

Notice of Public Meeting  
**Monday, September 21, 2020**  
**2:00 p.m.**

## FINANCE COMMITTEE

Door County Government Center  
 County Board Room/Chambers Room, 1st floor  
 421 Nebraska Street, Sturgeon Bay, WI

Oversight for Finance Department and County Treasurer

### AGENDA

1. **Call Meeting to Order**
2. **Establish a Quorum ~ Roll Call**
3. **Adopt Agenda / Properly Noticed**
4. **Approve Minutes** of the August 17, 2020 and the September 1, 2020 Finance Committee Meetings, and the September 15, 2020 Joint Finance & Administrative Committee Meeting
5. **Communications**
6. **Public Comment**
7. **Old Business**
8. **County Treasurer**
  - ◆ Treasurer's Reports
9. **Finance Director Department Update**
  - ◆ Investment Report
  - ◆ Checking Account Summary
  - ◆ Comparison of Sales Tax Revenues
  - ◆ Unassigned Fund Balance & Contingency Fund Status
  - ◆ Health Insurance & Workers Comp
10. **New Business (Review / Action)**
  - A. Audit Presentation – Treasurer's Department
  - B. 2019 Audit Presentation – Clifton Larson Allen LLP
  - C. Sale of Tax Delinquent Real Estate
    1. Bid Opening/Consideration/Award
  - D. County Community Development Block Grant Program (CDBG) & Sturgeon Bay-Door County Economic Development Loan Program Update
  - E. Low Cost Housing Parcels Given to City of Sturgeon Bay - Update
11. **Matters to be Placed on a Future Agenda or Referred to a Committee, Official, or Employee**
12. **Next Meeting Date:**
  - Regular Monthly Meeting – October 19, 2020 – 2:00 p.m.
13. **Meeting Per Diem Code.**
14. **Adjourn**

In light of the declared state of emergency and to mitigate the impact of COVID-19 this meeting will be conducted by teleconference or video conference. Members of the public may join the meeting remotely or in-person in the Peninsula Room (C121) 1<sup>st</sup> Floor Government Center (*please note public in-person has limited capacity and is on a first come, first served basis*).

**To attend the meeting via computer:**

**Go to:**

<https://doorcounty.webex.com/doorcounty/onstage/g.php?MTID=ea5cca398f2b2b5dac1f8b97c1400ea21>

**Event Password:** Sept21fin2020

**To Connect via phone:**

**Call:** 1-408-418-9388

**Access Code:** 146 146 8376

*Deviation from the order shown may occur*

MINUTES  
Monday, August 17, 2020

## FINANCE COMMITTEE

Door County Government Center  
County Board Room/Chambers Room, 1st floor  
421 Nebraska Street, Sturgeon Bay, WI

Oversight for Finance Department and County Treasurer

"These minutes have **not** been reviewed by the oversight committee and are subject to approval at the next regular committee meeting."

### Call Meeting to Order

The Monday, August 17, 2020 Finance Committee meeting was called to order by Chairman David Engleburt at 2:00 p.m. at the Door County Government Center.

### Establish a Quorum ~ Roll Call

Committee members present: David Engleburt, Susan Kohout, Nancy Robillard, Dan Austad, Alexis Heim Peter, Dale Vogel, and Laura Vlies Wotachek.

Others present: Administrator Ken Pabich, Finance Director Steve Wipperfurth, Treasurer Jay Zahn, Facilities & Parks Director Wayne Spritka, and County Clerk Jill Lau.

### Adopt Agenda / Properly Noticed

Motion by Austad, seconded by Vlies Wotachek to adopt the agenda. Motion carried by voice vote.

### Approve Minutes of the July 20, 2020 Regular Finance Committee Meeting

Motion by Vogel, seconded by Robillard to approve the minutes of the July 20, 2020 Finance Committee Meeting. Motion carried by voice vote.

### Communications

No communications were presented.

### Public Comment

N/A.

### Old Business

No old business was presented.

### County Treasurer

#### Treasurer's Reports

County Treasurer Jay Zahn reviewed the reports included in the meeting packet.

### Finance Director Department Update

#### Investment Report

#### Checking Account Summary

#### Comparison of Sales Tax Revenues

#### Unassigned Fund Balance & Contingency Fund Status

#### Health Insurance & Workers Comp

Finance Director Steve Wipperfurth reviewed the reports included in the meeting packet.

### New Business (Review / Action)

#### Cedar Corporation Contract for Short-Term Zoning Administration Assistance

Administrator Pabich reported a ZA in the office resigned, the position was refilled however the new person hired was not brought on board right away due to COVID. At this time the numbers for permits are running higher than in the past and work has fallen behind. In addition, the new employee requires several months of training before being able to handle her own workload. Response time to requests has been 2+ weeks. Because of not bringing the new employee on right away budgeted payroll was unspent. Land Use Services Director Goode requested to use the unspent payroll to hire Professional Services to assist the department in

catching up on the backload of work. Discussion of training hours/months for new ZA hires. Discussion regarding what the specific scope of work is that the contract covers. The request was approved by the Resource Planning Committee and the contract has been signed. The Finance Committee is reviewing the request and contract as a transparent way to inform the Committee of changes to the budget.

Motion by Robillard, seconded by Kohout to approve the contract with Cedar Corporation. Motion carried by voice vote.

### **Approval of Transfer of Non-Budgeted Funds for John Miles Park Safety Fence**

Facilities & Parks Director Wayne Spritka reviewed the memo included in the meeting packet. Over the last 13 months, Spritka has been in contact with multiple resources including Door County's County Mutual Aegis Corporation Insurance representatives, K&K Motorsports, Kewaunee County Parks director, and Fortress Fence to understand what the correct fix and repair would be for the Race Track. Spritka explained Integrity Engineering was retained in May of 2020 to complete engineered drawings and specifications based upon Spritka's findings. The project was put out for bids. The only bid received was from Milbach Construction in the amount of \$77,735. The fence has been deteriorating slowly over the last several years. To finance the project there is approximately \$35,000 in the John Miles Project account; an additional \$5,000 is also available in the Repair and Maintenance Buildings account; an additional \$40,000 is requested as a transfer from the Contingency Expense account. Discussion of timing of the fence replacement; the replacement has to be completed in fall as the track is too wet to perform replacement in spring. No racing can be held next year if the fence isn't replaced this fall. Discussion on why the County is replacing the fence; it was noted that if the fence isn't replaced many activities would not be able to be held on the track at John Miles Park.

Motion by Austad, seconded by Robillard to approve the transfer of non-budgeted funds for John Miles Park Safety Fence replacement. Motion carried by voice vote.

### **Discussion on 2021 Budget for Oversight Committees**

Administrator Pabich explained that he and Finance Director Wipperfurth are looking for guidance on how to handle the budget for the oversight committees. At one time everything was in one budget, tracked through county board. That process was changed to budget meeting expenses and mileage expenses for each committee into the appropriate department budget that the committee oversees. It was suggested that the committee expenses currently in department budgets be removed and all committees and county board expenses be tracked under one budget, county board. Under the one budget, individual committee expenses could be broken down. Committee Members agreed to change the budgeting process for 2021 to one county board budget.

### **Matters to be Placed on a Future Agenda or Referred to a Committee, Official, or Employee**

- Update on CDBG Funding
- Update on Low Cost Housing Parcels Given to the City of Sturgeon

### **Vouchers, Claims and Bills**

Reviewed.

### **Next Meeting Date**

- Special Joint Finance/Administrative Committee Meeting – Tentatively September 15, 2020 – 9:00 a.m.
- Regular Monthly Meeting – September 1, 2020 – 9:00 a.m.; and
- Regular Monthly Meeting - September 21, 2020 – 2:00 p.m.

### **Meeting Per Diem Code**

929.

### **Adjourn**

Motion by Vlies Wotachek, seconded by Heim Peter to adjourn. Time: 3:16 p.m. Motion carried by voice vote.

Respectfully submitted by Jill M. Lau, County Clerk

MINUTES <b>Tuesday, September 1, 2020</b>	<b>FINANCE COMMITTEE</b>	<i>Door County Government Center County Board/Chambers Room, 1st floor 421 Nebraska Street, Sturgeon Bay, WI</i>
<i>Oversight for Finance Department and County Treasurer</i>		

**Call Meeting to Order**

The Tuesday, September 1, 2020 Finance Committee meeting was called to order by Chairman David Englebert at 9:00 a.m. at the Door County Government Center

**Establish a Quorum ~ Roll Call**

Committee members present: David Englebert, Susan Kohout, Nancy Robillard, Dan Austad, Alexis Heim Peter, Dale Vogel, and Laura Vlies Wotachek.

Others present: Administrator Ken Pabich, Finance Director Steve Wipperfurth, Assistant Finance Director JoAnn Baumann, and County Clerk Jill Lau.

Virtual: Public.

**Adopt Agenda / Properly Noticed**

Motion by Austad, seconded by Robillard to approve the agenda. Motion carried by voice vote.

**Public Comment**

- Mikayla Kifer, 223 S Neenah Avenue, Sturgeon Bay

**Old Business**

No old business was presented.

**New Business (Review / Action)****2021 Door County Budget**

*Finance Committee Review/Recommendation to Send to Oversight Committees for their Review/Recommendation*

Administrator Pabich reviewed the proposed 2021 budget:

- Levy limit calculation (allowable plus net new construction) - \$24,924,029 is the max levy limit allowed
- Review of items outside of the levy limit; \$30,669,679 is the proposed total levy
- Increase in levy for 2021 is \$343,259 (1.13% increase); Tax rate of \$3.97 is a decrease of 2.78%
- Review of 2021 Capital Improvement Plan – two changes proposed and include: Justice Center booster pump has been removed (\$54,000). Added in accounts payable (paperless/digital) – Vanguard \$60,000
- Review of General Administration
- Review of Airport increase in budget includes repairs to hanger #8 (which is below the threshold of a CIP project) and the match for the runway project
- Review of Child Support – change in budget due to a decrease in revenues (pandemic related)
- Review of County Board – primary change in budget is due to pulling out the individual per diems and mileage within various department budgets and allocating to County Board; in addition, the \$2,000 per supervisor for training/conferences was added to the budget; it was suggested county board plaques, badges, recognition be reduced to \$2,500 (from \$7,500); review of county board postage at \$500; Sister City expenses budgeted at \$3,000 – no anticipated delegation next year reduce to \$2,000; of the \$1,000 reduction budget \$500 for committee meetings
- County Clerk, County Treasurer, and District Attorney net decreases
- Review of Clerk of Court GAL revenues
- Review of Emergency Management & Communications; staffing; towers and tower repair and maintenance

- Review of Facilities & Parks; net decrease; vehicle replacement; ice shanty program revenues; boat launch revenues

The Committee recessed at 10:14 a.m. and reconvened at 10:20 a.m.

- Departments with approximate 2% increases are generally due to wages/salaries
- Review of Veterans Services Department; no cuts made; changes in the department are due to new employees with lower wages
- Review of UW Extension; positions reviewed; currently the County only has a Youth Educator position; 2 other educator positions are vacant and the UW System is on a hiring freeze
- Review of Sheriff's Office budget; jail health and mental health services expenditures – could the current 3<sup>rd</sup> party jail health and mental health contracted services be leveraged to provide mental health services outside of the jail – could the 3<sup>rd</sup> party be contracted in place of the proposed Mental Health and Community Engagement Deputy position - the roles and purposes may be different for each position but will be reviewed; revenues from state, federal grants that are provided for specific services and cannot be used elsewhere; boarding revenues; jail assessment; inmate jail fund; school resource officer revenue
- Review of Human Resources budget; drug screening expenditures; written exams, psychological exams, and other exam expenditures
- Review of the Medical Examiner expenditures; contracted service with Brown County – set fee plus circumstances
- Review of Library budget; minimum staffing set, if a municipality wishes to add hours the municipality pays for such
- Review of Debt Service; Revolving Loan; Finance/General Admin including:
  - Sales tax
  - Interest income
  - Transfer funds
  - Sales tax reserve
- Expenses Reviewed including:
  - Insurance
  - Compensation Study
  - Special Projects – Younkers Building
  - Payroll Contingency – payroll liabilities and pay for performance program
  - Contingency Expense
  - Support for DCEDC
  - Broadband Expansion Program
  - Funding of Reserve Funds – TS and Facilities
  - Health & Human Services Fund
  - COVID related expenses; no funding set aside specific to; contingency can be used

Further overview of the proposed 2021 budget:

- Debt Services
- Internal Service Fund
  - Highway Department
  - No change anticipated to insurance
  - Workers Compensation
- Agency Fund – no change
- Human Services Budgeted decreased & ADRC decreased
- County Road & Bridges remains the same as previous year
- Highway Department; operates as an enterprise fund
- Funds for Washington Island ES station coming from Workers Comp and the remaining funds from the Community Center project
- Balance within the Unassigned Fund; percentage needed versus what is currently in the fund
  - It was requested all funds/reserves be reviewed. It was requested total employee numbers be provided and anticipated employee growth over the next 5 years
- Review of Emergency Services budget

Other items reviewed included:

- Administrator Pabich reviewed the fiscal impact of new positions being requested – Budget includes \$535,000 of which \$400,000 is direct costs related to positions. The remaining \$135,000 could be placed in a fund for 980 housing or remain in place in the event the wage study brings forth adjustments in compensation. Administrator Pabich is comfortable with the balance in the payroll contingency fund even with potential changes resulting from the wage study. 980 housing is housing used for severe offenders being released back in to their community of which the County is responsible to house the individual within 6 months of notification of release. The County has explored housing options. Pabich recommends starting to set some monies aside for the 980 housing for an initial analysis and potential beginning of construction of a modular home placed by the Justice Center.
- The \$135,000 will remain in place for the wage study adjustments and a separate line item for the 980 housing will be created and funded by reserve
- Revenue increases in Health & Human Services with the merging of departments
- Transportation funding; where will funding come from in the future
- Difficulties of shifting funding from one department to another

Motion by Austad, seconded by Vlies Wotachek to send the budgets on to the oversight committees for their review and approval. Motion carried by voice vote.

### **Review & Recommendation re: Finance Oversight Department Budgets**

#### **Treasurers Department**

#### **Finance Department**

The budgets were reviewed.

Motion by Vlies Wotachek, seconded by Kohout to approve the Treasurers Department budget and Finance Department budget as presented. Motion carried by voice vote.

### **Matters to be Placed on a Future Agenda or Referred to a Committee, Official, or Employee**

- Lobbying efforts related to net new construction or 2% increase

### **Vouchers, Claims and Bills**

N/A.

### **Next Meeting Date:**

- Tuesday, September 15, 2020 – 9:00 a.m. – Joint Administrative Committee & Finance Committee Meeting
- Monday, September 21, 2020 – 2:00 p.m. Regular Monthly Meeting

### **Meeting Per Diem Code**

929.

### **Adjourn**

Motion by Heim Peter, seconded by Vogel to adjourn. Time: 11:55 p.m. Motion carried by voice vote.

Respectfully submitted by Jill M. Lau, Door County Clerk

**MINUTES**  
**Tuesday, September 15, 2020**

**JOINT  
 ADMINISTRATIVE  
 COMMITTEE  
 &  
 FINANCE COMMITTEE  
 MEETING**

*Door County Government Center  
 Chambers Room, 1st floor  
 421 Nebraska Street, Sturgeon Bay, WI*

*Oversight for Child Support, Clerk of Court, Circuit Court, Corporation Counsel, County Administrator, County Clerk, District Attorney, Human Resources, Register in Probate, and Veteran's Service Office*

"These minutes have **not** been reviewed by the oversight committee and are subject to approval at the next regular committee meeting."

### **Call Meeting to Order**

The Tuesday, September 15, 2020 joint Administrative and Finance Committees meeting was called to order at 9:00 a.m. by Chairman David Lienau at the Door County Government Center.

### **Establish a Quorum ~ Roll Call**

Administrative Committee Members present: Dan Austad, Ken Fisher, Susan Kohout, David Lienau, Nancy Robillard, Richard Virlee, and Joel Gunnlaugsson.

Finance Committee Members present: David Englebert, Susan Kohout, Nancy Robillard, Dan Austad, Alexis Heim Peter, and Laura Vlies Wotachek. Dale Vogel attended virtually.

Others present: Administrator Ken Pabich, CC Grant Thomas, HR Director Kelly Hendee, Sheriff Tammy Sternard, Chief Deputy Pat McCarty, ES Director Aaron LeClair, Finance Director Steve Wipperfurth, Assistant Finance Director JoAnn Baumann, Highway Commissioner John Kolodziej, Health & Human Services Director Joe Krebsbach, and County Clerk Jill Lau. Virtual public attendance.

### **Adopt Agenda**

Motion by Fisher, seconded by Austad to adopt the agenda. Motion carried by voice vote.

### **Public Comment**

No comments.

### **New Business (Review / Action)**

#### **New Position(s), PT Pay Rates; Reclass and Increase and Decrease of Hours per Position Request for 2021 – Recommendation**

Motion by Fisher, seconded by Kohout to adopt the proposal for new positions and pay rates as presented and to pass this on to County Board for final approval.

Administrator Pabich reviewed the proposed budget. New positions are built into the Payroll Contingency account and moved into department budgets if positions are approved. Pabich reviewed the requests as outlined and included in the meeting packet.

Health & Human Services: CLTS – hours reduction from 1.0 to .8 FTE; Public Health Educator hours increase from .6 to 1.0 FTE; Wi Home Energy Assistance Program – eliminate position; Comprehensive Community Service Case Manager – eliminate position; Disability Benefit Specialist – hours increase from .6 to .8 FTE; Cook – hours increase from .6 to 1.0 FTE. Health & Human Services Board recommends approval of all positions.

Highway & Airport: reclassification of Administrative Assistant to Administrative Supervisor; existing Account Specialist hours reduction from 1.0 to .8 FTE. The existing Account Specialist is located in the Finance Department and will be moved to be located at the Highway Department. Intending to implement this change beginning in November 2020. It was suggested training as a requirement be added to the job description of the

Administrative Supervisor position. Discussion regarding need for an Administrative Supervisor which only supervises 1 person.

Sheriff's Office: creation of Professional Standards Captain - 1.0 FTE; creation of Mental Health & Community Engagement Deputy – 1.0 FTE. Sheriff Sternard reviewed each position. The positions were recommended in the recent Staffing Analysis & Optimization Study performed for the Door County Sheriff's Office.

Limited Term Employment Positions/Defined Term Employment Positions/Part-Time Pay Rates recommended changes:

- Emergency Services: On-Duty EMT – 2<sup>nd</sup> Year \$13 to \$13.5; On-Duty EMT – 3<sup>rd</sup> year \$13 to \$14; On-Duty AEMT (Advanced EMT) – 2<sup>nd</sup> year \$14 to \$14.5; On-Duty AEMT (Advanced EMT) – 3<sup>rd</sup> year \$14 to \$15; Paramedic replacement – 2<sup>nd</sup> year \$15.50 to \$16; Paramedic – 3<sup>rd</sup> year \$15.50 to \$16.50
- Health & Human Services: Youth Connection Support Specialist \$19 to \$19.70
- Health & Human Services (defined term positions): Youth Connection Coordinator - \$23.24 to \$23.86; Treatment Court Coordinator - \$25.87 to \$26.61; Diversion Case Manager - \$23.93 to \$24.62
- Soil & Water: Invasive Species Crew Lead (New grant LTE position) \$17/hr

Discussion regarding pay for Emergency Services; rates are currently the same as seasonal employees; it was suggested the hourly rates be reviewed. The ES positions come with a high level of responsibility. ES Director LeClair agreed that the rates are low and there are few comparables.

Motion by Gunnlaugsson, seconded by Vlies Wotachek to amend the motion and change the Emergency Services positions to: On-Duty EMT – \$14.50; 2<sup>nd</sup> year \$15; 3<sup>rd</sup> year \$15.50; Advanced EMT \$15.50; 2<sup>nd</sup> year - \$16.00; 3<sup>rd</sup> Year - \$16.50; Paramedic replacement - \$17; 2<sup>nd</sup> Year – 17.50; 3<sup>rd</sup> year \$18. Estimated fiscal impact is \$20,500. Motion carried by roll call vote with all Members voting Yes.

Motion by Englebert, seconded by Robillard to move the current Highway Administrative Assistant II to Administrative Assistant III. Discussion followed. The proposed Administrative Supervisor job description would need to be reviewed and re-written if a change is made. After further discussion Supervisor Englebert withdrew his motion, Supervisor Robillard withdrew her second.

Motion, as amended, carried by roll call vote with all Members voting Yes.

### **Meeting Per Diem Code**

915.

### **Adjourn**

Motion by Fisher, seconded by Vlies Wotachek to adjourn. Time: 10:23 a.m. Motion carried by voice vote.

Respectfully submitted by Jill M. Lau, Door County Clerk



# DOOR COUNTY TREASURER

County Government Center  
421 Nebraska Street  
Sturgeon Bay, WI 54235

**JAY ZAHN**  
**DOOR COUNTY TREASURER**  
(920) 746-2286  
zahn@co.door.wi.us

## TREASURER'S REPORT.....August 2020

	<u>August 2019</u>	<u>August 2020</u>
DELINQUENT TAXES	\$621,237.70 .49% of levy	\$ 342,840.23 .18% of levy
DELINQUENT SPECIAL ASSESSMENTS	\$313,468.35	\$ 602.57
DELINQUENT COLLECTIONS (month)	\$ 59,499.39	\$ 38,873.89
DELINQUENT SPECIALS (month)	\$ -0-	\$ -0-
INTEREST COLLECTED (month)	\$ 39,958.46	\$ 15,840.26
INTEREST COLLECTED (year)	\$155,263.67	\$ 158,168.22
PENALTY COLLECTED (month)	\$ 19,986.44	\$ 7,920.75
PENALTY COLLECTED (year)	\$ 77,737.92	\$ 79,235.19
CURRENT YEAR COLLECTIONS	\$ 4,232,671.21	\$ 2,898,186.16
CURRENT YEAR OUTSTANDING	\$ 1,284,250.32	\$ 4,062,552.07
DELINQUENT PARCELS	589	324

As you can see, there are still a number of current year taxes to collect in September and October. We are still slightly ahead of last year for interest and penalty but that will change in September since all taxes are turned over to certificates in a normal year but not for this year because of the deadline extension.

Jay Zahn  
Door County Treasurer

**Door County Treasurer - Delinquent Taxes Outstanding**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
January	\$ 1,422,577.79	\$ 1,574,472.30	\$ 1,474,623.49	\$ 1,262,758.18	\$ 1,144,256.45	\$ 923,141.67	\$ 1,041,587.86	\$ 881,353.22	\$ 1,010,836.51	\$ 985,835.27	\$ 860,739.66
February	\$ 1,291,303.15	\$ 1,520,373.30	\$ 1,294,849.49	\$ 1,197,081.76	\$ 1,088,285.49	\$ 839,554.06	\$ 1,000,787.61	\$ 793,872.14	\$ 955,717.37	\$ 940,764.93	\$ 820,810.65
March	\$ 1,122,424.66	\$ 1,434,636.07	\$ 1,224,935.10	\$ 1,128,377.69	\$ 1,030,757.93	\$ 800,237.12	\$ 915,652.99	\$ 762,835.13	\$ 899,531.18	\$ 868,853.96	\$ 767,494.43
April	\$ 1,035,217.82	\$ 1,368,128.69	\$ 1,138,654.16	\$ 1,085,153.62	\$ 964,670.76	\$ 754,514.91	\$ 880,631.88	\$ 714,803.28	\$ 839,643.61	\$ 816,665.69	\$ 760,030.35
May	\$ 907,552.21	\$ 1,288,807.70	\$ 1,018,047.89	\$ 1,002,338.77	\$ 896,830.02	\$ 702,326.62	\$ 729,822.87	\$ 668,881.58	\$ 807,796.49	\$ 768,443.13	\$ 710,885.71
June	\$ 871,469.65	\$ 1,151,835.05	\$ 980,373.85	\$ 959,494.24	\$ 824,782.28	\$ 667,474.10	\$ 700,253.77	\$ 662,372.53	\$ 753,146.20	\$ 743,511.21	\$ 435,794.92
July	\$ 823,243.15	\$ 1,151,835.05	\$ 938,289.60	\$ 866,089.85	\$ 769,221.24	\$ 606,822.41	\$ 651,005.85	\$ 633,548.98	\$ 698,854.92	\$ 680,737.09	
August	\$ 750,865.12	\$ 1,013,377.66	\$ 816,164.45	\$ 779,703.05	\$ 666,616.64	\$ 521,009.64	\$ 599,013.64	\$ 610,531.48	\$ 668,893.39	\$ 621,237.70	
September	\$ 2,222,311.23	\$ 2,532,370.49	\$ 1,910,175.77	\$ 1,848,131.70	\$ 1,446,627.42	\$ 1,376,566.48	\$ 1,258,648.08	\$ 1,388,460.06	\$ 1,302,444.37	\$ 1,270,938.55	
October	\$ 2,056,018.32	\$ 2,138,602.69	\$ 1,637,718.29	\$ 1,702,617.51	\$ 1,204,512.71	\$ 1,241,274.65	\$ 1,148,301.77	\$ 1,239,816.68	\$ 1,199,838.94	\$ 1,138,556.32	
November	\$ 1,840,041.71	\$ 1,902,840.84	\$ 1,474,846.11	\$ 1,548,320.44	\$ 1,083,176.38	\$ 1,149,663.37	\$ 1,020,639.11	\$ 1,126,798.48	\$ 1,078,126.16	\$ 1,003,513.06	
December	\$ 1,675,660.42	\$ 1,726,555.90	\$ 1,368,529.81	\$ 1,358,283.40	\$ 930,792.70	\$ 1,090,737.73	\$ 906,771.77	\$ 1,042,502.71	\$ 1,027,138.55	\$ 920,619.61	

**Door County Treasurer - Delinquent Tax Collections**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
January	\$ 192,101.09	\$ 101,188.12	\$ 251,932.41	\$ 105,771.63	\$ 214,026.95	\$ 65,495.77	\$ 49,149.87	\$ 64,903.04	\$ 31,666.20	\$ 41,303.28	\$ 59,879.95
February	\$ 131,274.64	\$ 54,099.00	\$ 179,774.00	\$ 65,676.36	\$ 55,970.96	\$ 83,587.61	\$ 40,800.25	\$ 87,481.08	\$ 55,119.14	\$ 45,070.34	\$ 39,929.01
March	\$ 166,878.49	\$ 85,737.23	\$ 69,914.39	\$ 68,704.13	\$ 57,527.56	\$ 39,316.94	\$ 85,134.62	\$ 31,037.01	\$ 56,186.19	\$ 71,910.97	\$ 53,319.22
April	\$ 89,206.84	\$ 66,507.38	\$ 86,280.94	\$ 43,224.07	\$ 64,713.08	\$ 45,722.21	\$ 35,021.11	\$ 48,031.85	\$ 45,519.53	\$ 52,188.27	\$ 7,461.08
May	\$ 127,665.61	\$ 79,320.99	\$ 111,179.71	\$ 82,814.85	\$ 67,840.74	\$ 52,188.29	\$ 150,808.11	\$ 45,921.70	\$ 31,847.12	\$ 40,589.70	\$ 49,144.64
June	\$ 36,082.56	\$ 130,315.09	\$ 111,709.76	\$ 42,844.53	\$ 72,047.74	\$ 34,852.52	\$ 29,570.00	\$ 6,509.05	\$ 54,650.29	\$ 24,931.92	\$ 250,036.92
July	\$ 48,226.50	\$ 59,705.82	\$ 41,084.25	\$ 91,952.01	\$ 55,561.04	\$ 60,651.69	\$ 49,247.92	\$ 28,824.49	\$ 54,291.28	\$ 62,774.12	\$ 55,122.65
August	\$ 64,958.83	\$ 59,642.81	\$ 122,125.15	\$ 67,769.20	\$ 102,604.60	\$ 47,998.42	\$ 39,990.30	\$ 23,016.56	\$ 29,961.53	\$ 59,499.39	\$ 38,873.89
September	\$ 590,175.55	\$ 640,721.08	\$ 637,772.54	\$ 607,129.48	\$ 625,627.21	\$ 625,747.58	\$ 583,064.21	\$ 626,438.06	\$ 471,635.75	\$ 633,033.53	
October	\$ 169,373.63	\$ 276,017.35	\$ 272,557.48	\$ 145,514.19	\$ 242,114.71	\$ 135,291.83	\$ 110,346.31	\$ 148,643.38	\$ 103,566.19	\$ 132,382.23	
November	\$ 215,976.61	\$ 235,850.44	\$ 162,872.18	\$ 154,297.07	\$ 121,336.33	\$ 91,641.28	\$ 127,662.66	\$ 113,018.20	\$ 108,288.75	\$ 135,043.26	
December	\$ 164,381.29	\$ 176,284.94	\$ 106,316.30	\$ 190,037.04	\$ 94,538.94	\$ 58,895.64	\$ 74,382.85	\$ 84,295.77	\$ 50,987.61	\$ 82,893.45	
<b>Total</b>	\$ 1,996,301.64	\$ 1,965,390.25	\$ 2,153,519.11	\$ 1,665,734.56	\$ 1,773,909.86	\$ 1,341,389.78	\$ 1,375,178.21	\$ 1,308,120.19	\$ 1,093,719.58	\$ 1,381,620.46	\$ 553,767.36

**Door County Treasurer - Number of Delinquent Tax Parcels**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
January	1,001.00	1,128.00	1,154.00	1,284.00	1,130.00	1,065.00	989.00	880.00	926.00	915.00	777.00
February	922.00	1,078.00	1,084.00	1,223.00	1,080.00	1,012.00	948.00	825.00	891.00	830.00	728.00
March	818.00	1,098.00	1,038.00	1,107.00	998.00	962.00	888.00	795.00	847.00	776.00	687.00
April	762.00	968.00	1,002.00	1,074.00	961.00	921.00	864.00	768.00	797.00	723.00	676.00
May	696.00	923.00	924.00	919.00	922.00	850.00	811.00	723.00	766.00	672.00	644.00
June	669.00	821.00	892.00	886.00	879.00	820.00	791.00	709.00	719.00	655.00	363.00
July	627.00	821.00	861.00	827.00	840.00	783.00	751.00	691.00	692.00	613.00	341.00
August	552.00	720.00	827.00	763.00	778.00	714.00	605.00	673.00	656.00	589.00	324.00
September	1,602.00	1,731.00	1,854.00	1,588.00	1,576.00	1,300.00	1,203.00	1,288.00	1,260.00	1,125.00	
October	1,482.00	1,534.00	1,578.00	1,471.00	1,391.00	1,191.00	1,124.00	1,110.00	1,144.00	1,031.00	
November	1,333.00	1,370.00	1,419.00	1,350.00	1,244.00	1,076.00	1,019.00	1,110.00	1,013.00	900.00	
December	1,205.00	1,273.00	1,337.00	1,244.00	1,102.00	1,025.00	959.00	984.00	963.00	839.00	

**Door County Treasurer - Interest Collected**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
January	\$ 30,117.39	\$ 14,735.56	\$ 46,671.42	\$ 17,083.78	\$ 49,341.47	\$ 9,137.66	\$ 10,154.69	\$ 12,295.55	\$ 5,636.48	\$ 7,617.74	\$ 9,858.75
February	\$ 23,481.62	\$ 12,998.10	\$ 40,384.94	\$ 13,644.93	\$ 12,724.70	\$ 20,332.02	\$ 14,424.68	\$ 17,393.16	\$ 11,814.66	\$ 13,525.52	\$ 13,261.35
March	\$ 54,129.34	\$ 27,244.79	\$ 23,820.65	\$ 24,483.91	\$ 22,465.51	\$ 18,400.13	\$ 29,723.68	\$ 14,297.52	\$ 22,488.75	\$ 31,894.99	\$ 28,522.06
April	\$ 21,756.45	\$ 21,049.56	\$ 19,715.42	\$ 12,402.29	\$ 17,173.30	\$ 14,942.33	\$ 12,337.31	\$ 14,507.20	\$ 13,141.13	\$ 19,153.39	\$ 5,103.64
May	\$ 39,911.87	\$ 21,929.87	\$ 35,767.22	\$ 24,777.71	\$ 21,459.68	\$ 19,633.28	\$ 35,327.14	\$ 15,793.57	\$ 13,153.83	\$ 12,466.90	\$ 15,355.02
June	\$ 16,347.66	\$ 40,420.37	\$ 12,909.70	\$ 11,949.24	\$ 24,254.20	\$ 11,847.51	\$ 11,567.91	\$ 3,419.97	\$ 19,572.03	\$ 8,814.39	\$ 46,041.26
July	\$ 22,034.94	\$ 26,629.70	\$ 24,537.60	\$ 36,439.30	\$ 23,222.14	\$ 23,749.55	\$ 22,563.81	\$ 15,316.89	\$ 20,702.39	\$ 21,832.28	\$ 24,185.88
August	\$ 44,728.58	\$ 47,688.64	\$ 55,280.39	\$ 43,553.00	\$ 52,224.56	\$ 31,543.98	\$ 30,159.98	\$ 29,226.32	\$ 35,833.05	\$ 39,958.46	\$ 15,840.26
September	\$ 59,581.91	\$ 71,728.52	\$ 67,811.20	\$ 60,793.39	\$ 64,036.58	\$ 62,980.34	\$ 61,130.49	\$ 59,544.68	\$ 45,694.89	\$ 63,117.05	
October	\$ 23,724.92	\$ 39,753.19	\$ 43,726.22	\$ 25,257.65	\$ 34,876.34	\$ 22,149.82	\$ 12,592.69	\$ 17,628.79	\$ 14,599.84	\$ 16,828.07	
November	\$ 18,786.34	\$ 38,450.31	\$ 23,678.30	\$ 21,778.42	\$ 17,974.78	\$ 13,087.81	\$ 18,098.72	\$ 15,061.24	\$ 20,111.83	\$ 24,453.56	
December	\$ 26,718.37	\$ 25,541.29	\$ 21,524.50	\$ 29,821.67	\$ 16,364.23	\$ 9,480.35	\$ 10,025.38	\$ 11,147.87	\$ 8,375.44	\$ 16,365.79	
<b>Total</b>	<b>\$ 381,319.39</b>	<b>\$ 388,169.90</b>	<b>\$ 415,827.56</b>	<b>\$ 321,985.29</b>	<b>\$ 356,117.49</b>	<b>\$ 257,284.78</b>	<b>\$ 268,106.48</b>	<b>\$ 225,632.76</b>	<b>\$ 231,124.32</b>	<b>\$ 276,028.14</b>	<b>\$ 158,168.22</b>

**Door County Treasurer - Penalty Collected**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
January	\$ 15,114.38	\$ 7,367.86	\$ 23,601.74	\$ 8,541.85	\$ 28,905.51	\$ 4,568.76	\$ 5,077.10	\$ 6,147.56	\$ 2,816.68	\$ 3,801.37	\$ 4,957.72
February	\$ 11,743.64	\$ 6,505.14	\$ 20,203.87	\$ 6,825.43	\$ 6,368.38	\$ 10,286.46	\$ 7,220.81	\$ 8,701.65	\$ 5,911.79	\$ 6,782.84	\$ 6,646.48
March	\$ 27,357.42	\$ 13,643.24	\$ 11,926.05	\$ 12,256.92	\$ 11,251.35	\$ 9,220.75	\$ 14,870.61	\$ 7,168.73	\$ 11,254.20	\$ 15,949.41	\$ 14,338.87
April	\$ 10,878.77	\$ 10,880.66	\$ 10,005.33	\$ 6,243.97	\$ 8,586.43	\$ 7,522.91	\$ 6,175.60	\$ 7,263.40	\$ 6,569.23	\$ 9,597.05	\$ 2,554.58
May	\$ 19,957.67	\$ 11,016.30	\$ 17,913.13	\$ 12,427.67	\$ 10,738.05	\$ 9,822.62	\$ 17,726.31	\$ 7,904.43	\$ 6,638.41	\$ 6,282.08	\$ 7,692.32
June	\$ 8,172.68	\$ 20,316.78	\$ 6,454.49	\$ 5,974.44	\$ 12,131.40	\$ 5,937.95	\$ 5,803.64	\$ 1,709.91	\$ 9,786.58	\$ 4,407.20	\$ 23,020.18
July	\$ 11,014.52	\$ 13,369.90	\$ 12,334.34	\$ 18,247.17	\$ 11,610.88	\$ 11,879.52	\$ 11,281.87	\$ 7,664.50	\$ 10,370.93	\$ 10,931.53	\$ 12,104.26
August	\$ 22,396.31	\$ 24,363.49	\$ 27,388.82	\$ 21,775.90	\$ 26,178.58	\$ 15,762.19	\$ 15,074.78	\$ 14,716.62	\$ 17,949.36	\$ 19,986.44	\$ 7,920.75
September	\$ 29,797.97	\$ 35,873.00	\$ 34,721.92	\$ 30,419.07	\$ 32,017.76	\$ 31,496.89	\$ 30,645.93	\$ 29,813.94	\$ 22,860.98	\$ 31,703.54	
October	\$ 23,724.92	\$ 19,876.38	\$ 28,547.81	\$ 12,637.00	\$ 17,438.98	\$ 11,103.91	\$ 6,296.07	\$ 8,790.68	\$ 7,378.82	\$ 8,410.31	
November	\$ 18,786.34	\$ 19,434.81	\$ 11,838.95	\$ 10,890.51	\$ 9,002.99	\$ 6,543.72	\$ 9,058.30	\$ 7,539.66	\$ 10,116.55	\$ 12,226.63	
December	\$ 13,358.26	\$ 12,772.08	\$ 10,797.93	\$ 14,912.25	\$ 8,339.55	\$ 4,879.36	\$ 5,012.58	\$ 5,582.46	\$ 4,195.23	\$ 8,166.52	
<b>Total</b>	<b>\$ 212,302.88</b>	<b>\$ 195,419.64</b>	<b>\$ 215,734.38</b>	<b>\$ 161,152.18</b>	<b>\$ 182,569.86</b>	<b>\$ 129,025.04</b>	<b>\$ 134,243.60</b>	<b>\$ 113,003.54</b>	<b>\$ 115,848.76</b>	<b>\$ 138,244.92</b>	<b>\$ 79,235.16</b>

County of Door Investment Summary				
As of August 31, 2020				
Updated September 9, 2020 by Steve Wipperfurth, Door County Finance Department				
	Tax Costs	Market Value	Maturity Date	Interest Rate
Local Government Investment Pool (LGIP) - General Fund	19,598,457.61	19,598,457.61	N/A	0.13%
Local Government Investment Pool (LGIP) - Highway DK Jurisdictional				
<b>Transfer</b>	29,018.33	29,018.33	N/A	0.13%
American Deposit Management Co. - Money Market Account	2,793,119.28	2,793,119.28	N/A	0.19% *
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	9/20/2020	2.50% *
American Deposit Management Co. - Certificate of Deposit (18 mos.)	245,000.00	245,000.00	3/18/2022	2.43% *
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	7/24/2022	0.95% *
American Deposit Management Co. - Certificate of Deposit (18 mos.)	245,000.00	245,000.00	1/28/2022	0.75% *
American Deposit Management Co. - Certificate of Deposit (25 mos.)	245,000.00	245,000.00	12/22/2020	2.81% *
American Deposit Management Co. - Certificate of Deposit (12 mos.)	245,000.00	245,000.00	9/6/2020	2.32% *
American Deposit Management Co. - Certificate of Deposit (36 mos.)	245,000.00	245,000.00	4/30/2022	2.72% *
American Deposit Management Co. - Certificate of Deposit (12 mos.)	245,000.00	245,000.00	5/12/2021	1.00% *
American Deposit Management Co. - Certificate of Deposit (24 mos.)	200,000.00	200,000.00	10/26/2021	2.18% *
American Deposit Management Co. - Certificate of Deposit (25 mos.)	245,000.00	245,000.00	8/14/2022	1.14% *
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	1/9/2022	2.13% *
American Deposit Management Co. - Certificate of Deposit (15 mos.)	245,000.00	245,000.00	8/24/2021	1.19% *
American Deposit Management Co. - Certificate of Deposit (18 mos.)	120,000.00	120,000.00	8/26/2021	1.74% *
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	2/21/2022	2.20% *
American Deposit Management Co. - Certificate of Deposit (12 mos.)	245,000.00	245,000.00	10/11/2021	2.13% *
American Deposit Management Co. - Certificate of Deposit (27 mos.)	245,000.00	245,000.00	6/27/2021	2.83% *
American Deposit Management Co. - Certificate of Deposit (30 mos.)	245,000.00	245,000.00	2/23/2021	2.75% *
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	7/29/2021	2.47% *
American Deposit Management Co. - Certificate of Deposit (18 mos.)	245,000.00	245,000.00	6/7/2021	2.18% *
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	8/2/2020	2.39% *
American Deposit Management Co. - Certificate of Deposit (23 mos.)	245,000.00	245,000.00	11/21/2020	2.90% *
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	5/6/2022	1.01% *
American Deposit Management Co. - Certificate of Deposit (16 mos.)	245,000.00	245,000.00	8/23/2021	1.14% *
American Deposit Management Co. - Certificate of Deposit (13 mos.)	245,000.00	245,000.00	6/27/2021	0.95% *
American Deposit Management Co. - Certificate of Deposit (27 mos.)	245,000.00	245,000.00	11/22/2021	2.67% *
American Deposit Management Co. - Certificate of Deposit (13 mos.)	245,000.00	245,000.00	10/28/2021	2.13% *
Associated Bank - Tax Collections Checking Account	101.00	101.00	N/A	0.00%
Associated Bank - Money Market Account	2,271,258.74	2,271,258.74	N/A	0.15%
Associated Trust - Federal Farm Credit Bank	600,000.00	604,650.00	7/26/2023	2.00%
Associated Trust - Federal Farm Credit Bank	9,100,000.00	9,258,067.00	1/24/2024	1.67%
Associated Trust - Federal Farm Credit Bank	2,819,263.10	2,889,004.65	5/14/2024	1.53%
Associated Trust - Federal Farm Credit Bank	1,000,000.00	1,016,850.00	2/3/2025	1.68%
Associated Trust - Federal Farm Credit Bank	350,000.00	350,052.50	8/10/2023	0.32%
Associated Trust - Freddie Mac	300,000.00	299,103.00	8/12/2025	0.60%
Associated Trust - Fannie Mae	300,000.00	299,310.00	8/12/2025	0.56%
Associated Trust - U.S. Treasury Note	325,000.00	326,504.75	11/30/2020	2.00%
Associated Trust - U.S. Treasury Note	350,000.00	354,837.00	4/15/2021	2.35%
Associated Trust - West Ottawa MI Public School District	200,000.00	200,242.00	5/1/2022	0.64%
Associated Trust - Bank of North America Certificate of Deposit (36 mos)	150,000.00	155,842.50	1/24/2023	1.80%
Associated Trust - Sallie Mae Bank/Salt Lke Certificate of Deposit (36 mos)	245,000.00	255,120.95	1/23/2023	1.89%
Associated Trust - Wells Fargo Natl Bank West Certificate of Deposit (36 mos)	245,000.00	255,174.85	1/30/2023	1.89%
Associated Trust - Ally Bank Certificate of Deposit (36 mos)	245,000.00	254,604.00	1/30/2023	1.80%
Associated Trust - Alma Bank Certificate of Deposit (36 mos)	245,000.00	253,462.30	2/7/2023	1.60%
Associated Trust - Morgan Stanley Bank Certificate of Deposit (36 mos)	245,000.00	254,898.00	1/30/2023	1.85%
Associated Trust - Metro Credit Union Certificate of Deposit (24 mos)	245,000.00	250,456.15	1/31/2022	1.70%
Associated Trust - Merrick Bank Certificate of Deposit (36 mos)	245,000.00	253,993.95	1/31/2023	1.70%
Associated Trust - Nextier Bank Certificate of Deposit (24 mos)	245,000.00	250,318.95	2/22/2022	1.60%
Associated Trust - Raymond James Bank Certificate of Deposit (36 mos)	245,000.00	254,150.75	2/14/2023	1.70%
Associated Trust - Green State Credit Union Certificate of Deposit (24 mos)	245,000.00	250,465.95	1/31/2022	1.70%
Associated Trust - Goldman Sachs Bank Certificate of Deposit (24 mos)	245,000.00	249,765.25	11/8/2021	1.75%
Associated Trust - Goldman Sachs Bank Government Money Market	3,180,529.26	3,180,529.26	N/A	0.13%
Johnson Bank - Certificate of Deposit (18 mos.)	258,473.59	258,473.59	6/23/2021	1.25% **
Nicolet National Bank - Checking Account	2,032,293.60	2,032,293.60	N/A	0.10%
Nicolet National Bank/CDARS - Certificate of Deposit (24 mos.)	1,038,756.63	1,051,113.66	4/22/2021	2.37% **
Nicolet National Bank - Certificate of Deposit (24 mos.)	264,284.46	271,188.31	3/12/2021	2.58% **
Notes Receivable from School District of Sturgeon Bay	90,000.00	90,000.00	4/1/2022	1.56%
Wisconsin Investment Series Cooperative (WISC) - Investment Series and CMS Accounts, combined	3,538.77	3,538.77	N/A	0.09%
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (18 mos.)	51,887.09	51,887.09	9/4/2020	2.59%
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (24 mos.)	241,700.00	241,700.00	1/19/2021	2.23%
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (12 mos.)	248,900.00	248,900.00	8/12/2021	0.42%
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (24 mos.)	234,700.00	234,700.00	2/8/2021	3.04%
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (9 mos.)	249,148.99	249,819.96	12/30/2020	0.97%
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (24 mos.)	241,000.00	241,000.00	11/8/2021	1.79%
Dana Investment Account (Mortgage -Backed Securities)	347,536.61	386,753.20	N/A	0.40% **
<b>Investment Total</b>	<b>57,563,967.06</b>	<b>57,970,726.90</b>		
<b>* THIS IS THE MONTH-END BALANCE FROM THE PREVIOUS MONTH, SINCE THIS STATEMENT HAD NOT YET BEEN RECEIVED AT THE TIME THAT THIS REPORT WAS PREPARED.</b>				
<b>** YEAR-TO DATE AVERAGE YIELD (NET OF INVESTMENT MANAGEMENT FEES) ON AVERAGE COST.</b>				
Investment Percentage Distribution: LGIP	19,627,475.94	33.86%		
Checking/Money Market Accounts	10,280,840.65	17.73%		
U.S. Treasury/Securities	15,598,620.90	26.91%		
Certificates of Deposit	11,987,036.21	20.68%		
Notes Receivable	90,000.00	0.16%		
DANA	386,753.20	0.67%		
Total	<b>57,970,726.90</b>	<b>100.01%</b>		
<b>Revenues from General Fund Investments</b>	<b>2020 Budget</b>	<b>2020 YTD</b>	<b>% Received</b>	
Interest on Investments	840,000.00	453,015.76	53.93%	
Return on Mortgage-Backed Securities	5,625.00	1,695.91	30.15%	
Totals	845,625.00	454,711.67	53.77%	
	<b>Market Value</b>	<b>Total Return YTD, Net of</b>		
Solid Waste Escrow -Long-Term Care (Fund 209)	1,185,046.70	-		

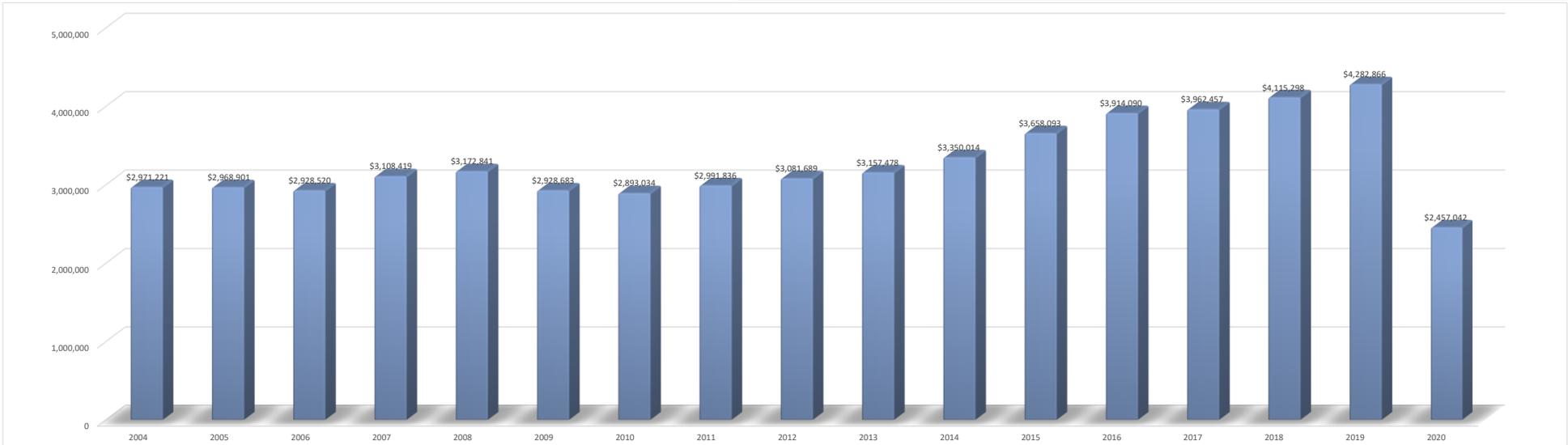
<b>DOOR COUNTY BANK ACCOUNTS IN TRUST</b>						
<b>Month Ending: August 31, 2020</b>						
<b>Updated September 15, 2020 by Steve Wipperfurth, Door County Finance Department</b>						
	<b>Beginning</b>	<b>Add:</b>	<b>Less:</b>	<b>Add:</b>	<b>Less:</b>	<b>Ending Bank</b>
	<b>Balance Per</b>		<b>Cancelled</b>		<b>Fees/Other</b>	<b>Statement</b>
	<b>Statement</b>	<b>Deposits *</b>	<b>Checks</b>	<b>Interest</b>	<b>Deductions **</b>	<b>Balance</b>
<u>Sheriff:</u>						
Jail Inmate Trust (Nicolet)	23,645.66	72,414.84	(57,521.14)	-	-	38,539.36
Drug Enforcement (North Shore)***	6,646.32	-	-	-	-	6,646.32
<u>Human Services</u>						
Representative Payee Acct. (Nicolet)	84,693.67	20,564.54	(31,750.62)	-	-	73,507.59
Senior Center Nutrition (Nicolet)	1,394.00	1,535.00	-	-	-	2,929.00
Senior Center Nutrition (Associated)	4,032.80	4,300.25	-	-	-	8,333.05
District Attorney Trust Account (Nicolet)	10,159.65	7,486.18	(7,201.54)	-	-	10,444.29
Clerk of Courts-Summary (Nicolet)	327,284.70	259,584.75	(87,148.75)	-	-	499,720.70
Less: Clerk of Courts-Held in Trust	(243,535.08)	(156,631.17)		-	-	(400,166.25)
Sunshine Fund (Nicolet)	1,551.20	-	-	-	-	1,551.20
Veterans Service Council (Nicolet)	13,816.05	-	(91.07)	-	-	13,724.98
Library (Nicolet)	2,838.14	-	(550.62)	-	-	2,287.52
<b>TOTALS</b>	<b>232,527.11</b>	<b>209,254.39</b>	<b>(184,263.74)</b>	<b>-</b>	<b>-</b>	<b>257,517.76</b>
* The amount shown in this column for "Clerk of Courts-Held in Trust" is the <u>net change</u> in the trust account balance during the month.						
** Any positive amounts shown in the column labeled "Fees/Other Deductions" represent service charges from a previous month that were refunded or paid for by the department (in the case of orders for checks or deposit tickets).						
*** This is the month-end balance from the previous month, since this statement was not available at the time that this report was prepared.						

## DOOR COUNTY WISCONSIN

### 0.5% Sales Tax Rebate Collection History, January, 2004 thru August, 2020

Month Received	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	(Sales for Month of)
Jan	\$ 202,568	\$ 184,436	\$ 192,699	\$ 164,664	\$ 166,954	\$ 194,133	\$ 197,464	\$ 172,867	\$ 150,070	\$ 190,692	\$ 222,760	\$ 234,126	\$ 262,179	\$ 211,998	\$ 197,823	\$ 273,070	\$ 298,987	(Nov)
Feb	\$ 198,820	\$ 221,403	\$ 210,999	\$ 242,547	\$ 227,617	\$ 175,000	\$ 144,826	\$ 212,513	\$ 234,896	\$ 192,825	\$ 200,069	\$ 182,565	\$ 204,410	\$ 266,561	\$ 294,339	\$ 290,852	\$ 330,913	(Dec)
March	\$ 165,110	\$ 139,717	\$ 175,440	\$ 169,046	\$ 213,385	\$ 172,535	\$ 161,230	\$ 161,906	\$ 155,129	\$ 162,310	\$ 182,416	\$ 171,130	\$ 195,203	\$ 211,766	\$ 198,944	\$ 211,337	\$ 229,777	(Jan)
April	\$ 147,138	\$ 158,899	\$ 149,963	\$ 160,198	\$ 149,969	\$ 141,624	\$ 164,071	\$ 155,243	\$ 124,272	\$ 154,690	\$ 169,317	\$ 218,027	\$ 287,266	\$ 185,464	\$ 178,122	\$ 193,950	\$ 209,211	(Feb)
May	\$ 150,766	\$ 155,857	\$ 174,779	\$ 175,761	\$ 186,724	\$ 174,329	\$ 138,257	\$ 140,806	\$ 209,173	\$ 203,393	\$ 205,490	\$ 217,611	\$ 185,645	\$ 231,900	\$ 254,044	\$ 253,811	\$ 222,043	(March)
June	\$ 205,199	\$ 223,661	\$ 221,297	\$ 235,315	\$ 199,943	\$ 195,264	\$ 215,690	\$ 213,900	\$ 216,350	\$ 180,364	\$ 187,608	\$ 236,927	\$ 304,099	\$ 281,925	\$ 284,725	\$ 266,349	\$ 239,267	(April)
July	\$ 257,375	\$ 248,624	\$ 253,161	\$ 279,391	\$ 270,198	\$ 292,858	\$ 278,796	\$ 304,873	\$ 253,695	\$ 317,710	\$ 338,410	\$ 370,861	\$ 358,121	\$ 354,873	\$ 392,287	\$ 444,423	\$ 413,655	(May)
Aug	\$ 314,694	\$ 347,523	\$ 353,162	\$ 366,325	\$ 416,177	\$ 278,877	\$ 281,811	\$ 343,137	\$ 422,498	\$ 426,927	\$ 457,286	\$ 412,462	\$ 438,177	\$ 506,672	\$ 612,799	\$ 570,278	\$ 513,189	(June)
Sept	\$ 382,785	\$ 370,347	\$ 362,264	\$ 374,740	\$ 362,360	\$ 392,082	\$ 438,668	\$ 400,437	\$ 392,873	\$ 369,808	\$ 352,942	\$ 467,420	\$ 492,873	\$ 489,378	\$ 437,497	\$ 438,280		(July)
Oct	\$ 383,438	\$ 333,084	\$ 312,668	\$ 334,617	\$ 391,602	\$ 369,776	\$ 353,927	\$ 310,984	\$ 364,323	\$ 389,095	\$ 444,035	\$ 457,574	\$ 449,303	\$ 433,956	\$ 489,571	\$ 561,281		(Aug)
Nov	\$ 296,224	\$ 316,127	\$ 363,243	\$ 369,611	\$ 334,516	\$ 276,142	\$ 247,201	\$ 329,297	\$ 350,025	\$ 350,974	\$ 323,406	\$ 345,890	\$ 418,609	\$ 490,129	\$ 484,654	\$ 477,028		(Sept)
Dec	\$ 267,104	\$ 269,223	\$ 234,724	\$ 236,204	\$ 228,102	\$ 240,769	\$ 245,800	\$ 245,873	\$ 208,385	\$ 218,690	\$ 266,275	\$ 343,500	\$ 318,205	\$ 297,835	\$ 290,493	\$ 302,207		(Oct)
Annual	\$ -	\$ -	\$ (75,879)	\$ -	\$ 25,294	\$ 25,294	\$ 25,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total</b>	<b>\$ 2,971,221</b>	<b>\$ 2,968,901</b>	<b>\$ 2,928,520</b>	<b>\$ 3,108,419</b>	<b>\$ 3,172,841</b>	<b>\$ 2,928,683</b>	<b>\$ 2,893,034</b>	<b>\$ 2,991,836</b>	<b>\$ 3,081,689</b>	<b>\$ 3,157,478</b>	<b>\$ 3,350,014</b>	<b>\$ 3,658,093</b>	<b>\$ 3,914,090</b>	<b>\$ 3,962,457</b>	<b>\$ 4,115,298</b>	<b>\$ 4,282,866</b>	<b>\$ 2,457,042</b>	<b>\$ (47,028)</b>
% to Budget	114.28%	114.19%	108.46%	107.19%	106.76%	97.62%	96.48%	103.88%	104.46%	102.46%	106.50%	112.90%	116.16%	114.85%	109.74%	114.21%	66.52%	Year-to-Date
Budgeted	\$ 2,600,000	\$ 2,600,000	\$ 2,700,000	\$ 2,900,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 2,880,000	\$ 2,950,000	\$ 3,081,590	\$ 3,145,590	\$ 3,240,000	\$ 3,370,000	\$ 3,450,000	\$ 3,750,000	\$ 3,750,000	\$ 3,750,000	2020 vs 2019
Subsequent Levy Offset	\$ 371,221	\$ 368,901	\$ 228,520	\$ 208,419	\$ 172,841	\$ -	\$ -	\$ 111,836	\$ 131,689	\$ 75,888	\$ 204,424	\$ 418,093	\$ 544,090	\$ 512,457	\$ 365,298	\$ 532,866		

Ahead (behind) same month in prior year \$ (57,089)  
 Average % to Date for this time period should be 66.67%



**DOOR COUNTY**  
**UNASSIGNED FUND BALANCE (located within the General Fund)**  
**As of August 31, 2020**

The following information on the General Fund is being provided to the Door County Board of Supervisors pursuant to Rule 19:

<b>Unassigned Fund Balance--General Fund as of 12/31/2019</b>	<b><i>Audited</i></b> <b>\$ 19,198,050.48</b>
 <b><u>2020 Approved Changes to Unassigned Fund Balance:</u></b>	
Transfer from Unassigned Fund Balance included in 2020 Budget - for Jail Door CIP Project	(130,000.00)
Transfer from Unassigned Fund Balance included in 2020 Budget - for Human Services Reserve	(792,538.00)
Transfer of Non-Budgeted Funds - 56 N 4th Ave Building 2019 Property Tax Bill - Resolution 2020-31	(18,004.00)
Transfer of Non-Budgeted Funds - Email Archival Solution - Resolution 2020-33	(23,416.67)
	(963,958.67)
 Available Unassigned Fund Balance 8/31/2020	<b>\$ 18,234,091.81</b> <b><i>Unaudited</i></b>

**Steve Wipperfurth, Finance Director**

	<b><u>As of 12/31/2017</u></b>	<b><u>As of 12/31/2018</u></b>	<b><u>As of 12/31/2019</u></b>	<b><u>As of 8/31/2020</u></b>
Unassigned Fund Balance	\$ 14,841,408.21	\$ 16,996,928.24	\$ 15,634,828.24	\$ 18,234,091.81

**Unassigned Fund Balance is designed to serve as a measure of the fund's financial resources available for appropriation and has a direct impact on bond ratings and borrowing power of the county.**

Current Unassigned Fund Balance	\$ 18,234,091.81
General Fund Budgeted Expenditures - 2020	\$ 33,688,152.00
All Other Budgeted Funds Requiring Tax Levy - 2020	\$ 27,199,151.00

The County's current unassigned fund balance of **\$ 18,234,091.81** represents approximately **29.94728%** of its governmental funds budgeted expenditures. This level of funding is above the the 12%-15% reserve funding levels set forth in Resolution 72-03 adopted August 26, 2003.

**From the policy: 12% is the base per County Board Policy at which point the County would never want to let the unassigned fund balance reserved for working capital go below.**

<b>Note:</b>	
The amount above (below) the upper limit of 15% which, if above, could be a consideration for unforeseen expenditures	<b>\$ 9,100,996.36</b>
15% Upper Limit would equate to an unassigned fund balance of	<b>\$ 9,133,095.45</b>
12% Lower Limit would equate to an unassigned fund balance of	<b>\$ 7,306,476.36</b>

## Door County Contingency Accounts August 31, 2020

### General Contingency

#100.06.1161.59103

2019 Contingency Balance Carryforward (Estimated)	<b><u>Audited</u></b>	\$ 437,198.55
2020 Budget for Contingency Expense		<u>\$ 150,000.00</u>
Total General Contingency Available for 2020		\$ 587,198.55

**NOTE:** The "2019 Contingency Balance Carryforward (Estimated)" shown above does not include the close out of final expenses for 2019 to the General Contingency Balance; this should be completed in May, 2020.

#### Uses - 2020

Expenses Not to Exceed \$18,000.00 for expenses related to external financial and operational audit of the Door County Treasurer's Department (Resolution 2020-06)	\$	(18,000.00)
Expenses Not to Exceed \$9,999.00 for expenses related to FCC Licenses for Emergency Communications	\$	(9,999.00)
Expenses Not to Exceed \$24,000.00 for expenses related to the Youth Apprenticeship Program for the remainder of 2020 (Resolution #2020-16)	\$	(24,000.00)
Expenses Not to Exceed \$11,509.68 for expenses related to Email Archive Solution	\$	(11,509.68)
Expenses Not to Exceed \$5,000.00 for COVID-19 expenses related to Special Cleaning Machine (Resolution #2020-35)	\$	(5,000.00)
Expenses Not to Exceed \$15,000.00 for COVID-19 expenses related to Work from Home Equipment & Conference Room Meeting Equipment (Resolution #2020-35)	\$	(15,000.00)
Expenses Not to Exceed \$5,500.00 for COVID-19 expenses related to Equipment & Supplies for Meal Program (Resolution #2020-35)	\$	(5,500.00)
Expenses Not to Exceed \$900.00 for COVID-19 expenses related to Face Masks (Resolution #2020-39)	\$	(900.00)
Expenses Not to Exceed \$5,424.38 for COVID-19 expenses related to Protective Panels (Resolution #2020-39)	\$	(5,424.38)
Expenses Not to Exceed \$20,000.00 for expenses related to the Demo of 442 Michigan Street House (Resolution #2020-52)	\$	(20,000.00)
Expenses Not to Exceed \$40,000.00 for expenses related to the John Miles Park Race Track Safety Fence (Resolution #2020-70)	\$	(40,000.00)
Subtotal		\$ (155,333.06)
<b>Available Balance--General Contingency Expense</b>	<b><u>Unaudited</u></b>	<b><u>\$ 431,865.49</u></b>

### Payroll Contingency

Payroll Reserve - #100.32106	<b><u>Audited</u></b>	\$ 2,868,123.42
2020 Budget for Payroll Contingency - #100.06.1161.59101		<u>\$ 1,101,021.00</u>
Total Payroll Contingency Available for 2020		\$ 3,969,144.42

#### Uses - 2020

<u>Estimated</u> Cost for 2019 of Compensation Plan Aging and Increases for General Municipal Employees (Resolution 2019-78), Collective Bargaining Agreement with Door County Deputy Sheriff's Association (Resolution 2019-21), Collective Bargaining Agreement with Emergency Medical Service Employees (Resolution 2019-57)	\$	(334,837.00)
Subtotal		\$ (334,837.00)
<b>Available Balance--Payroll Contingency Expense/Payroll Reserve</b>	<b><u>Unaudited</u></b>	<b><u>\$ 3,634,307.42</u></b>

## Door County Medical Benefits Fund For Period thru August 31, 2020

<b>2019 Ending Balance</b>	<b><u>Audited</u></b>	<b>\$ 5,813,341.62</b>
 <u>2020 Revenues:</u>		
Retired Employees Medical	\$ 73,716.37	
County Share Medical	\$ 4,167,871.32	
Employee Share Medical	\$ 444,665.23	
County Share Dental	\$ 215,871.92	
Pro-rated Employee Dental (part-time)	\$ 2,282.61	
Miscellaneous	\$ 32.62	
Sub-Total All Contributions	\$ 4,904,440.07	
Insurance Reimbursements	\$ 25,571.69	
Total Revenues to Date		\$ 4,930,011.76
 <u>2020 Expenditures:</u>		
Claims Paid Medical	\$ 2,374,820.92	
Claims Paid Dental	\$ 229,463.57	
Prescription/Drug Claims	\$ 638,658.90	
Total Claims	\$ 3,242,943.39	
Specific Premium (Stop Loss Insurance)	\$ 828,783.96	
Administrative and Miscellaneous Fees	\$ 82,578.73	
Transfers to Other Funds	\$ -	
Total Expenditures to Date	\$ 4,154,306.08	
2020 Net Gain/(Loss) to Date		\$ 775,705.68
<b>Current Fund Balance to Date</b>	<b><u>Unaudited</u></b>	<b>\$ 6,589,047.30</b>

Notes:

2019 -- Same Time Period Net Gain or (Loss)    \$    (61,061.74)

Difference between same time period--  
current year verses prior year

\$ 836,767.42

Target Reserve to be maintained--based on  
consultant's recommendations 8/7/2018        \$ 5,200,000.00

<b>Door County Workers' Compensation Fund</b> <b>For Period thru August 31, 2020</b>
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<b>2019 Ending Fund Balance</b>		<b><u>Audited</u></b>	<b><u>\$ 1,642,121.84</u></b>
Revenues	\$ 364,688.31		
Insurance Reimbursements/Dividends			
Total 2019 Revenues to Date	\$ 364,688.31		
Expenditures	\$ (342,056.00)		
Transfers Out	\$ (470,000.00)		
Total 2019 Expenditures and Transfers Out to Date	\$ (812,056.00)		
2020 Net Gain/(Loss) to Date			\$ (447,367.69)
<b>Current Fund Balance, to Date</b>		<b><u>Unaudited</u></b>	<b><u>\$ 1,194,754.15</u></b>

**Notes:** The Workers' Compensation Modification Rate decreased from 0.93 in 2014 to 0.79 for 2015; it decreased again for 2016, to 0.76; it increased slightly to 0.78 for 2017; and it decreased slightly again to 0.77 for 2018; it increased to 0.80 for 2019; and it decreased to 0.68 for 2020.

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September 15, 2020

## Operational Assessment: Treasurer Department Door County



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CONSULTING

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## Closing

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## OBSERVATIONS AND RECOMMENDATIONS:

### 1. Standard Operating Procedures and Policies

County Treasurer policies and procedures received and reviewed by CLA do not appear current or in a consistent format for all critical functions of the County Treasurer's Office. Specifically, there was no modification to any existing policies and procedures with the recent implementation of a new tax system. We were able to review detailed instructions on how to process tax payments under the new tax system provided to the County Treasurer's Office by the Land Use Services Department. These instructions were developed specifically for the County Treasurer's Office because department personnel were not actively involved during the system setup and initial training, relying on others within the County to implement the system, and were not involved in training until the end of the implementation.

Standard operating procedures and policies establish the operational policies and are critical for employee transitions which may occur, potentially causing key functions of the County Treasurer's Office to be improperly performed, unintentionally overlooked, or ineffective. Policies and procedures are necessary because they eliminate confusion, create structure and enforce uniform standards. They are most effective when clearly documented. In essence, written policies and procedures function like a rule book for day-to-day operations.

Failure to maintain up-to-date policies and procedures may affect the ability to properly execute critical functions of the County, could cause errors within the County Treasurer's processes, which could lead to the loss of assets or information, or potentially result in inaccurate data within the County's general ledger. In addition, it could impact the ability to properly train employees, or utilize others within the County to assist the department in processing.

#### Recommendation:

Existing policies and procedures should be reviewed and updated since personnel have indicated the procedures and policies have not been reviewed in recent years. In addition, policies and procedures should be reviewed periodically - annually at a minimum. A standard template should be created and used for consistency and ease of adding new policies. The policy template should contain a "Last Reviewed / Revised Date" and "Supersedes" within its formatting. The policies should be stored in a central repository that is easily accessible and communicated to all employees. Policies that are defined by the County must be followed on a consistent basis.

In addition to the policies and procedures being stored in a central repository, all State of Wisconsin Statutes that are required to be followed by the Treasurer Office should be referenced within the policies (when applicable) and should also be easily accessible perhaps with an embedded link to the State Statute section.

Written policies should be in existence for all key functions and positions, documenting each employee's role and responsibility with all aspects of their specific. This step of updating (or adding) procedures becomes especially critical during system conversions. In our opinion, the County Treasurer's Office should have taken a more active role in the implementation of the new property tax system, so the impact on their processes and procedures could be quantified and documented, since they have a significant impact on their operations.

The benefits of maintaining updated policies and procedures include:

- a) Institutionalize good financial management practices that promote stability and continuity within the department
- b) Define those procedures that are critical to the operation and ensure continuity during periods of turnover or change
- c) Determine the limits on the actions the staff may take
- d) Manage risks affecting the organization's financial operations and condition
- e) Promote long-term strategic thinking



## 2. Timely and Accurate Reconciliations

We noted various errors in tax settlements and subsequent payments to taxing entities during our operational assessment, including a 2019 overpayment of \$10,000 to a school district. All errors ultimately resulted from human error, either in uploading incomplete collection data due to inconsistency applying cutoff dates between the local municipality and the County Treasurer's Office or data entry errors in recording amounts due as a result of manual processing of the tax settlement payments.

Under present procedures, the County and the County Treasurer's Office do not reconcile tax collections received, settlement payments made and balances due, as recorded in the County's general ledger, to the County's property tax system throughout the year, which results in observed errors not being detected timely by the County. The timely reconciliation of delinquent tax certificates per the property tax system to the County's general ledger is an important internal control over the property tax system, and these reconciliations have traditionally occurred late in a fiscal year, after final tax settlement payments have been made. In prior years, the County's finance department assumed responsibility of these reconciliations from the County Treasurer's Office to improve accuracy and timeliness; however, the finance department continues to be reliant on information provided by the County Treasurer's Office to complete these reconciliations. At present time, the finance department has to request the required information to reconcile the delinquent property taxes to the general ledger, as there is no procedures to automatically provide the information when available. This creates the potential for misstatements not to be detected timely by County personnel, and subsequently requires additional effort when errors are detected to research the discrepancy and make the appropriate corrections.

In our opinion, delays in completing these reconciliations weaken the County's internal controls over property tax collections because processing errors, if they occur, are not identified timely by the County. In addition, because the tax collection and subsequent settlement process can be complicated for local municipalities, errors might not be detected by the local municipalities, who rely on the County and their expertise to make the proper payment.

In our opinion, the reconciliation process should be completed by the County Treasurer's Office, who maintain the property tax system. The finance department would be responsible to provide oversight and approve monthly reconciliations, including any adjusting journal entries.

### **Recommendation:**

Property tax revenues and amounts due are a significant revenue source and financial transaction of the County, and should have the same control emphasis as monthly reconciliations of the County's bank and investment accounts. We therefore recommend the County Treasurer Office complete a reconciliation of amounts included in the property tax system to the County's general ledger on a monthly basis, as their expertise and knowledge of the property tax system and related transactions could identify errors timely. In addition, a monthly reconciliation would enhance the employee's ability to identify specific transactions during the prior month which may have caused an error, because the information is more current, and communicate corrections timely to those effected.

The County's general ledger maintains control accounts which accumulate monthly property tax transactions. These control accounts serve as the "bank statement" to be used by the County Treasurer's Office to reconcile financial activity reported in the property tax system, which is a separate system, to the County's general ledger. The County's finance department would be involved in approving the reconciliation, and posting any adjustments necessary.

We believe current employees within the County Treasurer's Office will need additional training to implement this recommendation.

Furthermore, we recommend the County and the County Treasurer's Office work to integrate the County's property tax system with the County's general ledger to minimize manual posting. Properly integrating the systems will minimize the potential errors which may occur through automation.



### 3. Tax Collection Agreements

The Treasurer Department collects taxes for most municipalities. The collection of taxes directly by the County Treasurer's Office is an effective and efficient model. As part of our assessment, we requested copies of the agreements, and noted they have not been updated in many years.

As a best practice, we believe it is important to review these contracts annually to ensure they are designed to properly identify roles and responsibilities, along with ensuring the reimbursement received by the County accurately recovers the County's collection costs for each municipality.

#### **Recommendation:**

We recommend the County review and obtain updated contracts with municipalities annually, and these contracts be approved by the County's management to ensure they are appropriate.

### 4. Department Interaction with Other County Departments

The duties of the County Treasurer are established by State of Wisconsin statutes, with additional responsibilities to be assigned by the County Board. In general, the County Treasurer is responsible to:

- Daily receive and receipt deposits from all departments within the County and from the public
- Keep accurate financial records of funds processed by the County Treasurer's Office
- Maintain banking accounts and reconciling the accounts on a monthly basis
- Administer the property tax laws and collect property taxes as outlined in the Wisconsin statutes
- Investment of available County cash on hand
- Collects all postponed and delinquent real estate taxes and distributes to appropriate municipalities and school districts and maintains accurate records of transactions
- Provides required statements and reports to the State Treasurer, Department of Revenue, and other agencies

The Treasurer Department has two permanent employees, the elected County Treasurer and a deputy treasurer position. Over time, many of these responsibilities have been assumed by other County departments, as discussed previously with the property tax reconciliations. The County's finance department has also assumed the responsibility for reconciliation of County bank and investment accounts, and the overall investment of County funds to improve the accuracy and timeliness of reconciliations, and improve the overall investment return by active management of cash balances and available investments. While many of these duty reallocations were done to enhance controls and streamline processes, the resulting duties remaining with the County Treasurer's Office generally involve only transactional processing and providing information, when requested. As communicated in recommendation number 2, we believe additional involvement in these processes by the County Treasurer's Office would enhance communication between the Department and other County departments and create additional efficiencies.

We believe the County Treasurer's Office has capacity to assume additional responsibilities, based on existing personnel and their current workload. For example, the County transferred scanning responsibilities from the finance department to the County Treasurer's Office; however, as a small County, it is important for all County department to be working together to ensure all responsibilities are completed in an efficient and timely manner. In addition, the new County Treasurer may have additional skills to enhance the role of the department in the overall County operations.

#### **Recommendation:**

We recommend the County document the County Treasurer Department's role in all duties assumed by other County departments, including establishing specific dates when information is to be provided to the other departments. We further recommend the County re-evaluate the responsibility for reconciling tax collections, preparing journal entries supporting the reclassification of current year taxes to tax certificates, and resolving any discrepancies in account balances, as recommended previously. While the Finance Department can oversee and approve the reconciliations, we believe the detailed reconciliation and timely identification and resolution of any discrepancies should be completed by the County Treasurer Office.

Furthermore, we recommend the County evaluate the current workload of the County Treasurer's Office to evaluate opportunities to cross-train personnel within the office to assist other County operations. In our discussions with County management, we noted instances where the Deputy County Treasurer did assist the human service or County clerk departments; however, the transferred responsibilities were not consistently completed and the tasks were subsequently reassigned to department personnel. In our opinion, this integration of responsibilities was not successful because job descriptions were not modified or performance evaluations specific to these additional responsibilities were not effective.

Accordingly we recommend the County consider implementing a documented cross training program. The scope of the program should not only consider cross training personnel within the same department, but should also consider cross training with specific personnel from other departments who possess similar skill sets (i.e. Finance and Treasury department personnel where segregation of duties do not prohibit, clerk positions that interface with the public and accept payments, positions that work with the real property and land management and development, etc.). The program would track and measure an employee's progress in demonstrating mastery of a new duty or skill set. In light of the recent pandemic, having other County employees cross trained in specific roles would ensure continued support to a key functional area like the County Treasurer Office in the event of extended leaves of absences or unexpected terminations. Cross training across county departments is especially important in smaller departments, as these departments may need a minimum staffing level without consideration of employee workload or responsibilities to allow the continued functionality when an employee is absent from work.

In order to cross train effectively, identify critical processes that require a need to be performed daily or weekly, designate qualified individuals to be the designated back-up, and ensure that there is adequate cross-training performed. The policies and procedures related to the critical functions are a necessity and should be reviewed and updated on a consistent basis. Set a goal for getting department personnel cross trained by specific dates. Ask the current employees what areas they may have an interest in being cross trained for and try to meet these aspirations as long as it does not interfere with required Segregation of Duties policies. This helps build ownership and personal growth. The designated back-up personnel should train/review/perform the duties on a consistent basis (at least annually) to ensure knowledge of procedures and processes is maintained and any system changes from the prior training is experienced.

## 5. Central Location for Tax Deed Information

The County Treasurer Department is responsible for maintaining delinquent and tax foreclosed properties for sale, subject to the approval of the County's finance committee. The current process does not result in a central location for all information related to the delinquent and tax foreclosed properties. Under current procedures, the required information is maintained manually; however, the data is not readily available in a central location to allow periodic reconciliation to asset values maintained on the County's general ledger. The County Treasurer's Office was able to produce the information as requested for CLA.

### Recommendation:

It is recommended that the County develop a standard format and store in a central location information related to available tax deeds, which contain key information related to the property which can be easily distributed to the Finance Committee, other County departments, and municipalities within the County.

## 6. New Property Tax Program and Office Operations

The County implemented a new property tax systems during March, 2020, running the new system parallel with their old property tax system for a couple of months to ensure the new property tax system was processing tax payments consistently. As part of our assessment, we reviewed the implementation of the tax software system and noted the following observations:

- Implementation of the system occurred over approximately nine months, with the County Treasurer Department involvement limited to training near the end of the implementation process.
- The new tax system is being used effectively by other Wisconsin counties.
- Our review of certain transactions within the tax system did not identify any issues or concerns; however, final close-out of the 2019 tax roll in 2020 has not yet occurred because information necessary to complete has not been received by the finance department from the County Treasurer's Office.



- With the change in due date, the tax system will need to be modified to properly handle interest and penalties. While the County Treasurer's Office indicated that they had contacted the vendor for modifications, the changes were not made as of our assessment.
- The reports generated appear to meet the needs of the County, with the exception of delinquent special assessments and charges held in trust. Because each Wisconsin County handles these transactions differently, modifications need to be made subsequent to implementation to address the County's handling of these changes. We believe, because of the late involvement in the system implementation by the County Treasurer's Office, that this modification was not completed as part of the initial implementation. The County Treasurer Office has contacted the software vendor; however, the appropriate modifications have not occurred.
- The County Treasurer's Office Operating Procedures and Policies were not modified. The Land Use Services Department did provide to the County Treasurer Department detailed instructions on how to use the GCS system, along with screen shots.

**Recommendation:**

We recommend the County Treasurer's Office ensure vendor makes the appropriate system changes to the property tax system, as discussed above, and the department incorporate changes from the new tax property tax system into its Operating Procedures and Policies.

Furthermore, we believe the department's role in the implementation identifies as opportunity to make modifications to how the department views their role in the County's systems. For anyone who has been involved with new system implementation, the execution will occur over a period of time and take additional effort from all employees involved in the implementation. Since the County Treasurer's Office is directly impacted by the successful implementation of this system, we would have expected the department to be integrally involved in the implementation, participating from the initial kick-off meeting to the subsequent execution of the implementation plan. In our opinion, the department's role in the implementation is consistent with their overall operational structure, which relies on other County departments to support key functional areas of the department, as discussed in comment no. 4. The subsequent involvement late in the implementation process aligns with an operational approach that the department is responsible for processing transactions, and not providing thought leadership in key functional areas where it is involved. This shift in roles has evolved over time, as other County departments have assumed additional responsibilities.

With the upcoming election of a new County Treasurer, we recommend County management and the finance committee emphasize changing the focus from transactional processing to integrated involvement in financial operations, as recommended in previous recommendations.

## 7. Communication and Collaboration between the County Treasurer and Other County Departments/Other Municipalities

Communication is a topic that can almost always be improved. In order to be more effective, communication and collaboration need to occur on a consistent basis with all involved parties. Once improved, communication and the benefits reap more rewards than not communicating which builds resentment and frustration.

It was noted throughout the process that there was a level of frustration with how the County Treasurer's Office collaborates with other departments in day-to-day procedures or operations.

The County Treasurer also communicates with municipalities in regards to the property tax system, due dates, and settlements, including providing training to those involved in the process. As part of this assessment, we reached out to a number of municipalities. There is frustration with the lack of consistent and effective training, and an overall concern on the new property tax system and its impact on them. Specifically, they recommended more detailed communication of expectations (i.e. calendar of due dates) and specific training on understanding the tax processing cycle, because many are part-time employees.

### **Recommendation:**

County departments need to be intentional on all forms of communication. Collaboration with other departments via weekly or monthly meetings and sharing any change in process or procedure both within the department, the county, and the municipalities (where applicable) and public (where applicable) is a necessity. Extensive, informative communication to all potential parties creates positive goodwill for the department and helps to reduce negative, frustrating, and irritating responses from all involved in the process. Improved communication should be a goal for the County Treasurer's Office.

More efficient methods of communicating with the municipalities should include establishing more formal communications, including calendars with key due dates, and providing them information from the tax system detailing payments and outstanding balances of all delinquent special charges as paid.

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## Closing

We appreciate the opportunity to conduct this operational assessment of the County Treasurer's Office of Door County. We wish to extend our appreciation to management and staff for their timely cooperation and assistance during this project.

We have captured observations and developed recommendations that we feel will enhance the organizational structure as well as improve operational effectiveness and efficiency of the County Treasurer's Office. Our report includes control enhancements, resource optimization, and role modifications/enhancements. With the upcoming election of a new County Treasurer, we believe our assessment and recommendations can be used to enhance the role of the County Treasurer's Office both within the County and with other taxing entities. Furthermore, we feel the County is well positioned to address our recommendations with the leadership and management currently in place.

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