

2021 Budget Hearing – November 17, 2020

Posted October 21, 2020 at 4:00 p.m. at the Town Garage, Buffalo Bay Store, Peterson Foods, Tribal Administrative Building and the Town website. Notice provided to the Ashland Press and published in the Ashland Press on October 27 and 30, 2020.

Seven Town Electors were present.

Chairman Paul “Rocky” Tribovich called the Budget Hearing to order at 6:04 p.m. at the Community Center. Supervisors Jeff Benton, Mark Bugher, Larry Meierotto and Don Sullivan were present as well as Clerk/Treasurer David L. Good.

The Pledge of Allegiance was recited by those present.

Documentation of hearing and electors meeting notices – Clerk Good stated the following notice was posted, placed on the Town website and published as noted above. A detailed 2020 and 2021 budget document was posted on the Town web site on October 21, 2020

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](tel:+19292428477) United States, New York City (Toll)

Conference ID: 834 638 428#

TOWN OF RUSSELL**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.

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%

Tribovich asked if anyone had any questions or comments. Discussion followed.

A motion to adjourn the Budget Hearing at 6:16 p.m. was made by Sullivan and seconded by Meierotto. The motion carried.

Minutes Respectfully Prepared by:

David L. Good – Clerk/Treasurer

Town Electors Meeting (2020 Annual Meeting)– November 17, 2020

Posted October 21, 2020 at 4:00 p.m. at the Town Garage, Buffalo Bay Store, Peterson Foods, Tribal Administrative Building and the Town website. Notice provided to the Ashland Press and published in the Ashland Press on October 27 and 30, 2020.

Seven Town Electors were present.

Chairman Paul “Rocky” Tribovich called the Electors Meeting to order at 6:16 p.m. at the Community Center.

Vote to adopt the 2020 Town Tax Levy to be paid in 2021 pursuant to section 60.10(1)(a) of Wisconsin State Statutes – A motion was made by Mark Bugher and seconded by Don Sullivan to set the 2020 tax levy at \$132,755 which is payable in 2021. Tribovich called for a vote. The motion carried by a vote of 7-yes, 0-no and 0-abstentions.

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, September 17, 2020, and October 17, 2020 - A motion was made by Larry Meierotto and seconded by Jeff Benton to approve the minutes. The motion carried by a vote of 7-0-0.

2019 Financial Report – Clerk Good presented the following summary of the 2019 revenue and expense budget and explanations.

	TOWN OF RUSSELL	
	2019 ANNUAL REPORT	
	(Unaudited Statement)	
REVENUES	2019	2019
	Final	Actual
	Approved	

	Budget	(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
Total Other Funds & Expenditures	\$19,732	\$19,488	(\$244)
Total Expenditures	\$525,029	\$630,245	\$105,216
NET REVENUES vs EXPENDITURES	\$0	\$0	\$0
	12/31/2018	12/31/2019	
CASH BALANCES	Balance	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	

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 EXPLANATIONS

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).

Tribovich called for questions. None were asked. A motion was made by Mark Bugher and seconded by Larry Meierotto to approve the 2019 Financial Report as presented. The motion carried 7-0-0.

Committee Chairman Reports; Roads Committee; Telecommunications Committee; Little Sand Bay Recreation Area – Tribovich called for reports. None were offered.

Any other business that may legally come before the electors at the Annual Meeting per **Wisconsin §60.10 Powers of a Town Meeting** – Tribovich called for other business. Nothing was offered.

Set date, time, and location of 2021 Annual Meeting – The 3rd Tuesday in April is the designated date to meet. A motion was made by Larry Meierotto and seconded by Jeff Benton to set the 2021 Annual Meeting for 7 p.m., April 20, 2021 at the Town Community Center. The motion carried by a vote of 6-0-1.

Tribovich called for a motion to adjourn the meeting. A motion was made by Larry Meierotto and seconded by Jeff Benton to adjourn at 6:23 p.m. The motion carried by a vote of 6-0-1.

Minutes Respectfully Submitted by:

David L. Good – Clerk/Treasurer

Proof of Posting; I, David L. Good, Clerk/Treasurer for the Town of Russell certify that the minutes of the Electors Meeting held November 17, 2020 were posted at the Town Garage and on the Town website at 4:00 p.m. on November 20, 2020.

David L. Good – Clerk/Treasurer