



Sawyer County

Agenda

Finance Committee Meeting
Thursday, May 11, 2023 @ 8:30 AM
Assembly Room

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

- a. [4.13.23 Finance Minutes DRAFT](#)

8. FINANCE DEPARTMENT REPORT

- 6 a. Sales Tax Distribution
[9a 2023 Sawyer County Sales Tax Thru April](#)
- 7 - 17 b. Budget Updates
[9b 2022 and 2023 Budget Updates 5-11-2023](#)
- 18 c. Capital Improvement Plan Update - Purchases
[9c 2023 CIP Items purchased](#)
- 19 - 21 d. Employee Travel and Reimbursement Policy Revisions (discussion and possible action)
[2022-Policy-Manual-Reimbursements](#)

9. INVESTMENTS REVIEW AND UPDATE

- 22 a. [10 Investment Report](#)

10. EMS-AMBULANCE

- 23 - 31 a. Billing/Financial Report
[11 Ambulance Billing Analysis March 2019-2023](#)

11. FINANCIAL AND FUND UPDATES

- a. ARPA Funds
- b. Opioid Funds
- c. LATCF

12. COURTROOM REMODELING UPDATE

- a. Review Current Project Status and Updated Construction Timeline
- b. Review Contingency Fund and Consider Request for Funds to Complete Project
- c. Consider Items Not Included in Project Scope, Deficient Items, & Additional Costs to Outfit and Operate (discussion and possible action)

13. 2023- RESOLUTION AUTHORIZING THE BORROWING OF NOT TO EXCEED \$4,000,000; AND PROVIDING FOR THE ISSUANCE AND SALE OF GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2023 (DISCUSSION AND POSSIBLE ACTION)

- 32 - 33 a. [Sawyer Co of - 23 GO - Resolution](#)

14. FUTURE AGENDA ITEMS

15. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS

16. 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 April 13th 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
- ☒ Stacey Hessel
- ☒ Tom Duffy
- ☒ Dale Schleeter

Others Present:

Andy Albarado
Lynn Fitch @ 9:10am
Mike Markgren
Tweed Shuman
Ron Buckholtz
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: March 8, 2023

Motion to approve made by: Mr. Righeimer Second by: Ms. Hessel
Motion carried without negative vote.

Finance Department Report -

Sales Tax Distribution – A written report was provided. Mr. Markgren reviewed the reports provided, indicating that we continue to see strong sales tax distributions.

Budget Updates – A written report was provided. The 2023 budget update was reviewed; Mr. Markgren advised that revenues are lagging, and we haven't set up the monthly entries for property tax revenue. Revenues and expenses were reviewed.

Capital Improvement Plan Update – Purchases – A written report was provided. Mr. Markgren reviewed the schedule of changes in total OPEB liability and related ratios.

2023 Bond Issue – A written report was provided. The debt service levy report was reviewed; the proposal at this point is a \$4,000,000 debt issue at this point.

Investments Review and Update -

A written report was provided for February 2023. Unspent ARPA funds is at \$2,178,908 and unspent opioid funds is at \$121,905. Total YTD Interest earned is \$132,205.

EMS-Ambulance -

Written reports were provided and reviewed by Mr. Markgren and Mr. Albarado.

Town of Edgewater Request – Options were discussed; further investigation is needed.

Transit Bus Storage Ownership -

Mr. Albarado advised that a Radisson Highway shop stores some busses for Namekagon Transit, paying \$1000/year to rent this storage space from the County.

Financial and Fund Updates -

ARPA, Opioid, LATCF Funds - No additional opioid funds have come in. The second distribution of the LATCF funds is expected to come in later this year.

Future Agenda Items -

Correspondence, reports from conferences and meetings -

Adjournment – 9:32 am

Next Meeting: May 11, 2023 **Time:** 8:30 am **Location:** Assembly Room
Minutes recorded by Lynn Fitch, County Clerk

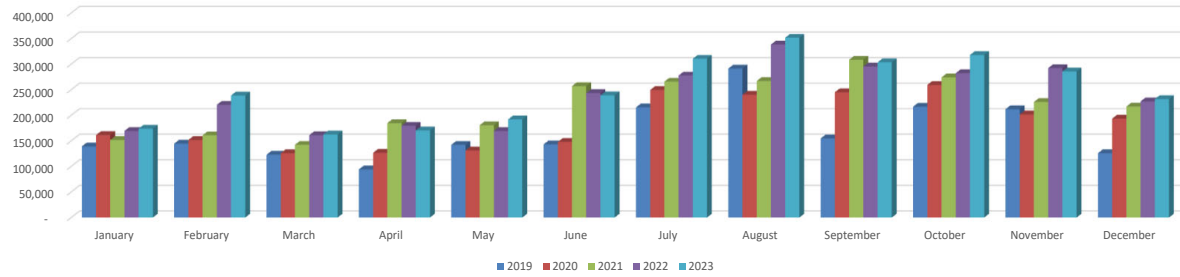
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Sawyer County Monthly Sales Tax Distributions

Projected numbers in RED

Year	January	February	March	April	Average	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	94,196	125,219	142,225	114%	143,146	114%	215,464	172%	291,426	233%	154,752	124%	216,861	173%	212,000	169%	125,937	101%	2,002,686	
2020	161,382	151,846	126,061	126,683	141,493	131,194	93%	147,924	105%	249,469	176%	240,248	170%	245,188	173%	259,373	183%	201,664	143%	193,515	137%	2,234,547	11.58%
2021	151,646	160,903	142,260	184,720	159,882	180,576	113%	257,182	161%	265,808	166%	267,126	167%	308,640	193%	274,157	171%	226,158	141%	217,112	136%	2,636,288	17.98%
2022	169,407	220,504	161,008	179,589	182,627	169,445	93%	243,473	133%	277,796	152%	338,392	185%	295,423	162%	282,416	155%	292,345	160%	227,311	124%	2,857,109	8.38%
2023	173,881	238,746	162,431	170,325	186,346	191,949		239,005		310,613		351,679		303,593		318,005		285,743		231,815		2,977,785	4.22%
4 Year Ave							103%		128%		167%		189%		163%		171%		153%		124%		

2019-Projected 2023 Sawyer County Sales Tax Month-to-Month



2022 and 2023 Budget Updates

5/11/2023 FINANCE COMMITTEE MEETING

2022 Budget Highlights

We are very close to wrapping up the 2022 fiscal year. The Trial Balance has been sent off to our auditors.

We may still have some transfer among funds. Overall, we are in great shape. We should not need to do any of the planned Fund Balance draw.

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	5,812,029.00	5,812,029.00	.00	100
41120	Personal Property Aid	17,581.00	17,581.27	(.27)	100
41150	Forest Crop Taxes	2,200.00	2,543.23	(343.23)	116
41151	Managed Forest Land Program	50,000.00	53,735.41	(3,735.41)	107
41151-125	Managed Forest Land/DNR 20%	5,000.00	6,836.44	(1,836.44)	137
41801	Interest on Taxes	160,000.00	179,879.82	(19,879.82)	112
41802	Penalties on Taxes	40,000.00	44,972.56	(4,972.56)	112
41803	Tax Deed Reimb. Fees	5,000.00	5,054.50	(54.50)	101
41804	Advertising Fees	3,000.00	2,888.13	111.87	96
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	4,588.31	(.31)	100
41807	Tower Rentals	13,500.00	22,815.00	(9,315.00)	169
43200	Federal Grant Revenue- LACTF	.00	.00	.00	+++
43301	Federal Aid In-Lieu of Taxes	.00	7,716.18	(7,716.18)	+++
43302	DNR Aid In-Lieu of Taxes	20,000.00	21,046.91	(1,046.91)	105
43400	Sales Tax Income	2,200,000.00	2,687,701.44	(487,701.44)	122
43410	Shared Revenues	269,366.00	230,034.54	39,331.46	85
43415	St.Aid/Rsource Aid-S.23.09(18)	48,500.00	47,835.59	664.41	99
43650	St. Aid	.00	8,253.66	(8,253.66)	+++
46809	County Stumpage Due State	.00	9,319.32	(9,319.32)	+++
46810	County Forest Stumpage	1,850,000.00	1,721,027.23	128,972.77	93
48100	Interest on Investments	85,219.00	160,642.14	(75,423.14)	189
48110	Finance Chgs. Collected/Timber Stumpage Due	.00	97.63	(97.63)	+++
48200	Rent of County Offices and Bldgs	2,800.00	2,800.00	.00	100
48300	Profit on Tax Deed Sales	50,000.00	93,310.56	(43,310.56)	187
48600	Misc. General Revenue	500.00	5,040.05	(4,540.05)	1008
48610	Proceeds from CH Vending Machine	100.00	305.25	(205.25)	305
48915	Indirect Cost	263,099.00	263,099.00	.00	100
49210-100	Operating Trans. In - Plat Book Fund	2,000.00	.00	2,000.00	0
49210-200	Operating Trans. In-LCO Gaming	50,000.00	50,000.00	.00	100
49300	Use of Prior Years' Fund Balance	1,285,290.00	.00	1,285,290.00	0
Department 00 - General Totals		\$12,239,772.00	\$11,461,153.17	\$778,618.83	94%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
	Department 00 - General Totals	\$12,239,772.00	\$11,461,153.17	\$778,618.83	94%
	Department 03 - Circuit Court Totals	\$271,415.00	\$381,453.55	(\$110,038.55)	141%
	Department 04 - Criminal Justice Totals	\$50,000.00	\$149,797.52	(\$99,797.52)	300%
	Department 09 - County Coroner Totals	\$15,500.00	\$14,900.00	\$600.00	96%
	Department 11 - County Clerk Totals	\$5,000.00	\$27,220.64	(\$22,220.64)	544%
	Department 14 - IT Totals	\$0.00	\$478.86	(\$478.86)	+++
	Department 17 - Treasurer Totals	\$1,000.00	\$536.93	\$463.07	54%
	Department 19 - District Attorney Totals	\$39,300.00	\$38,507.26	\$792.74	98%
	Department 23 - Register of Deeds Totals	\$195,000.00	\$324,824.86	(\$129,824.86)	167%
	Department 24 - Land Records Totals	\$39,274.00	\$724.94	\$38,549.06	2%
	Department 25 - Surveyor Totals	\$13,000.00	\$11,637.50	\$1,362.50	90%
	Department 26 - University Extension Service Totals	\$16,333.00	\$16,472.53	(\$139.53)	101%
	Department 27 - Zoning Totals	\$251,000.00	\$347,826.50	(\$96,826.50)	139%
	Department 28 - Forestry Department Totals	\$91,173.00	\$14,130.83	\$77,042.17	15%
	Department 29 - County Parks Totals	\$800.00	\$1,285.00	(\$485.00)	161%
	Department 30 - 911 System Totals	\$22,000.00	\$28,850.00	(\$6,850.00)	131%
	Department 31 - Building Maintenance Totals	\$0.00	\$10,504.36	(\$10,504.36)	+++
	Department 33 - Other Programs of General Gov. Totals	\$57,976.00	\$41,112.00	\$16,864.00	71%
	Department 35 - Sheriff's Department Totals	\$218,800.00	\$327,081.14	(\$108,281.14)	149%
	Department 37 - Dog Pound Totals	\$34,300.00	\$5,453.10	\$28,846.90	16%
	Department 38 - Ambulance Service Totals	\$2,749,584.00	\$2,480,978.31	\$268,605.69	90%
	Department 41 - Emergency Management Totals	\$56,204.00	\$61,101.81	(\$4,897.81)	109%
	Department 47 - Airport Totals	\$48,000.00	\$64,606.25	(\$16,606.25)	135%
	Department 56 - Child Support Agency Totals	\$261,700.00	\$303,238.54	(\$41,538.54)	116%
	Department 57 - Veteran's Administration Totals	\$10,300.00	\$950.00	\$9,350.00	9%
	REVENUE TOTALS	\$16,687,431.00	\$16,114,825.60	\$572,605.40	97%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
EXPENSE					
Department 00 - General					
50365	Tax Deed Expense	.00	.00	.00	+++
59220	Transfer to Special Revenue Fund	1,285,290.00	.00	1,285,290.00	0
	Department 00 - General Totals	\$1,285,290.00	\$0.00	\$1,285,290.00	0%
	Department 01 - County Board Totals	\$85,244.00	\$75,920.53	\$9,323.47	89%
	Department 02 - Administration Totals	\$168,783.00	\$205,599.65	(\$36,816.65)	122%
	Department 03 - Circuit Court Totals	\$628,946.00	\$598,600.20	\$30,345.80	95%
	Department 04 - Criminal Justice Totals	\$223,235.00	\$354,551.12	(\$131,316.12)	159%
	Department 05 - Family Court Commissioner Totals	\$25,000.00	\$4,700.00	\$20,300.00	19%
	Department 09 - County Coroner Totals	\$73,871.00	\$72,484.62	\$1,386.38	98%
	Department 10 - Finance Totals	\$199,981.00	\$206,752.88	(\$6,771.88)	103%
	Department 11 - County Clerk Totals	\$208,759.00	\$224,495.33	(\$15,736.33)	108%
	Department 13 - Human Resources Totals	\$127,096.00	\$122,727.40	\$4,368.60	97%
	Department 14 - IT Totals	\$372,198.00	\$387,145.88	(\$14,947.88)	104%
	Department 17 - Treasurer Totals	\$278,646.00	\$297,891.63	(\$19,245.63)	107%
	Department 19 - District Attorney Totals	\$270,594.00	\$244,190.64	\$26,403.36	90%
	Department 23 - Register of Deeds Totals	\$182,380.00	\$184,786.21	(\$2,406.21)	101%
	Department 24 - Land Records Totals	\$266,971.00	\$264,734.03	\$2,236.97	99%
	Department 25 - Surveyor Totals	\$310,223.00	\$247,870.28	\$62,352.72	80%
	Department 26 - University Extension Service Totals	\$107,039.00	\$98,043.45	\$8,995.55	92%
	Department 27 - Zoning Totals	\$392,335.00	\$433,840.92	(\$41,505.92)	111%
	Department 28 - Forestry Department Totals	\$488,266.00	\$416,665.00	\$71,601.00	85%
	Department 29 - County Parks Totals	\$1,700.00	\$2,678.04	(\$978.04)	158%
	Department 30 - 911 System Totals	\$34,000.00	\$43,127.97	(\$9,127.97)	127%
	Department 31 - Building Maintenance Totals	\$340,322.00	\$358,408.97	(\$18,086.97)	105%
	Department 33 - Other Programs of General Gov. Totals	\$1,307,640.00	\$1,043,212.28	\$264,427.72	80%
	Department 35 - Sheriff's Department Totals	\$5,726,844.00	\$5,922,911.94	(\$196,067.94)	103%
	Department 37 - Dog Pound Totals	\$88,260.00	\$92,659.53	(\$4,399.53)	105%
	Department 38 - Ambulance Service Totals	\$2,749,584.00	\$2,484,932.47	\$264,651.53	90%
	Department 41 - Emergency Management Totals	\$144,136.00	\$113,770.47	\$30,365.53	79%
	Department 47 - Airport Totals	\$117,276.00	\$140,367.74	(\$23,091.74)	120%
	Department 56 - Child Support Agency Totals	\$325,082.00	\$343,415.28	(\$18,333.28)	106%
	Department 57 - Veteran's Administration Totals	\$157,730.00	\$90,974.00	\$66,756.00	58%
	EXPENSE TOTALS	\$16,687,431.00	\$15,077,458.46	\$1,609,972.54	90%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund Totals					
	REVENUE TOTALS	16,687,431.00	16,114,825.60	572,605.40	97%
	EXPENSE TOTALS	16,687,431.00	15,077,458.46	1,609,972.54	90%
Fund 100 - General Fund Totals		\$0.00	\$1,037,367.14	(\$1,037,367.14)	
Fund 225 - Human Services Totals					
	REVENUE TOTALS	8,869,081.00	8,253,929.31	615,151.69	93%
	EXPENSE TOTALS	8,859,453.00	7,738,474.80	1,120,978.20	87%
Fund 225 - Human Services Totals		\$9,628.00	\$515,454.51	(\$505,826.51)	
Fund 701 - Highway Department Totals					
	REVENUE TOTALS	4,990,925.00	5,143,742.94	(152,817.94)	103%
	EXPENSE TOTALS	4,990,925.00	5,513,749.13	(522,824.13)	110%
Fund 701 - Highway Department Totals		\$0.00	(\$370,006.19)	\$370,006.19	

Note: The \$377,731.92 in LATCF (Local Assistance and Tribal Consistency Fund) money has been transferred to a Special Revenue Fund and is no longer included in the General Fund

2023 Budget Highlights – April 30, 2023

We are one third of the way through 2023.

Grant revenues are lagging some.

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.

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	1,974,293.68	3,946,535.32	33
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	56,126.25	(6,126.25)	112
41151-125	Managed Forest Land/DNR 20%	5,000.00	430.16	4,569.84	9
41153	Lottery Credit Settlement	.00	.00	.00	+++
41801	Interest on Taxes	160,000.00	63,442.17	96,557.83	40
41802	Penalties on Taxes	40,000.00	15,861.79	24,138.21	40
41803	Tax Deed Reimb. Fees	5,000.00	2,530.80	2,469.20	51
41804	Advertising Fees	3,000.00	1,284.49	1,715.51	43
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	.00	4,588.00	0
41807	Tower Rentals	13,500.00	7,020.00	6,480.00	52
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	575,057.55	2,024,942.45	22
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	1,014,484.49	835,515.51	55
46810-10%	Cty Stumpage Due to Townships	.00	110,800.04	(110,800.04)	+++
48100	Interest on Investments	25,000.00	195,518.80	(170,518.80)	782
48200	Rent of County Offices and Bldgs	2,800.00	2,800.00	.00	100
48300	Profit on Tax Deed Sales	50,000.00	310.01	49,689.99	1
48600	Misc. General Revenue	1,000.00	141.35	858.65	14
48610	Proceeds from CH Vending Machine	200.00	101.43	98.57	51
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	\$4,038,357.86	\$9,302,304.14	30%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
	Department 00 - General Totals	\$13,340,662.00	\$4,038,357.86	\$9,302,304.14	30%
	Department 03 - Circuit Court Totals	\$265,350.00	\$94,459.05	\$170,890.95	36%
	Department 04 - Criminal Justice Totals	\$50,000.00	\$149.00	\$49,851.00	0%
	Department 09 - County Coroner Totals	\$15,500.00	\$5,550.00	\$9,950.00	36%
	Department 11 - County Clerk Totals	\$18,600.00	\$8,899.56	\$9,700.44	48%
	Department 17 - Treasurer Totals	\$1,000.00	\$1,954.00	(\$954.00)	195%
	Department 19 - District Attorney Totals	\$36,000.00	\$360.00	\$35,640.00	1%
	Department 23 - Register of Deeds Totals	\$195,000.00	\$71,219.70	\$123,780.30	37%
	Department 24 - Land Records Totals	\$40,500.00	\$66.35	\$40,433.65	0%
	Department 25 - Surveyor Totals	\$10,000.00	\$6,392.07	\$3,607.93	64%
	Department 26 - University Extension Service Totals	\$16,333.00	\$0.00	\$16,333.00	0%
	Department 27 - Zoning Totals	\$255,000.00	\$54,619.10	\$200,380.90	21%
	43584 - Totals	\$500.00	\$0.00	\$500.00	0%
	Department 28 - Forestry Department Totals	\$71,500.00	\$36,720.03	\$34,779.97	51%
	Department 29 - County Parks Totals	\$900.00	\$210.00	\$690.00	23%
	Department 30 - 911 System Totals	\$22,000.00	\$4,050.00	\$17,950.00	18%
	Department 31 - Building Maintenance Totals	\$0.00	\$1,056.46	(\$1,056.46)	+++
	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	\$43,967.13	\$174,832.87	20%
	Department 37 - Dog Pound Totals	\$14,500.00	\$4,495.50	\$10,004.50	31%
	Department 38 - Ambulance Service Totals	\$3,104,282.00	\$839,999.29	\$2,264,282.71	27%
	Department 41 - Emergency Management Totals	\$55,000.00	\$0.00	\$55,000.00	0%
	Department 47 - Airport Totals	\$59,860.00	\$5,955.41	\$53,904.59	10%
	Department 56 - Child Support Agency Totals	\$339,444.00	\$871.39	\$338,572.61	0%
	Department 57 - Veteran's Administration Totals	\$10,300.00	\$625.00	\$9,675.00	6%
	REVENUE TOTALS	\$18,195,531.00	\$5,222,228.90	\$12,973,302.10	29%

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 00 - General Totals	\$1,398,425.00	\$17.04	\$1,398,407.96	0%
Department 01 - County Board					
	Department 01 - County Board Totals	\$83,071.00	\$30,127.62	\$52,943.38	36%
	Department 02 - Administration Totals	\$161,836.00	\$49,856.61	\$111,979.39	31%
	Department 03 - Circuit Court Totals	\$646,681.00	\$175,604.66	\$471,076.34	27%
	Department 04 - Criminal Justice Totals	\$223,235.00	\$57,822.75	\$165,412.25	26%
	Department 05 - Family Court Commissioner Totals	\$0.00	\$4,500.00	(\$4,500.00)	+++
	Department 09 - County Coroner Totals	\$75,974.00	\$24,752.04	\$51,221.96	33%
	Department 10 - Finance Totals	\$266,315.00	\$85,233.42	\$181,081.58	32%
	Department 11 - County Clerk Totals	\$235,283.00	\$80,945.80	\$154,337.20	34%
	Department 13 - Human Resources Totals	\$138,266.00	\$48,328.23	\$89,937.77	35%
	Department 14 - IT Totals	\$454,428.00	\$149,245.45	\$305,182.55	33%
	Department 17 - Treasurer Totals	\$292,020.00	\$106,968.63	\$185,051.37	37%
	Department 19 - District Attorney Totals	\$271,216.00	\$75,619.24	\$195,596.76	28%
	Department 23 - Register of Deeds Totals	\$190,231.00	\$56,037.82	\$134,193.18	29%
	Department 24 - Land Records Totals	\$273,380.00	\$96,980.61	\$176,399.39	35%
	Department 25 - Surveyor Totals	\$317,070.00	\$83,287.63	\$233,782.37	26%
	Department 26 - University Extension Service Totals	\$108,982.00	\$2,650.27	\$106,331.73	2%
	Department 27 - Zoning Totals	\$408,707.00	\$147,409.23	\$261,297.77	36%
	Department 28 - Forestry Department Totals	\$474,132.00	\$141,249.49	\$332,882.51	30%
	Department 29 - County Parks Totals	\$1,700.00	\$205.58	\$1,494.42	12%
	Department 30 - 911 System Totals	\$34,000.00	\$7,291.95	\$26,708.05	21%
	Department 31 - Building Maintenance Totals	\$483,831.00	\$151,342.18	\$332,488.82	31%
	Department 33 - Other Programs of General Gov. Totals	\$1,330,602.00	\$895,227.49	\$435,374.51	67%
	Department 35 - Sheriff's Department Totals	\$6,358,770.00	\$1,624,609.61	\$4,734,160.39	26%
	Department 37 - Dog Pound Totals	\$83,589.00	\$27,686.59	\$55,902.41	33%
	Department 38 - Ambulance Service Totals	\$3,104,282.00	\$687,508.09	\$2,416,773.91	22%
	Department 41 - Emergency Management Totals	\$156,010.00	\$42,107.80	\$113,902.20	27%
	Department 47 - Airport Totals	\$126,084.00	\$45,203.65	\$80,880.35	36%
	Department 56 - Child Support Agency Totals	\$332,616.00	\$113,045.85	\$219,570.15	34%
	Department 57 - Veteran's Administration Totals	\$164,795.00	\$32,466.68	\$132,328.32	20%
	EXPENSE TOTALS	\$18,195,531.00	\$5,043,332.01	\$13,152,198.99	28%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund Totals					
	REVENUE TOTALS	18,195,531.00	5,222,228.90	12,973,302.10	29%
	EXPENSE TOTALS	18,195,531.00	5,043,332.01	13,152,198.99	28%
Fund 100 - General Fund Totals		\$0.00	\$178,896.89	(\$178,896.89)	
Fund 225 - Human Services Totals					
	REVENUE TOTALS	9,208,215.00	1,978,930.69	7,229,284.31	21%
	EXPENSE TOTALS	9,208,215.00	2,504,925.77	6,703,289.23	27%
Fund 225 - Human Services Totals		\$0.00	(\$525,995.08)	\$525,995.08	
Fund 701 - Highway Department Totals					
	REVENUE TOTALS	5,144,990.00	1,330,807.33	3,814,182.67	26%
	EXPENSE TOTALS	5,144,990.00	1,159,158.48	3,985,831.52	23%
Fund 701 - Highway Department Totals		\$0.00	\$171,648.85	(\$171,648.85)	

Date	Amount	Item	Issue
3/30/2023	\$ 59,656.95	Squad and Equipment	2023 CIP
4/20/2023	\$ 13,216.00	Squad Equipment	2023 CIP
	\$ 72,872.95		

TRAVEL AND EXPENSE REIMBURSEMENT

1. Purpose. To establish a uniform system for determining county responsibility for expenses incurred by employees and officers while performing official county business.
2. Definitions.
 - a. Authorizing Party - The County Administrator with respect to Department Directors and the Department Directors with respect to subordinate employees
 - b. Budgeted - Appropriated by the county board or otherwise allocated in the department budget.
 - c. Person - All public officials and employees of the county.
 - d. Vehicles - All motor drive surface forms of transportation.
 - e. Personal Automobile Insurance - All county employees who drive their personal vehicles on county business will be required to maintain, at a minimum, personal automobile insurance in the amount of \$100,000/\$300,000/\$50,000 or \$300,000 combined single limit auto coverage.
 - o The employee will provide their insurance documentation verifying such insurance amounts annually to their Department Director.
 - o Mileage will not be reimbursed to any employee who has not provided the current insurance documentation.
 - o Sawyer County Insurance Coverage can be excluded if you are engaged in gross or willful negligence.
 - o Sawyer County coverage is considered secondary coverage when an employee is driving their personal vehicles on county business.
3. General Travel Policy. Each person will be reimbursed for reasonable, necessary and actual travel expenses incurred in the performance of authorized official duties as long as reimbursement requests are made on the appropriate county forms and receipts must be shown and attached for all expenses, excluding alcoholic beverages.

Department Directors will determine departmental travel and training needs and authorize expenditures.

All out of county travel at county expense must have the prior approval of the Department Director.

4. Hotel/Motel Registration and Lodging Expense. When registering in hotels or motels or signing for any official purposes, persons will use their business address.

The choice of lodging will be based primarily on cost with consideration given to accessibility in conducting business. When traveling alone, a person will make use of a single room rate. Only travel expenses for the authorized person will be reimbursed, and at the rate for a single room.

- Lodging at convention, seminar, or meeting sites will be fully paid for by the County up to the state rate currently in effect or an amount pre-approved based on the seminar or meeting arrangements.
- All lodging expenses will be supported by the original receipts.

5. Transportation Expenses. Employees are eligible for mileage reimbursement for any position related duties and conference or training that they are required and/or allowed to attend per policy. Employees using their personal vehicle will be reimbursed mileage from home or their worksite whichever is closer.

~~Transportation should~~ Employees are encouraged ~~first be~~ to use a County Fleet vehicle before attempting personal owned vehicles or the next most economical type or route.

Employees will follow all state and local traffic laws at all times whether a County or Personal Vehicle while on County business.

- a. Fleet Car Rate will be ~~\$.10 less the current county rate~~ 80% of the IRS Rate per mile for official county use, chargeable against the requisitioning department, and the state rate for incidental personal use.
- b. Private Vehicle Mileage Rate - County employees ~~will~~ are encouraged to use a fleet car, if available. Reimbursement of the use of a personal vehicle will be 80% of the IRS Rate per mile.
- c. Employees ~~should~~ ~~will~~ request a fleet car once they become aware of the need for travel.
- d. If travel is related to a medical assistance program, a county fleet car will be used.

~~Privately owned automobiles may be used when fleet cars are not available. Employee will receive a signed form stating a fleet vehicle was unavailable and the employee will be reimbursed at County mileage rate.~~

6. Meals. Employees will be reimbursed for meals if the employee is attending an approved meeting, convention or seminar.

The claim for meals will represent actual, reasonable and necessary costs expended for meals as established by the County Board.

Paid under the following guidelines:

- a. Breakfast – the employee must leave before 6:00 a.m.
- b. Lunch – the employee must leave prior to 11:30 a.m. and return after 1:30 p.m.
- c. Supper – the employee must leave prior to 4:30 p.m. and return after 6:00 p.m.
- d. Expenses may be paid in aggregate of a maximum daily total of ~~\$25~~ \$35. If the employee is required to purchase one meal while on county business, they will be limited to the amount stated per meal. If more than one meal is purchased, the employee will be allowed the total of these meals with the total being split among the meals at the employee's option.

- e. County Credit Card(s) or purchase cards cannot be used to pay for employee meals.
 - f. Receipts are required for all meal reimbursement requests.
 - g. No reimbursement will be made for the cost of alcoholic beverages.
 - h. No meal advancements will be made except for Sheriff Department training for five or more consecutive days.
7. Claiming Reimbursement of Authorized Expenditures. All claims for reimbursement of authorized expenses must be submitted within 30 days on a Travel and/or Meal Expense Reimbursement Form provided by the Accounting Department.

March 2023

Savings Accounts				
	<u>Current Month</u>	<u>Previous Month</u>	<u>Previous Year</u>	
LGIP - Government Invest Pool	\$10,246,909	\$10,206,861	\$4,048	4.62%
WISC - General Fund	\$2,880,911	\$2,869,499	\$56,927	4.68%
WISC - Bond Proceeds	\$2,867,881	\$2,856,746	\$80,004	4.68%
WISC- Debt Service	\$155,151	\$154,557		4.68%
Checking Accounts				
Frandsen Bank & Trust	\$6,833,644	\$9,753,347	\$18,211,776	4.00%
FBT CDBG	\$24,732	\$24,732	\$41,683	0.11%
Chippewa Valley Bank	\$0	\$1,820	\$904,079	0.05%
CVB Debt Service Fund	\$0	\$3,378	\$3,377	0.05%
Johnson Bank	\$153,210	\$507,015	\$1,029,318	
Bank First - LifeQuest	\$82,847	\$82,847	\$0	
Wells Fargo	\$3,000	\$3,000	\$3,000	
Wells Fargo/SCA	\$452,832	\$446,776	\$254,830	
Total	\$23,701,118	\$26,910,578	\$20,589,042	
Receipts	\$4,575,278	\$9,712,238	\$4,033,799	
Disbursements	(\$7,784,737)	(\$2,903,855)	(\$4,214,813)	
Monthly Interest Earned (Debt Service)	\$595	\$24	\$0	
Monthly Interest Earned (Courthouse Bond)	\$11,135	\$8,537	\$0	
Monthly Interest Earned (Operating)	\$78,758	\$58,186	\$1,735	
Total Interest Earned	\$90,488	\$66,746	\$4,414	
YTD Interest Earned	\$222,693			
ARPA Unspent	\$2,178,908			
Opioid Unspent	\$121,905			
LATCF Unspent	\$377,731			

Ambulance Billing Analysis

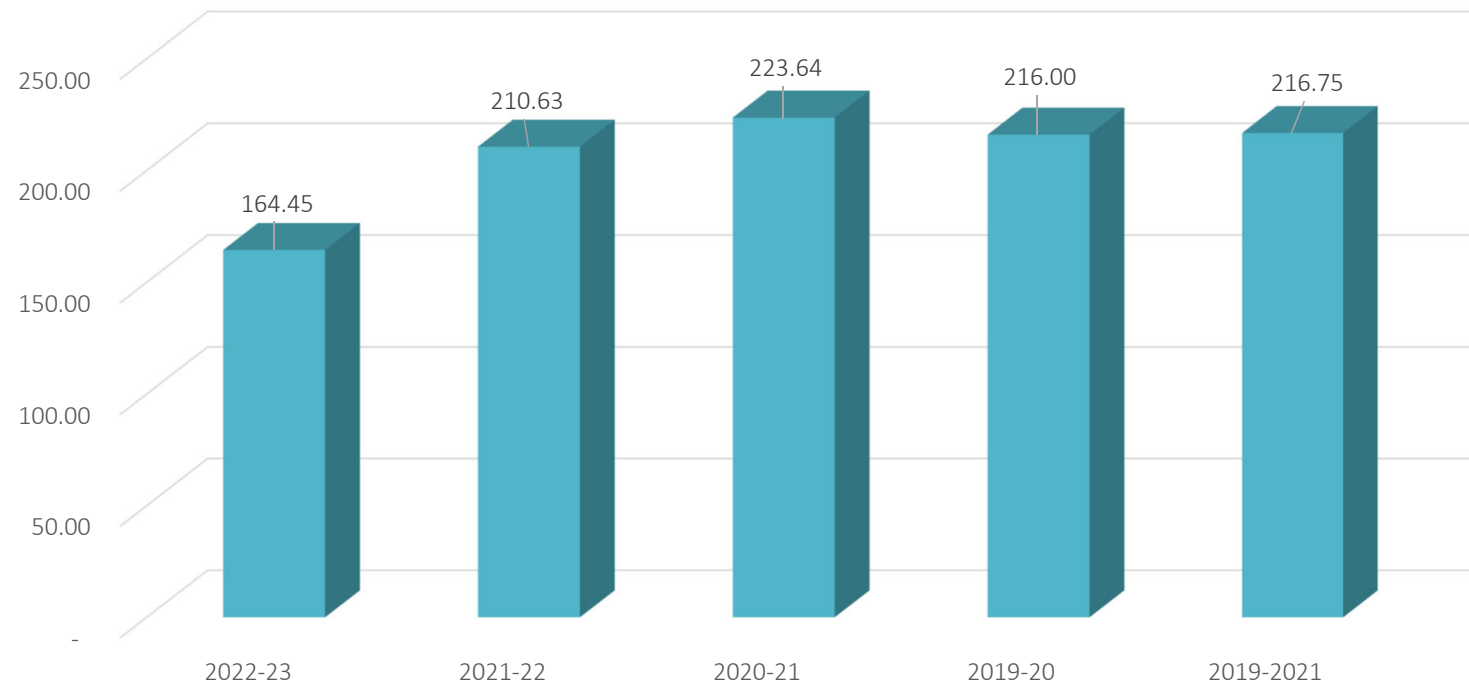
May-March 2019-2023

About the Data

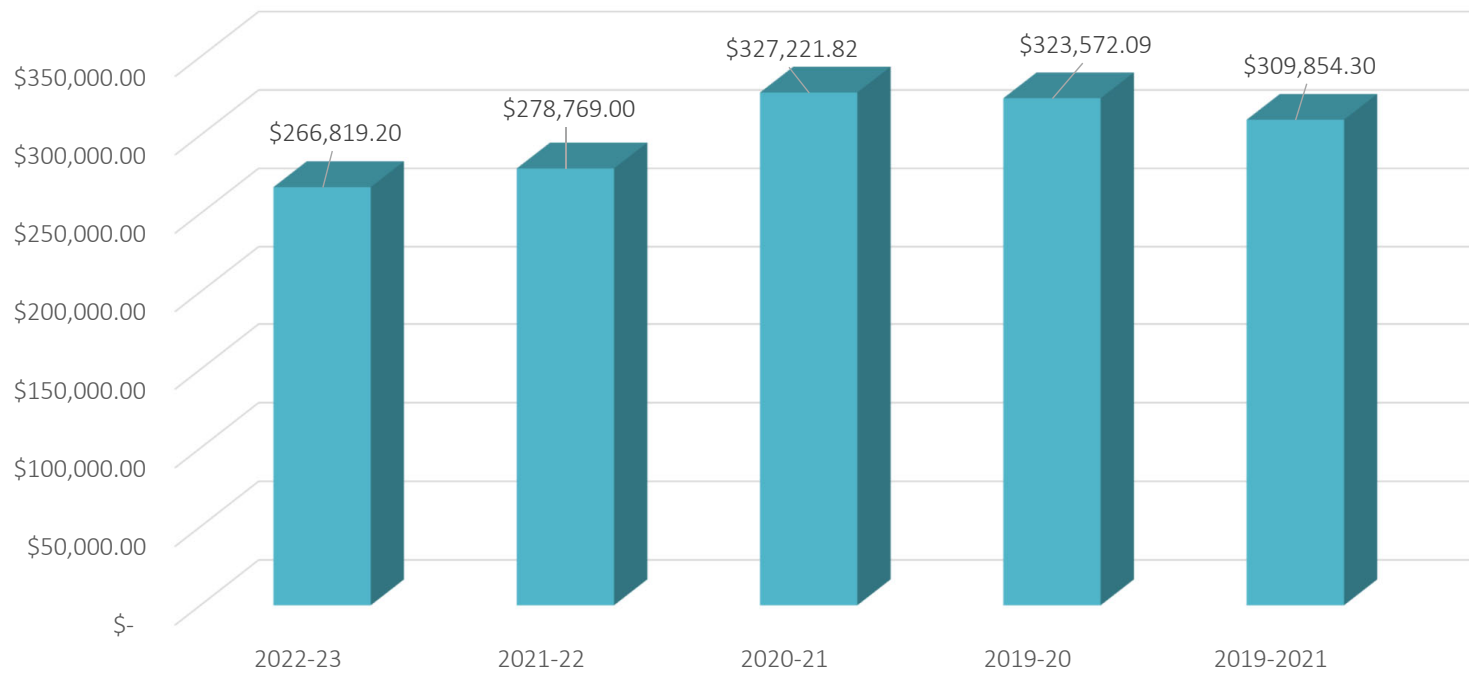
- Years compared – 2019-2023.
- Months compared – May-March - These are the months in which we have comparable data for 2022. Disclaimer – While we will be adding a month of data each report, we won't have data for January-April of 2022.
- I also computed the three-year (2019-2021) average.
- I looked 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.

Ambulance Billing Aging Report										
Month	Year	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total	% Current
March	2023	436	\$ 136,369.36	\$ 131,428.85	\$ 61,214.16	\$ 52,379.00	\$ 52,832.76	\$ 35,336.79	\$ 469,560.92	29.04%
February	2023	409	\$ 125,485.31	\$ 114,189.49	\$ 63,053.73	\$ 61,313.63	\$ 43,081.16	\$ 32,366.99	\$ 439,490.31	28.55%
January	2023	463	\$ 161,595.85	\$ 123,275.95	\$ 88,366.88	\$ 47,917.85	\$ 58,405.60	\$ 29,416.39	\$ 509,441.52	31.72%
December	2022	433	\$ 145,871.45	\$ 208,780.22	\$ 75,279.96	\$ 48,964.04	\$ 77,974.90	\$ 18,643.29	\$ 575,946.86	25.33%
November	2022	375	\$ 50,403.65	\$ 133,749.05	\$ 74,945.16	\$ 75,029.20	\$ 73,296.35	\$ 22,312.89	\$ 430,111.30	11.72%
October	2022	394	\$ 61,986.51	\$ 137,739.71	\$ 88,970.52	\$ 80,679.03	\$ 56,106.05	\$ 18,856.50	\$ 444,732.32	13.94%
September	2022	428	\$ 151,939.89	\$ 161,431.41	\$ 101,613.84	\$ 44,401.50	\$ 42,952.95	\$ 16,449.50	\$ 519,217.09	29.26%
August	2022	430	\$ 149,425.39	\$ 200,663.03	\$ 71,737.30	\$ 62,418.50	\$ 45,111.80	\$ 21,260.40	\$ 551,046.42	27.12%
July	2022	471	\$ 175,769.52	\$ 143,993.06	\$ 81,113.61	\$ 50,403.60	\$ 64,547.30	\$ 29,981.10	\$ 546,279.19	32.18%
June	2022	476	\$ 192,101.04	\$ 154,624.11	\$ 60,434.80	\$ 43,021.00	\$ 96,466.10	\$ -	\$ 547,123.05	35.11%
May	2022	456	\$ 113,385.82	\$ 128,641.40	\$ 103,937.70	\$ 124,112.80	\$ 76,868.20	\$ -	\$ 547,401.92	20.71%
Average		434	\$ 133,121.25	\$ 148,956.03	\$ 79,151.61	\$ 62,785.47	\$ 62,513.02	\$ 20,420.35	\$ 507,304.63	26.24%

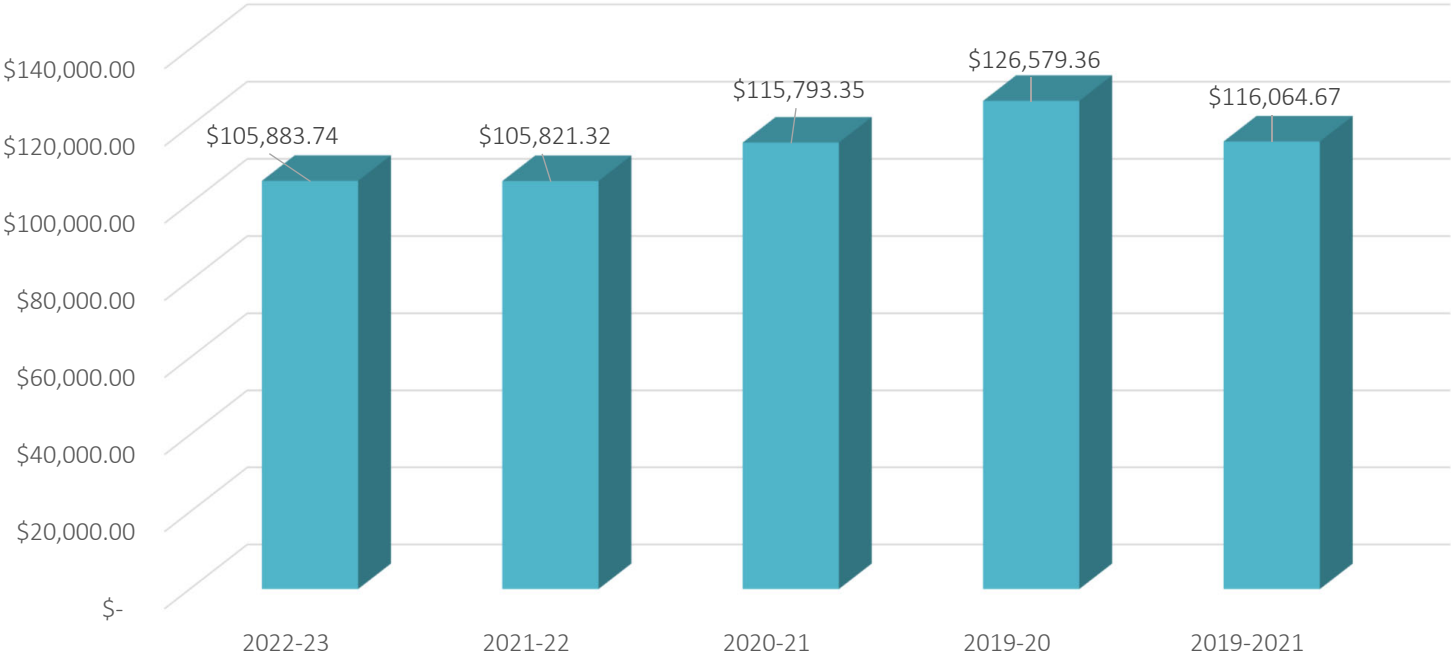
Average Calls per Month per Year
May-February



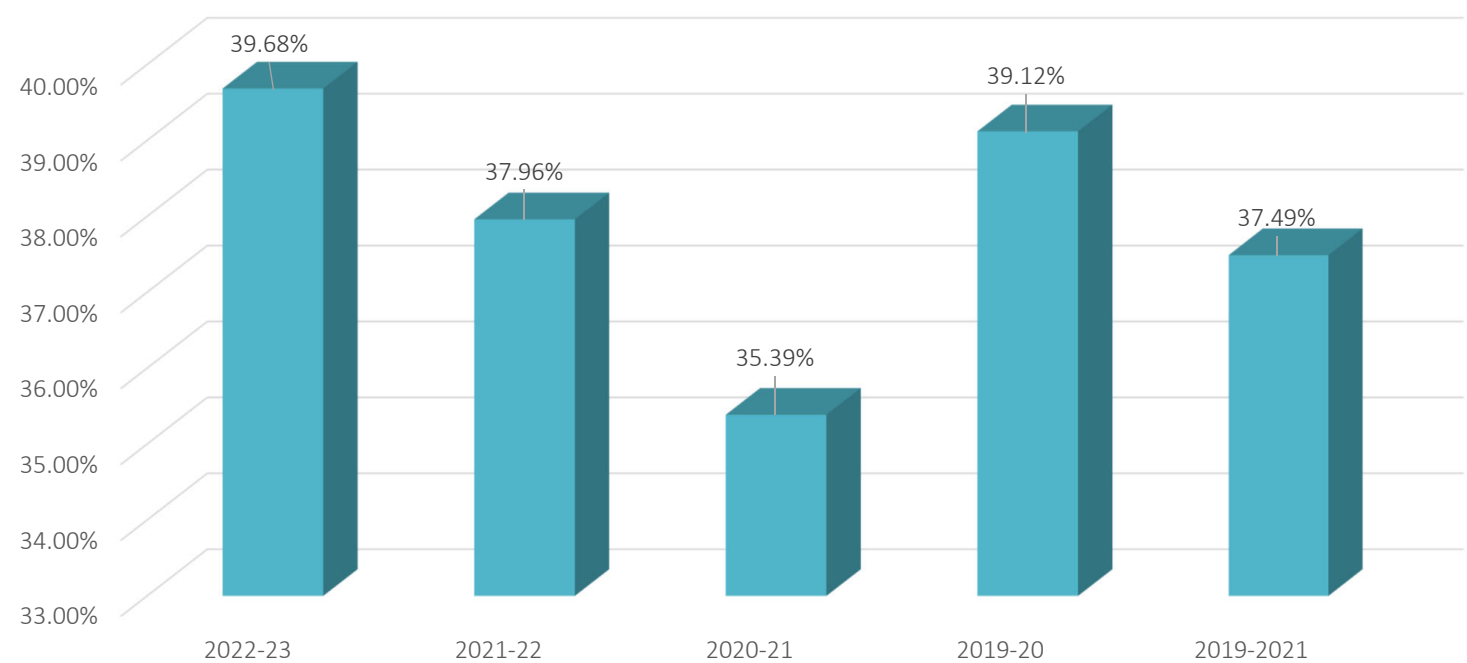
Average Billed per Month per Year
May-February



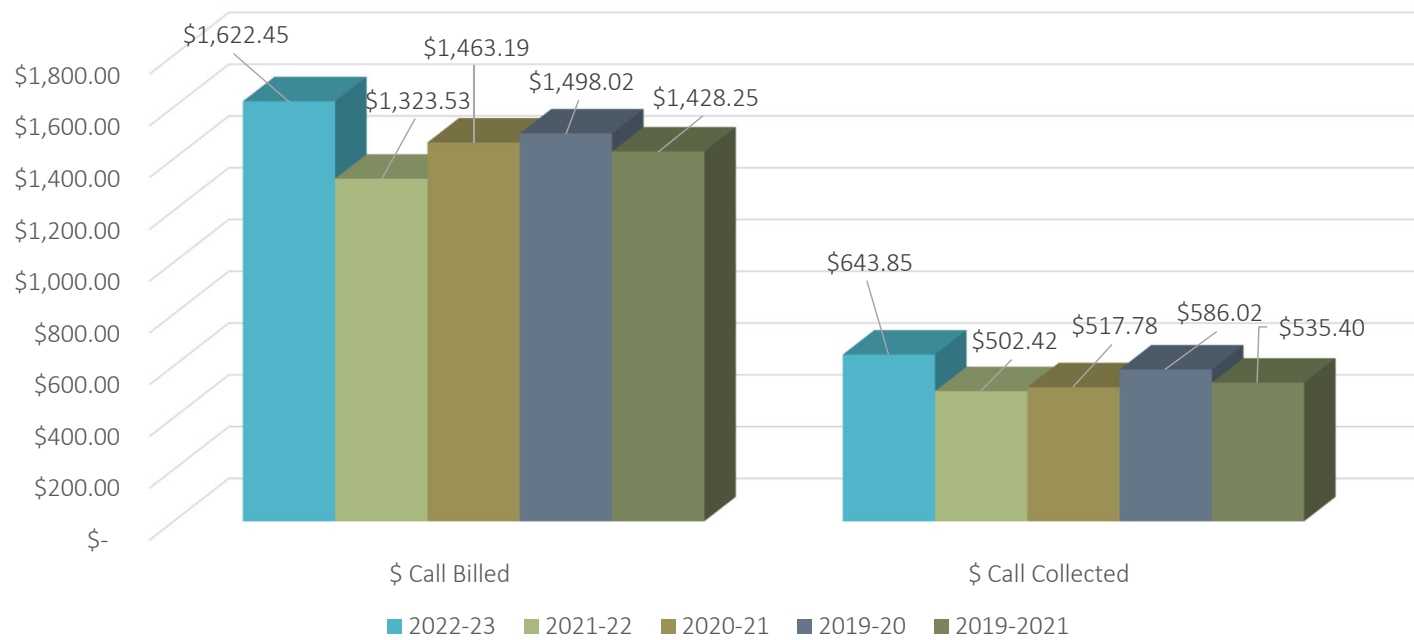
Average Collected per Month per Year
May-February



Percent Collected per Month per Year
May-February



Dollars Billed and Collected per Call
May-February



2023 Ambulance Service Net Income Thru March 31, 2023			
Account Description	2023 Amended Budget	2023 Actual Amount	Percent
REVENUE			
General Property Taxes	\$ 1,504,282.00	\$ 376,070.49	25%
St. Aid/Em. Amb. Assistance	\$ 25,000.00	\$ -	0%
Ambulance Fees	\$ 1,500,000.00	\$ 269,356.84	18%
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	\$ 652,850.88	21%
EXPENSE			
<i>Personal Services Totals</i>	\$ 2,426,482.00	\$ 453,271.27	19%
<i>Contractual Services Totals</i>	\$ 203,370.00	\$ 33,387.59	16%
<i>Supplies and Expense Totals</i>	\$ 204,780.00	\$ 33,861.95	17%
<i>Fixed Charges Totals</i>	\$ 269,650.00	\$ -	0%
EXPENSE TOTALS	\$ 3,104,282.00	\$ 520,520.81	17%
Net Grand Totals	\$ -	\$ 132,330.07	

1 RESOLUTION NO. ____

2
3 INITIAL RESOLUTION AUTHORIZING THE BORROWING OF NOT TO
4 EXCEED \$4,000,000; AND PROVIDING FOR THE ISSUANCE AND SALE OF
5 GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2023 THEREFORE

6
7 WHEREAS, the County Board of Supervisors of Sawyer County, Wisconsin (the
8 "County") hereby finds and determines that it is necessary, desirable and in the best interest of
9 the County to raise funds for public purposes, including paying the cost of courthouse facilities,
10 utilities, furnishings, equipment, and other required operational components and 2023 and 2024
11 capital improvement projects (collectively, the "Project") and refunding obligations of the
12 County, including interest on them (the "Refunding");

13 NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of the County
14 that:

15 Section 1. Authorization of the Notes. For the purpose of paying costs of the Project and
16 the Refunding, there shall be borrowed, through the issuance of general obligation promissory
17 notes pursuant to Section 67.12(12) of the Wisconsin Statutes, a principal sum not to exceed
18 FOUR MILLION DOLLARS (\$4,000,000) (the "Notes").

19 Section 2. Sale of the Notes. The County Board of Supervisors hereby authorizes and
20 directs that the Notes be offered for public sale. At a subsequent meeting, the County Board of
21 Supervisors shall consider such bids for the Notes as may have been received and take action
22 thereon.

23 Section 3. Notice of Sale. The County Clerk, in consultation with PMA Securities, LLC
24 ("PMA"), is hereby authorized and directed to cause the sale of the Notes to be publicized at
25 such times and in such manner as the County Clerk may determine and to cause copies of a
26 complete, official Notice of Sale and other pertinent data to be forwarded to interested bidders as
27 the County Clerk may determine.

28 Section 4. Official Statement. The County Clerk (in consultation with PMA) shall cause
29 an Official Statement to be prepared and distributed. The appropriate County officials shall
30 determine when the Official Statement is final for purposes of Securities and Exchange
31 Commission Rule 15c2-12 and shall certify said Official Statement, such certification to
32 constitute full authorization of such Official Statement under this resolution.

33 Section 5. Reimbursement. The County Board of Supervisors hereby officially declares
34 its intent pursuant to Treasury Regulation Section 1.150-2 to reimburse any expenditures made
35 prior to the issuance of the Notes in connection with the Project with the proceeds of the Notes in
36 an amount not to exceed \$4,000,000.

37
38 This Resolution is recommended for adoption by the Sawyer County Board of
39 Supervisors at its meeting on May 18, 2023, by this Sawyer County Finance Committee this 11th
40 day of May, 2023.

41
42 Ron Kinsley, Chairman

John Righeimer, Vice Chair

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Tom Duffy, Member

Stacey Hessel, Member

Dale Schleeter, Member

This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 18th day of May, 2023.

Tweed Shuman
Chairperson, Sawyer County Board of Supervisors
Attest:

Lynn Fitch
Sawyer County Clerk

(SEAL)