

TOWN OF RUSSELL

Due to the CORVID-19 Health Emergency, this meeting will be held with the Town Chairman, Town Clerk and one or more Town Electors. The Governor's Emergency Declaration limits attendance at the Community Center to a maximum of 25 individuals. . This meeting will be held remotely. The public will be able to participate via voice either by using the internet link or phone number below.

Join Microsoft Teams Meeting

+1 929-242-8477 United States, New York City (Toll)

Conference ID: 834 638 428#

NOTICE OF PUBLIC 2021 BUDGET HEARING

November 17, 2020 – 6:00 p.m. – Community Center

Notice is hereby given that on November 17, 2020, at 6:00 p.m. at the Community Center a Public Hearing on the Proposed 2021 Budget of the Town of Russell, Bayfield County will be held. A copy of the proposed 2021 Budget detail is available on the Town website, by contacting the Town Clerk at (715)779-5338 or it may be inspected at the Town Clerk's Office at 35900 State Highway 13.

SPECIAL ELECTORS and ANNUAL MEETING

November 17, 2020 – Immediately Following the Budget Hearing – Community Center

Notice is hereby given that on November 17, 2020, immediately following the completion of the Public Hearing on the proposed Year 2021 Budget, which begins at 6:00 p.m., a Special Town Electors and Annual Meeting is called pursuant to Section 60.12(1)(c) of Wisconsin Statutes by the Town Board for the following purposes:

1. Call to Order.
2. Pledge of Allegiance
3. Adopt the 2020 Town Tax Levy to be paid in 2021 pursuant to section 60.10(1)(a) of Wisconsin State Statutes.

General Fund	Current Budget 2020	Proposed Budget 2021	%Change
Revenues			
General Property Taxes (Levy)	\$ 132,755	\$ 132,755	0.0 %
Other Taxes	\$ -0-	\$ -0-	
Intergovernmental Revenues	\$ 232,584	\$ 330,032	
Licenses & Permits	\$ 3,412	\$ 3,571	
Public Charges for Services	\$ 92,350	\$ 99,126	
Excess Revenues to Reduce Levy	\$ 39,633	\$ 173,877	
Other Financing Sources	\$ 21,000	\$ 7,300	
TOTAL REVENUES	\$ 523,736	\$ 746,661	42.6 %
Expenditures			
General Government	\$ 134,975	\$ 113,370	
Public Safety	\$ 48,204	\$ 50,613	
Conservation & Development	\$ -0-	\$ -0-	
Public Works	\$ 242,667	\$ 450,052	
Culture, Recreation, Education	\$ 42,503	\$ 41,753	
Capital Outlay	\$ -0-	\$ -0-	
Debt Service	\$ 55,387	\$ 90,873	
Other Financing Uses	\$ -0-	\$ -0-	
TOTAL EXPENDITURES	\$ 523,736	\$ 746,661	42.6%

2. Approve Minutes of the April 16, 2019 Annual Meeting, Special Meeting of the Town Electors on November 19, 2019, Caucus of January 21, 2020, Adjourned Annual Meetings of April 21, 2020, May 21, 2020, June 19, 2020, July 19, 2020, August 18, 2020 and September 17, 2020 *****.
3. 2019 Financial Report
4. Committee Chairman Reports; Roads Committee; Telecommunications Committee; Little Sand Bay Recreation Area
5. Any other business that may legally come before the electors at the Annual Meeting per **Wisconsin §60.10 Powers of a Town Meeting**
6. Set date, time, and location of 2021 Annual Meeting – 3rd Tuesday (7 p.m. - April 20, 2021 – Community Center).
7. Adjourn.

Posted Wednesday, October 21, 2020 at 4 p.m.

	A	B	C	D	E	F	G	H	I	J	K	L
1			Jan-Sept 2020	Budget 2020	Deviation	Oct-Dec 2020	Year End 2020		2021 Budget		Explanations	ok
2						(\$213,395)	\$107,388		\$0		Needed to Balance	
3	Intergovernmental Revenues											
4		State Shared Revenues	\$16,931	\$114,194	\$97,263	\$97,263	\$114,194	x	\$114,188	x	Per State, same as last yr	
5		LRIP TRIPD Road Grant	\$0	\$0	\$0	\$49,309	\$49,309	x	\$0	x	We are eligible for 2020-2021	
6		Property Tax Income - Levy	\$136,862	\$132,755	(\$4,107)	\$0	\$136,862	x	\$132,755		Per State (cap +loans)	
7		County Chargebacks	\$0	\$1,972	\$1,972	\$1,972	\$1,972	x	\$0		Added to levy	
8		Other Tax Collections	\$15,744	\$0	\$0	\$0	\$15,744	x	\$425	x	None expected	
9		State Road Aids	\$51,991	\$67,724	\$15,733	\$15,733	\$67,724	x	\$67,724	x	Per State estimate	
10		Tribal Extrodinary Services	\$4,125	\$4,000	(\$125)	\$1,500	\$5,625	x	\$5,600		Based on last yr actual	
11		State Excise Fuel Tax Refund	\$0	\$1,700	\$1,700	\$1,400	\$1,400	x	\$1,400	x	WI fuel tax refund	
12		State Sales Tax Retained	\$20	\$40	\$20	\$20	\$40	x	\$40	x	Based on sales	
13		Fire Dues	\$1,146	\$1,145	(\$1)	\$0	\$1,146	x	\$1,146	x	Same as last yr actual	
14		Municipal Services Payment	\$1,682	\$1,685	\$3	\$0	\$1,682	x	\$1,792	x	Per State estimate	
15		DNR in Lieu	\$2	\$2	\$0	\$0	\$2	x	\$2	x	Same as last yr actual	
16		DNR AG Conversion Fee	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
17		County Forest Law-Timber	\$20,154	\$22,519	\$2,365	\$0	\$20,154	x	\$20,154	x	Based on last yr actual	
18		Managed Forest/FC Revenue	\$2,892	\$2,640	(\$252)	\$0	\$2,892	x	\$2,892	x	Same as last yr actual	
19		State Grants	\$1,022	\$0	(\$1,022)	\$26,492	\$27,514	x	\$0	x	None planned	
20		DNR Recycling Grant-Flow Thru	\$8,881	\$8,888	\$7	\$0	\$8,881	x	\$8,881		Same as last yr actual	
21		Federal Grants	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
22		Other Intergovmntal Revenues	\$1,024	\$5,500	\$4,476	\$8,500	\$9,524	x	\$105,788	x	Holt Rd Cty Rd Aids Gravel Tribe TOB	
23		Total Intergovernmental Revenues	\$262,476	\$364,764	\$118,032	\$202,189	\$464,665		\$462,787		26.87%	
24	Licenses & Permits											
25		Liquor & Beer	\$2,532	\$2,500	(\$32)	\$0	\$2,532	x	\$2,500	x	Based on licenses	
26		Operator	\$725	\$600	(\$125)	\$25	\$750	x	\$750	x	Same as last yr actual	
27		Cigarette	\$300	\$300	\$0	\$0	\$300	x	\$300	x	Same as last yr actual	
28		Dog Licenses	\$21	\$12	(\$9)	\$0	\$21	x	\$21	x	Same as last yr actual	
29		Total Licenses & Permits	\$3,578	\$3,412	(\$166)	\$25	\$3,603		\$3,571		4.66%	
30	Public Charges / Services											
31		Snow Plowing	\$593	\$14,200	\$13,607	\$8,500	\$9,093	x	\$10,000	x	Estimated	
32		Campground	\$79,055	\$60,000	(\$19,055)	\$2,800	\$81,855	x	\$70,000		Estimate	
33		Boat Ramp Daily	\$3,584	\$2,850	(\$734)	\$60	\$3,644	x	\$3,600		Same as last yr actual	
34		Boat Ramp Seasonal	\$1,026	\$800	(\$226)	\$0	\$1,026	x	\$1,026		Estimated	
35		Wood Sales	\$5,402	\$4,000	(\$1,402)	\$263	\$5,665	x	\$5,000		Same as last yr actual	
36		Ice Sales	\$5,049	\$3,000	(\$2,049)	\$200	\$5,249	x	\$5,000		Same as last yr actual	
37		Shower Fees	\$0	\$2,100	\$2,100	\$0	\$0	x	\$0		None per COVID	
38		Reservations	\$5,427	\$5,000	(\$427)	\$50	\$5,477	x	\$4,500		Same as last yr actual	
39		Sales Residents & Others	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None anticipated	
40		Community Center Hall Rental	\$95	\$400	\$305	\$0	\$95	x	\$0	x	None expected COVID	
41		Total Public Charges / Services	\$100,231	\$92,350	(\$7,881)	\$11,873	\$112,104		\$99,126		7.34%	
42		Interest Income	\$8,509	\$21,000	\$12,491	\$1,800	\$10,309	x	\$7,200	x	Estimated	
43		Capitol Credits	\$107	\$0	(\$107)	\$0	\$107	x	\$100	x	Midland	

	A	B	C	D	E	F	G	H	I	J	K	L
44		Interest Past Due Accounts	\$4	\$0	(\$4)	\$0	\$4	x	\$0	x	None planned	
45		Sale of Used Equipment	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
46		Fines, forfeitures, Judgements	\$68	\$0	(\$68)	\$0	\$68	x	\$0	x	None planned	
47		Miscellaneous Income	\$1,356	\$0	(\$1,356)	\$0	\$1,356	x	\$0	x	None planned	
48		Total Above	\$1,428	\$0	(\$1,428)	\$0	\$1,428		\$0			
49		Loan Proceeds	\$479,610	\$0	(\$479,610)	\$0	\$479,610	x	\$0		None planned	
50		Excess Revenues Applied	\$0	\$39,663	\$39,663	\$0	\$0	x	\$173,877			
51			\$855,939	\$521,189	\$160,604	\$215,887	\$1,071,826		\$746,661		43.26%	
52												
53												
54		Cultural & Recreation Expenses										
55		Campground Expenses										
56		Repairs & Maintenance	\$180	\$6,000	(\$5,820)	\$500	\$680		\$2,000		Estimated	
57		Supplies	\$1,718	\$1,100	\$618	\$50	\$1,768	x	\$1,800		Estimated	
58		Firewood	\$0	\$4,400	(\$4,400)	\$4,400	\$4,400	x	\$4,400		Same as last yr actual	
59		Ice Purchases	\$2,688	\$2,000	\$688	\$0	\$2,688	x	\$2,700		Same as last yr actual	
60		Promotional Expenses	\$0	\$800	(\$800)	\$0	\$0	x	\$350		Same as last yr actual	
61		Reservation Services	\$2,888	\$5,500	(\$2,612)	\$4,444	\$7,332	x	\$6,500		Same as last yr actual	
62		Host Services	\$0	\$3,000	(\$3,000)	\$0	\$0	x	\$3,000		No host planned	
63		Wages Campground Attendants	\$6,320	\$5,300	\$1,020	\$1,500	\$7,820	x	\$5,300		Same as last yr actual	
64		Payroll Tax Exp - Campgrnd	\$467	\$406	\$61	\$60	\$527	x	\$406		Same as last yr actual	
65		License Renewal	\$275	\$275	\$0	\$0	\$275	x	\$275		Estimated	
66		Telephone-internet	\$1,976	\$2,200	(\$224)	\$300	\$2,276	x	\$2,300		Estimated BB added	
67		Garbage	\$3,857	\$5,000	(\$1,143)	\$1,800	\$5,657	x	\$5,700		Same as last yr actual	
68		Electric	\$3,638	\$4,600	(\$962)	\$1,300	\$4,938	x	\$5,000		Same as last yr actual	
69		Septic Pumping	\$0	\$122	(\$122)	\$122	\$122	x	\$122		Estimated	
70		Boat Ramp Improvements	\$0	\$0	\$0	\$0	\$0	x	\$0		None planned	
71		Capital Improvements	\$0	\$1,000	(\$1,000)	\$0	\$0	x	\$1,000		None planned	
72		Signs	\$268	\$100	\$168	\$0	\$268	x	\$400		Replacements	
73		Refunds & Funds Exchange	\$1,550	\$700	\$850	\$0	\$1,550	x	\$500		None planned	
74		Total Campground Expenses	\$25,825	\$42,503	(\$16,678)	\$14,476	\$40,301		\$41,753		-1.76%	
75		Other Cultural / Education Exp										
76		Experience Works	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
77		Total Other Cultural / Education	\$0	\$0	\$0	\$0	\$0		\$0			
78		Total Cultural & Recreation	\$25,825	\$42,503	(\$16,678)	\$14,476	\$40,301		\$41,753			
79		General Government Expenses										
80		Clerk / Treasurer Expenses										
81		Wages & Salaries Clerk/ Depty	\$19,171	\$26,600	(\$7,429)	\$7,429	\$26,600	x	\$26,600	x	Clerk + Deputy no pay inc	
82		Payroll Tax Expenses - Clerk	\$1,467	\$1,989	(\$522)	\$522	\$1,989	x	\$2,035	x	Based on payroll	
83		Clerk Mileage and Expenses	\$0	\$800	(\$800)	\$800	\$800	x	\$400	x	1 election, training	
84		Office Supplies	\$859	\$500	\$359	\$120	\$979	x	\$1,000	x	Same as last yr budget	
85		Computer/Software Expense	\$3,252	\$1,500	\$1,752	\$500	\$3,752	x	\$750	x	Virus/Office/GoToPC/Adobe	
86		Checks/Forms/Envelopes	\$492	\$600	(\$108)	\$600	\$1,092	x	\$600	x	Check envelopes, AR Statements	

	A	B	C	D	E	F	G	H	I	J	K	L
87		Website Expenses	\$0	\$465	(\$465)	\$465	\$465	x	\$465	x	Hosting/Domain Reg only	
88		Copier Expense	\$801	\$2,000	(\$1,199)	\$550	\$1,351	x	\$1,400	x	paper, service contract, toners, ink	
89		Telephone - internet	\$979	\$1,550	(\$571)	\$600	\$1,579	x	\$1,580	x	Same as last yr actual	
90		Bank Fees	\$585	\$70	\$515	\$18	\$603	x	\$66	x	check view	
91		Postage & Delivery Expense	\$1,884	\$1,800	\$84	\$640	\$2,524	x	\$1,500	x	Same as last yr actual	
92		Training & Training Expense	\$0	\$200	(\$200)	\$0	\$0	x	\$0	x	Registration fees	
93		Discounts	(\$21)	\$0	(\$21)	(\$10)	(\$31)	x	\$0	x	Is what it is	
94		Total Clerk / Treasurer	\$29,469	\$38,074	(\$8,605)	\$12,234	\$41,703		\$36,396			
95		Board Member Expenses										
96		Stipends Board	\$8,865	\$11,820	(\$2,955)	\$2,955	\$11,820	x	\$11,820	x	Same as last yr actual	
97		Payroll Tax Expenses - Board	\$678	\$904	(\$226)	\$226	\$904	x	\$904	x	Same as last yr budget	
98		Board Training & Expenses	\$0	\$0	\$0	\$0	\$0	x	\$100	x	Board of Review	
99		Total Board Member Expenses	\$9,543	\$12,724	(\$3,181)	\$3,181	\$12,724		\$12,824		0.79%	
100		Town Garage Expenses										
101		Improvements - TG	\$5,333	\$0	\$5,333	\$0	\$5,333	x	\$0	x	None planned	
102		Repairs & Maintenance - TG	\$582	\$2,500	(\$1,918)	\$240	\$822	x	\$1,000	x	Estimated	
103		Supplies - TG	\$489	\$600	(\$111)	\$200	\$689	x	\$700	x	Same as last yr actual	
104		Utilities - TG Electric	\$3,070	\$5,200	(\$2,130)	\$800	\$3,870	x	\$3,900	x	Same as last yr actual	
105		Utilities - TG Propane	\$2,027	\$3,100	(\$1,073)	\$1,030	\$3,057	x	\$3,060	x	Pay as you use	
106		Utilities - TG Garbage	\$105	\$165	(\$60)	\$0	\$105	x	\$105	x	Same as last yr actual	
107		Utilities - TG Security	\$0	\$0	\$0	\$0	\$0	x	\$0	x	Not planned	
108		Utilities - TG Septic	\$732	\$1,000	(\$268)	\$488	\$1,220	x	\$1,220	x	Same as last yr actual	
109		Pest Control - TG	\$399	\$400	(\$1)	\$0	\$399	x	\$400	x	Same as last yr actual	
110		Total Town Garage Expenses	\$12,737	\$12,965	(\$228)	\$2,758	\$15,495		\$10,385		-19.90%	
111		Community Center										
112		Supplies - CC	\$289	\$500	(\$211)	\$310	\$599	x	\$100	x	Same as last yr actual	
113		Repairs and Maintenance - CC	\$835	\$0	\$835	\$300	\$1,135	x	\$0	x	None planned	
114		Utilities - CC Electric	\$1,605	\$2,100	(\$495)	\$550	\$2,155	x	\$2,200	x	Same as last yr actual	
115		Utilities - CC Propane	\$845	\$3,100	(\$2,255)	\$1,020	\$1,865	x	\$1,900	x	Pay as you use	
116		Utilities - CC Security	\$972	\$980	(\$8)	\$0	\$972	x	\$1,000	x	Same as last yr actual	
117		Improvements - CC	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
118		Pest Control - CC	\$399	\$400	(\$1)	\$0	\$399	x	\$400	x	Same as last yr actual	
119		License & Fees - CC	\$363	\$370	(\$7)	\$0	\$363	x	\$363	x	Same as last yr actual	
120		Shooting Range	\$0	\$0	\$0	\$800	\$800	x	\$0	x	None planned	
121		Total Community Center	\$5,308	\$7,450	(\$2,142)	\$2,980	\$8,288		\$5,963		-19.96%	
122			\$82,882	\$113,716	(\$30,834)	\$35,629	\$118,511		\$107,321		-5.62%	
123		Assessor Contract Fees	\$8,000	\$8,000	\$0	\$0	\$8,000	x	\$8,487		3% in last 2 yrs	
124		Supplies & Postage	\$165	\$30	\$135	\$0	\$165	x	\$300	x	Same as last yr actual	
125		General Total Assessor Exp	\$8,165	\$8,030	\$135	\$0	\$8,165		\$8,787		9.43%	
126												
127		General Town Expenses	\$1,209	\$1,700	(\$491)	\$500	\$1,709	x	\$1,700	x	WTA dues inc/ no inc Scenic by ways	
128		Loan Payments	\$46,615	\$55,387	(\$8,772)	\$24,960	\$71,575	x	\$90,863		10 yr loan + land loan	
129		Property Tax Refunds	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	

	A	B	C	D	E	F	G	H	I	J	K	L
130		Recycling Contribution	\$1,144	\$1,144	\$0	\$0	\$1,144	x	\$1,144	x	Same as last yr actual	
131		Contributions	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
132		Grant Flow Thru BRB	\$8,881	\$8,888	(\$7)	\$0	\$8,881	x	\$8,881	x	Same as last yr BRB grant only	
133		Bus/Prop/Liab Insurance	\$69	\$9,900	(\$9,831)	\$9,800	\$9,869	x	\$9,900	x	Based on claims + new equipmnt	
134		Legal / Professional Fees	\$1,227	\$12,000	(\$10,773)	\$4,000	\$5,227	x	\$5,000		Based on services, lawsuit	
135		Legal Advertising	\$1,117	\$1,600	(\$483)	\$800	\$1,917	x	\$2,000	x	Same as last year actual	
136		Merchant Service Fees	\$8	\$1,000	(\$992)	\$300	\$308	x	\$300	x	Credit card fees paid	
137		Town Audit	\$2,750	\$6,000	(\$3,250)	\$3,300	\$6,050	x	\$6,100	x	Based on contract	
138		Bad Debts	\$0	\$0	\$0	\$200	\$200	x	\$0	x	None planned	
139	Total Ge	Small Balance Charge-offs	\$2	\$0	\$2	\$25	\$27	x	\$0	x	None planned	
140			\$63,022	\$97,619	-\$34,597	\$43,885	\$106,907		\$125,888		28.96%	
141		Election Expenses										
142		Election Ads, Printing, Misc	\$5,732	\$6,000	(\$268)	\$6,400	\$12,132	x	\$3,000		1 elections	
143		Election Wages & Salaries	\$5,144	\$7,500	(\$2,356)	\$3,000	\$8,144	x	\$1,000		1 elections	
144	Public Works		\$10,876	\$13,500	(\$2,624)	\$9,400	\$20,276		\$4,000		-70.37%	
145												
146		Road Maintenance Expense										
147		Major Road Construction	\$103,322	\$0	\$0	\$245,792	\$349,114	x	\$0	x	None planned	
148		Contract Services	\$9,905	\$0	\$9,905	\$4,000	\$13,905	x	\$0	x	None planned	
149		Fuel & Oil Expense	\$12,663	\$19,500	(\$6,837)	\$4,000	\$16,663	x	\$17,000	x	Based on last yr actual	
150		Gasoline	\$1,487	\$2,700	(\$1,213)	\$1,200	\$2,687	x	\$2,700	x	same as last yr actual	
151		Erosin Control Materials	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
152		Rock & Rip Rap	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
153		Sand & Pit Run & Screening	\$0	\$2,800	(\$2,800)	\$2,800	\$2,800	x	\$2,800		Estimated	
154		Gravel	\$1,305	\$0	\$1,305	\$0	\$1,305	x	\$150,000		Mining & crushing 2021	
155		Salt	\$10,411	\$11,600	(\$1,189)	\$12,000	\$22,411	x	\$12,000		Same as last yr budget	
156		Dust Control	\$1,097	\$3,000	(\$1,903)	\$0	\$1,097	x	\$1,100		Same as last yr actual	
157		Culverts	\$1,897	\$0	\$1,897	\$0	\$1,897	x	\$50,000		None planned	
158		Patch/Crack Sealing	\$5,029	\$8,000	(\$2,971)	\$3,000	\$8,029	x	\$0		crack seal filler materials only	
159		Chip Seal	\$0	\$0	\$0	\$0	\$0	x	\$0		W Old K	
160		Line Painting	\$0	\$0	\$0	\$0	\$0	x	\$5,000		None planned	
161		Union Meal-Clothing Expense	\$2,885	\$2,975	(\$90)	\$100	\$2,985	x	\$3,000		Same as last year actual	
162		Road Signs	\$1,451	\$0	\$1,451	\$2,000	\$3,451	x	\$0		None planned	
163		Advertising / Notices/Printing	\$131	\$100	\$31	\$0	\$131	x	\$131		Load Limits Spring	
164		Employee Drug - CDL Checks	\$24	\$124	(\$100)	\$100	\$124	x	\$124		Required by law	
165		Employee Bonus	\$0	\$200	(\$200)	\$200	\$200	x	\$200		Same as last yr actual	
166		Education/Training	\$120	\$110	\$10	\$0	\$120	x	\$120		MSHA	
167		Equipment Rental	\$0	\$0	\$0	\$0	\$0	x	\$0		None planned	
168		Equipment Purchases	\$29,984	\$0	\$29,984	\$0	\$29,984	x	\$0		None planned	
169		Repair Parts	\$11,605	\$8,000	\$3,605	\$6,000	\$17,605	x	\$15,000		Estimated	
170		Repair Services	\$763	\$3,000	(\$2,237)	\$1,000	\$1,763	x	\$7,000		Estimated	
171		Small Tools & Equipment	\$1,313	\$500	\$813	\$200	\$1,513	x	\$1,500		Estimated	
172		Shop Materials & Fastners	\$3,345	\$1,500	\$1,845	\$1,100	\$4,445	x	\$4,500		Estimated	

	A	B	C	D	E	F	G	H	I	J	K	L
173		Roads Office Expenses	\$297	\$50	\$247	\$0	\$297	x	\$300		Estimated	
174		Reimbursed Mileage - Roads	\$0	\$0	\$0	\$0	\$0	x	\$0		None planned	
175		Telephone & Internet - Roads	\$979	\$1,507	(\$528)	\$600	\$1,579	x	\$1,600		None planned	
176		Radio/Telephone Communication	\$2,286	\$0	\$2,286	\$0	\$2,286	x	\$0		None planned	
177	Direct R	Total Road Maintenance	\$202,299	\$65,666	\$33,311	\$284,092	\$486,391		\$274,075		317.38%	
178												
179		Wages & Salaries	\$81,437	\$108,559	(\$27,122)	\$29,000	\$110,437	x	\$110,234		Based on 2020 union contract	
180		Payroll Tax Expenses - Roads	\$6,248	\$8,305	(\$2,057)	\$2,220	\$8,468	x	\$8,432	x	Based on payroll	
181		Employee Pension	\$7,813	\$10,419	(\$2,606)	\$2,606	\$10,419	x	\$10,419	x	Per 2020 contract	
182		Unemployment	\$432	\$550	(\$118)	\$160	\$592	x	\$600	x	Same as last yr actual	
183		Employee Health Insurance	\$31,050	\$40,968	(\$9,918)	\$9,918	\$40,968	x	\$41,592	x	Per 2021 proposed contract	
184		Workman's Comp Insurance	\$4,376	\$8,200	(\$3,824)	\$320	\$4,696	x	\$4,700	x	Same as last yr actual	
185	Total Pu	Total Direct Road Maintenance	\$131,356	\$177,001	(\$45,645)	\$44,224	\$175,580		\$175,977		-0.58%	
186			\$333,655	\$242,667	(\$12,334)	\$328,316	\$661,971		\$450,052		85.46%	
187		Public Safety										
188		Ambulance Services	\$16,298	\$21,731	(\$5,433)	\$5,433	\$21,731	x	\$22,817	x	Per contract	
189		Fire Department Services	\$19,854	\$26,473	(\$6,619)	\$6,619	\$26,473	x	\$27,796	x	Per contract	
190		Total Public Safety	\$36,152	\$48,204	(\$12,052)	\$12,052	\$48,204		\$50,613		5.00%	
191		Miscellaneous Expenses	\$404	\$0	\$404	\$0	\$404	x	\$0		None expected	
192			\$535,156	\$523,736	(\$91,902)	\$429,282	\$964,438		\$746,661		42.56%	
193												
194						(\$213,395)	\$107,388		\$0		(SHORT) or OVER	
195												
196						Cash - 9/30/2020			\$1,139,160			
197						Year End Estimate			\$107,388			
198						Payroll Related Liabilities			(\$2,800)			
199						Accts Recievable Paid			\$9,032			
200						Restricted Funds						
201						Elderly Housing			(\$185,000)			
202												
203												
204						Unrestricted funds			\$1,067,780			
205						Funds to Meet Cash Flow			(\$125,000)			
206												
207						Net Excess Revenues Available			\$942,780			
208						Amount applied to 2021 Budget			\$173,877			
209						Net Excess Revenues Available			\$768,903			

NARATIVE EXPLANATION OF 2019 BUDGET DEVIATIONS

2019 BUDGET VERSES 2019 ACTUAL REVENUES AND EXPENSES

Total revenues did not meet expenditures by \$120,938 for the year. This required the Town to use excess revenues to meet this shortfall in revenues.

2019 REVENUE EXPLAINATIONS

The Little Sand Bay Recreation area again experienced a down year with revenues \$10,683 under budget primarily due to the NPS construction activity and resulting loss of several camp sites.

The Town had anticipated needing \$45,989 of excess revenues to meet expenses but this was not adequate and the Town needed an additional \$74,949 to meet expenditures.

These items comprise the majority of the revenue budget over run. Small over/under runs comprise the balance for the difference. (See the details on the 2019 Annual Revenues Statement).

2019 EXPENDITURE EXPLAINATIONS

The lawsuit regarding taxation of certain Tribal Reservation lands resulted in unbudgeted legal expense of \$20,020.

The largest portion of expenditure over runs was the purchase of a new front end loader which exceeded the budgeted Equipment Purchases budget line item by \$47,275. The net total of other road maintenance expenses were \$13,808 over budget. (See the details on the 2019 Annual Expense Statement under Public Works).

2019 LOAN BALANCES

The new loader and commitment to purchase a new plow truck were paid out of cash reserves. Total Town debt decreased from \$238,454 to \$193,156 or \$45,298. (See the details on the 2019 Annual Expense Statement under Loans).

2019 CASH RESERVES

Unrestricted cash reserves decrease from \$560,909 to \$448,626 in 2019. This is all attributed to the use of Excess Revenues of \$120,938 to meet expenditures. (See the details on the 2019 Annual Expense Statement under Cash Balances).

TOWN OF RUSSELL
2019 ANNUAL REPORT
(Unaudited Statement)

REVENUES	2019 Final Approved Budget	2019 Actual (Compilation)	Variance
Operating Revenues			
Property Tax Levy + Other Taxes	\$132,755	\$133,620	\$865
Other Taxes	\$0	\$499	\$499
PP Aids/Exempt Computer Aids	\$0	\$179	\$179
Intergovernmental			
Shared Revenues	\$114,193	\$114,194	\$1
Road Aids	\$61,565	\$61,565	\$0
BIA Road Maintenance	\$10,000	\$5,042	(\$4,958)
PILT	\$2	\$2	\$0
County Timber Sales	\$24,744	\$22,519	(\$2,225)
Managed Forest (tax collection)	\$3,687	\$2,640	(\$1,047)
Forest Law Payments	\$2,547	\$2,892	\$345
Sales & Excise Tax Refunds	\$1,038	\$2,860	\$1,822
Other Government Payments	\$4,217	\$717	(\$3,500)
State Fire Dues Payment	\$820	\$1,145	\$325
Municipal Services Payment	\$1,967	\$2,229	\$262
Recycling Grant Flow Through	\$8,888	\$8,887	(\$1)
Federal/County Grants	\$0	\$10,450	\$10,450
Total Intergovernmental Revenues	\$366,423	\$369,440	\$3,017
Licenses & Permits			
Liquor & Cigarettes & Dog	\$3,400	\$3,575	\$175
Total Licenses & Permits	\$3,400	\$3,575	\$175
Public Charges			
Snowplowing	\$13,000	\$13,940	\$940
Campground & Boat Ramp	\$82,317	\$71,634	(\$10,683)
Services Rendered	\$0	\$3,685	\$3,685
Community Center Hall Rental	\$400	\$303	(\$97)
Total Public Charges	\$95,717	\$89,562	(\$6,155)
Miscellaneous			
Interest Income	\$13,500	\$21,725	\$8,225
Refunds & Credits	\$0	\$0	\$0
Loan Proceeds	\$0	\$0	\$0
Sales of Used Equipment	\$0	\$25,000	\$25,000
Insurance Recovery	\$0	\$0	\$0
Other Income	\$0	\$0	\$0
Excess Revenues Applied to Budget	\$45,989	\$120,938	\$74,949
Miscellaneous	\$0	\$5	\$5
Total Miscellaneous Income	\$59,489	\$167,668	\$108,179
Total Operating Revenue	\$525,029	\$630,245	\$105,216
Loan Balances	12/31/2018	12/31/2019	
Bremer Bank - Land Nov 2024	\$18,865	\$15,533	(\$3,332)
Bremer Bank - Tractor/Mower Jul 2023	\$69,365	\$54,959	(\$14,406)
Northern State Bank - Grader 2007 Feb 2018	\$0	\$0	\$0
Northern State Bank - Pickup & Plow Oct 2025	\$34,380	\$30,177	(\$4,203)
Bremer Bank - Turner Road 2016 Aug 2026	\$83,383	\$76,729	(\$6,654)
Bremer Bank - Gravel Loan - Nov 2020	\$32,461	\$15,758	(\$16,703)
Total Outstanding Debt	\$238,454	\$193,156	(\$45,298)

EXPENDITURES	2019 Approved Budget	2019 Actual (Compilation)	Variance
Operating Expenditures			
General Government			
Board of Directors	\$12,724	\$12,752	\$28
Committee Expenses	\$0	\$0	\$0
Legal/Audit	\$7,700	\$27,720	\$20,020
Clerk/Treasurer Office	\$36,074	\$39,320	\$3,246
Elections	\$8,000	\$8,964	\$964
Assessor	\$8,030	\$8,039	\$9
Community Center-Shooting Range	\$7,380	\$10,223	\$2,843
Town Garage	\$11,590	\$9,789	(\$1,801)
General Town Expense	\$3,850	\$2,055	(\$1,795)
Total General Government Expenditures	\$95,348	\$118,862	\$23,514
Public Safety			
Fire Protection	\$25,212	\$25,212	\$0
Ambulance	\$20,696	\$20,696	\$0
Total Public Safety Expenditures	\$45,908	\$45,908	\$0
Public Works			
Road Maintenance	\$68,505	\$84,942	\$16,437
Road Reconstruction	\$20,000	\$6,616	(\$13,384)
Gravel Mining & Crushing	\$0	\$0	\$0
Equipment Purchases	\$6,000	\$53,275	\$47,275
Road Wages	\$108,559	\$116,553	\$7,994
Fringe Benefits	\$51,387	\$51,782	\$395
Workman's Compensation - UI	\$7,160	\$8,928	\$1,768
Payroll Liabilities	\$8,305	\$8,903	\$598
Total Public Works Expenditures	\$269,916	\$330,999	\$61,083
Culture & Recreation			
Town Recreation Area	\$38,738	\$58,545	\$19,807
Other Cultural	\$0	\$0	\$0
Total Cultural & Recreation Expenditures	\$38,738	\$58,545	\$19,807
Loans			
Northern State Bank - Pick-up	\$5,735	\$5,735	\$0
Bremer Bank - Land	\$3,370	\$3,370	\$0
Bremer Bank - Tractor/Mower	\$16,188	\$16,188	\$0
Bremer Bank - Turner Road Paving	\$12,643	\$12,643	\$0
Bremer Bank - Gravel	\$17,451	\$17,451	\$0
Northern State Bank - Gravel	\$0	\$1,056	\$1,056
Total Loan Expenditures	\$55,387	\$56,443	\$1,056
Other Funds & Expenditures			
Recycle Grant Flow Through	\$8,888	\$8,887	(\$1)
BRB Town Contribution	\$1,144	\$1,144	\$0
Property Liability Insurance	\$9,700	\$9,456	(\$244)
Small Balance Write-offs	\$0	\$1	\$1
Miscellaneous	\$0	\$0	\$0
Total Other Funds & Expenditures	\$19,732	\$19,488	(\$244)
Total Expenditures	\$525,029	\$630,245	\$105,216
NET REVENUES vs EXPENDITURES	\$0	\$0	\$0
CASH BALANCES	12/31/2018 Balance	12/31/2019 Balance	Variance
General Checking Account - Bremer Bank	\$76,391	\$86,762	\$10,371
Cash	\$176	\$178	\$2
Money Market - Northern State Bank	\$647,455	\$656,540	\$9,085
Freedom Investors - Bremer	\$433,567	\$196,961	(\$236,606)
Tax Collections Due Others	(\$69,226)	(\$120,932)	(\$51,706)
Accounts Receivable	\$29,328	\$9,573	(\$19,755)
Accounts Payable	(\$133,328)	(\$2,300)	\$131,028
Sub totals	\$984,363	\$826,782	(\$157,581)
Restricted Funds WHEDA-Bremer	(\$185,000)	(\$185,000)	
Total Cash - Unrestricted Funds	\$799,363	\$641,782	
Outstanding principal owed on loans	\$238,454	\$193,156	
TOTAL CASH AVAILABLE TO TOWN	\$560,909	\$448,626	