



Sawyer County

Agenda

Finance Committee Meeting
Thursday, October 12, 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. [9.13.23 Finance Minutes DRAFT](#)

8. TOWN OF EDGEWATER - PETE BARIBEAU

9. FINANCE DEPARTMENT REPORT

- 6 a. Sales Tax Distribution
[2023 Sawyer County Monthly Sales Tax Final](#)
- 7 - 27 b. Budget Updates
[1\) 2023 Budget Performance Report September 30 2023](#)
[2\) 10-12-2023 Finance Committee Administrator Budget County Board Presentation](#)
- 28 c. Capital Improvement Plan Update - Purchases
[September 2023 CIP Purchases](#)
- 29 - 30 d. 85.21 Grant Annual Renewal (discussion and possible action)
[Res 2023-RESOLUTION AUTHORIZING SAWYER COUNTY DOT GRANT APPLICATION](#)

10. INVESTMENTS REVIEW AND UPDATE

- 31 a. [August Investment Report](#)

11. EMS-AMBULANCE

- 32 - 42 a. Billing/Financial Report
[Ambulance Billing Analysis August 2019-2023](#)

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 September 14, 2023 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
Janeen Abric - Virtual

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 –

Minutes from the previous meeting dated: August 10, 2023

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

Finance Department Report -

Sales Tax Distribution - A written report was provided. August sales tax was above previous years and we anticipate the same trend for the remainder of the year.

Budget Updates – A written report was provided and reviewed by Mr. Markgren. We are 67% of the way through the 2023 budget and revenues, net of the planned fund balance draw is on budget at 67%. Expenses are at 60% net of the transfer to HHS and Highway is still running a net income.

Capital Improvement Plan Update – No purchases

Treasurer Department Report -

County Land Sales – Ms. Aibric reported that we have 17 properties from the In Rem process. Delinquent tax notices have been sent, and there has been an increase in credit card, debit card and electronic check payments received for delinquent and second installment tax payments. An outline of the In Rem processes was provided; steps were reviewed by Ms. Aibric. Auctions generally run 3-4 weeks, and at the conclusion of the auction, bids are presented to LWFRF for approval/rejection. A list of 2018 In Rem properties acquired was provided, as well as 2017-2015. Mr. Albarado spoke to the Act 216 ruling and how it affects some of our properties of tribal members. LCO has indicated they have an interest acquiring land back within the reservation and are requesting right of first refusal on properties that may become available for sale in some of the Northwoods Beach area.

Investment Update -

A written report of investment activity was provided and reviewed. Total YTD interest earned is \$655,262.

EMS-Ambulance -

A written report was provided for the years 2019-2023 comparison. Mr. Markgren reviewed the highlights and we continue to make progress on the average collected per month per year. The collection agency is also having success in bringing in past-due collections.

A preliminary view of the 2024 budget was provided at the meeting. The union settlement was included in projections along with a 5% health insurance increase. Sales tax revenue and investment income was considered. He recommends a \$750,000 budgeted fund balance draw and transfer to special funds. The tax rate is anticipated to go down to \$2.67; the lowest tax rate in the last 13 years.

Future Agenda Items -

Correspondence, reports from conferences and meetings -

Adjournment – 10:03 am

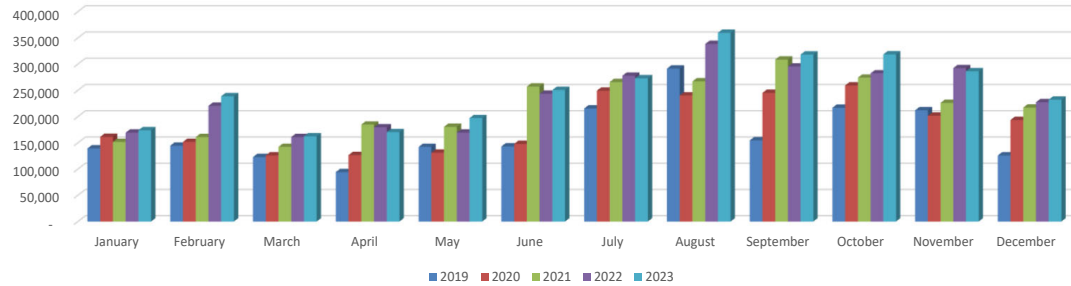
Next Meeting: October 12, 2023 **Time:** 8:30 am **Location:** Board Room
Minutes recorded by Lynn Fitch, County Clerk

DRAFT

Sawyer County Monthly Sales Tax Distributions

Year	January	February	March	April	May	June	July	August	September	Average	October	% Ave	November	% Ave	December	% Ave	Total	% Inc
2019	139,231	144,565	122,883	94,196	142,225	143,146	215,464	291,426	154,752	160,876	216,861	135%	212,000	132%	125,937	78%	2,002,686	
2020	161,382	151,846	126,061	126,683	131,194	147,924	249,469	240,248	245,188	175,555	259,373	148%	201,664	115%	193,515	110%	2,234,547	11.58%
2021	151,646	160,903	142,260	184,720	180,576	257,182	265,808	267,126	308,640	213,207	274,157	129%	226,158	106%	217,112	102%	2,636,288	17.98%
2022	169,407	220,504	161,008	179,589	169,445	243,473	277,796	338,392	295,423	228,337	282,416	124%	292,345	128%	227,311	100%	2,857,109	8.38%
2023	173,881	238,746	162,431	170,325	197,071	250,657	272,963	359,677	318,236	238,221	318,510		286,316		232,202		2,981,015	4.34%
4 Year Ave										194,494		134%		120%		97%		

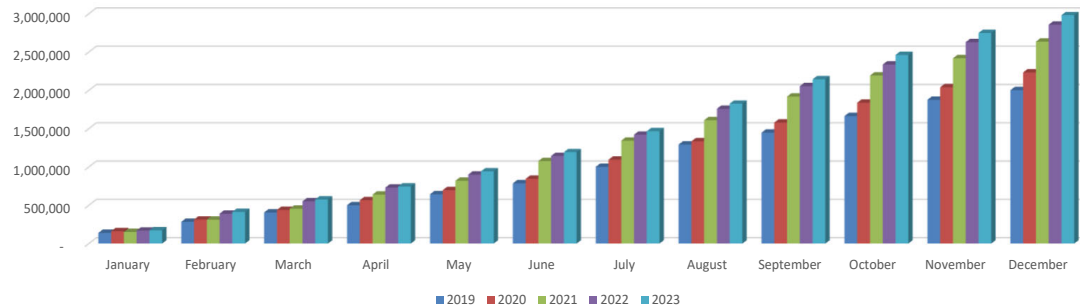
2019-Projected 2023 Sawyer County Sales Tax Month-to-Month



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	1,193,111	1,466,074	1,825,751	2,143,987	2,462,497	2,748,813	2,981,015
23 vs '22 (%)	2.6%	5.8%	4.4%	2.0%	4.7%	4.3%	3.2%	3.8%	4.3%	5.3%	4.5%	4.3%
23 vs '22 (\$)	4,474	22,717	24,140	14,876	42,502	49,686	44,853	66,138	88,951	125,045	119,016	123,907

2019-Projected 2023 Sawyer County Sales Tax Total



Budget Performance Report

Date Range 01/01/23 - 09/30/23

Include Rollup Account and Rollup to Account

September 30, 2023

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	4,442,160.78	1,478,668.22	75
41120	Personal Property Aid	17,581.00	17,581.27	(.27)	100
41150	Forest Crop Taxes	2,200.00	1,829.17	370.83	83
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	4,054.92	945.08	81
41801	Interest on Taxes	160,000.00	144,615.56	15,384.44	90
41802	Penalties on Taxes	40,000.00	36,162.78	3,837.22	90
41803	Tax Deed Reimb. Fees	5,000.00	4,745.28	254.72	95
41804	Advertising Fees	3,000.00	2,500.51	499.49	83
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	4,588.31	(.31)	100
41807	Tower Rentals	13,500.00	14,040.00	(540.00)	104
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	2,143,987.55	456,012.45	82
43410	Shared Revenues	273,955.00	39,744.19	234,210.81	15
43415	St.Aid/Rsource Aid-S.23.09(18)	45,000.00	46,559.11	(1,559.11)	103
46809	County Stumpage Due State	.00	10.00	(10.00)	+++
46810	County Forest Stumpage	1,850,000.00	1,546,824.74	303,175.26	84
46810-10%	Cty Stumpage Due to Townships	.00	169,915.09	(169,915.09)	+++
48100	Interest on Investments	25,000.00	689,869.44	(664,869.44)	2759
48200	Rent of County Offices and Bldgs	2,800.00	2,800.00	.00	100
48300	Profit on Tax Deed Sales	50,000.00	40,433.01	9,566.99	81
48600	Misc. General Revenue	1,000.00	206.23	793.77	21
48610	Proceeds from CH Vending Machine	200.00	278.50	(78.50)	139
48915	Indirect Cost	262,650.00	196,987.50	65,662.50	75
49210-200	Operating Trans. In-LCO Gaming	50,000.00	50,000.00	.00	100
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

Budget Performance Report

Date Range 01/01/23 - 09/30/23

Include Rollup Account and Rollup to Account

September 30, 2023

Department	00 - General Totals	\$13,340,662.00	\$9,672,764.83	\$3,667,897.17	73%
Department	03 - Circuit Court Totals	\$265,350.00	\$282,802.43	(\$17,452.43)	107%
Department	04 - Criminal Justice Totals	\$50,000.00	\$34,440.00	\$15,560.00	69%
Department	09 - Medical Examiner Totals	\$15,500.00	\$11,100.00	\$4,400.00	72%
Department	11 - County Clerk Totals	\$18,600.00	\$22,366.10	(\$3,766.10)	120%
Department	14 - IT Totals	\$0.00	\$83.00	(\$83.00)	+++
Department	17 - Treasurer Totals	\$1,000.00	\$2,256.39	(\$1,256.39)	226%
Department	19 - District Attorney Totals	\$36,000.00	\$14,288.10	\$21,711.90	40%
Department	23 - Register of Deeds Totals	\$195,000.00	\$214,113.30	(\$19,113.30)	110%
Department	24 - Land Records Totals	\$40,500.00	\$347.14	\$40,152.86	1%
Department	25 - Surveyor Totals	\$10,000.00	\$32,560.57	(\$22,560.57)	326%
Department	26 - University Extension Service Totals	\$16,333.00	\$0.00	\$16,333.00	0%
Department	27 - Zoning Totals	\$255,000.00	\$268,001.82	(\$13,001.82)	105%
Department	28 - Forestry Department Totals	\$71,500.00	\$62,942.06	\$8,557.94	88%
Department	29 - County Parks Totals	\$900.00	\$660.00	\$240.00	73%
Department	30 - 911 System Totals	\$22,000.00	\$19,500.00	\$2,500.00	89%
Department	31 - Building Maintenance Totals	\$0.00	\$2,719.72	(\$2,719.72)	+++
Department	33 - Other Programs of General Gov. Totals	\$55,000.00	\$37,758.74	\$17,241.26	69%
Department	35 - Sheriff's Department Totals	\$218,800.00	\$137,453.24	\$81,346.76	63%
Department	37 - Dog Pound Totals	\$14,500.00	\$31,152.65	(\$16,652.65)	215%
Department	38 - Ambulance Service Totals	\$3,104,282.00	\$2,026,284.64	\$1,077,997.36	65%
Department	41 - Emergency Management Totals	\$55,000.00	\$0.00	\$55,000.00	0%
Department	47 - Airport Totals	\$59,860.00	\$35,426.26	\$24,433.74	59%
Department	56 - Child Support Agency Totals	\$339,444.00	\$141,840.23	\$197,603.77	42%
Department	57 - Veteran's Administration Totals	\$10,300.00	\$1,000.00	\$9,300.00	10%
	REVENUE TOTALS	\$18,195,531.00	\$13,051,861.22	\$5,143,669.78	72%

EXPENSE

Department	00 - General				
50365	Tax Deed Expense	.00	217.04	(217.04)	+++
59220	Transfer to Special Revenue Fund	1,398,425.00	.00	1,398,425.00	0
Department	00 - General Totals	\$1,398,425.00	\$217.04	\$1,398,207.96	0%
Department	01 - County Board Totals	\$83,071.00	\$56,878.77	\$26,192.23	68%

Budget Performance Report

Date Range 01/01/23 - 09/30/23

Include Rollup Account and Rollup to Account

September 30, 2023

Department	02 - Administration	Totals	\$161,836.00	\$113,566.83	\$48,269.17	70%
Department	03 - Circuit Court	Totals	\$646,681.00	\$452,651.90	\$194,029.10	70%
Department	04 - Criminal Justice	Totals	\$223,235.00	\$301,802.45	(\$78,567.45)	135%
Department	05 - Family Court Commissioner	Totals	\$0.00	\$12,000.00	(\$12,000.00)	+++
Department	09 - Medical Examiner	Totals	\$75,974.00	\$61,478.66	\$14,495.34	81%
Department	10 - Finance	Totals	\$266,315.00	\$202,871.91	\$63,443.09	76%
Department	11 - County Clerk	Totals	\$235,283.00	\$143,892.53	\$91,390.47	61%
Department	13 - Human Resources	Totals	\$138,266.00	\$96,045.06	\$42,220.94	69%
Department	14 - IT	Totals	\$454,428.00	\$349,134.37	\$105,293.63	77%
Department	17 - Treasurer	Totals	\$292,020.00	\$228,336.78	\$63,683.22	78%
Department	19 - District Attorney	Totals	\$271,216.00	\$173,083.42	\$98,132.58	64%
Department	23 - Register of Deeds	Totals	\$190,231.00	\$135,028.49	\$55,202.51	71%
Department	24 - Land Records	Totals	\$273,380.00	\$211,510.46	\$61,869.54	77%
Department	25 - Surveyor	Totals	\$317,070.00	\$161,287.20	\$155,782.80	51%
Department	26 - University Extension Service	Totals	\$108,982.00	\$55,682.56	\$53,299.44	51%
Department	27 - Zoning	Totals	\$408,707.00	\$336,209.34	\$72,497.66	82%
Department	28 - Forestry Department	Totals	\$474,132.00	\$313,591.04	\$160,540.96	66%
Department	29 - County Parks	Totals	\$1,700.00	\$1,278.16	\$421.84	75%
Department	30 - 911 System	Totals	\$34,000.00	\$20,664.73	\$13,335.27	61%
Department	31 - Building Maintenance	Totals	\$483,831.00	\$378,565.49	\$105,265.51	78%
Department	33 - Other Programs of General Gov.	Totals	\$1,330,602.00	\$994,357.63	\$336,244.37	75%
Department	35 - Sheriff's Department	Totals	\$6,358,770.00	\$3,937,876.73	\$2,420,893.27	62%
Department	37 - Dog Pound	Totals	\$83,589.00	\$60,304.16	\$23,284.84	72%
Department	38 - Ambulance Service	Totals	\$3,104,282.00	\$1,803,228.76	\$1,301,053.24	58%
Department	41 - Emergency Management	Totals	\$156,010.00	\$123,682.71	\$32,327.29	79%
Department	47 - Airport	Totals	\$126,084.00	\$73,261.43	\$52,822.57	58%
Department	56 - Child Support Agency	Totals	\$332,616.00	\$256,169.97	\$76,446.03	77%
Department	57 - Veteran's Administration	Totals	\$164,795.00	\$88,876.25	\$75,918.75	54%
EXPENSE TOTALS			\$18,195,531.00	\$11,143,534.83	\$7,051,996.17	61%
Fund	100 - General Fund	Totals				
REVENUE TOTALS			18,195,531.00	13,051,861.22	5,143,669.78	72%

79% Net of Fund Balance Draw

Budget Performance Report

Date Range 01/01/23 - 09/30/23

Include Rollup Account and Rollup to Account

September 30, 2023

	EXPENSE TOTALS	18,195,531.00	11,143,534.83	7,051,996.17	61%
Fund 100 - General Fund Totals		\$0.00	\$1,908,326.39	(\$1,908,326.39)	
Fund 225 - Human Services Totals					
	REVENUE TOTALS	9,208,215.00	6,279,157.48	2,929,057.52	68%
	EXPENSE TOTALS	9,208,215.00	6,194,089.17	3,014,125.83	67%
Fund 225 - Human Services Totals		\$0.00	\$85,068.31	(\$85,068.31)	
Fund 701 - Highway Department Totals					
	REVENUE TOTALS	5,144,990.00	3,292,830.98	1,852,159.02	64%
	EXPENSE TOTALS	5,144,990.00	3,886,776.11	1,258,213.89	76%
Fund 701 - Highway Department Totals		\$0.00	(\$593,945.13)	\$593,945.13	

66% Net of Transfer to HHS



2023 Administrator Budget Presentation

Finance Committee

Thursday, October 12, 2023



2024 Budget Highlights:

- Net New Construction is 1.186%, about \$122,500 - The highest level in the last 14 years, just above 2023.
- There has been quite a bit of movement of staff between departments. The surveyor was not replaced.
- All Non-Union Staff include a proposed 2% increase January 1, 1% increase July 1, and 1.25% steps as scheduled.
- All proposed salary increases are included in each department's budget, not as a line-item contingency.
- Health Insurance is a major cost. Adding insurance, changing from single to plus one or family has a big impact.
- Health Insurance includes a 5% increase.
- Sales Tax Revenue is still growing.
- We are seeing great returns on our investments.



2023 Budget Highlights:

- Levy Limit Exemptions:
 - Bridge and Culvert Construction and Repair
 - Countywide EMS
 - Payments to Public Libraries
 - Payments of any General Obligation Debt
 - Property and Casualty Insurance Premiums
 - Court Ordered Placements

Expenditures	2023 Budget	2024 Admin 2024 Levy
General	\$ 1,398,425.00	\$ 750,000.00 Reduce Transfers due to their own Fund Balance
County Board	\$ 83,071.00	\$ 81,775.00
Administration	\$ 161,836.00	\$ 201,126.00 Staff Wellness incentives
Circuit Court	\$ 646,681.00	\$ 724,001.00 Plus .60 FTE addition
Criminal Justice	\$ 223,235.00	\$ 300,000.00 Grant contract with match
Family Court Commissioner	\$ -	\$ 18,000.00 Have an attorney contracted
Medical Examiner	\$ 75,974.00	\$ 81,139.00
Finance	\$ 266,315.00	\$ 293,568.00 Switch to family plan
County Clerk	\$ 235,283.00	\$ 214,908.00
Human Resources	\$ 138,266.00	\$ 147,531.00
IT	\$ 454,428.00	\$ 472,557.00
Treasurer	\$ 292,020.00	\$ 325,605.00 New family plan
District Attorney	\$ 271,216.00	\$ 282,335.00
Register of Deeds	\$ 190,231.00	\$ 220,588.00
Land Records	\$ 273,380.00	\$ 301,551.00
Surveyor	\$ 317,070.00	\$ 205,196.00 Didn't rehire surveyor
University Extension	\$ 108,982.00	\$ 127,049.00 Requesting additional support staff
Zoning	\$ 408,707.00	\$ 505,743.00 Additional insurance plan, grant funded part-time position
Forestry	\$ 474,132.00	\$ 454,932.00
County Parks	\$ 1,700.00	\$ 1,700.00
911 System	\$ 34,000.00	\$ 38,000.00
Building Maintenance	\$ 483,831.00	\$ 526,541.00 Added insurance plan
Other General Government	\$ 1,330,602.00	\$ 1,311,247.00
Sheriff	\$ 6,358,770.00	\$ 6,412,512.00
Dog Pound	\$ 83,589.00	\$ 101,516.00
Ambulance Service	\$ 3,104,282.00	\$ 2,868,119.00 Adjusted budget to historical staffing costs
Emergency Management	\$ 156,010.00	\$ 157,177.00
Airport	\$ 126,084.00	\$ 134,375.00 Increased snow removal
Child Support	\$ 332,616.00	\$ 352,162.00
Veteran's Administration	\$ 164,795.00	\$ 184,992.00 Half-time to full-time support
General Fund Expenditures	\$ 18,195,531.00	\$ 17,795,945.00 \$7,488,881.00



Expenditures	2023 Budget	2024 Admin	2024 Levy
General Fund Expenditures	\$ 18,195,531.00	\$ 17,795,945.00	\$ 7,488,881
Human Services	\$ 9,208,215.00	\$ 9,275,028.00	\$ 2,500,000
Debt Service	\$ 1,724,730.00	\$ 1,931,851.00	\$ 1,931,851
Capital Improvements	\$ 5,599,307.00	\$ 1,744,000.00	\$ 235,500
Highway Department	\$ 5,144,990.00	\$ 5,392,599.00	\$ 1,869,024
Other Funds	\$ 4,519,879.00	\$ 1,849,082.00	\$ 353,443
Total Expenditures	\$ 44,392,652.00	\$ 37,988,505.00	\$ 14,378,699



2024 Proposed Sawyer county Levy

	Adopted 2023	Administrator 2024	Percent Increase
Operating Levy	\$ 10,108,524	\$ 10,229,704	1.20%
Deby Service Levy	\$ 1,724,730	\$ 1,931,851	12.01%
Special Purpose Levy	\$ 2,167,444	\$ 2,217,144	2.29%
State Charges	\$ 1,300	\$ 8,160	
Total Levy	\$ 14,001,998	\$ 14,386,859	2.75%

2024 Levy limit calculation

Section A: Determination of 2023 Payable 2024 Allowable Levy Limit

1	2022 payable 2023 actual county levy plus 2023 personal property aid (\$17,581.27)	\$11,849,486
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2022 levy for new general obligation debt authorized after July 1, 2005	\$1,518,170
4	2022 payable 2023 adjusted actual levy (<i>Line 1 minus Lines 2 and 3</i>)	\$10,331,316
5	0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2022 adjusted actual levy	\$10,331,316
6	Net new construction (1.186 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2022 adjusted actual levy	\$10,453,845
7	Greater of Line 5 or Line 6	\$10,453,845
8	2023 levy limit before adjustments less 2024 personal property aid (\$17,581.27)	\$10,436,264
9	Total adjustments (<i>from Sec. D, Line Q</i>)	\$1,725,291
10	2023 Payable 2024 Allowable Levy (<i>sum of Lines 8 and 9</i>)	\$12,161,555

Budget Adjustments

	2024 Department	2024 Administrator	Adjustment	
Operations				
Requested Fund Balance Drawdown			\$1,642,411.00	
General Property Taxes	\$ 5,956,421.00	\$ 5,971,421.00	\$ 15,000.00	Decrease Namekagon Transport, Increase General
Senior Resource Center	\$ 150,000.00	\$ 130,111.00	\$ 19,889.00	Decrease Allocation Request
UW Extension Support	\$ 32,500.00	\$ 15,000.00	\$ 17,500.00	Extension refigured
911	\$ -	\$ 50,000.00	\$ (50,000.00)	New sytsem
Wellnes Incentives	\$ -	\$ 25,000.00	\$ (25,000.00)	
Dog Pound Staffing	\$ 90,911.00	\$ 101,516.00	\$ (10,605.00)	Additional coverage
Contingency	\$ 200,000.00	\$ 215,320.00	\$ (15,320.00)	To balance out General Fund
HHS Transfer Request	\$ 1,347,199.00	\$ 600,000.00	\$ 747,199.00	Partial Department Fund Balance Draw
Highway Transfer Request	\$ 343,748.00	\$ 150,000.00	\$ 193,748.00	Partial Department Fund Balance Draw
Total	\$ 6,429,832.00	\$ 6,508,368.00	\$ 892,411.00	
Administrator Fund Balance Draw			\$ 750,000.00	Draw to transfer to HHS and Highway
Namekagon Transport	\$ 180,000.00	\$ 165,000.00	\$ 15,000.00	Decrease Allocation Request, Increase General
ARPA Expenditures	\$ (40,000.00)	\$ -	\$ 40,000.00	Draper helicopter pad to be completed in 2023

Levy Components
Budget Year 2024

	Adopted 2022	Adopted 2023	Administrator 2024	Budget Percent
Operating Levy				
General Fund	\$ 5,456,702	\$ 5,580,812	\$ 5,636,916	46.35%
Health and Human Services	\$ 2,475,534	\$ 2,491,296	\$ 2,500,000	20.56%
Recreational Officer	\$ 116,623	\$ 143,727	\$ 142,151	1.17%
Land & Water Conservation	\$ 58,843	\$ 46,292	\$ 46,292	0.38%
Namekagon Transit	\$ 150,000	\$ 155,000	\$ 165,000	1.36%
Debt Service	\$ 1,190,400	\$ 1,724,730	\$ 1,931,851	15.88%
Capital Improvement Plan	\$ 139,480	\$ -	\$ -	0.00%
Highway Department	\$ 1,588,600	\$ 1,689,345	\$ 1,739,345	14.30%
Previous Year Unused	\$ -	\$ 2,052	\$ -	0.00%
Total Operating Levy	\$ 11,176,182	\$ 11,833,254	\$ 12,161,555	100.00%
Operating Levy Allowed	\$ 11,178,234	\$ 11,833,254	\$ 12,161,555	
Unused	\$ 2,052	\$ -	\$ -	
Special Purpose Levy				
Northern Waters Library Service	\$ 23,631	\$ 23,868	\$ 24,584	
Weiss Community Library	\$ 210,000	\$ 200,000	\$ 200,000	
Winter Public Library	\$ 75,465	\$ 78,253	\$ 78,253	
LCO Public Library	\$ 25,802	\$ 20,047	\$ 11,961	
Out of County Library	\$ 20,429	\$ 17,849	\$ 19,707	
EMS-Operating	\$ 1,170,581	\$ 1,504,282	\$ 1,517,460	
EMS-Capital	\$ 217,500	\$ 223,500	\$ 235,500	
Local Bridge Aid	\$ 124,325	\$ 99,645	\$ 129,679	
Total Special Purpose Levy	\$ 1,867,733	\$ 2,167,444	\$ 2,217,144	
Total Levy	\$ 13,043,915	\$ 14,000,698	\$ 14,378,699	2.70%
State Charges	\$ 240	\$ 1,300	\$ 8,160	
Total Levy and Charges	\$ 13,044,155	\$ 14,001,998	\$ 14,386,859	
County Valuation	\$ 3,995,635,200	\$ 4,535,440,000	\$ 5,376,954,500	
Tax Levy Rate	\$ 3.26	\$ 3.09	\$ 2.68	

Ambulance Service levy

	<u>2023</u>	<u>2024</u>
Ambulance Budget - Levy	\$ 1,241,632	\$ 1,258,379
Indirect and Allocated Costs	\$ 262,650	\$ 259,081
Total Operating Levy	<u>\$ 1,504,282</u>	<u>\$ 1,517,460</u>
Capital Purchases		
Ambulance	\$ 200,000	\$ 240,000
IV Pumps	\$ 28,000	\$ -
Less - Sale of Ambulance	\$ (4,500)	\$ (4,500)
Total Capital Purchases	<u>\$ 223,500</u>	<u>\$ 235,500</u>
Total Ambulance Service Levy	<u>\$ 1,727,782</u>	<u>\$ 1,752,960</u>
Equalized Value	\$ 4,548,227,900	\$ 5,376,954,500
Levy Rate/\$1,000	<u>\$ 0.380</u>	<u>\$ 0.326</u>

Library service

	<u>Levy</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 Admin</u>
Northern Waters Library Service	Exempt	\$ 23,397	\$ 23,631	\$ 23,631	\$ 23,631	\$ 23,868	\$ 24,584.00
Weiss Community Library	Exempt	\$ 200,000	\$ 200,000	\$ 200,000	\$ 210,000	\$ 200,000	\$ 200,000.00
Winter Public Library	Exempt	\$ 73,267	\$ 73,267	\$ 73,267	\$ 75,465	\$ 78,253	\$ 78,253.00
LCO Ojibwa Comm. Library	Exempt	\$ 27,947	\$ 31,737	\$ 25,802	\$ 25,802	\$ 20,047	\$ 11,960.73
LCO Ojibwa Comm. Library - capital	Exempt	\$ 10,500					
Ashland Vaughn Public Library	Exempt	\$ 970	\$ 425	\$ 205	\$	\$ 76	\$ 58.14
Barron Public Library	Exempt	\$	\$ 64	\$	\$ 164		
Bayfield Public Library	Exempt	\$ 44	\$ 74	\$ 25	\$ 70	\$ 2,784	
Bruce Area Library	Exempt	\$ 1,943	\$ 1,398	\$ 954	\$ 857	\$ 465	\$ 280.70
Cumberland Public Library	Exempt	\$	\$ 143		\$	\$ 38	\$ 50.40
Drummond Public Library	Exempt	\$ 1,136	\$ 217	\$ 1,448	\$ 917	\$	\$ 22.62
Forest Lodge Public Library	Exempt	\$ 3,352	\$ 3,243	\$ 3,476	\$ 5,459	\$ 2,784	\$ 5,578.36
Grantsburg Public Library	Exempt				\$	\$ 5	
Iron River Public Library	Exempt		\$ 66				
Legion Memorial Library Mellen	Exempt			\$ 57			
Madeline Island Public Library	Exempt	\$ 553					
Park Falls Public Library	Exempt	\$ 1,097	\$ 672				
Rice Lake Public Library	Exempt	\$ 8,201	\$ 8,521	\$ 8,990	\$ 7,161	\$ 9,523	\$ 9,517.03
Rusk County Comm. Library	Exempt	\$ 10,405	\$ 6,137	\$ 3,158	\$ 3,825	\$ 1,821	\$ 1,101.88
Shell Lake Public Library	Exempt	\$	\$ 215	\$ 155		\$	\$ 36.11
Spooner Memorial Library	Exempt	\$ 658	\$ 770	\$ 1,578	\$ 1,687	\$ 328	\$ 2,811.52
Superior Public Library	Exempt	\$ 1,108	\$ 798	\$ 1,005	\$ 232	\$	\$ 245.39
Washburn Public Library	Exempt	\$ 79	\$ 119	\$ 171	\$	\$ 25	\$ 5.19
Subtotal Out of County		\$ 40,047	\$ 22,794	\$ 21,231	\$ 20,429	\$ 17,849	\$ 19,707
Total Library Aid		\$ 364,659	\$ 351,429	\$ 343,931	\$ 355,327	\$ 340,017	\$ 334,505

Outside organizations funded by operating tax levy

	Approved <u>2020</u>	Approved 2021	Approved <u>2022</u>	Approved <u>2023</u>	Request <u>2024</u>	Admin <u>2024</u>
Sawyer County Fair	\$31,250	\$45,000	\$45,000	\$47,000	\$40,000	\$40,000
Senior Resource Center	\$101,892	\$101,892	\$105,000	\$120,111	\$150,000	\$130,111
Hayward Lakes Visitors & Convention	\$50,000	\$50,000	\$10,000	\$50,000	\$50,000	\$50,000
Northwest Regional Planning Commission	\$35,671	\$35,552	\$35,044	\$35,387	\$34,974	\$34,974
Economic Development Corporation	\$25,000	\$25,000	\$25,000	\$25,000	\$30,000	\$30,000
Namekagon Transit	\$150,000	\$150,000	\$150,000	\$155,000	\$180,000	\$165,000
Clean Sweep	\$10,087	\$10,087	\$10,087	\$10,087	\$10,087	\$10,087
ITBEC	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000



Appropriating funds to nonprofit organizations

Entity Name	Statutory Authority
Northern Waters Library Systems	Wis. Stat. § 43.53; Wis. Stat. § 43.57
Sawyer County Fair	Wis. Stat. § 50.56(4)
Senior Resource Center	Wis. Stat. § 59.53(11)
Hayward Lakes Visitors & Convention	Wis. Stat. § 59.56(10)
Northwest Regional Planning Commission	Wis. Stat. § 66.0309(13)-(14)
Economic Development Corp.	Wis. Stat. § 59.57 (1)
Namekagon Transit	Wis. Stat. § 59.58(3)
Clean Sweep	Wis. Stat. § 59.70

2024 - 2028 Requested Capital Projects Summary					
	2024	2025	2026	2027	2028
Fund Balance - Beginning of Year	160,000	164,000	(101,207)	187,793	186,793
EXPENDITURES					
General Government	\$480,620	\$319,000	\$0	\$0	\$0
County Fleet	\$48,000	\$0	\$0	\$0	\$0
Justice and Public Safety	\$706,000	\$540,000	\$545,000	\$550,000	\$555,000
Public Works	\$5,000	\$160,000	\$212,500	\$270,000	\$165,000
Public Works - Highway	\$2,322,380	\$2,335,000	\$2,405,000	\$2,465,000	\$2,535,000
Health and Human Services	\$0	\$40,000	\$40,000	\$0	\$0
Conservation & Development	\$8,000	\$853,207	\$49,207	\$0	\$0
Total Gross Expenditures	<u>\$3,570,000</u>	<u>\$4,247,207</u>	<u>\$3,251,707</u>	<u>\$3,285,000</u>	<u>\$3,255,000</u>
REVENUES					
Project Specific					
Veterans Transportation Grant	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
State-DNR Dam Grant	\$0	\$400,000	\$0	\$0	\$0
Airport Entitlement Funds	\$0	\$0	\$150,000	\$150,000	\$150,000
Airport State Funds	\$0	\$0	\$7,500	\$7,500	\$7,500
Sale of Assets - Vehicles	\$34,500	\$4,500	\$0	\$0	\$0
Land Records/Surveyor - 212 Grant		\$7,000	\$330,000	\$0	\$0
LRIP Funds	\$100,000	\$0	\$100,000	\$0	\$100,000
Proceeds From Debt Issuance-Facility	\$0	\$0	\$0	\$0	\$0
Proceeds From Debt Issuance-Dams	\$0	\$400,000	\$0	\$0	\$0
Proceeds From Debt Issuance-Equipment	\$1,500,000	\$1,186,000	\$909,207	\$1,037,500	\$852,500
Subtotal Revenues-Project Specific	<u>\$1,638,500</u>	<u>\$2,001,500</u>	<u>\$1,500,707</u>	<u>\$1,199,000</u>	<u>\$1,114,000</u>
Transfers & Fund Balance Applied					
Transfer From Fund 223 - Car Pool	\$0	\$0	\$0	\$0	\$0
Subtotal Transfers for Capital Uses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Tax Levy					
Operating Levy	\$0	\$0	\$0	\$0	\$0
EMS	\$235,500	\$235,500	\$240,000	\$240,000	\$240,000
Highway Levy	\$1,700,000	\$1,745,000	\$1,800,000	\$1,845,000	\$1,900,000
Subtotal Tax Levy	<u>\$1,935,500</u>	<u>\$1,980,500</u>	<u>\$2,040,000</u>	<u>\$2,085,000</u>	<u>\$2,140,000</u>
Total Revenues	<u>\$3,574,000</u>	<u>\$3,982,000</u>	<u>\$3,540,707</u>	<u>\$3,284,000</u>	<u>\$3,254,000</u>
Fund Balance - End of Year	<u>\$164,000</u>	<u>(\$101,207)</u>	<u>\$187,793</u>	<u>\$186,793</u>	<u>\$185,793</u>

Budget Year 2024
Capital Purchases through Debt Issue

IT - Storage Phase II	\$	50,000
IT - Sheriff Surveillance Phase II	\$	70,000
IT - AV Upgrades	\$	70,000
Maintenance - Mtn Garage Roof	\$	90,000
Maintenance - Heat Pump Replacements - Plus \$16,500 from 2023	\$	62,000
Maintenance - Jail AHU Fan Array	\$	67,000
Maintenance - Skid Steer Broom	\$	10,600
Maintenance - Paint Courthouse Exterior	\$	40,020
Maintenance - 4th Street Sidewalk	\$	11,000
County Fair - Motor Sports Arena Hillside Repair	\$	10,000
HHS Minivan	\$	48,000
Law Enforcement - Sheriff-Communication System Upgrade	\$	166,000
Law Enforcement - Squads and Setup (4)	\$	274,000
Law Enforcement - Transport Van	\$	26,000
Airport Window Replacement	\$	5,000
Zoning-Price Dam Inspection	\$	4,000
Zoning-Billy Boy Dam Inspection	\$	4,000
Highway - State Shed Roofs	\$	47,380
Highway - Tri-Axle Truck	\$	204,000
Highway - Tandem_Axle Truck	\$	237,300
Highway - Spare Plow	\$	20,000
Highway - 1 Ton Patrol Truck	\$	81,000
Highway - Miscellaneous	\$	32,700
Other revenues	\$	(130,000)
Debt Issue	\$	1,500,000

Current Debt Service Repayment Schedule
Budget Year 2024

		2012 GO Refinance		2019 Ambulance		2022 Courthouse		2023 Courthouse/CIP		Payment Total(Levy)
Beginning Balance	\$	205,000	\$	391,918	\$	7,655,000	\$	4,000,000	\$	12,251,918
2024										
Principal	\$	205,000	\$	60,331	\$	310,000	\$	1,050,000	\$	1,625,331
Interest	\$	2,255	\$	12,424	\$	214,950	\$	154,731	\$	384,360
Premium							\$	(77,840)	\$	(77,840)
Total	\$	207,255	\$	72,755	\$	524,950	\$	1,126,891	\$	1,931,851
2025										
Principal	\$	-	\$	62,244	\$	315,000	\$	250,000	\$	627,244
Interest	\$	-	\$	10,511	\$	207,125	\$	106,925	\$	324,561
Total	\$	-	\$	72,755	\$	522,125	\$	356,925	\$	951,805
2026										
Principal	\$	-	\$	64,217	\$	325,000	\$	260,000	\$	649,217
Interest	\$	-	\$	8,538	\$	197,525	\$	96,725	\$	302,788
Total	\$	-	\$	72,755	\$	522,525	\$	356,725	\$	952,005
2027										
Principal	\$	-	\$	66,253	\$	335,000	\$	270,000	\$	671,253
Interest	\$	-	\$	6,502	\$	187,625	\$	86,125	\$	280,252
Total	\$	-	\$	72,755	\$	522,625	\$	356,125	\$	951,505
2028										
Principal	\$	-	\$	68,353	\$	345,000	\$	280,000	\$	693,353
Interest	\$	-	\$	6,502	\$	177,425	\$	75,125	\$	259,052
Total	\$	-	\$	74,855	\$	522,425	\$	355,125	\$	952,405
2029-2042										
Principal	\$	-	\$	70,520	\$	6,025,000	\$	1,890,000	\$	7,985,520
Interest	\$	-	\$	2,235	\$	1,296,955	\$	178,588	\$	1,477,778
Total	\$	-	\$	72,755	\$	7,321,955	\$	2,068,588	\$	9,463,298
Ending Balance	\$	-	\$	-	\$	-	\$	-	\$	-

*It is anticipated that the County will continue to issue capital improvement debt in 2024 and beyond with a projected annual Debt Service Levy of **\$2,318,925**.



Sawyer County Tax Rate History

Sawyer County Tax Rate History		
Year	Tax Rate	% Increase
2024 Est	\$2.68	-13.27%
2023	\$3.09	-5.45%
2022	\$3.27	-1.60%
2021	\$3.32	4.53%
2020	\$3.18	-1.58%
2019	\$3.23	3.99%
2018	\$3.10	-0.26%
2017	\$3.11	3.84%
2016	\$3.00	-0.26%
2015	\$3.01	0.00%
2014	\$2.99	1.02%
2013	\$2.94	6.99%
2012	\$2.75	2.62%

Monthly CIP Purchases

Date	Amount	Item	Issue
9/28/2023	\$ 7,929.30	Brunet Dam	2022 CIP

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RESOLUTION 2023 - _____

RESOLUTION AUTHORIZING SAWYER COUNTY DOT GRANT APPLICATION

WHEREAS, Section 85.21 of the Wisconsin Statutes authorizes the Wisconsin Department of Transportation to make grants to the counties of Wisconsin for the purpose of assisting them in providing specialized transportation services to the elderly and disabled; and

WHEREAS, each grant must be matched and with a local share of not less than 20 percent of each county's allocation; and

WHEREAS, Sawyer County's allocation of state aids for 2024 is \$79,889, thus requiring a minimum local share of at least \$15,978; and

WHEREAS, Sawyer County believes the provision of specialized transportation services would improve and promote the maintenance of human dignity and self-sufficiency of the elderly and disabled.

NOW THEREFORE BE IT RESOLVED, by the Sawyer County Board of Supervisors, in legal session assembled, that the Board authorize Sawyer County to prepare and submit to the Wisconsin Department of Transportation an application for assistance during 2024 under Section 85.21 of the Wisconsin Statutes, in conformance with the requirements issued by the Department and also authorize the obligation of at least \$15,978 in county funds in order to provide the required local match; and

BE IT FURTHER RESOLVED, that the Sawyer County Board of Supervisors authorizes the County Administrator to execute a state aid contract with the Wisconsin Department of Transportation under Section 85.21 of the Wisconsin Statutes on behalf of Sawyer County effective January 1, 2024.

Recommended for adoption by the Sawyer County Board of Supervisors at its meeting on November 14, 2023, by this Sawyer County Health and Human Services Board on October 10, 2023.

_____ Dale Schleeter, Chairman	_____ Kay Wilson, Vice-Chairman
_____ Marshal Savitski, Board Member	_____ Michael Maestri, Board Member
_____ Chris Rusk, Board Member	_____ Lorraine Gouge, LCO Tribal Member
_____ Dawn Petit, Community Member	_____ Carol Pearson, Community Member

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49 _____
Dr. Sabrina Dunlap, Public Health Professional

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52 _____
This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 14th day of
53 November, 2023.

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56 _____
Tweed Schuman
57 Sawyer County Board of Supervisors Chairman

Lynn Fitch
Sawyer County Clerk

August 2023

Savings Accounts	<u>Current Month</u>	<u>Previous Month</u>	<u>Previous Year</u>
LGIP - Government Invest Pool	\$10,466,720	\$10,419,706	\$10,024,449
WISC - General Fund	\$3,462,095	\$5,296,410	\$960,763
WISC - Bond Proceeds	\$551,706	\$549,240	\$1,619,725
WISC- Debt Service	\$236,455	\$157,685	\$1,375
WISC- Note Proceeds	\$3,471,953	\$40,062	
Checking Accounts			
Frandsen Bank & Trust	\$6,555,656	\$13,418,382	\$9,004,596
FBT CDBG	\$74,881	\$74,410	\$74,522
Chippewa Valley Bank	\$0	\$0	\$291,187
CVB Debt Service Fund	\$0	\$0	\$3,377
Johnson Bank	\$169,341	\$226,761	\$607,005
Bank First - LifeQuest	\$79,007	\$85,535	\$84,751
Wells Fargo	\$3,000	\$3,000	\$3,000
Wells Fargo/SCA	\$499,939	\$490,884	\$384,366
Total	\$25,570,753	\$30,762,075	\$23,059,116
Receipts	\$14,088,935	\$13,012,694	\$26,091,797
Disbursements	(\$19,280,258)	(\$3,380,202)	(\$34,387,687)
Monthly Interest Earned (Debt Service)	\$12,067	\$721	\$0
Monthly Interest Earned (Courthouse Bond)	\$2,467	\$2,377	\$1,342
Monthly Interest Earned (Operating)	\$120,468	\$95,577	\$21,487
Total Interest Earned	\$135,002	\$98,675	\$22,829
YTD Interest Earned	\$790,264	\$655,262	\$41,494
ARPA Unspent	\$2,076,345		
Opioid Unspent	\$126,763		
LATCF Unspent	\$377,731		

Ambulance Billing Analysis

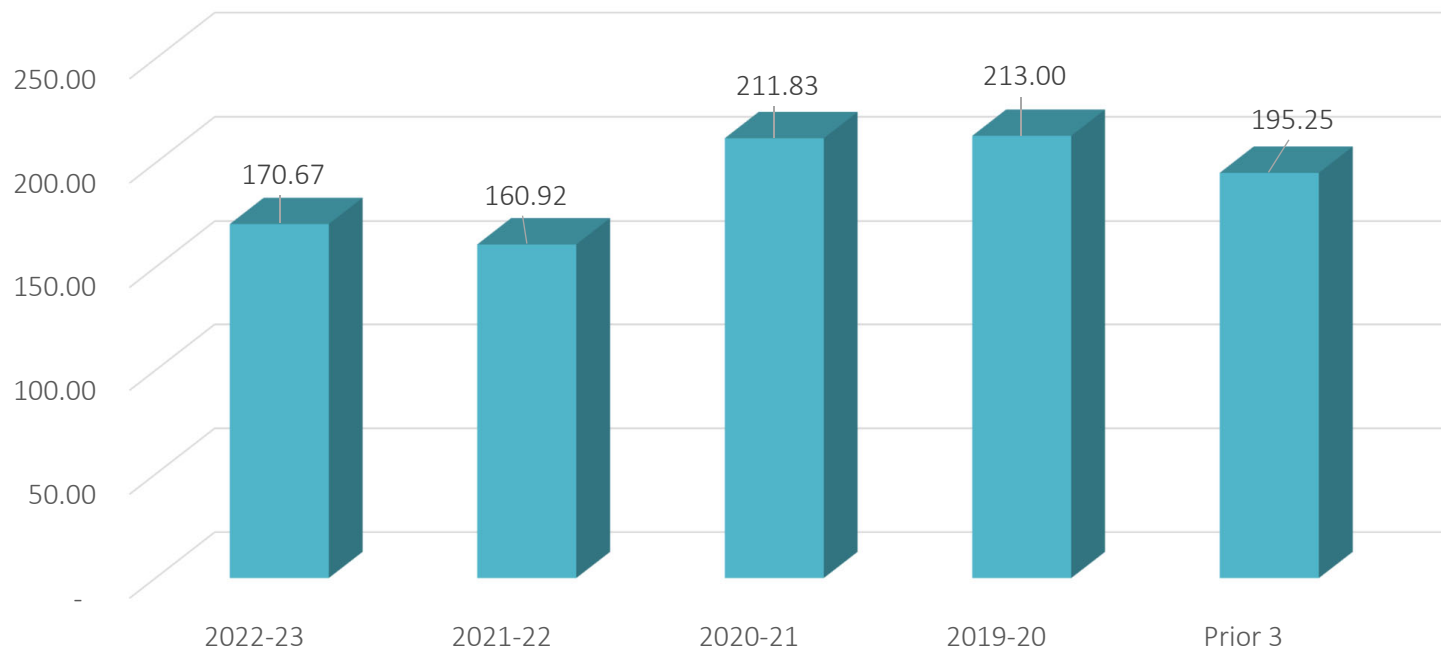
September-August 2019-2023

About the Data

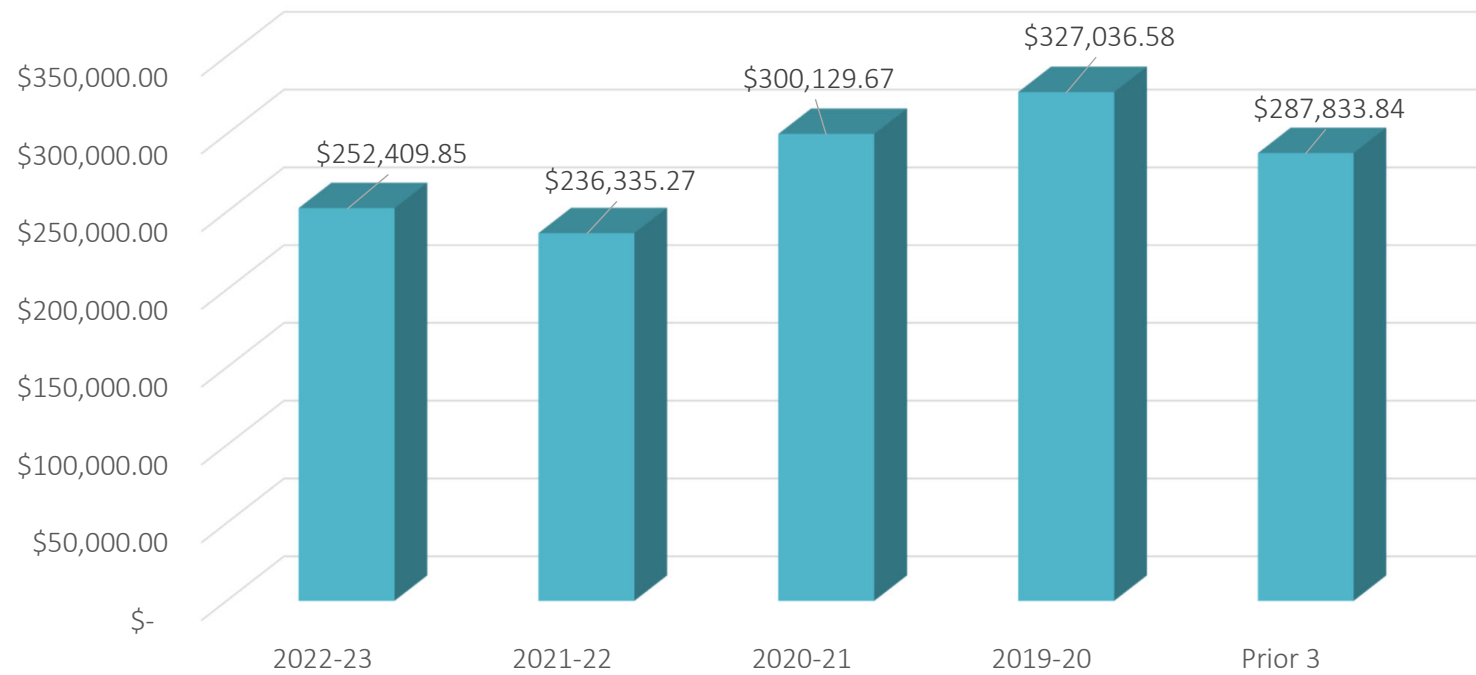
- Years compared – 2019-2023.
- Months compared – September-August – Now that we have been using LifeQuest for over a year, that data is not a strict comparison to how we did under the old billing company.
- I also computed the three-year average.
- I looked at number of calls, amount billed, amount collected, percent collected, amount billed per call, and amount collected per call.
- I've added to the aging schedule the percent of dollars owed that are greater than 120 days.

Ambulance Billing Aging Report											
Month	Year	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total	% Current	% > 120
August	2023	420	\$ 108,673.65	\$ 115,588.25	\$ 67,187.20	\$ 60,187.07	\$ 36,504.08	\$ 57,787.20	\$ 445,927.45	24.37%	21.14%
July	2023	462	\$ 179,713.91	\$ 123,115.48	\$ 88,649.42	\$ 37,520.10	\$ 32,125.74	\$ 46,314.57	\$ 507,439.22	35.42%	15.46%
June	2023	436	\$ 183,048.47	\$ 107,177.70	\$ 53,168.56	\$ 27,606.11	\$ 39,792.88	\$ 46,031.20	\$ 456,824.92	40.07%	18.79%
May	2023	390	\$ 133,449.74	\$ 99,317.60	\$ 41,759.28	\$ 48,149.09	\$ 47,592.57	\$ 35,498.20	\$ 405,766.48	32.89%	20.48%
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%	23.19%
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%	18.78%
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%	17.17%
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%	17.24%
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%	16.78%
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%	22.23%
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%	16.86%
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%	11.44%
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%	12.04%
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%	17.30%
June	2022	476	\$ 192,101.04	\$ 154,624.11	\$ 60,434.80	\$ 43,021.00	\$ 96,466.10	\$ -	\$ 547,123.05	35.11%	17.63%
Average		429	\$ 139,838.58	\$ 135,968.11	\$ 73,139.96	\$ 51,412.85	\$ 56,190.73	\$ 27,365.04	\$ 484,163.12	28.70%	17.53%

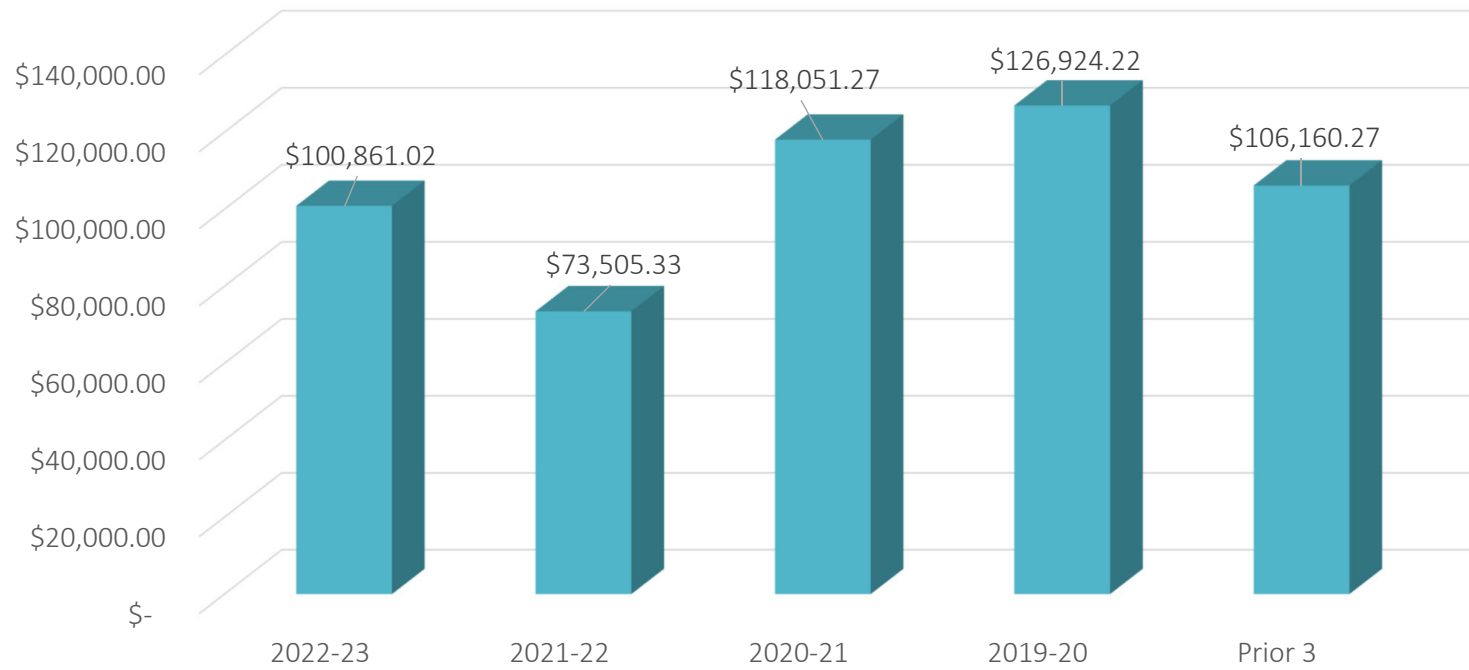
Average Calls per Month per Year
September-August

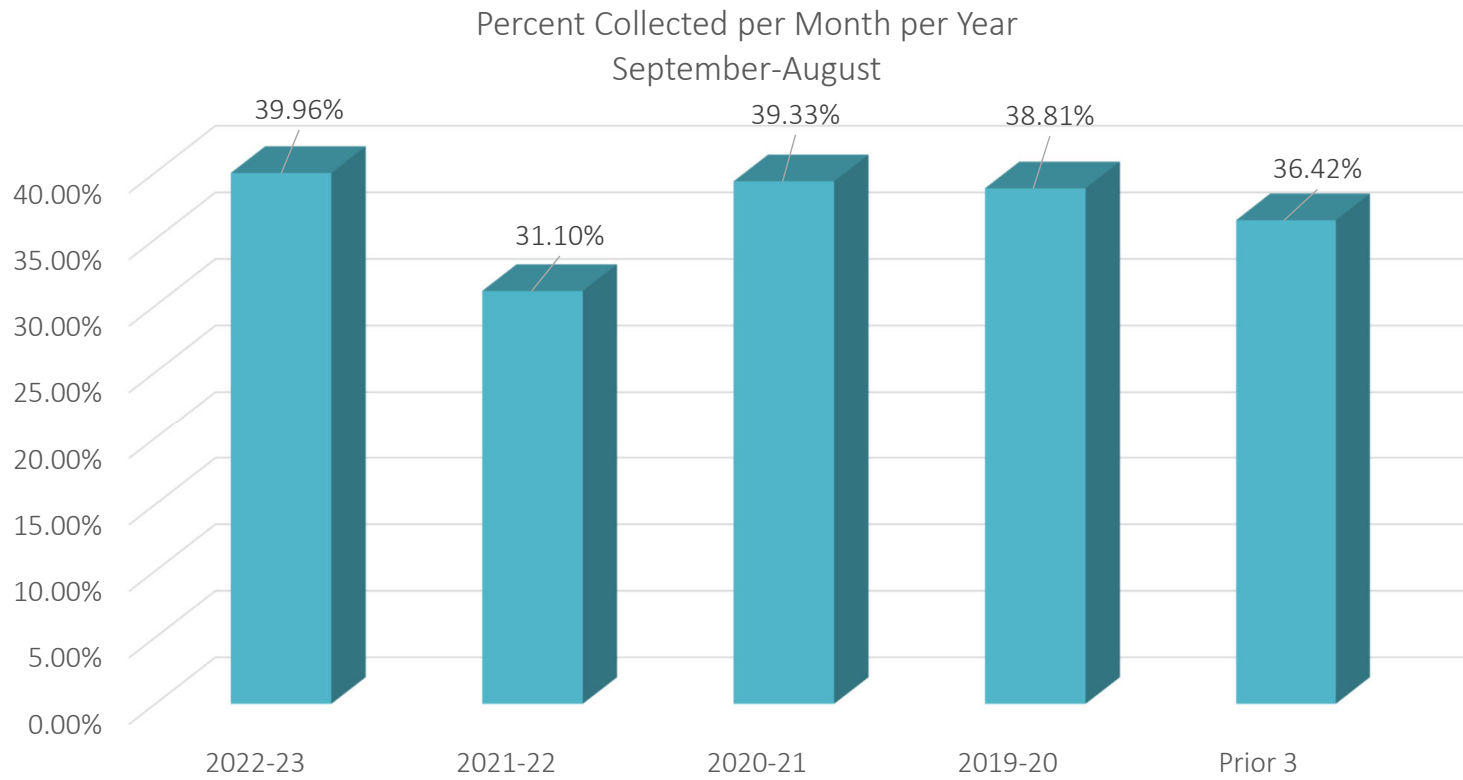


Average Billed per Month per Year
September-August

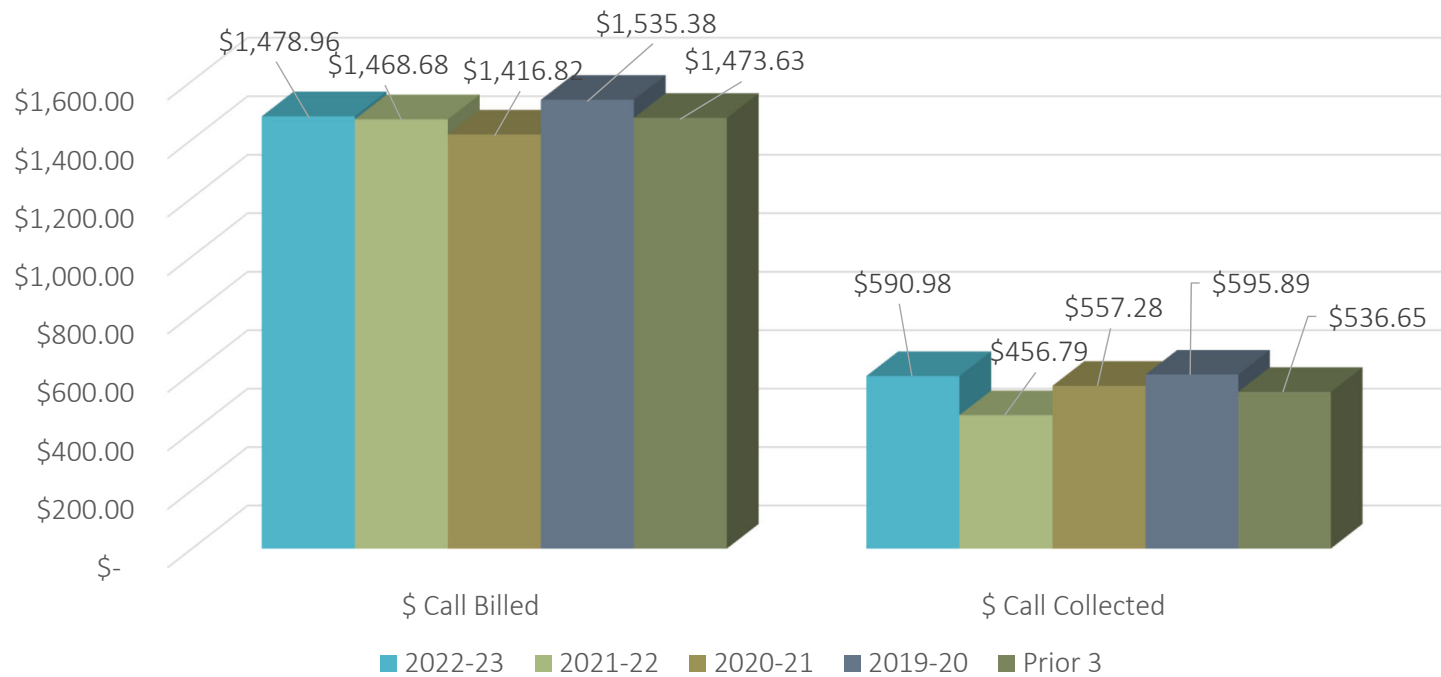


Average Collected per Month per Year
September-August





Dollars Billed and Collected per Call
September-August



2023 Ambulance Service Net Income Thru August 30, 2023			
Account Description	2023 Amended Budget	2023 Actual Amount	Percent
REVENUE			
General Property Taxes	\$ 1,504,282.00	\$ 1,002,854.64	67%
St. Aid/Em. Amb. Assistance	\$ 25,000.00	\$ 12,794.40	51%
Ambulance Fees	\$ 1,500,000.00	\$ 731,795.90	49%
Ambulance Fees Outstanding	\$ 15,000.00	\$ 3,539.33	24%
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	\$ -	\$ 9,928.62	#DIV/0!
REVENUE TOTALS	\$ 3,104,282.00	\$ 1,766,162.89	57%
EXPENSE			
<i>Personal Services Totals</i>	\$ 2,426,482.00	\$ 1,231,171.02	51%
<i>Contractual Services Totals</i>	\$ 203,370.00	\$ 85,360.86	42%
<i>Supplies and Expense Totals</i>	\$ 204,780.00	\$ 107,205.44	52%
<i>Fixed Charges Totals</i>	\$ 269,650.00	\$ 153,212.50	57%
EXPENSE TOTALS	\$ 3,104,282.00	\$ 1,576,949.82	51%
Net Grand Totals	\$ -	\$ 189,213.07	

Aging Summary

County of Sawyer

Calls as of 08/31/2023

Current Schedule	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total
LATITUDE - EXPORT TO	41	\$0	\$115.46	\$9,961.19	\$19,757.51	\$8,607.60	\$0	\$38,441.76
INS 2NDARY (AUTO X-OVER) - EMS	31	\$3,374.96	\$3,688.93	\$311.22	\$0	\$0	\$0	\$7,375.11
PRIVATE (SELF) PAY - EMS	29	\$12,422.80	\$20,291.60	\$4,259.40	\$400.00	\$1,533.20	\$400.00	\$39,307.00
PRIM PAYOR PD PRIV 2NDARY EMS	24	\$3,349.35	\$1,440.56	\$0	\$0	\$0	\$0	\$4,789.91
MVA PRIVATE (SELF) PAY - EMS	22	\$6,999.00	\$12,222.20	\$8,386.80	\$5,773.40	\$1,713.40	\$0	\$35,094.80
INSURANCE (ELECTRONIC) - EMS	22	\$13,494.00	\$10,974.60	\$4,176.60	\$2,214.60	\$0	\$0	\$30,859.80
MEDICARE PART B	20	\$25,084.00	\$5,129.40	\$4,476.40	\$0	\$3,455.40	\$0	\$38,145.20
DEAD END SKIP TRACE TO LAT	20	\$0	\$0	\$0	\$208.33	\$152.79	\$15,259.93	\$15,621.05
NO SCHEDULE ASSIGNED	18	\$4,819.00	\$184.38	\$5,615.56	\$4,204.00	\$2,800.20	\$12,359.00	\$29,982.14
INSURANCE/MA REVIEW	16	\$0	\$0	\$5,558.80	\$1,944.20	\$3,763.00	\$12,393.46	\$23,659.46
MEDICAID - WISCONSIN	15	\$10,566.00	\$8,350.40	\$0	\$1,300.00	\$0	\$0	\$20,216.40
INS MAY PAY PT (ELEC) - EMS	13	\$5,525.20	\$10,321.80	\$1,000.00	\$2,722.40	\$0	\$0	\$19,569.40
INSURANCE/MA	12	\$8,213.20	\$9,651.40	\$3,722.00	\$0	\$0	\$0	\$21,586.60
UNABLE TO LOCATE - RTN TO CLT	11	\$0	\$0	\$2,600.00	\$3,611.20	\$6,414.00	\$0	\$12,625.20
MA HMO/OUT OF STATE	9	\$0	\$5,456.20	\$400.00	\$2,087.40	\$0	\$3,994.20	\$11,937.80
OVERPAYMENT SCHEDULE	9	\$(1,106.73)	\$(253.03)	\$(862.70)	\$0	\$(2,105.51)	\$0	\$(4,327.97)
SKIP TRACE: UPDATED INFO RVW	8	\$250.00	\$1,200.00	\$1,930.80	\$2,956.00	\$1,843.20	\$0	\$8,180.00
TIME PAY PHASE 1 - EMS	8	\$3,309.00	\$0	\$0	\$0	\$0	\$400.00	\$3,709.00
PRIMARY PAID - HOLD FOR MA S	7	\$131.41	\$783.96	\$0	\$0	\$0	\$0	\$915.37
INSURANCE PAPER HCFA/MA	6	\$0	\$6,278.42	\$400.00	\$0	\$1,361.60	\$0	\$8,040.02
MA HMO/OUT OF STATE REVIEW	6	\$0	\$0	\$0	\$0	\$1,797.00	\$5,397.10	\$7,194.10
MA REVIEW	6	\$0	\$762.17	\$0	\$0	\$0	\$0	\$762.17
SIGNATURE NEEDED (EMS)	5	\$0	\$3,722.00	\$7,622.00	\$400.00	\$0	\$1,000.00	\$12,744.00
VETERAN'S ADMINISTRATION	5	\$0	\$290.00	\$0	\$3,810.43	\$1,568.20	\$0	\$5,668.63
INSURANCE 2NDARY (PAPR) - EMS	5	\$100.00	\$1,779.20	\$132.20	\$1,379.20	\$0	\$0	\$3,390.60
SKIP TRACE: UNSUCCESSFUL W/PH#	5	\$0	\$2,966.40	\$0	\$400.00	\$0	\$0	\$3,366.40
INSURANCE (PAPER) - EMS	4	\$3,922.00	\$3,739.40	\$1,322.00	\$0	\$0	\$0	\$8,983.40
ALS INTERCEPT RECEIVABLE HOLD	4	\$0	\$0	\$1,500.00	\$1,500.00	\$3,200.00	\$0	\$6,200.00
ATTORNEY ACCT MOVE TO LATITUDE	4	\$0	\$0	\$0	\$1,940.00	\$0	\$3,901.60	\$5,841.60
PAYOR DENIED/NOT COVERED (EMS)	4	\$3,802.60	\$400.00	\$0	\$0	\$0	\$0	\$4,202.60
SKIP TRACE TO INNOVIS	4	\$0	\$2,192.80	\$1,911.20	\$0	\$0	\$0	\$4,104.00
MISC MINIMUM BAL < \$5	4	\$0	\$0	\$0	\$2.00	\$0	\$4.11	\$6.11
RECOUP DENY	3	\$1,475.78	\$0	\$0	\$0	\$0	\$1,736.50	\$3,212.28
HOSPICE SCHEDULE	3	\$2,012.40	\$0	\$240.33	\$0	\$0	\$0	\$2,252.73
ON SCENE CARE-NON COVERED EMS	3	\$400.00	\$0	\$400.00	\$400.00	\$0	\$0	\$1,200.00
SKIP TRACE: UPDATED INFO RECD	3	\$0	\$0	\$170.66	\$0	\$400.00	\$400.00	\$970.66
VEYO CLAIM SUBMISSION	2	\$0	\$3,500.00	\$0	\$3,176.40	\$0	\$0	\$6,676.40

Aging Summary

County of Sawyer

Calls as of 08/31/2023

Current Schedule	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total
WORKER'S COMP APPEAL BAL>\$50	2	\$154.84	\$0	\$135.94	\$0	\$0	\$0	\$290.78
SKIP TRACE: AEC RTN FORCE MAIL	1	\$0	\$0	\$1,816.80	\$0	\$0	\$0	\$1,816.80
MINOR NO GUARANTOR- RTN TO CLT	1	\$0	\$0	\$0	\$0	\$0	\$400.00	\$400.00
SKIP TRACE: UNSUCCESSFUL NO PH#	1	\$0	\$400.00	\$0	\$0	\$0	\$0	\$400.00
FINANCIAL HARDSHIP - EMS	1	\$200.00	\$0	\$0	\$0	\$0	\$0	\$200.00
MEDICARE CLAIMS REVIEW	1	\$0	\$0	\$0	\$0	\$0	\$141.30	\$141.30
EPA PENDING PAID IN FULL	1	\$134.84	\$0	\$0	\$0	\$0	\$0	\$134.84
INSURANCE 2NDARY (ELEC) - EMS	1	\$40.00	\$0	\$0	\$0	\$0	\$0	\$40.00
	420	\$108,673.65	\$115,588.25	\$67,187.20	\$60,187.07	\$36,504.08	\$57,787.20	\$445,927.45