Sawyer County

Agenda

Finance Committee Meeting
Thursday, April 13, 2023 @ 8:30 AM
Assembly Room/Virtual Meeting
Revised: Wednesday, April 12, 2023 11:52 AM

Page

1. CALL TO ORDER

a. To view or participate in the **virtual meeting** from a computer, iPad, or Android device please go to https://zoom.us/j/92253884419. You can also use the dial in at 1-312-626-6799 with the Webinar ID: 922 5388 4419. Use *9 to Raise/lower hand and *6 to Unmute/mute. If additional assistance is needed please contact the County Clerk's Office at 715-634-4866 prior to the meeting. If you are on a computer, click the "Raise Hand" button and wait to be recognized. If you are on a telephone, dial *9 and wait to be recognized.

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW

5. MEETING AGENDA

6. PUBLIC COMMENTS

a. At this time, members of the public will be given the opportunity to address the Committee. Please adhere to the following when addressing the Board:

- Comments will be limited to 3 minutes or less per individual.
- Comments should be directed to the Committee as a whole and not directed to individual Board members.
- The Committee cannot respond to your comments during this time.
- Please sign in and fill out a public comment sheet if you wish to speak on an item.

7. APPROVAL OF MINUTES FROM PREVIOUS MEETING

3.9.23 Finance Minutes DRAFT

4 - 5 a.

8. FINANCE DEPARTMENT REPORT

6 a. Sales Tax Distribution
2023 Sales Tax Through March

7 - 12 b. Budget Updates
2022 Budget Update 4-13-2023

c. Capital Improvement Plan Update - Purchases

13 d. OPEB Report
GASB 75 OPEB Final Report

14 e. 2023 Bond Issue
Debt Issue Estimates

9. INVESTMENTS REVIEW AND UPDATE

15 a. February Monthly Investment Report

10. EMS-AMBULANCE

16 - 24 a. Billing/Financial Report
Ambulance Billing Analysis February 2019-2023

b. Town of Edgewater Request (discussion and possible action)

11. TRANSIT BUS STORAGE OWNERSHIP

12. FINANCIAL AND FUND UPDATES

a. ARPA Funds

b. Opioid Funds

c. LATCF

13. FUTURE AGENDA ITEMS

14. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS

15. ADJOURNMENT

DISCLAIMER:

A quorum of the County Board of Supervisors or of any of its committees may be present at this meeting to listen and observe. Neither the Board nor any of the committees have established attendance at this meeting as an official function of the Board or committee(s) or otherwise made a determination that attendance at the meeting is necessary to carry out the Board or committee's function. The only purpose for other supervisors attending the meeting is to listen to the information presented. Neither the Board nor any committee (other than the committee providing this notice and agenda) will take any official action with respect to this noticed meeting.

Copy sent via email to: County Clerk and News Media. Note: Any person wishing to attend whom, because of a disability, requires accommodation should call the Sawyer County Clerk's Office (715.634.4866) at least 24 hours before the scheduled meeting so appropriate arrangements can be made.

Minutes of the March 9th meeting of the Sawyer County Finance Committee Of the Sawyer County Board of Supervisors Assembly Room; Sawyer County

Voting Committee Members (X) Present:

☒ Chair: **Ron Kinsley**
☐ Vice Chair, John Righeimer - Exc
☒ Stacey Hessel
☒ Tom Duffy
☒ Dale Schleeter

Others Present:

Andy Albarado
Lynn Fitch
Mike Markgren
Vince Fairchild - virtual
Linda Zillmer

Call to Order –Chair Kinsley called the meeting to order at 8:30 am.

Certification of Compliance with the open meeting law was met. Roll Call taken and quorum was met.

Meeting Agenda –

Public Comments – Linda Zillmer

Minutes from the previous meeting dated: February 9, 2023
Motion to approve made by: Mr. Duffy Second by: Ms. Hessel
Motion carried without negative vote.

Treasurer Department Report -
A written report was provided.

Native American Property Taxation-Treaty of 1854 Update-Impact of Appellate Court Decision -
Mr. Albarado advised that the Town of Bass Lake has been working with the Tribe on a list of approximately 80 properties that may be removed from the tax role. Town of Hayward has a shorter list that is still being verified. The Governor's budget has a provision to make counties whole for these loses, but it is not yet approved.

Finance Department Report -
Sales Tax Distribution – Mr. Markgren reviewed the sales tax report which now offers projections for the future months using averages.

Budget Updates – A written report was provided. Mr. Markgren reviewed the highlights indicating we are currently at 98% for the year 2022. The Highway Department and HHS are not yet closed out as expenses are still coming in.

Capital Improvement Plan Update – Purchases -

Investment Review and Update -
A written report of bank balances was provided, and Mr. Markgren reviewed the highlights. Money market rates are currently very competitive with CD rates.

EMS – Ambulance Updates -
Billing/Financial Report – A written report was provided. Mr. Markgren reviewed the report, adding a billing aging report. The month of December reflects high calls but low billing/revenue. They are considering bringing the actual billing into our own Finance Department in the future. December and January calls were over 400. On collections, we are running similar to the previous cycle.

Town of Edgewater Request – Mr. Albarado reviewed the request to removing the township from the ambulance service levy, as they have been using Birchwood service more. Per statute, that method is not available. The level of service is different, Sawyer being paramedic and Birchwood being Basic. More investigation is needed before deciding.

Financial and Fund Updates -
ARPA Funds - All ARPA funds but approximately $50,000 are already committed.

Opioid Funds – Mr. Albarado advised that the CJCC and HHS are putting a strategic plan together to address needs and spending.

LATCF – Sawyer County will receive approximately $750,000 of these federal funds.

Future Agenda Items –

Correspondence, reports from conferences and meetings -

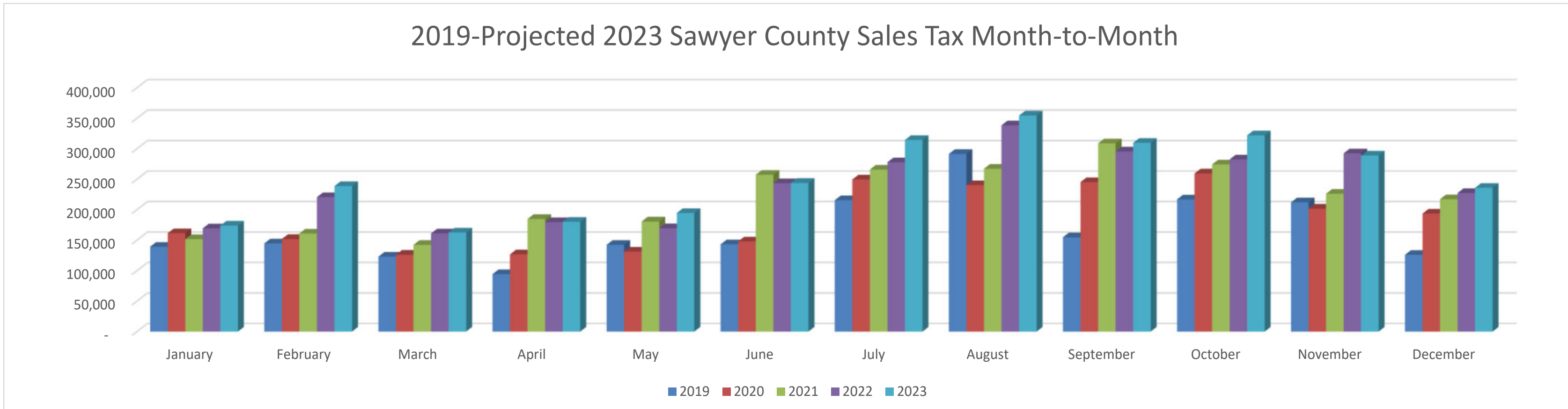
Adjournment – 9:37 am

Next Meeting: April 13, 2023 **Time:** 8:30 am **Location:** Assembly Room
Minutes recorded by Lynn Fitch, County Clerk

Sawyer County Monthly Sales Tax Distributions

Projected numbers in RED

Year	January	February	March	Average	April	% Ave	May	% Ave	June	% Ave	July	% Ave	August	% Ave	September	% Ave	October	% Ave	November	% Ave	December	% Ave	Total	% Inc
2019	139,231	144,565	122,883	135,560	94,196	69%	142,225	105%	143,146	106%	215,464	159%	291,426	215%	154,752	114%	216,861	160%	212,000	156%	125,937	93%	2,002,686	
2020	161,382	151,846	126,061	146,430	126,683	87%	131,194	90%	147,924	101%	249,469	170%	240,248	164%	245,188	167%	259,373	177%	201,664	138%	193,515	132%	2,234,547	11.58%
2021	151,646	160,903	142,260	151,603	184,720	122%	180,576	119%	257,182	170%	265,808	175%	267,126	176%	308,640	204%	274,157	181%	226,158	149%	217,112	143%	2,636,288	17.98%
2022	169,407	220,504	161,008	183,640	179,589	98%	169,445	92%	243,473	133%	277,796	151%	338,392	184%	295,423	161%	282,416	154%	292,345	159%	227,311	124%	2,857,109	8.38%
2023	173,881	238,746	162,431	191,686	180,012		194,510		243,844		314,325		354,390		309,600		321,904		288,718		235,797		3,018,160	5.64%
4 Year Ave						94%		101%		127%		164%		185%		162%		168%		151%		123%		



2023 Budget Update

4/13/2023 FINANCE COMMITTEE MEETING

Budget Highlights

We are one quarter of the way through 2023, which seems hard to believe.

Revenues are lagging; we haven’t set up the monthly entries for property tax revenue.

Expenses are running a little overall and the only department that’s running high is Other Programs and that is due to paying our partner organizations’ contributions.

I’ve been here nine months and have worked on the 2021 audit, 2022 financials, 2023 budget and financials, and we have begun the 2024 CIP.

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund **100 - General Fund**					
REVENUE					
Department **00 - General**					
41110	General Property Taxes	5,920,829.00	.00	5,920,829.00	0
41120	Personal Property Aid	17,581.00	.00	17,581.00	0
41150	Forest Crop Taxes	2,200.00	1,550.21	649.79	70
41151	Managed Forest Land Program	50,000.00	54,569.13	(4,569.13)	109
41151-125	Managed Forest Land/DNR 20%	5,000.00	430.16	4,569.84	9
41801	Interest on Taxes	160,000.00	49,502.92	110,497.08	31
41802	Penalties on Taxes	40,000.00	12,378.12	27,621.88	31
41803	Tax Deed Reimb. Fees	5,000.00	2,110.00	2,890.00	42
41804	Advertising Fees	3,000.00	816.39	2,183.61	27
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	.00	4,588.00	0
41807	Tower Rentals	13,500.00	5,265.00	8,235.00	39
43302	DNR Aid In-Lieu of Taxes	20,000.00	16,604.64	3,395.36	83
43400	Sales Tax Income	2,600,000.00	412,626.14	2,187,373.86	16
43410	Shared Revenues	273,955.00	.00	273,955.00	0
43415	St.Aid/Rsource Aid-S.23.09(18)	45,000.00	.00	45,000.00	0
46810	County Forest Stumpage	1,850,000.00	958,017.44	891,982.56	52
46810-10%	Cty Stumpage Due to Townships	.00	104,527.04	(104,527.04)	+++
48100	Interest on Investments	25,000.00	116,760.07	(91,760.07)	467
48200	Rent of County Offices and Bldgs	2,800.00	2,800.00	.00	100
48300	Profit on Tax Deed Sales	50,000.00	300.00	49,700.00	1
48600	Misc. General Revenue	1,000.00	121.35	878.65	12
48610	Proceeds from CH Vending Machine	200.00	79.35	120.65	40
48915	Indirect Cost	262,650.00	.00	262,650.00	0
49210-200	Operating Trans. In-LCO Gaming	50,000.00	.00	50,000.00	0
49230	Transfer From Debt Service Fund	250,000.00	.00	250,000.00	0
49300	Use of Prior Years' Fund Balance	1,688,359.00	.00	1,688,359.00	0
	Department **00 - General** Totals	$13,340,662.00	$1,738,457.96	$11,602,204.04	13%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
	Department **00 - General** Totals	$13,340,662.00	$1,738,457.96	$11,602,204.04	13%
	Department **03 - Circuit Court** Totals	$265,350.00	$94,459.05	$170,890.95	36%
	Department **04 - Criminal Justice** Totals	$50,000.00	$0.00	$50,000.00	0%
	Department **09 - County Coroner** Totals	$15,500.00	$4,400.00	$11,100.00	28%
	Department **11 - County Clerk** Totals	$18,600.00	$3,419.71	$15,180.29	18%
	Department **17 - Treasurer** Totals	$1,000.00	$1,919.00	($919.00)	192%
	Department **19 - District Attorney** Totals	$36,000.00	$360.00	$35,640.00	1%
	Department **23 - Register of Deeds** Totals	$195,000.00	$54,530.83	$140,469.17	28%
	Department **24 - Land Records** Totals	$40,500.00	$70.00	$40,430.00	0%
	Department **25 - Surveyor** Totals	$10,000.00	$6,242.07	$3,757.93	62%
	Department **26 - University Extension Service** Totals	$16,333.00	$0.00	$16,333.00	0%
	Department **27 - Zoning** Totals	$255,000.00	$41,994.10	$213,005.90	16%
	Department **28 - Forestry Department** Totals	$71,500.00	($18,656.90)	$90,156.90	-26%
	Department **29 - County Parks** Totals	$900.00	$210.00	$690.00	23%
	Department **30 - 911 System** Totals	$22,000.00	$2,875.00	$19,125.00	13%
	Department **31 - Building Maintenance** Totals	$0.00	$3.29	($3.29)	+++
	Department **33 - Other Programs of General Gov.** Totals	$55,000.00	$2,252.00	$52,748.00	4%
	Department **35 - Sheriff's Department** Totals	$218,800.00	$16,701.92	$202,098.08	8%
	Department **37 - Dog Pound** Totals	$14,500.00	$672.00	$13,828.00	5%
	Department **38 - Ambulance Service** Totals	$3,104,282.00	$265,325.60	$2,838,956.40	9%
	Department **41 - Emergency Management** Totals	$55,000.00	$0.00	$55,000.00	0%
	Department **47 - Airport** Totals	$59,860.00	$4,042.80	$55,817.20	7%
	Department **56 - Child Support Agency** Totals	$339,444.00	$414.60	$339,029.40	0%
	Department **57 - Veteran's Administration** Totals	$10,300.00	$350.00	$9,950.00	3%
	REVENUE TOTALS	$18,195,531.00	$2,220,043.03	$15,975,487.97	12%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
EXPENSE					
Department 00 - General					
50365	Tax Deed Expense	.00	17.04	(17.04)	+++
59220	Transfer to Special Revenue Fund	1,398,425.00	.00	1,398,425.00	0
	Department 01 - County Board Totals	$83,071.00	$26,715.41	$56,355.59	32%
	Department 02 - Administration Totals	$161,836.00	$37,961.52	$123,874.48	23%
	Department 03 - Circuit Court Totals	$646,681.00	$120,689.68	$525,991.32	19%
	Department 04 - Criminal Justice Totals	$223,235.00	$57,822.75	$165,412.25	26%
	Department 05 - Family Court Commissioner Totals	$0.00	$3,000.00	($3,000.00)	+++
	Department 09 - County Coroner Totals	$75,974.00	$19,454.56	$56,519.44	26%
	Department 10 - Finance Totals	$266,315.00	$64,779.85	$201,535.15	24%
	Department 11 - County Clerk Totals	$235,283.00	$51,444.05	$183,838.95	22%
	Department 13 - Human Resources Totals	$138,266.00	$36,905.75	$101,360.25	27%
	Department 14 - IT Totals	$454,428.00	$108,281.73	$346,146.27	24%
	Department 17 - Treasurer Totals	$292,020.00	$86,176.09	$205,843.91	30%
	Department 19 - District Attorney Totals	$271,216.00	$56,951.04	$214,264.96	21%
	Department 23 - Register of Deeds Totals	$190,231.00	$42,598.25	$147,632.75	22%
	Department 24 - Land Records Totals	$273,380.00	$78,435.03	$194,944.97	29%
	Department 25 - Surveyor Totals	$317,070.00	$70,221.86	$246,848.14	22%
	Department 26 - University Extension Service Totals	$108,982.00	$2,058.34	$106,923.66	2%
	Department 27 - Zoning Totals	$408,707.00	$112,605.09	$296,101.91	28%
	Department 28 - Forestry Department Totals	$474,132.00	$109,574.84	$364,557.16	23%
	Department 29 - County Parks Totals	$1,700.00	$189.41	$1,510.59	11%
	Department 30 - 911 System Totals	$34,000.00	$5,029.75	$28,970.25	15%
	Department 31 - Building Maintenance Totals	$483,831.00	$104,196.42	$379,634.58	22%
	Department 33 - Other Programs of General Gov. Totals	$1,330,602.00	$841,236.71	$489,365.29	63%
	Department 35 - Sheriff's Department Totals	$6,358,770.00	$1,202,973.54	$5,155,796.46	19%
	Department 37 - Dog Pound Totals	$83,589.00	$18,222.26	$65,366.74	22%
	Department 38 - Ambulance Service Totals	$3,104,282.00	$502,226.16	$2,602,055.84	16%
	Department 41 - Emergency Management Totals	$156,010.00	$31,251.50	$124,758.50	20%
	Department 47 - Airport Totals	$126,084.00	$31,475.69	$94,608.31	25%
	Department 56 - Child Support Agency Totals	$332,616.00	$86,664.82	$245,951.18	26%
	Department 57 - Veteran's Administration Totals	$164,795.00	$23,502.35	$141,292.65	14%
	EXPENSE TOTALS	$18,195,531.00	$3,932,661.49	$14,262,869.51	22%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
	Fund **100 - General Fund** Totals				
	REVENUE TOTALS	18,195,531.00	2,220,043.03	15,975,487.97	12%
	EXPENSE TOTALS	18,195,531.00	3,932,661.49	14,262,869.51	22%
	Fund **100 - General Fund** Totals	$0.00	($1,712,618.46)	$1,712,618.46	
	Fund **225 - Human Services** Totals				
	REVENUE TOTALS	9,208,215.00	543,850.34	8,664,364.66	6%
	EXPENSE TOTALS	9,208,215.00	1,786,253.99	7,421,961.01	19%
	Fund **225 - Human Services** Totals	$0.00	($1,242,403.65)	$1,242,403.65	
	Fund **701 - Highway Department** Totals				
	REVENUE TOTALS	5,144,990.00	682,322.19	4,462,667.81	13%
	EXPENSE TOTALS	5,144,990.00	909,404.48	4,235,585.52	18%
	Fund **701 - Highway Department** Totals	$0.00	($227,082.29)	$227,082.29	

OPEB Table IV

Sawyer County

Schedule of Changes in Total OPEB Liability and Related Ratios

	Fiscal Year Ending						
	2021	2020	2019	2018	2017	2016	2015
Total OPEB Liability							
Service Cost	$ 51,530	$ 46,177	$ 53,393	$ 55,643	$ 129,496	$ 144,699	$ 144,699
Interest	16,407	18,532	30,337	26,835	55,889	43,490	39,324
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	(123,172)	-	(112,402)	-	(576,502)	-	-
Changes of assumptions or other input	(24,202)	27,018	3,760	(27,696)	(239,077)	(77,902)	-
Benefit Payments	(37,369)	(40,779)	(71,240)	(52,646)	(60,481)	(63,467)	(26,817)
Net change in Total OPEB Liability	**$ (116,806)**	**$ 50,948**	**$ (96,152)**	**$ 2,136**	**$ (690,675)**	**$ 46,820**	**$ 157,206**
Total OPEB Liability - Beginning	**722,135**	**671,187**	**767,339**	**765,203**	**1,455,878**	**1,409,058**	**1,251,852**
Total OPEB Liability - Ending	**$ 605,329**	**$ 722,135**	**$ 671,187**	**$ 767,339**	**$ 765,203**	**$ 1,455,878**	**$ 1,409,058**
Covered Payroll	$ 9,217,348	$ 8,978,694	$ 8,978,694	$ 8,398,817	$ 8,398,817	$ 7,622,498	$ 7,622,498
Total OPEB Liability as a percentage of Covered Payroll	**6.57%**	**8.04%**	**7.48%**	**9.14%**	**9.11%**	**19.10%**	**18.49%**

	Debt Service Levy																			Total Levy				
	2012 Bonds		**2019 Notes**		**2020 Notes**		**2021 STFL**		**2022 Bonds FINAL**			**2022 STFL (est)**		**2023 Notes (est)**		**Annual 6-Month**		Total Debt Service Levy		YOY	1.00% Growth	Total	
	2,095,000	Par	622,975	Par	993,318	Par	1,300,000	Par	8,000,000		Par	320,000	Par	4,000,000	Par	Borrow 6-month STFL in				Change	(TID Out)	Levy	
	2/9/2012	Dated		Dated	12/11/2020	Dated	12/14/2021	Dated	4/7/2022		Dated	12/22/2022	Dated	08/10/23	Dated	the Fall for Following				Total	Equalized Value	Rate	Calendar
Calendar Year	1-Apr		15-Jul	3.170%	3/1/2021	1.95%	3/15/2022	2.50%	1-Apr			03/15/24	5.25%	04/01/24	4.00%	Year Proj.			Total Levy	Levy %	(Year -1)	(000's)	Year
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	CAPI	Interest	Principal	Interest	Principal	Interest	Principal	Interest						
2018	180,000	25,215																205,215	10,850,779	1.82%	3,496,215,200	3.10	2018
2019	180,000	21,615																201,615	11,523,250	6.20%	3,569,725,000	3.23	2019
2020	185,000	17,965	60,961	11,794														275,720	11,739,947	1.88%	3,695,211,400	3.18	2020
2021	190,000	14,215	54,939	17,816	499,390	4,304												780,664	12,395,368	5.58%	3,732,808,300	3.32	2021
2022	195,000	10,463	56,681	16,074	493,929	9,765	400,000	8,489										1,190,401	13,043,915	5.23%	3,991,805,600	3.27	2022
2023	200,000	6,560	58,478	14,277			900,000	22,500	345,000	(152,310)	330,226	Refinanced						1,724,731	14,000,698	7.34%	4,528,811,400	3.09	2023
2024	205,000	2,255	60,331	12,424					310,000		214,950			1,050,000	144,950			1,999,910	14,373,005	2.66%	4,574,099,514	3.14	2024
2025			62,244	10,511					315,000		207,125			250,000	113,000	1,342,120	25,000	2,325,000	14,796,012	2.94%	4,619,840,509	3.20	2025
2026			64,217	8,538					325,000		197,525			260,000	102,800	1,341,920	25,000	2,325,000	14,894,727	0.67%	4,666,038,914	3.19	2026
2027			66,253	6,502					335,000		187,625			270,000	92,200	1,342,420	25,000	2,325,000	14,994,245	0.67%	4,712,699,303	3.18	2027
2028			68,353	4,402					345,000		177,425			280,000	81,200	1,343,620	25,000	2,325,000	15,094,573	0.67%	4,759,826,296	3.17	2028
2029			70,520	2,235					355,000		166,925			295,000	69,700	1,340,620	25,000	2,325,000	15,195,717	0.67%	4,807,424,559	3.16	2029
2030									365,000		156,125			380,000	56,200	1,342,675	25,000	2,325,000	15,297,685	0.67%	4,855,498,805	3.15	2030
2031									380,000		144,950			390,000	40,800	1,344,250	25,000	2,325,000	15,400,483	0.67%	4,904,053,793	3.14	2031
2032									390,000		134,375			405,000	24,900	1,345,725	25,000	2,325,000	15,504,118	0.67%	4,953,094,331	3.13	2032
2033									400,000		124,500			420,000	8,400	1,347,100	25,000	2,325,000	15,608,596	0.67%	5,002,625,274	3.12	2033
2034									410,000		113,350					1,771,650	30,000	2,325,000	15,713,925	0.67%	5,052,651,527	3.11	2034
2035									420,000		101,740					1,773,260	30,000	2,325,000	15,820,112	0.68%	5,103,178,042	3.10	2035
2036									430,000		90,690					1,774,310	30,000	2,325,000	15,927,162	0.68%	5,154,209,823	3.09	2036
2037									445,000		78,425					1,771,575	30,000	2,325,000	16,035,085	0.68%	5,205,751,921	3.08	2037
2038									460,000		65,425					1,769,575	30,000	2,325,000	16,143,885	0.68%	5,257,809,440	3.07	2038
2039									470,000		52,050					1,772,950	30,000	2,325,000	16,253,572	0.68%	5,310,387,535	3.06	2039
2040									485,000		37,725					1,772,275	30,000	2,325,000	16,364,152	0.68%	5,363,491,410	3.05	2040
2041									500,000		22,950					1,772,050	30,000	2,325,000	16,475,631	0.68%	5,417,126,324	3.04	2041
2042									515,000		7,725					1,772,275	30,000	2,325,000	16,588,019	0.68%	5,471,297,587	3.03	2042
2043																2,295,000	30,000	2,325,000	16,701,321	0.68%	5,526,010,563	3.02	2043
	1,335,000	98,288	622,977	104,573	993,319	14,069	1,300,000	30,989	8,000,000	(152,310)	2,611,831			4,000,000	734,150								

FINANCIAL REPORT
February 2023

Savings Accounts	Current Month	Previous Month	Previous Year	
LGIP - Government Invest Pool	$10,206,861	$10,171,422	$4,048	4.54%
WISC - General Fund	$2,869,499	$2,859,482	$56,924	4.56%
WISC - Bond Proceeds	$2,856,746	$2,476,978		4.56%
WISC- Debt Service	$154,557	$1,393		4.56%
Checking Accounts				
Frandsen Bank & Trust	$9,753,347	$3,493,158	$19,302,173	4.00%
FBT CDBG	$24,732	$24,732	$41,532	0.11%
Chippewa Valley Bank	$1,820	$1,819	$808,609	0.05%
CVB Debt Service Fund	$3,378	$3,378	$3,377	0.05%
Johnson Bank	$507,015	$511,808	$320,741	
Bank First - LifeQuest	$82,847	$118,750	$0	
Wells Fargo	$3,000	$3,000	$3,000	
Wells Fargo/SCA	$446,776	$436,274	$229,652	
Total	**$26,910,578**	**$20,102,195**	**$20,770,056**	
Receipts	$9,712,238	$6,404,967	$8,708,218	
Disbursements	($2,903,855)	$4,799,830	$4,633,102	
Monthly Interest Earned (Debt Service)	$24	$5	$0	
Monthly Interest Earned (Courhouse Bond)	$8,537	$6,880	$0	
Monthly Interest Earned (Operating)	$58,186	$58,574	$1,331	
Total Interest Earned	**$66,746**	**$65,459**	**$1,331**	
YTD Interest Earned	**$132,205**			
ARPA Unspent	**$2,178,908**			
Opioid Unspent	**$121,905**			

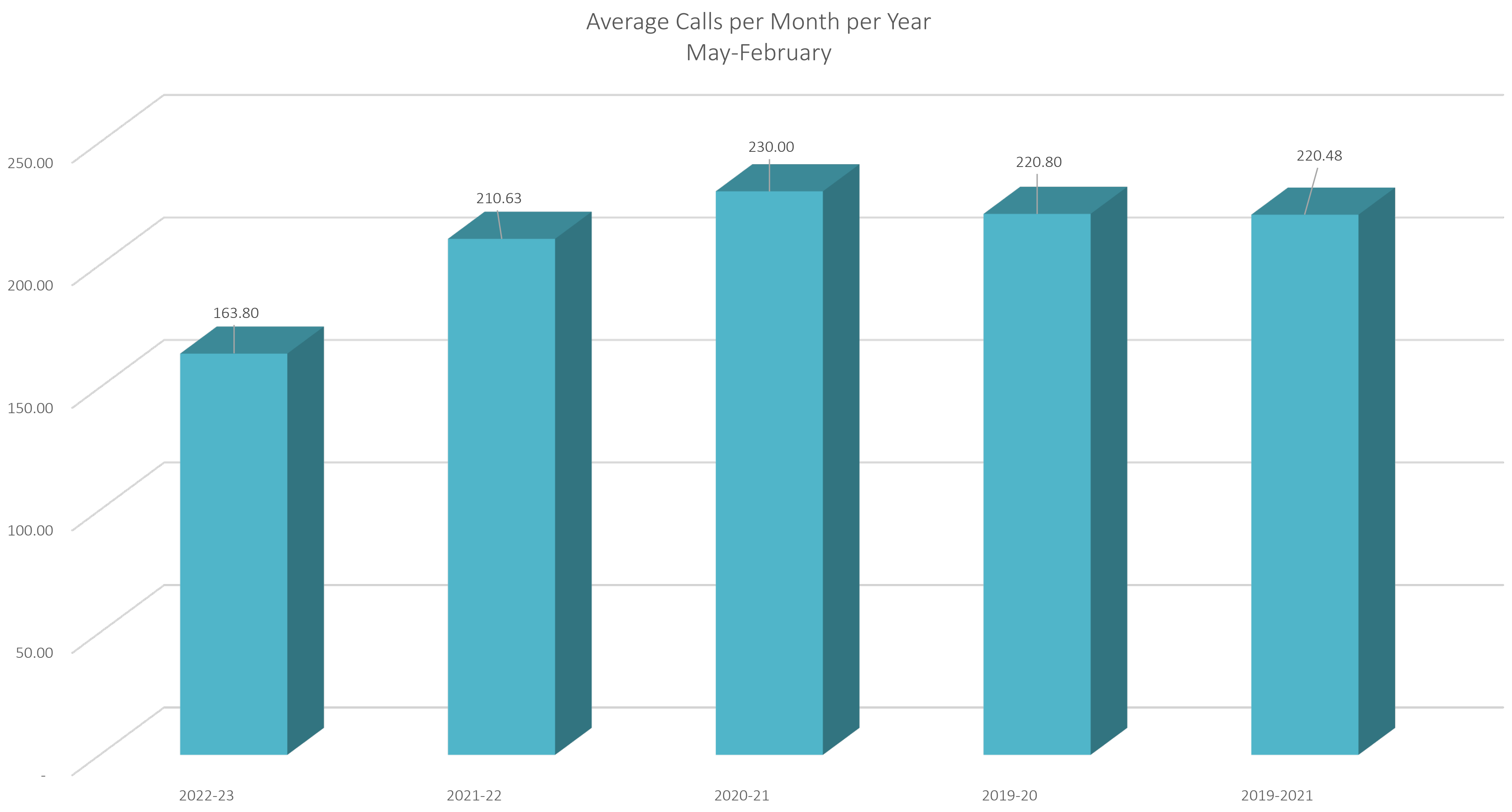
Ambulance Billing Analysis

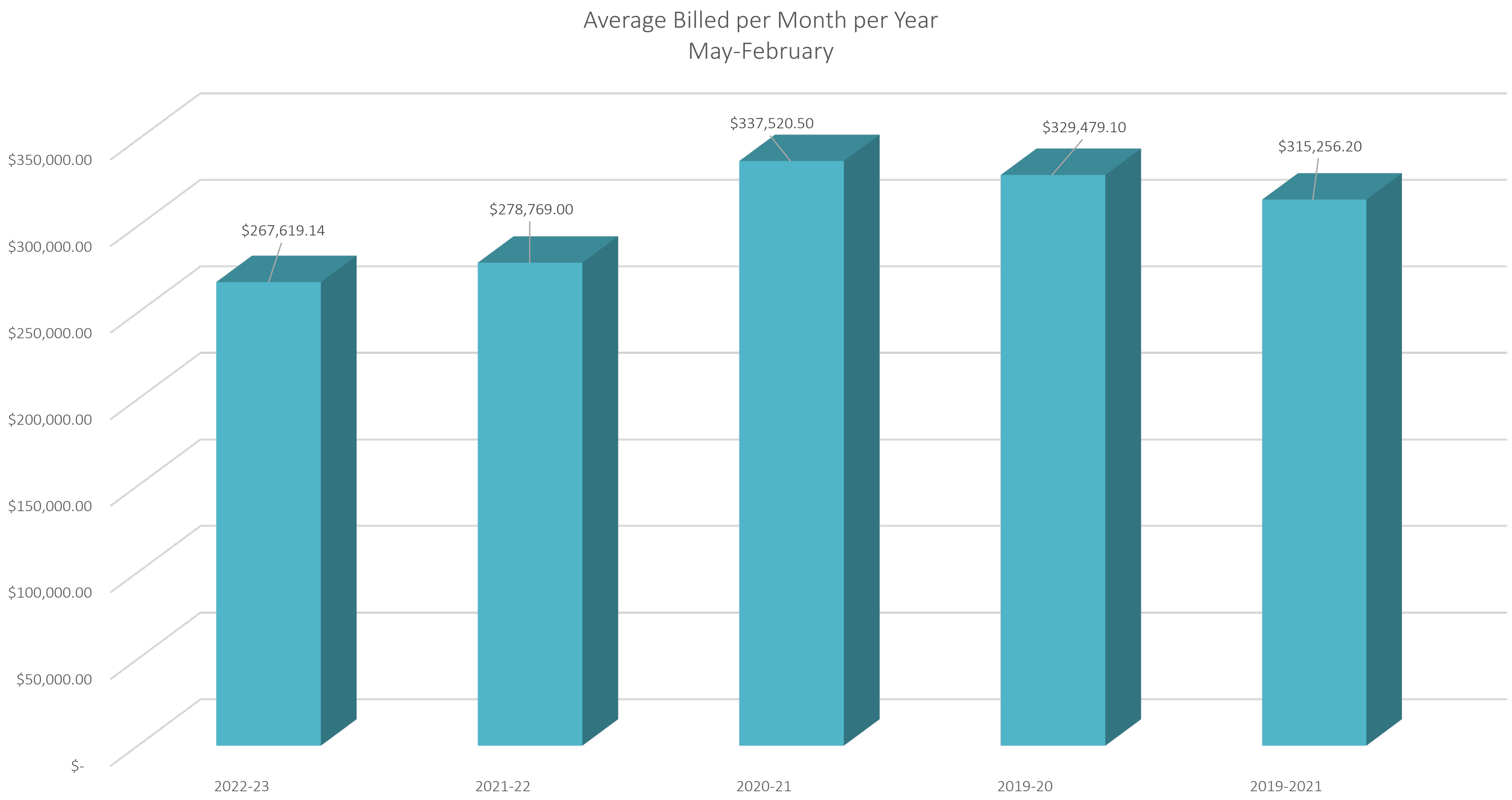
May-February 2019-2023

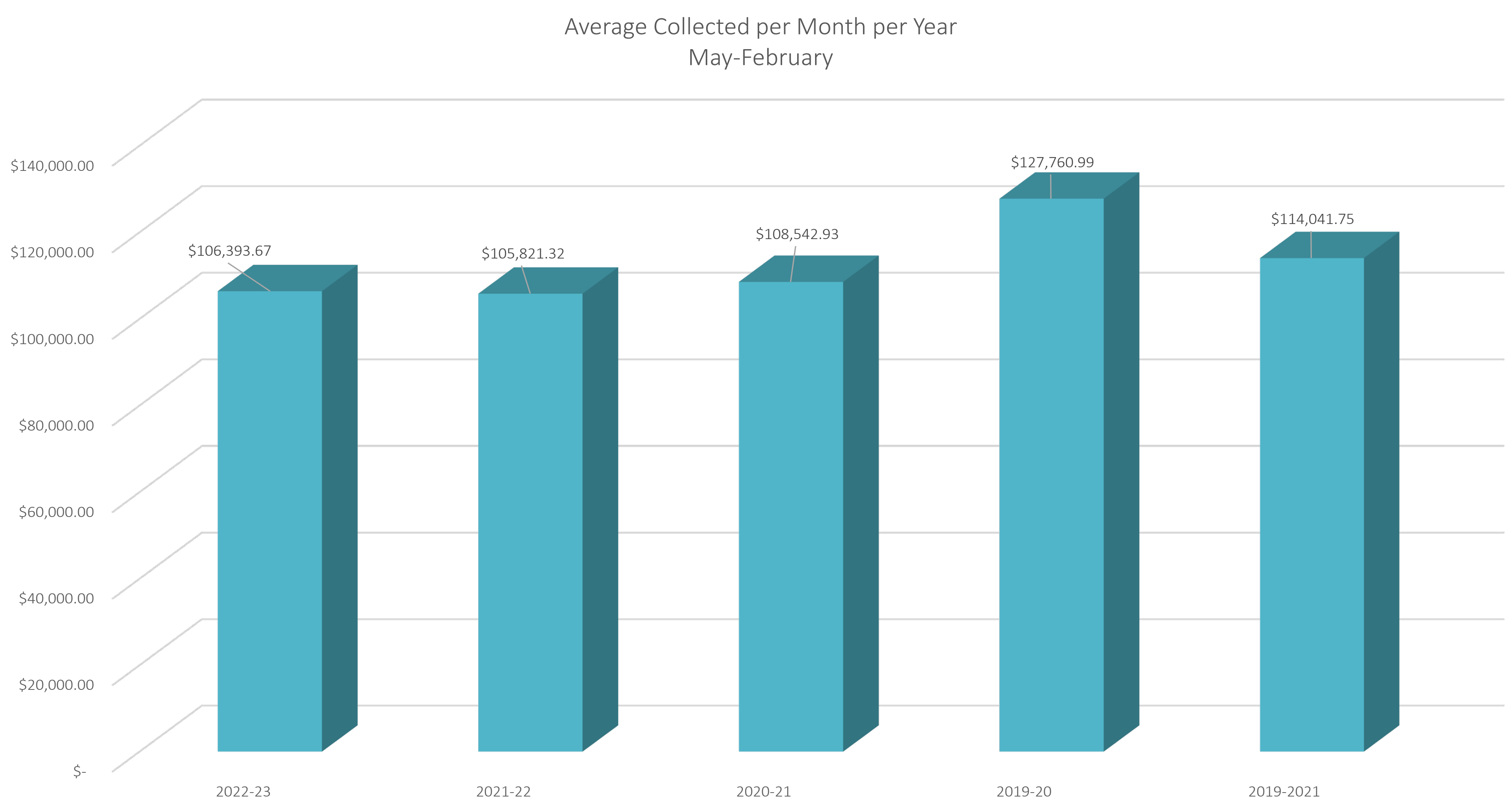
About the Data

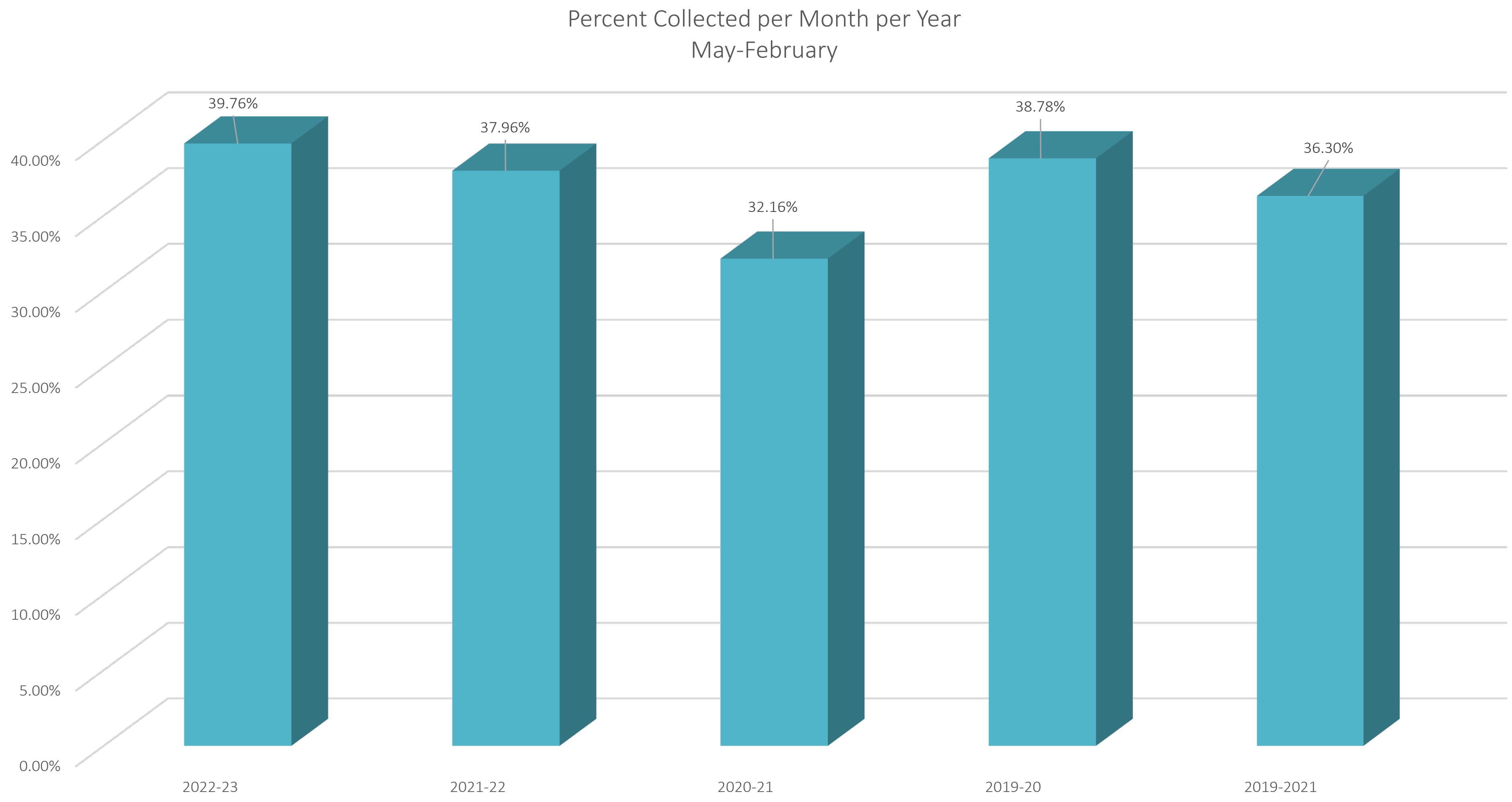
- Years compared – 2019-2023.
- Months compared – May-February - These are the months in which we have comparable data for 2022. Disclaimer – While we will be adding a month of data each report, we won't have data for January-April of 2022.
- I also computed the three-year (2019-2021) average.
- I looked at number of calls, amount billed, amount collected, percent collected, amount billed per call, and amount collected per call.
- I've added an aging schedule to the data.
- *I had pulled the wrong calls number for December and January which overstated the calls.*

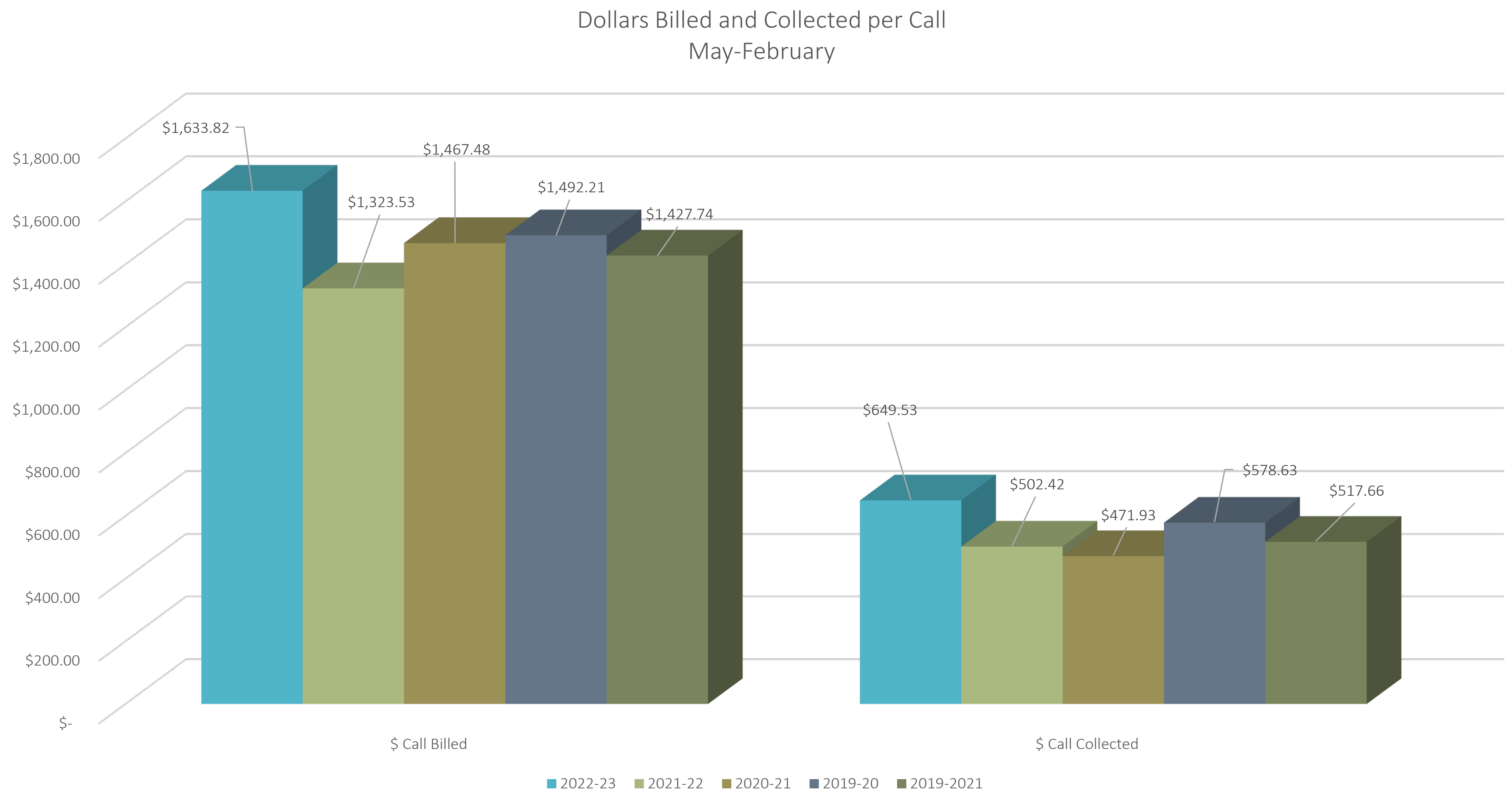
Ambulance Billing Aging Report									
Month	Year	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total
February	2023	409	$ 125,485.31	$ 114,189.49	$ 63,053.73	$ 61,313.63	$ 43,081.16	$ 32,366.99	$ 439,490.31
January	2023	463	$ 161,595.85	$ 123,275.95	$ 88,366.88	$ 47,917.85	$ 58,405.60	$ 29,416.39	$ 509,441.52
December	2022	433	$ 145,871.45	$ 208,780.22	$ 75,279.96	$ 48,964.04	$ 77,974.90	$ 18,643.29	$ 575,946.86
November	2022	375	$ 50,403.65	$ 133,749.05	$ 74,945.16	$ 75,029.20	$ 73,296.35	$ 22,312.89	$ 430,111.30
October	2022	394	$ 61,986.51	$ 137,739.71	$ 88,970.52	$ 80,679.03	$ 56,106.05	$ 18,856.50	$ 444,732.32
September	2022	428	$ 151,939.89	$ 161,431.41	$ 101,613.84	$ 44,401.50	$ 42,952.95	$ 16,449.50	$ 519,217.09
August	2022	430	$ 149,425.39	$ 200,663.03	$ 71,737.30	$ 62,418.50	$ 45,111.80	$ 21,260.40	$ 551,046.42
July	2022	471	$ 175,769.52	$ 143,993.06	$ 81,113.61	$ 50,403.60	$ 64,547.30	$ 29,981.10	$ 546,279.19
June	2022	476	$ 192,101.04	$ 154,624.11	$ 60,434.80	$ 43,021.00	$ 96,466.10	$ -	$ 547,123.05
May	2022	456	$ 113,385.82	$ 128,641.40	$ 103,937.70	$ 124,112.80	$ 76,868.20	$ -	$ 547,401.92
Average		436	$ 133,608.79	$ 154,766.44	$ 82,933.31	$ 64,105.28	$ 65,747.69	$ 17,435.56	$ 519,033.30


Average Calls per Month per Year
May-February
250.00
200.00
150.00
100.00
50.00
-
163.80
210.63
230.00
220.80
220.48
2022-23
2021-22
2020-21
2019-20
2019-2021


Average Billed per Month per Year
May-February
$350,000.00
$300,000.00
$250,000.00
$200,000.00
$150,000.00
$100,000.00
$50,000.00
$-
$267,619.14
$278,769.00
$337,520.50
$329,479.10
$315,256.20
2022-23
2021-22
2020-21
2019-20
2019-2021


Average Collected per Month per Year
May-February
$140,000.00
$120,000.00
$100,000.00
$80,000.00
$60,000.00
$40,000.00
$20,000.00
$-
$106,393.67
$105,821.32
$108,542.93
$127,760.99
$114,041.75
2022-23
2021-22
2020-21
2019-20
2019-2021


Percent Collected per Month per Year
May-February
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
39.76%
37.96%
32.16%
38.78%
36.30%
2022-23
2021-22
2020-21
2019-20
2019-2021


Dollars Billed and Collected per Call
May-February
$1,800.00
$1,600.00
$1,400.00
$1,200.00
$1,000.00
$800.00
$600.00
$400.00
$200.00
$-
$1,633.82
$1,323.53
$1,467.48
$1,492.21
$1,427.74
$649.53
$502.42
$471.93
$578.63
$517.66
$ Call Billed
$ Call Collected
2022-23
2021-22
2020-21
2019-20
2019-2021

2023 Ambulance Service Net Income Thru December 31, 2023			
Account Description	2023 Amended Budget	2023 Actual Amount	Percent
REVENUE			
General Property Taxes	$ 1,504,282.00	$ -	0%
St. Aid/Em. Amb. Assistance	$ 25,000.00	$ -	0%
Ambulance Fees	$ 1,500,000.00	$ 257,902.05	17%
Ambulance Fees Outstanding	$ 15,000.00	$ 1,173.55	8%
Ambulance Fees Refunds	$ -	$ -	#DIV/0!
Ambulance Fees Washburn County Billings	$ 50,000.00	$ -	0%
Ambulance Fees- Other	$ 10,000.00	$ 5,250.00	53%
Misc. General Revenue	$ -	$ 1,000.00	#DIV/0!
REVENUE TOTALS	$ 3,104,282.00	$ 265,325.60	9%
EXPENSE			
Personal Services Totals	$ 2,426,482.00	$ 453,271.27	19%
Contractual Services Totals	$ 203,370.00	$ 25,696.85	13%
Supplies and Expense Totals	$ 204,780.00	$ 23,258.04	11%
Fixed Charges Totals	$ 269,650.00	$ -	0%
EXPENSE TOTALS	$ 3,104,282.00	$ 502,226.16	16%
Net Grand Totals	$ -	$ (236,900.56)	