AGENDA
FINANCE COMMITTEE
REGULAR MEETING
THURSDAY, MARCH 27, 2025 – 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. February 27, 2025
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corp. Counsel Finance Report March 2025 Mtg.
6. **ACTION ITEMS**
   a. Resolution: Transfer 50% of 2024 General Fund Surplus to Capital Project Fund
   b. Resolution: Increase of Revenue - Planning and Parks 2025
   c. Wire Transfers #4259 - #4285 and February Vouchers
7. **DISCUSSION ITEMS**
8. **DEPARTMENT REPORTS**
   a. County Clerk
   b. Finance
   c. Human Resources
   d. Information Technology
   e. County Treasurer
9. **NEXT MEETING DATE**
   April 24, 2025
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: **March 27, 2025**
DEPARTMENT: **County Clerk**
DIRECTOR: **Kellie Kretlow**
PREPARER: **Kellie Kretlow**

Agenda Summary February 27, 2025

https://www.ozaukeecounty.gov/AgendaCenter/ViewFile/Minutes/_02272025-3542

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **March 27, 2025**
DEPARTMENT: **Corporation Counsel**
DIRECTOR: **Rhonda Gorden**
PREPARER: **Beth Esselman**

Agenda Summary Corp. Counsel Finance Report March 2025 Mtg.

ATTACHMENTS:

- CORP.COUNSEL.March.2025.Mtg (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report
General Fund Corporation Counsel
For the Two Months Ending Friday, February 28, 2025
Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2025 YTD Actual	2025 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Intergovernmental Revenues	$126,486	$126,486	$556,150	$429,664	22.74%
Public Charges for Services	-	$5	$6,250	$6,245	0.08%
Total Revenues	**$126,486**	**$126,491**	**$562,400**	**$435,909**	**22.49%**
Expenditures					
Salaries	$50,108	$94,803	$665,995	$571,192	14.23%
Fringe Benefits	$18,635	$37,154	$251,788	$214,634	14.76%
Travel/Training	-	-	$3,200	$3,200	0.00%
Supplies	$45	$685	$10,934	$10,249	6.26%
Purchased Services	$368	$1,281	$23,677	$22,396	5.41%
Interdepartment Charges	$9,692	$19,237	$113,738	$94,501	16.91%
Other Expenses	-	-	$2,650	$2,650	0.00%
Total Operating Expenditures	**$78,848**	**$153,160**	**$1,071,982**	**$918,822**	**14.29%**
Capital Outlay					
Total Expenditures	**$78,848**	**$153,160**	**$1,071,982**	**$918,822**	**14.29%**
Net Increase (Decrease)	**$47,638**	**($26,669)**	**($509,582)**	**($482,913)**	**5.23%**

Equity:

Attachment: CORP.COUNSEL.March.2025.Mtg (Corp. Counsel Finance Report March 2025 Mtg.)

RESOLUTION NO. (ID # 10660)

TRANSFER 50% OF 2024 GENERAL FUND SURPLUS TO CAPITAL PROJECT FUND

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

Department / Program	Account Number	Account Name	AMOUNT	AMOUNT
Finance				
Expense	101-0-00-81100-401	Operating Transfer from the General Fund	$700,000	
Revenue	401-1-01-71100-101	Operating Transfer to Capital Projects Admin		$700,000

Dated at Port Washington, Wisconsin, this 2nd day of April 2025.

SUMMARY: Transfer 50% of 2024 General Fund Surplus to Capital Projects Fund.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **March 27, 2025**
DEPARTMENT: **County Clerk**
DIRECTOR: **Kellie Kretlow**
PREPARER: **Kellie Kretlow**

Agenda Summary Transfer 50% of 2024 General Fund Surplus to Capital Project Fund

BACKGROUND INFORMATION: Policy to fund Capital Projects - At year-end fifty percent of the General Fund's net increase shall be transferred to the Capital Projects Fund in the next fiscal year. This transfer is to support Capital Projects without increasing the Tax Levy or issuing long-term debt. This transfer is for 2024.

The 2024General Fund Surplus is $1,4522,243 and 50% is $726,122

RECOMMENDED MOTION: To approve a $700,000 transfer from the General Fund to the Capital Projects Fund to support future capital improvement requests.

ATTACHMENTS:

- Support for GF Surplus Transfer March Meeting (PDF)

Budget Amendment Request Committee Approval Form

Ozaukee County

Resolution No: ____________

Period Transfer Recorded: ____________

TO: **Finance Committee**

FROM: **Finance**

Department Name

Date of Request: **March 27, 2025**

Type of Budget Amendment (check one)

Increase of Revenue:	
Fund Transfer:	X
Supplemental Appropriations:	

Debit / Expense			Credit / Revenue		
Acct #	101-0-00-81100-401	$ 700,000	A/C #	401-1-00-71100-101	$ 700,000
Pre-request Account's Budget / Changed To	/	-	Pre-request Account's Budget / Changed To	- /	-
Cost Ctr & A/C Desc	Transfer to Capital Projects		Cost Ctr & A/C Desc	Transfer from General Fund	
Acct #		$ -	A/C #		$ -
Pre-request Account's Budget / Changed To	- /	-	Pre-request Account's Budget / Changed To	- /	-
Cost Ctr & A/C Desc			Cost Ctr & A/C Desc		
Acct #		$ -	A/C #		$ -
Pre-request Account's Budget / Changed To	- /	-	Pre-request Account's Budget / Changed To	- /	-
Cost Ctr & A/C Desc			Cost Ctr & A/C Desc		
Acct #		$ -	A/C #		$ -
Pre-request Account's Budget / Changed To	- /	-	Pre-request Account's Budget / Changed To	- /	-
Cost Ctr & A/C Desc			Cost Ctr & A/C Desc		
Acct #		$ -	A/C #		$ -
Pre-request Account's Budget / Changed To	- /	-	Pre-request Account's Budget / Changed To	- /	-
Cost Ctr & A/C Desc			Cost Ctr & A/C Desc		
Acct #		$ -	A/C #		$ -
Pre-request Account's Budget / Changed To	- /	-	Pre-request Account's Budget / Changed To	- /	-
Cost Ctr & A/C Desc			Cost Ctr & A/C Desc		
	Total Debits:	700,000		Total Credits:	700,000

Reason for Request (Be Specific). Also fill out Support Document for County Board.

Chapter 5 of the Policies and Procedures Manual under 5.01 (10) (a) 3 states that up to 50% of the General Fund surplus can be transferred to the Capital Improvements Fund (401) with approval from the Finance Committee and County Board at the recommendation of the County Administrator. The 2024 General Fund surplus is in excess of $1,452,000. The County Administrator and County Finance Director recommend the County transfer $700,000 of the General Fund 2024 surplus to the Capital Projects Fund to finance future capital needs. This will be recorded as a 12/31/24 transaction and will reduce the General Fund surplus.

Department Head Signature

TYPE IN Oversight Committee Chairperson's Name

Oversight Committee Members

Finance Committee Members

Date of Meeting

Date of Meeting

Date Amended: ____________

Budget Amended By: ____________

Attachment: Support for GF Surplus Transfer March Meeting (Transfer 50% of 2024 General Fund Surplus to Capital Project Fund)

Ozaukee County Committee Report

1-GENERAL FUND

For the Twelve Months Ending Tuesday, December 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	$23,118,872	$4,240,039	$24,390,250	$23,869,690	($520,560)	102.18%
Intergovernmental Revenues	$3,691,173	$7,634,721	$11,272,277	$11,425,579	$153,302	98.66%
Public Charges for Services	$2,199,819	$307,831	$2,432,553	$2,516,660	$84,107	96.66%
Intergovernmental Charges	$202,708	$105,529	$997,456	$236,600	($760,856)	421.58%
Interdepartmental Charges	$497,855	$272,608	$511,557	$528,136	$16,579	96.86%
Fines/Forfeitures/Penalties	$184,855	$13,162	$207,790	$200,000	($7,790)	103.90%
Licenses & Permits	$165,482	$12,735	$193,068	$140,000	($53,068)	137.91%
Interest Revenue	$1,572,405	$135,028	$1,478,547	$370,050	($1,108,497)	399.55%
Other Revenue	$712,377	$66,504	$652,490	$788,031	$135,541	82.80%
Total Revenues	**$32,345,546**	**$12,788,157**	**$42,135,988**	**$40,074,746**	**($2,061,242)**	**105.14%**
Expenditures						
Salaries	$16,182,070	$2,149,918	$17,315,561	$17,339,038	$23,477	99.86%
Fringe Benefits	$5,775,126	$348,432	$6,324,409	$6,800,595	$476,186	93.00%
Travel/Training	$134,360	$8,441	$144,963	$209,483	$64,520	69.20%
Supplies	$1,270,842	$357,042	$1,625,011	$1,683,631	$58,620	96.52%
Purchased Services	$3,721,635	$442,244	$3,928,318	$3,714,437	($213,881)	105.76%
Interdepartment Charges	$1,120,983	$114,584	$1,210,606	$1,195,545	($15,061)	101.26%
Grants	$1,514,473	$152,382	$1,331,927	$1,402,065	$70,138	95.00%
Other Expenses	$1,089,129	($687,206)	$1,189,202	$899,774	($289,428)	132.17%
Total Operating Expenditures	**$30,808,618**	**$2,885,837**	**$33,069,997**	**$33,244,568**	**$174,571**	**99.47%**
Capital Outlay						
Equipment & Furniture	$400,925	$110,955	$394,255	$395,137	$882	99.78%
Total Capital Outlay	**$400,925**	**$110,955**	**$394,255**	**$395,137**	**$882**	**99.78%**
Total Expenditures	**$31,209,543**	**$2,996,792**	**$33,464,252**	**$33,639,705**	**$175,453**	**99.48%**
Other Finance (Sources)	($161,000)	($76,000)	($76,000)	($481,137)	($405,137)	15.80%
Other Finance Uses	$448,521	$7,009,806	$7,295,493	$7,744,014	$448,521	94.21%
Net Other Financing Sources/Uses	**$287,521**	**$6,933,806**	**$7,219,493**	**$7,262,877**	**$43,384**	**99.40%**
Net Increase (Decrease)	**$848,482**	**$2,857,559**	**$1,452,243**	**($827,836)**	**($2,280,079)**	**-** **175.43%**
Equity:						
Unassigned	($12,328,872)	-	($13,463,450)	-	$13,463,450	0.00%
Assigned	($184,553)	-	($184,553)	-	$184,553	0.00%
Committed	($377,693)	-	($92,006)	-	$92,006	0.00%
Restricted	($284,885)	-	($284,885)	-	$284,885	0.00%
Due To / Due From	($4,129,343)	($8,524,297)	($11,850,561)	-	$11,850,561	0.00%

1,452,243/2 = 726,122

Recommend $700,000 to be transferred to Capital Projects Fund 401 per County Policy.

Attachment: Support for GF Surplus Transfer March Meeting (Transfer 50% of 2024 General Fund Surplus to Capital Project Fund)

RESOLUTION NO. (ID # 10658)

INCREASE OF REVENUE - PLANNING AND PARKS 2025

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

Department/Program					
		Account Number	Account Name	Amount	Amount
Planning &Parks					
	Expense	222-01-01-55103-000	Highway - Grounds Maintenance/Construction	$ 25,000.00	
	Revenue	222-01-01-42310-000	State Aid - WDNR SWM SWR MSC		$ 25,000.00

Dated at Port Washington, Wisconsin, this number 2nd day of April 2025.

SUMMARY: WDNR Surface Water Management - Surface Water Restoration Grant on Mineral Springs Creek in the City of Port Washington - $25,000.

VOTE REQUIRED: Two-Thirds of Members Elect

FINANCE COMMITTEE

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **March 27, 2025**
DEPARTMENT: **County Clerk**
DIRECTOR: **Kellie Kretlow**
PREPARER: **Kellie Kretlow**

Agenda Summary Increase of Revenue - Planning and Parks 2025

ATTACHMENTS:

- Planning and Parks (PDF)

Natural Resources Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **March 6, 2025**
DEPARTMENT: **Planning and Parks**
DIRECTOR: **Andrew Struck**
PREPARER: **Andrew Struck**

Agenda Summary Increase of Revenue Budget Amendment for a Wisconsin Department of Natural Resources Surface Water Management – Surface Water Restoration Grant to Support Resiliency and Habitat Restoration on Mineral Springs Creek

BACKGROUND INFORMATION: The Ozaukee County - Planning and Parks Department (Department) was awarded a grant from the Wisconsin Department of Natural Resources (WDNR) Surface Water Management (SWM) Surface Water Restoration (SWR) grant program. Specifically, this grant will fund County activities to continue to improve coastal resiliency, corridor habitat restoration, fish passage and in-stream habitat on Mineral Springs Creek (MSC) in the City of Port Washington. Between 2013 and 2017, the Department, City of Port Washington (City), and We Energies worked on several fish passage projects to improve aquatic connectivity on MSC. In late August, 2018, the MSC watershed experienced an intense rainstorm that dropped over 9 inches of rain in portions of the watershed in less than 24 hours, which exceeded the estimated “500-year storm event”, and resulted in a formal disaster declaration from FEMA. The resulting high flow rates in the creek scoured the stream bed causing the bed elevation to drop 2-3 feet downstream of the Ravine Street. This downcutting exposed a sanitary sewer line upstream of Ravine Street. In response, the City installed emergency protection of the utility corridor that consists of sheet pile and concrete that effectively created a dam with more than 2.5 feet vertical drop from the top of the concrete to the downstream water surface during typical flow conditions. This new structure created a major barrier for fish passage and undermined much of the work and investment that was completed to restore fish passage, particularly upstream. Additionally, erosion from that event caused loss of vegetation and bank instability throughout the MSC corridor. To address these problems, the Department secured WDNR Office of Great Waters (OGW) and National Fish and Wildlife (NFWF) National Coastal Resilience Fund (NCRF) grants that supported restoration in an approximately 400 foot reach of channel downstream of Ravine Street including re-grading and vegetation restoration of the steep ravine slopes and instream restoration including placement of stone that can resist movement and improve resiliency during extreme events in a configuration that allowed fish passage past the Ravine Street crossing and emergency utility protection structure. In 2023, the Department also restored portions of Oakland Green Park to native prairie as a buffer to the creek and ravine slopes as part of these initial restoration efforts. However, downstream reaches of MSC continue to actively erode with nearby high-tension power poles, power lines, a sanitary sewer line, and a storm sewer outlet in and near Oakland Green Park that are all at risk from future erosion events as the frequency and magnitude of precipitation runoff increases. WDNR SWM SWR, Fund For Lake Michigan (FFLM) and NFWF NCRF funding will support similar work (e.g., streambank and in-stream grading and stabilization, wetland restoration and native vegetation restoration) adjacent to and within Oakland Green Park and the Mineral Springs Creek environmental corridor (wetland areas), immediately downstream of the restored reach. The WDNR SWM SWR grant will also provide critical match for the NFWF NCRF grant.

ANALYSIS: The WDNR SWM SWR grant award is $25,000. The Ozaukee County Natural Resources Committee unanimously approved the submittal and acceptance of the WDNR SWM SWR grant at its October 1, 2024 meeting (Ayes: Holyoke, Jobs, Matera, Schoessow; Excused: Ross) and the Ozaukee County Board of Supervisors unanimously approved Resolution 24-33 at its November 6, 2024 meeting (Ayes - 22, Nays - 0, Absent - 4). The WDNR SWM SWR grant covers up to 75% of project costs with a funding cap of $25,000. Project match ($8,333) will be provided by the secured NFWF NCRF grant for a total project cost of $33,333. There have been no changes to the project scope or budget since the grant submittal.

FISCAL IMPACT: Balance Current Year: NONE (Additional Program Revenue $25,000)

Next Year's Estimated Cost: NONE

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

Indicate source: Awarded WDNR SWM SWR grant and a secured NFWF NCRF grant.

RECOMMENDED MOTION: Approve and recommend to the Ozaukee County Board of Supervisors the budget amendment for the Wisconsin Department of Natural Resources Surface Water Management - Surface Water Restoration grant for resiliency, fish passage and habitat restoration activities on Mineral Springs Creek in the City of Port Washington.

ATTACHMENTS:

- BA_2025_NRC03062025_WDNR_SWRGrant_MSC_ATSFinal022725 (PDF)
- AS2025_NRC03062025_WDNR SWM SWR Grant Submittal MSC Corridor Grant Summary Spreadsheet (PDF)
- P&P_Dept_WDNR SWM Project Map_Rev 1 (PDF)

NATURAL RESOURCES COMMITTEE

RESULT:	**APPROVED AND FORWARDED [UNANIMOUS]Next: 3/27/2025 8:00 AM**
MOVER:	K. Schoessow, Supervisor District 23
SECONDER:	T. Matera, Supervisor District 7
AYES:	Holyoke, Ross, Jobs, Matera, Schoessow

GRANT APPLICATION SUMMARY

Project Name: Mineral Springs Creek Resilience and Habitat Restoration
Grant Name/Agency: WDNR Surface Water Management - SWR **CFDA/State ID:**
Department: Planning and Parks **Exp Acct.** **Preparer:** Matt Aho
Total Project Amount: $33,333 **Grant Match Required:** 25% **Rev Acct.** **Approver:** Andrew Struck

Strategy: (Linkages to other planning efforts)
- Comprehensive Plan for Ozaukee County: 2035 (P. 100, 103, 104, 107, 282, 563)
- Ozaukee County Land and Water Resource Management Plan (P. 23, 109, 136, 137, 144, 189, 190, 197, 219, 243)
- Park and Open Space Plan for Ozaukee County (P. 12, 15, 18, 38, 60, 175)
- Ozaukee County Strategic Plan 2020-2024 (P. 10, 11, 13)

Project Scope and Expectations
- Riparian and in-stream grading and habitat restoration
- Native vegetation restoration
- Protection of infrastructure/improved resilience
- Address ongoing erosion

Other Grants Supporting Project	Status	Amount
NFWF NCRF	Secured	$8,333

Project Partners:
- WDNR, City of Port Washington, We Energies
- FFLM, NFWF NCRF
- Ozaukee County Highway Department
- Design and Engineering Consultants

Project Landowner Upon Completion:
- Ozaukee County

GRANT EXPENSE	
Operational Expense	**$**
Capital Expense	**$**
Contractual (HWY)	$25,000
TOTAL	**$25,000**
% PROJECT	**75%**

GRANT/PROJECT MATCH	
Operational Match	**$**
Other Grants	**$**
NFWF NCRF	$8,333
TOTAL	**$8,333**
% MATCH	**25%**

GRANT SUPPORTED STAFF	
Position	**$**
TOTAL	

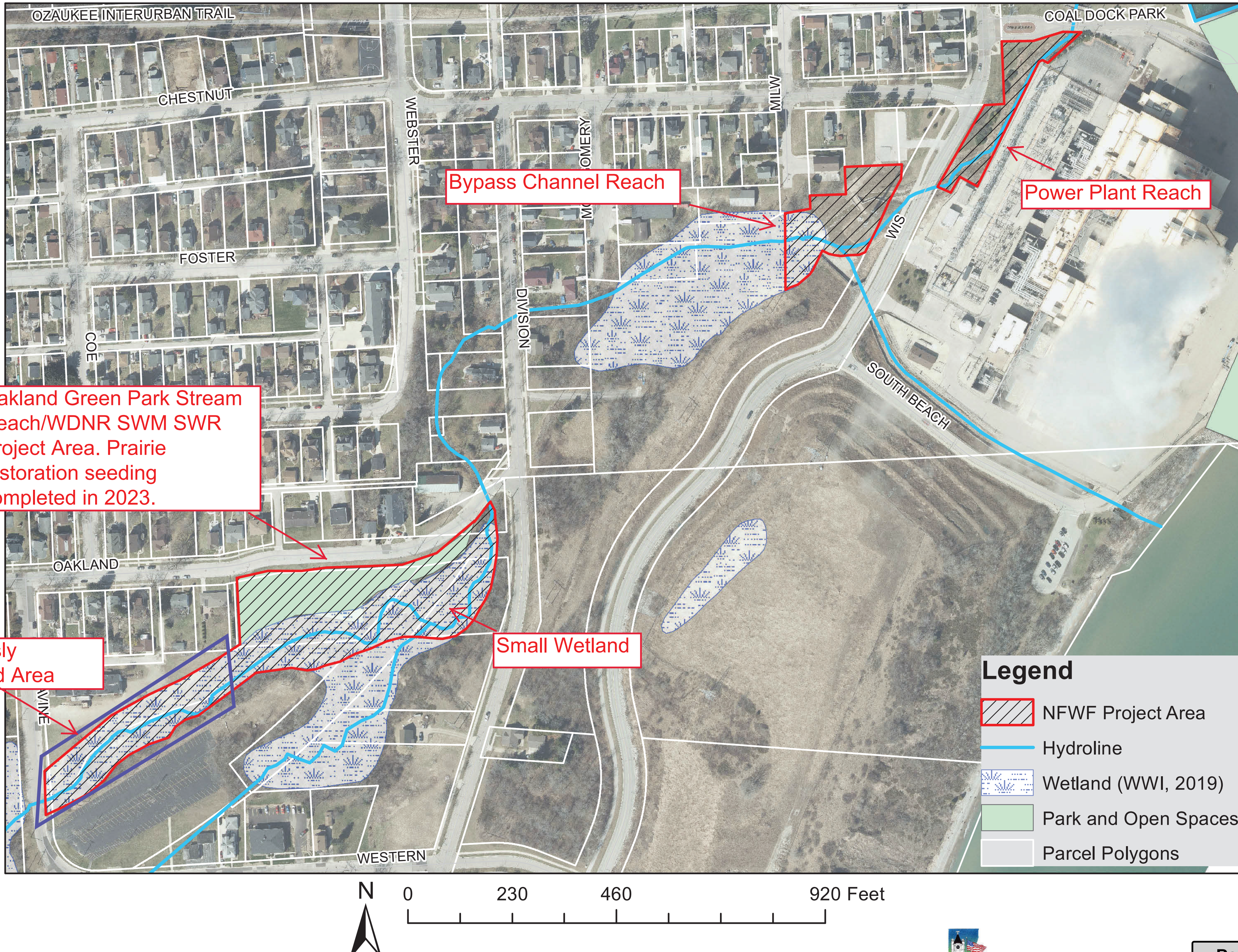
DEPARTMENT REVENUES	
Department	**$**
TOTAL	**$0**

Project Risks:	Comments
▪ Weather/site conditions	▪ Completed in conjunction with stream restoration
▪ Contractor (HWY) availibility	▪ Serve as match for other grants
▪ Timelines	▪ Overall project costs ~ $33,000
▪ Permitting	

Major Milestones			Date
Award Notification			Jan-25
Construction and Restoration			Nov-26
Final Reporting			Dec-26
Duration:	2 years	**Extension:**	NA

Attachment: Planning and Parks (Increase of Revenue - Planning and Parks 2025)

Mineral Springs Creek Corridor Resiliency Project Area



Ozaukee County
Februrary, 2022

Attachment: Planning and Parks (Increase of Revenue - Planning and Parks 2025)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **March 27, 2025**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Wire Transfers #4259 - #4285 and February Vouchers

ATTACHMENTS:

- Wire Transfers and Vouchers (PDF)

FINANCE COMMITTEE

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

SCHEDULE OF VOUCHERS

For Checks Paid	2/1/2025	**To**	2/28/2025	**Total Amount:**	$3,552,067.77

WIRE TRANSFERS

NUMBER RANGE	WT #4259	**To**	WT #4285	**Total Amount:**	$5,273,248.90

Total Claims and/or Wire Transfers: $8,825,316.67

Approved this 27th **day of** March 2025

Eric Stelter
Finance Committee - Chairperson

3/20/202512:56 PMFinance Committee Approval Form MAR

Attachment: Wire Transfers and Vouchers (Wire Transfers #4259 - #4285 and February Vouchers)

Finance Committee
March 27, 2025

Wire Transfers

WT #	Date	Amount	Paid To	Purpose
WT #4259	2/28/2025	$694,065.87	WRS	January WRS Contributions
WT #4260	2/19/2025	$1,228.55	WI DOR	Sales Tax Jan 2025
WT #4261	2/21/2025	$13,323.67	MetLife	Monthly Life&LTD
WT #4262	2/21/2025	$25,022.86	MetLife	March 2025 Dental
WT #4263	2/21/2025	$2,748.53	MetLife	March 2025 Vision
WT #4264	2/21/2025	$6,475.66	MetLife	Voluntary Insurances
WT #4265	2/28/2025	$2,415,000.00	DTCC	March Debt Payment Princ
WT #4266	2/28/2025	$210,843.75	DTCC	March Debt Payment Interest
WT #4267	2/26/2025	$5,669.50	North Shore Bank	Deferred Compensation
WT #4268	2/26/2025	$27,853.04	Great West Trust Co.	Deferred Compensation
WT #4269	2/28/2025	$425,019.59	US Bank	Credit Card Payment
WT #4270	2/28/2025	$610.88	WI DOR	Wage Attachment
WT #4271	3/3/2025	$350,929.25	IRS	Federal Payroll Tax
WT #4272	3/17/2025	$61,030.15	WI DOR	State Payroll Tax
WT #4273	3/6/2025	$16,793.67	Elan Financial Services	Credit Card Payment
WT #4274	3/17/2025	$82,148.16	WI DOR	RE Transfer Fees Feb 2025
WT #4275	3/12/2025	$30,375.58	Aegis Corporation	Worker's Comp Feb 2025
WT #4276	3/12/2025	$28,275.23	Great West Trust Company	Deferred Compensation
WT #4277	3/12/2025	$5,599.50	North Shore Bank	Deferred Compensation
WT #4278	3/13/2025	$88.54	WI State Controller	March Tax Settlement Payment
WT #4279	3/14/2025	$479.17	DOR	Wage attachment
WT #4280	3/17/2025	$337,409.30	IRS	Federal Payroll Tax
WT #4281	3/31/2025	$59,228.09	WI DOR	State Payroll Tax
WT #4282	3/18/2025	$2,229.00	WI DOR	February Sales Tax
WT #4283	3/18/2025	$12,608.08	Elan Financial	Credit Card Bill 3/10/25
WT #4284	3/31/2025	$448,317.30	WRS	February WRS Contributions
WT #4285	3/19/2025	$9,875.98	WI DOR	DOR/2024 lc Paybacks
		$5,273,248.90		

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **March 27, 2025**
DEPARTMENT: **County Clerk**
DIRECTOR: **Kellie Kretlow**
PREPARER: **Kellie Kretlow**

Agenda Summary County Clerk

ATTACHMENTS:

- Financials County Clerk February2025 (PDF)
- COUNTY CLERK ANNUAL REPORT 2024 (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund County Clerk

For the Two Months Ending Friday, February 28, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2025 YTD Actual	2025 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Public Charges for Services	-	$3	-	($3)	0.00%
Intergovernmental Charges	-	$23,760	$51,600	$27,840	46.05%
Interdepartmental Charges	$751	$7,360	$86,000	$78,640	8.56%
Licenses & Permits	$1,370	$2,135	$20,000	$17,865	10.68%
Other Revenue	$3,438	$4,012	$18,000	$13,988	22.29%
Total Revenues	**$5,559**	**$37,270**	**$175,600**	**$138,330**	**21.22%**
Expenditures					
Salaries	$30,327	$62,648	$436,601	$373,953	14.35%
Fringe Benefits	$8,086	$16,592	$147,835	$131,243	11.22%
Travel/Training	$7,953	$8,727	$27,750	$19,023	31.45%
Supplies	$773	$49,649	$221,700	$172,051	22.39%
Purchased Services	$1,384	$2,036	$59,725	$57,689	3.41%
Interdepartment Charges	$2,384	$4,834	$33,935	$29,101	14.24%
Other Expenses	-	$17	$7,056	$7,039	0.24%
Total Operating Expenditures	**$50,907**	**$144,503**	**$934,602**	**$790,099**	**15.46%**
Capital Outlay					
Total Expenditures	**$50,907**	**$144,503**	**$934,602**	**$790,099**	**15.46%**
Net Increase (Decrease)	**($45,348)**	**($107,233)**	**($759,002)**	**($651,769)**	**14.13%**

Equity:

COUNTY CLERK'S OFFICE

Kellie R. Kretlow, County Clerk
Lisa M. Henning, Chief Deputy County Clerk
Email: ctyclerk@ozaukeecounty.gov
www.ozaukeecounty.gov

2024 ANNUAL REPORT

TO THE HONORABLE BOARD OF SUPERVISORS OZAUKEE COUNTY, WISCONSIN

The following is a statement of fees collected by the County Clerk pursuant to Section 59.23(2)(o) of the Wisconsin State Statutes during the period January 1, 2024 to December 31, 2024 inclusive:

MARRIAGE LICENSES ISSUED:

423 licenses @ $100.00 .... $42,300.00*

*County share – 423 @ $55.00 = $ 23,265.00
State share – 423 @ $25.00 = $ 10,575.00
Family Court Counseling – 423 @ $20.00 = $ 8,460.00

14 licenses issued within the 3 day waiting period @ $25.00 .... $350.00

PASSPORTS APPLICATIONS/PHOTOS:

499 applications for books and/or cards @ $35.00............................. $17,465.00

500 photos @ $15.00 .... $ 7,500.00

121 W. Main Street, P. O. Box 994, Port Washington, WI 53074
Phone: (262) 284-8110 Metro: (262) 238-8110 Fax: (262) 284-8100 Metro Fax: (262) 238-8100

END OF YEAR DOG REPORT - 2024

BEGINNING BALANCE		$1,000.00
TOTAL REVENUE		$11,435.50
EXPENSES		
5% State Fee	$571.78	
Collecting Officials	$809.00	
Lister Fee	$1,619.50	
Postage/Printing	$0.00	
Impounding Costs	$1,155.00	
Dog Claims/Tag Fees	$624.00	
Publication Expenses	$180.38	
TOTAL EXPENSES	**$4,959.66**	
$1,000 To Remain in Account Per State Statutes	- $1,000.00	
BALANCE TO HUMANE SOCIETY		**$6,475.85**

STATE OF WISCONSIN)
) SS.
COUNTY OF OZAUKEE)

I, Kellie R. Kretlow, County Clerk in and for said county, do hereby certify that the foregoing statements by me made are true and correct, and that all monies collected by me have been paid to the County Treasurer as required by law.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 27th day of March 2025.

(S E A L)

Kellie R. Kretlow
County Clerk

Attachment: COUNTY CLERK ANNUAL REPORT 2024 (County Clerk)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **March 27, 2025**
DEPARTMENT: **Finance**
DIRECTOR: **Jay McMahon**
PREPARER: **Jay McMahon**

Agenda Summary Finance

ATTACHMENTS:

- 03 Directors Report (PDF)

FINANCE COMMITTEE

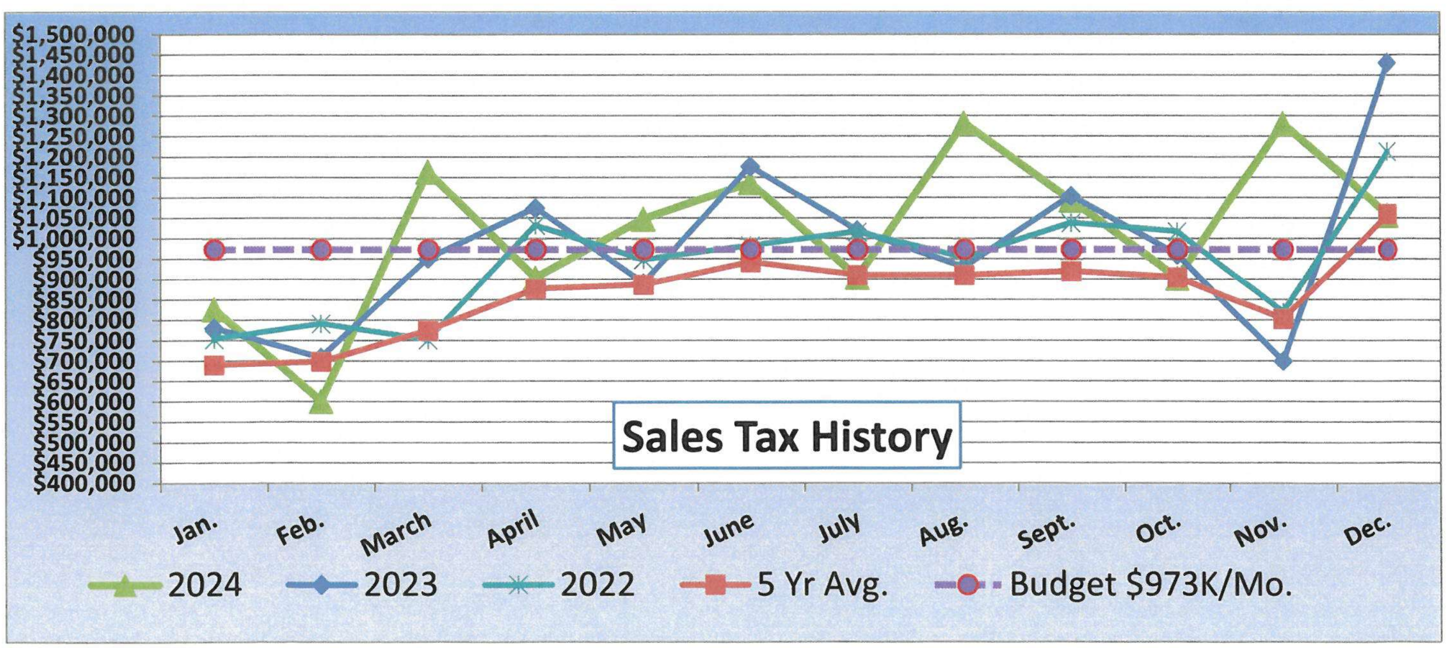
DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
MARCH 2025
TO: THE HONORABLE MEMBERS OF THE OZAUKEE COUNTY FINANCE COMMITTEE

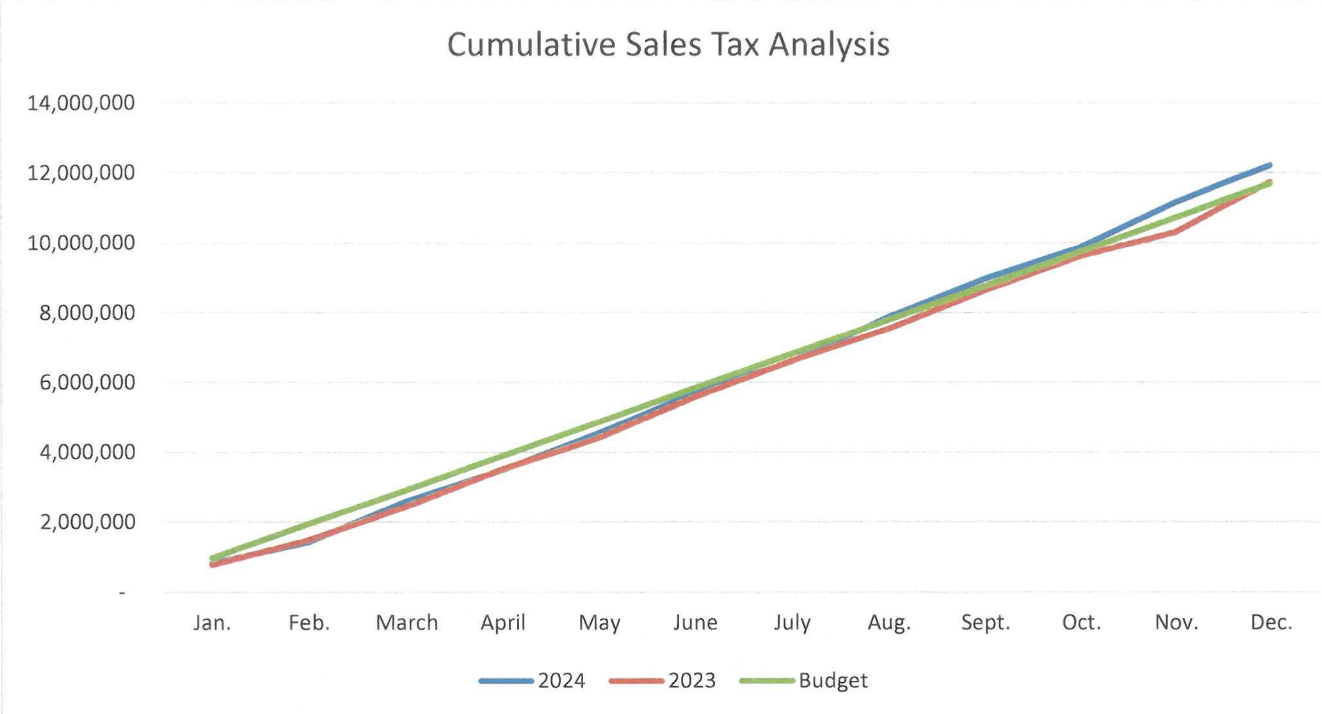
The mission of the Ozaukee County Finance Department is to facilitate effective and efficient fiscal management while maintaining accountability for the financial resources in accordance with generally accepted accounting principles (GAAP).

County Finances:
The current General Fund revenues are under budget through February as expected because sales tax collections are always two months behind meaning we won't receive January sales tax until the end of March. Grant revenues are also under budget as many grant claims are done at the end of the year along with 85% of share revenue payments coming in November. On the flip side, the County has already collected 78% of interest revenue through February as interest rates are still above 4% on the County's cash on hand. Expenses in total are on budget as expected with a couple variances. Other expenses include the County Grants to NFP organization as well as the County insurance policy expenses which are paid in the beginning of the year. Fringe benefits are also over budget due to health insurance paid a month in advance.

2024 year-end work is still in progress with the auditors scheduled to come the week of May 5th to perform the final field work. I will report preliminary numbers for 2024 results at the April Finance Committee meeting.

Sales Tax Collections:
2024 Sales Tax collections ended with a total of $12,199,701. This was a 4% increase over 2023 or $469,380 and $522,436 over the 2024 budget of $11,677,265. The budget for 2025 has been increased to $12,232,000 which is slightly more than the 2024 actual. Growth in sales tax collection has ranged from 1.8% in 2019 to 14.4% in 2021. The growth in 2021 was likely a result of the stimulus money pumped into the economy from ARPA. The growth for 2022, 2023 and 2024 has been 6.2%, 3.6% and 4.0% respectively. If sales tax grows by 4% in 2025, the total collections should be approximately $12,690,000.





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.	1,282,506	929,919	953,798	852,524	912,479	902,946
Sept.	1,093,359	1,104,714	1,038,162	909,058	730,504	815,601
Oct.	902,460	960,699	1,016,809	1,000,698	936,555	606,837
Nov.	1,281,360	699,925	819,961	819,968	835,958	840,209
Dec.	1,056,488	1,431,574	1,213,586	1,004,389	837,361	811,096
Totals	$12,199,701	$11,730,321	$11,318,483	$10,653,083	$9,312,786	$8,863,804

Attachment: 03 Directors Report (Finance)

Ozaukee County Committee Report

Summary of All Units

For the Two Months Ending Friday, February 28, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2025 YTD Actual	2025 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$1,896,057	$5,207,474	$36,148,495	$30,941,021	14.41%
Intergovernmental Revenues	$243,061	$1,356,790	$18,783,087	$17,426,297	7.22%
Public Charges for Services	$1,850,205	$3,834,892	$29,677,115	$25,842,223	12.92%
Intergovernmental Charges	$97,970	$939,915	$8,065,865	$7,125,950	11.65%
Interdepartmental Charges	$204,669	$492,715	$4,955,191	$4,462,476	9.94%
Fines/Forfeitures/Penalties	$18,413	$37,663	$200,000	$162,337	18.83%
Licenses & Permits	$11,284	$50,152	$1,047,153	$997,001	4.79%
Interest Revenue	$143,281	$346,305	$430,300	$83,995	80.48%
Other Revenue	$855,567	$1,500,253	$2,249,902	$749,649	66.68%
Total Revenues	**$5,320,507**	**$13,766,159**	**$101,557,108**	**$87,790,949**	**13.56%**
Expenditures					
Salaries	$3,186,134	$6,308,295	$42,137,487	$35,829,192	14.97%
Fringe Benefits	$1,165,549	$2,513,508	$15,290,168	$12,776,660	16.44%
Travel/Training	$33,270	$50,695	$486,002	$435,307	10.43%
Supplies	$385,528	$820,864	$9,808,332	$8,987,468	8.37%
Purchased Services	$1,185,237	$2,298,142	$17,446,564	$15,148,422	13.17%
Interdepartment Charges	$134,013	$643,816	$4,844,499	$4,200,683	13.29%
Depreciation	$124,958	$249,916	$2,907,479	$2,657,563	8.60%
Debt Service	$1,375,844	$1,375,844	$1,558,338	$182,494	88.29%
Grants	$90,292	$119,308	$1,756,452	$1,637,144	6.79%
Other Expenses	$371,094	$841,923	$3,502,382	$2,660,459	24.04%
Total Operating Expenditures	**$8,051,919**	**$15,222,311**	**$99,737,703**	**$84,515,392**	**15.26%**
Capital Outlay					
Project Fund	$49,112	$502,014	-	($502,014)	0.00%
Equipment & Furniture	$107,510	$157,095	$2,398,644	$2,241,549	6.55%
Buildings & Land	$18,100	$18,100	$440,000	$421,900	4.11%
Contra	-	-	($1,485,000)	($1,485,000)	0.00%
Total Capital Outlay	**$174,722**	**$677,209**	**$1,353,644**	**$676,435**	**50.03%**
Total Expenditures	**$8,226,641**	**$15,899,520**	**$101,091,347**	**$85,191,827**	**15.73%**
Other Finance (Sources)	-	-	($739,280)	($739,280)	0.00%
Other Finance Uses	-	-	$403,886	$403,886	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($335,394)**	**($335,394)**	**0.00%**
					-
Net Increase (Decrease)	**($2,906,134)**	**($2,133,361)**	**$801,155**	**$2,934,516**	**266.29%**

Equity:

Attachment: 03 Directors Report (Finance)

Ozaukee County Committee Report

1-GENERAL FUND

For the Two Months Ending Friday, February 28, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2025 YTD Actual	2025 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Taxes	$1,035,280	$2,129,432	$24,462,687	$22,333,255	8.70%
Intergovernmental Revenues	$120,586	$271,986	$4,739,269	$4,467,283	5.74%
Public Charges for Services	$189,016	$410,262	$2,462,415	$2,052,153	16.66%
Intergovernmental Charges	$83,933	$188,823	$242,600	$53,777	77.83%
Interdepartmental Charges	$62,186	$129,365	$532,622	$403,257	24.29%
Fines/Forfeitures/Penalties	$18,413	$37,663	$200,000	$162,337	18.83%
Licenses & Permits	$1,850	$20,591	$144,000	$123,409	14.30%
Interest Revenue	$134,372	$327,505	$420,300	$92,795	77.92%
Other Revenue	$69,524	$209,017	$752,031	$543,014	27.79%
Total Revenues	**$1,715,160**	**$3,724,644**	**$33,955,924**	**$30,231,280**	**10.97%**
Expenditures					
Salaries	$1,322,590	$2,766,530	$17,987,995	$15,221,465	15.38%
Fringe Benefits	$506,877	$1,208,389	$6,869,390	$5,661,001	17.59%
Travel/Training	$21,171	$28,916	$210,923	$182,007	13.71%
Supplies	$74,975	$228,606	$1,738,472	$1,509,866	13.15%
Purchased Services	$252,127	$558,733	$3,666,732	$3,107,999	15.24%
Interdepartment Charges	$69,234	$162,827	$1,271,694	$1,108,867	12.80%
Grants	$77,542	$87,542	$1,448,852	$1,361,310	6.04%
Other Expenses	$281,638	$660,221	$952,865	$292,644	69.29%
Total Operating Expenditures	**$2,606,154**	**$5,701,764**	**$34,146,923**	**$28,445,159**	**16.70%**
Capital Outlay					
Equipment & Furniture	$15,218	$20,207	$460,394	$440,187	4.39%
Total Capital Outlay	**$15,218**	**$20,207**	**$460,394**	**$440,187**	**4.39%**
Total Expenditures	**$2,621,372**	**$5,721,971**	**$34,607,317**	**$28,885,346**	**16.53%**
Other Finance (Sources)	-	-	($651,394)	($651,394)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($651,394)**	**($651,394)**	**0.00%**
Net Increase (Decrease)	**($906,212)**	**($1,997,327)**	**$1**	**$1,997,328**	**- 1997327 00.00%**

Equity:

Attachment: 03 Directors Report (Finance)

Ozaukee County Committee Report

General Fund Finance Department

For the Two Months Ending Friday, February 28, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2025 YTD Actual	2025 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	$30,410	$30,410	$140,000	$109,590	21.72%
Total Revenues	**$30,410**	**$30,410**	**$140,000**	**$109,590**	**21.72%**
Expenditures					
Salaries	$66,164	$189,742	$888,577	$698,835	21.35%
Fringe Benefits	$26,261	$53,424	$331,644	$278,220	16.11%
Travel/Training	$411	$1,965	$9,200	$7,235	21.36%
Supplies	$347	$11,850	$40,966	$29,116	28.93%
Purchased Services	$146	$20,296	$18,625	($1,671)	108.97%
Interdepartment Charges	$3,314	$6,776	$40,450	$33,674	16.75%
Other Expenses	$499	$771	$600	($171)	128.50%
Total Operating Expenditures	**$97,142**	**$284,824**	**$1,330,062**	**$1,045,238**	**21.41%**
Capital Outlay					
Total Expenditures	**$97,142**	**$284,824**	**$1,330,062**	**$1,045,238**	**21.41%**
Net Increase (Decrease)	**($66,732)**	**($254,414)**	**($1,190,062)**	**($935,648)**	**21.38%**

Equity:

Attachment: 03 Directors Report (Finance)

Ozaukee County Committee Report

General Fund County Administrator

For the Two Months Ending Friday, February 28, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2025 YTD Actual	2025 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	$12,053	$22,872	$156,700	$133,828	14.60%
Fringe Benefits	$4,041	$8,326	$48,531	$40,205	17.16%
Travel/Training	($220)	$161	$1,425	$1,264	11.30%
Supplies	$312	$353	$2,250	$1,897	15.69%
Purchased Services	$61	$122	$780	$658	15.64%
Interdepartment Charges	$1,308	$2,616	$16,829	$14,213	15.54%
Other Expenses	-	-	$500	$500	0.00%
Total Operating Expenditures	**$17,555**	**$34,450**	**$227,015**	**$192,565**	**15.18%**
Capital Outlay					
Total Expenditures	**$17,555**	**$34,450**	**$227,015**	**$192,565**	**15.18%**
Net Increase (Decrease)	**($17,555)**	**($34,450)**	**($227,015)**	**($192,565)**	**15.18%**

Equity:

Attachment: 03 Directors Report (Finance)

Ozaukee County Committee Report

General Fund Budget/Grant/Project Management

For the Two Months Ending Friday, February 28, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2025 YTD Actual	2025 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	$20,508	$38,658	$265,964	$227,306	14.54%
Fringe Benefits	$5,897	$12,207	$72,654	$60,447	16.80%
Travel/Training	-	-	$3,000	$3,000	0.00%
Supplies	-	-	$3,675	$3,675	0.00%
Other Expenses	$34	$71	$2,000	$1,929	3.55%
Total Operating Expenditures	**$26,439**	**$50,936**	**$347,293**	**$296,357**	**14.67%**
Capital Outlay					
Total Expenditures	**$26,439**	**$50,936**	**$347,293**	**$296,357**	**14.67%**
Net Increase (Decrease)	**($26,439)**	**($50,936)**	**($347,293)**	**($296,357)**	**14.67%**

Equity:

Attachment: 03 Directors Report (Finance)

Ozaukee County Committee Report

General Fund Non Departmental

For the Two Months Ending Friday, February 28, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2025 YTD Actual	2025 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Interdepartmental Charges	$48,685	$97,370	$270,000	$172,630	36.06%
Interest Revenue	$93	$201	-	($201)	0.00%
Other Revenue	$107	$322	$138,886	$138,564	0.23%
Total Revenues	**$48,885**	**$97,893**	**$408,886**	**$310,993**	**23.94%**
Expenditures					
Salaries	$188	$213	($190,000)	($190,213)	-0.11%
Fringe Benefits	-	$191,000	$165,000	($26,000)	115.76%
Travel/Training	-	-	$21,000	$21,000	0.00%
Supplies	-	-	$27,728	$27,728	0.00%
Purchased Services	$4,469	$8,938	$53,625	$44,687	16.67%
Grants	$75,500	$85,500	$1,185,994	$1,100,494	7.21%
Other Expenses	$255,391	$602,979	$629,548	$26,569	95.78%
Total Operating Expenditures	**$335,548**	**$888,630**	**$1,892,895**	**$1,004,265**	**46.95%**
Capital Outlay					
Total Expenditures	**$335,548**	**$888,630**	**$1,892,895**	**$1,004,265**	**46.95%**
Other Finance (Sources)	-	-	($15,000)	($15,000)	0.00%
Net Other Financing Sources/Uses	**-**	**-**	**($15,000)**	**($15,000)**	**0.00%**
Net Increase (Decrease)	**($286,663)**	**($790,737)**	**($1,469,009)**	**($678,272)**	**53.83%**

Equity:

Attachment: 03 Directors Report (Finance)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **March 27, 2025**
DEPARTMENT: **Human Resources**
DIRECTOR: **Chris McDonell**
PREPARER: **Chris McDonell**

Agenda Summary Human Resources

Orthopedic Injury Pilot Program Update

HR is planning to implement an Orthopedic Injury Pilot Program. The program aims to expedite diagnosis and treatment for employees with orthopedic injuries within 24 hours, reducing recovery time and lost work hours. Another Wisconsin county implemented a pilot program in October 2024 and they have had 12 injury cases have participated, with seven successfully engaging in the program. Initial feedback and results are positive, demonstrating improved outcomes for participants.

The program is managed at no cost to participants, leveraging a local field case manager who has established a robust network of orthopedic specialists in central Wisconsin. These specialists prioritize injured employees and understand the program's benefits, ensuring efficient care. The next phase involves expanding the program to southeastern Wisconsin, where HR will focus on building additional specialist partnerships and addressing regional challenges. This expansion aims to maintain the program's effectiveness while scaling its reach.

Wisconsin Retirement System (WRS) Webinars

In March 2025, HR promoted a series of educational webinars offered by the Wisconsin Retirement System (WRS) to support employees planning for retirement. Topics included:

Preparing for Your Retirement

Annuity Options

WRS Effective Rates and Annuity Adjustments

WRS Retirement Benefit Calculators

Employees were directed to a flyer with dates, times, and registration details. HR encouraged staff to contact WRS directly for personalized account questions, ensuring access to expert guidance at no additional cost to the organization.

Flexible Spending Account (FSA) Reminders

HR issued a reminder to employees about the deadline for submitting 2024 Flexible Spending Account (FSA) reimbursement claims. Expenses incurred between January 1, 2024, and December 31, 2024, must be submitted to Diversified Benefits Services (DBS) by March 31, 2025. Claims can be filed online, by fax, or by mail, with reimbursements processed via direct deposit.

Key points communicated include:

A $640 rollover is allowed for Healthcare FSA funds from 2024 to 2025.

Dependent Care FSA balances cannot be rolled over and will be forfeited if unused.

The FSA debit card is restricted to 2025 plan year expenses only.

HR provided employees with an over-the-counter drug and product guide to clarify eligible expenses and directed them to DBS for support. This communication ensures compliance with FSA regulations while maximizing employee benefits.

Medicare Education Webinars

HR partnered with National Benefits Consultants, a collaborator for over 20 years, to offer Medicare education webinars for employees and their spouses. Two sessions are scheduled:

Tuesday, March 25, 2025, from 10:00 AM to 11:00 AM

Tuesday, April 1, 2025, from 1:30 PM to 2:30 PM

These webinars target employees and dependents in various situations, including those over 65 and still working, those nearing 65, or those with Medicare-eligible dependents. Pre-registration was required by March 24, 2025, and employees were invited to submit questions for inclusion in the presentations. For those unable to attend, HR provided contact options for direct follow-up with the National Benefits Consultants representative. This initiative supports employees navigating Medicare transitions at no additional cost to the organization.

Enterprise Resource Planning (ERP) Project Update

The engagement planning and kickoff for this project began on March 3, 2025. A detailed timeline for the project is as follows:

Month 1: Engagement planning and kickoff (completed as of March 3, 2025).

Months 1-2: Business process and software requirements review.

Months 2-3: Development of a functional requirements report.

Months 3-4: Vendor Request for Proposal (RFP) process.

Months 4-5: Development of demonstration scripts and management of the demonstration process.

Month 5: Vendor selection and contract negotiation.

Based on this timeline, HR estimates that the RFP will be released in May 2025.

ATTACHMENTS:

- HR Financials (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund Department Human Resources

For the Two Months Ending Friday, February 28, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2025 YTD Actual	2025 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Expenditures					
Salaries	$22,105	$41,864	$325,061	$283,197	12.88%
Fringe Benefits	$8,377	$16,543	$105,720	$89,177	15.65%
Travel/Training	-	-	$2,200	$2,200	0.00%
Supplies	$920	$2,443	$22,850	$20,407	10.69%
Purchased Services	$2,415	$10,140	$52,900	$42,760	19.17%
Interdepartment Charges	$1,635	$3,283	$21,673	$18,390	15.15%
Other Expenses	-	-	$2,000	$2,000	0.00%
Total Operating Expenditures	**$35,452**	**$74,273**	**$532,404**	**$458,131**	**13.95%**
Capital Outlay					
Total Expenditures	**$35,452**	**$74,273**	**$532,404**	**$458,131**	**13.95%**
Net Increase (Decrease)	**($35,452)**	**($74,273)**	**($532,404)**	**($458,131)**	**13.95%**

Equity:

Attachment: HR Financials (Human Resources)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **March 27, 2025**
DEPARTMENT: **Administrator**
DIRECTOR: **Jason Dzwinel**
PREPARER: **Jason Dzwinel**

Agenda Summary IT_Radio Financials March

ATTACHMENTS:

- Communication Services Financials_March (PDF)
- IT Financials_March (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

General Fund InformationTechnology-Radio Services

For the Two Months Ending Friday, February 28, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Current Month Actual	2025 YTD Actual	2025 Amended Budget	Budget Balance	% Budget YTD
Revenues					
Other Revenue	$2,314	$30,889	$83,370	$52,481	37.05%
Total Revenues	**$2,314**	**$30,889**	**$83,370**	**$52,481**	**37.05%**
Expenditures					
Salaries	$11,259	$21,254	$146,129	$124,875	14.54%
Fringe Benefits	$4,455	$7,677	$30,309	$22,632	25.33%
Travel/Training	-	-	$2,500	$2,500	0.00%
Supplies	-	$1,755	$45,100	$43,345	3.89%
Purchased Services	$26,810	$34,614	$171,210	$136,596	20.22%
Interdepartment Charges	$981	$1,962	$13,779	$11,817	14.24%
Other Expenses	-	-	$782	$782	0.00%
Total Operating Expenditures	**$43,505**	**$67,262**	**$409,809**	**$342,547**	**16.41%**
Capital Outlay					
Total Expenditures	**$43,505**	**$67,262**	**$409,809**	**$342,547**	**16.41%**
Net Increase (Decrease)	**($41,191)**	**($36,373)**	**($326,439)**	**($290,066)**	**11.14%**

Equity:

Attachment: Communication Services Financials_March (IT_Radio Financials March)

Ozaukee County Committee Report

General Fund Information Technology

For the Twelve Months Ending Tuesday, December 31, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Prior YTD Actual	Current Month Actual	2024 YTD Actual	2024 Amended Budget	Budget Balance	% Budget YTD
Revenues						
Other Revenue	$50,689	$2,314	$25,715	$83,370	$57,655	30.84%
Total Revenues	**$50,689**	**$2,314**	**$25,715**	**$83,370**	**$57,655**	**30.84%**
Expenditures						
Salaries	$113,388	$15,279	$123,309	$121,757	($1,552)	101.27%
Fringe Benefits	$16,581	$2,203	$23,249	$23,671	$422	98.22%
Travel/Training	-	-	-	$2,500	$2,500	0.00%
Supplies	$51,229	$11,266	$61,596	$85,100	$23,504	72.38%
Purchased Services	$457,796	$33,071	$306,712	$361,210	$54,498	84.91%
Interdepartment Charges	$13,126	$901	$10,980	$12,818	$1,838	85.66%
Other Expenses	$782	-	$792	$782	($10)	101.28%
Total Operating Expenditures	**$652,902**	**$62,720**	**$526,638**	**$607,838**	**$81,200**	**86.64%**
Capital Outlay						
Equipment & Furniture	$79,062	$60,000	$91,657	$90,000	($1,657)	101.84%
Total Capital Outlay	**$79,062**	**$60,000**	**$91,657**	**$90,000**	**($1,657)**	**101.84%**
Total Expenditures	**$731,964**	**$122,720**	**$618,295**	**$697,838**	**$79,543**	**88.60%**
Net Increase (Decrease)	**($681,275)**	**($120,406)**	**($592,580)**	**($614,468)**	**($21,888)**	**96.44%**
Equity:						
Due To / Due From	($681,275)	($120,406)	($592,582)	-	$592,582	0.00%

Attachment: IT Financials_March (IT_Radio Financials March)

Finance Committee

AGENDA INFORMATION SHEET

AGENDA DATE: **March 27, 2025**
DEPARTMENT: **Treasurer**
DIRECTOR: **Sandi Tretow**
PREPARER: **Sandi Tretow**

Agenda Summary Treasurer Report

ATTACHMENTS:

- TREASURER MARCH REPORT (PDF)
- Treasurer 2024 Annual 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, March 27, 2025
SUMMARY OF TREASURER'S OFFICE ACTIVITIES

Tasks completed:

- Month-end activities
- Reconciled bank statements to general ledger
- Mailed 456 delinquent tax statements
- Filed Lottery Credit and First Dollar Credit Report with the State
- Countywide Settlement reporting with the State
- Drainage financial reporting after settlement
- Beginning processes of 2025 Assessment
- Approved invoices in Docuware
- Daily tasks in office – verify daily monetary activities (deposits, transfers, wires, etc.)

Future goals/events:

- Preparing for Lottery Credit payouts to municipalities and school districts (due April 15th)
- 2024 Lottery Credit "payback" payments due to State
- Implementing hybrid of cross training in our office starting in April what I like to call "Job Mash-up Day". We are looking forward to it!

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
MARCH 2025
REPORTING PERIOD: February, 2025

CASH

Cash ending February is down $ **(347,745)** from last February:

Cash 2025,	$	**44,592,768**	2024	$	**44,940,513**	**Decrease of**	**$ (347,744.87)**	***-0.77%***

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 February include the following: bond reimbursements to treasurer cash, spending from fund balances, fund balance used to reduce levy, carryover of funds and timing of spending, number of payrolls within a month, delinquent tax balance, amount of current year taxes collected and timing of payments due to the county, general obligation debt refinancing, and federal and state granting.

REVENUES

Interest and penalty revenues are down from last year through February:

February 2025,	$	**47,655**	2024	$	**64,553**	**Decrease of**	**$ (16,898.06)**	***-26.18%***
Budget 2025,	$	**280,000**	2024	$	**280,000**	**Budget/Actual 2024**		***17.02%***

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 February1st until paid in full.

Interest earnings are up from last year through February:

February 2025,	$	**302,151**	2024	$	**122,240**	**Increase of**	**$ 179,910.90**	***147.18%***
Budget 2025,	$	**280,000**	2024	$	**280,000**	**Budget/Actual 2024**		***107.91%***

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 December, see page 6:

December 2024,	$	**12,199,699**	2023	$	**11,730,321**	**Increase of**	**$ 469,378.00**	***4.00%***
Budget 2024,	$	**11,677,265**	2023	$	**11,216,085**	**Budget/Actual 2023**		***104.47%***

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:

2025	$	**541,740**	2024	$	**520,861**	**Increase of**	**$ 20,879.00**	***4.01%***

Number of delinquent parcels:

2025		**576**	2024		**517**	**Increase of**	**59**	***11.41%***

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

FORECLOSURES

It has been a quiet month with not much activity. Still on course to have court in mid-April on our 2020 tax year foreclosure from last year. Not many payments have been coming in on our 2021 list. Interesting note: the IRS has taken a property in the City of Mequon and is auctioning it off on April 3 here on the front door steps.

REPORT OF THE OZAUKEE COUNTY TREASURER

MAIN CHECKBOOK

Balance February 1, 2025			$	1,202.91
Receipts:				
Transfers from Money Market #2	$	8,323,410.73		
Voids and Stop Payments				
Total Monthly Receipts			$	8,323,410.73
Total Balance & Receipts			$	8,324,613.64
Disbursements:				
County Orders (559029-559676)	$	(3,187,192.80)		
Wire Transfers (wt# 4248-4272)	$	(5,120,954.21)		
ACH Transfers	$	(16,466.63)		
Total Monthly Disbursements			$	(8,324,613.64)
MAIN CHECKBOOK Balance February 28, 2025			**$**	**-**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

Balance as Per Statement	$	1,833,430.34		
Outstanding County Checks	$	(1,833,430.34)		
MAIN CHECKBOOK Balance February 28, 2025			**$**	**-**

MONEY MARKET #1 CHECKBOOK

Balance February 1, 2025			$	25,700.73
Receipts:				
Department Direct Deposit Receipts	$	2,190,961.21		
Real Estate Tax Receipts, Electronic	$	485,992.34		
February Settlement Payments from municipalities	$	6,670,847.57		
Ag Use Payments from tax collection	$	2,901.54		
Lottery Credit Repayments from tax collection	$	4,249.82		
Drainage Payments from tax collection	$	16,369.08		
Payments from National Opioids	$	651,459.42		
Transfer from POOL Account	$	6,000,000.00		
Transfer from Summit MM	$	543.07		
Interest Earnings	$	85.04		
Total Monthly Receipts			$	16,023,409.09
Total Balance & Receipts			$	16,049,109.82
Disbursements:				
Transfers to Money Market #2	$	(16,011,974.37)		
Voids and NSF payments	$	(11,507.34)		
Total Monthly Disbursements			$	(16,023,481.71)
MONEY MARKET #1 CHECKBOOK Balance February 28, 2025			**$**	**25,628.11**

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

Balance as Per Statement	$	25,085.04		
Deposit in Transit	$	543.07		
MONEY MARKET #1 CHECKBOOK Balance February 28, 2025 (4.52%)APY			**$**	**25,628.11**

MONEY MARKET #2 CHECKBOOK

Balance February 1, 2025			$	20,497,395.32
Receipts:				
Department Receipts	$	2,100,450.47		
Real Estate Tax Receipts	$	2,053,032.73		
RLF Payments	$	1,741.61		
NSF Replace	$	40,622.73		
WI Land Info Grant	$	1,000.00		
Drainage Payments from Settlement	$	1,265.08		
Tax Settlement Receipts	$	267,883.81		
Lottery Credit Repayments	$	651.42		
Transfer from PWSB - Parks Reservations	$	2,557.36		
Transfers from Money Market #1	$	15,075,273.57		
Transfer from Register of Deeds	$	404,523.37		
Interest Earnings	$	92,303.99		
Total Monthly Receipts			$	20,041,306.14
Total Balance & Receipts			$	40,538,701.46
Disbursements:				
Transfers to Main Checkbook	$	(8,323,410.73)		
Transfers to Payroll Checkbook	$	(2,077,070.71)		
Deposit Slip Booklets	$	(74.52)		
NSF Checks	$	(45,431.10)		
Total Monthly Disbursements			$	(10,445,987.06)
MONEY MARKET #2 Balance February 28, 2025			**$**	**30,092,714.40**

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

Balance as Per Statement	$	30,092,714.40		
Deposit in Transit	$	-		
MONEY MARKET #2 CHECKBOOK Balance February 28, 2025 (4.62%)APY			**$**	**30,092,714.40**

PAYROLL CHECKBOOK

Balance February 1, 2025			$	(24.27)
Receipts:				
Transfers from Money Market #2	$	2,077,070.71		
Correcting checks due to missing numbers (last month)	$	455.44		
Total Monthly Receipts			$	2,077,526.15
Total Balance & Receipts			$	2,077,501.88
Disbursements:				
Salary Orders (#442195-442198)	$	(4,196.24)		
Salary Direct Deposit (#380831-382155)	$	(2,072,874.47)		
Transfers to Petty Cash	$	(455.44)		
Total Monthly Disbursements			$	(2,077,526.15)
PAYROLL Balance February 28, 2025			**$**	**(24.27)**

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

Balance as Per Statement	$	3,752.15		
Outstanding Payroll Checks	$	(3,776.42)		
PAYROLL CHECKBOOK Balance February 28, 2025			**$**	**(24.27)**

REVENUE YTD	2025	2025 ANNUAL BUDGET	
Interest Investments	$ 302,150.90	$ 280,000	(February)
Curlers Building Maint	1,537.87	-	(February)
Interest Go Bond 2021	401.35	-	(February)
Interest Health Care Trust	200.93	-	(February)
Interest Veteran's Memorial Trust	166.31	300	(February)
Interest Transit Trust Fund	925.71	-	(February)
Interest on Delinquent Taxes	31,535.99	185,000	(February)
Penalty on Delinquent Taxes	16,118.95	95,000	(February)
Sales Tax General Fund	12,199,699.44	11,677,265	(December)
Use Value Penalty Tax	3,677.22	50,000	(February)

INVESTMENT BALANCES	BALANCE	RATES	
Summit Credit Union, Savings (General Fund)	149,985.00	4.75%	(February) APY
Summit Credit Union, CD (General Fund)	542,524.09	5.13%	(February) APY
Horicon Bank (General Fund)	432,353.21	2.00%	(February) APY
Horicon Bank, CD's (General Fund)	519,432.78	4.37%	(February) APY
LGIP, Savings (General Fund)	3,509,073.19	4.40%	(February) APY
WISC (General Fund)	1,161,130.51	4.27%	(February) APY
WISC CD's (General Fund)	3,609,331.37	4.50%	(February) APY
WISC Securities (General Fund)	1,787,190.90	4.48%	(February) APY
PWSB, Money Market (Curlers Association Building Maint)	211,263.24	4.52%	(February) APY
PWSB Money Market (General Obligation Bond 2021)	55,134.78	4.52%	(February) APY
PWSB, Money Market (Health Care Trust)	27,603.83	4.52%	(February) APY
PWSB, Money Market (Veteran's Memorial Trust)	22,846.69	4.52%	(February) APY
PWSB, Money Market (Register of Deeds)	117,619.75	4.54%	(February) APY
PWSB, Money Market (Tax Collection)	18,099.57	4.52%	(February) APY
PWSB, Money Market (Transit Trust Fund)	127,168.43	4.52%	(February) APY
PWSB, Treasurer (Petty Cash)	5,000.00	n/a	
PWSB, Money Market (Parks and Reservations)	4,942.46	4.52%	(February) APY
PWSB, CDBG Lasata	10,286.60	n/a	
PWSB, CDBG Shelter	100.00	n/a	
PWSB, Fund 219 Capital	1,176,142.24	4.52%	(February) APY
PWSB, Opioids Settlement	1,386,490.04	4.52%	(February) APY

Respectfully submitted,
Sandra Tretow
County Treasurer

Attachment: TREASURER MARCH REPORT (Treasurer Report)

2025 MONTHLY SPECIAL ASSESSMENTS COLLECTED (RED)

MONTH	CERT TOTAL	CERT RECEIPTS	MO END TOTAL
JANUARY	$ 38,894.98	$ 1,579.34	$ 37,315.64
FEBRUARY	$ 37,315.64	$ 2,019.29	$ 35,296.35
MARCH	$ 35,296.35		$ 35,296.35
APRIL	$ 35,296.35		$ 35,296.35
MAY	$ 35,296.35		$ 35,296.35
JUNE	$ 35,296.35		$ 35,296.35
JULY	$ 35,296.35		$ 35,296.35
AUGUST	$ 35,296.35		$ 35,296.35
TAX SALE	$ 35,296.35		$ 35,296.35
SEPTEMBER	$ 35,296.35		$ 35,296.35
OCTOBER	$ 35,296.35		$ 35,296.35
NOVEMBER	$ 35,296.35		$ 35,296.35
DECEMBER			$ -
TOTAL RECEIPTS		$ 3,598.63	

2025 MONTHLY REDEMPTION REPORT						TAXES
MONTH		CURR TOTAL		CURR RECEIPTS		NEW TOTAL
JANUARY	$	653,733.90	$	40,088.86	$	613,645.04
FEBRUARY	$	613,645.04	$	71,905.09	$	541,739.95
MARCH	$	541,739.95			$	541,739.95
APRIL	$	541,739.95			$	541,739.95
MAY	$	541,739.95			$	541,739.95
JUNE	$	541,739.95			$	541,739.95
JULY	$	541,739.95			$	541,739.95
AUGUST	$	541,739.95			$	541,739.95
TAX SALE	$	541,739.95			$	541,739.95
SEPTEMBER	$	541,739.95			$	541,739.95
OCTOBER	$	541,739.95			$	541,739.95
NOVEMBER	$	541,739.95			$	541,739.95
DECEMBER	$	541,739.95			$	541,739.95
TOTAL RECEIPTS			$	111,993.95		

Attachment: TREASURER MARCH REPORT (Treasurer Report)

OZAUKEE COUNTY
TAX CERTIFICATE BALANCES

SALE YEAR	2021	%	#Parcels	2022	%	#Parcels	2023	%	#Parcels	2024	%	#Parcels	2025	%	#Parcels
CO LEVY	21,712,622			21,429,276			22,280,401			22,949,856			23,763,831		
JAN	652,981	3.01%	160	564,610	2.63%	154	566,895	2.54%	146	580,637	2.53%	140	613,645	2.67%	182
FEB	582,329	2.68%	*588	544,510	2.54%	*541	525,357	2.36%	*631	520,861	2.27%	*517	541,740	2.36%	*576
MAR	555,446	2.56%	*461	512,296	2.39%	*474	496,913	2.23%	*412	488,424	2.13%	*389			
APR	504,160	2.32%	*396	445,611	2.08%	*348	467,696	2.10%	*344	476,688	2.08%	*318			
MAY	493,747	2.27%	*333	423,011	1.97%	*310	451,323	2.03%	*314	433,473	1.89%	*271			
JUN	437,245	2.01%	*298	410,740	1.92%	*279	433,619	1.95%	*274	391,106	1.70%	*263			
JUL	400,444	1.84%	*271	379,925	1.77%	*249	410,330	1.84%	*234	381,989	1.66%	*228			
AUG	382,486	1.76%	*307	364,487	1.70%	*301	395,693	1.78%	*291	364,882	1.59%	*260			
TAX SALE	669,498	3.08%	291	621,043	2.90%	287	713,254	3.20%	273	622,327	2.71%	253			
SEP	854,598	3.94%	291	780,481	3.64%	287	956,327	4.29%	241	862,122	3.76%	222			
OCT	777,814	3.58%	244	685,065	3.20%	221	847,067	3.80%	210	828,894	3.61%	203			
NOV	705,494	3.25%	208	628,481	2.93%	185	779,393	3.50%	180	707,782	3.08%	178			
DEC	648,714	2.99%	188	600,870	2.80%	170	664,872	2.98%	167	$ 653,734	2.85%	155			

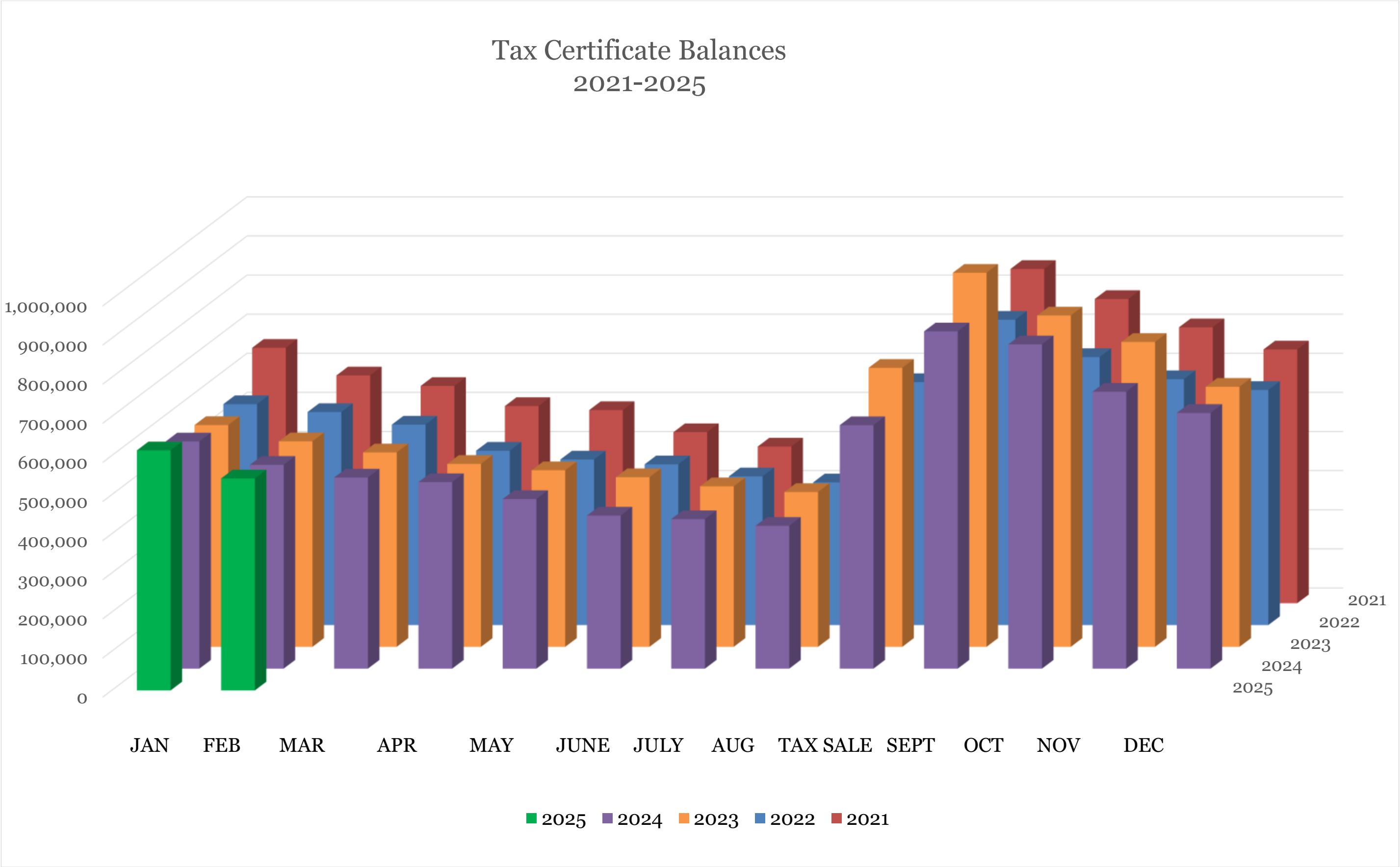
Dollars listed are from the tax certificate roll. Certificates are issued by law on September 1 for delinquent current year taxes and are added to the prior year delinquent taxes due.

% 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 5 property owners on a payment plan at this time.


Tax Certificate Balances
2021-2025
1,000,000
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
0
JAN
FEB
MAR
APR
MAY
JUNE
JULY
AUG
TAX SALE
SEPT
OCT
NOV
DEC
2021
2022
2023
2024
2025
2025 2024 2023 2022 2021

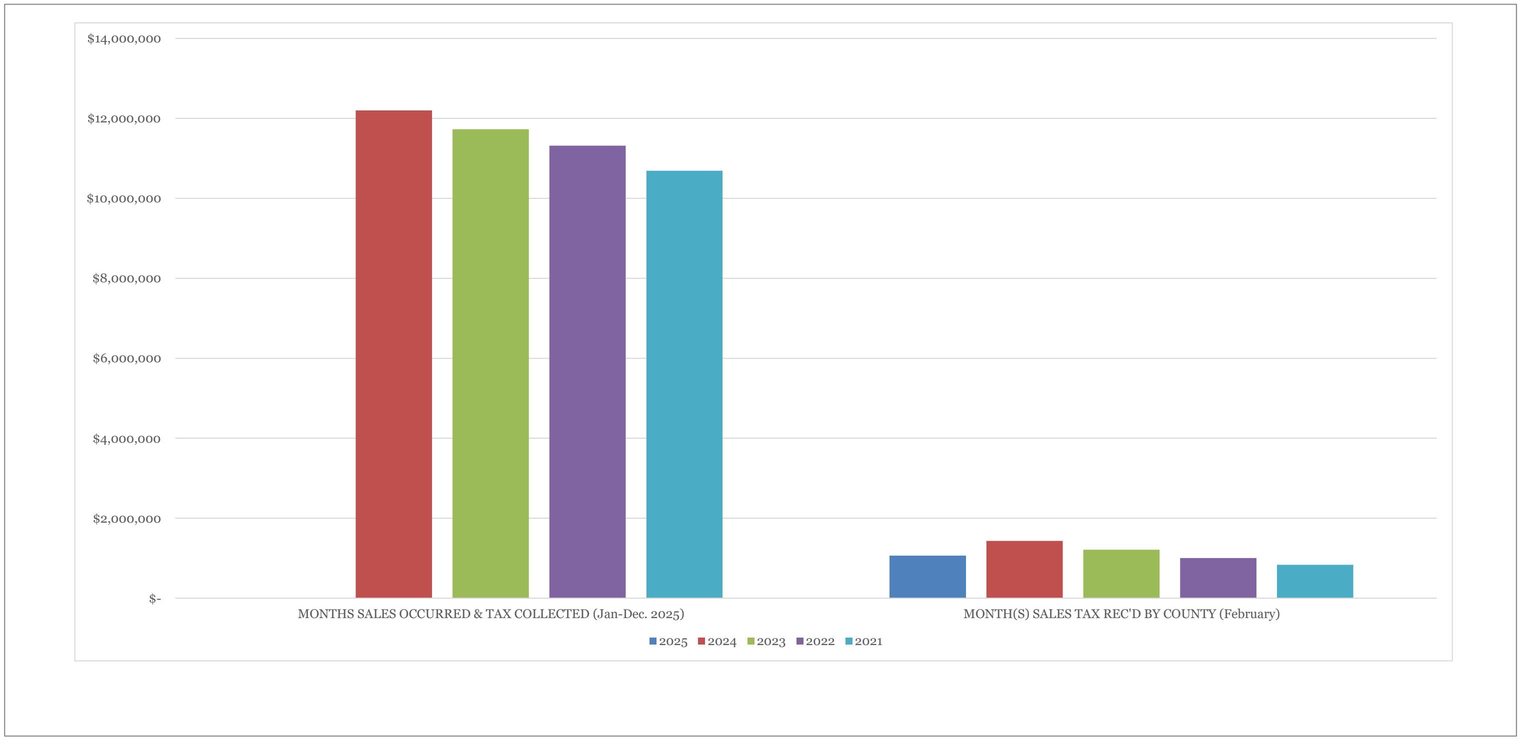
SALES TAX INCOME

MONTH COUNTY RECEIVES SALES TAX MONEY	MONTH SALES OCCURRED AND SALES TAX COLLECTED	2025	2024	2023	2022	2021
January	November	$ 1,281,360	$ 699,925	$ 819,961	$ 819,968	$ 838,958
February	December	$ 1,056,488	$ 1,431,574	$ 1,213,586	$ 1,004,389	$ 837,361
March	January		$ 827,000	$ 780,367	$ 753,101	$ 709,655
April	February		$ 601,202	$ 708,888	$ 791,175	$ 794,643
May	March		$ 1,163,948	$ 951,640	$ 752,730	$ 749,818
June	April		$ 902,918	$ 1,075,074	$ 1,032,797	$ 942,045
July	May		$ 1,047,491	$ 890,736	$ 948,041	$ 988,440
August	June		$ 1,136,642	$ 1,176,749	$ 982,372	$ 807,042
September	July		$ 904,327	$ 1,020,036	$ 1,015,951	$ 1,074,803
October	August		$ 1,282,506	$ 929,919	$ 953,798	$ 852,524
November	September		$ 1,093,359	$ 1,104,714	$ 1,038,162	$ 944,816
December	October		$ 902,460	$ 960,699	$ 1,016,809	$ 1,000,698
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Dec. 2025)		$ -	$ 12,199,699	$ 11,730,321	$ 11,318,483	$ 10,688,841
MONTH(S) SALES TAX REC'D BY COUNTY (February)		$ 1,056,488	$ 1,431,574	$ 1,213,586	$ 1,004,389	$ 837,361
BUDGET		$ 12,232,000	$ 11,677,265	$ 11,216,085	$ 10,100,721	$ 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

		2025	2024	2023	2022	2021	
MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Dec. 2025)	$	-	$ 12,199,699	$ 11,730,321	$ 11,318,483	$ 10,688,841	<------------
MONTH(S) SALES TAX REC'D BY COUNTY (February)	$	1,056,488	$ 1,431,574	$ 1,213,586	$ 1,004,389	$ 837,361	<------------



Attachment: TREASURER MARCH REPORT (Treasurer Report)

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	$39,006.98	$983.82	February 2025	3/3/2025
The Fermentorium	May 1, 2015	July 2025	$9,758.49	$757.79	May 2024	2/18/2025

**Payment dates updated to most current payment date as of 03/13/2025

Ozaukee County Committee Report

General Fund Treasurer

For the Two Months Ending Friday, February 28, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

	Prior YTD Actual	Current Month Actual	2025 YTD Actual	2025 Amended Budget	Budget Balance	% Budget YTD
Revenues						
Taxes	$71,016	$44,216	$58,500	$337,150	$278,650	17.35%
Public Charges for Services	$3,285	$406	$574	$4,000	$3,426	14.35%
Other Revenue	($3,958)	($1,224)	$118	$25,500	$25,382	0.46%
Total Revenues	**$70,343**	**$43,398**	**$59,192**	**$366,650**	**$307,458**	**16.14%**
Expenditures						
Salaries	$32,958	$19,777	$43,170	$266,006	$222,836	16.23%
Fringe Benefits	$18,865	$7,095	$14,868	$108,164	$93,296	13.75%
Travel/Training	$125	$994	$1,119	$4,950	$3,831	22.61%
Supplies	$36,661	$254	$38,716	$43,150	$4,434	89.72%
Purchased Services	$136	$256	$958	$13,100	$12,142	7.31%
Interdepartment Charges	$6,892	$2,943	$6,463	$44,509	$38,046	14.52%
Other Expenses	$1,314	$11	$236	$11,650	$11,414	2.03%
Total Operating Expenditures	**$96,951**	**$31,330**	**$105,530**	**$491,529**	**$385,999**	**21.47%**
Capital Outlay						
Total Expenditures	**$96,951**	**$31,330**	**$105,530**	**$491,529**	**$385,999**	**21.47%**
Net Increase (Decrease)	**($26,608)**	**$12,068**	**($46,338)**	**($124,879)**	**($78,541)**	**37.11%**
Equity:						
Due To / Due From	$1,823,269	$12,539,134	$16,888,805	-	($16,888,805)	0.00%

2024
ANNUAL REPORT
OZAUKEE COUNTY TREASURER

TO THE HONORABLE BOARD OF SUPERVISORS
OF OZAUKEE COUNTY, WISCONSIN:

Pursuant to the provisions of Section 59.25 (3)(d) of the Wisconsin Statutes, I herewith submit a fully itemized statement and report of all moneys received and disbursed by me by virtue of my office during the year 2024.

MAIN CHECKBOOK, PORT WASHINGTON STATE BANK				
Cash Balance January 1, 2024			**$**	**516.83**
MAIN CHECKBOOK RECEIPTS				
Transfers from Money Market #2	$	119,180,634.28		
Transfers from Money Market #1	$	-		
Transfers from Transit Trust	$	137,774.70		
Void and Stop Payments	$	287,743.96		
Total 2024 Receipts			$	119,606,152.94
Total Balance & Receipts			**$**	**119,606,669.77**
MAIN CHECKBOOK DISBURSEMENTS				
County Orders (550559-558353)	$	(44,419,048.47)		
Wire Transfers (3945-4222)	$	(74,907,409.10)		
ACH Transfers	$	(280,212.20)		
Total 2024 Disbursements			$	(119,606,669.77)
Total Treasurer's Cash December 31, 2024			**$**	**-**
RECONCILIATION				
Balance Per Statement	$	14,806,479.43		
Outstanding County Checks	$	(14,806,479.43)		
Total Treasurer's Cash December 31, 2024			**$**	**-**

2024
ANNUAL REPORT
OZAUKEE COUNTY TREASURER

MONEY MARKET #1, PORT WASHINGTON STATE BANK

Cash Balance January 1, 2024			**$**	**698,930.38**
MONEY MARKET #1 CHECKBOOK RECEIPTS				
Departments Direct Deposit Receipts			$	25,342,149.87
Settlement Receipts			$	19,988,366.34
Real Estate Tax Receipts, Electronic			$	3,607,479.13
Drainage Settlement			$	37,864.40
Transfers from LGIP			$	45,067,173.55
Transfers from Summit Credit Union			$	7,994.32
Transfer from Money Market 2			$	-
Transfer from Opioids Settlement			$	46,811.43
Interest Earnings			$	1,680.47
Total 2024 Receipts			**$**	**94,099,519.51**
Total Balance & Receipts			**$**	**94,798,449.89**
MONEY MARKET #1 CHECKBOOK DISBURSEMENTS				
Transfers to Money Market #2	$	(94,485,795.22)		
NSF Returns	$	(238,499.89)		
Transfer to Opioid Account	$	(46,811.43)		
Total 2024 Disbursements			$	(94,771,106.54)
Total Treasurer's Cash December 31, 2024			**$**	**27,343.35**
RECONCILIATION				
Balance Per Statement	$	26,715.47		
Deposit in Transit	$	627.88		
Total Treasurer's Cash December 31, 2024			**$**	**27,343.35**

2024
ANNUAL REPORT
OZAUKEE COUNTY TREASURER

MONEY MARKET #2, PORT WASHINGTON STATE BANK

Cash Balance January 1, 2024	$	8,246,066.60	
MONEY MARKET #2 CHECKBOOK RECEIPTS			
Department Receipts	$	21,487,386.23	
Real Estate Tax Receipts	$	19,080,197.30	
Drainage District Payments	$	86,873.69	
Tax Settlement Receipts	$	651,264.83	
Transfers from Money Market #1	$	93,201,327.93	
Transfers from Curlers	$	142,409.94	
Payroll reimbursements	$	1,121.69	
From Unclaimed Funds Clerk of Courts	$	76,647.36	
Land Info Grants	$	20,160.00	
Transfer from ARPA	$	9,465,066.50	
RLF Payments	$	34,398.63	
Transfers from ROD/Treas	$	2,745,744.83	
Transfers from PWSB Tax	$	4,654,793.62	
Transfers from Main Account	$	36,129.67	
Tax Deed Sale	$	5,600.00	
Transfer from Petty Cash	$	1,148.85	
Transfers from Parks	$	61,323.72	
NSF and Bank Adjustments	$	28,208.34	
Interest Earnings	$	998,728.14	
Transfer from GO Bond 2021	$	774,213.27	
Ag Use	$	47,308.16	
Transfer from CDBG Shelter	$	750,059.87	
Transfer from Transit Trust	$	35,718.00	
Total 2024 Receipts	$	154,385,830.57	
Total Balance & Receipts	**$**	**162,631,897.17**	
MONEY MARKET #2 CHECKBOOK DISBURSEMENTS			
Transfers to Main	$	(119,146,990.88)	
Transfers to Payroll	$	(27,171,011.81)	
Transfers to Petty Cash	$	(5,781.62)	
Transfer to Curlers Account	$	(30,000.00)	
NSF Tax Payments	$	(112,139.09)	
NSF Departmental Receipts	$	(24,508.71)	
Void duplicate tax receipts posted in Feb. 2024	$	(574,553.20)	
Total 2024 Disbursements			$ (147,064,985.31)
Total Treasurer's Cash December 31, 2024			**$ 15,566,911.86**
RECONCILIATION			
Balance Per Statement	$	15,566,911.96	
Deposit in Transit	$	-	
Total Treasurer's Cash December 31, 2024			**$ 15,566,911.96**

2024 ANNUAL REPORT
OZAUKEE COUNTY TREASURER

PAYROLL, PORT WASHINGTON STATE BANK				
Cash Balance January 1, 2024			$	-
PAYROLL CHECKBOOK RECEIPTS				
Transfers from Money Market #2	$	27,173,208.78		
Direct Deposits Returned	$	2,250.69		
Void & Stop Pay Checks	$	1,072.28		
Payroll correction	$	1,159.95		
Total 2024 Receipts			$	27,177,691.70
Total Balance & Receipts			**$**	**27,177,691.70**
PAYROLL CHECKBOOK DISBURSEMENTS				
Salary Orders (441892-442170)	$	(143,129.93)		
Salary Direct Deposits (359669-377564)	$	(27,030,141.38)		
Payroll overpayment	$	(1,060.97)		
Payroll check cashed twice	$	(60.72)		
Transfer to Petty Cash	$	(3,322.97)		
Total 2024 Disbursements			$	(27,177,715.97)
Total Treasurer's Cash December 31, 2024			**$**	**(24.27)**
RECONCILIATION				
Balance Per Statement	$	32,655.67		
Outstanding Payroll Checks	$	(32,655.67)		
Total Treasurer's Cash December 31, 2024			**$**	**-**

INVESTMENT BALANCES 12/31/2024

Summit Credit Union, Savings (General Fund)	$	149,985.00
Summit Credit Union, CD (General Fund)	$	515,378.69
Horicon Bank (General Fund)	$	428,652.27
Horicon Bank CD's (General Fund)	$	507,274.59
DANA, Federal Securities (General Funds)	$	-
LGIP, Savings (General Funds)	$	5,821,602.82
WISC (General Fund)	$	1,132,856.39
WISC CD's (General Fund)	$	4,565,331.37
WISC Securities (General Fund)	$	791,181.52
PWSB, Treasurer (Petty Cash)	$	5,000.00
PWSB, Money Market (Tax Collection)	$	17,967.82
PWSB, Money Market (Register of Deeds)	$	232,587.30
PWSB, Money Market (Curlers Association Building Maintenance)	$	100,303.75
PWSB, Money Market (Veteran's Memorial Trust)	$	22,680.38
PWSB, Money Market (Health Care Trust)	$	27,402.90
PWSB, Money Market (Transit Trust)	$	126,242.72
PWSB, Money Market (General Obligation Bond 2021)	$	54,733.43
PWSB, Money Market (Parks and Reservations)	$	2,076.63
PWSB, Money Market Fund 219 Capital	$	1,167,580.63
PWSB, Money Market Opioids Settlement	$	729,602.26
PWSB, CDBG Lasata	$	5,000.00
PWSB, CDBG Shelter	$	100.00

SALES TAX REVENUE	**$**	**12,199,699.44**

INTEREST EARNED ON INVESTMENTS

Interest Investments	$	1,307,687.83
Interest Health Care Trust	$	1,430.90
Interest Veterans Memorial Trust	$	1,184.29
Interest Curlers Maint	$	25,293.07
Interest GO Bond 2021	$	7,266.22
Interest Transit Trust	$	8,105.66
TOTAL INTEREST EARNED ON INVESTMENTS	**$**	**1,350,967.97**

OTHER REVENUE

Interest on Delinquent Taxes	$	180,059.77
Penalty on Delinquent Taxes	$	94,002.31
Use Value Penalty Tax	$	54,435.93
Penalty in Lieu of Taxes	$	5,262.64
Managed Forest Land Tax	$	1,665.06
Treasurer Fees and Unclaimed Revenue	$	8,187.73
Treasurer Fees - Unclaimed	$	-
Tax Deeds	$	1,200.11
TOTAL OTHER REVENUE	**$**	**344,813.55**

Attachment: Treasurer 2024 Annual Report (Treasurer Report)

STATE OF WISCONSIN
COUNTY OF OZAUKEE
I, Sandra Tretow, Treasurer of Ozaukee County, do hereby certify that I have compared the foregoing information with the original records for the period commencing January 1, 2024 and ending December 31, 2024, both inclusive; that the same is a correct record thereof as remains of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this the 12th day of March, 2025.

S E A L

Ozaukee County Tax Certificate Balance as of 12/31/24

Amounts Due by Municipality

Municipality		Delinquent Taxes
TOWNS		
Belgium	$	13,629.25
Cedarburg	$	51,429.79
Fredonia	$	22,688.05
Grafton	$	31,745.85
Port Washington	$	18,550.68
Saukville	$	3,964.04
VILLAGES		
Bayside	$	-
Belgium	$	64,555.54
Fredonia	$	61.96
Grafton	$	94,439.07
Newburg	$	-
Saukville	$	42,029.71
Thiensville	$	30,548.64
CITIES		
Cedarburg	$	70,213.33
Mequon	$	156,195.63
Port Washington	$	53,682.36
TOTAL	**$**	**653,733.90**

Amount Due By Sale Year

Year	No. of Delinquent Parcels		Delinquent Taxes
2014	6	$	6,106.87
2015	6	$	6,016.01
2016	7	$	7,089.32
2017	8	$	10,108.30
2018	8	$	10,459.70
2019	9	$	8,698.09
2020	10	$	10,094.52
2021	14	$	18,085.36
2022	29	$	54,657.30
2023	76	$	162,577.62
2024	155	$	359,840.81
	328	**$**	**653,733.90**

Attachment: Treasurer 2024 Annual Report (Treasurer Report)

ANALYSIS OF OZAUKEE COUNTY DELINQUENT TAXES

TAX YEAR	SALE YEAR	COUNTY LEVY (Inc Library, Co & State Charitable)	TAX SALE	% OF LEVY UNCOLLECTED	END OF YEAR TAX CERTIFICATE ROLL BALANCE
1990	1991	$ 9,418,791.98	$ 1,722,343.27	18.29%	$ 1,540,559.03
1991	1992	$ 10,520,856.81	$ 1,650,685.52	15.69%	$ 1,535,316.44
1992	1993	$ 11,200,214.89	$ 1,393,248.60	12.44%	$ 1,726,702.23
1993	1994	$ 11,543,671.58	$ 1,067,071.39	9.24%	$ 1,121,178.18
1994	1995	$ 11,494,997.06	$ 1,000,338.62	8.70%	$ 1,119,349.41
1995	1996	$ 10,462,170.00	$ 1,020,075.17	9.75%	$ 1,080,172.34
1996	1997	$ 11,521,540.00	$ 867,113.80	7.53%	$ 804,202.78
1997	1998	$ 14,358,229.00	$ 862,554.92	6.01%	$ 737,182.01
1998	1999	$ 13,603,980.00	$ 779,002.21	5.73%	$ 773,520.35
1999	2000	$ 9,380,528.00	$ 845,933.38	9.02%	$ 744,024.56
2000	2001	$ 12,914,745.00	$ 971,258.71	7.52%	$ 944,172.39
2001	2002	$ 15,343,197.44	$ 1,154,219.46	7.52%	$ 1,025,141.22
2002	2003	$ 15,307,317.01	$ 1,181,733.87	7.72%	$ 1,168,520.98
2003	2004	$ 16,415,972.64	$ 979,071.34	5.96%	$ 1,023,099.32
2004	2005	$ 16,860,541.75	$ 1,165,983.46	6.92%	$ 1,042,543.36
2005	2006	$ 17,525,469.09	$ 1,143,143.02	6.52%	$ 1,161,930.79
2006	2007	$ 18,005,783.07	$ 1,676,182.47	9.31%	$ 1,402,332.78
2007	2008	$ 18,262,492.00	$ 1,944,028.02	10.64%	$ 1,730,186.00
2008	2009	$ 18,603,850.00	$ 2,346,152.75	12.61%	$ 2,204,304.83
2009	2010	$ 19,013,457.89	$ 2,507,175.66	13.19%	$ 2,603,541.75
2010	2011	$ 19,040,611.20	$ 2,096,649.40	11.01%	$ 2,362,277.31
2011	2012	$ 19,153,575.10	$ 1,668,352.90	8.71%	$ 1,949,239.58
2012	2013	$ 19,347,145.46	$ 1,458,930.00	7.54%	$ 1,637,963.65
2013	2014	$ 20,048,779.68	$ 1,162,746.00	5.80%	$ 1,277,352.61
2014	2015	$ 20,054,460.92	$ 842,013.00	4.20%	$ 934,310.14
2015	2016	$ 20,276,261.40	$ 723,406.00	3.57%	$ 808,137.00
2016	2017	$ 20,591,998.16	$ 663,032.42	3.22%	$ 757,237.06
2017	2018	$ 21,160,125.00	$ 722,743.00	3.42%	$ 742,686.00
2018	2019	$ 21,842,530.00	$ 784,172.00	3.59%	$ 771,905.16
2019	2020	$ 22,118,522.00	$ 803,850.19	3.63%	$ 768,603.01
2020	2021	$ 21,712,622.00	$ 669,498.05	3.08%	$ 648,714.46
2021	2022	$ 21,429,276.00	$ 621,042.84	2.90%	$ 600,869.92
2022	2023	$ 22,280,401.00	$ 713,254.45	3.20%	$ 664,872.22
2023	2024	$ 22,949,856.00	$ 622,326.56	2.71%	$ 653,733.90