AGENDA
FINANCE COMMITTEE
REGULAR MEETING
FRIDAY, NOVEMBER 17, 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. October 26, 2023
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corp. Counsel November 2023 Finance Report
6. **ACTION ITEMS**
   a. Resolution: Increase of Revenue 2023 - Planning & Parks; Land & Water Management
   b. Resolution: Cancellation of 2021 Outstanding Orders
   c. Resolution: Wisconsin Counties Association & National Association of Counties 2024 Membership Dues
   d. Resolution: Amending Section 5.01(10)(a) of the Ozaukee County Policy & Procedure Manual - Fund Balance/Net Position Policy
   e. Wire Transfers #3884 - #3904 and October Schedule of Vouchers
7. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. Treasurer
8. **NEXT MEETING DATE**

   December 21, 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: **November 17, 2023**
DEPARTMENT: **County Clerk**
DIRECTOR: **Karen Niemuth**
PREPARER: **Lisa Henning**

Agenda Summary October 26, 2023

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_10262023-3320>

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 17, 2023**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corp. Counsel November 2023 Finance Report

ATTACHMENTS:

- CORP.COUNSEL.NOV.2023 (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Ten Months Ending Tuesday, October 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	$366	$1,002	$6,350	$5,348	15.78%
Total Revenues	**$366**	**($41,205)**	**$512,500**	**$553,705**	**-8.04%**
Expenditures					
Salaries	$45,795	$474,898	$562,828	$87,930	84.38%
Fringe Benefits	$18,340	$197,837	$231,837	$34,000	85.33%
Travel/Training	$136	$791	$3,260	$2,469	24.26%
Supplies	($663)	$6,942	$10,950	$4,008	63.40%
Purchased Services	$385	$5,967	$22,371	$16,404	26.67%
Interdepartment Charges	$3,029	$74,796	$110,330	$35,534	67.79%
Other Expenses	-	$180	$3,150	$2,970	5.71%
Total Operating Expenditures	**$67,022**	**$761,411**	**$944,726**	**$183,315**	**80.60%**
Capital Outlay					
Total Expenditures	**$67,022**	**$761,411**	**$944,726**	**$183,315**	**80.60%**
Net Increase (Decrease)	**($66,656)**	**($802,616)**	**($432,226)**	**$370,390**	**185.69%**

Equity:

Attachment: CORP.COUNSEL.NOV.2023 (Corp. Counsel November 2023 Finance Report)

RESOLUTION NO. (ID # 9743)

INCREASE OF REVENUE 2023 - PLANNING & PARKS; LAND & WATER MANAGEMENT

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	221-1-01-53601-000	Other Material Supplies	$ 4,800	
	Revenue	221-1-01-42310-000	State Aid - WDNR CCA Grant - CBCGNP Restoration		$ 4,800
	Expense	221-1-01-53601-000	Other Material Supplies	$ 3,000	
	Revenue	221-1-01-45901-000	Private Foundations - 2023 Soil Health CBCGNP		$ 3,000
	Expense	221-1-01-51101-000	Regular Salaries and Wages	$40,000	
	Expense	221-1-01-52002-000	Travel/Mileage	600	
	Expense	221-1-01-53601-000	Other Material Supplies	15,000	
	Expense	221-1-01-54106-000	Professional Services	45,000	
	Expense	221-1-01-54533-000	Contracted Outside Employment	19,000	
	Expense	221-1-01-55103-000	Highway - Grounds Maintenance / Construction	80,400	
	Revenue	221-1-01-42110-000	Fed Aid - NFWF SOGL - Virmond Stormwater Wetlands		$200,000
Land & Water Management					
	Expense	117-2-01-59101-000	Water Testing Grant GLC	$ 2,000	
	Revenue	117-2-01-42375-005	Water Testing Grant GLC		$ 2,000

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

SUMMARY: Increase of Revenue Budget Amendment for a Wisconsin Department of Natural Resources County Conservation Aids Grant for Prairie Restoration Activities at Clay Bluffs Cedar Gorge Nature Preserve County Park-$4,800; Increase of Revenue Budget Amendment for a Clean Farm Families Soil Health Program Grant for Farmland Restoration at Clay Bluffs Cedar Gorge Nature Preserve County Park-$3,000; *Increase of Revenue Budget Amendment for* *a National Fish and Wildlife Foundation Sustain Our Great Lakes Grant for Groundwater Investigation and Stormwater Wetland Improvements at Virmond County Park-$200,000; Great Lakes Committee Water Quality Grant-$2,000*

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**November 17, 2023**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Karen Niemuth**
PREPARER:	**Karen Niemuth**

Agenda Summary Increase of Revenue 2023 - Planning & Parks; Land & Water Management

ATTACHMENTS:

- Planning & Parks (PDF)
- Land & Water (PDF)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 2, 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 County Conservation Aids Grant for Prairie Restoration Activities at Clay Bluffs Cedar Gorge Nature Preserve County Park

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a grant from the Wisconsin Department of Natural Resources (WDNR) County Conservation Aids (CCA) grant program to support County-sponsored fish and wildlife habitat restoration projects. Specifically, this grant will support County activities to restore 10 acres of old-field/former agricultural land into a native warm-season prairie at Clay Bluffs Cedar Gorge Nature Preserve (County Preserve), an Ozaukee County Park, in the City of Port Washington. The Department and the Ozaukee Washington Land Trust acquired the 134-acre County Preserve in fall 2022 with the support of Ozaukee County, multiple federal and state grants and contributions from local partners and private donors. The County Preserve, located on the Lake Michigan shoreline, is undeveloped and there is significant public interest in improving public access and restoring habitat both throughout the new park and to Lake Michigan. In addition, public access improvements and habitat restoration projects (e.g., wetland and prairie/grassland restoration and reforestation) are part of the goals and requirements of several of the acquisition grants for the County Preserve.

ANALYSIS: The WDNR CCA grant award is $4,800. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of the WDNR grant at its August 3, 2023 meeting (Ayes: Holyoke, Jobs, Matera, Schoessow; Excused: Ross) and the Ozaukee County Board of Supervisors unanimously approved Resolution 23-20 at its September 6, 2023 meeting (Ayes - 19, Nays - 0, Absent - 7). The required 1:1 matching funding will be provided by a secured Wisconsin Coastal Management Program (WCMP) ($5,000), grant and pending US Fish and Wildlife Service (USFWS) Partners in Wildlife ($4,000) and the County through in-kind staff time, equipment and supplies and mileage ($4,445) for a total project cost of $18,245. The original WDNR CCA grant program request was $3,500. WDNR CCA grant program revenue comes from sale of hunting and fishing licenses and state sales tax on hunting and fishing equipment. Funding allocations for Wisconsin's southeast region typically totals approximately $8,457, and the total grant award is dependent on the number of awarded grants and overall project budget. Thus, the actual WDNR CCA grant award ($4,800) was higher than the original request amount ($3,500).

FISCAL IMPACT: Balance Current Year: NONE

Next Year's Estimated Cost: $4,445 (Additional Program Revenue - $4,800)

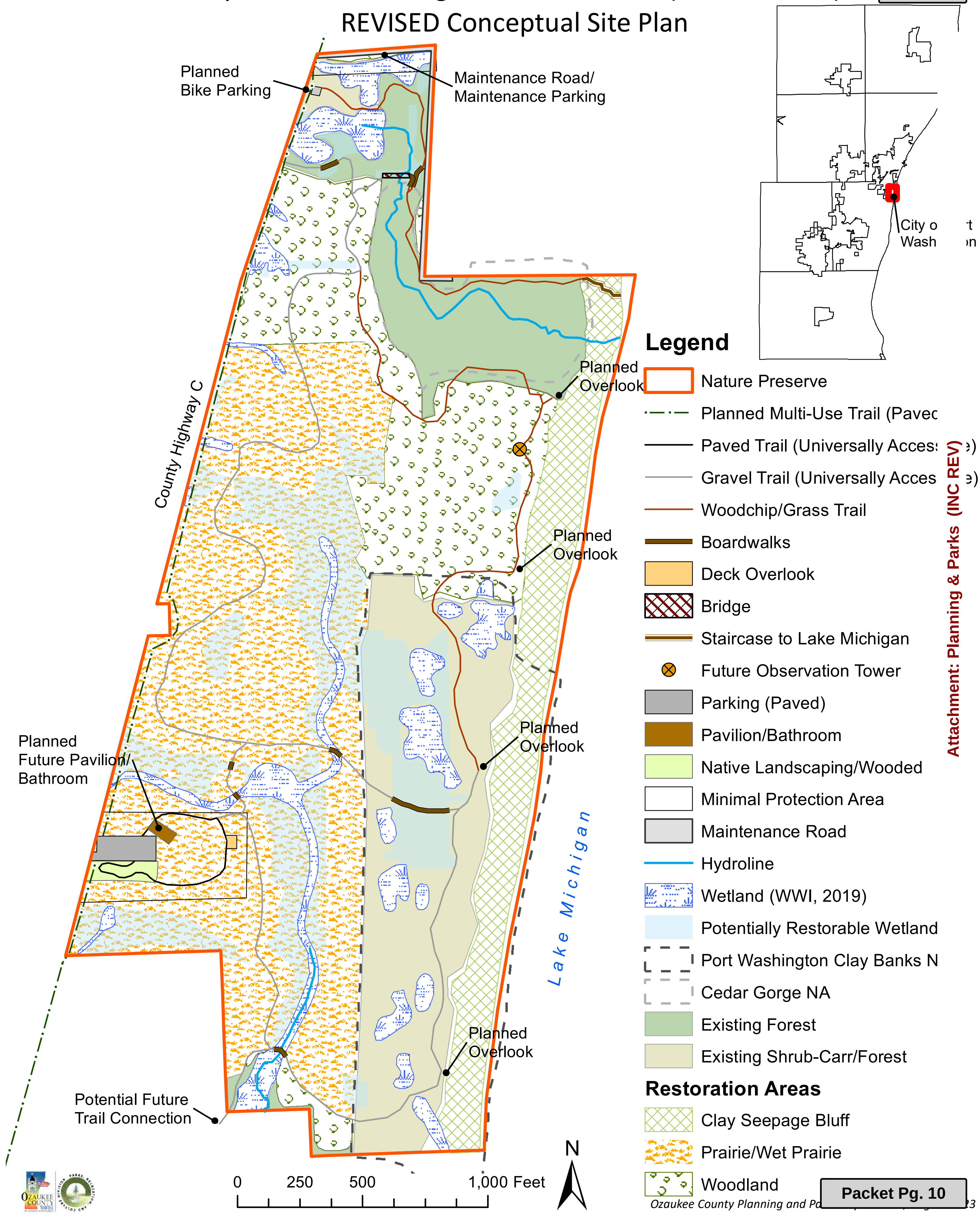
FUNDING SOURCE: County Levy: X Non-County Levy: X

Indicate source: WDNR CCA grant, WCMP grant (secured), USFWS Partners in Wildlife grant (pending) and in-kind County staff time, travel/mileage, equipment and supplies.

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Wisconsin Department of Natural Resources - County Conservation Aids grant to support prairie restoration activities in Clay Bluffs Cedar Gorge Nature Preserve County Park.

NATURAL RESOURCES COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS] Next: 11/17/2023 8:00 AM**
MOVER:	T. Matera, Supervisor District 7
SECONDER:	B. Jobs, Vice-Chairperson
AYES:	R. Holyoke, B. Jobs, B. Ross, T. Matera
EXCUSED:	K. Schoessow

Clay Bluffs Cedar Gorge Nature Preserve (134 +/- Acres)
REVISED Conceptual Site Plan



Natural Resources Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Increase of Revenue Budget Amendment for a Clean Farm Families Soil Health Program Grant for Farmland Restoration at Clay Bluffs Cedar Gorge Nature Preserve County Park

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a Clean Farm Families Soil Health Program grant to support restoration activities (e.g., cover crop planting) at Clay Bluffs Cedar Gorge Nature Preserve County Park. Specifically, this grant is supporting rental of a tractor and seed drill and the purchase of seed to stabilize the cropped and bare farm fields with annual rye and/or native prairie seed, which is an eligible soil health practice under the grant program managed by the Land & Water Conservation Department.

ANALYSIS: The Clean Farm Families Soil Health Program grant award is $3,000. No matching funds are required.

FISCAL IMPACT: Balance Current Year: NONE (Additional Program Revenue $3,000)

Next Year's Estimated Cost: NONE

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

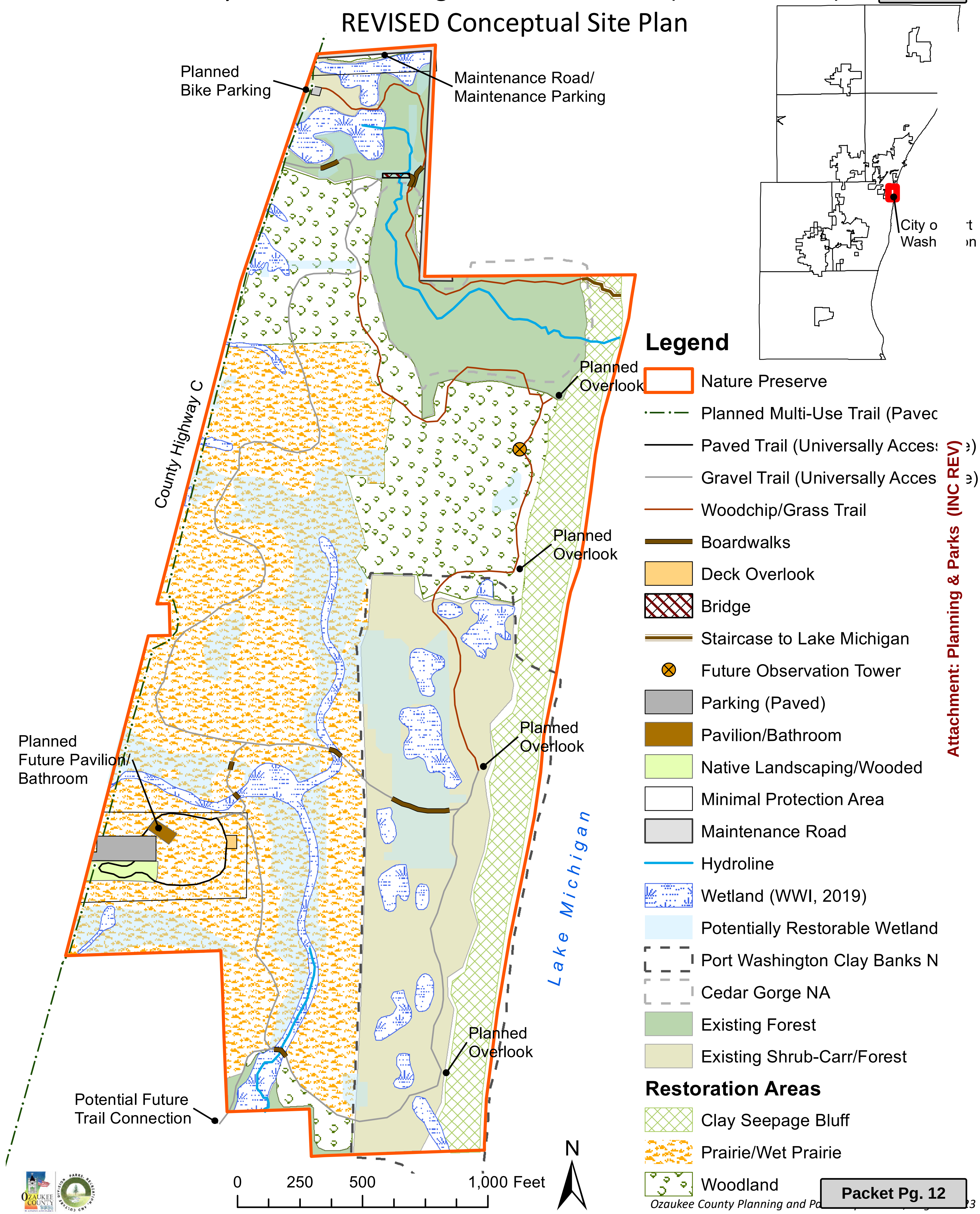
Indicate source: Clean Farm Families Soil Health Program Grant

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Clean Farm Families Soil Health Program grant for restoration activities at Clay Bluffs Cedar Gorge Nature Preserve County Park.

NATURAL RESOURCES COMMITTEE

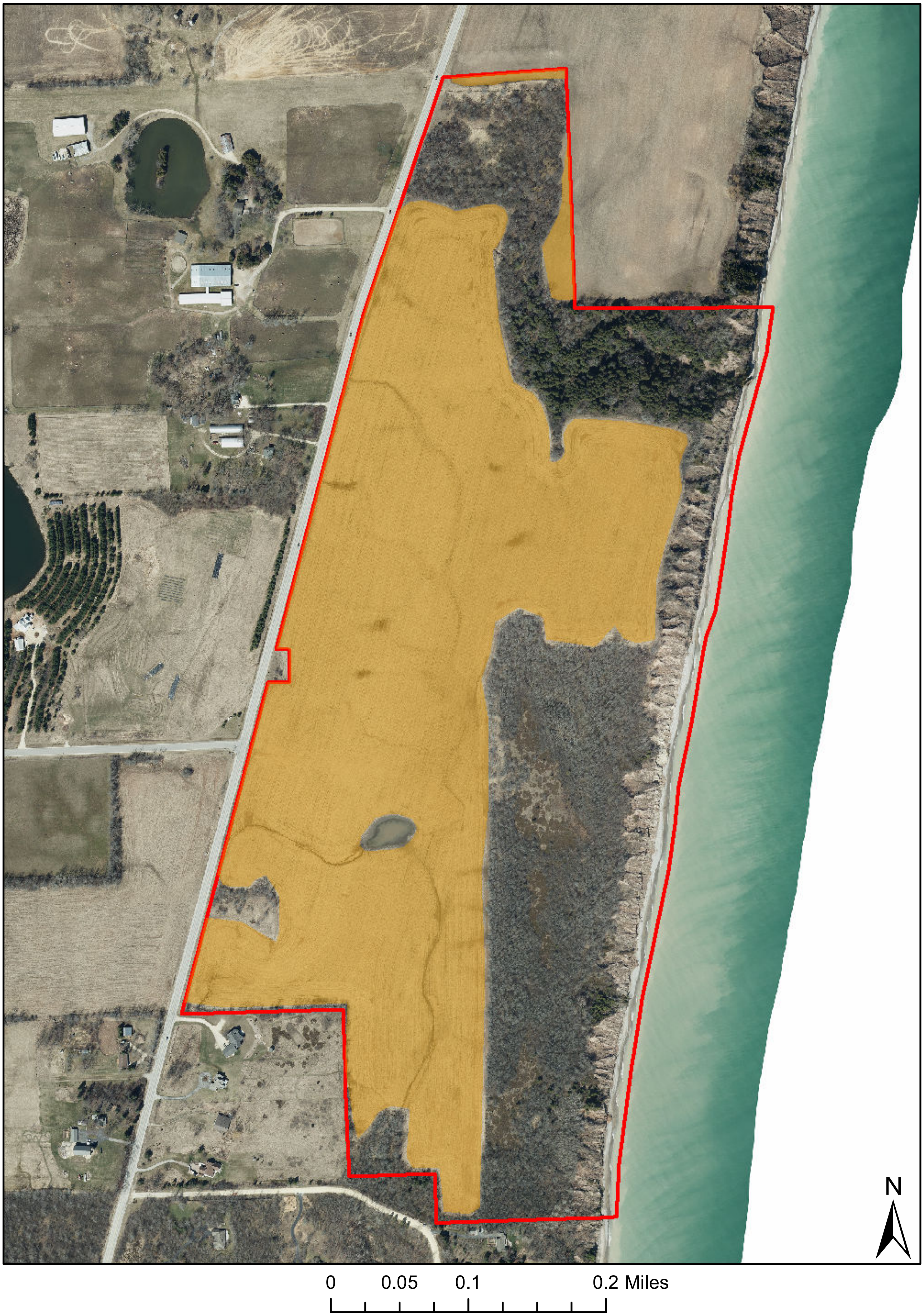
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]** **Next: 11/17/2023 8:00 AM**
MOVER:	B. Ross, Supervisor District 19
SECONDER:	B. Jobs, Vice-Chairperson
AYES:	R. Holyoke, B. Jobs, B. Ross, T. Matera
EXCUSED:	K. Schoessow

Clay Bluffs Cedar Gorge Nature Preserve (134 +/- Acres)
REVISED Conceptual Site Plan



Attachment: Planning & Parks (INC REV)

Clay Bluffs Cedar Gorge Nature Preserve - Existing Farmland



Legend

NaturePreserve_Boundary2022

Farmland (2020 Aerial, ~74.7 Acres)

Ozaukee County Pl

October, 2022

Natural Resources Committee

AGENDA INFORMATION SHEET

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

Agenda Summary Increase of Revenue Budget Amendment for a National Fish and Wildlife Foundation Sustain Our Great Lakes Grant for Groundwater Investigation and Stormwater Wetland Improvements at Virmond County Park

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a grant from the National Fish and Wildlife Foundation (NFWF) Sustain Our Great Lakes (SOGL) grant program to fund County activities to investigate groundwater and improve stormwater/wetland drainage through construction and restoration of a stormwater wetland at Virmond County Park. A Wisconsin Coastal Management Program (WCMP) Coastal Resiliency grant was awarded in 2020 to support development of a Master Plan for Virmond County Park, and a subsequent WCMP Coastal Resiliency grant was awarded in 2021 to complete a stormwater/surface water and groundwater study for Virmond County Park as part of the Master Plan, which considers the relationship between wetlands, drainage patterns, stormwater, existing and planned infrastructure (parking lot areas) and other facilities (public access stairway to Lake Michigan). The Master Plan and stormwater and groundwater analysis study, completed in coordination with private consultants and the Southeastern Wisconsin Regional Planning Commission (SEWRPC), includes a summary of current conditions and proposed recommendations for improving surface water, stormwater and groundwater drainage. Historically, drainage (of wetlands) within the northeast section of the park discharged to the north and to a ravine down the bluff to Lake Michigan. Neighboring residential development to the north has prevented the continued discharge of surface water from these wetlands and has caused ponding on park property. In the 2000s, drainage improvements (directional bore pipe installation and sump crock) were constructed to aid in the discharge of the ponding water to the toe of the bluff; however, over the years, the construction and pipe has failed (due to shifts/erosion in the bluff) and the system is no longer functioning. Neighbors to the north have expressed concern about this ponded water and potential impacts to their home and structures. Proposed solutions as included in the stormwater and groundwater study include capturing drainage (from existing wetlands) and stormwater within this area and discharging it to the west away from the bluff in an expanded wetland. The expanded wetland would provide additional storage prior to discharging off-site to the north, away from the affected neighboring properties and the bluff and consistent with the original drainage and would fit the aesthetics of the site and overall restoration goals for the park. NFWF SOGL and matching funding including secured Fund for Lake Michigan (FFLM), Brookby Foundation (BF) and We Energies Foundation (WEF) grants will support design, engineering, construction and restoration activities for this expanded wetland area. Additional project activities would also include completion of additional wetland delineations and installation of a groundwater monitoring well.

ANALYSIS: The total grant award is $200,000. The Ozaukee County Natural Resources

Committee unanimously approved the submittal and acceptance of the NFWF SOGL grant at its February 2, 2023 meeting (Ayes: Holyoke, Jobs, Ross, Matera, Schoessow). A 70% ($139,900) match is required, which will be provided by secured BF ($3,000), WEF ($2,500), and FFLM ($134,000) grants and in-kind County staff time, travel and supplies ($400) for a total project budget of approximately $339,900. There have been no changes to the project or budget since grant submittal.

FISCAL IMPACT: Balance Current Year: None

Next Year's Estimated Cost: $400 (Additional Program Revenue $200,000)

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

Indicate source: Secured NFWF SOGL, FFLM, Brookby Foundation and WEF grants and in-kind County staff time, travel and supplies.

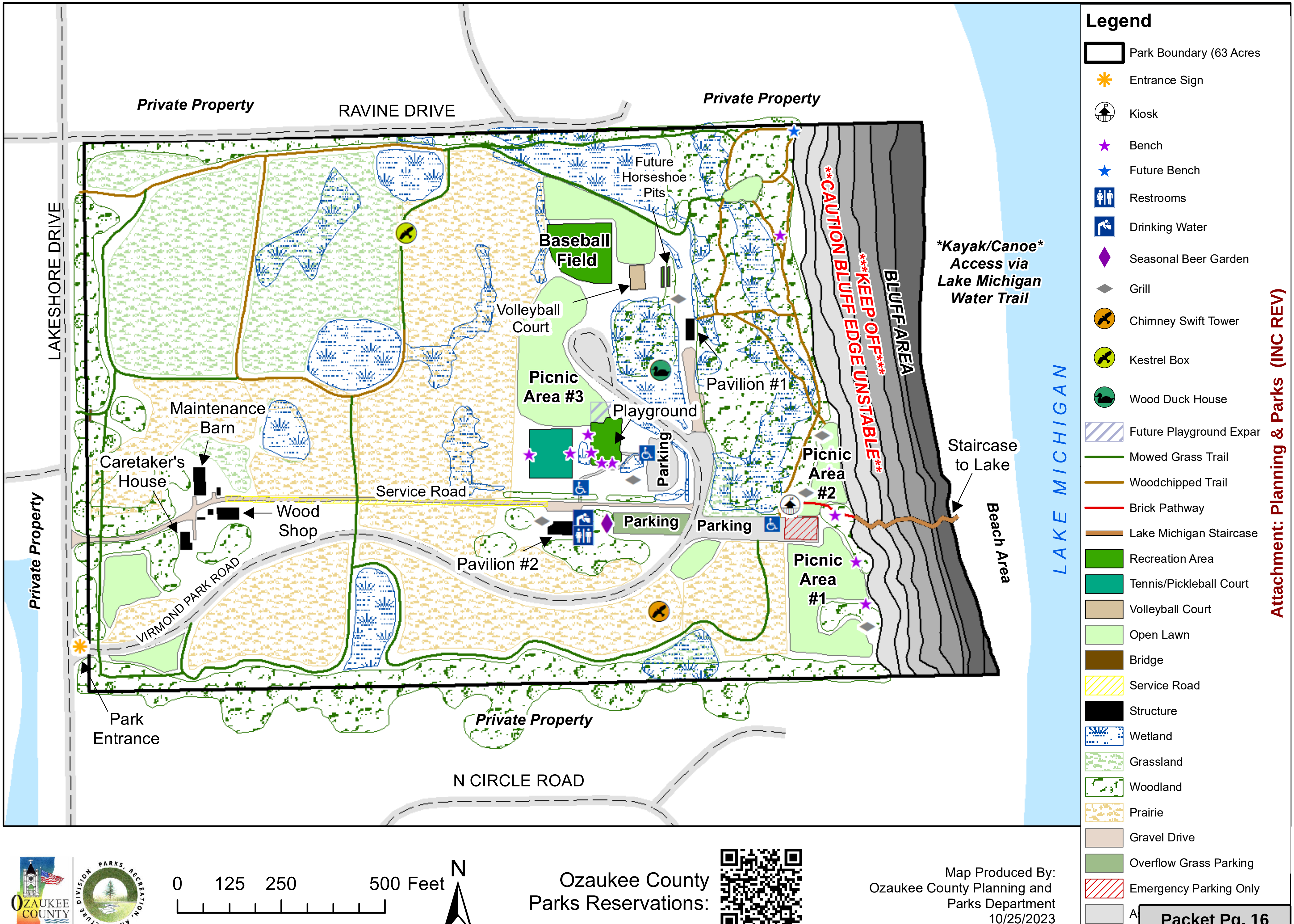
RECOMMENDED MOTION Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the National Fish and Wildlife Foundation Sustain Our Great Lakes grant for groundwater investigation and stormwater wetland improvements at Virmond County Park.

NATURAL RESOURCES COMMITTEE

RESULT:	**APPROVED AND FORWARDED [UNANIMOUS] Next: 11/17/2023 8:00 AM**
MOVER:	T. Matera, Supervisor District 7
SECONDER:	B. Ross, Supervisor District 19
AYES:	R. Holyoke, B. Jobs, B. Ross, T. Matera
EXCUSED:	K. Schoessow

Virmond County Park

10606 N Lake Shore Drive, Mequon, WI 53092



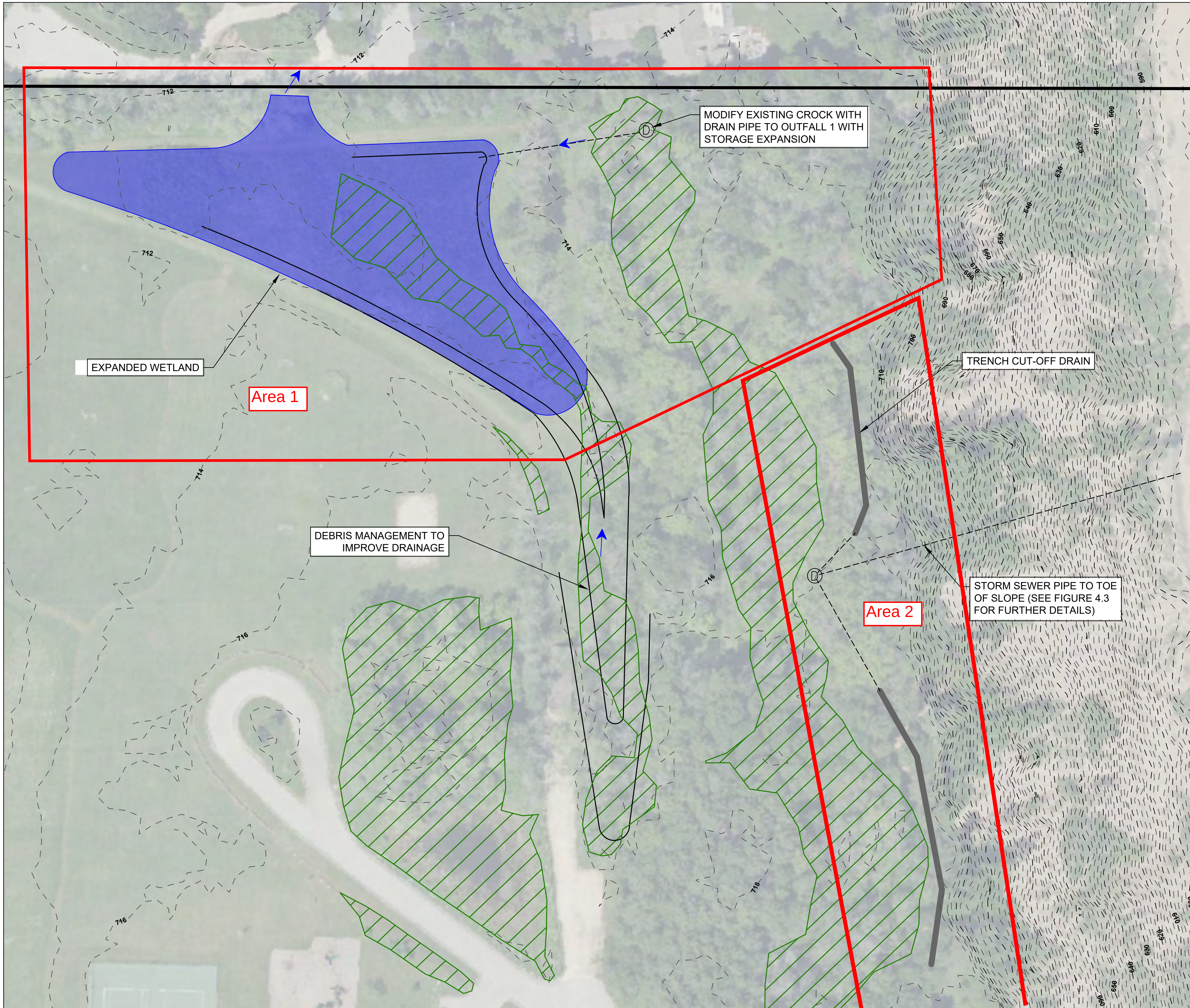
Attachment: Planning & Parks (INC REV)

0 125 250 500 Feet

N

Ozaukee County Parks Reservations:

Map Produced By:
Ozaukee County Planning and Parks Department
10/25/2023



N

0 80 160 Feet

LEGEND:

- PROPERTY BOUNDARY
- EXISTING CONTOURS (MAJOR - 10' INTERVAL)
- EXISTING CONTOURS (MINOR - 2' INTERVAL)
- MAPPED WETLANDS (WISCONSIN WETLAND INVENTORY)
- PREVIOUSLY DELINEATED WETLAND
- CONCEPTUAL CATCH BASIN
- CONCEPTUAL STORM SEWER PIPE
- CONCEPTUAL TRENCH CUT-OFF DRAIN
- PROPOSED GRADING CONTOURS
- CONCEPTUAL EXPANDED WETLAND
- STORMWATER FLOW DIRECTION

GENERAL NOTES:

1. AERIAL BASE MAP WAS OBTAINED FROM AUTOCAD CIVIL 3D ONLINE IMAGERY (2011) .
2. DRAINAGE AREAS WERE DELINEATED UTILIZING A BASE MAP OF EXISTING TOPOGRAPHY OBTAINED FROM OZAUKEE COUNTY AND ON-SITE OBSERVATIONS.
3. CULVERT LOCATIONS WERE OBTAINED FROM VISUAL OBSERVATIONS, COUNTY PROVIDED, AND CITY OF MEQUON DATA.

STORMWATER SOLUTIONS ENGINEERING
247 W. FRESHWATER WAY, SUITE 410
MILWAUKEE, WI 53204
PHONE: (414) 810-1245
WWW.STORMWATER-SOLUTIONS-ENGINEERING.COM

GZA GeoEnvironmental Engineers and Scientists
www.gza.com
17975 WEST SARAH LANE, SUITE
BROOKFIELD, WI 53045
PHONE: (262) 754-2560
WWW.GZA.COM

OZAUKEE COUNTY
PLANNING AND PARKS DEPARTM
121 W MAIN ST, #220
PORT WASHINGTON, WI 53074

SHEET NAME: **CONCEPTUAL DRAINAGE DESIGN - AREA 1**

PROJECT NAME: **SURFACE WATER AND GROUNDWATER STUDY FOR VIRMOND PARK**

PROJECT ADDRESS: **10606 NORTH LAKESHORE DRIVE**

Attachment: Planning & Parks (INC REV)

ISSUED FOR:	REV:	DA

DRAWN BY:	KLK
REVIEWED BY:	ARC
APPROVED BY:	CBG
DATE:	July 2021

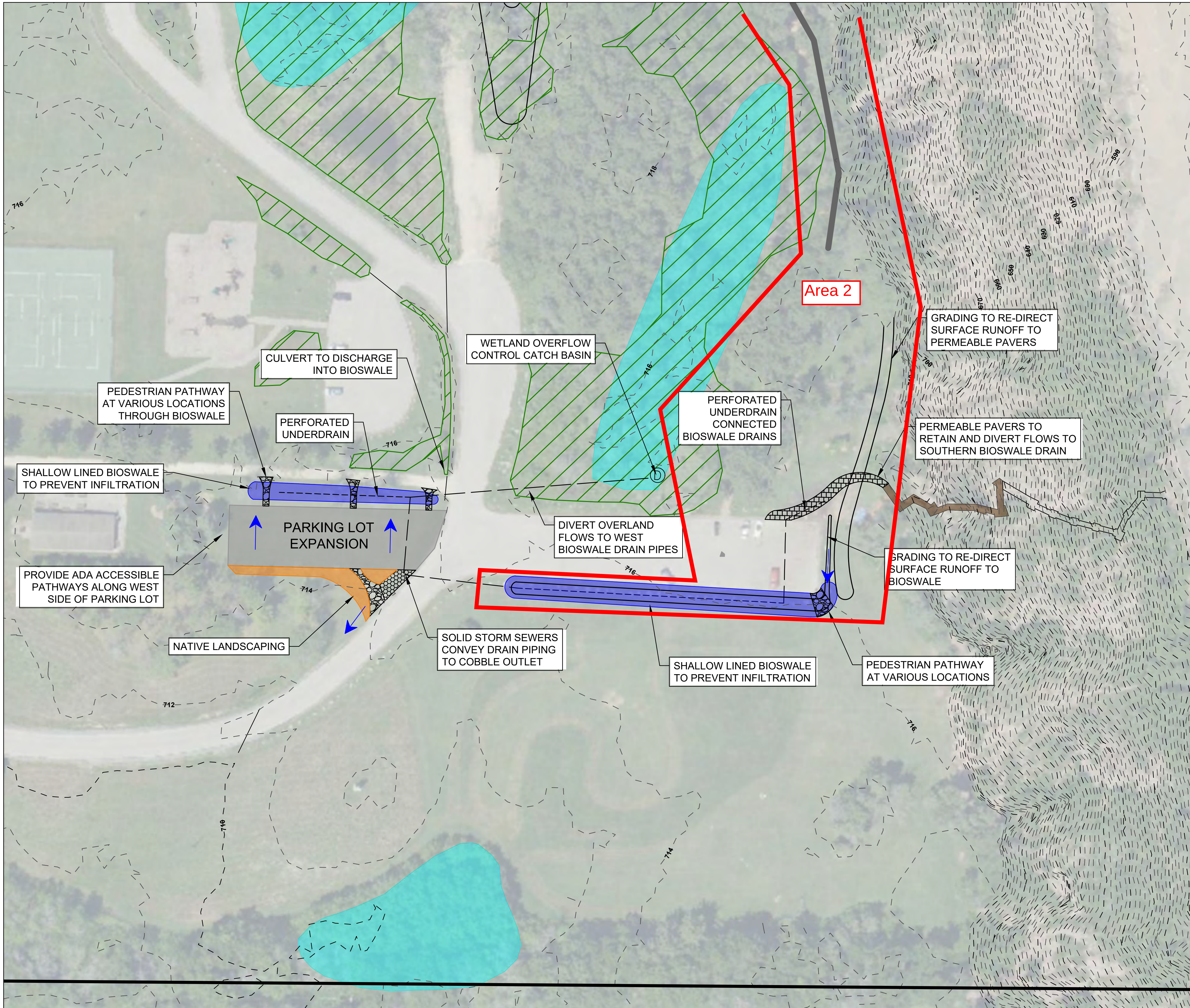
SEAL AND SIGNATURE

PROJECT NUMBER:

SITE NUMBER:

FIGURE

S:\2021\Ozaukee County Virmond Park\CADD files\SSE-ProjBase\SSE_Oz County_Virmond Park.dwg



LEGEND:

- PROPERTY BOUNDARY
- EXISTING CONTOURS (MAJOR - 10' INTERVAL)
- EXISTING CONTOURS (MINOR - 2' INTERVAL)
- MAPPED WETLANDS (WISCONSIN WETLAND INVENTORY)
- PREVIOUSLY DELINEATED WETLANDS
- CONCEPTUAL CATCH BASIN
- CONCEPTUAL STORM SEWER PIPE
- CONCEPTUAL UNDERDRAIN PIPE
- CONCEPTUAL TRENCH CUT-OFF DRAIN
- PROPOSED GRADING CONTOURS
- CONCEPTUAL BIOSWALE
- CONCEPTUAL STORMWATER FLOW DIRECTION

GENERAL NOTES:

1. AERIAL BASE MAP WAS OBTAINED FROM AUTOCAD CIVIL 3D ONLINE IMAGERY (2011) .
2. DRAINAGE AREAS WERE DELINEATED UTILIZING A BASE MAP OF EXISTING TOPOGRAPHY OBTAINED FROM OZAUKEE COUNTY AND ON-SITE OBSERVATIONS.
3. CULVERT LOCATIONS WERE OBTAINED FROM VISUAL OBSERVATIONS, COUNTY PROVIDED, AND CITY OF MEQUON DATA.

STORMWATER SOLUTIONS ENGINEERING
247 W. FRESHWATER WAY, SUITE 410
MILWAUKEE, WI 53204
PHONE: (414) 810-1245
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GZA GeoEnvironmental Engineers and Scientists
www.gza.com
17975 WEST SARAH LANE, SUITE
BROOKFIELD, WI 53045
PHONE: (262) 754-2560
WWW.GZA.COM

OZAUKEE COUNTY
PLANNING AND PARKS DEPARTM
121 W MAIN ST, #220
PORT WASHINGTON, WI 53074

SHEET NAME: **CONCEPTUAL DRAINAGE DESIGN - AREA 2**

PROJECT NAME: **SURFACE WATER AND GROUNDWATER STUDY FOR VIRMOND PARK**

PROJECT ADDRESS: 10606 NORTH LAKESHORE DRIVE

ISSUED FOR: | REV: | DA

DRAWN BY:	KLK
REVIEWED BY:	ARC
APPROVED BY:	CBG
DATE:	July 2021

SEAL AND SIGNATURE

PROJECT NUMBER:

SITE NUMBER:

FIGURE

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**November 2, 2023**
DEPARTMENT:	**Land and Water Management**
DIRECTOR:	**Katie Vogeler**
PREPARER:	**Katie Vogeler**

Agenda Summary Increase of Revenue Budget Amendment - Great Lakes Committee Water Quality Grant

BACKGROUND INFORMATION: The Wisconsin Land + Water Association, Great Lakes Committee Grant has been approved for $2,000, to begin water sampling for Phosphorus and E.Coli, to target areas of contamination in an effort to identify potentially failing POWTS and/or land erosion and nutrient runoff.

ANALYSIS: Funds will be used to analyze water samples at a certified lab. Depending on results of the targeted water sampling location, they will help to identify locations that need further research to remedy the potential source of contamination.

FISCAL IMPACT: $2,000

Balance Current Year: N/A

Next Year's Estimated Cost: $2,000 tentatively between fall 2023 and 12-31-2024.

FUNDING SOURCE: WI Land + Water Association, Great Lakes Committee

County Levy: $0 Non-County Levy: $2,000

Indicate source: WI Land + Water Association, Great Lakes Committee

RECOMMENDED MOTION: Approval of Increase of Revenue Budget Amendment for the $2,000 provided by the WI Land + Water Association, Great Lakes Committee for water testing.

NATURAL RESOURCES COMMITTEE

RESULT:	**APPROVED AND FORWARDED [UNANIMOUS] Next: 11/17/2023 8:00 AM**
MOVER:	B. Ross, Supervisor District 19
SECONDER:	T. Matera, Supervisor District 7
AYES:	R. Holyoke, B. Jobs, B. Ross, T. Matera
EXCUSED:	K. Schoessow

RESOLUTION NO. (ID # 9650)

CANCELLATION OF 2021 OUTSTANDING ORDERS

WHEREAS, the following orders, issued by the County of Ozaukee, remain outstanding after the 2 year deadline prescribed in Section 59.64(4)(e) of the Wisconsin Statues:

CO ORDER NO.	DATE ISSUED	AMOUNT	ISSUED TO	PURPOSE
527301	1/22/2021	$126.52	Colin Thomas Finn	Jury
528304	3/5/2021	$25.51	Austin Thate	Jury
528305	3/5/2021	$27.55	Julianne Velzaquez	Jury
528845	3/26/2021	$16.40	Lisa Tangen 610 S Summit Dr Port Washington, WI. 53074	Witness Fees
528878	4/2/2021	$29.08	John Robert Henning	Jury
528884	4/2/2021	$29.08	Alyssa Eileen Roszak	Jury
529240	4/16/2021	$2.74	Double M Dairy LLC Mark Mayer 6395 Six Mile Rd Belgium, WI. 53004	Overpayment of taxes
529344	4/23/2021	$50.51	Caitlin Lindsay Ebel	Jury
529356	4/23/2021	$51.53	Cory Sue Mosley	Jury
529362	4/23/2021	$27.14	Brady Mackenzie Schaffer	Jury
529479	4/30/2021	$33.16	Jacob John Chvala	Jury
529482	4/30/2021	$32.65	Tarquinio Durante	Jury
529495	4/30/2021	$30.10	Isabelle Ryann Mandella	Jury
530712	6/25/2021	$51.63	John Michael Greis	Jury
530723	6/25/2021	$65.30	Andrea Marie Ward Clair	Jury
530827	7/9/2021	$29.59	Eric Robert Garvey	Jury
531402	8/6/2021	$27.55	Kenneth R Lawrence	Jury
531578	8/13/2021	$38.26	John David Foster	Jury
532734	10/8/2021	$17.20	Asley Nolte 1707 Willow Ln Grafton, WI. 53024	Witness Fees
532837	10/8/2021	$25.51	Edward Bruce Mieloch	Jury

NOW, THEREFORE, BE IT RESOLVED, that the Ozaukee County Treasurer be instructed to cancel and stop payment on the foregoing orders and return the applicable amounts to the County Treasurer, and

FURTHER RESOLVED, that the person in whose favor the order was drawn may upon application to the Chairperson of the Board and County Clerk, made within 6 years from the date of the order, have a new order issued for the amount of the original, without interest.

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

SUMMARY: Cancellation of Orders that remain outstanding after the two-year deadline.

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 17, 2023**
DEPARTMENT: **Treasurer**
DIRECTOR: **Kristine Morano**
PREPARER: **Kristine Morano**

Agenda Summary Cancellation of 2021 Outstanding Orders

BACKGROUND INFORMATION: Annual cancellation of outstanding orders per WI Statutes 59.64(4)(e).

ANALYSIS: $737.01 will be credited back to the general fund where appropriated or to the respective departments where applicable.

FISCAL IMPACT: return of $737.01

Balance Current Year: $737.01 Next Year's Estimated Cost: N/A

FUNDING SOURCE: N/A

RECOMMENDED MOTION: Approve cancellation of outstanding payment orders.

FINANCE COMMITTEE

RESOLUTION NO. (ID # 9716)

WISCONSIN COUNTIES ASSOCIATION & NATIONAL ASSOCIATION OF COUNTIES
2024 MEMBERSHIP DUES

RESOLVED, by the Ozaukee County Board of Supervisors per Wis. Statutes §59.52(22), that the County Clerk be authorized to submit payment to the Wisconsin Counties Association (WCA) in the amount of $11,312 and the National Association of Counties (NACo) in the amount of $1,728.00 for the 2024 annual membership dues of Ozaukee County.

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

SUMMARY: Membership dues to WCA and NACo.

VOTE REQUIRED: Two-Thirds Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 17, 2023**
DEPARTMENT: **County Clerk**
DIRECTOR: **Karen Niemuth**
PREPARER: **Lisa Henning**

Agenda Summary Wisconsin Counties Association & National Association of Counties 2024 Membership Dues

RESOLUTION NO. (ID # 9745)

AMENDING SECTION 5.01(10)(A) OF THE OZAUKEE COUNTY POLICY & PROCEDURE MANUAL - FUND BALANCE/NET POSITION POLICY

RESOLVED, by the Ozaukee County Board of Supervisors, that Section 5.01(10) (a) of the Ozaukee County Policy and Procedure Manual be amended to read:

(1) Fund Balance/Net Position Policy: (12-45), (18-24)

(a) General Fund-Unassigned:

1. The County will maintain a minimum unassigned fund balance of ~~20%~~ 30% of the subsequent year budgeted operating expenditures for the General Fund. In addition, the General Fund unassigned fund balance shall exceed ~~12%~~ 16% of the combined subsequent year budgeted operating expenditures of the General Fund, Human Services, County Roads & Bridges, Public Health and Transit funds. (07-22)

2. The focus will be on the maintenance of adequate funds for cash flow needs, unforeseen revenue shortfalls, a favorable bond rating, and unanticipated or emergency operating or capital outlay expenditures.

3. To assist in funding current and future capital expenditure needs, the County Administrator shall transfer an amount based on the following calculation to the Capital Reserve Fund to be used to fund future capital expenditures.

   In any year in which the minimum General Fund unassigned fund balance is met for both criteria in 5.01(10)(a)1, 50% of the General Funds current year net increase in fund balance will be transferred to the Capital Reserve capital projects fund upon approval of the Finance Committee and County Board. The amount of the Transfer will be calculated and presented to the Finance Committee as soon as the final year-end net surplus can be reasonably determined (February or March).

   This policy is designed to continue to grow the unassigned fund balance in the General Fund while also providing funding for capital expenditures that may not otherwise have funding available without long-term borrowing.

4. The County's General Fund serves as the financier/internal bank for loaning money for special purchases or covering operating losses of other county funds. When Ozaukee County's Enterprise (Proprietary) Funds and Special Revenue Funds accumulate operating surpluses as allowed, they are to re-pay what is owed to the County's General Fund and accrue any excess in their net position/fund balance. There shall be no reserve unless the amount owed to the County's General Fund is zero.

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

SUMMARY: Amending the Ozaukee County Policy and Procedure Manual Chapter 5.01 - Fund Balance/Net Position Policy.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 17, 2023**
DEPARTMENT: **County Clerk**
DIRECTOR: **Karen Niemuth**
PREPARER: **Lisa Henning**

Agenda Summary Amending Section 5.01(10)(a) of the Ozaukee County Policy & Procedure Manual - Fund Balance/Net Position Policy

Below is the current modified Fund Balance Policy in Chapter 5 (10) (a) 1-4 with the changes proposed in in red under 1. This is in response to the auditor's recommendation the past couple years and Moody's expectation when evaluating the County for it's Aaa bond rating. Moody's expectation has been 30% for several years. The following table will highlight where the County is as of the 2022 audit and how that compares with the 20%/12% policy vs the proposed 30%/16% policy change.

Our financial advisor Brian Brewer from Baird sent an estimate to myself and Jason as to the cost of a down grade from Aaa to Aa1. At the time he estimated that our interest rate on new debt at the lower rating would result in an interest rate of .1% higher. The cost is estimate to be \$6,000 per \$1,000,000 borrowed over 10 years. The cost would increase to \$12,500 per \$1,000,000 borrowed for 20 years. Both estimates assume level principal payments for the repayment period.

Unassigned Fund Balance Policy - General Fund Only

	20% General Fund Only	30% General Fund Only
2023 Budgeted GF Expenditures	30,943,286	30,943,286
Required % Unassigned	20%	30%
Required Unassigned FB	6,188,657	9,282,986
Actual Unassigned FB	11,199,124	11,199,124
Amount in Excess of Policy	5,010,467	1,916,138
	Current	**Proposed**

Unassigned Fund Balance Policy - General Fund, Transit, Human Services, Public Health and County Roads and Bridges funds

	12% of General Fund and Other SR Fund Exp.	16% of General Fund and Other SR Fund Exp.
2023 Budgeted GF & SR Fund Expenditures	57,619,379	57,619,379
Required % Unassigned	12%	16%
Required Unassigned FB	6,914,325	9,219,101
Actual Unassigned FB	11,199,124	11,199,124
Amount in Excess of Policy	4,284,799	1,980,023
	Current	**Proposed**

The red amounts above represent the required amount of unassigned fund balance in the General Fund for both the current and proposed policy.

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 17, 2023**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Wire Transfers #3884 - #3904 and October Schedule of Vouchers

ATTACHMENTS:

- Wire Tranfers & Schedule of Vouchers (PDF)

FINANCE COMMITTEE

OZAUKEE COUNTY

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

SCHEDULE OF VOUCHERS

For Checks Paid	10/1/2023	To	10/31/2023	Total Amount:	$5,095,148.29

WIRE TRANSFERS

NUMBER RANGE	WT #3884	To	WT #3904	Total Amount:	$2,151,524.96
				Total Claims and/or Wire Transfers:	$7,246,673.25

Approved this 17th day of November 2023

Paul Melotik
Finance Committee - Chairperson

11/9/202312:08 PMFinance Committee Approval Form and WT Nov List.xls

Attachment: Wire Tranfers & Schedule of Vouchers (Wire Transfers #3884 - #3904 and October Schedule of Vouchers)

OZAUKEE COUNTY

Finance Committee
November 17, 2023

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #3884	10/17/2023	$13,534.88	Elan Financial Services	Credit Card Payment/kpm
WT #3885	10/20/2023	$20,731.54	WI DOR	Sales Tax September 2023/kpm
WT #3886	10/31/2023	$589,371.59	WRS	September Contributions/kpm
WT #3887	10/24/2023	$462,552.80	US Bank	Credit Card Payment/kpm
WT #3888	10/25/2023	$5,699.50	North Shore Bank	Deferred Compensation/kpm
WT #3889	10/25/2023	$24,358.32	Great West Trust Co	Deferred Compensation/kpm
WT #3890	10/27/2023	$187.50	WI DOR	Wage Attachment/kpm
WT #3891	10/31/2023	$5,675.77	Metlife	Voluntary insurance/kpm
WT #3892	10/31/2023	$2,446.01	Metlife	November 2023 Vision/kpm
WT #3893	10/31/2023	$22,289.47	Metlife	November 2023 Dental/kpm
WT #3894	10/31/2023	$10,511.07	Metlife	Life and LTD/kpm
WT #3895	10/30/2023	$320,506.17	IRS	Federal Payroll Tax/kpm
WT #3896	11/15/2023	$53,744.19	WI DOR	State Payroll Taxes/kpm
WT #3897	11/15/2023	$185,486.40	WI DOR	RE Transfer Fees Oct 2023/kpm
WT #3898	11/8/2023	$15,457.12	Elan Financial Services	Credit Card Payment/kpm
WT #3899	11/10/2023	$8,096.33	Aegis Corporation	Worker's Comp Oct 2023/kpm
WT #3900	11/8/2023	$5,983.84	North Shore Bank	Deferred Compensation/kpm
WT #3901	11/8/2023	$25,972.77	Great West Trust Co.	Deferred Compensation/kpm
WT #3902	11/10/2023	$187.50	WI DOR	Wage Attachment/kpm
WT #3903	11/13/2023	$324,389.82	IRS	Federal Payroll Tax/kpm
WT #3904	11/30/2023	$54,342.37	WI DOR	State Payroll Tax/kpm
		$2,151,524.96		

Attachment: Wire Tranfers & Schedule of Vouchers (Wire Transfers #3884 - #3904 and October Schedule of Vouchers)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 17, 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 Ten Months Ending Tuesday, October 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	-	$48,695	$43,100	($5,595)	112.98%
Interdepartmental Charges	$1,077	$62,129	$83,000	$20,871	74.85%
Licenses & Permits	$1,620	$19,640	$18,650	($990)	105.31%
Other Revenue	$1,314	$24,088	$18,000	($6,088)	133.82%
Total Revenues	**$4,011**	**$154,552**	**$162,795**	**$8,243**	**94.94%**
Expenditures					
Salaries	$28,507	$330,090	$399,983	$69,893	82.53%
Fringe Benefits	$8,732	$110,308	$142,270	$31,962	77.53%
Travel/Training	$1,492	$10,510	$27,750	$17,240	37.87%
Supplies	$1,589	$147,673	$207,200	$59,527	71.27%
Purchased Services	$1,292	$41,514	$48,225	$6,711	86.08%
Interdepartment Charges	$2,765	$27,259	$34,473	$7,214	79.07%
Other Expenses	-	$1,105	$2,139	$1,034	51.66%
Total Operating Expenditures	**$44,377**	**$668,459**	**$862,040**	**$193,581**	**77.54%**
Capital Outlay					
Total Expenditures	**$44,377**	**$668,459**	**$862,040**	**$193,581**	**77.54%**
Net Increase (Decrease)	**($40,366)**	**($513,907)**	**($699,245)**	**($185,338)**	**73.49%**

Equity:

Attachment: County Clerk Financials (County Clerk)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 17, 2023**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Finance

ATTACHMENTS:

- November Report (PDF)

FINANCE COMMITTEE

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
NOVEMBER 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).

Finance Committee Members:

2022 General Fund:

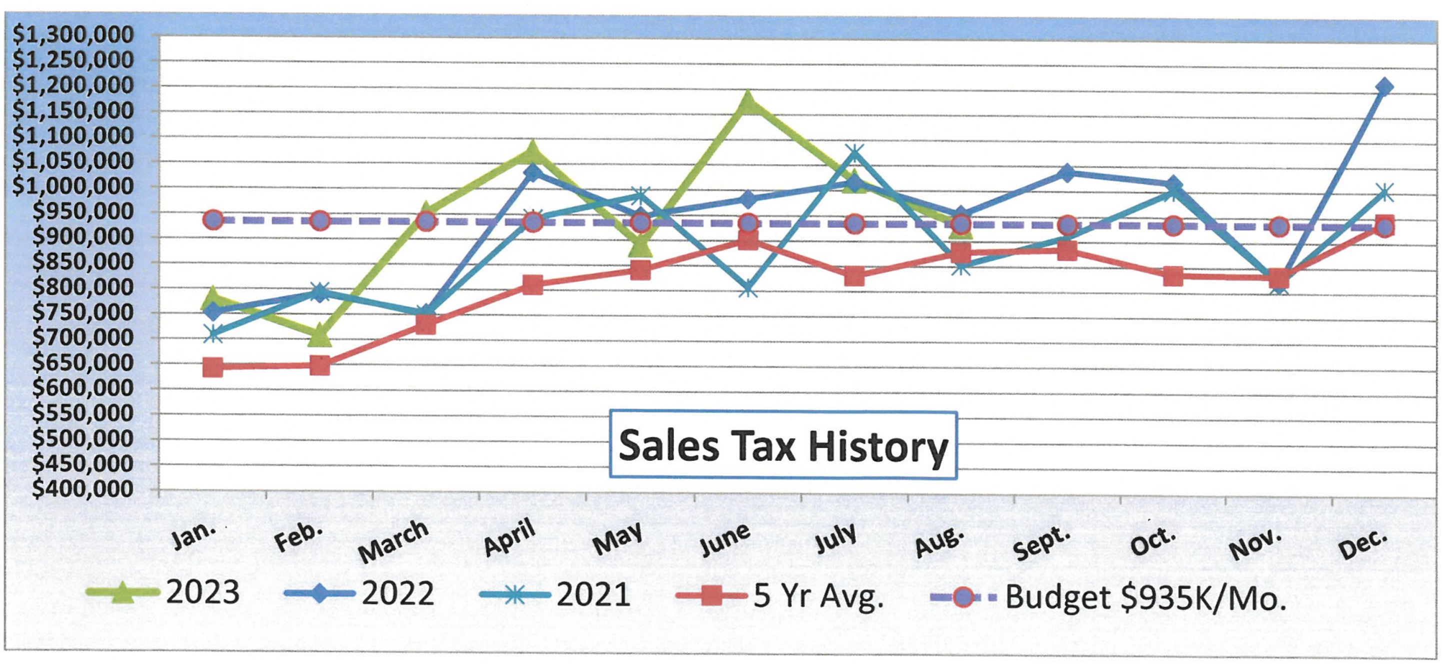
There is no change from last month in how revenues are tracking. Still below budget due to lag in sales tax and grant collections. Interest income continues to exceed budget due to the higher rates in 2023. Total expenditures are slightly under budget at 82%. Wages and benefits are tracking at or slightly below budget through October which accounts for approximately 71% of total budgeted expenditures.

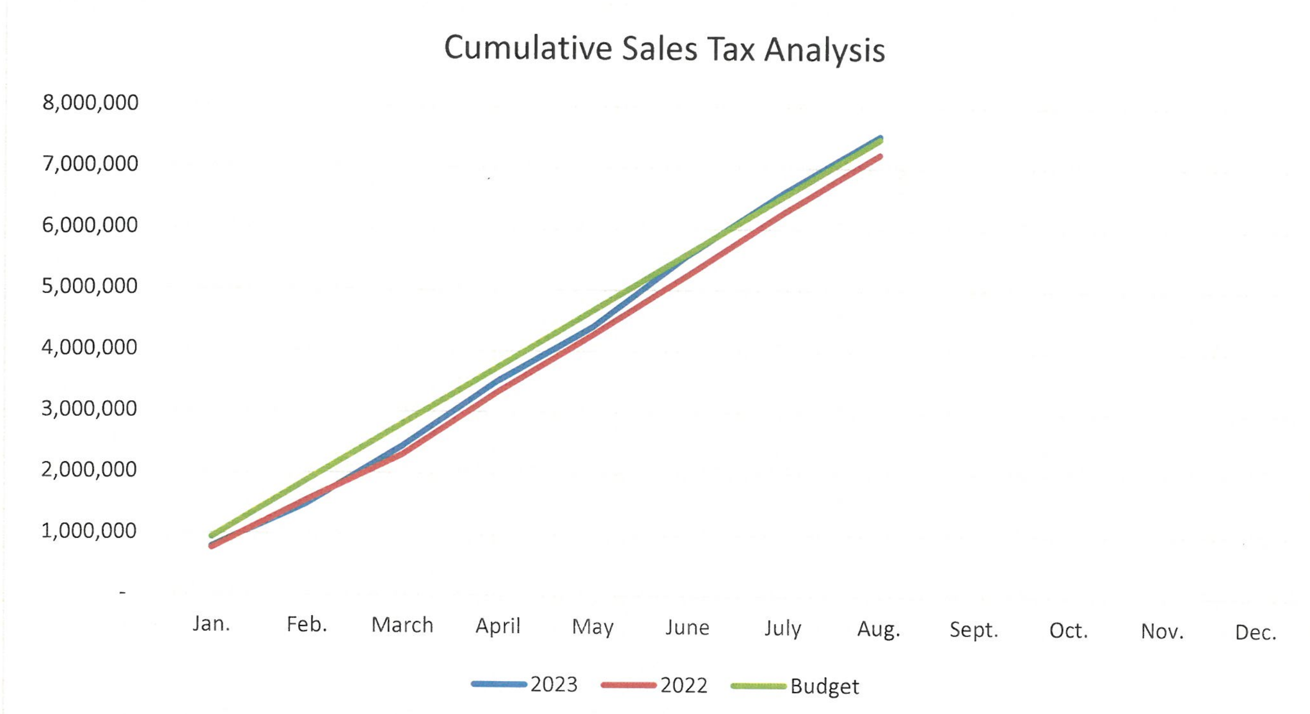
Finance Department:

The Finance Department has started the process of hiring an Accounts Payable Coordinator to replace our current Accounts Payable Coordinator who will be retiring at the end of January 2024. 5 candidates were interviewed and the evaluation process should be completed and an offer presented by November 17th. The intent is to bring someone in to train with our current Accounts Payable Coordinator.

Sales Tax Collections:

The most recent month received is August in which the County received $929,919. This was slightly lower than the same month in 2022 by $23,879. Through August, the County is ahead of the prior year by $303,444 and ahead of the 2023 budget by $56,017. The second graph shows just how close the 2022 and 2023 actuals and the 2023 budget are tracking.




Cumulative Sales Tax Analysis
8,000,000
7,000,000
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-
Jan.
Feb.
March
April
May
June
July
Aug.
Sept.
Oct.
Nov.
Dec.
2023
2022
Budget

Ozaukee County Committee Report

Summary of All Units

For the Ten Months Ending Tuesday, October 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	$2,723,448	$26,568,668	$33,818,336	$7,249,668	78.56%
Intergovernmental Revenues	$1,094,876	$27,460,624	$19,456,831	($8,003,793)	141.14%
Public Charges for Services	$2,384,312	$19,220,852	$24,972,357	$5,751,505	76.97%
Intergovernmental Charges	$14,591	$5,743,538	$7,818,980	$2,075,442	73.46%
Interdepartmental Charges	$149,751	$4,265,082	$4,693,553	$428,471	90.87%
Fines/Forfeitures/Penalties	$15,846	$158,325	$226,300	$67,975	69.96%
Licenses & Permits	$29,994	$723,127	$871,790	$148,663	82.95%
Interest Revenue	$188,049	$1,889,481	$373,050	($1,516,431)	506.50%
Other Revenue	$115,645	$2,280,709	$3,702,878	$1,422,169	61.59%
Total Revenues	**$6,716,512**	**$88,310,406**	**$95,934,075**	**$7,623,669**	**92.05%**
Expenditures					
Salaries	$2,912,480	$30,438,371	$38,122,955	$7,684,584	79.84%
Fringe Benefits	$1,025,170	$11,185,338	$14,257,518	$3,072,180	78.45%
Travel/Training	$29,259	$254,148	$535,475	$281,327	47.46%
Supplies	$458,332	$7,886,702	$9,568,777	$1,682,075	82.42%
Purchased Services	$1,658,160	$14,206,333	$17,175,335	$2,969,002	82.71%
Interdepartment Charges	$73,511	$4,277,673	$5,206,097	$928,424	82.17%
Depreciation	$242,005	$2,420,050	$2,874,741	$454,691	84.18%
Debt Service	-	$1,606,688	$1,645,388	$38,700	97.65%
Grants	$84,529	$3,186,339	$5,037,226	$1,850,887	63.26%
Other Expenses	$189,272	$3,346,672	$3,096,615	($250,057)	108.08%
Total Operating Expenditures	**$6,672,718**	**$78,808,314**	**$97,520,127**	**$18,711,813**	**80.81%**
Capital Outlay					
Project Fund	$298,039	$2,644,860	$5,459,479	$2,814,619	48.45%
Equipment & Furniture	($86,972)	$1,301,364	$2,052,436	$751,072	63.41%
Buildings & Land	$169,378	$2,727,747	$2,903,855	$176,108	93.94%
Contra	-	-	($550,000)	($550,000)	0.00%
Total Capital Outlay	**$380,445**	**$6,673,971**	**$9,865,770**	**$3,191,799**	**67.65%**
Total Expenditures	**$7,053,163**	**$85,482,285**	**$107,385,897**	**$21,903,612**	**79.60%**
Other Finance (Sources)	($65,292)	($1,518,719)	($3,030,763)	($1,512,044)	50.11%
Other Finance Uses	$65,292	$1,518,719	$1,875,596	$356,877	80.97%
Net Other Financing Sources/Uses	**-**	**-**	**($1,155,167)**	**($1,155,167)**	**0.00%**
Net Increase (Decrease)	**($336,651)**	**$2,828,121**	**($10,296,655)**	**($13,124,776)**	**-27.47%**
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 Ten Months Ending Tuesday, October 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	$1,889,372	$16,970,121	$22,551,637	$5,581,516	75.25%
Intergovernmental Revenues	$291,095	$922,444	$3,495,166	$2,572,722	26.39%
Public Charges for Services	$200,732	$1,893,279	$2,436,509	$543,230	77.70%
Intergovernmental Charges	$14,591	$142,099	$258,100	$116,001	55.06%
Interdepartmental Charges	$23,521	$210,034	$515,414	$305,380	40.75%
Fines/Forfeitures/Penalties	$15,846	$158,325	$220,000	$61,675	71.97%
Licenses & Permits	$19,677	$142,367	$126,650	($15,717)	112.41%
Interest Revenue	$122,903	$1,280,645	$363,050	($917,595)	352.75%
Other Revenue	$58,618	$526,353	$656,131	$129,778	80.22%
Total Revenues	**$2,636,355**	**$22,245,667**	**$30,622,657**	**$8,376,990**	**72.64%**
Expenditures					
Salaries	$1,270,622	$12,999,257	$15,852,060	$2,852,803	82.00%
Fringe Benefits	$463,276	$5,013,636	$6,006,712	$993,076	83.47%
Travel/Training	$12,534	$114,956	$212,632	$97,676	54.06%
Supplies	$102,466	$1,034,058	$1,578,129	$544,071	65.52%
Purchased Services	$238,377	$2,992,056	$3,680,873	$688,817	81.29%
Interdepartment Charges	$74,447	$896,218	$1,158,635	$262,417	77.35%
Grants	$74,029	$1,187,735	$1,413,021	$225,286	84.06%
Other Expenses	$105,521	$1,132,403	$937,908	($194,495)	120.74%
Total Operating Expenditures	**$2,341,272**	**$25,370,319**	**$30,839,970**	**$5,469,651**	**82.26%**
Capital Outlay					
Equipment & Furniture	$50,024	$273,402	$431,150	$157,748	63.41%
Total Capital Outlay	**$50,024**	**$273,402**	**$431,150**	**$157,748**	**63.41%**
Total Expenditures	**$2,391,296**	**$25,643,721**	**$31,271,120**	**$5,627,399**	**82.00%**
Other Finance (Sources)	-	-	($472,250)	($472,250)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($472,250)**	**($472,250)**	**0.00%**
Net Increase (Decrease)	**$245,059**	**($3,398,054)**	**($176,213)**	**$3,221,841**	**1928.38 %**
Equity:					
Governmental Fund Balance	-	($12,259,366)	-	$12,259,366	0.00%

Attachment: November Report (Finance)

Ozaukee County Committee Report

General Fund Finance Department

For the Ten Months Ending Tuesday, October 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	-	$100,360	$120,000	$19,640	83.63%
Total Revenues	**-**	**$100,360**	**$120,000**	**$19,640**	**83.63%**
Expenditures					
Salaries	$60,301	$665,683	$777,351	$111,668	85.63%
Fringe Benefits	$23,247	$240,237	$263,310	$23,073	91.24%
Travel/Training	$825	$3,890	$8,200	$4,310	47.44%
Supplies	$959	$7,579	$40,155	$32,576	18.87%
Purchased Services	$655	$77,455	$17,725	($59,730)	436.98%
Interdepartment Charges	$3,093	$30,753	$36,941	$6,188	83.25%
Other Expenses	-	$1,315	$600	($715)	219.17%
Total Operating Expenditures	**$89,080**	**$1,026,912**	**$1,144,282**	**$117,370**	**89.74%**
Capital Outlay					
Total Expenditures	**$89,080**	**$1,026,912**	**$1,144,282**	**$117,370**	**89.74%**
Net Increase (Decrease)	**($89,080)**	**($926,552)**	**($1,024,282)**	**($97,730)**	**90.46%**

Equity:

Attachment: November Report (Finance)

Ozaukee County Committee Report

General Fund County Administrator

For the Ten Months Ending Tuesday, October 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	$9,556	$99,007	$137,223	$38,216	72.15%
Fringe Benefits	$3,912	$41,581	$43,590	$2,009	95.39%
Travel/Training	$90	$865	$1,425	$560	60.70%
Supplies	$4,304	$5,673	$2,275	($3,398)	249.36%
Purchased Services	$55	$566	$900	$334	62.89%
Interdepartment Charges	$1,269	$13,239	$15,425	$2,186	85.83%
Other Expenses	-	$3,476	$500	($2,976)	695.20%
Total Operating Expenditures	**$19,186**	**$164,407**	**$201,338**	**$36,931**	**81.66%**
Capital Outlay					
Total Expenditures	**$19,186**	**$164,407**	**$201,338**	**$36,931**	**81.66%**
Net Increase (Decrease)	**($19,186)**	**($164,407)**	**($201,338)**	**($36,931)**	**81.66%**

Equity:

Attachment: November Report (Finance)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Ten Months Ending Tuesday, October 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	$18,950	$189,942	$225,094	$35,152	84.38%
Fringe Benefits	$4,939	$52,883	$62,867	$9,984	84.12%
Travel/Training	-	-	$5,000	$5,000	0.00%
Supplies	-	$575	$4,675	$4,100	12.30%
Other Expenses	-	-	$1,500	$1,500	0.00%
Total Operating Expenditures	**$23,889**	**$243,400**	**$299,136**	**$55,736**	**81.37%**
Capital Outlay					
Total Expenditures	**$23,889**	**$243,400**	**$299,136**	**$55,736**	**81.37%**
Net Increase (Decrease)	**($23,889)**	**($243,400)**	**($299,136)**	**($55,736)**	**81.37%**

Equity:

Attachment: November Report (Finance)

Ozaukee County Committee Report

General Fund Non Departmental

For the Ten Months Ending Tuesday, October 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	$122	$1,028	-	($1,028)	0.00%
Other Revenue	$221	$42,932	$138,886	$95,954	30.91%
Total Revenues	**$343**	**$43,960**	**$408,886**	**$364,926**	**10.75%**
Expenditures					
Salaries	$56	$767	($35,000)	($35,767)	-2.19%
Fringe Benefits	-	$161,406	$173,000	$11,594	93.30%
Travel/Training	$13,149	$13,937	$21,000	$7,063	66.37%
Supplies	-	$16,574	$15,338	($1,236)	108.06%
Purchased Services	$4,469	$44,688	$53,625	$8,937	83.33%
Grants	$54,100	$1,102,954	$1,139,204	$36,250	96.82%
Other Expenses	$86,469	$807,758	$633,828	($173,930)	127.44%
Total Operating Expenditures	**$158,243**	**$2,148,084**	**$2,000,995**	**($147,089)**	**107.35%**
Capital Outlay					
Total Expenditures	**$158,243**	**$2,148,084**	**$2,000,995**	**($147,089)**	**107.35%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($157,900)**	**($2,104,124)**	**($1,577,109)**	**$527,015**	**133.42%**

Equity:

Attachment: November Report (Finance)

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Ten Months Ending Tuesday, October 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	-	$15,171,865	-	($15,171,865)	0.00%
Interest Revenue	$48,313	$420,505	-	($420,505)	0.00%
Total Revenues	**$48,313**	**$15,592,370**	**-**	**($15,592,370)**	**0.00%**
Expenditures					
Grants	-	$1,512,000	$3,024,000	$1,512,000	50.00%
Other Expenses	$14,000	$14,000	-	($14,000)	0.00%
Total Operating Expenditures	**$14,000**	**$1,526,000**	**$3,024,000**	**$1,498,000**	**50.46%**
Capital Outlay					
Project Fund	$265,869	$2,580,159	$5,345,479	$2,765,320	48.27%
Total Capital Outlay	**$265,869**	**$2,580,159**	**$5,345,479**	**$2,765,320**	**48.27%**
Total Expenditures	**$279,869**	**$4,106,159**	**$8,369,479**	**$4,263,320**	**49.06%**
Other Finance Uses	-	$931,087	$931,087	-	100.00%
Net Other Financing Sources/Uses	**-**	**$931,087**	**$931,087**	**-**	**100.00%**
Net Increase (Decrease)	**($231,556)**	**$10,555,124**	**($9,300,566)**	**($19,855,690)**	**-113.49%**

Equity:

Attachment: November Report (Finance)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 17, 2023**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

Employee Engagement Survey
I wanted to express my sincere appreciation for your active participation in our recent employee engagement survey. Your valuable insights have been instrumental in driving our continuous efforts to enhance our workplace culture and support our dedicated employees. We were thrilled to receive responses from 341 team members. I want to extend a special thank you to those who went above and beyond by contributing more than 790 comments and suggestions. Your engagement is a vital part of achieving one of Ozaukee County's central objectives, Develop our Culture and Employees, as outlined in our 2020-2024 strategic plan. In the coming week, we will be sharing the survey results with department heads, ensuring that we have a clear understanding of the data and insights. Following this, we will host a county-wide presentation to provide an overview of the high-level results, offering an organization-wide perspective.

Your participation in these and other discussions with my office and Human Resources have allowed us to tackle many items that are important to you, from larger items like the wage study and the new vacation schedule, to smaller improvements like a new ice and water machine! Chris and I continue to work on other items like increasing the county funding for educational reimbursement, which we will take up early in 2024.

As part of my commitment to fostering a collaborative and responsive work environment, each department will be tasked with reviewing and discussing the survey results within their teams. The aim is to identify actionable steps and strategies to enhance the overall employee experience based on the feedback you've generously provided. We are genuinely excited to embark on this journey of turning your thoughts into meaningful actions that will benefit us all. Thank you once again for your active engagement and for being an essential part of our continuous improvement process. Your voices are invaluable in shaping our shared success.

Open Enrollment

Our open enrollment period begins Friday, November 10, 2023 and will end on Wednesday, November 22, 2023. All changes and completed forms must be received in Human Resources by 5:00pm on Wednesday, November 22, 2023.

Please note that if you are NOT making any changes to your Health, Dental, Vision or the Voluntary Life & AD&D or Short Term Disability insurance coverage NO action is required. However, if you plan to participate in the Flexible Spending Plan(s) in 2024 you MUST re-enroll since you are not automatically enrolled. A summary of the 2024 Insurance Updates is listed below. Information regarding out 2024 Open Enrollment can be found on our website.

2024 Health- Dental--Vision-Insurance Premiums

Health Insurance

- Ozaukee County will remain with WCA Group Health Trust for 2024 with UMR as the third party administrator.
- Employees working a minimum of 30 hours per week are eligible to enroll in the County's health insurance plan.
- An employee is eligible the first of the month following two months of employment.
- Deductions will be taken a month in advance before the premium is due.
- There was a 5.0% increase in monthly premiums.
- Employees enrolled in our health insurance plan can participate in our Wellness Program and upon completion of the Wellness Program requirements their health insurance premiums will be reduced from 20% to 12%.
- All employees and their dependents (ages 2 and up) enrolled in our health insurance plan are eligible to utilize the Aurora Group Health Trust Clinic at NO COST.
- There were NO plan design changes.

Dental Insurance

- Ozaukee County will remain with MetLife as our dental insurance carrier for 2024.
- Employees working a minimum of 18.75 hours per week are eligible to enroll in the dental insurance plan.
- An employee is eligible the first of the month following two months of employment.
- Deductions will be taken a month in advance before the premium is due.
- There was a 10% increase in monthly premiums.
- There are NO plan design changes.

Vision Insurance

- Ozaukee County will remain with MetLife as our vision insurance carrier for 2024.
- Employees working a minimum of 18.75 hours per week are eligible to enroll in the vision insurance plan.
- An employee is eligible the first of the month following two months of employment.
- Deductions will be taken a month in advance before the premium is due.
- There was a NO change in monthly premiums.
- There are NO plan design changes.

Flexible Spending Plan

- Ozaukee County will remain with Diversified Benefit Services (DBS) as our Flexible Spending Account vendor in 2024.

- Diversified Benefits offers on-line registration so in order to enroll in the 2024 Flexible Spending Account you MUST enroll on their website. You are not automatically re-enrolled.

- You can enroll in the Flexible Spending Account by clicking on the following link: Flexible Spending Account Enrollment Link

Instructions as to how to enroll or re-enroll can be found at: Ozaukee County Online Enrollment-Instructions

- The 2024 Maximum Health FSA election amount is $3,050 and the 2024 Maximum Dependent Care FSA election amount is $5,000.

- Employees working a minimum of 30 hours per week are eligible to enroll in the Flexible Spending Account.

- If an employee has a qualifying event, they can make changes or enroll in the plan within 30 days of the event.

- Employees enrolled in Health Care FSA in 2023 can roll over up to $610.00 into 2024. Claims from 2023 must be submitted by March 31, 2024 to be reimbursed. If the carryover funds are not used for prior plan year expenses, participates will not lose it. The carryover amount will remain and can be used for the next years (2023) expenses.

- Eligible claims received Friday by 9:00am will have reimbursements released the following Friday.

- Employees enrolled in a Flexible Spending Account - Health will have the option to utilize a pre-paid benefits card which is good for 5 years.

- Employees enrolled in a Flexible Spending Account in 2023 will NOT receive a new card.

Voluntary Life and AD&D Insurance (Including Spousal and Child Voluntary Insurances)

- Ozaukee County will remain with MetLife to be the administrator for the Voluntary Life Insurance Disability plan.

- Employee MUST work a minimum of 37.5 hours per week to be eligible to enroll.

- An employee is eligible the first of the month following two months of employment.

- Deductions will be taken a month in advance before the premium is due.

- Enrolling in the voluntary insurance plan with Ozaukee County gives employees access to less expensive insurance rates.

- Voluntary Life Insurance Premiums for dependents are the same regardless of how many dependent children you are covering.

- Spouses are eligible for up to 50% of the employee's election.
- Voluntary Life insurance can only be changed or waived during open enrollment or if there is a qualifying event during the year.
- Voluntary Insurances are portable.

Short-Term Disability

- Ozaukee County will remain with MetLife to be the administration for the voluntary Short-Term Disability plan.
- Employee MUST work a minimum of 37.5 hours per week to be eligible to enroll.
- An employee is eligible the first of the month following two months of employment.
- Deductions will be taken a month in advance before the premium is due.
- Any disability claim that is filed in the first 12 months of your coverage will be subjected to a pre-ex.
    - This means that the claim can be denied if in the 3 months prior to enrolling you were receiving medical treatment, consultation, care or services for the condition.
    - Or had a medication prescribed or took medications for the conditions.
- Employees who elect over the guaranteed issue amount OR decline coverage during their eligibility period and want to enroll at a later date will be required to complete a Statement of Health.
- Short Term Disability ends once employment terminates.

ATTACHMENTS:

- HR Financials (PDF)
- Employee Engagement Survey Results 2023 (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund Department Human Resources

For the Ten Months Ending Tuesday, October 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	-	$1,303	-	($1,303)	0.00%
Total Revenues	**-**	**$1,303**	**-**	**($1,303)**	**0.00%**
Expenditures					
Salaries	$19,068	$206,028	$262,871	$56,843	78.38%
Fringe Benefits	$7,311	$87,216	$95,624	$8,408	91.21%
Travel/Training	($12,453)	$861	$2,200	$1,339	39.14%
Supplies	$495	$12,124	$22,850	$10,726	53.06%
Purchased Services	$4,880	$66,071	$38,900	($27,171)	169.85%
Interdepartment Charges	$1,004	$11,877	$12,774	$897	92.98%
Other Expenses	$672	$8,807	$2,000	($6,807)	440.35%
Total Operating Expenditures	**$20,977**	**$392,984**	**$437,219**	**$44,235**	**89.88%**
Capital Outlay					
Total Expenditures	**$20,977**	**$392,984**	**$437,219**	**$44,235**	**89.88%**
Net Increase (Decrease)	**($20,977)**	**($391,681)**	**($437,219)**	**($45,538)**	**89.58%**

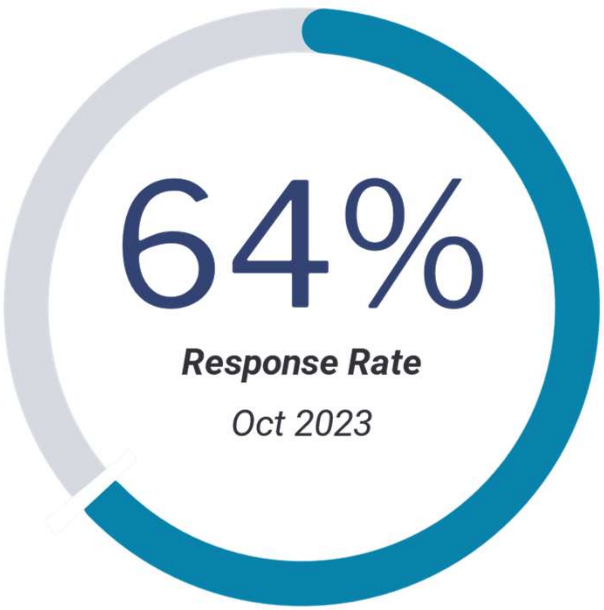
Equity:

Attachment: HR Financials (Human Resources)

Workplace Experience Summary Report

Ozaukee County
October 2023

Workplace Survey Stats



532
Employees invited

341
Employees responded

71%
Response rate from last survey

Comparison Benchmark

Local Government - 2022

32 organizations, including 8 Top Workplaces, with between 400 and 1,600 employees.

Workplace Experience Score

↑ 6

Up 6 points from Apr 2022

-2

2 points below benchmark

Workplace Experience Themes

We have categorized the core survey items into the themes below

- **Closely Aligned**
  Shared belief in the direction, values, and meaning (3 items)
- **Empowered to Execute**
  Communication, collaboration, and low operational friction. (5 items
- **Enabled to Grow**
  Training, learning, and reaching potential (3 items)
- **Engaged**
  Maximum discretionary effort, commitment, and advocacy (3 items
- **Fairly Valued**
  Perceptions of fairness around pay, benefits, and work-life flexibility (4 items)
- **Respected & Supported**
  Inclusion, support, openness, and appreciation (5 items)

Biggest Movers

The statements below represent the biggest increases since the last survey.

Statements with Biggest Increases

↑13 **Pay**
My pay is fair for the work I do

↑11 **Expectations**
This job has met or exceeded the expectations I had when I started

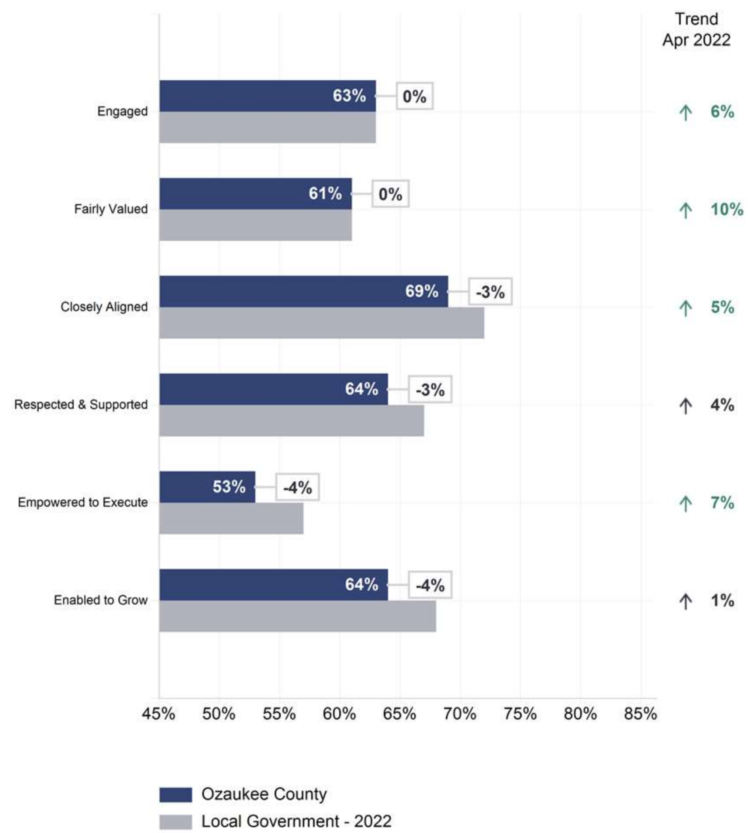
↑11 **Clued-in Employees**
I feel well-informed about important decisions at Ozaukee County

Statements with Biggest Decreases

There are no statements with a decrease compared to the prior survey.

Workplace Experience Themes

Percent favorable by theme at the organizational level

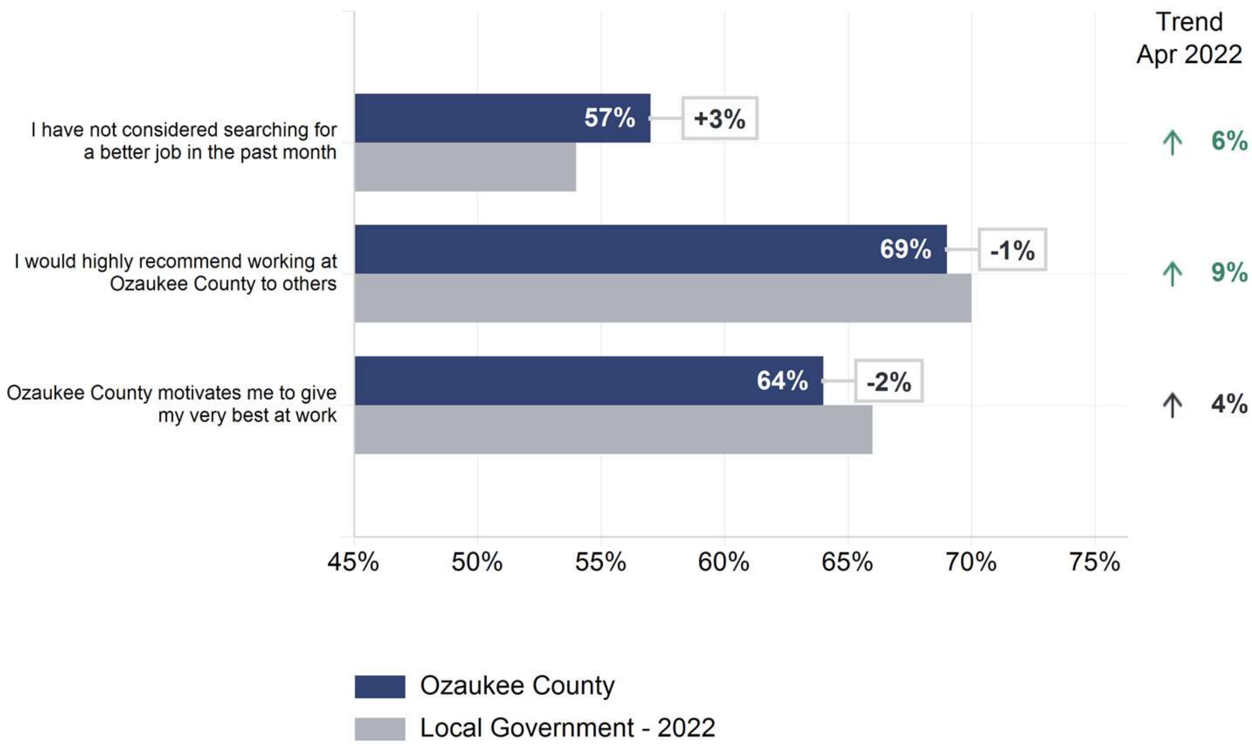


Expert Tips

Theme scores are an aggregation of multiple survey statements. While over theme results help paint a broad pictur of the employee experience at your organization, we recommend focusing individual survey items for celebration and improvement.

Engaged

Percent favorable by statement at the organization level
Engaged theme score 63%

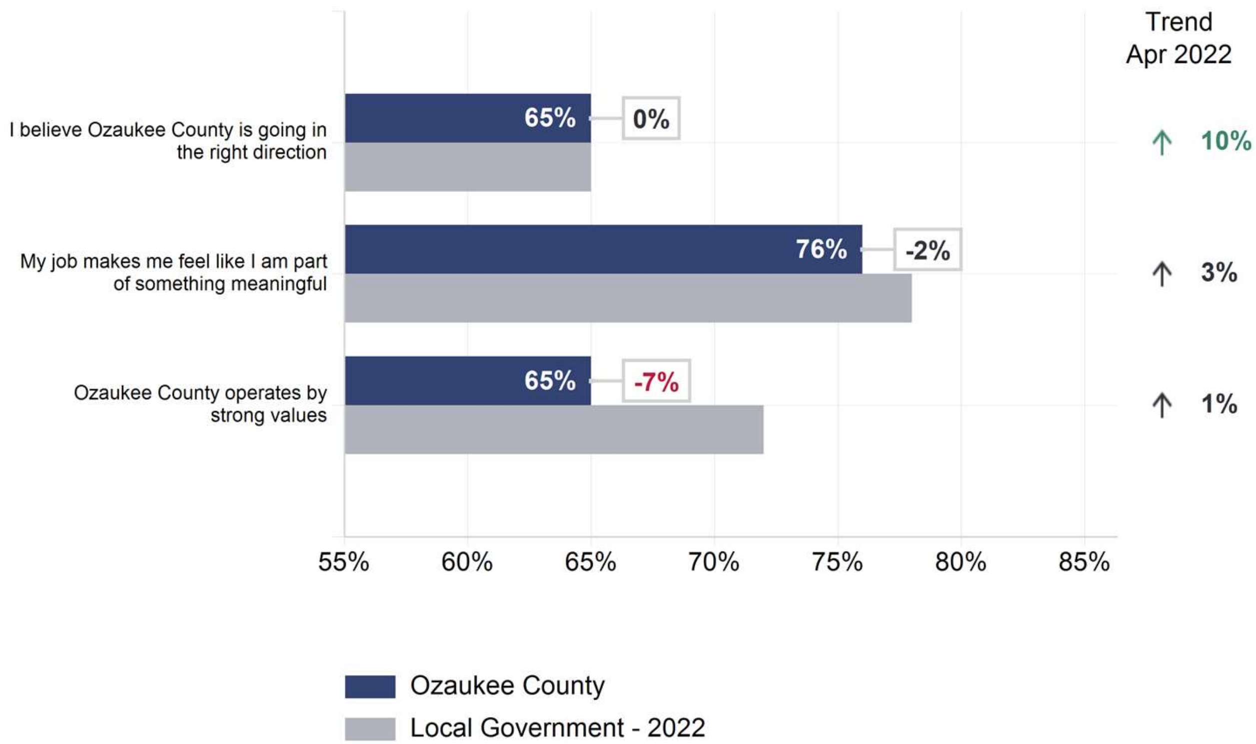


Expert Tips

While difficult to act on directly, these statements provide a window into the degree of commitment, advocacy, and discretionary effort of employees. Use these as a gauge of employee attitudes but focus improvement efforts on other items.

Closely Aligned

Percent favorable by statement at the organization level
Closely Aligned theme score 69%

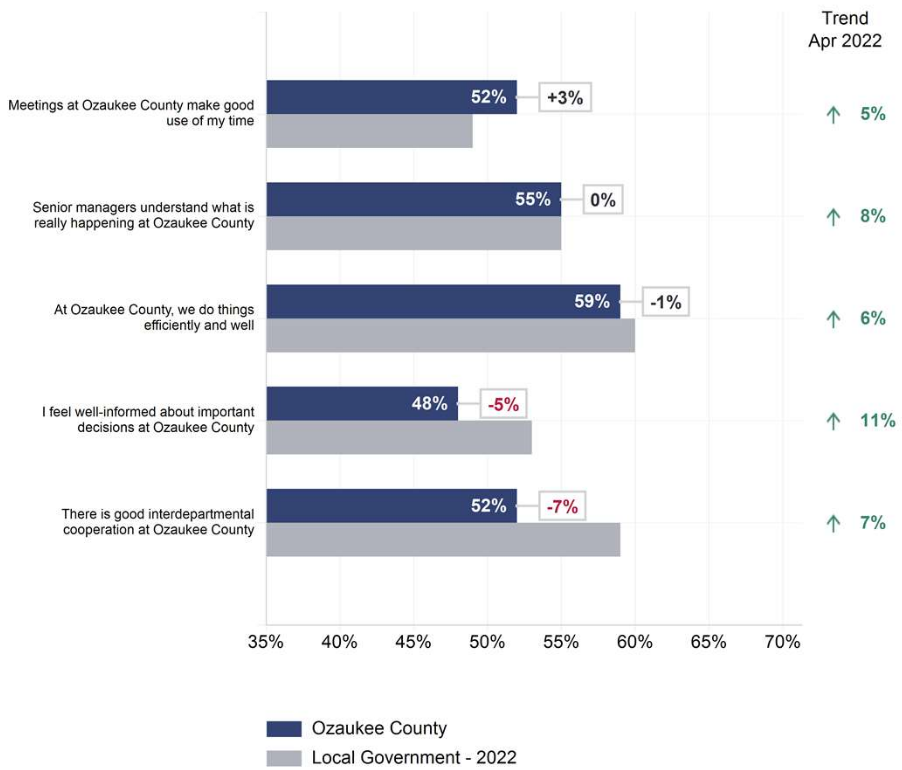


Expert Tips

While shared belief in the organization' direction, values, and meaning may seem like overwhelming areas to tackle, sometimes there is simply a disconnect around these topics. Rebuilding that connection often starts with simple messages that illustrate how the organization is doing, how work is meaningful, and what values look like in action.

Empowered to Execute

Percent favorable by statement at the organization level
Empowered to Execute theme score 53%

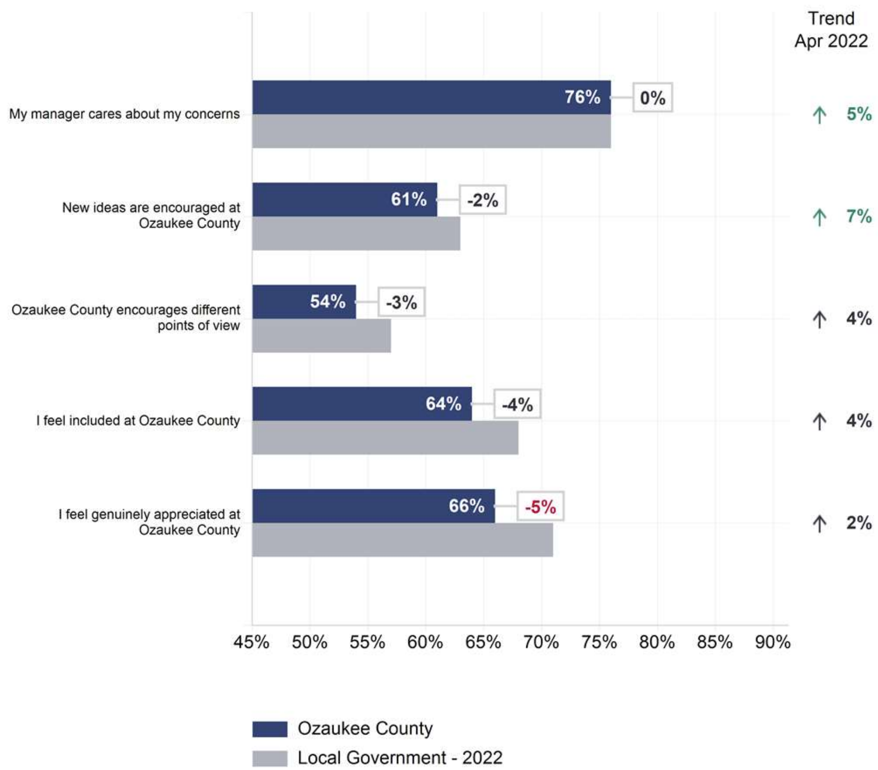


Expert Tips

This theme is about how well employees are being set up for succes in their work. The foundation of this relates to communication. Ensure information is moving smoothly through the organization in all directions and in a cadence that fits th content and parties involved.

Respected & Supported

Percent favorable by statement at the organization level
Respected & Supported theme score 64%

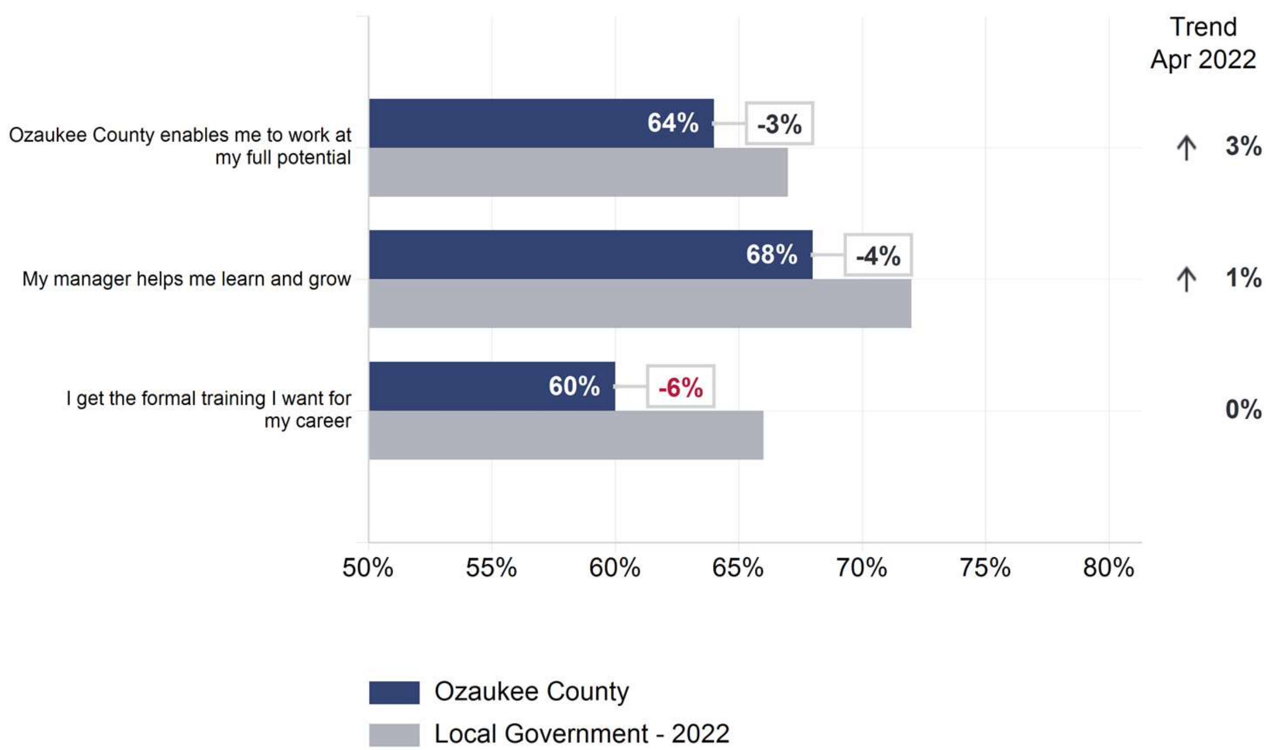


Expert Tips

Feeling seen, heard, and appreciated is critical. When scores are low, it often indicates challenges at the manager or team level. It's always a good idea to use high-scoring groups as a source of learning that can be shared as best practices with lower-scoring groups and their managers. Finally, always ensure leaders are fostering a culture of respect and support with their own actions.

Enabled to Grow

Percent favorable by statement at the organization level
Enabled to Grow theme score 64%

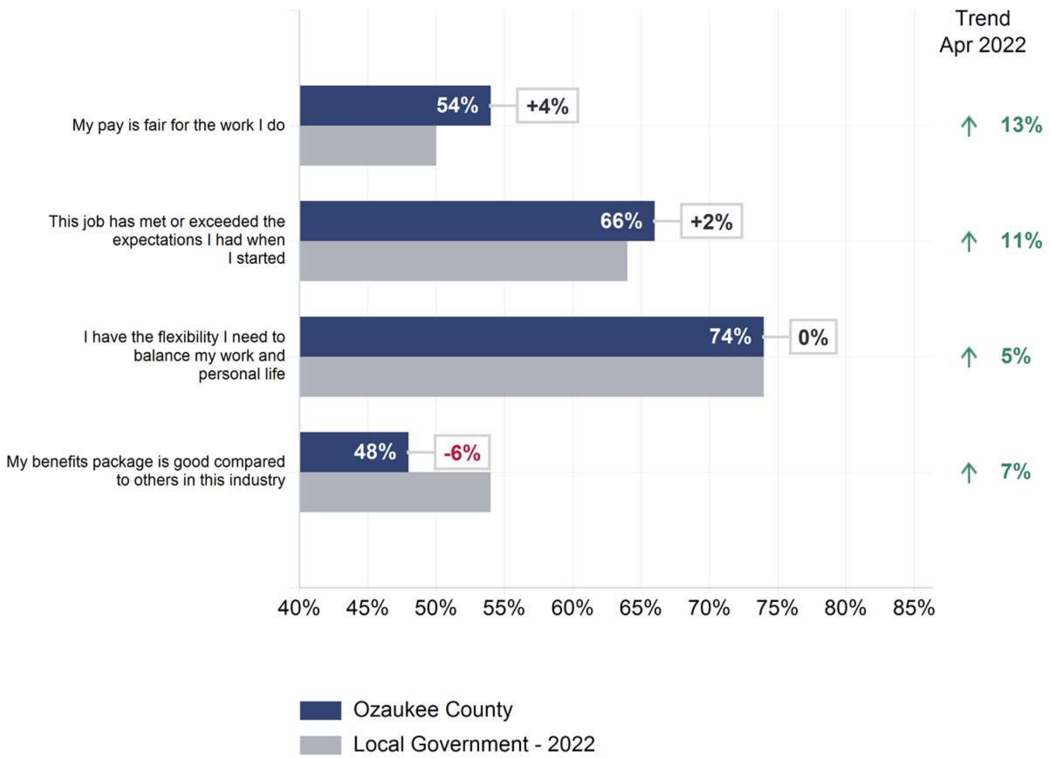


Expert Tips

Growth and development challenges and strengths are often best viewed through the lenses of demographics and departments, as they are often specific to different roles and functions. Training and development may look different for team members compared to managers, as with new hires versus those of middling tenure. Low scores on potential may indicate issues with blockers to potential such as inefficiencies in the organization, rather than a lack of training or development.

Fairly Valued

Percent favorable by statement at the organization level
Fairly Valued theme score 61%



Expert Tips

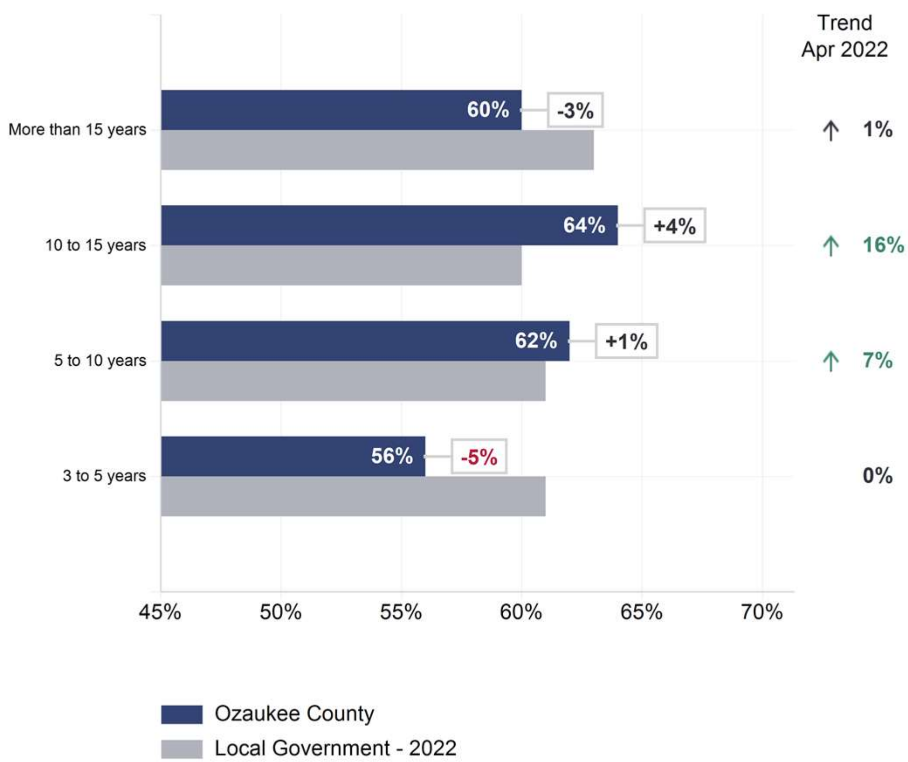
Feeling valued is often foundational to an employee's relationship with the organization. Low scores in these area will often prevent employees from truly leaning into what makes your culture great. Some organizations are okay with lower scores because they offer other advantages, like great career experience. Outside of policy changes, improving these scores is often about clearly communicating the organization's benefits package to employees and the employee value proposition to job candidates.

Demographics

Workplace Experience Score by demographics

Tenure - 1 of 2

Workplace Experience Score by Tenure

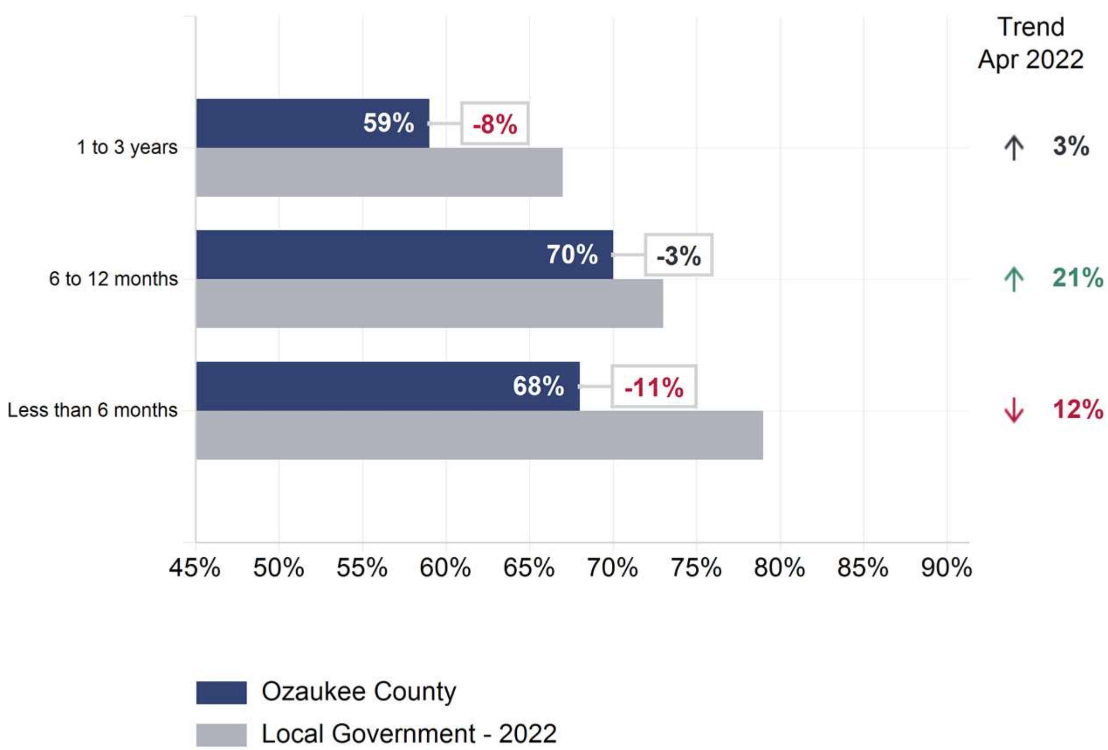


Expert Tips

Typically, the shortest- and longest-tenured employees at your organizatio will have the most positive work experience. If new hires' scores are low than anticipated, consider your onboarding program as well as expectations communicated to job candidates. If not, they may leave the organization much earlier than you wou like.

Tenure - 2 of 2

Workplace Experience Score by Tenure



Expert Tips

Typically, the shortest- and longest-tenured employees at your organization will have the most positive work experience. If new hires' scores are lower than anticipated, consider your onboarding program as well as expectations communicated to job candidates. If not, they may leave the organization much earlier than you would like.

Next Steps

Thank
Employees put time into providing thoughtful feedback and should hear you appreciate it.

Share
Be transparent with results and show what's working and what needs still need work. Departments meet with their employees. HR provide a county-wide presentation.

Discuss
Use the results to foster conversations and build a better understanding of what is going on.

Analyze
Use the Energage Platform to slice and dice your results further if you have unanswered questions.

Act
Choose 1 or 2 areas to act on. These should be things that you believe you can make and impact on. Present engagement efforts to your standing committee.

Post-Survey Check-In
6 question survey will be sent to employees

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **November 17, 2023**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- IT and Radio Financials - November (PDF)

FINANCE COMMITTEE

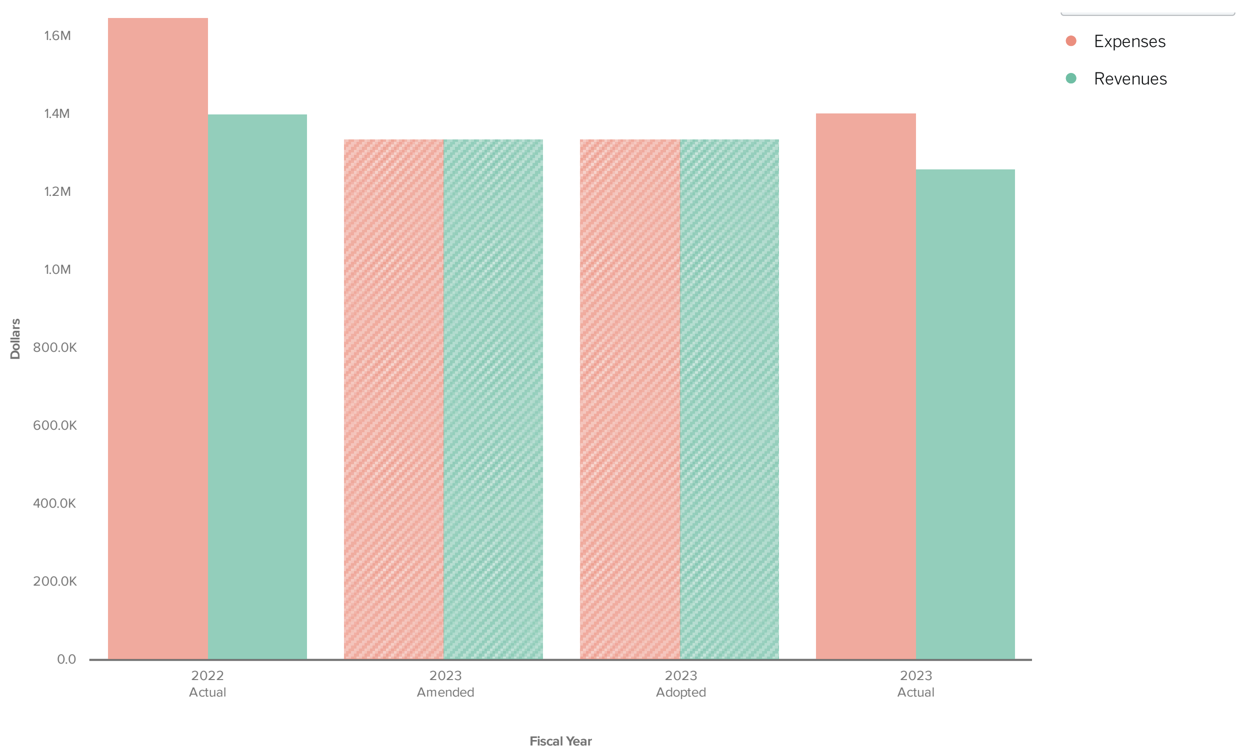
Radio Services and IT Financials

Finance Committee

IT Financials

Collapse All	2022 Actual	2023 Amended	2023 Adopted	2023 Actual
Revenues	$ 103,318,713	$ 98,964,837	$ 95,363,761	$ 88,875,266
Taxes	33,125,533	33,818,336	33,818,336	27,410,998
Intergovernmental Rev (State, Federal, Local)	27,301,303	19,456,831	16,992,342	27,267,003
Public Charges for County Services	20,807,280	24,972,357	24,972,357	17,615,360
Intergovernmental Revenue for County Services	7,020,750	7,818,980	7,818,980	5,748,567
Interdepartmental Revenue for County Services	4,533,599	4,693,553	4,693,553	4,266,749
Other (Donations/One-time/Misc)	7,044,125	3,702,878	3,497,378	2,347,668
Operating Transfers In	2,317,376	1,875,596	944,509	1,518,719
Licenses & Permits	948,157	871,790	871,790	723,577
Interest	38,549	373,050	373,050	1,818,302
Fund Balance Applied (Budget Only)	0	1,155,167	1,155,167	0
Fines/Forfeitures/Penalties	182,041	226,300	226,300	158,325
Expenses	103,016,948	108,822,492	94,207,859	86,114,881
Salaries & Fringe Benefits	47,536,216	52,380,474	51,990,604	41,622,381
Purchased Services	17,725,231	17,175,335	15,990,345	13,710,953
Supplies under $5,000	8,935,942	9,568,777	9,431,209	7,769,790
Interdepartmental Charges	4,204,518	5,206,097	4,385,822	4,211,292
Equipment & Software	2,646,660	6,202,387	1,670,850	3,022,738
Grants	2,984,252	5,037,226	1,708,504	3,186,319
Other Expenses	2,097,382	3,096,615	3,086,615	3,335,178
Buildings	4,206,241	3,369,594	500,000	3,097,910
Depreciation	2,822,936	2,874,741	2,874,741	2,420,050
Debt Service	1,760,672	1,645,388	1,645,388	1,606,688
Operating Transfers Out	2,317,376	1,875,596	944,509	1,518,719
Land Improvements	5,234,210	404,788	0	367,050
Travel/Mileage/Conference&Meetings	302,744	535,475	529,273	246,185
Land Purchases	241,000	0	0	0
Expenses	1,569	0	0	-369

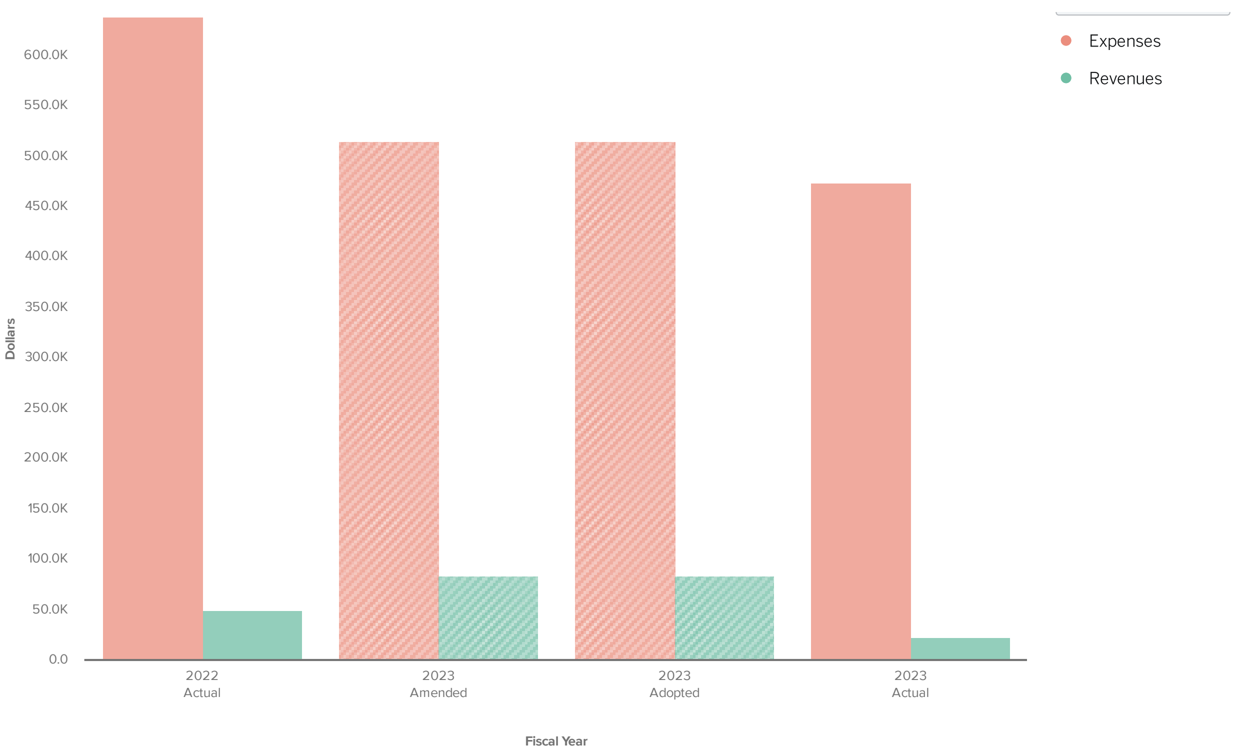
IT Financials



Radio Services Financials

Collapse All	2022 Actual	2023 Amended	2023 Adopted	2023 Actual
Revenues	$ 49,477	$ 83,370	$ 83,370	$ 22,928
Expenses	637,803	514,936	514,936	473,727
Purchased Services	378,593	321,210	321,210	350,798
Salaries & Fringe Benefits	118,288	132,527	132,527	102,600
Supplies under $5,000	92,875	45,100	45,100	8,231
Interdepartmental Charges	10,217	12,818	12,818	11,317
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	$ -450,800

Radio Services Financials



OpenGov

Add links

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**November 17, 2023**
DEPARTMENT:	**Treasurer**
DIRECTOR:	**Sandi Tretow**
PREPARER:	**Sandi Tretow**

Agenda Summary Treasurer

ATTACHMENTS:

- November Treasurers Report (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

Sandra 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
Friday, November 17, 2023
SUMMARY OF TREASURER'S OFFICE ACTIVITIES

Tasks completed:

- Month-end activities
- Reconciled bank statements to general ledger
- Mailed out 205 delinquent tax statements
- Attended bid-opening and also Annual Meeting for Northern Ozaukee Farm Drainage District – also certified 2023 unpaid drainage assessments for tax roll. Our office will enter those on behalf of the municipalities involved. Also collaborating with Sheboygan County Treasurer to make sure we are doing same processes for consistency.
- Training with Sheriff's Department on de-escalation etc. for "first floor" staff.
- Working on 2020 foreclosures
- Prepared October financial report for this committee
- Approve invoices in Docuware
- Daily tasks in office – verify daily monetary activities (deposits, transfers, wires, etc.)

Future goals/events:

- Preparing for Tax Bill generation and working with municipalities on same.
- We are studying in-depth our list of contaminated parcels that we have not foreclosed upon in years past.
- December 19 – Teaching five classes of Property Tax 1.0 to Port Washington High School Students.

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. (We really do!)

TREASURER'S REPORT
FINANCE COMMITTEE
NOVEMBER
REPORTING PERIOD: October, 2023

CASH

Cash ending October is down **$ (5,134,650)** from last October:

Cash 2023,	$	**31,650,916**	2022,	**$**	**36,785,566**	**Decrease of**	**$ (5,134,650.28)**	***-13.96%***

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 October 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 October:

October 2023,	**$**	**227,325**	2022,	**$**	**244,516**	**Decrease of**	**$ (17,190.83)**	***-7.03%***
Budget 2023,	**$**	**285,000**	2022,	**$**	**285,000**	**Budget/Actual 2023**		***79.76%***

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 October:

October 2023,	**$**	**1,102,718**	2022,	**$**	**(269,954)**	**Increase of**	**$ 1,372,671.79**	***-508.48%***
Budget 2023,	**$**	**280,000**	2022,	**$**	**280,000**	**Budget/Actual 2023**		***393.83%***

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

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

August 2023	**$**	**7,533,409**	2022	**$**	**7,229,965**	**Increase of**	**$ 303,444.17**	***4.20%***
Budget 2023,	**$**	**11,216,085**	2022	**$**	**10,100,721**	**Budget/Actual 2022**		***67.17%***

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	**$**	**847,067**	2022,	**$**	**685,065**	**Increase of**	**$ 162,002.47**	***23.65%***

Number of delinquent parcels:

2023	**210**	2022,	**221**	**Decrease of**	**-11**	***-4.98%***

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

FORECLOSURES

I mailed letters to 32 property owners with delinquent taxes from 2020 tax year and prior. One parcel removed from foreclosure list due to contamination verification and another removed due to raze order in Village of Grafton. I have also had conversations with some other property owners. Next step will be to contact title company to perform title searches.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance October 1, 2023			$	248.82
Receipts:				
Transfers from Money Market #2	$	7,459,554.90		
Void and Stop Payments	$	537.27		
Cancellation of Outstanding Orders	$	-		
Total Monthly Receipts			$	7,460,092.17
Total Balance & Receipts			$	7,460,340.99
Disbursements:				
County Orders (548629-549209)	$	(4,824,845.77)		
Wire Transfers (wt# 3873-3894)	$	(2,601,269.01)		
ACH Transfers	$	(34,226.21)		
Total Monthly Disbursements			$	(7,460,340.99)
MAIN CHECKBOOK Balance October 31, 2023			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	443,400.69		
Outstanding County Checks	$	(443,400.69)		
MAIN CHECKBOOK Balance October 31, 2023			**$**	**-**

MONEY MARKET #1 CHECKBOOK

Balance October 1, 2023			$	25,737.64
Receipts:				
Department Direct Deposit Receipts	$	1,396,123.16		
Real Estate Tax Receipts, Electronic	$	32,451.45		
Transfer from POOL	$	4,500,000.00		
Transfer from Summit MM	$	671.97		
Interest Earnings	$	119.15		
Total Monthly Receipts			$	5,929,365.73
Total Balance & Receipts			$	5,955,103.37
Disbursements:				
Transfers to Money Market #2	$	(5,928,312.25)		
Point and Pay Refunds and Fees	$	-		
Voids and NSF payments	$	(1,000.00)		
Total Monthly Disbursements			$	(5,929,312.25)
MONEY MARKET #1 CHECKBOOK Balance October 31, 2023			**$**	**25,791.12**

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

Balance as Per Statement	$	25,119.15		
Deposit in Transit	$	671.97		
MONEY MARKET #1 CHECKBOOK Balance October 31, 2023 (5.57%)APY			**$**	**25,791.12**

MONEY MARKET #2 CHECKBOOK

Balance October 1, 2023			$	6,037,176.75
Receipts:				
Department Receipts	$	1,648,626.20		
Real Estate Tax Receipts	$	98,240.59		
Drainage District Receipts	$	2,070.00		
RLF Payments	$	3,972.17		
NSF Replace	$	4,187.40		
Deposit Curler's	$	80,697.53		
Transfers from PWSB - Parks Reservations	$	6,617.46		
Transfers from Money Market #1	$	5,928,312.25		
Transfers from Register of Deeds	$	202,853.62		
Transfer from GO Bond 2021 Account	$	589,226.05		
Transfer from PWSB Tax Account	$	8,500.00		
Transfer from CDBG 2 Shelter	$	83,313.39		
Interest Earnings	$	32,517.03		
Total Monthly Receipts			$	8,689,133.69
Total Balance & Receipts			$	14,726,310.44
Disbursements:				
Transfers to Main Checkbook	$	(7,459,554.90)		
Transfers to Payroll Checkbook	$	(1,950,678.99)		
Transfer to Petty Cash	$	(1,671.31)		
Transfer to Curlers Maint Account	$	(30,000.00)		
NSF Payments	$	(4,944.40)		
NSF Tax Payments	$	-		
Total Monthly Disbursements			$	(9,446,849.60)
MONEY MARKET #2 Balance October 31, 2023			**$**	**5,279,460.84**

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

Balance as Per Statement	$	5,279,460.84		
Deposit in Transit	$	-		
MONEY MARKET #2 CHECKBOOK Balance October 31, 2023 (5.67%)APY			**$**	**5,279,460.84**

PAYROLL CHECKBOOK

Balance October 1, 2023			$	-
Receipts:				
Transfers from Money Market #2	$	1,950,678.99		
Total Monthly Receipts			$	1,950,678.99
Total Balance & Receipts			$	1,950,678.99
Disbursements:				
Salary Orders (#441848-441859)	$	(4,979.34)		
Salary Direct Deposit (#355046-356403)	$	(1,945,699.65)		
Total Monthly Disbursements			$	(1,950,678.99)
PAYROLL Balance October 31, 2023			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	1,719.81		
Outstanding Payroll Checks	$	(1,719.81)		
PAYROLL CHECKBOOK Balance October 31, 2023			**$**	**-**

REVENUE YTD	2023	2023 ANNUAL BUDGET	
Interest Investments/Market to Market	1,102,717.79	$ 280,000	(October)
Curlers Building Maint	137,255.23	-	(October)
Interest Go Bond 2021	106,437.31	-	(October)
Interest Health Care Trust	1,028.02	-	(October)
Interest Veteran's Memorial Trust	850.85	50	(October)
Interest Transit Trust Fund	11,772.10	-	(October)
Interest on Delinquent Taxes	150,054.30	190,000	(October)
Penalty on Delinquent Taxes	77,270.87	95,000	(October)
Sales Tax General Fund	929,919.19	11,216,085	(August)
Use Value Penalty Tax	24,614.94	30,000	(October)
	-		

INVESTMENT BALANCES	BALANCE	RATES	
Summit Credit Union, Savings (General Fund)	149,985.00	5.35%	(October) APY
Summit Credit Union, CD (General Fund)	500,000.00	5.13%	(October) APY
Horicon Bank (General Fund)	898,197.80	5.50%	(October) APY
DANA, Federal Securities (General Fund)	10,756,320.52	0.52%	(October) APY
LGIP, Savings (General Fund)	1,446,464.30	5.37%	(October) APY
WISC (General Fund)	1,717,057.79	5.32%	(October) APY
PWSB, Money Market (Curlers Association Building Maint)	167,255.23	5.57%	(October) APY
PWSB Money Market (General Obligation Bond 2021)	814,489.36	5.57%	(October) APY
PWSB, Money Market (Health Care Trust)	25,744.70	5.57%	(October) APY
PWSB, Money Market (Veteran's Memorial Trust)	21,307.96	5.57%	(October) APY
PWSB, Money Market (Register of Deeds)	237,123.68	5.57%	(October) APY
PWSB, Money Market (Tax Collection)	10,453.54	5.57%	(October) APY
PWSB, Money Market (Transit Trust Fund)	289,030.98	5.68%	(October) APY
PWSB, Treasurer (Petty Cash)	5,000.00		
PWSB, Money Market (Parks and Reservations)	3,900.43	5.57%	(October) APY
PWSB, CDBG Lasata	100.00		
PWSB, CDBG Shelter	100.00		
PWSB, ARPA	10,004,508.20	5.68%	(October) APY
PWSB, Opioids Settlement	616,652.50	5.57%	(October) 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	$ 962.17	$ 23,100.30
TAX SALE	$ 23,100.30	$ 30,483.83	$ 53,584.13
SEPTEMBER	$ 53,584.13	$ 1,966.93	$ 51,617.20
OCTOBER	$ 51,617.20	$ 2,101.31	$ 49,515.89
NOVEMBER	$ 49,515.89		$ 49,515.89
DECEMBER	$ 49,515.89		$ 49,515.89
TOTAL			$ -

Attachment: November Treasurers Report (Treasurer Report Nov. 2023)

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	$ 14,637.25	$ 395,692.90
TAX SALE	$ 395,692.90	$ 713,254.45	$ 1,108,947.35
SEPTEMBER	$ 1,108,947.35	$ 152,620.09	$ 956,327.26
OCTOBER	$ 956,327.26	$ 109,259.79	$ 847,067.47
NOVEMBER	$ 847,067.47		$ 847,067.47
DECEMBER	$ 847,067.47		$ 847,067.47
TOTAL		$ 1,180,311.35	

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	395,693	1.78%	*291
TAX SALE	784,172	3.59%	317	803,850	3.63%	340	669,498	3.08%	291	621,043	2.90%	287	713,254	3.20%	273
SEP	1,008,852	4.62%	317	1,039,007	4.70%	340	854,598	3.94%	291	780,481	3.64%	287	956,327	4.29%	241
OCT	898,119	4.11%	265	901,856	4.08%	282	777,814	3.58%	244	685,065	3.20%	221	847,067	3.80%	210
NOV	849,484	3.89%	219	839,099	3.79%	232	705,494	3.25%	208	628,481	2.93%	185		0.00%	
DEC	771,905	3.53%	203	768,603	3.47%	207	648,714	2.99%	188	600,870	2.80%	170		0.00%	

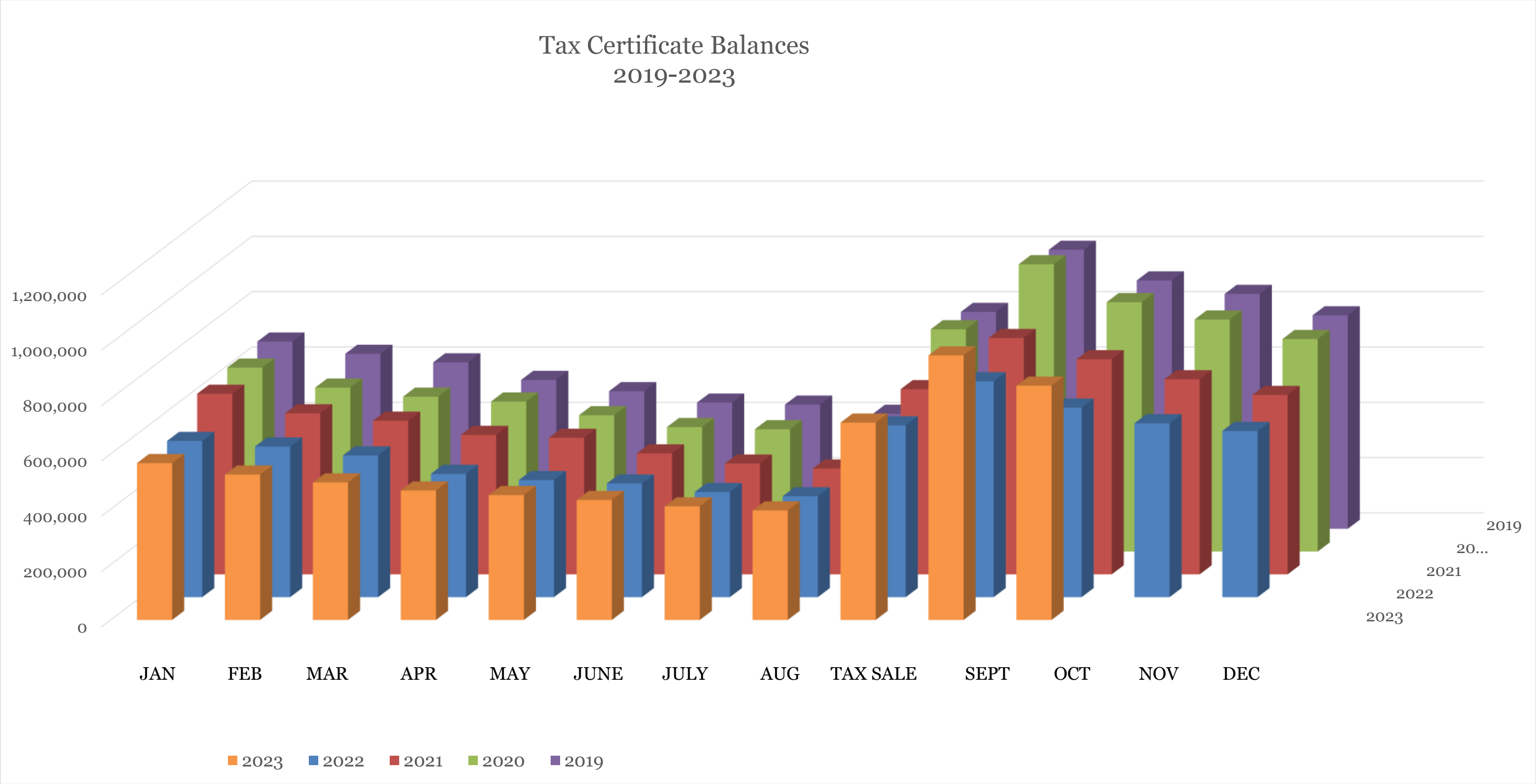
Dollars listed are from the tax certificate roll. Certificates are issued by law on September 1 for delinquent current year taxes and are added to the prior year delinquent taxes due.

% 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 7 parcels with delinquent taxes due that are on a payment plan. We are working on foreclosure process for 2020 tax year.

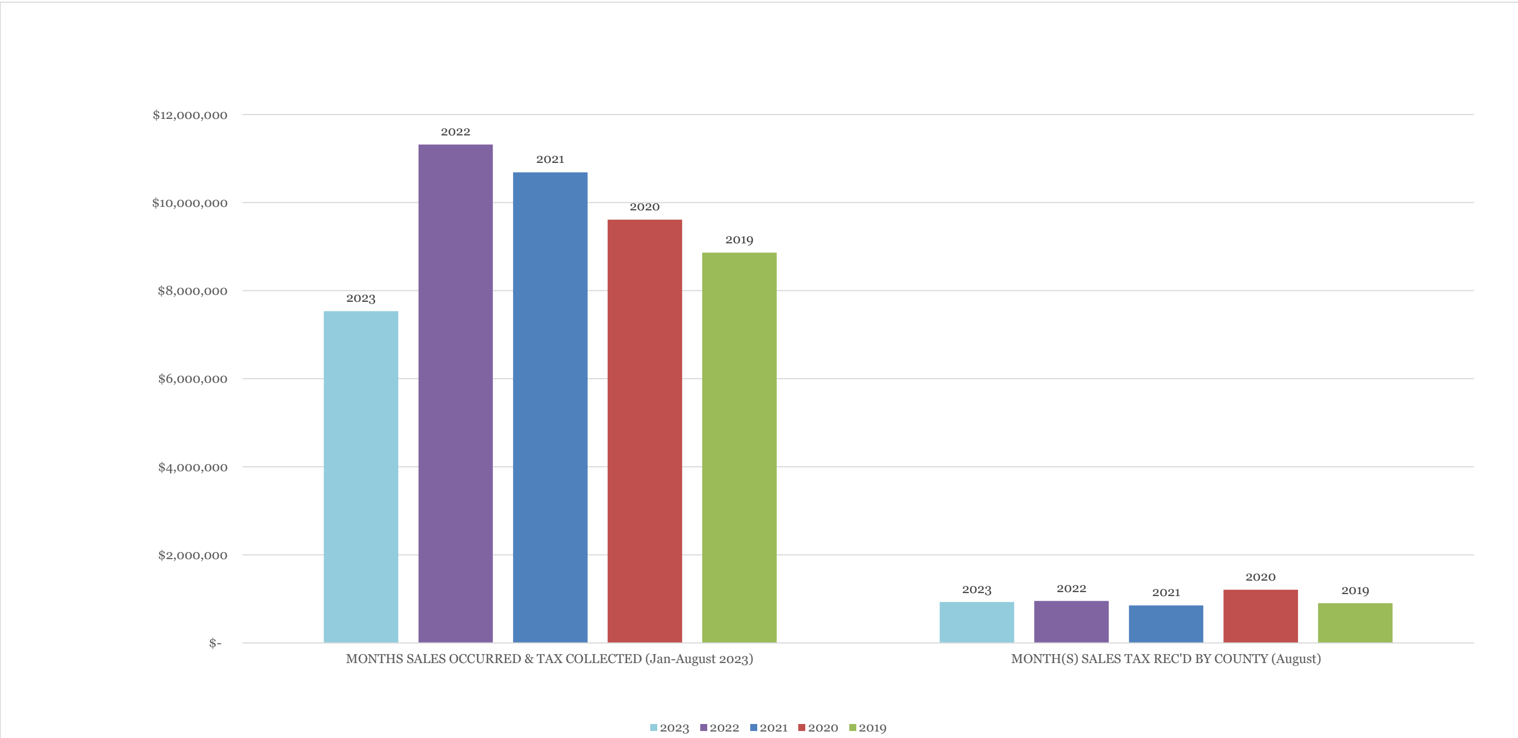

Tax Certificate Balances
2019-2023
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
JAN
FEB
MAR
APR
MAY
JUNE
JULY
AUG
TAX SALE
SEPT
OCT
NOV
DEC
2019
20...
2021
2022
2023
2023
2022
2021
2020
2019

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	$ 1,176,749	$ 982,372	$ 807,042	$ 816,972	$ 927,214
September	July	$ 1,020,036	$ 1,015,951	$ 1,074,803	$ 817,956	$ 623,068
October	August	$ 929,919	$ 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-August 2023)		$ 7,533,409	$ 11,318,483	$ 10,688,841	$ 9,612,253	$ 8,863,804
MONTH(S) SALES TAX REC'D BY COUNTY (August)		$ 929,919	$ 953,798	$ 852,524	$ 1,208,946	$ 902,946
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-August 202	$ 7,533,409	$ 11,318,483	$ 10,688,841	$ 9,612,253	$ 8,863,804	<------------
MONTH(S) SALES TAX REC'D BY COUNTY (August)	$ 929,919	$ 953,798	$ 852,524	$ 1,208,946	$ 902,946	<------------



Attachment: November Treasurers Report (Treasurer Report Nov. 2023)

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	$13,419.57	$904.54	March 2023	10/6/2023
Cheel LLC	February 1, 2018	December 2024	$12,620.22	$647.01	April 2023	10/6/2023
Oldenburg Metal Properties	April 1, 2014	March 2024	$4,722.84	$678.41	August 2023	11/01/2023
Oldenburg Metal Loan #3	September 1, 2023	September 2028	$53,584.08	$999.57	October 2023	11/01/2023
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	$20,807.03	$757.79	February 2023	10/13/2023

**Payment dates updated to most current payment date as of 11/03/2023

Ozaukee County Committee Report
General Fund Treasurer
For the Ten Months Ending Tuesday, October 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	$303,162	$41,644	$258,626	$321,850	$63,224	80.36%
Public Charges for Services	$1,403	$155	$81,111	$4,000	($77,111)	2027.78%
Other Revenue	$4,267	$20,555	$37,243	$23,500	($13,743)	158.48%
Total Revenues	**$308,832**	**$62,354**	**$376,980**	**$349,350**	**($27,630)**	**107.91%**
Expenditures						
Salaries	$176,177	$18,637	$191,135	$239,213	$48,078	79.90%
Fringe Benefits	$76,881	$7,087	$75,915	$96,246	$20,331	78.88%
Travel/Training	$956	$181	$203	$4,950	$4,747	4.10%
Supplies	$37,202	$863	$39,651	$39,250	($401)	101.02%
Purchased Services	$3,454	$64	$4,387	$13,100	$8,713	33.49%
Interdepartment Charges	$29,224	$2,133	$28,222	$34,206	$5,984	82.51%
Other Expenses	$5,785	$3,978	$8,535	$8,180	($355)	104.34%
Total Operating Expenditures	**$329,679**	**$32,943**	**$348,048**	**$435,145**	**$87,097**	**79.98%**
Capital Outlay						
Total Expenditures	**$329,679**	**$32,943**	**$348,048**	**$435,145**	**$87,097**	**79.98%**
Net Increase (Decrease)	**($20,847)**	**$29,411**	**$28,932**	**($85,795)**	**($114,727)**	**-33.72%**
Equity:						
Due To / Due From	($14,401,341)	$1,121,701	($12,351,732)	-	$12,351,732	0.00%

Attachment: November Treasurers Report (Treasurer Report Nov. 2023)