AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, MAY 23, 2024 – 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. March 28, 2024
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Finance Report
6. **ACTION ITEMS**
   a. Ordinance: Repealing and Replacing Section 10.04 (4) of the Ozaukee County Code of Ordinances Pertaining to Repurchase of Tax Deeded Lands
   b. Resolution: Increase of Revenue 2024 - Planning & Parks
   c. Resolution: Supplemental Appropriation 2024 - Land Information
   d. Resolution: Reauthorization of Self-Insurance
   e. Wire Transfers #4010 - #4048 and March & April Schedule of Vouchers
7. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. County Treasurer
8. **NEXT MEETING DATE**
   June 27, 2024
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:	**May 23, 2024**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Karen Niemuth**
PREPARER:	**Karen Niemuth**

Agenda Summary March 28, 2024

<https://www.ozaukeecounty.gov/AgendaCenter/ViewFile/Minutes/_03282024-3388>

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 23, 2024**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corp. Counsel May 2024 Finance Report

ATTACHMENTS:

- CORP.COUNSEL.MAY.2024 (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report
General Fund Corporation Counsel
For the Four Months Ending Tuesday, April 30, 2024
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	-	($81,903)	$556,150	$638,053	-14.73%
Public Charges for Services	$225	$484	$6,350	$5,866	7.62%
Total Revenues	**$225**	**($81,419)**	**$562,500**	**$643,919**	**-14.47%**
Expenditures					
Salaries	$47,584	$190,226	$632,381	$442,155	30.08%
Fringe Benefits	$18,994	$88,638	$250,198	$161,560	35.43%
Travel/Training	-	-	$3,260	$3,260	0.00%
Supplies	$123	$273	$10,984	$10,711	2.49%
Purchased Services	$391	$2,577	$22,100	$19,523	11.66%
Interdepartment Charges	$3,069	$32,437	$110,633	$78,196	29.32%
Other Expenses	$46	$45,470	$2,847	($42,623)	1597.12 %
Total Operating Expenditures	**$70,207**	**$359,621**	**$1,032,403**	**$672,782**	**34.83%**
Capital Outlay					
Total Expenditures	**$70,207**	**$359,621**	**$1,032,403**	**$672,782**	**34.83%**
Net Increase (Decrease)	**($69,982)**	**($441,040)**	**($469,903)**	**($28,863)**	**93.86%**

Equity:

Attachment: CORP.COUNSEL.MAY.2024 (Corp. Counsel May 2024 Finance Report)

ORDINANCE NO. (ID # 10052)

REPEALING AND REPLACING SECTION 10.04 (4) OF THE OZAUKEE COUNTY CODE OF ORDINANCES PERTAINING TO REPURCHASE OF TAX DEEDED LANDS

An Ordinance Repealing and Replacing Section 10.04 (4) of the Ozaukee County Code of Ordinances Pertaining to Repurchase of Tax Deeded Lands.

The County Board of Supervisors of the County of Ozaukee does ordain that Section 10.04 (4) of the Ozaukee County Code of Ordinances be repealed and restated as follows:

10.04 PROPERTY TAX COLLECTION

(4) Repurchase of Tax Deeded Lands.

(a) In this Section, the following terms have the following meanings:

1. "Beneficiaries" shall have the meaning given in s. 851.03, Wisconsin Statutes.

2. "Heirs" shall have the meaning given in s. 851.09, Wisconsin Statutes.

(b) Prior to the sale of a tax-foreclosed property that Ozaukee County has taken title to, the former owner and his or her beneficiaries or heirs shall have the right to repurchase if the property is a single-family, owner-occupied property and may be given preference to repurchase other properties.

(c) Repurchase shall be contingent on the payment of:

1. All costs and expenses incurred as provided under s. 75.36 (3) (a) 1. to 3., Wisconsin Statutes;

2. The amount of property taxes that would have been owed on the property for the year during which the repurchase occurs if Ozaukee County had not acquired the property;

3. An amount necessary to satisfy any other liens that existed at the time of the foreclosure; and

4. The County's costs associated with the repurchase.

(d) Repurchases made under the provisions of this Section are exempt from the requirements of Section 75.69, Wisconsin Statutes.

This Ordinance shall take effect upon enactment and publication.

Dated at Port Washington, Wisconsin, this 5th day of June 2024.

SUMMARY: Resolution to modify the County Code of Ordinances related to repurchase of taxforeclosed properties to align with new statutory requirements.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 23, 2024**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Tyler Quaas**

Agenda Summary Repealing and Replacing Section 10.04 (4) of the Ozaukee County Code of Ordinances Pertaining to Repurchase of Tax Deeded Lands

BACKGROUND INFORMATION: 2023 WISCONSIN ACT 207 requires counties to allow former owners and their beneficiaries and heirs to repurchase tax foreclosed single family, owner-occupied properties. Previously, statute provided that repurchase by former owners and their heirs of any tax foreclosed property was at county discretion. The Act continues to leave discretion to counties to allow former owners and their beneficiaries and heirs to repurchase tax foreclosed properties that are not single family, owner-occupied properties.

ANALYSIS: Ozaukee County's property tax collection ordinance currently provides that the County may allow former owners and certain heirs to repurchase tax foreclosed properties. The changes proposed to 10.04 are to bring the current repurchase language into compliance with the requirements of 2023 Act 207 in a manner that is as consistent as possible with the current repurchase provisions.

FISCAL IMPACT: N/A

Balance Current Year: N/A

Next Year's Estimated Cost: N/A

FUNDING SOURCE:

County Levy:

Non-County Levy:

Indicate source:

RECOMMENDED MOTION: An Ordinance repealing and replacing Section 10.04 (4) of the Ozaukee County Code of Ordinances pertaining to the Repurchase of Tax Deeded Lands.

ATTACHMENTS:

- ACT207.LegislativeCouncil(PDF)

Wisconsin Legislative Council
ACT MEMO

Prepared by: Abby Gorzlancyk, Staff Attorney

March 27, 2024

2023 Wisconsin Act 207
[2023 Assembly Bill 969]

County Sale of Tax-Deeded Land

BACKGROUND

Generally, ch. 75, Stats., regulates county[1] sales of tax-deeded[2] property. This chapter gives a county the power to sell property it acquires through tax deed and specifies processes related to this power. One of these processes is the ability for a county to pass an ordinance to give preference to the former owner who lost their title through a delinquent tax collection enforcement procedure. Also, once a county acquires a tax deed, the county treasurer must notify the former owner that they may be entitled to a share of the excess proceeds at a future sale. If there are excess proceeds after the sale of the property, the county must send those excess proceeds to the former owner. If the county is unable to locate the former owner within five years of mailing the notice of entitlement, then the former owner forfeits their right to any remaining equity. Lastly, current law requires a county to notice the sale and appraised value of tax deeded property by publication of a class 3 notice[3] before it can be sold. There are various exceptions to this notice publication requirement, including for a county with a population of 750,000 or more.

2023 WISCONSIN ACT 207

2023 Wisconsin Act 207 makes various changes to laws governing county sale of tax-deeded property.

Right of Former Owner to Repurchase

2023 Wisconsin Act 207 requires, rather than allows, a county to have an ordinance or resolution giving former owners, their beneficiaries, or their heirs the right to repurchase land lost through tax deed by paying the county for all costs and expenses incurred, plus any taxes that would have been owed while the county owned the property and amounts to satisfy any other liens at the time of the foreclosure prior to the sale of the land. The ordinance must apply to single-family, owner-occupied properties, and may also apply to all other properties. Also, the act excludes repurchases by a former owner from the published notice requirements.

Calculation and Handling of Proceeds

The act makes several changes to the calculation of net proceeds from the sale of tax-deeded land and how a county handles unclaimed proceeds. First, the act adds reasonable and customary real estate agent or broker fees along with other actual costs paid for selling property in the calculation of proceeds. It also adds interest and penalties of unpaid property taxes, special assessments, and special

[1] These procedures also apply to a first class city (the City of Milwaukee). Unless the context specifically indicates otherwise, all powers granted to counties in this chapter are granted to that city. [s. 75.06, Stats.]

[2] Under ch. 75, Stats., tax deed means a tax deed executed under s. 75.14, Stats., a deed executed under s. 75.19, Stats., or a judgement issued under s. 75.521, Stats.

[3] Publication of legal notices are generally regulated by ch. 985, Stats.

taxes in the calculation of proceeds. Lastly, the act removes lien repayment from the calculation of proceeds.

Second, the act changes how a county handles unclaimed proceeds. If the payment to the former owner is returned or not claimed within one year of it being mailed to the former owner, the proceeds are to be considered unclaimed funds and disposed of under s. 59.66 (2), Stats.

Timeline to Publish Notice of Sale

2023 Wisconsin Act 207 requires a county to advertise the sale and appraised value of the property by publishing on the county's website and either by publication of a class 1 notice or by advertising on a multiple listing service before the property can be sold. The notice must be published within 240 days of the county acquiring the property until 2026. Starting in 2026, the county must publish the notice of the sale within 180 days of acquisition.

Additionally, if the property is subject to an approval of discontinuance by the Department of Natural Resources (DNR), the county must publish the notice of sale within 240 days of the grant approval from DNR until 2026.[4] Starting in 2026, the published notice must occur no later than 180 days after the grant of approval.

Exceptions to the Published Notice of Sale

The act replaces the exception from publishing the notice of the sale for a county with a population of 750,000, and instead requires a county to publish the notice within 36 months of acquiring the property, if the property is in a county with a population of 750,000 or more and meets any of the following criteria:

- The property is a vacant lot;
- The property is a residential property occupied by a person with a valid ownership or leasehold interest in the property at the time of foreclosure, but the property is not a single-family, owner-occupied residence;
- The property is subject to a redemption or sale-back process;
- The property qualifies for a raze order;
- The county has estimated a cost of repair that exceeds 50 percent of the property's assessed value in the year the county acquires it;
- The delinquent property taxes, fees, interest, penalties, and other costs exceed 75 percent of the property's assessed value in the year the county acquires it;
- The county has reason to believe the property is a brownfield; or
- The property is subject to a hazardous substance.

The act specifies that the sale of single-family, owner-occupied residences are subject to the general notice publication requirements, unless the residence meets all but the first two of the above-listed criteria. Also, if the property is located in a county with a population of 750,000 or more and the county acquires the property before the effective date of the act, the county must attempt to sell the property within 10 years of the effective date. If any property remains unsold after the 10-year period, the county

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4 DNR approvals of discontinuance are regulated by s. 66.1006, Stats., which requires DNR approval for a town or county action that discontinues a highway, street, alley, or right-of-way that provides public access to any navigable lake or stream.

must advertise the sale of the property by publishing on their website and publication of either a class 1 notice or by advertising on a multiple listing service within 180 days of the 10-year period expiring, regardless of property type.

Lastly, the act allows any county to petition the circuit court that handled the initial tax foreclosure for relief from any of the provisions of ch. 75, Stats., including the deadlines for publishing notice for a specific property if the petition is filed no later than the deadline for publishing notice of the sale.

Miscellaneous Changes

2023 Wisconsin Act 207 also makes the three following changes to the law governing county sale of tax-deeded property. First, the act removes the ability of a county to exchange tax-deeded land for other land for agriculture and forestry or for parks and recreation. Second, it authorizes a county board to sell and convey tax-deeded land by open or closed bid. Lastly, the act creates immunity for a county from liability for acts or omissions associated with the sale of tax-deeded property including the process by which the property is sold.

Effective date: March 24, 2024, except that the act first applies to land acquired on or after April 1, 2022, unless the land is sold prior to June 22, 2024. With respect to the notice of sale for tax-deed lands acquired before the effective date of the act, the act first applies on November 19, 2024.

For a full history of the bill, visit the Legislature's bill history page.

AG:ksm

RESOLUTION NO. (ID # 10040)

INCREASE OF REVENUE 2024 - 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	221-1-01-54533-000	Contracted Outside Employment	$3,500	
Revenue	221-1-01-49501-000	Private Foundations - SEWISC Virmond Invasives		$3,500
Expense	221-1-01-53601-000	Other Material Supplies	$1,000	
Revenue	221-1-01-49501-000	Private Foundations - NRF Quiet Trails HH		$1,000
Expense	221-1-01-53601-000	Other Material Supplies	$2,500	
Expense	221-1-01-54533-000	Contracted Outside Employment	2,500	
Expense	221-1-01-55103-000	Highway - Grounds Maintenance & Construction	5,000	
Revenue	221-1-01-49501-000	Private Foundations - The Greater Cedarburg Foundation		$10,000

Dated at Port Washington, Wisconsin, this 5th day of June 2024.

SUMMARY: Southeastern Wisconsin Invasive Species Consortium grant to support invasive species management in Virmond County Park - $3,500; Natural Resources Foundation Quiet Trails grant to assist with trail development in Hawthorne Hills County Park - $1,000; Greater Cedarburg Foundation grant to support public access and habitat restoration at Covered Bridge County Park - $10,000.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 23, 2024**
DEPARTMENT: **County Clerk**
DIRECTOR: **Karen Niemuth**
PREPARER: **Tyler Quaas**

Agenda Summary Increase of Revenue 2024 - Planning & Parks

ATTACHMENTS:

- Planning&Parks (PDF)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **April 4, 2024**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a Southeastern Wisconsin Invasive Species Consortium, Inc. Grant for Invasive Species Management at Virmond County Park

BACKGROUND INFORMATION: The Ozaukee County Planning and Parks Department (Department) was awarded a grant from the Southeastern Wisconsin Invasive Species Consortium, Inc. (SEWISC) Assistance Program to improve the local ecology within Virmond County Park by controlling and managing invasive vegetation. Specifically, this grant will support contracting with conservation corps teams (e.g. AmeriCorps NCCC, Milwaukee Community Service Corps, Wisconsin Youth Conservation Corps and Great Lakes Community Conservation Corps) for assistance with invasive species management in Virmond County Park in 2024.

ANALYSIS: The total grant award is $3,500. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of the SEWISC grant application at its February 8, 2024 meeting (Ayes: Holyoke, Matera, Schoessow; Absent: Jobs, Ross). 25% of the total project budget is required as match and will be provided by a secured National Fish and Wildlife Foundation (NFWF) grant ($6,312), in-kind Department equipment use (e.g. chainsaws, woodchipper) ($1,191), and volunteer assistance ($150 value) for a total project cost of $11,153. The grant award reflects an increase of $1,500 from NRC approval, hence less required match funding.

FISCAL IMPACT: Balance Current Year:_ NONE (Additional Revenue $3,500)

Next Year's Cost:_ NONE

FUNDING SOURCE:

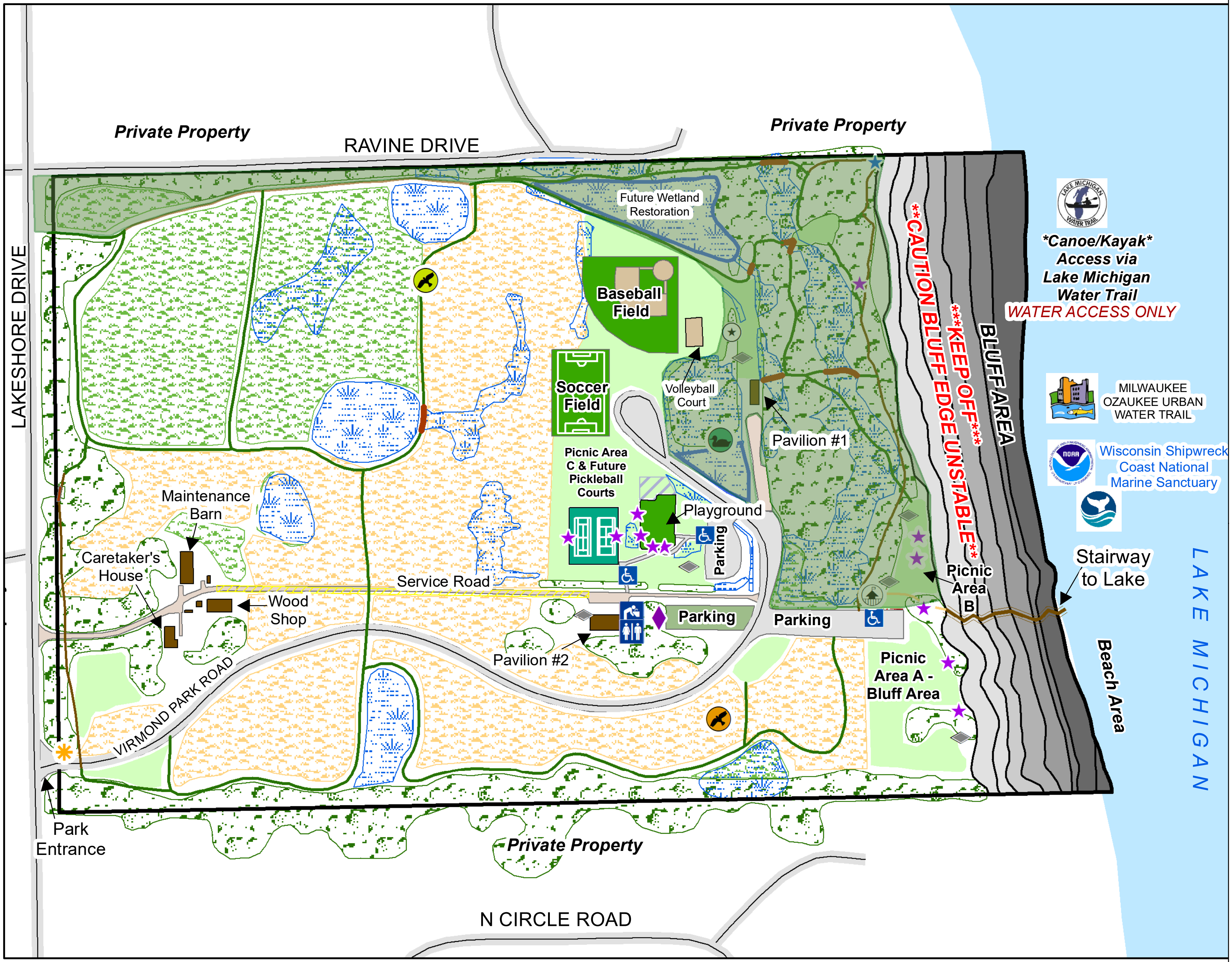
County Levy _____ Non-County Levy__X____ Indicate source: _SEWISC Grant, NFWF SOGL Grant, In-kind Department equipment use and volunteer labor.

RECOMMENDATION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Southeastern Wisconsin Invasive Species Consortium, Inc. Assistance Program grant for invasive species management in Virmond County Park.

NATURAL RESOURCES COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 5/23/2024 8:00 AM**
MOVER:	B. Ross, Supervisor District 19
SECONDER:	B. Jobs, Vice-Chairperson
AYES:	Holyoke, Jobs, Ross, Matera, Schoessow

Virmond County Park

10606 N Lake Shore Drive, Mequon, WI 53092



Legend

- Invasive Species Management Fo Areas (11 acres)
- Park Boundary (63
- Entrance Sign
- Kiosk
- Bench
- Future Bench
- Restrooms
- Drinking Fountain
- Seasonal Beer Garden
- Grill
- Chimney Swift Tower
- Kestrel Box
- Wood Duck Box
- Future Horseshoe Pits
- Gravel Trail
- Mowed Grass Trail
- Woodchipped Trail
- Boardwalk
- Brick Pathway
- Lake Michigan Staircase
- Bridge
- Structure
- Asphalt Pavement
- Gravel Drive
- Tennis/Pickleball Court
- Volleyball Court
- Future Playground Expansion
- Service Road
- Overflow Grass Parking
- Wetland
- Wetland Restoration
- Grassland/Shrub
- Prairie
- Woodland
- Open Lawn

0 125 250 500 Feet

N

Ozaukee County Parks Reservations:

Map Produced By:
Ozaukee County Planning and Parks Department
3/1/2024

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 2, 2024**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a Natural Resources Foundation of Wisconsin Norma and Stanley DeBoer Quiet Trails Grant for Trail Development and Bridge/Boardwalk Construction at Hawthorne Hills County Park

BACKGROUND INFORMATION: The Ozaukee County Planning and Parks Department (Department) was awarded a grant from the Natural Resources Foundation (NRF) of Wisconsin Norma and Stanley DeBoer Quiet Trails Fund grant program to fund County activities for ongoing walking/hiking trail development at Hawthorne Hills County Park. The Department is completing master planning for Hawthorne Hills County Park that includes construction of a campground in conjunction with ongoing trail system improvements including development of new trails and bridges/boardwalks. Sugar Maple Nature School is temporarily leasing an area in the future campground to be used as a classroom and the trails will provide an established route to be used by students and teachers to and from the school area to the park and parking lots. There is also a need to formalize the trail system and manage existing informal social trails to avoid impact to sensitive ecological features and newly restored areas. NRF and matching funding will support design and construction of the trails and five associated bridges/boardwalks in Hawthorne Hills County Park. The Department will utilize a conservation corps team (e.g. Milwaukee Community Service Corps, WisCorps, AmeriCorps NCCC or GLCCC) to assist with construction activities in coordination with Department staff.

ANALYSIS: The total grant award is $1,000. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of the NRF grant application at its February 8, 2024 meeting (Ayes: Holyoke, Matera, Schoessow; Absent: Jobs, Ross). No formal match is required, but contributions from Sugar Maple Nature School, volunteers (e.g. AmeriCorps NCCC) and in-kind and budgeted Department staff time, equipment, materials, supplies and travel will support the estimated full cost of the project ($15,744).

FISCAL IMPACT:

Balance Current Year: <u>In-kind Department staff time, equipment, materials, supplies and travel (Additional Program Revenue - $1,000)</u>

Next Year's Estimated Cost: <u>NONE</u>

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

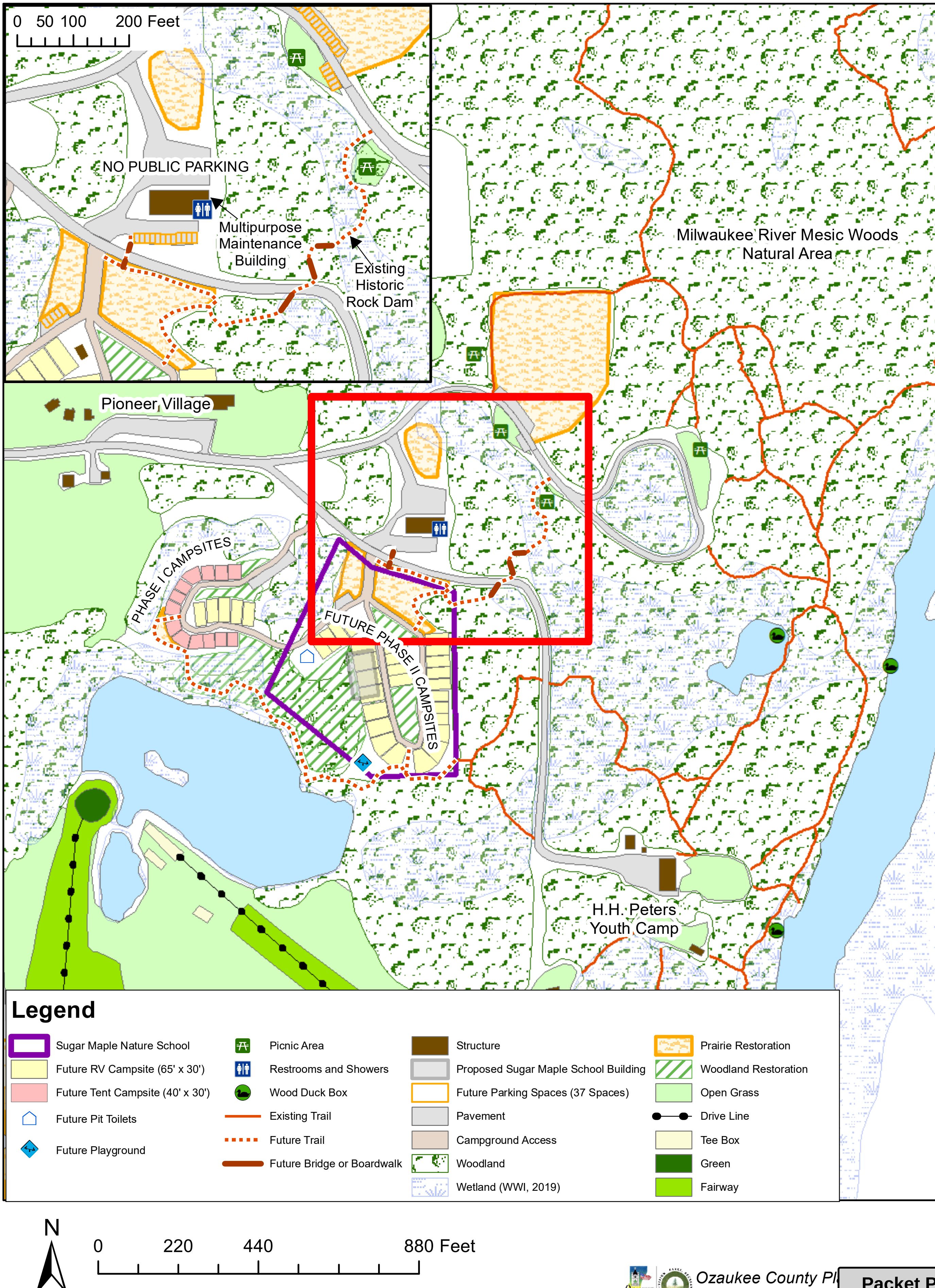
Indicate source: <u>NRF Norma and Stanley DeBoer Quiet Trails Fund grant (secured), Sugar Maple Nature School (pending), volunteer time (secured) and in-kind and budgeted Department staff time, equipment, materials, supplies and travel (secured).</u>

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Natural Resources Foundation of Wisconsin Norma and Stanley DeBoer Quiet Trails Fund grant for trail development and bridge/boardwalk construction at Hawthorne Hills County Park.

NATURAL RESOURCES COMMITTEE

RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 5/23/2024 8:00 AM**
MOVER:	B. Ross, Vice-Chairperson
SECONDER:	B. Jobs, Supervisor District 3
AYES:	R. Holyoke, B. Jobs, B. Ross, T. Matera
EXCUSED:	K. Schoessow

Hawthorne Hills County Park - Proposed Connecting Nature Trail



Ozaukee County Pl
April, 2024

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 2, 2024**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a Cedarburg Foundation Grant for Public Access and Habitat Improvements at Covered Bridge County Park

BACKGROUND INFORMATION: The Ozaukee County Planning and Parks Department (Department) was awarded a grant from the Cedarburg Foundation to improve public access and the local ecology within Covered Bridge County Park (Park). Specifically, this grant will support invasive species management, native tree planting, trail development, and construction of a small parking lot at the new park parcel (5.65 acres) on the west side of Covered Bridge Road. The Department has been managing invasive species and planting trees in Covered Bridge County Park for several years, but the recent parcel addition expanding the park property does not have public access (e.g., parking or trails) and has not been managed or restored. In addition, follow-up ecological management is critical in previously managed areas to protect prior efforts. Invasive species management will be followed by native tree and shrub planting as part of a comprehensive effort to further restore the ecology in the Ozaukee County Park System. The western parcel has no formal public access, and staff and visitors need to park in existing parking lots east of Covered Bridge Road and cross the road, which is dangerous due to high vehicular speeds and limited visibility. Additional parking is also required to accommodate increased visitation with the new open-air pavilion building. There is also no formal public access to Cedar Creek in the western parcel, and this grant will also support trail construction to the creek in conjunction with invasive species management.

ANALYSIS: The total Greater Cedarburg Foundation grant award is $10,000. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of the Greater Cedarburg Foundation Grant at its November 2, 2023 meeting (Ayes: Holyoke, Jobs, Matera, Ross). No formal match is required, though the Department will leverage a pending US Forest Service (USFS) grant ($10,000) and existing Parks budget and in-kind County staff time, equipment and supplies ($10,000) for a total project cost of $30,000.

FISCAL IMPACT: Balance Current Year:_NONE (Additional Program Revenue - $10,000

Next Year's Cost:_NONE

FUNDING SOURCE:

County Levy __X___ Non-County Levy__X____

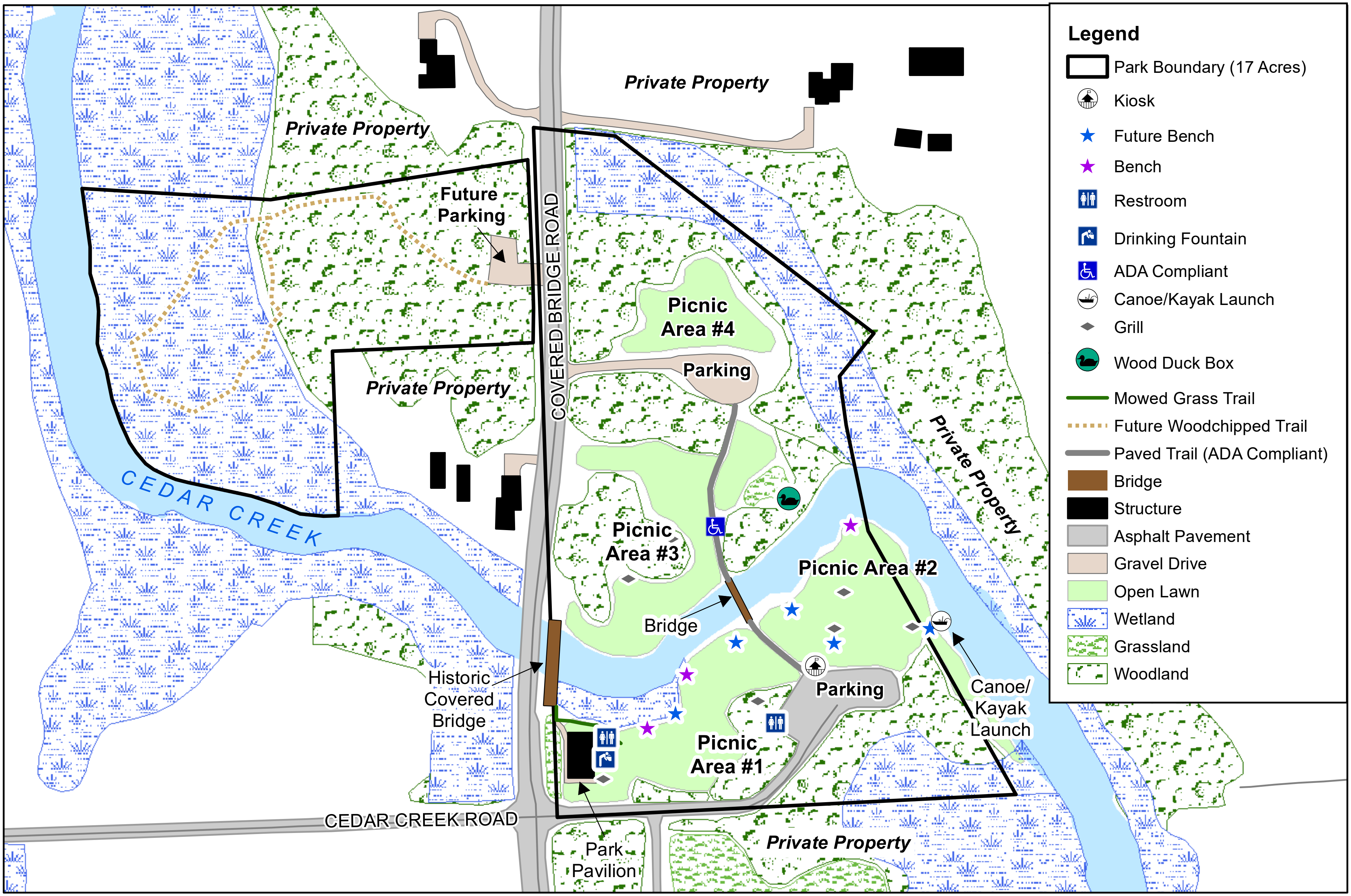
Indicate source: _Cedarburg Foundation and USFS grants and in-kind County staff time, equipment and supplies.

RECOMMENDATION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Greater Cedarburg Foundation grant to support public access and habitat improvements at Covered Bridge County Park.

NATURAL RESOURCES COMMITTEE	
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 5/23/2024 8:00 AM**
MOVER:	B. Ross, Vice-Chairperson
SECONDER:	T. Matera, Supervisor District 7
AYES:	R. Holyoke, B. Jobs, B. Ross, T. Matera
EXCUSED:	K. Schoessow

Covered Bridge County Park

1700 Covered Bridge Road, Cedarburg, WI 53012



0 145 290 580 Feet

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Ozaukee County Parks Reservations:

Map Produced By:
Ozaukee County Planning and Parks Department

RESOLUTION NO. (ID # 10039)

SUPPLEMENTAL APPROPRIATION 2024 - LAND INFORMATION

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

Department / Program

	Account Number	Account Name	AMOUNT	AMOUNT
Land Information				
Expense	208-1-01-54107-007	Purchased Services	$18,800	

Dated at Port Washington, Wisconsin, this 5th day of June 2024.

SUMMARY: Use of Fund Balance for 2024 projects, including the 2024 Orthophotography and NG-911 centerline & address point data preparation.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**May 23, 2024**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Karen Niemuth**
PREPARER:	**Tyler Quaas**

Agenda Summary Supplemental Appropriation 2024 - Land Information

ATTACHMENTS:

- Land Information (PDF)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**April 4, 2024**
DEPARTMENT:	**Register of Deeds**
DIRECTOR:	**Jennifer Laurin**
PREPARER:	**Jennifer Laurin**

Agenda Summary Supplemental Appropriation - Land Information Plan Projects

BACKGROUND INFORMATION: Ozaukee County Land Information was awarded $70,000 in 2023 from the WLIP Strategic Initiative Grant. Per State Statute, these funds are to be exclusively used for projects laid out in the Land Information Plan. The county has two years to close out the grant, which is still open. There was a grant balance of $18,800 not used at the end of 2023.

ANALYSIS: The Land Information Office plans to use the remaining $18,800 for 2024 projects, including the 2024 Orthophotography and NG-911 centerline & address point data preparation. The Land Information Office wishes to simply carry over the remaining $18,000 from the 2023 budget to the 2024 budget.

FISCAL IMPACT: $0

Balance Current Year: None Next Year's Estimated Cost: None

FUNDING SOURCE: Intergovernmental Revenue - Special Revenues

County Levy: $0 Non-County Levy: $18,800.00 Indicate source: 2023 Grant

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the remaining 2023 Grant Funds to be used in 2024.

NATURAL RESOURCES COMMITTEE

RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 5/23/2024 8:00 AM**
MOVER:	B. Ross, Supervisor District 19
SECONDER:	K. Schoessow, Supervisor District 23
AYES:	Holyoke, Jobs, Ross, Matera, Schoessow

Attachment: Land Information (Supplemental Appropriation)

RESOLUTION NO. (ID # 10041)

REAUTHORIZATION OF SELF-INSURANCE

WHEREAS, Ozaukee County is a qualified political subdivision of the State of Wisconsin; and

WHEREAS, the Wisconsin Worker's Compensation Act (Act) provides that employers covered by the Act either insure their liability with worker's compensation insurance carriers authorized to do business in Wisconsin, or to be self-insured from insuring liabilities with a carrier and thereby assuming the responsibility for its own worker's compensation risk and payment; and

WHEREAS, the Finance Committee at its May 23, 2024, meeting approved the continuation of the self-insured worker's compensation program, in compliance with Wisconsin Administrative Code DWD 80.60 (3).

NOW, THEREFORE, BE IT RESOLVED, by the Ozaukee County Board of Supervisors, that Ozaukee County shall provide for the continuation of a self-insured worker's compensation program that is currently in effect; and

FURTHER RESOLVED, that the County Clerk shall forward a copy of this resolution to the Worker’s Compensation Division of the Wisconsin Department of Work-force Development.

Dated at Port Washington, Wisconsin, this 5th day of June 2024.

SUMMARY: Reauthorization of Worker's Compensation Self-Insurance

VOTE REQUIRED: Majority

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 23, 2024**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Reauthorization of Self-Insurance

In April 2024, the County's health insurance broker, Ansay & Associates, conducted an analysis comparing self-insured and fully-insured workers' compensation options for the County. They concluded that it is in the County's best interest to continue as self-insured. Over the past three years, the County has saved an average of $414,220 compared to a standard fully-insured policy, by consistently staying below the County's self-insured retention (SIR) limit.

Even with a fully-insured policy, which provides dividends after annual audits, the County would still save money as a self-insured entity. A workers' compensation dividend, also known as a dividend plan or participating plan, is a return on premium that some insurance companies pay back to policy holders when their collected premiums exceed the claims and expenses paid out.

	Premium	% Change	Total losses w/in SIR	Total Self Ins Spend	Fully Insured (standard) Premium	Difference
2024	94,651	(0.04)	-	-	595,273	-
2023	94,690	9.80	179,800	274,490	803,392	(528,902)
2022	85,408	4.10	113,441	198,849	733,429	(534,580)
2021	81,909	1.69	269,773	351,682	530,861	(179,179)
2020	80,523	-	267,154	347,677		347,677

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 23, 2024**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Wire Transfers #4010 - #4048 and March & April Schedule of Vouchers

ATTACHMENTS:

- Wire Transfers and Schedule of Vouchers (PDF)

FINANCE COMMITTEE

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

SCHEDULE OF VOUCHERS

For Checks Paid	3/1/2024	To	4/30/2024	Total Amount:	$8,938,647.06

WIRE TRANSFERS

NUMBER RANGE	WT #4010	To	WT #4048	Total Amount:	$6,817,464.20

Total Claims and/or Wire Transfers: $15,756,111.26

Approved this 23rd day of May 2024

Eric Stelter
Finance Committee – Chairperson

5/16/202410:02 AMFinance Committee Approval Form April List.xls

OZAUKEE COUNTY

Finance Committee
May 23, 2024

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #4010	3/22/2024	$302,402.50	US Bank	Credit Card Payment/kpm
WT #4011	3/26/2024	$28,510.27	Great West Trust Co.	Deferred Compensation/kpm
WT #4012	3/26/2024	$5,290.50	North Shore Bank	Deferred Compensation/kpm
WT #4013	3/29/2024	$187.50	WI DOR	Wage Attachment/kpm
WT #4014	4/1/2024	$332,159.10	IRS	Federal Payroll Tax/kpm
WT #4015	4/15/2024	$56,752.05	WI DOR	State Payroll Tax/kpm
WT #4016	4/2/2024	$2,583.18	Metlife	April 2024 Vision/kpm
WT #4017	4/2/2024	$23,874.68	Metlife	April 2024 Dental/kpm
WT #4018	4/2/2024	$11,864.35	Metlife	Life&LTD/kpm
WT #4019	4/2/2024	$6,494.59	Metlife	Voluntary Insurances/kpm
WT #4020	4/15/2024	$146,831.76	WI DOR	RE Transfer Fee March 2024/kpm
WT #4021	4/5/2024	$11,457.76	Elan Financial Services	Credit Card Payment/kpm
WT #4022	4/10/2024	$32,822.83	Aegis Corporation	Worker's Comp March 2024
WT #4023	4/9/2024	$28,483.34	Great West Trust Co	Deferred Compensation/kpm
WT #4024	4/9/2024	$5,290.50	North Shore Bank	Deferred Compensation/kpm
WT #4025	4/12/2024	$187.50	WI DOR	Wage Attachment/kpm
WT #4026	4/15/2024	$328,522.39	IRS	Federal Payroll Tax/kpm
WT #4027	4/30/2024	$56,452.70	WI DOR	State Payroll Tax/kpm
WT #4028	4/15/2024	$4,091,556.72	Lottery Credit Settlement	April Settlement/st
WT #4029	4/17/2024	$18,354.72	Elan Financial Services	Credit Card Payment/kpm
WT #4030	4/22/2024	$3,204.53	WI DOR	Sales Tax March 2024/kpm
WT #4031	4/30/2024	$0.00	WRS	March WRS Contributions
WT #4032	4/23/2024	$5,866.50	North Shore Bank	Deferred Compensation/kpm
WT #4033	4/23/2024	$27,989.46	Great West Trust Co	Deferred Compensation/kpm
WT #4034	4/25/2024	$296,421.97	US Bank	Credit Card Payment/kpm
WT #4035	4/26/2024	$187.50	WI DOR	Wage Attachment/kpm
WT #4036	4/29/2024	$329,306.88	IRS	Federal Payroll Tax/kpm
WT #4037	5/15/2024	$55,612.61	WI DOR	State Payroll Tax/kpm
WT #4038	5/3/2024	$2,617.03	METLIFE	MAY 2024 VISION/KPM
WT #4039	5/3/2024	$24,177.63	METLIFE	MAY 2024 DENTAL/KPM
WT #4040	5/3/2024	$6,705.94	METLIFE	VOLUNTARY INSURANCES/KPM
WT #4041	5/3/2024	$11,751.46	METLIFE	LIFE & LTD/KPM
WT #4042	5/15/2024	$143,849.04	WI DOR	RE TRANSFER FEES APRIL 2024/KP
WT #4043	5/8/2024	$6,847.60	Elan Financial Services	Credit Card Payment/kpm
WT #4044	5/8/2024	$5,434.50	North Shore Bank	Deferred Compensation/kpm
WT #4045	5/8/2024	$28,000.32	Great West Trust Company LLC	Deferred Compensation/kpm
WT #4046	5/10/2024	$187.50	WI DOR	WAGE ATTACHMENT/KPM
WT #4047	5/13/2024	$324,749.10	IRS	Federal Payroll Tax/kpm
WT #4048	5/31/2024	$54,475.69	WI DOR	State Payroll Tax/kpm
		$6,817,464.20		

Attachment: Wire Transfers and Schedule of Vouchers (Wire Transfers #4010 - #4048 and March & April Schedule of Vouchers)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 23, 2024**
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 Four Months Ending Tuesday, April 30, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Public Charges for Services	-	-	$45	$45	0.00%
Intergovernmental Charges	-	$31,642	$51,600	$19,958	61.32%
Interdepartmental Charges	$1,106	$21,160	$86,000	$64,840	24.60%
Licenses & Permits	$1,485	$4,120	$20,000	$15,880	20.60%
Other Revenue	$1,642	$10,555	$18,000	$7,445	58.64%
Total Revenues	**$4,233**	**$67,477**	**$175,645**	**$108,168**	**38.42%**
Expenditures					
Salaries	$32,831	$134,509	$420,900	$286,391	31.96%
Fringe Benefits	$11,760	$51,428	$141,884	$90,456	36.25%
Travel/Training	$101	$7,153	$27,750	$20,597	25.78%
Supplies	$6,123	$83,484	$270,700	$187,216	30.84%
Purchased Services	$1,055	$8,678	$67,225	$58,547	12.91%
Interdepartment Charges	$2,724	$11,152	$35,614	$24,462	31.31%
Other Expenses	$250	$870	$5,339	$4,469	16.30%
Total Operating Expenditures	**$54,844**	**$297,274**	**$969,412**	**$672,138**	**30.67%**
Capital Outlay					
Total Expenditures	**$54,844**	**$297,274**	**$969,412**	**$672,138**	**30.67%**
Net Increase (Decrease)	**($50,611)**	**($229,797)**	**($793,767)**	**($563,970)**	**28.95%**

Equity:

Attachment: County Clerk Financials (County Clerk)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 23, 2024**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Finance

ATTACHMENTS:

- May Reports (PDF)

FINANCE COMMITTEE

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE

MAY 2024

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:

2023 is tracking as expected through April. Revenues are below budget due to a two-month lag in sales tax, grant claims are filed close to the end of the year. Interest income is over budget due to higher interest rates than budgeted from PWSB and the State Pool. It is not recommended to adjust the interest income budget due to the hole that would leave when interest rates go back down.

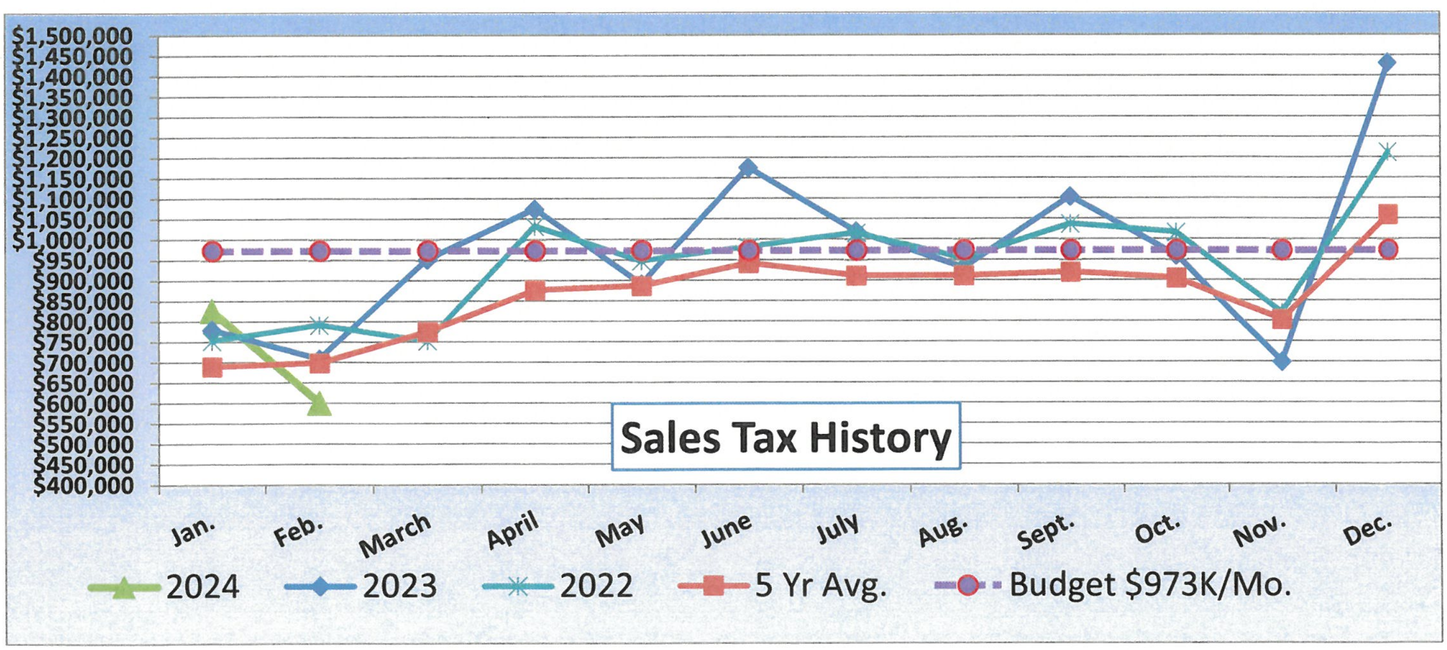
Expenditures are slightly over budget in total and this is due to prepaying health insurance one month in advance and Grants are typically paid in full at the beginning of the year. Insurance costs are also in Other Expenses which will be allocated to other funds based on the budget.

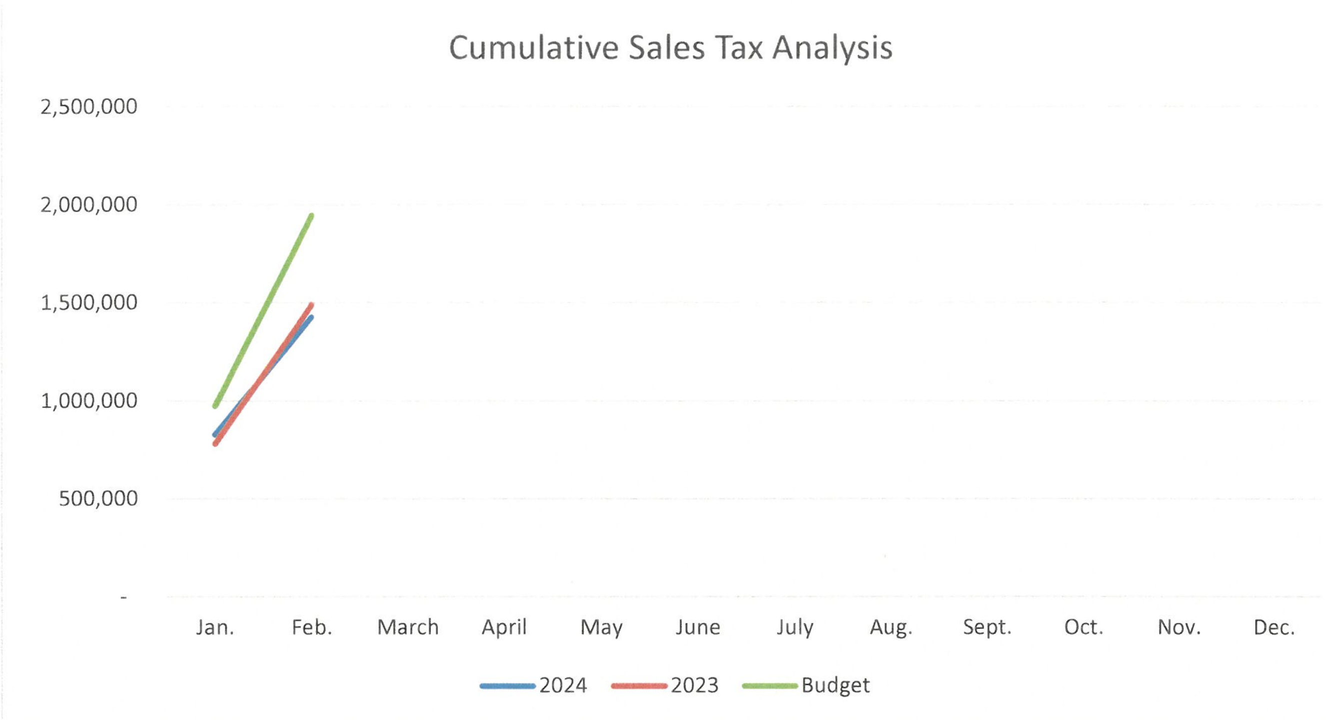
2023 Audit:

KerberRose was on site the week of May 6th. The audit went very smooth with no findings or adjusting entries from the auditors. The plan is to present the Audit Report at the June 27th Finance Committee and the July 3rd County Board Meeting.

Sales Tax Collections:

Sales tax collections for February were $601,202 compared to $708,888 for February of 2023. A decrease of $107,686 from 2023 which puts collections $61,053 behind 2023. Through February collections are under budget by $518,008 which is normal at this time of year since collections are historically low in January, February and March and increase beginning in April. I have included a 3rd table below that shows our monthly collections for the current year and the preceding 5 years.





Month	2024	2023	2022	2021	2020	2019
Jan.	$ 827,000	$ 780,367	$ 753,101	$ 709,655	$ 640,248	$ 566,612
Feb.	601,202	708,888	791,175	794,643	676,988	519,868
March		951,640	752,730	749,818	624,557	796,918
April		1,075,074	1,032,797	942,045	646,382	685,858
May		890,736	948,041	988,440	836,826	767,577
June		1,176,749	982,372	807,042	816,972	927,214
July		1,020,036	1,015,951	1,074,803	817,956	623,068
Aug.		929,919	953,798	852,524	912,479	902,946
Sept.		1,104,714	1,038,162	909,058	730,504	815,601
Oct.		960,699	1,016,809	1,000,698	936,555	606,837
Nov.		699,925	819,961	819,968	835,958	840,209
Dec.		1,431,574	1,213,586	1,004,389	837,361	811,096
Totals	$ 1,428,202	$ 11,730,321	$ 11,318,483	$ 10,653,083	$ 9,312,786	$ 8,863,804

Attachment: May Reports (Finance)

Ozaukee County Committee Report

Summary of All Units

For the Four Months Ending Tuesday, April 30, 2024
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$1,444,888	$1,539,497	$34,243,691	$32,704,194	4.50%
Intergovernmental Revenues	$795,030	$2,488,202	$19,145,061	$16,656,859	13.00%
Public Charges for Services	$1,964,782	$7,507,867	$26,376,588	$18,868,721	28.46%
Intergovernmental Charges	$86,303	$2,414,635	$8,109,015	$5,694,380	29.78%
Interdepartmental Charges	$139,506	$842,207	$4,967,061	$4,124,854	16.96%
Fines/Forfeitures/Penalties	$25,059	$68,156	$206,300	$138,144	33.04%
Licenses & Permits	$25,234	$122,928	$1,007,675	$884,747	12.20%
Interest Revenue	$195,944	$644,228	$380,050	($264,178)	169.51%
Other Revenue	$78,276	$360,211	$3,102,788	$2,742,577	11.61%
Total Revenues	**$4,755,022**	**$15,987,931**	**$97,538,229**	**$81,550,298**	**16.39%**
Expenditures					
Salaries	$3,041,270	$12,298,761	$40,796,544	$28,497,783	30.15%
Fringe Benefits	$1,100,386	$5,226,013	$15,232,332	$10,006,319	34.31%
Travel/Training	$23,198	$88,495	$492,381	$403,886	17.97%
Supplies	$415,836	$1,921,042	$9,774,107	$7,853,065	19.65%
Purchased Services	$1,622,769	$5,050,654	$16,663,900	$11,613,246	30.31%
Interdepartment Charges	$131,069	$1,597,534	$5,973,445	$4,375,911	26.74%
Depreciation	$223,658	$894,632	$2,855,974	$1,961,342	31.32%
Debt Service	-	$1,375,944	$1,577,563	$201,619	87.22%
Grants	$1,535,229	$2,562,716	$1,709,665	($853,051)	149.90%
Other Expenses	$158,564	$2,275,971	$3,587,176	$1,311,205	63.45%
Total Operating Expenditures	**$8,251,979**	**$33,291,762**	**$98,663,087**	**$65,371,325**	**33.74%**
Capital Outlay					
Project Fund	$313,617	$587,771	-	($587,771)	0.00%
Equipment & Furniture	$49,551	$631,935	$1,203,287	$571,352	52.52%
Buildings & Land	$27,540	$407,099	$1,745,687	$1,338,588	23.32%
Contra	-	-	($1,735,000)	($1,735,000)	0.00%
Total Capital Outlay	**$390,708**	**$1,626,805**	**$1,213,974**	**($412,831)**	**134.01%**
Total Expenditures	**$8,642,687**	**$34,918,567**	**$99,877,061**	**$64,958,494**	**34.96%**
Other Finance (Sources)	($285,687)	($285,687)	($2,516,542)	($2,230,855)	11.35%
Other Finance Uses	$285,687	$285,687	$1,063,081	$777,394	26.87%
Net Other Financing Sources/Uses	**-**	**-**	**($1,453,461)**	**($1,453,461)**	**0.00%**
Net Increase (Decrease)	**($3,887,665)**	**($18,930,636)**	**($885,371)**	**$18,045,265**	**2138.16 %**
Equity:					
Governmental Fund Balance	($285,687)	($285,687)	-	$285,687	0.00%

Attachment: May Reports (Finance)

Ozaukee County Committee Report

1-GENERAL FUND

For the Four Months Ending Tuesday, April 30, 2024
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$1,444,888	$1,539,497	$23,148,960	$21,609,463	6.65%
Intergovernmental Revenues	$17,361	($83,401)	$4,415,773	$4,499,174	-1.89%
Public Charges for Services	$207,863	$734,223	$2,516,660	$1,782,437	29.17%
Intergovernmental Charges	$65,720	$235,538	$236,600	$1,062	99.55%
Interdepartmental Charges	$7,255	$102,638	$528,136	$425,498	19.43%
Fines/Forfeitures/Penalties	$25,059	$68,156	$200,000	$131,844	34.08%
Licenses & Permits	$12,191	$55,218	$140,000	$84,782	39.44%
Interest Revenue	$137,386	$420,041	$370,050	($49,991)	113.51%
Other Revenue	$30,022	$135,883	$788,031	$652,148	17.24%
Total Revenues	**$1,947,745**	**$3,207,793**	**$32,344,210**	**$29,136,417**	**9.92%**
Expenditures					
Salaries	$1,311,858	$5,292,678	$17,339,038	$12,046,360	30.52%
Fringe Benefits	$486,124	$2,393,450	$6,800,595	$4,407,145	35.19%
Travel/Training	$12,124	$52,588	$209,483	$156,895	25.10%
Supplies	$94,056	$516,482	$1,670,003	$1,153,521	30.93%
Purchased Services	$266,462	$1,109,383	$3,714,437	$2,605,054	29.87%
Interdepartment Charges	$60,038	$347,574	$1,195,545	$847,971	29.07%
Grants	$10,104	$959,486	$1,402,065	$442,579	68.43%
Other Expenses	$38,387	$1,206,205	$899,774	($306,431)	134.06%
Total Operating Expenditures	**$2,279,153**	**$11,877,846**	**$33,230,940**	**$21,353,094**	**35.74%**
Capital Outlay					
Equipment & Furniture	$9,143	$192,183	$395,137	$202,954	48.64%
Total Capital Outlay	**$9,143**	**$192,183**	**$395,137**	**$202,954**	**48.64%**
Total Expenditures	**$2,288,296**	**$12,070,029**	**$33,626,077**	**$21,556,048**	**35.89%**
Other Finance (Sources)	-	-	($481,137)	($481,137)	0.00%
Other Finance Uses	$285,687	$285,687	$285,687	-	100.00%
Net Other Financing Sources/Uses	**$285,687**	**$285,687**	**($195,450)**	**($481,137)**	**-** **146.17%**
Net Increase (Decrease)	**($626,238)**	**($9,147,923)**	**($1,086,417)**	**$8,061,506**	**842.03%**
Equity:					
Governmental Fund Balance	($285,687)	($285,687)	-	$285,687	0.00%

Attachment: May Reports (Finance)

Ozaukee County Committee Report

General Fund Finance Department

For the Four Months Ending Tuesday, April 30, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	-	$21,858	$140,000	$118,142	15.61%
Total Revenues	**-**	**$21,858**	**$140,000**	**$118,142**	**15.61%**
Expenditures					
Salaries	$64,153	$262,482	$849,797	$587,315	30.89%
Fringe Benefits	$25,051	$114,337	$282,725	$168,388	40.44%
Travel/Training	$436	$2,453	$8,200	$5,747	29.91%
Supplies	$342	$5,100	$40,466	$35,366	12.60%
Purchased Services	$153	$23,346	$18,350	($4,996)	127.23%
Interdepartment Charges	$3,075	$12,271	$37,245	$24,974	32.95%
Other Expenses	$63	$12	$600	$588	2.00%
Total Operating Expenditures	**$93,273**	**$420,001**	**$1,237,383**	**$817,382**	**33.94%**
Capital Outlay					
Total Expenditures	**$93,273**	**$420,001**	**$1,237,383**	**$817,382**	**33.94%**
Net Increase (Decrease)	**($93,273)**	**($398,143)**	**($1,097,383)**	**($699,240)**	**36.28%**

Equity:

Ozaukee County Committee Report

General Fund County Administrator

For the Four Months Ending Tuesday, April 30, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	$11,415	$45,661	$148,391	$102,730	30.77%
Fringe Benefits	$3,802	$18,004	$46,345	$28,341	38.85%
Travel/Training	-	-	$1,425	$1,425	0.00%
Supplies	$53	$1,571	$2,275	$704	69.05%
Purchased Services	$58	$233	$780	$547	29.87%
Interdepartment Charges	$1,279	$5,118	$15,545	$10,427	32.92%
Other Expenses	$2,848	$2,918	$500	($2,418)	583.60%
Total Operating Expenditures	**$19,455**	**$73,505**	**$215,261**	**$141,756**	**34.15%**
Capital Outlay					
Total Expenditures	**$19,455**	**$73,505**	**$215,261**	**$141,756**	**34.15%**
Net Increase (Decrease)	**($19,455)**	**($73,505)**	**($215,261)**	**($141,756)**	**34.15%**

Equity:

Attachment: May Reports (Finance)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Four Months Ending Tuesday, April 30, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	$19,216	$75,373	$251,503	$176,130	29.97%
Fringe Benefits	$5,400	$25,085	$67,577	$42,492	37.12%
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	**$24,616**	**$101,033**	**$330,255**	**$229,222**	**30.59%**
Capital Outlay					
Total Expenditures	**$24,616**	**$101,033**	**$330,255**	**$229,222**	**30.59%**
Net Increase (Decrease)	**($24,616)**	**($101,033)**	**($330,255)**	**($229,222)**	**30.59%**

Equity:

Ozaukee County Committee Report

General Fund Non Departmental

For the Four Months Ending Tuesday, April 30, 2024
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Interdepartmental Charges	-	-	$270,000	$270,000	0.00%
Interest Revenue	$126	$480	-	($480)	0.00%
Other Revenue	$545	$6,811	$138,886	$132,075	4.90%
Total Revenues	**$671**	**$7,291**	**$408,886**	**$401,595**	**1.78%**
Expenditures					
Salaries	$50	$2,058	($15,000)	($17,058)	-13.72%
Fringe Benefits	-	$159,500	$195,000	$35,500	81.79%
Travel/Training	$2,100	$2,100	$21,000	$18,900	10.00%
Supplies	-	-	$17,728	$17,728	0.00%
Purchased Services	$4,469	$17,875	$53,625	$35,750	33.33%
Grants	-	$949,652	$1,145,965	$196,313	82.87%
Other Expenses	$2,465	$1,055,063	$629,548	($425,515)	167.59%
Total Operating Expenditures	**$9,084**	**$2,186,248**	**$2,047,866**	**($138,382)**	**106.76%**
Capital Outlay					
Total Expenditures	**$9,084**	**$2,186,248**	**$2,047,866**	**($138,382)**	**106.76%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($8,413)**	**($2,178,957)**	**($1,623,980)**	**$554,977**	**134.17%**

Equity:

Attachment: May Reports (Finance)

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Four Months Ending Tuesday, April 30, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Interest Revenue	$49,800	$190,121	-	($190,121)	0.00%
Other Revenue	-	$9,832	-	($9,832)	0.00%
Total Revenues	**$49,800**	**$199,953**	**-**	**($199,953)**	**0.00%**
Expenditures					
Grants	$1,512,000	$1,516,712	-	($1,516,712)	0.00%
Total Operating Expenditures	**$1,512,000**	**$1,516,712**	**-**	**($1,516,712)**	**0.00%**
Capital Outlay					
Project Fund	$81,045	$354,874	-	($354,874)	0.00%
Total Capital Outlay	**$81,045**	**$354,874**	**-**	**($354,874)**	**0.00%**
Total Expenditures	**$1,593,045**	**$1,871,586**	**-**	**($1,871,586)**	**0.00%**
Net Increase (Decrease)	**($1,543,245)**	**($1,671,633)**	**-**	**$1,671,633**	**0.00%**

Equity:

Attachment: May Reports (Finance)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 23, 2024**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

Leadership Development

Human Resources is excited to announce that we are designing an in-house leadership development program for Ozaukee County employees and we need your help!

We are looking for 7 to 9 senior leaders interested in being part of a 6-month project team to help steer the development. The commitment is for 2 in-person planning meetings of 1½ hours each (first one in early June) along with some pre-work and ongoing communication via emails and/or 20-min zoom meetings (as needed and mutually agreed upon by the group.) We are aiming for a Fall launch.

If this is something you would be interested in helping build, please let me know. We seek the participation of current leaders to help:

- frame Ozaukee's leadership philosophy,
- acknowledge the skills needed for current leaders,
- identify competencies needed in future leaders, and
- define a process on how program participants will be selected.

This information will guide us in designing the program and evaluating its success. Please consider being part of this important planning team!

Wisconsin Retirement System Group Retirement Appointments

The Wisconsin Department of Employee Trust Funds (ETF) is hosting two Group Retirement Appointments in Port Washington, WI on Wednesday, August 28, 2024. A morning appointment is scheduled from 10:00AM - 12:30PM; an afternoon appointment is scheduled from 2:00PM - 4:30PM. The sessions will be held at the Ozaukee County Administration Center in Port Washington.

In a group retirement appointment, an ETF benefits specialist reviews the same topics covered in an individual appointment, and attendees will have the benefit of learning from other members' questions. No individual or personal information is shared with the group. These sessions can accommodate up to 12 members and their guests.

Appointment topics include:

- The retirement benefit estimates and application

- Health/life insurance
- Beneficiaries and death benefits
- Mailings you can expect to receive from ETF after retirement
- Annual annuity adjustments
- WRS return-to-work rules

Edvest 529

Ozaukee County continues to offer EDVEST to all employees. EDVEST at Work is a Financial Wellness benefit designed to help you as an employee, save for your children's or grandchildren's higher education, minimize student loan debt and build a skilled Wisconsin workforce. With low fees, unique tax benefits and payroll direct deposits to an EDVEST 529 account, EDVEST at Work offers you one of the most effortless ways to help achieve your higher education savings goals.

Edvest at Work is celebrating National 529 Day!! Open a new Edvest 529 account between May 20, 2024 and May 31, 2024 and receive up to a $100.00 bonus.

GHT Scholarship Program

I am pleased to announce WCA Group Health Trust is once again offering the Scholarship Program in 2024. The program is now open and registration closes on Friday, June 7, 2024. Every year the WCA Group Health Trust offers five scholarships to Wisconsin college students, each in the amount of $2,000. The GHT is excited to offer these scholarships again this year. The application period opens February 9, 2024 and closes June 7, 2024. Scholarship winners will be announced August 2, 2024.

Deferred Compensation

Are you interested in enrolling or learning more about a 457(b) Deferred Compensation Savings Plan? Deferred Compensation is a supplemental retirement savings program that allows employees to contribute a portion of their pay on a pre-tax basis for retirement savings through bi-weekly payroll deductions.

Ozaukee County currently offers two deferred compensation plans through the Wisconsin Deferred Compensation Program (Empower) and NorthShore Bank. There will be representatives from both Empower and NorthShore Bank onsite Tuesday, May 14th and Thursday, May 23rd at the locations and times listed below. The meetings are one-on-one so you will need to pre-register for an appointment. If you choose, you can schedule meetings with both representatives to see which option is best for you.

ATTACHMENTS:

- FINANCIALS (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund Department Human Resources

For the Four Months Ending Tuesday, April 30, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	$22,545	$89,176	$317,708	$228,532	28.07%
Fringe Benefits	$8,104	$37,112	$118,444	$81,332	31.33%
Travel/Training	$378	$1,988	$2,200	$212	90.36%
Supplies	$848	$6,747	$22,850	$16,103	29.53%
Purchased Services	$1,207	$11,465	$38,900	$27,435	29.47%
Interdepartment Charges	$1,242	$5,480	$15,632	$10,152	35.06%
Other Expenses	$535	$2,097	$2,000	($97)	104.85%
Total Operating Expenditures	**$34,859**	**$154,065**	**$517,734**	**$363,669**	**29.76%**
Capital Outlay					
Total Expenditures	**$34,859**	**$154,065**	**$517,734**	**$363,669**	**29.76%**
Net Increase (Decrease)	**($34,859)**	**($154,065)**	**($517,734)**	**($363,669)**	**29.76%**

Equity:

Attachment: FINANCIALS (Human Resources)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **May 23, 2024**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- 2024 IT and Radio Financials (PDF)

FINANCE COMMITTEE

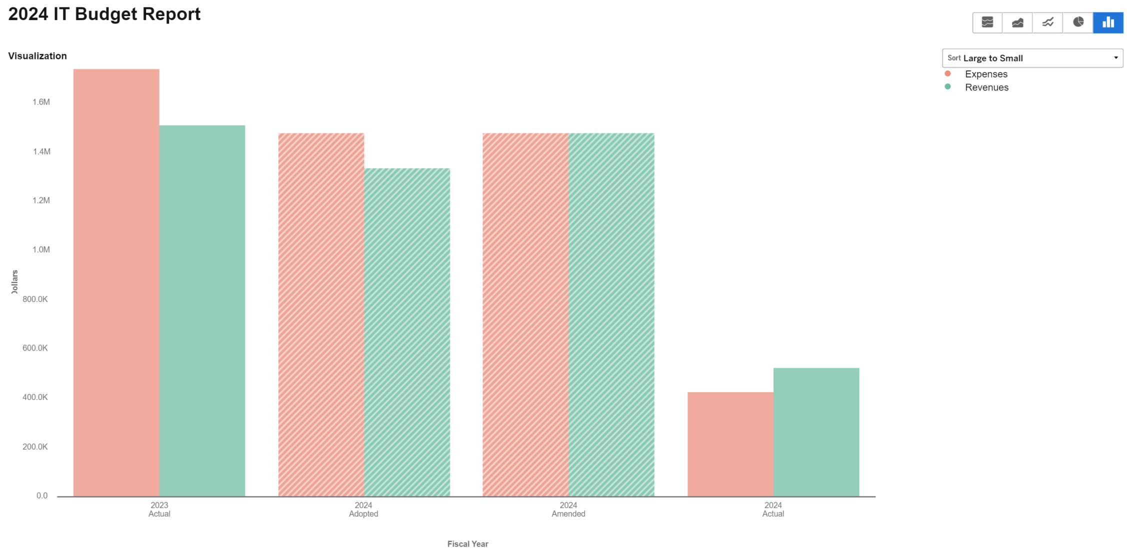
2024 IT and Radio Financials

Finance Committee

Information Technology

2024 IT Budget Report

Visualization



Data filtered by Types, IT and exported on May 17, 2024. Created with OpenGov

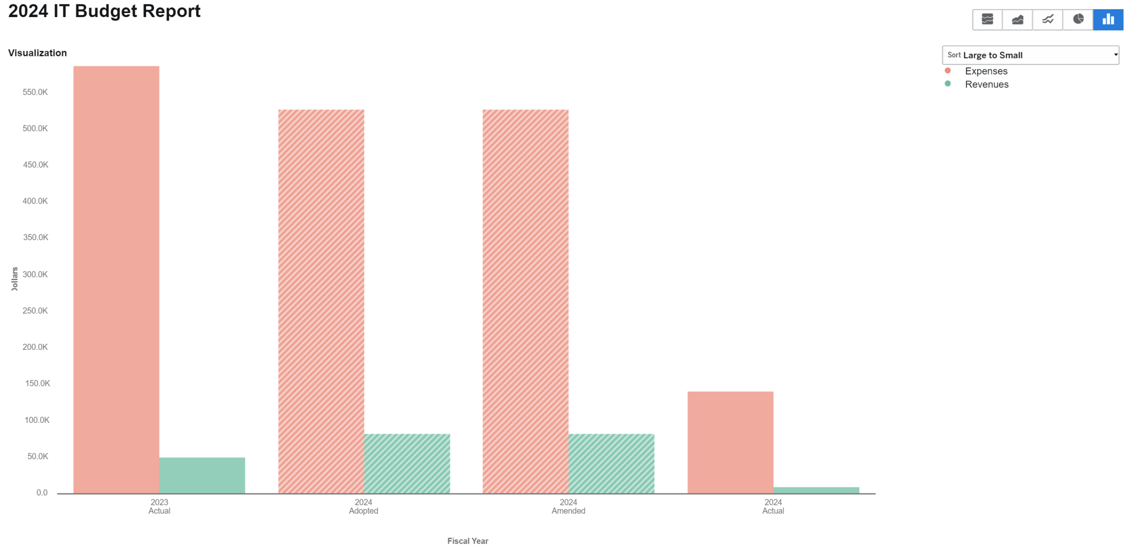
2024 IT Budget Report

Expand All	2023 Actual	2024 Adopted	2024 Amended	2024 Actual
Revenues	$ 1,511,938	$ 1,338,623	$ 1,480,858	$ 526,502
Expenses	1,738,326	1,480,858	1,480,858	427,769
Purchased Services	1,087,695	801,000	801,000	233,269
Purchased Services	1,087,695	801,000	801,000	233,269
Service Contracts	646,601	475,000	475,000	81,096
Telephone	275,409	200,000	200,000	123,636
Maintenance Contracts	79,506	75,000	75,000	28,537
Consulting Services	85,862	50,000	50,000	0
Equipment Repairs and Maintenance	0	1,000	1,000	0
Maintenance Contracts- MBM Printer Contract	316	0	0	0
Salaries & Fringe Benefits	594,573	649,727	649,727	193,011
Other	594,573	649,727	649,727	193,011
Regular Salaries & Wages	360,596	410,375	410,375	134,473
Health Insurance	100,778	120,616	120,616	38,304
Overtime	61,249	50,000	50,000	620
Retirement	28,684	31,996	31,996	9,316
Social Security Tax	25,540	28,186	28,186	7,987
Medicare Tax	5,973	6,675	6,675	1,868
Vacation Payout	14,765	0	0	0
Accrued Sick Leave Expense	12,129	0	0	0
Disability Insurance	846	1,190	1,190	284
Life Insurance	519	689	689	159
Accrued Vacation Expense	-16,506	0	0	0
Supplies under $5,000	9,900	24,481	24,481	1,160
Other Expenses	44,695	200	200	0
Travel/Mileage/Conference&Meetings	1,453	5,250	5,250	328
Interdepartmental Charges	11	200	200	1
Revenues Less Expenses	$ -226,388	$ -142,235	$ 0	$ 98,733

Data filtered by Types, IT and exported on May 17, 2024. Created with OpenGov

Communication Services

2024 IT Budget Report



Data filtered by Types, Radio Services and exported on May 17, 2024. Created with OpenGov

2024 IT Budget Report

Expand All	2023 Actual	2024 Adopted	2024 Amended	2024 Actual
Revenues	$ 50,689	$ 83,370	$ 83,370	$ 9,712
Other (Donations/One-time/Misc)	50,689	83,370	83,370	9,712
Expenses	587,013	527,838	527,838	141,125
Purchased Services	433,895	321,210	321,210	84,296
Purchased Services	433,895	321,210	321,210	84,296
Maintenance Contracts	325,827	200,000	200,000	45,261
Consulting Services	85,815	90,000	90,000	29,614
Electricity	9,305	9,000	9,000	4,839
Tower Site Maintenance	7,552	8,500	8,500	2,314
Equipment Repairs and Maintenance	300	7,000	7,000	835
Telephone	2,763	4,000	4,000	1,272
Vehicle Repair & Maintenance	1,853	1,500	1,500	0
Licence & Registration	0	1,000	1,000	0
Pager Rental	480	210	210	160
Salaries & Fringe Benefits	129,969	145,428	145,428	50,214
Other	129,969	145,428	145,428	50,214
Regular Salaries & Wages	111,245	121,757	121,757	42,062
Retirement	7,686	8,462	8,462	2,897
Social Security Tax	6,857	7,073	7,073	2,555
Health Insurance	0	5,813	5,813	1,937
Medicare Tax	1,604	1,765	1,765	598
Overtime	2,143	0	0	0
Disability Insurance	270	353	353	106
Life Insurance	165	205	205	58
Supplies under $5,000	9,240	45,100	45,100	2,935
Interdepartmental Charges	13,126	12,818	12,818	3,670
Travel/Mileage/Conference&Meetings	0	2,500	2,500	0
Other Expenses	782	782	782	10
Revenues Less Expenses	$ -536,324	$ -444,468	$ -444,468	$ -131,413

Data filtered by Types, Radio Services and exported on May 17, 2024. Created with OpenGov

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**May 23, 2024**
DEPARTMENT:	**Treasurer**
DIRECTOR:	**Sandi Tretow**
PREPARER:	**Sandi Tretow**

Agenda Summary County Treasurer

ATTACHMENTS:

- TREASURER MAY 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
Thursday, May 23, 2024
SUMMARY OF TREASURER'S OFFICE ACTIVITIES

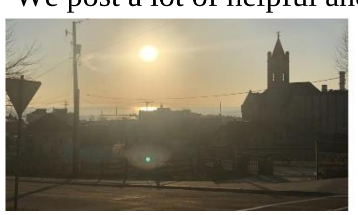
Tasks completed:

- Month-end activities
- Reconciled bank statements to general ledger
- Working on 2020 foreclosures
- Mailed 240 delinquent tax statements.
- Prepared April financial report for this committee
- April Tax Settlement and Lottery Credit Settlement
- Ozaukee County is a county selected by the Department of Revenue to participate in a Lottery Credit audit. This is an ongoing process.
- Attended Northern Ozaukee Farm Drainage District meeting and prepared Treasurer's Report.
- Our office is very busy right now with Assessments with our municipalities: at varying stages of Assessment Roll preparations/reports with Open Book and Board of Review.
- End of quarter activities.
- Our office conducted Assessment 101 Training for our municipal clerks.
- Approve invoices in Docuware
- Daily tasks in office – verify daily monetary activities (deposits, transfers, wires, etc.)

Future goals/events:

- 2025 Budgeting
- We are rapidly approaching our super busy tax collection months (July and August), so we are preparing for that.

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
MAY 2024
REPORTING PERIOD: April, 2024

CASH

Cash ending April is up	$	**1,557,260**	from last April:					
Cash 2024,	$	**38,147,823**	2023	$	**36,590,563**	**Increase of**	**$ 1,557,260.03**	***4.26%***

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 April 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 up from last year through April:

April 2024,	$	**104,472**	2023	$	**25,802**	**Increase of**	**$ 78,669.93**	***304.90%***
Budget 2024,	$	**280,000**	2023	$	**285,000**	**Budget/Actual 2024**		***37.31%***

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 April 1st until paid in full.

Interest earnings are up from last year through April:

April 2024,	$	**445,636**	2023	$	**77,731**	**Increase of**	**$ 367,905.23**	***473.31%***
Budget 2024,	$	**280,000**	2023	$	**280,000**	**Budget/Actual 2024**		***159.16%***

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 down from last year through February, see page 6:

February 2024,	$	**1,428,202**	2023	$	**1,489,255**	**Decrease of**	**$ (61,053.00)**	***-4.10%***
Budget 2024,	$	**11,677,265**	2023	$	**11,216,085**	**Budget/Actual 2023**		***12.23%***

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:

2024	$	**476,688**	2023	$	**496,913**	**Decrease of**	**$ (20,224.95)**	***-4.07%***

Number of delinquent parcels:

2024		**318**	2023		**412**	**Decrease of**	**-94**	***-22.82%***

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

FORECLOSURES

Notice of Commencement of Proceedings in Rem to Foreclose Tax Liens by Ozaukee County published in Ozaukee Press. Same notice mailed to property owners and lien holders on said list. One has paid and been removed so far. Redemption date is June 13, 2024. Court date will be petitioned if there are any remaining at that time.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance April 1, 2024			$ -
Receipts:			
Transfers from Money Market #2	$	10,301,544.58	
Voids and Stop Payments	$	3,538.16	
Total Monthly Receipts			$ 10,305,082.74
Total Balance & Receipts			$ 10,305,082.74
Disbursements:			
County Orders (552644-553172)	$	(4,446,706.69)	
Wire Transfers (wt# 4014-4037)	$	(5,816,665.01)	
ACH Transfers	$	(41,711.04)	
Total Monthly Disbursements			$ (10,305,082.74)
MAIN CHECKBOOK Balance April 30, 2024			**$ -**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	486,101.42	
Outstanding County Checks	$	(486,101.42)	
MAIN CHECKBOOK Balance April 30, 2024			**$ -**

MONEY MARKET #1 CHECKBOOK

Balance April 1, 2024			$ 25,791.08
Receipts:			
Department Direct Deposit Receipts	$	1,936,942.08	
Real Estate Tax Receipts, Electronic	$	118,760.03	
April Settlement	$	160,360.78	
April Lottery Credit Settlement	$	181,554.77	
Transfer from Summit MM	$	660.75	
Interest Earnings	$	119.48	
Total Monthly Receipts			$ 2,398,397.89
Total Balance & Receipts			$ 2,424,188.97
Disbursements:			
Transfers to Money Market #2	$	(2,388,329.30)	
Voids and NSF payments	$	(10,079.44)	
Total Monthly Disbursements			$ (2,398,408.74)
MONEY MARKET #1 CHECKBOOK Balance April 30, 2024			**$ 25,780.23**

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

Balance as Per Statement	$	25,119.48	
Deposit in Transit	$	660.75	
MONEY MARKET #1 CHECKBOOK Balance April 30, 2024 (5.59%)APY			**$ 25,780.23**

MONEY MARKET #2 CHECKBOOK

Balance April 1, 2024		$ 23,520,923.17
Receipts:		
Department Receipts	$ 1,091,639.69	
Real Estate Tax Receipts	$ 439,624.45	
RLF Payments	$ 3,972.17	
NSF Replace	$ 230.00	
Transfer from PWSB - Parks Reservations	$ 3,817.82	
Transfers from Money Market #1	$ 2,388,329.30	
Transfer from Register of Deeds	$ 199,600.78	
Interest Earnings	$ 97,056.96	
Total Monthly Receipts		$ 4,224,271.17
Total Balance & Receipts		$ 27,745,194.34
Disbursements:		
Transfers to Main Checkbook	$ (10,301,544.58)	
Transfers to Payroll Checkbook	$ (1,988,517.06)	
Voids and NSF payments	$ (12,596.54)	
Total Monthly Disbursements		$ (12,302,658.18)
MONEY MARKET #2 Balance April 30, 2024		**$ 15,442,536.16**

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

Balance as Per Statement	$ 15,442,536.16	
Deposit in Transit	$ -	
MONEY MARKET #2 CHECKBOOK Balance April 30, 2024 (5.69%)APY		**$ 15,442,536.16**

PAYROLL CHECKBOOK

Balance April 1, 2024		$ -
Receipts:		
Transfers from Money Market #2	$ 1,988,517.06	
Total Monthly Receipts		$ 1,988,517.06
Total Balance & Receipts		$ 1,988,517.06
Disbursements:		
Salary Orders (#441922-441951)	$ (12,432.54)	
Salary Direct Deposit (#364177-365479)	$ (1,976,084.52)	
Total Monthly Disbursements		$ (1,988,517.06)
PAYROLL Balance April 30, 2024		**$ -**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$ 5,502.84	
Outstanding Payroll Checks	$ (5,502.84)	
PAYROLL CHECKBOOK Balance April 30, 2024		**$ -**

REVENUE YTD	2024		2024 ANNUAL BUDGET	
Interest Investments	445,636.23	$	280,000	(April)
Curlers Building Maint	3,609.17		-	(April)
Interest Go Bond 2021	3,891.49		-	(April)
Interest Health Care Trust	480.29		-	(April)
Interest Veteran's Memorial Trust	397.51		50	(April)
Interest Transit Trust Fund	3,571.74		-	(April)
Interest on Delinquent Taxes	68,529.39		185,000	(April)
Penalty on Delinquent Taxes	35,942.54		95,000	(April)
Sales Tax General Fund	1,428,201.50		11,216,085	(Jan& Feb)
Use Value Penalty Tax	-		50,000	(April)

INVESTMENT BALANCES	BALANCE	RATES
Summit Credit Union, Savings (General Fund)	149,985.00	5.36% (April) APY
Summit Credit Union, CD (General Fund)	515,378.69	5.13% (April) APY
Horicon Bank (General Fund)	415,642.20	5.28% (April) APY
Horicon Bank, CD's (General Fund)	500,000.00	4.75% (April) APY
DANA, Federal Securities (General Fund)	-	0.00% (April) APY
LGIP, Savings (General Fund)	3,868,595.56	5.38% (April) APY
WISC (General Fund)	1,527,986.93	5.25% (April) APY
WISC CD's (General Fund)	4,057,447.39	4.63% (April) APY
WISC Securities (General Fund)	799,781.23	4.90% (April) APY
PWSB, Money Market (Curlers Association Building Maint)	173,041.47	5.59% (April) APY
PWSB Money Market (General Obligation Bond 2021)	141,560.97	5.59% (April) APY
PWSB, Money Market (Health Care Trust)	26,452.29	5.59% (April) APY
PWSB, Money Market (Veteran's Memorial Trust)	21,893.60	5.59% (April) APY
PWSB, Money Market (Register of Deeds)	192,531.75	5.59% (April) APY
PWSB, Money Market (Tax Collection)	10,740.86	5.59% (April) APY
PWSB, Money Market (Transit Trust Fund)	157,426.80	5.69% (April) APY
PWSB, Treasurer (Petty Cash)	5,000.00	
PWSB, Money Market (Parks and Reservations)	5,980.69	5.59% (April) APY
PWSB, CDBG Lasata	100.00	
PWSB, CDBG Shelter	100.00	
PWSB, ARPA	10,284,583.05	5.69% (April) APY
PWSB, Opioids Settlement	704,292.32	5.59% (April) APY

Respectfully submitted,
Sandra Tretow
County Treasurer

Page 4

2024 MONTHLY SPECIAL ASSESSMENTS COLLECTED (RED)

MONTH	CERT TOTAL	CERT RECEIPTS	MO END TOTAL
JANUARY	$ 41,876.32	$ 10,227.85	$ 31,648.47
FEBRUARY	$ 31,648.47	$ 2,059.18	$ 29,589.29
MARCH	$ 29,589.29	$ 816.08	$ 28,773.21
APRIL	$ 28,773.21	$ 2,881.73	$ 25,891.48
MAY			$ -
JUNE			$ -
JULY			$ -
AUGUST			$ -
TAX SALE			$ -
SEPTEMBER			$ -
OCTOBER			$ -
NOVEMBER			$ -
DECEMBER			$ -
TOTAL			$ -

2024 MONTHLY REDEMPTION REPORT TAXES

MONTH	CURR TOTAL	CURR RECEIPTS	NEW TOTAL
JANUARY	$ 664,872.22	$ 84,234.94	$ 580,637.28
FEBRUARY	$ 580,637.28	$ 59,776.28	$ 520,861.00
MARCH	$ 520,861.00	$ 32,437.23	$ 488,423.77
APRIL	$ 488,423.77	$ 11,735.72	$ 476,688.05
MAY	$ 476,688.05		$ 476,688.05
JUNE	$ 476,688.05		$ 476,688.05
JULY	$ 476,688.05		$ 476,688.05
AUGUST	$ 476,688.05		$ 476,688.05
TAX SALE	$ 476,688.05		$ 476,688.05
SEPTEMBER	$ 476,688.05		$ 476,688.05
OCTOBER	$ 476,688.05		$ 476,688.05
NOVEMBER	$ 476,688.05		$ 476,688.05
DECEMBER	$ 476,688.05		$ 476,688.05
TOTAL		$ 188,184.17	

OZAUKEE COUNTY
TAX CERTIFICATE BALANCES

SALE YEAR	2020	%	#Parcels	2021	%	#Parcels	2022	%	#Parcels	2023	%	#Parcels	2024	%	#Parcels
CO LEVY	22,118,522			21,712,622			21,429,276			22,280,401			22,949,856		
JAN	665,015	3.01%	160	652,981	3.01%	160	564,610	2.63%	154	566,895	2.54%	146	580,637	2.53%	140
FEB	592,846	2.68%	*499	582,329	2.68%	*588	544,510	2.54%	*541	525,357	2.36%	*631	520,861	2.27%	*517
MAR	560,118	2.53%	*405	555,446	2.56%	*461	512,296	2.39%	*474	496,913	2.23%	*412	488,424	2.13%	*389
APR	542,472	2.45%	*414	504,160	2.32%	*396	445,611	2.08%	*348	467,696	2.10%	*344	476,688	2.08%	*318
MAY	492,878	2.23%	*388	493,747	2.27%	*333	423,011	1.97%	*310	451,323	2.03%	*314			
JUN	450,119	2.04%	*333	437,245	2.01%	*298	410,740	1.92%	*279	433,619	1.95%	*274			
JUL	442,269	2.00%	*289	400,444	1.84%	*271	379,925	1.77%	*249	410,330	1.84%	*234			
AUG	411,445	1.86%	*356	382,486	1.76%	*307	364,487	1.70%	*301	395,693	1.78%	*291			
TAX SALE	803,850	3.63%	340	669,498	3.08%	291	621,043	2.90%	287	713,254	3.20%	273			
SEP	1,039,007	4.70%	340	854,598	3.94%	291	780,481	3.64%	287	956,327	4.29%	241			
OCT	901,856	4.08%	282	777,814	3.58%	244	685,065	3.20%	221	847,067	3.80%	210			
NOV	839,099	3.79%	232	705,494	3.25%	208	628,481	2.93%	185	779,393	3.50%	180			
DEC	768,603	3.47%	207	648,714	2.99%	188	600,870	2.80%	170	664,872	2.98%	167			

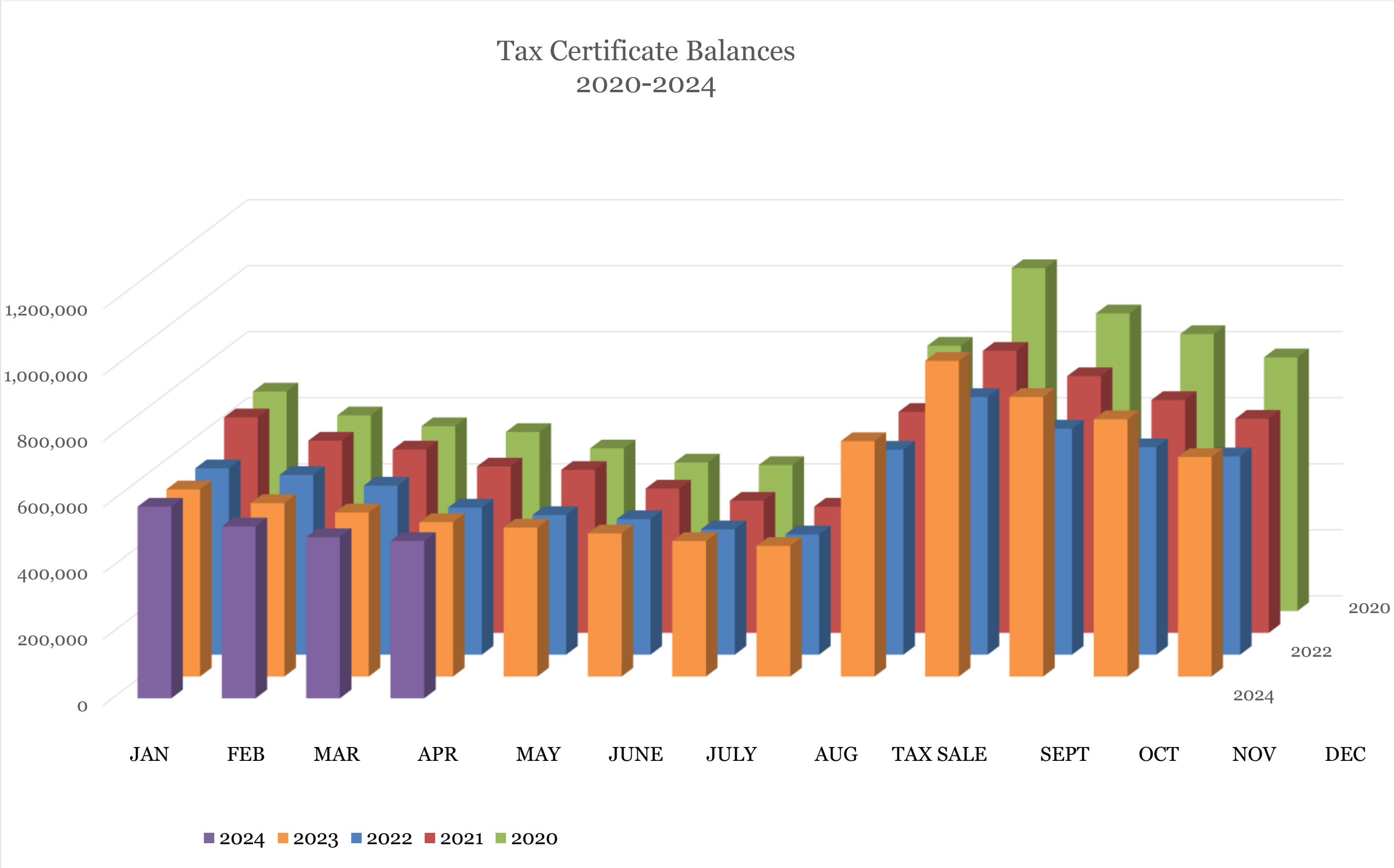
Dollars listed are from the tax certificate roll. Certificates are issued by law on September 1 for delinquent current year taxes and are added to the prior year delinquent taxes due.

% 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.

We are happy to report that one of our long time payment plan property owners paid all of his taxes in full - happy news! We have 9 parcels on a payment plan currently.
Notice of Commencement of Proceeding in Rem to Foreclose Tax Liens by Ozaukee County Notice published in Ozaukee Press as a Class 3 notice. So far, one of those has paid and been removed. 10 remain on list.


Tax Certificate Balances
2020-2024
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
2020
2022
2024
2024
2023
2022
2021
2020

SALES TAX INCOME

MONTH COUNTY RECEIVES SALES TAX MONEY	MONTH SALES OCCURRED AND SALES TAX COLLECTED	2024	2023	2022	2021	2020
January	November	$ 699,925	$ 819,961	$ 819,968	$ 838,958	$ 840,209
February	December	$ 1,431,574	$ 1,213,586	$ 1,004,389	$ 837,361	$ 811,096
March	January**	$ 827,000	$ 780,367	$ 753,101	$ 709,655	$ 640,248
April	February	$ 601,202	$ 708,888	$ 791,175	$ 794,643	$ 676,988
May	March		$ 951,640	$ 752,730	$ 749,818	$ 624,557
June	April		$ 1,075,074	$ 1,032,797	$ 942,045	$ 646,382
July	May		$ 890,736	$ 948,041	$ 988,440	$ 836,826
August	June		$ 1,176,749	$ 982,372	$ 807,042	$ 816,972
September	July		$ 1,020,036	$ 1,015,951	$ 1,074,803	$ 817,956
October	August		$ 929,919	$ 953,798	$ 852,524	$ 1,208,946
November	September		$ 1,104,714	$ 1,038,162	$ 944,816	$ 730,504
December	October		$ 960,699	$ 1,016,809	$ 1,000,698	$ 936,555
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Dec. 2024)		$ 1,428,202	$ 11,730,321	$ 11,318,483	$ 10,688,841	$ 9,612,253
MONTH(S) SALES TAX REC'D BY COUNTY (April)		$ 1,428,202	$ 780,367	$ 753,101	$ 709,655	$ 640,248
BUDGET		$ 11,677,265	$ 11,216,085	$ 10,100,721	$ 9,106,921	$ 9,106,921

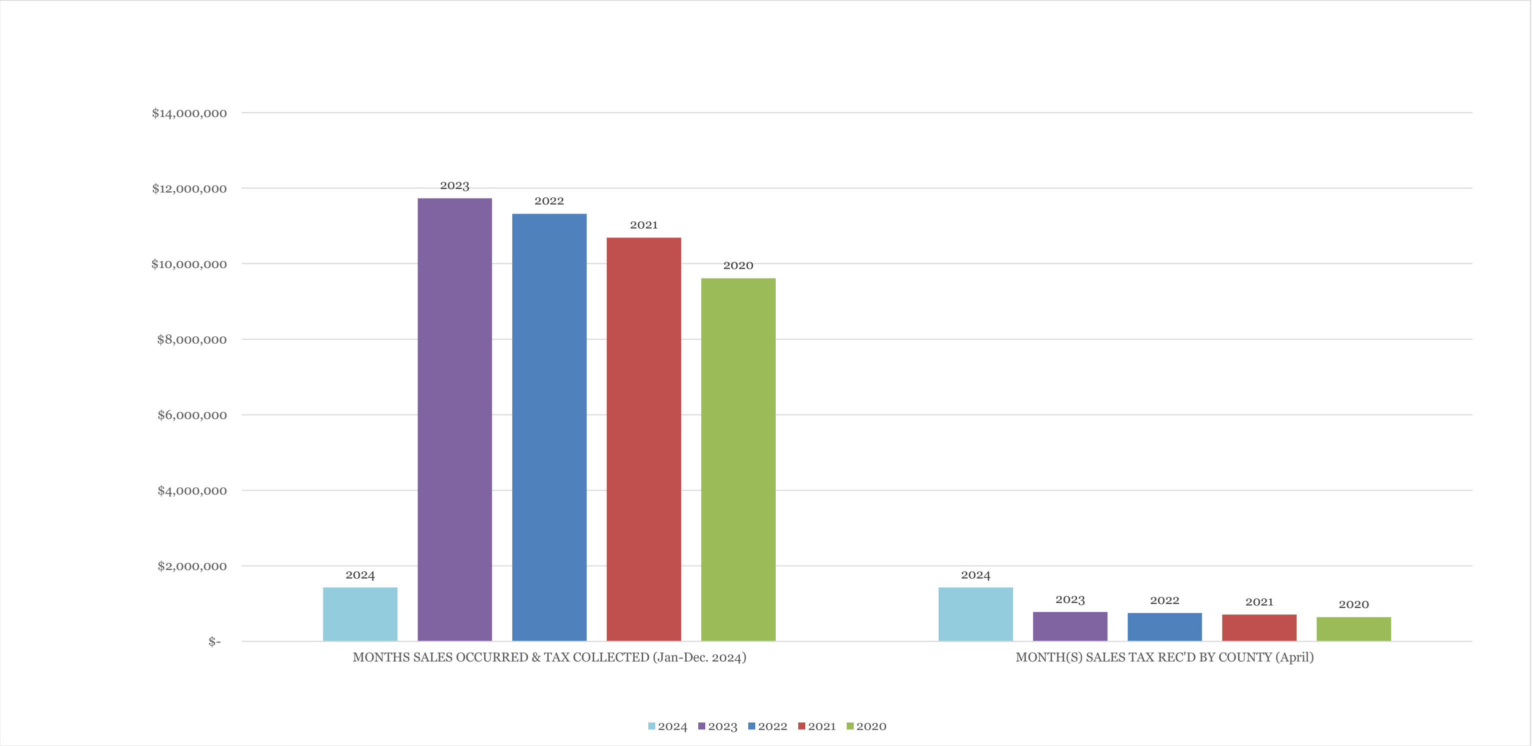
** The January sales tax was not deposited into our account until April, so there is two month's worth in the total.
The amount was $826,999.71

County receives	97.75%	of the .5% tax collected
State retains	1.75%	
Retailers retain	0.5%	
	100.00%	

Attachment: TREASURER MAY REPORT (Treasurer Report)

SALES TAX INCOME

	2024	2023	2022	2021	2020	
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Dec. 2024)	$ 1,428,202	$ 11,730,321	$ 11,318,483	$ 10,688,841	$ 9,612,253	<------------
MONTH(S) SALES TAX REC'D BY COUNTY (April)	$ 1,428,202	$ 780,367	$ 753,101	$ 709,655	$ 640,248	<------------



REVOLVING LOAN FUND UPDATE

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	$8,978.12	$904.54	August 2023	04/10/2024
Cheel LLC	February 1, 2018	December 2024	$9,514.06	$647.01	September 2023	04/10/2024
Oldenburg Metal Properties	April 1, 2014	March 2024	$677.47	$678.41	February 2024	05/01/2024
Oldenburg Metal Loan #3	September 1, 2023	September 2028	$47,659.30	$983.82	May 2024	05/01/2024
The Fermentorium	May 1, 2015	July 2025	$16,414.51	$757.79	August 2023	04/15/2024

**Payment dates updated to most current payment date as of 05/09/2024

Ozaukee County Committee Report
General Fund Treasurer
For the Four Months Ending Tuesday, April 30, 2024
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Prior YTD Actual	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues						
Taxes	$98,439	$16,686	$111,295	$337,300	$226,005	33.00%
Public Charges for Services	$2,821	$833	$4,407	$4,000	($407)	110.18%
Other Revenue	-	-	($3,958)	$25,500	$29,458	-15.52%
Total Revenues	**$101,260**	**$17,519**	**$111,744**	**$366,800**	**$255,056**	**30.46%**
Expenditures						
Salaries	$71,098	$19,101	$80,710	$250,169	$169,459	32.26%
Fringe Benefits	$32,168	$7,383	$34,970	$102,534	$67,564	34.11%
Travel/Training	$22	-	$1,265	$4,950	$3,685	25.56%
Supplies	$1,201	$37	$36,844	$41,650	$4,806	88.46%
Purchased Services	$457	$1,537	$1,741	$13,100	$11,359	13.29%
Interdepartment Charges	$10,433	$2,814	$13,334	$42,853	$29,519	31.12%
Other Expenses	$1,571	$3	$677	$12,200	$11,523	5.55%
Total Operating Expenditures	**$116,950**	**$30,875**	**$169,541**	**$467,456**	**$297,915**	**36.27%**
Capital Outlay						
Total Expenditures	**$116,950**	**$30,875**	**$169,541**	**$467,456**	**$297,915**	**36.27%**
Net Increase (Decrease)	**($15,690)**	**($13,356)**	**($57,797)**	**($100,656)**	**($42,859)**	**57.42%**
Equity:						
Due To / Due From	($13,136,284)	($5,297,411)	$19,598,560	-	($19,598,560)	0.00%