**REVISED**
AGENDA
FINANCE COMMITTEE
REGULAR MEETING
**THURSDAY, APRIL 24, 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. March 27, 2025
5. **CORPORATION COUNSEL DEPARTMENT REPORT**
   a. Corp. Counsel Finance Report April 2025 Mtg.
6. **ACTION ITEMS**
   a. Increase of Revenue 2025 - Public Health
   b. Transfer of Funds - Highway Salt Brine Building 2025
   c. Wire Transfers #4286 - #4305 and March 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**
   To be determined
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:** **April 24, 2025**
**DEPARTMENT:** **County Clerk**
**DIRECTOR:** **Kellie Kretlow**
**PREPARER:** **Kellie Kretlow**

**Agenda Summary** March 27, 2025

https://www.ozaukeecounty.gov/AgendaCenter/ViewFile/Minutes/_03272025-3557

FINANCE COMMITTEE

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **April 24, 2025**
**DEPARTMENT:** **Corporation Counsel**
**DIRECTOR:** **Rhonda Gorden**
**PREPARER:** **Kellie Kretlow**

**Agenda Summary** Corp. Counsel Finance Report April 2025 Mtg.

**ATTACHMENTS:**

- CORP.COUNSEL.April.2025 (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

## General Fund Corporation Counsel

For the Three Months Ending Monday, March 31, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

| | Current Month Actual | 2024 YTD Actual | 2024 Amended Budget | Budget Balance | % Budget YTD |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Intergovernmental Revenues | - | ($81,903) | $556,150 | $638,053 | -14.73% |
| Public Charges for Services | $260 | $260 | $6,350 | $6,090 | 4.09% |
| **Total Revenues** | **$260** | **($81,643)** | **$562,500** | **$644,143** | **-14.51%** |
| **Expenditures** | | | | | |
| Salaries | $71,365 | $142,642 | $632,381 | $489,739 | 22.56% |
| Fringe Benefits | $22,388 | $69,643 | $250,198 | $180,555 | 27.84% |
| Travel/Training | - | - | $3,260 | $3,260 | 0.00% |
| Supplies | - | $150 | $10,984 | $10,834 | 1.37% |
| Purchased Services | $478 | $2,186 | $22,100 | $19,914 | 9.89% |
| Interdepartment Charges | $22,274 | $29,368 | $110,633 | $81,265 | 26.55% |
| Other Expenses | $45,265 | $45,425 | $2,847 | ($42,578) | 1595.54 % |
| **Total Operating Expenditures** | **$161,770** | **$289,414** | **$1,032,403** | **$742,989** | **28.03%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$161,770** | **$289,414** | **$1,032,403** | **$742,989** | **28.03%** |
| **Net Increase (Decrease)** | **($161,510)** | **($371,057)** | **($469,903)** | **($98,846)** | **78.96%** |

***Equity:***

RESOLUTION NO. (ID # 10727)

INCREASE OF REVENUE 2025 - PUBLIC HEALTH

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 |
| ***Public Health*** | | | | | |
| | **Expense** | 204-2-06-51101-000 | Grants - Salaries & Wages | $ 7,537.00 | |
| | **Expense** | 204-2-06-52002-000 | Grants - Travel/Mileage | $ 983.00 | |
| | **Expense** | 204-2-06-53101-000 | Grants - Office Supplies | $ 1,740.00 | |
| | **Revenue** | 204-2-06-42335-000 | Grants - Beach Testing | | $ 10,260.00 |
| | | | | | |

Dated at Port Washington, Wisconsin, this number 7th day of May 2025.

*SUMMARY: Department of Natural Resources 2025 Wisconsin Beach Monitoring Program Grant to be incurred from Memorial Day to Labor Day for water quality determination according to DNR standards - $10,260.*

*VOTE REQUIRED: Two-Thirds of Members Elect*

FINANCE COMMITTEE

# Finance Committee

## AGENDA INFORMATION SHEET

| | |
|---|---|
| **AGENDA DATE:** | **April 24, 2025** |
| **DEPARTMENT:** | **County Clerk** |
| **DIRECTOR:** | **Kellie Kretlow** |
| **PREPARER:** | **Kellie Kretlow** |

**Agenda Summary** Increase of Revenue 2025 - Public Health

**ATTACHMENTS:**

- Public Health (PDF)

# Health and Human Services Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **4/22/2025**
**DEPARTMENT:** **Public Health**
**DIRECTOR:** **Kim Buechler**
**PREPARER:** **Kim Buechler**

**Agenda Summary** Increase of Revenue Budget Amendment 2025 Wisconsin Beach Monitoring Program Grant

**BACKGROUND INFORMATION:** The Health Department was granted $10,260 from the Department of Natural Resources to implement the 2025 Wisconsin Beach Monitoring Program, with expenses to be incurred throughout the beach season between Memorial Day and Labor day and being reimbursed by the DNR at the end of the season. The department plans to use these funds for necessary beach testing supplies, maintenance on vehicles used for driving between beaches, and staff time to complete in-house testing, to ensure that water quality determinations are conducted promptly and according to DNR standards.

**ANALYSIS:** The dollars were allocated to assure health departments have the infrastructure to support Environmental Health work. The health department intends to spend the dollars to support testing and program sustainability.

**FISCAL IMPACT:** $10,260

Balance Current Year: $10,260 Next Year's Estimated Cost: $0

**FUNDING SOURCE:**

County Levy: $0

Non-County Levy: $10,260 Indicate source: Wisconsin Department of Natural Resources

**RECOMMENDED MOTION:** Approve

**ATTACHMENTS:**

- Budget Amendment Beach Monitoring Grant 2025
- Beach Grant Contract

HEALTH & HUMAN SERVICES COMMITTEE

HEALTH AND HUMAN SERVICES COMMITTEE

| | |
|---|---|
| **RESULT:** | **APPROVED AND FORWARDED [UNANIMOUS]Next: 4/24/2025 8:00 AM** |
| **MOVER:** | B. Paape, Supervisor District 2 |
| **SECONDER:** | A. Khan, Supervisor District 20 |
| **AYES:** | Dolsky, Foy, Paape, Khan, Kincaide, Sigurdson, Kulick |
| **EXCUSED:** | Kristen Berns |

AGREEMENT BETWEEN
WISCONSIN DEPARTMENT OF NATURAL RESOURCES
AND
WASHINGTON OZAUKEE COUNTY HEALTH DEPARTMENT

THIS AGREEMENT is entered into by and between the State of Wisconsin Department of Natural Resources (Department) and Washington Ozaukee County Health Department (Agency) for the purpose of implementing the Wisconsin Beach Monitoring Program in Ozaukee County.

FOR AND IN CONSIDERATION of the terms and conditions contained in this agreement the above-named parties agree:

1. PERIOD OF AGREEMENT: This agreement shall commence upon its signing by both parties and continue until October 31, 2025, during which period all performance as described in this agreement shall be fully completed to the satisfaction of the Department. The Agency is eligible for expenses incurred after April 1, 2025.

2. CANCELLATION: The Department reserves the right to cancel this agreement in whole or in part, without penalty, due to non-appropriation of funds or for failure of the Agency to comply with terms, conditions, and specifications of this agreement.

3. ENTIRE AGREEMENT; AMENDMENTS: This agreement, together with the specifications in the bid request (if any) and referenced parts and amendments, shall constitute the entire agreement and previous communications or agreements pertaining to this agreement are hereby superseded. Any agreement revisions including cost adjustments and time extensions may be made only by a written amendment to this agreement, signed by both parties prior to the ending date of this agreement.

4. ASSIGNMENT SUBCONTRACTS: Neither this agreement nor any right or duty in whole or in part by the Agency under this agreement may be assigned, delegated or subcontracted without the written consent of the Department. If upon the written consent of the Department this agreement or any right or duty in whole or in part is assigned, the Assignee(s) shall expressly agree to assume and perform all relevant obligations expressed under the terms of this agreement and be bound by the terms and conditions of this agreement. Assignment in whole or in part of this agreement does not absolve the Agency of any liability or obligation expressed and agreed to hereunder.

5. DESCRIPTION OF WORK: The Agency agrees to perform the services to the satisfaction of the Department as described in the attached Scope of Work.

6. AGENCY CONTACTS: All communications regarding this agreement will be made through the designated agency contacts. The designated contacts are:

Agency - Hannah Kuehn, Business Manager
Washington Ozaukee County Health Department
121 W. Main Street
P.O. Box 994
Port Washington, WI 53074
262-284-8182
hannah.kuehn@washozwi.gov

Chris Berg, Environmental Health
262-335-4462
Chris.berg@washozwi.gov

Abby Freeland, Sanitarian
262-335-4462
abigail.freeland@washozwi.gov

WDNR - Diane Packett, Office of Great Waters
Wisconsin Department of Natural Resources
Office of Great Waters, OGW/3
P.O. Box 7921
Madison, WI 53707
608-640-7511
DNRBeachHealth@wisconsin.gov

7. TERMINATION:

A. This agreement may be terminated in whole, or in part, in writing by the Department in the event of substantial failure of the Agency to fulfill its obligation under this agreement, provided, that the Department shall give the Agency not less than thirty (30) days written notice (delivered by certified mail, return receipt requested) of intent to terminate and an opportunity for consultation prior to termination.

B. If termination is effected by the Department, an equitable adjustment in the price provided for in this agreement shall be made. Any payment due to the Agency at the time of termination may be adjusted to the extent of any additional costs occasioned to the Department by reason of the Agency's default. The equitable adjustment for any termination shall provide for payment to the Agency for services rendered and expenses incurred prior to the termination, in addition to termination settlement costs reasonably incurred by the Agency relating to commitments which had become firm prior to the termination.

C. Upon receipt of a termination action pursuant to paragraph A above, the Agency shall (1) promptly discontinue all services affected (unless the notice directs otherwise); (2)

terminate all subcontracts to the extent that they relate to the performance of work terminated by the Department, and (3) deliver or otherwise make available to the Department, all data, reports, estimates, summaries, and such other information and materials as may have been accumulated by the Agency in performing this agreement, whether completed or in process.

D. Upon termination pursuant to paragraph A. above, the Department may take over the work and prosecute the same to completion by agreement with another party or otherwise and the Agency is liable for any excess costs for such similar work or services.

E. The rights and remedies of the Department and the Agency provided in this clause are in addition to any other rights and remedies provided by law or under this agreement.

8. PAYMENT: The Department agrees to reimburse the Agency up to a total of **$10,260** for the costs identified in the attached Scope of Work. A billing by the Agency shall be made at the end of the agreement period for the actual net costs incurred for review and acceptance. Final invoices must be submitted to the Department, **no later than November 30, 2025.** The Agency is eligible for expenses incurred starting April 1, 2025. Invoices and completed expenditure report provided by DNR should be sent to (Email preferred):

DnrOgwInvoices@wisconsin.gov AND DNRBeachHealth@wisconsin.gov

Or mail to: Wisconsin Department of Natural Resources
Attn: Melissa Lake & Diane Packett – OGW/3
P.O. Box 7921
Madison, WI 53707

9. RECORDS; ACCESS: The Agency shall, for a period of three (3) years after completion and acceptance by the Department, maintain books, records, documents, and other evidence directly pertinent to performance on work under this agreement in accordance with generally accepted accounting principles and practices. The Agency shall also maintain the financial information and data used in the preparation or support of the cost submission in effect on the date of execution of this agreement and a copy of the cost summary submitted to the Department. The Department, U.S Environmental Protection Agency, their agents and their duly authorized representatives, shall have access to such books, records, documents, and other evidence for the purpose of inspection, audit, and copying. The Agency shall provide proper facilities for such access and inspection. In addition, those records which relate to any dispute, appeal or litigation, or the settlement of claims arising out of such dispute, performance, or costs or items to which an audit exception has been taken, shall be maintained and made available until three years after the date of resolution of such dispute, appeal, litigation, claim or exception.

10. INDEPENDENT AGENCY: The Agency is an Independent Agency for all purposes and is not an employee or agent of the Department.

11. INDEMNIFICATION: The Agency agrees to save, keep harmless, defend and indemnify the State of Wisconsin, Department of Natural Resources and all its officers, employees and agents, against any and all liability, claims and costs of whatever kind and nature, for injury to or death of any person or persons, and for loss or damage to any property (state or other) occurring in connection with or in any way incident to or arising out of the occupancy, use, service, operation or performance of work in connection with this agreement or omissions of Agency's employees, agents or representatives.

12. INSURANCE: The Agency performing services for the State of Wisconsin shall:
    A. Maintain worker's compensation insurance or self-insure for all employees engaged in the work.
    B. Maintain commercial liability and property damage insurance or equivalent protection against any claim(s) which might occur in carrying out this agreement/contract. Minimum coverage shall be one million dollars ($1,000,000) liability for bodily injury and property damage including products liability and completed operations. Provide motor vehicle insurance for all owned, non-owned and hired vehicles that are used in carrying out the agreement. Minimum coverage shall be one million dollars ($1,000,000) per occurrence combined single limit for automobile liability and property damage.
    C. Provide an insurance certificate indicating this coverage, counter-signed by an insurer licensed to do business in Wisconsin, covering the period of the agreement/contract. The insurance certificate is required to be presented prior to the issuance of the purchase order or before commencement of the agreement.
    D. The state reserves the right to require higher or lower limits where warranted.

13. NONDISCRIMINATION: In connection with the performance of work under this agreement, the Agency agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in section 51.01(5), Wis. Stats., sexual orientation or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Except with respect to sexual orientation, the Agency further agrees to take affirmative action to ensure equal employment opportunities. The Agency agrees to post in conspicuous places, available for employees and applicants for employment, notices to be provided by the Department setting forth the provisions of this nondiscrimination clause. Failure to comply with the conditions of this clause may result in the Agency being declared an "ineligible" agency, termination of the agreement or withholding of payment.

14. AFFIRMATIVE ACTION: If this agreement is for an amount of fifty thousand dollars ($50,000) or more the Agency agrees to submit a written affirmative action plan to the Department within 15 business days after the agreement commences if an acceptable plan is not already on file with the State of Wisconsin. (An agency with an annual work force of fewer than fifty employees are exempted from this requirement.) Failure to comply with the conditions of this clause may result in the Agency being declared an "ineligible" agency, termination of the agreement or withholding of payment.

15. GUARANTEED DELIVERY: Failure of the Agency to adhere to delivery schedules as specified or to promptly replace rejected materials shall render the Agency liable for all costs in excess of the agreement price when alternate procurement is necessary. Excess costs shall include the Department's administrative costs.

16. FUNDING SOURCE: This agreement is funded in part or wholly by grants from the U. S. Environmental Protection Agency , CFDA #66.472. This procurement will be subject to regulations contained in 2 CFR 200. Neither the United States nor the U. S. Environmental Protection Agency is a party to this agreement.

    Single Audit: As required in 2 CFR 200.501, a non-Federal entity that expends $1,000,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part. The Subrecipient is responsible for ensuring that the audit complies with other standards that may be applicable depending on the types of services provided, and the nature and amount of financial reimbursement received. When a single audit is required, it shall be submitted to DNR via e-mail to: DNRFNSingleAudit@Wisconsin.gov and include The State Single Audit Guidelines (SSAG), including the yearly Appendix, which are applicable to Local Governments having 2 CFR Part 200.

17. APPLICABLE LAW: This agreement shall be governed by the laws of the State of Wisconsin. The Agency shall at all times comply with all federal, state and local laws, ordinances, and regulations in effect during the period of this agreement.

18. ANTITRUST ASSIGNMENT: The Agency and the Department recognize that in actual economic practice, overcharges resulting from antitrust violations are in fact usually borne by the Department. Therefore, the Agency hereby assigns to the Department any and all claims for such overcharges as to goods, materials or services purchased in connection with this agreement.

19. PAYMENT TERMS AND INVOICING: Payment shall be considered timely if the payment is mailed, delivered, or transferred by the later of the following:

    A. The date specified on a properly completed invoice for the amount specified in the order or agreement, or

    B. Within thirty (30) days after receipt of a properly completed invoice or receipt and acceptance of the property or service under the order or agreement or within thirty (3) days after receipt of an improperly completed invoice or receipt and acceptance of the property or service under the order or agreement, whichever is later if the Department does not notify the sender of receipt of an improperly completed invoice within ten (10) working days after it receives the invoice of the reason it is improperly completed.

20. TAXES: The Department is required to pay the Wisconsin excise or occupation tax on its purchase of beer, liquor, wine, cigarettes, tobacco products, motor vehicle fuel and general aviation fuel. However, it is exempt from payment of all federal tax and Wisconsin sales or use tax on its purchases. The State of Wisconsin does not issue a tax exempt number for state agencies. The Department may be subject to other states' taxes on its purchases in that state depending on the laws and of that state. An agency performing construction activities are required to pay state use tax on the cost of materials.

21. TAX DELINQUENCY: An agency who have a delinquent Wisconsin tax liability may have their payments offset by the State of Wisconsin.

22 ADDENDUM: Additional conditions are attached as Exhibit A, as part of the federal Grant Agreement No. CU-00E52815 funding this award. It is the responsibility of the agency to determine which, if any, of the Federal Administrative Conditions in Exhibit A may be relevant to the agency or their sub awards, and to apply them accordingly.

The undersigned, as representatives of their respective agencies, hereto agree to this agreement.

STATE OF WISCONSIN
DEPARTMENT OF NATURAL RESOURCES

Date: 3/25/2025 | 9:49 AM CDT

By: Signed by: Steven Little
7A5DFE3497144B5...
Steven Little, Deputy Secretary

WASHINGTON OZAUKEE COUNTY
HEALTH DEPARTMENT

Date: ______________________

By: ______________________________
Kim Buechler, Director

# 2025 BEACH MONITORING SCOPE OF WORK
# WASHINGTON OZAUKEE COUNTY HEALTH DEPARTMENT

DESCRIPTION OF WORK

The Wisconsin Beach Monitoring Program was developed in accordance with the current BEACH Act grant guidance, the federal grant that provides the funding for this work. The official beach season begins at the Memorial Day holiday weekend (May 23, 2025) and extends through Labor Day (September 1, 2025). The beach list was developed in consultation with the Washington Ozaukee County Health Department, the Parks and Recreation Bureau at WDNR, and public comments. The Beach Program Coordinator should be notified promptly of any changes to the list or necessary reductions in the monitoring frequency (e.g. unsafe conditions).

The designated contacts are:

Agency - Hannah Kuehn, Business Manager
Washington Ozaukee County Health Department
121 W. Main Street
P.O. Box 994
Port Washington, WI 53074
262-284-8182
hannah.kuehn@washozwi.gov
UEI #: GW2QBT46RKR1

Chris Berg, Environmental Health
262-335-4462
Chris.berg@washozwi.gov

Abby Freeland, Sanitarian
262-335-4462
abigail.freeland@washozwi.gov

DNR - Diane Packett, Wisconsin Beach Program Coordinator
Wisconsin Department of Natural Resources
Office of Great Waters, OGW/3
P.O. Box 7921
Madison, WI 53707
608-640-7511
DNRBeachHealth@wisconsin.gov

The Agency must ensure that the following work is completed in a timely manner:

(1) Monitoring will occur at the following beaches at least at the minimum frequency using approved sampling techniques and analytical methods as specified in Wisconsin's BEACH Program Quality Assurance Project Plan. A minimum of 182 samples should be collected within the 14-week beach season if weather conditions and personal safety permit.

**Ozaukee County Beaches**

| *Beach Name* | *Beach ID* | *Minimum Number of Samples* |
|---|---|---|
| Concordia University Beach | WI135037 | 1 x weekly |
| Harrington Beach State Park Beach – North | WI789237 | 2 x weekly (2 locations) |
| Harrington Beach State Park Beach – South | WI367981 | 2 x weekly (2 locations) |
| North Beach (Upper Lake Park) Beach | WI652173 | 1 x weekly (2 locations) |
| South Beach | WI517895 | 2 x weekly |
| Jay Rd | WI926427 | Voluntary |

| *Beach Name* | *Beach ID* | *Minimum Number of Samples* |
|---|---|---|
| Lions Den Gorge Nature Preserve | WI750163 | Voluntary |
| Pebble Beach Rd Ozaukee | WI727293 | Voluntary |
| Sandy Beach Rd | WI944539 | Voluntary |
| Silver Rd | WI922794 | Voluntary |
| Virmond County Park | WI624360 | Voluntary |

(2) Sample collection will include *E coli*, and at least the following routine sanitary survey parameters: water clarity (turbidity is optional addition), wave height, weather conditions (e.g. cloud cover, wind, etc.), water temperature, gull and other animal counts and algae on the beach and in the water. Data will be promptly entered into the Wisconsin Beach Health database each day where sample collection occurs.

(3) Performance of a full annual sanitary survey is reimbursable for each monitored beach, and for each non-monitored beach as approved in advance by the Beach Program Coordinator, up to the amount estimated by the jurisdiction prior to the start of beach season. In order for costs to be reimbursed, the report of survey results, including but not limited to the information requested by the EPA Full Annual Sanitary Survey, will be delivered to the Beach Program Coordinator before October 31, 2025.

(4) The Department may grant permission to analyze for *E. coli* by qPCR to supplement or to develop comparison relationships between results with the approved EPA culture methods provided that there is a beach-specific performance demonstration, the analyses are performed by a qualified laboratory, an acceptable plan for its use including a standard operating procedure is provided to the Beach Program Coordinator and its use is acceptable to the Department and EPA.

(5) Sampling and analyses to investigate the source of the contamination are reimbursable, contingent upon the prior performance of a full annual sanitary survey. Requests and approvals should be obtained in advance and will be documented in writing.

(6) Predictive model development, implementation, or recalibration (Virtual Beach | Wisconsin Sea Grant) is reimbursable. Operational Nowcast has been implemented as indicated in the table above. Documentation of decision criteria for using the Nowcast will be provided to the Beach Program Coordinator. Decision criteria may be adjusted based on model performance; revisions must be documented and submitted to the Beach Program Coordinator.

The Agent will implement beach management processes and procedures that optimize the use of Nowcasting, site-specific information and analytical monitoring with the goal of providing timely public notifications of beach conditions and minimizing decision errors about the beach status. Nowcasting or other site-specific information (e.g. sanitary survey information) may be used alone or in combination with monitoring to determine potential for exceedance of the water quality criteria. Nowcasting or re-sampling will be conducted as soon as is practical after receiving sample results of an exceedance at the advisory level. Advisory status decisions based on the Nowcast or other model will report this as the reason.

If an operational Nowcast is in place at a beach, decisions about public notifications may be based on the Nowcast alone (e.g. an advisory or closure may be posted without sampling). Note that to maintain predictive capacity and the ability to verify calibration of the Nowcast, routine monitoring will be necessary so sampling schedule should not be biased to days when an exceedance is predicted.

If Nowcast or qPCR are operational at a beach and conflicting results obtained, the results will be interpreted by the beach manager based on experience at the beach, sanitary survey results, and potential for false positive or false negative.

(7) If traditional monitoring is the basis for declaring an advisory and circumstances do not warrant or permit resampling within 24 hours following an exceedance, then a beach advisory or closure will remain in

place until next sampling event with the reason for closure listed as "Policy". If an operational Nowcast is in use for the beach, decision rules in place for assessing conditions from the Nowcast indicates improved conditions, and sanitary survey information or other experience at the beach supports the assessment of improved conditions, then the beach notification may be adjusted (reduced from closure to advisory or advisory to open) or be re-opened. Beach managers should resample as soon as practical/feasible following a beach closure.

(8) Any anticipated deviations from the scheduled sampling frequency should be discussed with the Beach Program Coordinator and must be explained in writing in advance of altering the schedule. Should a catastrophic event or natural disaster occur that necessitates closing a beach for an extended period, the Beach Program Coordinator should be notified as soon as practical so appropriate posting and notices can be arranged for the Beach Health website.

(9) Timely public notifications of beach conditions will include updating advisory status on the Beach Health web application and posting appropriate signs or colored flags at the beach. Additional public notification mechanisms or social media may be used at the discretion of the local community. Procedural modifications may be made in consultation with the Beach Program Coordinator. DNR will make a limited supply of signs available or provide templates for printing locally (see below).

(10) Nowcast water quality determinations and data entry of sample results (including sanitary survey parameters and voluntary monitoring) into the Beach Health website will be conducted promptly. Nowcast results are expected to be entered no later than 10:30 am on the day they are generated. Sample results are expected to be entered on the day they are received.

(11) Beach locational information (beginning and ending latitude and longitude) will be verified at beaches where monitoring is occurring. Changes to coordinates or beach lengths will be reported to the Beach Program Coordinator.

**Budgeted Funds:**

| Expenditures | Description | Quantity | Unit | Cost/Unit | Sub.Total |
|---|---|---|---|---|---|
| Travel | | 1405 | Miles | $0.70 | **$983.00** |
| Analytical | | | Tests | $0.00 | **$0.00** |
| Laboratory Supplies | Colilert-18 | 200 | Units | $5.00 | **$1,000.00** |
| Laboratory Supplies | Bottles | 200 | Units | $1.00 | **$200.00** |
| Laboratory Supplies | Quani-Tray | 200 | Units | $2.50 | **$500.00** |
| Laboratory Supplies | Q-T Comparator | 2 | Units | $20.00 | **$40.00** |
| Labor | Sampling Staff Time | 130 | Hours | $34.57 | **$4,495.00** |
| | Data Entry Time | 40 | Hours | $34.87 | **$1,395.00** |
| | Other: Manager | 35 | Hours | $47.05 | **$1,647.00** |
| Misc Supplies | Ice | | Bags | $0.00 | **$0.00** |
| | Other: (Describe) | | | $0.00 | **$0.00** |
| | | | | $0.00 | **$0.00** |
| Nowcast/Modeling | | | | $0.00 | **$0.00** |
| Full Sanitary Survey of beaches | | | | $0.00 | **$0.00** |
| Other: (Describe) | | | | $0.00 | **$0.00** |
| | | | | **Estimate Cost for Reporting Period:** | **$10,260** |

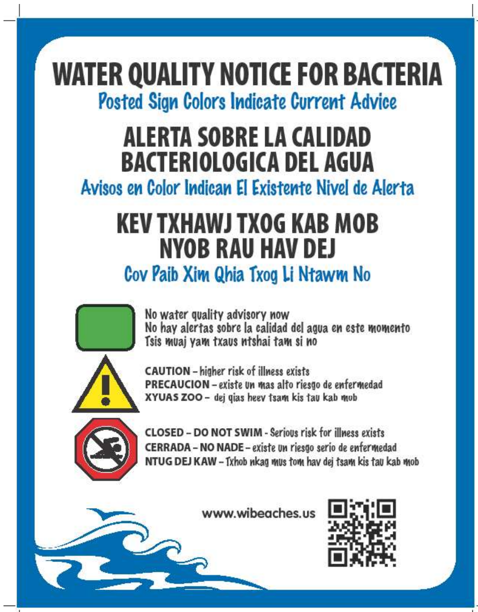
**Final invoices must be submitted no later than November 30, 2025.** An agency-generated invoice should be submitted in addition to the Expenditure Report. Expenses apart from salaries and fringe benefits should be documented (a system generated expenditure report or receipts/invoices). This includes small expenses (e.g. individual bags of ice). Costs incurred after April 1, 2025, for supplies and model calibration associated with the 2025 beach season may be eligible for reimbursement. Expenditure categories and daily mileage should be documented using the electronic forms provided. If the work will be subcontracted out, copies of the contract and payment requests from the subcontractor must be provided. The subcontractor's payment request must include the information requested in the expenditure report form provided by DNR.

Expenses that are reported in the "Other" category should be confirmed with the Beach Program Coordinator. Beach restoration activities are not eligible expenses. Examples of BEACH grant-related expenditures include but are not limited to:

- Supplies associated with sampling or analysis
- Sanitary survey activities and supplies
- Development of predictive models including calibration and validation
- Development and implementation of qPCR
- Beach Workgroup meetings

Any special projects funded though BEACH Act grant should be attached to the Expenditure Report unless other arrangements are made with the Beach Program Coordinator.

# Wisconsin Beach Program Signage




General sign describing possible levels of advisory. This sign is designed to be used at every monitored beach in conjunction with colored signs or flags


Green sign for use when the beach is open – Nowcast or E coli concentrations ≤ 235 CFU/100 mL


Yellow sign for use when E coli concentrations > 235 CFU/100 mL but < 1000 CFU/ 100 mL or other conditions that indicate health advice is needed


Red sign for use when the beach is closed – E coli concentrations > 1000 CFU/100 mL or unsafe swimming conditions exist

# EXHIBIT A



## Administrative Conditions

### National Administrative Terms and Conditions

### General Terms and Conditions

The recipient agrees to comply with the current EPA general terms and conditions available at: https://www.epa.gov/grants/epa-general-terms-and-conditions-effective-october-1-2023-or-later.

These terms and conditions are in addition to the assurances and certifications made as a part of the award and the terms, conditions, or restrictions cited throughout the award.

The EPA repository for the general terms and conditions by year can be found at: https://www.epa.gov/grants/grant-terms-and-conditions#general.

### A. Correspondence Condition

The terms and conditions of this agreement require the submittal of reports, specific requests for approval, or notifications to EPA. Unless otherwise noted, all such correspondence should be sent to the following email addresses:

- Federal Financial Reports (SF-425): rtpfc-grants@epa.gov and reid.jeffrey@epa.gov

- MBE/WBE reports (EPA Form 5700-52A): region5closeouts@epa.gov and reid.jeffrey@epa.gov

- All other forms/certifications/assurances, Indirect Cost Rate Agreements, Requests for Extensions of the Budget and Project Period, Amendment Requests, Requests for other Prior Approvals, updates to recipient information (including email addresses, changes in contact information or changes in authorized representatives) and other notifications: Mora.Michael@epa.gov and reid.jeffrey@epa.gov

- Payment requests (if applicable): Mora.Michael@epa.gov and reid.jeffrey@epa.gov

- Quality Assurance documents, workplan revisions, equipment lists, programmatic reports and deliverables: Mora.Michael@epa.gov

# Programmatic Conditions

## Grant-Specific Programmatic Terms and Conditions

## A. PERFORMANCE REPORTING AND FINAL PERFORMANCE REPORT

### Performance Reports – Content

In accordance with 2 CFR 200.329, the recipient agrees to submit performance reports that include brief information on each of the following areas: 1) A comparison of actual accomplishments to the outputs/outcomes established in the assistance agreement work plan for the period; 2) The reasons why established outputs/outcomes were not met; and 3) Additional pertinent information, including, when appropriate, analysis and explanation of cost overruns or high-unit costs.

Additionally, the recipient agrees to inform EPA as soon as problems, delays, or adverse conditions which will materially impair the ability to meet the outputs/outcomes specified in the assistance agreement work plan are known.

Moreover the report must specifically address the previous year's beach season summarizing program activities, budget, and deliverables, including:

a. Summary of monitoring results and notification (beach action days) of the 2024 beach season.

b. Consistency with beach program performance criteria including updates to and changes in the lists of beaches and the tiered monitoring plan.

c. Other deliverables specified in the workplan.

### Performance Reports - Frequency

The recipient agrees to submit **annual** performance reports electronically to the EPA Project Officer within 90 days after the annual reporting period ends on 7/*1*. The recipient must submit the final performance report no later than 120 calendar days after the end date of the period of performance.

### Data Submission

The recipient will provide by January 31 electronic submissions of monitoring and notification data for the previous year consistent with the recipient's data submission plan, EPA's *National Beach Guidance and Required Performance Criteria for Grants: 2014 Edition*, and instructions on https://www.epa.gov/beach-tech/submitting-beach-data-epa.

### Subaward Performance Reporting

The recipient must report on its subaward monitoring activities under 2 CFR 200.332(d). Examples of items that must be reported if the pass-through entity has the information available are:

1. Summaries of results of reviews of financial and programmatic reports.

2. Summaries of findings from site visits and/or desk reviews to ensure effective subrecipient

performance.

3. Environmental results the subrecipient achieved.

4. Summaries of audit findings and related pass-through entity management decisions.

5. Actions the pass-through entity has taken to correct deficiencies such as those specified at 2 CFR 200.332(e), 2 CFR 200.208 and the 2 CFR Part 200.339 Remedies for Noncompliance.

Note: EPA Project Officers may customize this reporting requirement based on programmatic informatior needs.

## B. Cybersecurity Condition

### State Grant Cybersecurity

(a) The recipient agrees that when collecting and managing environmental data under this assistance agreement, it will protect the data by following all applicable State law cybersecurity requirements.

(b) (1) EPA must ensure that any connections between the recipient's network or information system anc EPA networks used by the recipient to transfer data under this agreement, are secure.

For purposes of this Section, a connection is defined as a dedicated persistent interface between an Agency IT system and an external IT system for the purpose of transferring information. Transitory, user-controlled connections such as website browsing are excluded from this definition.

If the recipient's connections as defined above do not go through the Environmental Information Exchange Network or EPA's Central Data Exchange, the recipient agrees to contact the EPA Project Officer (PO) and work with the designated Regional/Headquarters Information Security Officer to ensure that the connections meet EPA security requirements, including entering into Interconnection Service Agreements as appropriate. This condition does not apply to manual entry of data by the recipient into systems operated and used by EPA's regulatory programs for the submission of reporting and/or compliance data.

(2) The recipient agrees that any subawards it makes under this agreement will require the subrecipient to comply with the requirements in (b)(1) if the subrecipient's network or information system is connected to EPA networks to transfer data to the Agency using systems other than the Environmental Information Exchange Network or EPA's Central Data Exchange. The recipient will be in compliance with this condition: by including this requirement in subaward agreements; and during subrecipient monitoring deemed necessary by the recipient under 2 CFR 200.332(d), by inquiring whether the subrecipient has contacted the EPA Project Officer. Nothing in this condition requires the recipient to contact the EPA Project Officer on behalf of a subrecipient or to be involved in the negotiation of an Interconnection Service Agreement between the subrecipient and EPA.

## C. QUALITY ASSURANCE

Authority: Quality Assurance applies to all assistance agreements involving environmental information as defined in 2 C.F.R. § 1500.12 Quality Assurance.

The recipient shall ensure that subawards involving environmental information issued under this agreement include appropriate quality requirements for the work. The recipient shall ensure sub-award recipients develop and implement a Quality Assurance (QA) planning document in accordance with this term and condition; and/or ensure sub-award recipients implement all applicable approved QA planning documents.

**1. Quality Management Plan (QMP)**

a. Prior to beginning environmental information operations, the recipient must:

i. Submit a previously EPA-approved and current QMP,

ii. The EPA Quality Assurance Manager or designee (hereafter referred to as QAM) will notify the recipient and EPA Project Officer (PO) in writing if the QMP is acceptable for this agreement.

b. The recipient must submit the QMP within 90 days after grant award, and/or no more than 180 days after grant award.

c. The recipient must review their approved QMP at least annually. These documented reviews shall be made available to the sponsoring EPA organization if requested. When necessary, the recipient shall revise its QMP to incorporate minor changes and notify the EPA PO and QAM of the changes. If significant changes have been made to the Quality Program that affect the performance of environmenta information operations, it may be necessary to re-submit the entire QMP for re-approval. In general, a copy of any QMP revision(s) made during the year should be submitted to the EPA PO and QAM in writing when such changes occur. Conditions requiring the revision and resubmittal of an approved QMP can be found in section 6 of EPA's Quality Management Plan (QMP) Standard.

**For Reference:**

• Quality Management Plan (QMP) Standard and EPA's Quality Assurance Project Plan (QAPP) Standard; contain quality specifications for EPA and non-EPA organizations and definitions applicable to these terms and conditions.

• EPA QA/G-5: *Guidance for Quality Assurance Project Plans*.

• EPA's Quality Program website has a list of QA managers, and Specifications for EPA and Non-EPA Organizations.

• The Office of Grants and Debarment Implementation of Quality Assurance Requirements for Organizations Receiving EPA Financial Assistance.

**D. Geospatial Data Standards**

All geospatial data created must be consistent with Federal Geographic Data Committee (FGDC) endorsed standards. Information on these standards may be found at https://www.fgdc.gov/.

**E. Use of Logos**

If the EPA logo is appearing along with logos from other participating entities on websites, outreach materials, or reports, it must **not** be prominently displayed to imply that any of the recipient or subrecipient's activities are being conducted by the EPA. Instead, the EPA logo should be accompanied with a statement indicating that the State of Wisconsin received financial support from the EPA under an Assistance Agreement. More information is available at: https://www.epa.gov/stylebook/using-epa-seal-and-logo#policy

## F. Competency Policy

### Competency of Organizations Generating Environmental Measurement Data

In accordance with Agency Policy Directive Number FEM-2012-02, Policy to Assure the Competency of Organizations Generating Environmental Measurement Data under Agency-Funded Assistance Agreements.

Recipient agrees, by entering into this agreement, that it has demonstrated competency prior to award, or alternatively, where a pre-award demonstration of competency is not practicable, Recipient agrees to demonstrate competency prior to carrying out any activities under the award involving the generation or use of environmental data. Recipient shall maintain competency for the duration of the project period of this agreement and this will be documented during the annual reporting process. A copy of the Policy is available online at https://www.epa.gov/sites/production/files/2015-03/documents/competency-policy-aaia-new.pdf or a copy may also be requested by contacting the EPA Project Officer for this award.

# Budget Amendment Request Committee Approval Form

Resolution No: ________

Period Transfer Recorded: ________

**TO:** **Finance Committee**

**FROM:** **Public Health Department**
Department Name

**Date of Request:** **4/22/2025**

**Type of Budget Amendment** (check one)

| | |
|---|---|
| Increase of Revenue: | X |
| Fund Transfer: | |
| Supplemental Appropriations: | |

| Debit / Expense | | | | Credit / Revenue | | | |
|---|---|---|---|---|---|---|---|
| Acct # | **204-2-06-51101-000** | $ | **7,537** | A/C # | **204-2-06-42335-000** | $ | **10,260** |
| | *Pre-request Account's Budget* | / | *Changed To* | | - *Pre-request Account's Budget* | / | - *Changed To* |
| Cost Ctr & A/C Desc | Grants - Salaries & Wages | | | Cost Ctr & A/C Desc | Grants - Beach Testing Grant | | |
| Acct # | **204-2-06-52002-000** | $ | **983** | A/C # | | $ | - |
| | - *Pre-request Account's Budget* | / | - *Changed To* | | - *Pre-request Account's Budget* | / | - *Changed To* |
| Cost Ctr & A/C Desc | Grants - Travel/Mileage | | | Cost Ctr & A/C Desc | | | |
| Acct # | **204-2-06-53101-000** | $ | **1,740** | A/C # | | $ | - |
| | - *Pre-request Account's Budget* | / | - *Changed To* | | - *Pre-request Account's Budget* | / | - *Changed To* |
| Cost Ctr & A/C Desc | Grants - Office Supplies | | | 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 # | **204-2-06-59101-000** | $ | | A/C # | | $ | - |
| | - *Pre-request Account's Budget* | / | - *Changed To* | | - *Pre-request Account's Budget* | / | - *Changed To* |
| Cost Ctr & A/C Desc | Grants - Other Expenses | | | 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: | | 10,260 | | Total Credits: | | 10,260 |

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

The Health Department was granted $10,260 from the Department of Natural Resources to implement the 2025 Wisconsin Beach Monitoring Program, with expenses to be incurred throughout the beach season between Memorial Day and Labor day and being reimbursed by the DNR at the end of the season. The department plans to use these funds for necessary beach testing supplies and staff time to complete in-house testing, to ensure that water quality determinations are conducted promptly and according to DNR standards.

Department Head Signature

TYPE IN Oversight Committee Chairperson's Name

## Oversight Committee Members

Date of Meeting

## Finance Committee Members

Date of Meeting

*Date Amended:* ________

*Budget Amended By:* ________

RESOLUTION NO. (ID # 10724)

TRANSFER OF FUNDS - HIGHWAY SALT BRINE BUILDING 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 |
| ***Highway Department*** | | | | | |
| | **Expense** | 601-9-03-81100-219 | Transfer to Fund 219 | $ 110,995.00 | |
| | **Revenue** | 219-1-01-71100-601 | Transfer from Highway | | $ 110,995.00 |

Dated at Port Washington, Wisconsin, this 7th day of May 2025.

*SUMMARY: Salt Brine Project, originally budget in fund 219 and completed end of 2024, excess project expenses were initially recorded in fund 219 and need to be moved to fund 601 building expense account above.*

*VOTE REQUIRED: Two-Thirds of Members Elect*

FINANCE COMMITTEE

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **April 24, 2025**
**DEPARTMENT:** **County Clerk**
**DIRECTOR:** **Kellie Kretlow**
**PREPARER:** **Kellie Kretlow**

**Agenda Summary** Transfer of Funds - Highway Salt Brine Building 2025

**ATTACHMENTS:**

- PW Packet (PDF)

# Public Works Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **April 17, 2025**
**DEPARTMENT:** **Administrator**
**DIRECTOR:** **Jason Dzwinel**
**PREPARER:** **Jason Dzwinel**

**Agenda Summary** Transfer of Funds - Highway Salt Brine Building

BACKGROUND INFORMATION: Transfer of funds from Highway Department Internal Service Fund to County Capital Project Fund of $110,995 to cover cost overruns during construction of Highway Salt Brine Building.

ANALYSIS: See attached memo

RECOMMENDED MOTION: Staff respectfully requests that the committee approve the transfer.

**ATTACHMENTS:**

- Budget Amendment - Highway Salt Brine Building FY2024 (PDF)
- Memo Salt Brine Bldg Overage (PDF)

PUBLIC WORKS COMMITTEE
**RESULT:** **APPROVED AND FORWARDED [UNANIMOUS]**
**MOVER:** T. Grabow, Vice-Chairperson
**SECONDER:** J. Strom, Supervisor District 21
**AYES:** Wolf, Grabow, Strom, Bichler, Vogel

**_Ozaukee County Highway Department_**
410 South Spring Street
Port Washington, Wisconsin 53074-0994
**_Jon E. Edgren, P.E. – Director of Public Works_**
Phone 262-238-8335 Fax 262-238-8343

TO: Public Works Committee
FROM: Jon E. Edgren, Public Works Director
SUBJECT: Salt Brine Building Overage
DATE: February 19, 2025

The Ozaukee County Highway Department completed our Salt Brine Building in Fall, and Administrator Dzwinel and Public Works Committee (PWC) Chairman Wolf wanted an overview as the costs included in the project were significantly higher than expected at $710,000.

The original County Board approval was $600,000 in American Rescue Plan Act (ARPA) funds in April of 2023, and we believed that the bids could exceed that amount. Therefore, we created bid alternatives that County Highway staff could complete if needed, and the additional costs would be borne by the Highway Department.

When the bids were opened in June of 2023, the PWC approved a Base Contract for $523,000 with Alternative #1 (Concrete Foundation & Concrete Walls) for $54,000. Alternative #2 (Interior flat work), which was $42,000, was rejected. Therefore, we moved forward with the project expecting roughly $50,000 in Highway staff work coming from Highway funds.

The ARPA Budget ($600,000) was utilized as follows:

Building Design & Bid: $14,000
General Contractor: $577,000
Concrete Sealant (Change Order approved in June, 2024): $11,000
TOTAL = $602,000

Additionally, there was roughly about $23,000 for installation of new electrical & gas lines.

Highway Staff's work for excavation of the building's base, trenching for watermain & electrical service, installation of the holding tank, and the interior concrete flatwork was roughly $53,000. However, an additional $5,000 was spent when the holding tank floated and needed to be re-set following a heavy rain, so our totals were approximately $58,000.

Finally, two other projects were included as part of the overall project costs, but I had considered them stand-alone, so I moved forward on them at the time.

First, the fuel pump driveway entrance was re-done for roughly $14,000 following the water main excavation. We have budgeted funds in our 2025 budget for Port Washington Shop paving improvements, but we didn't feel that we could leave the driveway entrance in gravel until this spring.

Second, Patrol Superintendent Borden worked with WisDOT to acquire an additional four brine tanks, but we needed to add a concrete pad and additional plumbing set-up, which was roughly $13,000.

Administrator Dzwinel is working with Finance to ensure the funds are taken from the Highway account, and has directed me to develop more detailed budgeting analysis and reporting going forward.

Please feel free to reach out with any questions, comments or concerns.

Z:\Facilities\Port Washington Shop\Salt Brine Building\Construction\PWC_JEE^Salt Brine Bldg Overage.docx

# Budget Amendment Request Committee Approval Form

Resolution No:

Period Transfer Recorded:

**TO:** **Finance Committee**

**FROM:** **Highway**

Department Name

**Date of Request:** **2/11/2025**

**Type of Budget Amendment (check one)**

| | |
|---|---|
| Increase of Revenue: | |
| Fund Transfer: | |
| Supplemental Appropriations: | **x** |

| Debit / Expense | | | Credit / Revenue | | |
|---|---|---|---|---|---|
| Acct # | **601-9-03-81100-219** | $ **110,995** | A/C # | **219-1-01-71100-601** | $ **110,995** |
| | *Pre-request Account's Budget* | */ Changed To* - | | *Pre-request Account's Budget* - | */ Changed To* - |
| Cost Ctr & A/C Desc | Transfer To Fund 219 | | Cost Ctr & A/C Desc | Transfer From Highway | |
| 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: | 110,995 | | Total Credits: | 110,995 |

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

The highway Salt Brine Building project, originally budget in fund ARPA fund 219 for $600,000 and completed at the end of 2024, exceeded budgeted expenses with a total project cost of $710,994.65. The excess project expenses of $110,994.65 were initially recorded in fund 219 and need to be moved to the fund 601 Buildings expense account above.

Department Head Signature

TYPE IN Oversight Committee Chairperson's Name

**Oversight Committee Members**

Date of Meeting

**Finance Committee Members**

Date of Meeting

*Date Amended:*

*Budget Amended By:*

Attachment: PW Packet (Transfer of Funds - Highway Salt Brine Building 2025)

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **April 24, 2025**
**DEPARTMENT:** **Finance**
**DIRECTOR:** **Jay McMahon**
**PREPARER:** **Jay McMahon**

**Agenda Summary** Wire Transfers #4286 - #4305 and March Vouchers

**ATTACHMENTS:**

- Wire Transfers 4286-4305 and March Schedule of Vouchers (PDF)

FINANCE COMMITTEE

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

**SCHEDULE OF VOUCHERS**

| | | | | | |
|---|---|---|---|---|---|
| For Checks Paid | 3/1/2025 | To | 3/31/2025 | Total Amount: | $6,157,802.62 |

**WIRE TRANSFERS**

| | | | | | |
|---|---|---|---|---|---|
| NUMBER RANGE | WT #4286 | To | WT #4305 | Total Amount: | $5,020,258.94 |

Total Claims and/or Wire Transfers: $11,178,061.56

Approved this 24th day of April 2025

Eric Stelter
Finance Committee - Chairperson

4/15/20258:12 AMFinance Committee Approval Form APR

OZAUKEE COUNTY

# Finance Committee
## April 24, 2025

## Wire Transfers

| WT # | Date | Amount | Paid To | Purpose |
|---|---|---|---|---|
| WT #4286 | 3/21/2025 | $29,250.00 | Liquidity Services | Auction Purchase - Tasers |
| WT #4287 | 3/28/2025 | $13,316.15 | Metlife | Monthly Life & LTD |
| WT #4288 | 3/28/2025 | $6,463.92 | Metlife | Voluntary Insurance |
| WT #4289 | 3/28/2025 | $24,795.78 | Metlife | April 2025 Dental |
| WT #4290 | 3/28/2025 | $2,715.50 | Metlife | April 2025 Vision |
| WT #4291 | 3/26/2025 | $5,449.50 | North Shore Bank | Deferred Compensation |
| WT #4292 | 3/26/2025 | $27,863.91 | Great West Trust Co | Deferred Compensation |
| WT #4293 | 3/28/2025 | $637.86 | WI DOR | Wage Attachment |
| WT #4294 | 3/31/2025 | $340,228.33 | IRS | Federal Payroll Tax |
| WT #4295 | 4/15/2025 | $59,443.83 | WI DOR | State PR Tax |
| WT #4296 | 3/27/2025 | $329,258.13 | US Bank | Credit Card Payment |
| WT #4297 | 4/15/2025 | $144,002.40 | WI DOR | DOR/Mar Re Fees/ST |
| WT #4298 | 4/8/2025 | $10,536.99 | Elan Financial Services | Credit Card Payment |
| WT #4299 | 4/9/2025 | $5,449.50 | North Shore Bank | Deferred Compensation |
| WT #4300 | 4/9/2025 | $27,990.18 | Great West Trust Co | Deferred Compensation |
| WT #4301 | 4/11/2025 | $444.81 | WI DOR | Wage Attachment |
| WT #4302 | 4/14/2025 | $336,326.29 | IRS | Federal Payroll Taxes |
| WT #4303 | 4/30/2025 | $58,510.98 | WI DOR | State Payroll Tax |
| WT #4304 | 4/10/2025 | $16,448.34 | Elan Financial Services | Credit Card Payment |
| WT #4305 | 4/15/2025 | $3,581,126.54 | April LC Settlement | April LC Settlement |
| | | $5,020,258.94 | | |

Attachment: Wire Transfers 4286-4305 and March Schedule of Vouchers (Wire Transfers #4286 - #4305 and March Vouchers)

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **April 24, 2025**
**DEPARTMENT:** **County Clerk**
**DIRECTOR:** **Kellie Kretlow**
**PREPARER:** **Kellie Kretlow**

**Agenda Summary** County Clerk

**ATTACHMENTS:**

- County Clerk (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

## General Fund County Clerk

For the Three Months Ending Monday, March 31, 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 | $6,714 | $19,688 | $86,000 | $66,312 | 22.89% |
| Licenses & Permits | $1,700 | $3,835 | $20,000 | $16,165 | 19.18% |
| Other Revenue | $2,832 | $6,844 | $18,000 | $11,156 | 38.02% |
| **Total Revenues** | **$11,246** | **$54,130** | **$175,600** | **$121,470** | **30.83%** |
| **Expenditures** | | | | | |
| Salaries | $29,463 | $92,111 | $436,601 | $344,490 | 21.10% |
| Fringe Benefits | $7,965 | $24,556 | $147,835 | $123,279 | 16.61% |
| Travel/Training | $506 | $9,233 | $27,750 | $18,517 | 33.27% |
| Supplies | $36,180 | $85,829 | $221,700 | $135,871 | 38.71% |
| Purchased Services | $2,064 | $4,099 | $59,725 | $55,626 | 6.86% |
| Interdepartment Charges | $2,718 | $7,902 | $33,935 | $26,033 | 23.29% |
| Other Expenses | - | $17 | $7,056 | $7,039 | 0.24% |
| **Total Operating Expenditures** | **$78,896** | **$223,747** | **$934,602** | **$710,855** | **23.94%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$78,896** | **$223,747** | **$934,602** | **$710,855** | **23.94%** |
| **Net Increase (Decrease)** | **($67,650)** | **($169,617)** | **($759,002)** | **($589,385)** | **22.35%** |

***Equity:***

Attachment: County Clerk (County Clerk)

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **April 24, 2025**
**DEPARTMENT:** **Finance**
**DIRECTOR:** **Jay McMahon**
**PREPARER:** **Jay McMahon**

**Agenda Summary** Finance

**ATTACHMENTS:**

- 04 Directors Report (PDF)

FINANCE COMMITTEE

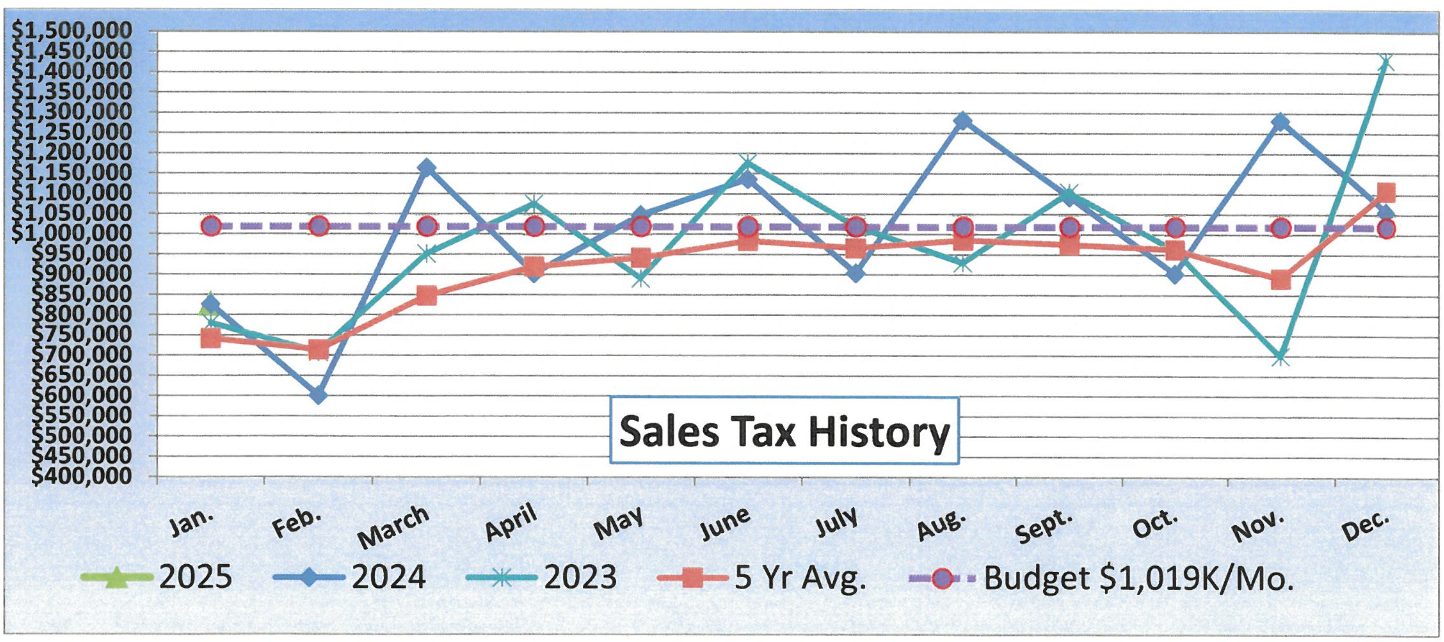
# DIRECTOR'S REPORT TO THE FINANCE COMMITTEE
## APRIL 2025
## TO: THE HONORABLE MEMBERS OF THE OZAUKEE COUNTY FINANCE COMMITTEE

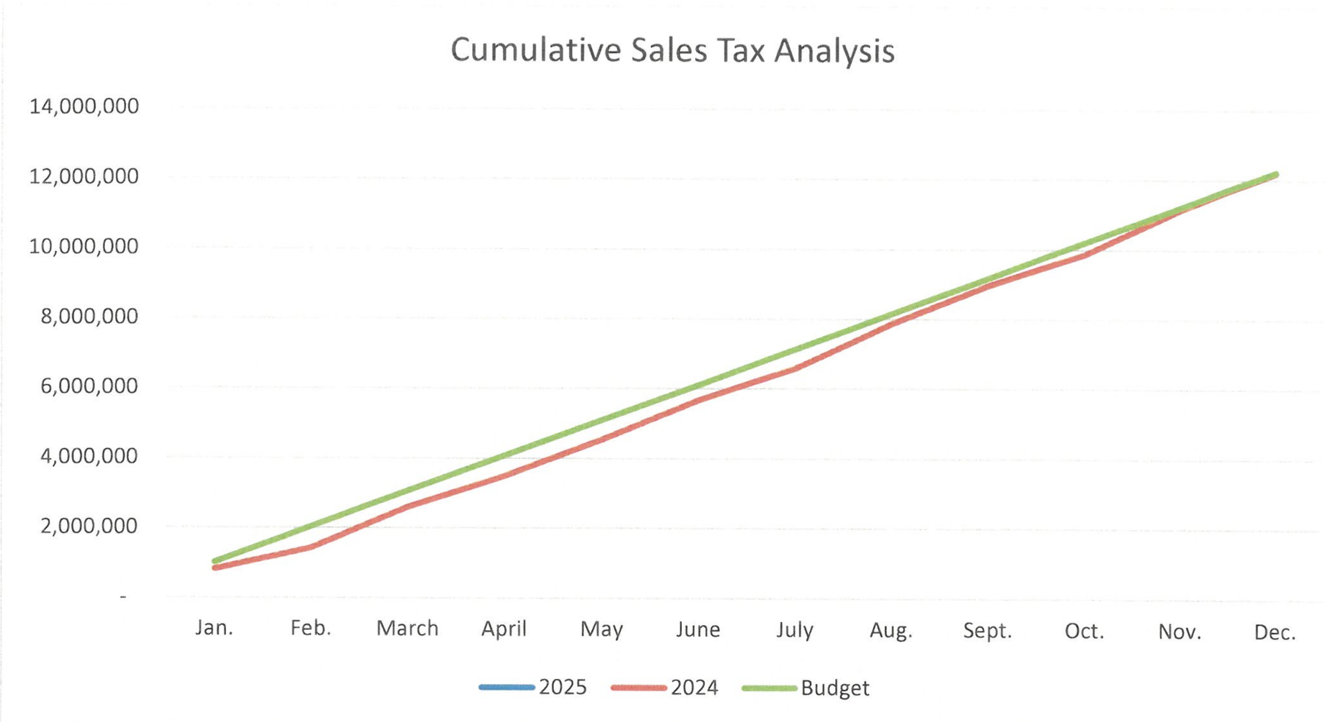
**The mission of the Ozaukee County Finance Department is to facilitate effective and efficient fiscal management while maintaining accountability for the financial resources in accordance with generally accepted accounting principles (GAAP).**

**County Finances:**
The current General Fund revenues are under budget through March as expected because sales tax collections are always two months behind meaning we won't receive February sales tax until the end of April. 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 118% of interest revenue through March 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.

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. The General Fund to date has a net increase in fund balance of $994,513 net of the approved transfer to the Capital Projects fund approved by the County Board on April 2nd.

**Sales Tax Collections:**
2025 Sales Tax collections have started out with January coming in at $828,851 which is slightly higher than January of 2024. The 2025 budget for sales tax is $12,232,000 which is slightly higher than 2024 actual collections of $12,199,701.






| Month | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|---|
| Jan. | $ 828,851 | $ 827,000 | $ 780,367 | $ 753,101 | $ 709,655 | $ 640,248 |
| Feb. | | 601,202 | 708,888 | 791,175 | 794,643 | 676,988 |
| March | | 1,163,948 | 951,640 | 752,730 | 749,818 | 624,557 |
| April | | 902,918 | 1,075,074 | 1,032,797 | 942,045 | 646,382 |
| May | | 1,047,491 | 890,736 | 948,041 | 988,440 | 836,826 |
| June | | 1,136,642 | 1,176,749 | 982,372 | 807,042 | 816,972 |
| July | | 904,327 | 1,020,036 | 1,015,951 | 1,074,803 | 817,956 |
| Aug. | | 1,282,506 | 929,919 | 953,798 | 852,524 | 912,479 |
| Sept. | | 1,093,359 | 1,104,714 | 1,038,162 | 909,058 | 730,504 |
| Oct. | | 902,460 | 960,699 | 1,016,809 | 1,000,698 | 936,555 |
| Nov. | | 1,281,360 | 699,925 | 819,961 | 819,968 | 835,958 |
| Dec. | | 1,056,488 | 1,431,574 | 1,213,586 | 1,004,389 | 837,361 |
| **Totals** | $ 828,851 | $ 12,199,701 | $ 11,730,321 | $ 11,318,483 | $ 10,653,083 | $ 9,312,786 |

Attachment: 04 Directors Report (Finance)

Ozaukee County Committee Report

## Summary of All Units

For the Three Months Ending Monday, March 31, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

| | Current Month Actual | 2025 YTD Actual | 2025 Amended Budget | Budget Balance | % Budget YTD |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes | $2,710,406 | $7,917,944 | $36,148,495 | $28,230,551 | 21.90% |
| Intergovernmental Revenues | $278,817 | $1,646,387 | $18,783,087 | $17,136,700 | 8.77% |
| Public Charges for Services | $2,795,980 | $6,655,753 | $29,677,115 | $23,021,362 | 22.43% |
| Intergovernmental Charges | $479,020 | $2,231,383 | $8,065,865 | $5,834,482 | 27.66% |
| Interdepartmental Charges | $257,248 | $866,022 | $4,955,191 | $4,089,169 | 17.48% |
| Fines/Forfeitures/Penalties | $24,135 | $61,798 | $200,000 | $138,202 | 30.90% |
| Licenses & Permits | $28,397 | $96,778 | $1,047,153 | $950,375 | 9.24% |
| Interest Revenue | $183,902 | $530,206 | $430,300 | ($99,906) | 123.22% |
| Other Revenue | $43,314 | $1,543,856 | $2,249,902 | $706,046 | 68.62% |
| **Total Revenues** | **$6,801,219** | **$21,550,127** | **$101,557,108** | **$80,006,981** | **21.22%** |
| **Expenditures** | | | | | |
| Salaries | $3,112,777 | $9,433,285 | $42,137,487 | $32,704,202 | 22.39% |
| Fringe Benefits | $1,174,193 | $3,687,701 | $15,290,168 | $11,602,467 | 24.12% |
| Travel/Training | $26,820 | $77,515 | $486,002 | $408,487 | 15.95% |
| Supplies | $430,365 | $1,368,318 | $9,808,332 | $8,440,014 | 13.95% |
| Purchased Services | $1,398,112 | $3,696,254 | $17,446,564 | $13,750,310 | 21.19% |
| Interdepartment Charges | $197,275 | $1,332,762 | $4,844,499 | $3,511,737 | 27.51% |
| Depreciation | $124,958 | $374,875 | $2,907,479 | $2,532,604 | 12.89% |
| Debt Service | - | $1,375,844 | $1,558,338 | $182,494 | 88.29% |
| Grants | $935,603 | $1,058,628 | $1,756,452 | $697,824 | 60.27% |
| Other Expenses | $870,452 | $1,712,362 | $3,502,382 | $1,790,020 | 48.89% |
| **Total Operating Expenditures** | **$8,270,555** | **$24,117,544** | **$99,737,703** | **$75,620,159** | **24.18%** |
| **Capital Outlay** | | | | | |
| Project Fund | $164,609 | $666,623 | $10,609,098 | $9,942,475 | 6.28% |
| Equipment & Furniture | $1,284,366 | $1,441,460 | $2,398,644 | $957,184 | 60.09% |
| Buildings & Land | $18,458 | $36,558 | $440,000 | $403,442 | 8.31% |
| Contra | - | - | ($1,485,000) | ($1,485,000) | 0.00% |
| **Total Capital Outlay** | **$1,467,433** | **$2,144,641** | **$11,962,742** | **$9,818,101** | **17.93%** |
| **Total Expenditures** | **$9,737,988** | **$26,262,185** | **$111,700,445** | **$85,438,260** | **23.51%** |
| 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)** | **($2,936,769)** | **($4,712,058)** | **($9,807,943)** | **($5,095,885)** | **48.04%** |

***Equity:***

Attachment: 04 Directors Report (Finance)

Ozaukee County Committee Report

# 1-GENERAL FUND

For the Three Months Ending Monday, March 31, 2025

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

| | Current Month Actual | 2025 YTD Actual | 2025 Amended Budget | Budget Balance | % Budget YTD |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes | $1,849,629 | $3,979,126 | $24,462,687 | $20,483,561 | 16.27% |
| Intergovernmental Revenues | ($72,038) | $210,728 | $4,739,269 | $4,528,541 | 4.45% |
| Public Charges for Services | $207,265 | $617,100 | $2,462,415 | $1,845,315 | 25.06% |
| Intergovernmental Charges | $95,015 | $283,838 | $242,600 | ($41,238) | 117.00% |
| Interdepartmental Charges | $110,710 | $245,688 | $532,622 | $286,934 | 46.13% |
| Fines/Forfeitures/Penalties | $24,135 | $61,798 | $200,000 | $138,202 | 30.90% |
| Licenses & Permits | $23,193 | $43,784 | $144,000 | $100,216 | 30.41% |
| Interest Revenue | $170,759 | $498,264 | $420,300 | ($77,964) | 118.55% |
| Other Revenue | $18,559 | $227,565 | $752,031 | $524,466 | 30.26% |
| **Total Revenues** | **$2,427,227** | **$6,167,891** | **$33,955,924** | **$27,788,033** | **18.16%** |
| **Expenditures** | | | | | |
| Salaries | $1,312,842 | $4,089,191 | $17,987,995 | $13,898,804 | 22.73% |
| Fringe Benefits | $509,592 | $1,717,981 | $6,869,390 | $5,151,409 | 25.01% |
| Travel/Training | $14,609 | $43,525 | $210,923 | $167,398 | 20.64% |
| Supplies | $107,350 | $335,831 | $1,738,472 | $1,402,641 | 19.32% |
| Purchased Services | $265,581 | $824,314 | $3,666,732 | $2,842,418 | 22.48% |
| Interdepartment Charges | $78,266 | $268,758 | $1,271,694 | $1,002,936 | 21.13% |
| Grants | $915,849 | $1,003,391 | $1,448,852 | $445,461 | 69.25% |
| Other Expenses | $198,718 | $858,939 | $952,865 | $93,926 | 90.14% |
| **Total Operating Expenditures** | **$3,402,807** | **$9,141,930** | **$34,146,923** | **$25,004,993** | **26.77%** |
| **Capital Outlay** | | | | | |
| Equipment & Furniture | $86,888 | $107,095 | $460,394 | $353,299 | 23.26% |
| **Total Capital Outlay** | **$86,888** | **$107,095** | **$460,394** | **$353,299** | **23.26%** |
| **Total Expenditures** | **$3,489,695** | **$9,249,025** | **$34,607,317** | **$25,358,292** | **26.73%** |
| Other Finance (Sources) | - | - | ($651,394) | ($651,394) | 0.00% |
| **Net Other Financing Sources/Uses** | **-** | **-** | **($651,394)** | **($651,394)** | **0.00%** |
| **Net Increase (Decrease)** | **($1,062,468)** | **($3,081,134)** | **$1** | **$3,081,135** | **-3081134 00.00%** |

***Equity:***

Ozaukee County Committee Report

## General Fund County Administrator

For the Three Months Ending Monday, March 31, 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 | $34,925 | $156,700 | $121,775 | 22.29% |
| Fringe Benefits | $4,041 | $12,366 | $48,531 | $36,165 | 25.48% |
| Travel/Training | - | $161 | $1,425 | $1,264 | 11.30% |
| Supplies | $1,275 | $1,628 | $2,250 | $622 | 72.36% |
| Purchased Services | $61 | $184 | $780 | $596 | 23.59% |
| Interdepartment Charges | $1,405 | $4,216 | $16,829 | $12,613 | 25.05% |
| Other Expenses | - | - | $500 | $500 | 0.00% |
| **Total Operating Expenditures** | **$18,835** | **$53,480** | **$227,015** | **$173,535** | **23.56%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$18,835** | **$53,480** | **$227,015** | **$173,535** | **23.56%** |
| **Net Increase (Decrease)** | **($18,835)** | **($53,480)** | **($227,015)** | **($173,535)** | **23.56%** |

***Equity:***

Ozaukee County Committee Report

## General Fund Finance Department

For the Three Months Ending Monday, March 31, 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 | $140,000 | $109,590 | 21.72% |
| **Total Revenues** | **-** | **$30,410** | **$140,000** | **$109,590** | **21.72%** |
| **Expenditures** | | | | | |
| Salaries | $66,487 | $256,228 | $888,577 | $632,349 | 28.84% |
| Fringe Benefits | $26,327 | $79,750 | $331,644 | $251,894 | 24.05% |
| Travel/Training | $158 | $2,123 | $9,200 | $7,077 | 23.08% |
| Supplies | ($181) | $11,365 | $40,966 | $29,601 | 27.74% |
| Purchased Services | $144 | $20,439 | $18,625 | ($1,814) | 109.74% |
| Interdepartment Charges | $3,349 | $10,212 | $40,450 | $30,238 | 25.25% |
| Other Expenses | - | $771 | $600 | ($171) | 128.50% |
| **Total Operating Expenditures** | **$96,284** | **$380,888** | **$1,330,062** | **$949,174** | **28.64%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$96,284** | **$380,888** | **$1,330,062** | **$949,174** | **28.64%** |
| **Net Increase (Decrease)** | **($96,284)** | **($350,478)** | **($1,190,062)** | **($839,584)** | **29.45%** |

***Equity:***

Attachment: 04 Directors Report (Finance)

Ozaukee County Committee Report

# General Fund Budget/Grant/Project Management

For the Three Months Ending Monday, March 31, 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 | $20,390 | $59,049 | $265,964 | $206,915 | 22.20% |
| Fringe Benefits | $5,880 | $18,087 | $72,654 | $54,567 | 24.89% |
| Travel/Training | - | - | $3,000 | $3,000 | 0.00% |
| Supplies | - | - | $3,675 | $3,675 | 0.00% |
| Other Expenses | - | $71 | $2,000 | $1,929 | 3.55% |
| **Total Operating Expenditures** | **$26,270** | **$77,207** | **$347,293** | **$270,086** | **22.23%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$26,270** | **$77,207** | **$347,293** | **$270,086** | **22.23%** |
| **Net Increase (Decrease)** | **($26,270)** | **($77,207)** | **($347,293)** | **($270,086)** | **22.23%** |

***Equity:***

Ozaukee County Committee Report

## General Fund Non Departmental

For the Three Months Ending Monday, March 31, 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 | $146,055 | $270,000 | $123,945 | 54.09% |
| Interest Revenue | $103 | $304 | - | ($304) | 0.00% |
| Other Revenue | $665 | $987 | $138,886 | $137,899 | 0.71% |
| **Total Revenues** | **$49,453** | **$147,346** | **$408,886** | **$261,540** | **36.04%** |
| **Expenditures** | | | | | |
| Salaries | $50 | $263 | ($190,000) | ($190,263) | -0.14% |
| 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 | $13,406 | $53,625 | $40,219 | 25.00% |
| Grants | $910,182 | $995,682 | $1,185,994 | $190,312 | 83.95% |
| Other Expenses | $107,409 | $710,388 | $629,548 | ($80,840) | 112.84% |
| **Total Operating Expenditures** | **$1,022,110** | **$1,910,739** | **$1,892,895** | **($17,844)** | **100.94%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$1,022,110** | **$1,910,739** | **$1,892,895** | **($17,844)** | **100.94%** |
| Other Finance (Sources) | - | - | ($15,000) | ($15,000) | 0.00% |
| **Net Other Financing Sources/Uses** | **-** | **-** | **($15,000)** | **($15,000)** | **0.00%** |
| **Net Increase (Decrease)** | **($972,657)** | **($1,763,393)** | **($1,469,009)** | **$294,384** | **120.04%** |

***Equity:***

Attachment: 04 Directors Report (Finance)

Ozaukee County Committee Report

# 1-GENERAL FUND

For the Twelve Months Ending Tuesday, December 31, 2024

Profit and Loss Statement ACTUAL TO AMENDED BUDGET

| | Current Month Actual | 2024 YTD Actual | 2024 Amended Budget | Budget Balance | % Budget YTD |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes | $4,217,304 | $24,367,515 | $23,869,690 | ($497,825) | 102.09% |
| Intergovernmental Revenues | $8,005,360 | $11,642,916 | $11,425,579 | ($217,337) | 101.90% |
| Public Charges for Services | $307,041 | $2,431,763 | $2,516,660 | $84,897 | 96.63% |
| Intergovernmental Charges | $105,529 | $997,456 | $236,600 | ($760,856) | 421.58% |
| Interdepartmental Charges | $272,608 | $511,557 | $528,136 | $16,579 | 96.86% |
| Fines/Forfeitures/Penalties | $13,162 | $207,790 | $200,000 | ($7,790) | 103.90% |
| Licenses & Permits | $12,735 | $193,068 | $140,000 | ($53,068) | 137.91% |
| Interest Revenue | $135,028 | $1,478,547 | $370,050 | ($1,108,497) | 399.55% |
| Other Revenue | $67,704 | $653,690 | $788,031 | $134,341 | 82.95% |
| **Total Revenues** | **$13,136,471** | **$42,484,302** | **$40,074,746** | **($2,409,556)** | **106.01%** |
| **Expenditures** | | | | | |
| Salaries | $2,157,635 | $17,323,277 | $17,339,038 | $15,761 | 99.91% |
| Fringe Benefits | $346,761 | $6,322,737 | $6,800,595 | $477,858 | 92.97% |
| Travel/Training | $8,441 | $144,963 | $209,483 | $64,520 | 69.20% |
| Supplies | $357,042 | $1,625,011 | $1,683,631 | $58,620 | 96.52% |
| Purchased Services | $442,244 | $3,928,318 | $3,714,437 | ($213,881) | 105.76% |
| Interdepartment Charges | $114,584 | $1,210,606 | $1,195,545 | ($15,061) | 101.26% |
| Grants | $152,382 | $1,331,927 | $1,402,065 | $70,138 | 95.00% |
| Other Expenses | ($687,206) | $1,189,202 | $899,774 | ($289,428) | 132.17% |
| **Total Operating Expenditures** | **$2,891,883** | **$33,076,041** | **$33,244,568** | **$168,527** | **99.49%** |
| **Capital Outlay** | | | | | |
| Equipment & Furniture | $110,955 | $394,255 | $395,137 | $882 | 99.78% |
| **Total Capital Outlay** | **$110,955** | **$394,255** | **$395,137** | **$882** | **99.78%** |
| **Total Expenditures** | **$3,002,838** | **$33,470,296** | **$33,639,705** | **$169,409** | **99.50%** |
| Other Finance (Sources) | ($76,000) | ($76,000) | ($481,137) | ($405,137) | 15.80% |
| Other Finance Uses | $7,809,806 | $8,095,493 | $7,744,014 | ($351,479) | 104.54% |
| **Net Other Financing Sources/Uses** | **$7,733,806** | **$8,019,493** | **$7,262,877** | **($756,616)** | **110.42%** |
| **Net Increase (Decrease)** | **$2,399,827** | **$994,513** | **($827,836)** | **($1,822,349)** | **-120.13%** |
| ***Equity:*** | | | | | |
| Governmental Fund Balance | $78,945 | ($13,384,505) | - | $13,384,505 | 0.00% |

Attachment: 04 Directors Report (Finance)

# Finance Committee

## AGENDA INFORMATION SHEET

| | |
|---|---|
| **AGENDA DATE:** | **April 24, 2025** |
| **DEPARTMENT:** | **Human Resources** |
| **DIRECTOR:** | **Chris McDonell** |
| **PREPARER:** | **Chris McDonell** |

**Agenda Summary** Human Resources

Workers' Compensation Training – April 17

We are hosting a Workers' Compensation 101 training for Ozaukee County staff on April 17. The session will cover the fundamentals of Wisconsin's workers' compensation system, including how claims are reported, managed, and resolved. Topics include the Care Line process, case management, disability classifications, indemnity benefits, and file closure. The training aims to clarify expectations and improve coordination between staff and claims professionals. A PowerPoint is attached for review.

Financial Wellness Class Exploration

We are evaluating the potential to offer two financial wellness classes this year in partnership with a local financial advisory firm. The goal is to provide employees with practical guidance on personal finance topics such as budgeting, retirement planning, and debt management. This initiative is part of our broader effort to support employee well-being and address a growing interest in financial education.

Promotion of Teladoc Utilization

Employees are being encouraged to use Teladoc services as a convenient alternative to in-person doctor visits. Teladoc offers 24/7 access to licensed physicians and mental health professionals, which can reduce healthcare costs and time away from work. Recent communications have included an incentive to boost registration and raise awareness of this underutilized benefit.

ETF Webinar Offerings

We are promoting a variety of upcoming webinars available through the Department of Employee Trust Funds (ETF). These sessions cover key benefit topics such as retirement planning, health insurance options, and navigating ETF systems. Employees are being encouraged to take advantage of these educational opportunities to better understand and manage their benefits.

**ATTACHMENTS:**

- HR Financials (PDF)

FINANCE COMMITTEE

Ozaukee County Committee Report

**General Fund Department Human Resources**

For the Three Months Ending Monday, March 31, 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 | $22,211 | $64,075 | $325,061 | $260,986 | 19.71% |
| Fringe Benefits | $8,893 | $25,436 | $105,720 | $80,284 | 24.06% |
| Travel/Training | - | - | $2,200 | $2,200 | 0.00% |
| Supplies | $1,068 | $3,691 | $22,850 | $19,159 | 16.15% |
| Purchased Services | $3,450 | $13,590 | $52,900 | $39,310 | 25.69% |
| Interdepartment Charges | $1,987 | $5,468 | $21,673 | $16,205 | 25.23% |
| Other Expenses | $315 | $315 | $2,000 | $1,685 | 15.75% |
| **Total Operating Expenditures** | **$37,924** | **$112,575** | **$532,404** | **$419,829** | **21.14%** |
| **Capital Outlay** | | | | | |
| **Total Expenditures** | **$37,924** | **$112,575** | **$532,404** | **$419,829** | **21.14%** |
| **Net Increase (Decrease)** | **($37,924)** | **($112,575)** | **($532,404)** | **($419,829)** | **21.14%** |

***Equity:***

Attachment: HR Financials (Human Resources)

# Finance Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **April 24, 2025**
**DEPARTMENT:** **Treasurer**
**DIRECTOR:** **Sandi Tretow**
**PREPARER:** **Sandi Tretow**

**Agenda Summary** County Treasurer

**ATTACHMENTS:**

- April Treasurer's 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, April 24, 2025
## SUMMARY OF TREASURER'S OFFICE ACTIVITIES

Tasks completed:

- Month-end and end of quarter activities
- Reconciled bank statements to general ledger
- Mailed 365 delinquent tax statements
- April Lottery Credit Settlement with 2-installment municipalities and school districts
- April Settlement with 3-installment municipalities
- Working on updates to webpage
- Working on assessment rolls to prepare municipalities for Open Book and Board of Review
- Approved invoices in Docuware
- Daily tasks in office – verify daily monetary activities (deposits, transfers, wires, etc.)

Future goals/events:

- I, along with other department heads and staff at the County, have been having discussions with alternative companies to process credit card/debit/e-checks. Our tax software company integrates payments with two of the companies to be able to offer us many more options to our customers and with lower fees. More information to follow!!

- Northern Ozaukee Farm Drainage District Meeting on May 5th. Discussing a special assessment billing, surveying drainage district and ditch clearing for 2025.

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**
**APRIL 2025**
REPORTING PERIOD: March, 2025

**CASH**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Cash ending March is up | $ | **2,528,613** | from last March: | | | | | |
| Cash 2025, | $ | **46,650,818** | 2024 | $ | **44,122,205** | **Increase of** | **$ 2,528,612.63** | ***5.73%*** |

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 March 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 March:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| March 2025, | $ | **77,305** | 2024 | $ | **88,146** | **Decrease of** | **$ (10,840.80)** | ***-12.30%*** |
| Budget 2025, | $ | **280,000** | 2024 | $ | **280,000** | **Budget/Actual 2024** | | ***27.61%*** |

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 March1st until paid in full.

Interest earnings are up from last year through March:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| March 2025, | $ | **458,448** | 2024 | $ | **401,673** | **Increase of** | **$ 56,775.42** | ***14.13%*** |
| Budget 2025, | $ | **280,000** | 2024 | $ | **280,000** | **Budget/Actual 2024** | | ***163.73%*** |

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 January, see page 6:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| January 2025, | $ | **828,851** | 2024 | $ | **827,000** | **Increase of** | **$ 1,851.38** | ***0.22%*** |
| Budget 2025, | $ | **12,232,000** | 2024 | $ | **11,677,265** | **Budget/Actual 2023** | | ***6.78%*** |

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 | $ | **526,995** | 2024 | $ | **488,424** | **Increase of** | **$ 38,571.00** | ***7.90%*** |
| *Number of delinquent parcels:* | | | | | | | | |
| 2025 | | **404** | 2024 | | **389** | **Increase of** | **15** | ***3.86%*** |

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

**FORECLOSURES**

Our remaining property from 2020 tax foreclosure paid in full (sold home), so we are happy about that. The IRS Auction for the City of Mequon property took place on April 3, which was an experience to witness! We will be working with Corp Counsel to finalize our list of 2021 tax foreclosures, so that we can publish the notice in the paper and begin that process.

# REPORT OF THE OZAUKEE COUNTY TREASURER

## MAIN CHECKBOOK

| | | | | |
|---|---|---|---|---|
| Balance March 1, 2025 | | | $ | 11,641.93 |
| Receipts: | | | | |
| Transfers from Money Market #2 | $ | 7,160,019.87 | | |
| Voids and Stop Payments | $ | 5,109.41 | | |
| Total Monthly Receipts | | | $ | 7,165,129.28 |
| Total Balance & Receipts | | | $ | 7,176,771.21 |
| Disbursements: | | | | |
| County Orders (559677-560271) | $ | (4,925,060.76) | | |
| Wire Transfers (wt# 4273-4296) | $ | (2,225,277.54) | | |
| ACH Transfers | $ | (26,432.91) | | |
| Total Monthly Disbursements | | | $ | (7,176,771.21) |
| **MAIN CHECKBOOK Balance March 31, 2025** | | | **$** | **-** |

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK MAIN CHECKBOOK:

| | | | | |
|---|---|---|---|---|
| Balance as Per Statement | $ | 2,464,211.66 | | |
| Outstanding County Checks | $ | (2,464,211.66) | | |
| **MAIN CHECKBOOK Balance March 31, 2025** | | | **$** | **-** |

## MONEY MARKET #1 CHECKBOOK

| | | | | |
|---|---|---|---|---|
| Balance March 1, 2025 | | | $ | 25,628.11 |
| Receipts: | | | | |
| Department Direct Deposit Receipts | $ | 2,428,972.94 | | |
| Real Estate Tax Receipts, Electronic | $ | 172,828.28 | | |
| Transfer from Summit MM | $ | 601.25 | | |
| Interest Earnings | $ | 93.08 | | |
| Total Monthly Receipts | | | $ | 2,602,495.55 |
| Total Balance & Receipts | | | $ | 2,628,123.66 |
| Disbursements: | | | | |
| Transfers to Money Market #2 | $ | (2,601,123.38) | | |
| Voids and NSF payments | $ | (1,305.95) | | |
| Total Monthly Disbursements | | | $ | (2,602,429.33) |
| **MONEY MARKET #1 CHECKBOOK Balance March 31, 2025** | | | **$** | **25,694.33** |

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

| | | | | |
|---|---|---|---|---|
| Balance as Per Statement | $ | 25,093.08 | | |
| Deposit in Transit | $ | 601.25 | | |
| **MONEY MARKET #1 CHECKBOOK Balance March 31, 2025 (4.48%)APY** | | | **$** | **25,694.33** |

**MONEY MARKET #2 CHECKBOOK**

| | | | | |
|---|---|---|---|---|
| Balance March 1, 2025 | | | $ | 30,092,714.40 |
| Receipts: | | | | |
| Department Receipts | $ | 1,656,738.02 | | |
| Real Estate Tax Receipts | $ | 1,013,497.91 | | |
| RLF Payments | $ | 2,724.43 | | |
| NSF Replace | $ | 1,854.00 | | |
| Payroll Tax Withholding Reconciliation from DOR | $ | 11.60 | | |
| Transfer from Opioids Settlement | $ | 83,590.15 | | |
| Transfer from Transit Trust | $ | 7,000.00 | | |
| Transfer from CDBG Shelter | $ | 23,256.10 | | |
| Transfer from PWSB - Parks Reservations | $ | 4,942.46 | | |
| Transfers from Money Market #1 | $ | 2,601,123.38 | | |
| Transfer from Register of Deeds | $ | 117,619.75 | | |
| Interest Earnings | $ | 115,695.24 | | |
| Total Monthly Receipts | | | $ | 5,628,053.04 |
| Total Balance & Receipts | | | $ | 35,720,767.44 |
| Disbursements: | | | | |
| Transfers to Main Checkbook | $ | (7,160,019.87) | | |
| Transfers to Payroll Checkbook | $ | (2,058,485.60) | | |
| Transfer to Opioids Settlement | $ | (73,287.01) | | |
| Transfer to Petty Cash | $ | (336.75) | | |
| NSF Checks | $ | (17,144.74) | | |
| Total Monthly Disbursements | | | $ | (9,309,273.97) |
| **MONEY MARKET #2 Balance March 31, 2025** | | | **$** | **26,411,493.47** |

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

| | | | | |
|---|---|---|---|---|
| Balance as Per Statement | $ | 26,411,493.47 | | |
| Deposit in Transit | $ | - | | |
| **MONEY MARKET #2 CHECKBOOK Balance March 31, 2025 (4.58%)APY** | | | **$** | **26,411,493.47** |

**PAYROLL CHECKBOOK**

| | | | | |
|---|---|---|---|---|
| Balance March 1, 2025 | | | $ | - |
| Receipts: | | | | |
| Transfers from Money Market #2 | $ | 2,058,485.60 | | |
| Ach return | $ | 39.09 | | |
| Total Monthly Receipts | | | $ | 2,058,524.69 |
| Total Balance & Receipts | | | $ | 2,058,524.69 |
| Disbursements: | | | | |
| Salary Orders (#442199-442202) | $ | (3,700.33) | | |
| Salary Direct Deposit (#382156-383465) | $ | (2,054,824.36) | | |
| Transfers to Petty Cash | | | | |
| Total Monthly Disbursements | | | $ | (2,058,524.69) |
| **PAYROLL Balance March 31, 2025** | | | **$** | **-** |

BANK RECONCILIATION:
PORT WASHINGTON STATE BANK PAYROLL CHECKBOOK:

| | | | | |
|---|---|---|---|---|
| Balance as Per Statement | $ | 2,593.00 | | |
| Outstanding Payroll Checks | $ | (2,593.00) | | |
| **PAYROLL CHECKBOOK Balance March 31, 2025** | | | **$** | **-** |

| REVENUE YTD | | 2025 | | 2025 ANNUAL BUDGET | |
|---|---|---|---|---|---|
| Interest Investments | $ | 458,448.42 | $ | 280,000 | (March) |
| Curlers Building Maint | | 2,325.56 | | - | (March) |
| Interest Go Bond 2021 | | 606.92 | | - | (March) |
| Interest Health Care Trust | | 303.85 | | - | (March) |
| Interest Veteran's Memorial Trust | | 251.49 | | 300 | (March) |
| Interest Transit Trust Fund | | 1,393.12 | | - | (March) |
| Interest on Delinquent Taxes | | 51,239.08 | | 185,000 | (March) |
| Penalty on Delinquent Taxes | | 26,066.12 | | 95,000 | (March) |
| Sales Tax General Fund | | 828,851.09 | | 12,232,000 | (January) |
| Use Value Penalty Tax | | 3,677.22 | | 50,000 | (March) |

| INVESTMENT BALANCES | BALANCE | RATES | |
|---|---|---|---|
| Summit Credit Union, Savings (General Fund) | 149,985.00 | 4.75% | (March) APY |
| Summit Credit Union, CD (General Fund) | 549,328.94 | 4.22% | (March) APY |
| Horicon Bank (General Fund) | 960,511.96 | 2.00% | (March) APY |
| Horicon Bank, CD's (General Fund) | - | 4.37% | (March) APY |
| LGIP, Savings (General Fund) | 9,149,255.11 | 4.39% | (March) APY |
| WISC (General Fund) | 1,166,270.91 | 4.28% | (March) APY |
| WISC CD's (General Fund) | 3,609,331.37 | 4.50% | (March) APY |
| WISC Securities (General Fund) | 1,787,190.90 | 4.48% | (March) APY |
| PWSB, Money Market (Curlers Association Building Maint) | 212,050.93 | 4.48% | (March) APY |
| PWSB Money Market (General Obligation Bond 2021) | 55,340.35 | 4.48% | (March) APY |
| PWSB, Money Market (Health Care Trust) | 27,706.75 | 4.48% | (March) APY |
| PWSB, Money Market (Veteran's Memorial Trust) | 22,931.87 | 4.48% | (March) APY |
| PWSB, Money Market (Register of Deeds) | 197,397.20 | 4.48% | (March) APY |
| PWSB, Money Market (Tax Collection) | 18,167.05 | 4.48% | (March) APY |
| PWSB, Money Market (Transit Trust Fund) | 120,635.84 | 4.48% | (March) APY |
| PWSB, Treasurer (Petty Cash) | 5,000.00 | n/a | |
| PWSB, Money Market (Parks and Reservations) | 3,778.18 | 4.48% | (March) APY |
| PWSB, CDBG Lasata | 10,286.60 | n/a | |
| PWSB, CDBG Shelter | 100.00 | n/a | |
| PWSB, Fund 219 Capital | 1,180,527.48 | 4.48% | (March) APY |
| PWSB, Opioids Settlement | 1,381,545.38 | 4.48% | (March) APY |

Respectfully submitted,
Sandra Tretow
County Treasurer

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 | $ 184.44 | $ 35,111.91 |
| APRIL | $ 35,111.91 | | $ 35,111.91 |
| MAY | $ 35,111.91 | | $ 35,111.91 |
| JUNE | $ 35,111.91 | | $ 35,111.91 |
| JULY | $ 35,111.91 | | $ 35,111.91 |
| AUGUST | $ 35,111.91 | | $ 35,111.91 |
| TAX SALE | $ 35,111.91 | | $ 35,111.91 |
| SEPTEMBER | $ 35,111.91 | | $ 35,111.91 |
| OCTOBER | $ 35,111.91 | | $ 35,111.91 |
| NOVEMBER | $ 35,111.91 | | $ 35,111.91 |
| DECEMBER | | | $ - |
| TOTAL RECEIPTS | | $ 3,783.07 | |

Attachment: April Treasurer's Report (County Treasurer)

| 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 | $ | 14,745.42 | $ | 526,994.53 |
| APRIL | $ | 526,994.53 | | | $ | 526,994.53 |
| MAY | $ | 526,994.53 | | | $ | 526,994.53 |
| JUNE | $ | 526,994.53 | | | $ | 526,994.53 |
| JULY | $ | 526,994.53 | | | $ | 526,994.53 |
| AUGUST | $ | 526,994.53 | | | $ | 526,994.53 |
| TAX SALE | $ | 526,994.53 | | | $ | 526,994.53 |
| SEPTEMBER | $ | 526,994.53 | | | $ | 526,994.53 |
| OCTOBER | $ | 526,994.53 | | | $ | 526,994.53 |
| NOVEMBER | $ | 526,994.53 | | | $ | 526,994.53 |
| DECEMBER | $ | 526,994.53 | | | $ | 526,994.53 |
| TOTAL RECEIPTS | | | $ | 126,739.37 | | |

Attachment: April Treasurer's Report (County Treasurer)

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 | 526,995 | 2.30% | *404 |
| 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 | | | |

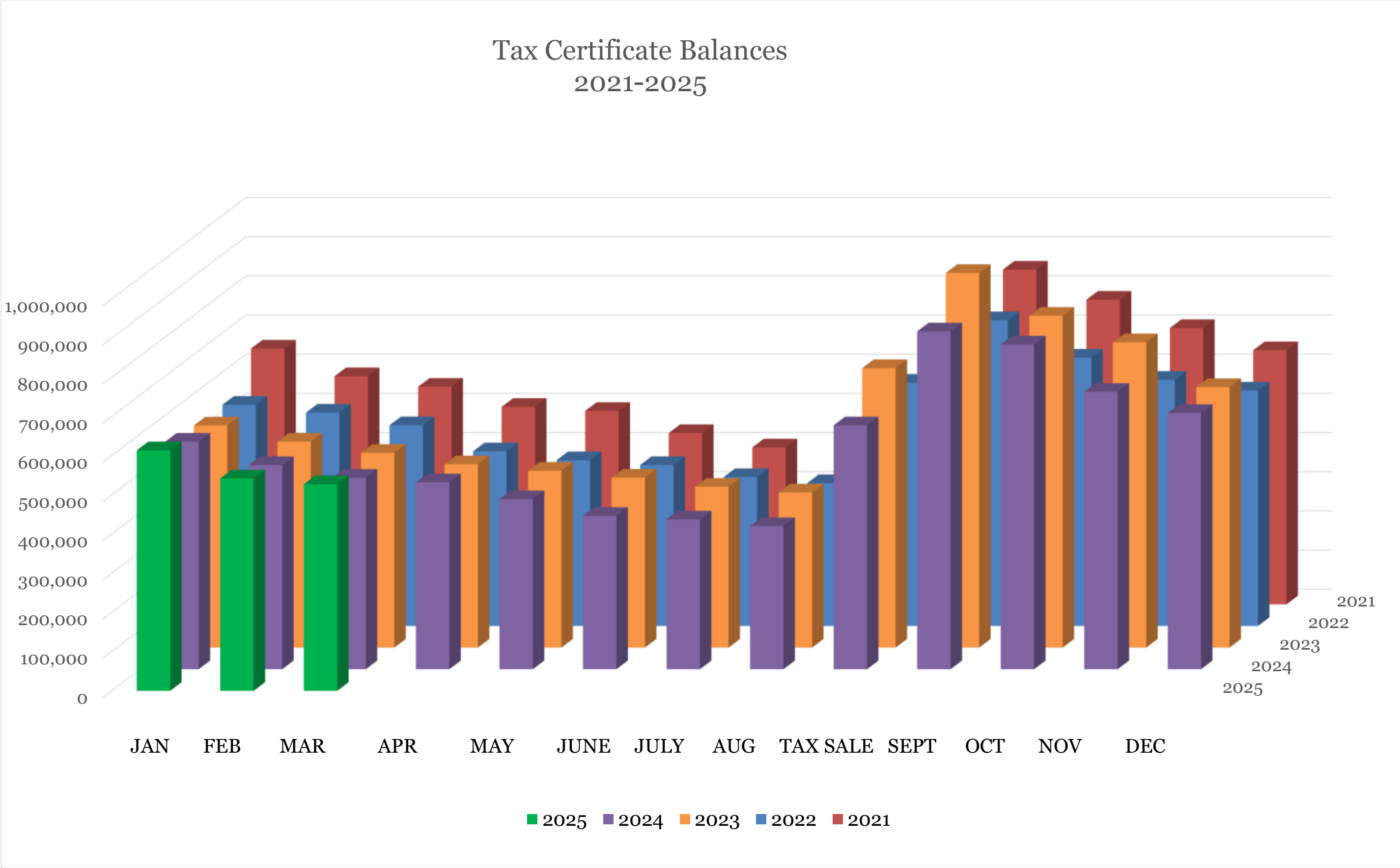
Dollars listed are from the tax certificate roll. Certificates are issued by law on September 1 for delinquent current year taxes and are added to the prior year delinquent taxes due.

% 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

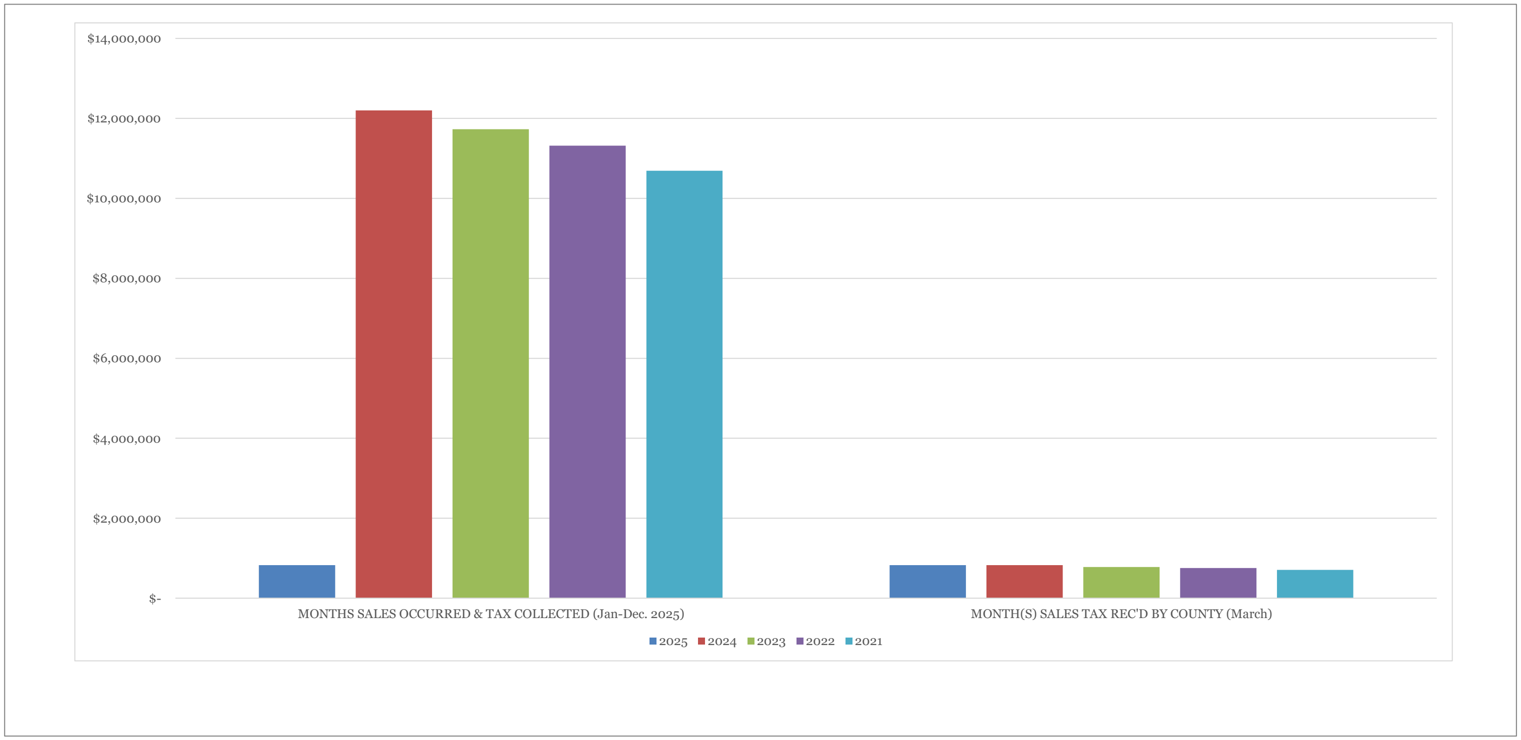
| MONTH COUNTY RECEIVES SALES TAX MONEY | MONTH SALES OCCURRED AND SALES TAX COLLECTED | 2025 | 2024 | 2023 | 2022 | 2021 |
|---|---|---|---|---|---|---|
| January | November | $ 1,281,360 | $ 699,925 | $ 819,961 | $ 819,968 | $ 838,958 |
| February | December | $ 1,056,488 | $ 1,431,574 | $ 1,213,586 | $ 1,004,389 | $ 837,361 |
| March | January | $ 828,851 | $ 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) | | $ 828,851 | $ 12,199,699 | $ 11,730,321 | $ 11,318,483 | $ 10,688,841 |
| MONTH(S) SALES TAX REC'D BY COUNTY (March) | | $ 828,851 | $ 827,000 | $ 780,367 | $ 753,101 | $ 709,655 |
| 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% | |

Attachment: April Treasurer's Report (County Treasurer)

## SALES TAX INCOME

| | 2025 | 2024 | 2023 | 2022 | 2021 | |
|---|---|---|---|---|---|---|
| MONTHS SALES OCCURRED & TAX COLLECTED (Jan-Dec. 2025) | $ 828,851 | $ 12,199,699 | $ 11,730,321 | $ 11,318,483 | $ 10,688,841 | <------------ |
| MONTH(S) SALES TAX REC'D BY COUNTY (March) | $ 828,851 | $ 827,000 | $ 780,367 | $ 753,101 | $ 709,655 | <------------ |



## 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 | $38,128.80 | $983.82 | March 2025 | 3/31/2025 |
| The Fermentorium | May 1, 2015 | July 2025 | $9,013.92 | $757.79 | June 2024 | 3/17/2025 |

**Payment dates updated to most current payment date as of 04/09/2025

Ozaukee County Committee Report

# General Fund Treasurer

For the Three Months Ending Monday, March 31, 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 | $94,609 | $29,650 | $88,151 | $337,150 | $248,999 | 26.15% |
| Public Charges for Services | $3,574 | $186 | $761 | $4,000 | $3,239 | 19.03% |
| Other Revenue | ($3,958) | $24 | $131 | $25,500 | $25,369 | 0.51% |
| **Total Revenues** | **$94,225** | **$29,860** | **$89,043** | **$366,650** | **$277,607** | **24.29%** |
| **Expenditures** | | | | | | |
| Salaries | $61,609 | $19,247 | $62,417 | $266,006 | $203,589 | 23.46% |
| Fringe Benefits | $27,588 | $6,993 | $21,860 | $108,164 | $86,304 | 20.21% |
| Travel/Training | $1,265 | $437 | $1,556 | $4,950 | $3,394 | 31.43% |
| Supplies | $36,806 | $174 | $38,890 | $43,150 | $4,260 | 90.13% |
| Purchased Services | $204 | $761 | $1,718 | $13,100 | $11,382 | 13.11% |
| Interdepartment Charges | $10,520 | $2,994 | $10,413 | $44,509 | $34,096 | 23.40% |
| Other Expenses | $675 | $690 | $927 | $11,650 | $10,723 | 7.96% |
| **Total Operating Expenditures** | **$138,667** | **$31,296** | **$137,781** | **$491,529** | **$353,748** | **28.03%** |
| **Capital Outlay** | | | | | | |
| **Total Expenditures** | **$138,667** | **$31,296** | **$137,781** | **$491,529** | **$353,748** | **28.03%** |
| **Net Increase (Decrease)** | **($44,442)** | **($1,436)** | **($48,738)** | **($124,879)** | **($76,141)** | **39.03%** |
| ***Equity:*** | | | | | | |
| Due To / Due From | $8,331,257 | ($2,517,443) | $14,380,388 | - | ($14,380,388) | 0.00% |