



Sawyer County

Agenda

Finance Committee Meeting
Monday, May 13, 2024 @ 8:30 AM
Sawyer County Board Room

Page

1. CALL TO ORDER

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

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW

5. ELECTION OF OFFICERS (DISCUSSION AND POSSIBLE ACTION)

- a. Chair
- b. Vice Chair

6. MEETING AGENDA

7. 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.

8. APPROVAL OF MINUTES FROM PREVIOUS MEETING

4 - 5

- a. [4.11.24 Finance Meeting Minutes DRAFT](#)

9. TREASURER'S REPORT

6

- a. [05.2024 Finance Meeting](#)

10. FINANCE DEPARTMENT REPORT

7

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

8 - 11

- b. Budget Updates
[Budget Performance Report April 30 2024](#)

12

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

- d. Wellness Committee Update

13

- e. Budget Timeline
[Budget Timeline 2025](#)

11. INVESTMENTS REVIEW AND UPDATE

14

- a. [March Investment Report](#)
b. Possible Investment Changes (discussion and possible action)

12. EMS-AMBULANCE

15 - 30

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

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 April 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:

- ☒ Chair: **Ron Kinsley**
- ☒ Vice Chair, John Righeimer
- ☒ Stacey Hessel
- ☒ Tom Duffy
- ☐ Dale Schleeter - excused

Others Present:

Andy Albarado
Lynn Fitch
Mike Markgren
Linda Zillmer
Tweed Shuman
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 –

Minutes from the previous meeting dated: March 14, 2024

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

Treasurer's Report -

Finance Department Report -

Sales Tax Distribution – A written report was provided and reviewed. Mr. Markgren reported a strong sales tax month.

Budget Updates – A written report was provided and reviewed by Mr. Markgren. We are one-quarter of the way through the budget year and expenses are on target. Human services department is running a little under budget at this time. Highway department revenue is at 19% and expenses at 15%.

Capital Improvement Plan Update – A written report was shown reporting \$42,659.72 in CIP monthly purchases.

Attorneys' Fees Analysis – Mr. Markgren handed out a YTD 2024 report of legal fees expended showing a total of \$19,277.43 to date.

Investment Update -

A written report was provided in the packet and reviewed. There was approximately \$92,000 in interest earned last month. We have been consolidating and closing some bank accounts to clean up the portfolio. Mr. Markgren got quotes on 12-month CD rates from various financial institutions but no action will be taken today. Our current MMDA rate is approximately 5.40%.

EMS-Ambulance -

A written report was provided and reviewed. Our current aging report is very low, partly due to the change in software system at LifeQuest, thus there will be a catch-up amount later. The *Over 180* days collections are now over \$150,000. The average billed per month the 12-month cycle is down from last year but still higher than a couple years ago. The dollars billed and collected per call is down a bit. Revenues through February are at -\$75,279.54 and

thus, the anticipated revenue amount has been decreased by approximately \$300,000. Write-offs have been ticking upward since last September and we've put approximately \$600,000 in collections.

Future Agenda Items – Investment Changes, Wellness Committee Update

Correspondence, reports from conferences and meetings -

Adjournment – 9:08 am

Next Meeting: May 9, 2024 **Time:** 8:30 am **Location:** Board Room
Minutes recorded by Lynn Fitch, County Clerk

DRAFT

Finance Meeting – May 13, 2024

Treasurer's Report

The Sawyer County Treasurer's Department received a letter of resignation with a termination date of September 6, 2024.

The Wisconsin Help for Homeowners program stopped accepting new applications on March 8, 2024 but payments are still being received for applications previously submitted. As of April 12, 2024, Sawyer County has received payments totaling \$69,002.24 for 17 delinquent parcels.

DOR posted the Lottery and Gaming payment and settlement reports. On March 25, 2024, Sawyer County received payment in the amount of \$912,171.56. Settlements with each taxing jurisdiction were due on or before April 15, 2024. Breakdown is as follows:

Sawyer County	\$255,777.15
Municipalities	\$127,420.64
Schools/Technical College	\$528,973.77

Payment in Lieu of Taxes have all been received from the municipalities. Payments for tax year 2023, received in 2024 totaled \$21,148.87.

Sawyer County continues to work on the In Rem process for 2019 delinquent taxes. February reports indicated 35 parcels with 2019 delinquent taxes. Sawyer County filed the initial 2019 In Rem list of 16 parcels with Sawyer County Circuit Court on April 29, 2024. Last year, on April 26, 2023, Sawyer County filed the initial 2018 In Rem list with 51 parcels. Sawyer County continues to communicate with taxpayers regarding delinquent taxes and encourages them to make payments as often and as soon as possible. Delinquent statements have been mailed and/or emailed again in April.

Sawyer County received the personal property aid payment and a portion of school levy tax payment on May 6, 2024 from DOR. The next distribution for the remaining portion of the school levy tax payment is scheduled to be received on July 22, 2024.

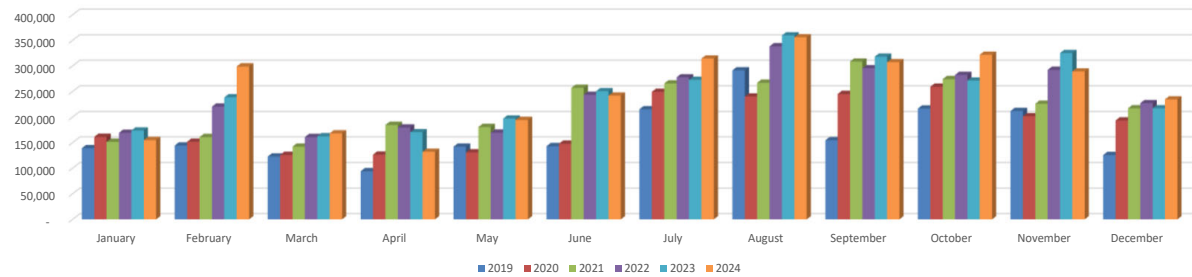
Sawyer County will be hosting the District 7 Treasurer's Meeting on May 15, 2024.

Sawyer County Monthly Sales Tax Distributions

Projected numbers in RED

Year	January	February	March	April	Average	May	% Ave	June	% Ave	July	% Ave	August	% Ave	September	% Ave	October	% Ave	November	% Ave	December	% Ave	Total	% Inc
2019	139,231	144,565	122,883	94,196	125,219	142,225	114%	143,146	114%	215,464	172%	291,426	233%	154,752	124%	216,861	173%	212,000	169%	125,937	101%	2,002,686	
2020	161,382	151,846	126,061	126,683	141,493	131,194	93%	147,924	105%	249,469	176%	240,248	170%	245,188	173%	259,373	183%	201,664	143%	193,515	137%	2,234,547	11.58%
2021	151,646	160,903	142,260	184,720	159,882	180,576	113%	257,182	161%	265,808	166%	267,126	167%	308,640	193%	274,157	171%	226,158	141%	217,112	136%	2,636,288	17.98%
2022	169,407	220,504	161,008	179,589	182,627	169,445	93%	243,473	133%	277,796	152%	338,392	185%	295,423	162%	282,416	155%	292,345	160%	227,311	124%	2,857,109	8.38%
2023	173,881	238,746	162,431	170,325	186,346	197,071	106%	250,657	135%	272,963	146%	359,677	193%	318,236	171%	271,466	146%	325,289	175%	217,279	117%	2,958,021	3.53%
2024	155,057	299,109	168,295	132,255	188,679	194,352		241,998		314,502		356,083		307,394		321,987		289,320		234,718		3,015,070	1.93%
5 Year Ave							103%		128%		167%		189%		163%		171%		153%		124%		

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

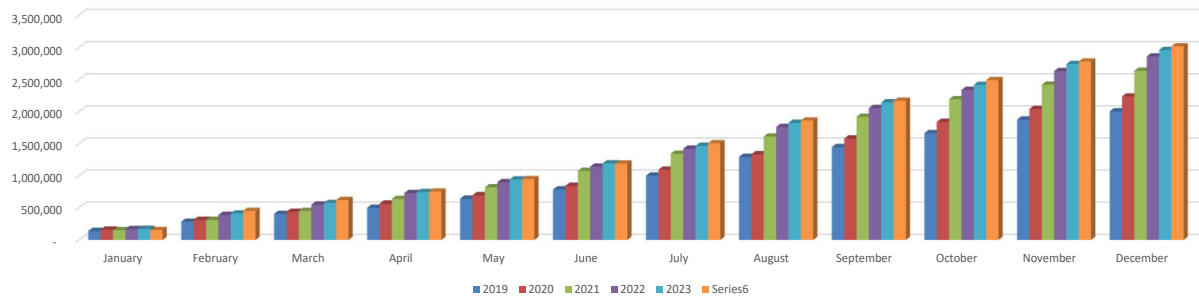


Year-to-Date Sales Tax Distributions

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	2,636,288
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	622,461	754,716	949,068	1,191,066	1,505,568	1,861,651	2,169,045	2,491,032	2,780,352	3,015,070
24 vs '23 (%)	-10.8%	10.1%	8.2%	1.3%	0.7%	-0.2%	2.7%	2.0%	1.2%	3.1%	1.4%	1.9%
24 vs '23 (\$)	(18,824)	41,539	47,403	9,333	6,614	(2,045)	39,494	35,900	25,058	75,579	39,610	57,049



2019-Projected 2024 Sawyer County Sales Tax Total



Budget Performance Report

Date Range 01/01/24 - 04/30/24

Include Rollup Account and Rollup to Account

April 30, 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	1,990,473.68	3,980,947.32	33
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	58,503.12	(8,503.12)	117
41151-125	Managed Forest Land/DNR 20%	5,000.00	9,583.51	(4,583.51)	192
41153	Lottery Credit Settlement	.00	.00	.00	+++
41801	Interest on Taxes	160,000.00	66,140.56	93,859.44	41
41802	Penalties on Taxes	40,000.00	16,526.52	23,473.48	41
41803	Tax Deed Reimb. Fees	5,000.00	1,260.00	3,740.00	25
41804	Advertising Fees	3,000.00	1,138.03	1,861.97	38
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	.00	4,588.00	0
41807	Tower Rentals	13,500.00	8,775.00	4,725.00	65
43302	DNR Aid In-Lieu of Taxes	20,000.00	26,877.51	(6,877.51)	134
43400	Sales Tax Income	2,800,000.00	754,715.97	2,045,284.03	27
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
43650-835	ST AID NON TAXABLE TRIBAL LAND	.00	93,350.00	(93,350.00)	+++
46810	County Forest Stumpage	1,665,000.00	1,074,849.08	590,150.92	65
46810-000	FORESTRY PERMITS	.00	90.00	(90.00)	+++
46810-10%	Cty Stumpage Due to Townships	.00	(128,923.80)	128,923.80	+++
46900	Public Records Request	.00	104.45	(104.45)	+++
48100	Interest on Investments	500,000.00	291,710.10	208,289.90	58
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	30.00	970.00	3
48610	Proceeds from CH Vending Machine	200.00	12.62	187.38	6
48915	Indirect Cost	265,000.00	86,360.32	178,639.68	33

Budget Performance Report

Date Range 01/01/24 - 04/30/24

Include Rollup Account and Rollup to Account

April 30, 2024

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
Department 00 - General Totals		\$12,984,975.00	\$4,355,186.58	\$8,629,788.42	34%
Department 03 - Circuit Court Totals		\$313,676.00	\$130,688.13	\$182,987.87	42%
Department 04 - Criminal Justice Totals		\$275,000.00	\$0.00	\$275,000.00	0%
Department 09 - Medical Examiner Totals		\$15,000.00	\$5,350.00	\$9,650.00	36%
Department 11 - County Clerk Totals		\$28,400.00	\$7,018.42	\$21,381.58	25%
Department 17 - Treasurer Totals		\$0.00	\$430.70	(\$430.70)	+++
Department 19 - District Attorney Totals		\$36,000.00	\$20.00	\$35,980.00	0%
Department 23 - Register of Deeds Totals		\$190,000.00	\$79,721.33	\$110,278.67	42%
Department 24 - Land Records Totals		\$500.00	\$100.00	\$400.00	20%
Department 25 - Surveyor Totals		\$3,000.00	\$4,687.50	(\$1,687.50)	156%
Department 26 - University Extension Service Totals		\$17,216.00	\$0.00	\$17,216.00	0%
Department 27 - Zoning Totals		\$255,000.00	\$92,354.80	\$162,645.20	36%
Department 28 - Forestry Department Totals		\$77,500.00	\$55,587.60	\$21,912.40	72%
Department 29 - County Parks Totals		\$900.00	\$350.00	\$550.00	39%
Department 30 - 911 System Totals		\$22,000.00	\$6,975.00	\$15,025.00	32%
Department 31 - Building Maintenance Totals		\$0.00	\$3,549.03	(\$3,549.03)	+++
Department 33 - Other Programs of General Gov. Totals		\$55,000.00	\$0.00	\$55,000.00	0%
Department 35 - Sheriff's Department					
Department 35 - Sheriff's Department Totals		\$160,800.00	\$53,979.98	\$106,820.02	34%
Department 37 - Dog Pound Totals		\$34,500.00	\$3,278.54	\$31,221.46	10%
Department 38 - Ambulance Service Totals		\$2,868,119.00	\$690,730.05	\$2,177,388.95	24%
Department 41 - Emergency Management Totals		\$52,365.00	\$0.00	\$52,365.00	0%
Department 47 - Airport Totals		\$60,500.00	\$8,439.90	\$52,060.10	14%
Department 56 - Child Support Agency Totals		\$344,194.00	\$82,985.31	\$261,208.69	24%
Department 57 - Veteran's Administration Totals		\$1,300.00	\$445.00	\$855.00	34%
REVENUE TOTALS		\$17,795,945.00	\$5,581,877.87	\$12,214,067.13	31%
EXPENSE					
Department 00 - General					
50365	Tax Deed Expense	.00	456.00	(456.00)	+++
59220	Transfer to Special Revenue Fund	750,000.00	.00	750,000.00	0

Budget Performance Report

Date Range 01/01/24 - 04/30/24

Include Rollup Account and Rollup to Account

April 30, 2024

Department	00 - General	Totals	\$750,000.00	\$456.00	\$749,544.00	0%
Department	01 - County Board	Totals	\$81,775.00	\$24,293.78	\$57,481.22	30%
Department	02 - Administration	Totals	\$201,126.00	\$62,063.92	\$139,062.08	31%
Department	03 - Circuit Court	Totals	\$724,001.00	\$206,169.65	\$517,831.35	28%
Department	04 - Criminal Justice	Totals	\$300,000.00	\$123,441.50	\$176,558.50	41%
Department	05 - Family Court Commissioner	Totals	\$18,000.00	\$4,500.00	\$13,500.00	25%
Department	09 - Medical Examiner	Totals	\$81,139.00	\$19,363.44	\$61,775.56	24%
Department	10 - Finance	Totals	\$293,568.00	\$91,687.15	\$201,880.85	31%
Department	11 - County Clerk	Totals	\$214,908.00	\$69,764.59	\$145,143.41	32%
Department	13 - Human Resources	Totals	\$147,531.00	\$42,255.59	\$105,275.41	29%
Department	14 - IT	Totals	\$472,557.00	\$126,621.94	\$345,935.06	27%
Department	17 - Treasurer	Totals	\$325,605.00	\$99,564.22	\$226,040.78	31%
Department	19 - District Attorney	Totals	\$282,335.00	\$74,354.37	\$207,980.63	26%
Department	23 - Register of Deeds	Totals	\$220,588.00	\$63,811.83	\$156,776.17	29%
Department	24 - Land Records	Totals	\$301,551.00	\$106,568.77	\$194,982.23	35%
Department	25 - Surveyor	Totals	\$205,196.00	\$71,980.04	\$133,215.96	35%
Department	26 - University Extension Service	Totals	\$127,049.00	\$3,687.62	\$123,361.38	3%
Department	27 - Zoning	Totals	\$505,743.00	\$142,078.82	\$363,664.18	28%
Department	28 - Forestry Department	Totals	\$454,932.00	\$153,073.47	\$301,858.53	34%
Department	29 - County Parks	Totals	\$1,700.00	\$62.36	\$1,637.64	4%
Department	30 - 911 System	Totals	\$38,000.00	\$6,929.50	\$31,070.50	18%
Department	31 - Building Maintenance	Totals	\$526,541.00	\$185,184.39	\$341,356.61	35%
Department	33 - Other Programs of General Gov.	Totals	\$1,311,247.00	\$893,487.28	\$417,759.72	68%
Department	35 - Sheriff's Department	Totals	\$6,412,512.00	\$1,753,124.40	\$4,659,387.60	27%
Department	37 - Dog Pound	Totals	\$101,516.00	\$18,895.80	\$82,620.20	19%
Department	38 - Ambulance Service	Totals	\$2,868,119.00	\$763,277.82	\$2,104,841.18	27%
Department	41 - Emergency Management	Totals	\$157,177.00	\$43,372.18	\$113,804.82	28%
Department	47 - Airport	Totals	\$134,375.00	\$30,348.49	\$104,026.51	23%
Department	56 - Child Support Agency	Totals	\$352,162.00	\$113,087.46	\$239,074.54	32%
Department	57 - Veteran's Administration	Totals	\$184,992.00	\$49,948.84	\$135,043.16	27%
EXPENSE TOTALS			\$17,795,945.00	\$5,343,455.22	\$12,452,489.78	30%

Budget Performance Report

Date Range 01/01/24 - 04/30/24

Include Rollup Account and Rollup to Account

April 30, 2024

Fund 100 - General Fund Totals

REVENUE TOTALS	17,795,945.00	5,581,877.87	12,214,067.13	31%
EXPENSE TOTALS	17,795,945.00	5,343,455.22	12,452,489.78	30%

Fund 100 - General Fund Totals	\$0.00	\$238,422.65	(\$238,422.65)	
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33% Net of Fund Balance Draw

31% Net of Transfer to HHS

Fund 225 - Human Services Totals

REVENUE TOTALS	9,275,028.00	1,960,600.85	7,314,427.15	21%
EXPENSE TOTALS	9,275,028.00	2,473,068.94	6,801,959.06	27%

Fund 225 - Human Services Totals	\$0.00	(\$512,468.09)	\$512,468.09	
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Fund 701 - Highway Department Totals

REVENUE TOTALS	5,392,599.00	1,304,817.08	4,087,781.92	24%
EXPENSE TOTALS	5,392,599.00	1,031,872.39	4,360,726.61	19%

Fund 701 - Highway Department Totals	\$0.00	\$272,944.69	(\$272,944.69)	
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Grand Totals

REVENUE TOTALS	32,463,572.00	8,847,295.80	23,616,276.20	27%
EXPENSE TOTALS	32,463,572.00	8,848,396.55	23,615,175.45	27%

Grand Totals	\$0.00	(\$1,100.75)	\$1,100.75	
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Monthly CIP Purchases

Date	Amount	Item	Issue
4/8/2024	\$ 206,052.00	Ambulance	2024 CIP
4/8/2024	\$ 6,449.00	Maintenance - Mower	2024 CIP
4/18/2024	\$ 10,994.00	Maintenance - 4th Street Sidewalk	2024 CIP
4/18/2024	\$ 37,697.00	Maintenance - Redundancy Fan Array	2024 CIP
4/25/2024	\$ 5,522.75	Admin - Deposit to paint Courthouse exterior	2024 CIP
Total	\$ 266,714.75		

SAWYER COUNTY

2025 Budget Preparation Timeline

June 13, 2024	Discuss general budget ideas and concerns with Finance Committee
June 13, 2024	Budget instructions sent to Department Heads
June 13, 2024	Capital Improvement Program forms and guidelines given to departments
June 30, 2024	New Employee Requests to County Administrator
July 11, 2024	Update Finance Committee on progress of budget development
July 31, 2024	2025 operating budgets returned to Director of Finance
July 31, 2024	Capital Improvement Program budgets returned to Director of Finance
July - August	Department budget meetings with County Administrator
August 8, 2024	Update Finance Committee on progress of budget development
September 12, 2024	Finance Committee preliminary review of 2025 Requested Budget
September 19, 2024	County Board preliminary review of 2025 Requested Budget
October 3, 2024	Proposed Budget to Newspapers
October 10, 2024	Finance Committee preliminary review of 2025 Administrator's Budget
October 17, 2024	October County Board – Budget Public Hearing
October 17, 2024	Presentation of County Administrator's Proposed 2025 Budget
November 7, 2024	Finance Committee makes recommendations for 2025 Budget Changes
November 12, 2024	County Board – Budget Approval
November 15, 2024	County Apportionment forwarded to State
November 18, 2024	Approved Budget to Newspapers
December 15, 2024	Levy Limit Calculation forwarded to State

March 2024

Savings Accounts	<u>Current Month</u>	<u>Previous Month</u>	<u>Previous Year</u>
LGIP - Government Invest Pool	\$10,336,520	\$10,289,498	\$10,246,909
WISC - General Fund	\$4,336,874	\$4,317,633	\$2,880,911
WISC - Bond Proceeds	\$0	\$0	\$2,867,880
WISC- Debt Service	\$243,725	\$242,670	\$155,151
WISC- Note Proceeds	\$3,384,195	\$3,369,180	
Checking Accounts			
Frandsen Bank & Trust	\$4,321,206	\$8,475,952	\$6,833,644
FBT CDBG	\$98,157	\$98,106	\$24,732
FBT Elderly Transport	\$33,562	\$33,561	
Chippewa Valley Bank	\$0	\$0	\$0
CVB Debt Service Fund	\$0	\$0	\$0
Johnson Bank	\$12,959	\$13,172	\$153,210
Bank First - LifeQuest	\$26,940	\$42,273	\$70,670
Wells Fargo	\$3,000	\$3,000	\$3,000
Wells Fargo/SCA	\$189,875	\$183,892	\$452,832
Amersand	\$3,006,139		
Total	\$25,993,151	\$27,068,937	\$23,688,939
Receipts	\$6,622,112	\$9,448,236	\$4,643,127
Disbursements	(\$7,697,898)	(\$2,859,374)	(\$7,864,764)
Monthly Interest Earned (Debt Service)	\$16,070	\$15,048	\$595
Monthly Interest Earned (Courthouse Bond)	\$0	\$0	\$11,135
Monthly Interest Earned (Operating)	\$98,595	\$77,115	\$78,758
Total Interest Earned	\$114,664	\$92,163	\$90,488
YTD Interest Earned	\$298,783	\$184,119	\$222,693
ARPA Unspent	\$246,345		
Opioid Unspent	\$133,913		
LATCF Unspent	\$755,464		

Ambulance Billing Analysis

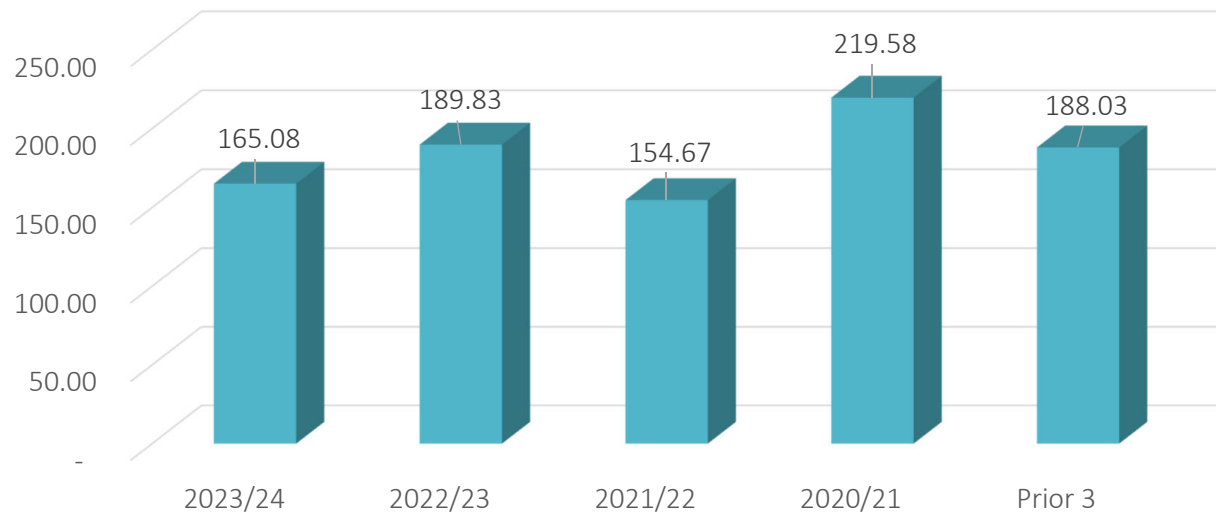
April-March 2020-2024

About the Data

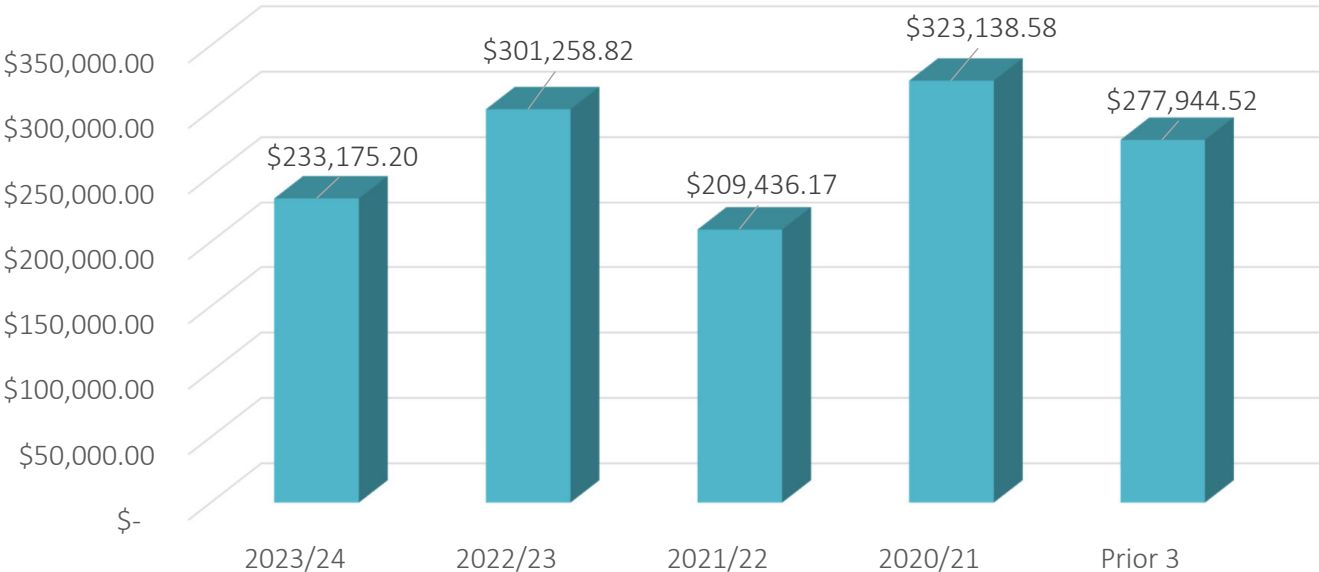
- Years compared – 2020-2024.
- Months compared – April-March – Now that we have been using LifeQuest for nearly two years, that data is not a strict comparison to how we did under the old billing company.
- I also computed the three-year average.
- I looked at number of calls, amount billed, amount 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
March	2024	582	\$ 19,648.34	\$ 187,427.66	\$ 193,038.94	\$ 91,221.03	\$ 101,964.45	\$ 167,634.22	\$ 760,934.64	2.58%	35.43%
February	2024	465	\$ 23,643.65	\$ 113,723.21	\$ 115,682.17	\$ 59,429.79	\$ 81,521.45	\$ 154,527.42	\$ 548,527.69	4.31%	43.03%
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		448	\$ 123,168.44	\$ 135,413.50	\$ 83,073.49	\$ 55,940.69	\$ 58,202.91	\$ 57,102.50	\$ 512,901.53	24.01%	22.48%

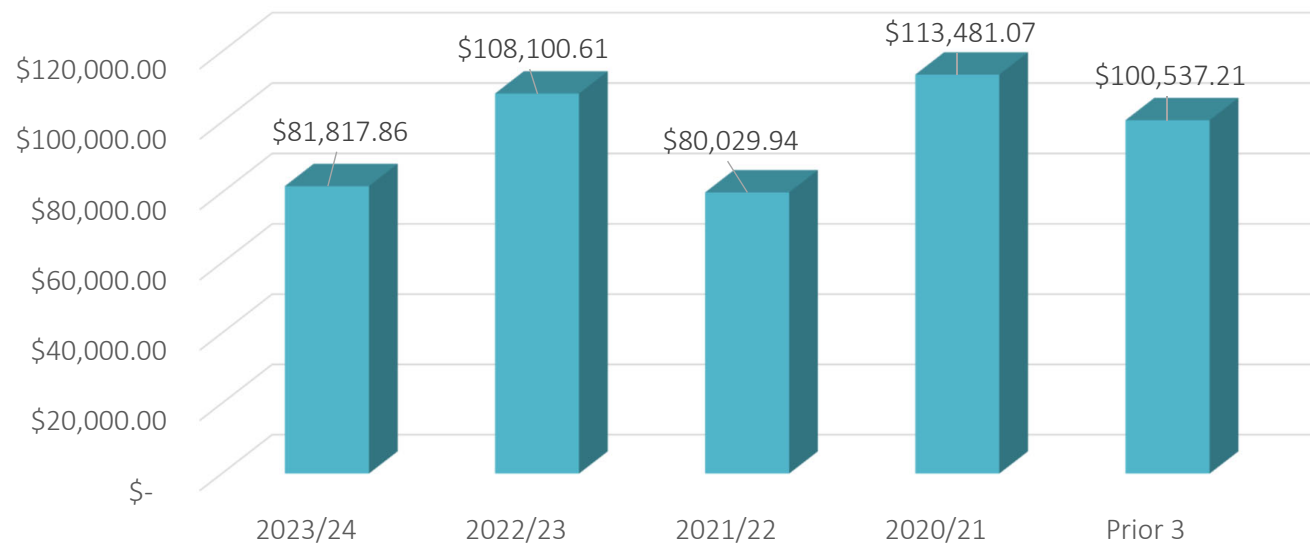
Average Calls per Month per Year
April-March



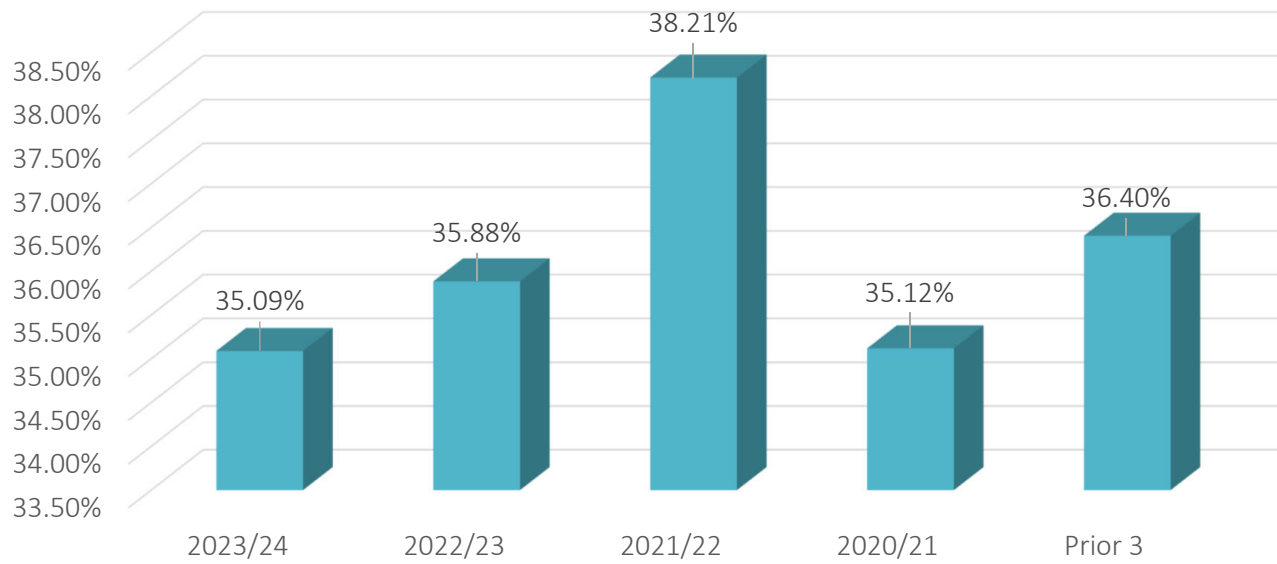
Average Billed per Month per Year
April-March

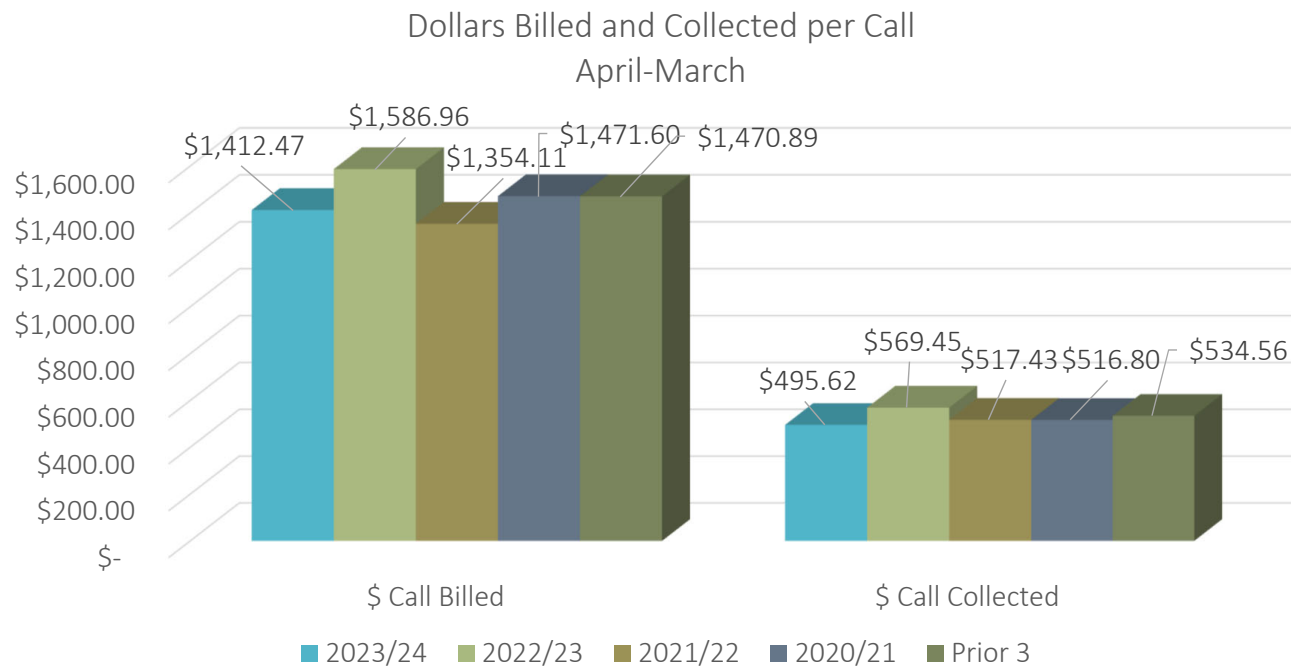


Average Collected per Month per Year
April-March



Percent Collected per Month per Year
April-March

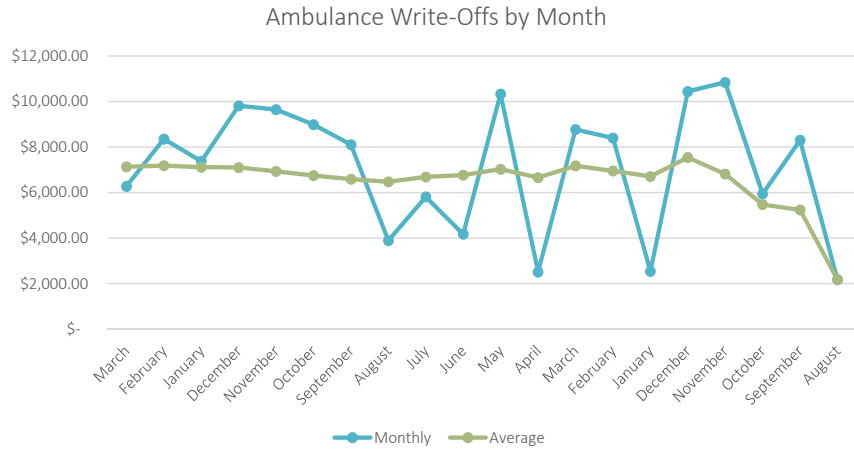




City of Hayward	201
Town of Hayward	143
Bass Lake	72
Winter	39
Hunter	27
Lenroot	19
Radisson	17
Round Lake	14
Sand Lake	12
Spider Lake	9
Ojibwa	9
Exeland	6
Couderay	4
Weirgor	3
Edgewater	3
Meteor	1
Draper	1
Meadowbrook	0
LCO	17
Out of County	18

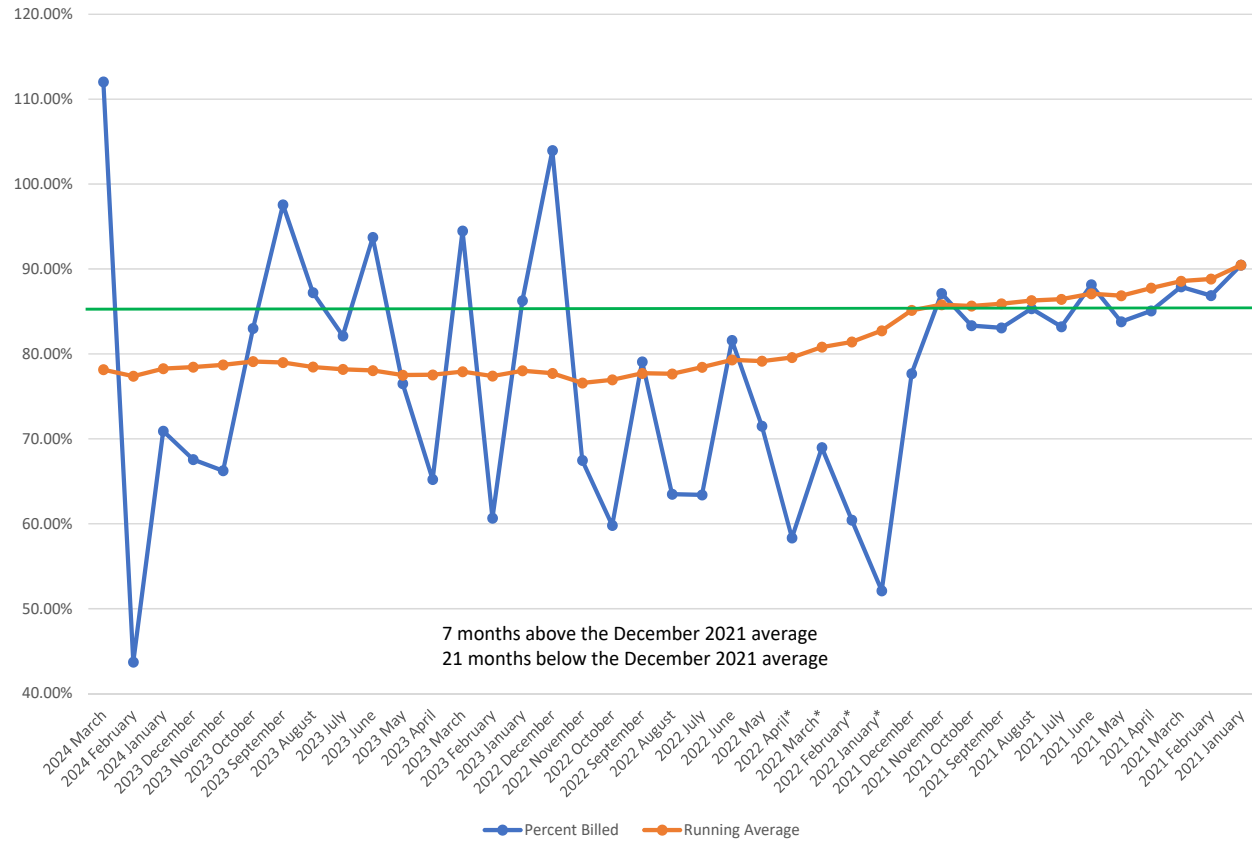
2024 Ambulance Service Net Income Thru March 31, 2024			
Account Description	2024 Amended Budget	2024 Actual Amount	Percent
REVENUE			
General Property Taxes	\$ 1,517,460.00	\$ 379,365.00	25%
St. Aid/Em. Amb. Assistance	\$ 25,000.00	\$ 7,691.58	31%
Ambulance Fees	\$ 1,200,000.00	\$ 132,847.93	11%
Ambulance Fees Outstanding	\$ 15,000.00	\$ 2,325.10	16%
Ambulance Fees Refunds	\$ -	\$ -	#DIV/0!
Ambulance Fees Washburn County Billings	\$ 102,659.00	\$ -	0%
Ambulance Fees- Other	\$ 8,000.00	\$ (1,036.49)	-13%
Misc. General Revenue	\$ -	\$ -	#DIV/0!
REVENUE TOTALS	\$ 2,868,119.00	\$ 521,193.12	18%
EXPENSE			
<i>Personal Services Totals</i>	\$ 2,207,038.00	\$ 441,101.35	20%
<i>Contractual Services Totals</i>	\$ 214,400.00	\$ 23,000.70	11%
<i>Supplies and Expense Totals</i>	\$ 180,600.00	\$ 57,382.16	32%
<i>Fixed Charges Totals</i>	\$ 266,081.00	\$ 64,770.24	24%
EXPENSE TOTALS	\$ 2,868,119.00	\$ 586,254.45	20%
Net Grand Totals	\$ -	\$ (65,061.33)	

Ambulance Charges Written Off			
Year	Month	Write-Off	Average
2024	February	\$ 8,352.23	\$ 7,181.47
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

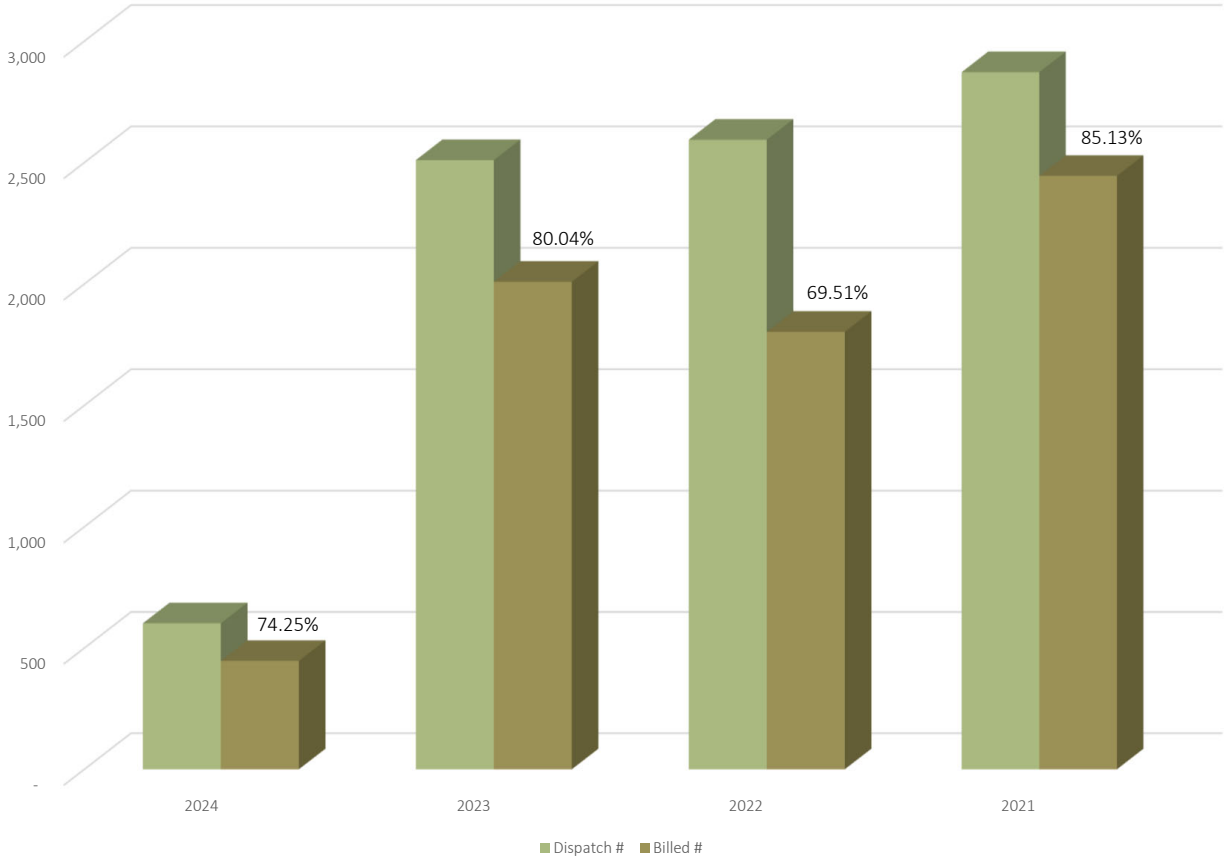


Ambulance Charges to Collections				
Year	Month	Items Placed	Items Reversed	Total Items
2024	February	\$ 38,490.66	\$ -	\$ 38,490.66
2024	January	\$ 44,530.57	\$ -	\$ 44,530.57
2023	December	\$ 9,271.51	\$ -	\$ 9,271.51
2023	November	\$ 29,088.89	\$ 19,332.80	\$ 48,421.69
2023	October	\$ 42,371.06	\$ (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	\$ 587,146.77	\$ 89,875.27	\$ 677,022.04
	Average	\$ 30,902.46	\$ 4,730.28	\$ 35,632.74

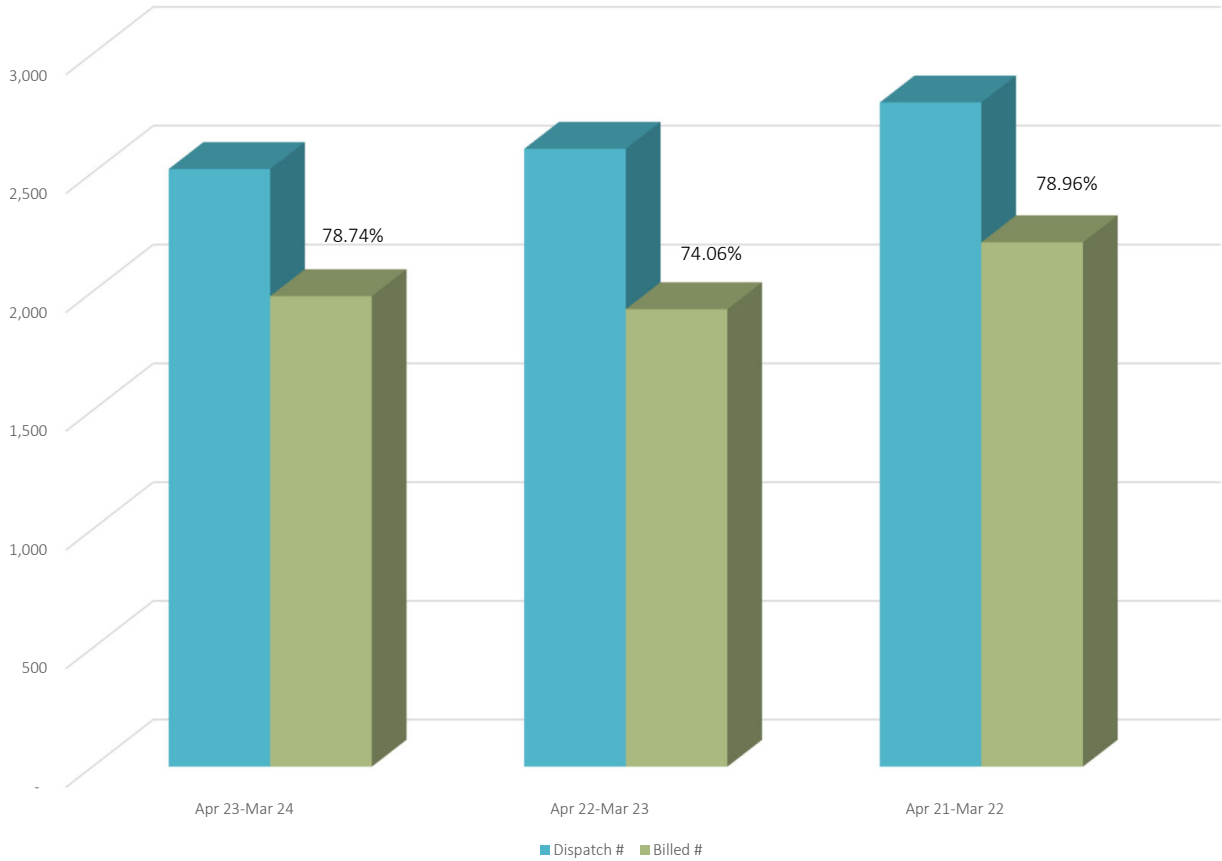
Dispatch Calls Percent Billed Runs - By Month 2021-2024



Dispatch Calls Vs Billed Runs - By Year (78.15% Over Four Years)



Dispatch Calls Vs Billings - 12 Month Cycle (78.15% Over Four Years)



January-March Percent Billed Vs Average

