



Sawyer County

Agenda

Finance Committee Meeting

Thursday, March 14, 2024 @ 8:30 AM

Sawyer County Board Room

Revised: Thursday, March 14, 2024 7:37 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

[02.2024 Finance Meeting Minutes DRAFT](#)

4 - 5

a.

8. FINANCE DEPARTMENT REPORT

6

a. Sales Tax Distribution
[2024 Sawyer County Monthly Sales Tax Final](#)

7 - 14

b. Budget Updates
[1\) 2023 Budget Performance Report Dec 31 2023](#)
[2\) 2024 Budget Performance Report Feb 29 2024](#)

15

c. Capital Improvement Plan Update - Purchases
[February 2024 CIP Purchases](#)

16 - 17

d. Resolution Designating Fund Balance (discussion and possible action)
[DesignatingFundBalance2023](#)

18

e. Construction Project Finance Report
[Construction Project Finances](#)

9. INVESTMENTS REVIEW AND UPDATE

19

a. [January Investment Report](#)

10. EMS-AMBULANCE

20 - 31

a. Billing/Financial Report
[Ambulance Billing Analysis January-2024](#)

11. AIRPORT MASTER PLAN UPDATE

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

32 - 33

a. [Res 2024- Establishing Elected Official Wages Resolution 2024-update March 24](#)

13. 2023 LEGAL FEES BY DEPARTMENT

14. FUTURE AGENDA ITEMS

15. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS

16. 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 February 8, 2024 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
Ron Buckholtz

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, Casey Culhane, Kevin Hagman,

Minutes from the previous meeting dated: January 11, 2024

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

Finance Department Report -

Sales Tax Distribution – A written report was provided and showed that sales tax was down from the previous year. If the trend continues as recently has been, we would be below budget at the end of the year.

Budget Updates – A written report was provided and reviewed by Mr. Markgren. We are in a good position at this point with expenses and revenue. HHS is running a deficit but they have built up a funds balance.

Capital Improvement Plan Update – Purchases – A list of planned purchases was provided; we purchased a squad, some IT equipment and heat pumps, and had an airport State match in January. The total was \$191,628.65.

Tourism Analysis – Mr. Markgren provided a presentation and various graphs. Sawyer County is second highest county in tourism dollar impact in the counties compared showing it is a leader among our neighboring counties. A graph of how our tourism tax dollars are spent categorically was included. Retail and other trade industry spending correlate closely to the sales tax spending pattern. Historically, the percentage of sales tax revenue of accommodations and food services to retail has remained consistent. Over the last three years, inflation has negatively affected the trends.

Resolution Designating 2023 Fund Balance- Mr. Markgren presented a Resolution to Designate General Fund Balance to allow unanticipated excess revenues be assigned to three projects: put \$500,000 in Resource Development Fund for dam projects, \$450,000 in Highway Funds, and \$150,000 in the Courthouse Addition Fund. A motion was made by Stacey Hessel to approve the resolution with a correction in the date; second by Mr. Righeimer and forward to County Board. Motion carried without negative vote.

Investment Update -

A written report was provided in the packet. Investment income remains strong with the good rates offered showing \$92,219 in interest earned last month with a YTD total of \$1,093,274.

Elected Officials Wage Review -

A Resolution Establishing Official Wages was presented by Mr. Markgren. Rusk and Sawyer have been on the low end of wages for these officials. An elected official salary summary worksheet was shared with committee members. A motion was made by Ms. Hessel to approve the recommended wage set for 40 hours at \$67,863 for 2025, \$69,220 for 2026, \$70,605 for 2027 and \$72,017 for 2028; second by Mr. Righeimer and forward to County Board.

Out-of-County Vehicle Policy -

Mr. Markgren presented a worksheet identifying costs of hiring a deputy at \$16,185, and costs of providing the take-home squad policy at \$23,855.60. A list of neighboring county policies was included showing Rusk, Washburn, Barron and Burnett allowing the policy and Price, Bayfield and Ashland not yet permitting it. A motion was made by Ms. Hessel to approve allowing the out-of-county squad policy/cost within a 25-mile radius and forward it to County Board; second by Mr. Righeimer. Motion carried without negative vote. Mr. Albarado provided a potential Resolution Amending County Vehicle policy and the 2024 Budget to Accommodate Take-Home Vehicles for consideration in reviewing potential language changes.

EMS-Ambulance

A written presentation was provided and reviewed by Mr. Markgren. There is a concern about the amount of aging bills in the 120 days and older category. He anticipates a “catch-up” billing collection in the near future. Other collection trends are looking positive. At this time \$373,849.07 in revenue has been collected and the amount written off has started to increase.

Future Agenda Items – Financial Update of the Remodel, Airport Master Plan

Correspondence, reports from conferences and meetings -

Adjournment – 9:47 am

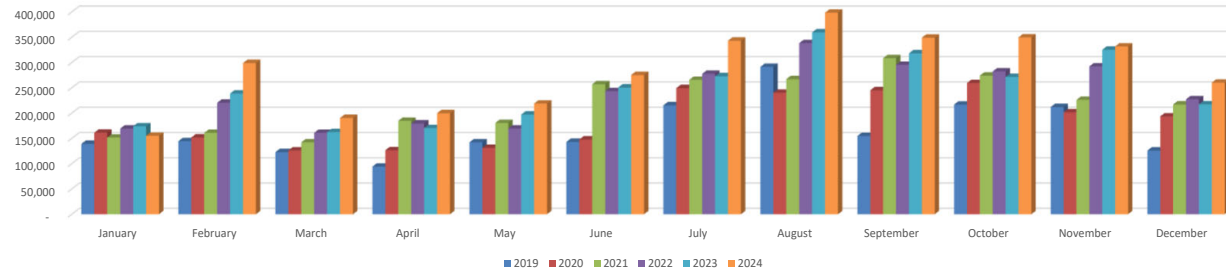
Next Meeting: March 14, 2024 **Time:** 8:30 am **Location:** Board Room
Minutes recorded by Lynn Fitch, County Clerk

Sawyer County Monthly Sales Tax Distributions

Projected numbers in RED

Year	January	February	Average	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	141,898	122,883	87%	94,196	66%	142,225	100%	143,146	101%	215,464	152%	291,426	205%	154,752	109%	216,861	153%	212,000	149%	125,937	89%	2,002,686
2020	161,382	151,846	156,614	126,061	80%	126,683	81%	131,194	84%	147,924	94%	249,469	159%	240,248	153%	245,188	157%	259,373	166%	201,664	129%	193,515	124%	2,234,547
2021	151,646	160,903	156,275	142,260	91%	184,720	118%	180,576	116%	257,182	165%	265,808	170%	267,126	171%	308,640	197%	274,157	175%	226,158	145%	217,112	139%	2,636,288
2022	169,407	220,504	194,956	161,008	83%	179,589	92%	169,445	87%	243,473	125%	277,796	142%	338,392	174%	295,423	152%	282,416	145%	292,345	150%	227,311	117%	2,857,109
2023	173,881	238,746	206,314	162,431	79%	170,325	83%	197,071	96%	250,657	121%	272,963	132%	359,677	174%	318,236	154%	271,466	132%	325,289	158%	217,279	105%	2,958,021
2024	155,057	299,109	227,083	190,496		199,900		218,901		275,352		343,359		398,586		349,206		349,851		331,772		260,307		3,371,897
5 Year Ave					84%		88%		96%		121%		151%		176%		154%		154%		146%		115%	

2019-Projected 2024 Sawyer County Sales Tax Month-to-Month

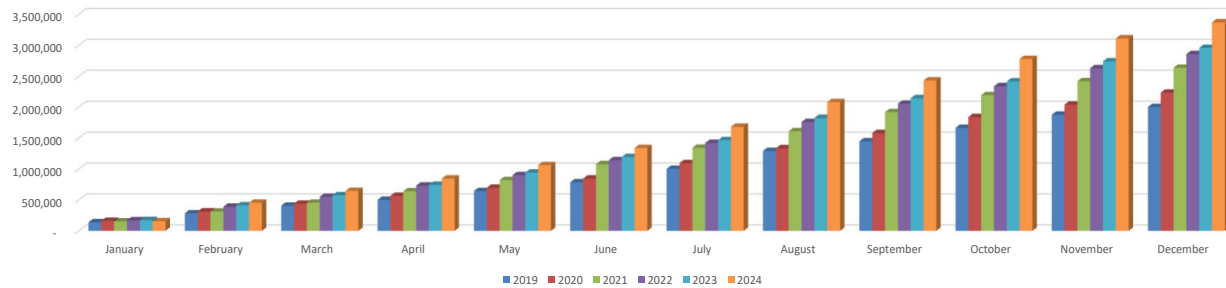


Year-to-Date Sales Tax Distributions

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
2024	155,057	454,166	644,662	844,562	1,063,463	1,338,815	1,682,174	2,080,760	2,429,966	2,779,817	3,111,590	3,371,897
24 vs '23 (%)	-10.8%	10.1%	12.1%	13.3%	12.8%	12.2%	14.7%	14.0%	13.3%	15.1%	13.5%	14.0%
24 vs '23 (\$)	(18,824)	41,539	69,604	99,179	121,009	145,704	216,100	255,009	285,979	364,364	370,848	413,876



2019-Projected 2024 Sawyer County Sales Tax Total



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	53,466.41	(3,466.41)	107
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	24,651.48	25,348.52	49
48600	Misc. General Revenue	1,000.00	202.57	797.43	20
48610	Proceeds from CH Vending Machine	200.00	328.07	(128.07)	164
48614	P-Card Rebate; P-Card Program	.00	3,530.63	(3,530.63)	+++
48915	Indirect Cost	262,650.00	262,650.00	.00	100

Budget Performance Report

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

Include Rollup Account and Rollup to Account

December 31, 2023

49210-200	Operating Trans. In-LCO Gaming	50,000.00	50,000.00	.00	100
49230	Transfer From Debt Service Fund	250,000.00	.00	250,000.00	0
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	\$13,308,014.03	\$32,647.97	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	\$14,693.10	\$21,306.90	41%
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	\$137,715.73	(\$66,215.73)	193%
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	\$3,081.07	(\$3,081.07)	+++
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	\$340,878.76	(\$122,078.76)	156%
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	\$276,328.10	\$63,115.90	81%
Department 57 - Veteran's Administration Totals		\$10,300.00	\$1,275.00	\$9,025.00	12%
REVENUE TOTALS		\$18,195,531.00	\$18,372,611.35	(\$177,080.35)	101%

EXPENSE

Budget Performance Report

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

Include Rollup Account and Rollup to Account

December 31, 2023

Department **00 - General**

50365	Tax Deed Expense	.00	657.04	(657.04)	+++
59220	Transfer to Special Revenue Fund	1,398,425.00	950,000.00	448,425.00	68
59250	Transfer Out (Capital Outlay)	.00	150,000.00	(150,000.00)	+++
Department 00 - General Totals		\$1,398,425.00	\$1,100,657.04	\$297,767.96	79%
Department 01 - County Board Totals		\$83,071.00	\$77,351.66	\$5,719.34	93%
Department 02 - Administration Totals		\$161,836.00	\$156,533.01	\$5,302.99	97%
Department 03 - Circuit Court Totals		\$646,681.00	\$645,357.05	\$1,323.95	100%
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	\$273,632.63	(\$7,317.63)	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	\$455,186.71	(\$758.71)	100%
Department 17 - Treasurer Totals		\$292,020.00	\$298,441.62	(\$6,421.62)	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	\$185,813.38	\$4,417.62	98%
Department 24 - Land Records Totals		\$273,380.00	\$281,606.90	(\$8,226.90)	103%
Department 25 - Surveyor Totals		\$317,070.00	\$209,030.09	\$108,039.91	66%
Department 26 - University Extension Service Totals		\$108,982.00	\$107,572.88	\$1,409.12	99%
Department 27 - Zoning Totals		\$408,707.00	\$453,103.65	(\$44,396.65)	111%
Department 28 - Forestry Department Totals		\$474,132.00	\$508,898.79	(\$34,766.79)	107%
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	\$450,578.15	\$33,252.85	93%
Department 33 - Other Programs of General Gov. Totals		\$1,330,602.00	\$1,101,415.69	\$229,186.31	83%
Department 35 - Sheriff's Department Totals		\$6,358,770.00	\$5,770,912.46	\$587,857.54	91%
Department 37 - Dog Pound Totals		\$83,589.00	\$86,208.03	(\$2,619.03)	103%
Department 38 - Ambulance Service Totals		\$3,104,282.00	\$2,436,565.04	\$667,716.96	78%
Department 41 - Emergency Management Totals		\$156,010.00	\$165,947.77	(\$9,937.77)	106%
Department 47 - Airport Totals		\$126,084.00	\$110,360.50	\$15,723.50	88%

Budget Performance Report

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

Include Rollup Account and Rollup to Account

December 31, 2023

Department	56 - Child Support Agency	Totals	\$332,616.00	\$342,018.36	(\$9,402.36)	103%
Department	57 - Veteran's Administration	Totals	\$164,795.00	\$119,750.51	\$45,044.49	73%
	EXPENSE TOTALS		\$18,195,531.00	\$16,479,253.75	\$1,716,277.25	91%
Fund	100 - General Fund	Totals				
	REVENUE TOTALS		18,195,531.00	18,372,611.35	(177,080.35)	101%
	EXPENSE TOTALS		18,195,531.00	16,479,253.75	1,716,277.25	91%
Fund	100 - General Fund	Totals	\$0.00	\$1,893,357.60	(\$1,893,357.60)	
Fund	225 - Human Services	Totals				
	REVENUE TOTALS		9,208,215.00	8,348,327.66	859,887.34	91%
	EXPENSE TOTALS		9,208,215.00	8,745,556.15	462,658.85	95%
Fund	225 - Human Services	Totals	\$0.00	(\$397,228.49)	\$397,228.49	
Fund	701 - Highway Department	Totals				
	REVENUE TOTALS		5,144,990.00	5,933,388.40	(788,398.40)	115%
	EXPENSE TOTALS		5,144,990.00	5,049,936.89	95,053.11	98%
Fund	701 - Highway Department	Totals	\$0.00	\$883,451.51	(\$883,451.51)	

111% Net of Fund Balance Draw
 92% Net of Transfers to Highway,
 Resource Development, and Construction

Budget Performance Report

Date Range 01/01/24 - 02/29/24

Include Rollup Account and Rollup to Account

February 29, 2024

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	5,971,421.00	995,236.84	4,976,184.16	17
41120	Personal Property Aid	17,581.00	.00	17,581.00	0
41150	Forest Crop Taxes	2,000.00	809.91	1,190.09	40
41151	Managed Forest Land Program	50,000.00	53,311.16	(3,311.16)	107
41151-125	Managed Forest Land/DNR 20%	5,000.00	.00	5,000.00	0
41801	Interest on Taxes	160,000.00	26,022.71	133,977.29	16
41802	Penalties on Taxes	40,000.00	6,503.94	33,496.06	16
41803	Tax Deed Reimb. Fees	5,000.00	280.00	4,720.00	6
41804	Advertising Fees	3,000.00	560.00	2,440.00	19
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	.00	4,588.00	0
41807	Tower Rentals	13,500.00	1,755.00	11,745.00	13
43302	DNR Aid In-Lieu of Taxes	20,000.00	26,067.97	(6,067.97)	130
43400	Sales Tax Income	2,800,000.00	155,056.91	2,644,943.09	6
43410	Shared Revenues	563,885.00	.00	563,885.00	0
43415	St.Aid/Rsource Aid-S.23.09(18)	45,000.00	.00	45,000.00	0
46810	County Forest Stumpage	1,665,000.00	663,330.52	1,001,669.48	40
46810-000	FORESTRY PERMITS	.00	50.00	(50.00)	+++
46810-10%	Cty Stumpage Due to Townships	.00	(174,648.09)	174,648.09	+++
46900	Public Records Request	.00	50.00	(50.00)	+++
48100	Interest on Investments	500,000.00	75,568.25	424,431.75	15
48200	Rent of County Offices and Bldgs	2,800.00	2,800.00	.00	100
48300	Profit on Tax Deed Sales	50,000.00	.00	50,000.00	0
48600	Misc. General Revenue	1,000.00	.00	1,000.00	0
48610	Proceeds from CH Vending Machine	200.00	12.62	187.38	6
48915	Indirect Cost	265,000.00	43,180.16	221,819.84	16
49210-200	Operating Trans. In-LCO Gaming	50,000.00	.00	50,000.00	0
49300	Use of Prior Years' Fund Balance	750,000.00	.00	750,000.00	0

Budget Performance Report

Date Range 01/01/24 - 02/29/24

Include Rollup Account and Rollup to Account

February 29, 2024

Department	00 - General Totals	\$12,984,975.00	\$1,875,947.90	\$11,109,027.10	14%
Department	03 - Circuit Court Totals	\$313,676.00	\$20,413.22	\$293,262.78	7%
Department	04 - Criminal Justice Totals	\$275,000.00	\$0.00	\$275,000.00	0%
Department	09 - Medical Examiner Totals	\$15,000.00	\$2,900.00	\$12,100.00	19%
Department	11 - County Clerk Totals	\$28,400.00	\$1,612.46	\$26,787.54	6%
Department	17 - Treasurer Totals	\$0.00	\$57.75	(\$57.75)	+++
Department	19 - District Attorney Totals	\$36,000.00	\$0.00	\$36,000.00	0%
Department	23 - Register of Deeds Totals	\$190,000.00	\$39,659.66	\$150,340.34	21%
Department	24 - Land Records Totals	\$500.00	\$0.00	\$500.00	0%
Department	25 - Surveyor Totals	\$3,000.00	\$1,350.00	\$1,650.00	45%
Department	26 - University Extension Service Totals	\$17,216.00	\$0.00	\$17,216.00	0%
Department	27 - Zoning Totals	\$255,000.00	\$24,925.00	\$230,075.00	10%
Department	28 - Forestry Department Totals	\$77,500.00	\$0.00	\$77,500.00	0%
Department	29 - County Parks Totals	\$900.00	\$150.00	\$750.00	17%
Department	30 - 911 System Totals	\$22,000.00	\$3,900.00	\$18,100.00	18%
Department	31 - Building Maintenance Totals	\$0.00	\$2,016.05	(\$2,016.05)	+++
Department	33 - Other Programs of General Gov. Totals	\$55,000.00	\$0.00	\$55,000.00	0%
Department	35 - Sheriff's Department Totals	\$160,800.00	\$9,720.08	\$151,079.92	6%
Department	37 - Dog Pound Totals	\$34,500.00	\$111.54	\$34,388.46	0%
Department	38 - Ambulance Service Totals	\$2,868,119.00	\$328,068.71	\$2,540,050.29	11%
Department	41 - Emergency Management Totals	\$52,365.00	\$0.00	\$52,365.00	0%
Department	47 - Airport Totals	\$60,500.00	\$2,539.90	\$57,960.10	4%
Department	56 - Child Support Agency Totals	\$344,194.00	\$253.66	\$343,940.34	0%
Department	57 - Veteran's Administration Totals	\$1,300.00	\$245.00	\$1,055.00	19%
	REVENUE TOTALS	\$17,795,945.00	\$2,313,870.93	\$15,482,074.07	13%

EXPENSE

Department	00 - General				
59220	Transfer to Special Revenue Fund	750,000.00	.00	750,000.00	0
Department	00 - General Totals	\$750,000.00	\$0.00	\$750,000.00	0%
Department	01 - County Board Totals	\$81,775.00	\$14,040.80	\$67,734.20	17%
Department	02 - Administration Totals	\$201,126.00	\$29,555.75	\$171,570.25	15%
Department	03 - Circuit Court Totals	\$724,001.00	\$107,124.61	\$616,876.39	15%

Budget Performance Report

Date Range 01/01/24 - 02/29/24

Include Rollup Account and Rollup to Account

February 29, 2024

Department	04 - Criminal Justice	Totals	\$300,000.00	\$37,584.00	\$262,416.00	13%
Department	05 - Family Court Commissioner	Totals	\$18,000.00	\$1,500.00	\$16,500.00	8%
Department	09 - Medical Examiner	Totals	\$81,139.00	\$5,392.98	\$75,746.02	7%
Department	10 - Finance	Totals	\$293,568.00	\$51,488.59	\$242,079.41	18%
Department	11 - County Clerk	Totals	\$214,908.00	\$27,416.93	\$187,491.07	13%
Department	13 - Human Resources	Totals	\$147,531.00	\$21,880.34	\$125,650.66	15%
Department	14 - IT	Totals	\$472,557.00	\$74,515.03	\$398,041.97	16%
Department	17 - Treasurer	Totals	\$325,605.00	\$61,381.77	\$264,223.23	19%
Department	19 - District Attorney	Totals	\$282,335.00	\$43,512.11	\$238,822.89	15%
Department	23 - Register of Deeds	Totals	\$220,588.00	\$36,433.56	\$184,154.44	17%
Department	24 - Land Records	Totals	\$301,551.00	\$67,781.65	\$233,769.35	22%
Department	25 - Surveyor	Totals	\$205,196.00	\$43,003.66	\$162,192.34	21%
Department	26 - University Extension Service	Totals	\$127,049.00	\$2,325.87	\$124,723.13	2%
Department	27 - Zoning	Totals	\$505,743.00	\$82,401.16	\$423,341.84	16%
Department	28 - Forestry	Department Totals	\$454,932.00	\$75,386.02	\$379,545.98	17%
Department	29 - County Parks	Totals	\$1,700.00	\$46.50	\$1,653.50	3%
Department	30 - 911 System	Totals	\$38,000.00	\$2,313.20	\$35,686.80	6%
Department	31 - Building Maintenance	Totals	\$526,541.00	\$98,150.76	\$428,390.24	19%
Department	33 - Other Programs of General Gov.	Totals	\$1,311,247.00	\$888,532.28	\$422,714.72	68%
Department	35 - Sheriff's Department	Totals	\$6,412,512.00	\$922,007.03	\$5,490,504.97	14%
Department	37 - Dog Pound	Totals	\$101,516.00	\$11,196.28	\$90,319.72	11%
Department	38 - Ambulance Service	Totals	\$2,868,119.00	\$403,221.80	\$2,464,897.20	14%
Department	41 - Emergency Management	Totals	\$157,177.00	\$17,641.89	\$139,535.11	11%
Department	47 - Airport	Totals	\$134,375.00	\$17,650.48	\$116,724.52	13%
Department	56 - Child Support Agency	Totals	\$352,162.00	\$67,142.18	\$285,019.82	19%
Department	57 - Veteran's Administration	Totals	\$184,992.00	\$26,734.84	\$158,257.16	14%
	EXPENSE TOTALS		\$17,795,945.00	\$3,237,362.07	\$14,558,582.93	18%
Fund	100 - General Fund	Totals				
	REVENUE TOTALS		17,795,945.00	2,313,870.93	15,482,074.07	13%
	EXPENSE TOTALS		17,795,945.00	3,237,362.07	14,558,582.93	18%
Fund	100 - General Fund	Totals	\$0.00	(\$923,491.14)	\$923,491.14	

14% Net of Fund Balance Draw

19% Net of Transfer to HHS

Budget Performance Report

Date Range 01/01/24 - 02/29/24

Include Rollup Account and Rollup to Account

February 29, 2024

Fund 225 - Human Services Totals					
	REVENUE TOTALS	9,367,928.00	604,084.40	8,763,843.60	6%
	EXPENSE TOTALS	9,367,928.00	1,174,146.68	8,193,781.32	13%
Fund 225 - Human Services Totals		\$0.00	(\$570,062.28)	\$570,062.28	

Fund 701 - Highway Department Totals					
	REVENUE TOTALS	5,392,599.00	737,770.69	4,654,828.31	14%
	EXPENSE TOTALS	5,392,599.00	544,335.00	4,848,264.00	10%
Fund 701 - Highway Department Totals		\$0.00	\$193,435.69	(\$193,435.69)	

Monthly CIP Purchases

Date	Amount	Item	Issue
2/28/2024	\$ 4,350.00	Forestry - Truck Bumper and Winch	2023 CIP
2/28/2024	\$ 155.00	Forestry - Truck Lettering and Logo	2023 CIP
2/28/2024	\$ 558.00	Sheriff - Squad Lettering and Logo	2023 CIP
2/8/2024	\$ 1,139.00	IT - Courthouse Cameras	2024 CIP
2/22/2024	\$ 36,210.00	Maintenance - Maintenance Roof	2024 CIP
2/1/2024	\$ 82,165.00	Sheriff - Two Squads	2024 CIP
Total	\$ 124,577.00		

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:

Sales Tax Assigned Fund Balance	\$358,021.40
Ambulance Assigned Fund Balance	\$355,673.09

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 _____, 2024, by this Sawyer County Finance Committee this ____ day of _____, 2024.

Ron Kinsley, Member

Tom Duffy, Member

Stacey Hessel, Member

Dale Schleeter, Member

John Righeimer, Member

31 This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 19th day of May,
32 2022.

33

34 _____
35 Tweed Shuman
36 Sawyer County Board of Supervisors

Lynn Fitch
Sawyer County Clerk

37

38

39

40

41

DRAFT

Courthouse Construction Costs		
Miron Contract		
Original Amount	\$ 8,618,746.00	
Change Orders	\$ 171,812.11	
Total		\$ 8,790,558.11
Paid Invoices	\$ 8,746,976.44	
Balance to Finish	\$ 43,581.67	
Total		\$ 8,790,558.11
Legal Fees		\$ 23,577.76
Design Fees		\$ 650,280.37
Owner Items		\$ 860,850.43
Total Cost		\$ 10,325,266.67

Courthouse Construction Revenue Sources		
2022 Bond Issue	\$ 8,000,000.00	
Issuance Costs	\$ (79,875.00)	
Net Proceeds		\$ 7,920,125.00
2023 Note Issue	\$ 737,299.00	
Issuance Costs	\$ (62,667.00)	
Transfer from CIP	\$ 191,451.21	
Net Proceeds		\$ 866,083.21
ARPA Designation	\$ 1,390,000.00	
Transfer to CIP	\$ (191,451.21)	
Remaining ARPA	\$ 46,344.50	
Net Proceeds		\$ 1,244,893.29
Interest Earnings		\$ 155,623.02
Fund Balance Transfer		\$ 150,000.00
Total Revenues		\$ 10,336,724.52

Surplus	\$ 11,457.85
---------	--------------

January

Savings Accounts	<u>Current Month</u>	<u>Previous Month</u>	<u>Previous Year</u>
LGIP - Government Invest Pool	\$10,245,772	\$10,199,201	\$10,171,422
WISC - General Fund	\$4,299,617	\$4,280,189	\$2,859,482
WISC - Bond Proceeds	\$0	\$0	\$2,476,978
WISC- Debt Service	\$241,680	\$240,615	\$1,393
WISC- Note Proceeds	\$3,355,122	\$3,339,962	
Checking Accounts			
Frandsen Bank & Trust	\$1,951,556	\$2,813,486	\$3,493,158
FBT CDBG	\$97,555	\$96,454	\$24,732
FBT Elderly Transport	\$33,561	\$33,561	
Chippewa Valley Bank	\$0	\$0	\$1,819
CVB Debt Service Fund	\$0	\$0	\$3,378
Johnson Bank	\$13,381	\$38,573	\$511,808
Bank First - LifeQuest	\$58,326	\$68,755	\$118,750
Wells Fargo	\$3,000	\$3,000	\$3,000
Wells Fargo/SCA	\$180,505	\$166,864	\$436,274
Total	\$20,480,075	\$21,280,660	\$20,102,194
Receipts	\$3,856,186	\$1,888,391	\$6,404,967
Disbursements	(\$4,644,996)	(\$2,221,886)	(\$4,799,830)
Monthly Interest Earned (Debt Service)	\$16,227	\$16,173	\$5
Monthly Interest Earned (Courthouse Bond)	\$0	\$0	\$6,880
Monthly Interest Earned (Operating)	\$75,730	\$76,046	\$58,574
Total Interest Earned	\$91,956	\$92,219	\$65,459
YTD Interest Earned	\$91,956	\$1,093,274	\$65,459
ARPA Unspent	\$246,345		
Opioid Unspent	\$133,913		
LATCF Unspent	\$755,464		

Ambulance Billing Analysis

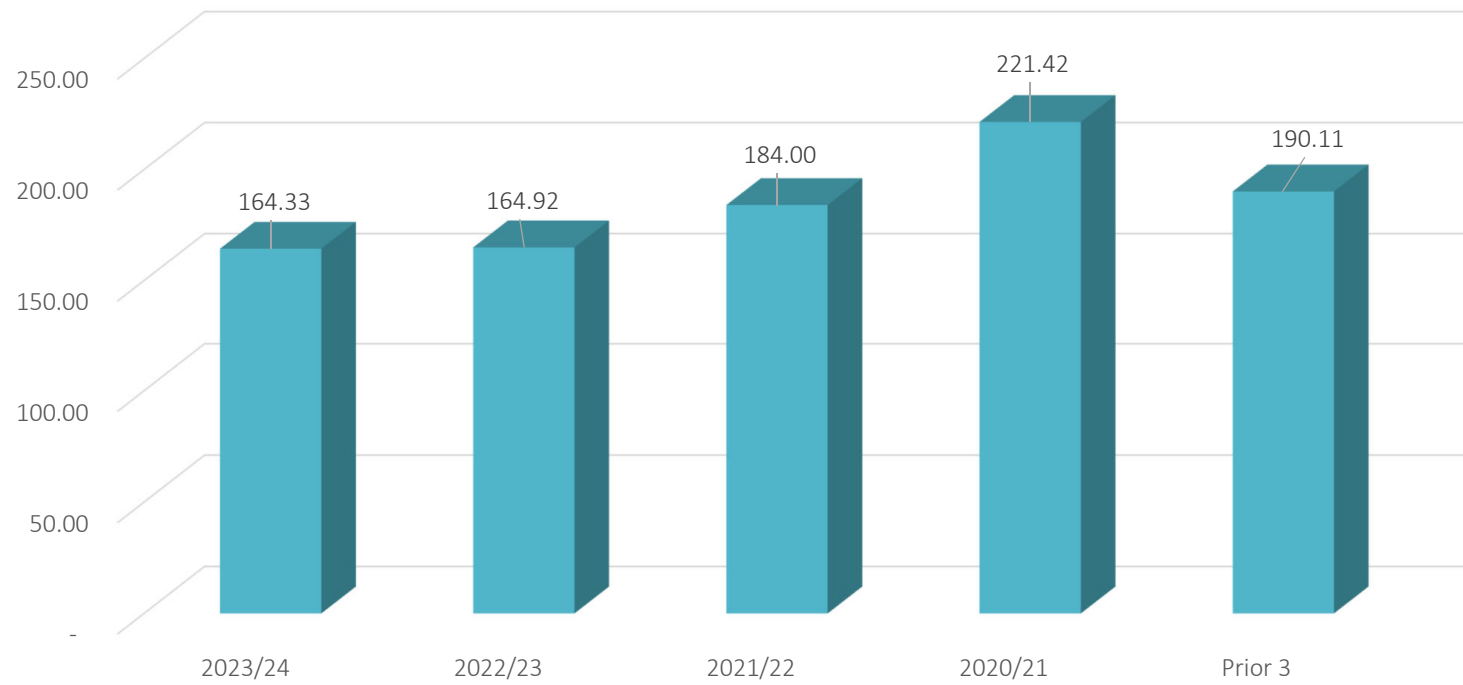
February-January 2020-2024

About the Data

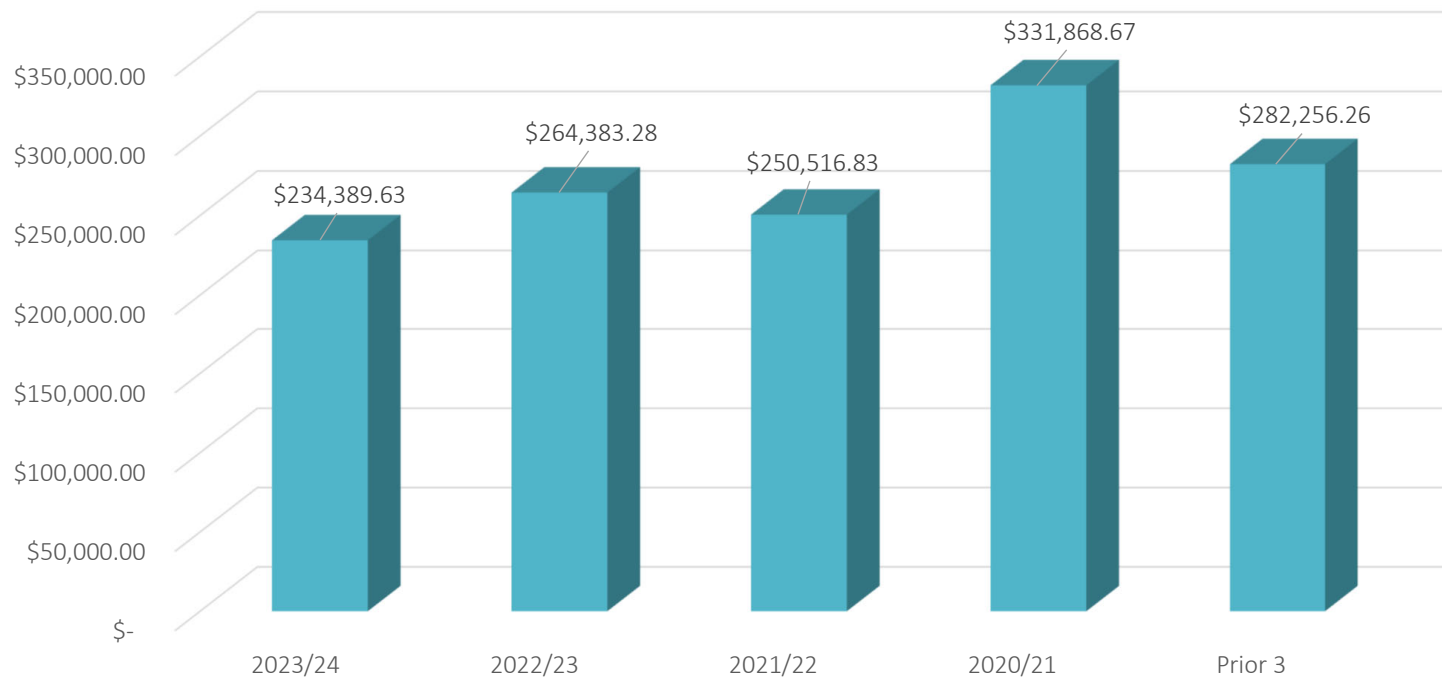
- Years compared – 2020-2024.
- Months compared – February-January – Now that we have been using LifeQuest for nearly two years, that data is not a strict comparison to how we did under the old billing company.
- I also computed the three-year average.
- I looked at number of calls, amount billed, amount 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 is also a slide showing where the calls originate from.
- Lastly, there are a couple of slides showing write-offs and collections.

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
January	2024	480	\$ 95,881.55	\$ 130,711.25	\$ 73,404.57	\$ 77,525.25	\$ 57,845.80	\$ 149,196.02	\$ 584,564.44	16.40%	35.42%
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%

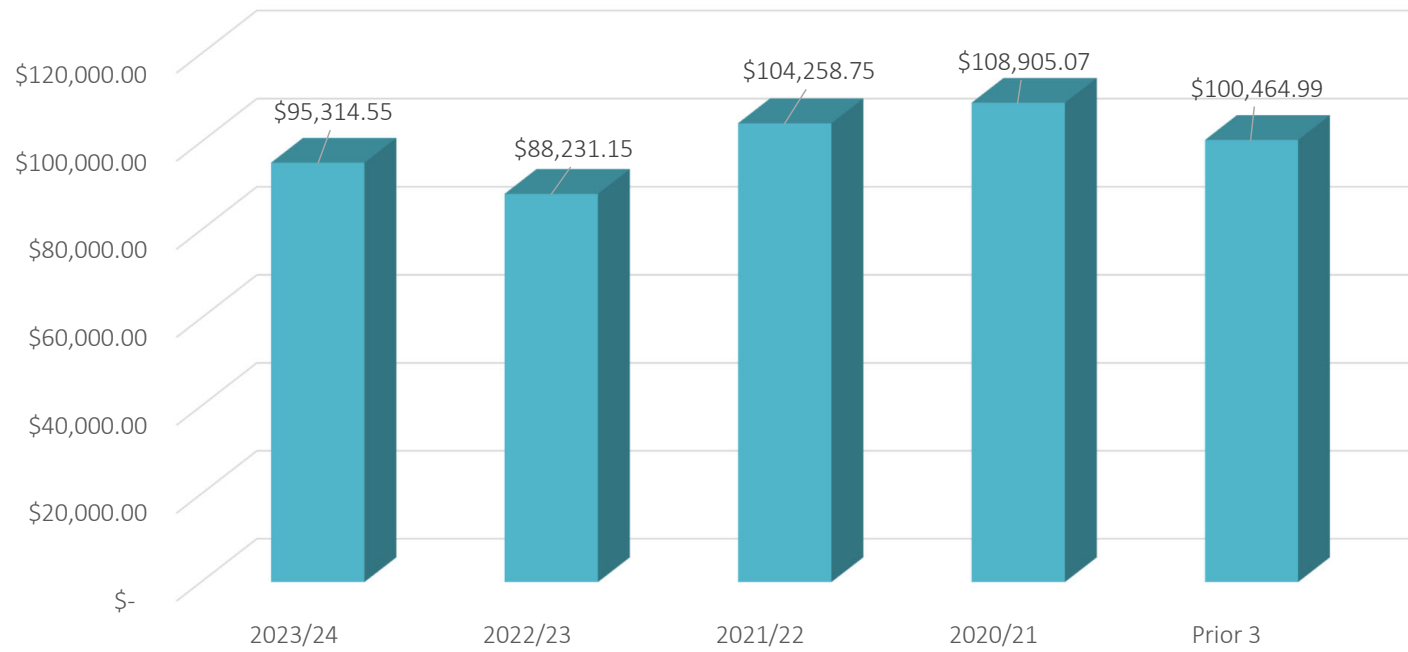
Average Calls per Month per Year
February-January



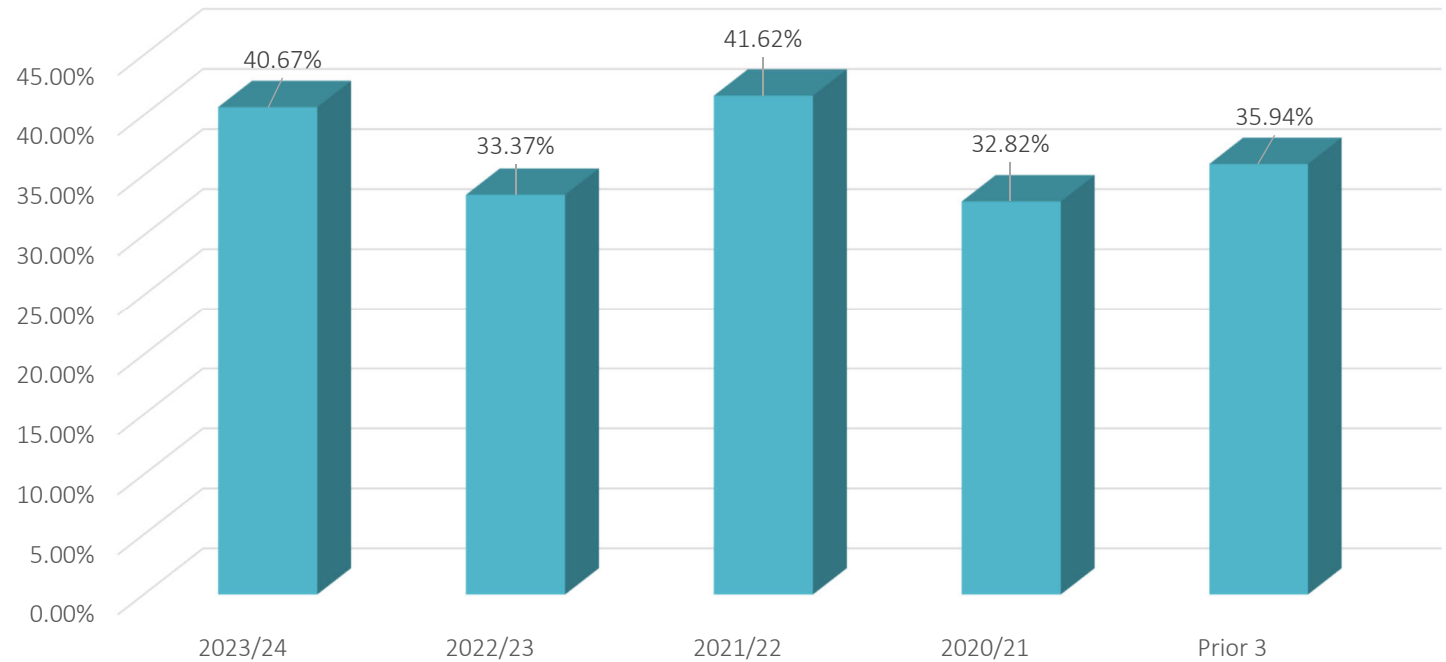
Average Billed per Month per Year
February-January



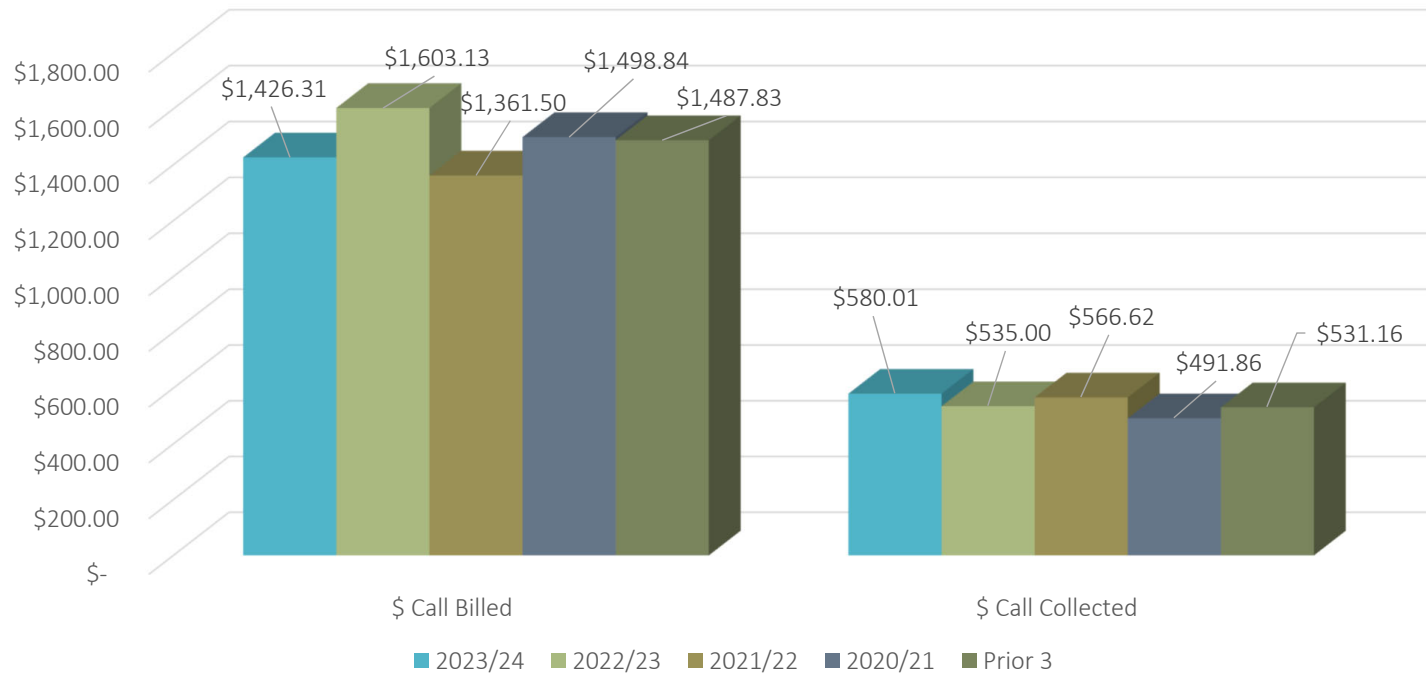
Average Collected per Month per Year
February-January



Percent Collected per Month per Year
February-January



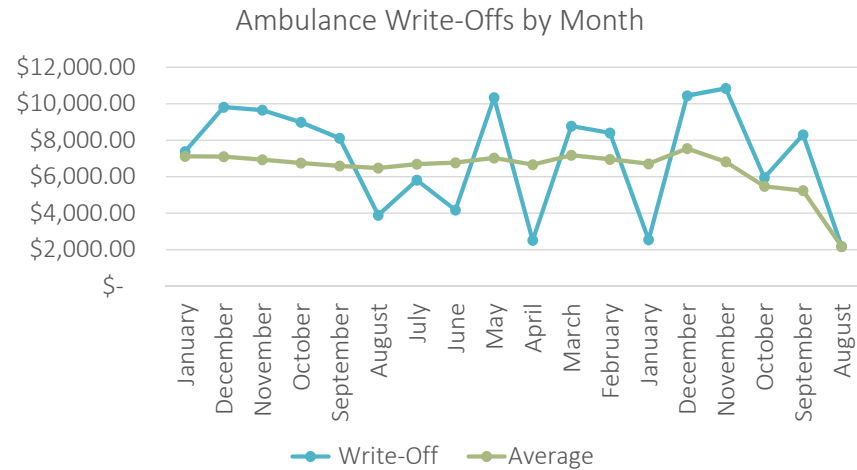
Dollars Billed and Collected per Call
February-January



Ambulance Calls by Township	
Through February, 2024	
Municipality	Calls YTD
City of Hayward	100
Town of Hayward	80
Bass Lake	41
Winter	23
Round Lake	13
Lenroot	11
Sand Lake	10
Radisson	10
Hunter	8
Ojibwa	5
Spider Lake	2
Weirgor	2
Draper	1
Exeland	0
Edgewater	0
Meteor	0
Meadowbrook	0
Out of County	8

2023 Ambulance Service Net Income Thru January 31, 2024			
Account Description	2024 Amended Budget	2024 Actual Amount	Percent
REVENUE			
General Property Taxes	\$ 1,517,460.00	\$ 126,455.00	8%
St. Aid/Em. Amb. Assistance	\$ 25,000.00	\$ -	0%
Ambulance Fees	\$ 1,200,000.00	\$ 28,197.41	2%
Ambulance Fees Outstanding	\$ 15,000.00	\$ 1,753.10	12%
Ambulance Fees Refunds	\$ -	\$ -	#DIV/0!
Ambulance Fees Washburn County Billings	\$ 102,659.00	\$ -	0%
Ambulance Fees- Other	\$ 8,000.00	\$ -	0%
Misc. General Revenue	\$ -	\$ -	#DIV/0!
REVENUE TOTALS	\$ 2,868,119.00	\$ 156,405.51	5%
EXPENSE			
<i>Personal Services Totals</i>	\$ 1,973,832.00	\$ 182,560.57	9%
<i>Contractual Services Totals</i>	\$ 194,980.00	\$ 7,367.18	4%
<i>Supplies and Expense Totals</i>	\$ 202,980.00	\$ 9,044.28	4%
<i>Fixed Charges Totals</i>	\$ 240,416.00	\$ 21,590.08	9%
EXPENSE TOTALS	\$ 2,612,208.00	\$ 220,562.11	8%
Net Grand Totals	\$ -	\$ (64,156.60)	

Ambulance Charges Written Off			
Year	Month	Write-Off	Average
2024	January	\$ 7,379.38	\$ 7,116.42
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
2024	January	\$ 44,530.57	\$ -	\$ 44,530.57
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	\$ 548,656.11	\$ 89,875.27	\$ 638,531.38
	Average	\$ 30,480.90	\$ 4,993.07	\$ 35,473.97

25

26 Information contained in this Resolution was recommended for adoption by the Sawyer County Board of
27 Supervisors at its meeting on March 21, 2024, by the Sawyer County Administration and Finance
28 Committees on March 14, 2024.

29 Administration Committee

30 _____

31 Tweed Shuman, Chairman

Ron Buchholz, Vice Chair

32

33 _____

34 Tom Duffy, Member

Ron Kinsley, Member

35

36 _____

37 Dale Schleeter, Member

Finance Committee

38 _____

39 Ron Kinsley, Member

Tom Duffy, Member

40 _____

41 Stacey Hessel, Member

Dale Schleeter, Member

42 _____

43 John Righeimer, Member

44 _____

45

46 This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 21th day of March,
47 2024

48

49 _____

50 Tweed Shuman,
51 Sawyer County Board of Supervisors Chairman

Lynn Fitch,
Sawyer County Clerk