



Sawyer County

Agenda

Finance Committee Meeting
Thursday, January 12, 2023 @ 8:30 AM
Assembly Room/Virtual Meeting
Revised: Tuesday, January 10, 2023 2:01 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

[12.8.22 Finance Minutes DRAFT](#)

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a.

8. TREASURER DEPARTMENT UPDATE

6 - 7

a. [DOR Annual County Sales Tax Distribution](#)

9. FINANCE DEPARTMENT REPORT

8 - 14

a. Budget Updates
[2022 Budget Update 1-12-2023](#)

15 - 22

b. Capital Improvement Plan Update - Purchases
[1\) 2022 Budget Update 1-12-2023](#)
[2\) Highway 2022 CIP](#)

10. INVESTMENTS REVIEW AND UPDATE

11. CARBON CREDIT UPDATE

12. FINANCIAL AND FUND UPDATES

23 - 31

- a. ARPA Funds
- b. Opioid Funds
- c. LATCF
- d. Ambulance Financial Report
[Ambulance Billing Analysis November 2019-2022](#)
- e. Courthouse Expansion Financial Update

13. FUTURE AGENDA ITEMS

14. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS

DISCLAIMER:

A quorum of the County Board of Supervisors or of any of its committees may be present at this meeting to listen and observe. Neither the Board nor any of the committees have established attendance at this meeting as an official function of the Board or committee(s) or otherwise made a determination that attendance at the meeting is necessary to carry out the Board or committee's function. The only purpose for other supervisors attending the meeting is to listen to the information presented. Neither the Board nor any committee (other than the committee providing this notice and agenda) will take any official action with respect to this noticed meeting.

Copy sent via email to: County Clerk and News Media. Note: Any person wishing to attend whom, because of a disability, requires accommodation should call the Sawyer County Clerk's Office (715.634.4866) at least 24 hours before the scheduled meeting so appropriate arrangements can be made.

**Minutes of the December 8th 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
- Tweed Shuman
- Janeen Abric - Virtual
- Mike Stamp
- Ron Buckholtz
- Linda Zillmer

Call to Order –Chair Kinsley called the meeting to order at 8:30 am.

Certification of Compliance with the open meeting law was met. Roll Call taken and quorum was met.

Meeting Agenda –

Public Comments – Linda Zillmer

Minutes of the previous meeting – A motion was made by Mr. Duffy to approve the minutes of the November 10, 2022, meeting; second by Ms. Hessel. Motion carried without negative vote.

Treasurer’s Report -- Ms. Aibrac advised that taxes are being printed and some have been mailed.

Ambulance Billing Summary Update -- A billing analysis was provided. Mr. Markgren advised that the recent six months were compared to previous similar periods. He reviewed the highlights of the findings; though our calls are down, the billing remained consistent. He believes we are doing a good job of billings now. The billings and collection are up overall, so while calls are down, we are doing a good job of collecting.

Second Courtroom Expense – Mr. Albarado advised that the expenses for the second courtroom resulted in an increase in cleaning cost and other ongoing costs. The timeline is still on track for a turnover on March 10th. Board members will be invited to tour the facility prior to the December board meeting.

2022 Budget Actual Update – A written presentation was provided. Mr. Markgren advised that we are on target for revenues and expenses year-to-date. We are currently at 85% of expenses and revenues are at 95%.

2023-2025 Banking Services – Our current relationship is expiring and five RFPs were submitted. Mr. Markgren advised that he also reviewed each banks’ community involvement level so each proposal was considered strong. He reviewed interest rates, anticipated balances, and reviewed their interest-bearing structure along with several other criteria. Based on the calculations made, Frandsen Bank met the most criteria. A motion was made by Ms. Hessel; second by Mr. Schleeter to use Frandsen Bank as the bank of services. Motion carried without negative vote.

Consider County Investment Policy – Mr. Albarado advised that we currently have an investment policy and with interest rates changing, we want to review better options for investments. A Resolution Establishing a County Investment Policy was presented by Mr. Albarado outlining a recommended policy. The proposed policy was shared. This resolution would authorize the County to establish an investment committee to oversee investments and report back to committees and board on a regular basis. A motion was made by Mr. Righeimer; second by Ms. Hessel to approve the Resolution Establishing a County Investment Policy and forward to the County Board. A roll call vote was taken and passed 5-0 with “yes” votes from Kinsley, Righeimer, Hessel, Duffy and Schleeter.

Native American Property Taxation – Treaty of 1854 Update – US Court of Appeals Decision – Mr. Albarado provided an overview of the court case. We may now have properties that will no longer be taxable but we do not know what that figure is yet.

ARPA Funds – We got a request from Norvado for the funds of one completed project.

Opioid Funds – We received our second disbursement and have approximately \$65,000 to-date.

LATCF – Local Area and Tribal Consistency Fund is a new grant and we will receive \$755,463. There are no restrictions on use of the funds and it can be treated as general revenue.

Closed session – 2023 Wages & Collective Bargaining Update -- A motion was made by Ms. Hessel; second by Mr. Duffy to enter closed session for deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. In addition, the committee will be discussing collective bargaining strategy and thus is excluded from open session requirements under statute 19.82(1). A roll call vote was taken at 9:32 am and passed 5-0 with “yes” votes from Kinsley, Hessel, Duffy, Righeimer and Schleeter. Mr. Ron Buckholtz was in attendance.

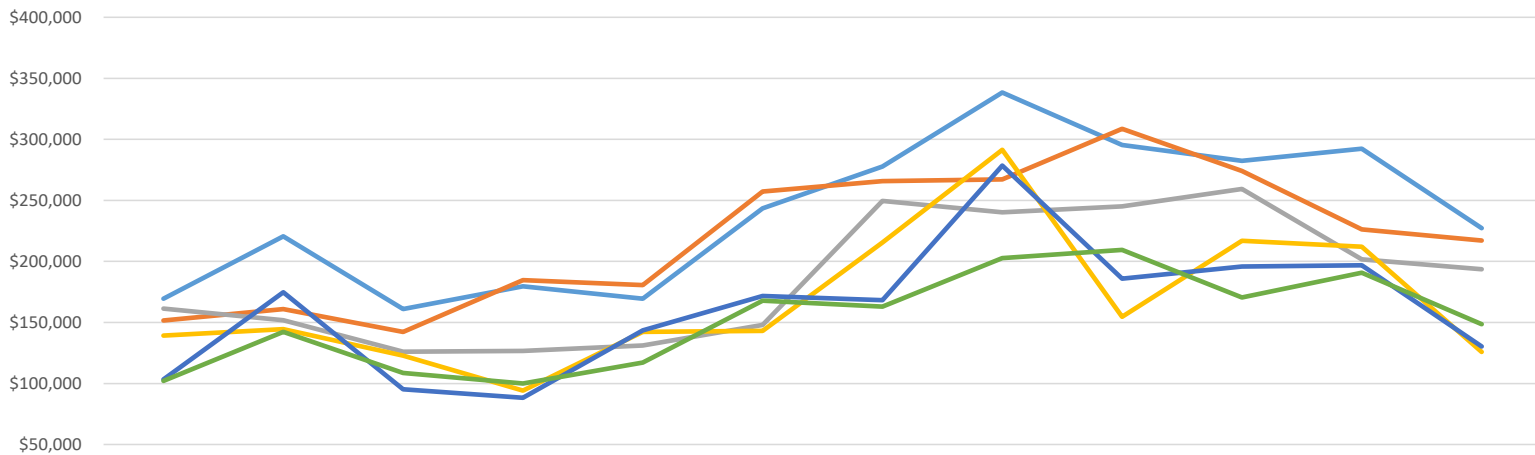
At 9:51 am, a motion was made by Mr. Duffy; second by Ms. Hessel to return to open session. Motion carried without negative vote.

Open Session – A motion was made to give staff a 2% raise in January and 1% in July by Ms. Hessel; second by Mr. Righeimer and forward to full Board. A roll call vote was taken and passed 5-0 with “yes” votes from Hessel, Righeimer, Duffy, Kinsley and Schleeter.

Meeting Date/Time – The next meeting of the Finance Committee will be Thursday, January 12, at 8:30 am in the Assembly Room.

Meeting adjourned at 9:53 am
Minutes recorded by Lynn Fitch, County Clerk

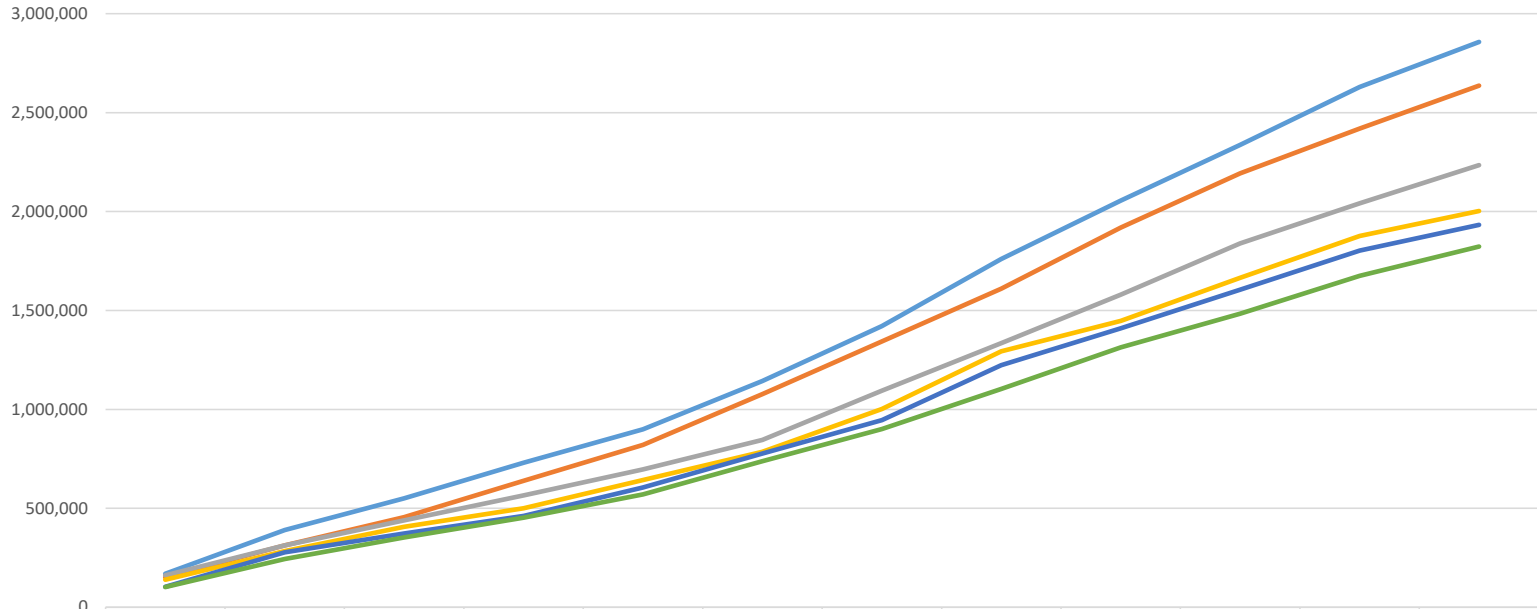
Sawyer County Sales Tax - Monthly



\$-	January	February	March	April	May	June	July	August	September	October	November	December
2022	169,407	220,504	161,008	179,589	169,445	243,473	277,796	338,392	295,423	282,416	292,345	227,311
2021	151,646	160,903	142,260	184,720	180,576	257,182	265,808	267,126	308,640	274,157	226,158	217,112
2020	161,382	151,846	126,061	126,683	131,194	147,924	249,469	240,248	245,188	259,373	201,664	193,515
2019	139,231	144,565	122,883	94,196	142,225	143,146	215,464	291,426	154,752	216,861	212,000	125,937
2018	103,446	174,653	95,347	88,314	143,492	171,736	168,256	278,501	185,990	195,858	196,754	130,326
2017	102,121	142,279	108,572	100,016	117,132	167,876	163,086	202,824	209,457	170,421	190,735	148,514

2022 2021 2020 2019 2018 2017

Sawyer County Sales Tax - Cumulative
2022 Budget \$2,200,000



	January	February	March	April	May	June	July	August	September	October	November	December
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
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
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	2,234,546
2019	139,231	283,795	406,678	500,874	643,099	786,245	1,001,709	1,293,136	1,447,888	1,664,749	1,876,749	2,002,686
2018	103,446	278,099	373,445	461,760	605,252	776,988	945,244	1,223,745	1,409,734	1,605,593	1,802,347	1,932,673
2017	102,121	244,401	352,973	452,989	570,121	737,997	901,083	1,103,908	1,313,364	1,483,785	1,674,520	1,823,034

2022 Budget Update

1/12/2023 FINANCE COMMITTEE MEETING

Budget Highlights

2022 has ended, but there continues to be revenues and expenses coming in to be coded.

We are still in great shape barring something unexpected.

While it looks like overall General Fund Revenues may be lagging a little bit, that is not the case when I adjust for the planed Fund Balance draw of \$1,285,290.

General Fund Expenses are still under even when adjusting for the Transfer to Special Purpose Funds in the amount of \$1,285,290.

Human Services does not appear to need the Transfer from General Fund in the amount of \$1,275,662. I know there are some lagging outsourcing costs, but we should not need to dip into much of this figure.

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	5,812,029.00	5,812,029.00	.00	100
41120	Personal Property Aid	17,581.00	17,581.27	(.27)	100
41150	Forest Crop Taxes	2,200.00	2,543.23	(343.23)	116
41151	Managed Forest Land Program	50,000.00	56,615.68	(6,615.68)	113
41151-125	Managed Forest Land/DNR 20%	5,000.00	6,836.44	(1,836.44)	137
41801	Interest on Taxes	160,000.00	179,879.82	(19,879.82)	112
41802	Penalties on Taxes	40,000.00	44,972.56	(4,972.56)	112
41803	Tax Deed Reimb. Fees	5,000.00	5,054.50	(54.50)	101
41804	Advertising Fees	3,000.00	2,888.13	111.87	96
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	4,588.31	(.31)	100
41807	Tower Rentals	13,500.00	22,815.00	(9,315.00)	169
43200	Federal Grant Revenue- LACTF	.00	377,731.92	(377,731.92)	+++
43301	Federal Aid In-Lieu of Taxes	.00	7,716.18	(7,716.18)	+++
43302	DNR Aid In-Lieu of Taxes	20,000.00	21,046.91	(1,046.91)	105
43400	Sales Tax Income	2,200,000.00	2,687,701.44	(487,701.44)	122
43410	Shared Revenues	269,366.00	230,034.54	39,331.46	85
43415	St.Aid/Rsource Aid-S.23.09(18)	48,500.00	47,835.59	664.41	99
46809	County Stumpage Due State	.00	52,064.92	(52,064.92)	+++
46810	County Forest Stumpage	1,850,000.00	1,687,909.10	162,090.90	91
48100	Interest on Investments	85,219.00	125,885.89	(40,666.89)	148
48110	Finance Chgs. Collected/Timber Stumpage Due	.00	97.63	(97.63)	+++
48200	Rent of County Offices and Bldgs	2,800.00	2,800.00	.00	100
48300	Profit on Tax Deed Sales	50,000.00	100,522.00	(50,522.00)	201
48600	Misc. General Revenue	500.00	(42,401.58)	42,901.58	-8480
48610	Proceeds from CH Vending Machine	100.00	305.25	(205.25)	305
48915	Indirect Cost	263,099.00	263,099.00	.00	100
49210-100	Operating Trans. In - Plat Book Fund	2,000.00	.00	2,000.00	0
49210-200	Operating Trans. In-LCO Gaming	50,000.00	50,000.00	.00	100
49300	Use of Prior Years' Fund Balance	1,285,290.00	.00	1,285,290.00	0
Department 00 - General Totals		\$12,239,772.00	\$11,768,152.73	\$471,619.27	96%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund	REVENUE				
	Department 00 - General Totals	\$12,239,772.00	\$11,768,152.73	\$471,619.27	96%
	Department 03 - Circuit Court Totals	\$271,415.00	\$381,453.50	(\$110,038.50)	141%
	Department 04 - Criminal Justice Totals	\$50,000.00	\$118,858.95	(\$68,858.95)	238%
	Department 09 - County Coroner Totals	\$15,500.00	\$14,700.00	\$800.00	95%
	Department 11 - County Clerk Totals	\$5,000.00	\$24,442.93	(\$19,442.93)	489%
	Department 14 - IT Totals	\$0.00	\$478.86	(\$478.86)	+++
	Department 17 - Treasurer Totals	\$1,000.00	\$536.93	\$463.07	54%
	Department 19 - District Attorney Totals	\$39,300.00	\$16,651.29	\$22,648.71	42%
	Department 23 - Register of Deeds Totals	\$195,000.00	\$324,824.86	(\$129,824.86)	167%
	Department 24 - Land Records Totals	\$39,274.00	\$724.94	\$38,549.06	2%
	Department 25 - Surveyor Totals	\$13,000.00	\$11,637.50	\$1,362.50	90%
	Department 26 - University Extension Service Totals	\$16,333.00	\$1,139.53	\$15,193.47	7%
	Department 27 - Zoning Totals	\$251,000.00	\$339,978.50	(\$88,978.50)	135%
	Department 28 - Forestry Department Totals	\$91,173.00	(\$2,829.23)	\$94,002.23	-3%
	Department 29 - County Parks Totals	\$800.00	\$1,285.00	(\$485.00)	161%
	Department 30 - 911 System Totals	\$22,000.00	\$28,850.00	(\$6,850.00)	131%
	Department 31 - Building Maintenance Totals	\$0.00	\$10,504.36	(\$10,504.36)	+++
	Department 33 - Other Programs of General Gov. Totals	\$57,976.00	\$41,112.00	\$16,864.00	71%
	Department 35 - Sheriff's Department Totals	\$218,800.00	\$311,853.31	(\$93,053.31)	143%
	Department 37 - Dog Pound Totals	\$34,300.00	\$5,353.10	\$28,946.90	16%
	Department 38 - Ambulance Service Totals	\$2,749,584.00	\$2,363,564.06	\$386,019.94	86%
	Department 41 - Emergency Management Totals	\$56,204.00	\$0.00	\$56,204.00	0%
	Department 47 - Airport Totals	\$48,000.00	\$62,551.26	(\$14,551.26)	130%
	Department 56 - Child Support Agency Totals	\$261,700.00	\$241,824.18	\$19,875.82	92%
	Department 57 - Veteran's Administration Totals	\$10,300.00	\$950.00	\$9,350.00	9%
	REVENUE TOTALS	\$16,687,431.00	\$16,068,598.56	\$618,832.44	96%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund					
EXPENSE					
Department 00 - General					
50365	Tax Deed Expense	.00	437.76	(437.76)	+++
59220	Transfer to Special Revenue Fund	1,285,290.00	.00	1,285,290.00	0
Department 01 - County Board Totals		\$85,244.00	\$75,557.43	\$9,686.57	89%
Department 02 - Administration Totals		\$168,783.00	\$205,189.16	(\$36,406.16)	122%
Department 03 - Circuit Court Totals		\$628,946.00	\$584,800.78	\$44,145.22	93%
Department 04 - Criminal Justice Totals		\$223,235.00	\$299,535.30	(\$76,300.30)	134%
Department 05 - Family Court Commissioner Totals		\$25,000.00	\$4,700.00	\$20,300.00	19%
Department 09 - County Coroner Totals		\$73,871.00	\$68,826.67	\$5,044.33	93%
Department 10 - Finance Totals		\$199,981.00	\$209,065.00	(\$9,084.00)	105%
Department 11 - County Clerk Totals		\$208,759.00	\$225,230.62	(\$16,471.62)	108%
Department 13 - Human Resources Totals		\$127,096.00	\$124,027.97	\$3,068.03	98%
Department 14 - IT Totals		\$372,198.00	\$365,551.16	\$6,646.84	98%
Department 17 - Treasurer Totals		\$278,646.00	\$301,546.40	(\$22,900.40)	108%
Department 19 - District Attorney Totals		\$270,594.00	\$245,786.47	\$24,807.53	91%
Department 23 - Register of Deeds Totals		\$182,380.00	\$181,602.69	\$777.31	100%
Department 24 - Land Records Totals		\$266,971.00	\$266,926.57	\$44.43	100%
Department 25 - Surveyor Totals		\$310,223.00	\$250,957.87	\$59,265.13	81%
Department 26 - University Extension Service Totals		\$107,039.00	\$97,150.24	\$9,888.76	91%
Department 27 - Zoning Totals		\$392,335.00	\$419,121.68	(\$26,786.68)	107%
Department 28 - Forestry Department Totals		\$488,266.00	\$417,574.92	\$70,691.08	86%
Department 29 - County Parks Totals		\$1,700.00	\$2,402.65	(\$702.65)	141%
Department 30 - 911 System Totals		\$34,000.00	\$35,765.71	(\$1,765.71)	105%
Department 31 - Building Maintenance Totals		\$340,322.00	\$429,027.47	(\$88,705.47)	126%
Department 33 - Other Programs of General Gov. Totals		\$1,307,640.00	\$1,091,003.62	\$216,636.38	83%
Department 35 - Sheriff's Department Totals		\$5,726,844.00	\$5,823,496.63	(\$96,652.63)	102%
Department 37 - Dog Pound Totals		\$88,260.00	\$92,583.91	(\$4,323.91)	105%
Department 38 - Ambulance Service Totals		\$2,749,584.00	\$2,363,513.91	\$386,070.09	86%
Department 41 - Emergency Management Totals		\$144,136.00	\$113,855.58	\$30,280.42	79%
Department 47 - Airport Totals		\$117,276.00	\$125,569.53	(\$8,293.53)	107%
Department 56 - Child Support Agency Totals		\$325,082.00	\$345,718.17	(\$20,636.17)	106%
Department 57 - Veteran's Administration Totals		\$157,730.00	\$90,513.04	\$67,216.96	57%
EXPENSE TOTALS		\$16,687,431.00	\$14,857,038.91	\$1,830,392.09	89%

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Fund 100 - General Fund									
	REVENUE TOTALS	16,687,431.00	16,068,598.56	618,832.44	96%	Net of Fund Balance Draw	104.33%	Net of LACTF	101.87%
	EXPENSE TOTALS	16,687,431.00	14,857,038.91	1,830,392.09	89%	Net of Transfer to Special Funds	96.46%		
	Fund 100 - General Fund Totals	\$0.00	\$1,211,559.65	(\$1,211,559.65)					

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd		
Fund 225	Human Services						
	REVENUE TOTALS	8,869,081.00	7,685,170.10	1,183,910.90	87%	Net of Transfer from General Fund	101.21%
	EXPENSE TOTALS	8,859,453.00	7,410,381.35	1,449,071.65	84%		
Fund 225	Human Services Totals	\$9,628.00	\$274,788.75	(\$265,160.75)			
Fund 701	Highway Department						
	REVENUE TOTALS	4,990,925.00	4,751,040.41	239,884.59	95%		
	EXPENSE TOTALS	4,990,925.00	4,797,201.93	193,723.07	96%		
Fund 701	Highway Department Totals	\$0.00	(\$46,161.52)	\$46,161.52			

2022 Budget Update

1/12/2023 FINANCE COMMITTEE MEETING

Budget Highlights

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41803	Tax Deed Reimb. Fees	5,000.00	5,054.50	(54.50)	101
41804	Advertising Fees	3,000.00	2,888.13	111.87	96
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	4,588.31	(.31)	100
41807	Tower Rentals	13,500.00	22,815.00	(9,315.00)	169
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43301	Federal Aid In-Lieu of Taxes	.00	7,716.18	(7,716.18)	+++
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43415	St.Aid/Rsource Aid-S.23.09(18)	48,500.00	47,835.59	664.41	99
46809	County Stumpage Due State	.00	52,064.92	(52,064.92)	+++
46810	County Forest Stumpage	1,850,000.00	1,687,909.10	162,090.90	91
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48110	Finance Chgs. Collected/Timber Stumpage Due	.00	97.63	(97.63)	+++
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48600	Misc. General Revenue	500.00	(42,401.58)	42,901.58	-8480
48610	Proceeds from CH Vending Machine	100.00	305.25	(205.25)	305
48915	Indirect Cost	263,099.00	263,099.00	.00	100
49210-100	Operating Trans. In - Plat Book Fund	2,000.00	.00	2,000.00	0
49210-200	Operating Trans. In-LCO Gaming	50,000.00	50,000.00	.00	100
49300	Use of Prior Years' Fund Balance	1,285,290.00	.00	1,285,290.00	0
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	Department 00 - General Totals	\$12,239,772.00	\$11,768,152.73	\$471,619.27	96%
	Department 03 - Circuit Court Totals	\$271,415.00	\$381,453.50	(\$110,038.50)	141%
	Department 04 - Criminal Justice Totals	\$50,000.00	\$118,858.95	(\$68,858.95)	238%
	Department 09 - County Coroner Totals	\$15,500.00	\$14,700.00	\$800.00	95%
	Department 11 - County Clerk Totals	\$5,000.00	\$24,442.93	(\$19,442.93)	489%
	Department 14 - IT Totals	\$0.00	\$478.86	(\$478.86)	+++
	Department 17 - Treasurer Totals	\$1,000.00	\$536.93	\$463.07	54%
	Department 19 - District Attorney Totals	\$39,300.00	\$16,651.29	\$22,648.71	42%
	Department 23 - Register of Deeds Totals	\$195,000.00	\$324,824.86	(\$129,824.86)	167%
	Department 24 - Land Records Totals	\$39,274.00	\$724.94	\$38,549.06	2%
	Department 25 - Surveyor Totals	\$13,000.00	\$11,637.50	\$1,362.50	90%
	Department 26 - University Extension Service Totals	\$16,333.00	\$1,139.53	\$15,193.47	7%
	Department 27 - Zoning Totals	\$251,000.00	\$339,978.50	(\$88,978.50)	135%
	Department 28 - Forestry Department Totals	\$91,173.00	(\$2,829.23)	\$94,002.23	-3%
	Department 29 - County Parks Totals	\$800.00	\$1,285.00	(\$485.00)	161%
	Department 30 - 911 System Totals	\$22,000.00	\$28,850.00	(\$6,850.00)	131%
	Department 31 - Building Maintenance Totals	\$0.00	\$10,504.36	(\$10,504.36)	+++
	Department 33 - Other Programs of General Gov. Totals	\$57,976.00	\$41,112.00	\$16,864.00	71%
	Department 35 - Sheriff's Department Totals	\$218,800.00	\$311,853.31	(\$93,053.31)	143%
	Department 37 - Dog Pound Totals	\$34,300.00	\$5,353.10	\$28,946.90	16%
	Department 38 - Ambulance Service Totals	\$2,749,584.00	\$2,363,564.06	\$386,019.94	86%
	Department 41 - Emergency Management Totals	\$56,204.00	\$0.00	\$56,204.00	0%
	Department 47 - Airport Totals	\$48,000.00	\$62,551.26	(\$14,551.26)	130%
	Department 56 - Child Support Agency Totals	\$261,700.00	\$241,824.18	\$19,875.82	92%
	Department 57 - Veteran's Administration Totals	\$10,300.00	\$950.00	\$9,350.00	9%
	REVENUE TOTALS	\$16,687,431.00	\$16,068,598.56	\$618,832.44	96%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund					
	EXPENSE				
	Department 00 - General				
50365	Tax Deed Expense	.00	437.76	(437.76)	+++
59220	Transfer to Special Revenue Fund	1,285,290.00	.00	1,285,290.00	0
	Department 01 - County Board Totals	\$85,244.00	\$75,557.43	\$9,686.57	89%
	Department 02 - Administration Totals	\$168,783.00	\$205,189.16	(\$36,406.16)	122%
	Department 03 - Circuit Court Totals	\$628,946.00	\$584,800.78	\$44,145.22	93%
	Department 04 - Criminal Justice Totals	\$223,235.00	\$299,535.30	(\$76,300.30)	134%
	Department 05 - Family Court Commissioner Totals	\$25,000.00	\$4,700.00	\$20,300.00	19%
	Department 09 - County Coroner Totals	\$73,871.00	\$68,826.67	\$5,044.33	93%
	Department 10 - Finance Totals	\$199,981.00	\$209,065.00	(\$9,084.00)	105%
	Department 11 - County Clerk Totals	\$208,759.00	\$225,230.62	(\$16,471.62)	108%
	Department 13 - Human Resources Totals	\$127,096.00	\$124,027.97	\$3,068.03	98%
	Department 14 - IT Totals	\$372,198.00	\$365,551.16	\$6,646.84	98%
	Department 17 - Treasurer Totals	\$278,646.00	\$301,546.40	(\$22,900.40)	108%
	Department 19 - District Attorney Totals	\$270,594.00	\$245,786.47	\$24,807.53	91%
	Department 23 - Register of Deeds Totals	\$182,380.00	\$181,602.69	\$777.31	100%
	Department 24 - Land Records Totals	\$266,971.00	\$266,926.57	\$44.43	100%
	Department 25 - Surveyor Totals	\$310,223.00	\$250,957.87	\$59,265.13	81%
	Department 26 - University Extension Service Totals	\$107,039.00	\$97,150.24	\$9,888.76	91%
	Department 27 - Zoning Totals	\$392,335.00	\$419,121.68	(\$26,786.68)	107%
	Department 28 - Forestry Department Totals	\$488,266.00	\$417,574.92	\$70,691.08	86%
	Department 29 - County Parks Totals	\$1,700.00	\$2,402.65	(\$702.65)	141%
	Department 30 - 911 System Totals	\$34,000.00	\$35,765.71	(\$1,765.71)	105%
	Department 31 - Building Maintenance Totals	\$340,322.00	\$429,027.47	(\$88,705.47)	126%
	Department 33 - Other Programs of General Gov. Totals	\$1,307,640.00	\$1,091,003.62	\$216,636.38	83%
	Department 35 - Sheriff's Department Totals	\$5,726,844.00	\$5,823,496.63	(\$96,652.63)	102%
	Department 37 - Dog Pound Totals	\$88,260.00	\$92,583.91	(\$4,323.91)	105%
	Department 38 - Ambulance Service Totals	\$2,749,584.00	\$2,363,513.91	\$386,070.09	86%
	Department 41 - Emergency Management Totals	\$144,136.00	\$113,855.58	\$30,280.42	79%
	Department 47 - Airport Totals	\$117,276.00	\$125,569.53	(\$8,293.53)	107%
	Department 56 - Child Support Agency Totals	\$325,082.00	\$345,718.17	(\$20,636.17)	106%
	Department 57 - Veteran's Administration Totals	\$157,730.00	\$90,513.04	\$67,216.96	57%
	EXPENSE TOTALS	\$16,687,431.00	\$14,857,038.91	\$1,830,392.09	89%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd					
Fund 100 - General Fund										
	REVENUE TOTALS	16,687,431.00	16,068,598.56	618,832.44	96%		Net of Fund Balance Draw	104.33%	Net of LACTF	101.87%
	EXPENSE TOTALS	16,687,431.00	14,857,038.91	1,830,392.09	89%		Net of Transfer to Special Funds	96.46%		
	Fund 100 - General Fund Totals	\$0.00	\$1,211,559.65	(\$1,211,559.65)						

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd		
Fund 225	Human Services						
	REVENUE TOTALS	8,869,081.00	7,685,170.10	1,183,910.90	87%	Net of Transfer from General Fund	101.21%
	EXPENSE TOTALS	8,859,453.00	7,410,381.35	1,449,071.65	84%		
Fund 225	Human Services Totals	\$9,628.00	\$274,788.75	(\$265,160.75)			
Fund 701	Highway Department						
	REVENUE TOTALS	4,990,925.00	4,751,040.41	239,884.59	95%		
	EXPENSE TOTALS	4,990,925.00	4,797,201.93	193,723.07	96%		
Fund 701	Highway Department Totals	\$0.00	(\$46,161.52)	\$46,161.52			

2022 Highway Department Capital Improvement Plan

A few years ago to provide some budget relief, the County began utilizing a Capital Improvement Plan for the purchase of capital items. The benefit of this is that these capital purchases can be done through borrowing with the repayment of those debts falling outside of the Levy Limit calculation. Our goal is to get to where we are borrowing and repaying the debt within the year to minimize interest expense, but still take advantage of the Levy Limit exemption. Many vehicle and equipment purchase are months out due to supply shortages.

Item	Cost	Notes
Tri-Axle Truck	\$ 205,000	Was bid, but will not receive truck until sometime in 2023
Tri-Axle Truck	\$ 205,000	Was bid, but will not receive truck until sometime in 2023
1 Ton Dump Truck	\$ 75,000	Was bid, but will not receive truck until sometime in 2023
Stacking Conveyor	\$ 40,000	Was purchased and placed into service during 2022

Ambulance Billing Analysis

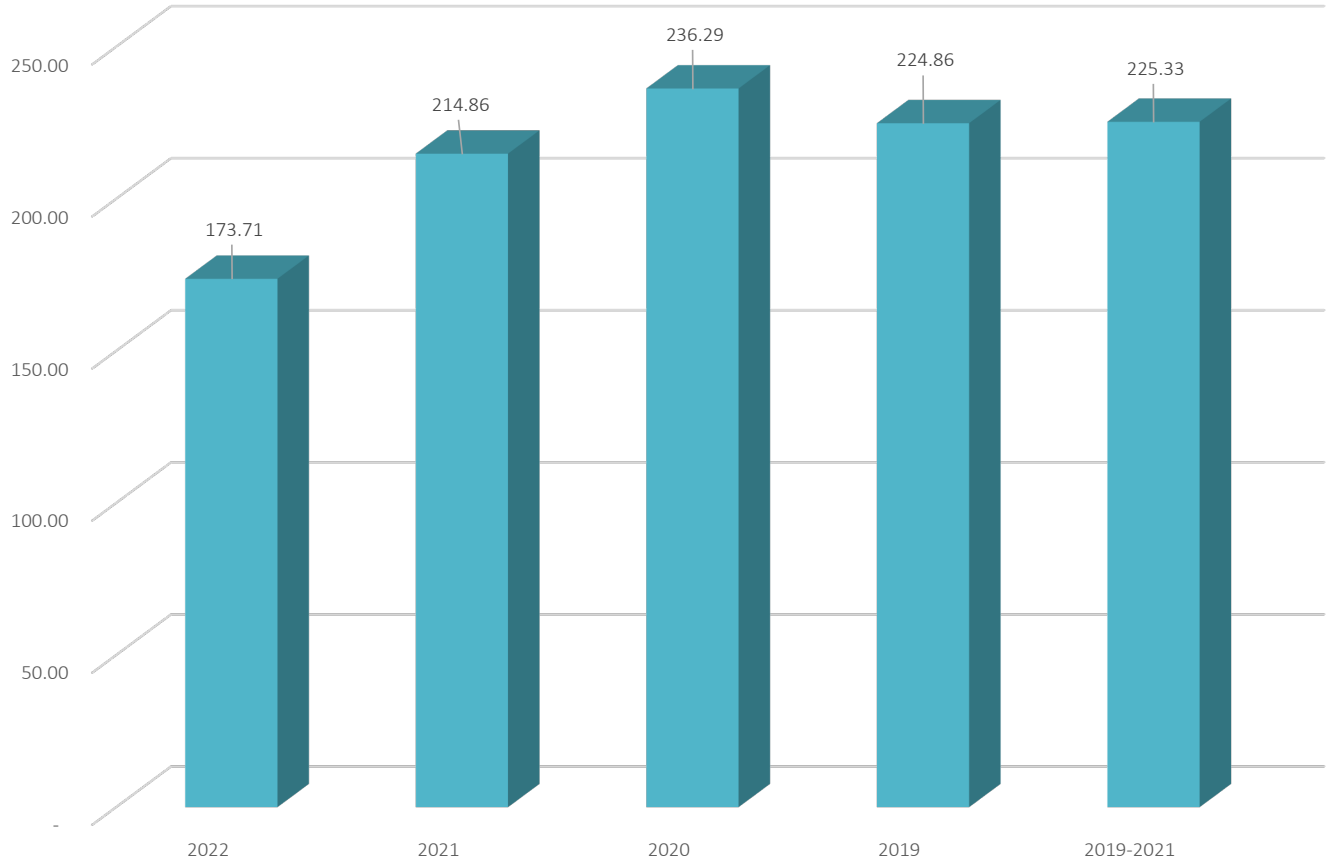
May-November 2019-2022

About the Data

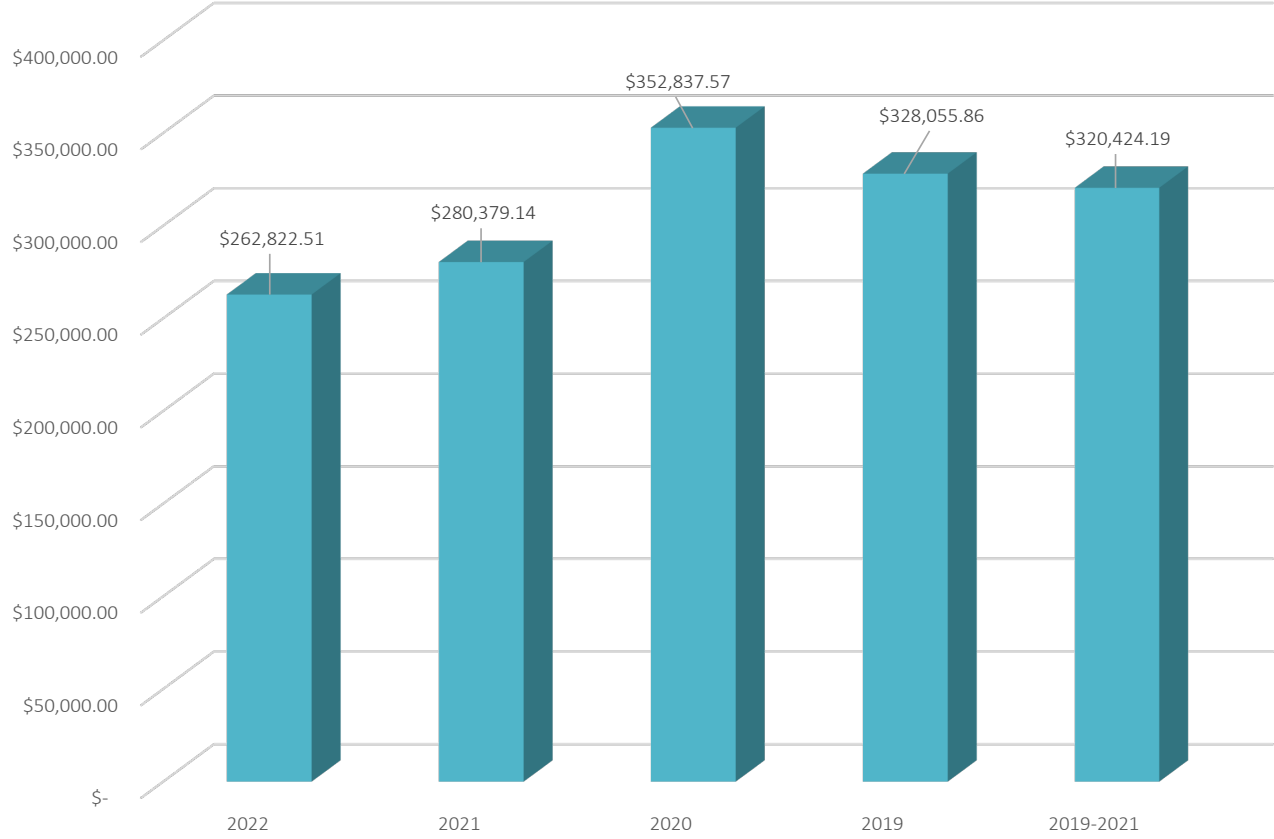
- Years compared – 2019-2022
- Months compared – May-November - These are the months in which we have comparable data for 2022
- These six months are averaged for each year
- I also computed the three-year (2019-2021) average
- I looked at number of calls, amount billed, amount collected, percent collected, amount billed per call, and amount collected per call

Month	2022			
	Calls	Billed	Collected	%
November	259.00	\$ 224,479.60	\$ 110,049.27	49.02%
October	128.00	\$ 198,699.00	\$ 124,958.01	62.89%
September	189.00	\$ 309,567.40	\$ 102,578.33	33.14%
August	153.00	\$ 289,956.40	\$ 105,944.09	36.54%
July	149.00	\$ 240,759.40	\$ 87,140.58	36.19%
June	195.00	\$ 327,399.20	\$ 113,788.59	34.76%
May	143.00	\$ 248,896.60	\$ 124,240.20	49.92%
Totals	1,216.00	\$ 1,839,757.60	\$ 768,699.07	41.78%
Average	173.71	\$ 262,822.51	\$ 109,814.15	41.78%
\$ Call		\$ 1,512.96	\$ 632.15	

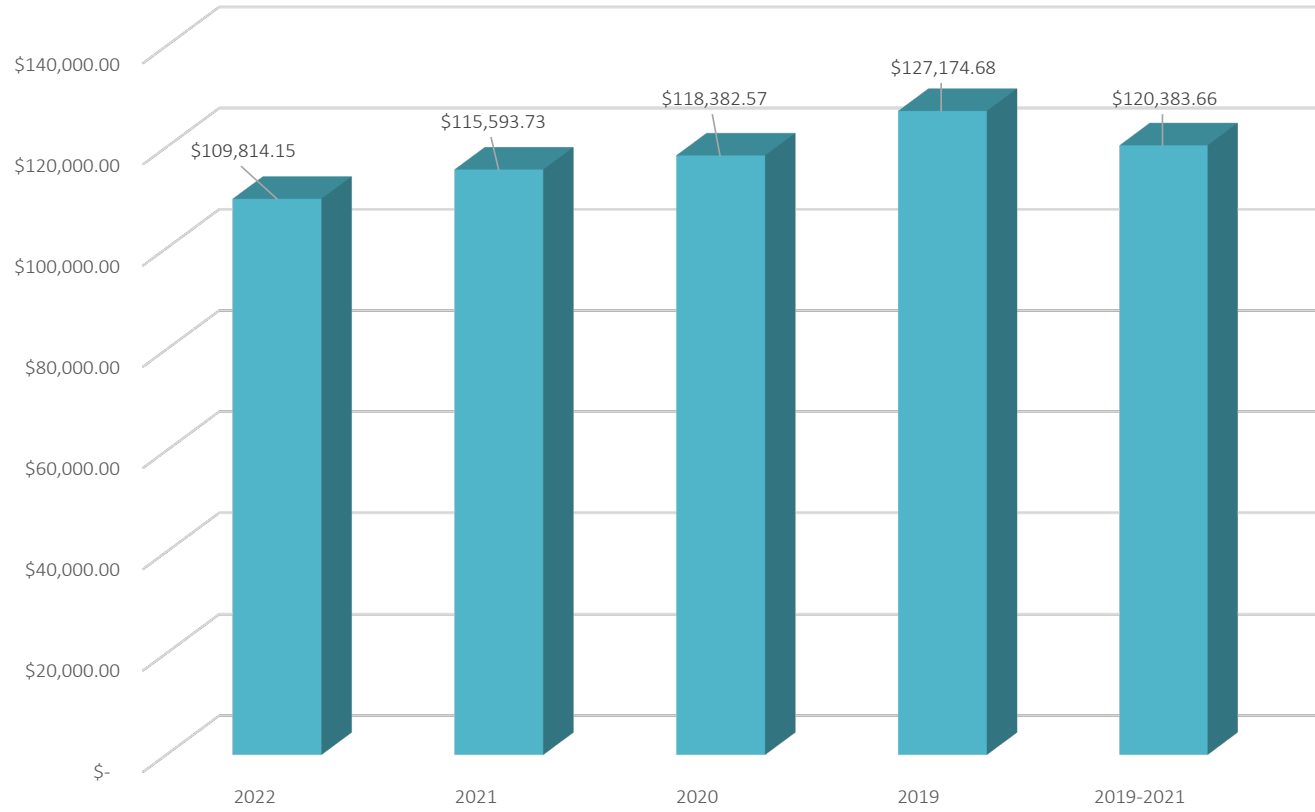
Average Calls per Month per Year
May-November



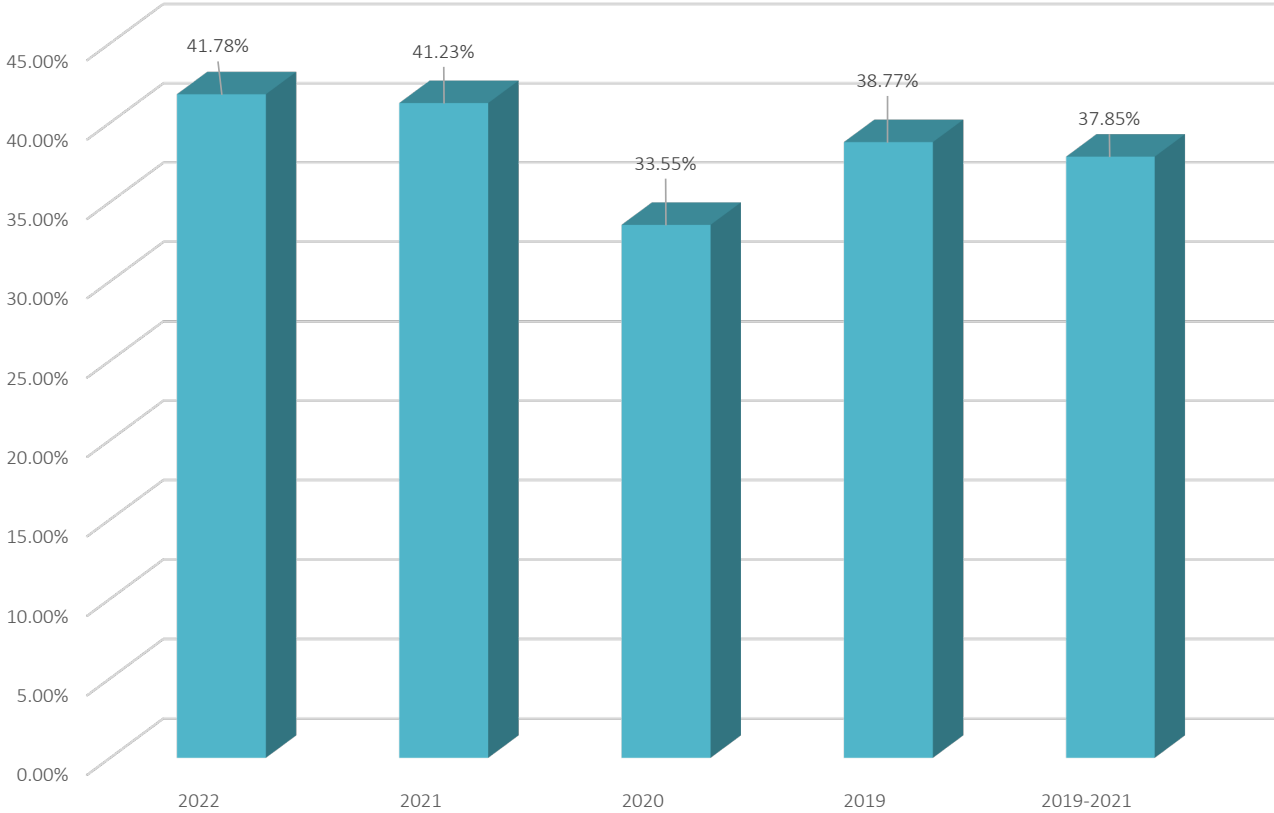
Average Billed per Month per Year
May-November



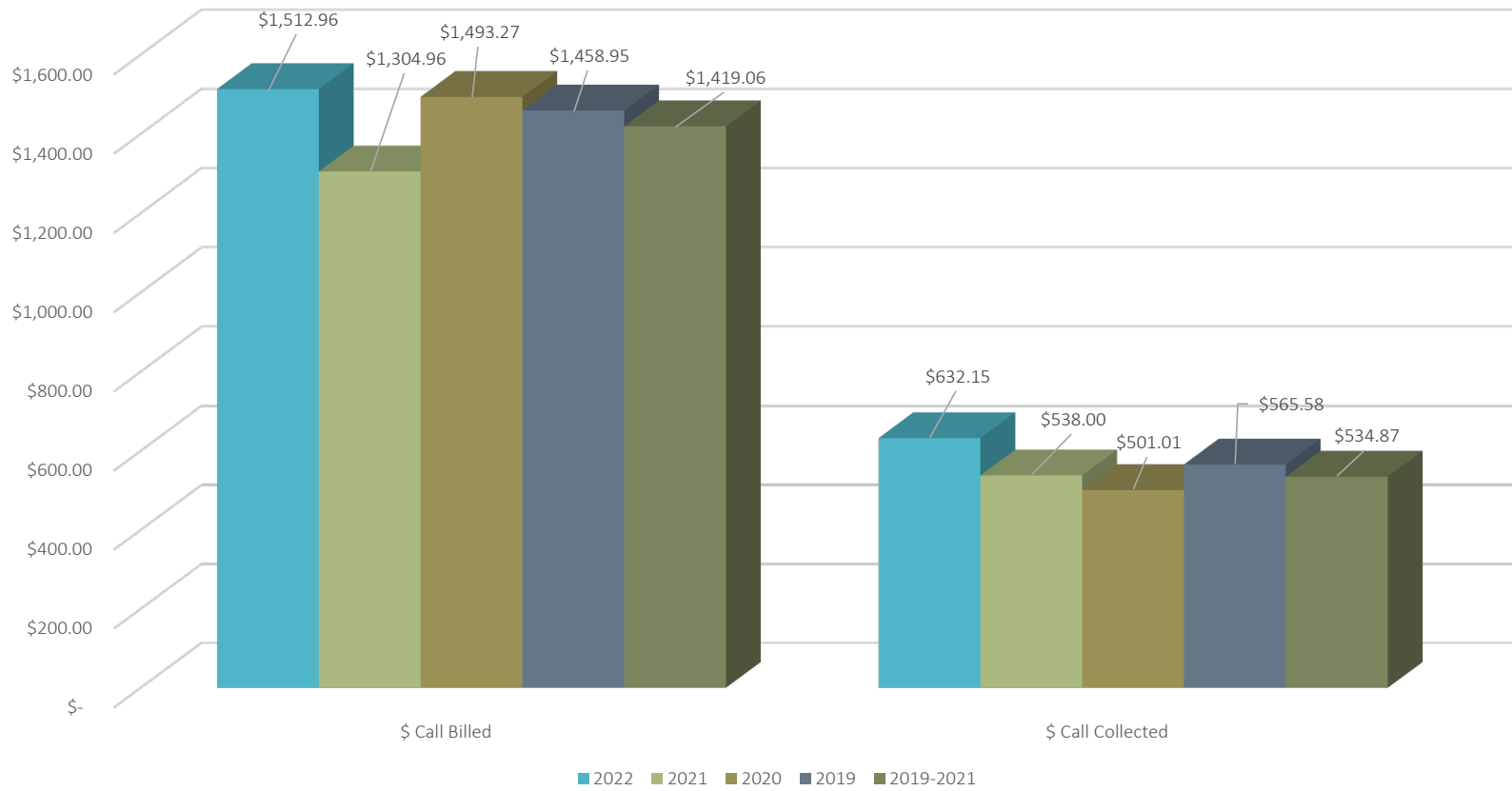
Average Collected per Month per Year
May-November



Percent Collected per Month per Year
May-November



Dollars Billed and Collected per Call
May-November



2022 Ambulance Service Net Income Thru December 31, 2022		
Account Description	2022 Amended Budget	2022 Actual Amount
REVENUE		
General Property Taxes	\$ 1,170,581.00	\$ 1,170,581.00
St. Aid/Em. Amb. Assistance	\$ 26,050.00	\$ 148,996.53
Ambulance Fees	\$ 1,496,953.00	\$ 970,664.32
Ambulance Fees Outstanding	\$ 5,000.00	\$ 15,797.62
Ambulance Fees Refunds	\$ -	\$ (11,430.72)
Ambulance Fees Washburn County Billings	\$ 50,000.00	\$ 57,423.31
Ambulance Fees- Other	\$ -	\$ 1,500.00
Misc. General Revenue	\$ 1,000.00	\$ 32.00
REVENUE TOTALS	\$ 2,749,584.00	\$ 2,353,564.06
EXPENSE		
Personal Services Totals	\$ 2,083,015.00	\$ 1,769,813.39
Contractual Services Totals	\$ 183,690.00	\$ 143,190.98
Supplies and Expense Totals	\$ 196,980.00	\$ 175,902.80
Fixed Charges Totals	\$ 270,099.00	\$ 263,099.00
Ambulance - Hayward Totals	\$ 2,733,784.00	\$ 2,352,006.17
Contractual Services Totals	\$ 13,800.00	\$ 11,056.74
Supplies and Expense Totals	\$ 2,000.00	\$ 451.00
Ambulance - Ojibwa Totals	\$ 15,800.00	\$ 11,507.74
EXPENSE TOTALS	\$ 2,749,584.00	\$ 2,363,513.91
Net Grand Totals	\$ -	\$ (9,949.85)