AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, SEPTEMBER 26, 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. August 29, 2024
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Financial Report
6. **ACTION ITEMS**
   a. Bid Opening & Acceptance of Sale of Tax Deed Property, City of Mequon, 1162100 Lots 1, 2, 3, 4, 5 & 6 Blk 4 Riverdale Park Parcel# 15-100-04-01-000, Vacant Land
   b. Resolution: Authorization of Sale of Tax Deed Property, City of Mequon, 1162100 Lots 1, 2, 3, 4, 5 & 6 Blk 4 Riverdale Park - Vacant Land. Parcel# 15-100-04-01-000
   c. Annual Dog Listing Report 2024
   d. Wire Transfers #4122 - #4145 and August Schedule of Vouchers
7. **DISCUSSION ITEMS**
   a. 2025 Budget Recommendations for Finance Committee
8. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. County Treasurer
9. **NEXT MEETING DATE**
   October 24, 2024
10. **ADJOURNMENT**

A quorum of members of committees or the full County Board of Ozaukee County may be in attendance at this meeting for purposes related to committee or board duties, however, no formal action will be taken by these committees or the board at this meeting.

Persons with disabilities requiring accommodations for attendance at this meeting should contact the County Clerk's Office at 262-284-8110, twenty-four (24) hours in advance of the meeting.

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**September 26, 2024**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Karen Niemuth**
PREPARER:	**Karen Niemuth**

Agenda Summary August 29, 2024

<https://www.ozaukeecounty.gov/AgendaCenter/ViewFile/Minutes/_08292024-3459>

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**September 26, 2024**
DEPARTMENT:	**Corporation Counsel**
DIRECTOR:	**Rhonda Gorden**
PREPARER:	**Beth Esselman**

Agenda Summary Corporation Counsel Financial Report

ATTACHMENTS:

- CORP.COUNSEL.Sept.2024 (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund Corporation Counsel

For the Eight Months Ending Saturday, August 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	$209,770	$127,867	$556,150	$428,283	22.99%
Public Charges for Services	-	$733	$6,350	$5,617	11.54%
Total Revenues	**$209,770**	**$128,600**	**$562,500**	**$433,900**	**22.86%**
Expenditures					
Salaries	$71,871	$405,369	$632,381	$227,012	64.10%
Fringe Benefits	$22,463	$168,148	$250,198	$82,050	67.21%
Travel/Training	-	$913	$3,260	$2,347	28.01%
Supplies	$98	$1,307	$10,984	$9,677	11.90%
Purchased Services	$4,838	$10,006	$22,100	$12,094	45.28%
Interdepartment Charges	$3,213	$70,972	$110,633	$39,661	64.15%
Other Expenses	$54	$45,585	$2,847	($42,738)	1601.16 %
Total Operating Expenditures	**$102,537**	**$702,300**	**$1,032,403**	**$330,103**	**68.03%**
Capital Outlay					
Total Expenditures	**$102,537**	**$702,300**	**$1,032,403**	**$330,103**	**68.03%**
Net Increase (Decrease)	**$107,233**	**($573,700)**	**($469,903)**	**$103,797**	**122.09%**

Equity:

Attachment: CORP.COUNSEL.Sept.2024 (Corporation Counsel Financial Report)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**September 26, 2024**
DEPARTMENT:	**Treasurer**
DIRECTOR:	**Sandi Tretow**
PREPARER:	**Sandi Tretow**

Agenda Summary Bid Opening & Acceptance of Sale of Tax Deed Property, City of Mequon, 1162100 Lots 1, 2, 3, 4, 5 & 6 Blk 4 Riverdale Park Parcel# 15-100-04-01-000, Vacant Land

FINANCE COMMITTEE

RESOLUTION NO. (ID # 10294)

AUTHORIZATION OF SALE OF TAX DEED PROPERTY, CITY OF MEQUON, 1162100 LOTS 1, 2, 3, 4, 5 & 6 BLK 4 RIVERDALE PARK - VACANT LAND. PARCEL# 15-100-04-01-000

WHEREAS, Ozaukee County through its annual tax settlement with all property tax jurisdictions paid out $639.28 in delinquent taxes on parcel #15-100-04-01-000, located on Circle Drive, in the City of Mequon; and

WHEREAS, Ozaukee County Treasurer subsequently was unable to collect the delinquent taxes, special assessments/charges along with the accrued interest and penalty through an installment or any other measures; and

WHEREAS, the Ozaukee County Treasurer initiated in rem foreclosure proceedings in an attempt to recover the delinquent taxes and Ozaukee County was eventually granted ownership via Circuit Court on August 5, 2024 to recover the value of delinquent taxes; and

WHEREAS, the Finance Committee has appraised the property's value to be $5,000; and

WHEREAS, the Treasurer posted public notice for auction, and the Finance Committee reviewed the property bid results obtained from interested parties to purchase the property and will recommend disposition to the Ozaukee County Board.

NOW, THEREFORE, BE IT RESOLVED that the Ozaukee County Board of Supervisors, authorize the sale of property "as is" to the bid most advantageous to the county considering among other factors, the dollar amount of the respective bids, proposed use of the property, whether the land will be subject to real estate taxes, build ability under present zoning codes, cost of providing services, potential revenue and taxes, etc. as recommended by the Finance Committee.

Dated at Port Washington, Wisconsin, this 2nd day of October, 2024.

SUMMARY: Tax Deed Sale of Property, City of Mequon, 1162100 Lots 1, 2, 3, 4, 5 & 6 BLK 4 Riverdale Park - Vacant Land, parcel #15-100-04-01-000.

VOTE REQUIRED: Majority

FINANCE COMMITTEE

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **September 26, 2024**
DEPARTMENT: **Treasurer**
DIRECTOR: **Sandi Tretow**
PREPARER: **Sandi Tretow**

Agenda Summary Authorization of Sale of Tax Deed Property, City of Mequon, 1162100 Lots 1, 2, 3, 4, 5 & 6 Blk 4 Riverdale Park - Vacant Land. Parcel# 15-100-04-01-000

BACKGROUND INFORMATION: Judgment to Ozaukee County for non-payment of real estate taxes on August 5, 2024 by the Honorable Sandy A. Williams, Circuit Court Judge.

Prior Owner: Pearl C. Sorce (dec).

Property Description 1162100 Lots 1, 2, 3, 4, 5 & 6 Blk 4 Riverdale Park.

Location: Circle Drive and Island Drive, Mequon, WI 53092

Assessment: 2024 Land Only: $11,700

Appraisal: Ozaukee County Finance Department

ANALYSIS: Objective to sell property "as is" before 11/1/2024 to avoid any additional interest and penalties from 2023 tax bill.

FISCAL IMPACT: Excess proceeds after taxes and expenses on parcel are to be returned to prior owner's heirs/beneficiaries if any come forward, or to unclaimed funds.

Balance Current Year: $2,067.36

FUNDING SOURCE: Sale of Property

RECOMMENDED MOTION: Accept highest bid no less than $5,000

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**September 26, 2024**
DEPARTMENT:	**County Clerk**
DIRECTOR:	**Karen Niemuth**
PREPARER:	**Tyler Quaas**

Agenda Summary Annual Dog Listing Report 2024

ATTACHMENTS:

- Listing Report 2024 (PDF)
- Listing Report Sup Doc 2024 (PDF)

FINANCE COMMITTEE

REPORT NO. 24-2

ANNUAL DOG LISTING 2024

The following claims against the Dog License Fund for listing dogs, pursuant to the provision of §174.06 of the Wisconsin Statutes, are recommended for allowance in the amounts set forth opposite the claimant's name for 2024:

	MUNICIPAL TREASURER FROM		NUMBER OF DOGS LISTED	AMOUNT ALLOWED	DATE REPORT RECEIVED
	Town of Belgium		92	$46.00	9/11/2024
	Town of Cedarburg		324	$162.00	9/4/2024
	Town of Fredonia		65	$32.50	8/23/2024
	Town of Grafton		295	$147.50	9/12/2024
	Town of Port Washington		70	$35.00	9/13/2024
	Town of Saukville		177	$88.50	9/10/2024
	Village of Belgium		132	$66.00	9/9/2024
	Village of Fredonia		95	$47.50	8/26/2024
	Village of Grafton		241	$120.50	9/5/2024
	Village of Newburg		8	$4.00	9/10/2024
	Village of Saukville		150	$75.00	8/27/2024
	Village of Thiensville		168	$84.00	9/16/2024
	City of Cedarburg		329	$164.50	8/29/2024
	City of Mequon		798	$399.00	9/9/2024
	City of Port Washington		295	$147.50	9/13/2024
	TOTALS		3239	$1,619.50	

Dated at Port Washington, Wisconsin, this 2nd day of October, 2024.

SUMMARY: Claims against the Dog License Fund for listing dogs, pursuant to the provision of §174.06 of the Wisconsin Statutes are recommended for the amounts set forth.

VOTE REQUIRED: Majority

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **September 26, 2024**
DEPARTMENT: **County Clerk**
DIRECTOR: **Karen Niemuth**
PREPARER: **Tyler Quaas**

Agenda Summary Annual Dog Listing Report

BACKGROUND INFORMATION: The listing official shall be compensated 50 cents for each dog listed. If listing official is a full-time, salaried municipal employee, they shall be required to pay the compensation into town, village, or city treasury.

The listing official shall, by September 15, deliver one copy of an alphabetic listing of all dogs in the district sub to tax to the county clerk.

ANALYSIS: Annual payout of dog listings for reports that Municipal Treasurers submitted per Wis. State S 174.06(7).

FISCAL IMPACT: N/A

FUNDING SOURCE: Dog License Fund

RECOMMENDED MOTION: All municipalities met the September 15 deadline; therefore, approval is recommended.

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **September 26, 2024**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Karen Niemuth**

Agenda Summary Wire Transfers #4122 - #4145 and August Schedule of Vouchers

ATTACHMENTS:

- WT4122-WT4145 and Vouchers (PDF)

FINANCE COMMITTEE

OZAUKEE COUNTY

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

SCHEDULE OF VOUCHERS

For Checks Paid	8/1/2024	To	8/31/2024	Total Amount:	$4,046,624.86

WIRE TRANSFERS

NUMBER RANGE	WT #4122	To	WT #4145	Total Amount:	$2,251,583.79

Total Claims and/or Wire Transfers: $6,298,208.65

Approved this 26th day of September 2024

Eric Stelter
Finance Committee - Chairperson

9/19/2024 10:00 AM Finance Committee Approval Form Sept

Finance Committee
September 26, 2024

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #4122	8/20/2024	$29,194.87	WI DOR	Sales Tax July 2024/st
WT #4123	8/19/2024	$10,037.05	Elan Financial	Credit Card Bill 080924/st
WT #4124	8/30/2024	$437,505.94	WRS	July WRS Contributions/kpm
WT #4125	8/28/2024	$333,569.87	US BANK	Credit card payment/st
WT #4126	8/28/2024	$11,772.73	Metlife	Monthly Life and LTD/st
WT #4127	8/28/2024	$24,694.30	Metlife	September Dental/st
WT #4128	8/28/2024	$2,702.17	Metlife	September Vision/st
WT #4129	8/28/2024	$6,631.42	Metlife	Voluntary Insurances/st
WT #4130	8/28/2024	$28,323.45	Great West Trust Co	Deferred Compensation/kpm
WT #4131	8/28/2024	$5,819.50	North Shore Bank	Deferred Compensation/kpm
WT #4132	8/30/2024	$482.58	WI DOR	Wage Attachment/kpm
WT #4133	8/30/2024	$347,252.21	IRS	Federal Payroll Tax/kpm
WT #4134	9/13/2024	$58,961.16	WI DOR	State Payroll Tax/kpm
WT #4135	8/29/2024	$13,875.95	Elan Financial Services	Credit Card Payment/kpm
WT #4136	8/30/2024	$210,843.75	Chase Bank c/o DTCC	September Debt - interest/st
WT #4137	9/16/2024	$213,461.55	DOR	RE Transfer Fees Aug 2024/kpm
WT #4138	9/10/2024	$16,106.29	Aegis Corporation	Worker's Comp August 2024/kpm
WT #4139	9/11/2024	$5,819.50	North Shore Bank	Deferred Compensation/kpm
WT #4140	9/11/2024	$28,464.67	Great West Trust Co	Deferred Compensation/kpm
WT #4141	9/13/2024	$716.72	WI DOR	Wage Attachment/kpm
WT #4142	9/16/2024	$355,563.57	IRS	Federal Payroll Tax/kpm
WT #4143	9/30/2024	$61,038.83	WI DOR	State Payroll Taxes/kpm
WT #4144	9/17/2024	$20,666.83	Elan Financial Services	Credit Card Payment/kpm
WT #4145	9/20/2024	$28,078.88	WI DOR	Sales Tax Aug 2024/kpm
		$2,251,583.79		

Attachment: WT4122-WT4145 and Vouchers (Wire Transfers #4122 - #4145 and August Schedule of Vouchers)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**September 26, 2024**
DEPARTMENT:	**Administrator**
DIRECTOR:	**Jason Dzwinel**
PREPARER:	**Jason Dzwinel**

Agenda Summary 2025 Budget Recommendations for Finance Committee

The following are highlights from the 2025 Proposed Budget for the departments reporting to the Finance Committee:

FINANCE COMMITTEE

Account Description	2024 Adopted	2025 Requested	2025 Recommend	Variance $	Variance %
101-General Fund	-$14,808,149	-$14,808,149	-$15,484,392	-$676,243	4.57%
102-Department of Administration	$2,160,633	$2,299,274	$2,296,774	$136,141	6.30%
103-Corporation Counsel & Child Support	$469,903	$509,582	$509,582	$39,679	8.44%
105-County Board & County Clerk	$793,767	$759,002	$759,002	-$34,765	-4.38%
107-County Treasurer	$100,656	$134,879	$124,879	$24,223	24.07%
602-Information Technology	$0	$0	$0	$0	0.00%
104-Radio Services & IT Projects	$614,468	$646,439	$546,439	-$68,029	-11.07%
120-Non Departmental	$903,250	$903,250	$708,250	-$195,000	-21.59%
LEVY BY COMMITTEE	-$9,765,472	-$9,555,723	-$10,539,466	-$773,994	7.93%

General Fund

- Increase General Fund Sales Tax Revenues **-(**$554,735) based on WCA 2025 Estimate
- Decrease 12%/20% health insurance payout for wellness based on actual - ($30,000)
- Eliminate vacation payout assumption based on actual - ($70,000)
- Increase of State Shared Revenues based on estimate - ($21,508)

Department of Administration

- Tax levy increase of $138,641 (+6.4%) with flat credit card revenue of $140,000.
- 90% of the budget is Salaries and Benefits, with increases due to COLA and Step raises.
- No expansion requests

Corporation Counsel & Child Support

- Tax levy increase of $39,679 (+8%) due to salary and health insurance increases.
- No expansion requests

County Board & County Clerk

- Tax levy decrease of $48,701 (-8.6%) due to fewer expenses for local elections during the presidential election cycle. Revenues remain flat.
- No expansion requests

County Treasurer

- Tax levy increase of $34,223 (+33%) due to increased expenses and a $10,000 revenue decrease. Salaries and Benefits rise by $21,467 (+6%)
- No expansion requests

Radio Services and IT Projects

- Tax levy decrease of ($68,029) for elimination of contracted staff position
- No expansion requests

Information Technology

- No direct tax levy as expenses are covered by user fees charged to other departments.
- 11% expense increase for maintenance, security contracts, and Microsoft 365 services.
- Expansion Request - Creation of a full-time Information Technology Desk Support position (24 hours at Lasata Campus and 16 hours countywide): no tax levy increase, funded with Lasata revenues and a reallocation of the contracted staff position eliminated from Radio Service.

ATTACHMENTS:

- Finance Committee Departmental Budgets (PDF)

FINANCE COMMITTEE

Corporation Counsel & Child Support

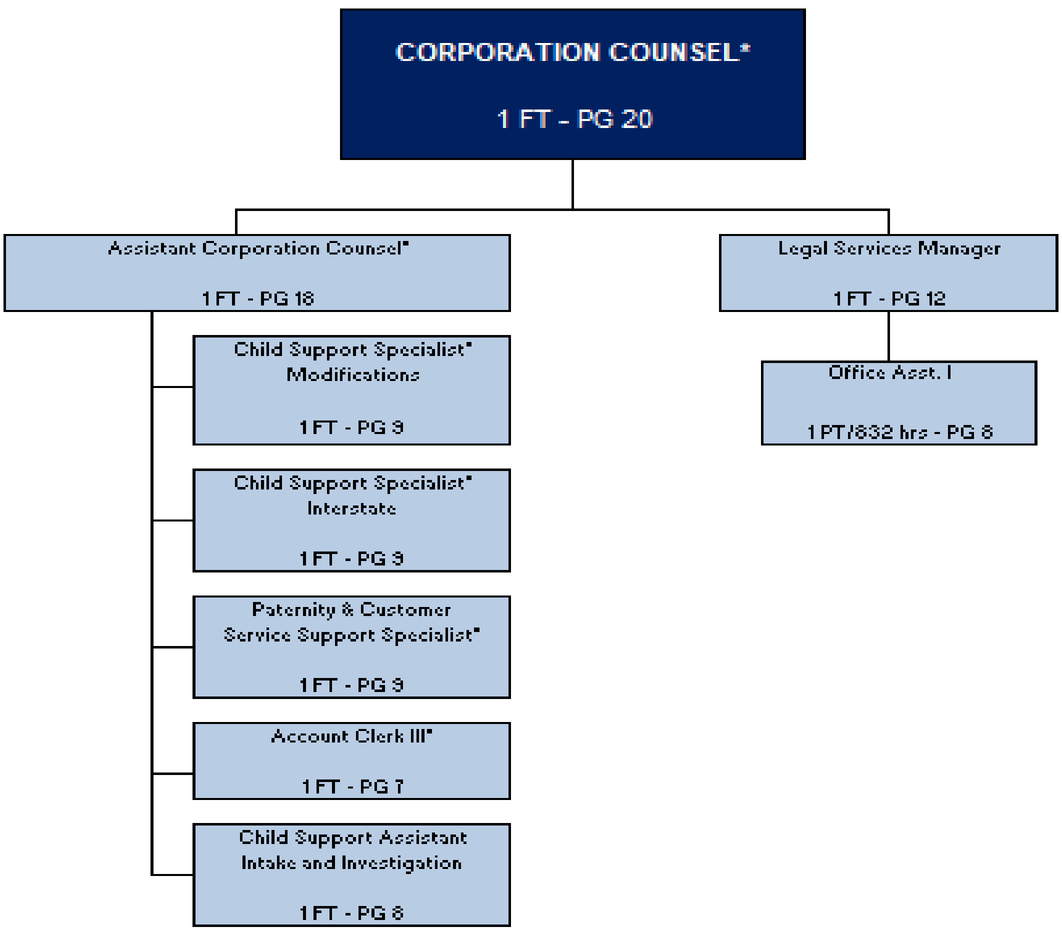
Budget Report

Mission

Our mission statement is to provide professional legal services to Ozaukee county government, including the Board of Supervisors, committees, departments, and connected boards and commissions, as well as providing legal representation of the public interest in statutorily and contractually defined areas.

The Ozaukee County Child Support Agency promotes family stability and creation of a better quality of life for the children of Ozaukee County through establishment and enforcement of child support obligations and establishment of paternity.

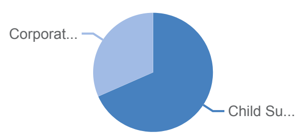
CORPORATION COUNSEL/CHILD SUPPORT
ORGANIZATIONAL CHART



Programs and Services

The Corporation Counsel's Office is better described as the county Attorney's Office. Currently the office has 2 attorneys, a corporation counsel, and an assistant corporation counsel. The Child Support Enforcement Office is now under the general supervision of the Corporation Counsel's Office and is being administered by the Assistant Corporation Counsel. The Corporation Counsel's duties include most types of civil law involving the county.

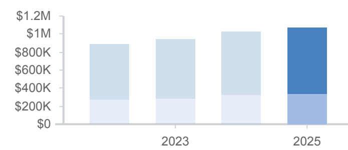
Corporation Counsel - Expenses by Program



$1,071,982.00

Expenses in 2025

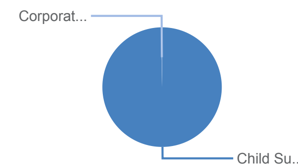
Corporation Counsel - Expenses by Program



$1,071,982.00

Expenses in 2025

Corporation Counsel - Revenues by Program



$562,400.00

Revenues in 2025

Performance Metrics

Corp Counsel & Child Support — OzMETRICS

Performance Metrics	FY 19	FY 2020	FY 21	FY 22	FY 2023
Chapter 51 Petitions Filed	100	106	157	119	135
Arears Collection Rate	75%	54%	53%	54%	61%
CHIPS Referrals for Petitions	47	23	25	47	27
Percent of Cases with Court Order	94%	93%	91%	92%	90%
Current Support Collected	79%	76%	78%	78%	77%
Guardian Placement Petitions Filed	38	35	42	31	36
Properties Out of Compliance with Maintenance Schedule	5	10	79	3	15
Small Claims Collected	$92,593	$57,383	$67,632	$157,785	$36,419
Small Claims Filings	11	3	3	1	0
Tax Lien Foreclosures	19	3	9	10	1
Termination of Parental Rights Petitions Filed	2	4	4	1	2

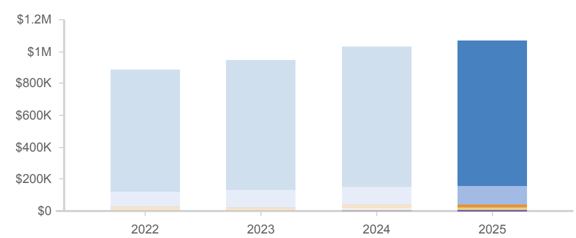
Budget Highlights

The Corporation Counsel & Child Support Current Service Level Budget increases tax levy by $39,679 or 8% over the 2024 Adopted Tax Levy. Increases in expenses are a result of salary and health insurance increases.

Corp Counsel - Tax Levy

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Revenues	$564,861	$536,035	$562,500	$562,400
Expenses	$888,523	$944,291	$1,032,403	$1,071,982
REVENUES LESS EXPENSES	**-$323,661**	**-$408,257**	**-$469,903**	**-$509,582**

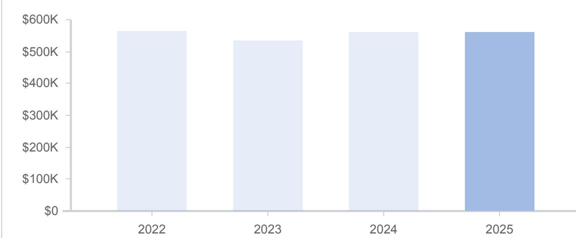
Corporation Counsel - Expenses by Type



$1,071,982.00

Expenses in 2025

Corporation Counsel - Revenues by Type



$562,400.00

Revenues in 2025

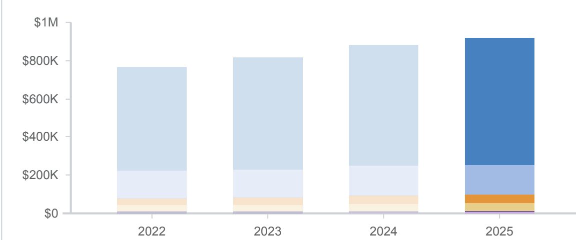
Expenses increase by $39,579 or 3.8% over the 2024 Adopted Budget.

100% of the **revenues** are in the Child Support program. The primary revenue source is a little over $550,000 from the state of Wisconsin to operate the program. The 2024 budget included a $50,000 increase in the Child Support revenues based on historical actuals. 2025 revenues are flat.

Corporation Counsel and Child Support budget is mostly Salaries and Benefits. Total **Salaries and Benefits** will increase by $35,204 or 4% over the 2024 Adopted Budget.

Regular Salaries increase by $33,614 or 5.3%.

Corporation Counsel - Salaries and Benefits



$917,783.00

Expenses in 2025

Corporation Counsel - Expenses by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Interdepartmental Charges	$99,632	$109,898	$110,633	$113,738
Other Expenses	$139	$166	$2,847	$2,650
Purchased Services	$15,667	$11,454	$22,100	$23,677
Salaries & Fringe Benefits	$765,329	$814,900	$882,579	$917,783
Supplies under $5,000	$7,005	$7,083	$10,984	$10,934
Travel/Mileage/Conference&Meetings	$751	$791	$3,260	$3,200

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
TOTAL	**$888,523**	**$944,291**	**$1,032,403**	**$1,071,982**

Corporation Counsel - Revenues by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Intergovernmental Rev (State, Federal, Local)	$561,636	$534,648	$556,150	$556,150
Public Charges for County Services	$3,226	$1,386	$6,350	$6,250
TOTAL	**$564,861**	**$536,035**	**$562,500**	**$562,400**

Corporation Counsel CIP Requests

There are no CIP Requests in the next five years.

Position Changes

2025 Budget: No Changes

2024 Adopted Budget:

- 1 FTE for new Child Support Administrator - NOT APPROVED
- Child Support Legal Assistant Upgrade - NOT APPROVED

2023 Adopted Budget: No Changes

2022 Adopted Budget: No Changes

2021 Adopted Budget: No Changes

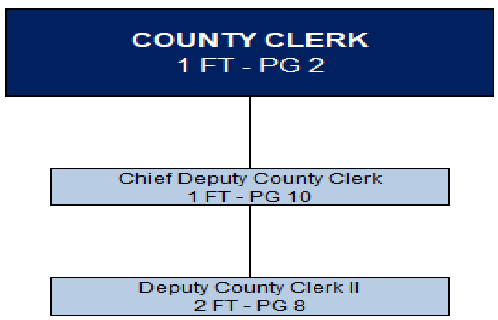
County Clerk

Budget Report

Mission

It is the mission of the County Clerk's Office to provide knowledgeable support for the activities of the Ozaukee County Board of Supervisors, to provide the citizens with responsive innovation, leadership and dedication and to provide mandated functions within the applicable laws.

COUNTY CLERK
ORGANIZATIONAL CHART



Programs and Services

The function of the clerk's office can be broken down into three major areas: Legislative Support & Administrative Services, Licensing and Elections. Within these three areas, the office is responsible for the provision of record keeping as required by state statutes. The Clerk is the official Clerk for the Ozaukee County Board of Supervisors and its Standing Committees. The office is responsible for issuing marriage licenses and distribution of dog licenses to the municipalities. The office is also a U.S. Passport Acceptance Agency. The Clerk is the Chief Election Official responsible for the administration and execution of all federal, state, county, local and school district elections.

Strategic Objectives

- Direct and guide citizen calls from the Ozaukee County switchboard and provide quality services in a courteous and efficient manner.
- Provide support as the Clerk of the Ozaukee County Board of Supervisors by providing staff assistance, maintaining and posting agendas, minutes and proceedings, as well as publishing appropriate legal notices.
- Administer and coordinate all federal, state, and countywide elections in an efficient manner.
- Assist customers with marriage license applications, coordinate services with the Clerk of Courts if applicable, and provide instruction regarding post-ceremony procedures.
- Maintain status as a US Passport Acceptance Agency which requires each staff member to complete the annual certification attesting that agents are free of any Federal, State, or local felony convictions or misdemeanor convictions related to breach of trust or moral turpitude.

Performance Metrics

County Clerk	OzMETRICS				
Performance Metrics	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 2023**
County Clerk					
Dog Licenses and Tags	5,225	5,000	4,765	4,740	4,740
Election Ballot Styles Created	110	233	126	218	134
Election Ballots Printed	81,600	249,900	97,625	237,300	130,875
Marriage Licenses Processed	367	393	399	438	401
Passport Applications Accepted	569	150	220	446	566
Passport Photos Taken	429	125	169	321	556

Budget Highlights *

The County Clerk's Office Current Service Level budget decreases tax levy by $48,701 or 8.6% over the 2024 tax levy. The decrease is due to the presidential election cycle that requires less expenses to carry out mostly local elections. Revenues are flat compared to last year.

Expansion Requests

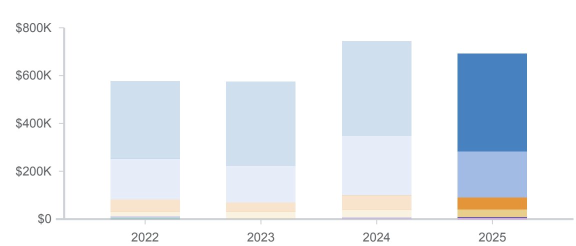
There are no expansion requests.

* excludes expenses of the Board of Supervisors

County Clerk - Tax Levy

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Revenues	$181,470	$178,891	$175,645	$175,600
Expenses	$576,658	$572,480	$742,141	$693,395
REVENUES LESS EXPENSES	**-$395,188**	**-$393,589**	**-$566,496**	**-$517,795**

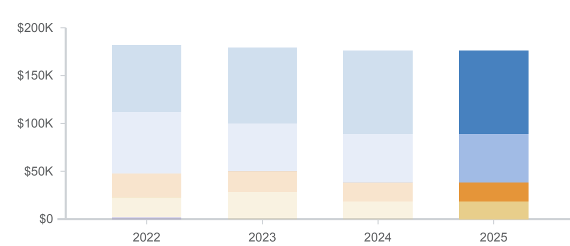
County Clerk - Expenses by Type



$693,395.00

Expenses in 2025

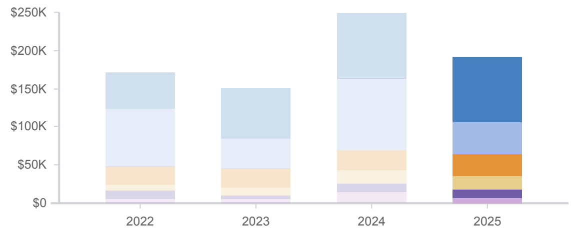
County Clerk - Revenues by Type



$175,600.00

Revenues in 2025

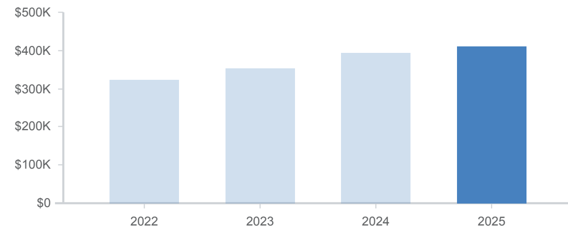
County Clerk - Supplies Under $5,000



$191,200.00

Expenses in 2025

County Clerk - Salary and Benefits



$409,006.00

Expenses in 2025

Expenses in the County Clerk's office decreased by $48,701 or 6.6% over the 2024 Adopted Budget. **Purchased Services and Supplies** decrease by $64,500 due to the election cycle with no presidential race. **Salaries and Benefits** increase $15,716 or 4%, and this is in line with normal budgetary increases. The department's operating budget fluctuates each year depending on the expected turnout of elections and type of elections during a year.

County Clerk - Expenses by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Equipment & Software	$9,000	$0	$0	$0
Interdepartmental Charges	$19,193	$29,285	$31,762	$30,083
Other Expenses	$1,185	$310	$3,839	$5,556
Purchased Services	$50,292	$37,814	$61,300	$53,800
Salaries & Fringe Benefits	$323,837	$352,571	$393,290	$409,006
Supplies under $5,000	$171,871	$151,487	$248,200	$191,200
Travel/Mileage/Conference&Meetings	$1,280	$1,013	$3,750	$3,750
TOTAL	**$576,658**	**$572,480**	**$742,141**	**$693,395**

County Clerk - Revenues by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Interdepartmental Revenue for County Services	$69,793	$78,598	$86,000	$86,000
Intergovernmental Revenue for County Services	$63,922	$49,800	$51,600	$51,600
Licenses & Permits	$24,690	$22,305	$20,000	$20,000
Other (Donations/One-time/Misc)	$20,445	$28,188	$18,000	$18,000
Public Charges for County Services	$2,620	$0	$45	$0
TOTAL	**$181,470**	**$178,891**	**$175,645**	**$175,600**

County Clerk CIP Requests

There are no CIP requests in the next five years.

Position Changes

2025 Adopted Budget: No Changes

2024 Adopted Budget: No Changes

2023 Adopted Budget: No Changes

2022 Adopted Budget: No Changes

Department of Administration

Budget Report

Mission

The Ozaukee County Administrator’s Office coordinates all administrative and management functions of county government not otherwise vested by law to other entities through facilitating cooperation and communication between Ozaukee County residents, the Ozaukee County Board of Supervisors, and county departments.

The mission of the 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).

The mission of the Human Resources Office is to provide effective, responsible, and accountable human resources services to our customers.

Programs & Services

Our goal is to provide communication, facilitation, and cooperation between Ozaukee County residents, the County Board, and County Departments resulting in maximum service efficiency. The Department of Administration is comprised of several departments.

County Administrator's Office

Appoint and supervise department heads - Provides departmental oversight through appointment, supervision, and evaluation of department heads.

County operational preview - Review and attend committee meetings, and review organizational structure for efficiencies and effectiveness.

Execute lawful contracts on County's behalf - Review grant applications; analyze, track, oversee, report, and manage Federal and State received grants.

Inform County Board of financial condition, operational issues, and state and federal legislation - Resolves administrative problems, is responsible for the internal employee safety program for all County facilities.

Long Range Planning Program - The provision of assistance to the County Board relating to long range guidance to Ozaukee County through use of program evaluation, strategic planning, and capital improvement planning.

Budget Preparation - Preparation, amendment, and recommendation of annual Ozaukee County budget for Executive Committee approval.

Labor Negotiations - Coordinate, support, and oversee collective bargaining process with the Ozaukee County's four representative bargaining units.

Coordinate All Functions Not Vested in Laws Boards of Commissions & Appointment Powers - As the liaison for the public, the County Administrator represents Ozaukee County by making public appearances and speeches, attending meetings, and interacting with the County Board.

Finance Department

External Audit - Close/Reconcile Year end, prepare Audit and CAFR, address Auditors Management Letter issues, obtain unqualified opinion

Payroll - Maintain Employee data, process biweekly payroll, submit tax and various other payments, process W-2's and other year-end reports, comply with WRS, FSLA, WDOR, and withholdings

General Accounting - Comply with GAAP/GASB, provide accurate monthly reporting to all users, maintain appropriate debt and reserve levels, monitor compliance with budget, provide dependable service

Internal Audit - Monitor internal controls, safeguard assets.

Purchasing - Seek appropriate product/service at best price from vendors.

Human Resources

Employee Recruitment & Retention - Employee recruitment and retention is the provision of staffing related services for well qualified candidates. The Human Resources Department administers employee benefits for eligible employees. Activities performed for the provision of benefits include: enrolling employees into benefit programs, record-keeping, and analyze current benefits systems for efficiencies. This program involves the process of evaluating jobs to determine salary in relation to the KSAs required for the job.

Insurance Coverage Property and General Liability - The Human Resources Department is responsible for the coordination and reporting of the claims. Activities include coordination of information, reporting, and coordination of legal representation for challenged claims; jury investigation.

Labor Negotiations - Administration of the labor contract for the bargaining unit.

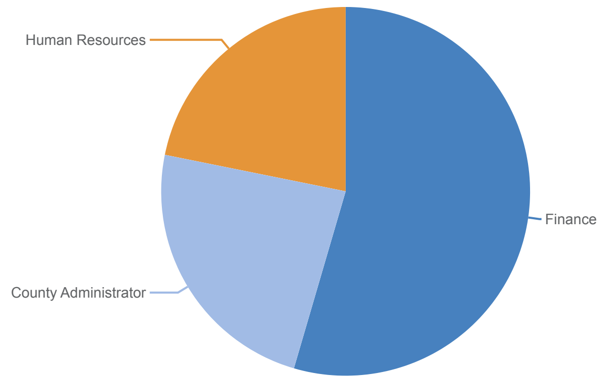
Legal Compliance & Reporting - This program covers all aspects of the administration of legal issues, and conforming to all laws and policies including the Americans with Disabilities Act, Equal Employment Opportunity, and Affirmative Action. Specific services and activities include (but are not limited to): monitoring internal policies and procedures for compliance, updating policies and procedures, scanning the legislative environment for new laws and regulations; assisting departments with compliance

Administration Department's Expenditures

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
County Administrator	$489,725	$495,942	$545,516	$576,808
Finance	$1,146,007	$1,190,354	$1,237,383	$1,330,062
Human Resources	$461,514	$487,249	$517,734	$532,404
TOTAL	**$2,097,247**	**$2,173,546**	**$2,300,633**	**$2,439,274**

DOA - Expenses by Program/Department

Data Updated Aug 08, 2024, 2:38 PM

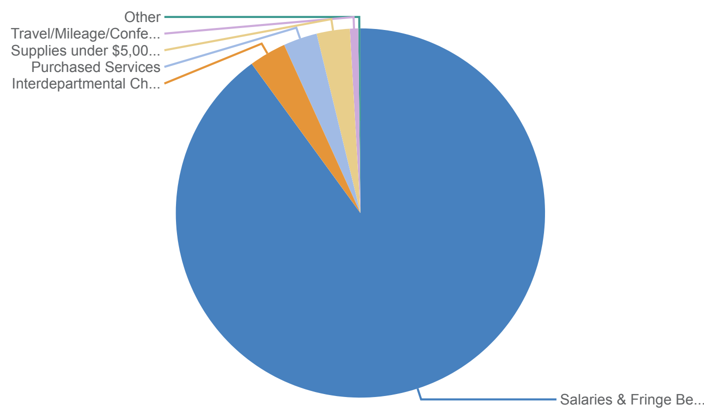


$2,439,274.00

Expenses in 2025

DOA - Expenses by Type

Data Updated Aug 08, 2024, 2:38 PM



$2,439,274.00

Expenses in 2025

Finance OzMETRICS

Performance Metrics	FY 19	FY 2020	FY 2021
Finance			
County Net Position	$90,250,947	$ 92,551,198	$ 97,883,073
% of Unassigned Fund Balance (12%	15.6%	16.8%	18.9%
% Unassigned Fund Balance (20%)	30.3%	33.3%	36.3%
2020 Total Debt Amount	$25,225,000	$ 22,550,000	$ 25,910,000
% of Debt to Equalized Value (5% of Equalized Value)	0.19%	0.17%	0.18%
Debt Service Amount Levied	$2,458,163	2,256,339	1,878,744
Debt Service Per Capita	$280.57	$ 246.44	$ 283.16
Audit Findings	0	0	0
Credit Card Rebate	$96,842	$ 110,351	$ 166,987
Number of Training Classes	9	7	7
Accounts Payable Payments	19,616	19,002	18,434
Purchase Orders Processed	264	137	95

Human Resources OzMETRICS

Performance Metrics	FY 19	FY 20	FY 21	FY 2022
Human Resources				
Health Insurance Loss Ratio	100%	82%	86%	89%
Number of FTE's	726	754	701	634
Turnover Rate	39%	32%	23%	43%
Wellness Participation	342	347	327	367
Workers Comp Claims	94	85	77	58
Workers Comp Claims Cost	$206,843	$240,931	$70,085	$66,330
Percentage of Workers - Metabolic Syndrome			26%	27%

Budget Highlights

The DOA Current Service Level budget increases tax levy $138,641 or 6.4% over the 2024 adopted tax levy. In 2024, Credit Card revenue was budgeted at $140,000 (a $20,000 increase). For 2025 that amount is held flat. Approximately 90% of the budget is Salaries and Benefits. The changes to Salaries and Benefits are due to regular COLA (Cost of Living Increase) and Step increases.

Expansion Requests

The Department of Administration (County Administrator's Office, Human Resources, and Finance) did not request any expansion requests in next year's budget.

DOA - Tax Levy

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Revenues	$158,045	$136,737	$140,000	$140,000
Expenses	$2,097,247	$2,173,546	$2,300,633	$2,439,274
REVENUES LESS EXPENSES	-$1,939,202	-$2,036,808	-$2,160,633	-$2,299,274

DOA - Expenses by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Interdepartmental Charges	$57,001	$66,815	$68,422	$78,952
Other Expenses	$24,440	$16,279	$4,600	$4,600
Purchased Services	$98,728	$137,184	$58,030	$72,305
Salaries & Fringe Benefits	$1,875,090	$1,915,490	$2,082,490	$2,194,851
Supplies under $5,000	$30,274	$30,510	$70,266	$70,741
Travel/Mileage/Conference&Meetings	$11,714	$7,267	$16,825	$17,825
TOTAL	$2,097,247	$2,173,546	$2,300,633	$2,439,274

DOA - Revenues by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Other (Donations/One-time/Misc)	$158,045	$136,737	$140,000	$140,000
TOTAL	$158,045	$136,737	$140,000	$140,000

Budget Highlights by Administrative Department

The three tables below break out the DOA expenditures by the County Administrator's Office (includes the Budget Office and County Administrator's Office); Human Resources; and Finance. We usually combine all three of these office, and colloquially, refer to them as the Department of Administration (DOA). The expenses are shown below. Revenues are not included, because most of these offices do not have any revenues. Finance receives $140,000 in credit card rebates/rewards when a credit card is used to pay countywide expenses. The tables below provide another example of how **Salaries and Benefits** are the primary driver in these budgets. The largest increase within operating expenses is for **Interdepartmental Charges,** and this is the amount that is credited to IT (602 Fund) for work on computers.

Finance Office - Expenses by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Interdepartmental Charges	$28,202	$36,789	$37,245	$40,450
Other Expenses	$2,210	$1,861	$600	$600
Purchased Services	$22,679	$42,441	$18,350	$18,625
Salaries & Fringe Benefits	$1,079,348	$1,094,010	$1,132,522	$1,220,221
Supplies under $5,000	$8,244	$9,712	$40,466	$40,966
Travel/Mileage/Conference&Meetings	$5,325	$5,541	$8,200	$9,200
TOTAL	$1,146,007	$1,190,354	$1,237,383	$1,330,062

County Administrator's Office - Expenses by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Interdepartmental Charges	$15,196	$15,796	$15,545	$16,829
Other Expenses	$13,785	$3,650	$2,000	$2,000
Purchased Services	$1,107	$676	$780	$780
Salaries & Fringe Benefits	$453,791	$468,662	$513,816	$543,849
Supplies under $5,000	$5,094	$6,294	$6,950	$6,925
Travel/Mileage/Conference&Meetings	$752	$865	$6,425	$6,425
TOTAL	**$489,725**	**$495,942**	**$545,516**	**$576,808**

Human Resources Office - Expenses by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Interdepartmental Charges	$13,603	$14,230	$15,632	$21,673
Other Expenses	$8,445	$10,768	$2,000	$2,000
Purchased Services	$74,941	$94,068	$38,900	$52,900
Salaries & Fringe Benefits	$341,952	$352,818	$436,152	$430,781
Supplies under $5,000	$16,937	$14,504	$22,850	$22,850
Travel/Mileage/Conference&Meetings	$5,637	$861	$2,200	$2,200
TOTAL	**$461,514**	**$487,249**	**$517,734**	**$532,404**

DOA CIP Requests

There are no CIP requests. Any CIP requests related to software systems managed by this department can be found in IT.

Position Changes

2025 Adopted Budget: No Changes

2024 Adopted Budget: add 1 HR Coordinator position 0.5 FTE and increase hours of accounting position in Finance

2023 Adopted Budget: No Changes

2022 Adopted Budget: No Changes

2021 Adopted Budget: Eliminate 1 Account Clerk in Finance after a retirement

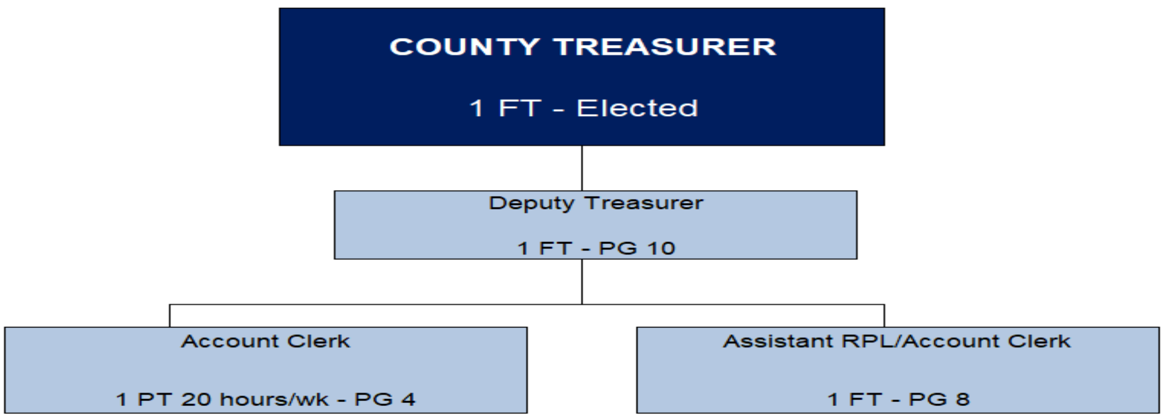
County Treasurer's Office

Budget Report

Mission

The Treasurer's Office mission is to provide the highest of standards of service to the residents of Ozaukee County, to support local government and provide accurate tax and assessment information in a friendly and efficient manner. Our fiduciary responsibility is to ensure the sound management of public funds by securing all funds, maintaining liquidity and maximizing earnings.

TREASURER
ORGANIZATIONAL CHART



Programs and Services

Taxation - The provision of taxation revenue generation is for the County and all taxing jurisdictions through the administration of real estate and personal property taxes to parcel owners and personal property owners. The Treasurer's Office serves as coordinator between the County and the taxation districts for taxation purposes. Municipalities utilize County taxation software.

Property Assessment - The provision of property valuation is for the purpose of taxation by governing authorities. The Treasurer's Office serves as coordinator between the County and the taxation districts for assessment purposes. We provide computer services related to assessments for the municipalities and the State of Wisconsin. Activities include: issuance of preliminary assessment rolls, electronic imports of municipal assessments and data entry is provided for State manufacturing assessed property, maintenance of owner's mailing address.

Cash Management - The provision of effective asset management and income growth due to effective and immediate investment of public funds and reduction of risk and theft as specified in the County's Policy and Procedural Manual.

Receipting - This program provides for the receipting of County funds from a variety of sources. Program activities include receiving County funds from every County officer and employee and every board, commission or other body that collects or receives money for or on behalf of the County. Receipts are processed through the use of two software systems; Great Plains for general public, internal departments, government entities as well as interest earnings and Transcendent/Ascent web-based software for all tax receipts.

Performance Metrics

Treasurer	OzMETRICS				
Performance Metrics	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 2023**
Treasurer					
Sales Tax Revenue	$8,895,308	$9,304,228	$10,537,803	$11,109,293	$11,632,369
County Investment ROI (No DANA)	$500,643	$207,940	$60,341	$339,452	$941,571
County Investment ROI (DANA)	$132,579	$72,464	($88,451)	$433,782	$468,803
Revolving Loan Fund Balance - December	$377,961	$276,339	$212,265	$153,034	$96,786.35
Revolving Loan Fund Cash - December	$743,063	$848,318	$0	$0	$0
Tax Certificate Balance - December	$771,905	$768,603	$648,714	$600,870	$664,872
Annual Cash Balance	$18,823,282	$21,682,752	$30,534,999	$35,568,432	$29,398,853
County Investment ROI	$633,223	$280,405	($28,110)	$773,235	$1,410,374
County Investment Balance	$24,506,999	$26,803,662	$33,330,718	$39,745,732	$30,518,131
Interest Revenues	$193,215	$178,296	$186,592	$191,419	$176,044
Penalty Revenues	$102,090	$93,042	$99,827	$95,709	$90,932
Delinquent Taxes - December	3.64%	3.58%	3.08%	2.89%	2.98%
Online Tax Bill Payments	11.48%	11.48%	19.96%	15.62%	18.55%
Tax Bill Preparation	41,891	42,034	42,119	39,730	39,969
Issuance of Certificates	318	340	291	216	273
Issuance of Preliminary Assessment Rolls	16	16	16	16	16
Filing of Statement of Assessment	16	16	16	16	16
Entering State Manufacturing	263	350	354	335	320
Issuance of Preliminary Assessment Rolls	16	16	16	16	16
XML Rolls	16	16	16	16	16
Settlement Computation	121	121	121	121	121

Budget Highlights

The Treasurer's Current Service Level Budget increases **tax levy** by $34,223 or 33% over the 2024 Adopted levy. This increase is mostly due to expenditure increases, but revenues also decrease by approximately $10,000. Expenses are up $24,073 or 5%. **Salaries and Benefits** increase by $21,467 or 6%.

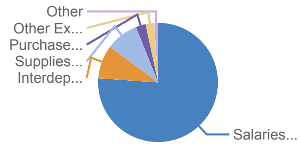
Expansion Requests

There are no expansion requests for the 2025 budget request.

Treasurer's Office - Tax Levy

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Revenues	$350,191	$456,310	$366,800	$356,650
Expenses	$392,817	$417,519	$467,456	$491,529
REVENUES LESS EXPENSES	**-$42,626**	**$38,790**	**-$100,656**	**-$134,879**

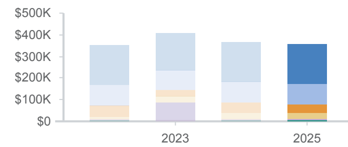
Treasurer's Office - Expenses by Type



$491,529.00

Expenses in 2025

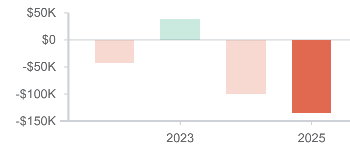
Treasurer's Office - Revenues



$356,650.00

Revenues in 2025

Treasurer's Office - Tax Levy



-$134,879.00

Revenues Less Expenses in 2025

Over 75% of the department budget is **Salaries and Benefits**. This category increases from last year's budget by $21,467 or 6%.

Revenues decrease by $10,150 or 2.7%. The **Use Value Penalty Tax** decreases by $10,000 and is now more in line with projected actuals. A slowing economy will result in less development projects.

Expenses are up $24,073 or 5% and revenue decrease will have an increase the negative impact of tax levy. All expense increases are for normally occurring needs.

Treasurer's Office - Expenses

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Interdepartmental Charges	$34,124	$33,817	$42,853	$44,509
Other Expenses	$10,822	$13,841	$12,200	$11,650
Purchased Services	$10,403	$9,710	$13,100	$13,100
Salaries & Fringe Benefits	$298,824	$320,054	$352,703	$374,170
Supplies under $5,000	$37,688	$39,833	$41,650	$43,150
Travel/Mileage/Conference&Meetings	$956	$264	$4,950	$4,950
TOTAL	**$392,817**	**$417,519**	**$467,456**	**$491,529**

Treasurer's Office - Revenues

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Other (Donations/One-time/Misc)	$7,340	$24,513	$25,500	$25,500
Public Charges for County Services				
Other Public Charges	$0	$71,540	$0	$0
Treasurer Fees	$3,751	$10,268	$4,000	$4,000
PUBLIC CHARGES FOR COUNTY SERVICES TOTAL	**$3,751**	**$81,808**	**$4,000**	**$4,000**
State Lottery Credit Penalty Repayment	$50	$0	$0	$0
Interest Delinquent Tax	$184,095	$176,045	$185,000	$185,000
Managed Forest Land Tax	$2,133	$1,478	$2,000	$1,950
Payment in Lieu in Tax	$5,479	$5,226	$5,300	$5,200
Penalty Delinquent Tax	$95,745	$90,933	$95,000	$95,000
Use Value Penalty Tax	$51,598	$30,454	$50,000	$40,000
TOTAL	**$350,191**	**$410,458**	**$366,800**	**$356,650**

Treasurer's Office CIP Request

There are no CIP projects requested in the next five years.

Position Changes

2025 Budget: No Changes

2024 Adopted Budget: No Changes

2023 Mid-Year Budget Changes: Eliminate $6,000 temp wage and approved 0.5 FTE part-time position to better align with customer service needs.

2023 Adopted Budget: No Changes

2022 Adopted Budget: Eliminate 1 FT position and add $6,000 for temp wages.

2021 Adopted Budget: No Changes

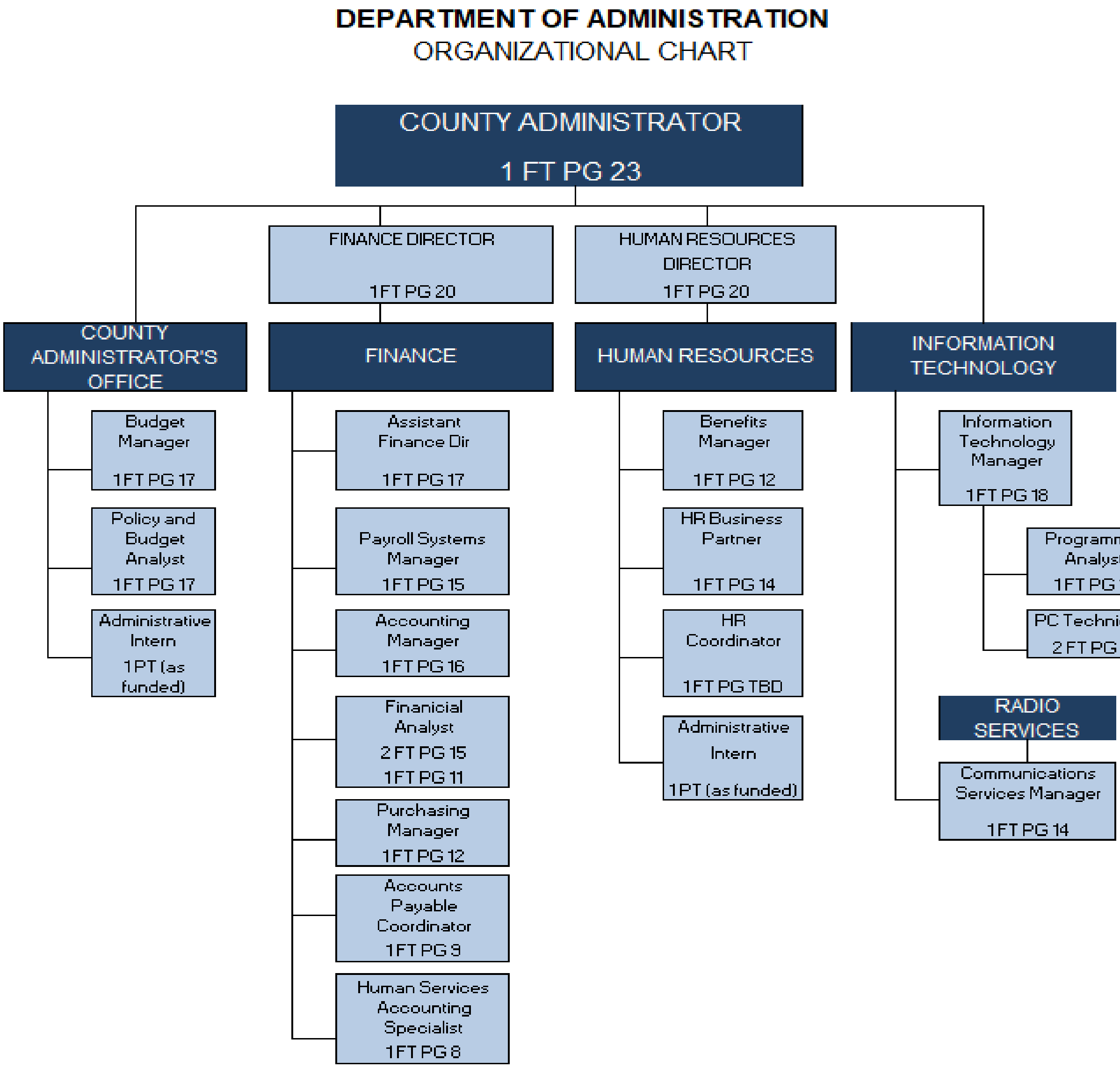
Information Technology & Radio Services

Budget Report

Mission

Information Technology is committed to advancing our employee's ability to communicate by providing a high level of quality, innovation and knowledge of voice and data communications. We strive to produce solutions that ensure value, reliability and performance of our services. We actively research ways to secure technology solutions for our employee's ever-changing needs.

Radio Services provides support to county law enforcement and other agencies. The primary mission is to ensure a quality radio system for all agencies.



Programs & Services

Radio Technicians are a resource line for radio vendors, support the county's 800 MHz trunking radio system, serve as vendor interface for purchases, service the Sheriff's Department dispatch consoles, hand-held portables, pagers and mobile data computers in the various County Departments and local municipal government agencies.

Connectivity and support of all computer equipment throughout Ozaukee County. Evaluations, installation, configuration and support of all hardware and software. Act as technical liaisons between users and hardware/software vendors. Provided to all Ozaukee County facilities.

This program tailors software applications to the needs of specific Departments to enhance the operational efficiency of Departments. Programming staff develop application enhancements to assist user staff. Remote Access Service is available for property title search companies, banks, lending institutions and mortgage companies to access the assessment/taxation historic information that resides on the County's AS/400 platform.

Increases the efficiency and knowledge base of Ozaukee County and local municipality employees regarding technology applications.
Facilitates third-party software purchase and installation. Specific activities include: responding to County Department inquiries, analyzing installation problems and obstacles, designing solutions, and facilitating action between the Department and the vendor.

Strategic Objectives

To provide seamless platform for sharing of information to units of government and citizens of Ozaukee County.

Radio Services Budget Highlights

The Radio Services Current Service Level budget increases tax levy $31,971 or 5.2% over the 2024 adopted tax levy. The entire increase is found in Salaries and Benefits for normal year-to-year increases in position costs. Radio Services also contains $90,000 in CIP expenses for special IT and Radio needs. This keeps some funding available for special circumstances or emergency needs during the year.

Radio Services - Tax Levy

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Revenues	$49,477	$50,689	$83,370	$83,370
Expenses	$748,615	$731,964	$697,838	$729,809
REVENUES LESS EXPENSES	**-$699,138**	**-$681,275**	**-$614,468**	**-$646,439**

Radio Services - Expenses by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Equipment & Software	$108,222	$79,062	$90,000	$90,000
Interdepartmental Charges	$10,217	$13,126	$12,818	$13,779
Other Expenses	$782	$782	$782	$782
Purchased Services	$383,273	$457,796	$361,210	$361,210
Salaries & Fringe Benefits	$118,288	$129,969	$145,428	$176,438
Supplies under $5,000	$127,832	$51,229	$85,100	$85,100
Travel/Mileage/Conference&Meetings	$0	$0	$2,500	$2,500
TOTAL	**$748,615**	**$731,964**	**$697,838**	**$729,809**

Radio Services - Revenues by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Other (Donations/One-time/Misc)	$49,477	$50,689	$83,370	$83,370
TOTAL	**$49,477**	**$50,689**	**$83,370**	**$83,370**

Information Technology Fund Budget Highlights

The IT Department (Fund 602) does not contain levy. A user fee is set up and charged to county departments (except for Public Health). Technically, an increase in user fees in other County departments could be considered a tax levy increase. Expenses (that might be funded with tax levy) are budgeted in County departments and they pay a fee to IT which is then counted as a revenue source in Fund 602.

IT expenses have increased to keep up with the changing dynamics of the technological needs of the County. Expenses increased by nearly 11% to keep pace with needed maintenance and security contracts. The County entered into a new contract with Microsoft for its 365 product a few years ago, and the annual budget has gradually been adjusted to absorb this impact. The majority of the increase in IT expenses are found within Purchased Services for maintenance contracts, service contracts, and consultants.

Expansion Requests

There are no new requests to be considered.

IT Fund 602 - Tax Levy

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Revenues	$1,400,809	$1,511,938	$1,480,858	$1,640,000
Expenses	$1,646,805	$1,738,326	$1,480,858	$1,640,000
REVENUES LESS EXPENSES	**-$245,997**	**-$226,388**	**$0**	**$0**

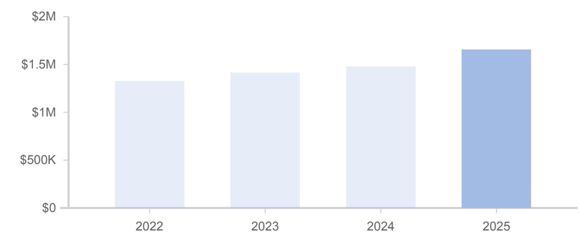
IT Fund - Expenses by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Interdepartmental Charges	$71	$11	$200	$200
Other Expenses	-$51,267	$44,695	$200	$888
Purchased Services	$983,353	$1,087,695	$801,000	$1,036,000
Salaries & Fringe Benefits	$684,394	$594,573	$649,727	$563,212
Supplies under $5,000	$28,960	$9,900	$24,481	$34,200
Travel/Mileage/Conference&Meetings	$1,294	$1,453	$5,250	$5,500
TOTAL	**$1,646,805**	**$1,738,326**	**$1,480,858**	**$1,640,000**

IT Fund - Revenues by Type

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Interdepartmental Revenue for County Services	$1,400,809	$1,494,769	$1,477,358	$1,640,000
Other (Donations/One-time/Misc)	$0	$75	$0	$0
Public Charges for County Services	$0	$17,094	$3,500	$0
TOTAL	**$1,400,809**	**$1,511,938**	**$1,480,858**	**$1,640,000**

IT Interdepartmental Charges (posted as revenues in IT Fu...



$1,650,178.00
Expenses in 2025

Interdepartmental Revenue for County Services

This is the primary revenue source that is collected within the IT Fund to provide expenses for the services. The IT Fund is operated as an Internal Service Fund. This means that an expense is budgeted in most departments/funds and is transferred quarterly from departments and posted as a revenue in IT. A user charge is determined based on the number of devices supported by IT for each department. The total cost of IT services is distributed to each department based on its percentage share of devices. The graph to the left shows the historical expenses that comes from County departments. The cost of the IT service in 2025 is $1,650,178 which is a $169,320 or 11.4% increase.

IT Costs Charged to Departments

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
General Fund				
Natural Resources				
Register of Deeds	$29,629	$27,973	$28,211	$30,721
Planning & Parks	$42,571	$42,361	$42,570	$47,081
University Extension	$15,631	$14,290	$14,290	$15,694
Land & Water Mgmt	$30,651	$32,153	$32,427	$39,234
NATURAL RESOURCES TOTAL	**$118,483**	**$116,777**	**$117,498**	**$132,730**
Public Works				
Facility Management	$20,434	$21,435	$21,496	$23,541
PUBLIC WORKS TOTAL	**$20,434**	**$21,435**	**$21,496**	**$23,541**
Public Safety				
Medical Examiner	$7,319	$7,202	$18,015	$19,617
Sheriffs Department	$292,889	$314,382	$317,058	$349,187
Emergency Management	$17,028	$17,863	$18,015	$19,617
PUBLIC SAFETY TOTAL	**$317,236**	**$339,447**	**$353,088**	**$388,421**
Health and Human Services				
Veterans Services	$6,811	$7,145	$7,255	$7,847
HEALTH AND HUMAN SERVICES TOTAL	**$6,811**	**$7,145**	**$7,255**	**$7,847**
Finance				
DOA	$52,927	$62,154	$64,016	$74,546
Corporation Counsel	$34,057	$35,725	$36,029	$39,234
Radio Services	$10,217	$10,718	$10,809	$11,770
County Clerk	$18,437	$28,580	$28,822	$27,143
Treasurer	$27,246	$25,008	$33,655	$35,311
FINANCE TOTAL	**$142,883**	**$162,184**	**$173,331**	**$188,004**
GENERAL FUND TOTAL	**$605,848**	**$646,988**	**$672,668**	**$740,543**
Special Revenue Fund				
Natural Resources	$4,427	$4,180	$4,342	$4,590
Public Works				
Transit Services	$20,434	$31,856	$31,856	$23,541
Fairgrounds	$3,406	$3,573	$3,573	$3,923
PUBLIC WORKS TOTAL	**$23,840**	**$35,429**	**$35,429**	**$27,464**
Health and Human Services	$303,106	$321,527	$359,866	$398,922
SPECIAL REVENUE FUND TOTAL	**$331,373**	**$361,136**	**$399,637**	**$430,976**
Enterprise Funds				
Health and Human Services				
Lasata Care Center	$238,398	$250,077	$252,205	$313,874
Lasata Heights	$10,217	$10,718	$10,809	$7,847
Lasata Crossings	$47,707	$50,015	$50,441	$58,852
HEALTH AND HUMAN SERVICES TOTAL	**$296,322**	**$310,810**	**$313,455**	**$380,573**
Natural Resources				
Golf Courses	$42,571	$44,657	$44,657	[illegible]

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
NATURAL RESOURCES TOTAL	$42,571	$44,657	$44,657	$43,158
ENTERPRISE FUNDS TOTAL	$338,893	$355,467	$358,112	$423,731
Internal Service Funds				
Public Works	$47,680	$50,015	$50,441	$54,928
INTERNAL SERVICE FUNDS TOTAL	$47,680	$50,015	$50,441	$54,928
TOTAL	$1,323,793	$1,413,606	$1,480,858	$1,650,178

IT & Radio CIP Requests

Radio Services - CIP Expenses

	2022 Actual	2023 Actual	2024 Adopted	2025 Budget Request
Equipment & Software	$108,222	$79,062	$90,000	$90,000
TOTAL	**$108,222**	**$79,062**	**$90,000**	**$90,000**

DEPARTMENT:	Radio Services

PROJECT NAME	STRATEGIC OBJECTIVE	PRIMARY SOURCE OF FUNDING	FUNDING SOURCE COMMENT	2024	2025	2026	2027	2028	TOTAL
Computer Equipment		Tax Levy (Budget Process)		40,000	40,000	40,000	40,000	40,000	200,000 -

PROJECT DESCRIPTION:
Annual replacement fund for various equipment replacements

PRIORITY:	Required

PROJECT NAME	STRATEGIC OBJECTIVE	PRIMARY SOURCE OF FUNDING	FUNDING SOURCE COMMENT	2024	2025	2026	2027	2028	TOTAL
Building Improvements - Equipment		Tax Levy (Budget Process)		50,000	50,000	50,000	50,000	50,000	250,000 -

PROJECT DESCRIPTION:
Annual fund for Improvements to buildings for various equipment replacements

PRIORITY:	Required

Position Changes

2025 Adopted Budget: No Changes

2024 Adopted Budget: No Changes

2023 Adopted Budget: No Changes

2022 Adopted Budget: No Changes

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **September 26, 2024**
DEPARTMENT: **County Clerk**
DIRECTOR: **Karen Niemuth**
PREPARER: **Amy Rhines**

Agenda Summary County Clerk

ATTACHMENTS:

- County Clerk Financials (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report
General Fund County Clerk
For the Eight Months Ending Saturday, August 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	-	$60,816	$51,600	($9,216)	117.86%
Interdepartmental Charges	$1,492	$46,954	$86,000	$39,046	54.60%
Licenses & Permits	$4,315	$16,145	$20,000	$3,855	80.73%
Other Revenue	$2,263	$17,614	$18,000	$386	97.86%
Total Revenues	**$8,070**	**$141,529**	**$175,645**	**$34,116**	**80.58%**
Expenditures					
Salaries	$43,224	$276,934	$420,900	$143,966	65.80%
Fringe Benefits	$13,489	$101,001	$141,884	$40,883	71.19%
Travel/Training	$7,118	$15,186	$27,750	$12,564	54.72%
Supplies	$10,166	$135,332	$270,700	$135,368	49.99%
Purchased Services	$3,164	$22,268	$67,225	$44,957	33.12%
Interdepartment Charges	$2,833	$22,368	$35,614	$13,246	62.81%
Other Expenses	-	$1,445	$5,339	$3,894	27.06%
Total Operating Expenditures	**$79,994**	**$574,534**	**$969,412**	**$394,878**	**59.27%**
Capital Outlay					
Total Expenditures	**$79,994**	**$574,534**	**$969,412**	**$394,878**	**59.27%**
Net Increase (Decrease)	**($71,924)**	**($433,005)**	**($793,767)**	**($360,762)**	**54.55%**

Equity:

Attachment: County Clerk Financials (County Clerk)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **September 26, 2024**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Finance

ATTACHMENTS:

- September DIrectors Report (PDF)

FINANCE COMMITTEE

DIRECTOR'S REPORT TO THE FINANCE COMMITTEE

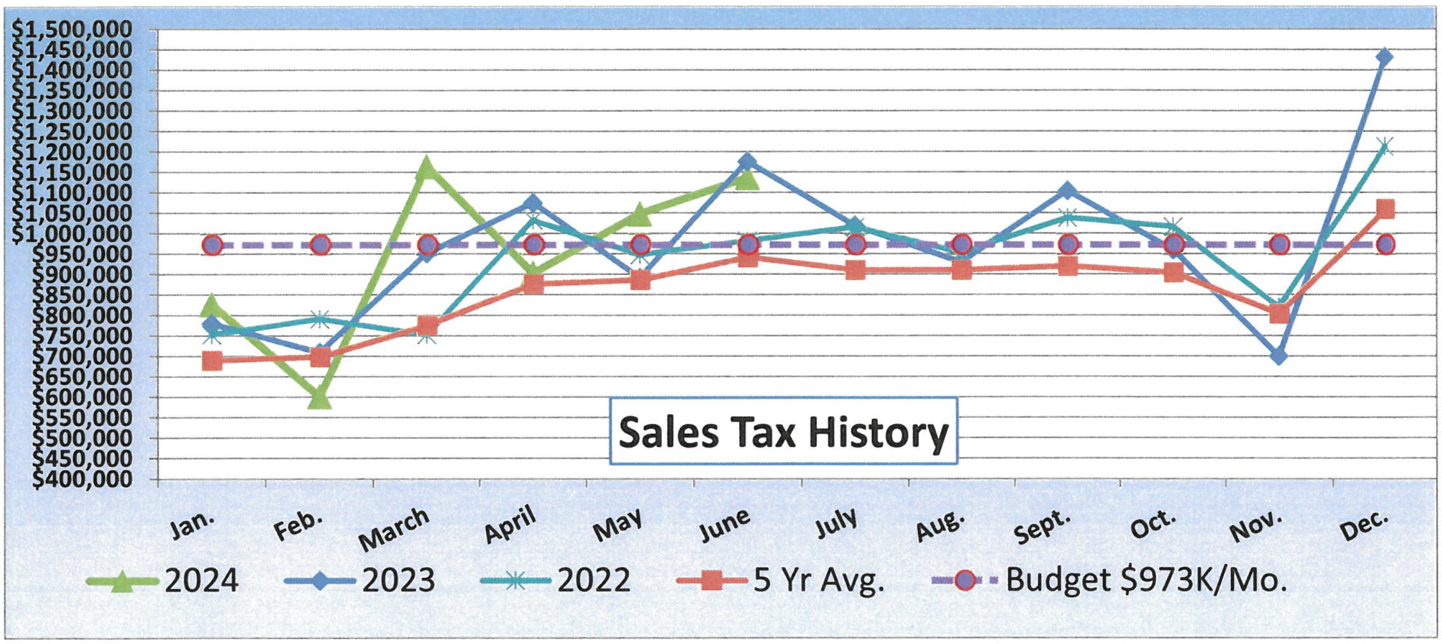
SEPTEMBER 2024

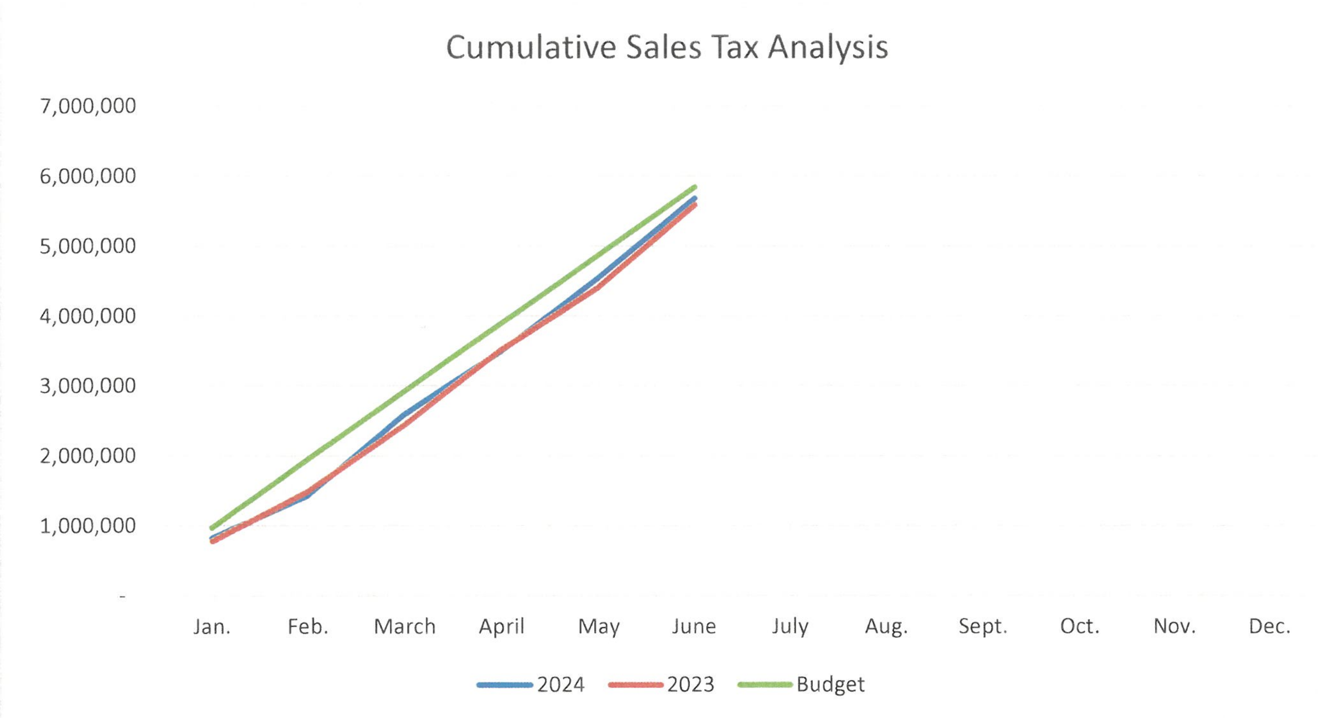
TO: THE HONORABLE MEMBERS OF THE OZAUKEE COUNTY FINANCE COMMITTEE

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).

Sales Tax Collections:

Sales tax collections for June were $1,136,642 compared to $1,176,749 for June 2023. A decrease of $40,107 from 2023 which puts collections $95,747 ahead of 2023. Through June collections are under budget by $159,429 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	1,136,642	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	$ 5,679,201	$ 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 Eight Months Ending Saturday, August 31, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$2,977,479	$21,647,477	$35,688,713	$14,041,236	60.66%
Intergovernmental Revenues	$1,081,413	$8,748,406	$16,000,726	$7,252,320	54.68%
Public Charges for Services	$2,672,318	$18,471,049	$26,376,588	$7,905,539	70.03%
Intergovernmental Charges	$829,326	$6,126,186	$8,109,015	$1,982,829	75.55%
Interdepartmental Charges	$204,682	$2,709,957	$4,967,061	$2,257,104	54.56%
Fines/Forfeitures/Penalties	$16,713	$141,814	$206,300	$64,486	68.74%
Licenses & Permits	$81,009	$677,078	$1,007,675	$330,597	67.19%
Interest Revenue	$288,429	$1,525,455	$380,050	($1,145,405)	401.38%
Other Revenue	$78,763	$1,032,249	$3,166,488	$2,134,239	32.60%
Total Revenues	**$8,230,132**	**$61,079,671**	**$95,902,616**	**$34,822,945**	**63.69%**
Expenditures					
Salaries	$4,682,345	$26,428,432	$41,327,971	$14,899,539	63.95%
Fringe Benefits	$1,360,781	$9,970,602	$15,232,332	$5,261,730	65.46%
Travel/Training	$34,463	$204,461	$496,319	$291,858	41.20%
Supplies	$1,424,495	$6,409,345	$9,924,535	$3,515,190	64.58%
Purchased Services	$1,785,772	$11,552,352	$16,827,200	$5,274,848	68.65%
Interdepartment Charges	($471,408)	$3,094,966	$8,463,445	$5,368,479	36.57%
Depreciation	$223,658	$1,789,264	$2,855,974	$1,066,710	62.65%
Debt Service	$210,844	$1,586,788	$1,577,563	($9,225)	100.58%
Grants	$99,949	$2,872,729	$3,277,025	$404,296	87.66%
Other Expenses	$322,862	$3,888,079	$3,587,176	($300,903)	108.39%
Total Operating Expenditures	**$9,673,761**	**$67,797,018**	**$103,569,540**	**$35,772,522**	**65.46%**
Capital Outlay					
Project Fund	$71,800	$1,290,569	$5,754,485	$4,463,916	22.43%
Equipment & Furniture	($84,231)	$1,040,690	$1,203,287	$162,597	86.49%
Buildings & Land	($52,525)	$530,162	$1,745,687	$1,215,525	30.37%
Contra	-	-	($1,735,000)	($1,735,000)	0.00%
Total Capital Outlay	**($64,956)**	**$2,861,421**	**$6,968,459**	**$4,107,038**	**41.06%**
Total Expenditures	**$9,608,805**	**$70,658,439**	**$110,537,999**	**$39,879,560**	**63.92%**
Other Finance (Sources)	-	($285,687)	($2,965,063)	($2,679,376)	9.64%
Other Finance Uses	-	$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)	**($1,378,673)**	**($9,578,768)**	**($13,181,922)**	**($3,603,154)**	**72.67%**
Equity:					
Retained Earnings	-	($3,252,616)	-	$3,252,616	0.00%
Governmental Fund Balance	-	($25,899,516)	-	$25,899,516	0.00%

Attachment: September Directors Report (Finance)

Ozaukee County Committee Report

1-GENERAL FUND

For the Eight Months Ending Saturday, August 31, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$2,165,697	$13,799,877	$23,869,690	$10,069,813	57.81%
Intergovernmental Revenues	$233,356	$1,110,535	$4,415,773	$3,305,238	25.15%
Public Charges for Services	$192,362	$1,514,546	$2,516,660	$1,002,114	60.18%
Intergovernmental Charges	$86,028	$626,421	$236,600	($389,821)	264.76%
Interdepartmental Charges	$7,653	$178,706	$528,136	$349,430	33.84%
Fines/Forfeitures/Penalties	$16,713	$141,814	$200,000	$58,186	70.91%
Licenses & Permits	$27,002	$118,218	$140,000	$21,782	84.44%
Interest Revenue	$233,836	$1,080,559	$370,050	($710,509)	292.00%
Other Revenue	$52,334	$458,598	$788,031	$329,433	58.20%
Total Revenues	**$3,014,981**	**$19,029,274**	**$33,064,940**	**$14,035,666**	**57.55%**
Expenditures					
Salaries	$2,041,812	$11,249,222	$17,334,038	$6,084,816	64.90%
Fringe Benefits	$609,906	$4,491,869	$6,800,595	$2,308,726	66.05%
Travel/Training	$16,980	$105,723	$209,483	$103,760	50.47%
Supplies	$116,512	$967,148	$1,683,631	$716,483	57.44%
Purchased Services	$296,424	$2,398,469	$3,669,437	$1,270,968	65.36%
Interdepartment Charges	$60,075	$762,296	$1,165,545	$403,249	65.40%
Grants	$43,617	$1,113,209	$1,402,065	$288,856	79.40%
Other Expenses	$26,031	$1,694,799	$899,774	($795,025)	188.36%
Total Operating Expenditures	**$3,211,357**	**$22,782,735**	**$33,164,568**	**$10,381,833**	**68.70%**
Capital Outlay					
Equipment & Furniture	-	$215,037	$395,137	$180,100	54.42%
Total Capital Outlay	**-**	**$215,037**	**$395,137**	**$180,100**	**54.42%**
Total Expenditures	**$3,211,357**	**$22,997,772**	**$33,559,705**	**$10,561,933**	**68.53%**
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)	**($196,376)**	**($4,254,185)**	**($747,836)**	**$3,506,349**	**568.87%**
Equity:					
Governmental Fund Balance	-	($13,463,450)	-	$13,463,450	0.00%

Attachment: September Directors Report (Finance)

Ozaukee County Committee Report

General Fund Finance Department

For the Eight Months Ending Saturday, August 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	$30,132	$81,814	$140,000	$58,186	58.44%
Total Revenues	**$30,132**	**$81,814**	**$140,000**	**$58,186**	**58.44%**
Expenditures					
Salaries	$97,197	$552,548	$849,797	$297,249	65.02%
Fringe Benefits	$30,963	$223,913	$282,725	$58,812	79.20%
Travel/Training	-	$4,477	$8,200	$3,723	54.60%
Supplies	$880	$6,679	$40,466	$33,787	16.51%
Purchased Services	$155	$18,025	$18,350	$325	98.23%
Interdepartment Charges	$3,072	$24,609	$37,245	$12,636	66.07%
					-
Other Expenses	$13	($2,155)	$600	$2,755	359.17%
Total Operating Expenditures	**$132,280**	**$828,096**	**$1,237,383**	**$409,287**	**66.92%**
Capital Outlay					
Total Expenditures	**$132,280**	**$828,096**	**$1,237,383**	**$409,287**	**66.92%**
Net Increase (Decrease)	**($102,148)**	**($746,282)**	**($1,097,383)**	**($351,101)**	**68.01%**

Equity:

Ozaukee County Committee Report

General Fund County Administrator

For the Eight Months Ending Saturday, August 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	$17,337	$97,243	$148,391	$51,148	65.53%
Fringe Benefits	$4,658	$34,068	$46,345	$12,277	73.51%
Travel/Training	-	$180	$1,425	$1,245	12.63%
Supplies	$105	$1,909	$2,275	$366	83.91%
Purchased Services	$59	$467	$780	$313	59.87%
Interdepartment Charges	$1,279	$10,234	$15,545	$5,311	65.83%
Other Expenses	$31	$3,457	$500	($2,957)	691.40%
Total Operating Expenditures	**$23,469**	**$147,558**	**$215,261**	**$67,703**	**68.55%**
Capital Outlay					
Total Expenditures	**$23,469**	**$147,558**	**$215,261**	**$67,703**	**68.55%**
Net Increase (Decrease)	**($23,469)**	**($147,558)**	**($215,261)**	**($67,703)**	**68.55%**

Equity:

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Eight Months Ending Saturday, August 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	$28,870	$161,967	$251,503	$89,536	64.40%
Fringe Benefits	$6,868	$48,157	$67,577	$19,420	71.26%
Travel/Training	-	-	$5,000	$5,000	0.00%
Supplies	-	$575	$4,675	$4,100	12.30%
Other Expenses	-	-	$1,500	$1,500	0.00%
Total Operating Expenditures	**$35,738**	**$210,699**	**$330,255**	**$119,556**	**63.80%**
Capital Outlay					
Total Expenditures	**$35,738**	**$210,699**	**$330,255**	**$119,556**	**63.80%**
Net Increase (Decrease)	**($35,738)**	**($210,699)**	**($330,255)**	**($119,556)**	**63.80%**

Equity:

Attachment: September Directors Report (Finance)

Ozaukee County Committee Report

General Fund Non Departmental

For the Eight Months Ending Saturday, August 31, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Interdepartmental Charges	-	-	$270,000	$270,000	0.00%
Interest Revenue	$120	$964	-	($964)	0.00%
Other Revenue	$311	$42,710	$138,886	$96,176	30.75%
Total Revenues	**$431**	**$43,674**	**$408,886**	**$365,212**	**10.68%**
Expenditures					
Salaries	$7,337	$10,300	($15,000)	($25,300)	-68.67%
Fringe Benefits	-	$159,487	$195,000	$35,513	81.79%
Travel/Training	$135	$2,234	$21,000	$18,766	10.64%
Supplies	-	-	$17,728	$17,728	0.00%
Purchased Services	$4,469	$35,750	$53,625	$17,875	66.67%
Grants	$41,163	$1,067,065	$1,145,965	$78,900	93.11%
Other Expenses	$2,436	$1,354,706	$629,548	($725,158)	215.19%
Total Operating Expenditures	**$55,540**	**$2,629,542**	**$2,047,866**	**($581,676)**	**128.40%**
Capital Outlay					
Total Expenditures	**$55,540**	**$2,629,542**	**$2,047,866**	**($581,676)**	**128.40%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($55,109)**	**($2,585,868)**	**($1,623,980)**	**$961,888**	**159.23%**

Equity:

Attachment: September Directors Report (Finance)

Ozaukee County Committee Report

Special Revenue County American Rescue Plan Act

For the Eight Months Ending Saturday, August 31, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Interest Revenue	$46,970	$380,737	-	($380,737)	0.00%
Other Revenue	-	$9,832	-	($9,832)	0.00%
Total Revenues	**$46,970**	**$390,569**	**-**	**($390,569)**	**0.00%**
Expenditures					
Grants	-	$1,516,712	$1,512,000	($4,712)	100.31%
Total Operating Expenditures	**-**	**$1,516,712**	**$1,512,000**	**($4,712)**	**100.31%**
Capital Outlay					
Project Fund	$66,293	$1,007,369	$2,471,485	$1,464,116	40.76%
Total Capital Outlay	**$66,293**	**$1,007,369**	**$2,471,485**	**$1,464,116**	**40.76%**
Total Expenditures	**$66,293**	**$2,524,081**	**$3,983,485**	**$1,459,404**	**63.36%**
Net Increase (Decrease)	**($19,323)**	**($2,133,512)**	**($3,983,485)**	**($1,849,973)**	**53.56%**
Equity:					
Governmental Fund Balance	-	($677,458)	-	$677,458	0.00%

Attachment: September Directors Report (Finance)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **September 26, 2024**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

Edvest

Ozaukee County continues to offer EDVEST to all employees. EDVEST at Work is a Financial Wellness benefit designed to help you as an employee, save for your loved ones higher education, minimize student loan debt and build a skilled Wisconsin workforce. With low fees, unique tax benefits and payroll direct deposits to an EDVEST 529 account, EDVEST at Work offers you one of the most effortless ways to help achieve your higher education savings goals. Get up to a $50.00 bonus when you open a new EDVEST 529 account between September 9, 2024 and September 27, 2024.

Flu Shots

Ozaukee County will once again be offering on-site flu shots for employees, spouses and dependents (children 9 years and older on the date of the flu shot) enrolled in the health insurance plan are eligible for the flu shot. Save a trip to the doctor's office and take advantage of the convenient, onsite flu shot clinic. Getting vaccinated each year provides the best protection against the flu throughout the flu season. Save yourself and others from getting sick.

Our health insurance WCA/GHT has partnered with Aurora Health Care to administer the flu shots and will be on-site Tuesday, October 1, 2024 at the location and times are listed below. The flu shots Aurora offers are Trivalent and preservative free (no mercury). Aurora does not have shots that are eggless, flu mist or high dose available onsite.

Medicare

This is a friendly reminder we are offering employees and their spouses the opportunity to learn more about Medicare. Kerry Leist is our representative from National Benefits Consultants and she will be hosting a Medicare webinar this Thursday, September 5, 2024 at 9:30am-10:30am and also at 2:00pm-3:00pm.

ETF Retirement Appointments

As a reminder, 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.

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 Wellness 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.

ATTACHMENTS:

- HR FINANCIALS (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund Department Human Resources

For the Eight Months Ending Saturday, August 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	$2,274	$2,274	-	($2,274)	0.00%
Total Revenues	**$2,274**	**$2,274**	**-**	**($2,274)**	**0.00%**
Expenditures					
Salaries	$35,787	$193,959	$317,708	$123,749	61.05%
Fringe Benefits	$9,911	$71,397	$118,444	$47,047	60.28%
Travel/Training	$528	$2,958	$2,200	($758)	134.45%
Supplies	$2,677	$11,956	$22,850	$10,894	52.32%
Purchased Services	$2,785	$27,684	$38,900	$11,216	71.17%
Interdepartment Charges	$1,203	$10,385	$15,632	$5,247	66.43%
Other Expenses	$346	$3,370	$2,000	($1,370)	168.50%
Total Operating Expenditures	**$53,237**	**$321,709**	**$517,734**	**$196,025**	**62.14%**
Capital Outlay					
Total Expenditures	**$53,237**	**$321,709**	**$517,734**	**$196,025**	**62.14%**
Net Increase (Decrease)	**($50,963)**	**($319,435)**	**($517,734)**	**($198,299)**	**61.70%**

Equity:

Attachment: HR FINANCIALS (Human Resources)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE:	**September 26, 2024**
DEPARTMENT:	**Administrator**
DIRECTOR:	**Jason Dzwinel**
PREPARER:	**Jason Dzwinel**

Agenda Summary Information Technology

ATTACHMENTS:

- Communication Services Financials_September (PDF)
- IT Financials_September (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund InformationTechnology-Radio Services

For the Nine Months Ending Monday, September 30, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	$2,265	$18,773	$83,370	$64,597	22.52%
Total Revenues	**$2,265**	**$18,773**	**$83,370**	**$64,597**	**22.52%**
Expenditures					
Salaries	$4,716	$84,390	$121,757	$37,367	69.31%
Fringe Benefits	$921	$16,326	$23,671	$7,345	68.97%
Travel/Training	-	-	$2,500	$2,500	0.00%
Supplies	-	$5,122	$45,100	$39,978	11.36%
Purchased Services	-	$188,240	$321,210	$132,970	58.60%
Interdepartment Charges	-	$7,344	$12,818	$5,474	57.29%
Other Expenses	-	$792	$782	($10)	101.28%
Total Operating Expenditures	**$5,637**	**$302,214**	**$527,838**	**$225,624**	**57.26%**
Capital Outlay					
Total Expenditures	**$5,637**	**$302,214**	**$527,838**	**$225,624**	**57.26%**
Net Increase (Decrease)	**($3,372)**	**($283,441)**	**($444,468)**	**($161,027)**	**63.77%**

Equity:

Attachment: Communication Services Financials_September (Information Technology)

Ozaukee County Committee Report

Internal Service Fund Information Technology

For the Nine Months Ending Monday, September 30, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Public Charges for Services	-	$5,004	$3,500	($1,504)	142.97%
Intergovernmental Charges	-	($1,816)	-	$1,816	0.00%
Interdepartmental Charges	-	$1,044,674	$1,477,358	$432,684	70.71%
Total Revenues	**-**	**$1,047,862**	**$1,480,858**	**$432,996**	**70.76%**
Expenditures					
Salaries	$25,892	$283,383	$460,375	$176,992	61.55%
Fringe Benefits	$5,686	$105,472	$189,352	$83,880	55.70%
Travel/Training	-	$1,022	$5,250	$4,228	19.47%
Supplies	-	$1,163	$24,481	$23,318	4.75%
Purchased Services	$102,361	$877,767	$801,000	($76,767)	109.58%
Interdepartment Charges	-	$7	$200	$193	3.50%
Other Expenses	-	-	$200	$200	0.00%
Total Operating Expenditures	**$133,939**	**$1,268,814**	**$1,480,858**	**$212,044**	**85.68%**
Capital Outlay					
Total Expenditures	**$133,939**	**$1,268,814**	**$1,480,858**	**$212,044**	**85.68%**
Net Increase (Decrease)	**($133,939)**	**($220,952)**	**-**	**$220,952**	**0.00%**
Equity:					
Retained Earnings	-	$616,101	-	($616,101)	0.00%

Attachment: IT Financials_September (Information Technology)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **September 26, 2024**
DEPARTMENT: **Treasurer**
DIRECTOR: **Sandi Tretow**
PREPARER: **Sandi Tretow**

Agenda Summary County Treasurer

ATTACHMENTS:

- TREASURER REPORT SEPT 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, September 26, 2024
SUMMARY OF TREASURER'S OFFICE ACTIVITIES

Tasks completed:

- Month-end activities
- Reconciled bank statements to general ledger
- Prepared September financial report for this committee
- Issued 253 Tax Certificates
- Working on sale of City of Mequon vacant land parcel
- September 24 Tax Foreclosure Court
- Approve invoices in Docuware
- Daily tasks in office – verify daily monetary activities (deposits, transfers, wires, etc.)

Future goals/events:

- Tuesday, October 8th - Annual Meeting with Ozaukee County Municipal Treasurers for 2024 Tax Bill Preparation and Collection.
- 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
SEPTEMBER 2024
REPORTING PERIOD: August, 2024

CASH

Cash ending August is down $ **(4,439,774)** from last August:

Cash 2024,	$	**32,808,539**	2023	$	**37,248,313**	**Decrease of**	**$ (4,439,774.23)**	***-11.92%***

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 August 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 August:

August 2024,	$	**210,709**	2023	$	**186,903**	**Increase of**	**$ 23,806.32**	***12.74%***
Budget 2024,	$	**280,000**	2023	$	**285,000**	**Budget/Actual 2024**		***75.25%***

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 August 1st until paid in full.

Interest earnings are up from last year through August:

August 2024,	$	**980,557**	2023	$	**652,369**	**Increase of**	**$ 328,188.43**	***50.31%***
Budget 2024,	$	**280,000**	2023	$	**280,000**	**Budget/Actual 2024**		***350.20%***

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 June, see page 6:

June 2024,	$	**5,679,200**	2023	$	**5,583,454**	**Increase of**	**$ 95,746.00**	***1.71%***
Budget 2024,	$	**11,677,265**	2023	$	**11,216,085**	**Budget/Actual 2023**		***48.63%***

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	$	**364,882**	2023	$	**395,693**	**Decrease of**	**$ (30,811.00)**	***-7.79%***

Number of delinquent parcels:

2024		**260**	2023		**291**	**Decrease of**	**-31**	***-10.65%***

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

FORECLOSURES

Tax Certificates were processed as of September 1st as required by law. We had 253 certificates totalling $622,326.56 which you will be able to view historical data on page 7 of this report is a typical amount. We are in the process of accepting bids for the City of Mequon parcel that the County just took ownership of. Two other parcels remain adjourned with Circuit Court until September 24th.

Attachment: TREASURER REPORT SEPT 2024 (County Treasurer)

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance August 1, 2024			$	58,220.85
Receipts:				
Transfers from Money Market #2	$	50,114,897.39		
Voids and Stop Payments	$	45,492.10		
Total Monthly Receipts			$	50,160,389.49
Total Balance & Receipts			$	50,218,610.34
Disbursements:				
County Orders (555198-555941)	$	(3,934,084.32)		
Wire Transfers (wt# 4108-4135)	$	(46,265,650.22)		
ACH Transfers	$	(18,875.80)		
Total Monthly Disbursements			$	(50,218,610.34)
MAIN CHECKBOOK Balance August 31, 2024			**$**	**-**
BANK RECONCILIATION:				
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:				
Balance as Per Statement	$	879,086.34		
Outstanding County Checks	$	(879,086.34)		
MAIN CHECKBOOK Balance August 31, 2024			**$**	**-**

MONEY MARKET #1 CHECKBOOK

Balance August 1, 2024			$	30,806.35
Receipts:				
Department Direct Deposit Receipts	$	2,189,406.62		
Real Estate Tax Receipts, Electronic	$	1,058,408.48		
August Tax Settlement payments from municipalities	$	3,477,183.14		
Transfer from Summit MM	$	686.61		
Interest Earnings	$	112.48		
Total Monthly Receipts			$	6,725,797.33
Total Balance & Receipts			$	6,756,603.68
Disbursements:				
Transfers to Money Market #2	$	(6,726,632.77)		
Voids and NSF payments	$	(4,171.82)		
Total Monthly Disbursements			$	(6,730,804.59)
MONEY MARKET #1 CHECKBOOK Balance August 31, 2024			**$**	**25,799.09**
BANK RECONCILIATION:				
PORT WASHINGTON STATE BANK MONEY MARKET #1 CHECKBOOK:				
Balance as Per Statement	$	25,112.48		
Deposit in Transit	$	686.61		
MONEY MARKET #1 CHECKBOOK Balance August 31, 2024 (5.57%)APY			**$**	**25,799.09**

MONEY MARKET #2 CHECKBOOK

Balance August 1, 2024			$	46,132,493.44
Receipts:				
Department Receipts	$	1,771,392.35		
Real Estate Tax Receipts	$	2,001,187.00		
RLF Payments	$	3,293.76		
NSF Replace	$	400.00		
Drainage Payments	$	7,600.00		
T Grafton MFL payment from Aug settlement	$	72.12		
Payroll check cashed twice - reimbursement	$	60.72		
Transfer from PWSB 2nd half tax	$	4,654,793.62		
Transfer from GO Bond 2021 money market	$	90,202.27		
Transfer from PWSB - Parks Reservations	$	7,429.87		
Transfers from Money Market #1	$	6,726,632.77		
Transfer from Register of Deeds	$	309,693.12		
Interest Earnings	$	164,664.10		
Total Monthly Receipts			$	15,737,421.70
Total Balance & Receipts			$	61,869,915.14
Disbursements:				
Transfers to Main Checkbook	$	(50,114,897.39)		
Transfers to Payroll Checkbook	$	(3,281,303.99)		
NSF Checks	$	(14,880.05)		
Transfer to Petty Cash				
Total Monthly Disbursements			$	(53,411,081.43)
MONEY MARKET #2 Balance August 31, 2024			**$**	**8,458,833.71**

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

Balance as Per Statement	$	8,458,833.71		
Deposit in Transit	$	-		
MONEY MARKET #2 CHECKBOOK Balance August 31, 2024 (5.67%)APY			**$**	**8,458,833.71**

PAYROLL CHECKBOOK

Balance August 1, 2024			$	-
Receipts:				
Transfers from Money Market #2	$	3,281,303.99		
Total Monthly Receipts			$	3,281,303.99
Total Balance & Receipts			$	3,281,303.99
Disbursements:				
Salary Orders (#442074-442110)	$	(20,652.96)		
Salary Direct Deposit (#369810-372026)	$	(3,260,651.03)		
Total Monthly Disbursements			$	(3,281,303.99)
PAYROLL Balance August 31, 2024			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	5,959.83		
Outstanding Payroll Checks	$	(5,959.83)		
PAYROLL CHECKBOOK Balance August 31, 2024			**$**	**-**

REVENUE YTD		2024		2024 ANNUAL BUDGET	
Interest Investments	$	980,557.43	$	280,000	(August)
Curlers Building Maint		6,775.73		-	(August)
Interest Go Bond 2021		6,334.37		-	(August)
Interest Health Care Trust		964.35		-	(August)
Interest Veteran's Memorial Trust		798.15		50	(August)
Interest Transit Trust Fund		5,944.82		-	(August)
Interest on Delinquent Taxes		138,572.71		185,000	(August)
Penalty on Delinquent Taxes		72,136.61		95,000	(August)
Sales Tax General Fund		5,679,200.32		11,677,265	(June)
Use Value Penalty Tax		-		50,000	(August)

INVESTMENT BALANCES	BALANCE	RATES	
Summit Credit Union, Savings (General Fund)	149,985.00	5.35%	(August) APY
Summit Credit Union, CD (General Fund)	515,378.69	5.13%	(August) APY
Horicon Bank (General Fund)	423,109.15	5.27%	(August) APY
Horicon Bank, CD's (General Fund)	500,000.00	4.75%	(August) APY
DANA, Federal Securities (General Fund)	-	0.00%	(August) APY
LGIP, Savings (General Fund)	4,755,169.14	5.41%	(August) APY
WISC (General Fund)	1,101,867.05	5.15%	(August) APY
WISC CD's (General Fund)	4,550,377.40	4.63%	(August) APY
WISC Securities (General Fund)	791,181.52	4.90%	(August) APY
PWSB, Money Market (Curlers Association Building Maint)	176,208.03	5.57%	(August) APY
PWSB Money Market (General Obligation Bond 2021)	53,801.58	5.57%	(August) APY
PWSB, Money Market (Health Care Trust)	26,936.35	5.57%	(August) APY
PWSB, Money Market (Veteran's Memorial Trust)	22,294.24	5.57%	(August) APY
PWSB, Money Market (Register of Deeds)	258,840.90	5.57%	(August) APY
PWSB, Money Market (Tax Collection)	17,661.91	5.57%	(August) APY
PWSB, Money Market (Transit Trust Fund)	124,081.88	5.57%	(August) APY
PWSB, Treasurer (Petty Cash)	5,000.00	n/a	
PWSB, Money Market (Parks and Reservations)	9,154.06	5.57%	(August) APY
PWSB, CDBG Lasata	10,286.60	n/a	
PWSB, CDBG Shelter	100.00	n/a	
PWSB, ARPA	10,475,199.08	5.62%	(August) APY
PWSB, Opioids Settlement	717,180.49	5.57%	(August) 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	$ 20,149.66	$ 1,307.15	$ 18,842.51
TAX SALE	$ 18,842.51	$ 31,314.62	$ 50,157.13
SEPTEMBER			$ -
OCTOBER			$ -
NOVEMBER			$ -
DECEMBER			$ -
TOTAL		**$ 54,348.43**	

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	$ 17,107.05	$ 364,882.37
TAX SALE	$ 364,882.37	$ 591,011.94	$ 955,894.31
SEPTEMBER	$ 955,894.31		$ 955,894.31
OCTOBER	$ 955,894.31		$ 955,894.31
NOVEMBER	$ 955,894.31		$ 955,894.31
DECEMBER	$ 955,894.31		$ 955,894.31
TOTAL		$ 891,001.79	

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	364,882	1.59%	*260
TAX SALE	803,850	3.63%	340	669,498	3.08%	291	621,043	2.90%	287	713,254	3.20%	273	622,327	2.71%	253
SEP	1,039,007	4.70%	340	854,598	3.94%	291	780,481	3.64%	287	956,327	4.29%	241			
OCT	901,856	4.08%	282	777,814	3.58%	244	685,065	3.20%	221	847,067	3.80%	210			
NOV	839,099	3.79%	232	705,494	3.25%	208	628,481	2.93%	185	779,393	3.50%	180			
DEC	768,603	3.47%	207	648,714	2.99%	188	600,870	2.80%	170	664,872	2.98%	167			

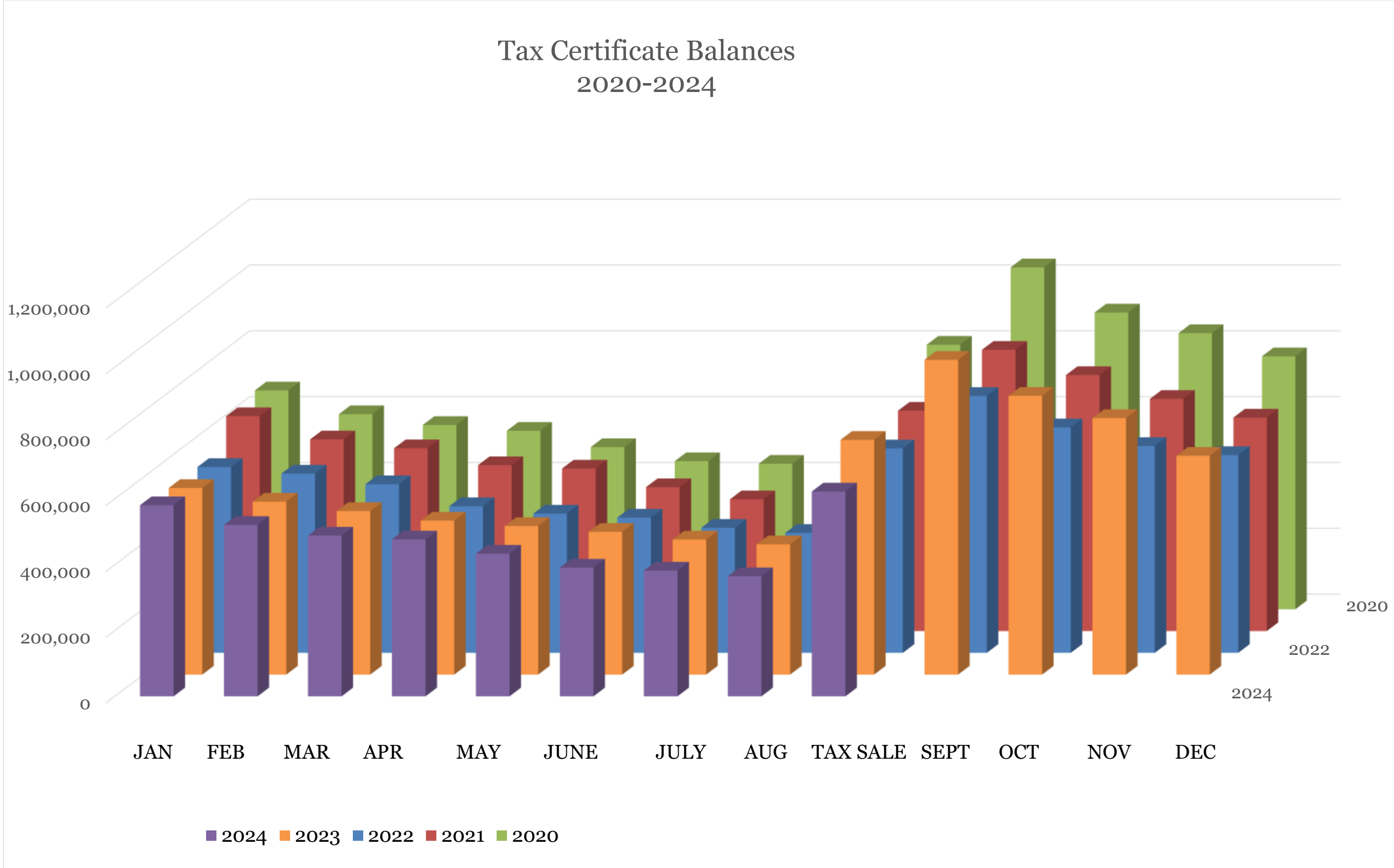
Dollars listed are from the tax certificate roll. Certificates are issued by law on September 1 for delinquent current year taxes and are added to the prior year delinquent taxes due.

% listed is the % of levy uncollected.

The number and dollars listed for September through January are all tax certificates.

*The number of parcels listed for February through August includes both current year delinquent parcels and prior year tax certificates. The dollars do not include current year delinquent taxes.

We have 7 property owners on a payment plan at this time.


Tax Certificate Balances
2020-2024
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
JAN
FEB
MAR
APR
MAY
JUNE
JULY
AUG
TAX SALE
SEPT
OCT
NOV
DEC
2020
2022
2024
2024
2023
2022
2021
2020

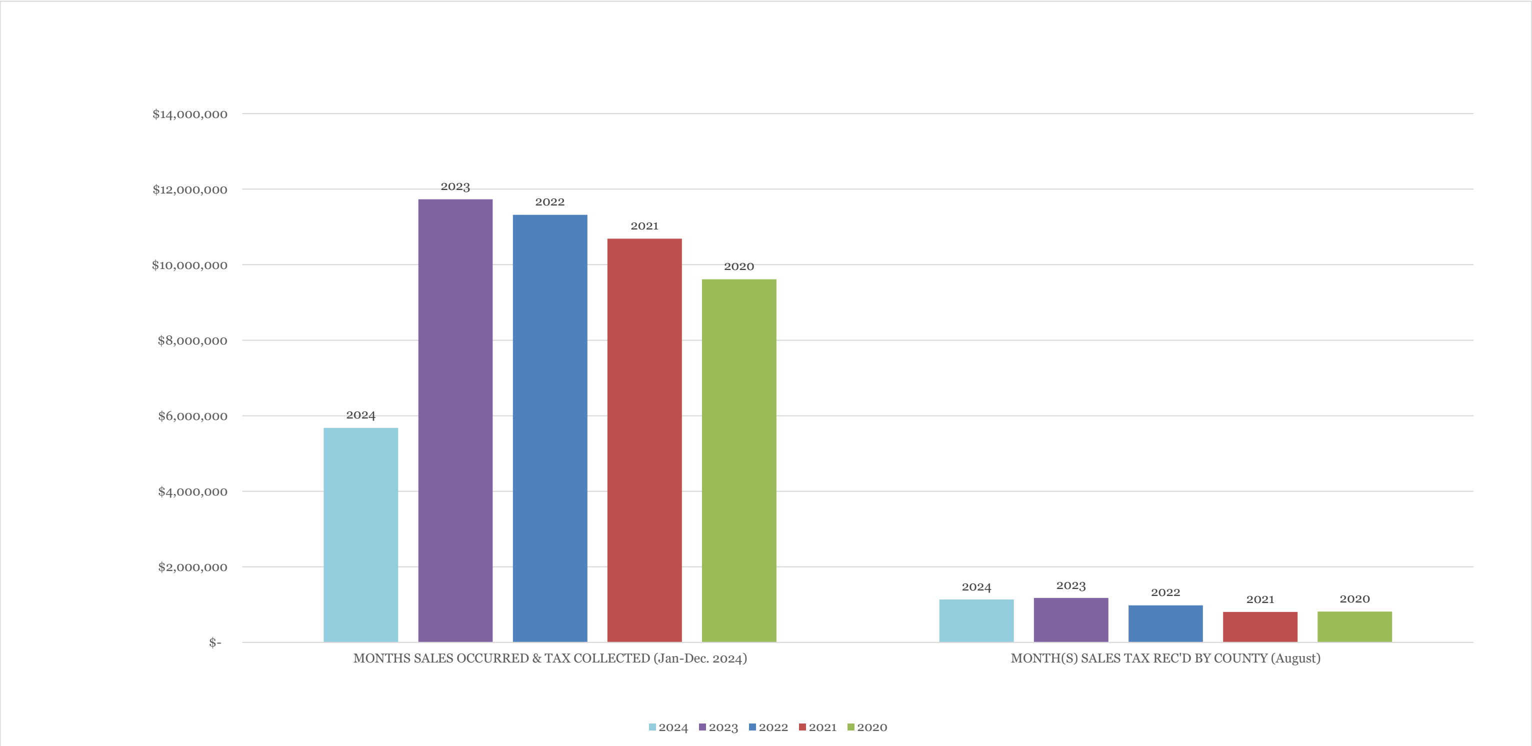
SALES TAX INCOME

MONTH COUNTY RECEIVES SALES TAX MONEY	MONTH SALES OCCURRED AND SALES TAX COLLECTED	2024	2023	2022	2021	2020
January	November	$ 699,925	$ 819,961	$ 819,968	$ 838,958	$ 840,209
February	December	$ 1,431,574	$ 1,213,586	$ 1,004,389	$ 837,361	$ 811,096
March	January	$ 827,000	$ 780,367	$ 753,101	$ 709,655	$ 640,248
April	February	$ 601,202	$ 708,888	$ 791,175	$ 794,643	$ 676,988
May	March	$ 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	$ 1,136,642	$ 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)		$ 5,679,200	$ 11,730,321	$ 11,318,483	$ 10,688,841	$ 9,612,253
MONTH(S) SALES TAX REC'D BY COUNTY (August)		$ 1,136,642	$ 1,176,749	$ 982,372	$ 807,042	$ 816,972
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%	

SALES TAX INCOME

	2024	2023	2022	2021	2020	
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Dec. 2024)	$ 5,679,200	$ 11,730,321	$ 11,318,483	$ 10,688,841	$ 9,612,253	<------------
MONTH(S) SALES TAX REC'D BY COUNTY (August)	$ 1,136,642	$ 1,176,749	$ 982,372	$ 807,042	$ 816,972	<------------



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	$6,297.84	$904.54	November 2023	08/12/2024
Cheel LLC	February 1, 2018	December 2024	$7,609.65	$647.01	November 2023	08/12/2024
Oldenburg Metal Loan #3	September 1, 2023	September 2028	$44,226.43	$983.82	August 2024	09/03/2024
The Fermentorium	May 1, 2015	July 2025	$13,466.29	$757.79	December 2023	08/15/2024

**Payment dates updated to most current payment date as of 09/11/2024

Ozaukee County Committee Report
General Fund Treasurer
For the Eight Months Ending Saturday, August 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	$194,185	$41,128	$217,260	$337,300	$120,040	64.41%
Public Charges for Services	$80,741	$454	$4,783	$4,000	($783)	119.58%
Other Revenue	$16,688	($186)	($3,897)	$25,500	$29,397	-15.28%
Total Revenues	**$291,614**	**$41,396**	**$218,146**	**$366,800**	**$148,654**	**59.47%**
Expenditures						
Salaries	$144,666	$28,896	$166,837	$250,169	$83,332	66.69%
Fringe Benefits	$60,455	$8,754	$65,865	$102,534	$36,669	64.24%
Travel/Training	$22	$140	$2,053	$4,950	$2,897	41.47%
Supplies	$38,511	$40	$39,823	$41,650	$1,827	95.61%
Purchased Services	$4,237	$69	$3,374	$13,100	$9,726	25.76%
Interdepartment Charges	$23,073	$2,814	$28,962	$42,853	$13,891	67.58%
Other Expenses	$4,473	$7,555	$10,197	$12,200	$2,003	83.58%
Total Operating Expenditures	**$275,437**	**$48,268**	**$317,111**	**$467,456**	**$150,345**	**67.84%**
Capital Outlay						
Total Expenditures	**$275,437**	**$48,268**	**$317,111**	**$467,456**	**$150,345**	**67.84%**
Net Increase (Decrease)	**$16,177**	**($6,872)**	**($98,965)**	**($100,656)**	**($1,691)**	**98.32%**
Equity:						
Due To / Due From	($8,823,936)	($35,835,977)	($6,294,573)	-	$6,294,573	0.00%

Attachment: TREASURER REPORT SEPT 2024 (County Treasurer)