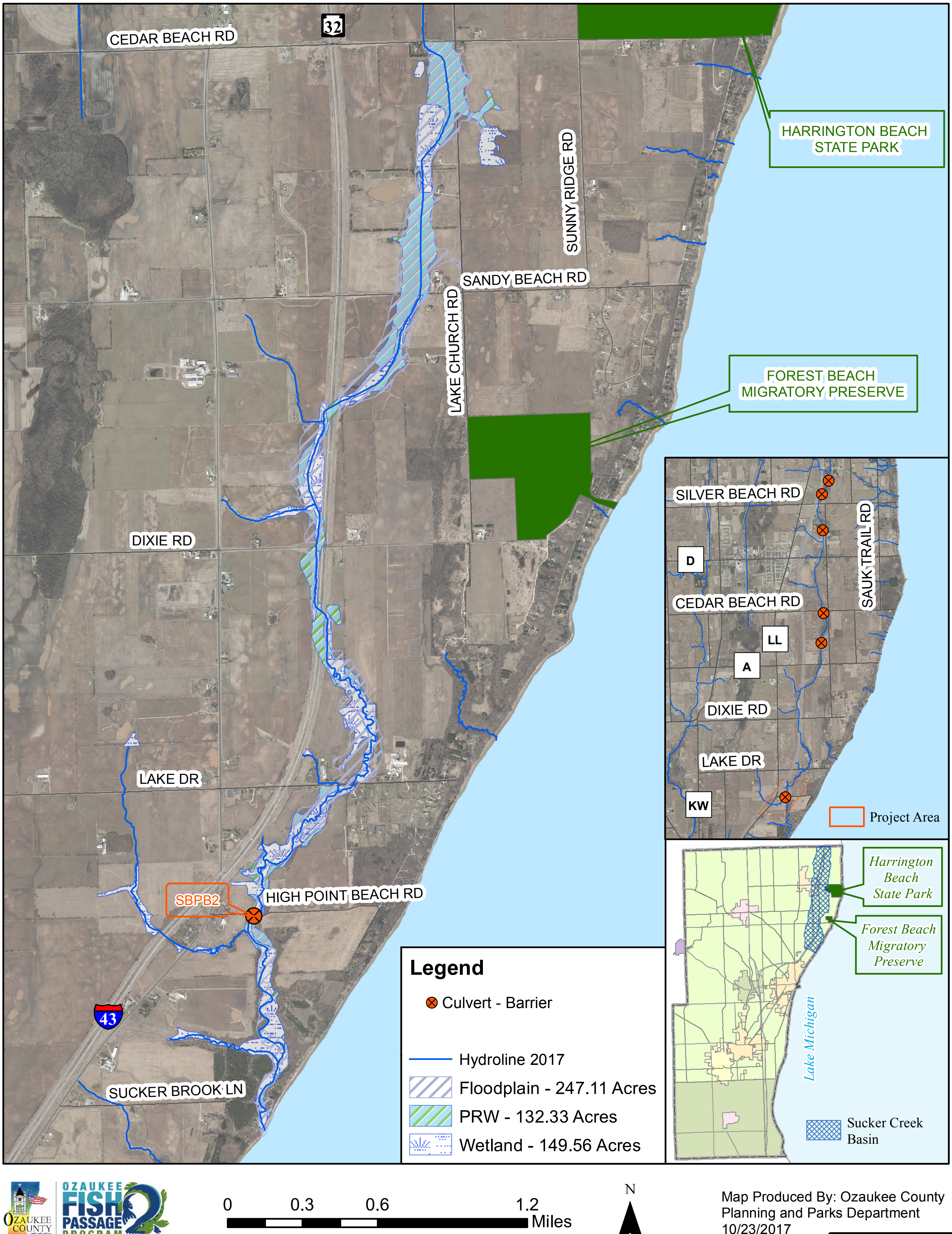
Indicate source: GLSF Donation and WDNR OGW grant.

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Great Lakes Sport Fisherman - Ozaukee Chapter donation for fish passage and habitat restoration activities on Sucker Creek.

NATURAL RESOURCES COMMITTEE

RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 8/24/2023 8:00 AM**
MOVER:	T. Matera, Supervisor District 7
SECONDER:	K. Schoessow, Supervisor District 23
AYES:	R. Holyoke, B. Jobs, T. Matera, K. Schoessow
EXCUSED:	B. Ross

Sucker Brook Creek - Stream Impediments



Map Produced By: Ozaukee County Planning and Parks Department
10/23/2017

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**August 24, 2023**
DEPARTMENT:	**Finance**
DIRECTOR:	**Jay McMahon**
PREPARER:	**Jay McMahon**

Agenda Summary Wire Transfers #3814 - #3842 and July Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers (PDF)

FINANCE COMMITTEE

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

SCHEDULE OF VOUCHERS

For Checks Paid	7/1/2023	To	7/31/2023	Total Amount:	$4,784,381.05

WIRE TRANSFERS

NUMBER RANGE	WT #3814	To	WT #3842	Total Amount:	$40,076,357.95
				Total Claims and/or Wire Transfers:	$44,860,739.00

Approved this 24th day of August 2023

Paul Melotik
Finance Committee - Chairperson

8/17/202311:01 AMFinance Committee Approval Form and WT AugList.xls

OZAUKEE COUNTY

Finance Committee
August 24, 2023

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #3814	7/19/2023	$26,024.13	Great West Trust Co	Deferred Compensation/kpm
WT #3815	7/19/2023	$5,654.50	North Shore Bank	Deferred Compensation/kpm
WT #3816	7/21/2023	$187.50	WI DOR	Wage Attachment/kpm
WT #3817	7/24/2023	$337,831.57	IRS	Federal Payroll Tax/kpm
WT #3818	8/15/2023	$55,585.44	WI DOR	State Payroll Tax/kpm
WT #3819	7/24/2023	$433,874.19	US Bank	Credit Card Payment/kpm
WT #3820	7/24/2023	$342.46	IRS	Federal Payroll Tax/st
WT #3821	7/21/2023	$50.00	North Shore Bank	North Shore/Def comp/st
WT #3822	8/2/2023	$2,362.73	Metlife	August 2023 Vision/kpm
WT #3823	8/2/2023	$5,592.30	Metlife	Voluntary Insurances/kpm
WT #3824	8/2/2023	$20,661.46	Metlife	August 2023 Dental/kpm
WT #3825	8/4/2023	$10,145.92	Metlife	Life&LTD
WT #3826	8/2/2023	$5,804.50	North Shore Bank	North Shore/Def comp/st
WT #3827	8/2/2023	$26,004.36	Great West Trust Co	Deferred Comensation/kpm
WT #3828	8/3/2023	$12,967.73	Elan Financial Services	Credit Card Payment/kpm
WT #3829	8/4/2023	$187.50	WI DOR	Wage Attachment/kpm
WT #3830	8/7/2023	$332,886.06	IRS	Federal Payroll Tax/kpm
WT #3831	8/31/2023	$55,284.73	WI DOR	State Payroll Tax/kpm
WT #3832	8/9/2023	$11,204.96	Aegis Corporation	Worker's Comp July 2023/kpm
WT #3833	8/15/2023	$184,902.48	WI DOR	RE Transfer Fee July 2023/kpm
WT #3834	8/31/2023	$394,482.42	WRS	July WRS Contributions/kpm
WT #3835	8/21/2023	$53,423.14	WI DOR	Sales Tax July 2023/kpm
WT #3836	8/15/2023	$14,428.85	Elan Financial Services	Credit Card Payment/kpm
WT #3837	8/21/2023	$37,674,462.60	DOR	RE Transfer Fees Aug 2023/kpm
WT #3838	8/16/2023	$25,824.65	Great West Trust Co	Deferred Comensation/kpm
WT #3839	8/16/2023	$5,729.50	North Shore/Def comp/st	North Shore/Def comp/st
WT #3840	8/21/2023	$326,612.19	IRS/Federal PR Tax/st	IRS/Federal PR Tax/st
WT #3841	8/18/2023	$187.50	DOR/Wage attach/st	DOR/Wage attach/st
WT #3842	9/15/2023	$53,652.58	DOR/State pr tax/st	DOR/State pr tax/st
		$40,076,357.95		

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 24, 2023**
DEPARTMENT: **County Clerk**
DIRECTOR: **Karen Niemuth**
PREPARER: **Tyler Quaas**

Agenda Summary County Clerk

ATTACHMENTS:

- County Clerk Financials (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund County Clerk

For the Seven Months Ending Monday, July 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	-	$48,239	$43,100	($5,139)	111.92%
Interdepartmental Charges	$6,369	$46,958	$83,000	$36,042	56.58%
Licenses & Permits	$1,785	$11,260	$18,650	$7,390	60.38%
Other Revenue	$2,708	$17,750	$18,000	$250	98.61%
Total Revenues	**$10,862**	**$124,207**	**$162,795**	**$38,588**	**76.30%**
Expenditures					
Salaries	$35,395	$236,467	$399,983	$163,516	59.12%
Fringe Benefits	$9,386	$82,954	$142,270	$59,316	58.31%
Travel/Training	$2,526	$2,141	$27,750	$25,609	7.72%
Supplies	$7,897	$126,505	$207,200	$80,695	61.05%
Purchased Services	$2,744	$21,184	$48,225	$27,041	43.93%
Interdepartment Charges	$2,870	$18,996	$34,473	$15,477	55.10%
Other Expenses	-	$967	$2,139	$1,172	45.21%
Total Operating Expenditures	**$60,818**	**$489,214**	**$862,040**	**$372,826**	**56.75%**
Capital Outlay					
Total Expenditures	**$60,818**	**$489,214**	**$862,040**	**$372,826**	**56.75%**
Net Increase (Decrease)	**($49,956)**	**($365,007)**	**($699,245)**	**($334,238)**	**52.20%**

Equity:

Attachment: County Clerk Financials (County Clerk)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 24, 2023**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Finance

ATTACHMENTS:

- August Directors Report (PDF)
- August Financial Reports (PDF)

FINANCE COMMITTEE

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
AUGUST 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).

County Finances:
Little has changed for revenues since the July meeting. Interest income however is doing well this year due to the increased rate received at PWSB and the State Investment Pool. The Dana investments are starting to come back to the value we paid for them which is an increase as they were written down to current value as required by accounting standards.

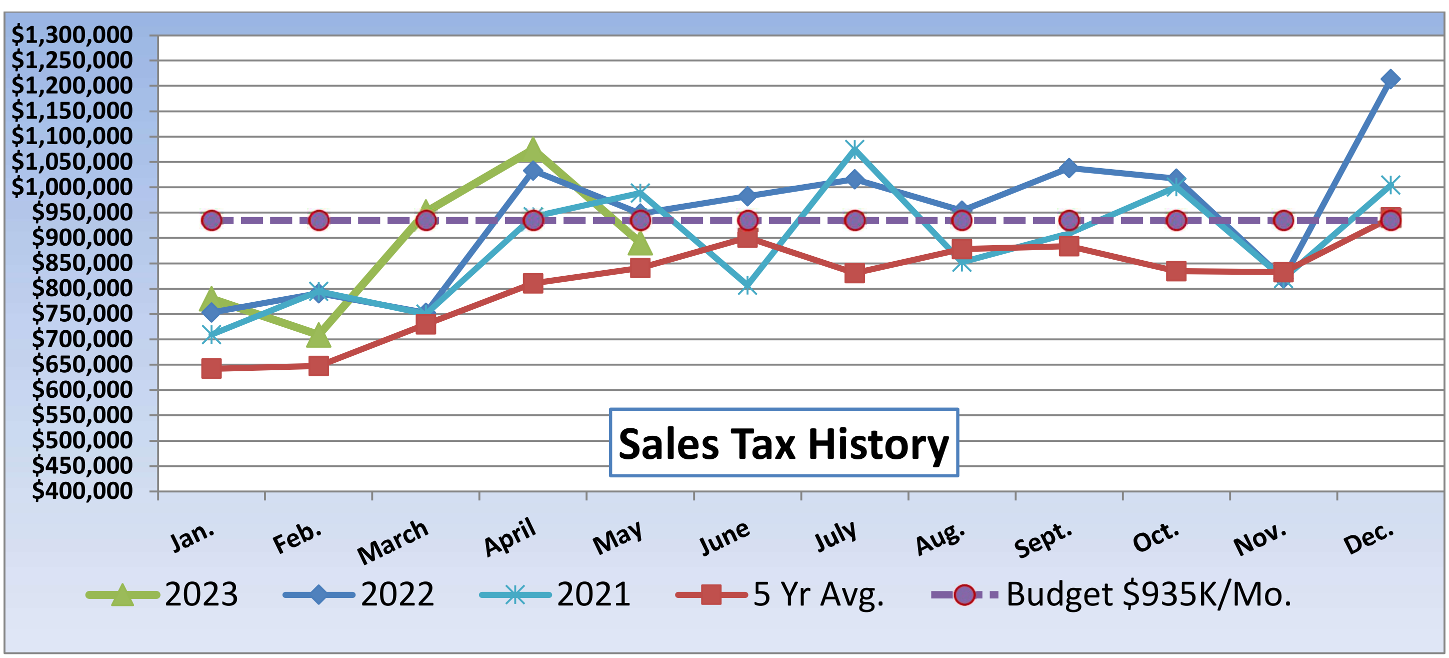
Total General Fund expenditures are tracking on budget.

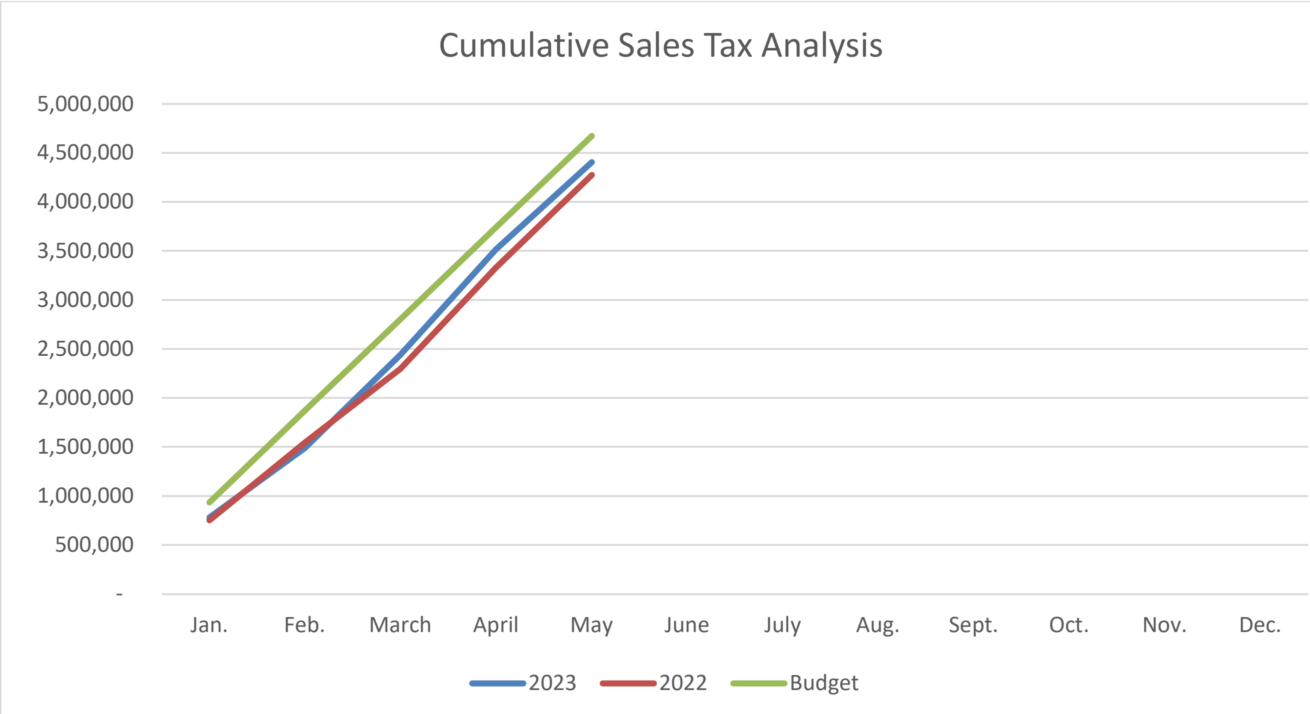
Finance Department:
The County's Accounts Payable Coordinator will be retiring in January 2024. We plan to begin the process of hiring her replacement in October or November so the new person can have some one-on-one training before taking over.

Purchased services in the Finance Department are over budget due to the need to bring back our previous payroll manager to assist with training our new payroll manager and to help run payroll till the new person is up to speed.

2022 Audit:
Dave Minch from KerberRose will be in attendance to present the results of the 2022 audit. The audit will also be presented to the County Board on September 6th.

Sales Tax Collections:
No change from last month's committee report as the June sales tax amount was not available at the time this report was prepared.





Month	2023	2022	2021	2020	2019	2018
Jan.	$ 780,367	$ 753,101	$ 709,655	$ 640,248	$ 566,612	$ 541,933
Feb.	708,888	791,175	794,643	676,988	519,868	456,218
March	951,640	752,730	749,818	624,557	796,918	724,709
April	1,075,074	1,032,797	942,045	646,382	685,858	744,247
May	890,736	948,041	988,440	836,826	767,577	662,777
June		982,372	807,042	816,972	927,214	970,616
July		1,015,951	1,074,803	817,956	623,068	622,120
Aug.		953,798	852,524	912,479	902,946	767,925
Sept.		1,038,162	909,058	730,504	815,601	925,225
Oct.		1,016,809	1,000,698	936,555	606,837	612,342
Nov.		819,961	819,968	835,958	840,209	847,021
Dec.		1,213,586	1,004,389	837,361	811,096	835,788
Totals	$ 4,406,705	$ 11,318,483	$ 10,653,083	$ 9,312,786	$ 8,863,804	$ 8,710,921

Attachment: August Directors Report (Finance)

Ozaukee County Committee Report

Summary of All Units

For the Seven Months Ending Monday, July 31, 2023

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2023 YTD Actual	2023 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$2,664,701	$18,082,372	$33,818,336	$15,735,964	53.47%
Intergovernmental Revenues	$1,688,728	$6,390,035	$19,381,831	$12,991,796	32.97%
Public Charges for Services	$2,317,717	$12,549,773	$24,972,357	$12,422,584	50.25%
Intergovernmental Charges	$11,547	$4,159,225	$7,818,980	$3,659,755	53.19%
Interdepartmental Charges	$149,066	$1,651,673	$4,693,553	$3,041,880	35.19%
Fines/Forfeitures/Penalties	$14,013	$111,023	$226,300	$115,277	49.06%
Licenses & Permits	$81,301	$575,055	$871,790	$296,735	65.96%
Interest Revenue	$229,232	$1,244,437	$373,050	($871,387)	333.58%
Other Revenue	$76,715	$1,636,817	$3,697,878	$2,061,061	44.26%
Total Revenues	**$7,233,020**	**$46,400,410**	**$95,854,075**	**$49,453,665**	**48.41%**
Expenditures					
Salaries	$2,969,453	$20,177,524	$38,058,455	$17,880,931	53.02%
Fringe Benefits	$1,035,313	$7,869,717	$14,257,518	$6,387,801	55.20%
Travel/Training	$21,600	$169,368	$534,975	$365,607	31.66%
Supplies	$1,622,628	$4,693,943	$9,558,777	$4,864,834	49.11%
Purchased Services	$1,616,050	$9,522,841	$17,172,835	$7,649,994	55.45%
Interdepartment Charges	($544,222)	$2,367,590	$5,203,597	$2,836,007	45.50%
Depreciation	$242,005	$1,694,035	$2,874,741	$1,180,706	58.93%
Debt Service	-	$1,365,744	$1,645,388	$279,644	83.00%
Grants	$21,098	$1,215,584	$5,933,226	$4,717,642	20.49%
Other Expenses	$216,323	$3,072,776	$3,096,615	$23,839	99.23%
Total Operating Expenditures	**$7,200,248**	**$52,149,122**	**$98,336,127**	**$46,187,005**	**53.03%**
Capital Outlay					
Project Fund	$307,697	$2,046,432	$5,234,479	$3,188,047	39.10%
Equipment & Furniture	$264,775	$1,120,379	$2,052,436	$932,057	54.59%
Buildings & Land	$547,211	$1,685,265	$2,903,855	$1,218,590	58.04%
Contra	-	-	($550,000)	($550,000)	0.00%
Total Capital Outlay	**$1,119,683**	**$4,852,076**	**$9,640,770**	**$4,788,694**	**50.33%**
Total Expenditures	**$8,319,931**	**$57,001,198**	**$107,976,897**	**$50,975,699**	**52.79%**
Other Finance (Sources)	($65,292)	($457,047)	($2,211,307)	($1,754,260)	20.67%
Other Finance Uses	$65,292	$457,047	$1,056,140	$599,093	43.28%
Net Other Financing Sources/Uses	**-**	**-**	**($1,155,167)**	**($1,155,167)**	**0.00%**
Net Increase (Decrease)	**($1,086,911)**	**($10,600,788)**	**($10,967,655)**	**($366,867)**	**96.66%**
Equity:					
Retained Earnings	-	$1,233,978	-	($1,233,978)	0.00%
Governmental Fund Balance	-	($25,800,090)	($64,977)	$25,735,113	39706.50 %

Ozaukee County Committee Report

1-GENERAL FUND

For the Seven Months Ending Monday, July 31, 2023

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2023 YTD Actual	2023 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$1,830,626	$10,986,051	$22,551,637	$11,565,586	48.72%
Intergovernmental Revenues	$314,011	$360,543	$3,495,166	$3,134,623	10.32%
Public Charges for Services	$166,812	$1,252,142	$2,436,509	$1,184,367	51.39%
Intergovernmental Charges	$11,547	$116,966	$258,100	$141,134	45.32%
Interdepartmental Charges	$22,835	$161,921	$515,414	$353,493	31.42%
Fines/Forfeitures/Penalties	$14,013	$111,023	$220,000	$108,977	50.47%
Licenses & Permits	$15,254	$86,536	$126,650	$40,114	68.33%
Interest Revenue	$165,146	$814,435	$363,050	($451,385)	224.33%
Other Revenue	$17,171	$380,860	$656,131	$275,271	58.05%
Total Revenues	**$2,557,415**	**$14,270,477**	**$30,622,657**	**$16,352,180**	**46.60%**
Expenditures					
Salaries	$1,262,091	$8,562,688	$15,852,060	$7,289,372	54.02%
Fringe Benefits	$456,987	$3,566,094	$6,006,712	$2,440,618	59.37%
Travel/Training	$7,269	$57,268	$212,632	$155,364	26.93%
Supplies	$114,125	$805,432	$1,578,129	$772,697	51.04%
Purchased Services	$290,628	$2,115,434	$3,680,873	$1,565,439	57.47%
Interdepartment Charges	$74,300	$638,681	$1,158,635	$519,954	55.12%
Grants	$10,598	$1,063,390	$1,413,021	$349,631	75.26%
Other Expenses	($158,253)	$1,164,017	$937,908	($226,109)	124.11%
Total Operating Expenditures	**$2,057,745**	**$17,973,004**	**$30,839,970**	**$12,866,966**	**58.28%**
Capital Outlay					
Equipment & Furniture	$4,670	$174,294	$431,150	$256,856	40.43%
Total Capital Outlay	**$4,670**	**$174,294**	**$431,150**	**$256,856**	**40.43%**
Total Expenditures	**$2,062,415**	**$18,147,298**	**$31,271,120**	**$13,123,822**	**58.03%**
Other Finance (Sources)	-	-	($472,250)	($472,250)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($472,250)**	**($472,250)**	**0.00%**
Net Increase (Decrease)	**$495,000**	**($3,876,821)**	**($176,213)**	**$3,700,608**	**2200.08 %**
Equity:					
Governmental Fund Balance	-	($12,259,366)	-	$12,259,366	0.00%

Ozaukee County Committee Report

General Fund Finance Department

For the Seven Months Ending Monday, July 31, 2023

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2023 YTD Actual	2023 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	-	$65,261	$120,000	$54,739	54.38%
Total Revenues	**-**	**$65,261**	**$120,000**	**$54,739**	**54.38%**
Expenditures					
Salaries	$60,370	$420,554	$777,351	$356,797	54.10%
Fringe Benefits	$21,035	$167,156	$263,310	$96,154	63.48%
Travel/Training	$160	$2,750	$8,200	$5,450	33.54%
Supplies	$388	$6,450	$40,155	$33,705	16.06%
Purchased Services	$18,318	$53,245	$17,725	($35,520)	300.39%
Interdepartment Charges	$3,010	$21,630	$36,941	$15,311	58.55%
Other Expenses	$1,185	$1,249	$600	($649)	208.17%
Total Operating Expenditures	**$104,466**	**$673,034**	**$1,144,282**	**$471,248**	**58.82%**
Capital Outlay					
Total Expenditures	**$104,466**	**$673,034**	**$1,144,282**	**$471,248**	**58.82%**
Net Increase (Decrease)	**($104,466)**	**($607,773)**	**($1,024,282)**	**($416,509)**	**59.34%**

Equity:

Ozaukee County Committee Report

General Fund County Administrator

For the Seven Months Ending Monday, July 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	$9,372	$65,602	$137,223	$71,621	47.81%
Fringe Benefits	$3,879	$28,928	$43,590	$14,662	66.36%
Travel/Training	$418	$418	$1,425	$1,007	29.33%
Supplies	$23	$1,346	$2,275	$929	59.16%
Purchased Services	$55	$383	$900	$517	42.56%
Interdepartment Charges	$1,271	$9,229	$15,425	$6,196	59.83%
Other Expenses	-	$3,476	$500	($2,976)	695.20%
Total Operating Expenditures	**$15,018**	**$109,382**	**$201,338**	**$91,956**	**54.33%**
Capital Outlay					
Total Expenditures	**$15,018**	**$109,382**	**$201,338**	**$91,956**	**54.33%**
Net Increase (Decrease)	**($15,018)**	**($109,382)**	**($201,338)**	**($91,956)**	**54.33%**

Equity:

Attachment: August Financial Reports (Finance)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Seven Months Ending Monday, July 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	$18,593	$123,500	$225,094	$101,594	54.87%
Fringe Benefits	$4,899	$37,036	$62,867	$25,831	58.91%
Travel/Training	-	-	$5,000	$5,000	0.00%
Supplies	$575	$575	$4,675	$4,100	12.30%
Other Expenses	-	-	$1,500	$1,500	0.00%
Total Operating Expenditures	**$24,067**	**$161,111**	**$299,136**	**$138,025**	**53.86%**
Capital Outlay					
Total Expenditures	**$24,067**	**$161,111**	**$299,136**	**$138,025**	**53.86%**
Net Increase (Decrease)	**($24,067)**	**($161,111)**	**($299,136)**	**($138,025)**	**53.86%**

Equity:

Attachment: August Financial Reports (Finance)

Ozaukee County Committee Report

General Fund Non Departmental

For the Seven Months Ending Monday, July 31, 2023

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2023 YTD Actual	2023 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Interdepartmental Charges	-	-	$270,000	$270,000	0.00%
Interest Revenue	$111	$685	-	($685)	0.00%
Other Revenue	$202	$42,115	$138,886	$96,771	30.32%
Total Revenues	**$313**	**$42,800**	**$408,886**	**$366,086**	**10.47%**
Expenditures					
Salaries	-	$75	($35,000)	($35,075)	-0.21%
Fringe Benefits	-	$162,500	$173,000	$10,500	93.93%
Travel/Training	-	$788	$21,000	$20,212	3.75%
Supplies	-	$14,846	$15,338	$492	96.79%
Purchased Services	$4,469	$31,281	$53,625	$22,344	58.33%
Grants	-	$1,012,604	$1,139,204	$126,600	88.89%
Other Expenses	($260,359)	$877,850	$633,828	($244,022)	138.50%
Total Operating Expenditures	**($255,890)**	**$2,099,944**	**$2,000,995**	**($98,949)**	**104.94%**
Capital Outlay					
Total Expenditures	**($255,890)**	**$2,099,944**	**$2,000,995**	**($98,949)**	**104.94%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**$256,203**	**($2,057,144)**	**($1,577,109)**	**$480,035**	**130.44%**

Equity:

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Seven Months Ending Monday, July 31, 2023

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2023 YTD Actual	2023 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Interest Revenue	$44,033	$284,684	-	($284,684)	0.00%
Total Revenues	**$44,033**	**$284,684**	**-**	**($284,684)**	**0.00%**
Expenditures					
Grants	-	-	$3,920,000	$3,920,000	0.00%
Total Operating Expenditures	**-**	**-**	**$3,920,000**	**$3,920,000**	**0.00%**
Capital Outlay					
Project Fund	$307,147	$2,015,826	$5,120,479	$3,104,653	39.37%
Total Capital Outlay	**$307,147**	**$2,015,826**	**$5,120,479**	**$3,104,653**	**39.37%**
Total Expenditures	**$307,147**	**$2,015,826**	**$9,040,479**	**$7,024,653**	**22.30%**
Other Finance Uses	-	-	$111,631	$111,631	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**$111,631**	**$111,631**	**0.00%**
Net Increase (Decrease)	**($263,114)**	**($1,731,142)**	**($9,152,110)**	**($7,420,968)**	**18.92%**

Equity:

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 24, 2023**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

Employee Wellness Metrics

The HR Department uses the 5 risk factors of metabolic syndrome to measure the wellness of our group. Metabolic syndrome is a cluster of conditions that increase the risk of heart disease, stroke, and type 2 diabetes. It serves as a valuable indicator of an individual's overall health status and potential susceptibility to chronic diseases. The five risk factors associated with metabolic syndrome are:

1. HDL (High-Density Lipoprotein) Cholesterol: Low levels of HDL cholesterol are linked to an increased risk of heart disease. Monitoring HDL levels helps assess the efficiency of the body's lipid metabolism and its ability to remove "bad" cholesterol.

2. Triglycerides (TRG): Elevated levels of triglycerides are associated with a higher risk of cardiovascular disease. Monitoring TRG levels helps evaluate the body's capacity to metabolize fats and maintain healthy lipid levels.

3. Glucose (GLU) Levels: Elevated blood glucose levels are indicative of impaired glucose tolerance and can lead to type 2 diabetes. Monitoring glucose levels helps identify potential diabetes risk and glycemic control.

4. Blood Pressure (BP): High blood pressure is a significant risk factor for heart disease and stroke. Monitoring blood pressure levels helps assess cardiovascular health and the risk of hypertension-related complications.

5. Waist Circumference: Excess abdominal fat is linked to insulin resistance and a higher risk of metabolic disorders. Monitoring waist circumference aids in understanding the distribution of body fat and its potential impact on health.

Choosing to measure our group's health using these five risk factors for metabolic syndrome offers several benefits:

Comprehensive Health Assessment: These factors collectively provide a holistic view of an individual's health, considering various aspects of metabolism, cardiovascular function, and diabetes risk.

Early Detection: Monitoring these risk factors enables the early identification of potential health issues, allowing for timely interventions and lifestyle modifications to prevent the progression of metabolic syndrome.

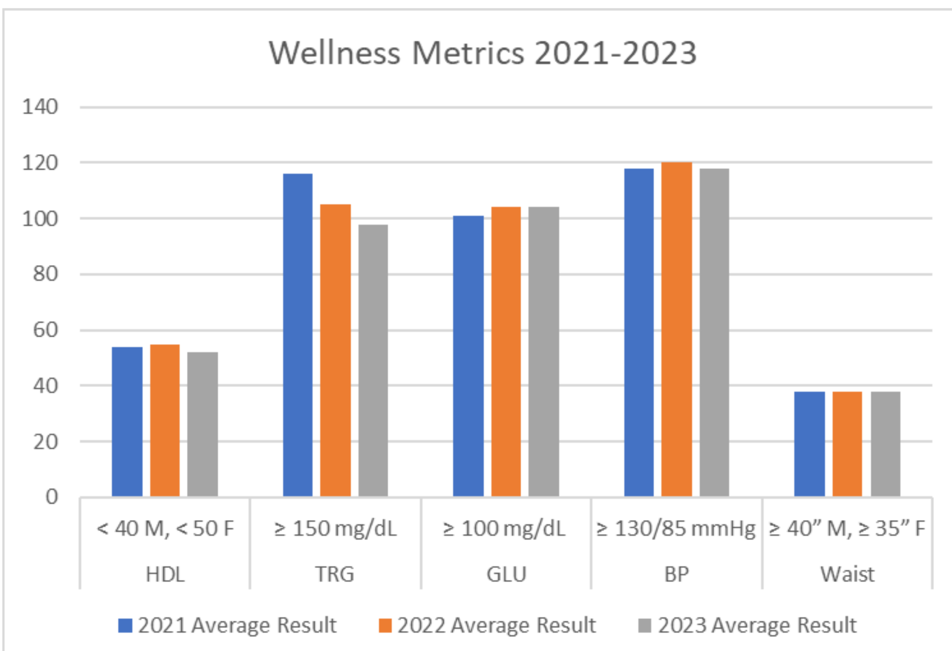
Preventive Focus: By assessing these risk factors, we can proactively address modifiable lifestyle factors such as diet, physical activity, and stress management to mitigate the risk of chronic diseases.

Individualized Care: Measuring these factors allows for personalized health recommendations, as interventions can be tailored to an individual's unique risk profile.

Population Health Monitoring: Tracking the distribution of risk factors within our group over time helps us understand trends and patterns in health, aiding in the design of targeted health initiatives.

Analysis of Risk Levels:

Measurement	Risk Level	2021 Average Result	2022 Average Result	2023 Average Result
HDL	< 40 M, < 50 F	54	55	52
TRG	≥ 150 mg/dL	116	105	98
GLU	≥ 100 mg/dL	101	104	104
BP	≥ 130/85 mmHg	118/77	120/78	118/76
Waist	≥ 40” M, ≥ 35” F	38	38	38



For HDL (High-Density Lipoprotein), the risk level is defined as < 40 for males and < 50 for females. The average HDL values are 54, 55, and 52 for 2021, 2022, and 2023, respectively. There is a decrease in HDL levels over the years.

For TRG (Triglycerides), the risk level is defined as ≥ 150 mg/dL. The average TRG values are

116, 105, and 98 for 2021, 2022, and 2023, respectively. There is a decreasing trend in average TRG levels.

For GLU (Glucose), the risk level is defined as ≥ 100 mg/dL. The average GLU values are 101, 104, and 104 for 2021, 2022, and 2023, respectively. GLU levels are holding steady.

For BP (Blood Pressure), the risk level is defined as ≥ 130/85 mmHg. The average BP values are 118/77, 120/78, and 118/76 for 2021, 2022, and 2023, respectively. BP values show relatively consistent trends.

For Waist, the risk level is defined as ≥ 40" for males and ≥ 35" for females. The average waist measurements are 38 inches for all three years. Waist measurements are consistent across the years.

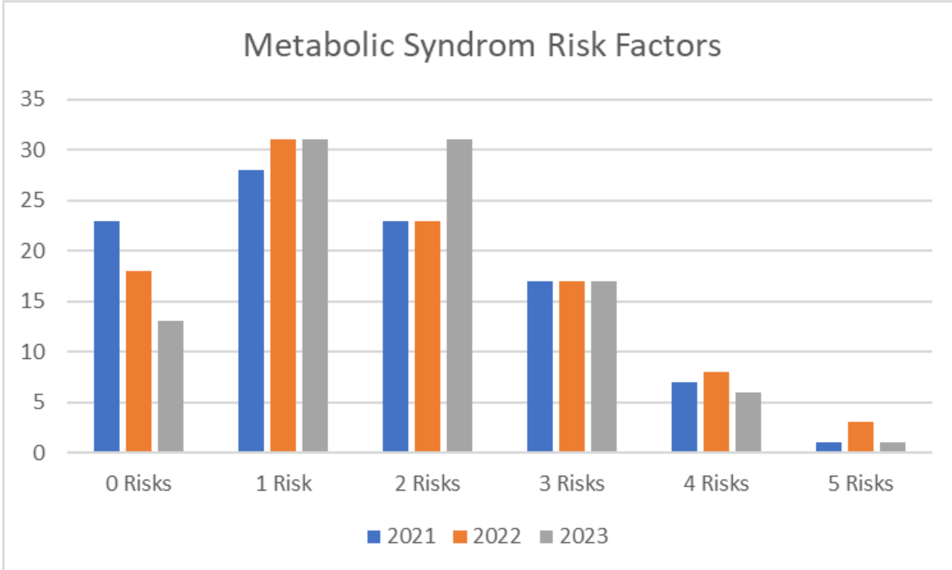
Distribution of Risk Levels:

The analysis suggests that for TRG and GLU measurements, the population is holding steady in terms of risk distribution.

For BP measurements, the population with 2 risks has increased, and the populations with 0, 4, and 5 risks are moving towards the moderate risk category, creating a bell curve distribution.

Trends in Risk Categories:

Screening Year	2021	2022	2023	Notes
0 Risks	23% (50)	18% (47)	13% (27)	Overall decrease in the healthiest individuals.
1 Risk	28% (59)	31% (82)	31% (64)	Population is holding steady.
2 Risks	23% (50)	23% (61)	31% (63)	Increase in moderate risk. The 0 risk, 4 risk, & 5 risk populations are moving to the middle/moderate risk, creating a bell curve.
3 Risks	17% (36)	17% (45)	17% (35)	Population is holding steady.
4 Risks	7% (16)	8% (20)	6% (13)	Decrease in the unhealthy population.
5 Risks	1% (3)	3% (7)	1% (2)	Further decrease in the unhealthiet population.



The population with 0 risks has shown a decrease in percentage over the years.

The population with 4 risks has shown a decrease, and the population with 5 risks has also decreased further.

The population with 2 risks has shown an increase over the years.

Overall, the data indicates that there have been changes in risk distribution for different health measurements over the three years, with some improvements in risk levels and shifts in population distribution across risk categories.

HR wellness initiatives for 2023:

As of today, there are 386 employees enrolled in the health insurance plan. Please see the breakdown below:

- Total active employees enrolled in the health insurance plan as of today: 385
- Employees completed 2023 Wellness Program to remain at the 12% monthly premium in 2024: 146
- Employees completed the 2023 Wellness Program and are currently at the 12% monthly premium but still need to complete the Wellness Program requirements by 12/31/23: 144
- Employee currently at 20% as of today: 95
    - Please note, this number also includes recent new hires.
    - WellRight will send the next report on August 28, 2023, and the employees who met the Wellness Program requirements in August will have their monthly premium reduced to 12%, starting with the September 1, 2023 pay period.

Wellness Offerings

- Freedom From Smoking Program
- Live Well Your Weigh Wellness Program
- Monthly Newsletters from Liz - Employees are sent monthly emails and all newsletters are placed on the website.
- Micro Videos (The micro video topics listed below were based upon Liz's suggestion from the results of the biometric screenings. They were offered to all employee and their spouses.)
    - Superpowered Smoothies
    - Variety of Vegetables
    - Power of Protein
- Teladoc Gift Card Raffle
- Mammography Coach onsite (March and October)
- Flu Shots (Onsite in November)
- EAP webinar and bi-weekly webinars
- Medicare Webinar (March and August)
- Social Security Webinar

Did you know that where you go for medical services can make a big difference in how much you pay and how long you wait to see a health care provider?

Teladoc: It is available 24/7, the approximate wait time is 17 minutes.

- Teladoc is covered at 100%
- US Board Certified Doctors are available by phone or via video and can prescribe prescriptions if needed.
- Teladoc can be used for everyday non-emergency healthcare issues, such as sore throat, pink eye, cold and flu symptoms, sinus infections to name a few.
- Teladoc also offers a Dermatology Service and Mental Health Services. Adults 18 and older can get care for anxiety, depression, grief, family issues and more.

Urgent Care: Urgent care centers are usually located in clinics or hospitals and are often open in the evenings and on weekends, the approximate wait time is between 20-30 minutes,

- There is $50.00 co-pay and 100% co-insurance.
- Urgent Care handles conditions that require immediate attention - those where delaying treatment could cause serious problems or discomfort.

- Some examples that would require urgent care are, sore throats, ear infections, sprains, Urinary Tract infections, Vomiting, High fever, etc..

Emergency Room: Visit the ER if you are badly hurt as they are equipped to handle life-threatening injuries, illnesses and other serious medical conditions. The approximate wait time is three to twelve hours for non-critical cases.

- There is a $250.00 co-pay and 100% co-insurance
- An emergency is a condition that may cause loss of life or permanent or sever disability if not treated immediately.
- You should go directly to the nearest emergency room if you experience any of the following such as: Chest Pain, Shortness of Breath, Uncontrollable bleeding, Confusion or loss of consciousness especially after a head injury.

As a reminder the Aurora Health Care and Group Health Trust Clinic is staffed with a Nurse Practitioner (NP) and provides a wide range of services focused on health and wellness including treatment for illnesses injuries, exams, labs, immunizations and other preventative services just to name a few.

The clinic offers extended daytime hours, same day appointments and no out-of-pocket costs to patients.

County Fair - August 5, 2023

Ozaukee County HR will man a booth from 3:30-7:30 pm to sell both wrist bands and Fair

Bucks.

2019 - 98 wristbands and 499 Fair Bucks

2021 - 23 wristbands and 526 Fair Bucks

2022 - 46 wristbands and 900 Fair Bucks

2023 - TBD wristbands and 1500 Fair Bucks

ATTACHMENTS:

- HR Financials (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund Department Human Resources

For the Seven Months Ending Monday, July 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	$24,200	$146,680	$262,871	$116,191	55.80%
Fringe Benefits	$7,663	$65,185	$95,624	$30,439	68.17%
Travel/Training	-	$165	$2,200	$2,035	7.50%
Supplies	$1,251	$9,281	$22,850	$13,569	40.62%
Purchased Services	$3,732	$45,629	$38,900	($6,729)	117.30%
Interdepartment Charges	$964	$7,397	$12,774	$5,377	57.91%
Other Expenses	$385	$4,206	$2,000	($2,206)	210.30%
Total Operating Expenditures	**$38,195**	**$278,543**	**$437,219**	**$158,676**	**63.71%**
Capital Outlay					
Total Expenditures	**$38,195**	**$278,543**	**$437,219**	**$158,676**	**63.71%**
Net Increase (Decrease)	**($38,195)**	**($278,543)**	**($437,219)**	**($158,676)**	**63.71%**

Equity:

Attachment: HR Financials (Human Resources)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 24, 2023**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- 2022-2023 IT Financials (2) (PDF)

FINANCE COMMITTEE

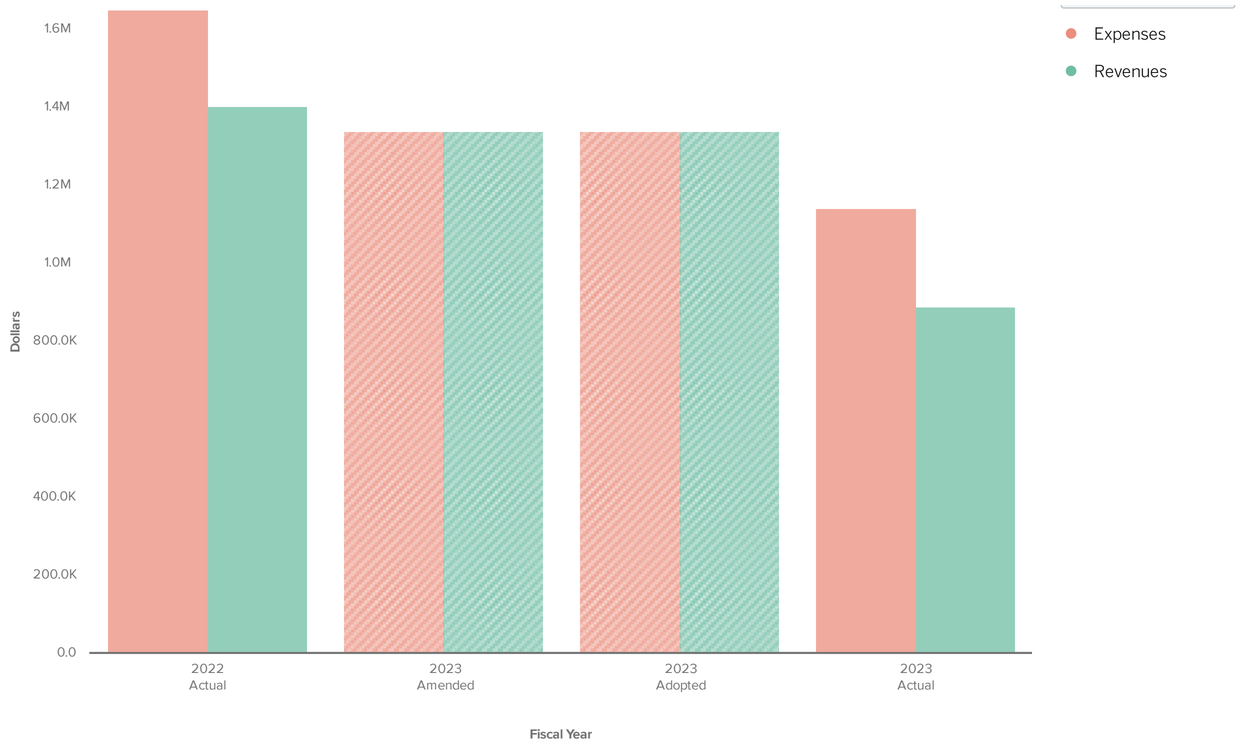
Radio Services and IT Financials

Finance Committee

IT Financials

Expand All	2022 Actual	2023 Amended	2023 Adopted	2023 Actual
Revenues	$ 1,400,809	$ 1,338,623	$ 1,338,623	$ 886,587
Expenses	1,646,805	1,338,621	1,338,621	1,141,686
Purchased Services	983,353	721,336	721,336	738,266
Purchased Services	983,353	721,336	721,336	738,266
Service Contracts	580,750	430,000	430,000	455,138
Telephone	251,224	175,336	175,336	155,481
Maintenance Contracts	92,596	70,000	70,000	48,566
Consulting Services	58,782	45,000	45,000	79,082
Equipment Repairs and Maintenance	0	1,000	1,000	0
Salaries & Fringe Benefits	684,394	588,936	588,936	399,375
Other	684,394	588,936	588,936	399,375
Regular Salaries & Wages	377,437	370,030	370,030	214,450
Health Insurance	109,583	106,668	106,668	68,701
Overtime	118,990	50,000	50,000	60,773
Retirement	32,437	28,562	28,562	18,706
Social Security Tax	24,863	25,799	25,799	17,096
Medicare Tax	6,803	6,090	6,090	3,998
Vacation Payout	0	0	0	14,765
Accrued Sick Leave Expense	8,831	0	0	0
Accrued Vacation Expense	3,871	0	0	0
Disability Insurance	979	1,166	1,166	549
Life Insurance	602	622	622	338
Supplies under $5,000	28,960	22,700	22,700	3,294
Travel/Mileage/Conference&Meetings	1,294	5,250	5,250	746
Interdepartmental Charges	71	200	200	4
Other Expenses	-51,267	200	200	0
Revenues Less Expenses	$ -245,997	$ 2	$ 2	$ -255,099

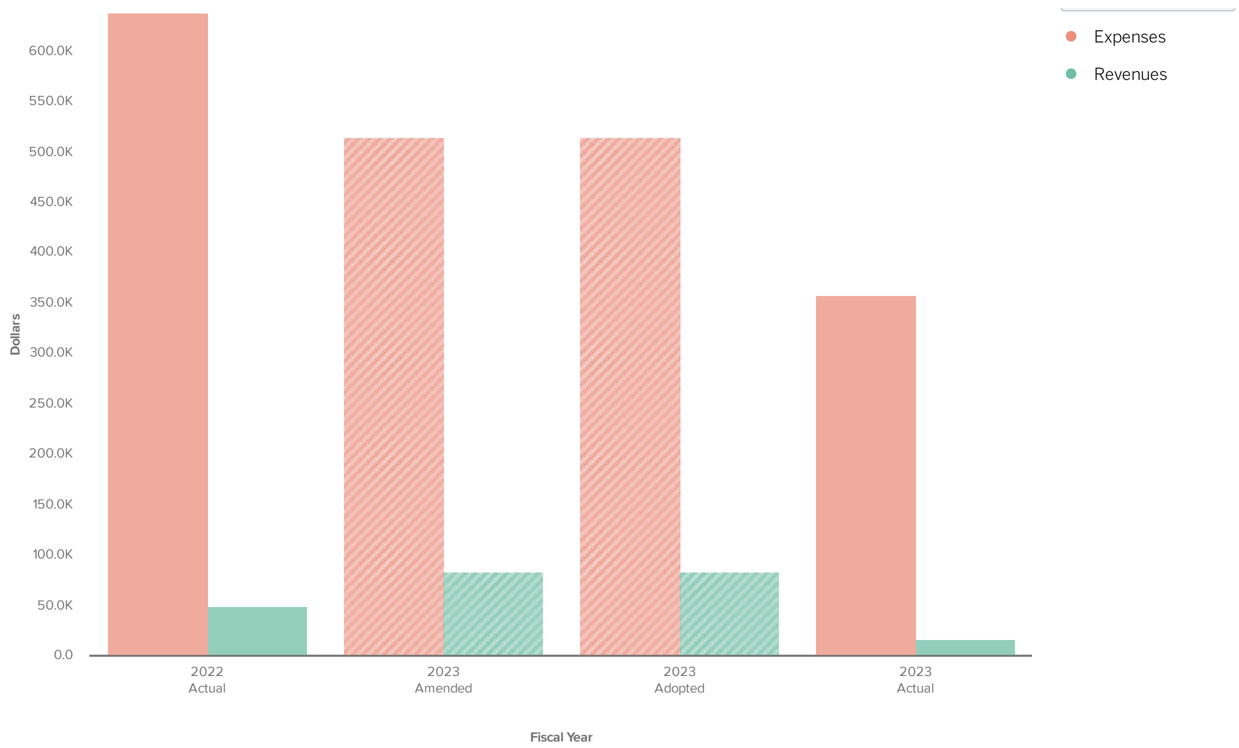
IT Financials



Radio Services Financials

Collapse All	2022 Actual	2023 Amended	2023 Adopted	2023 Actual
▿ Revenues	$ 49,477	$ 83,370	$ 83,370	$ 16,178
▾ Other (Donations/One-time/Misc)	49,477	83,370	83,370	16,178
Hunting Permits	49,440	83,370	83,370	16,178
Discounts Taken	37	0	0	0
▾ Expenses	637,803	514,936	514,936	358,039
▸ Purchased Services	378,593	321,210	321,210	274,133
▸ Salaries & Fringe Benefits	118,288	132,527	132,527	73,094
▸ Supplies under $5,000	92,875	45,100	45,100	1,442
▸ Interdepartmental Charges	10,217	12,818	12,818	8,588
▸ Equipment & Software	37,048	0	0	0
▸ Travel/Mileage/Conference&Meetings	0	2,500	2,500	0
▸ Other Expenses	782	782	782	782
Revenues Less Expenses	$ -588,326	$ -431,566	$ -431,566	$ -341,861

Radio Services Financials



OpenGov

Add links

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 24, 2023**
DEPARTMENT: **Treasurer**
DIRECTOR: **Sandi Tretow**
PREPARER: **Sandi Tretow**

Agenda Summary Treasurer

ATTACHMENTS:

- Treasurer Report August 2023 (PDF)

FINANCE COMMITTEE

OZAUKEE COUNTY TREASURER

ADMINISTRATION CENTER
121 WEST MAIN STREET
P.O. BOX 994
PORT WASHINGTON, WI 53074-0994
Website: www.ozaukeecounty.gov

Sandi Tretow
County Treasurer
Email: stretow@ozaukeecounty.gov

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

FINANCE COMMITTEE
Thursday, August 24, 2023
SUMMARY OF TREASURER'S OFFICE ACTIVITIES

Tasks completed:

- Month-end activities.
- Reconciled bank statements to general ledger
- Mailed delinquent tax statements for 368 parcels
- Close out July tax, run reports, reconcile with banks, prepare settlement for munis and school districts and wired funds by Statutory due date of August 21st.
- www.ozaukeefarmdrainage.com. Website for Northern Ozaukee Farm Drainage District
- Prepared July financial report for this committee
- Approve invoices in Docuware
- Daily tasks in office – verify daily monetary activities (deposits, transfers, wires, etc.)

Future goals/events:

- Fun fact: We collected $12,978,886.30 during the month of July in our office. In addition the PWSB branches collected a total of $5,151,695.59 for a grand total of $18,130,581.89!!
- We show an outstanding tax balance of $1,011,270.44 for 2022 tax year.

Tax Year	Amount due as of 7/31
2021	$4,167,286.27
2020	$2,516,902.05
2019	$5,618,358.74

- Next Northern Ozaukee Farm Drainage District meeting Monday, August 28th. RFP for ditch cleanup to be discussed.
- Working on cost and time-saving initiative to eliminate direct deposit paystubs (unless a necessary exception) with Administration, Finance and Human Resources.

Please "Like" and "Follow" the Ozaukee County Treasurer's Office Facebook Page and ask your constituents to do the same. We post a lot of helpful and interesting information.

TREASURER'S REPORT
FINANCE COMMITTEE
AUGUST 2023
REPORTING PERIOD: July, 2023

CASH

Cash ending June is down $ **(4,057,787)** from last June:

Cash 2023,	$	**68,952,424**	2022,	$	**73,010,211**	**Decrease of**	**$ (4,057,787.31)**	***-5.56%***

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 June 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 June:

June 2023,	$	**147,538**	2022,	$	**161,640**	**Decrease of**	**$ (14,102.12)**	***-8.72%***
Budget 2023,	$	**285,000**	2022,	$	**285,000**	**Budget/Actual 2023**		***51.77%***

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 June:

June 2023,	$	**490,458**	2022,	$	**(254,235)**	**Increase of**	**$ 744,692.65**	***-292.92%***
Budget 2023,	$	**280,000**	2022,	$	**280,000**	**Budget/Actual 2023**		***175.16%***

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

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

May 2023	$	**4,406,705**	2022	$	**4,277,844**	**Increase of**	**$ 128,860.98**	***3.01%***
Budget 2023,	$	**11,216,085**	2022	$	**10,100,721**	**Budget/Actual 2022**		***39.29%***

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

See pages 7 and 8

DELINQUENT TAXES

Certificate delinquent balance:

2023	$	**433,619**	2022,	$	**379,925**	**Increase of**	**$ 53,693.68**	***14.13%***

Number of delinquent parcels:

2023		**274**	2022,		**249**	**Increase of**	**25**	***10.04%***

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

FORECLOSURES

We will be starting the 2020 sale year tax lien foreclosure process in October. One of our 2019 tax foreclosure residents was able to get financial assistance from Wisconsin Help for Homeowners where she should have enough to get completely current on all of her taxes (or close). Wonderful news!

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance July 1, 2023			$	1,555.00
Receipts:				
Transfers from Money Market #2	$	6,773,784.47		
Void and Stop Payments	$	3,830.47		
Cancellation of Outstanding Orders	$	-		
Total Monthly Receipts			$	6,777,614.94
Total Balance & Receipts			$	6,779,169.94
Disbursements:				
County Orders (546736-547333)	$	(4,369,145.07)		
Wire Transfers (wt# 3795-3827)	$	(2,369,893.46)		
ACH Transfers	$	(40,131.41)		
Total Monthly Disbursements			$	(6,779,169.94)
MAIN CHECKBOOK Balance July 31, 2023			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	1,842,118.47		
Outstanding County Checks	$	(1,842,118.47)		
MAIN CHECKBOOK Balance July 31, 2023			**$**	**-**

MONEY MARKET #1 CHECKBOOK

Balance July 1, 2023			$	25,738.93
Receipts:				
Department Direct Deposit Receipts	$	1,312,117.10		
Real Estate Tax Receipts, Electronic	$	974,784.99		
Transfer from Summit MM	$	634.01		
Transfers from LGIP	$	4,000,000.00		
Interest Earnings	$	110.10		
Total Monthly Receipts			$	6,287,646.20
Total Balance & Receipts			$	6,313,385.13
Disbursements:				
Transfers to Money Market #2	$	(6,287,611.02)		
Point and Pay Refunds and Fees	$	(30.00)		
Voids and NSF payments				
Total Monthly Disbursements			$	(6,287,641.02)
MONEY MARKET #1 CHECKBOOK Balance July 31, 2023			**$**	**25,744.11**

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

Balance as Per Statement	$	25,110.10		
Deposit in Transit	$	634.01		
MONEY MARKET #1 CHECKBOOK Balance July 31, 2023 (5.30%)APY			**$**	**25,744.11**

Attachment: Treasurer Report August 2023 (Treasurer)

MONEY MARKET #2 CHECKBOOK

Balance July 1, 2023			5,088,081.17
Receipts:			
Department Receipts	$	1,527,714.32	
Real Estate Tax Receipts	$	11,320,296.17	
Drainage District Receipts	$	7,290.00	
RLF Payments	$	7,169.71	
NSF Replace	$	2,430.00	
Transfers from PWSB - Parks Reservations	$	6,287.80	
Transfer from CDBG2 Shelter	$	90,524.49	
Transfers from Money Market #1	$	6,287,611.02	
Transfers from Register of Deeds	$	277,332.01	
Interest Earnings	$	40,833.14	
Total Monthly Receipts			$ 19,567,488.66
Total Balance & Receipts			$ 24,655,569.83
Disbursements:			
Transfers to Main Checkbook	$	(6,773,784.47)	
Transfers to Payroll Checkbook	$	(2,000,040.62)	
Transfer to Petty Cash	$	(1,387.64)	
Transfer to Opioids Settlement Checkbook	$	(19,508.84)	
NSF Tax Payments	$	(13,065.09)	
Deposit Correction Items	$	(11,848.56)	
Total Monthly Disbursements			$ (8,819,635.22)
MONEY MARKET #2 Balance July 31, 2023			**$ 15,835,934.61**

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

Balance as Per Statement	$	15,835,934.61	
Deposit in Transit	$	-	
MONEY MARKET #2 CHECKBOOK Balance July 31, 2023 (5.41%)APY			**$ 15,835,934.61**

PAYROLL CHECKBOOK

Balance July 1, 2023			$ 13,764.72
Receipts:			
Transfers from Money Market #2	$	2,000,040.62	
Returned Direct Deposit ACH/Reimburse	$	420.20	
Void and Stop Payments			
Total Monthly Receipts			$ 2,000,460.82
Total Balance & Receipts			$ 2,014,225.54
Disbursements:			
Salary Orders (#441787-441805)	$	(15,293.60)	
Salary Direct Deposit (#350132-351553)	$	(1,984,747.02)	
Transfer to petty cash	$	(420.20)	
Payroll Corrections	$	(13,764.72)	
Total Monthly Disbursements			$ (2,014,225.54)
PAYROLL Balance July 31, 2023			**$ -**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	1,694.33	
Outstanding Payroll Checks	$	(1,694.33)	
PAYROLL CHECKBOOK Balance July 31, 2023			**$ -**

REVENUE	2023		2023 ANNUAL BUDGET	
Interest Investments	490,457.65	$	280,000	(July)
DANA Change in Fair Market Value	235,223.30			(July)
Curlers Building Maint	120,311.10		-	(July)
Interest Go Bond 2021	87,850.45		-	(July)
Interest Health Care Trust	684.88		-	(July)
Interest Veteran's Memorial Trust	566.85		50	(July)
Interest Transit Trust Fund	7,848.21		-	(July)
Interest on Delinquent Taxes	97,147.22		190,000	(July)
Penalty on Delinquent Taxes	50,390.66		95,000	(July)
Sales Tax General Fund	4,406,705.12		9,106,921	(May)
Use Value Penalty Tax	597.71		30,000	(July)
	-			

INVESTMENTS	BALANCE	RATES	
Summit Credit Union, Savings (General Fund)	149,985.00	5.15%	(July) APY
Summit Credit Union, CD (General Fund)	500,000.00	5.13%	(July) APY
Cornerstone Bank (General Fund)	886,607.57	5.08%	(July) APY
DANA, Federal Securities (General Fund)	13,317,288.86	0.36%	(July) APY
LGIP, Savings (General Fund)	23,907,559.03	5.15%	(July) APY
PWSB, Money Market (Curlers Association Building Maint)	135,311.10	5.30%	(July) APY
PWSB Money Market (General Obligation Bond 2021)	2,143,866.71	5.30%	(July) APY
PWSB, Money Market (Health Care Trust)	25,401.56	5.30%	(July) APY
PWSB, Money Market (Veteran's Memorial Trust)	21,023.96	5.30%	(July) APY
PWSB, Money Market (Register of Deeds)	218,456.63	5.30%	(July) APY
PWSB, Money Market (Tax Collection)	3,711,665.61	5.31%	(July) APY
PWSB, Money Market (Transit Trust Fund)	285,107.09	5.41%	(July) APY
PWSB, Treasurer (Petty Cash)	5,000.00		
PWSB, Money Market (Parks and Reservations)	2,021.54	5.30%	(July) APY
PWSB, CDBG Lasata	100.00		
PWSB, CDBG Shelter	100.00		
PWSB, ARPA	9,868,686.80	5.41%	(July) APY
PWSB, Opioids Settlement	523,473.93	5.30%	(July) APY

Respectfully submitted,
Sandra Tretow
County Treasurer

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	$ 1,102.97	$ 29,976.56
MARCH	$ 29,976.56	$ 2,224.29	$ 27,752.27
APRIL	$ 27,752.27	$ 2,857.54	$ 24,894.73
MAY	$ 24,894.73	$ 263.09	$ 24,631.64
JUNE	$ 24,631.64	$ 209.06	$ 24,422.58
JULY	$ 24,422.58	$ 360.11	$ 24,062.47
AUGUST	$ 24,062.47		$ 24,062.47
TAX SALE	$ 24,062.47		$ 24,062.47
SEPTEMBER	$ 24,062.47		$ 24,062.47
OCTOBER	$ 24,062.47		$ 24,062.47
NOVEMBER	$ 24,062.47		$ 24,062.47
DECEMBER	$ 24,062.47		$ 24,062.47
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	$	41,538.06	$	525,356.57
MARCH	$	525,356.57	$	28,443.78	$	496,912.79
APRIL	$	496,912.79	$	29,216.73	$	467,696.06
MAY	$	467,696.06	$	16,373.50	$	451,322.56
JUNE	$	451,322.56	$	17,703.88	$	433,618.68
JULY	$	433,618.68	$	23,288.53	$	410,330.15
AUGUST	$	410,330.15			$	410,330.15
TAX SALE	$	410,330.15			$	410,330.15
SEPTEMBER	$	410,330.15			$	410,330.15
OCTOBER	$	410,330.15			$	410,330.15
NOVEMBER	$	410,330.15			$	410,330.15
DECEMBER	$	410,330.15			$	410,330.15
TOTAL			$	190,539.77		

Attachment: Treasurer Report August 2023 (Treasurer)

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	525,357	2.36%	631
MAR	601,824	2.76%	*439	560,118	2.53%	*405	555,446	2.56%	*461	512,296	2.39%	*474	496,913	2.23%	412
APR	538,294	2.46%	*373	542,472	2.45%	*414	504,160	2.32%	*396	445,611	2.08%	*348	467,696	2.10%	344
MAY	497,644	2.28%	*338	492,878	2.23%	*388	493,747	2.27%	*333	423,011	1.97%	*310	451,323	2.03%	314
JUN	456,199	2.09%	*327	450,119	2.04%	*333	437,245	2.01%	*298	410,740	1.92%	*279	433,619	1.95%	274
JUL	448,987	2.06%	*286	442,269	2.00%	*289	400,444	1.84%	*271	379,925	1.77%	*249	410,330	1.84%	234
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%	

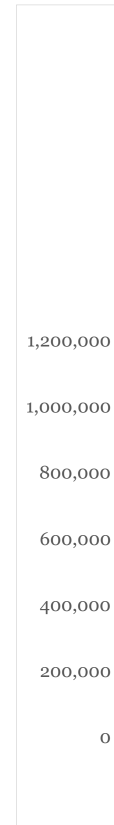
Dollars listed are from the tax certificate roll. Certificates are issued by law on September 1 for delinquent current year taxes and are added to the prior year delinquent taxes due.

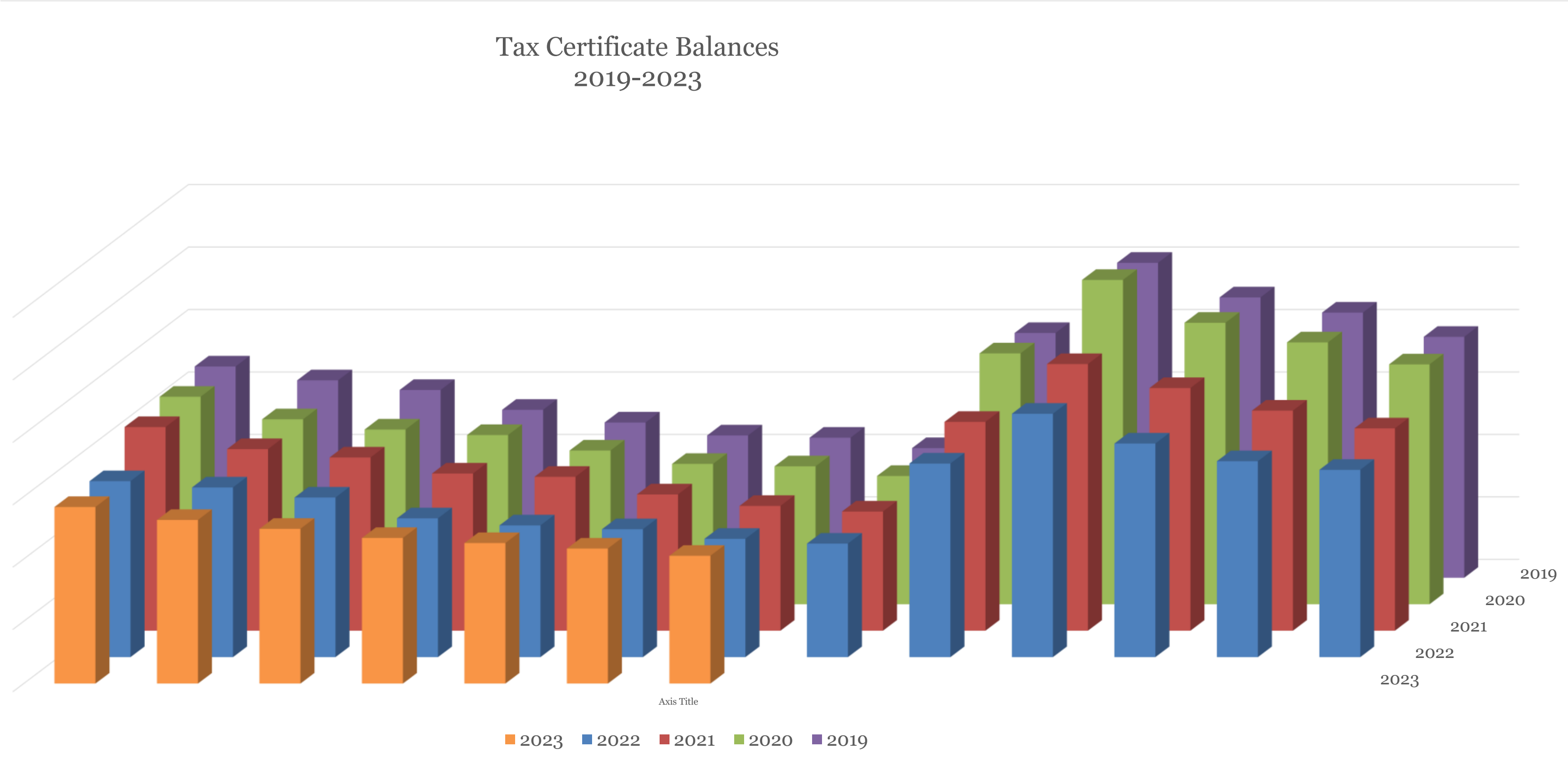
% listed is the % of levy uncollected.

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. Start foreclosure process on 2020 tax year in October.




Tax Certificate Balances
2019-2023
2019
2020
2021
2022
2023
Axis Title
2023 2022 2021 2020 2019

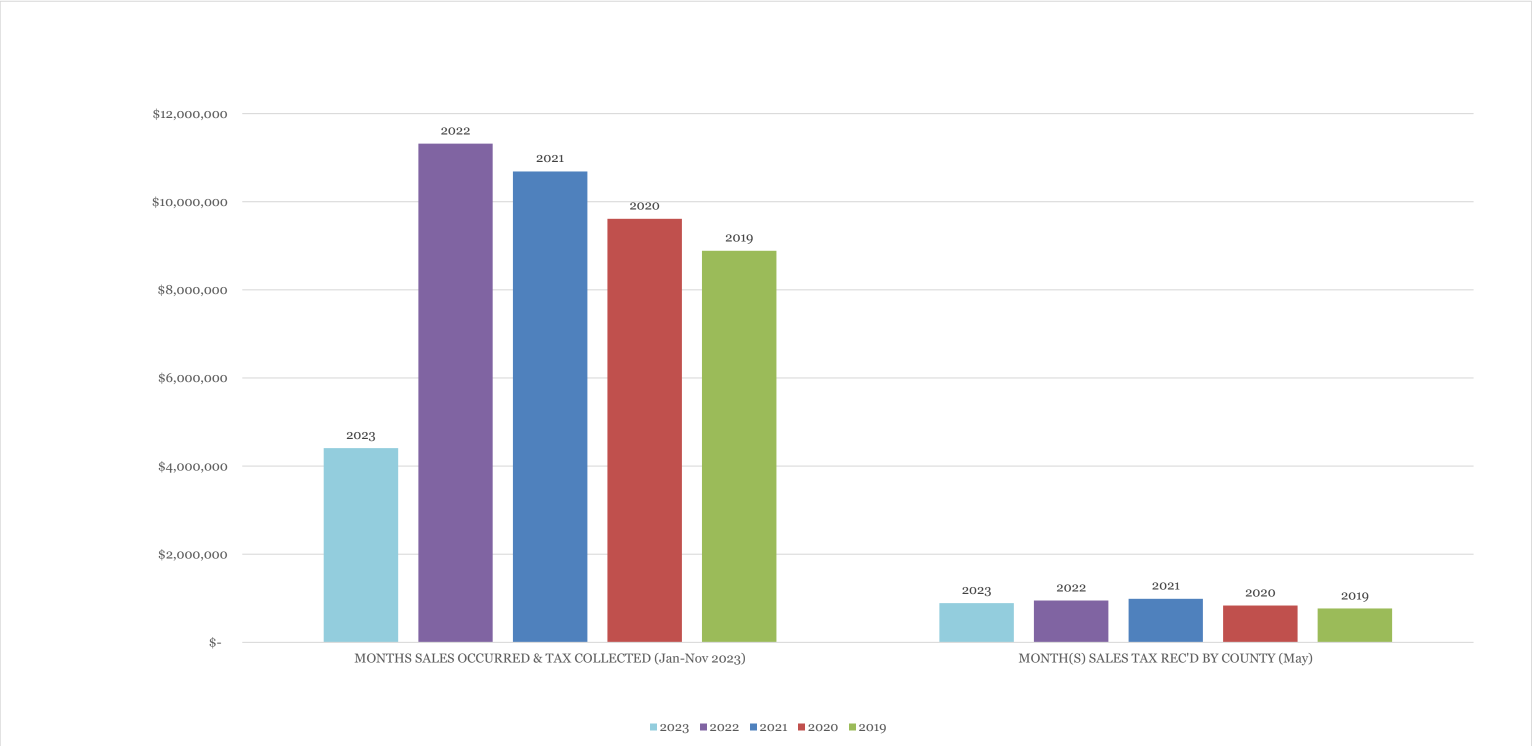
SALES TAX INCOME

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	$ 1,213,586	$ 1,004,389	$ 837,361	$ 811,096	$ 835,788
March	January	$ 780,367	$ 753,101	$ 709,655	$ 640,248	$ 566,612
April	February	$ 708,888	$ 791,175	$ 794,643	$ 676,988	$ 519,868
May	March	$ 951,640	$ 752,730	$ 749,818	$ 624,557	$ 796,918
June	April	$ 1,075,074	$ 1,032,797	$ 942,045	$ 646,382	$ 685,858
July	May	$ 890,736	$ 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 2023)		$ 4,406,705	$ 11,318,483	$ 10,688,841	$ 9,612,253	$ 8,888,496
MONTH(S) SALES TAX REC'D BY COUNTY (May)		$ 890,736	$ 948,041	$ 988,440	$ 836,826	$ 767,577
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%	

SALES TAX INCOME

	2023	2022	2021	2020	2019	
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Nov 2023)	$ 4,406,705	$ 11,318,483	$ 10,688,841	$ 9,612,253	$ 8,888,496	<------------
MONTH(S) SALES TAX REC'D BY COUNTY (May)	$ 890,736	$ 948,041	$ 988,440	$ 836,826	$ 767,577	<------------



REVOLVING LOAN FUND UPDATE

	Cash Balance
RLF CASH BALANCE 2023	**$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	$15,188.61	$904.54	January 2023	07/03/2023
Cheel LLC	February 1, 2018	December 2024	$13,877.45	$647.01	February 2023	07/03/2023
Oldenburg Metal Properties	April 1, 2014	March 2024	$6,733.06	$678.41	May 2023	7/31/2023
Oldenburg Metal Loan #3	June 1, 2018	June 3, 2023	$55,286.06	$975.10	May 2023	07/31/2023
The Bottle Shop	May 1, 2017	October 1, 2023	$6,986.35	$542.91	March 2023	3/23/2023
The Fermentorium	May 1, 2015	July 2025	$22,989.95	$757.79	November 2022	7/13/2023

**Payment dates updated to most current payment date as of 08/09/2023

Ozaukee County Committee Report
General Fund Treasurer
For the Seven Months Ending Monday, July 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	$175,170	$22,081	$154,686	$321,850	$167,164	48.06%
Public Charges for Services	$652	$3,840	$8,948	$4,000	($4,948)	223.70%
Other Revenue	$2,553	-	-	$23,500	$23,500	0.00%
Total Revenues	**$178,375**	**$25,921**	**$163,634**	**$349,350**	**$185,716**	**46.84%**
Expenditures						
Salaries	$115,088	$18,573	$125,990	$239,213	$113,223	52.67%
Fringe Benefits	$55,354	$7,076	$53,371	$96,246	$42,875	55.45%
Travel/Training	$956	-	$22	$4,950	$4,928	0.44%
Supplies	$36,934	$34,233	$38,511	$39,250	$739	98.12%
Purchased Services	$2,950	$389	$4,173	$13,100	$8,927	31.85%
Interdepartment Charges	$20,703	$2,316	$19,140	$34,206	$15,066	55.96%
Other Expenses	$739	$2,895	$4,471	$8,180	$3,709	54.66%
Total Operating Expenditures	**$232,724**	**$65,482**	**$245,678**	**$435,145**	**$189,467**	**56.46%**
Capital Outlay						
Total Expenditures	**$232,724**	**$65,482**	**$245,678**	**$435,145**	**$189,467**	**56.46%**
Net Increase (Decrease)	**($54,349)**	**($39,561)**	**($82,044)**	**($85,795)**	**($3,751)**	**95.63%**
Equity:						
Due To / Due From	($8,989,235)	$11,954,479	($2,795,416)	-	$2,795,416	0.00%