Sawyer County

Agenda

Finance Committee Meeting
Thursday, February 8, 2024 @ 8:30 AM
Sawyer County Board Room
Revised: Wednesday, February 7, 2024 1:31 PM

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

1.11.24 Finance Minutes DRAFT

4 - 5 a.

8. FINANCE DEPARTMENT REPORT

6 a. Sales Tax Distribution
2024 Sawyer County_Monthly Sales Tax Final

7 - 10 b. Budget Updates
2023 Budget Performance Report Dec 31 2023

11 c. Capital Improvement Plan Update - Purchases
January 2024 CIP Purchases

12 - 16 d. Tourism Analysis
Tourism Presentation

17 - 18 e. Resolution Designating 2023 Fund Balance (discussion and possible action)
Res 2024 - Designating Fund Balance 2023

19 - 20 f. Treasurer's Report
02.2024 Finance Meeting Treasurer

9. INVESTMENTS REVIEW AND UPDATE

21 a. December 2023 Investment Report

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

22 - 24 a. Res 2024- Establishing Elected Official Wages Resolution 2024

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

12. EMS-AMBULANCE

25 - 40 a. Billing/Financial Report
Ambulance Billing Analysis December-2023

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 January 11, 2024 meeting of the Sawyer County Finance Committee
Of the Sawyer County Board of Supervisors
Assembly Room; Sawyer County

Voting Committee Members (X) Present:		**Others Present:**
☒ Chair: **Ron Kinsley**	Andy Albarado	Ron Buckholtz
☒ Vice Chair, John Righeimer	Lynn Fitch	
☒ Stacey Hessel	Mike Markgren	
☐ Tom Duffy - excused	Linda Zillmer	
☒ Dale Schleeter	Tweed Shuman	

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: December 14, 2023
Motion to approve made by: Mr. Righeimer Second by: Ms. Hessel
Motion carried without negative vote.

Elected Officials Wage Review -
The 2024 WCA Constitutional Elected Officers Salaries and Benefits survey was included in the packet. A motion was made by Mr. Schleeter to move the wage rate to reflect a 40-hour work-week for these elected officials; second by Mr. Righeimer. Motion carried without negative vote.

Finance Department Report -
Sales Tax Distribution – A written report was provided and showed a slight decline but ended the year at $2,958,021.

Budget Updates – A written report was provided and reviewed by Mr. Markgren. Revenue budget goals were met for 2023; interest income and stumpage revenue helped greatly. We did not have to dip into the contingency fund for expenses as they came in at budget.

Capital Improvement Plan Update – Purchases – A list of planned purchases was provided; highway department equipment that was difficult to get in previous years was purchased and consumed most of the $949,490.44 expenses.

Resolution to Establish a Trust Fund to Deposit Unexpected 85.21 Grant Funds – This resolution to establish a Specialized Transportation Trust Fund, separate from all other bank accounts, to deposit unexpended Section 85.21 grant funds at the end of each year was presented by Mr. Markgren. A motion was made by Ms. Hessel to approve this resolution; second by Mr. Righeimer. Motion carried without negative vote.

Investment Update -
A written report through November 2023 was provided and reviewed identifying a YTD interest earned of $1,001,055.

EMS-Ambulance
A written presentation was provided and reviewed by Mr. Markgren. Average calls per month remains higher than the previous cycle as is average billed per month. Ambulance staff training with LifeQuest was held to try to increase

our collection rates. Net income through November was $355,406.19. A new graph showing write-offs was included showing an average of $7,000 written off each month.

Out-of-County Vehicle Policy -
Mr. Albarado provided an update on how this topic has moved through various committees. Mr. Markgren provided a review of financial impact including vehicle replacement schedules, additional vehicle maintenance, and potential tax implications to the employee should we approve the policy. A motion was made by Ms. Hessel to evaluate the policy and allow officers to take their squads home up to 25 miles; second by Mr. Kinsley. A vote was called and failed with a 2:2 tie; "yes" votes from Kinsley and Hessel, "no" votes from Righeimer and Schleeter.

Future Agenda Items – Out-of-County Vehicle Policy

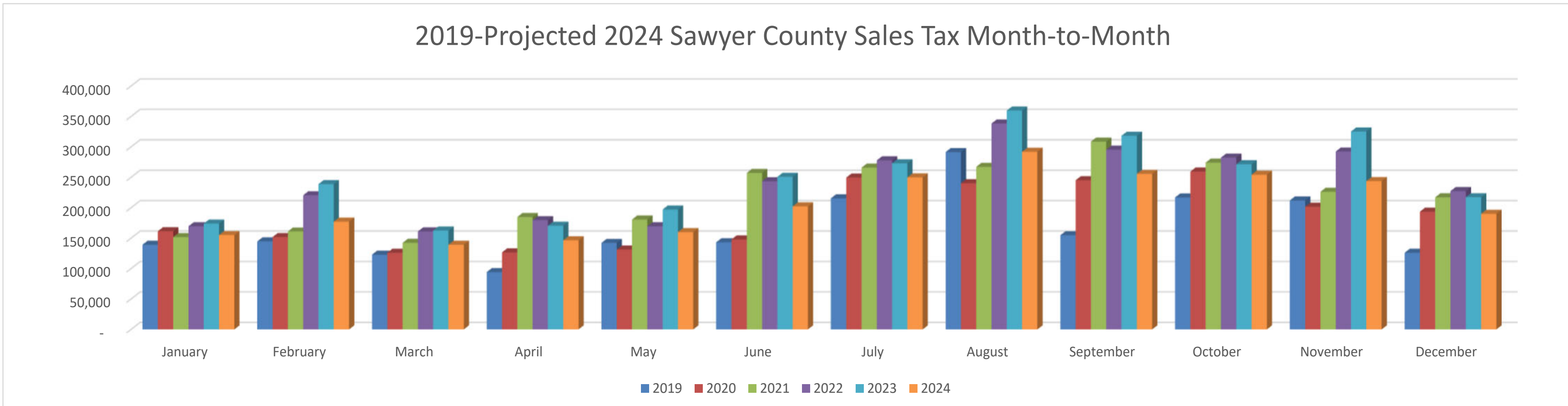
Correspondence, reports from conferences and meetings -

Adjournment – 9:57 am

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

Sawyer County Monthly Sales Tax Distributions   Projected numbers in RED

Year	January	February	% Ave	March	% Ave	April	% Ave	May	% Ave	June	% Ave	July	% Ave	August	% Ave	September	% Ave	October	% Ave	November	% Ave	December	% Ave	Total
2019	139,231	144,565	104%	122,883	88%	94,196	68%	142,225	102%	143,146	103%	215,464	155%	291,426	209%	154,752	111%	216,861	156%	212,000	152%	125,937	90%	2,002,686
2020	161,382	151,846	94%	126,061	78%	126,683	78%	131,194	81%	147,924	92%	249,469	155%	240,248	149%	245,188	152%	259,373	161%	201,664	125%	193,515	120%	2,234,547
2021	151,646	160,903	106%	142,260	94%	184,720	122%	180,576	119%	257,182	170%	265,808	175%	267,126	176%	308,640	204%	274,157	181%	226,158	149%	217,112	143%	2,636,288
2022	169,407	220,504	130%	161,008	95%	179,589	106%	169,445	100%	243,473	144%	277,796	164%	338,392	200%	295,423	174%	282,416	167%	292,345	173%	227,311	134%	2,857,109
2023	173,881	238,746	137%	162,431	93%	170,325	98%	197,071	113%	250,657	144%	272,963	157%	359,677	207%	318,236	183%	271,466	156%	325,289	187%	217,279	125%	2,958,021
2024	155,057	177,228		139,129		146,352		159,982		202,176		249,822		291,797		255,537		254,323		243,752		189,998		2,465,153
5 Year Ave			114%		90%		94%		103%		130%		161%		188%		165%		164%		157%		123%	



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	
2024	155,057	332,285		471,414		617,766		777,748		979,924		1,229,746		1,521,543		1,777,080		2,031,403		2,275,155		2,465,153	
24 vs '23 (%)	-10.8%	-19.5%		-18.0%		-17.1%		-17.5%		-17.9%		-16.1%		-16.7%		-17.1%		-15.9%		-17.0%		-16.7%	
24 vs '23 ($)	(18,824)	(80,342)		(103,644)		(127,617)		(164,706)		(213,187)		(236,328)		(304,208)		(366,907)		(384,050)		(465,587)		(492,868)	

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	2,281,394.88	(431,394.88)	123
46810-10%	Cty Stumpage Due to Townships	.00	248,351.46	(248,351.46)	+++
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	304.30	695.70	30
48610	Proceeds from CH Vending Machine	200.00	328.07	(128.07)	164
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	$13,323,574.76	$17,087.24	100%
	Department **02 - Administration** Totals	$0.00	$1,000.00	($1,000.00)	+++
	Department **03 - Circuit Court** Totals	$265,350.00	$374,397.08	($109,047.08)	141%
	Department **04 - Criminal Justice** Totals	$50,000.00	$247,138.75	($197,138.75)	494%
	Department **09 - Medical Examiner** Totals	$15,500.00	$14,900.00	$600.00	96%
	Department **11 - County Clerk** Totals	$18,600.00	$25,294.70	($6,694.70)	136%
	Department **14 - IT** Totals	$0.00	$83.00	($83.00)	+++
	Department **17 - Treasurer** Totals	$1,000.00	$2,445.53	($1,445.53)	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	$290,379.38	($95,379.38)	149%
	Department **24 - Land Records** Totals	$40,500.00	$481.73	$40,018.27	1%
	Department **25 - Surveyor** Totals	$10,000.00	$35,410.57	($25,410.57)	354%
	Department **26 - University Extension Service** Totals	$16,333.00	$15,717.00	$616.00	96%
	Department **27 - Zoning** Totals	$255,000.00	$324,238.32	($69,238.32)	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	$39,560.74	$15,439.26	72%
	Department **35 - Sheriff's Department** Totals	$218,800.00	$334,497.72	($115,697.72)	153%
	Department **37 - Dog Pound** Totals	$14,500.00	$32,775.65	($18,275.65)	226%
	Department **38 - Ambulance Service** Totals	$3,104,282.00	$2,796,192.29	$308,089.71	90%
	Department **41 - Emergency Management** Totals	$55,000.00	$1,410.10	$53,589.90	3%
	Department **47 - Airport** Totals	$59,860.00	$64,240.72	($4,380.72)	107%
	Department **56 - Child Support Agency** Totals	$339,444.00	$214,359.93	$125,084.07	63%
	Department **57 - Veteran's Administration** Totals	$10,300.00	$1,275.00	$9,025.00	12%
	REVENUE TOTALS	$18,195,531.00	$18,244,496.24	($48,965.24)	100%

EXPENSE

Department **00 - General**

Budget Performance Report

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

Include Rollup Account and Rollup to Account

December 31, 2023

50365	Tax Deed Expense	.00	657.04	(657.04)	+++
59220	Transfer to Special Revenue Fund	1,398,425.00	.00	1,398,425.00	0
	Department **00 - General** Totals	$1,398,425.00	$657.04	$1,397,767.96	0%
	Department **01 - County Board** Totals	$83,071.00	$77,351.66	$5,719.34	93%
	Department **02 - Administration** Totals	$161,836.00	$155,603.35	$6,232.65	96%
	Department **03 - Circuit Court** Totals	$646,681.00	$643,306.89	$3,374.11	99%
	Department **04 - Criminal Justice** Totals	$223,235.00	$437,705.75	($214,470.75)	196%
	Department **05 - Family Court Commissioner** Totals	$0.00	$18,000.00	($18,000.00)	+++
	Department **09 - Medical Examiner** Totals	$75,974.00	$85,094.68	($9,120.68)	112%
	Department **10 - Finance** Totals	$266,315.00	$273,625.04	($7,310.04)	103%
	Department **11 - County Clerk** Totals	$235,283.00	$192,062.56	$43,220.44	82%
	Department **13 - Human Resources** Totals	$138,266.00	$132,464.91	$5,801.09	96%
	Department **14 - IT** Totals	$454,428.00	$456,655.76	($2,227.76)	100%
	Department **17 - Treasurer** Totals	$292,020.00	$296,900.88	($4,880.88)	102%
	Department **19 - District Attorney** Totals	$271,216.00	$241,244.60	$29,971.40	89%
	Department **23 - Register of Deeds** Totals	$190,231.00	$185,808.27	$4,422.73	98%
	Department **24 - Land Records** Totals	$273,380.00	$279,399.32	($6,019.32)	102%
	Department **25 - Surveyor** Totals	$317,070.00	$208,949.47	$108,120.53	66%
	Department **26 - University Extension Service** Totals	$108,982.00	$106,909.56	$2,072.44	98%
	Department **27 - Zoning** Totals	$408,707.00	$453,090.34	($44,383.34)	111%
	Department **28 - Forestry Department** Totals	$474,132.00	$434,271.16	$39,860.84	92%
	Department **29 - County Parks** Totals	$1,700.00	$1,432.58	$267.42	84%
	Department **30 - 911 System** Totals	$34,000.00	$34,306.75	($306.75)	101%
	Department **31 - Building Maintenance** Totals	$483,831.00	$449,549.88	$34,281.12	93%
	Department **33 - Other Programs of General Gov.** Totals	$1,330,602.00	$1,053,944.99	$276,657.01	79%
	Department **35 - Sheriff's Department** Totals	$6,358,770.00	$5,725,804.05	$632,965.95	90%
	Department **37 - Dog Pound** Totals	$83,589.00	$85,947.92	($2,358.92)	103%
	Department **38 - Ambulance Service** Totals	$3,104,282.00	$2,423,037.57	$681,244.43	78%
	Department **41 - Emergency Management** Totals	$156,010.00	$165,947.77	($9,937.77)	106%
	Department **47 - Airport** Totals	$126,084.00	$109,656.86	$16,427.14	87%
	Department **56 - Child Support Agency** Totals	$332,616.00	$341,914.36	($9,298.36)	103%
	Department **57 - Veteran's Administration** Totals	$164,795.00	$119,744.72	$45,050.28	73%

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	$15,190,388.69	$3,005,142.31	83%
Fund **100 - General Fund** Totals				
REVENUE TOTALS	18,195,531.00	18,244,496.24	(48,965.24)	100%
EXPENSE TOTALS	18,195,531.00	15,190,388.69	3,005,142.31	83%
Fund **100 - General Fund** Totals	$0.00	$3,054,107.55	($3,054,107.55)	
Fund **225 - Human Services** Totals				
REVENUE TOTALS	9,208,215.00	8,350,032.00	858,183.00	91%
EXPENSE TOTALS	9,208,215.00	8,735,932.67	472,282.33	95%
Fund **225 - Human Services** Totals	$0.00	($385,900.67)	$385,900.67	
Fund **701 - Highway Department** Totals				
REVENUE TOTALS	5,144,990.00	5,571,061.40	(426,071.40)	108%
EXPENSE TOTALS	5,144,990.00	5,043,382.49	101,607.51	98%
Fund **701 - Highway Department** Totals	$0.00	$527,678.91	($527,678.91)	

111% Net of Fund Balance Draw

90% Net of Transfer to HHS

Monthly CIP Purchases

Date	Amount	Item	Issue
1/11/2024	$ 47,942.77	Sheriff - Squad	2024 CIP
1/25/2024	$ 2,645.21	Airport - State Match	2021 CIP
1/11/2024	$ 3,269.95	IT - Highway Cameras	2024 CIP
1/11/2024	$ 61,508.72	IT - Network Upgrades	2024 CIP
1/25/2024	$ 76,262.00	Maintenance - Replacement Heat Pumps	2024 CIP
Total	$ 191,628.65		

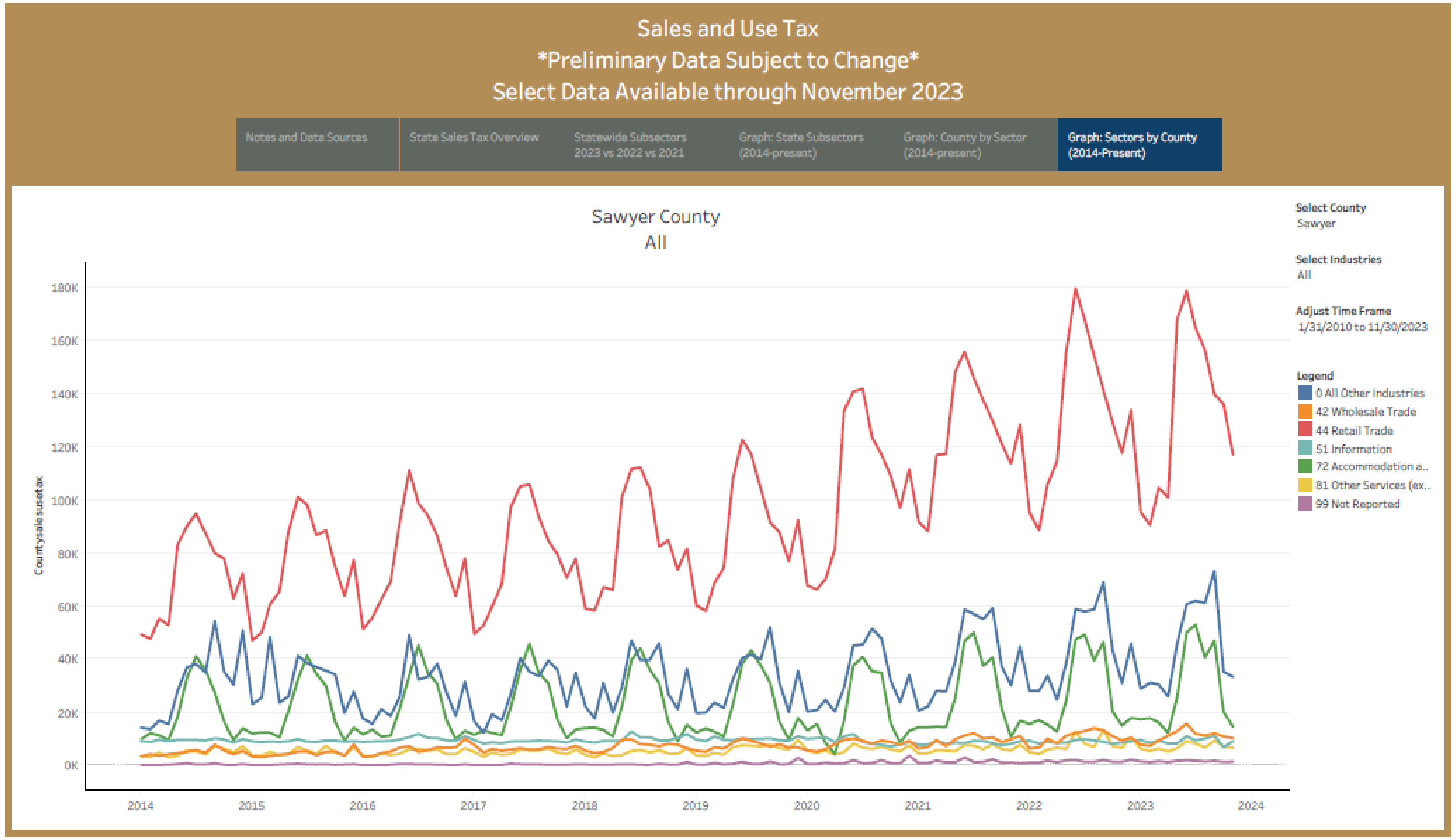
Tourism Impacts

Wisconsin and Counties - Best Comps

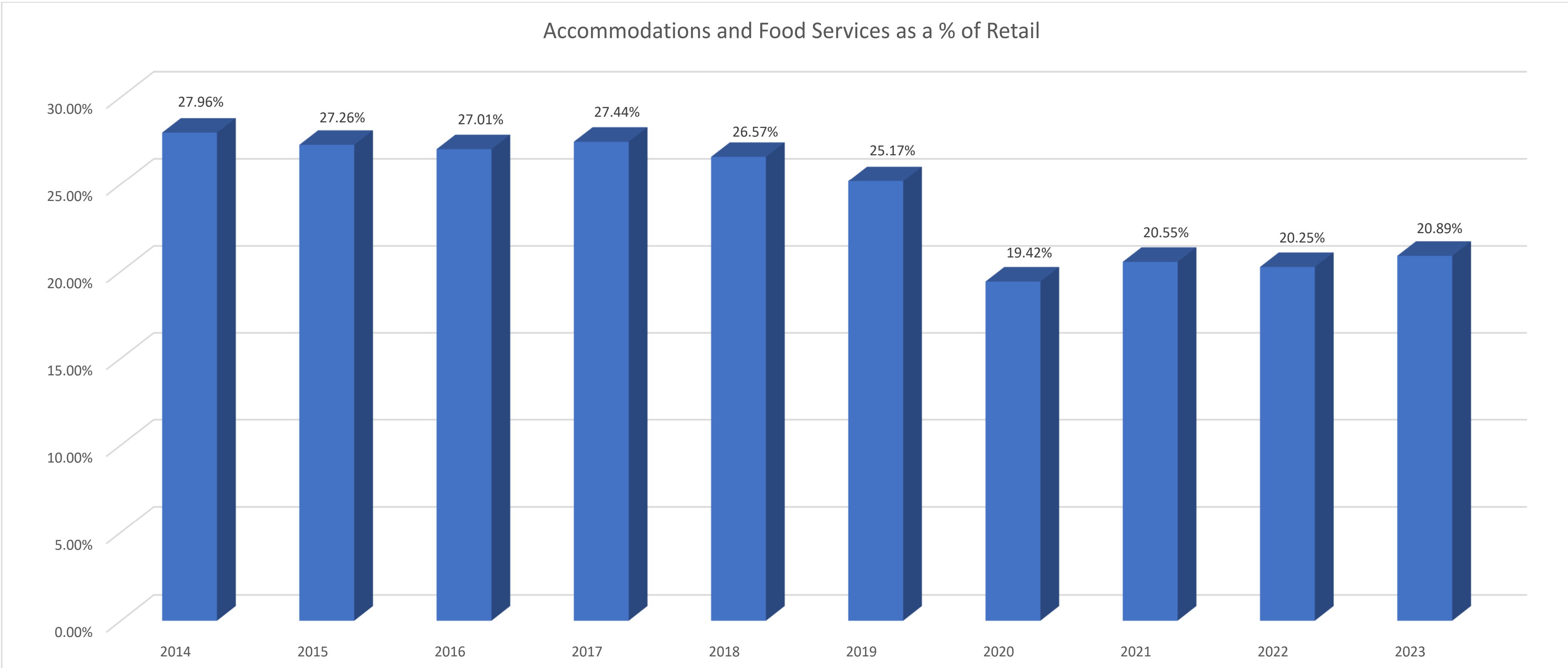
	Total Economic Impact					Direct Visitor Spending			Employment			Total Labor Income			State and Local Taxes			Additional Calculations		
	Millions		%	Millions	Compared	Millions		%	Total		%	Millions		%	Millions		%	Income/Position		%
County	2021	2022	Change	2019	to 2019	2021	2022	Change	2021	2022	Change	2021	2022	Change	2021	2022	Change	2021	2022	Change
Wisconsin	$20,929	$23,655	13.0%	$22,223	106.4%	$12,856.3	$14,880.1	15.7%	169,707	174,623	2.9%	$5,798.3	$6,525.7	12.5%	$1,388.2	$1,516.2	9.2%	$34,166.33	$37,370.35	9.38%
Vilas County	$339	$363	7.3%	$310	117.3%	$268.7	$288.4	7.3%	2,162	2,109	-2.5%	$55.6	$59.5	6.9%	$24.4	$24.9	1.9%	$25,735.83	$28,215.22	9.63%
Sawyer County	$131	$141	8.0%	$125	113.3%	$95.9	$103.9	8.4%	956	940	-1.6%	$28.2	$31.0	9.9%	$9.6	$9.8	2.4%	$29,509.46	$32,975.69	11.75%
Bayfield County	$84	$89	6.7%	$72	123.9%	$63.0	$67.3	6.8%	706	706	0.0%	$14.2	$15.6	10.2%	$7.2	$7.6	5.3%	$20,124.31	$22,172.75	10.18%
Ashland County	$60	$65	6.8%	$58	111.2%	$40.0	$42.7	6.7%	590	566	-4.1%	$16.4	$16.8	3.0%	$5.0	$5.0	0.5%	$27,717.75	$29,782.09	7.45%
Jackson County	$59	$63	6.5%	$56	111.8%	$39.5	$41.8	5.9%	468	477	1.8%	$10.5	$11.5	9.7%	$4.2	$4.3	2.3%	$22,395.52	$24,144.92	7.81%
Taylor County	$49	$53	7.3%	$51	104.3%	$31.3	$33.4	6.8%	311	325	4.3%	$8.3	$8.8	6.5%	$2.7	$2.7	2.9%	$26,601.93	$27,149.95	2.06%
Washburn County	$48	$53	10.1%	$47	112.5%	$31.0	$34.7	11.7%	483	494	2.4%	$13.4	$14.3	7.0%	$3.3	$3.5	5.5%	$27,684.45	$28,914.73	4.44%
Burnett County	$40	$44	9.8%	$39	113.2%	$26.5	$29.4	10.9%	373	360	-3.5%	$8.8	$9.0	2.3%	$2.9	$3.0	1.0%	$23,616.39	$25,018.38	5.94%
Rusk County	$42	$44	3.0%	$42	103.9%	$28.2	$28.5	1.1%	413	388	-6.2%	$9.4	$9.9	5.3%	$2.9	$2.8	-4.7%	$22,686.25	$25,476.79	12.30%
Price County	$33	$36	9.6%	$35	102.5%	$18.0	$20.0	11.3%	286	281	-1.8%	$7.2	$7.9	9.0%	$2.1	$2.2	4.4%	$25,254.06	$28,026.02	10.98%
Buffalo County	$26	$28	7.7%	$22	126.6%	$17.4	$18.8	7.8%	224	231	3.0%	$5.5	$5.6	2.2%	$1.6	$1.7	3.3%	$24,573.77	$24,381.43	-0.78%
Averages	$83	$89	7.53%	$78	112.76%	$60	$64	7.69%	$634	$625	-0.74%	$16	$17	6.55%	$6	$6	2.26%	$25,838.84	$27,802.36	7.60%
Sawyer County Percent	157.82%	158.69%		160.04%		159.87%	161.21%		150.82%	150.43%		174.87%	179.50%		160.03%	160.21%		114.21%	118.61%	
Sawyer County Rank	2	2	4	2	4	2	2	4	2	2	6	2	2	2	2	2	6	1	1	2
Excluding Vilas	$57	$62	7.56%	$55	112.31%	$39	$42	7.73%	$481	$477	-0.57%	$12	$13	6.51%	$4	$4	2.29%	$25,848.20	$27,764.83	7.41%
Sawyer County Percent	228.37%	229.44%		227.93%		245.28%	247.07%		198.73%	197.25%		231.58%	237.58%		230.95%	230.74%		114.16%	118.77%	
Sawyer County Rank	1	1	4	1	3	1	1	4	1	1	6	1	1	2	1	1	6	1	1	2

**We acknowledge the critical role Wisconsin's tribes play in enriching our tourism offering and bringing in travelers to Wisconsin. Because tribal tourism data is private, the total economic impact of tribal tourism is not wholly reflected in this report.

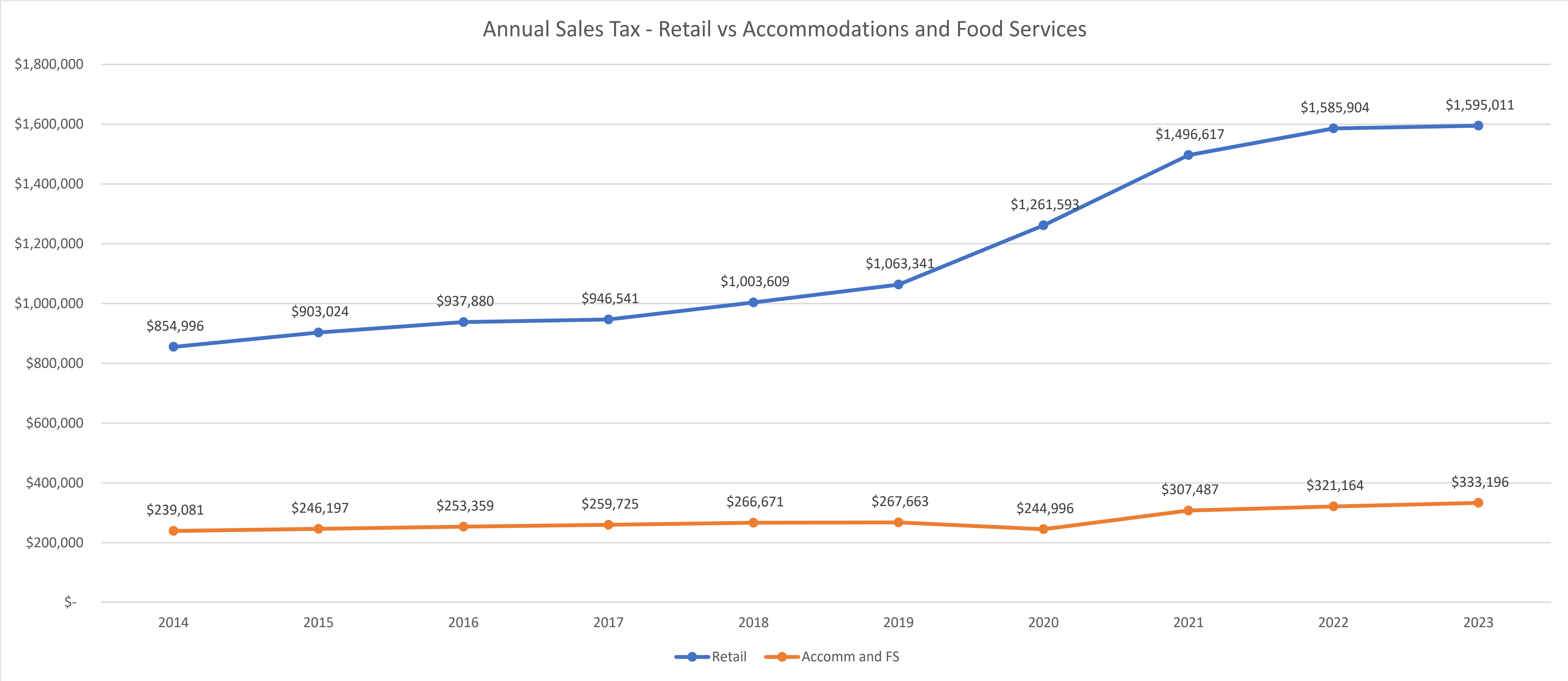
- This data is taken from the Wisconsin Department of Tourism 2022 report.
- I've done comparisons with the same Best Comp Counties as the Elected Official Salary Study.
- The impact of tourism to Sawyer County is second only to Vilas County.
- Sawyer County is clearly the tourism leader among our neighboring Counties.
  - Sawyer County generates the most revenue per tourism-based employment of all the comps by a fair margin.
  - The revenue per position also increased significantly from 2021 to 2022.



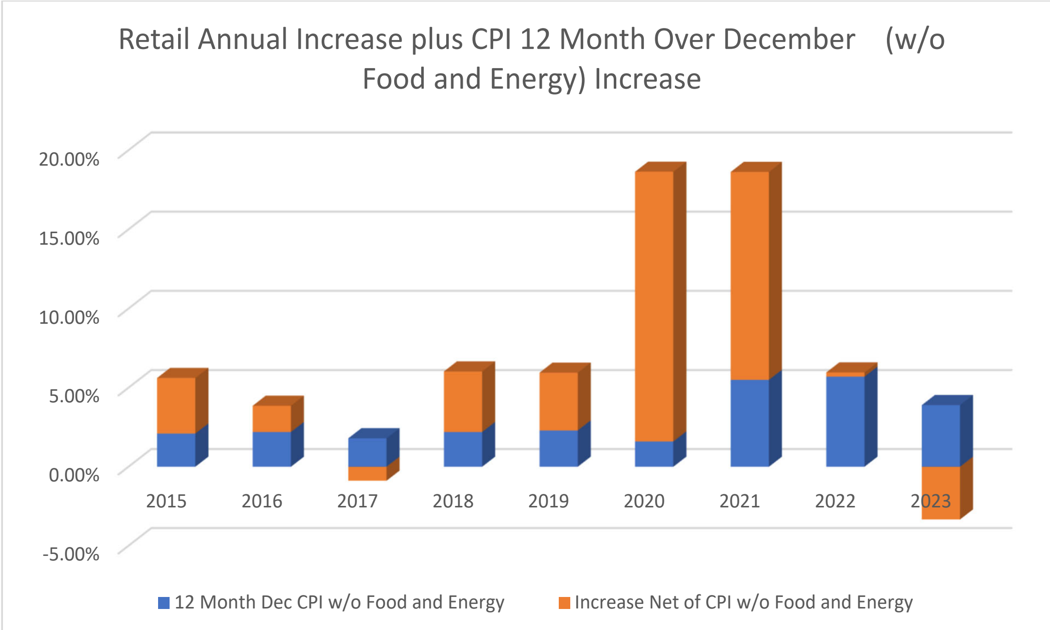
- Sales Tax data taken from the WI DOR – Division of Research and Policy
- This graph shows a clear correlation between 72 Accommodations and Food Services (tourism) and 44 Retail Trade and 0 All Other Industries.
    - The month-to-month Retail and Other sales flow with Accommodations and Food Services.
    - Tourists are not just renting a cabin and going out to eat, they are shopping at our local businesses as well.

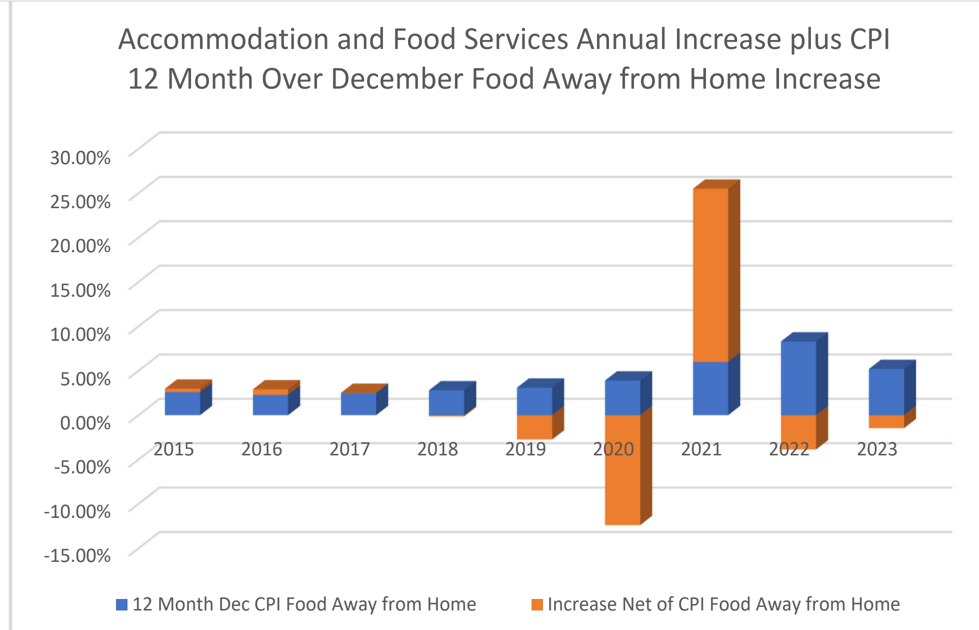


- Historically, the percentage of Sales Tax revenue of Accommodations and Food Services to Retail has remained consistent. This again shows the correlation between the two.
- There have been two occurrences that affected this ratio:
    - In October of 2018, Sales Tax was mandated for online purchases.
    - The 2020 Covid shut-down greatly affected travel. The percentage has leveled off to a new base-line.



- Retail Sales Tax has been on a steady increase, recently buoyed by online sales and inflation.
- Accommodations and Food Services has seen moderate growth with the exception of 2020 when travel was limited. It did rebound the following year.
- While there is a correlation between Retail Sales and Accommodations and Food Services, there is a widening gap. Again, the external forces of online sales tax and inflation must be taken into consideration.





44 Retail Trade

		Annual	Increase	12 Month Dec CPI	Net of CPI	Less Food & Energy	Net of CPI less Food & Energy
2014	$	854,996		0.80%		1.60%	
2015	$	903,024	5.62%	0.70%	4.92%	2.10%	3.52%
2016	$	937,880	3.86%	2.10%	1.76%	2.20%	1.66%
2017	$	946,541	0.92%	2.10%	-1.18%	1.80%	-0.88%
2018	$	1,003,609	6.03%	1.90%	4.13%	2.20%	3.83%
2019	$	1,063,341	5.95%	2.30%	3.65%	2.30%	3.65%
2020	$	1,261,593	18.64%	1.40%	17.24%	1.60%	17.04%
2021	$	1,496,617	18.63%	7.00%	11.63%	5.50%	13.13%
2022	$	1,585,904	5.97%	6.50%	-0.53%	5.70%	0.27%
2023	$	1,595,011	0.57%	3.40%	-2.83%	3.90%	-3.33%

72 Accommodation and Food Services

		Annual	Increase	12 Month Dec CPI	Net of CPI	CPI Food Away	Net of CPI Food Away
2014	$	239,081		0.80%		3.00%	
2015	$	246,197	2.98%	0.70%	2.28%	2.60%	0.38%
2016	$	253,359	2.91%	2.10%	0.81%	2.30%	0.61%
2017	$	259,725	2.51%	2.10%	0.41%	2.50%	0.01%
2018	$	266,671	2.67%	1.90%	0.77%	2.80%	-0.13%
2019	$	267,663	0.37%	2.30%	-1.93%	3.10%	-2.73%
2020	$	244,996	-8.47%	1.40%	-9.87%	3.90%	-12.37%
2021	$	307,487	25.51%	7.00%	18.51%	6.00%	19.51%
2022	$	321,164	4.45%	6.50%	-2.05%	8.30%	-3.85%
2023	$	333,196	3.75%	3.40%	0.35%	5.20%	-1.45%

Resolution 2024- ___________

RESOLUTION TO DESIGNATE GENERAL FUND BALANCE

WHEREAS, Sawyer County has a fund balance policy which states “It is the goal of the County to achieve and maintain an unassigned fund balance on the General Fund equal to 20 to 30% of expenditures”; and,

WHEREAS, unanticipated excess revenues received during 2023 put the estimated General Fund unassigned fund balance for 2023 at the top end of the range; and,

WHEREAS, it is recommended Sawyer County designate as Assigned Fund Balance the following items as of the end of 2023:

Resource Development Fund- Dam Projects	$500,000
Highway Fund	$450,000
Courthouse Addition Fund	$150,000

Fiscal Impact: Non-Designate Fund Balance

NOW, THEREFORE BE IT RESOLVED, the Sawyer County Board of Supervisors determines, adopts, and directs the following:

1. Recitals. The Recitals set forth above are true and accurate, and are therefore incorporated into the Resolution and shall be used not just for reference.
2. Approval of Designations. The County Board hereby approves the Assigned Fund Balance designations identified above as of December 31, 2023.

This Resolution is recommended for adoption by the Sawyer County Board of Supervisors at its meeting on February 15, 2024, by this Sawyer County Finance Committee this 11th day of February, 2024.

______________________________ ______________________________
Ron Kinsley, Chairman Tom Duffy, Member

______________________________ ______________________________
Stacey Hessel, Member Dale Schleeter, Member

____
John Righeimer, Vice-Chair

This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 15th day of February, 2024.

______________________________	______________________________
Tweed Shuman	Lynn Fitch
Sawyer County Board of Supervisors	Sawyer County Clerk

Finance Meeting – February 8, 2024

Treasurer's Report

The 2023 Mill Rate reports were posted on the Sawyer County website and emailed to the Wisconsin Department of Natural Resources in December.

The deadline to file the January Settlement with taxing jurisdictions was January 16, 2024.

Spring Publication notices were mailed mid-January and included the following message on the Real Estate Tax Statements:

> The Sawyer County Treasurer will publish delinquent tax of 2021 the weeks February 14 and February 21, 2024. To be removed from the newspaper publication, payment in full for the 2021 tax must be received in the Sawyer County Treasurers' Office by 4:00 pm on Wednesday, February 7, 2024. The publication marks the beginning of the tax foreclosure process on the2021 tax. Upon publication, a $10.00 charge will be added to the total due for 2021.

Sawyer County has begun the IN REM process for 2019 delinquent taxes and the $70.00 abstract fee has been added to 2019 delinquent taxes. Sawyer County provided the 2019 Preliminary Lis Pendens report to Knight Barry Title on February 1st. There were 35 parcels with 2019 delinquent reported. Per the contract, abstract work must be completed on or before March 31, 2024.

Sawyer County collected the 2023 – January to December, revenue share of credit card purchases from Wells Fargo. The total amount received was $3,530.63.

January 31, 2024, was the last day for municipal treasurers to apply Lottery and Gaming, First Dollar Credits to tax bills. Late Lottery Applications must be submitted to the Department of Revenue.

First property tax installment was due by January 31, 2024. The deadline to file the February Settlement with taxing jurisdictions is February 20, 2024.

The Wisconsin Department of Revenue (DOR), State and Local Finance Division announced that in February 2024, the Lottery and Gaming Credit forms will be available in an electronic format. The new online forms will replace all PDF Lottery and Gaming Credit forms. As DOR transitions to this new e-file format, forms will be available on the website for 2024. Property owners must submit a complete application, with the appropriate documentation, to DOR by October 1, 2024

Lottery and Gaming Credit Form Selection

www.revenue.wi.gov/Pages/Form/lottery-home.aspx

- Property owners file for the lottery and gaming credit completely online – through MyDORGov's public-facing portal
- System guides property owners to the correct form through a selection page
- Forms provide completion guidance through help bubbles
- Data from the form is shared electronically with county and municipal treasurers

Since the launch of Wisconsin Help for Homeowners (WHH) on March 7, 2022, the program has provided nearly $70 million in financial assistance to over 8,600 homeowners who were facing a mortgage foreclosure or other financial difficulty related to the pandemic. Due to the amount of assistance requested, and limited remaining funds, the Help for Homeowners program will stop accepting new applications at 11:59 p.m. CST on March 8, 2024. Homeowners who are facing foreclosure and have experienced a financial hardship due to the COVID-19 pandemic may email the WHH Program at whh@wisconsin.gov or contact our call center at 1-855-2-HOME-WI (1-855-246-6394) for more information about alternative programs that may be available. The call center is anticipated to close on April 30, 2024.

The Foundation for Rural Housing, Inc is offering a new loan program to assist with delinquent property taxes. Details are available online at www.wisconsinruralhousing.org/loans and are also posted on the Sawyer County website.

December 2023

Savings Accounts	Current Month	Previous Month	Previous Year
LGIP - Government Invest Pool	$10,199,201	$10,152,792	$10,134,726
WISC - General Fund	$4,280,189	$4,260,828	$2,849,149
WISC - Bond Proceeds	$0	$0	$1,122,256
WISC- Debt Service	$240,615	$239,550	$1,388
WISC- Note Proceeds	$3,339,962	$3,324,855	
Checking Accounts			
Frandsen Bank & Trust	$2,813,486	$3,220,666	$3,243,211
FBT CDBG	$96,454	$95,903	$24,731
FBT Elderly Transport	$33,561		
Chippewa Valley Bank	$0	$0	$1,819
CVB Debt Service Fund	$0	$0	$3,377
Johnson Bank	$38,573	$112,542	$624,194
Bank First - LifeQuest	$68,755	$52,141	$65,495
Wells Fargo	$3,000	$3,000	$3,000
Wells Fargo/SCA	$166,864	$151,877	$423,712
Total	**$21,280,659**	**$21,614,154**	**$18,497,058**
Receipts	$1,888,391	$2,398,643	$3,607,837
Disbursements	($2,221,886)	($3,205,977)	($5,324,830)
Monthly Interest Earned (Debt Service)	$16,173	$15,954	$4
Monthly Interest Earned (Courhouse Bond)	$0	$0	$9,282
Monthly Interest Earned (Operating)	$76,046	$77,233	$38,812
Total Interest Earned	**$92,219**	**$92,846**	**$48,098**
YTD Interest Earned	**$1,093,274**	**$1,001,055**	**$190,944**
ARPA Unspent	**$246,345**		
Opioid Unspent	**$133,913**		
LATCF Unspent	**$755,464**		

Resolution 2024-_____

RESOLUTION ESTABLISHING SALARIES OF, AND PROVIDING HEALTH INSURANCE INFORMATION REGARDING, ELECTED OFFICIALS

WHEREAS, pursuant to Wis. Stat. § 59.22(1)(a), the salaries of the Sawyer County ("County") Clerk, County Register of Deeds and County Treasurer must be established by the County Board of Supervisors; and

WHEREAS, Wis. Stat. § 59.22(1)(a) does not preclude adjustments to fringe benefits during the term of office, as confirmed in Cramer v. Eau Claire County, 2013 WI App 67; and

WHEREAS, the County has an interest in establishing the salaries at a level that attracts public interest in attracting candidates to run for the positions; and

WHEREAS, the County has offered health insurance benefits to elected officials under the same terms and conditions as management staff, as may be modified by the County from time to time; and

WHEREAS, the County acknowledges that each elected county official must pay the Employee-Required Wisconsin Retirement System (WRS) Contribution Rate, as such rate may be adjusted by the Employee Trust Fund Board; and

WHEREAS, the County Administration and Finance Committees reviewed the information set forth below at its meeting on February 8, 2024 and recommended its adoption by the County Board of Supervisors.

NOW, THEREFORE BE IT RESOLVED, the Sawyer County Board of Supervisors hereby establishes the salaries of the County Clerk, County Register of Deeds and County Treasurer according to the below schedule for each year of the term and that health insurance be offered to elected officials under the same terms and conditions as offered to management staff, as may be modified by the County from time to time:

Position	2025	2026	2027	2028
County Clerk				
Register of Deeds				
County Treasurer				

FISCAL IMPACT

County Clerk				
Register of Deeds				
County Treasurer				
Total				

(These estimated costs include the fiscal impact of salaries only and do not include the fiscal impact of health insurance or any other fringe benefit, such as WRS contribution rates.)

Information contained in this Resolution was recommended for adoption by the Sawyer County Board of Supervisors at its meeting on February 15, 2024, by the Sawyer County Administration and Finance Committees on February 8, 2024.

Administration Committee

______________________________	______________________________
Tweed Shuman, Chairman	Ron Buchholz, Vice Chair
______________________________	______________________________
Tom Duffy, Member	Ron Kinsley, Member
______________________________	
Dale Schleeter, Member	

Finance Committee

______________________________	______________________________
Ron Kinsley, Member	Tom Duffy, Member
______________________________	______________________________
Stacey Hessel, Member	Dale Schleeter, Member
______________________________	
John Righeimer, Member	

This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 15th day of February, 2024

______________________________	______________________________
Tweed Shuman, Sawyer County Board of Supervisors Chairman	Lynn Fitch, Sawyer County Clerk

2

Ambulance Billing Analysis

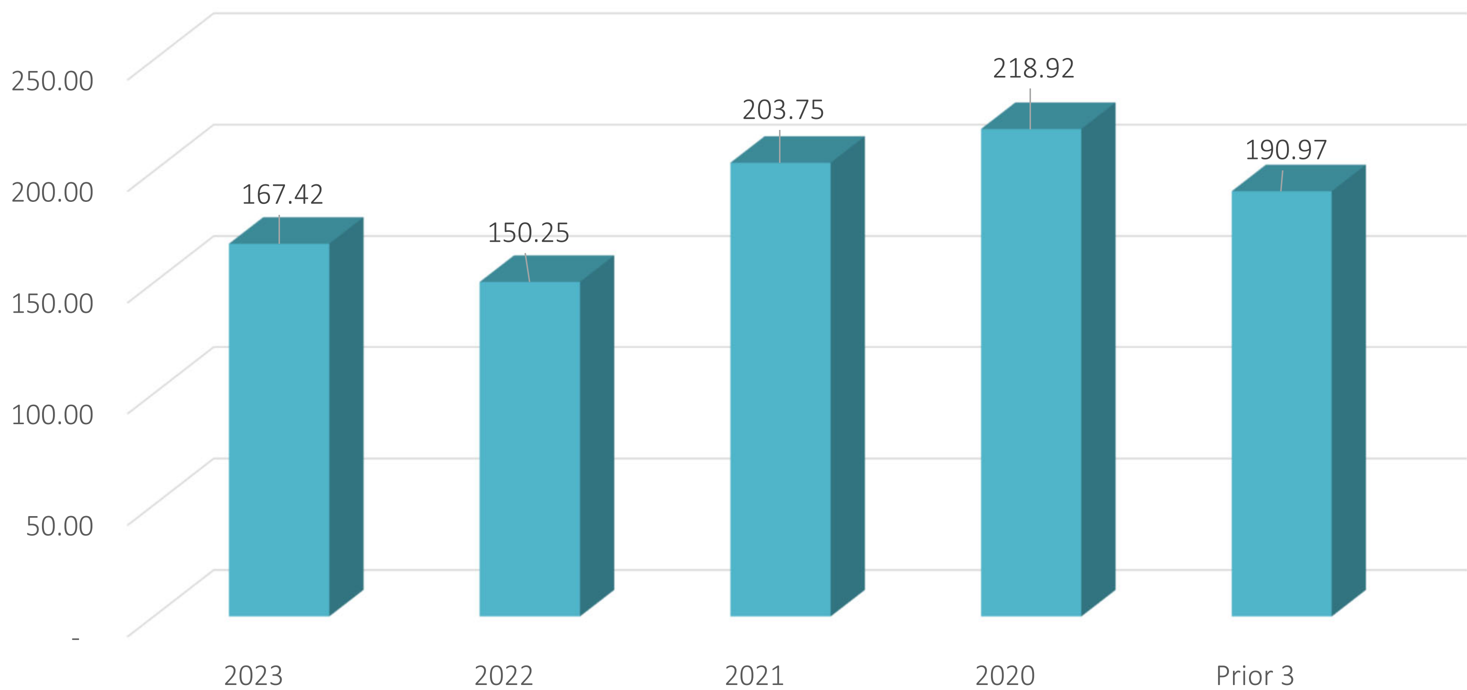
January-December 2020-2023

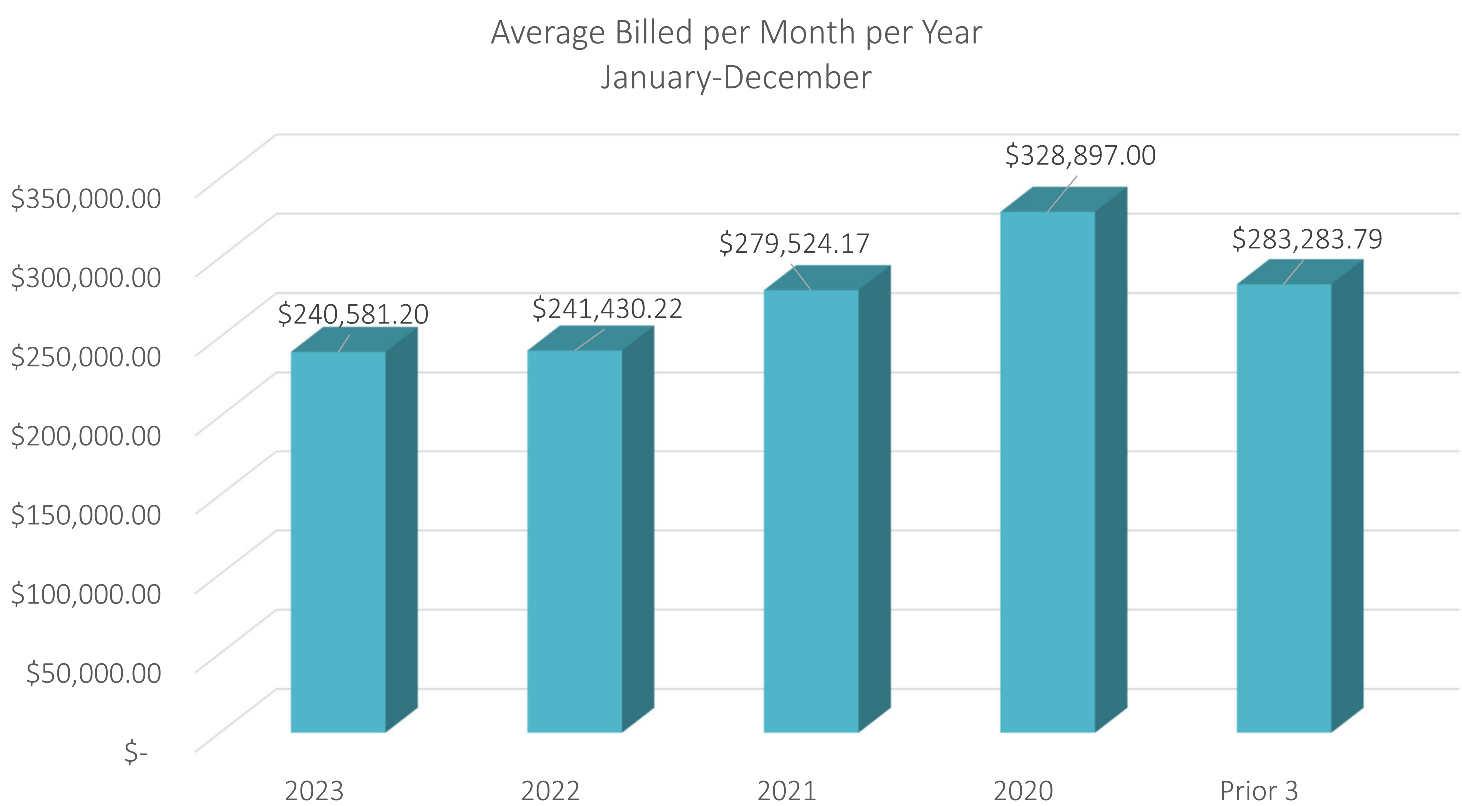
About the Data

- Years compared – 2020-2023.
- Months compared – January-December – 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
December	2023	489	$ 108,077.97	$ 126,967.41	$ 109,126.33	$ 46,068.40	$ 73,762.00	$ 101,032.42	$ 565,034.53	19.13%	30.94%
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		438	$ 135,291.17	$ 134,064.99	$ 76,078.47	$ 52,764.16	$ 54,691.18	$ 41,310.39	$ 494,200.36	27.38%	19.43%

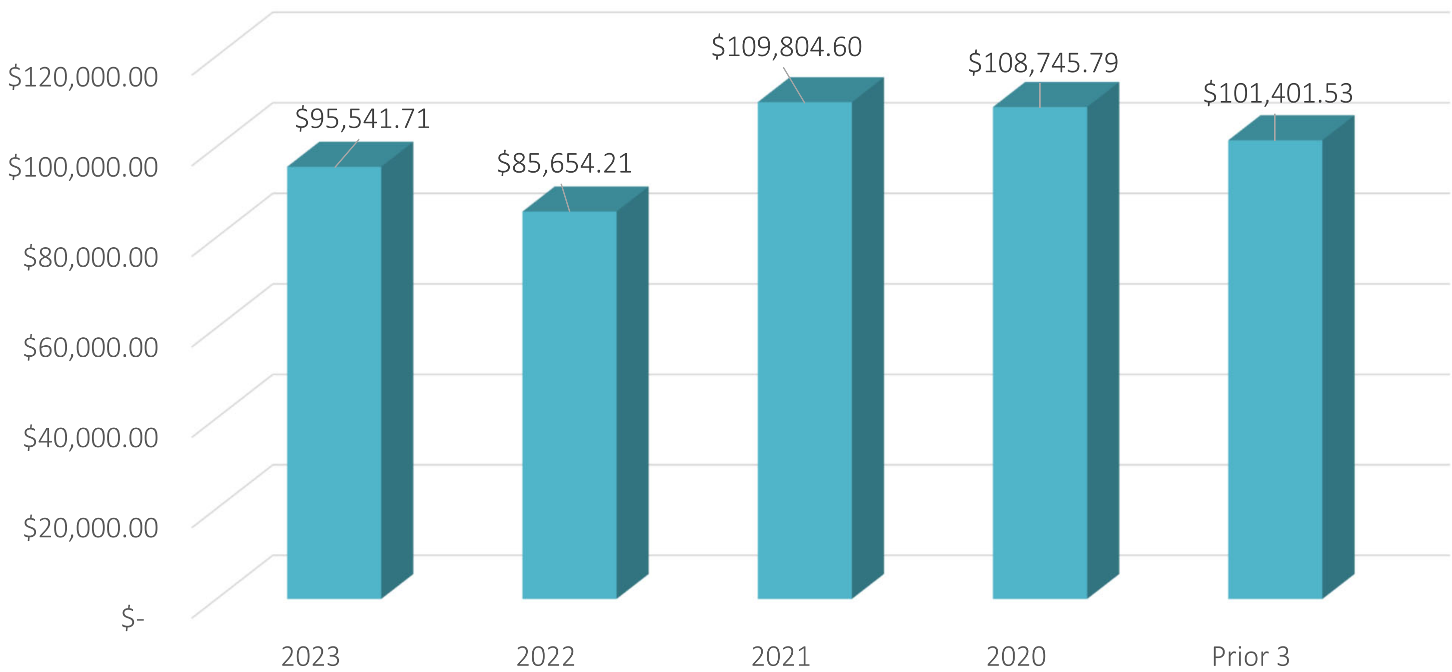
Average Calls per Month per Year
January-December

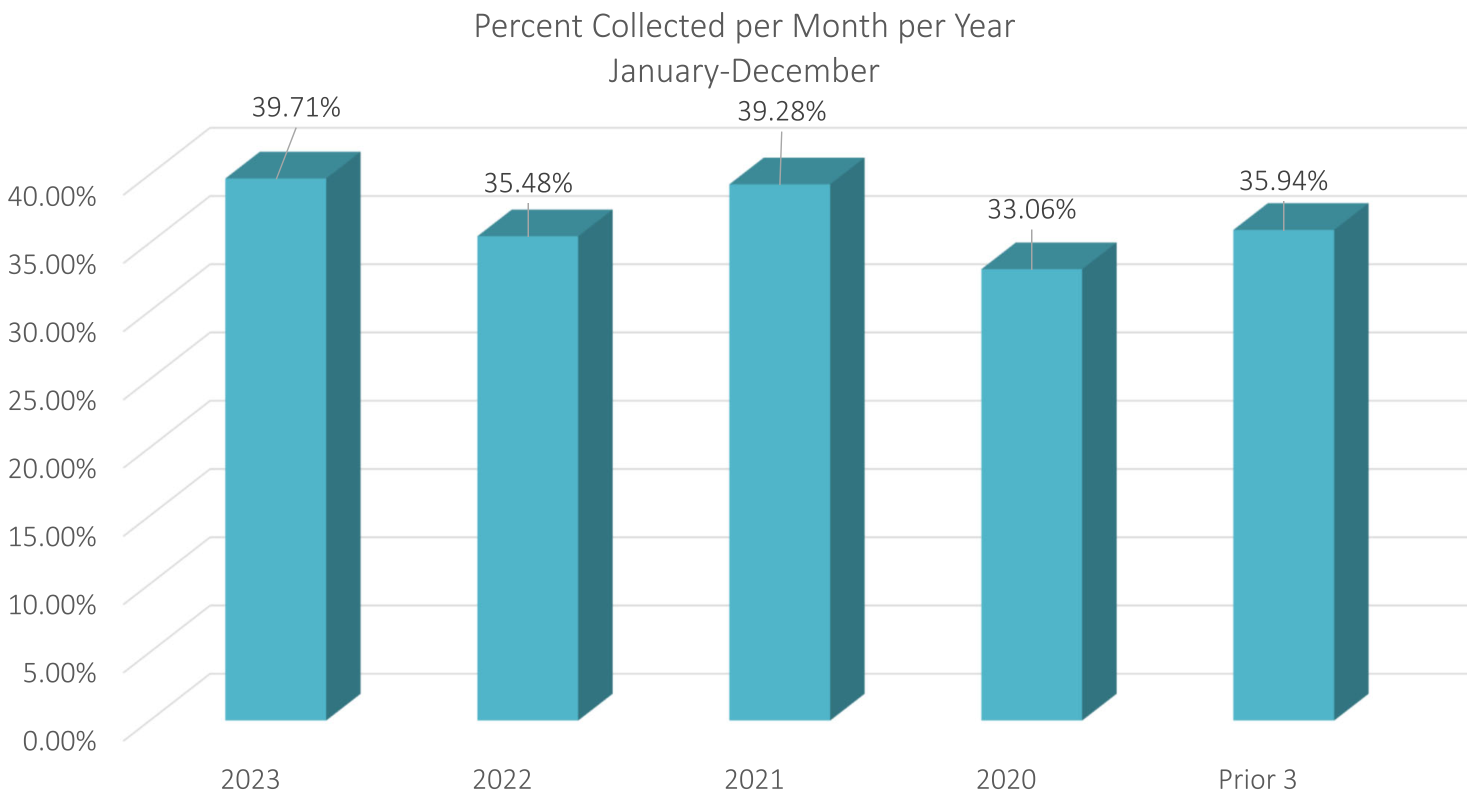


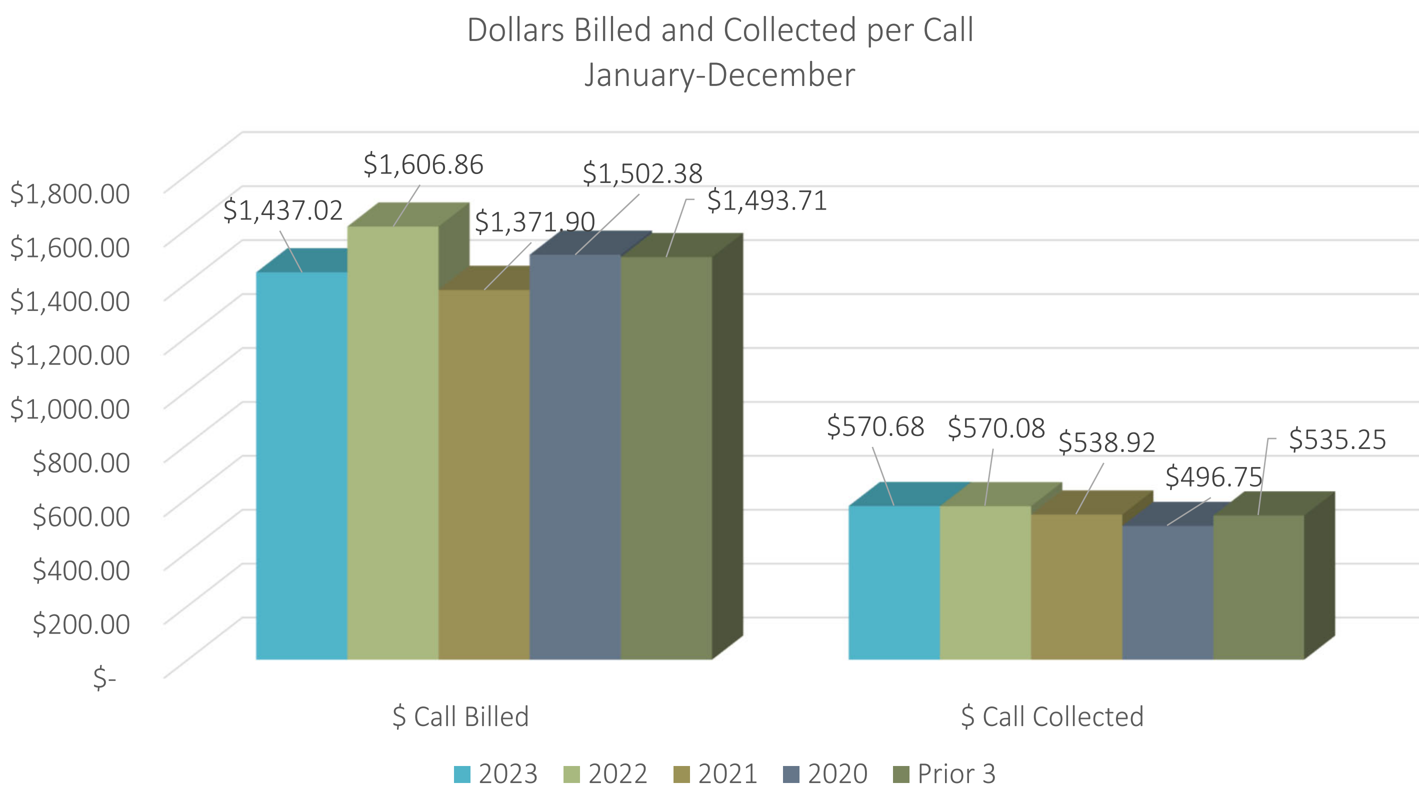


Average Billed per Month per Year
January-December
$350,000.00
$300,000.00
$250,000.00
$200,000.00
$150,000.00
$100,000.00
$50,000.00
$-
$240,581.20
$241,430.22
$279,524.17
$328,897.00
$283,283.79
2023
2022
2021
2020
Prior 3

Average Collected per Month per Year
January-December




Percent Collected per Month per Year
January-December
39.71%
35.48%
39.28%
33.06%
35.94%
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
2023
2022
2021
2020
Prior 3


Dollars Billed and Collected per Call
January-December
$1,800.00
$1,600.00
$1,400.00
$1,200.00
$1,000.00
$800.00
$600.00
$400.00
$200.00
$-
$1,437.02
$1,606.86
$1,371.90
$1,502.38
$1,493.71
$570.68
$570.08
$538.92
$496.75
$535.25
$ Call Billed
$ Call Collected
2023
2022
2021
2020
Prior 3

Ambulance Calls by Township	
Through December, 2023	
Municipality	Calls YTD
City of Hayward	579
Town of Hayward	390
Bass Lake	258
Winter	117
Sand Lake	86
Round Lake	77
Hunter	71
Lenroot	69
Radisson	54
Spider Lake	28
Exeland	26
Ojibwa	24
Weirgor	22
Draper	15
Edgewater	13
Meteor	7
Meadowbrook	4
Out of County	84

Ambulance Calls by Township	
Through January, 2024	
Municipality	Calls YTD
City of Hayward	42
Town of Hayward	27
Bass Lake	17
Winter	11
Round Lake	5
Lenroot	5
Radisson	5
Sand Lake	4
Hunter	3
Ojibwa	1
Exeland	1
Weirgor	1
Spider Lake	1
Draper	0
Edgewater	0
Meteor	0
Meadowbrook	0
Out of County	6

2023 Ambulance Service Net Income Thru December 31, 2023			
Account Description	2023 Amended Budget	2023 Actual Amount	Percent
REVENUE			
General Property Taxes	$ 1,504,282.00	$ 1,504,282.00	100%
St. Aid/Em. Amb. Assistance	$ 25,000.00	$ 65,335.40	261%
Ambulance Fees	$ 1,500,000.00	$ 1,146,500.53	76%
Ambulance Fees Outstanding	$ 15,000.00	$ 4,671.70	31%
Ambulance Fees Refunds	$ -	$ (100.00)	#DIV/0!
Ambulance Fees Washburn County Billings	$ 50,000.00	$ 50,080.00	100%
Ambulance Fees- Other	$ 10,000.00	$ 5,775.00	58%
Misc. General Revenue	$ -	$ 19,647.66	#DIV/0!
REVENUE TOTALS	$ 3,104,282.00	$ 2,796,192.29	90%
EXPENSE			
Personal Services Totals	$ 2,426,482.00	$ 1,809,232.44	75%
Contractual Services Totals	$ 203,370.00	$ 166,631.93	82%
Supplies and Expense Totals	$ 204,780.00	$ 183,828.85	90%
Fixed Charges Totals	$ 269,650.00	$ 262,650.00	97%
EXPENSE TOTALS	$ 3,104,282.00	$ 2,422,343.22	78%
Net Grand Totals	$ -	$ 373,849.07	

Call Summary

County of Sawyer

Calls as of 12/31/2023

Current Payor	Count	Charges	Credits	Balance
PRIVATE (SELF PAY)	192	$258,376.60	$95,784.73	$162,591.87
MEDICARE WI - SIG NEEDED	47	$82,458.20	$0	$82,458.20
MEDICAL ASSISTANCE WI	35	$52,111.80	$20,852.99	$31,258.81
UNITED HEALTHCARE MCHMO	23	$34,794.80	$0	$34,794.80
BCBS WI MCHMO *SIGNEED*	20	$33,077.80	$0	$33,077.80
SECURITY HEALTH MCHMO	17	$24,629.00	$0	$24,629.00
BCBS WI FEDERAL EMPL *SIGNEED*	13	$19,731.00	$3,013.50	$16,717.50
BCBS WI-SIG NEED	12	$19,575.80	$6,452.07	$13,123.73
BCBS WI MAHMO	11	$16,486.80	$0	$16,486.80
AARP MC COMPLETE MCHMO	10	$15,027.20	$0	$15,027.20
BARNES EMS	9	$14,100.00	$0	$14,100.00
AARP HEALTH CARE OPTIONS	9	$15,000.40	$12,276.54	$2,723.86
UMR - PO 30541 UT *SIG NEEDED*	8	$12,671.60	$1,070.41	$11,601.19
MEDICA CLAIMS	8	$9,825.00	$7,300.91	$2,524.09
NETWORK/MANAGED HEALTH MAHMO	6	$9,222.70	$0	$9,222.70
UNITED HEALTHCARE WI MAHMO	6	$8,193.20	$0	$8,193.20
SECURITY HEALTH MAHMO	4	$6,561.20	$0	$6,561.20
GROUP HEALTH MAHMO-EAU CLAIRE	3	$4,755.40	$0	$4,755.40
ATTY LEIN LAW OFFICES	3	$3,901.60	$0	$3,901.60
LAC COURTE OREILLES HEALTH CTR-MC ADJ	3	$5,118.40	$1,529.98	$3,588.42
UNITED HEALTHCARE UT*SIGNEEDED	3	$4,880.00	$1,504.82	$3,375.18
TRICARE FOR LIFE/WPS-SIG NEEDED	3	$4,482.60	$1,553.01	$2,929.59
MEDICA - IFB	2	$3,994.40	$0	$3,994.40
RAILROAD MEDICARE	2	$3,737.00	$0	$3,737.00
REGIONAL HOSPICE	2	$2,736.40	$0	$2,736.40
MOMENTS HOSPICE	2	$2,712.20	$0	$2,712.20
ALL SAVERS INS	2	$2,562.20	$0	$2,562.20
SECURITY HEALTH PLAN	2	$2,247.60	$0	$2,247.60
TRICARE EAST REGION **SIG NEEDED**	2	$2,199.20	$0	$2,199.20
DEAN HEALTH REG INS	2	$3,673.20	$1,671.31	$2,001.89
MANAGED/NETWORK HEALTH MAHMO	2	$1,400.00	$0	$1,400.00
GROUP HEALTH EC	2	$800.00	$0	$800.00
MARSHFIELD CLINIC HEALTH SYSTEM	1	$3,722.00	$0	$3,722.00
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

Call Summary

County of Sawyer

Calls as of 12/31/2023

Current Payor	Count	Charges	Credits	Balance
BCBS MN MAHMO	1	$2,305.00	$0	$2,305.00
ARGENT W/C	1	$2,197.60	$0	$2,197.60
HUMANA GOLD MCHMO--SIG NEEDED	1	$2,162.20	$0	$2,162.20
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
CIGNA	1	$1,755.20	$0	$1,755.20
UNITED HEARTLAND W/C	1	$1,645.40	$0	$1,645.40
VA - VETERANS AFFAIRS	1	$1,603.60	$0	$1,603.60
HEALTH PARTNERS PO BOX 1309	1	$1,583.60	$0	$1,583.60
GALLAGHER BASSETT W/C	1	$1,528.60	$0	$1,528.60
ICARE MCHMO	1	$1,524.20	$0	$1,524.20
PEOPLES HEALTH MCHMO	1	$1,348.40	$0	$1,348.40
AETNA MCHMO	1	$400.00	$0	$400.00
PROGRESSIVE NAT'L MED PAY UNIT	1	$400.00	$0	$400.00
UCARE HEALTH PLAN	1	$400.00	$0	$400.00
UCARE MCHMO*AFTER DOS 1/1/2022	1	$400.00	$0	$400.00
HEALTH PARTNERS MN REG BOX1289	1	$1,902.60	$1,712.34	$190.26
CHAMP VA/VA HEALTH **SIG	1	$1,614.40	$1,477.71	$136.69
WPS INSURANCE COMPANY	1	$1,522.00	$1,396.40	$125.60
PHYSICIANS MUTUAL OMAHA 2018	1	$1,324.20	$1,217.75	$106.45
	489	$723,848.90	$158,814.47	$565,034.43

Aging Summary

County of Sawyer

Calls as of 12/31/2023

Current Schedule	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total
LATITUDE - EXPORT TO	62	$0	$0	$13,018.78	$17,564.00	$25,490.80	$2,280.60	$58,354.18
PRIVATE (SELF) PAY - EMS	38	$1,667.20	$18,037.20	$14,343.20	$8,234.40	$1,400.00	$4,086.80	$47,768.80
NO SCHEDULE ASSIGNED	37	$16,189.04	$1,682.80	$3,350.00	$2,699.00	$9,279.58	$24,017.20	$57,217.62
DEAD END SKIP TRACE TO LAT	36	$0	$0	$0	$250.00	$5,042.80	$27,043.45	$32,336.25
INSURANCE (ELECTRONIC) - EMS	29	$0	$30,735.60	$8,416.80	$6,000.40	$2,100.60	$0	$47,253.40
PRIM PAYOR PD PRIV 2NDARY EMS	29	$10,028.58	$1,472.64	$0	$0	$0	$0	$11,501.22
INSURANCE/MA REVIEW	23	$0	$0	$5,223.60	$0	$9,507.42	$17,916.46	$32,647.48
INS 2NDARY (AUTO X-OVER) - EMS	23	$1,889.85	$2,411.18	$1,372.60	$0	$0	$0	$5,673.63
TRAINING SCHEDULE	19	$29,501.40	$0	$0	$0	$0	$0	$29,501.40
MEDICARE PART B	18	$13,542.60	$16,908.00	$0	$0	$1,823.40	$0	$32,274.00
MA HMO/OUT OF STATE	16	$11,012.80	$7,590.60	$7,999.20	$0	$0	$0	$26,602.60
INSURANCE/MA	14	$7,348.60	$10,780.20	$5,048.00	$0	$0	$0	$23,176.80
MEDICAID - WISCONSIN	12	$7,324.20	$4,625.00	$3,126.60	$0	$0	$0	$15,075.80
PRIMARY PAID - HOLD FOR MA $	12	$1,099.61	$721.41	$0	$0	$0	$0	$1,821.02
MVA PRIVATE (SELF) PAY - EMS	11	$0	$6,000.00	$8,509.60	$1,539.60	$0	$0	$16,049.20
MA HMO/OUT OF STATE REVIEW	11	$0	$0	$0	$0	$3,900.00	$11,986.50	$15,886.50
MEDICARE CLAIMS REVIEW	10	$0	$0	$14,054.80	$1,346.20	$1,550.60	$0	$16,951.60
INS MAY PAY PT (ELEC) - EMS	9	$2,162.20	$2,883.40	$7,311.40	$0	$2,023.20	$0	$14,380.20
ON SCENE CARE-NON COVERED EMS	9	$400.00	$1,200.00	$2,800.00	$0	$1,000.00	$0	$5,400.00
INSURANCE (PAPER) - EMS	8	$0	$4,643.00	$3,327.80	$0	$800.00	$0	$8,770.80
ALS INTERCEPT RECEIVABLE HOLD	7	$1,700.00	$1,700.00	$0	$1,500.00	$4,700.00	$1,500.00	$11,100.00
UNABLE TO LOCATE - RTN TO CLT	7	$0	$1,579.20	$0	$2,001.40	$0	$3,514.00	$7,094.60
TIME PAY PHASE 1 - EMS	6	$2,195.63	$1,561.30	$0	$0	$0	$0	$3,756.93
SIGNATURE NEEDED (EMS)	5	$1,563.80	$4,426.00	$2,586.40	$0	$400.00	$0	$8,976.20
ATTORNEY ACCT MOVE TO LATITUDE	4	$0	$0	$0	$0	$2,017.00	$3,901.60	$5,918.60
SKIP TRACE: UNSUCCESSFUL W/PH#	4	$0	$2,699.00	$0	$3,116.60	$0	$0	$5,815.60
SKIP TRACE: UPDATED INFO RVW	4	$0	$0	$0	$0	$2,726.60	$2,243.20	$4,969.80
MISC MINIMUM BAL < $5	4	$0	$0	$0	$0	$0	$6.11	$6.11
INSURANCE PAPER HCFA/MA	3	$0	$3,385.00	$1,764.00	$0	$0	$0	$5,149.00
HOSPICE SCHEDULE	3	$1,361.60	$1,374.80	$1,337.40	$0	$0	$0	$4,073.80
OVERPAYMENT SCHEDULE	3	$(2,968.80)	$0	$0	$0	$0	$0	$(2,968.80)
PAYOR DENIED/NOT COVERED (EMS)	2	$1,869.40	$0	$0	$0	$0	$0	$1,869.40
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
INPATIENT SCHEDULE	1	$0	$0	$3,722.00	$0	$0	$0	$3,722.00
SKIP TRACE: AEC RTN FORCE MAIL	1	$0	$0	$0	$1,816.80	$0	$0	$1,816.80
VETERAN'S ADMINISTRATION	1	$0	$0	$1,603.60	$0	$0	$0	$1,603.60

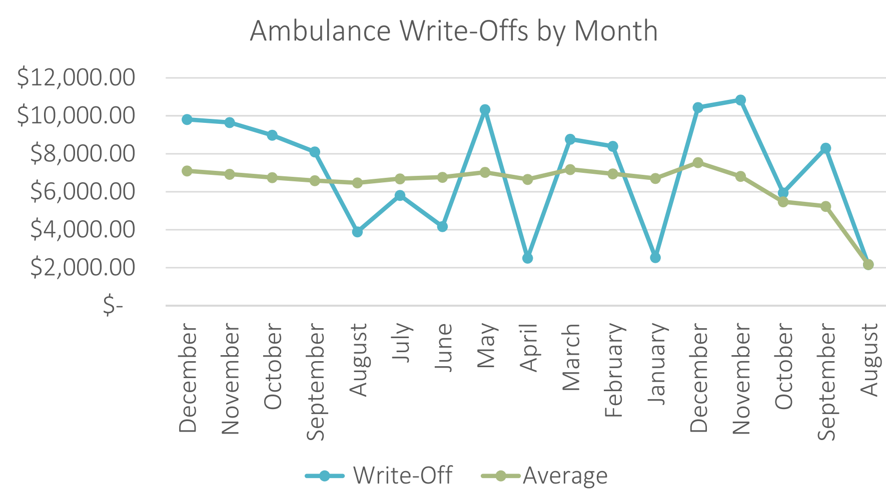
Aging Summary

County of Sawyer

Calls as of 12/31/2023

Current Schedule	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total
INSURANCE 2NDARY (ELEC) - EMS	1	$0	$420.99	$0	$0	$0	$0	$420.99
DECEASED - BILLING HOLD	1	$0	$0	$210.45	$0	$0	$0	$210.45
INSURANCE 2NDARY (PAPR) - EMS	1	$190.26	$0	$0	$0	$0	$0	$190.26
MA REVIEW	1	$0	$130.09	$0	$0	$0	$0	$130.09
	489	$108,077.97	$126,967.41	$109,126.23	$46,068.40	$73,762.00	$101,032.42	$565,034.43

Ambulance Charges Written Off			
Year	Month	Write-Off	Average
2023	December	$ 9,813.98	$ 7,100.96
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	December	$ 9,271.51	$ -	$ 9,271.51
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