AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, AUGUST 29, 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. July 25, 2024
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Finance Report
6. **ACTION ITEMS**
   a. Set Appraised Value in Order to Sell Property Acquired by County - Parcel# 15-100-04-01-000, City of Mequon (Site Address Lots 1 2 3 4 5 & 6, Block 4 Riverdale Park - Vacant Land) Mequon, WI 53092
   b. Resolution: Increase of Revenue 2024 - Planning & Parks
   c. Authorization for Ozaukee County to Enter into Agreements with CLA for Financial Processes Review and ERP System Selection Services
   d. Wire Transfers #4093 - #4121 and July Schedule of Vouchers
7. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. County Treasurer
8. **NEXT MEETING DATE**
   September 26, 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.

Updated 8/26/2024 11:01 AM

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 29, 2024**
DEPARTMENT: **County Clerk**
DIRECTOR: **Karen Niemuth**
PREPARER: **Karen Niemuth**

Agenda Summary July 25, 2024

<https://www.ozaukeecounty.gov/AgendaCenter/ViewFile/Minutes/_07252024-3442>

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 29, 2024**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corporation Counsel Finance Report

ATTACHMENTS:

- CORP. COUNSEL.August.2024Mtg (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Seven Months Ending Wednesday, July 31, 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	$50	$733	$6,350	$5,617	11.54%
Total Revenues	**$50**	**($81,170)**	**$562,500**	**$643,670**	**-14.43%**
Expenditures					
Salaries	$47,630	$333,498	$632,381	$298,883	52.74%
Fringe Benefits	$19,013	$145,685	$250,198	$104,513	58.23%
Travel/Training	$180	$913	$3,260	$2,347	28.01%
Supplies	$306	$1,209	$10,984	$9,775	11.01%
Purchased Services	$1,697	$5,168	$22,100	$16,932	23.38%
Interdepartment Charges	$16,348	$67,759	$110,633	$42,874	61.25%
Other Expenses	$50	$45,531	$2,847	($42,684)	1599.26 %
Total Operating Expenditures	**$85,224**	**$599,763**	**$1,032,403**	**$432,640**	**58.09%**
Capital Outlay					
Total Expenditures	**$85,224**	**$599,763**	**$1,032,403**	**$432,640**	**58.09%**
Net Increase (Decrease)	**($85,174)**	**($680,933)**	**($469,903)**	**$211,030**	**144.91%**

Equity:

Attachment: CORP. COUNSEL.August.2024Mtg (Corporation Counsel Finance Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 29, 2024**
DEPARTMENT: **Treasurer**
DIRECTOR: **Sandi Tretow**
PREPARER: **Sandi Tretow**

Agenda Summary Set Appraised Value in Order to Sell Property Acquired by County - Parcel# 15-100-04-01-000, City of Mequon (Site Address Lots 1 2 3 4 5 & 6, Block 4 Riverdale Park - Vacant Land) Mequon, WI 53092

BACKGROUND INFORMATION: Judgment to County by in-rem proceedings for non-payment of real estate taxes on August 5, 2024 by the Honorable Sandy A. Williams, Circuit Court Judge. Please see attachments (topographic image, roadside photos).

Parcel# 15-100-04-01-000

Prior Owner: Pearl C. Sorce (deceased)

Property Description: 157/404 LOTS 1, 2, 3, 4, 5 AND 6 BLK 4 RIVERDALE PARK

Location: CORNER OF CIRCLE DRIVE AND ISLAND DRIVE, MEQUON, WI 53092

Current Assessment: .733 acres assessed, Residential land without improvements,

Land Value (2024): $11,700

Total Assessed Value: $11,700

Estimated Fair Market Value: $13,900 (2023 Tax Bill)

Current Delinquent Taxes as of 8/30/2024: $2,018.19

Current Pro-rata Share Cost of Expenses: $1,140.11

Estimated Foreclosure and Sales Expenses: $1,000.00

ANALYSIS: Objective to sell property “as is” before 11/01/2024 to keep property on tax roll for 2024.

FISCAL IMPACT: Excess proceeds after taxes and expenses on the parcel are to be returned to former owner (estate).

FUNDING SOURCE:

County Levy: N/A

Non-County Levy: N/A

Indicate source: Sale of Property

RECOMMENDED MOTION:

1. To sell property “as-is”.
2. To approve Appraisals for property listed above by Ozaukee County Finance Committee.
3. To sell property by the bid most advantageous to Ozaukee County through sealed bid.

ATTACHMENTS:

- Sorce map (JPG)
- Sorce google map (JPG)
- Sorce amount due August (PDF)
- Sorce7 (JPG)

FINANCE COMMITTEE

Attachment: Sorce map (C Mequon Vacant Land)

Ozaukee County

PARCEL HAS ALERTS. Check Notes for details.

Owner (s):
SORCE, PEARL C

Location:

Mailing Address:
PEARL C SORCE
C/O KATHLEEN SORCE
557 N 66TH ST
WAUWATOSA, WI 53213

School District:
3479 - Mequon-Thiensville School

Tax Parcel ID Number: **15-100-04-01-000**
Tax District: **45255-City of Mequon**
Status: **Active**

Alternate Tax Parcel Number:
Government Owned:
Acres: **0.7330**

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):
157/404 LOTS 1 2 3 4 5 & 6 BLK 4 RIVERDALE PARK

Site Address (es): *(Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)*

Tag (s):

2020 TAX YEAR FORECLOSURE

•

Taxes

0 Lottery credits claimed

Tax History

* Click on a Tax Year for detailed payment information.

Tax Year*	Omitted	Tax Bill	Taxes Paid	Taxes Due	Interest	Penalty	Fees	Total Payoff
2023	☐	$161.38	$0.00	$161.38	$11.30	$5.65	$0.00	$178.33
2022	☐	$159.46	$0.00	$159.46	$30.30	$15.15	$0.00	$204.91
2021	☐	$161.04	$0.00	$161.04	$49.92	$24.96	$0.00	$235.92
2020	☐	$157.40	$0.00	$157.40	$67.68	$33.84	$1,140.11	$1,399.03
2019	☐	$151.31	$151.31	$0.00	$0.00	$0.00	$0.00	$0.00
2018	☐	$149.26	$149.26	$0.00	$0.00	$0.00	$0.00	$0.00
2017	☐	$149.98	$149.98	$0.00	$0.00	$0.00	$0.00	$0.00
2016	☐	$151.31	$151.31	$0.00	$0.00	$0.00	$0.00	$0.00
2015	☐	$149.89	$149.89	$0.00	$0.00	$0.00	$0.00	$0.00
2014	☐	$149.74	$149.74	$0.00	$0.00	$0.00	$0.00	$0.00
2013	☐	$156.60	$156.60	$0.00	$0.00	$0.00	$0.00	$0.00
2012	☐	$156.25	$156.25	$0.00	$0.00	$0.00	$0.00	$0.00
2011	☐	$155.80	$155.80	$0.00	$0.00	$0.00	$0.00	$0.00
Total								$2,018.19

Attachment: Sorce amount due August (C Mequon Vacant Land)

Tax Year*	Omitted	Tax Bill	Taxes Paid	Taxes Due	Interest	Penalty	Fees	Total Payoff
2010	☐	$161.19	$161.19	$0.00	$0.00	$0.00	$0.00	$0.00
Total								$2,018.19

If taxes are 3 years or more delinquent, please contact the Treasurer's Office at 262-284-8280 for additional fees due.

NOTE: Current year tax bills may not be processed by the county.

Interest and penalty on delinquent taxes are calculated to **August 31, 2024**.

Assessments

Addresses

Attachments

Districts

Documents

Foreclosure

Lottery Credits

Notes

Parcel History

Survey History

Attachment: Sorce amount due August (C Mequon Vacant Land)

RESOLUTION NO. (ID # 10250)

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	222-1-01-51101-000	Regular Salaries and Wages	$479,999	
Expense	222-1-01-52002-000	Travel/Mileage	3,001	
Expense	222-1-01-53601-000	Other Material Supplies	131,000	
Expense	222-1-01-54106-000	Professional Services	50,000	
Expense	222-1-01-54533-000	Contracted Outside Employment	126,000	
Expense	222-1-01-55103-000	Highway - Grounds Maintenance/Construction	2,450,000	
Revenue	222-1-01-42110-000	Fed Aid - NOAA BILIRA - Sucker Creek		$3,240,000

Dated at Port Washington, Wisconsin, this 4th day of September 2024.

SUMMARY: National Oceanic and Atmospheric Administration Transformational Habitat Restoration and Coastal Resilience Bipartisan Infrastructure Law and Inflation Reduction Act grant program for stream and wetland restoration activities on Sucker Creek in the Town of Belgium - $3,240,000

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**August 29, 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: **August 8, 2024**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a National Oceanic Atmospheric Administration Bipartisan Infrastructure Law and Inflation Reduction Act Transformational Habitat Restoration and Coastal Resilience Grant for Stream, Wetland, Floodplain and Habitat Restoration on Sucker Creek

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was recommended for grant funding from the National Oceanic Atmospheric Administration (NOAA) Transformational Habitat Restoration and Coastal Resilience Bipartisan Infrastructure Law and Inflation Reduction Act (BILIRA) grant program to support County-sponsored fish and wildlife habitat restoration projects. Specifically, this grant will support County activities to conduct stream and wetland restoration activities on Sucker Creek in the Town of Belgium as a continuation of ongoing fish passage and habitat restoration work on Sucker Creek. Private foundation and landowner funding is supporting completion of design and engineering to remeander and restore several degraded stream reaches on Sucker Creek as an essential next step in improving the overall ecological diversity and sustainability of the watershed. The Department is coordinating with the design consultants, landowners, and the Ozaukee County Watershed Coalition (OCWC) on overall watershed restoration planning in conjunction with ongoing fish passage remediation or restoration work. The NOAA BILIRA grant will fund activities to implement design plans to provide in-stream diversity and a suitable gradient in conjunction with wetland and floodplain reconnection and restoration and environmental monitoring. Department staff and the Ozaukee County Highway Department will complete project activities.

ANALYSIS: The total NOAA BILIRA grant award is $3,240,000. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of the NOAA BILIRA grant at its November 2, 2023 meeting (Ayes: Holyoke, Jobs, Ross, Matera; Excused: Schoessow). No formal match is required, though the Department will leverage a secured Wisconsin Department of Natural Resources (WDNR) Office of Great Waters (OGW) ($300,000) grant and pending Fund for Lake Michigan (FFLM) ($250,000) and National Fish and Wildlife Foundation (NFWF) ($200,000) grants for a total project cost of $3,990,000. The original NOAA BILIRA grant request was $6,000,000, however, the project scope was reduced to reflect the grant award amount (see attached project map).

FISCAL IMPACT: Balance Current Year: NONE

Next Year's Estimated Cost: NONE (Additional Program Revenue - $3,240,000)

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

Indicate source: NOAA BILIRA grant, WDNR OGW (secured) grant, and pending FFLM and

Attachment: Planning & Parks (INC REV)

NFWF grants.

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the National Oceanic Atmospheric Administration Bipartisan Infrastructure Law and Inflation Reduction Act grant to support stream and habitat restoration activities on Sucker Creek.

NATURAL RESOURCES COMMITTEE

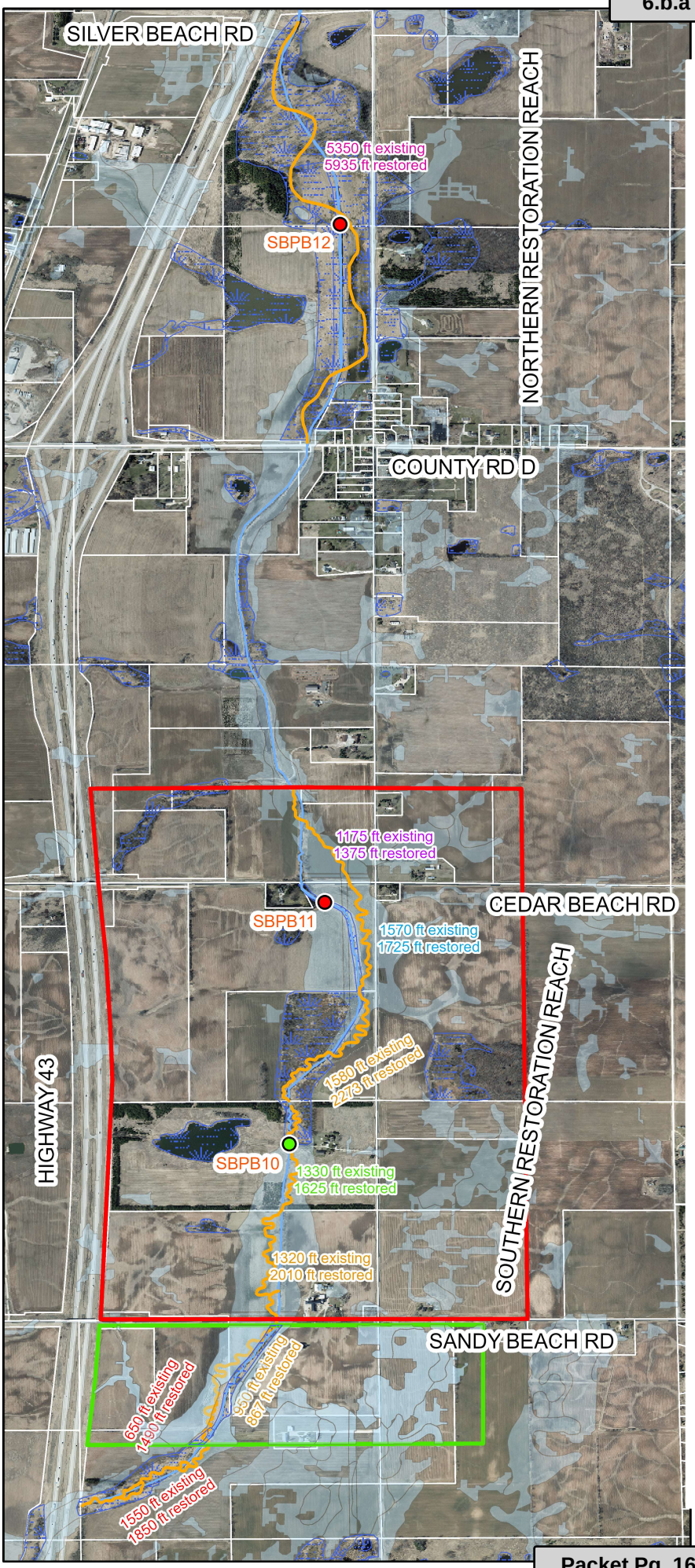
RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 8/29/2024 8:00 AM**
MOVER:	T. Matera, Supervisor District 7
SECONDER:	B. Ross, Vice-Chairperson
AYES:	Holyoke, Ross, Jobs, Matera, Schoessow

Sucker Creek

Northern Post-Restoration Reach: ~5,935 linear ft

Southern Post-Restoration Reach: ~13,215 linear ft

Total: ~19,150 linear ft of stream restored



0 0.19 0.38 0.75 Miles

N

OZAUKEE COUNTY PLANNING AND PARKS

Legend

- Removed Impediment
- Existing Culvert Impediment
- Proposed Channel
- Sucker Creek Existing Channel
- Wetland (WI Wetland Inventory 2019)
- Potentially Restorable Wetland
- Parcels
- NOAA BIL Project Area
- Leveraged Funding Project Area
- PotentiallyRestorableWetland_Clip
- Wetland_Clip

Attachment: Planning & Parks (INC REV)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 29, 2024**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Authorization for Ozaukee County to Enter into Agreements with CLA for Financial Processes Review and ERP System Selection Services

BACKGROUND INFORMATION:

Ozaukee County currently uses a mix of software products and manual processes to manage the employee lifecycle and fiscal operations, with Microsoft Great Plains as the core accounting and payroll software. Microsoft has announced that technical support for Great Plains will end on January 11, 2028. Therefore, the County must start the process of selecting new software.

The Department of Administration discussed the ERP selection project with six potential vendors. Out of these, five submitted proposals. The proposals included: Engagement planning and kickoff, business process and software requirements review, develop functional requirements report, vendor request for proposal (RFP) development, develop demonstration scrips and manage demonstration process, vendor selection and contract negotiations.

Proposed ERP project timeline:

- April 2024 - County Board approved $90,000 for ERP vendor selection and implementation assistance
- August 2024 - Vendor selected to assist with ERP selection
- March 2025 - New ERP software selected
- January 2027 - ERP software goes live
- January 2028 - Support ends for Microsoft Dynamics Great Plains (GP)

FISCAL IMPACT:

Staff considered four vendors based on their experience with similar ERP selection government projects: CLA ($63,000), GFOA ($93,000), Plante Moran ($123,000), and Berry Dunn ($122,000). Given the cost and relevant experience, staff recommends CLA. HR staff has received positive references about CLA from Mansfield, CT; Windsor Locks, CT; and Waupaca County, WI, who all used them for projects of similar scope. Based on feedback received from these other municipalities, staff is recommending also engaging with CLA in a financial processes assessment agreement. This will ensure the County has government financial best practices in place prior to the implementation of a new ERP system. The County received separate financial processes assessment proposals from CLA ($37,000), and GFOA ($65,000). These costs are in addition to their ERP selection proposal prices.

FUNDING SOURCE:

401-1-01-60000-038 Project Fund

RECOMMENDED MOTION:

Authorize the County Administrator to enter into a contract with CliftonLarsonAllen LLP to provide financial processes assessment and ERP system selection services to Ozaukee County with estimated fees up to $100,000.

SUMMARY: Authorization for Ozaukee County to Enter into an Agreement with CLA for Financial Processes Assessment and ERP System Selection Services.

VOTE REQUIRED: Majority

ATTACHMENTS:

- ERP PPT (PDF)
- CLA PROPOSAL FINANCIAL PROCESSES REVIEW (PDF)
- CLA ERP SELECTION PROPOSAL (PDF)

FINANCE COMMITTEE

Enterprise Resource Planning

County Board - June 19, 2024

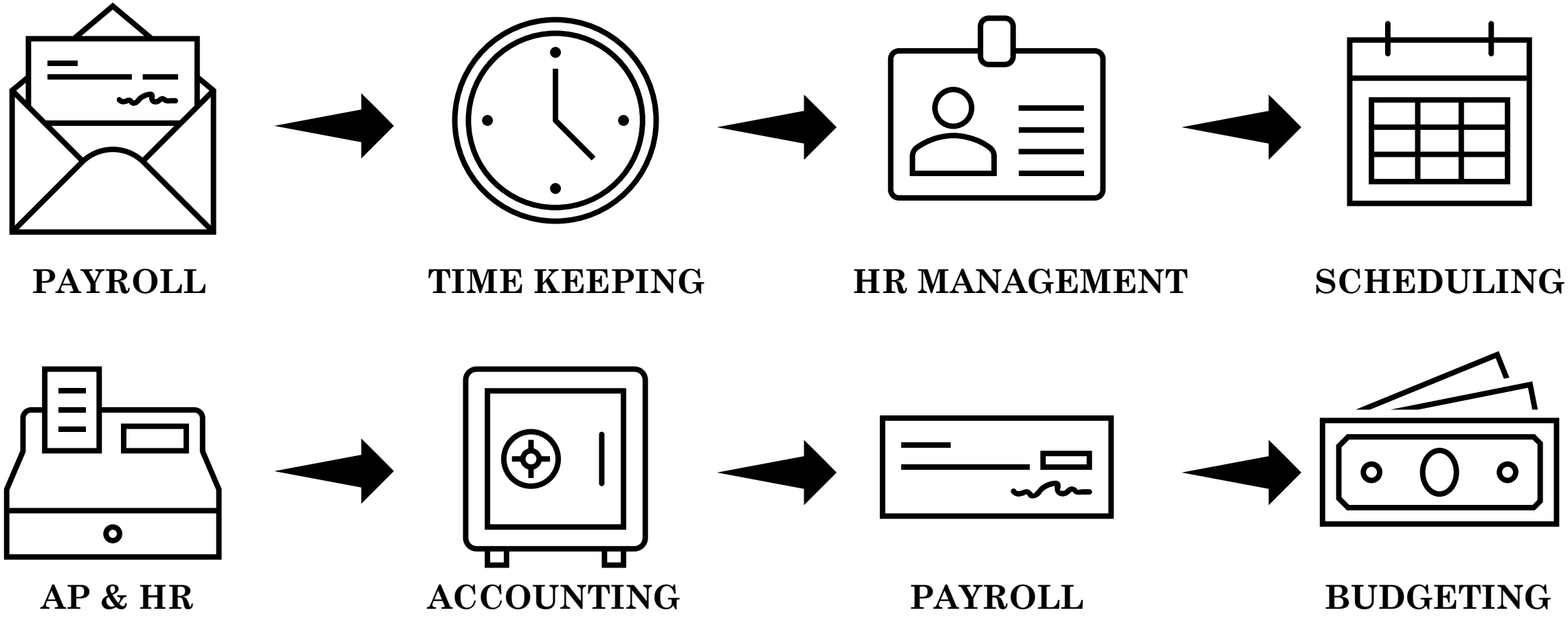
ERP

What is ERP?

- ERP = Enterprise Resource Planning
  - A software system
  - Providing seamlessly integration of financial and human resource function countywide
  - Reduces manual processes and human error
  - Enables widespread data sharing across departments
  - Improves information accuracy and availability

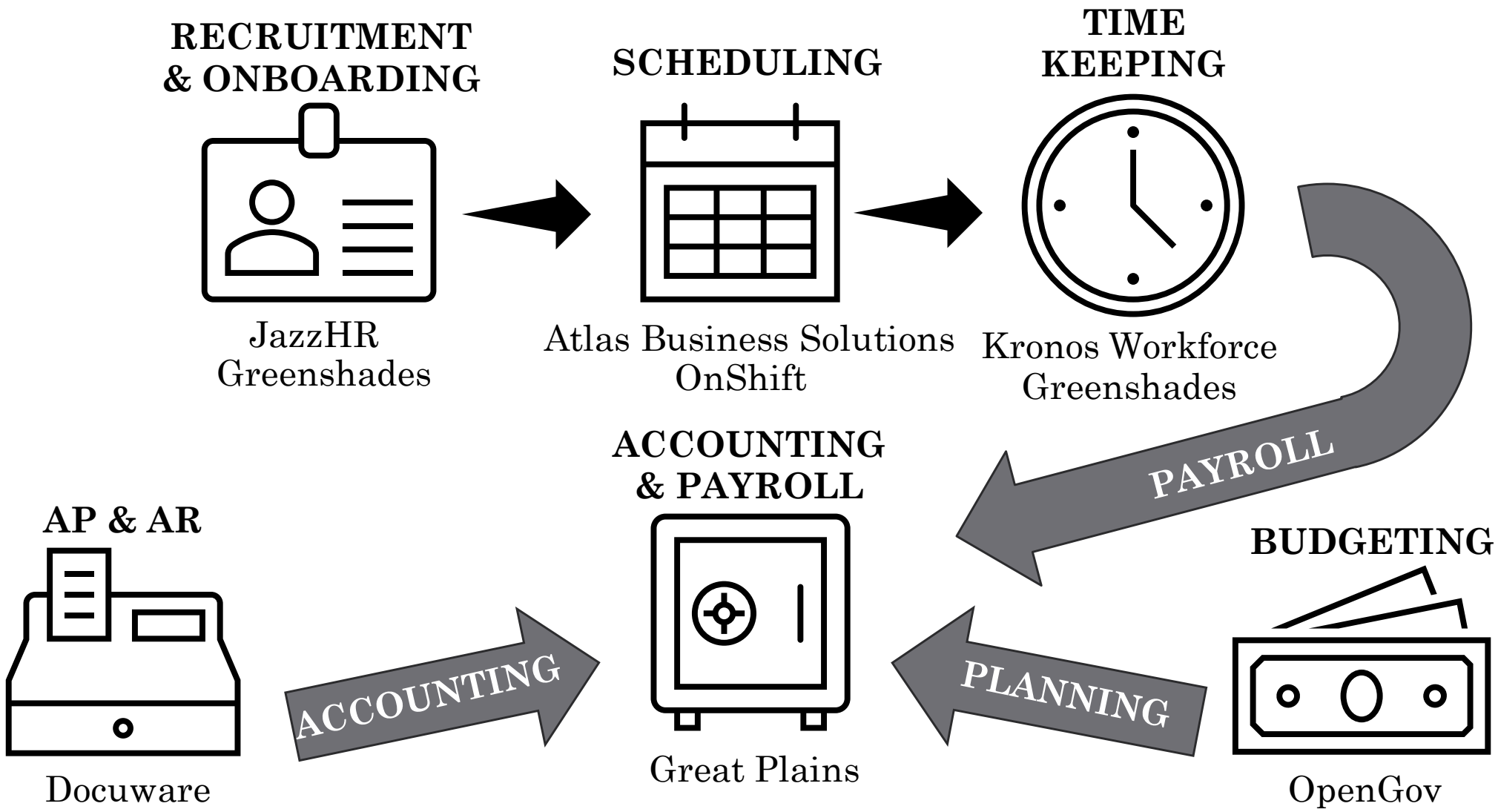
Attachment: ERP PPT (Authorization for Ozaukee County to Enter into an Agreement with

GOAL Finance and HR Integration



Attachment: ERP PPT (Authorization for Ozaukee County to Enter into an Agreement with

Current State – 9+ Integrations



Attachment: ERP PPT (Authorization for Ozaukee County to Enter into an Agreement with

End of Life Issues

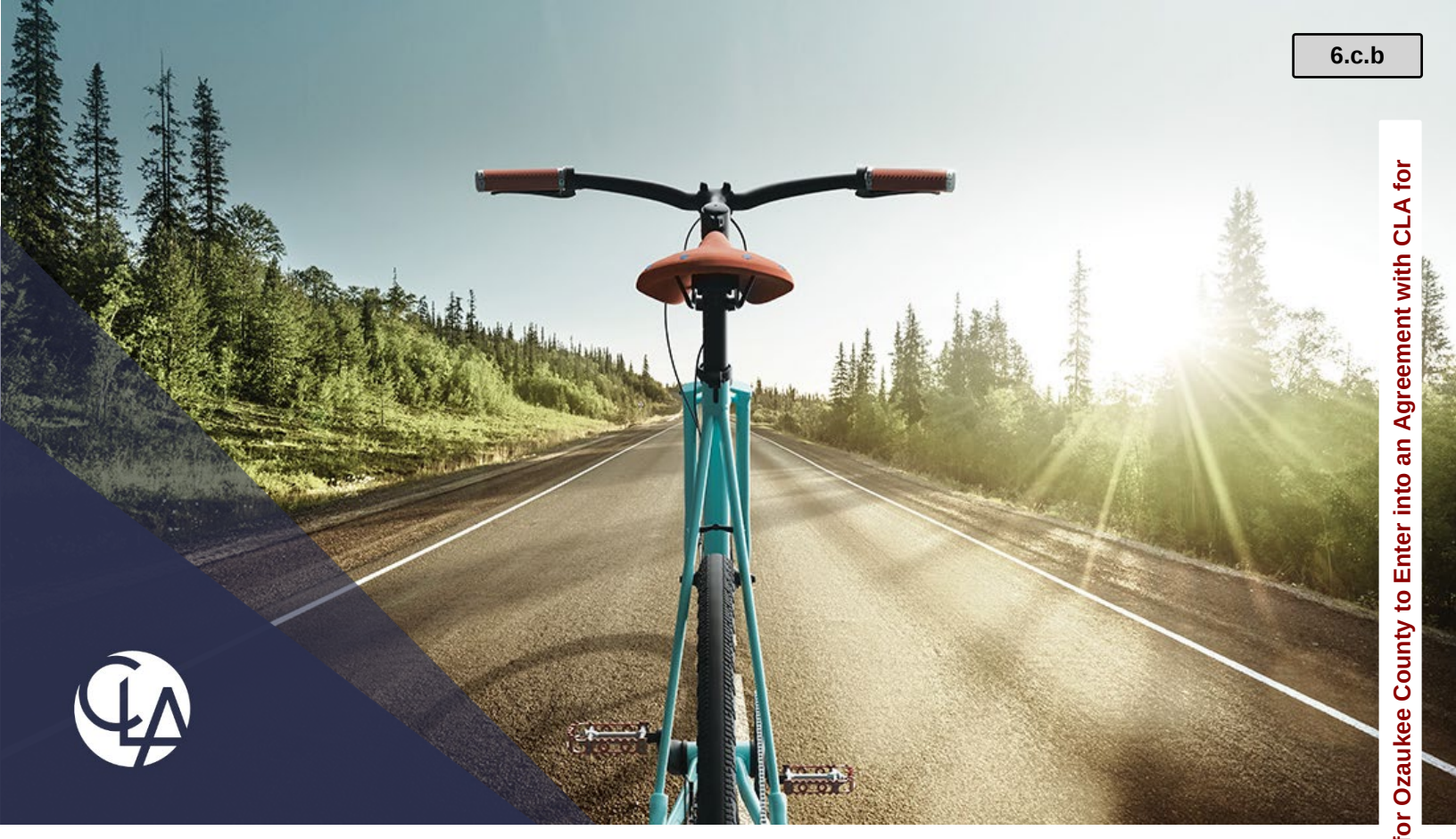
- Great Plains
  - Financial and Payroll Software
  - Support ends January 11, 2028
  - Financial functions can migrate to the cloud
  - Payroll will require a third-party integration
- Kronos Workforce
  - Time and Attendance at Lasata
  - Support ends March 31, 2027
  - Can migrate to the cloud

Timeline

- April 2024 – County Board approved $90,000 for ERP vendor selection and implementation assistance
- July 2024– Vendor selected to assist with ERP selection
- February 2025 – New ERP software selected
- January 2027 – ERP software goes live
- March 2027 – Support ends for Kronos Workforce
- January 2028 – Support ends for Microsoft Dynamics Great Plains (GP)

ERP Vendor Selection & Implementation Assistance

- April 2024 – County Board approved $90,000 for ERP vendor selection and implementation assistance
- July 2024– Vendor selected to assist with ERP selection
  - Project planning
  - Needs analysis
  - Develop RFP
  - Solicitation and vendor/system selection assistance
  - Contract negotiations and approval
  - Implementation assistance would be a separate time/materials agreement
- Department of Administration has received proposals from 5 vendors
- DOA's vendor recommendation to June Finance Committee



July 16, 2024

Proposal to provide professional
business opportunity assessment services to:

Ozaukee County, Wisconsin

Prepared by:
Bart Hawley, MBA
Director, Systems Selection Leader
bart.hawley@claconnect.com
Direct (703) 825-2130

CLAconnect.com

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See CLAglobal.com/disclaimer.
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

Attachment: CLA PROPOSAL FINANCIAL PROCESSES REVIEW (Authorization for Ozaukee County to Enter into an Agreement with CLA for

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CliftonLarsonAllen LLP
CLAconnect.com

July 16, 2024

Chris McDonell
Ozaukee County, Wisconsin
121 W. Main Street
[clientaddress2]
Port Washington, WI 53074

Dear Chris:

Thank you for the update on July 12th. Based on our conversation please find CLA's (CliftonLarsonAllen LLP) finance department assessment proposal for Ozaukee County, Wisconsin (the County). From our discussion, we understand you desire the assessment to include:

- A comprehensive review and analysis of the finance department's processes and procedures as well as the department's structure and how their systems are used
- Best practices recommendations for process improvements that couple department processes with the solutions provided by a new ERP system
- A roadmap for updating and implementing the recommendations

At CLA, we exist to create opportunities for our clients, our people, and our communities. The advice you receive — whether through assessment services, system optimization and selection services, contract advisory, or implementation advisory — will be delivered with the overarching goals of improving and operating efficiency and effectiveness today and into the future.

By getting to know you well, we'll be in a better position to help you. We start with a conversation, ask questions that matter, and listen. Because we're industry specialized, you'll find innovative advice that is clear and actionable, without having to train our team members on the nuances of your industry. –We call it the CLA promise, and it's expressed in the values that drive our behavior: curious, collaborative, transparent, inclusive, and reliable. It's simply how we do business.

We want to serve you and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can expect.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP

Bart Hawley, MBA
Directory, Systems Selection Leader
(703) 825-2130
bart.hawley@claconnect.com

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Attachment: CLA PROPOSAL FINANCIAL PROCESSES REVIEW (Authorization for Ozaukee County to Enter into an Agreement with CLA for

Executive Summary

You deserve to work with people whose values match your own. Our values drive our behavior and lead to service delivery that exceeds expectations and provides you with the CLA client experience.

What does that mean? It means you'll work with a team with the resources to support the whole of your organization. You can count on industry specialized professionals who bring ideas and strategies that are relevant and actionable. Quite simply, you'll encounter value beyond the expected.

We put relationships first. Our family culture is at the center of our success, and we invite different beliefs and perspectives to the table, so we can truly know and help our clients, our communities, and each other. Here's what you can experience.

Your time is valuable: *We know how to deliver quality, timely work, and we take care of the details so you can focus on what really matters: the important decisions that drive your success.*

Attachment: CLA PROPOSAL FINANCIAL PROCESSES REVIEW (Authorization for Ozaukee County to Enter into an Agreement with CLA for

Understanding Your Needs

Running your operations efficiently and effectively is not only critical to your success and sustainability, but essential to building a lasting and robust organization. A solid business foundation hinges on the efficacy of the infrastructure to support it.

CLA's Client Accounting and Advisory Services (CAAS) team understands the challenges of designing your operations structure, processes, and systems to best support the needs of the organization today, while also having the scalability to drive and support your strategic goals for tomorrow. Our assessment and system services help you get past your pain points to develop an actionable path forward.

Attachment: CLA PROPOSAL FINANCIAL PROCESSES REVIEW (Authorization for Ozaukee County to Enter into an Agreement with CLA for

We're aware of some of your most pressing questions:

- How can we best utilize technology to support our work, and are there options for systems that might better suit our needs today and into our expected future?
- How can we develop a staffing structure that provides for strong operations and compliance, as well as forward-looking strategic analysis capacity?
- What adjustments can we make to the processes we use to increase efficiency, be more collaborative, and reduce duplication while maintaining strong controls?

CLA Business Opportunity Assessments (BOAs) and System Optimization and Selection (SOS)

CLA's BOA and SOS team is a consulting advisory group with broad experience in financial and operational management, lean process design, contract advisory, and software system selection and optimization.

Our team has conducted hundreds of projects for organizations like yours. Our team's leadership generally have 20-25+ years' experience in their given fields and have conducted a wide range of engagements. Among our consultants are Certified Public Accountants (CPAs), Certified Management Accountants (CMAs), and Lean/Six Sigma Black Belts, most with postgraduate degrees (MBAs, MSAs). Our industry consultants focus on operational efficiencies that utilize best practices, reduce risk, strengthen internal controls, and leverage technology with an eye towards digital transformation. Our recommendations are couched in efficiency, quality, control, and innovation.

CLA has extensive experience working with a wide range of organizations and we understand what is important to your operations. Our assessment and system services are effective tools that identify ways to improve performance, elevate productivity, reduce costs, provide recommendations around automating manual processes, and accommodate future growth. CLA will work closely with you to understand your goals and strategy and help you grow your organization.

Our experienced specialists focus on what matters to you and will find the solutions that help you improve operational efficiency and productivity from a financial, technological, operational and organizational perspective – things of great importance as you deliver on your mission and strategy.

Attachment: CLA PROPOSAL FINANCIAL PROCESSES REVIEW (Authorization for Ozaukee County to Enter into an Agreement with CLA for

Services Approach

Business Opportunity Assessment (BOA) approach

The following describes our proposed approach to this work. We are flexible to adjust our approach or scope based on your needs. Please consider this a starting point for conversation. Further, we this approach is assumed to be in conjunction with the system selection engagement.

Key Activity	Description and CLA Role
Engagement planning, document request, and kickoff	CLA will request relevant documentation within the scope of work and hold a kickoff call to finalize the plan, sequencing, roles, and timelines with all relevant staff. The kickoff for the finance department assessment will be held concurrently with the system selection kickoff call.
Interviews and walkthroughs	CLA consultants will conduct interviews and process walkthroughs with relevant members of staff within the functional areas, related functions, and stakeholders. The finance department assessment interview and process walkthroughs will be combined with the workshops described in the systems selection proposal in order to expedite the systems selection engagement's functional requirements documentation.
Draft report	CLA will incorporate the findings from interviews and walkthroughs to develop a set of observations and recommendations.
Review with client; gather feedback for implementation plan	The CLA team will meet with relevant members of the client's leadership team to present our initial observations, and recommendations and further refine our recommendations.
Finalize report and roadmap; conclude engagement	CLA will incorporate feedback or changes to develop a roadmap outlining the recommended plan, including sequencing and timing.

Attachment: CLA PROPOSAL FINANCIAL PROCESSES REVIEW (Authorization for Ozaukee County to Enter into an Agreement with CLA for

Engagement Timeline

Count on clear communication and regular updates.

Proposed work plan

Per our discussions we have designed a plan that meets your needs and key deadlines. In our planning meeting, we'll discuss this timeline with you in greater detail and adjust as appropriate. This timeline will be concurrent with the previously proposed systems selection engagement.

Week 1-2	Engagement planning, document request, and kickoff
Week 3-4	Interviews and walkthroughs (could be at any time during these two weeks)
Week 4-7	Draft report
Week 7-8	Review with client; gather feedback for implementation plan
Week 9-10	Finalize report and roadmap; conclude engagement

Reliable: *Look for us to respond in hours, not days. We strive to deliver service that exceeds your expectations.*

Attachment: CLA PROPOSAL FINANCIAL PROCESSES REVIEW (Authorization for Ozaukee County to Enter into an Agreement with CLA for

Your Service Team

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below.

Bart Hawley

Director | Engagement Leader and Lead Consultant

Meet Bart.

Lindsey Intrieri

Director | Consultant

Meet Lindsey.

Yvette Mueller

Director | Local Wisconsin County Government Consultant

Meet Yvette.

Shannon Larsen

Business Engagement Senior | Engagement Coordinator

Meet Shannon.

Collaborative: *Support from a responsive national team complemented by local resources. We consider the whole of your organization, bringing innovative teams to the table.*

Attachment: CLA PROPOSAL FINANCIAL PROCESSES REVIEW (Authorization for Ozaukee County to Enter into an Agreement with CLA for

Your Investment

Having upfront conversations builds relationships.

The value we can provide your organization starts with helping you uncover opportunities to operate more efficiently and effectively. In addition to addressing your operational needs, our insights and strategies can also pave the way for enhancements.

Based on our understanding of your requirements, we propose the following fees:

Professional Services	Estimated Fee
Finance Department Assessment *(Note: Engagement priced to be included with previously proposed systems selection)*	$33,000 – $35,000
Technology and client support fee (5%)	$1,650 – 1,750
Estimated Travel Expenses (reimbursed at actual incurred)	Billed at actual incurred

Our fixed-fee quote is based on:

- The timely delivery of requested information
- The experience of personnel assigned to the engagement and our commitment to meeting your deadlines
- An estimated 7-10 and 2-3 management review meetings and presentations. Additional time will be billed at the blended rate $300/hr.

The 5% technology and client support fee supports our continuous investment in technology and innovation to enhance your experience and protect your data.

No surprises

Our clients don't like fee surprises. Neither do we. If changes occur, we will discuss a revised fee proposal with you before beginning any work. For any "out-of-scope" work, we will provide an estimate for your approval.

We're invested in our relationships and strongly encourage intentional and frequent communication. Contact us year-round as changes or questions arise — we do not bill for routine inquiries or advice.

We are committed to creating a long-standing relationship. If you have concerns about the fee structure, give us a call and let's discuss.

Transparent: *Clear, authentic communication and market-based fees.*

Attachment: CLA PROPOSAL FINANCIAL PROCESSES REVIEW (Authorization for Ozaukee County to Enter into an Agreement with CLA for

Firm Overview

It takes balance.™ With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.

Nearly
9,000
CLA professionals across more than
130
locations with global reach as an independent network member of
CLA Global

ACCOUNTING TODAY TOP 100 FIRMS LIST
#8

CLIENTS SERVED
200k+

CLA FOUNDATION DOLLARS RAISED AND GRANTED
$11M+

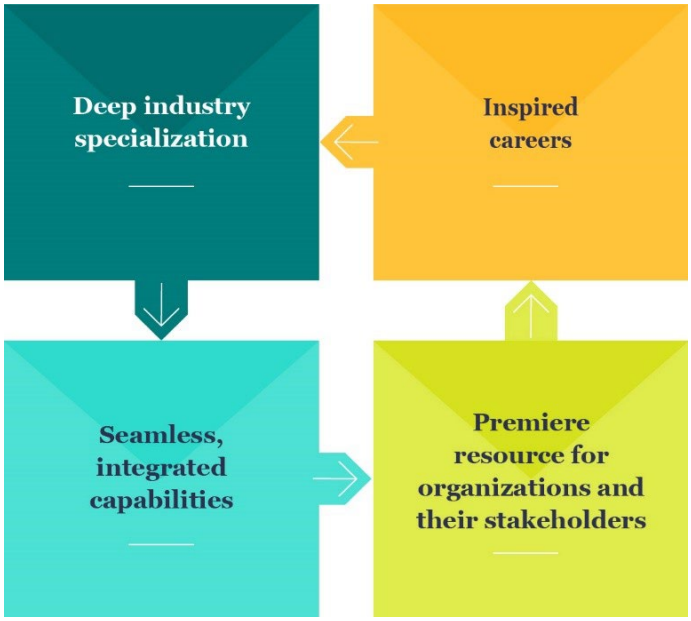
BARRON'S TOP 100 RIA FIRMS
#53

ACCOUNTING TODAY AUM RANKING
#4

Great Place To Work.® Certified JAN 2024-JAN 2025 USA ™

As a professional services firm, we exist to create opportunities … for you, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. We do this when we live the CLA Promise — a promise to know you and help you.

Opportunities for you



You'll find resources you would expect in the largest firms, with the personal touch of people who live and work in your community.

You'll access leaders and professionals in communities across the country, rather than from one central headquarters. We work together to look at your organization holistically, and then help you address challenges by offering support where you need it, from traditional audit and tax to outsourcing and wealth advisory.

As you navigate opportunities and challenges in a competitive and constantly changing environment, we'll embrace change, learn from it, and design processes to make interactions easier, more transparent, and seamless.

Attachment: CLA PROPOSAL FINANCIAL PROCESSES REVIEW (Authorization for Ozaukee County to Enter into an Agreement with CLA for

Opportunities for our people

At CLA, people find meaningful work in a fun, compelling, and energizing culture. Our people design their own customized careers through our inspired careers strategic advantage. In 2023 our total headcount was up 4% and we saw an incredible retention rate of 87%. Inspired by their careers, our family members develop client relationships that bring deeper knowledge and help you shine. We're one family, working together to create opportunities.

What's more, CLA is building a diverse, inclusive, and equitable culture that welcomes different beliefs and perspectives. We want to be representative of the communities we serve and foster an environment of inclusion and belonging, resulting in enhanced value for our clients, our communities, and each other.

> ***Inclusive:*** *We embrace all voices and create opportunities by removing barriers and helping our people build inspired careers.*

Opportunities for our community

CLA's community impact team unifies the work and missions of our diversity, equity, and inclusion council and the CLA Foundation with a laser focus on advancing education, employment, and entrepreneurship within CLA and throughout our society.

Since 2015, our CLA Foundation has granted more than $11 million from nominations made by and funds raised from CLA family members. Each grant recipient's work aligns with the foundation's mission to create career opportunities through education, employment, and entrepreneurship by connecting diverse networks inclusive of all genders and races, veterans, and the disability community.

Read more in CLA's annual Promise and Transparency Report.

Attachment: CLA PROPOSAL FINANCIAL PROCESSES REVIEW (Authorization for Ozaukee County to Enter into an Agreement with CLA for

July 8, 2024

Proposal to provide professional system selection services to:

Ozaukee County, Wisconsin

Prepared by:
Bart Hawley, Director
bart.hawley@CLAconnect.com
Direct 703-825-2130

CLAconnect.com

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

Attachment: CLA ERP SELECTION PROPOSAL (Authorization for Ozaukee County to Enter into an Agreement with CLA for ERP System

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Attachment: CLA ERP SELECTION PROPOSAL (Authorization for Ozaukee County to Enter into an Agreement with CLA for ERP System

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Our Understanding of Your Needs

Background and objectives

Ozaukee County, Wisconsin ("the County") currently has an on-premise legacy financial management system that is limited in its capacities and now does not meet the requirements of the County. Therefore, County management is interested in engaging in a comprehensive project of selection for new fully integrated financial management and human resource management systems. The systems would including:

- Financial Management System (FMS)
  - General ledger
  - Budgeting and planning
  - Accounts payable automation and expense management
- Human Resource Management (HRIS)
  - Timekeeping
  - Payroll
  - Onboarding
- Civic and Residential Service module

The County recognizes the need for assistance in stepping through the process of an objective system selection project and is interested in engaging CLA to workshop and document their functional system requirements, assist in the development of a request for proposal (RFP), create a targeted demonstration scripts for selected vendors and assist in validating the selection of an FMS and HRIS.

To this end, CLA has prepared the following proposal, which outlines our approach to helping organizations like yours select new system solutions.

Approach and scope of work

The following describes our proposed approach to this work. We are flexible to adjust our approach or scope based on your needs. Please consider this a starting point for conversation.

System Selection Key Activities	Description and CLA Role
Engagement planning and kickoff	Finalize the system selection process plan, sequencing, roles, and timelines. Hold a kickoff call with all relevant staff to ground the group in the purpose, approach, parameters, and next steps. Affirm the list of individuals to interview during the engagement.
Business Process and Software Requirements Review	CLA will conduct process workshops for the purpose of assessing current internal processes as related to technology solutions by meeting with key staff and management in each functional area (i.e., the County's Finance and Human Resources Departments) as well as key personnel from ancillary departments (i.e., Human Services, Treasurer's Office, Highway, etc.). This exercise will be an opportunity to identify required system functionality, brainstorm future desired functionality, and discuss current system strengths and weaknesses.

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	Functional workshops will be scheduled onsite in a group format for 90-120 minute sessions.
Develop Functional Requirements Report	As a result of the process workshops, we will document the functional requirements and ask your team to rank and prioritize these within each functional area. This functional requirements document (FRD) will be used as a tool for developing the vendor RFP and client-driven demonstration scripts for vendors.
Vendor Request for Proposal	Utilizing the information gathered through the process review and requirements building activities, CLA will research solutions that align with the needs of your organization. CLA will assist with the following activities during this phase: • Development of a formal RFP for distribution to vendors • Provide list of at least 4 viable vendors for distribution, which will often include the legacy vendor • Compile vendor questions and responses • Compile vendor proposals, and provide a detailed comparison of functional alignment and high-level Total Cost of Ownership
Develop Demonstration Scripts and Manage Demonstration Process	CLA will assist with the development of process driven demonstration scripts/use cases for vendor demonstrations. We will work with your team and the vendor team to help prepare for the demonstration process and provide tools for evaluating vendor demonstrations as aligned with your requirements.
Vendor Selection and Contract Negotiation	CLA will assist with the analysis of the demonstrations, product evaluations, and contract negotiation.

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Engagement timetable

CLA is able to start this engagement within two weeks of a signed statement of work (est. Mid-Oct 2023). We expect a total of 4-6 months for the engagement's completion. We've included timing estimates based on optimal case scenario.

Timeline	Months →	1	2	3	4	5
Engagement planning and kickoff						
Business Process and Software Requirements Review						
Develop Functional Requirements Report						
Vendor Request for Proposal						
Develop Demonstration Scripts and Manage Demonstration Process						
Vendor Selection and Contract Negotiation						

Attachment: CLA ERP SELECTION PROPOSAL (Authorization for Ozaukee County to Enter into an Agreement with CLA for ERP System

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Engagement Team Experience

Roles and responsibilities

An experienced engagement team has been aligned to provide the most value to your organization. The team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement.

Following are our proposed management team members:

Engagement Team	Title	Role
Bart Hawley	Lead Consultant	Lead and manage the engagement throughout, conduct workshops, lead conversations, and work with team to develop and deliver final products.
Nikhil Kumtha	Consultant	Conduct workshops, review documentation, and draft deliverables.
Lindsey Intrieri	Consultant	Conduct workshops, review documentation, and draft deliverables.
Shannon Larsen	Engagement Coordinator	Assists with overall engagement communication and coordination.

Detailed biographies are available in the Appendix of this proposal. Additional consultants will be assigned based on experience and engagement timeline.

"Thank you all very much. It has been a pleasure to work with you. I appreciate your skill and ability to delivery exactly what we needed efficiently. It was helpful to share the details of our situation with you and I appreciate your understanding and patience. You're really a top-notch crew, extremely professional and able to draw out the facts of the situation in a respectful manner and provide the information and the product that we need to build our future." – CLA Client

Attachment: CLA ERP SELECTION PROPOSAL (Authorization for Ozaukee County to Enter into an Agreement with CLA for ERP System

Professional Fees

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

Professional Services	Estimated Fees	
System Selection Professional services	$54,725 – $60,225	
Estimated Travel Expenses	*Billed at actual incurred*	
Technology and Client Support Fees (5% of engagement service fees)	$2,737 – $3,012	
Implementation Advisory • Professional services • *Technology and Client Support Fees (5% of engagement service fees)* • *Estimated Travel Expenses (billed at actual incurred)*	*Time and materials*	
	Staff *Manager* *Principal*	*$150 - $200* *$225 - $300* *$325 - $450*

Our fee quote is based on the following assumptions:

- 12-15 interviews/workshops and 6 vendor proposals/vendor demonstrations (for FMS, HRIS and Civic/Residential service)
- Out-of-scope time will be billed at the blended rate of $275/hr.
- The timely delivery of requested information from the County
- The County's commitment to meeting project deadlines and CLA's ability to access County's decision-makers

The 5% technology and client support fee supports our continuous investment in technology and innovation to enhance your experience and protect your data.

Billing for phone calls and questions

It is not our policy or practice to bill our clients every time we receive a phone call. In the course of providing our services to you, we will regularly consult with you regarding accounting, financial reporting, and significant business issues. If a specific project is complex or requires significant time or resources, we will discuss the scope of the project and its fee with you first to make sure there are no surprises. While it is difficult to establish an exact policy for billing in these situations, we commit to discussing the request with you in advance of performing our services if we believe the time requirement to provide you the desired assistance is other than routine. We will discuss the scope of the project and our estimate to complete it prior to commencing work.

Our last word on fees – we are committed to serving you.
Therefore, if fees are a deciding factor in your selection of a firm,
we would appreciate the opportunity to discuss our plan.
At CLA, it's more than just getting the job done.

Attachment: CLA ERP SELECTION PROPOSAL (Authorization for Ozaukee County to Enter into an Agreement with CLA for ERP System

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Appendix

Engagement team bios

Attachment: CLA ERP SELECTION PROPOSAL (Authorization for Ozaukee County to Enter into an Agreement with CLA for ERP System

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Bart Hawley, MBA

CLA (CliftonLarsonAllen LLP)

Director, Specialized Advisory Services
Arlington, VA

703-825-2130
bart.hawley@CLAconnect.com

Profile

Bart is a Director in CLA's Business Opportunity Assessment practice. He has over 25 years management and consulting experience, helping international and domestic organizations, ranging in size from start-up to multi-divisional / multi-national. His expertise includes operational accounting, budgeting and forecasting as well as management reporting, cash management and treasury operations across various industries including telecom, SAAS, energy, healthcare and nonprofit association and foundations.

Bart has supported organizations with day-to-day financial management, process improvement, operational planning, and management reporting. He has provided process reviews and best practice recommendations for financial operations including management reporting, data warehousing and systems optimization. Bart has assessed operational efficiency and prepare cost analysis for senior management, allowing restructuring and cost savings.

Bart currently provides systems selection, optimization and integration advisory as well as business opportunity assessments and financial consulting to both for-profit and nonprofit CLA clients. He works with senior management, providing thought leadership as they negotiate the challenges of their current operational environment.

Technical experience

- Technology product management, systems selection, integration, and optimization
- Business process reengineering and optimization
- Strategic planning, financial analysis, budgeting and forecasting
- Operational and financial due diligence
- Treasury and risk management
- Operational accounting
- Project management

Education and professional involvement

- Bachelor of Science in Finance, University of Colorado
- Masters Business Administration, Daniels College of Business, University of Denver

Civic Organizations

- Board Member, Southern Appalachian Wilderness Stewards

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Nikhil Kumtha, MBA, PMP

CLA (CliftonLarsonAllen LLP)

Director
Arlington, Virginia

703-825-2199
nikhil.kumtha@CLAconnect.com

Profile

Nikhil is a director with CLA's Business Opportunity Assessments (BOA) practice. He has 17 years of experience in strategy, operations, program management, and lean process improvement across both federal and commercial clients. He also has experience with ERP system identification and implementation. Prior to joining CLA, Nikhil led the Business Transformation competency at a healthcare research and consulting firm and also spent several years in industry in cross-functional roles (Operations, Supply Chain, Business Development, etc.).

Technical experience

- Strategic business planning and execution
- Lean initiatives
- Process Improvement
- Performance measurement
- Business process mapping and design
- Risk Management and Internal Controls
- Software solutions and systems requirements

Education and professional involvement

- Master's of Business Administration, Duke University Fuqua School of Business
- Bachelor's of Science in Engineering, Industrial and Operations Engineering, University of Michigan
- Lean/Six Sigma Black Belt
- PMI Certified Project Management Professional
- Department of Defense Top Secret Clearance

Civic organizations

- Seabury Resources for Aging, *Board Member*
- Compass Pro-Bono Consulting, *Project Leader*

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Lindsey Intrieri, CPA, PMP, CISA

CLA (CliftonLarsonAllen LLP)

Director
West Hartford, Connecticut

860-570-6349
lindsey.intrieri@CLAconnect.com

Profile

Lindsey has a strong background in operational and organizational studies as well as risk management. She focuses on governmental and strategic advising and has been engaged in several projects for municipalities and school districts regarding shared services, strategic planning, operational assessments, technology evaluations, and organizational/efficiency studies.

As indicated by her CISA designation, Lindsey has significant experience with evaluating internal controls and technology solutions. As a Project Management Professional, Lindsey has worked with a wide variety of clients and cities, helping them to stay on target and adhere to an established project management plan.

Technical experience

- Shared services
- Strategic planning
- Operational assessments
- Technology evaluations
- Organizational/Efficiency studies
- Cybersecurity

Education and professional involvement

- Bachelor of science in business administration from University of Connecticut-- Storrs, CT
- Certified Public Accountant (CPA)
- Project Management Professional (PMP), Certified through Project Management Institute (PMI)
- Certified Information Systems Auditor (CISA)

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Shannon Larsen

CLA (CliftonLarsonAllen LLP)

Engagement Coordinator
Green Bay, Wisconsin

920-455-4134
shannon.larsen@CLAconnect.com

Profile

Shannon is currently the Engagement Coordinator in the CLA IT & Cybersecurity and Business Opportunity Assessment group. She provides assistance to engagement teams as necessary while ensuring engagements are effectively managed prior to the start of fieldwork and throughout the engagement. She is currently working with the Business Opportunity team to streamline processes and quality of work for the team.

Technical experience

- Industry Specific Technical Experience in Assurance, Tax, and Cybersecurity
  - Agriculture
  - Construction
  - Emerging Industries
  - Financial Institutions
  - Manufacturing
  - Non-Profit
  - Professional Services
  - Technology

Education and professional involvement

- Associate in Administrative Assistant from Northeast Wisconsin Technical College, Green Bay, WI

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Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 29, 2024**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Wire Transfers #4093 - #4121 and July Schedule of Vouchers

ATTACHMENTS:

- WT4093-WT4121 and Voucher (PDF)

FINANCE COMMITTEE

OZAUKEE COUNTY

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

SCHEDULE OF VOUCHERS

For Checks Paid 7/1/2024 To 7/31/2024 Total Amount: $4,271,618.44

WIRE TRANSFERS

NUMBER RANGE WT #4093 To WT #4121 Total Amount: $46,134,200.01

Total Claims and/or Wire Transfers: $50,405,818.45

Approved this 29th day of August 2024

Eric Stelter
Finance Committee - Chairperson

Attachment: WT4093-WT4121 and Voucher [Revision 1] (Wire Transfers #4093 - #4121 and July Schedule of Vouchers)

OZAUKEE COUNTY

Finance Committee
August 29, 2024

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #4093	7/17/2024	28,066.61	Great West Trust	WI Deferred Comp/st
WT #4094	7/17/2024	5,819.50	North Shore Bank	WI Deferred Comp/st
WT #4095	8/15/2024	59,491.12	WI DOR	State Payroll Tax/st
WT #4096	7/19/2024	578.63	WI DOR	Wage Attachments/st
WT #4097	7/22/2024	352,613.00	IRS	Federal Payroll Taxes
WT #4098	7/22/2024	28,040.01	WI DOR	June Sales Tax/st
WT #4099	7/31/2024	438,607.26	WRS	June WRS Contributions/kpm
WT #4100	7/24/2024	322,313.94	US Bank	Credit Card Payment/kpm
WT #4101	7/26/2024	13,135.97	Aegis Corporation	Worker's Comp June 2024/kpm
WT #4102	7/29/2024	6,683.88	Metlife	Voluntary Insurances/Aug/st
WT #4103	7/29/2024	2,789.75	Metlife	Vision Insurance/August/st
WT #4104	7/29/2024	24,586.30	Metlife	Dental Insurance/August/st
WT #4105	7/29/2024	11,923.99	Metlife	Life and LTD Insurance/Aug/st
WT #4106	7/30/2024	5,819.50	North Shore Bank	Deferred Compensation/kpm
WT #4107	7/30/2024	27,725.04	Great West Trust Co	Deferred Compensation/kpm
WT #4108	8/2/2024	422.20	DOR	WAGE ATTACH PAYMENT/KPM
WT #4109	8/5/2024	346,266.15	IRS	Federal Payroll Tax/kpm
WT #4110	8/30/2024	58,991.64	WI DOR	State Payroll Tax/kpm
WT #4111	8/6/2024	13,055.58	Elan Financial Services	Credit Card Payment/kpm
WT #4112	8/15/2024	240,136.32	WI DOR	RE TRANSFER FEES JULY 2024/KPM
WT #4113	8/9/2024	28,914.27	Aegis Corporation	Worker's Comp July 2024/kpm
WT #4114	8/12/2024	23,510.61	IRS	Federal Payroll Tax/kpm
WT #4115	8/30/2024	3,575.93	WI DOR	State PR Tax/kpm
WT #4116	8/20/2024	43,631,344.81	August tax Settlement	August Tax Settlement/st
WT #4117	8/13/2024	5,819.50	North Shore Bank	Deferred Compensation/kpm
WT #4118	8/13/2024	28,438.97	Great West Trust Co	Deferred Compensation/kpm
WT #4119	8/16/2024	218.45	WI DOR	Wage Attachment/kpm
WT #4120	8/19/2024	362,758.88	IRS	Federal Payroll Taxes/kpm
WT #4121	9/13/2024	62,552.20	WI DOR	State Payroll Taxes/kpm
		$ 46,134,200.01		

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 29, 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 Seven Months Ending Wednesday, July 31, 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	$3,606	$60,816	$51,600	($9,216)	117.86%
Interdepartmental Charges	$6,511	$45,462	$86,000	$40,538	52.86%
Licenses & Permits	$2,415	$11,830	$20,000	$8,170	59.15%
Other Revenue	$1,713	$15,350	$18,000	$2,650	85.28%
Total Revenues	**$14,245**	**$133,458**	**$175,645**	**$42,187**	**75.98%**
Expenditures					
Salaries	$33,093	$233,710	$420,900	$187,190	55.53%
Fringe Benefits	$12,038	$87,513	$141,884	$54,371	61.68%
Travel/Training	$915	$8,068	$27,750	$19,682	29.07%
Supplies	$205	$125,166	$270,700	$145,534	46.24%
Purchased Services	$324	$19,104	$67,225	$48,121	28.42%
Interdepartment Charges	$2,898	$19,535	$35,614	$16,079	54.85%
Other Expenses	$575	$1,445	$5,339	$3,894	27.06%
Total Operating Expenditures	**$50,048**	**$494,541**	**$969,412**	**$474,871**	**51.01%**
Capital Outlay					
Total Expenditures	**$50,048**	**$494,541**	**$969,412**	**$474,871**	**51.01%**
Net Increase (Decrease)	**($35,803)**	**($361,083)**	**($793,767)**	**($432,684)**	**45.49%**

Equity:

Attachment: County Clerk Financials (County Clerk)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 29, 2024**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Finance

ATTACHMENTS:

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

FINANCE COMMITTEE

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
AUGUST 2024
TO: THE HONORABLE MEMBERS OF THE OZAUKEE COUNTY FINANCE COMMITTEE

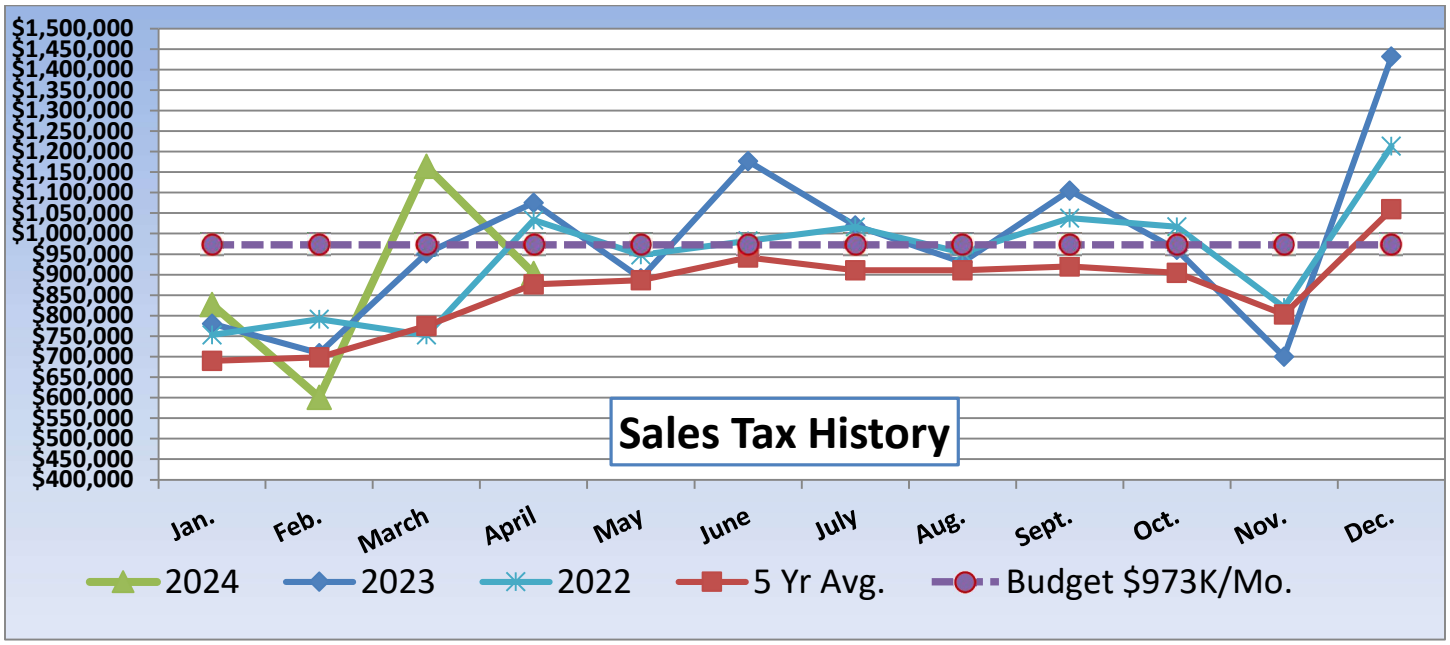
The mission of the Ozaukee County Finance Department is to facilitate effective and efficient fiscal management while maintaining accountability for the financial resources in accordance with generally accepted accounting principles (GAAP).

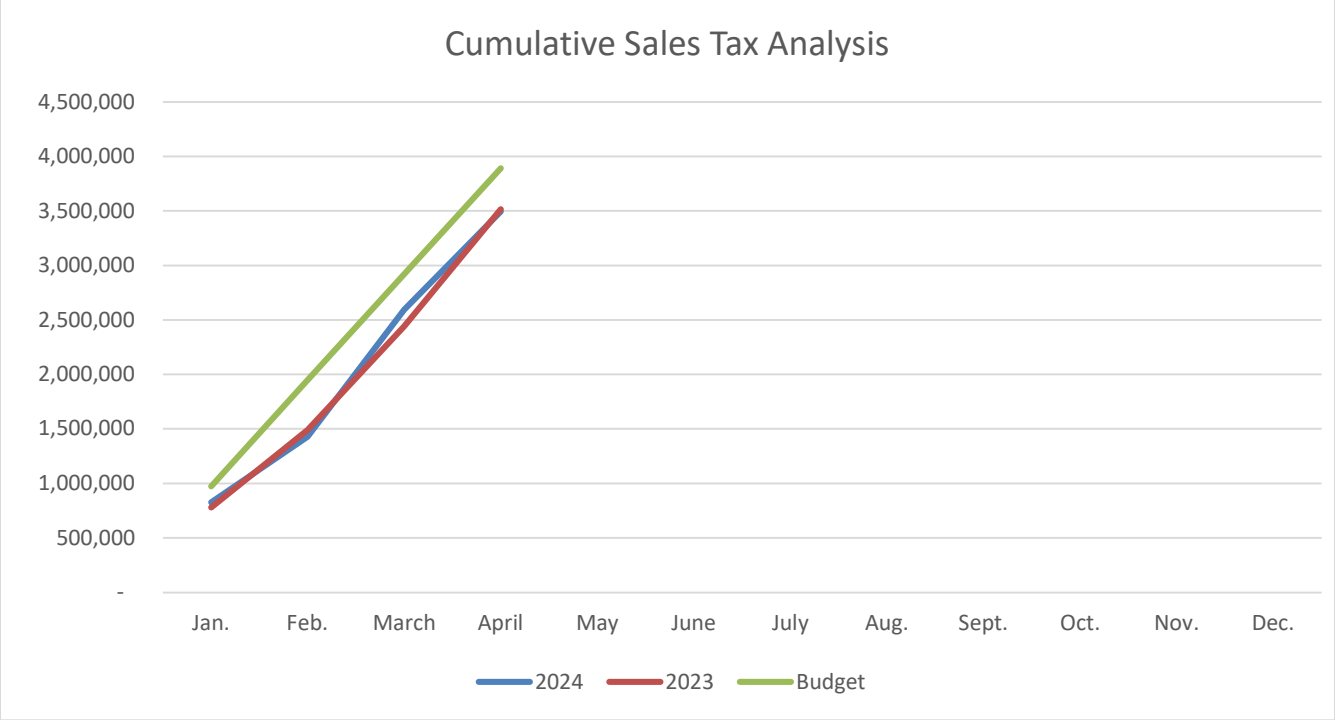
County Finances:
2023 is tracking as expected through July. Revenues are below budget due to a two-month lag in sales tax, grant claims are filed close to the end of the year. Interest income is over budget due to higher interest rates than budgeted from PWSB and the State Pool.

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. In addition, other expenses includes $700,000 in expenditures for the Advocates of Ozaukee County Shelter Construction that is reimbursed by a Community Development Block Grant. The revenue is posted in the CDBG Fund and the expenses will be reclassified to the CDBG fund when the grants are final and reconciled.

It was a smooth transition to paperless paycheck stubs for all employees as of 7/1/24. Those that needed assistance stopped by HR or Payroll for help accessing Greenshades. The only employees that receive paper stubs are new hires and those that change bank accounts and need their new account prenoted.

Sales Tax Collections:
Sales tax collections for May were $1,047,491 compared to $890,736 for May of 2023. An increase of $156,755 from 2023 which puts collections $135,854 ahead of 2023. Through May collections are under budget by $322,966 which is normal at this time of year. 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	1,163,948	951,640	752,730	749,818	624,557	796,918
April	902,918	1,075,074	1,032,797	942,045	646,382	685,858
May	1,047,491	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	$ 4,542,559	$ 11,730,321	$ 11,318,483	$ 10,653,083	$ 9,312,786	$ 8,863,804

Ozaukee County Committee Report

Summary of All Units

For the Seven Months Ending Wednesday, July 31, 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	$18,082,372	$2,859,273	$18,670,286	$35,688,713	$17,018,427	52.31%
Intergovernmental Revenues	$6,952,641	$2,103,777	$7,666,993	$19,240,726	$11,573,733	39.85%
Public Charges for Services	$12,553,238	$2,819,547	$15,798,731	$26,376,588	$10,577,857	59.90%
Intergovernmental Charges	$4,678,155	$815,151	$5,296,860	$8,109,015	$2,812,155	65.32%
Interdepartmental Charges	$2,447,420	$1,006,058	$2,505,275	$4,967,061	$2,461,786	50.44%
Fines/Forfeitures/Penalties	$111,023	$19,211	$125,101	$206,300	$81,199	60.64%
Licenses & Permits	$588,798	$257,138	$596,069	$1,007,675	$411,606	59.15%
Interest Revenue	$1,244,437	$241,637	$1,237,026	$380,050	($856,976)	325.49%
Other Revenue	$1,636,947	$164,346	$953,486	$3,166,488	$2,213,002	30.11%
Total Revenues	**$48,295,031**	**$10,286,138**	**$52,849,827**	**$99,142,616**	**$46,292,789**	**53.31%**
Expenditures						
Salaries	$20,177,524	$3,196,575	$21,746,087	$40,847,972	$19,101,885	53.24%
Fringe Benefits	$7,869,717	$1,132,659	$8,609,820	$15,232,332	$6,622,512	56.52%
Travel/Training	$169,368	$26,227	$169,997	$493,318	$323,321	34.46%
Supplies	$4,712,635	$1,710,635	$4,969,473	$9,793,535	$4,824,062	50.74%
Purchased Services	$9,522,963	$1,402,082	$9,764,576	$16,651,200	$6,886,624	58.64%
Interdepartment Charges	$3,351,863	$594,876	$3,528,962	$6,013,445	$2,484,483	58.68%
Depreciation	$1,694,035	$223,658	$1,565,606	$2,855,974	$1,290,368	54.82%
Debt Service	$1,365,744	-	$1,375,944	$1,577,563	$201,619	87.22%
Grants	$1,224,401	$57,932	$2,772,780	$1,765,025	($1,007,755)	157.10%
Other Expenses	$3,072,996	$422,917	$3,565,217	$3,587,176	$21,959	99.39%
Total Operating Expenditures	**$53,161,246**	**$8,767,561**	**$58,068,462**	**$98,817,540**	**$40,749,078**	**58.76%**
Capital Outlay						
Project Fund	$2,046,625	$187,776	$1,218,769	$2,923,000	$1,704,231	41.70%
Equipment & Furniture	$1,120,379	$210,127	$1,124,921	$1,203,287	$78,366	93.49%
Buildings & Land	$1,685,265	$9,404	$562,541	$1,745,687	$1,183,146	32.22%
Contra	-	-	-	($1,735,000)	($1,735,000)	0.00%
Total Capital Outlay	**$4,852,269**	**$407,307**	**$2,906,231**	**$4,136,974**	**$1,230,743**	**70.25%**
Total Expenditures	**$58,013,515**	**$9,174,868**	**$60,974,693**	**$102,954,514**	**$41,979,821**	**59.22%**
Other Finance (Sources)	($457,047)	-	($285,687)	($2,965,063)	($2,679,376)	9.64%
Other Finance Uses	$457,047	-	$285,687	$1,511,602	$1,225,915	18.90%
Net Other Financing Sources/Uses	**-**	**-**	**-**	**($1,453,461)**	**($1,453,461)**	**0.00%**
Net Increase (Decrease)	**($9,718,484)**	**$1,111,270**	**($8,124,866)**	**($2,358,437)**	**$5,766,429**	**344.50%**
Equity:						
Fixed Assets	($16,860,306)	-	($16,860,306)	-	$16,860,306	0.00%
Unassigned	($12,776,844)	-	($22,470,540)	-	$22,470,540	0.00%
Assigned	($175,319)	-	($184,553)	-	$184,553	0.00%
Committed	($6,585,352)	-	($4,740,309)	-	$4,740,309	0.00%
Restricted	($12,552,343)	-	($3,150,889)	-	$3,150,889	0.00%
Due To / Due From	$118,747	($31,083)	($80,563)	-	$80,563	0.00%

Ozaukee County Committee Report

1-GENERAL FUND

For the Seven Months Ending Wednesday, July 31, 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	$10,986,051	$2,047,491	$11,634,469	$23,869,690	$12,235,221	48.74%
Intergovernmental Revenues	$375,427	$851,736	$877,180	$4,415,773	$3,538,593	19.86%
Public Charges for Services	$1,255,607	$215,182	$1,322,184	$2,516,660	$1,194,476	52.54%
Intergovernmental Charges	$116,966	$97,352	$540,393	$236,600	($303,793)	228.40%
Interdepartmental Charges	$161,921	$24,554	$171,053	$528,136	$357,083	32.39%
Fines/Forfeitures/Penalties	$111,023	$19,211	$125,101	$200,000	$74,899	62.55%
Licenses & Permits	$86,536	$16,214	$91,216	$140,000	$48,784	65.15%
Interest Revenue	$814,435	$182,127	$846,722	$370,050	($476,672)	228.81%
Other Revenue	$380,890	$97,582	$406,264	$788,031	$381,767	51.55%
Total Revenues	**$14,288,856**	**$3,551,449**	**$16,014,582**	**$33,064,940**	**$17,050,358**	**48.43%**
Expenditures						
Salaries	$8,562,688	$1,300,446	$9,207,410	$17,334,038	$8,126,628	53.12%
Fringe Benefits	$3,566,094	$495,094	$3,881,963	$6,800,595	$2,918,632	57.08%
Travel/Training	$57,268	$13,545	$88,743	$209,483	$120,740	42.36%
Supplies	$804,183	$154,594	$850,636	$1,683,631	$832,995	50.52%
Purchased Services	$2,115,557	$312,374	$2,102,045	$3,669,437	$1,567,392	57.29%
Interdepartment Charges	$654,083	$77,436	$683,555	$1,165,545	$481,990	58.65%
Grants	$1,063,390	$30,473	$1,069,593	$1,402,065	$332,472	76.29%
Other Expenses	$1,164,237	$18,329	$1,668,768	$899,774	($768,994)	185.47%
Total Operating Expenditures	**$17,987,500**	**$2,402,291**	**$19,552,713**	**$33,164,568**	**$13,611,855**	**58.96%**
Capital Outlay						
Equipment & Furniture	$174,294	$738	$215,037	$395,137	$180,100	54.42%
Total Capital Outlay	**$174,294**	**$738**	**$215,037**	**$395,137**	**$180,100**	**54.42%**
Total Expenditures	**$18,161,794**	**$2,403,029**	**$19,767,750**	**$33,559,705**	**$13,791,955**	**58.90%**
Other Finance (Sources)	-	-	-	($481,137)	($481,137)	0.00%
Other Finance Uses	-	-	$285,687	$734,208	$448,521	38.91%
Net Other Financing Sources/Uses	**-**	**-**	**$285,687**	**$253,071**	**($32,616)**	**112.89%**
Net Increase (Decrease)	**($3,872,938)**	**$1,148,420**	**($4,038,855)**	**($747,836)**	**$3,291,019**	**540.07%**
Equity:						
Unassigned	($12,259,366)	-	($13,463,450)	-	$13,463,450	0.00%
Assigned	($175,319)	-	($184,553)	-	$184,553	0.00%
Committed	($473,935)	-	($92,006)	-	$92,006	0.00%
Restricted	($267,383)	-	($284,885)	-	$284,885	0.00%
Due To / Due From	($6,940,352)	($2,092,015)	($2,634,381)	-	$2,634,381	0.00%

Ozaukee County Committee Report

General Fund Finance Department

For the Seven Months Ending Wednesday, July 31, 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						
Other Revenue	$65,261	-	$51,683	$140,000	$88,317	36.92%
Total Revenues	**$65,261**	**-**	**$51,683**	**$140,000**	**$88,317**	**36.92%**
Expenditures						
Salaries	$420,554	$64,496	$455,350	$849,797	$394,447	53.58%
Fringe Benefits	$167,156	$26,242	$192,950	$282,725	$89,775	68.25%
Travel/Training	$2,750	$1,410	$4,477	$8,200	$3,723	54.60%
Supplies	$6,450	$262	$5,799	$40,466	$34,667	14.33%
Purchased Services	$53,245	($27,503)	$17,870	$18,350	$480	97.38%
Interdepartment Charges	$21,630	$3,076	$21,537	$37,245	$15,708	57.83%
						-
Other Expenses	$1,249	-	($2,168)	$600	$2,768	361.33%
Total Operating Expenditures	**$673,034**	**$67,983**	**$695,815**	**$1,237,383**	**$541,568**	**56.23%**
Capital Outlay						
Total Expenditures	**$673,034**	**$67,983**	**$695,815**	**$1,237,383**	**$541,568**	**56.23%**
Net Increase (Decrease)	**($607,773)**	**($67,983)**	**($644,132)**	**($1,097,383)**	**($453,251)**	**58.70%**

Equity:

Attachment: August Reports (Finance)

Ozaukee County Committee Report

General Fund County Administrator

For the Seven Months Ending Wednesday, July 31, 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						
Expenditures						
Salaries	$65,602	$11,415	$79,906	$148,391	$68,485	53.85%
Fringe Benefits	$28,928	$3,802	$29,410	$46,345	$16,935	63.46%
Travel/Training	$418	$180	$180	$1,425	$1,245	12.63%
Supplies	$1,346	$179	$1,803	$2,275	$472	79.25%
Purchased Services	$383	$58	$408	$780	$372	52.31%
Interdepartment Charges	$9,229	$1,279	$8,956	$15,545	$6,589	57.61%
Other Expenses	$3,476	$449	$3,426	$500	($2,926)	685.20%
Total Operating Expenditures	**$109,382**	**$17,362**	**$124,089**	**$215,261**	**$91,172**	**57.65%**
Capital Outlay						
Total Expenditures	**$109,382**	**$17,362**	**$124,089**	**$215,261**	**$91,172**	**57.65%**
Net Increase (Decrease)	**($109,382)**	**($17,362)**	**($124,089)**	**($215,261)**	**($91,172)**	**57.65%**

Equity:

Attachment: August Reports (Finance)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Seven Months Ending Wednesday, July 31, 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						
Expenditures						
Salaries	$123,500	$18,836	$133,098	$251,503	$118,405	52.92%
Fringe Benefits	$37,036	$5,371	$41,290	$67,577	$26,287	61.10%
Travel/Training	-	-	-	$5,000	$5,000	0.00%
Supplies	$575	-	$575	$4,675	$4,100	12.30%
Other Expenses	-	-	-	$1,500	$1,500	0.00%
Total Operating Expenditures	**$161,111**	**$24,207**	**$174,963**	**$330,255**	**$155,292**	**52.98%**
Capital Outlay						
Total Expenditures	**$161,111**	**$24,207**	**$174,963**	**$330,255**	**$155,292**	**52.98%**
Net Increase (Decrease)	**($161,111)**	**($24,207)**	**($174,963)**	**($330,255)**	**($155,292)**	**52.98%**

Equity:

Attachment: August Reports (Finance)

Ozaukee County Committee Report

General Fund Non Departmental

For the Seven Months Ending Wednesday, July 31, 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						
Interdepartmental Charges	-	-	-	$270,000	$270,000	0.00%
Interest Revenue	$685	$131	$845	-	($845)	0.00%
Other Revenue	$42,115	$282	$42,399	$138,886	$96,487	30.53%
Total Revenues	**$42,800**	**$413**	**$43,244**	**$408,886**	**$365,642**	**10.58%**
Expenditures						
Salaries	$75	$905	$2,963	($15,000)	($17,963)	-19.75%
Fringe Benefits	$162,500	($13)	$159,487	$195,000	$35,513	81.79%
Travel/Training	$788	-	$2,100	$21,000	$18,900	10.00%
Supplies	$14,846	-	-	$17,728	$17,728	0.00%
Purchased Services	$31,281	$4,469	$31,281	$53,625	$22,344	58.33%
Grants	$1,012,604	-	$1,025,902	$1,145,965	$120,063	89.52%
Other Expenses	$877,850	($93,819)	$1,352,270	$629,548	($722,722)	214.80%
Total Operating Expenditures	**$2,099,944**	**($88,458)**	**$2,574,003**	**$2,047,866**	**($526,137)**	**125.69%**
Capital Outlay						
Total Expenditures	**$2,099,944**	**($88,458)**	**$2,574,003**	**$2,047,866**	**($526,137)**	**125.69%**
Other Finance (Sources)	-	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($2,057,144)**	**$88,871**	**($2,530,759)**	**($1,623,980)**	**$906,779**	**155.84%**
Equity:						
Due To / Due From	($1,986,945)	$103,772	($2,396,727)	-	$2,396,727	0.00%

Attachment: August Reports (Finance)

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Seven Months Ending Wednesday, July 31, 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						
Interest Revenue	$284,684	$51,412	$333,767	-	($333,767)	0.00%
Other Revenue	-	-	$9,832	-	($9,832)	0.00%
Total Revenues	**$284,684**	**$51,412**	**$343,599**	**-**	**($343,599)**	**0.00%**
Expenditures						
Grants	-	-	$1,516,712	-	($1,516,712)	0.00%
Total Operating Expenditures	**-**	**-**	**$1,516,712**	**-**	**($1,516,712)**	**0.00%**
Capital Outlay						
Project Fund	$2,016,019	$187,338	$941,076	-	($941,076)	0.00%
Total Capital Outlay	**$2,016,019**	**$187,338**	**$941,076**	**-**	**($941,076)**	**0.00%**
Total Expenditures	**$2,016,019**	**$187,338**	**$2,457,788**	**-**	**($2,457,788)**	**0.00%**
Net Increase (Decrease)	**($1,731,335)**	**($135,926)**	**($2,114,189)**	**-**	**$2,114,189**	**0.00%**
Equity:						
Unassigned	-	-	($677,458)	-	$677,458	0.00%
Due To / Due From	$3,571,844	($187,338)	($2,174,469)	-	$2,174,469	0.00%

Attachment: August Reports (Finance)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 29, 2024**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

ETF - Retirement

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.

Wisconsin Deferred Compensation Program (WDC) is offering the following webinars in August and September.

- Your Journey to Retirement
- Retirement Planning with the WDC (Pre-retirement)
- Women and Investing
- Financial Wellness
- Maximizing Your Retirement (Retirees)

Teledoc

As a reminder Teladoc is a benefit included with your Health Insurance plan. Teladoc is a healthcare service that offers convenient, confidential access to US Board Certified internists, family doctors and pediatricians anytime anywhere. Teladoc is available in all 50 states and doctors average over 20 years of experience.

Employee Clinic

As the school year is rapidly approaching, Elizabeth Merry, Nurse Practitioner from the Aurora Group Health Trust Clinic can complete sports physicals. Please see the attached flyer for additional information.

Additional health care topics such as Diabetes, Cholesterol and Headaches can be found on our website at: Aurora Group Health Trust Care Clinic please visit this page for more information.

Flex spending

I wanted to send a few reminders regarding your 2024 Flexible Spending Account:

- You are able to roll-over up to $640.00 for Health Care Flexible Spending Account from 2024 into 2025. Claims from 2024 must be submitted by March 31, 2025 to be reimbursed.
- Employees enrolled in the Dependent Care FSA, any remaining funds would not rollover into 2025.
- Your pre-paid benefits card is good for five years.
- Eligible claims received Friday by 9:00 a.m. will have reimbursements released the following Friday.
- Medical mileage can be claimed as an eligible expense under Health Care Flexible Spending Accounts (FSAs)
- The rate is $.21/mile for care incurred between 1/1/24 - 12/31/24.
- Did you know that DBS offers employees the opportunity to receive reimbursement for your claim submissions through Direct Deposit? The advantages of direct deposit are:
- It is an easy, convenient and secure way to receive reimbursement for your claim submissions.
- Gives your faster access to funds and eliminates any delays in delivery.
- Eliminates the worries of stolen checks and forged signatures which are a common source of identity theft and fraud.
- Eliminates the risk of stop payment fees that may be assessed for lost checks.

To enroll in Direct Deposit please complete the attached enrollment form and return it directly to DBS.

ATTACHMENTS:

- Financials (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund Department Human Resources

For the Seven Months Ending Wednesday, July 31, 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	$23,297	$158,172	$317,708	$159,536	49.79%
Fringe Benefits	$8,139	$61,487	$118,444	$56,957	51.91%
Travel/Training	-	$2,430	$2,200	($230)	110.45%
Supplies	$280	$9,280	$22,850	$13,570	40.61%
Purchased Services	$2,977	$24,900	$38,900	$14,000	64.01%
Interdepartment Charges	$1,251	$9,182	$15,632	$6,450	58.74%
Other Expenses	$378	$3,024	$2,000	($1,024)	151.20%
Total Operating Expenditures	**$36,322**	**$268,475**	**$517,734**	**$249,259**	**51.86%**
Capital Outlay					
Total Expenditures	**$36,322**	**$268,475**	**$517,734**	**$249,259**	**51.86%**
Net Increase (Decrease)	**($36,322)**	**($268,475)**	**($517,734)**	**($249,259)**	**51.86%**

Equity:

Attachment: Financials (Human Resources)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 29, 2024**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- IT Financials_August (PDF)
- Communication Services Financials_August (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

Internal Service Fund Information Technology

For the Seven Months Ending Wednesday, July 31, 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	-	$4,829	$3,500	($1,329)	137.97%
Interdepartmental Charges	$130,584	$914,090	$1,477,358	$563,268	61.87%
Total Revenues	**$130,584**	**$918,919**	**$1,480,858**	**$561,939**	**62.05%**
Expenditures					
Salaries	$30,044	$211,027	$460,375	$249,348	45.84%
Fringe Benefits	$11,238	$86,185	$189,352	$103,167	45.52%
Travel/Training	-	$740	$5,250	$4,510	14.10%
Supplies	-	$1,160	$24,481	$23,321	4.74%
Purchased Services	$101,973	$693,589	$801,000	$107,411	86.59%
Interdepartment Charges	$2	$7	$200	$193	3.50%
Other Expenses	-	-	$200	$200	0.00%
Total Operating Expenditures	**$143,257**	**$992,708**	**$1,480,858**	**$488,150**	**67.04%**
Capital Outlay					
Total Expenditures	**$143,257**	**$992,708**	**$1,480,858**	**$488,150**	**67.04%**
Net Increase (Decrease)	**($12,673)**	**($73,789)**	**-**	**$73,789**	**0.00%**
Equity:					
Retained Earnings	-	$616,101	-	($616,101)	0.00%

Attachment: IT Financials_August (Information Technology)

Ozaukee County Committee Report

General Fund InformationTechnology-Radio Services

For the Seven Months Ending Wednesday, July 31, 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	$2,265	$15,858	$83,370	$67,512	19.02%
Total Revenues	**$2,265**	**$15,858**	**$83,370**	**$67,512**	**19.02%**
Expenditures					
Salaries	$9,386	$65,538	$121,757	$56,219	53.83%
Fringe Benefits	$1,871	$12,847	$23,671	$10,824	54.27%
Travel/Training	-	-	$2,500	$2,500	0.00%
Supplies	-	$3,188	$45,100	$41,912	7.07%
Purchased Services	$22,423	$162,781	$321,210	$158,429	50.68%
Interdepartment Charges	$971	$6,443	$12,818	$6,375	50.27%
Other Expenses	$782	$792	$782	($10)	101.28%
Total Operating Expenditures	**$35,433**	**$251,589**	**$527,838**	**$276,249**	**47.66%**
Capital Outlay					
Total Expenditures	**$35,433**	**$251,589**	**$527,838**	**$276,249**	**47.66%**
Net Increase (Decrease)	**($33,168)**	**($235,731)**	**($444,468)**	**($208,737)**	**53.04%**

Equity:

Attachment: Communication Services Financials_August (Information Technology)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **August 29, 2024**
DEPARTMENT: **Treasurer**
DIRECTOR: **Sandi Tretow**
PREPARER: **Sandi Tretow**

Agenda Summary County Treasurer

ATTACHMENTS:

- TREASURER REPORT AUGUST 2024 (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, August 29, 2024
SUMMARY OF TREASURER'S OFFICE ACTIVITIES

Tasks completed:

- Month-end activities
- Reconciled bank statements to general ledger
- Working on 2020 foreclosures
- Prepared July financial report for this committee
- August tax settlement where we pay remaining tax balances due to municipalities and school districts.
- Mailed 323 delinquent property tax statements
- Still receipting 2023 tax payments now that 10.5% interest and penalty added to balances
- Approve invoices in Docuware
- Daily tasks in office – verify daily monetary activities (deposits, transfers, wires, etc.)

Future goals/events:

- On September 1, we will issue tax certificates (liens) for parcels with unpaid 2023 property taxes
- We are finalizing assessment data with municipalities finishing up Board of Review. We will be working on Ag Use billing as well as entering Manufacturing information from the Department of Revenue.
- September 20 is the next date in court for the two remaining tax foreclosure parcels.
- We are still collecting payments for 2024 Drainage District Special Assessments. Unpaids will be certified to tax roll at meeting of the Drainage District board in October.

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

TREASURER'S REPORT
FINANCE COMMITTEE
AUGUST 2024
REPORTING PERIOD: July, 2024

CASH

Cash ending July is up **$ 3,711,034** from last July:

Cash 2024,	**$ 72,663,458**	2023	**$ 68,952,424**	**Increase of**	**$ 3,711,034.27**	***5.38%***

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 July 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 July:

July 2024,	**$ 169,582**	2023	**$ 147,538**	**Increase of**	**$ 22,043.52**	***14.94%***
Budget 2024,	**$ 280,000**	2023	**$ 285,000**	**Budget/Actual 2024**		***60.56%***

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 July 1st until paid in full.

Interest earnings are up from last year through July:

July 2024,	**$ 756,815**	2023	**$ 490,458**	**Increase of**	**$ 266,356.94**	***54.31%***
Budget 2024,	**$ 280,000**	2023	**$ 280,000**	**Budget/Actual 2024**		***270.29%***

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

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

May 2024,	**$ 4,542,559**	2023	**$ 4,406,705**	**Increase of**	**$ 135,854.00**	***3.08%***
Budget 2024,	**$ 11,677,265**	2023	**$ 11,216,085**	**Budget/Actual 2023**		***38.90%***

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	**$ 381,989**	2023	**$ 410,330**	**Decrease of**	**$ (28,341.00)**	***-6.91%***

Number of delinquent parcels:

2024	**228**	2023	**234**	**Decrease of**	**-6**	***-2.56%***

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

FORECLOSURES

Court date held Monday, August 5th at 10:00 a.m. before the Honorable Sandy A. Williams. Entry of Judgment awarded to County for land-only parcel in the City of Mequon. Two other parcels remain adjourned until September 20th.

Attachment: TREASURER REPORT AUGUST 2024 (County Treasurer)

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance July 1, 2024			$	32,860.61
Receipts:				
Transfers from Money Market #2	$	5,525,110.10		
Voids and Stop Payments	$	279.50		
Total Monthly Receipts			$	5,525,389.60
Total Balance & Receipts			$	5,558,250.21
Disbursements:				
County Orders (554609-555197)	$	(3,565,331.98)		
Wire Transfers (wt# 4085-4107)	$	(1,976,741.64)		
ACH Transfers	$	(16,176.59)		
Total Monthly Disbursements			$	(5,558,250.21)
MAIN CHECKBOOK Balance July 31, 2024			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	561,082.30		
Outstanding County Checks	$	(561,082.30)		
MAIN CHECKBOOK Balance July 31, 2024			**$**	**-**

MONEY MARKET #1 CHECKBOOK

Balance July 1, 2024			$	25,764.06
Receipts:				
Department Direct Deposit Receipts	$	2,017,861.41		
Real Estate Tax Receipts, Electronic	$	1,518,945.84		
Transfer from POOL Account	$	20,000,000.00		
Transfer from Summit MM	$	681.50		
Interest Earnings	$	124.85		
Total Monthly Receipts			$	23,537,613.60
Total Balance & Receipts			$	23,563,377.66
Disbursements:				
Transfers to Money Market #2	$	(23,473,094.97)		
Voids and NSF payments	$	(59,476.34)		
Total Monthly Disbursements			$	(23,532,571.31)
MONEY MARKET #1 CHECKBOOK Balance July 31, 2024			**$**	**30,806.35**

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

Balance as Per Statement	$	30,124.85		
Deposit in Transit	$	681.50		
MONEY MARKET #1 CHECKBOOK Balance July 31, 2024 (5.57%)APY			**$**	**30,806.35**

Attachment: TREASURER REPORT AUGUST 2024 (County Treasurer)

MONEY MARKET #2 CHECKBOOK

Balance July 1, 2024			$	16,611,723.72
Receipts:				
Department Receipts	$	2,400,502.84		
Real Estate Tax Receipts	$	10,691,947.34		
RLF Payments	$	3,293.76		
NSF Replace	$	9,575.50		
Drainage Payments	$	14,900.00		
WI Land Info Grant	$	10,000.00		
Transfer from PWSB - Parks Reservations	$	7,190.25		
Transfers from Money Market #1	$	23,473,094.97		
Transfer from Register of Deeds	$	217,021.39		
Transfer from CDBG Shelter	$	253,626.28		
Transfer from Petty Cash	$	859.55		
Interest Earnings	$	121,548.84		
Total Monthly Receipts			$	37,203,560.72
Total Balance & Receipts			$	53,815,284.44
Disbursements:				
Transfers to Main Checkbook	$	(5,525,170.82)		
Transfers to Payroll Checkbook	$	(2,132,071.11)		
NSF Checks	$	(24,450.82)		
Transfer to Petty Cash	$	(1,098.25)		
Total Monthly Disbursements			$	(7,682,791.00)
MONEY MARKET #2 Balance July 31, 2024			**$**	**46,132,493.44**

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

Balance as Per Statement	$	46,132,493.44		
Deposit in Transit	$	-		
MONEY MARKET #2 CHECKBOOK Balance July 31, 2024 (5.67%)APY			**$**	**46,132,493.44**

PAYROLL CHECKBOOK

Balance July 1, 2024			$	(60.72)
Receipts:				
Transfers from Money Market #2	$	2,132,131.83		
Ach return	$	266.48		
Total Monthly Receipts			$	2,132,398.31
Total Balance & Receipts			$	2,132,337.59
Disbursements:				
Salary Orders (#442044-442087)	$	(13,831.89)		
Salary Direct Deposit (#368327-370534)	$	(2,118,239.22)		
Transfer to Petty Cash	$	(266.48)		
Total Monthly Disbursements			$	(2,132,337.59)
PAYROLL Balance July 31, 2024			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	2,371.89		
Outstanding Payroll Checks	$	(2,371.89)		
PAYROLL CHECKBOOK Balance July 31, 2024			**$**	**-**

REVENUE YTD	2024	2024 ANNUAL BUDGET	
Interest Investments	$ 756,814.94	$ 280,000	(July)
Curlers Building Maint	5,992.81	-	(July)
Interest Go Bond 2021	5,841.49	-	(July)
Interest Health Care Trust	844.67	-	(July)
Interest Veteran's Memorial Trust	699.09	50	(July)
Interest Transit Trust Fund	5,383.39	-	(July)
Interest on Delinquent Taxes	111,334.03	185,000	(July)
Penalty on Delinquent Taxes	58,247.49	95,000	(July)
Sales Tax General Fund	4,542,558.53	11,677,265	(May)
Use Value Penalty Tax	-	50,000	(July)

INVESTMENT BALANCES	BALANCE	RATES
Summit Credit Union, Savings (General Fund)	149,985.00	5.35% (July) APY
Summit Credit Union, CD (General Fund)	515,378.69	5.13% (July) APY
Horicon Bank (General Fund)	421,214.72	5.28% (July) APY
Horicon Bank, CD's (General Fund)	500,000.00	4.75% (July) APY
DANA, Federal Securities (General Fund)	-	0.00% (July) APY
LGIP, Savings (General Fund)	3,441,944.98	5.42% (July) APY
WISC (General Fund)	1,562,937.38	5.90% (July) APY
WISC CD's (General Fund)	4,057,447.39	4.63% (July) APY
WISC Securities (General Fund)	791,181.52	4.90% (July) APY
PWSB, Money Market (Curlers Association Building Maint)	175,425.11	5.57% (July) APY
PWSB Money Market (General Obligation Bond 2021)	143,510.97	5.57% (July) APY
PWSB, Money Market (Health Care Trust)	26,816.67	5.57% (July) APY
PWSB, Money Market (Veteran's Memorial Trust)	22,195.18	5.57% (July) APY
PWSB, Money Market (Register of Deeds)	309,693.12	5.57% (July) APY
PWSB, Money Market (Tax Collection)	3,950,190.72	5.57% (July) APY
PWSB, Money Market (Transit Trust Fund)	123,520.45	5.67% (July) APY
PWSB, Treasurer (Petty Cash)	5,000.00	n/a
PWSB, Money Market (Parks and Reservations)	9,450.87	5.57% (July) APY
PWSB, CDBG Lasata	10,286.60	n/a
PWSB, CDBG Shelter	100.00	n/a
PWSB, ARPA	10,428,229.19	5.62% (July) APY
PWSB, Opioids Settlement	713,993.93	5.57% (July) APY

Respectfully submitted,
Sandra Tretow
County Treasurer

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	$ 25,891.48	$ 1,377.86	$ 24,513.62
JUNE	$ 24,513.62	$ 2,568.08	$ 21,945.54
JULY	$ 21,945.54	$ 1,795.88	$ 20,149.66
AUGUST			$ -
TAX SALE			$ -
SEPTEMBER			$ -
OCTOBER			$ -
NOVEMBER			$ -
DECEMBER			$ -
TOTAL		**$ 21,726.66**	

Attachment: TREASURER REPORT AUGUST 2024 (County Treasurer)

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	$ 43,215.23	$ 433,472.82
JUNE	$ 433,472.82	$ 42,367.04	$ 391,105.78
JULY	$ 391,105.78	$ 9,116.36	$ 381,989.42
AUGUST	$ 381,989.42		$ 381,989.42
TAX SALE	$ 381,989.42		$ 381,989.42
SEPTEMBER	$ 381,989.42		$ 381,989.42
OCTOBER	$ 381,989.42		$ 381,989.42
NOVEMBER	$ 381,989.42		$ 381,989.42
DECEMBER	$ 381,989.42		$ 381,989.42
TOTAL		$ 282,882.80	

Attachment: TREASURER REPORT AUGUST 2024 (County Treasurer)

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	433,473	1.89%	*271
JUN	450,119	2.04%	*333	437,245	2.01%	*298	410,740	1.92%	*279	433,619	1.95%	*274	391,106	1.70%	*263
JUL	442,269	2.00%	*289	400,444	1.84%	*271	379,925	1.77%	*249	410,330	1.84%	*234	381,989	1.66%	*228
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			

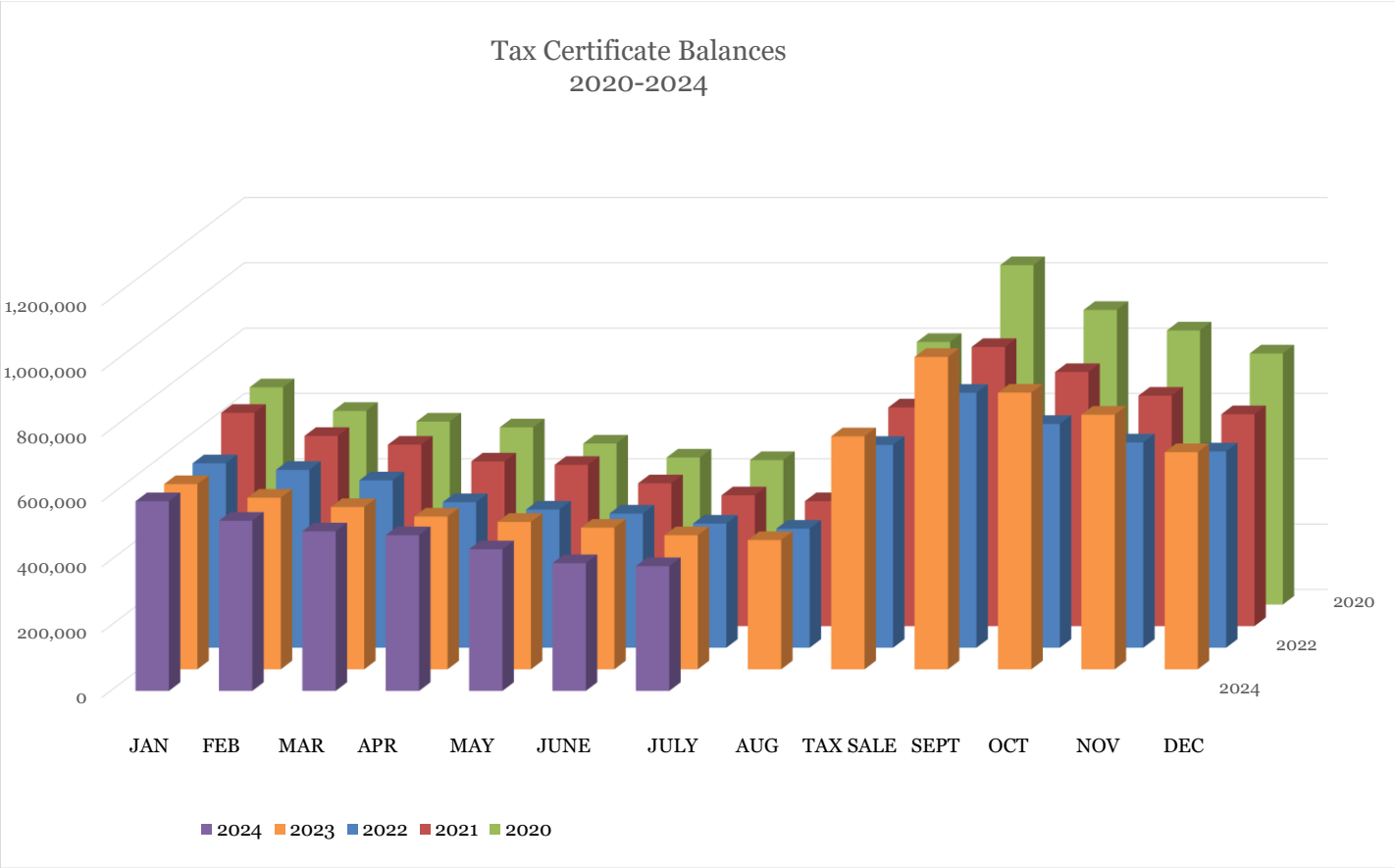
Dollars listed are from the tax certificate roll. Certificates are issued by law on September 1 for delinquent current year taxes and are added to the prior year delinquent taxes due.

% 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.

On August 5, 2024, court awarded a land-only parcel to the county. A home and another land-only parcel are adjourned until September 20, 2024.
We have 7 property owners on a payment plan at this time.



Attachment: TREASURER REPORT AUGUST 2024 (County Treasurer)

SALES TAX INCOME

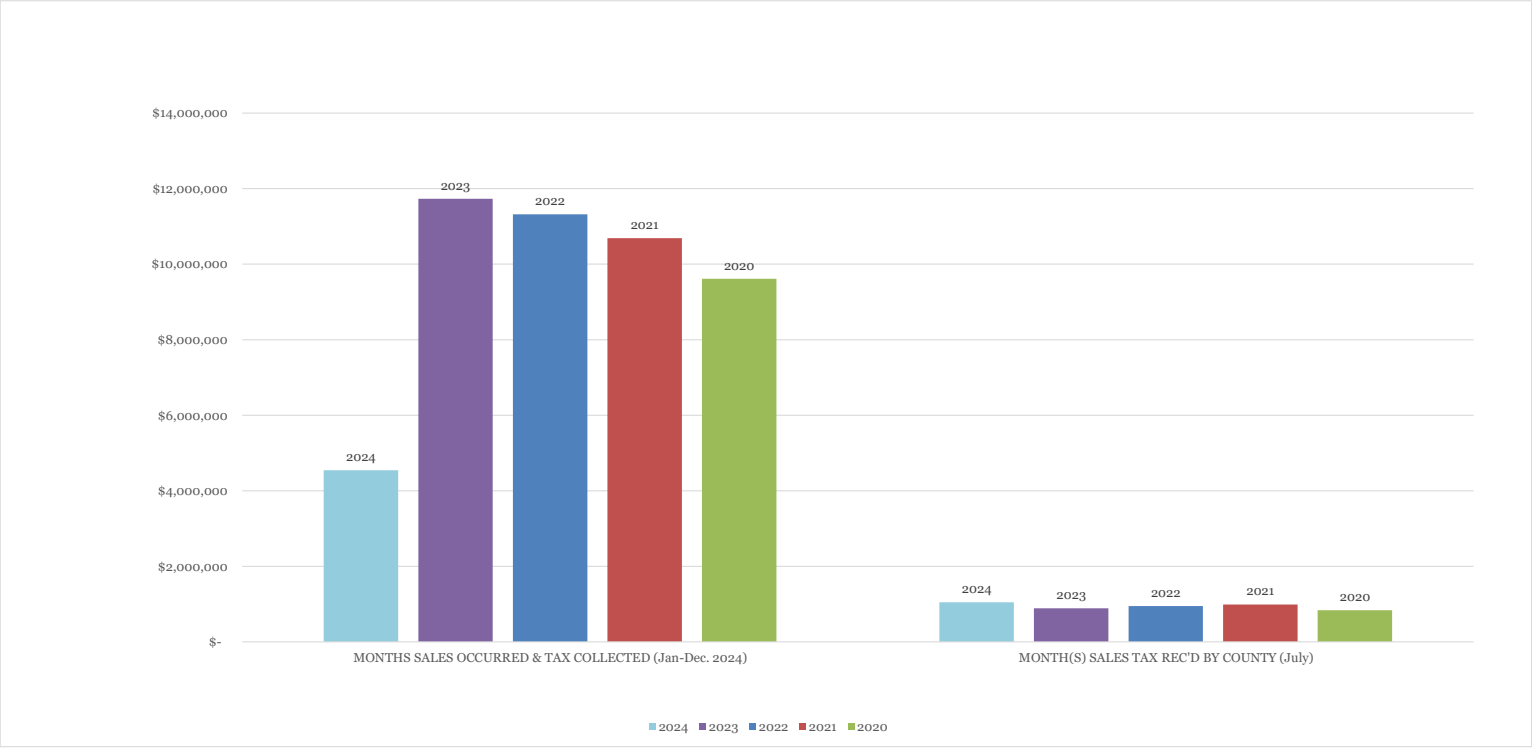
MONTH COUNTY RECEIVES SALES TAX MONEY	MONTH SALES OCCURRED AND SALES TAX COLLECTED	2024	2023	2022	2021	2020
January	November	$ 699,925	$ 819,961	$ 819,968	$ 838,958	$ 840,209
February	December	$ 1,431,574	$ 1,213,586	$ 1,004,389	$ 837,361	$ 811,096
March	January	$ 827,000	$ 780,367	$ 753,101	$ 709,655	$ 640,248
April	February	$ 601,202	$ 708,888	$ 791,175	$ 794,643	$ 676,988
May	March	$ 1,163,948	$ 951,640	$ 752,730	$ 749,818	$ 624,557
June	April	$ 902,918	$ 1,075,074	$ 1,032,797	$ 942,045	$ 646,382
July	May	$ 1,047,491	$ 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)		$ 4,542,559	$ 11,730,321	$ 11,318,483	$ 10,688,841	$ 9,612,253
MONTH(S) SALES TAX REC'D BY COUNTY (July)		$ 1,047,491	$ 890,736	$ 948,041	$ 988,440	$ 836,826
BUDGET		$ 11,677,265	$ 11,216,085	$ 10,100,721	$ 9,106,921	$ 9,106,921

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

Attachment: TREASURER REPORT AUGUST 2024 (County Treasurer)

SALES TAX INCOME

	2024	2023	2022	2021	2020	
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Dec. 2024)	$ 4,542,559	$ 11,730,321	$ 11,318,483	$ 10,688,841	$ 9,612,253	<----------
MONTH(S) SALES TAX REC'D BY COUNTY (July)	$ 1,047,491	$ 890,736	$ 948,041	$ 988,440	$ 836,826	<----------



Attachment: TREASURER REPORT AUGUST 2024 (County Treasurer)

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	$7,192.50	$904.54	October 2023	07/22/2024
Cheel LLC	February 1, 2018	December 2024	$8,245.33	$647.01	November 2023	07/22/2024
Oldenburg Metal Loan #3	September 1, 2023	September 2028	$45,088.13	$983.82	July 2024	08/01/2024
The Fermentorium	May 1, 2015	July 2025	$14,204.84	$757.79	November 2023	07/22/2024

**Payment dates updated to most current payment date as of 08/09/2024

Ozaukee County Committee Report

General Fund Treasurer

For the Seven Months Ending Wednesday, July 31, 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	$154,686	$12,072	$176,421	$337,300	$160,879	52.30%
Public Charges for Services	$8,948	$276	$4,330	$4,000	($330)	108.25%
Other Revenue	-	$75,627	$71,669	$25,500	($46,169)	281.05%
Total Revenues	**$163,634**	**$87,975**	**$252,420**	**$366,800**	**$114,380**	**68.82%**
Expenditures						
Salaries	$125,990	$19,225	$137,941	$250,169	$112,228	55.14%
Fringe Benefits	$53,371	$7,404	$57,110	$102,534	$45,424	55.70%
Travel/Training	$22	$297	$1,913	$4,950	$3,037	38.65%
Supplies	$38,511	$2,808	$39,782	$41,650	$1,868	95.52%
Purchased Services	$4,173	$757	$3,305	$13,100	$9,795	25.23%
Interdepartment Charges	$19,661	$2,893	$25,610	$42,853	$17,243	59.76%
Other Expenses	$4,471	$3	$842	$12,200	$11,358	6.90%
Total Operating Expenditures	**$246,199**	**$33,387**	**$266,503**	**$467,456**	**$200,953**	**57.01%**
Capital Outlay						
Total Expenditures	**$246,199**	**$33,387**	**$266,503**	**$467,456**	**$200,953**	**57.01%**
Net Increase (Decrease)	**($82,565)**	**$54,588**	**($14,083)**	**($100,656)**	**($86,573)**	**13.99%**
Equity:						
Due To / Due From	($2,795,936)	$25,941,276	$29,629,497	-	($29,629,497)	0.00%

Attachment: TREASURER REPORT AUGUST 2024 (County Treasurer)