



Sawyer County

Agenda

Finance Committee Meeting

Thursday, November 9, 2023 @ 8:30 AM

Sawyer County Board Room

Revised: Thursday, November 9, 2023 8:22 AM

Page

1. CALL TO ORDER

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

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW

5. MEETING AGENDA

6. PUBLIC COMMENTS

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

7. APPROVAL OF MINUTES FROM PREVIOUS MEETING

[10.12.23 Finance Minutes DRAFT](#)

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a.

8. FINANCE DEPARTMENT REPORT

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a. Sales Tax Distribution
[2023 Sawyer County Monthly Sales Tax Final](#)

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b. Budget Updates
[1\) 2023 Budget Performance Report October 31 2023](#)
[2\) 11-9-2023 Administrator Budget Finance Committee Presentation](#)
[3\) Edited SC Cthse Fees Payments 2024 Final](#)

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c. Capital Improvement Plan Update - Purchases
[October 2023 CIP Purchases](#)

9. INVESTMENTS REVIEW AND UPDATE

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a. [September Investment Report](#)
b. Investment Company Change (discussion and possible action)

10. EMS-AMBULANCE

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a. Billing/Financial Report
[1\) Ambulance Billing Analysis September 2019-2023](#)
[2\) Public Safety Report \(002\)](#)

11. FUTURE AGENDA ITEMS

12. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS

13. 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 October 12, 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 - excused
- ☒ Stacey Hessel
- ☐ Tom Duffy – excused
- ☒ Dale Schleeter

Others Present:

Andy Albarado
Lynn Fitch
Mike Markgren
Pete Baribeau
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: September 13, 2023

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

Town of Edgewater – Pete Baribeau --

Mr. Baribeau made a verbal presentation to Committee regarding the history of the Birchwood/Edgewater emergency services district and the reasons behind their request to exit the Sawyer County Ambulance service coverage. In the request they would like to have Sawyer County reimburse them to pay their portion of the Birchwood 4 Corners contracted ambulance service so they could dispatch only out of Washburn County. No action on this time.

Finance Department Report -

Sales Tax Distribution – A written report was provided and reviewed by Mr. Markgren. The last two months have been above last year.

Budget Updates – Written reports were provided and reviewed by Mr. Markgren. Several areas of revenue are up and expenses are on target. He reviewed the 2024 budget highlights. All non-union staff include a proposed 2% increase January 1, 1% increase July 1, and 1.25% steps as scheduled. A new employee wellness plan has been added to the budget in the amount of \$25,000. Each slide was reviewed in detail including proposed budget adjustments. The target debt levy is ~\$2.3M. The 2024 Fee Schedule changes were reviewed, as well as the FTE breakout and salary grid. All documentation will be included in the October County Board packet.

Capital Improvement Plan Update – Purchases – The Brunet Dam project was included.

85.21 Grant Annual Renewal – A resolution Authorizing Sawyer County DOT Grant Application was presented to allow allocation of state aids for 2024. A motion was made by Ms. Hessel; second by Mr. Schleeter to approve the resolution and forward to the October County Board. Motion carried without negative vote.

Investment Update -

A written report was provided for the August 2023 activity. Total interest earned YTD is \$790,264. Unspent ARPA, Opioid and LATCF funds were also identified.

Ambulance Billing Analysis --

A written report was provided and reviewed by Mr. Markgren. Average calls per month continue to increase as well as average billed and collected per month.

Financial and Fund Updates --

Details were provided in the investment update.

Future Agenda Items – Investment Company Change**Correspondence, reports from conferences and meetings -****Adjournment – 9:48 am**

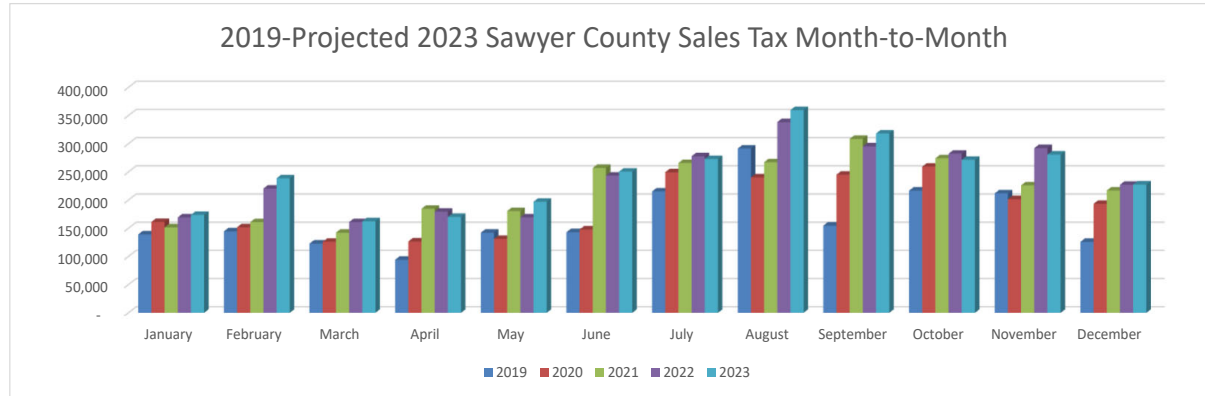
Next Meeting: March 9, 2023 **Time:** 8:30 am **Location:** Board Room
Minutes recorded by Lynn Fitch, County Clerk

DRAFT

Sawyer County Monthly Sales Tax Distributions

Projected numbers in RED

Year	January	February	March	April	May	June	July	August	September	October	Average	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	216,861	166,475	212,000	127%	125,937	76%	2,002,686	
2020	161,382	151,846	126,061	126,683	131,194	147,924	249,469	240,248	245,188	259,373	183,937	201,664	110%	193,515	105%	2,234,547	11.58%
2021	151,646	160,903	142,260	184,720	180,576	257,182	265,808	267,126	308,640	274,157	219,302	226,158	103%	217,112	99%	2,636,288	17.98%
2022	169,407	220,504	161,008	179,589	169,445	243,473	277,796	338,392	295,423	282,416	233,745	292,345	125%	227,311	97%	2,857,109	8.38%
2023	173,881	238,746	162,431	170,325	197,071	250,657	272,963	359,677	318,236	271,466	241,545	280,905		227,720		2,924,078	2.34%
4 Year Ave											200,865		116%		94%		



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	2,415,453		2,696,358		2,924,078	
23 vs '22 (%)	2.6%	5.8%	4.4%	2.0%	4.7%	4.3%	3.2%	3.8%	4.3%	3.3%		2.5%		2.3%	
23 vs '22 (\$)	4,474	22,717	24,140	14,876	42,502	49,686	44,853	66,138	88,951	78,001		66,561		66,970	

Budget Performance Report

Date Range 01/01/23 - 10/31/23

Include Rollup Account and Rollup to Account

October 31, 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	4,935,734.20	985,094.80	83
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	56,324.51	(6,324.51)	113
41151-125	Managed Forest Land/DNR 20%	5,000.00	4,054.92	945.08	81
41801	Interest on Taxes	160,000.00	158,668.82	1,331.18	99
41802	Penalties on Taxes	40,000.00	39,676.00	324.00	99
41803	Tax Deed Reimb. Fees	5,000.00	4,745.28	254.72	95
41804	Advertising Fees	3,000.00	2,710.51	289.49	90
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	4,588.31	(.31)	100
41807	Tower Rentals	13,500.00	17,550.00	(4,050.00)	130
43301	Federal Aid In-Lieu of Taxes	.00	8,244.78	(8,244.78)	+++
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	1,847,962.84	2,037.16	100
46810-10%	Cty Stumpage Due to Townships	.00	203,366.01	(203,366.01)	+++
46900	Public Records Request	.00	336.14	(336.14)	+++
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	234.23	765.77	23
48610	Proceeds from CH Vending Machine	200.00	286.10	(86.10)	143
48915	Indirect Cost	262,650.00	218,875.00	43,775.00	83
49210-200	Operating Trans. In-LCO Gaming	50,000.00	50,000.00	.00	100

Budget Performance Report

Date Range 01/01/23 - 10/31/23

Include Rollup Account and Rollup to Account

October 31, 2023

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	\$10,552,776.03	\$2,787,885.97	79%
Department 03 - Circuit Court Totals		\$265,350.00	\$301,316.20	(\$35,966.20)	114%
Department 04 - Criminal Justice Totals		\$50,000.00	\$34,440.00	\$15,560.00	69%
Department 09 - Medical Examiner Totals		\$15,500.00	\$12,600.00	\$2,900.00	81%
Department 11 - County Clerk Totals		\$18,600.00	\$22,716.10	(\$4,116.10)	122%
Department 14 - IT Totals		\$0.00	\$83.00	(\$83.00)	+++
Department 17 - Treasurer Totals		\$1,000.00	\$2,306.39	(\$1,306.39)	231%
Department 19 - District Attorney Totals		\$36,000.00	\$14,288.10	\$21,711.90	40%
Department 23 - Register of Deeds Totals		\$195,000.00	\$243,810.60	(\$48,810.60)	125%
Department 24 - Land Records Totals		\$40,500.00	\$439.14	\$40,060.86	1%
Department 25 - Surveyor Totals		\$10,000.00	\$33,798.07	(\$23,798.07)	338%
Department 26 - University Extension Service Totals		\$16,333.00	\$0.00	\$16,333.00	0%
Department 27 - Zoning Totals		\$255,000.00	\$297,700.82	(\$42,700.82)	117%
Department 28 - Forestry Department Totals		\$71,500.00	\$63,019.49	\$8,480.51	88%
Department 29 - County Parks Totals		\$900.00	\$710.00	\$190.00	79%
Department 30 - 911 System Totals		\$22,000.00	\$20,875.00	\$1,125.00	95%
Department 31 - Building Maintenance Totals		\$0.00	\$2,777.07	(\$2,777.07)	+++
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	\$147,837.78	\$70,962.22	68%
Department 37 - Dog Pound Totals		\$14,500.00	\$31,422.65	(\$16,922.65)	217%
Department 38 - Ambulance Service Totals		\$3,104,282.00	\$2,221,260.47	\$883,021.53	72%
Department 41 - Emergency Management Totals		\$55,000.00	\$0.00	\$55,000.00	0%
Department 47 - Airport Totals		\$59,860.00	\$52,857.22	\$7,002.78	88%
Department 56 - Child Support Agency Totals		\$339,444.00	\$151,538.06	\$187,905.94	45%
Department 57 - Veteran's Administration Totals		\$10,300.00	\$1,100.00	\$9,200.00	11%
REVENUE TOTALS		\$18,195,531.00	\$14,247,430.93	\$3,948,100.07	78%

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

Budget Performance Report

Date Range 01/01/23 - 10/31/23

Include Rollup Account and Rollup to Account

October 31, 2023

Department	00 - General Totals	\$1,398,425.00	\$217.04	\$1,398,207.96	0%
Department	01 - County Board Totals	\$83,071.00	\$63,975.43	\$19,095.57	77%
Department	02 - Administration Totals	\$161,836.00	\$126,029.24	\$35,806.76	78%
Department	03 - Circuit Court Totals	\$646,681.00	\$492,162.48	\$154,518.52	76%
Department	04 - Criminal Justice Totals	\$223,235.00	\$301,802.45	(\$78,567.45)	135%
Department	05 - Family Court Commissioner Totals	\$0.00	\$13,500.00	(\$13,500.00)	+++
Department	09 - Medical Examiner Totals	\$75,974.00	\$71,165.91	\$4,808.09	94%
Department	10 - Finance Totals	\$266,315.00	\$224,753.42	\$41,561.58	84%
Department	11 - County Clerk Totals	\$235,283.00	\$157,015.42	\$78,267.58	67%
Department	13 - Human Resources Totals	\$138,266.00	\$108,159.71	\$30,106.29	78%
Department	14 - IT Totals	\$454,428.00	\$388,949.89	\$65,478.11	86%
Department	17 - Treasurer Totals	\$292,020.00	\$249,440.82	\$42,579.18	85%
Department	19 - District Attorney Totals	\$271,216.00	\$190,467.54	\$80,748.46	70%
Department	23 - Register of Deeds Totals	\$190,231.00	\$148,804.91	\$41,426.09	78%
Department	24 - Land Records Totals	\$273,380.00	\$231,616.81	\$41,763.19	85%
Department	25 - Surveyor Totals	\$317,070.00	\$174,488.20	\$142,581.80	55%
Department	26 - University Extension Service Totals	\$108,982.00	\$56,534.90	\$52,447.10	52%
Department	27 - Zoning Totals	\$408,707.00	\$371,350.68	\$37,356.32	91%
Department	28 - Forestry Department Totals	\$474,132.00	\$349,998.30	\$124,133.70	74%
Department	29 - County Parks Totals	\$1,700.00	\$1,300.15	\$399.85	76%
Department	30 - 911 System Totals	\$34,000.00	\$22,928.91	\$11,071.09	67%
Department	31 - Building Maintenance Totals	\$483,831.00	\$422,125.31	\$61,705.69	87%
Department	33 - Other Programs of General Gov. Totals	\$1,330,602.00	\$1,028,230.88	\$302,371.12	77%
Department	35 - Sheriff's Department Totals	\$6,358,770.00	\$4,373,940.36	\$1,984,829.64	69%
Department	37 - Dog Pound Totals	\$83,589.00	\$67,698.49	\$15,890.51	81%
Department	38 - Ambulance Service Totals	\$3,104,282.00	\$1,987,223.79	\$1,117,058.21	64%
Department	41 - Emergency Management Totals	\$156,010.00	\$135,945.98	\$20,064.02	87%
Department	47 - Airport Totals	\$126,084.00	\$77,704.61	\$48,379.39	62%
Department	56 - Child Support Agency Totals	\$332,616.00	\$281,205.52	\$51,410.48	85%
Department	57 - Veteran's Administration Totals	\$164,795.00	\$100,217.98	\$64,577.02	61%
	EXPENSE TOTALS	\$18,195,531.00	\$12,218,955.13	\$5,976,575.87	67%

Budget Performance Report

Date Range 01/01/23 - 10/31/23

Include Rollup Account and Rollup to Account

October 31, 2023

Fund **100 - General Fund** Totals

REVENUE TOTALS	18,195,531.00	14,247,430.93	3,948,100.07	78%
EXPENSE TOTALS	18,195,531.00	12,218,955.13	5,976,575.87	67%

Fund 100 - General Fund Totals	\$0.00	\$2,028,475.80	(\$2,028,475.80)	
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86% Net of Fund Balance Draw

73% Net of Transfer to HHS

Fund **225 - Human Services** Totals

REVENUE TOTALS	9,208,215.00	6,738,148.34	2,470,066.66	73%
EXPENSE TOTALS	9,208,215.00	6,750,108.83	2,458,106.17	73%

Fund 225 - Human Services Totals	\$0.00	(\$11,960.49)	\$11,960.49	
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Fund **701 - Highway Department** Totals

REVENUE TOTALS	5,144,990.00	3,726,498.39	1,418,491.61	72%
EXPENSE TOTALS	5,144,990.00	4,225,828.89	919,161.11	82%

Fund 701 - Highway Department Totals	\$0.00	(\$499,330.50)	\$499,330.50	
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2024 Administrator Budget Presentation

Finance Committee Meeting

Thursday, November 9, 2023



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 Breakdown

	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	\$ -	\$ -	

2024 Levy Breakdown

	Adopted 2022	Adopted 2023	Administrator 2024	Budget Percent
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	
				Increase
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	2.75%
County Valuation	\$ 3,995,635,200	\$ 4,535,440,000	\$ 5,376,954,500	
Tax Levy Rate	\$ 3.26	\$ 3.09	\$ 2.68	

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



Outside organizations

	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



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%

SAWYER COUNTY DOG POUND

	<u>Charge</u>	<u>County</u>	<u>State</u>
Dogs			
Spayed	\$ 10.00	\$ 9.85	\$ 0.15
Neutered	\$ 10.00	\$ 9.85	\$ 0.15
Unspayed/neutered	\$ 15.00	\$ 14.60	\$ 0.40
Kennel/Board Fee	\$ 20.00		\$20/inpound \$20/day
Late Fee - Per Dog			
December 1 - March 31	\$ -	\$ -	
April 1 - May 31	\$ 20.00	\$ 20.00	
June 1 - November 30	\$ 30.00	\$ 30.00	
Multiple Dog Licenses (up to 12 dogs)	\$ 75.00	\$ 73.25	\$ 1.75
Late Fee Multiple Dogs			
December 1 - March 31	\$ -	\$ -	
April 1 - May 31	\$ 25.00	\$ 25.00	
June 1 - November 30	\$ 50.00	\$ 50.00	
Facility Fee (Grooming, boarding, pet store, etc.)	\$ 50.00	\$ 50.00	

Monthly CIP Purchases

Date	Amount	Item	Issue
10/19/2023	\$ 8,263.22	Airport Entrance Door	2023 CIP

September 2023

Savings Accounts	<u>Current Month</u>	<u>Previous Month</u>	<u>Previous Year</u>
LGIP - Government Invest Pool	\$10,062,144	\$10,466,720	\$10,044,366
WISC - General Fund	\$4,223,046	\$3,462,095	\$962,531
WISC - Bond Proceeds	\$0	\$551,706	\$2,631,215
WISC- Debt Service	\$237,466	\$236,455	\$1,377
WISC- Note Proceeds	\$3,295,372	\$3,471,953	
Checking Accounts			
Frandsen Bank & Trust	\$4,263,472	\$6,555,656	\$6,947,936
FBT CDBG	\$95,407	\$74,881	\$62,877
Chippewa Valley Bank	\$0	\$0	\$291,191
CVB Debt Service Fund	\$0	\$0	\$3,377
Johnson Bank	\$84,111	\$169,341	\$485,334
Bank First - LifeQuest	\$72,788	\$79,007	\$91,729
Wells Fargo	\$3,000	\$3,000	\$3,000
Wells Fargo/SCA	\$506,692	\$499,939	\$396,103
Total	\$22,843,498	\$25,570,753	\$21,921,036
Receipts	\$4,314,329	\$14,088,935	\$3,346,711
Disbursements	(\$7,041,584)	(\$19,280,258)	(\$4,481,791)
Monthly Interest Earned (Debt Service)	\$15,881	\$12,067	\$3
Monthly Interest Earned (Courthouse Bond)	\$0	\$2,467	\$2,860
Monthly Interest Earned (Operating)	\$84,840	\$120,468	\$26,746
Total Interest Earned	\$100,721	\$135,002	\$29,609
YTD Interest Earned	\$890,988	\$790,267	\$71,103
ARPA Unspent	\$286,345		
Opioid Unspent	\$134,910		
LATCF Unspent	\$755,464		

Ambulance Billing Analysis

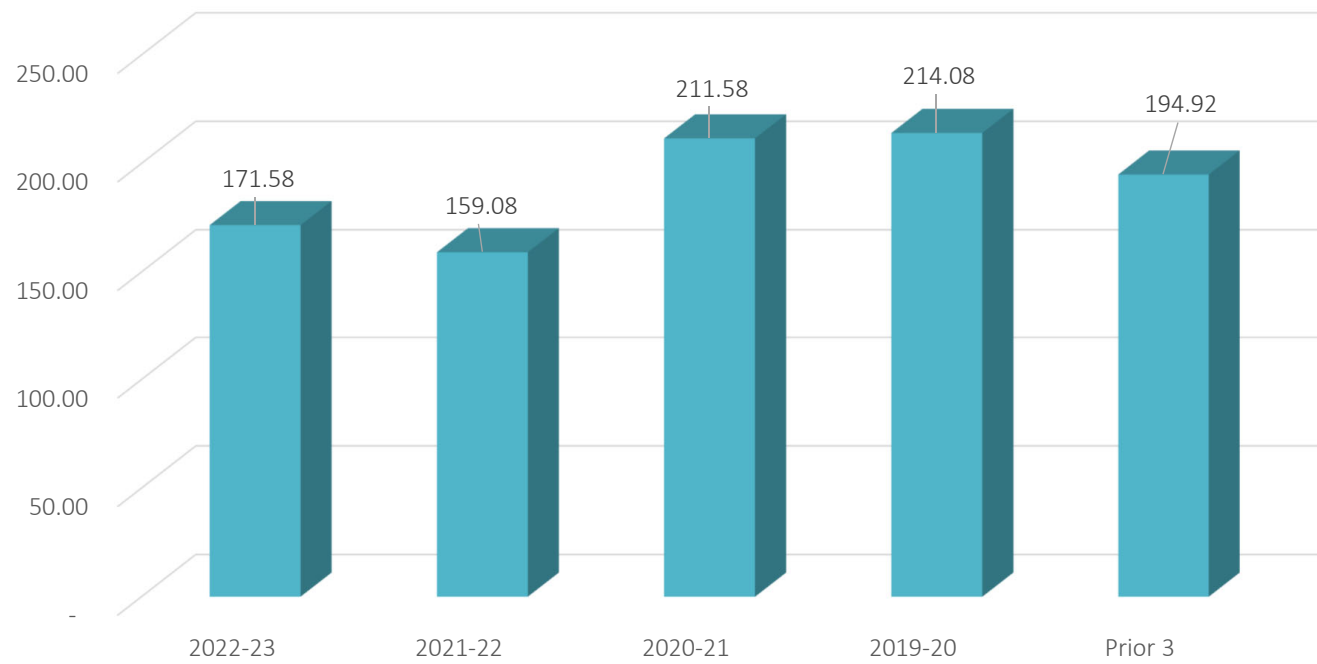
October-September 2019-2023

About the Data

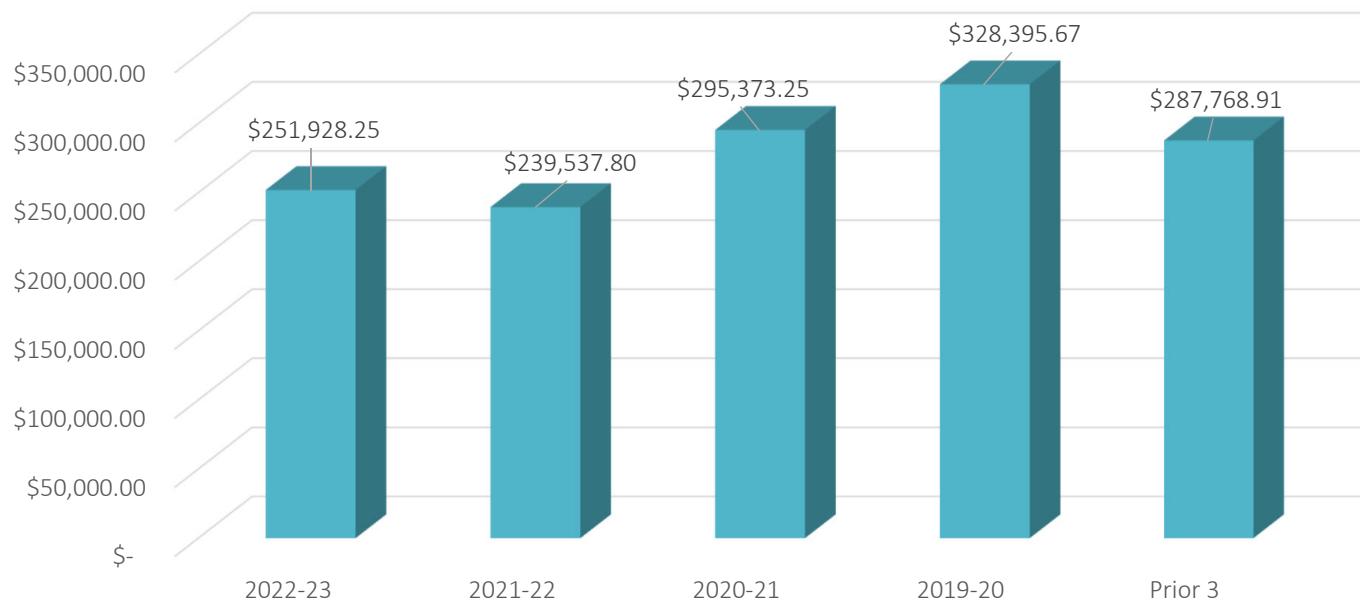
- Years compared – 2019-2023.
- Months compared – October-September – Now that we have been using LifeQuest for over a year, that data is not a strict comparison to how we did under the old billing company.
- I also computed the three-year average.
- I looked at number of calls, amount billed, amount 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.
- There are two reports showing what types of payers are past due.
- There is also a slide showing where the calls originate from

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
September	2023	473	\$ 126,694.09	\$ 151,956.71	\$ 92,282.73	\$ 47,689.35	\$ 53,655.52	\$ 72,997.30	\$ 545,275.70	23.23%	23.23%
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		431	\$ 137,069.24	\$ 135,693.65	\$ 73,964.33	\$ 51,728.52	\$ 54,801.86	\$ 32,118.44	\$ 485,592.92	28.09%	18.11%

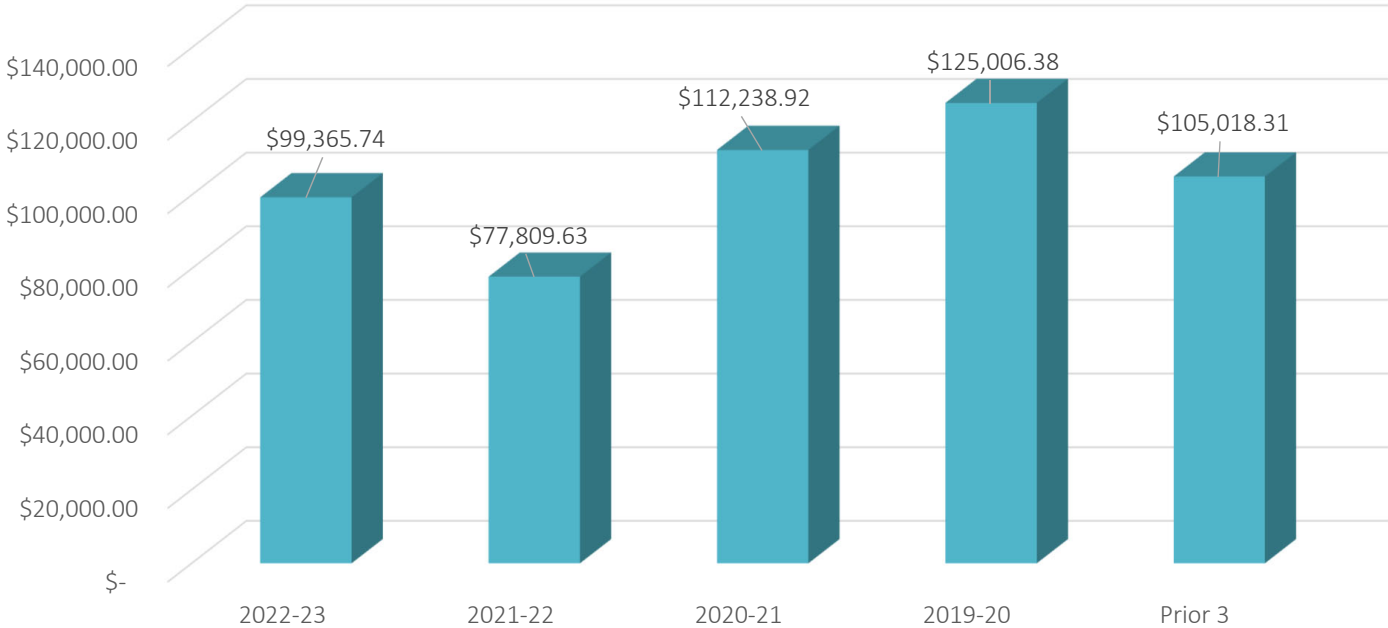
Average Calls per Month per Year
October-September



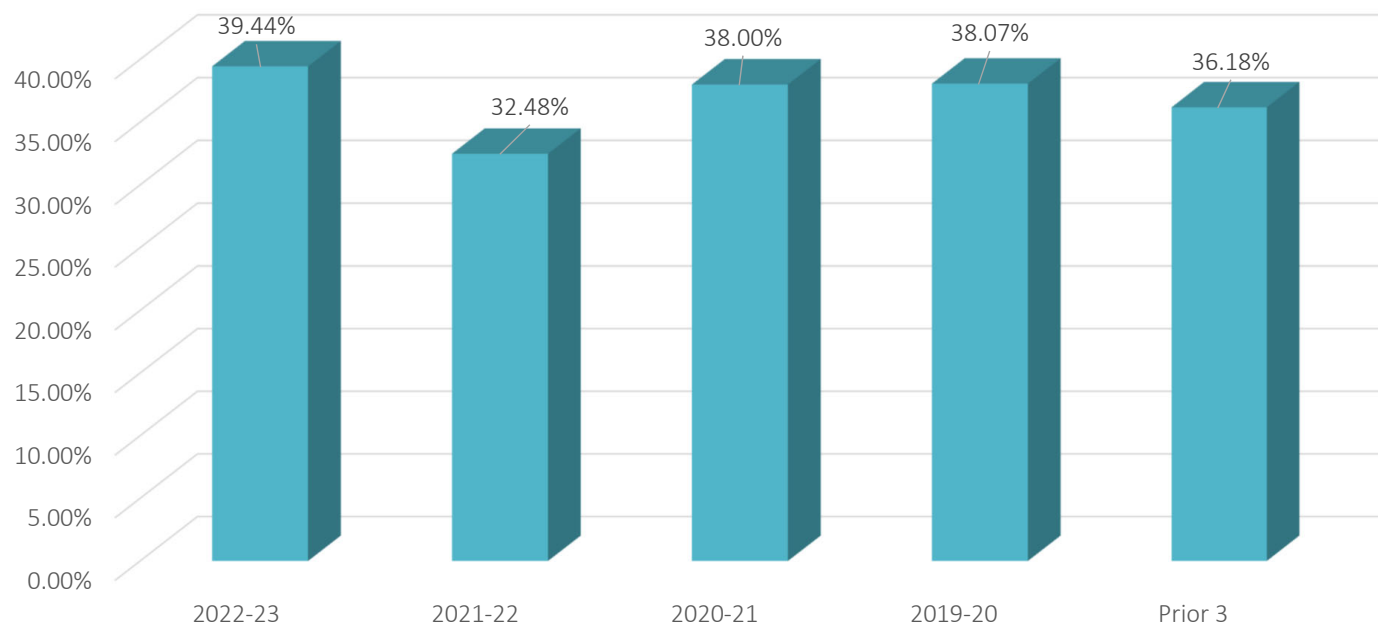
Average Billed per Month per Year
October-September



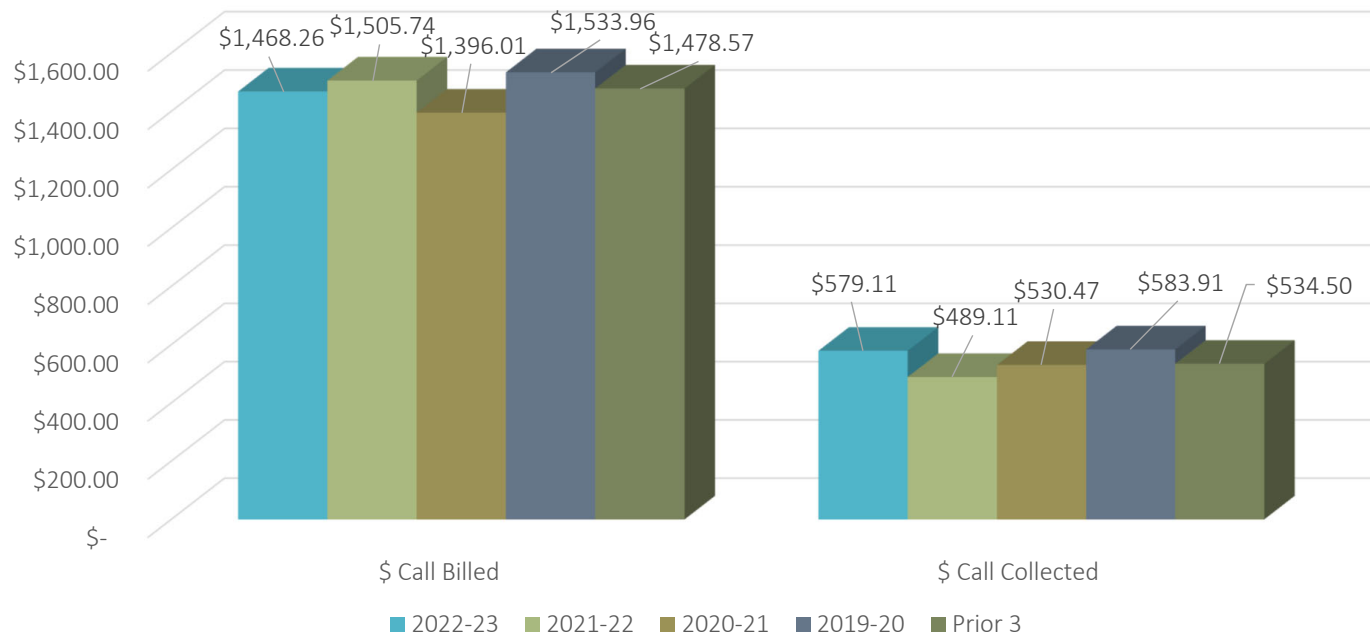
Average Collected per Month per Year
October-September



Percent Collected per Month per Year
October-September



Dollars Billed and Collected per Call
October-September



Ambulance Calls by Township	
Through September, 2023	
Municipality	Calls YTD
City of Hayward	401
Town of Hayward	290
Bass Lake	193
Winter	81
Sand Lake	63
Hunter	56
Roud Lake	54
Lenroot	50
Radisson	38
Spider Lake	22
Ojibwa	21
Exeland	19
Weirgor	19
Edgewater	12
Draper	11
Stone Lake	1
Meteor	1

2023 Ambulance Service Net Income Thru September 30, 2023			
Account Description	2023 Amended Budget	2023 Actual Amount	Percent
REVENUE			
General Property Taxes	\$ 1,504,282.00	\$ 1,128,211.47	75%
St. Aid/Em. Amb. Assistance	\$ 25,000.00	\$ 12,794.40	51%
Ambulance Fees	\$ 1,500,000.00	\$ 835,705.97	56%
Ambulance Fees Outstanding	\$ 15,000.00	\$ 3,539.33	24%
Ambulance Fees Refunds	\$ -	\$ -	#DIV/0!
Ambulance Fees Washburn County Billings	\$ 50,000.00	\$ 40,480.00	81%
Ambulance Fees- Other	\$ 10,000.00	\$ 5,775.00	58%
Misc. General Revenue	\$ -	\$ 9,832.93	#DIV/0!
REVENUE TOTALS	\$ 3,104,282.00	\$ 2,036,339.10	66%
EXPENSE			
<i>Personal Services Totals</i>	\$ 2,426,482.00	\$ 1,348,212.54	56%
<i>Contractual Services Totals</i>	\$ 203,370.00	\$ 139,670.57	69%
<i>Supplies and Expense Totals</i>	\$ 204,780.00	\$ 138,637.83	68%
<i>Fixed Charges Totals</i>	\$ 269,650.00	\$ 196,987.50	73%
EXPENSE TOTALS	\$ 3,104,282.00	\$ 1,823,508.44	59%
Net Grand Totals	\$ -	\$ 212,830.66	

Call Summary

County of Sawyer
Calls as of 09/30/2023

Current Payor	Count	Charges	Credits	Balance
PRIVATE (SELF PAY)	180	\$241,438.40	\$83,026.63	\$158,411.77
MEDICARE WI - SIG NEEDED	49	\$97,482.00	\$0	\$97,482.00
MEDICAL ASSISTANCE WI	36	\$46,713.00	\$21,094.17	\$25,618.83
BCBS WI-SIG NEEDED	32	\$46,048.80	\$17,245.52	\$28,803.28
SECURITY HEALTH MCHMO	18	\$44,701.00	\$0	\$44,701.00
BCBS WI MC ADVANTAGE *SIGNEED*	18	\$32,704.40	\$0	\$32,704.40
UNITED HEALTHCARE MCHMO	9	\$15,592.40	\$0	\$15,592.40
BCBS WI MAHMO	9	\$13,447.40	\$0	\$13,447.40
BCBS WI FEDERAL EMPL *SIGNEED*	9	\$17,288.40	\$6,710.48	\$10,577.92
BARNES EMS	8	\$12,400.00	\$0	\$12,400.00
AARP HEALTH CARE OPTIONS	8	\$14,422.40	\$11,838.92	\$2,583.48
WPS INSURANCE COMPANY	7	\$13,333.80	\$12,639.23	\$694.57
MEDICA CLAIMS	6	\$12,368.40	\$11,333.31	\$1,035.09
UNITED HEALTHCARE UT*SIGNEEDED	5	\$6,529.20	\$0	\$6,529.20
UMR - PO 30541 UT *SIG NEEDED*	5	\$6,083.20	\$0	\$6,083.20
LAC COURTE OREILLES HEALTH CTR-MC ADJ	5	\$8,725.40	\$6,482.98	\$2,242.42
GROUP HEALTH MAHMO-EAU CLAIRE	4	\$5,265.60	\$0	\$5,265.60
MANAGED/NETWORK HEALTH MAHMO	4	\$4,998.20	\$0	\$4,998.20
XXXXXX	4	\$4,301.60	\$760.00	\$3,541.60
VA - VETERANS AFFAIRS	4	\$6,510.60	\$3,957.35	\$2,553.25
SECURITY HEALTH MAHMO	3	\$3,783.00	\$0	\$3,783.00
UNITED HEALTHCARE WI MAHMO	3	\$3,565.60	\$0	\$3,565.60
TRICARE FOR LIFE/WPS-SIG NEEDED	3	\$4,170.60	\$1,295.30	\$2,875.30
VEYO TRANSPORTATION	2	\$7,990.00	\$0	\$7,990.00
RAILROAD MEDICARE	2	\$4,485.20	\$0	\$4,485.20
SECURITY HEALTH PLAN	2	\$3,341.00	\$0	\$3,341.00
AARP MC COMPLETE MCHMO	2	\$3,286.20	\$0	\$3,286.20
HUMANA GOLD MCHMO--SIG NEEDED	2	\$3,178.20	\$136.42	\$3,041.78
ALL SAVERS INS	2	\$2,562.20	\$0	\$2,562.20
NETWORK/MANAGED HEALTH MAHMO	2	\$2,028.50	\$0	\$2,028.50
UCARE MCHMO* AFTER DOS 1/1/2022	2	\$1,948.40	\$0	\$1,948.40
REGIONAL HOSPICE	2	\$1,768.20	\$559.67	\$1,208.53
DEAN HEALTH REG INS	2	\$4,005.40	\$3,650.71	\$354.69
HEALTH TRADITIONS REG INS	1	\$3,053.20	\$0	\$3,053.20
TRICARE WEST-SIG NEEDED	1	\$2,872.80	\$0	\$2,872.80
PARTNERS MUTUAL MILWAUKEE WI	1	\$2,430.60	\$0	\$2,430.60

This Report May Contain Confidential Information or Protected Health Information.
Please Handle Accordingly.

Call Summary

County of Sawyer
Calls as of 09/30/2023

Current Payor	Count	Charges	Credits	Balance
BCBS MN MAHMO	1	\$2,305.00	\$0	\$2,305.00
MEDICA - IFB	1	\$2,230.40	\$0	\$2,230.40
WELLMED - MCHMO	1	\$2,124.80	\$0	\$2,124.80
CORVEL CORP MN - AUTO	1	\$1,957.60	\$0	\$1,957.60
NATIONAL GENERAL INSURANCE	1	\$1,779.40	\$0	\$1,779.40
HEALTH PARTNERS MN REG BOX1289	1	\$1,764.00	\$0	\$1,764.00
AUTO GROUP CLUB	1	\$1,533.20	\$0	\$1,533.20
AUTO OWNERS/CORVEL AUTO	1	\$1,533.20	\$0	\$1,533.20
ICARE MCHMO	1	\$1,524.20	\$0	\$1,524.20
AMERICAN FAMILY- MADISON AUTO	1	\$1,315.40	\$0	\$1,315.40
GEICO AUTO INS CLAIMS	1	\$400.00	\$0	\$400.00
GROUP HEALTH EC	1	\$400.00	\$0	\$400.00
MAINE COMMUNITY HEALTH OPTIONS	1	\$400.00	\$0	\$400.00
RURAL MUTUAL INS - HOME OFFICE	1	\$400.00	\$0	\$400.00
TRICARE EAST REGION **SIG NEEDED**	1	\$400.00	\$0	\$400.00
UCARE HEALTH PLAN	1	\$400.00	\$0	\$400.00
MUTUAL OF OMAHA	1	\$1,819.00	\$1,657.76	\$161.24
ZURICH AMERICAN IL W/C	1	\$1,548.40	\$1,393.56	\$154.84
CCMSI W/C	1	\$1,359.40	\$1,223.46	\$135.94
AMERICAN REPUBLIC INS MN	1	\$1,577.00	\$1,444.80	\$132.20
PHYSICIANS MUTUAL OMAHA 2018	1	\$1,572.60	\$1,440.93	\$131.67
	473	\$733,166.90	\$187,891.20	\$545,275.70

Aging Summary

County of Sawyer

Calls as of 09/30/2023

Current Schedule	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total
LATITUDE - EXPORT TO	40	\$535.90	\$0	\$5,520.57	\$24,115.35	\$13,482.60	\$0	\$43,654.42
MEDICARE PART B	38	\$41,836.20	\$24,948.20	\$7,674.60	\$0	\$1,940.00	\$1,770.60	\$78,169.60
PRIVATE (SELF) PAY - EMS	38	\$11,172.20	\$18,595.00	\$16,987.60	\$400.00	\$1,933.20	\$0	\$49,088.00
INS 2NDARY (AUTO X-OVER) - EMS	29	\$3,460.16	\$403.99	\$2,802.40	\$125.60	\$0	\$0	\$6,792.15
PRIM PAYOR PD PRIV 2NDARY EMS	29	\$3,785.66	\$1,501.79	\$0	\$0	\$0	\$0	\$5,287.45
NO SCHEDULE ASSIGNED	28	\$5,173.96	\$9,495.20	\$2,605.78	\$4,654.00	\$4,204.00	\$15,159.20	\$41,292.14
INSURANCE (ELECTRONIC) - EMS	27	\$10,249.80	\$24,843.00	\$4,112.60	\$3,963.80	\$0	\$1,880.60	\$45,049.80
MVA PRIVATE (SELF) PAY - EMS	23	\$400.00	\$19,442.80	\$10,139.80	\$0	\$3,677.20	\$0	\$33,659.80
DEAD END SKIP TRACE TO LAT	20	\$0	\$0	\$0	\$0	\$361.12	\$15,259.93	\$15,621.05
INSURANCE/MA REVIEW	19	\$0	\$0	\$5,950.62	\$5,882.00	\$3,921.20	\$13,779.46	\$29,533.28
INS MAY PAY PT (ELEC) - EMS	16	\$8,682.80	\$11,879.58	\$400.00	\$1,400.00	\$1,722.40	\$0	\$24,084.78
UNABLE TO LOCATE - RTN TO CLT	16	\$0	\$0	\$2,966.40	\$2,600.00	\$4,011.20	\$6,414.00	\$15,991.60
MA HMO/OUT OF STATE	13	\$7,315.60	\$3,424.60	\$2,592.40	\$400.00	\$1,805.80	\$2,305.00	\$17,843.40
MA REVIEW	13	\$0	\$0	\$9,008.76	\$0	\$1,300.00	\$0	\$10,308.76
MEDICAID - WISCONSIN	10	\$6,522.93	\$400.00	\$0	\$0	\$0	\$400.00	\$7,322.93
ON SCENE CARE-NON COVERED EMS	10	\$2,600.00	\$2,000.00	\$400.00	\$0	\$0	\$0	\$5,000.00
MA HMO/OUT OF STATE REVIEW	9	\$0	\$0	\$3,500.00	\$0	\$3,884.40	\$7,086.30	\$14,470.70
SKIP TRACE: UPDATED INFO RVW	8	\$0	\$250.00	\$1,200.00	\$1,930.80	\$4,799.20	\$0	\$8,180.00
PRIMARY PAID - HOLD FOR MA S	8	\$1,189.83	\$131.41	\$0	\$0	\$0	\$0	\$1,321.24
TIME PAY PHASE 1 - EMS	7	\$1,066.95	\$1,642.20	\$0	\$0	\$0	\$0	\$2,709.15
INSURANCE (PAPER) - EMS	6	\$3,341.20	\$9,997.60	\$3,739.40	\$0	\$0	\$0	\$17,078.20
INSURANCE/MA	6	\$1,530.80	\$5,177.80	\$3,105.80	\$0	\$0	\$0	\$9,814.40
ALS INTERCEPT RECEIVABLE HOLD	6	\$0	\$3,200.00	\$1,500.00	\$0	\$3,200.00	\$1,500.00	\$9,400.00
SIGNATURE NEEDED (EMS)	6	\$1,557.20	\$4,845.40	\$0	\$0	\$400.00	\$1,000.00	\$7,802.60
SKIP TRACE: UPDATED INFO RECD	6	\$0	\$0	\$2,192.80	\$570.66	\$0	\$800.00	\$3,563.46
OVERPAYMENT SCHEDULE	6	\$(1,340.30)	\$(72.90)	\$0	\$0	\$0	\$0	\$(1,413.20)
INSURANCE PAPER HCFA/MA	4	\$4,736.20	\$2,166.60	\$0	\$0	\$1,361.60	\$0	\$8,264.40
PAYOR DENIED/NOT COVERED (EMS)	4	\$300.00	\$3,802.60	\$0	\$0	\$0	\$0	\$4,102.60
INSURANCE 2NDARY (PAPR) - EMS	4	\$50.00	\$100.00	\$1,779.20	\$0	\$0	\$0	\$1,929.20
MISC MINIMUM BAL < \$5	4	\$0	\$0	\$0	\$0	\$2.00	\$4.11	\$6.11
ATTORNEY ACCT MOVE TO LATITUDE	3	\$0	\$0	\$0	\$0	\$0	\$3,901.60	\$3,901.60
RAILROAD MEDICARE ELECTRONIC	2	\$2,934.60	\$1,550.60	\$0	\$0	\$0	\$0	\$4,485.20
SKIP TRACE: UNSUCCESSFUL NO PH#	2	\$0	\$2,076.40	\$2,017.00	\$0	\$0	\$0	\$4,093.40
VETERAN'S ADMINISTRATION	2	\$0	\$0	\$1,687.00	\$0	\$1,649.60	\$0	\$3,336.60
RECOUP DENY	2	\$0	\$0	\$0	\$0	\$0	\$1,736.50	\$1,736.50
WORKER'S COMP APPEAL BAL>\$50	2	\$0	\$154.84	\$0	\$135.94	\$0	\$0	\$290.78
VEYO CLAIM SUBMISSION	1	\$4,490.00	\$0	\$0	\$0	\$0	\$0	\$4,490.00

Aging Summary

County of Sawyer

Calls as of 09/30/2023

Current Schedule	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total
SKIP TRACE: AEC RTN FORCE MAIL	1	\$1,816.80	\$0	\$0	\$0	\$0	\$0	\$1,816.80
MEDICARE DENIED REVIEW	1	\$1,581.40	\$0	\$0	\$0	\$0	\$0	\$1,581.40
SKIP TRACE: UNSUCCESSFUL W/PH#	1	\$0	\$0	\$0	\$1,511.20	\$0	\$0	\$1,511.20
HOSPICE SCHEDULE	1	\$1,368.20	\$0	\$0	\$0	\$0	\$0	\$1,368.20
SIG NEEDED TO RECV PYMT HERE	1	\$0	\$0	\$400.00	\$0	\$0	\$0	\$400.00
INSURANCE 2NDARY (ELEC) - EMS	1	\$336.00	\$0	\$0	\$0	\$0	\$0	\$336.00
	473	\$126,694.09	\$151,956.71	\$92,282.73	\$47,689.35	\$53,655.52	\$72,997.30	\$545,275.70

Emergency Services Report

John Froemel

Emergency Services Director CCEMT-P
10676 Nyman Ave. Hayward, WI 54843
C: (715) 638-3354 F: (715) 638-2746

Ambulance Report:

Call Volume: 1,714 (1,690)(22)

Final Oct Run Total: 129 (Oct 2022: 122)



- Call by Township:
- City of Hayward: 458
- Town of Hayward: 325
- Bass Lake: 220
- Winter: 90
- Sand Lake: 72
- Hunter: 61
- Round Lake: 62
- Lenroot: 59
- Radisson: 41
- Spider Lake: 24
- Ojibwa: 21
- Exeland: 22
- Weirgor: 22
- Edgewater: 12
- Draper: 12
- Stone Lake: 1
- Meteor: 3

Naloxone given by Others as of 7-23-2023

Law Enforcement: 3
Bystanders: 12
First Responders: 4
Unknown: 10

Notable Events for October.

Oct 10 PACK Test for Forestry
Oct 17 Jim Onarheim was awarded First Responder of the Year Award for 87th district.
Oct 25th County EM Hazmat training.

Upcoming

Dementia Training with Sawyer County and LCO Dementia Care Specialist Joanie Zecherly and Alison Cuddy. November 13&29th

Accident (17 cases, 12.5%) Natural (106 cases, 77.9%) Pending (9 cases, 6.6%) Suicide (4 cases, 2.9%)

Manner of Deaths

