



Sawyer County

Agenda

Finance Committee Meeting

Thursday, January 11, 2024 @ 8:30 AM

Sawyer County Board Room

Revised: Monday, January 8, 2024 9:33 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

- a. [12.14.23 Finance Minutes DRAFT](#)

8. ELECTED OFFICIALS WAGE REVIEW (DISCUSSION AND POSSIBLE ACTION)

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- a. [2024 Wisconsin County Constitutional Officers Elected Salaries and Benefits](#)

9. 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
[Budget Performance Report December 31 2023](#)

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

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- d. Resolution to Establish a Trust Fund to Deposit Unexpended 85.21 Grant Funds
[Res 2024- 85.21 Trust Fund Resolution](#)

10. INVESTMENTS REVIEW AND UPDATE

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- a. [November 2023 Investment Report](#)

11. EMS-AMBULANCE

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

12. FUTURE AGENDA ITEMS

13. OUT-OF-COUNTY VEHICLE POLICY (DISCUSSION AND POSSIBLE ACTION)

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 December 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
Linda Zillmer
Rose Lillyroot
April Anderson

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: November 9, 2023

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

2022 Audit Presentation –

Ms. Anderson of Clifton, Larsen and Allen presented the highlights of the executive audit summary that was provided to committee members. We received the highest, cleanest opinion available to receive. They reported three material weaknesses, findings that are usually very common among smaller counties and the same findings we have had in the past. They found no compliance issues with the funding sources that we receive. The Board needs to keep in mind that the inflow of ARPA funds will no longer be available going forward.

Finance Department Report -

Sales Tax Distribution – A written report was provided and on pace to reach goal of approximately \$3M for the year.

Budget Updates – A written report was provided. We are at 100% of projected revenues for the year. Expenses are slightly under projection. Winter maintenance costs are about \$60,000 over budget primarily due to last year's storm.

Capital Improvement Plan Update – Purchases – A list of planned purchases was provided and includes a down payment of a 2024 expense.

Investing of Clerk of Court Bond Funds – Mr. Markgren presented last month's topic of potentially investing the Clerk of Court Bond funds. He has arranged to begin getting interest on these funds. The amount is between \$500,000-\$750,000 on average. He recommends keeping approximately \$200,000 liquid and the remaining split between a long-term and short-term CD, brining approximately \$1400-\$1500/month in interest which could help supplement the general Clerk of Court funds. Ms. Hessel made a motion to approve this investment approach; second by Mr. Righeimer. Motion carried without negative vote.

Investment Update -

A written report was provided and reviewed. We should hit our interest earned goal for the year. The OPIOD fund account is starting to have activity now.

EMS-Ambulance

A written presentation was provided and reviewed by Mr. Markgren. The average call per month continues to be above the previous same-year period. He continues to work with John Froemel on ways to improve our results in collections. The income statement for the ambulance services shows a 2023 net of \$233,611.73.

Elected Officials Wage Review -

A written report of WCA wage survey results was provided and reviewed. Mr. Markgren compiled a comparison of 5 different categories summary report from the survey results. Comparison results show that our wages are on the low end for these positions.

Future Agenda Items –**Correspondence, reports from conferences and meetings -****Adjournment – 9:40 am**

Next Meeting: January 11, 2024 **Time:** 8:30 am **Location:** Board Room
Minutes recorded by Lynn Fitch, County Clerk

Elected Official Salary Summary												
County	County Type	County Population	Clerk of Courts (2024)	Percent of Average	Sheriff (2024)	Percent of Average	County Clerk (2024)	Percent of Average	Register of Deeds (2024)	Percent of Average	Treasurer (2024)	Percent of Average
Sawyer County	Rural	18,093	\$ 61,941		\$ 81,780		\$ 59,380		\$ 59,380		\$ 59,380	
All Counties	Mean	60,832	\$ 76,344		\$ 102,362		\$ 73,747		\$ 72,402		\$ 72,268	
All Counties	Median	36,368	\$ 75,173		\$ 102,127		\$ 72,514		\$ 70,738		\$ 71,336	
All Counties	Average	48,600	\$ 75,758	81.76%	\$ 102,244	79.98%	\$ 73,130	81.20%	\$ 71,570	82.97%	\$ 71,802	82.70%
All Rural	Mean	23,069	\$ 70,157		\$ 93,060		\$ 69,166		\$ 67,505		\$ 67,134	
All Rural	Median	19,274	\$ 68,910		\$ 92,615		\$ 68,101		\$ 66,615		\$ 66,615	
All Rural	Average	21,172	\$ 69,533	89.08%	\$ 92,837	88.09%	\$ 68,634	86.52%	\$ 67,060	88.55%	\$ 66,875	88.79%
+/- 30% Population	Mean	17,629	\$ 68,729		\$ 89,563		\$ 68,348		\$ 66,696		\$ 66,874	
+/- 30% Population	Median	16,655	\$ 67,407		\$ 87,555		\$ 67,030		\$ 66,548		\$ 66,548	
+/- 30% Population	Average	17,142	\$ 68,068	91.00%	\$ 88,559	92.35%	\$ 67,689	87.72%	\$ 66,622	89.13%	\$ 66,711	89.01%
Regional	Mean	24,409	\$ 67,591		\$ 89,183		\$ 67,217		\$ 65,936		\$ 66,242	
Regional	Median	16,655	\$ 65,800		\$ 85,154		\$ 64,572		\$ 64,572		\$ 64,572	
Regional	Average	20,532	\$ 66,696	92.87%	\$ 87,168	93.82%	\$ 65,895	90.11%	\$ 65,254	91.00%	\$ 65,407	90.79%
Best Comps	Mean	17,204	\$ 65,204		\$ 87,379		\$ 64,506		\$ 63,430		\$ 63,736	
Best Comps	Median	16,585	\$ 65,032		\$ 85,154		\$ 63,730		\$ 63,730		\$ 63,730	
Best Comps	Average	16,895	\$ 65,118	95.12%	\$ 86,266	94.80%	\$ 64,118	92.61%	\$ 63,580	93.39%	\$ 63,733	93.17%

All Counties												
County	County Type	County Population	Clerk of Courts (2024)	Percent of Average	Sheriff (2024)	Percent of Average	County Clerk (2024)	Percent of Average	Register of Deeds (2024)	Percent of Average	Treasurer (2024)	Percent of Average
Adams County	Rural	20,836	\$ 74,084	97.79%	\$ 93,636	91.58%	\$ 74,084	101.30%	\$ 74,084	103.51%	\$ 74,084	103.18%
Ashland	Rural	15,937	\$ 58,827	77.65%	\$ 78,540	76.82%	\$ 58,827	80.44%	\$ 58,827	82.20%	\$ 58,827	81.93%
Barron County	Rural	46,919	\$ 81,052	106.99%	\$ 104,283	101.99%	\$ 81,052	110.83%	\$ 81,052	113.25%	\$ 81,052	112.88%
Bayfield	Rural	16,194	\$ 68,561	90.50%	\$ 82,696	80.88%	\$ 77,248	105.63%	\$ 68,561	95.80%	\$ 68,561	95.49%
Brown County	Metropolitan	273,160	\$ 85,585	112.97%	\$ 122,770	120.08%	\$ 80,333	109.85%	\$ 80,333	112.24%	\$ 80,333	111.88%
Buffalo County	Rural	13,301	\$ 63,346	83.62%	\$ 87,523	85.60%	\$ 63,346	86.62%	\$ 63,346	88.51%	\$ 63,346	88.22%
Burnett County	Rural	16,585	\$ 65,800	86.86%	\$ 82,620	80.81%	\$ 63,730	87.15%	\$ 63,730	89.05%	\$ 63,730	88.76%
Chippewa County	Metropolitan	67,082	\$ 85,822	113.28%	\$ 111,755	109.30%	\$ 77,427	105.87%	\$ 77,427	108.18%	\$ 77,427	107.83%
Clark County	Rural	34,801	\$ 67,500	89.10%	\$ 81,500	79.71%	\$ 68,085	93.10%	\$ 63,454	88.66%	\$ 52,454	73.05%
Columbia County	Metropolitan	58,627	\$ 80,261	105.94%	\$ 115,359	112.83%	\$ 85,592	117.04%	\$ 83,683	116.92%	\$ 83,683	116.55%
Crawford County	Rural	16,129	\$ 75,541	99.71%	\$ 87,588	85.67%	\$ 75,541	103.30%	\$ 75,541	105.55%	\$ 75,541	105.21%
Dodge County	Micropolitan	88,822	\$ 84,387	111.39%	\$ 110,249	107.83%	\$ 78,536	107.39%	\$ 78,536	109.73%	\$ 78,536	109.38%
Door County	Rural	30,328	\$ 75,480	99.63%	\$ 105,060	102.75%	\$ 72,799	99.55%	\$ 72,799	101.72%	\$ 70,025	97.53%
Douglas County	Metropolitan	44,547	\$ 69,715	92.02%	\$ 91,267	89.26%	\$ 75,127	102.73%	\$ 69,715	97.41%	\$ 69,715	97.09%
Dunn County	Micropolitan	45,454	\$ 89,038	117.53%	\$ 125,747	122.99%	\$ 72,442	99.06%	\$ 72,442	101.22%	\$ 72,442	100.89%
Eau Claire County	Metropolitan	108,019	\$ 91,638	120.96%	\$ 122,403	119.72%	\$ 85,273	116.60%	\$ 85,273	119.15%	\$ 85,273	118.76%
Fond du Lac County	Metropolitan	104,162	\$ 83,538	110.27%	\$ 113,815	111.32%	\$ 82,727	113.12%	\$ 82,727	115.59%	\$ 82,727	115.22%
Grant County	Micropolitan	51,171	\$ 74,866	98.82%	\$ 90,558	88.57%	\$ 69,399	94.90%	\$ 69,399	96.97%	\$ 69,399	96.65%
Green Lake County	Rural	19,091	\$ 76,554	101.05%	\$ 102,127	99.89%	\$ 77,223	105.60%	\$ 73,119	102.17%	\$ 73,119	101.84%
Jackson County	Rural	21,118	\$ 67,407	88.98%	\$ 94,501	92.43%	\$ 67,690	92.56%	\$ 64,541	90.18%	\$ 64,541	89.89%
Juneau	Rural	26,848	\$ 64,814	85.55%	\$ 91,492	89.48%	\$ 67,690	92.56%	\$ 64,541	90.18%	\$ 64,541	89.89%
Kewaunee County	Metropolitan	20,621	\$ 80,220	105.89%	\$ 96,166	94.06%	\$ 76,120	104.09%	\$ 76,120	106.36%	\$ 76,120	106.01%
La Crosse County	Metropolitan	122,126	\$ 91,944	121.36%	\$ 127,624	124.82%	\$ 89,405	122.25%	\$ 89,405	124.92%	\$ 89,405	124.52%
Lafayette County	Rural	16,650	\$ 66,548	87.84%	\$ 84,287	82.44%	\$ 66,548	91.00%	\$ 66,548	92.98%	\$ 66,548	92.68%
Langlade County	Rural	19,457	\$ 69,797	92.13%		0.00%	\$ 64,821	88.64%	\$ 64,821	90.57%	\$ 64,821	90.28%
Lincoln County	Micropolitan	28,431	\$ 71,412	94.26%	\$ 91,848	89.83%	\$ 69,680	95.28%	\$ 69,680	97.36%	\$ 69,680	97.05%
Manitowoc	Micropolitan	81,442	\$ 76,263	100.67%	\$ 103,099	100.84%	\$ 69,239	94.68%	\$ 68,239	95.35%	\$ 68,239	95.04%
Marathon County	Metropolitan	139,205	\$ 91,933	121.35%	\$ 118,820	116.21%	\$ 83,422	114.07%	\$ 68,772	96.09%	\$ 73,351	102.16%
Marinette County	Micropolitan	41,912	\$ 71,715	94.66%	\$ 99,860	97.67%	\$ 71,715	98.06%	\$ 71,715	100.20%	\$ 71,715	99.88%
Marquette County	Rural	15,633	\$ 76,600	101.11%	\$ 102,163	99.92%	\$ 72,586	99.26%	\$ 72,586	101.42%	\$ 72,586	101.09%
Monroe	Rural	46,697	\$ 82,400	108.77%	\$ 103,000	100.74%	\$ 69,081	94.46%	\$ 64,246	89.77%	\$ 64,246	89.48%
Oconto County	Metropolitan	39,307	\$ 74,349	98.14%	\$ 104,727	102.43%	\$ 70,296	96.12%	\$ 70,296	98.22%	\$ 70,296	97.90%
Oneida County	Rural	37,935	\$ 73,238	96.67%	\$ 112,228	109.76%	\$ 71,180	97.33%	\$ 71,180	99.46%	\$ 71,180	99.13%
Ozaukee County	Metropolitan	92,623	\$ 89,588	118.25%	\$ 128,391	125.57%	\$ 85,134	116.41%	\$ 85,134	118.95%	\$ 85,134	118.57%
Pepin County	Rural	7,356	\$ 66,107	87.26%	\$ 86,635	84.73%	\$ 62,436	85.38%	\$ 62,436	87.24%	\$ 62,436	86.96%
Polk County	Rural	45,348	\$ 77,825	102.73%	\$ 109,320	106.92%	\$ 71,718	98.07%	\$ 71,718	100.21%	\$ 71,718	99.88%

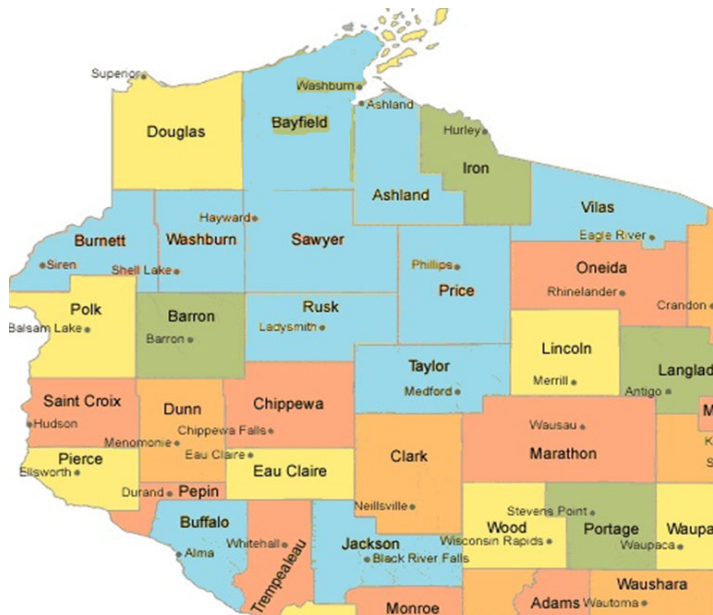
Price County	Rural	14,026	\$ 64,572	85.23%	\$ 92,615	90.58%	\$ 64,572	88.30%	\$ 64,572	90.22%	\$ 64,572	89.93%
Richland County	Rural	17,282	\$ 69,258	91.42%	\$ 84,998	83.13%	\$ 82,126	112.30%	\$ 66,683	93.17%	\$ 66,683	92.87%
Rock County	Metropolitan	164,959	\$ 86,967	114.80%	\$ 133,761	130.82%	\$ 88,590	121.14%	\$ 86,967	121.51%	\$ 86,967	121.12%
Rusk	Rural	14,223	\$ 66,023	87.15%	\$ 78,305	76.59%	\$ 61,308	83.83%	\$ 61,308	85.66%	\$ 61,308	85.39%
Saint Croix	Metropolitan	96,269	\$ 86,250	113.85%	\$ 114,750	112.23%	\$ 82,254	112.48%	\$ 82,254	114.93%	\$ 82,254	114.56%
Sawyer County	Rural	18,093	\$ 61,941	81.76%	\$ 81,780	79.98%	\$ 59,380	81.20%	\$ 59,380	82.97%	\$ 59,380	82.70%
Shawano	Micropolitan	41,190	\$ 67,110	88.58%	\$ 90,461	88.48%	\$ 68,778	94.05%	\$ 68,778	96.10%	\$ 68,778	95.79%
Sheboygan County	Metropolitan	118,776	\$ 84,831	111.98%	\$ 115,769	113.23%	\$ 79,945	109.32%	\$ 79,945	111.70%	\$ 79,945	111.34%
Taylor County	Rural	19,976	\$ 64,155	84.68%	\$ 94,432	92.36%	\$ 58,313	79.74%	\$ 58,313	81.48%	\$ 58,313	81.21%
Trempealeau County	Rural	30,884	\$ 72,560	95.78%	\$ 101,089	98.87%	\$ 80,935	110.67%	\$ 78,425	109.58%	\$ 78,425	109.22%
Vilas County	Rural	23,140	\$ 71,585	94.49%	\$ 103,000	100.74%	\$ 67,030	91.66%	\$ 67,030	93.66%	\$ 67,030	93.35%
Walworth	Micropolitan	106,129	\$ 93,461	123.37%	\$ 127,132	124.34%	\$ 85,995	117.59%	\$ 85,995	120.16%	\$ 85,995	119.77%
Washburn County	Rural	16,655	\$ 65,032	85.84%	\$ 85,154	83.28%	\$ 68,117	93.14%	\$ 68,117	95.18%	\$ 71,491	99.57%
Waukesha County	Metropolitan	410,769	\$ 101,507	133.99%	\$ 130,937	128.06%	\$ 85,137	116.42%	\$ 86,284	120.56%	\$ 85,137	118.57%
Waushara County	Rural	24,492	\$ 77,802	102.70%	\$ 102,038	99.80%	\$ 69,184	94.60%	\$ 69,184	96.67%	\$ 69,184	96.35%
Winnebago County	Metropolitan	172,542	\$ 93,074	122.86%	\$ 120,573	117.93%	\$ 85,621	117.08%	\$ 85,621	119.63%	\$ 85,621	119.25%
Mean		60,832	\$ 76,344		\$ 102,362		\$ 73,747		\$ 72,402		\$ 72,268	
Median		36,368	\$ 75,173		\$ 102,127		\$ 72,514		\$ 70,738		\$ 71,336	
Average		48,600	\$ 75,758		\$ 102,244		\$ 73,130		\$ 71,570		\$ 71,802	

Rural												
County	County Type	County Population	Clerk of Courts (2024)	Percent of Average	Sheriff (2024)	Percent of Average	County Clerk (2024)	Percent of Average	Register of Deeds (2024)	Percent of Average	Treasurer (2024)	Percent of Average
Adams County	Rural	20,836	\$ 74,084	106.54%	\$ 93,636	100.86%	\$ 74,084	107.94%	\$ 74,084	110.47%	\$ 74,084	110.78%
Ashland	Rural	15,937	\$ 58,827	84.60%	\$ 78,540	84.60%	\$ 58,827	85.71%	\$ 58,827	87.72%	\$ 58,827	87.97%
Barron County	Rural	46,919	\$ 81,052	116.57%	\$ 104,283	112.33%	\$ 81,052	118.09%	\$ 81,052	120.86%	\$ 81,052	121.20%
Bayfield	Rural	16,194	\$ 68,561	98.60%	\$ 82,696	89.08%	\$ 77,248	112.55%	\$ 68,561	102.24%	\$ 68,561	102.52%
Buffalo County	Rural	13,301	\$ 63,346	91.10%	\$ 87,523	94.28%	\$ 63,346	92.30%	\$ 63,346	94.46%	\$ 63,346	94.72%
Burnett County	Rural	16,585	\$ 65,800	94.63%	\$ 82,620	88.99%	\$ 63,730	92.86%	\$ 63,730	95.03%	\$ 63,730	95.30%
Clark County	Rural	34,801	\$ 67,500	97.08%	\$ 81,500	87.79%	\$ 68,085	99.20%	\$ 63,454	94.62%	\$ 52,454	78.44%
Crawford County	Rural	16,129	\$ 75,541	108.64%	\$ 87,588	94.35%	\$ 75,541	110.06%	\$ 75,541	112.65%	\$ 75,541	112.96%
Door County	Rural	30,328	\$ 75,480	108.55%	\$ 105,060	113.17%	\$ 72,799	106.07%	\$ 72,799	108.56%	\$ 70,025	104.71%
Green Lake County	Rural	19,091	\$ 76,554	110.10%	\$ 102,127	110.01%	\$ 77,223	112.51%	\$ 73,119	109.04%	\$ 73,119	109.34%
Jackson County	Rural	21,118	\$ 67,407	96.94%	\$ 94,501	101.79%	\$ 67,690	98.63%	\$ 64,541	96.24%	\$ 64,541	96.51%
Juneau	Rural	26,848	\$ 64,814	93.21%	\$ 91,492	98.55%	\$ 67,690	98.63%	\$ 64,541	96.24%	\$ 64,541	96.51%
Lafayette County	Rural	16,650	\$ 66,548	95.71%	\$ 84,287	90.79%	\$ 66,548	96.96%	\$ 66,548	99.24%	\$ 66,548	99.51%
Langlade County	Rural	19,457	\$ 69,797	100.38%		0.00%	\$ 64,821	94.45%	\$ 64,821	96.66%	\$ 64,821	96.93%
Marquette County	Rural	15,633	\$ 76,600	110.16%	\$ 102,163	110.05%	\$ 72,586	105.76%	\$ 72,586	108.24%	\$ 72,586	108.54%
Monroe	Rural	46,697	\$ 82,400	118.50%	\$ 103,000	110.95%	\$ 69,081	100.65%	\$ 64,246	95.80%	\$ 64,246	96.07%
Oneida County	Rural	37,935	\$ 73,238	105.33%	\$ 112,228	120.89%	\$ 71,180	103.71%	\$ 71,180	106.14%	\$ 71,180	106.44%
Pepin County	Rural	7,356	\$ 66,107	95.07%	\$ 86,635	93.32%	\$ 62,436	90.97%	\$ 62,436	93.10%	\$ 62,436	93.36%
Polk County	Rural	45,348	\$ 77,825	111.92%	\$ 109,320	117.75%	\$ 71,718	104.49%	\$ 71,718	106.95%	\$ 71,718	107.24%
Price County	Rural	14,026	\$ 64,572	92.86%	\$ 92,615	99.76%	\$ 64,572	94.08%	\$ 64,572	96.29%	\$ 64,572	96.56%
Richland County	Rural	17,282	\$ 69,258	99.60%	\$ 84,998	91.56%	\$ 82,126	119.66%	\$ 66,683	99.44%	\$ 66,683	99.71%
Rusk	Rural	14,223	\$ 66,023	94.95%	\$ 78,305	84.35%	\$ 61,308	89.33%	\$ 61,308	91.42%	\$ 61,308	91.68%
Sawyer County	Rural	18,093	\$ 61,941	89.08%	\$ 81,780	88.09%	\$ 59,380	86.52%	\$ 59,380	88.55%	\$ 59,380	88.79%
Taylor County	Rural	19,976	\$ 64,155	92.26%	\$ 94,432	101.72%	\$ 58,313	84.96%	\$ 58,313	86.96%	\$ 58,313	87.20%
Trempealeau County	Rural	30,884	\$ 72,560	104.35%	\$ 101,089	108.89%	\$ 80,935	117.92%	\$ 78,425	116.95%	\$ 78,425	117.27%
Vilas County	Rural	23,140	\$ 71,585	102.95%	\$ 103,000	110.95%	\$ 67,030	97.66%	\$ 67,030	99.95%	\$ 67,030	100.23%
Washburn County	Rural	16,655	\$ 65,032	93.53%	\$ 85,154	91.72%	\$ 68,117	99.25%	\$ 68,117	101.58%	\$ 71,491	106.90%
Waushara County	Rural	24,492	\$ 77,802	111.89%	\$ 102,038	109.91%	\$ 69,184	100.80%	\$ 69,184	103.17%	\$ 69,184	103.45%
Mean		23,069	\$ 70,157		\$ 93,060		\$ 69,166		\$ 67,505		\$ 67,134	
Median		19,274	\$ 68,910		\$ 92,615		\$ 68,101		\$ 66,615		\$ 66,615	
Average		21,172	\$ 69,533		\$ 92,837		\$ 68,634		\$ 67,060		\$ 66,875	

+- 30% Populaton												
County	County Type	County Population	Clerk of Courts (2024)	Percent of Average	Sheriff (2024)	Percent of Average	County Clerk (2024)	Percent of Average	Register of Deeds (2024)	Percent of Average	Treasurer (2024)	Percent of Average
Ashland	Rural	15,937	\$ 58,827	86.42%	\$ 78,540	88.69%	\$ 58,827	86.91%	\$ 58,827	88.30%	\$ 58,827	88.18%
Buffalo County	Rural	13,301	\$ 63,346	93.06%	\$ 87,523	98.83%	\$ 63,346	93.58%	\$ 63,346	95.08%	\$ 63,346	94.96%
Price County	Rural	14,026	\$ 64,572	94.86%	\$ 92,615	104.58%	\$ 64,572	95.40%	\$ 64,572	96.92%	\$ 64,572	96.79%
Marquette County	Rural	15,633	\$ 76,600	112.53%	\$ 102,163	115.36%	\$ 72,586	107.23%	\$ 72,586	108.95%	\$ 72,586	108.81%
Crawford County	Rural	16,129	\$ 75,541	110.98%	\$ 87,588	98.90%	\$ 75,541	111.60%	\$ 75,541	113.39%	\$ 75,541	113.24%
Bayfield	Rural	16,194	\$ 68,561	100.72%	\$ 82,696	93.38%	\$ 77,248	114.12%	\$ 68,561	102.91%	\$ 68,561	102.77%
Burnett County	Rural	16,585	\$ 65,800	96.67%	\$ 82,620	93.29%	\$ 63,730	94.15%	\$ 63,730	95.66%	\$ 63,730	95.53%
Lafayette County	Rural	16,650	\$ 66,548	97.77%	\$ 84,287	95.18%	\$ 66,548	98.31%	\$ 66,548	99.89%	\$ 66,548	99.76%
Washburn County	Rural	16,655	\$ 65,032	95.54%	\$ 85,154	96.15%	\$ 68,117	100.63%	\$ 68,117	102.24%	\$ 71,491	107.17%
Rusk	Rural	14,223	\$ 66,023	97.00%	\$ 78,305	88.42%	\$ 61,308	90.57%	\$ 61,308	92.02%	\$ 61,308	91.90%
Richland County	Rural	17,282	\$ 69,258	101.75%	\$ 84,998	95.98%	\$ 82,126	121.33%	\$ 66,683	100.09%	\$ 66,683	99.96%
Sawyer County	Rural	18,093	\$ 61,941	91.00%	\$ 81,780	92.35%	\$ 59,380	87.72%	\$ 59,380	89.13%	\$ 59,380	89.01%
Green Lake County	Rural	19,091	\$ 76,554	112.47%	\$ 102,127	115.32%	\$ 77,223	114.08%	\$ 73,119	109.75%	\$ 73,119	109.61%
Langlade County	Rural	19,457	\$ 69,797	102.54%		0.00%	\$ 64,821	95.76%	\$ 64,821	97.30%	\$ 64,821	97.17%
Taylor County	Rural	19,976	\$ 64,155	94.25%	\$ 94,432	106.63%	\$ 58,313	86.15%	\$ 58,313	87.53%	\$ 58,313	87.41%
Kewaunee County	Metropolitan	20,621	\$ 80,220	117.85%	\$ 96,166	108.59%	\$ 76,120	112.46%	\$ 76,120	114.26%	\$ 76,120	114.10%
Adams County	Rural	20,836	\$ 74,084	108.84%	\$ 93,636	105.73%	\$ 74,084	109.45%	\$ 74,084	111.20%	\$ 74,084	111.05%
Jackson County	Rural	21,118	\$ 67,407	99.03%	\$ 94,501	106.71%	\$ 67,690	100.00%	\$ 64,541	96.88%	\$ 64,541	96.75%
Vilas County	Rural	23,140	\$ 71,585	105.17%	\$ 103,000	116.31%	\$ 67,030	99.03%	\$ 67,030	100.61%	\$ 67,030	100.48%
Mean		17,629	\$ 68,729		\$ 89,563		\$ 68,348		\$ 66,696		\$ 66,874	
Median		16,655	\$ 67,407		\$ 87,555		\$ 67,030		\$ 66,548		\$ 66,548	
Average		17,142	\$ 68,068		\$ 88,559		\$ 67,689		\$ 66,622		\$ 66,711	

Regional												
County	County Type	County Population	Clerk of Courts (2024)	Percent of Average	Sheriff (2024)	Percent of Average	County Clerk (2024)	Percent of Average	Register of Deeds (2024)	Percent of Average	Treasurer (2024)	Percent of Average
Ashland	Rural	15,937	\$ 58,827	88.20%	\$ 78,540	90.10%	\$ 58,827	89.27%	\$ 58,827	90.15%	\$ 58,827	89.94%
Barron County	Rural	46,919	\$ 81,052	121.53%	\$ 104,283	119.63%	\$ 81,052	123.00%	\$ 81,052	124.21%	\$ 81,052	123.92%
Bayfield	Rural	16,194	\$ 68,561	102.80%	\$ 82,696	94.87%	\$ 77,248	117.23%	\$ 68,561	105.07%	\$ 68,561	104.82%
Burnett County	Rural	16,585	\$ 65,800	98.66%	\$ 82,620	94.78%	\$ 63,730	96.71%	\$ 63,730	97.66%	\$ 63,730	97.44%
Douglas County	Metropolitan	44,547	\$ 69,715	104.53%	\$ 91,267	104.70%	\$ 75,127	114.01%	\$ 69,715	106.84%	\$ 69,715	106.59%
Polk County	Rural	45,348	\$ 77,825	116.69%	\$ 109,320	125.41%	\$ 71,718	108.84%	\$ 71,718	109.91%	\$ 71,718	109.65%
Price County	Rural	14,026	\$ 64,572	96.82%	\$ 92,615	106.25%	\$ 64,572	97.99%	\$ 64,572	98.96%	\$ 64,572	98.72%
Rusk	Rural	14,223	\$ 66,023	98.99%	\$ 78,305	89.83%	\$ 61,308	93.04%	\$ 61,308	93.95%	\$ 61,308	93.73%
Sawyer County	Rural	18,093	\$ 61,941	92.87%	\$ 81,780	93.82%	\$ 59,380	90.11%	\$ 59,380	91.00%	\$ 59,380	90.79%
Taylor County	Rural	19,976	\$ 64,155	96.19%	\$ 94,432	108.33%	\$ 58,313	88.49%	\$ 58,313	89.36%	\$ 58,313	89.15%
Washburn County	Rural	16,655	\$ 65,032	97.51%	\$ 85,154	97.69%	\$ 68,117	103.37%	\$ 68,117	104.39%	\$ 71,491	109.30%
Mean		24,409	\$ 67,591		\$ 89,183		\$ 67,217		\$ 65,936		\$ 66,242	
Median		16,655	\$ 65,800		\$ 85,154		\$ 64,572		\$ 64,572		\$ 64,572	
Average		20,532	\$ 66,696		\$ 87,168		\$ 65,895		\$ 65,254		\$ 65,407	

Best Comps - Rural, +/-30% Population, Northern												
County	County Type	County Population	Clerk of Courts (2024)	Percent of Average	Sheriff (2024)	Percent of Average	County Clerk (2024)	Percent of Average	Register of Deeds (2024)	Percent of Average	Treasurer (2024)	Percent of Average
Buffalo County	Rural	13,301	\$ 63,346	97.28%	\$ 87,523	101.46%	\$ 63,346	98.80%	\$ 63,346	99.63%	\$ 63,346	99.39%
Price County	Rural	14,026	\$ 64,572	99.16%	\$ 92,615	107.36%	\$ 64,572	100.71%	\$ 64,572	101.56%	\$ 64,572	101.32%
Rusk	Rural	14,223	\$ 66,023	101.39%	\$ 78,305	90.77%	\$ 61,308	95.62%	\$ 61,308	96.43%	\$ 61,308	96.19%
Ashland	Rural	15,937	\$ 58,827	90.34%	\$ 78,540	91.04%	\$ 58,827	91.75%	\$ 58,827	92.52%	\$ 58,827	92.30%
Bayfield	Rural	16,194	\$ 68,561	105.29%	\$ 82,696	95.86%	\$ 77,248	120.48%	\$ 68,561	107.83%	\$ 68,561	107.58%
Burnett County	Rural	16,585	\$ 65,800	101.05%	\$ 82,620	95.77%	\$ 63,730	99.40%	\$ 63,730	100.24%	\$ 63,730	100.00%
Washburn County	Rural	16,655	\$ 65,032	99.87%	\$ 85,154	98.71%	\$ 68,117	106.24%	\$ 68,117	107.14%	\$ 71,491	112.17%
Sawyer County	Rural	18,093	\$ 61,941	95.12%	\$ 81,780	94.80%	\$ 59,380	92.61%	\$ 59,380	93.39%	\$ 59,380	93.17%
Taylor County	Rural	19,976	\$ 64,155	98.52%	\$ 94,432	109.47%	\$ 58,313	90.95%	\$ 58,313	91.72%	\$ 58,313	91.50%
Jackson County	Rural	21,118	\$ 67,407	103.51%	\$ 94,501	109.55%	\$ 67,690	105.57%	\$ 64,541	101.51%	\$ 64,541	101.27%
Vilas County	Rural	23,140	\$ 71,585	109.93%	\$ 103,000	119.40%	\$ 67,030	104.54%	\$ 67,030	105.43%	\$ 67,030	105.17%
Mean		17,204	\$ 65,204		\$ 87,379		\$ 64,506		\$ 63,430		\$ 63,736	
Median		16,585	\$ 65,032		\$ 85,154		\$ 63,730		\$ 63,730		\$ 63,730	
Average		16,895	\$ 65,118		\$ 86,266		\$ 64,118		\$ 63,580		\$ 63,733	

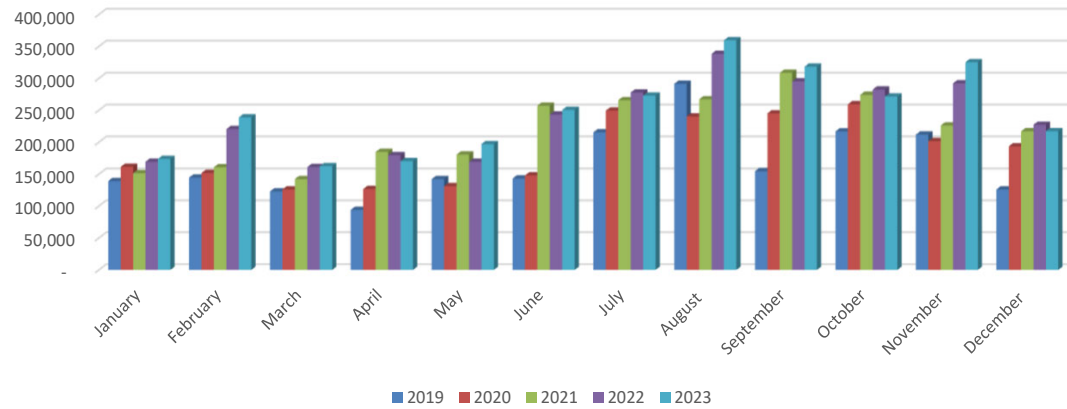


Sawyer County Monthly Sales Tax Distributions

Projected numbers in RED

Year	January	February	March	April	May	June	July	August	September	October	November	December	Total	% Inc
2019	139,231	144,565	122,883	94,196	142,225	143,146	215,464	291,426	154,752	216,861	212,000	125,937	2,002,686	
2020	161,382	151,846	126,061	126,683	131,194	147,924	249,469	240,248	245,188	259,373	201,664	193,515	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	226,158	217,112	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	292,345	227,311	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	325,289	217,279	2,958,021	3.53%

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	2,415,453	2,740,742	2,958,021
vs '22 (%)	2.6%	5.8%	4.4%	2.0%	4.7%	4.3%	3.2%	3.8%	4.3%	3.3%	4.2%	3.5%
vs '22 (\$)	4,474	22,717	24,140	14,876	42,502	49,686	44,853	66,138	88,951	78,001	110,945	100,913

Budget Performance Report

Date Range 01/01/23 - 12/31/23

Include Rollup Account and Rollup to Account

December 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	5,922,881.00	(2,052.00)	100
41120	Personal Property Aid	17,581.00	17,581.27	(.27)	100
41150	Forest Crop Taxes	2,200.00	1,849.97	350.03	84
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	5,997.58	(997.58)	120
41801	Interest on Taxes	160,000.00	170,335.66	(10,335.66)	106
41802	Penalties on Taxes	40,000.00	42,591.89	(2,591.89)	106
41803	Tax Deed Reimb. Fees	5,000.00	4,815.28	184.72	96
41804	Advertising Fees	3,000.00	3,026.84	(26.84)	101
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	4,588.31	(.31)	100
41807	Tower Rentals	13,500.00	21,060.00	(7,560.00)	156
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	2,958,021.40	(358,021.40)	114
43410	Shared Revenues	273,955.00	230,722.92	43,232.08	84
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	2,282,751.02	(432,751.02)	123
46810-10%	Cty Stumpage Due to Townships	.00	246,995.32	(246,995.32)	+++
46900	Public Records Request	.00	453.14	(453.14)	+++
48100	Interest on Investments	25,000.00	925,030.49	(900,030.49)	3700
48200	Rent of County Offices and Bldgs	2,800.00	2,800.00	.00	100
48300	Profit on Tax Deed Sales	50,000.00	40,783.01	9,216.99	82
48600	Misc. General Revenue	1,000.00	14,210.59	(13,210.59)	1421
48610	Proceeds from CH Vending Machine	200.00	316.98	(116.98)	158
48915	Indirect Cost	262,650.00	262,650.00	.00	100
49210-200	Operating Trans. In-LCO Gaming	50,000.00	50,000.00	.00	100

Budget Performance Report

Date Range 01/01/23 - 12/31/23

Include Rollup Account and Rollup to Account

December 31, 2023

49230	Transfer From Debt Service Fund	250,000.00	.00	250,000.00	0
49240	Trans. From Cap. Proj. Fund	.00	264.25	(264.25)	+++
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	\$13,337,469.96	\$3,192.04	100%
Department 03 - Circuit Court Totals		\$265,350.00	\$346,005.23	(\$80,655.23)	130%
Department 04 - Criminal Justice Totals		\$50,000.00	\$196,972.22	(\$146,972.22)	394%
Department 09 - Medical Examiner Totals		\$15,500.00	\$14,900.00	\$600.00	96%
Department 11 - County Clerk Totals		\$18,600.00	\$25,383.37	(\$6,783.37)	136%
Department 14 - IT Totals		\$0.00	\$83.00	(\$83.00)	+++
Department 17 - Treasurer Totals		\$1,000.00	\$2,453.78	(\$1,453.78)	245%
Department 19 - District Attorney Totals		\$36,000.00	\$14,298.10	\$21,701.90	40%
Department 23 - Register of Deeds Totals		\$195,000.00	\$290,125.08	(\$95,125.08)	149%
Department 24 - Land Records Totals		\$40,500.00	\$481.73	\$40,018.27	1%
Department 25 - Surveyor Totals		\$10,000.00	\$34,960.57	(\$24,960.57)	350%
Department 26 - University Extension Service Totals		\$16,333.00	\$384.00	\$15,949.00	2%
Department 27 - Zoning Totals		\$255,000.00	\$324,538.32	(\$69,538.32)	127%
Department 28 - Forestry Department Totals		\$71,500.00	\$63,088.10	\$8,411.90	88%
Department 29 - County Parks Totals		\$900.00	\$760.00	\$140.00	84%
Department 30 - 911 System Totals		\$22,000.00	\$24,200.00	(\$2,200.00)	110%
Department 31 - Building Maintenance Totals		\$0.00	\$2,777.07	(\$2,777.07)	+++
Department 33 - Other Programs of General Gov. Totals		\$55,000.00	\$38,560.74	\$16,439.26	70%
Department 35 - Sheriff's Department Totals		\$218,800.00	\$322,169.60	(\$103,369.60)	147%
Department 37 - Dog Pound Totals		\$14,500.00	\$32,775.65	(\$18,275.65)	226%
Department 38 - Ambulance Service Totals		\$3,104,282.00	\$2,730,362.53	\$373,919.47	88%
Department 41 - Emergency Management Totals		\$55,000.00	\$1,410.10	\$53,589.90	3%
Department 47 - Airport Totals		\$59,860.00	\$61,635.85	(\$1,775.85)	103%
Department 56 - Child Support Agency Totals		\$339,444.00	\$214,282.04	\$125,161.96	63%
Department 57 - Veteran's Administration Totals		\$10,300.00	\$1,275.00	\$9,025.00	12%
REVENUE TOTALS		\$18,195,531.00	\$18,081,352.04	\$114,178.96	99%
EXPENSE					
Department 00 - General					
50365	Tax Deed Expense	.00	657.04	(657.04)	+++

Budget Performance Report

Date Range 01/01/23 - 12/31/23

Include Rollup Account and Rollup to Account

December 31, 2023

59220	Transfer to Special Revenue Fund	1,398,425.00	.00	1,398,425.00	0
	Department 00 - General Totals	\$1,398,425.00	\$657.04	\$1,397,767.96	0%
	Department 01 - County Board Totals	\$83,071.00	\$73,056.60	\$10,014.40	88%
	Department 02 - Administration Totals	\$161,836.00	\$150,374.18	\$11,461.82	93%
	Department 03 - Circuit Court Totals	\$646,681.00	\$603,650.29	\$43,030.71	93%
	Department 04 - Criminal Justice Totals	\$223,235.00	\$397,216.00	(\$173,981.00)	178%
	Department 05 - Family Court Commissioner Totals	\$0.00	\$16,500.00	(\$16,500.00)	+++
	Department 09 - Medical Examiner Totals	\$75,974.00	\$82,824.76	(\$6,850.76)	109%
	Department 10 - Finance Totals	\$266,315.00	\$264,519.70	\$1,795.30	99%
	Department 11 - County Clerk Totals	\$235,283.00	\$187,051.47	\$48,231.53	80%
	Department 13 - Human Resources Totals	\$138,266.00	\$129,254.28	\$9,011.72	93%
	Department 14 - IT Totals	\$454,428.00	\$442,259.74	\$12,168.26	97%
	Department 17 - Treasurer Totals	\$292,020.00	\$290,715.96	\$1,304.04	100%
	Department 19 - District Attorney Totals	\$271,216.00	\$232,091.81	\$39,124.19	86%
	Department 23 - Register of Deeds Totals	\$190,231.00	\$180,302.89	\$9,928.11	95%
	Department 24 - Land Records Totals	\$273,380.00	\$270,087.86	\$3,292.14	99%
	Department 25 - Surveyor				
	Department 25 - Surveyor Totals	\$317,070.00	\$202,583.73	\$114,486.27	64%
	Department 26 - University Extension Service Totals	\$108,982.00	\$56,601.77	\$52,380.23	52%
	Department 27 - Zoning Totals	\$408,707.00	\$438,739.00	(\$30,032.00)	107%
	Department 28 - Forestry Department Totals	\$474,132.00	\$419,561.63	\$54,570.37	88%
	Department 29 - County Parks Totals	\$1,700.00	\$1,432.58	\$267.42	84%
	Department 30 - 911 System Totals	\$34,000.00	\$27,502.97	\$6,497.03	81%
	Department 31 - Building Maintenance Totals	\$483,831.00	\$435,475.05	\$48,355.95	90%
	Department 33 - Other Programs of General Gov. Totals	\$1,330,602.00	\$1,050,010.88	\$280,591.12	79%
	Department 35 - Sheriff's Department Totals	\$6,358,770.00	\$5,475,796.76	\$882,973.24	86%
	Department 37 - Dog Pound Totals	\$83,589.00	\$82,284.86	\$1,304.14	98%
	Department 38 - Ambulance Service Totals	\$3,104,282.00	\$2,341,468.56	\$762,813.44	75%
	Department 41 - Emergency Management Totals	\$156,010.00	\$162,552.48	(\$6,542.48)	104%
	Department 47 - Airport Totals	\$126,084.00	\$101,552.50	\$24,531.50	81%
	Department 56 - Child Support Agency Totals	\$332,616.00	\$332,132.68	\$483.32	100%
	Department 57 - Veteran's Administration Totals	\$164,795.00	\$114,569.56	\$50,225.44	70%

Budget Performance Report

Date Range 01/01/23 - 12/31/23

Include Rollup Account and Rollup to Account

December 31, 2023

EXPENSE TOTALS	\$18,195,531.00	\$14,562,827.59	\$3,632,703.41	80%
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Fund 100 - General Fund Totals

REVENUE TOTALS	18,195,531.00	18,081,352.04	114,178.96	99%
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EXPENSE TOTALS	18,195,531.00	14,562,827.59	3,632,703.41	80%
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Fund 100 - General Fund Totals	\$0.00	\$3,518,524.45	(\$3,518,524.45)	
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110% Net of Fund Balance Draw

87% Net of Transfer to HHS

Fund 225 - Human Services Totals

REVENUE TOTALS	9,208,215.00	8,076,963.57	1,131,251.43	88%
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EXPENSE TOTALS	9,208,215.00	8,335,142.13	873,072.87	91%
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Fund 225 - Human Services Totals	\$0.00	(\$258,178.56)	\$258,178.56	
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Fund 701 - Highway Department Totals

REVENUE TOTALS	5,144,990.00	5,411,866.38	(266,876.38)	105%
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EXPENSE TOTALS	5,144,990.00	4,844,976.23	300,013.77	94%
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Fund 701 - Highway Department Totals	\$0.00	\$566,890.15	(\$566,890.15)	
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Monthly CIP Purchases

Date	Amount	Item	Issue
12/21/2023	\$ 1,123.66	Airport - DOT Project Match	2023 CIP
12/19/2023	\$ 9,345.74	Highway - Gas Pump	2021 CIP
12/19/2023	\$ 109,409.00	Highway - Boom Mower Tractor	2021 CIP
12/19/2023	\$ 7,800.00	Highway - Rotary Mower	2021 CIP
12/19/2023	\$ 87,673.00	Highway - Tandem Dump Truck	2021 CIP
12/19/2023	\$ 39,000.00	Highway - Mulcher Head	2021 CIP
12/19/2023	\$ 66,303.26	Highway - Tri-Axle Truck	2021 CIP (to close out)
	\$ 133,071.76	Highway - Tri-Axle Truck	2022 CIP
12/19/2023	\$ 42,954.73	Highway - Tri-Axle Truck	2022 CIP (to close out)
	\$ 156,420.29	Highway - Tri-Axle Truck	2023 CIP
12/19/2023	\$ 94,114.00	Highway - 1 Ton Dump Truck	2023 CIP
12/19/2023	\$ 179,000.00	Highway - Motorgrader	2023 CIP
12/19/2023	\$ 23,275.00	Highway - Router	2023 CIP
Total	\$ 949,490.44		

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RESOLUTION 2024 - _____

**RESOLUTION TO ESTABLISH A TRUST FUND TO DEPOSIT UNEXPENDED
SPECIALIZED TRANSPORTATION 85.21 GRANT FUNDS**

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, any unexpended funds remaining at year end cannot be delegated to any other organization or person.

NOW THEREFORE BE IT RESOLVED, by the Sawyer County Board of Supervisors, in legal session assembled, that the Board authorize Sawyer County to establish a Specialized Transportation Trust Fund, separate from all other bank accounts, in which to deposit any unexpended Section 85.21 grant funds at the end of each fiscal year. These funds can only be expended on qualifying expenses as established in Trans 1.05 of the Specialized Transportation Assistance Program for Counties.

Recommended for adoption by the Sawyer County Board of Supervisors at its meeting on January 18, 2024, by this Sawyer County Finance Committee on January 11, 2024.

_____ Ron Kinsley, Finance Chair	_____ John Righeimer, Vice-Chair
_____ Dale Schleeter, Committee Member	_____ Thomas W. Duffy, Committee Member
_____ Stacey Hessel, Committee Member	

This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 18th day of January, 2024.

_____ Tweed Shuman Sawyer County Board of Supervisors Chairman	_____ Lynn Fitch Sawyer County Clerk
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November 2023

Savings Accounts	<u>Current Month</u>	<u>Previous Month</u>	<u>Previous Year</u>
LGIP - Government Invest Pool	\$10,152,792	\$10,108,000	\$10,069,185
WISC - General Fund	\$4,260,828	\$4,242,141	\$964,828
WISC - Bond Proceeds	\$0	\$0	\$1,973,746
WISC- Debt Service	\$239,550	\$238,520	\$1,380
WISC- Note Proceeds	\$3,324,855	\$3,310,272	
Checking Accounts			
Frandsen Bank & Trust	\$3,220,666	\$3,987,053	\$6,533,966
FBT CDBG	\$95,903	\$95,933	\$62,848
Chippewa Valley Bank	\$0	\$0	\$291,203
CVB Debt Service Fund	\$0	\$0	\$3,377
Johnson Bank	\$112,542	\$186,998	\$997,577
Bank First - LifeQuest	\$52,141	\$106,066	\$91,146
Wells Fargo	\$3,000	\$3,000	\$3,000
Wells Fargo/SCA	\$151,877	\$143,505	\$407,465
Total	\$21,614,155	\$22,421,488	\$21,399,721
Receipts	\$2,398,643	\$2,783,055	\$5,789,941
Disbursements	(\$3,205,977)	(\$3,205,066)	(\$6,311,255)
Monthly Interest Earned (Debt Service)	\$15,614	\$15,954	\$3
Monthly Interest Earned (Courthouse Bond)	\$0	\$0	\$4,423
Monthly Interest Earned (Operating)	\$77,233	\$82,865	\$27,762
Total Interest Earned	\$92,846	\$98,819	\$32,188
YTD Interest Earned	\$1,001,055	\$908,209	\$103,291
ARPA Unspent	\$246,345		
Opioid Unspent	\$133,913		
LATCF Unspent	\$755,464		

Ambulance Billing Analysis

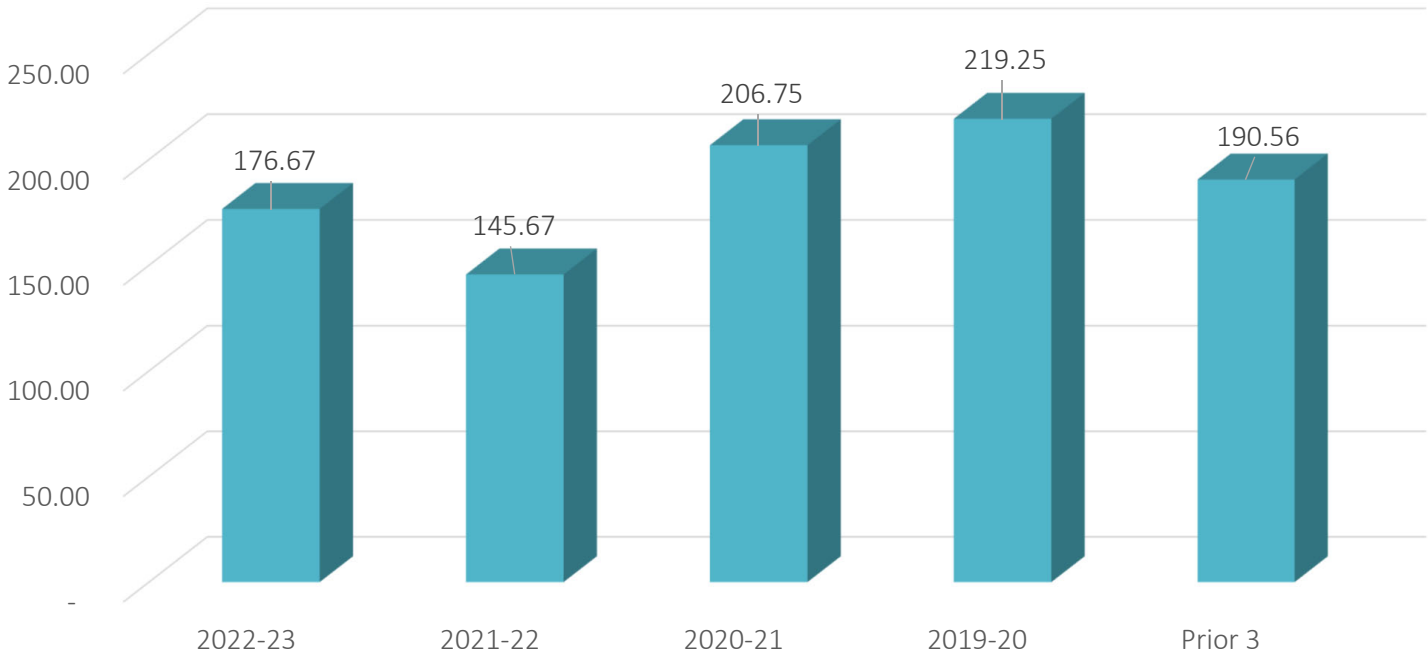
December-November 2019-2023

About the Data

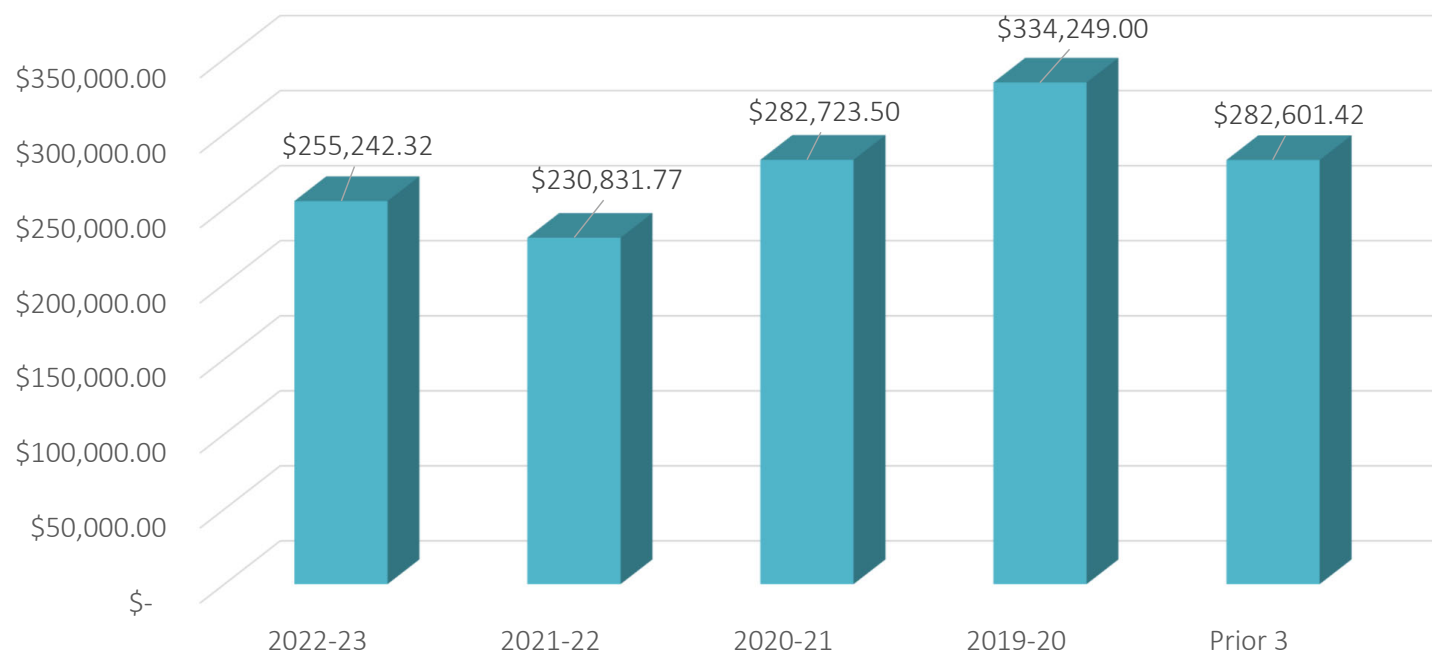
- Years compared – 2019-2023.
- Months compared – December-November – Now that we have been using LifeQuest for over a year, that data is not a strict comparison to how we did under the old billing company.
- I also computed the three-year average.
- I looked at number of calls, amount billed, amount 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
November	2023	485	\$ 129,742.58	\$ 149,642.63	\$ 75,867.58	\$ 68,400.63	\$ 45,687.60	\$ 90,311.62	\$ 559,652.64	23.18%	24.30%
October	2023	451	\$ 139,603.85	\$ 99,526.34	\$ 77,067.75	\$ 60,393.69	\$ 42,852.99	\$ 79,658.29	\$ 499,102.91	27.97%	24.55%
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	\$ 508,978.52	31.75%	17.25%
December	2022	433	\$ 145,871.45	\$ 208,780.22	\$ 75,279.96	\$ 48,964.04	\$ 77,974.90	\$ 18,643.29	\$ 575,513.86	25.35%	16.79%
November	2022	375	\$ 50,403.65	\$ 133,749.05	\$ 74,945.16	\$ 75,029.20	\$ 73,296.35	\$ 22,312.89	\$ 429,736.30	11.73%	22.25%
October	2022	394	\$ 61,986.51	\$ 137,739.71	\$ 88,970.52	\$ 80,679.03	\$ 56,106.05	\$ 18,856.50	\$ 444,338.32	13.95%	16.87%
September	2022	428	\$ 151,939.89	\$ 161,431.41	\$ 101,613.84	\$ 44,401.50	\$ 42,952.95	\$ 16,449.50	\$ 518,789.09	29.29%	11.45%
August	2022	430	\$ 149,425.39	\$ 200,663.03	\$ 71,737.30	\$ 62,418.50	\$ 45,111.80	\$ 21,260.40	\$ 550,616.42	27.14%	12.05%
July	2022	471	\$ 175,769.52	\$ 143,993.06	\$ 81,113.61	\$ 50,403.60	\$ 64,547.30	\$ 29,981.10	\$ 545,808.19	32.20%	17.32%
June	2022	476	\$ 192,101.04	\$ 154,624.11	\$ 60,434.80	\$ 43,021.00	\$ 96,466.10	\$ -	\$ 546,647.05	35.14%	17.65%
Average		435	\$ 136,803.01	\$ 134,459.30	\$ 74,242.48	\$ 53,136.15	\$ 53,631.69	\$ 37,992.50	\$ 490,265.13	27.82%	18.82%

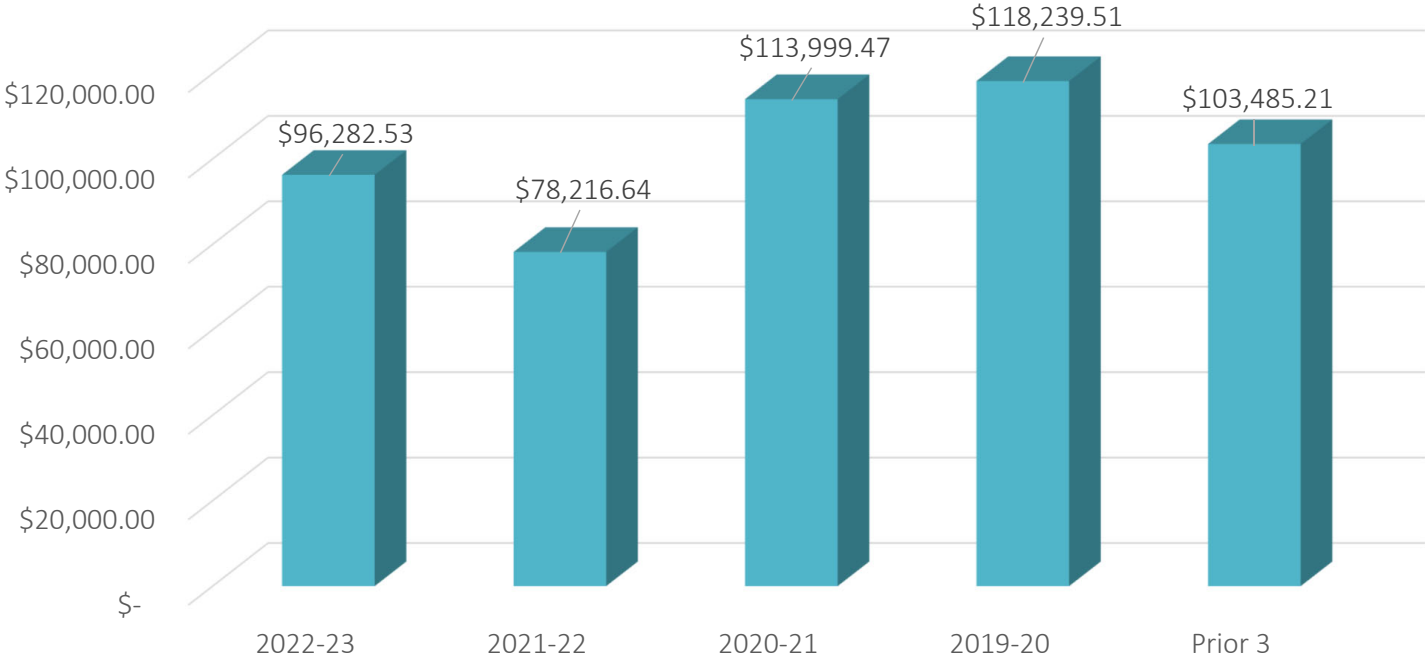
Average Calls per Month per Year
December-November



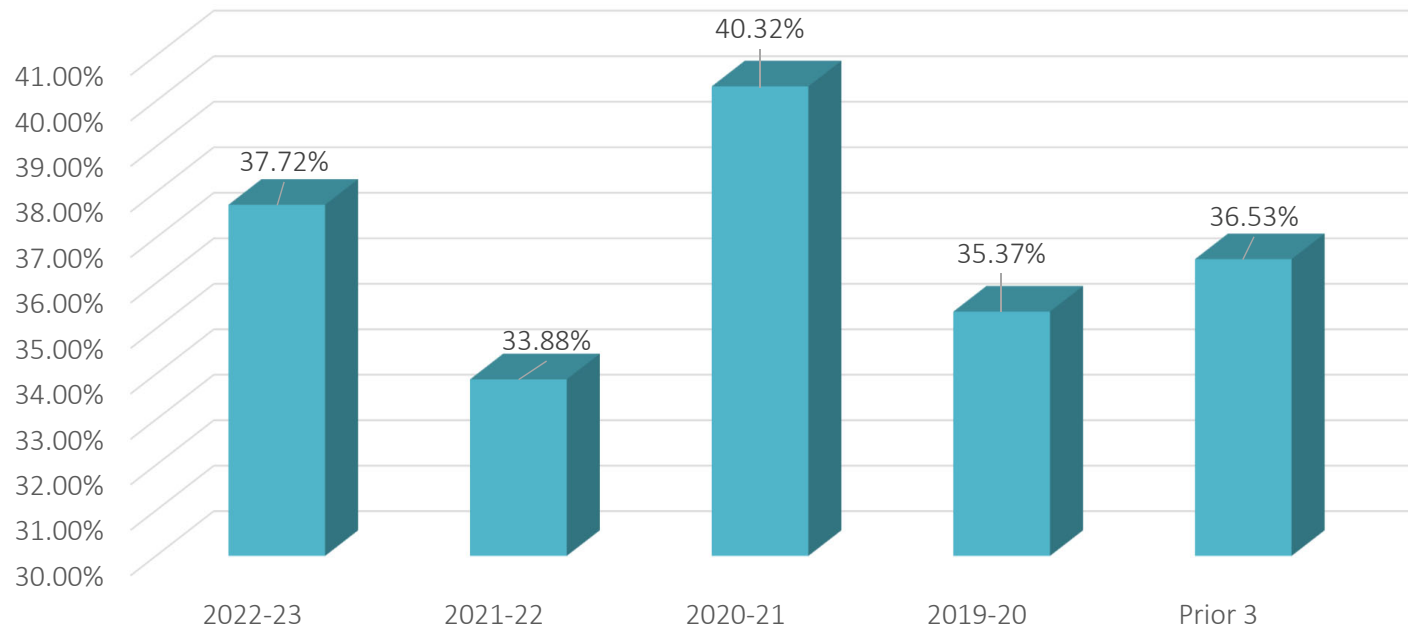
Average Billed per Month per Year
December-November

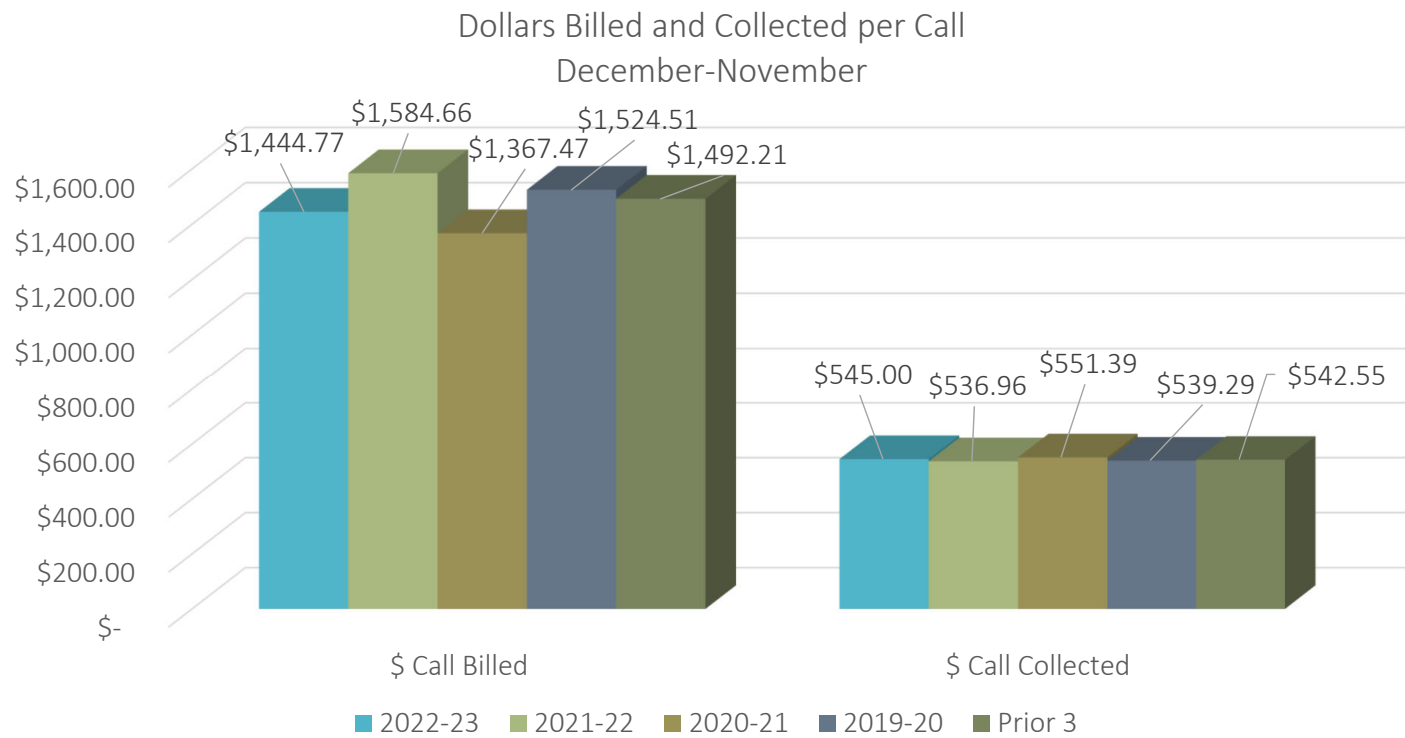


Average Collected per Month per Year
December-November



Percent Collected per Month per Year
December-November





Ambulance Calls by Township Through November, 2023	
Municipality	Calls YTD
City of Hayward	555
Town of Hayward	384
Bass Lake	251
Winter	111
Sand Lake	85
Round Lake	70
Hunter	70
Lenroot	69
Radisson	51
Exeland	26
Spider Lake	25
Ojibwa	24
Weirgor	22
Draper	13
Edgewater	12
Meteor	7
Meadowbrook	4
Stone Lake	3
Loretta	0

2023 Ambulance Service Net Income Thru November 30, 2023			
Account Description	2023 Amended Budget	2023 Actual Amount	Percent
REVENUE			
General Property Taxes	\$ 1,504,282.00	\$ 1,378,925.13	92%
St. Aid/Em. Amb. Assistance	\$ 25,000.00	\$ 65,335.40	261%
Ambulance Fees	\$ 1,500,000.00	\$ 1,028,725.14	69%
Ambulance Fees Outstanding	\$ 15,000.00	\$ 4,172.10	28%
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	\$ -	\$ 9,547.66	#DIV/0!
REVENUE TOTALS	\$ 3,104,282.00	\$ 2,532,960.43	82%
EXPENSE			
<i>Personal Services Totals</i>	\$ 2,426,482.00	\$ 1,619,958.53	67%
<i>Contractual Services Totals</i>	\$ 203,370.00	\$ 158,313.18	78%
<i>Supplies and Expense Totals</i>	\$ 204,780.00	\$ 158,520.03	77%
<i>Fixed Charges Totals</i>	\$ 269,650.00	\$ 240,762.50	89%
EXPENSE TOTALS	\$ 3,104,282.00	\$ 2,177,554.24	70%
Net Grand Totals	\$ -	\$ 355,406.19	

Call Summary

County of Sawyer
Calls as of 11/30/2023

Current Payor	Count	Charges	Credits	Balance
PRIVATE (SELF PAY)	191	\$249,696.40	\$81,972.26	\$167,724.14
MEDICARE WI - SIG NEEDED	59	\$94,572.60	\$1,502.88	\$93,069.72
SECURITY HEALTH MCHMO	24	\$38,677.60	\$0	\$38,677.60
BCBS WI MC ADVANTAGE *SIGNED*	22	\$35,235.40	\$0	\$35,235.40
UNITED HEALTHCARE MCHMO	22	\$34,289.80	\$0	\$34,289.80
MEDICAL ASSISTANCE WI	18	\$23,968.60	\$9,205.60	\$14,763.00
BCBS WI-SIG NEED	15	\$23,910.20	\$5,608.43	\$18,301.77
BCBS WI MAHMO	12	\$17,685.60	\$0	\$17,685.60
BCBS WI FEDERAL EMPL *SIGNED*	12	\$18,048.40	\$3,013.50	\$15,034.90
UMR - PO 30541 UT *SIG NEEDED*	9	\$11,855.00	\$1,070.41	\$10,784.59
BARNES EMS	8	\$12,400.00	\$0	\$12,400.00
MEDICA CLAIMS	8	\$13,199.80	\$8,969.01	\$4,230.79
AARP HEALTH CARE OPTIONS	6	\$10,199.00	\$7,880.19	\$2,318.81
UNITED HEALTHCARE UT*SIGNED	5	\$8,639.00	\$0	\$8,639.00
AARP MC COMPLETE MCHMO	5	\$6,086.00	\$0	\$6,086.00
SECURITY HEALTH MAHMO	4	\$7,034.20	\$0	\$7,034.20
UNITED HEALTHCARE WI MAHMO	4	\$5,444.00	\$0	\$5,444.00
RAILROAD MEDICARE	3	\$5,382.20	\$0	\$5,382.20
TRICARE EAST REGION **SIG NEEDED**	3	\$4,009.40	\$0	\$4,009.40
NETWORK/MANAGED HEALTH MAHMO	3	\$3,957.30	\$0	\$3,957.30
ATTY LEIN LAW OFFICES	3	\$3,901.60	\$0	\$3,901.60
MANAGED/NETWORK HEALTH MAHMO	3	\$3,192.40	\$0	\$3,192.40
VA - VETERANS AFFAIRS	3	\$5,092.00	\$2,296.92	\$2,795.08
WPS INSURANCE COMPANY	3	\$6,502.00	\$6,151.06	\$350.94
MEDICA - IFB	2	\$3,994.40	\$0	\$3,994.40
SECURITY HEALTH PLAN	2	\$3,341.00	\$0	\$3,341.00
ALL SAVERS INS	2	\$2,562.20	\$0	\$2,562.20
UCARE MCHMO*AFTER DOS 1/1/2022	2	\$1,948.40	\$0	\$1,948.40
LAC COURTE OREILLES HEALTH CTR-MC	2	\$3,422.40	\$1,529.98	\$1,892.42
ADI				
GROUP HEALTH EC	2	\$800.00	\$0	\$800.00
TRICARE FOR LIFE/WPS-SIG NEEDED	2	\$3,400.40	\$3,070.84	\$329.56
VEYO TRANSPORTATION	1	\$3,500.00	\$0	\$3,500.00
HEALTH TRADITIONS REG INS	1	\$3,053.20	\$0	\$3,053.20
TRICARE WEST-SIG NEEDED	1	\$2,872.80	\$0	\$2,872.80
BCBS MN MAHMO	1	\$2,305.00	\$0	\$2,305.00

Call Summary

County of Sawyer
Calls as of 11/30/2023

Current Payor	Count	Charges	Credits	Balance
NATIONWIDE / ALLIED-AUTO-CORPORATE HEADQUARTERS	1	\$2,100.60	\$0	\$2,100.60
MANAGED HEALTH SERVICES MCHMO (WELLCARE BY ALLWELL)	1	\$2,023.60	\$0	\$2,023.60
ATTY AARON FERGUSON LAW	1	\$2,017.00	\$0	\$2,017.00
UNITED HEARTLAND W/C	1	\$1,645.40	\$0	\$1,645.40
HEALTH PARTNERS PO BOX 1309	1	\$1,583.60	\$0	\$1,583.60
ICARE MCHMO	1	\$1,524.20	\$0	\$1,524.20
MOMENTS HOSPICE	1	\$1,374.80	\$0	\$1,374.80
PEOPLES HEALTH MCHMO	1	\$1,348.40	\$0	\$1,348.40
PROFESSIONAL BENEFITS ADMIN	1	\$1,000.00	\$0	\$1,000.00
AETNA MCHMO	1	\$400.00	\$0	\$400.00
GROUP HEALTH MAHMO-EAU CLAIRE	1	\$400.00	\$0	\$400.00
MAINE COMMUNITY HEALTH OPTIONS	1	\$400.00	\$0	\$400.00
PROGRESSIVE NAT'L MED PAY UNIT	1	\$400.00	\$0	\$400.00
QUARTZ/UNITY/GUNDERSON	1	\$400.00	\$0	\$400.00
UCARE HEALTH PLAN	1	\$400.00	\$0	\$400.00
AETNA/CONTINENTAL LIFE****SIG	1	\$2,201.80	\$2,007.74	\$194.06
PHYSICIANS MUTUAL OMAHA 2018	1	\$1,898.20	\$1,728.42	\$169.78
DEAN HEALTH REG INS	1	\$1,834.40	\$1,671.31	\$163.09
ATTY MESHESHER & SPENCE	1	\$1,315.40	\$1,183.86	\$131.54
STATE FARM HEALTH - WEST - CO	1	\$1,445.20	\$1,324.23	\$120.97
MUTUAL OF OMAHA	1	\$1,306.60	\$1,202.26	\$104.34
CONTINENTAL LIFE TN	1	\$1,775.00	\$1,930.96	\$(155.96)
	485	\$702,972.50	\$143,319.86	\$559,652.64

Aging Summary

County of Sawyer

Calls as of 11/30/2023

Current Schedule	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total
PRIVATE (SELF) PAY - EMS	49	\$14,306.80	\$20,361.40	\$15,888.40	\$8,458.60	\$2,330.80	\$2,556.00	\$63,902.00
INSURANCE (ELECTRONIC) - EMS	41	\$23,147.40	\$24,332.80	\$12,862.80	\$3,822.60	\$0	\$400.00	\$64,565.60
LATITUDE - EXPORT TO	33	\$0	\$0	\$4,755.96	\$20,433.63	\$3,953.20	\$1,880.60	\$31,023.39
DEAD END SKIP TRACE TO LAT	33	\$0	\$0	\$0	\$0	\$5,166.40	\$23,332.25	\$28,498.65
MEDICARE PART B	29	\$39,263.80	\$2,875.00	\$2,916.60	\$2,439.40	\$0	\$1,535.20	\$49,030.00
NO SCHEDULE ASSIGNED	27	\$0	\$3,350.00	\$4,235.80	\$9,095.20	\$4,838.38	\$19,363.20	\$40,882.58
PRIM PAYOR PD PRIV 2NDARY EMS	26	\$2,547.64	\$2,128.11	\$883.28	\$0	\$0	\$0	\$5,559.03
INS 2NDARY (AUTO X-OVER) - EMS	23	\$3,032.77	\$498.87	\$417.14	\$0	\$0	\$0	\$3,948.78
INSURANCE/MA REVIEW	20	\$0	\$0	\$0	\$3,803.00	\$9,872.42	\$15,756.46	\$29,431.88
MVA PRIVATE (SELF) PAY - EMS	20	\$6,807.40	\$8,909.60	\$3,387.20	\$6,468.00	\$2,118.40	\$0	\$27,690.60
INSURANCE/MA	17	\$7,153.00	\$13,060.40	\$2,932.00	\$1,330.80	\$0	\$0	\$24,476.20
ON SCENE CARE-NON COVERED EMS	17	\$3,000.00	\$3,200.00	\$1,600.00	\$0	\$1,000.00	\$400.00	\$9,200.00
MA HMO/OUT OF STATE	16	\$3,860.20	\$13,231.60	\$5,061.20	\$1,572.60	\$1,792.80	\$2,305.00	\$27,823.40
SIGNATURE NEEDED (EMS)	14	\$0	\$9,456.20	\$1,400.00	\$400.00	\$400.00	\$0	\$11,656.20
INS MAY PAY PT (ELEC) - EMS	13	\$400.00	\$2,907.80	\$14,111.80	\$1,623.20	\$0	\$1,000.00	\$20,042.80
MEDICARE CLAIMS REVIEW	10	\$0	\$15,401.00	\$0	\$1,550.60	\$0	\$0	\$16,951.60
MEDICARE DENIED REVIEW	10	\$5,299.94	\$8,301.40	\$0	\$0	\$0	\$0	\$13,601.34
MA HMO/OUT OF STATE REVIEW	10	\$0	\$0	\$0	\$0	\$4,300.00	\$9,281.50	\$13,581.50
UNABLE TO LOCATE - RTN TO CLT	9	\$0	\$1,601.40	\$650.00	\$2,076.40	\$2,311.20	\$2,714.00	\$9,353.00
INSURANCE (PAPER) - EMS	8	\$6,396.60	\$2,199.20	\$400.00	\$400.00	\$1,000.00	\$0	\$10,395.80
MEDICAID - WISCONSIN	7	\$4,625.00	\$3,126.60	\$0	\$0	\$0	\$0	\$7,751.60
ALS INTERCEPT RECEIVABLE HOLD	6	\$1,700.00	\$0	\$1,500.00	\$3,200.00	\$1,500.00	\$1,500.00	\$9,400.00
TIME PAY PHASE 1 - EMS	6	\$2,086.30	\$1,711.20	\$0	\$0	\$0	\$0	\$3,797.50
PRIMARY PAID - HOLD FOR MA \$	6	\$851.50	\$0	\$0	\$0	\$0	\$0	\$851.50
SKIP TRACE: UPDATED INFO RVW	4	\$0	\$0	\$0	\$1,726.60	\$1,400.00	\$1,843.20	\$4,969.80
MISC MINIMUM BAL < \$5	4	\$0	\$0	\$0	\$0	\$0	\$6.11	\$6.11
INSURANCE PAPER HCFA/MA	3	\$400.00	\$5,486.00	\$0	\$0	\$0	\$0	\$5,886.00
ATTORNEY ACCT MOVE TO LATITUDE	3	\$0	\$0	\$0	\$0	\$0	\$3,901.60	\$3,901.60
OVERPAYMENT SCHEDULE	3	\$(155.96)	\$0	\$(532.80)	\$0	\$0	\$0	\$(688.76)
VETERAN'S ADMINISTRATION	2	\$0	\$1,603.60	\$0	\$0	\$1,687.00	\$0	\$3,290.60
MA REVIEW	2	\$0	\$3,055.20	\$0	\$0	\$0	\$0	\$3,055.20
RECOUP DENY	2	\$0	\$0	\$0	\$0	\$0	\$1,736.50	\$1,736.50
SKIP TRACE: UPDATED INFO RECD	2	\$0	\$0	\$0	\$0	\$0	\$800.00	\$800.00
SIG NEEDED TO REC PYMT HERE	1	\$0	\$2,234.80	\$0	\$0	\$0	\$0	\$2,234.80
ATTORNEY (EMS)	1	\$0	\$0	\$0	\$0	\$2,017.00	\$0	\$2,017.00
SKIP TRACE: AEC RTN FORCE MAIL	1	\$0	\$0	\$1,816.80	\$0	\$0	\$0	\$1,816.80
RAILROAD MEDICARE ELECTRONIC	1	\$1,645.20	\$0	\$0	\$0	\$0	\$0	\$1,645.20

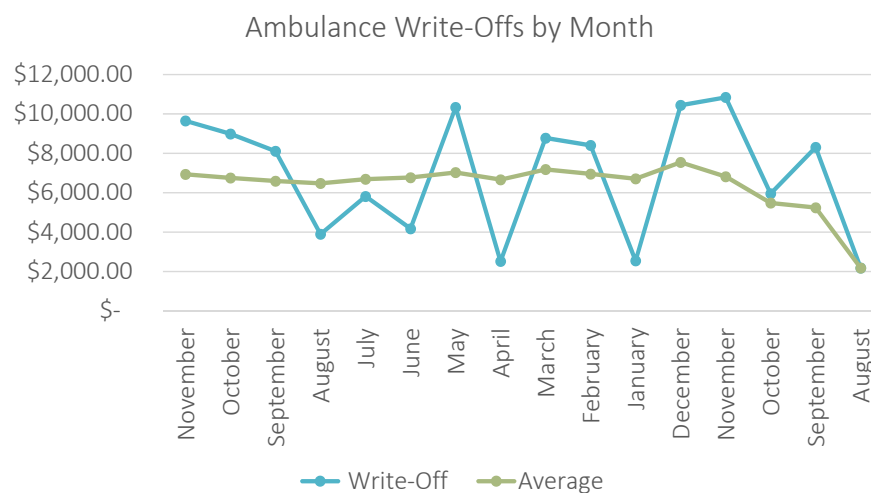
Aging Summary

County of Sawyer

Calls as of 11/30/2023

Current Schedule	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total
INSURANCE 2NDARY (PAPR) - EMS	1	\$0	\$0	\$1,581.40	\$0	\$0	\$0	\$1,581.40
SKIP TRACE: UNSUCCESSFUL W/PH#	1	\$1,579.20	\$0	\$0	\$0	\$0	\$0	\$1,579.20
HOSPICE SCHEDULE	1	\$1,374.80	\$0	\$0	\$0	\$0	\$0	\$1,374.80
INSURANCE 2NDARY (ELEC) - EMS	1	\$420.99	\$0	\$0	\$0	\$0	\$0	\$420.99
PAYOR DENIED/NOT COVERED (EMS)	1	\$0	\$400.00	\$0	\$0	\$0	\$0	\$400.00
DECEASED - BILLING HOLD	1	\$0	\$210.45	\$0	\$0	\$0	\$0	\$210.45
	485	\$129,742.58	\$149,642.63	\$75,867.58	\$68,400.63	\$45,687.60	\$90,311.62	\$559,652.64

Ambulance Charges Written Off			
Year	Month	Write-Off	Average
2023	November	\$ 9,649.51	\$ 6,931.39
2023	October	\$ 8,987.70	\$ 6,750.18
2023	September	\$ 8,106.05	\$ 6,590.36
2023	August	\$ 3,893.80	\$ 6,473.77
2023	July	\$ 5,812.13	\$ 6,688.77
2023	June	\$ 4,172.97	\$ 6,768.46
2023	May	\$ 10,333.50	\$ 7,028.01
2023	April	\$ 2,515.83	\$ 6,660.73
2023	March	\$ 8,775.09	\$ 7,178.85
2023	February	\$ 8,401.60	\$ 6,950.81
2023	January	\$ 2,544.04	\$ 6,709.02
2022	December	\$ 10,439.89	\$ 7,542.01
2022	November	\$ 10,840.68	\$ 6,817.54
2022	October	\$ 5,948.95	\$ 5,476.49
2022	September	\$ 8,303.25	\$ 5,240.27
2022	August	\$ 2,177.28	\$ 2,177.28



Ambulance Charges to Collections				
Year	Month	Items Placed	Items Reversed	Total Items
2023	November	\$ 29,088.89	\$ 19,332.80	\$ 48,421.69
2023	October	\$ 42,371.06	\$ (1,748.60)	\$ 40,622.46
2023	September	\$ 22,222.53	\$ -	\$ 22,222.53
2023	August	\$ 18,820.90	\$ -	\$ 18,820.90
2023	July	\$ 27,962.72	\$ -	\$ 27,962.72
2023	June	\$ 25,913.15	\$ -	\$ 25,913.15
2023	May	\$ 44,282.18	\$ -	\$ 44,282.18
2023	April	\$ 32,489.83	\$ -	\$ 32,489.83
2023	March	\$ 17,656.39	\$ -	\$ 17,656.39
2023	February	\$ 37,970.39	\$ 954.10	\$ 38,924.49
2023	January	\$ 36,593.33	\$ -	\$ 36,593.33
2022	December	\$ 35,474.18	\$ 580.00	\$ 36,054.18
2022	November	\$ 19,302.36	\$ 30,974.98	\$ 50,277.34
2022	October	\$ 31,004.29	\$ 3,070.80	\$ 34,075.09
2022	September	\$ 5,542.92	\$ 36,711.19	\$ 42,254.11
2022	August	\$ 68,158.91	\$ -	\$ 68,158.91
	Total	\$ 494,854.03	\$ 89,875.27	\$ 584,729.30
	Average	\$ 30,928.38	\$ 5,617.20	\$ 36,545.58