



Sawyer County

Agenda

Finance Committee Meeting
Thursday, June 8, 2023 @ 8:30 AM
Sawyer County Board 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. [5.11.23 Finance Minutes DRAFT](#)

8. FINANCE DEPARTMENT REPORT

- 6 a. Sales Tax Distribution
[8a 2023 Sawyer County Monthly Sales Thru May](#)
- 7 - 17 b. Budget Updates
[8b 2022 and 2023 Budget Updates 6-8-2023](#)
- 18 c. Capital Improvement Plan Update - Purchases
[8c May CIP Purchases](#)
- 19 - 20 d. 2024 Budget Parameters
[8d1 Budget Timeline 2024](#)
[8d2 Sawyer County Budget Parameters 2024](#)

9. INVESTMENTS REVIEW AND UPDATE

- 21 a. [9 April Investment Report](#)

10. EMS-AMBULANCE

- 22 - 30 a. Billing/Financial Report
[10a Ambulance Billing Analysis April 2019-2023](#)

11. FINANCIAL AND FUND UPDATES

- a. ARPA Funds
- b. Opioid Funds
- c. LATCF
- d. Review Surplus Funds and Uses

12. FUTURE AGENDA ITEMS

13. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS

14. 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 May 11th 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
Mike Markgren
Linda Zillmer
Tweed Shuman at 8:30 am

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: April 13, 2023

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

Finance Department Report -

Sales Tax Distribution – A written report was provided; April fell a little but overall the total is still higher for the year.

Budget Updates – A written report was provided; they are almost to the point of closing the 2022 year. Ambulance billing was down, but overall the department was considered a net neutral result since expenses were down. Overall expenses were about \$300,000 under budget; resulting in a surplus. 2023 revenues are at 33% at this point in time.

Capital Improvement Plan Update – Purchases – A written report of CIP items purchased was provided.

Employee Travel and Reimbursement Policy Revisions – An updated version of the policy was provided. The changes are on page 2 of the attachment; this would give staff the ability to use their own vehicle in traveling. Clarification on meal reimbursement was also included. A motion was made by Ms. Hessel to approve the changes in the policy as presented and forward it to the County Board; second by Mr. Schleeter. Motion carried without negative vote.

Investments Review and Update -

A written report was provided. Rates are still very strong; interest for the month was \$90,488, YTD it is \$222,693.

EMS-Ambulance -

A 2019-2023 Ambulance Billing Analysis was provided. The aging report was reviewed showing that the percentage for current billing has increased slightly at 26.24%. The average calls per month are down from previous years, but collections per month remain consistent. The percentage of bills per collection has increased with the new billing company; collection efforts are trending upward at this time.

Financial and Fund Updates -

ARPA Funds, Opioid and LATCF - These balances remain unchanged at this time; a broadband invoice will be coming soon.

Courtroom Remodeling Update --

Mr. Albarado reviewed the current project status and updated the committee on the construction timeline. The new courtroom is in use, the Sheriff's Department staff are using their new facilities and the Board Room should be available for use starting next week. A list of courthouse expansion additional items to consider was shared; total additional cost estimate is \$187,200, there are no funds remaining in the contingency fund. Mr. Albarado reviewed a list of expense overages and construction changes that are bringing the project over budget. A motion was made by Ms. Hessel; second by Mr. Schleeter to bring these items to the full board for review and decisions. Motion carried without negative vote.

Resolution Authorizing the Borrowing of not to Exceed \$4M; and Providing the Issuance and Sale of General Obligation Promissory Notes, Series 2023 -

Mr. Markgren presented the resolution to fund the courthouse project and other required operational components, and the 2023/2024 capital improvement projects collectively. A motion was made by Ms. Hessel; second by Mr. Duffy to approve the resolution and forward it to the full board for approval. Motion carried without negative vote.

Future Agenda Items –

Correspondence, reports from conferences and meetings -

Adjournment – 9:59 am

Next Meeting: June 8, 2023

Time: 8:30 am

Location: Board Room

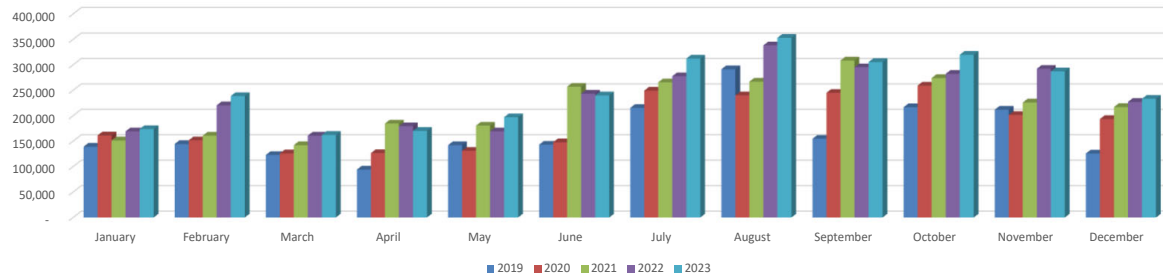
Minutes recorded by Lynn Fitch, County Clerk

Sawyer County Monthly Sales Tax Distributions

Projected numbers in RED

Year	January	February	March	April	May	Average	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	142,225	128,620	143,146	111%	215,464	168%	291,426	227%	154,752	120%	216,861	169%	212,000	165%	125,937	98%	2,002,686	
2020	161,382	151,846	126,061	126,683	131,194	139,433	147,924	106%	249,469	179%	240,248	172%	245,188	176%	259,373	186%	201,664	145%	193,515	139%	2,234,547	11.58%
2021	151,646	160,903	142,260	184,720	180,576	164,021	257,182	157%	265,808	162%	267,126	163%	308,640	188%	274,157	167%	226,158	138%	217,112	132%	2,636,288	17.98%
2022	169,407	220,504	161,008	179,589	169,445	179,991	243,473	135%	277,796	154%	338,392	188%	295,423	164%	282,416	157%	292,345	162%	227,311	126%	2,857,109	8.38%
2023	173,881	238,746	162,431	170,325	197,071	188,491	240,067		312,345		353,302		305,575		319,812		287,337		233,427		2,994,319	4.80%
4 Year Ave								127%		166%		187%		162%		170%		152%		124%		

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



Year-to-Date Sales Tax Distributions

Year	January	February	March	April	May	June	July	August	September	October	November	December
2019	139,231	283,795	406,678	500,874	643,099	786,245	1,001,709	1,293,135	1,447,887	1,664,748	1,876,748	2,002,685
2020	161,382	313,228	439,289	565,972	697,166	845,089	1,094,559	1,334,807	1,579,995	1,839,368	2,041,032	2,234,547
2021	151,646	312,549	454,809	639,529	820,105	1,077,288	1,343,096	1,610,222	1,918,862	2,193,019	2,419,177	2,636,289
2022	169,407	389,910	550,918	730,507	899,952	1,143,425	1,421,221	1,759,613	2,055,036	2,337,452	2,629,797	2,857,108
2023	173,881	412,627	575,058	745,383	942,454	1,182,521	1,494,866	1,848,168	2,153,743	2,473,555	2,760,892	2,994,319
23 vs '22 (%)	2.6%	5.8%	4.4%	2.0%	4.7%	3.4%	5.2%	5.0%	4.8%	5.8%	5.0%	4.8%
23 vs '22 (\$)	4,474	22,717	24,140	14,876	42,502	39,096	73,645	88,555	98,707	136,103	131,095	137,211

2022 and 2023 Budget Updates

6/8/2023 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. They were on-site Monday and Tuesday.

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	11,967.88	(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	\$11,468,081.00	\$771,691.00	94%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
	Department 00 - General Totals	\$12,239,772.00	\$11,468,081.00	\$771,691.00	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	\$34,426.31	\$56,746.69	38%
	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	\$57,361.18	(\$1,157.18)	102%
	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	\$16,138,308.28	\$549,122.72	97%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
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	16,138,308.28	549,122.72	97%
	EXPENSE TOTALS	16,687,431.00	15,077,458.46	1,609,972.54	90%
Fund 100 - General Fund Totals		\$0.00	\$1,060,849.82	(\$1,060,849.82)	
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	7,745,178.55	1,114,274.45	87%
Fund 225 - Human Services Totals		\$9,628.00	\$508,750.76	(\$499,122.76)	
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 – May 31, 2023

We are 42% of the way through 2023.

Grant revenues are lagging some. Stumpage sales are ahead of schedule.

Expenses are great for this time of year.

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	2,467,867.10	3,452,961.90	42
41120	Personal Property Aid	17,581.00	17,581.27	(.27)	100
41150	Forest Crop Taxes	2,200.00	1,550.21	649.79	70
41151	Managed Forest Land Program	50,000.00	56,266.25	(6,266.25)	113
41151-125	Managed Forest Land/DNR 20%	5,000.00	430.16	4,569.84	9
41801	Interest on Taxes	160,000.00	81,651.26	78,348.74	51
41802	Penalties on Taxes	40,000.00	20,413.62	19,586.38	51
41803	Tax Deed Reimb. Fees	5,000.00	3,510.80	1,489.20	70
41804	Advertising Fees	3,000.00	1,632.19	1,367.81	54
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	745,382.99	1,854,617.01	29
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	1,096,119.82	753,880.18	59
46810-10%	Cty Stumpage Due to Townships	.00	119,862.86	(119,862.86)	+++
48100	Interest on Investments	25,000.00	271,516.56	(246,516.56)	1086
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	151.35	848.65	15
48610	Proceeds from CH Vending Machine	200.00	176.45	23.55	88
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	\$4,910,847.54	\$8,429,814.46	37%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
	Department 00 - General Totals	\$13,340,662.00	\$4,910,847.54	\$8,429,814.46	37%
	Department 03 - Circuit Court Totals	\$265,350.00	\$120,793.30	\$144,556.70	46%
	Department 04 - Criminal Justice Totals	\$50,000.00	\$149.00	\$49,851.00	0%
	Department 09 - County Coroner Totals	\$15,500.00	\$6,150.00	\$9,350.00	40%
	Department 11 - County Clerk Totals	\$18,600.00	\$19,177.65	(\$577.65)	103%
	Department 14 - IT Totals	\$0.00	\$78.00	(\$78.00)	+++
	Department 17 - Treasurer Totals	\$1,000.00	\$2,004.00	(\$1,004.00)	200%
	Department 19 - District Attorney Totals	\$36,000.00	\$375.00	\$35,625.00	1%
	Department 23 - Register of Deeds Totals	\$195,000.00	\$92,197.38	\$102,802.62	47%
	Department 24 - Land Records Totals	\$40,500.00	\$66.35	\$40,433.65	0%
	Department 25 - Surveyor Totals	\$10,000.00	\$7,592.07	\$2,407.93	76%
	Department 26 - University Extension Service Totals	\$16,333.00	\$0.00	\$16,333.00	0%
	Department 27 - Zoning Totals	\$255,000.00	\$88,783.80	\$166,216.20	35%
	Department 28 - Forestry Department Totals	\$71,500.00	\$36,720.03	\$34,779.97	51%
	Department 29 - County Parks Totals	\$900.00	\$360.00	\$540.00	40%
	Department 30 - 911 System Totals	\$22,000.00	\$6,925.00	\$15,075.00	31%
	Department 31 - Building Maintenance Totals	\$0.00	\$1,957.46	(\$1,957.46)	+++
	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	\$56,836.50	\$161,963.50	26%
	Department 37 - Dog Pound Totals	\$14,500.00	\$4,919.50	\$9,580.50	34%
	Department 38 - Ambulance Service Totals	\$3,104,282.00	\$1,089,181.60	\$2,015,100.40	35%
	Department 41 - Emergency Management Totals	\$55,000.00	\$2,873.84	\$52,126.16	5%
	Department 47 - Airport Totals	\$59,860.00	\$5,935.01	\$53,924.99	10%
	Department 56 - Child Support Agency Totals	\$339,444.00	\$74,762.26	\$264,681.74	22%
	Department 57 - Veteran's Administration Totals	\$10,300.00	\$675.00	\$9,625.00	7%
	REVENUE TOTALS	\$18,195,531.00	\$6,531,612.29	\$11,663,918.71	36%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
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 Totals	\$83,071.00	\$35,066.93	\$48,004.07	42%
	Department 02 - Administration Totals	\$161,836.00	\$61,757.17	\$100,078.83	38%
	Department 03 - Circuit Court Totals	\$646,681.00	\$218,655.08	\$428,025.92	34%
	Department 04 - Criminal Justice Totals	\$223,235.00	\$131,051.05	\$92,183.95	59%
	Department 05 - Family Court Commissioner Totals	\$0.00	\$6,000.00	(\$6,000.00)	+++
	Department 09 - County Coroner Totals	\$75,974.00	\$30,147.13	\$45,826.87	40%
	Department 10 - Finance Totals	\$266,315.00	\$106,244.76	\$160,070.24	40%
	Department 11 - County Clerk Totals	\$235,283.00	\$92,564.45	\$142,718.55	39%
	Department 13 - Human Resources Totals	\$138,266.00	\$56,961.06	\$81,304.94	41%
	Department 14 - IT Totals	\$454,428.00	\$195,801.19	\$258,626.81	43%
	Department 17 - Treasurer Totals	\$292,020.00	\$128,117.81	\$163,902.19	44%
	Department 19 - District Attorney Totals	\$271,216.00	\$97,373.72	\$173,842.28	36%
	Department 23 - Register of Deeds Totals	\$190,231.00	\$72,169.72	\$118,061.28	38%
	Department 24 - Land Records Totals	\$273,380.00	\$116,660.41	\$156,719.59	43%
	Department 25 - Surveyor Totals	\$317,070.00	\$98,439.49	\$218,630.51	31%
	Department 26 - University Extension Service Totals	\$108,982.00	\$3,285.26	\$105,696.74	3%
	Department 27 - Zoning Totals	\$408,707.00	\$182,575.21	\$226,131.79	45%
	Department 28 - Forestry Department Totals	\$474,132.00	\$173,270.83	\$300,861.17	37%
	Department 29 - County Parks Totals	\$1,700.00	\$805.58	\$894.42	47%
	Department 30 - 911 System Totals	\$34,000.00	\$9,657.22	\$24,342.78	28%
	Department 31 - Building Maintenance Totals	\$483,831.00	\$194,761.53	\$289,069.47	40%
	Department 33 - Other Programs of General Gov. Totals	\$1,330,602.00	\$867,510.67	\$463,091.33	65%
	Department 35 - Sheriff's Department Totals	\$6,358,770.00	\$2,057,810.70	\$4,300,959.30	32%
	Department 37 - Dog Pound Totals	\$83,589.00	\$33,612.55	\$49,976.45	40%
	Department 38 - Ambulance Service Totals	\$3,104,282.00	\$839,473.43	\$2,264,808.57	27%
	Department 41 - Emergency Management Totals	\$156,010.00	\$51,855.91	\$104,154.09	33%
	Department 47 - Airport Totals	\$126,084.00	\$50,575.72	\$75,508.28	40%
	Department 56 - Child Support Agency Totals	\$332,616.00	\$139,244.63	\$193,371.37	42%
	Department 57 - Veteran's Administration Totals	\$164,795.00	\$41,192.92	\$123,602.08	25%
	EXPENSE TOTALS	\$18,195,531.00	\$6,092,659.17	\$12,102,871.83	33%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund Totals					
	REVENUE TOTALS	18,195,531.00	6,531,612.29	11,663,918.71	36%
	EXPENSE TOTALS	18,195,531.00	6,092,659.17	12,102,871.83	33%
Fund 100 - General Fund Totals		\$0.00	\$438,953.12	(\$438,953.12)	
Fund 225 - Human Services Totals					
	REVENUE TOTALS	9,208,215.00	2,546,722.00	6,661,493.00	28%
	EXPENSE TOTALS	9,208,215.00	3,183,841.19	6,024,373.81	35%
Fund 225 - Human Services Totals		\$0.00	(\$637,119.19)	\$637,119.19	
Fund 701 - Highway Department Totals					
	REVENUE TOTALS	5,144,990.00	1,709,888.82	3,435,101.18	33%
	EXPENSE TOTALS	5,144,990.00	1,594,586.27	3,550,403.73	31%
Fund 701 - Highway Department Totals		\$0.00	\$115,302.55	(\$115,302.55)	

40% Net of Fund Balance Draw

36% Net of Transfer to HHS

Monthly CIP Purchases

Date	Amount	Item	Issue
5/22/2023	\$ 17,954.92	Squad Equipment	2023 CIP
5/11/2023	\$ 16,316.32	Dam Improvement	2022 CIP

SAWYER COUNTY

Tentative 2024 Budget Preparation Timeline

April 1, 2023	Capital Improvement Program forms and guidelines given to departments
April 30, 2023	Capital Improvement Program budgets returned to Accounting Manager
June 8, 2023	Discuss general budget ideas and concerns with Finance Committee
June 8, 2023	Budget instructions sent to Department Heads
June 30, 2023	New Employee Requests to County Administrator
July 13, 2023	Update Finance Committee on progress of budget development
July 28, 2023	2023 operating budgets returned to Director of Finance
July - August	Department budget meetings with County Administrator
August 10, 2023	Update Finance Committee on progress of budget development
September 14, 2023	Finance Committee preliminary review of 2024 Requested Budget
September 21, 2023	County Board preliminary review of 2024 Requested Budget
October 5, 2023	Proposed Budget to Newspapers
October 12, 2023	Finance Committee preliminary review of 2024 Administrator's Budget
October 19, 2023	October County Board – Budget Public Hearing
October 19, 2023	Presentation of County Administrator's Proposed 2024 Budget
November 9, 2023	Finance Committee makes recommendations for 2024 Budget Changes
November 14, 2023	County Board – Budget Approval
November 15, 2023	County Apportionment forwarded to State
November 17, 2023	Approved Budget to Newspapers
December 15, 2023	Levy Limit Calculation forwarded to State

Sawyer County Budget Guidelines 2024

- Operating Budget
 - Basic information will sent to Department Heads on June 8, 2023
 - Staffing request changes are due June 30, 2023
 - Budget requests are due July 28, 2023
 - Departments are asked to keep increases to a minimum, excluding personnel
 - Personnel worksheets were sent to Department Heads
 - Health insurance is budgeted at a 5% increase
- Capital Improvement Plan
 - Capital Improvement Plan requests were issued on April 1 and due back on April 30
 - There is a little bit of work to do to get it within the borrowing that was approved at the May County Board meeting
- These parameters are based on current law and are subject to change once the Wisconsin biennial budget is approved

April 2023

Savings Accounts				
	Current Month	Previous Month	Previous Year	
LGIP - Government Invest Pool	\$10,287,323	\$10,246,909	\$4,049	4.80%
WISC - General Fund	\$5,229,277	\$2,880,911	\$56,938	4.84%
WISC - Bond Proceeds	\$542,279	\$2,867,881	\$1,319,902	4.84%
WISC- Debt Service	\$155,750	\$155,151	\$233	4.84%
Checking Accounts				
Frandsen Bank & Trust	\$5,127,507	\$6,833,644	\$17,640,613	4.25%
FBT CDBG	\$44,952	\$24,732	\$71,718	0.11%
Chippewa Valley Bank	\$0	\$0	\$1,105,884	0.00%
CVB Debt Service Fund	\$0	\$0	\$3,377	0.00%
Johnson Bank	\$228,996	\$153,210	\$574,282	
Bank First - LifeQuest	\$90,191	\$70,670	\$789	
Wells Fargo	\$3,000	\$3,000	\$3,000	
Wells Fargo/SCA	\$459,598	\$452,832	\$270,281	
Total	\$22,168,874	\$23,688,940	\$21,051,066	
Receipts	\$5,795,800	\$4,643,127	\$3,319,135	
Disbursements	(\$7,315,866)	(\$7,864,764)	(\$2,857,110)	
Monthly Interest Earned (Debt Service)	\$598	\$595	\$19	
Monthly Interest Earned (Courthouse Bond)	\$6,951	\$11,135	\$352	
Monthly Interest Earned (Operating)	\$75,998	\$78,758	\$1,609	
Total Interest Earned	\$83,547	\$90,488	\$6,394	
YTD Interest Earned	\$306,240	\$222,693		
ARPA Unspent	\$2,178,908			
Opioid Unspent	\$121,905			
LATCF Unspent	\$377,731			

Ambulance Billing Analysis

May-April 2019-2023

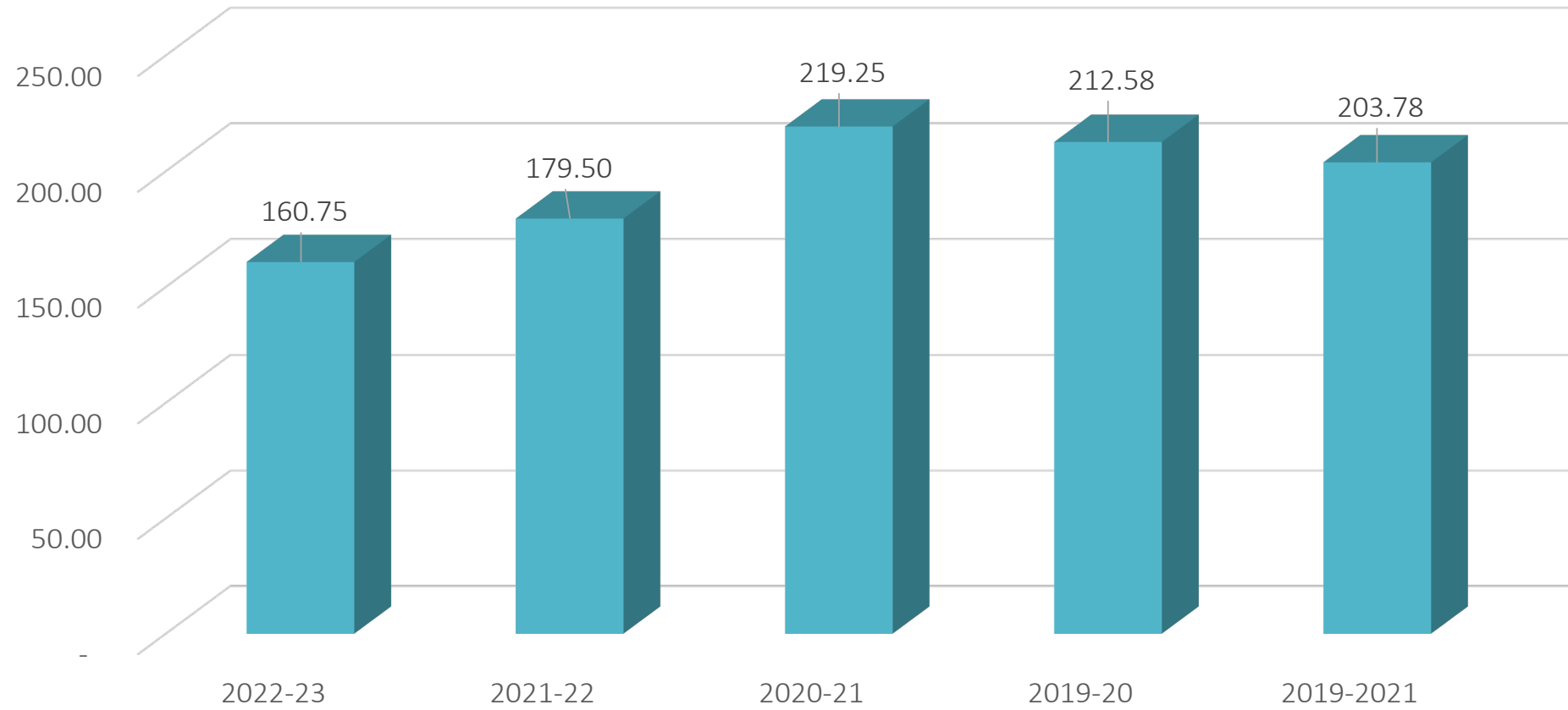
About the Data

- Years compared – 2019-2023.
- Months compared – May-April - These are the months in which we have comparable data for 2022. Disclaimer – I added April of 2022. This was exaggerated due to no billing in January-March.
- 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.

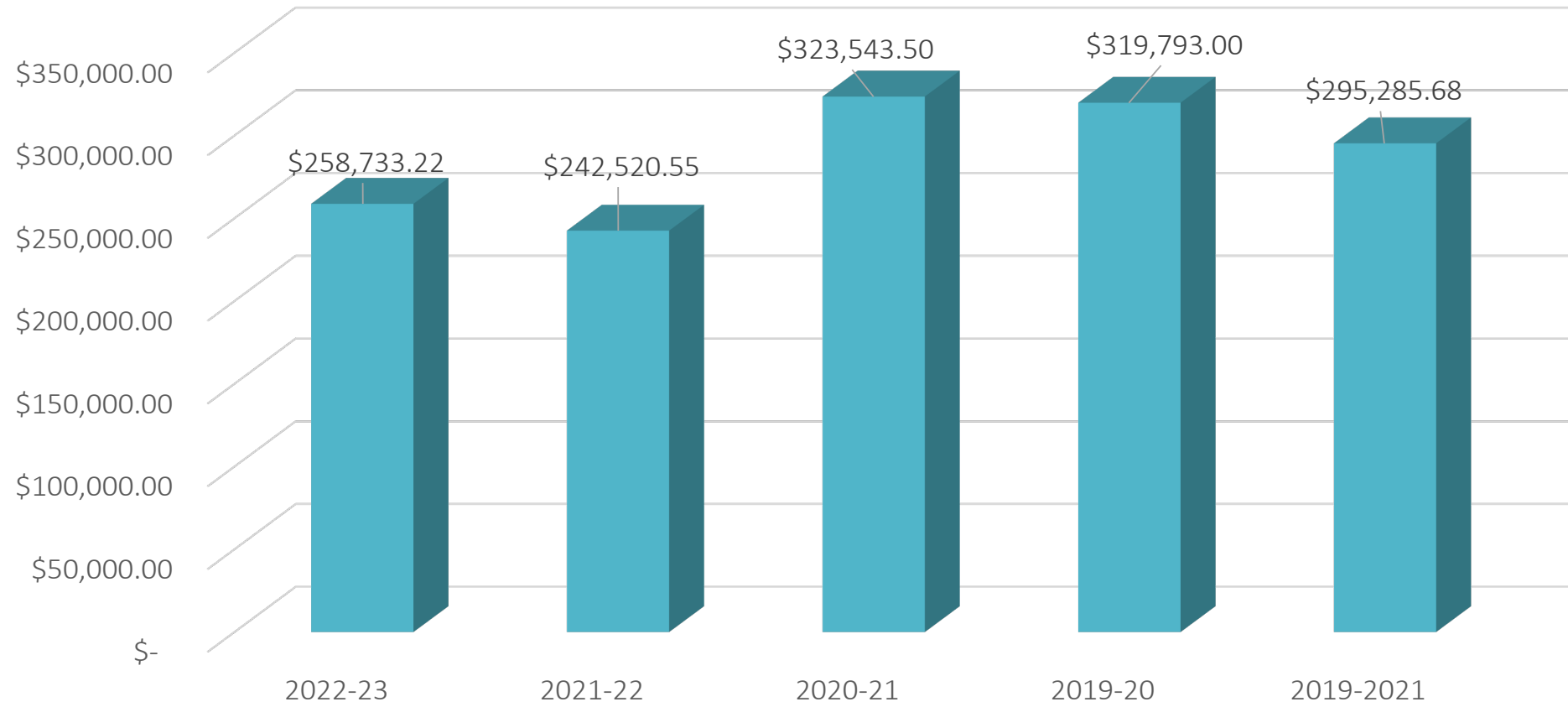
Ambulance Billing Aging Report

Month	Year	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total	% Current
April	2023	406	\$ 110,580.00	\$ 64,067.81	\$ 73,652.20	\$ 39,977.24	\$ 56,384.00	\$ 30,642.76	\$ 375,304.01	29.46%
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%

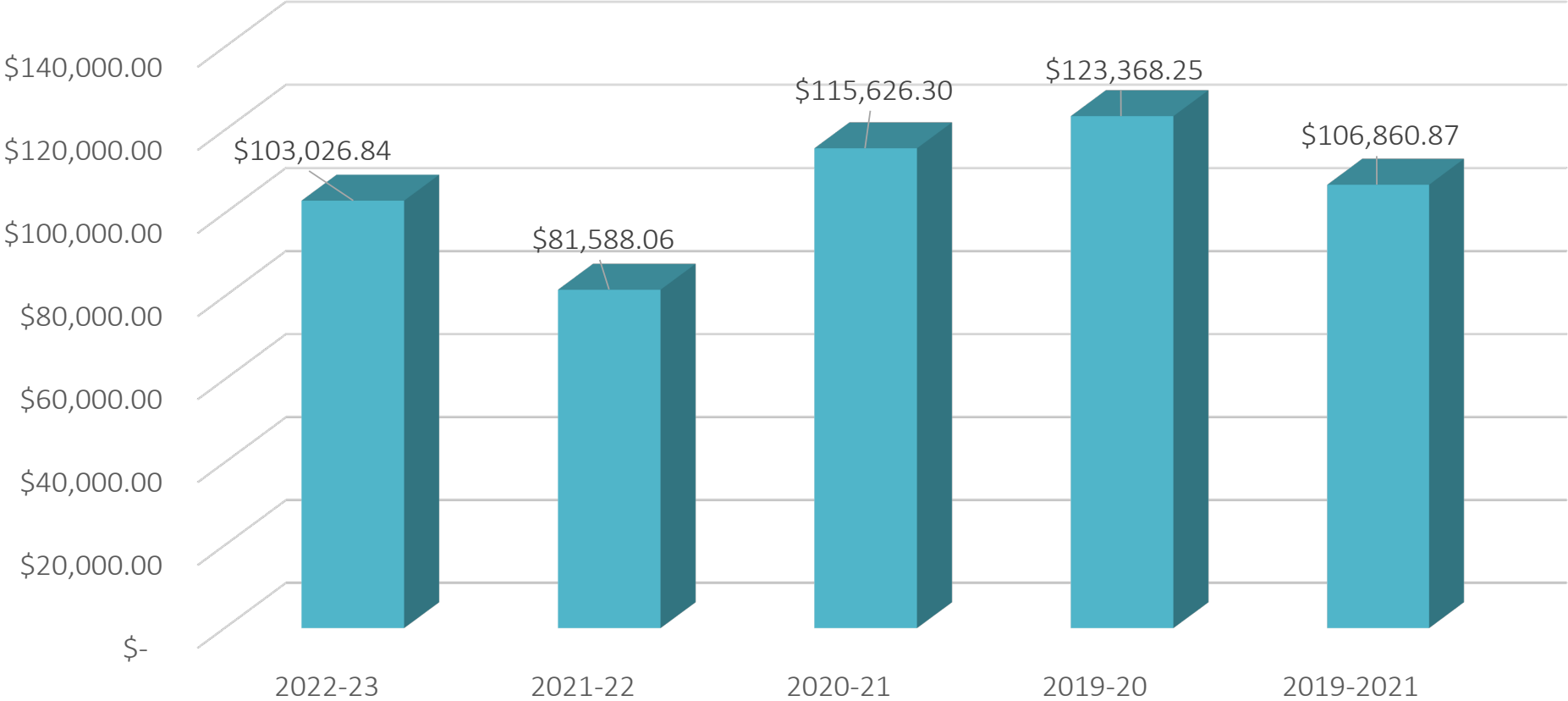
Average Calls per Month per Year
May-April



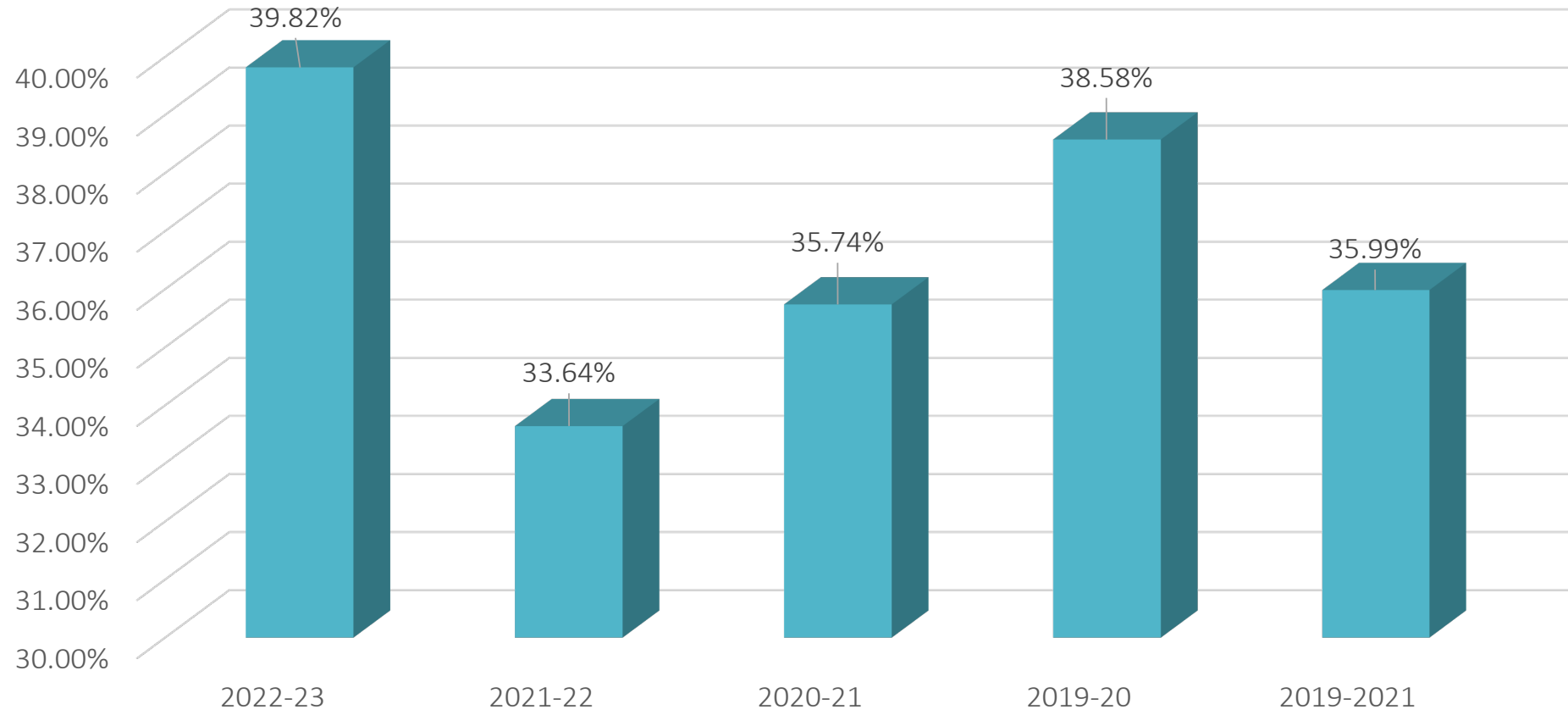
Average Billed per Month per Year
May-April



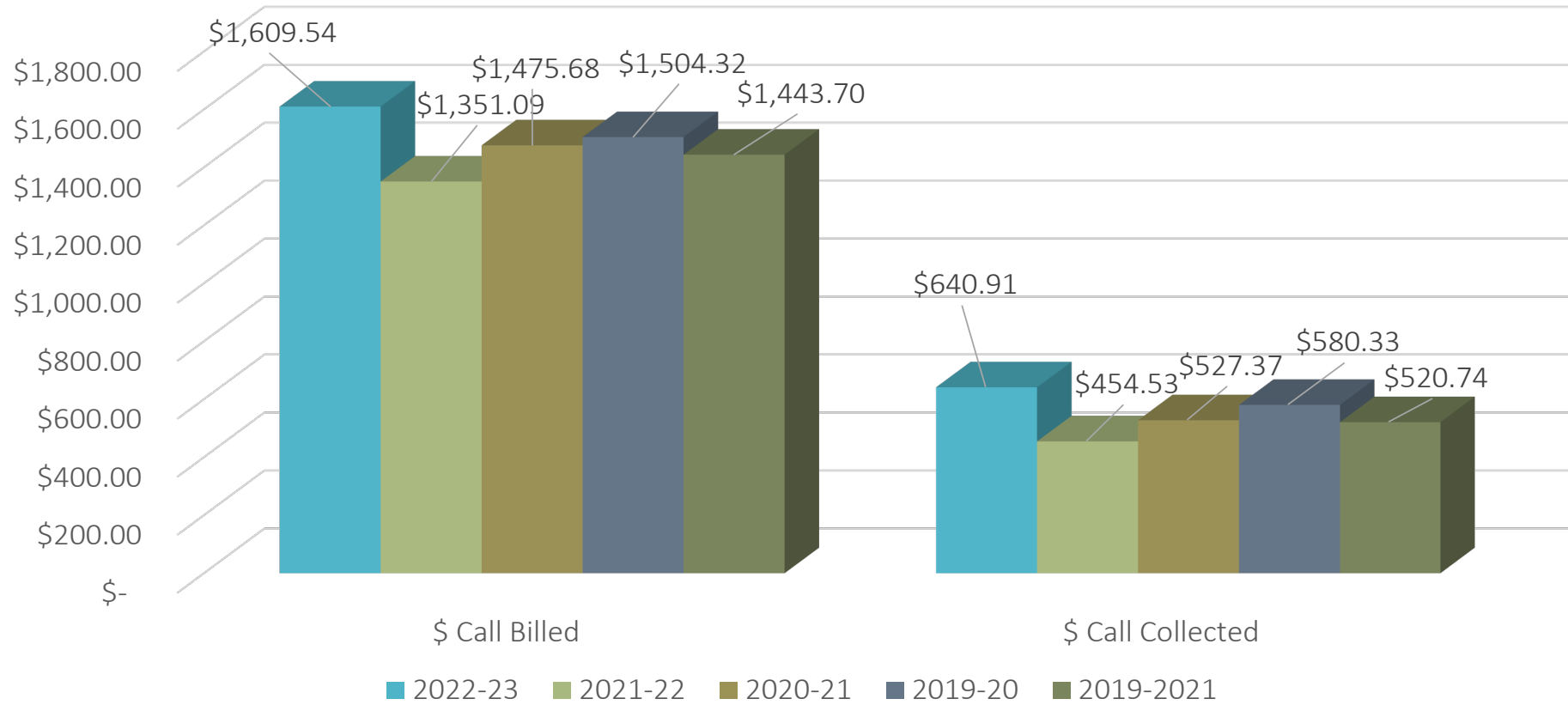
Average Collected per Month per Year
May-April



Percent Collected per Month per Year
May-April



Dollars Billed and Collected per Call
May-April



2023 Ambulance Service Net Income Thru April 30, 2023			
Account Description	2023 Amended Budget	2023 Actual Amount	Percent
REVENUE			
General Property Taxes	\$ 1,504,282.00	\$ 501,427.32	33%
St. Aid/Em. Amb. Assistance	\$ 25,000.00	\$ -	0%
Ambulance Fees	\$ 1,500,000.00	\$ 340,957.78	23%
Ambulance Fees Outstanding	\$ 15,000.00	\$ 2,931.33	20%
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	\$ 851,566.43	27%
EXPENSE			
<i>Personal Services Totals</i>	\$ 2,426,482.00	\$ 594,457.15	24%
<i>Contractual Services Totals</i>	\$ 203,370.00	\$ 49,458.69	24%
<i>Supplies and Expense Totals</i>	\$ 204,780.00	\$ 56,363.53	28%
<i>Fixed Charges Totals</i>	\$ 269,650.00	\$ -	0%
EXPENSE TOTALS	\$ 3,104,282.00	\$ 700,279.37	23%
Net Grand Totals	\$ -	\$ 151,287.06	