

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 and in person. The public will be able to monitor the meeting by using the internet link or phone number below.

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

+1 929-242-8477,,983719286# United States, New York City

Phone Conference ID: 983 719 286#

ANNUAL MEETING

April 20, 2021 7:00 p.m. – Community Center

Notice is hereby given that on April 20, 2021 at 7:00 p.m. the 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. Approve Minutes of the November 17, 2020 Budget Hearing and Annual Meeting, and January 12, 2021 Caucus****.
4. 2020 Financial Report
5. Little Sand Bay Recreation Area fees, improvements, operations, etc. for 2022.
6. 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****.
7. Any other business that may legally come before the electors at the Annual Meeting per **Wisconsin §60.10 Powers of a Town Meeting**
8. Set date, time, and location of 2022 Annual Meeting – 3rd Tuesday (7 p.m. - April 19, 2022 – Community Center).
9. Adjourn.

Regular Monthly Town Board Meeting to immediately follow Annual Meeting.

Posted Thursday, April 8, 2021 at 4 p.m.

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 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)
	2019	2019 Actual	
EXPENDITURES	Approved	(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	

NARRATIVE 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).

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

Caucus – January 12, 2021

Notice of Spring Election and offices to be elected was posted on November 20, 2020. The Notice of Town Caucus was posted on December 18, 2020 at 4:00 p.m. at the Town Garage, Town Clerks Office, Buffalo Bay Store, Peterson Foods, Tribal Administration Building and the Town website. Notice of the Caucus was published in the January 6 and 9, 2021 editions of The Ashland Press.

Town Chairman Paul “Rocky” Tribovich called the caucus to order at 6:30 p.m. at the Community Center.

A total of 17 electors were present and 5 others arrived during the meeting.

The Pledge of Allegiance was recited by those in attendance

The purpose was to nominate candidates to appear on the April 6, 2021 Spring Election for Town Board Chairman and two open Town Board Supervisor positions. Clerk/Treasurer David Good was also that present.

Tribovich stated he is running for office and that he can not serve as chairman of the caucus. A motion was made by Rocky Tribovich and seconded by Larry Meierotto that Jeff Benton chair the caucus. No other nominations were offered. The motion carried by a vote of 17-0.

A motion was made by Rocky Tribovich and seconded by Larry Meierotto that David Good serve as Clerk of the caucus. No other nominations were offered. The motion carried 19-0.

Benton assumed the chair at this time.

Benton called for a motion on the procedure to break a tie vote. A motion was made by Rob Halvorson and seconded by Lucy Meierotto that a vote be used. The motion carried by a vote of 21-0.

Benton called for nominations of two tellers. A motion was made by Bill Hessing and seconded by Brennan Deragon to nominate Amy Butterfield. The motion carried 22-0. A motion was made by Lucy Meierotto and seconded by Lisa Hanson to nominate Lucy Meierotto. The motion carried 22-0.

Benton called for nominations for Town Board Chairman position. A motion was made by Lucy Meierotto and seconded by Bill Hessing to nominate Carl Butterfield. Benton called for additional nominations. A motion was made by Brennan Deragon and seconded by Lucy Meierotto to nominate Bill Hessing. Benton called for additional nominations. A motion was made by Dave Good and seconded by Don Sullivan to nominate Rocky Tribovich. Benton called for additional nominations three times. None were offered. A vote was taken to narrow the candidates for chairman to two. The tellers distributed paper ballots to those present to vote and they tabulated the ballots. Clerk Good announced the two highest vote getters were Butterfield and Hessing. They will appear on the ballot for Town Chairman at the April Spring Election.

Benton called for nominations for two open Town Board Supervisor positions. A motion was made by Kevin Meierotto and seconded by Rocky Tribovich to nominate Larry Meierotto. Benton called for additional nominations. A motion was made by Lucy Meierotto and seconded by Carl Butterfield to nominate Vincent LaFernier. Benton called for additional nominations. A motion was made by Larry Meierotto and seconded by Rocky Tribovich to nominate Don Sullivan. Benton called for additional nominations three times. None were offered. The nominated candidates will appear on the ballot for Town Board Supervisor at the Spring Election.

Clerk Good announced the names of the candidates and offices for which they were nominated.

A motion to adjourn at 6:50 p.m. was made by Rocky Tribovich and seconded by Don Sullivan. The motion carried by a vote of 22-0.

Minutes Respectfully Prepared 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 Caucus held January 12, 2021 were posted at the Town Garage and the Town of Russell website at 4:00 p.m. on January 17, 2021.

David L. Good – Clerk/Treasurer

DRAFT

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 successful 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 EXPLANATIONS

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
Total Intergovernmental Revenues	\$367,313	\$449,926	\$82,613
Licenses & Permits			
Liquor & Cigarettes & Dog	\$3,412	\$3,657	\$245
Total Licenses & Permits	\$3,412	\$3,657	\$245
Public Charges			
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)
Total Public Charges	\$92,350	\$112,066	\$19,716
Miscellaneous			
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
Total Miscellaneous Income	\$60,661	\$494,039	\$433,378
Total Operating Revenue	\$523,736	\$1,059,688	\$535,952
Loan Balances	12/31/2019	12/31/2020	
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)
Total Outstanding Debt	\$178,357	\$588,206	\$409,849

EXPENDITURES	2020 Approved Budget	2020 Actual (Compilation)	Variance
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)
Total General Government Expenditures	\$115,043	\$118,768	\$3,725
Public Safety			
Fire Protection	\$26,473	\$26,473	\$0
Ambulance	\$21,731	\$21,731	\$0
Total Public Safety Expenditures	\$48,204	\$48,204	\$0
Public Works			
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)
Total Public Works Expenditures	\$242,667	\$636,277	\$393,610
Culture & Recreation			
Town Recreation Area	\$42,503	\$42,724	\$221
Other Cultural	\$0	\$0	\$0
Total Cultural & Recreation Expenditures	\$42,503	\$42,724	\$221
Loans			
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
Total Loan Expenditures	\$55,387	\$72,437	\$17,050
Other Funds & Expenditures			
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
Total Other Funds & Expenditures	\$19,932	\$21,070	\$1,138
Total Expenditures	\$523,736	\$939,480	\$415,744
NET REVENUES vs EXPENDITURES	\$0	\$120,208	\$120,208
CASH BALANCES			
	12/31/2019 Balance	12/31/2020 Balance	Variance
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	
TOTAL CASH AVAILABLE TO TOWN	\$463,425	\$174,775	

Candidate Nominations

Although elections for local officials are not until April candidate nomination procedures are coming up in December and January. Towns and villages use either a caucus or both nomination papers and a nonpartisan primary election to determine the candidates for the ballot in April. This article will review both procedures.

Choosing your nomination method

By default both towns and villages use the caucus procedure to nominate candidates. Wis. Stat. § 8.05. A town can switch to using nomination papers and a nonpartisan primary election by either a vote at a town meeting of the electors or a referendum. The elector meeting vote could take place at any annual meeting or any special town meeting noticed for this purpose. The referendum can take place at any regular or special election. An elector meeting vote would have to take place no later than December 1st to be in effect for the following April's election. A referendum petition would have to be filed by 5:00 p.m. the last Tuesday in February for the question to be on the following April's ballot, which if passing would then be in effect for the next election. § 8.05(3).

A village may require nomination papers and a nonpartisan primary election using any of the following methods by no later than December 1st: the village's charter ordinance requires it; an adequate elector petition is received; a majority of the members of the village board vote in favor of it. § 8.05(4). Only in the absence of all of these is a caucus used in a village.

Caucus nominations per § 8.05(1)

When a caucus will be used the town or village board must act sometime between December 1st and January 1st to decide the date of the caucus at any properly noticed board meeting. The caucus must be scheduled to be held between the first Tuesday in January and the last Tuesday in January, although the statute expresses a preference for the last Tuesday in January. The clerk gives notice of the date, time and place of the caucus by both posting it in the clerk's office and either making one newspaper publication or posting in at least three places within the town at least five days prior to the caucus.

The town chair or the village president and the clerk are to serve as caucus officials. However, if the chair or the president are up for election, then there will instead be an election amongst those present for others to conduct the caucus by either acclamation (voice vote) or paper balloting. Two tellers are also elected to canvass the votes for each office at the caucus. A method by which any tie vote will be broken should be agreed upon now at the beginning of the caucus, whether it be by drawing lots or by conducting another vote.

Names are placed in nomination either by motion made and seconded from the floor or by writing names on a slip of paper distributed by the tellers to the electors. Only persons placed in nomination shall be voted upon.

Nominations are made for one office at a time. An elector may cast as many votes as there are seats to be filled. For many offices this would be just one vote. However, nominations for town supervisors in unnumbered seats and for village trustees are considered together because they are all in one pool of nominees. In contrast, town supervisors in numbered seats have each seat considered individually like other offices as that is the difference in having numbered seats. (The default for town supervisors is that they are in unnumbered seats; the town meeting of electors can choose to change to numbered seats. §§ 60.10(1)(c) & 5.60(6).)

The caucus chair now announces all names that have been placed into nomination. If only one or two persons have been nominated for an office there is no need for balloting. If more than two persons are nominated for any available office then balloting is used to narrow them down. The two candidates receiving the highest number of votes cast for each office shall be nominated and certified by the caucus chair and tellers to the clerk. Town supervisors in unnumbered seats and village trustees equal to twice the number of positions to be filled, who receive the most votes, shall be nominated and certified.

Within ten days after the original caucus the town chair or village president can call for it to be reconvened in order to correct any procedural errors or to nominate candidates for any position where none were previously nominated or for which no candidate previously nominated has been found qualified for office.

Nomination papers & nonpartisan primary election nominations §§ 8.05(3), (4) & (5)

No caucus is held in towns and villages that have selected nomination papers and a nonpartisan primary election to nominate candidates. In this system candidates use nomination papers to get on the nonpartisan primary ballot and that election serves to whittle down nominations to an appropriate number of candidates per office for the regular election.

Nomination papers shall be signed by not less than 20 nor more than 100 electors of a candidate's town or village. The nomination papers shall be circulated not sooner than the December 1st preceding the election and shall be filed with the clerk not later than 5:00 p.m. the first Tuesday in January, or the next day if that Tuesday is a holiday.

A town clerk gives notice of the primary per § 10.06(3)(a). A village clerk gives notice of the primary per §§10.01(2)(a) & 10.06(3)(a). The primary election is only held for offices where the number of candidates filing papers exceeds twice the number to be elected to the office. The two candidates receiving the highest number of votes for each available office win. Primary winners then appear on the official spring election ballot.

Election fever

No matter the method of nomination, the clerk is to notify successful nominees in writing. By 5:00 p.m. on the fifth day after the clerk's notification the candidate must file a declaration of candidacy and registration statement (municipal judge candidates also must complete a statement of economic interests). All forms are available at: <http://gab.wi.gov/forms>. Failure to timely file the required forms results in a candidate not appearing on the ballot.