# AGENDA
# FINANCE COMMITTEE
# REGULAR MEETING
**THURSDAY, OCTOBER 24, 2024 – 8:00 AM**
**ADMINISTRATION CENTER - ROOM A-200**
121 W. MAIN STREET, PORT WASHINGTON, WI 53074

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*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. September 26, 2024
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corporation Counsel Financial Report
6. **ACTION ITEMS**
   a. Health Insurance 2025 Renewal Rates
   b. Life/Accidental Death and Dismemberment, Long-Term Disability, Dental and Vision Insurance 2025 Renewal Rates
   c. Wire Transfers #4146 - #4164 and September Vouchers
7. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. County Treasurer
8. **NEXT MEETING DATE**
   November 22, 2024 (FRIDAY)
9. **ADJOURNMENT**

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

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

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# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 24, 2024**
**DEPARTMENT:** **County Clerk**
**DIRECTOR:** **Karen Niemuth**
**PREPARER:** **Kellie Kretlow**

**Agenda Summary** September 26, 2024

<https://www.ozaukeecounty.gov/AgendaCenter/ViewFile/Minutes/_09262024-3473>

FINANCE COMMITTEE

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 24, 2024**
**DEPARTMENT:** **Corporation Counsel**
**DIRECTOR:** **Rhonda Gorden**
**PREPARER:** **Beth Esselman**

**Agenda Summary** Corporation Counsel Financial Report

**ATTACHMENTS:**

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

FINANCE COMMITTEE

Ozaukee County Committee Report

## General Fund Corporation Counsel

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** | | | | | |
| Intergovernmental Revenues | - | $127,867 | $556,150 | $428,283 | 22.99% |
| Public Charges for Services | - | $733 | $6,350 | $5,617 | 11.54% |
| **Total Revenues** | **-** | **$128,600** | **$562,500** | **$433,900** | **22.86%** |
| **Expenditures** | | | | | |
| Salaries | $47,945 | $453,314 | $632,381 | $179,067 | 71.68% |
| Fringe Benefits | $19,049 | $187,197 | $250,198 | $63,001 | 74.82% |
| Travel/Training | - | $913 | $3,260 | $2,347 | 28.01% |
| Supplies | $38 | $1,345 | $10,984 | $9,639 | 12.25% |
| Purchased Services | $1,398 | $11,519 | $22,100 | $10,581 | 52.12% |
| Interdepartment Charges | $3,055 | $74,642 | $110,633 | $35,991 | 67.47% |
| Other Expenses | - | $45,585 | $2,847 | ($42,738) | 1601.16 % |
| **Total Operating Expenditures** | **$71,485** | **$774,515** | **$1,032,403** | **$257,888** | **75.02%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$71,485** | **$774,515** | **$1,032,403** | **$257,888** | **75.02%** |
| **Net Increase (Decrease)** | **($71,485)** | **($645,915)** | **($469,903)** | **$176,012** | **137.46%** |

***Equity:***

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 24, 2024**
**DEPARTMENT:** **Human Resources**
**DIRECTOR:** **Chris McDonell**
**PREPARER:** **Chris McDonell**

**Agenda Summary** Health Insurance 2025 Renewal Rates

BACKGROUND INFORMATION: GHT initially came in with a 9% increase but the County's insurance broker, Ansay & Associates, was able to get the increase down to a 6% renewal increase. The 2025 health insurance renewal rates are listed in the table attached. There are no plan design changes recommended for 2025. The current plan design is attached for your review.

**Ozaukee County**
**2025 Renewal Summary**
(Effective 1/1/2025)

| *Coverage Tier* | *Enrollment* | *Current Premium Rate* | *Current Monthly Premium* | *Renewal Premium Rate +6%* | *Renewal Monthly Premium* |
|---|---|---|---|---|---|
| **Single** | 137 | $1,059.66 | $145,173.42 | $1,123.24 | $153,883.88 |
| **Employee/Spouse** | 56 | $2,172.30 | $121,648.80 | $2,302.64 | $128,947.84 |
| **Employee/Child(ren)** | 49 | $1,801.41 | $88,269.09 | $1,909.49 | $93,565.01 |
| **Family** | 150 | $2,752.02 | $412,803.00 | $2,917.14 | $437,571.00 |
| **Monthly Total** | 392 | | $767,894.31 | | $813,967.73 |
| **Annual Total** | | | $9,214,731.72 | | $9,767,612.76 |

RECOMMENDED MOTION: Staff respectfully requests that the Committee to approve the 2025 health insurance renewal premium rates.

**ATTACHMENTS:**

- Health Insurance 2025 Renewal (PDF)

FINANCE COMMITTEE

WCA Group Health Trust

**Ozaukee County**
**2025 Renewal Summary**
(Effective 1/1/2025)

| | ***Current Plan Benefits*** | | | ***Renewal Plan Benefits*** | | |
|---|---|---|---|---|---|---|
| ***Network*** | UHC Choice Plus | | | UHC Choice Plus | | |
| ***Plan Type*** | EPO | | | EPO | | |
| ***Accumulation Type*** | Embedded | | | Embedded | | |
| ***Benefit Accumulator*** | Calendar Year | | | Calendar Year | | |
| | ***In-Network*** | ***Out-of-Network*** | | ***In-Network*** | ***Out-of-Network*** | |
| ***Deductible*** | $1,500/$3,000 | N/A | | $1,500/$3,000 | N/A | |
| ***Coinsurance*** | 100% | N/A | | 100% | N/A | |
| ***Total Maximum Out-of-Pocket*** *(Ded, Coins, Med & Rx Copays)* | $6,850/$13,700 | N/A | | $6,850/$13,700 | N/A | |
| ***Medical Benefits*** | | | | | | |
| Inpatient Hospital | Deductible/100% | Not Covered | | Deductible/100% | Not Covered | |
| Outpatient Hospital | Deductible/100% | Not Covered | | Deductible/100% | Not Covered | |
| Office Visit | $25/Deductible/100% | Not Covered | | $25/Deductible/100% | Not Covered | |
| Specialist Office Visit | $50/Deductible/100% | Not Covered | | $50/Deductible/100% | Not Covered | |
| Preventive Exam | 100%/Ded Waived | Not Covered | | 100%/Ded Waived | Not Covered | |
| Manipulation | $25/Deductible/100% | Not Covered | | $25/Deductible/100% | Not Covered | |
| Phys/Occ/Sp/Resp Therapy | $25/Deductible/100% | Not Covered | | $25/Deductible/100% | Not Covered | |
| Urgent Care | $50/Deductible/100% | Not Covered | | $50/Deductible/100% | Not Covered | |
| Emergency Room Care | $250/Deductible/100% | $250/PPO Ded/100% | | $250/Deductible/100% | $250/PPO Ded/100% | |
| Mental Health/Subst. Abuse: | | | | | | |
| Office Visit | $25/Deductible/100% | Not Covered | | $25/Deductible/100% | Not Covered | |
| Inpatient | Deductible/100% | Not Covered | | Deductible/100% | Not Covered | |
| Outpatient | Deductible/100% | Not Covered | | Deductible/100% | Not Covered | |
| High Tech Imaging Coverage | $100/Deductible/100% | Not Covered | | $100/Deductible/100% | Not Covered | |
| Oral Surgery | Deductible/100% | Not Covered | | Deductible/100% | Not Covered | |
| All Other Medical Services | Deductible/100% | Not Covered | | Deductible/100% | Not Covered | |
| ***Teladoc Benefits*** | 100%/Deductible Waived | | | 100%/Deductible Waived | | |
| ***Pharmacy Benefits*** | | | | | | |
| Drug Plan Formulary | Generic | Preferred | Non-Preferred | Generic | Preferred | Non-Preferred |
| Retail, 30 Days | $10 | $30 | $60 | $10 | $30 | $60 |
| Retail, 31-90 Days | $30 | $90 | $180 | $30 | $90 | $180 |
| Mail Order, 90 Days | $20 | $60 | $120 | $20 | $60 | $120 |
| Specialty, 30 Days | $100 | $100 | $100 | $100 | $100 | $100 |
| | Value Priced Generics: Yes - $0 | | | Value Priced Generics: Yes - $0 | | |
| | Mandatory Generic: Yes | | | Mandatory Generic: Yes | | |
| | Rx Max Out-of-Pocket: Included in Medical | | | Rx Max Out-of- Pocket: Included in Medical | | |
| ***Other Benefits*** | | | | Betr Health | | |
| ***Employee Clinic*** | Yes | | | Yes | | |

By: Ozaukee County

Signature: ____________________
Print Name: ____________________
Title: ____________________
Date: ____________________

By: WCA Group Health Trust

Signature: [signature]
Print Name: Michael Lamont
Title: Chief Operating Officer
Date: 10.04.2024

This is a summary of the plan benefits. For more detailed benefit information, please refer to the Summary Plan Description (SPD). If a discrepancy is found between this renewal summary and your policy's SPD, the terms of the SPD will govern.



Attachment: Health Insurance 2025 Renewal (Health Insurance 2025 Renewal Rates)

WCA Group Health Trust

**Ozaukee County**
**2025 Renewal Summary**
(Effective 1/1/2025)

| *Coverage Tier* | *Enrollment* | *Current Premium Rate* | *Current Monthly Premium* | *Renewal Premium Rate +6%* | *Renewal Monthly Premium* |
|---|---|---|---|---|---|
| **Single** | 137 | $1,059.66 | $145,173.42 | $1,123.24 | $153,883.88 |
| **Employee/Spouse** | 56 | $2,172.30 | $121,648.80 | $2,302.64 | $128,947.84 |
| **Employee/Child(ren)** | 49 | $1,801.41 | $88,269.09 | $1,909.49 | $93,565.01 |
| **Family** | 150 | $2,752.02 | $412,803.00 | $2,917.14 | $437,571.00 |
| **Monthly Total** | 392 | | $767,894.31 | | $813,967.73 |
| **Annual Total** | | | $9,214,731.72 | | $9,767,612.76 |

By: Ozaukee County

Signature: ______________________
Print Name: ______________________
Title: ______________________
Date: ______________________

By: WCA Group Health Trust

Signature: ______________________
Print Name: Michael Lamont______________________
Title: Chief Operating Officer______________________
Date: 10.04.2024

This is a summary of the plan benefits. For more detailed benefit information, please refer to the Summary Plan Description (SPD). If a discrepancy is found between this renewal summary and your policy's SPD, the terms of the SPD will govern.

WCA Group Health Trust

**Ozaukee County**
**2025 Renewal Summary**
(Effective 1/1/2025)

***Assumptions***

- Rates are guaranteed for the contract period of 1/1/2025 through 12/31/2025

- Rates are based on your submitted census. WCA Group Health Trust reserves the right to adjust the rates from audit date back to effective date if any of the following changes:
  - Enrollment +/- 10%
  - Average Contract Size +/- 10%
  - Area Factor +/- 8
  - Age/Sex Factor +/- 10%
  - Cobra enrollees are more than 10% of enrollment
  - Retiree enrollees are more than 10% of enrollment
  - Any Material Changes

-Employer contributes a minimum of 70% toward the employee only rates and 70% toward the dependent rates.
-Requires a minimum participation level of 75%
- This offer, unless otherwise stated herein, completely replaces all other previous offers or portions thereof. Any offers previously extended are hereby null and void.
-WCA Group Health Trust reserves the right to adjust the rates and/or fees (i) in the event of any changes in federal, state or other applicable legislation or regulation; (ii) in the event any changes in Plan design required by the applicable regulatory authority (i.e. mandated benefits) or by the Plan Sponsor; and (iii) as otherwise permitted in our policy.
-This premium may include state and federal taxes and fees.
-Plan design and corresponding premium rates offered herein represent a coverage option that is consistent with your current group size (based on most recent census or survey information) and closely matches your current coverage. Additional coverage options may be available to you.
- Premium rates are net of commission.

| By: Ozaukee County | By: WCA Group Health Trust |
|---|---|
| Signature: ______________ | Signature: [signature] |
| Print Name: ______________ | Print Name: Michael Lamont |
| Title: ______________ | Title: Chief Operating Officer |
| Date: ______________ | Date: 10.04.2024 |

This is a summary of the plan benefits. For more detailed benefit information, please refer to the Summary Plan Description (SPD). If a discrepancy is found between this renewal summary and your policy's SPD, the terms of the SPD will govern.

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 24, 2024**
**DEPARTMENT:** **Human Resources**
**DIRECTOR:** **Chris McDonell**
**PREPARER:** **Chris McDonell**

**Agenda Summary** Life/Accidental Death and Dismemberment, Long-Term Disability, Dental and Vision Insurance 2025 Renewal Rates

BACKGROUND INFORMATION: The County's insurance broker, Ansay & Associates, received renewal rates for our Life/AD&D, Long-Term Disability, Voluntary Dental and Voluntary Vision Insurance. We are currently with MetLife for all of these lines of insurance. We received a 12.6% increase for LTD insurance. All of the other lines of insurance have a 0% increase.

FISCAL IMPACT: Long-Term Disability insurance had an 12.6% annual increase, which brings the annual premium from $65,634.73 to $73,918.72. the County funds 100% of the cost for LTD insurance.

RECOMMENDED MOTION: Staff respectfully requests that the Committee to approve the 2025 insurance rates for life/Accidental Death and Dismemberment, long-term disability, dental, and vision with MetLife.

**ATTACHMENTS:**

- MetLife Renewal Rates 2025 (PDF)

FINANCE COMMITTEE

**Renewal Rates effective January 1, 2025**

*Specific group coverages not listed below will be renewed at current rates

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| Coverage | Current Rate(s) | Renewal Rate(s) | Volume/Lives | Renewal Annual Premium | % Change |
|---|---|---|---|---|---|
| Basic Life | $0.115/$1,000 | $0.115/$1,000 | $29,915,450.00 | $41,283.32 | 0.0% |
| Rates are guaranteed from January 1, 2025 - December 31, 2025 (12 months) | | | | | |

| Coverage | Current Rate(s) | Renewal Rate(s) | Volume/Lives | Renewal Annual Premium | % Change |
|---|---|---|---|---|---|
| Basic AD&D | $0.028/$1,000 | $0.028/$1,000 | $29,915,450.00 | $10,051.59 | 0.0% |
| Rates are guaranteed from January 1, 2025 - December 31, 2025 (12 months) | | | | | |

| Coverage | Current Rate(s) | Renewal Rate(s) | Volume/Lives | Renewal Annual Premium | % Change |
|---|---|---|---|---|---|
| Supplemental Life | | | $10,810,000.00 | $38,786.28 | 0.0% |
| Age 0-29 | $0.090/$1,000 | $0.090/$1,000 | | | |
| Age 30-34 | $0.120/$1,000 | $0.120/$1,000 | | | |
| Age 35-39 | $0.135/$1,000 | $0.135/$1,000 | | | |
| Age 40-44 | $0.191/$1,000 | $0.191/$1,000 | | | |
| Age 45-49 | $0.290/$1,000 | $0.290/$1,000 | | | |
| Age 50-54 | $0.467/$1,000 | $0.467/$1,000 | | | |
| Age 55-59 | $0.717/$1,000 | $0.717/$1,000 | | | |
| Age 60-64 | $1.063/$1,000 | $1.063/$1,000 | | | |
| Age 65-69 | $1.905/$1,000 | $1.905/$1,000 | | | |
| Age 70-99 | $3.090/$1,000 | $3.090/$1,000 | | | |
| Rates are guaranteed from January 1, 2025 - December 31, 2025 (12 months) | | | | | |

| Coverage | Current Rate(s) | Renewal Rate(s) | Volume/Lives | Renewal Annual Premium | % Change |
|---|---|---|---|---|---|
| Supplemental AD&D | $0.020/$1,000 | $0.020/$1,000 | $10,810,000.00 | $2,594.40 | 0.0% |
| Rates are guaranteed from January 1, 2025 - December 31, 2025 (12 months) | | | | | |

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| Coverage | Current Rate(s) | Renewal Rate(s) | Monthly Benefit | Renewal Annual Premium | % Change |
|---|---|---|---|---|---|
| VSTD | | | $45,650.00 | $34,503.42 | 0.0% |
| Age 0-44 | $0.586/$10 of covered benefit | $0.586/$10 of covered benefit | | | |
| Age 45-49 | $0.557/$10 of covered benefit | $0.557/$10 of covered benefit | | | |
| Age 50-54 | $0.634/$10 of covered benefit | $0.634/$10 of covered benefit | | | |
| Age 55-59 | $0.826/$10 of covered benefit | $0.826/$10 of covered benefit | | | |
| Age 60-64 | $0.912/$10 of covered benefit | $0.912/$10 of covered benefit | | | |
| Age 65-99 | $0.902/$10 of covered benefit | $0.902/$10 of covered benefit | | | |
| Rates are guaranteed from January 1, 2025 - December 31, 2025 (12 months) | | | | | |

| Coverage | Current Rate(s) | Renewal Rate(s) | Covered Payroll | Renewal Annual Premium | % Change |
|---|---|---|---|---|---|
| LTD | $0.309/$100 of covered payroll | $0.348/$100 of covered payroll | $1,770,084.41 | $73,918.72 | 12.6% |
| Rates are guaranteed from January 1, 2025 - December 31, 2025 (12 months) | | | | | |

| Coverage | Current Rate(s) | Renewal Rate(s) | Lives | Renewal Annual Premium | % Change |
|---|---|---|---|---|---|
| Voluntary Dental | | | | $292,602.96 | 0.0% |
| Employee Only | $41.70 | $41.70 | 121 | | |
| Employee + 1 Dependent | $77.62 | $77.62 | 66 | | |
| Employee + Family | $131.62 | $131.62 | 108 | | |
| Total Lives | | | 295 | | |
| Rates are guaranteed from January 1, 2025 - December 31, 2025 (12 months) | | | | | |

| Coverage | Current Rate(s) | Renewal Rate(s) | Lives | Renewal Annual Premium | % Change |
|---|---|---|---|---|---|
| Vision | | | | $32,026.68 | 0.0% |
| Employee Only | $8.36 | $8.36 | 86 | | |
| Employee + Spouse | $15.42 | $15.42 | 37 | | |
| Employee + Child(ren) | $16.15 | $16.15 | 24 | | |
| Employee + Family | $24.19 | $24.19 | 41 | | |
| Total Lives | | | 188 | | |
| Rates are guaranteed from January 1, 2025 - December 31, 2025 (12 months) | | | | | |

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# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 24, 2024**
**DEPARTMENT:** **Finance**
**DIRECTOR:** **Jay McMahon**
**PREPARER:** **Jay McMahon**

**Agenda Summary** Wire Transfers #4146 - #4164 and September Vouchers

**ATTACHMENTS:**

- WT4146 - WT4164 and September Schedule of Vouchers (PDF)

FINANCE COMMITTEE

OZAUKEE COUNTY

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

**SCHEDULE OF VOUCHERS**

| | | | | | |
|---|---|---|---|---|---|
| For Checks Paid | 9/1/2024 | To | 9/30/2024 | Total Amount: | $4,177,132.09 |

**WIRE TRANSFERS**

| | | | | | |
|---|---|---|---|---|---|
| NUMBER RANGE | WT #4146 | To | WT #4164 | Total Amount: | $2,256,317.15 |

Total Claims and/or Wire Transfers: $6,433,449.24

Approved this 24th day of October 2024

Eric Stelter
Finance Committee - Chairperson

10/15/20249:18 AMFinance Committee Approval Form Oct

## Finance Committee
## October 24, 2024

### Wire Transfers

| WT # | Date | Amount | Paid To | Purpose |
|---|---|---|---|---|
| WT #4146 | 9/30/2024 | 649,743.25 | WRS | August WRS Contributions/kpm |
| WT #4147 | 9/25/2024 | 28,257.79 | Great West Trust Co. | Deferred Compensation/kpm |
| WT #4148 | 9/25/2024 | 5,819.50 | North Shore Bank | Deferred Compensation/kpm |
| WT #4149 | 9/27/2024 | 485.78 | WI DOR | Wage Attachment/kpm |
| WT #4150 | 9/30/2024 | 344,022.81 | IRS | Federal Payroll Tax/kpm |
| WT #4151 | 10/15/2024 | 58,803.74 | WI DOR | State Payroll Tax/kpm |
| WT #4152 | 9/30/2024 | 11,792.63 | METLIFE | LIFE & LTD/KPM |
| WT #4153 | 9/30/2024 | 24,216.04 | METLIFE | OCT 2024 DENTAL/KPM |
| WT #4154 | 9/30/2024 | 2,695.11 | METLIFE | OCT 2024 VISION/KPM |
| WT #4155 | 9/30/2024 | 6,480.43 | METLIFE | VOLUNTARY INSURANCE/KPM |
| WT #4156 | 10/1/2024 | 450,858.97 | US Bank | Credit Card Payment/kpm |
| WT #4157 | 10/15/2024 | 212,383.20 | WI DOR | RE Transfer Fees Sept 2024/kpm |
| WT #4158 | 10/4/2024 | 8,968.06 | Elan Financial Services | Credit Card Payment/kpm |
| WT #4159 | 10/9/2024 | 5,819.50 | North Shore Bank | Deferred Compensation/kpm |
| WT #4160 | 10/9/2024 | 28,172.20 | Great West Trust Co. | Deferred Compensation/kpm |
| WT #4161 | 10/11/2024 | 491.22 | WI DOR | Wage Attachment/kpm |
| WT #4162 | 10/15/2024 | 348,930.60 | IRS | Federal Payroll Taxes/kpm |
| WT #4163 | 10/31/2024 | 59,664.27 | WI DOR | State Payroll Tax/kpm |
| WT #4164 | 10/11/2024 | 8,712.05 | Aegis Corporation | Worker's Comp Sept 2024/kpm |
| | | $2,256,317.15 | | |

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 24, 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 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 | - | - | $45 | $45 | 0.00% |
| Intergovernmental Charges | - | $60,816 | $51,600 | ($9,216) | 117.86% |
| Interdepartmental Charges | $927 | $53,750 | $86,000 | $32,250 | 62.50% |
| Licenses & Permits | $3,490 | $19,635 | $20,000 | $365 | 98.18% |
| Other Revenue | $1,994 | $19,607 | $18,000 | ($1,607) | 108.93% |
| **Total Revenues** | **$6,411** | **$153,808** | **$175,645** | **$21,837** | **87.57%** |
| **Expenditures** | | | | | |
| Salaries | $33,145 | $310,079 | $420,900 | $110,821 | 73.67% |
| Fringe Benefits | $11,541 | $112,542 | $141,884 | $29,342 | 79.32% |
| Travel/Training | - | $15,186 | $27,750 | $12,564 | 54.72% |
| Supplies | $57,082 | $192,414 | $270,700 | $78,286 | 71.08% |
| Purchased Services | $32,761 | $55,029 | $67,225 | $12,196 | 81.86% |
| Interdepartment Charges | $2,621 | $25,003 | $35,614 | $10,611 | 70.21% |
| Other Expenses | $900 | $2,345 | $5,339 | $2,994 | 43.92% |
| **Total Operating Expenditures** | **$138,050** | **$712,598** | **$969,412** | **$256,814** | **73.51%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$138,050** | **$712,598** | **$969,412** | **$256,814** | **73.51%** |
| **Net Increase (Decrease)** | **($131,639)** | **($558,790)** | **($793,767)** | **($234,977)** | **70.40%** |

***Equity:***

Attachment: County Clerk Financials (County Clerk)

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 24, 2024**
**DEPARTMENT:** **Finance**
**DIRECTOR:** **Jay McMahon**
**PREPARER:** **Jay McMahon**

**Agenda Summary** Finance

**ATTACHMENTS:**

- October Directors Report (PDF)

FINANCE COMMITTEE

# DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
# OCTOBER 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).**

**General Fund:**

Revenues through September are as expected. Interest income is up and well over budget due to the rise in rates over the past 12 – 18 months. Taxes are under budget as expected with the two-month lag in receiving sales tax collections and intergovernmental revenues are under budget significantly due to most grant dollars coming in near year-end and 85% of Shared Revenue from the state is distributed and received in November. Shared revenue including Utility Aid for 2024 is $2,735,200 and the remaining amount to collect in November is $2,310,132.

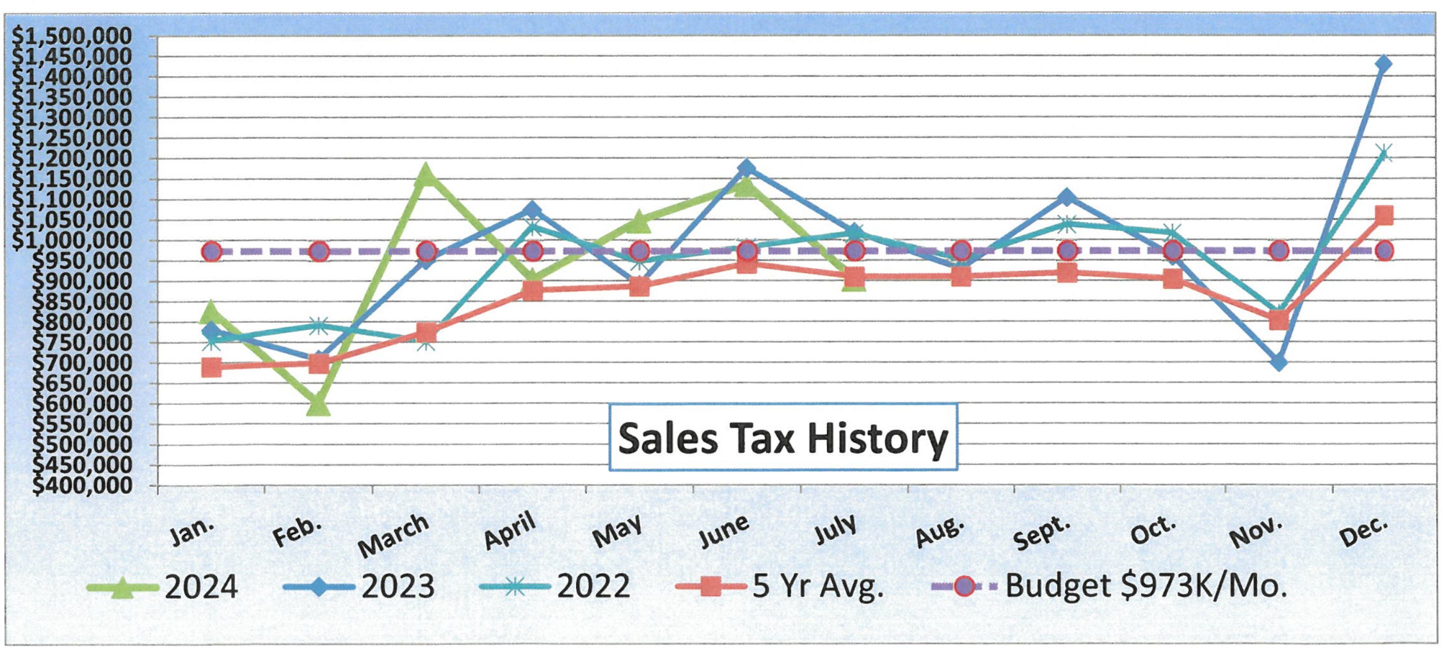
Total General Fund expenditures are tracking slightly over budget in total. The budget expenditures should be 75% of the total through September. The current total used year to date is 76.41%.

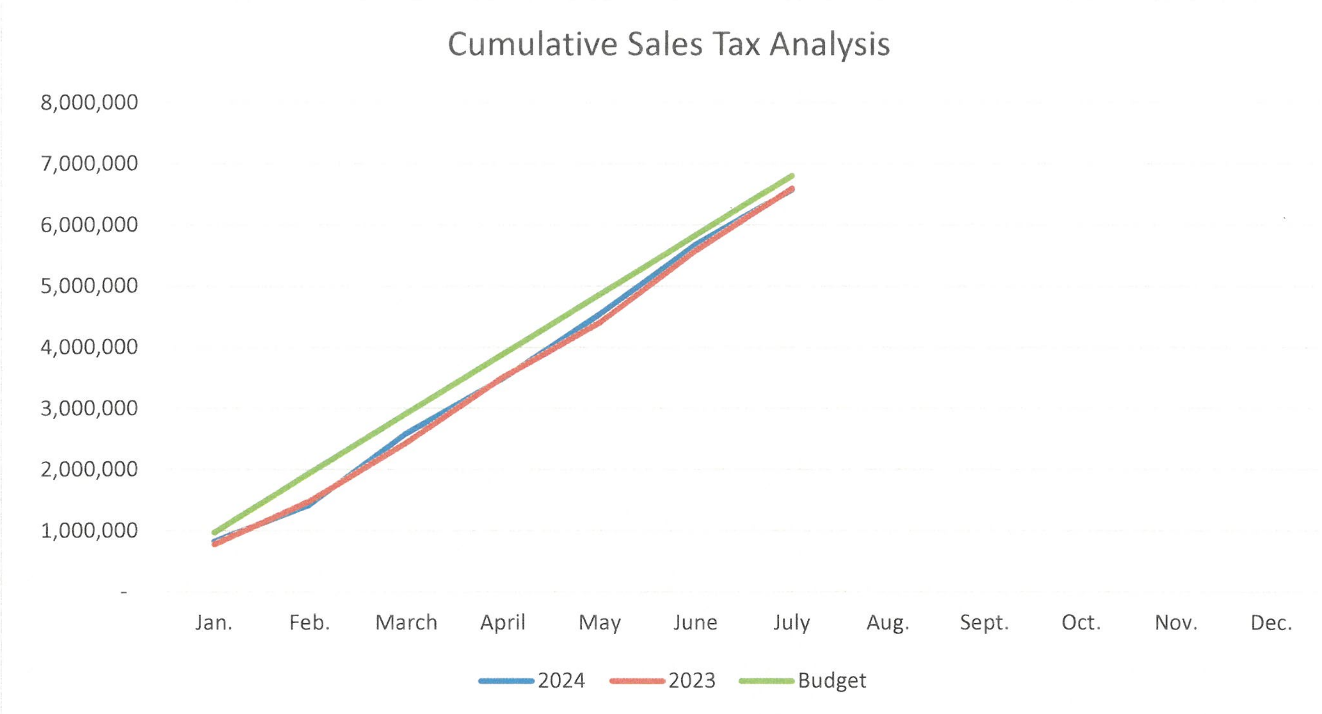
**Finance Staffing:**

The Finance Department has two long-term County Employees retiring at the end of the year. Since year end processing is a busy time of year, we have started the process to find replacements for the Purchasing Manager and the Financial Analyst positions. Our plan is to have someone in place in December.

**Sales Tax Collections:**

Sales tax collections for July were $904,327 compared to $1,020,036 for July 2023. A decrease of $115,709 from 2023 which puts collections $95,747 ahead of 2023. Through July collections are under budget by $228,207. 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 | 904,327 | 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** | $ 6,583,528 | $ 11,730,321 | $ 11,318,483 | $ 10,653,083 | $ 9,312,786 | $ 8,863,804 |

Attachment: October Directors Report (Finance)

Ozaukee County Committee Report

## Summary of All Units

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** | | | | | |
| Taxes | $2,717,960 | $24,365,437 | $35,688,713 | $11,323,276 | 68.27% |
| Intergovernmental Revenues | $3,307,145 | $12,055,550 | $16,000,726 | $3,945,176 | 75.34% |
| Public Charges for Services | $2,455,757 | $20,926,807 | $26,376,588 | $5,449,781 | 79.34% |
| Intergovernmental Charges | $91,993 | $6,466,254 | $8,109,015 | $1,642,761 | 79.74% |
| Interdepartmental Charges | $144,687 | $3,022,826 | $4,967,061 | $1,944,235 | 60.86% |
| Fines/Forfeitures/Penalties | $21,842 | $163,656 | $206,300 | $42,644 | 79.33% |
| Licenses & Permits | $40,674 | $717,752 | $1,007,675 | $289,923 | 71.23% |
| Interest Revenue | $163,837 | $1,689,292 | $380,050 | ($1,309,242) | 444.49% |
| Other Revenue | $117,873 | $1,150,122 | $3,166,488 | $2,016,366 | 36.32% |
| **Total Revenues** | **$9,061,768** | **$70,557,696** | **$95,902,616** | **$25,344,920** | **73.57%** |
| **Expenditures** | | | | | |
| Salaries | $3,171,928 | $29,600,360 | $41,327,971 | $11,727,611 | 71.62% |
| Fringe Benefits | $1,138,595 | $11,109,196 | $15,232,332 | $4,123,136 | 72.93% |
| Travel/Training | $28,974 | $233,434 | $496,319 | $262,885 | 47.03% |
| Supplies | $1,513,196 | $7,938,748 | $9,924,535 | $1,985,787 | 79.99% |
| Purchased Services | $1,654,443 | $13,207,185 | $16,827,200 | $3,620,015 | 78.49% |
| Interdepartment Charges | ($433,697) | $3,117,907 | $8,463,445 | $5,345,538 | 36.84% |
| Depreciation | $223,658 | $2,012,922 | $2,855,974 | $843,052 | 70.48% |
| Debt Service | - | $1,586,788 | $1,577,563 | ($9,225) | 100.58% |
| Grants | $68,999 | $2,941,728 | $3,277,025 | $335,297 | 89.77% |
| Other Expenses | $283,953 | $4,172,817 | $3,587,176 | ($585,641) | 116.33% |
| **Total Operating Expenditures** | **$7,650,049** | **$75,921,085** | **$103,569,540** | **$27,648,455** | **73.30%** |
| **Capital Outlay** | | | | | |
| Project Fund | $197,645 | $1,488,214 | $5,754,485 | $4,266,271 | 25.86% |
| Equipment & Furniture | $229,885 | $1,270,574 | $1,203,287 | ($67,287) | 105.59% |
| Buildings & Land | $24,298 | $554,461 | $1,745,687 | $1,191,226 | 31.76% |
| Contra | - | - | ($1,735,000) | ($1,735,000) | 0.00% |
| **Total Capital Outlay** | **$451,828** | **$3,313,249** | **$6,968,459** | **$3,655,210** | **47.55%** |
| **Total Expenditures** | **$8,101,877** | **$79,234,334** | **$110,537,999** | **$31,303,665** | **71.68%** |
| 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)** | **$959,891** | **($8,676,638)** | **($13,181,922)** | **($4,505,284)** | **65.82%** |
| ***Equity:*** | | | | | |
| Retained Earnings | - | ($3,252,616) | - | $3,252,616 | 0.00% |
| Governmental Fund Balance | - | ($25,899,516) | - | $25,899,516 | 0.00% |

Attachment: October Directors Report (Finance)

Ozaukee County Committee Report

# 1-GENERAL FUND

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** | | | | | |
| Taxes | $1,906,178 | $15,706,054 | $23,869,690 | $8,163,636 | 65.80% |
| Intergovernmental Revenues | $25,172 | $1,135,707 | $4,415,773 | $3,280,066 | 25.72% |
| Public Charges for Services | $211,635 | $1,726,182 | $2,516,660 | $790,478 | 68.59% |
| Intergovernmental Charges | $91,993 | $718,415 | $236,600 | ($481,815) | 303.64% |
| Interdepartmental Charges | $12,436 | $197,010 | $528,136 | $331,126 | 37.30% |
| Fines/Forfeitures/Penalties | $21,842 | $163,656 | $200,000 | $36,344 | 81.83% |
| Licenses & Permits | $25,107 | $143,325 | $140,000 | ($3,325) | 102.38% |
| Interest Revenue | $104,886 | $1,185,445 | $370,050 | ($815,395) | 320.35% |
| Other Revenue | $28,104 | $486,703 | $788,031 | $301,328 | 61.76% |
| **Total Revenues** | **$2,427,353** | **$21,462,497** | **$33,064,940** | **$11,602,443** | **64.91%** |
| **Expenditures** | | | | | |
| Salaries | $1,285,756 | $12,534,978 | $17,334,038 | $4,799,060 | 72.31% |
| Fringe Benefits | $486,748 | $4,978,617 | $6,800,595 | $1,821,978 | 73.21% |
| Travel/Training | $10,194 | $115,916 | $209,483 | $93,567 | 55.33% |
| Supplies | $95,727 | $1,062,874 | $1,683,631 | $620,757 | 63.13% |
| Purchased Services | $420,928 | $2,819,786 | $3,669,437 | $849,651 | 76.85% |
| Interdepartment Charges | $63,694 | $851,328 | $1,165,545 | $314,217 | 73.04% |
| Grants | $56,999 | $1,170,209 | $1,402,065 | $231,856 | 83.46% |
| Other Expenses | $149,065 | $1,844,649 | $899,774 | ($944,875) | 205.01% |
| **Total Operating Expenditures** | **$2,569,111** | **$25,378,357** | **$33,164,568** | **$7,786,211** | **76.52%** |
| **Capital Outlay** | | | | | |
| Equipment & Furniture | $50,337 | $265,374 | $395,137 | $129,763 | 67.16% |
| **Total Capital Outlay** | **$50,337** | **$265,374** | **$395,137** | **$129,763** | **67.16%** |
| **Total Expenditures** | **$2,619,448** | **$25,643,731** | **$33,559,705** | **$7,915,974** | **76.41%** |
| 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)** | **($192,095)** | **($4,466,921)** | **($747,836)** | **$3,719,085** | **597.31%** |
| ***Equity:*** | | | | | |
| Governmental Fund Balance | - | ($13,463,450) | - | $13,463,450 | 0.00% |

Attachment: October Directors Report (Finance)

Ozaukee County Committee Report

## General Fund Finance Department

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 | - | $81,814 | $140,000 | $58,186 | 58.44% |
| **Total Revenues** | **-** | **$81,814** | **$140,000** | **$58,186** | **58.44%** |
| **Expenditures** | | | | | |
| Salaries | $64,860 | $617,407 | $849,797 | $232,390 | 72.65% |
| Fringe Benefits | $26,295 | $250,208 | $282,725 | $32,517 | 88.50% |
| Travel/Training | $615 | $5,092 | $8,200 | $3,108 | 62.10% |
| Supplies | $152 | $6,831 | $40,466 | $33,635 | 16.88% |
| Purchased Services | $5,254 | $23,278 | $18,350 | ($4,928) | 126.86% |
| Interdepartment Charges | $3,034 | $27,644 | $37,245 | $9,601 | 74.22% |
| | | | | | - |
| Other Expenses | ($13) | ($2,168) | $600 | $2,768 | 361.33% |
| **Total Operating Expenditures** | **$100,197** | **$928,292** | **$1,237,383** | **$309,091** | **75.02%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$100,197** | **$928,292** | **$1,237,383** | **$309,091** | **75.02%** |
| **Net Increase (Decrease)** | **($100,197)** | **($846,478)** | **($1,097,383)** | **($250,905)** | **77.14%** |

*Equity:*

Attachment: October Directors Report (Finance)

Ozaukee County Committee Report

## General Fund County Administrator

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** | | | | | |
| **Expenditures** | | | | | |
| Salaries | $11,629 | $108,873 | $148,391 | $39,518 | 73.37% |
| Fringe Benefits | $3,833 | $37,901 | $46,345 | $8,444 | 81.78% |
| Travel/Training | - | $180 | $1,425 | $1,245 | 12.63% |
| Supplies | $50 | $1,959 | $2,275 | $316 | 86.11% |
| Purchased Services | $58 | $525 | $780 | $255 | 67.31% |
| Interdepartment Charges | $1,279 | $11,521 | $15,545 | $4,024 | 74.11% |
| Other Expenses | - | $3,457 | $500 | ($2,957) | 691.40% |
| **Total Operating Expenditures** | **$16,849** | **$164,416** | **$215,261** | **$50,845** | **76.38%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$16,849** | **$164,416** | **$215,261** | **$50,845** | **76.38%** |
| **Net Increase (Decrease)** | **($16,849)** | **($164,416)** | **($215,261)** | **($50,845)** | **76.38%** |

***Equity:***

Ozaukee County Committee Report

## General Fund Budget/Grant/Project Management

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** | | | | | |
| **Expenditures** | | | | | |
| Salaries | $19,513 | $181,480 | $251,503 | $70,023 | 72.16% |
| Fringe Benefits | $5,560 | $53,718 | $67,577 | $13,859 | 79.49% |
| Travel/Training | - | - | $5,000 | $5,000 | 0.00% |
| Supplies | - | $575 | $4,675 | $4,100 | 12.30% |
| Other Expenses | $154 | $154 | $1,500 | $1,346 | 10.27% |
| **Total Operating Expenditures** | **$25,227** | **$235,927** | **$330,255** | **$94,328** | **71.44%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$25,227** | **$235,927** | **$330,255** | **$94,328** | **71.44%** |
| **Net Increase (Decrease)** | **($25,227)** | **($235,927)** | **($330,255)** | **($94,328)** | **71.44%** |

***Equity:***

Attachment: October Directors Report (Finance)

Ozaukee County Committee Report

## General Fund Non Departmental

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** | | | | | |
| Interdepartmental Charges | - | - | $270,000 | $270,000 | 0.00% |
| Interest Revenue | $124 | $1,089 | - | ($1,089) | 0.00% |
| Other Revenue | $271 | $42,981 | $138,886 | $95,905 | 30.95% |
| **Total Revenues** | **$395** | **$44,070** | **$408,886** | **$364,816** | **10.78%** |
| **Expenditures** | | | | | |
| Salaries | - | $10,300 | ($15,000) | ($25,300) | -68.67% |
| Fringe Benefits | - | $159,487 | $195,000 | $35,513 | 81.79% |
| Travel/Training | $16 | $2,250 | $21,000 | $18,750 | 10.71% |
| Supplies | $1,728 | $1,728 | $17,728 | $16,000 | 9.75% |
| Purchased Services | $4,469 | $40,219 | $53,625 | $13,406 | 75.00% |
| Grants | $42,647 | $1,109,712 | $1,145,965 | $36,253 | 96.84% |
| Other Expenses | $130,448 | $1,485,154 | $629,548 | ($855,606) | 235.91% |
| **Total Operating Expenditures** | **$179,308** | **$2,808,850** | **$2,047,866** | **($760,984)** | **137.16%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$179,308** | **$2,808,850** | **$2,047,866** | **($760,984)** | **137.16%** |
| Other Finance (Sources) | - | - | ($15,000) | ($15,000) | 0.00% |
| **Net Other Financing Sources/Uses** | **-** | **-** | **($15,000)** | **($15,000)** | **0.00%** |
| **Net Increase (Decrease)** | **($178,913)** | **($2,764,780)** | **($1,623,980)** | **$1,140,800** | **170.25%** |

***Equity:***

Ozaukee County Committee Report

## Special Revenue County American Rescue Plan Act

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** | | | | | |
| Interest Revenue | $48,754 | $429,491 | - | ($429,491) | 0.00% |
| Other Revenue | - | $9,832 | - | ($9,832) | 0.00% |
| **Total Revenues** | **$48,754** | **$439,323** | **-** | **($439,323)** | **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 | $69,694 | $1,077,063 | $2,471,485 | $1,394,422 | 43.58% |
| **Total Capital Outlay** | **$69,694** | **$1,077,063** | **$2,471,485** | **$1,394,422** | **43.58%** |
| **Total Expenditures** | **$69,694** | **$2,593,775** | **$3,983,485** | **$1,389,710** | **65.11%** |
| **Net Increase (Decrease)** | **($20,940)** | **($2,154,452)** | **($3,983,485)** | **($1,829,033)** | **54.08%** |
| ***Equity:*** | | | | | |
| Governmental Fund Balance | - | ($677,458) | - | $677,458 | 0.00% |

Attachment: October Directors Report (Finance)

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 24, 2024**
**DEPARTMENT:** **Human Resources**
**DIRECTOR:** **Chris McDonell**
**PREPARER:** **Chris McDonell**

**Agenda Summary** Human Resources

Flu Shots

Aurora was on-site on October 1, 2024, at our Administration Center and Justice Center, administering the flu shots at no cost to our employees who are enrolled in our health insurance.

Workers' Compensation

Effective immediately, employees who are injured on the job must follow a revised process for reporting incidents. The new procedure requires employees to first notify their supervisor and then report the injury by contacting the County Mutual Care Line. This reporting line is mandatory for all work-related injuries and eliminates the need for employees to complete traditional injury reports if the Care Line is used.

ETF Learning Opportunities in October

HR has notified employees that the Wisconsin Retirement System (WRS) is offering a series of educational webinars throughout October. These sessions are aimed at helping employees better understand their retirement benefits and options through WRS.

- Annuity Options: This session will cover the various annuity options provided by WRS.
- WRS Benefits for New and Mid-Year Employees: Designed to give an overview of the benefits available to employees who are new to WRS or mid-career.
- WRS Retirement Benefit Calculations: Employees will learn how their retirement benefits are calculated and what factors affect their benefits.
- Preparing for Your Retirement: This webinar offers guidance on how to plan effectively for retirement, including important steps employees should take.

Employee Engagement

HR will be launching the annual Employee Engagement Survey in early November. This survey is a valuable tool for gathering feedback on various aspects of the workplace, including employee satisfaction, communication, leadership, and overall work environment. The insights gained from the survey will help guide improvements and initiatives that enhance the employee experience and align with the County's goals.

FINANCE COMMITTEE

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 24, 2024**
**DEPARTMENT:** **Administrator**
**DIRECTOR:** **Jason Dzwinel**
**PREPARER:** **Jason Dzwinel**

**Agenda Summary** Information Technology

**ATTACHMENTS:**

- IT Financials_October (PDF)
- Communication Services Financials_October (PDF)

FINANCE COMMITTEE

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 | $130,584 | $1,175,258 | $1,477,358 | $302,100 | 79.55% |
| **Total Revenues** | **$130,584** | **$1,178,446** | **$1,480,858** | **$302,412** | **79.58%** |
| **Expenditures** | | | | | |
| Salaries | $38,003 | $295,494 | $460,375 | $164,881 | 64.19% |
| Fringe Benefits | $9,971 | $109,758 | $189,352 | $79,594 | 57.97% |
| Travel/Training | - | $1,022 | $5,250 | $4,228 | 19.47% |
| Supplies | $241 | $1,404 | $24,481 | $23,077 | 5.74% |
| Purchased Services | $102,889 | $878,295 | $801,000 | ($77,295) | 109.65% |
| Interdepartment Charges | - | $7 | $200 | $193 | 3.50% |
| Other Expenses | - | - | $200 | $200 | 0.00% |
| **Total Operating Expenditures** | **$151,104** | **$1,285,980** | **$1,480,858** | **$194,878** | **86.84%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$151,104** | **$1,285,980** | **$1,480,858** | **$194,878** | **86.84%** |
| **Net Increase (Decrease)** | **($20,520)** | **($107,534)** | **-** | **$107,534** | **0.00%** |
| ***Equity:*** | | | | | |
| Retained Earnings | - | $616,101 | - | ($616,101) | 0.00% |

Attachment: IT Financials_October (Information Technology)

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 | $9,452 | $89,126 | $121,757 | $32,631 | 73.20% |
| Fringe Benefits | $1,880 | $17,285 | $23,671 | $6,386 | 73.02% |
| Travel/Training | - | - | $2,500 | $2,500 | 0.00% |
| Supplies | - | $5,122 | $45,100 | $39,978 | 11.36% |
| Purchased Services | $16,309 | $204,549 | $321,210 | $116,661 | 63.68% |
| Interdepartment Charges | $901 | $8,278 | $12,818 | $4,540 | 64.58% |
| Other Expenses | - | $792 | $782 | ($10) | 101.28% |
| **Total Operating Expenditures** | **$28,542** | **$325,152** | **$527,838** | **$202,686** | **61.60%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$28,542** | **$325,152** | **$527,838** | **$202,686** | **61.60%** |
| **Net Increase (Decrease)** | **($26,277)** | **($306,379)** | **($444,468)** | **($138,089)** | **68.93%** |

***Equity:***

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 24, 2024**
**DEPARTMENT:** **Treasurer**
**DIRECTOR:** **Sandi Tretow**
**PREPARER:** **Sandi Tretow**

**Agenda Summary** County Treasurer

**ATTACHMENTS:**

- Treasurer Report (PDF)

FINANCE COMMITTEE

**OZAUKEE COUNTY TREASURER**

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

Sandra Tretow
County Treasurer
Email: stretow@ozaukeecounty.gov

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

# FINANCE COMMITTEE
## Thursday, October 24, 2024
## SUMMARY OF TREASURER'S OFFICE ACTIVITIES

Tasks completed:

- Month-end activities
- Reconciled bank statements to general ledger
- Prepared October financial report for this committee
- Mailed 205 delinquent tax statements
- Working on sale of City of Mequon vacant land parcel
- October 8 – Annual Municipal Treasurer meeting regarding upcoming tax collection season
- October 10 Tax Foreclosure Court
- October 21 Annual Northern Ozaukee Farm Drainage Meeting – unpaid 2024 Drainage Assessments were certified to be placed on tax roll.
- Approve invoices in Docuware
- Daily tasks in office – verify daily monetary activities (deposits, transfers, wires, etc.)

Future goals/events:

- Very busy time coming up in November assisting municipalities with tax levy entry, tax bill preparation and mailing. We are super excited!!

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.

Attachment: Treasurer Report (County Treasurer)

**TREASURER'S REPORT**
**FINANCE COMMITTEE**
**OCTOBERER 2024**
REPORTING PERIOD: September, 2024

**CASH**

Cash ending September is down **$ (1,552,000)** from last September:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Cash 2024, | $ | **33,458,444** | 2023 | $ | **35,010,444** | **Decrease of** | **$ (1,552,000.44)** | ***-4.43%*** |

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 September 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 September:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| September 2024, | $ | **224,633** | 2023 | $ | **209,699** | **Increase of** | **$ 14,934.06** | ***7.12%*** |
| Budget 2024, | $ | **280,000** | 2023 | $ | **285,000** | **Budget/Actual 2024** | | ***80.23%*** |

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 September 1st until paid in full.

Interest earnings are up from last year through September:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| September 2024, | $ | **1,072,704** | 2023 | $ | **709,583** | **Increase of** | **$ 363,120.64** | ***51.17%*** |
| Budget 2024, | $ | **280,000** | 2023 | $ | **280,000** | **Budget/Actual 2024** | | ***383.11%*** |

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

*Sales tax* revenue is down from last year through July, see page 6:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| July 2024, | $ | **6,583,527** | 2023 | $ | **6,603,490** | **Decrease of** | **$ (19,963.00)** | ***-0.30%*** |
| Budget 2024, | $ | **11,677,265** | 2023 | $ | **11,216,085** | **Budget/Actual 2023** | | ***56.38%*** |

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 | $ | **862,122** | 2023 | $ | **956,327** | **Decrease of** | **$ (94,205.00)** | ***-9.85%*** |

*Number of delinquent parcels:*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2024 | | **222** | 2023 | | **241** | **Decrease of** | **-19** | ***-7.88%*** |

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

**FORECLOSURES**

Delinquent property tax collection remains slow. Foreclosure court was held on October 10th. Notice of award was mailed to bidders of whom the Finance Committee accepted for the City of Mequon vacant land parcel. They have until October 22 to pay the remaining balance.

Attachment: Treasurer Report (County Treasurer)

# REPORT OF THE OZAUKEE COUNTY TREASURER

## MAIN CHECKBOOK

| | | | | |
|---|---|---|---|---|
| Balance September 1, 2024 | | | $ | 3,436.52 |
| Receipts: | | | | |
| Transfers from Money Market #2 | $ | 5,269,011.20 | | |
| Voids and Stop Payments | $ | 20,900.58 | | |
| Total Monthly Receipts | | | $ | 5,289,911.78 |
| Total Balance & Receipts | | | $ | 5,293,348.30 |
| Disbursements: | | | | |
| County Orders (555942-556531) | $ | (3,354,220.18) | | |
| Wire Transfers (wt# 4136-4155) | $ | (1,924,943.54) | | |
| ACH Transfers | $ | (14,184.58) | | |
| Total Monthly Disbursements | | | $ | (5,293,348.30) |
| **MAIN CHECKBOOK Balance September 30, 2024** | | | **$** | **-** |

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

| | | | | |
|---|---|---|---|---|
| Balance as Per Statement | $ | 1,458,134.94 | | |
| Outstanding County Checks | $ | (1,458,134.94) | | |
| **MAIN CHECKBOOK Balance September 30, 2024** | | | **$** | **-** |

## MONEY MARKET #1 CHECKBOOK

| | | | | |
|---|---|---|---|---|
| Balance September 1, 2024 | | | $ | 25,799.09 |
| Receipts: | | | | |
| Department Direct Deposit Receipts | $ | 3,048,330.59 | | |
| Real Estate Tax Receipts, Electronic | $ | 48,230.39 | | |
| Transfer from POOL Account | $ | 5,000,000.00 | | |
| Transfer from Summit MM | $ | 664.45 | | |
| Interest Earnings | $ | 115.34 | | |
| Total Monthly Receipts | | | $ | 8,097,340.77 |
| Total Balance & Receipts | | | $ | 8,123,139.86 |
| Disbursements: | | | | |
| Transfers to Money Market #2 | $ | (8,096,359.27) | | |
| Voids and NSF payments | $ | (1,000.80) | | |
| Total Monthly Disbursements | | | $ | (8,097,360.07) |
| **MONEY MARKET #1 CHECKBOOK Balance September 30, 2024** | | | **$** | **25,779.79** |

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

| | | | | |
|---|---|---|---|---|
| Balance as Per Statement | $ | 25,115.34 | | |
| Deposit in Transit | $ | 664.45 | | |
| **MONEY MARKET #1 CHECKBOOK Balance September 30, 2024 (5.57%)APY** | | | **$** | **25,779.79** |

**MONEY MARKET #2 CHECKBOOK**

| | | |
|---|---|---|
| Balance September 1, 2024 | | $ 8,458,833.71 |
| Receipts: | | |
| Department Receipts | $ 1,612,315.81 | |
| Real Estate Tax Receipts | $ 64,410.40 | |
| RLF Payments | $ 2,725.43 | |
| NSF Replace | $ 160.00 | |
| Drainage Payments | $ 17,300.00 | |
| From Curler's | $ 61,712.41 | |
| Transfer from Petty Cash | $ 289.30 | |
| Transfer from CDBG Shelter | $ 29,438.47 | |
| Transfer from PWSB - Parks Reservations | $ 9,154.06 | |
| Transfers from Money Market #1 | $ 8,096,359.27 | |
| Transfer from Register of Deeds | $ 258,840.90 | |
| Interest Earnings | $ 55,866.65 | |
| Total Monthly Receipts | | $ 10,208,572.70 |
| Total Balance & Receipts | | $ 18,667,406.41 |
| Disbursements: | | |
| Transfers to Main Checkbook | $ (5,269,300.50) | |
| Transfers to Payroll Checkbook | $ (2,116,031.27) | |
| NSF Checks | $ (610.00) | |
| Transfer to Curlers Maint Account | $ (30,000.00) | |
| Transfer to Petty Cash | | |
| Total Monthly Disbursements | | $ (7,415,941.77) |
| **MONEY MARKET #2 Balance September 30, 2024** | | **$ 11,251,464.64** |

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

| | | |
|---|---|---|
| Balance as Per Statement | $ 11,251,464.64 | |
| Deposit in Transit | $ - | |
| **MONEY MARKET #2 CHECKBOOK Balance September 30, 2024 (5.67%)APY** | | **$ 11,251,464.64** |

**PAYROLL CHECKBOOK**

| | | |
|---|---|---|
| Balance September 1, 2024 | | $ - |
| Receipts: | | |
| Transfers from Money Market #2 | $ 2,116,031.27 | |
| Total Monthly Receipts | | $ 2,116,031.27 |
| Total Balance & Receipts | | $ 2,116,031.27 |
| Disbursements: | | |
| Salary Orders (#442111-442139) | $ (11,548.56) | |
| Salary Direct Deposit (#372027-373444) | $ (2,104,482.71) | |
| Total Monthly Disbursements | | $ (2,116,031.27) |
| **PAYROLL Balance September 30, 2024** | | **$ -** |

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

| | | |
|---|---|---|
| Balance as Per Statement | $ 3,705.28 | |
| Outstanding Payroll Checks | $ (3,705.28) | |
| **PAYROLL CHECKBOOK Balance September 30, 2024** | | **$ -** |

| REVENUE YTD | 2024 | 2024 ANNUAL BUDGET | |
|---|---|---|---|
| Interest Investments | $ 1,072,703.64 | $ 280,000 | (September) |
| Curlers Building Maint | 22,673.16 | - | (September) |
| Interest Go Bond 2021 | 6,582.49 | - | (September) |
| Interest Health Care Trust | 1,088.57 | - | (September) |
| Interest Veteran's Memorial Trust | 900.97 | 50 | (September) |
| Interest Transit Trust Fund | 6,527.60 | - | (September) |
| Interest on Delinquent Taxes | 147,791.01 | 185,000 | (September) |
| Penalty on Delinquent Taxes | 76,842.05 | 95,000 | (September) |
| Sales Tax General Fund | 6,583,527.14 | 11,677,265 | (July) |
| Use Value Penalty Tax | - | 50,000 | (September) |

| INVESTMENT BALANCES | BALANCE | RATES | |
|---|---|---|---|
| Summit Credit Union, Savings (General Fund) | 149,985.00 | 5.38% | (September) APY |
| Summit Credit Union, CD (General Fund) | 515,378.69 | 5.13% | (September) APY |
| Horicon Bank (General Fund) | 424,950.71 | 5.30% | (September) APY |
| Horicon Bank, CD's (General Fund) | 507,274.59 | 4.62% | (September) APY |
| DANA, Federal Securities (General Fund) | - | 0.00% | (September) APY |
| LGIP, Savings (General Fund) | 2,524,689.40 | 5.23% | (September) APY |
| WISC (General Fund) | 1,107,441.80 | 5.00% | (September) APY |
| WISC CD's (General Fund) | 4,557,646.23 | 4.63% | (September) APY |
| WISC Securities (General Fund) | 791,181.52 | 4.90% | (September) APY |
| PWSB, Money Market (Curlers Association Building Maint) | 207,105.46 | 5.57% | (September) APY |
| PWSB Money Market (General Obligation Bond 2021) | 54,049.70 | 5.57% | (September) APY |
| PWSB, Money Market (Health Care Trust) | 27,060.57 | 5.57% | (September) APY |
| PWSB, Money Market (Veteran's Memorial Trust) | 22,397.06 | 5.57% | (September) APY |
| PWSB, Money Market (Register of Deeds) | 275,702.44 | 5.57% | (September) APY |
| PWSB, Money Market (Tax Collection) | 17,743.36 | 5.57% | (September) APY |
| PWSB, Money Market (Transit Trust Fund) | 124,664.66 | 5.67% | (September) APY |
| PWSB, Treasurer (Petty Cash) | 5,000.00 | n/a | |
| PWSB, Money Market (Parks and Reservations) | 5,714.48 | 5.57% | (September) APY |
| PWSB, CDBG Lasata | 10,286.60 | n/a | |
| PWSB, CDBG Shelter | 100.00 | n/a | |
| PWSB, ARPA | 10,523,953.24 | 5.62% | (September) APY |
| PWSB, Opioids Settlement | 720,487.97 | 5.57% | (September) 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 | $ 50,157.13 | $ 1,299.24 | $ 48,857.89 |
| OCTOBER | | | $ - |
| NOVEMBER | | | $ - |
| DECEMBER | | | $ - |
| TOTAL RECEIPTS | | $ 24,333.05 | |

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 | $ 93,771.92 | $ 862,122.39 |
| OCTOBER | $ 862,122.39 | | $ 862,122.39 |
| NOVEMBER | $ 862,122.39 | | $ 862,122.39 |
| DECEMBER | $ 862,122.39 | | $ 862,122.39 |
| TOTAL RECEIPTS | | $ 393,761.77 | |

Attachment: Treasurer Report (County Treasurer)

OZAUKEE COUNTY
***TAX CERTIFICATE BALANCES***

| SALE YEAR | 2020 | % | #Parcels | 2021 | % | #Parcels | 2022 | % | #Parcels | 2023 | % | #Parcels | 2024 | % | #Parcels |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO LEVY | 22,118,522 | | | 21,712,622 | | | 21,429,276 | | | 22,280,401 | | | 22,949,856 | | |
| JAN | 665,015 | 3.01% | 160 | 652,981 | 3.01% | 160 | 564,610 | 2.63% | 154 | 566,895 | 2.54% | 146 | 580,637 | 2.53% | 140 |
| FEB | 592,846 | 2.68% | *499 | 582,329 | 2.68% | *588 | 544,510 | 2.54% | *541 | 525,357 | 2.36% | *631 | 520,861 | 2.27% | *517 |
| MAR | 560,118 | 2.53% | *405 | 555,446 | 2.56% | *461 | 512,296 | 2.39% | *474 | 496,913 | 2.23% | *412 | 488,424 | 2.13% | *389 |
| APR | 542,472 | 2.45% | *414 | 504,160 | 2.32% | *396 | 445,611 | 2.08% | *348 | 467,696 | 2.10% | *344 | 476,688 | 2.08% | *318 |
| MAY | 492,878 | 2.23% | *388 | 493,747 | 2.27% | *333 | 423,011 | 1.97% | *310 | 451,323 | 2.03% | *314 | 433,473 | 1.89% | *271 |
| JUN | 450,119 | 2.04% | *333 | 437,245 | 2.01% | *298 | 410,740 | 1.92% | *279 | 433,619 | 1.95% | *274 | 391,106 | 1.70% | *263 |
| JUL | 442,269 | 2.00% | *289 | 400,444 | 1.84% | *271 | 379,925 | 1.77% | *249 | 410,330 | 1.84% | *234 | 381,989 | 1.66% | *228 |
| AUG | 411,445 | 1.86% | *356 | 382,486 | 1.76% | *307 | 364,487 | 1.70% | *301 | 395,693 | 1.78% | *291 | 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 | 862,122 | 3.76% | 222 |
| 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 | | | |

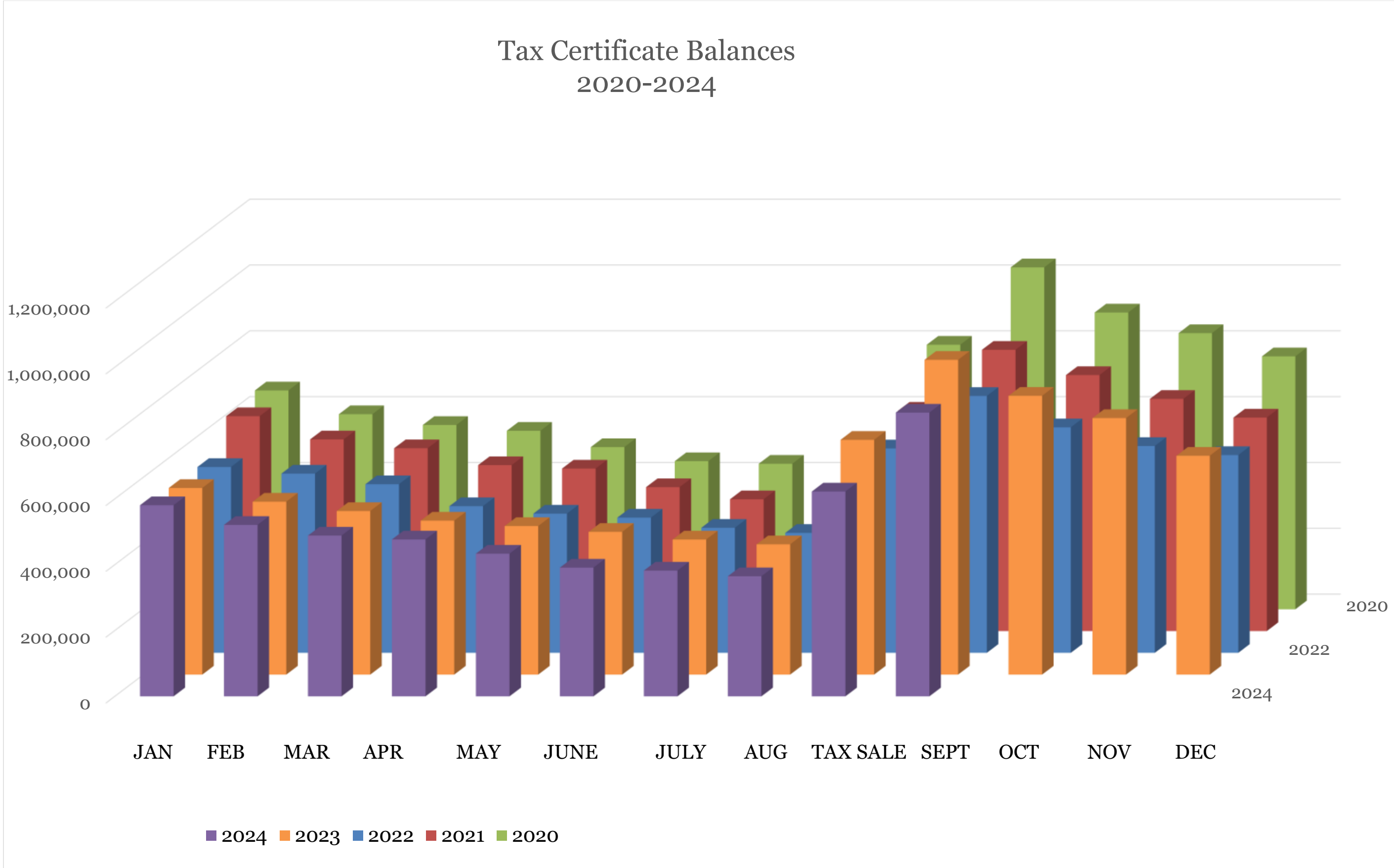
Dollars listed are from the tax certificate roll. Certificates are issued by law on September 1 for delinquent current year taxes and are added to the prior year delinquent taxes due.

% 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

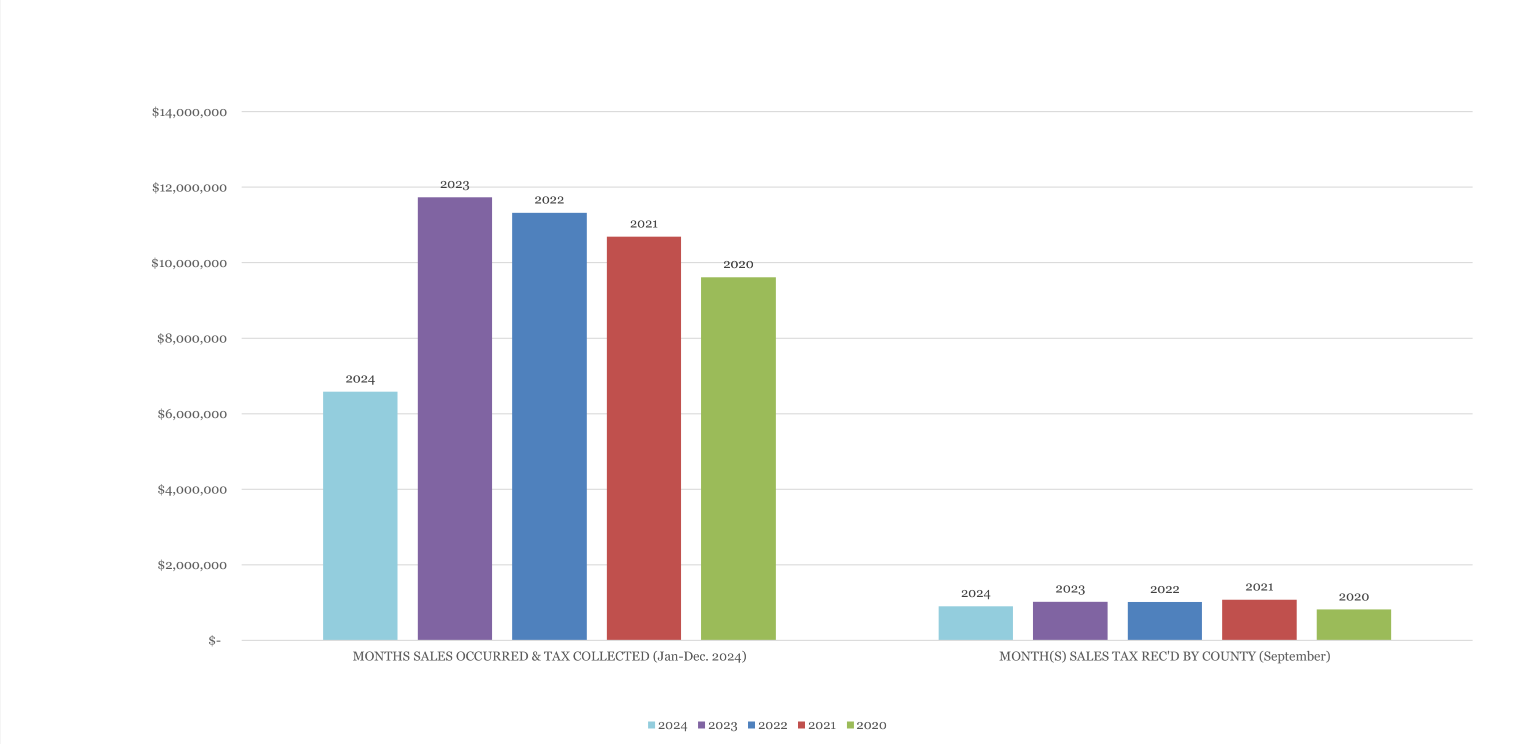
SALES TAX INCOME

| 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 | $ 904,327 | $ 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) | | $ 6,583,527 | $ 11,730,321 | $ 11,318,483 | $ 10,688,841 | $ 9,612,253 |
| MONTH(S) SALES TAX REC'D BY COUNTY (September) | | $ 904,327 | $ 1,020,036 | $ 1,015,951 | $ 1,074,803 | $ 817,956 |
| 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) | $ 6,583,527 | $ 11,730,321 | $ 11,318,483 | $ 10,688,841 | $ 9,612,253 | <------------ |
| MONTH(S) SALES TAX REC'D BY COUNTY (September) | $ 904,327 | $ 1,020,036 | $ 1,015,951 | $ 1,074,803 | $ 817,956 | <------------ |



## 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 | $5,401.96 | $904.54 | December 2023 | 10/2/2024 |
| Cheel LLC | February 1, 2018 | December 2024 | $6,973.10 | $647.01 | January 2024 | 10/2/2024 |
| Oldenburg Metal Loan #3 | September 1, 2023 | September 2028 | $43,362.39 | $983.82 | October 2024 | 09/30/2024 |
| 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 10/07/2024

Ozaukee County Committee Report
## General Fund Treasurer
For the Nine Months Ending Monday, September 30, 2024
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

| | Prior YTD Actual | Current Month Actual | 2024 YTD Actual | 2024 Amended Budget | Budget Balance | % Budget YTD |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Taxes | $216,982 | $13,924 | $231,184 | $337,300 | $106,116 | 68.54% |
| Public Charges for Services | $80,956 | $2,119 | $6,902 | $4,000 | ($2,902) | 172.55% |
| Other Revenue | $16,688 | $4,033 | $106 | $25,500 | $25,394 | 0.42% |
| **Total Revenues** | **$314,626** | **$20,076** | **$238,192** | **$366,800** | **$128,608** | **64.94%** |
| **Expenditures** | | | | | | |
| Salaries | $172,498 | $18,949 | $185,786 | $250,169 | $64,383 | 74.26% |
| Fringe Benefits | $68,828 | $7,355 | $73,220 | $102,534 | $29,314 | 71.41% |
| Travel/Training | $22 | $41 | $2,094 | $4,950 | $2,856 | 42.30% |
| Supplies | $38,787 | ($2,696) | $37,127 | $41,650 | $4,523 | 89.14% |
| Purchased Services | $4,322 | $2,876 | $6,250 | $13,100 | $6,850 | 47.71% |
| Interdepartment Charges | $26,089 | $2,854 | $32,623 | $42,853 | $10,230 | 76.13% |
| Other Expenses | $4,558 | $1 | $10,217 | $12,200 | $1,983 | 83.75% |
| **Total Operating Expenditures** | **$315,104** | **$29,380** | **$347,317** | **$467,456** | **$120,139** | **74.30%** |
| **Capital Outlay** | | | | | | |
| **Total Expenditures** | **$315,104** | **$29,380** | **$347,317** | **$467,456** | **$120,139** | **74.30%** |
| **Net Increase (Decrease)** | **($478)** | **($9,304)** | **($109,125)** | **($100,656)** | **$8,469** | **108.41%** |
| ***Equity:*** | | | | | | |
| Due To / Due From | ($13,473,433) | $479,308 | ($5,816,159) | - | $5,816,159 | 0.00% |