

**Town Electors 2021 Annual Meeting – April 20, 2021**

Posted April 8, 2021 at 4:00 p.m. at the Town Garage, Buffalo Bay Store, Peterson Foods, Tribal Administrative Building and the Town website. Notice published in the Ashland Press on April 13 and April 20, 2021. Due to the COVID-19 pandemic and public health emergency, meeting attendance was allowed via alternative means and the public given access through Microsoft Teams software which allows video or telephone participation. In person attendance was limited to 25 people in total.

Seven Town Electors were present and two nonresident property owners. Two parties were monitoring the meeting remotely.

Chairman Paul “Rocky” Tribovich called the Electors Meeting to order at 7:00 p.m. at the Community Center. Clerk/Treasurer David L. Good was also present.

The Pledge of Allegiance was recited by those present.

Approve Minutes of the Special Meeting of the Town Electors on November 17, 2020 and the Caucus of January 12, 2021. A motion was made by Larry Meierotto and seconded by Don Sullivan to approve the minutes. The motion carried by a vote of 7-0-0.

2020 Financial Report – Clerk Good presented the following summary of the 2020 revenue and expense budget and explanations.

**NARATIVE EXPLANATION OF 2020 BUDGET DEVIATIONS**

**2020 BUDGET VERSES 2020 ACTUAL REVENUES AND EXPENSES**

Total revenues exceeded expenditures by \$120,208 for the year. Revenues exceeded the budget by \$535,952 and expenses exceeded the budget by \$415,744.

**2020 MAJOR ACCOMPLISHMENTS**

The Town finally completed the repaving of Little Sand Bay Road and Old County K from the intersection of Little Sand Bay Road east to the junction with State Highway 13. The Town sought grants for the entirety of this project but was not success for the final section of Old K from the Leask Driveway to State Highway 13. Grants of \$1.9 million were received and the Town funding for the final section of Old K was \$245,792. The south end of Turner Road was repaved with grant funds of \$49,302 and a Town contribution of \$52,287. The Town purchased an enclosed equipment trailer and a used mini-excavator for \$29,984. COVID presented challenges for day-to-day operations, the Clerk’s office and elections.

**2020 REVENUE EXPLAINATIONS**

The Little Sand Bay Recreation Area experienced an outstanding year with revenues \$25,988 over budget primarily due to increased visitor stays due to COVID.

Property tax collections were over budget due to the Town posting omitted taxes from 2018 of \$13,772 that had been escrowed pending the outcome of a lawsuit. This posting was done at the direction of the State Department of Revenue and our auditor.

The Town received State and Federal grants of \$22,945 to help defray costs associated with dealing with COVID for elections and general operations.

A WisDOT grant of \$49,309 for Local Road Improvement of the south end of Turner Road was received.

A loan was taken out for \$479,610 for 10 years at an interest rate of 1.96% to cover road reconstruction and equipment purchases.

The Town had anticipated needing \$39,661 of excess revenues to meet expenses but this was not needed nor used.

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 2020 Annual Revenues Statement).

## 2020 EXPENDITURE EXPLANATIONS

Major road construction projects and equipment purchases totaled \$381,587, both unbudgeted, as discussed above under major accomplishments.

Loan payments exceeded the budget by \$17,050 primarily due to the new 10-year loan payments made in 2020.

The lawsuit regarding taxation of certain Tribal Reservation lands resulted in an under run of legal expenses of \$11,090.

These items comprise the majority of the expense budget over run. Small over/under runs comprise the balance for the difference. (See the details on the 2020 Annual Expenses Statement).

## 2020 CASH RESERVES

Unrestricted cash reserves decrease from \$463,426 to \$174,775 in 2020. This is all attributed to the additional loan liability of \$409,849 to meet expenditures. (See the details on the 2020 Annual Expense Statement under Cash Balances).

## TOWN OF RUSSELL 2020 ANNUAL REPORT (Unaudited Statement)

REVENUES	2020 Final Approved Budget	2020 Actual (Compilation)	Variance
Operating Revenues			
Property Tax Levy + Other Taxes	\$132,755	\$136,523	\$3,768
Other Taxes	\$1,972	\$15,744	\$13,772
PP Aids/Exempt Computer Aids, Sale Tax	\$42	\$179	\$137
Intergovernmental			
Shared Revenues	\$114,194	\$114,194	\$0
Road Aids	\$67,724	\$67,724	\$0
BIA Road Maintenance	\$4,000	\$4,125	\$125
PILT	\$2	\$2	\$0
County Timber Sales	\$22,519	\$20,154	(\$2,365)
Managed Forest (tax collection)	\$2,640	\$2,640	\$0
Forest Law Payments	\$2,547	\$2,892	\$345
Sales & Excise Tax Refunds	\$1,700	\$1,786	\$86
State Fire Dues Payment	\$1,145	\$1,146	\$1
Municipal Services Payment	\$1,685	\$1,682	(\$3)

Recycling Grant Flow Through	\$8,888	\$8,881	(\$7)
Federal/County Grants	\$5,500	\$22,945	\$17,445
Local Road Grants	\$0	\$49,309	\$49,309
<b>Total Intergovernmental Revenues</b>	<b>\$367,313</b>	<b>\$449,926</b>	<b>\$82,613</b>
<b>Licenses &amp; Permits</b>			
Liquor & Cigarettes & Dog	\$3,412	\$3,657	\$245
<b>Total Licenses &amp; Permits</b>	<b>\$3,412</b>	<b>\$3,657</b>	<b>\$245</b>
<b>Public Charges</b>			
Snowplowing	\$14,200	\$7,769	(\$6,431)
Campground & Boat Ramp	\$77,750	\$103,738	\$25,988
Services Rendered	\$0	\$465	\$465
Community Center Hall Rental	\$400	\$94	(\$306)
<b>Total Public Charges</b>	<b>\$92,350</b>	<b>\$112,066</b>	<b>\$19,716</b>
<b>Miscellaneous</b>			
Interest Income	\$21,000	\$10,248	(\$10,752)
Refunds & Credits	\$0	\$750	\$750
Loan Proceeds	\$0	\$479,610	\$479,610
Sales of Used Equipment	\$0	\$0	\$0
Insurance Recovery	\$0	\$0	\$0
Other Income	\$0	\$0	\$0
Excess Revenues Applied to Budget	\$39,661	\$0	(\$39,661)
Miscellaneous	\$0	\$3,431	\$3,431
<b>Total Miscellaneous Income</b>	<b>\$60,661</b>	<b>\$494,039</b>	<b>\$433,378</b>
<b>Total Operating Revenue</b>	<b>\$523,736</b>	<b>\$1,059,688</b>	<b>\$535,952</b>
<b>Loan Balances</b>	<b>12/31/2019</b>	<b>12/31/2020</b>	
Bremer Bank - Land Nov 2024	\$15,533	\$12,571	(\$2,962)
Bremer Bank - Tractor/Mower Jul 2023	\$40,160	\$24,949	(\$15,211)
Bremer Bank - Old K, Turner, Equip Jul 2030	\$0	\$461,492	\$461,492
Northern State Bank - Pickup & Plow Oct 2025	\$30,177	\$23,073	(\$7,104)
Bremer Bank - Turner Road 2016 Aug 2026	\$76,729	\$66,121	(\$10,608)
Bremer Bank - Gravel Loan - Nov 2020	\$15,758	\$0	(\$15,758)
<b>Total Outstanding Debt</b>	<b>\$178,357</b>	<b>\$588,206</b>	<b>\$409,849</b>
<b>EXPENDITURES</b>	<b>2020 Approved Budget</b>	<b>2020 Actual (Compilation)</b>	<b>Variance</b>
Operating Expenditures			
General Government			
Board of Directors	\$12,724	\$12,724	\$0
Committee Expenses	\$0	\$0	\$0
Legal/Audit	\$19,600	\$8,505	(\$11,095)
Clerk/Treasurer Office	\$38,074	\$41,299	\$3,225
Elections	\$13,500	\$21,068	\$7,568
Assessor	\$8,030	\$8,165	\$135
Community Center-Shooting Range	\$7,450	\$8,255	\$805

Town Garage	\$12,965	\$18,752	\$5,787
General Town Expense	\$2,700	\$0	(\$2,700)
<b>Total General Government Expenditures</b>	<b>\$115,043</b>	<b>\$118,768</b>	<b>\$3,725</b>
<b>Public Safety</b>			
Fire Protection	\$26,473	\$26,473	\$0
Ambulance	\$21,731	\$21,731	\$0
<b>Total Public Safety Expenditures</b>	<b>\$48,204</b>	<b>\$48,204</b>	<b>\$0</b>
<b>Public Works</b>			
Road Maintenance	\$65,666	\$85,056	\$19,390
Road Reconstruction	\$0	\$351,603	\$351,603
Gravel Mining & Crushing	\$0	\$0	\$0
Equipment Purchases	\$0	\$29,984	\$29,984
Road Wages	\$108,559	\$103,712	(\$4,847)
Fringe Benefits	\$51,937	\$53,594	\$1,657
Workman's Compensation - UI	\$8,200	\$4,376	(\$3,824)
Payroll Liabilities	\$8,305	\$7,952	(\$353)
<b>Total Public Works Expenditures</b>	<b>\$242,667</b>	<b>\$636,277</b>	<b>\$393,610</b>
<b>Culture &amp; Recreation</b>			
Town Recreation Area	\$42,503	\$42,724	\$221
Other Cultural	\$0	\$0	\$0
<b>Total Cultural &amp; Recreation Expenditures</b>	<b>\$42,503</b>	<b>\$42,724</b>	<b>\$221</b>
<b>Loans</b>			
Northern State Bank - Pick-up	\$5,735	\$8,293	\$2,558
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
Bremer Bank - Old K, Turner, Equipment	\$0	\$14,492	\$14,492
<b>Total Loan Expenditures</b>	<b>\$55,387</b>	<b>\$72,437</b>	<b>\$17,050</b>
<b>Other Funds &amp; Expenditures</b>			
Recycle Grant Flow Through	\$8,888	\$8,881	(\$7)
BRB Town Contribution	\$1,144	\$1,144	\$0
Property Liability Insurance	\$9,900	\$10,661	\$761
Small Balance Write-offs	\$0	\$384	\$384
Miscellaneous	\$0	\$0	\$0
<b>Total Other Funds &amp; Expenditures</b>	<b>\$19,932</b>	<b>\$21,070</b>	<b>\$1,138</b>
<b>Total Expenditures</b>	<b>\$523,736</b>	<b>\$939,480</b>	<b>\$415,744</b>
<b>NET REVENUES vs EXPENDITURES</b>	<b>\$0</b>	<b>\$120,208</b>	<b>\$120,208</b>
	<b>12/31/2019</b>	<b>12/31/2020</b>	
<b>CASH BALANCES</b>	<b>Balance</b>	<b>Balance</b>	<b>Variance</b>
General Checking Account - Bremer Bank	\$86,762	\$158,779	\$72,017
Cash	\$178	\$1,848	\$1,670

Money Market - Northern State Bank	\$656,540	\$659,664	\$3,124
Freedom Investors - Bremer	\$196,961	\$141,583	(\$55,378)
Tax Collections Due Others	(\$120,932)	(\$64,086)	\$56,846
Accounts Receivable	\$9,573	\$52,179	\$42,606
Accounts Payable	(\$2,300)	(\$1,986)	\$314
Sub totals	\$826,782	\$947,981	\$121,199
Restricted Funds WHEDA-Bremer	(\$185,000)	(\$185,000)	
Total Cash - Unrestricted Funds	\$641,782	\$762,981	
Outstanding principal owed on loans	\$178,357	\$588,206	
<b>TOTAL CASH AVAILABLE TO TOWN</b>	<b>\$463,425</b>	<b>\$174,775</b>	

Tribovich stated if anyone thinks the Town is not doing a good job regarding the expenditure of funds, the Board wants to hear about it. He then called for questions. None were asked. Tribovich called for approval of the financial report by a vote. The motion carried 7-0-0.

Little Sand Bay Recreation Area input on fees for 2022 season – Tribovich asked for input from Judy Meierotto. She expressed a need to increase the fee for electric sites. Larry Meierotto agreed. Rob Halvorson wanted to know what we were planning to increase the fee too? Discussion followed. It appears the fee for electric sites are lower than anyone in the area. It was agreed to charge \$35 a day for sites with electric in 2022. The fees for wood and ice were discussed but we need to see what the costs will be in 2022 before we set the fee. Boat Ramp seasonal and daily fees were discussed. Tribovich reviewed the possible costs for the boat ramp dock and issues related to harbor dredging needs and the NPS not complying with our MOA regarding dredging. Discussion of fees followed. It was suggested the annual boat ramp fee be \$50 and the daily launch fee be \$8. A vote was taken and the ramp fees approved by a vote of 7-0-0.

Discussion and possible action to switch from the caucus method of selecting candidates for town offices to using nomination papers and nonpartisan primary method of selecting candidates for town offices – Chairman Tribovich explained that the Clerk, Dave Good, brought this matter up to him several weeks ago for possible inclusion on the annual meeting agenda. He also read a very inaccurate, false and misleading statement made by Lucy Meierotto on Facebook. “The caucus method has been the method that the Town of Russell and every other Township in this northern part of this county has used for 20 plus years. He (Rocky Tribovich) only wants to change this because he almost lost the election by a few votes! And now, they won’t let there be any public discussion!” Tribovich explained the caucus has been used by this Town since its inception in 1914. This is an agenda item on the annual meeting where all Town electors have the opportunity to speak on any item on the agenda or that can be acted upon by the electors even if it is not on the agenda. Tribovich explained that times have changed. People have become more interested in Town government, they have issues with availability to attend a meetings, and the COVID pandemic has been the biggest eye opener ever. That is why Dave Good brought this to my attention. The alternative is to use the method of circulating nomination papers. This is the method used by all other forms of government, school districts, counties, state and federal offices. Dave Good explained how the nomination papers work. A candidate for a Town office circulates a paper between December 1 and the first Tuesday of January to gather between a minimum of 20 and maximum of 100 signatures of Town electors for the candidate to be on the ballot in April. If more candidates submit papers (2 for chairman and 4 for supervisor) the candidates for that office are voted on at the February Primary and the top vote getters appear on the April ballot. This method affords all voters (either in person or by absentee) to vote for the candidate of their choice, not just the voters that appear at the caucus. Discussion followed. Rob Halvorson said he did not support the change and that he does not like

change. A motion was made by Dave Good and seconded by Jeff Benton to adopt the circulate nomination papers for Town offices and not use the caucus method. The motion carried 6-1-0.

Any other business that may legally come before the electors at the Annual Meeting per **Wisconsin §60.10 Powers of a Town Meeting** – Tribovich explained the powers of Town Electors under Statutes 60.10 and the UW Local Government Center Fact Sheet as sources of information if anyone wants to know more. He called for other business. Nothing was offered.

Set date, time, and location of 2021 Annual Meeting – The 3<sup>rd</sup> Tuesday in April is the designated date by State Statute to meet. Tribovich called for a vote to approve to set the 2022 Annual Meeting for 7 p.m., April 19, 2022 at the Town Community Center. The motion carried by a vote of 7-0-0.

Tribovich called for a motion to adjourn the meeting. A motion was made by Larry Meierotto and seconded by Don Sullivan to adjourn at 7:37 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 April 20, 2021 were posted at the Town Garage and on the Town website at 4:00 p.m. on April 22, 2021.

David L. Good – Clerk/Treasurer