

# TOWN OF RUSSELL

Any person wishing to attend who, because of a disability, requires special accommodations, should contact the Town Clerk at 715 779-5338, at least 24 hours before the scheduled meeting time, so appropriate arrangements can be made.

Due to the COVID-19 Health Emergency, this meeting may be held with one or more Board members participating by electronic communications. In person attendance is allowed. Face masks are required for unvaccinated individuals and optional for others. Social distancing is encouraged.

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,,525864021# United States, New York City

Phone Conference ID: 525 864 021#

## NOTICE OF PUBLIC 2022 BUDGET HEARING November 9, 2021 – 6:00 p.m. – Community Center

Notice is hereby given that on November 9, 2021, at 6:00 p.m. at the Community Center a Public Hearing on the Proposed 2022 Budget of the Town of Russell, Bayfield County will be held. A copy of the proposed 2022 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 November 9, 2021 – Immediately Following the Budget Hearing – Community Center

Notice is hereby given that on November 9, 2021, immediately following the completion of the Public Hearing on the proposed Year 2022 Budget, which begins at 6:00 p.m., a Special Town Electors 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 2021 Town Tax Levy to be paid in 2022 pursuant to section 60.10(1)(a) of Wisconsin State Statutes.

General Fund	Current Budget 2021	Proposed Budget 2022	%Change
<b>Revenues</b>			
General Property Taxes (Levy)	\$ 132,755	\$ 132,755	0.0 %
Other Taxes	\$ -0-	\$ -0-	
Intergovernmental Revenues	\$ 303,032	\$ 295,413	
Licenses & Permits	\$ 3,571	\$ 3,865	
Public Charges for Services	\$ 99,126	\$ 124,500	
Excess Revenues to Reduce Levy	\$ 173,877	\$ -0-	
Other Financing Sources	\$ 7,300	\$ 3,264	
<b>TOTAL REVENUES</b>	\$ 746,661	\$ 559,797	(25.0%)
<b>Expenditures</b>			
General Government	\$ 113,370	\$ 143,808	
Public Safety	\$ 50,613	\$ 53,144	
Conservation & Development	\$ -0-	\$ -0-	
Public Works	\$ 450,052	\$ 221,256	
Culture, Recreation, Education	\$ 41,753	\$ 50,726	
Capital Outlay	\$ -0-	\$ -0-	
Debt Service	\$ 90,873	\$ 90,863	
Other Financing Uses	\$ -0-	\$ -0-	
<b>TOTAL EXPENDITURES</b>	\$ 746,661	\$ 559,797	(25.0%)

4. Approve Minutes of the April 20, 2021 Annual Meeting\*\*\*\*.
5. Adjourn.

Posted October 15, 2021 at 4 p.m.

	A	B	C	D	E	F	G	H	I	J	K	L
1			Jan-Sept 2021	Budget 2021	Deviation	Oct-Dec 2021	Year End 2021		2022 Budget		Explanations	ok
2						\$243,724	\$0		\$0		Needed to Balance	
3	<b>Intergovernmental Revenues</b>											
4		State Shared Revenues	\$17,128	\$114,188	\$97,060	\$97,060	\$114,188		\$114,191 x		Per State	
5		LRIP TRIPD Road Grant	\$0	\$0	\$0	\$0	\$0		\$0 x		We are eligible for 2024-2025	
6		<b>Property Tax Income - Levy</b>	<b>\$132,755</b>	<b>\$132,755</b>	<b>\$0</b>	<b>\$0</b>	<b>\$132,755</b>		<b>\$132,755 x</b>		No increase	
7		Exempt Computer Aid	\$4	\$0	(\$4)	\$0	\$4		\$4 x		Per State added to levy	
8		Omitted Taxes	\$425	\$425	\$0	\$0	\$0		\$0 x		None expected	
9		Lottery Credit	\$0	\$0	\$0	\$0	\$0		\$0 x		Included in levy	
10		Personal Property Tax Aids	\$175	\$0	\$0	\$0	\$175		\$175 x		Per State	
11		Other Tax Collections	\$0	\$0	\$0	\$0	\$0		\$0 x		None expected	
12		State Road Aids	\$50,793	\$67,724	\$16,931	\$16,932	\$67,725		\$69,089 x		Per State estimate	
13		Tribal Extradinary Services	\$3,629	\$5,600	\$1,971	\$0	\$3,629		\$3,800 x		Salt/sand purchase	
14		State Excise Fuel Tax Refund	\$0	\$1,400	\$1,400	\$900	\$900		\$900 x		Based on smaller refund	
15		State Sales Tax Retained	\$60	\$40	(\$20)	\$20	\$80		\$80 x		Based on sales	
16		Fire Dues	\$1,182	\$1,146	(\$36)	\$0	\$1,182		\$1,182 x		Same as last yr actual	
17		Municipal Services Payment	\$1,792	\$1,792	\$0	\$0	\$1,792		\$1,792 x		Same as last yr actual	
18		DNR in Lieu	\$2	\$2	\$0	\$0	\$2		\$2 x		Same as last yr actual	
19		DNR AG Conversion Fee	\$0	\$0	\$0	\$0	\$0		\$0 x		None planned	
20		County Forest Timber Sales	\$17,517	\$20,154	\$2,637	\$0	\$17,517		\$17,500 x		Based on last yr actual	
21		County Forest Timber Law Pymnt	\$2,547	\$0	(\$2,547)	\$0	\$2,547		\$2,547 x		Based on last yr actual	
22		County Forest Road Grant	\$5,400	\$0	(\$5,400)	\$4,000	\$9,400		\$4,000 x		Based on last yr actual	
23		Managed Forest/FC Revenue	\$607	\$2,892	\$2,285	\$0	\$607		\$607 x		Same as last yr actual	
24		State Grants	\$68,173	\$0	(\$68,173)	\$0	\$68,173		\$69,173 x		2nd pymnt ARCG	
25		DNR Recycling Grant-Flow Thru	\$8,961	\$8,881	(\$80)	\$0	\$8,961		\$8,961 x		Same as last yr actual	
26		Federal Grants	\$0	\$0	\$0	\$0	\$0		\$0 x		None planned	
27		Room Tax Donations	\$404	\$0	(\$404)	\$200	\$604		\$600 x		Based on last yr actual	
28		Other Intergovernmental Revenue	\$790	\$105,788	\$104,998	\$121,000	\$121,790		\$810 x		Holt Road	
29		<b>Total Intergovernmental Revenues</b>	<b>\$312,344</b>	<b>\$462,787</b>	<b>\$150,618</b>	<b>\$240,112</b>	<b>\$552,456</b>		<b>\$428,168</b>		-7.48%	
30	<b>Licenses &amp; Permits</b>											
31		Liquor & Beer	\$2,500	\$2,500	\$0	\$0	\$2,500		\$2,500 x		Based on licenses	
32		Operator	\$950	\$750	(\$200)	\$0	\$950		\$950 x		Same as last yr actual	
33		Cigarette	\$300	\$300	\$0	\$0	\$300		\$300 x		Same as last yr actual	
34		License Publication Fees	\$108	\$0	\$0	\$0	\$108		\$100 x		Same as last yr actual	
35		Dog Licenses	\$0	\$21	\$21	\$15	\$15		\$15 x		Same as last yr actual	
36		<b>Total Licenses &amp; Permits</b>	<b>\$3,858</b>	<b>\$3,571</b>	<b>(\$287)</b>	<b>\$15</b>	<b>\$3,873</b>		<b>\$3,865</b>		8.23%	
37	<b>Public Charges / Services</b>											
38		Snow Plowing	\$3,856	\$10,000	\$6,144	\$0	\$3,856		\$9,000 x		Best estimate	
39		Campground	\$86,712	\$70,000	(\$16,712)	\$5,000	\$91,712		\$93,000 x		Same as last yr actual	
40		Boat Ramp Daily	\$2,332	\$3,600	\$1,268	\$0	\$2,332		\$2,300 x		Same as last yr actual	
41		Boat Ramp Seasonal	\$1,279	\$1,026	(\$253)	\$0	\$1,279		\$1,300 x		Same as last yr actual	
42		Wood Sales	\$5,177	\$5,000	(\$177)	\$300	\$5,477		\$5,500 x		Same as last yr actual	
43		Ice Sales	\$4,478	\$5,000	\$522	\$100	\$4,578		\$4,600 x		Same as last yr actual	

	A	B	C	D	E	F	G	H	I	J	K	L
44		Showers Fees	\$762	\$0	(\$762)	\$25	\$787		\$800	x	Same as last yr actual	
45		Reservations	\$7,348	\$4,500	(\$2,848)	\$200	\$7,548		\$7,500	x	Same as last yr actual	
46		Sales Residents & Others	\$16,806	\$0	(\$16,806)	\$0	\$16,806		\$0	x	None anticipated	
47		Community Center Hall Rental	\$326	\$0	(\$326)	\$150	\$476		\$500	x	Estimated	
48		<b>Total Public Charges / Services</b>	<b>\$129,076</b>	<b>\$99,126</b>	<b>(\$29,950)</b>	<b>\$5,775</b>	\$134,851		<b>\$124,500</b>		25.60%	
49		Interest Income	\$2,637	\$7,200	\$4,563	\$750	\$3,387		\$3,000	x	Estimated	
50		Capitol Credits	\$264	\$100	(\$164)	\$0	\$264		\$264	x	Midland	
51		Interest Past Due Accounts	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned	
52		Sale of Used Equipment	\$75,000	\$0	(\$75,000)	\$0	\$75,000		\$0	x	None planned	
53		Fines, forfeitures, Judgements	\$108	\$0	(\$108)	\$0	\$108		\$0	x	None planned	
54		Miscellaneous Income	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned	
55		<b>Total Above</b>	<b>\$75,108</b>	<b>\$0</b>	<b>(\$75,108)</b>	<b>\$0</b>	\$75,108		\$0			
56		<b>Loan Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$0		\$0	x	None planned	
57		<b>Excess Revenues Applied</b>	<b>\$0</b>	<b>\$173,877</b>	<b>\$173,877</b>	<b>\$288,243</b>	\$288,243		\$0		None planned	
58			\$523,287	\$746,661	\$223,549	\$534,895	\$1,058,182		\$559,797		-25.03%	
59												
60												
61		<b>Cultural &amp; Recreation Expenses</b>										
62		<b>Campground Expenses</b>										
63		Repairs & Maintenance	\$6,625	\$2,000	\$4,625	\$0	\$6,625		\$6,625	x	Paint/tile showers	
64		Supplies	\$3,088	\$1,800	\$1,288	\$0	\$3,088	x	\$3,100	x	Same as last yr actual	
65		Firewood	\$0	\$4,400	(\$4,400)	\$4,400	\$4,400	x	\$5,440	x	Same as last yr actual	
66		Ice Purchases	\$3,032	\$2,700	\$332	\$100	\$3,132	x	\$3,050	x	Same as last yr actual	
67		Promotional Expenses	\$320	\$350	(\$30)	\$300	\$620	x	\$520	x	Same as last yr actual	
68		Reservation Services	\$5,546	\$6,500	(\$954)	\$100	\$5,646	x	\$5,650	x	Same as last yr actual	
69		Host Services	\$0	\$3,000	(\$3,000)	\$0	\$0	x	\$3,000		Host planned	
70		Wages Campground Attendants	\$4,434	\$5,300	(\$866)	\$1,200	\$5,634	x	\$8,160	x	Estimated	
71		Payroll Tax Exp - Campgrnd	\$1,023	\$406	\$617	\$92	\$1,115	x	\$624	x	Based on payroll	
72		License Renewal	\$275	\$275	\$0	\$0	\$275	x	\$275	x	Estimated	
73		Telephone-internet	\$2,129	\$2,300	(\$171)	\$303	\$2,432	x	\$2,430	x	Estimated BB added	
74		Garbage	\$4,715	\$5,700	(\$985)	\$485	\$5,200	x	\$5,200	x	Same as last yr actual	
75		Electric	\$4,432	\$5,000	(\$568)	\$600	\$5,032	x	\$5,050	x	Same as last yr actual	
76		Septic Pumping	\$0	\$122	(\$122)	\$0	\$0	x	\$122	x	Estimated	
77		Boat Ramp Improvements	\$27,805	\$0	\$27,805	\$0	\$27,805	x	\$0	x	None planned	
78		Capital Improvements	\$0	\$1,000	(\$1,000)	\$0	\$0	x	\$0	x	None planned	
79		Signs	\$144	\$400	(\$256)	\$0	\$144	x	\$150	x	Replacements	
80		Refunds & Funds Exchange	\$1,290	\$500	\$790	\$40	\$1,330	x	\$1,330	x	Same as last yr actual	
81		<b>Total Campground Expenses</b>	<b>\$64,858</b>	<b>\$41,753</b>	<b>\$23,105</b>	<b>\$7,620</b>	\$72,478		<b>\$50,726</b>		21.49%	
82		<b>Other Cultural / Education Exp</b>										
83		Experience Works	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
84		Total Other Cultural / Education	\$0	\$0	\$0	\$0	\$0		\$0			
85		<b>Total Cultural &amp; Recreation</b>	<b>\$64,858</b>	<b>\$41,753</b>	<b>\$23,105</b>	<b>\$7,620</b>	\$72,478		<b>\$50,726</b>			
86		<b>General Government Expenses</b>										

	A	B	C	D	E	F	G	H	I	J	K	L
87		<b>Clerk / Treasurer Expenses</b>										
88		Wages & Salaries Clerk/ Depty	\$19,812	\$26,600	(\$6,788)	\$6,788	\$26,600	x	\$27,400	x	Clerk inc 3%	
89		Payroll Tax Expenses - Clerk	\$1,516	\$2,035	(\$519)	\$477	\$1,993	x	\$2,296	x	Based on payroll	
90		Clerk Mileage and Expenses	\$0	\$400	(\$400)	\$400	\$400	x	\$600	x	4 election, training	
91		Office Supplies	\$905	\$1,000	(\$95)	\$100	\$1,005	x	\$1,000	x	Same as last yr budget	
92		Computer/Software Expense	\$2,060	\$750	\$1,310	\$0	\$2,060	x	\$2,100	x	Virus/Office/GoToPC/Adobe	
93		Checks/Forms/Envelopes	\$448	\$600	(\$152)	\$0	\$448	x	\$500	x	Check envelopes, AR Statements	
94		Website Expenses	\$0	\$465	(\$465)	\$0	\$0	x	\$400	x	Hosting/Domain Reg only .gov change	
95		Copier Expense	\$1,287	\$1,400	(\$113)	\$200	\$1,487	x	\$1,500	x	paper, service contract, toners, ink	
96		Telephone - internet	\$1,024	\$1,580	(\$556)	\$556	\$1,580	x	\$1,600	x	Same as last yr actual	
97		Bank Fees	\$63	\$66	(\$3)	\$17	\$80	x	\$100	x	check view	
98		Postage & Delivery Expense	\$1,642	\$1,500	\$142	\$400	\$2,042	x	\$2,300	x	Same as last yr actual	
99		Training & Training Expense	\$105	\$0	\$105	\$0	\$105	x	\$105	x	Registration fees	
100		Discounts	(\$7)	\$0	(\$7)	\$0	(\$7)	x	\$0	x	Is what it is	
101		<b>Total Clerk / Treasurer</b>	<b>\$28,855</b>	<b>\$36,396</b>	<b>(\$7,541)</b>	<b>\$8,938</b>	\$37,793		<b>\$39,901</b>			
102		<b>Board Member Expenses</b>										
103		Stipends Board	\$8,865	\$11,820	(\$2,955)	\$2,955	\$11,820	x	\$11,820	x	Same as last yr actual	
104		Payroll Tax Expenses - Board	\$678	\$904	(\$226)	\$226	\$904	x	\$904	x	Same as last yr budget	
105		Board Training & Expenses	\$45	\$100	(\$55)	\$0	\$45	x	\$45	x	Board of Review	
106		<b>Total Board Member Expenses</b>	<b>\$9,588</b>	<b>\$12,824</b>	<b>(\$3,236)</b>	<b>\$3,181</b>	\$12,769		<b>\$12,769</b>		<b>-0.43%</b>	
107		<b>Town Garage Expenses</b>										
108		Improvements - TG	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
109		Repairs & Maintenance - TG	\$0	\$1,000	(\$1,000)	\$0	\$0	x	\$0	x	Roof leak, paint, doors	
110		Supplies - TG	\$927	\$700	\$227	\$0	\$927	x	\$1,000	x	Same as last yr actual	
111		Utilities - TG Electric	\$3,219	\$3,900	(\$681)	\$681	\$3,900	x	\$4,000	x	Same as last yr actual	
112		Utilities - TG Propane	\$1,897	\$3,060	(\$1,163)	\$1,163	\$3,060	x	\$4,000	x	Pay as you use	
113		Utilities - TG Garbage	\$105	\$105	\$0	\$0	\$105	x	\$105	x	Same as last yr actual	
114		Utilities - TG Security	\$0	\$0	\$0	\$0	\$0	x	\$0	x	Not planned	
115		Utilities - TG Septic	\$732	\$1,220	(\$488)	\$244	\$976	x	\$1,000	x	Same as last yr actual	
116		Pest Control - TG	\$399	\$400	(\$1)	\$0	\$399	x	\$400	x	Same as last yr actual	
117		<b>Total Town Garage Expenses</b>	<b>\$7,279</b>	<b>\$10,385</b>	<b>(\$3,106)</b>	<b>\$2,088</b>	\$9,367		<b>\$10,505</b>		<b>1.16%</b>	
118		<b>Community Center</b>										
119		Supplies - CC	\$479	\$100	\$379	\$0	\$479	x	\$500	x	Same as last yr actual	
120		Repairs and Maintenance - CC	\$5,846	\$0	\$5,846	\$3,000	\$8,846	x	\$2,500	x	New floor	
121		Utilities - CC Electric	\$2,058	\$2,200	(\$142)	\$300	\$2,358	x	\$2,400	x	Same as last yr actual	
122		Utilities - CC Propane	\$1,253	\$1,900	(\$647)	\$647	\$1,900	x	\$2,500	x	Pay as you use	
123		Utilities - CC Security	\$1,001	\$1,000	\$1	\$0	\$1,001	x	\$1,000	x	Same as last yr actual	
124		Improvements - CC	\$0	\$0	\$0	\$0	\$0	x	\$3,500	x	Refrigerator	
125		Pest Control - CC	\$399	\$400	(\$1)	\$0	\$399	x	\$400	x	Same as last yr actual	
126		License & Fees - CC	\$378	\$363	\$15	\$0	\$378	x	\$400	x	Same as last yr actual	
127		Shooting Range	\$78	\$0	\$78	\$0	\$78	x	\$0	x	None planned	
128		<b>Total Community Center</b>	<b>\$11,492</b>	<b>\$5,963</b>	<b>\$5,529</b>	<b>\$3,947</b>	\$15,439		<b>\$13,200</b>		<b>121.37%</b>	
129				<b>\$107,321</b>	<b>\$14,751</b>	<b>\$25,774</b>	\$25,774		<b>\$127,101</b>		<b>18.43%</b>	

	A	B	C	D	E	F	G	H	I	J	K	L
130		Assessor Contract Fees	\$8,487	\$8,487	\$0	\$0	\$8,487	x	\$8,487	x	3% increase	
131		Supplies & Postage	\$27	\$300	(\$273)	\$0	\$27	x	\$300	x	Estimating a lot of notices	
132	<b>General</b>	<b>Total Assessor Exp</b>	<b>\$8,514</b>	<b>\$8,787</b>	<b>(\$273)</b>	<b>\$0</b>	<b>\$8,514</b>		<b>\$8,787</b>		<b>0.00%</b>	
133												
134		General Town Expenses	\$1,374	\$1,700	(\$326)	\$300	\$1,674	x	\$1,700	x	Same as last yr actual	
135		Loan Payments	\$68,664	\$90,863	(\$22,199)	\$22,199	\$90,863	x	\$90,863	x	All loans	
136		Property Tax Refunds	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
137		Recycling Contribution	\$1,144	\$1,144	\$0	\$0	\$1,144	x	\$1,144	x	Same as last yr actual	
138		Contributions	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
139		Grant Flow Thru BRB	\$8,961	\$8,881	\$80	\$0	\$8,961	x	\$8,961	x	Same as last yr BRB grant only	
140		Bus/Prop/Liab Insurance	\$0	\$9,900	(\$9,900)	\$10,400	\$10,400	x	\$11,000	x	Based on claims + new equipmnt	
141		Legal / Professional Fees	\$2,634	\$5,000	(\$2,366)	\$1,200	\$3,834	x	\$4,000	x	Based on services, lawsuit	
142		Legal Advertising	\$1,071	\$2,000	(\$929)	\$0	\$1,071	x	\$1,100	x	Same as last year actual	
143		Merchant Service Fees	\$111	\$300	(\$189)	\$0	\$111	x	\$111	x	Credit card fees paid	
144		Town Audit	\$2,850	\$6,100	(\$3,250)	\$3,050	\$5,900	x	\$5,900	x	Based on contract	
145		Bad Debts	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
146	<b>Total Ge</b>	<b>Small Balance Charge-offs</b>	<b>\$10</b>	<b>\$0</b>	<b>\$10</b>	<b>\$0</b>	<b>\$10</b>	<b>x</b>	<b>\$0</b>	<b>x</b>	None planned	
147			<b>\$86,819</b>	<b>\$125,888</b>	<b>-\$39,069</b>	<b>\$37,149</b>	<b>\$123,968</b>		<b>\$124,779</b>		<b>-0.88%</b>	
148		<b>Election Expenses</b>										
149		Election Ads, Printing, Misc	\$1,484	\$3,000	(\$1,516)	\$0	\$1,484	x	\$12,330	x	4 elections + voting machines	
150		Election Wages & Salaries	\$3,083	\$1,000	\$2,083	\$0	\$3,083	x	\$12,400	x	4 elections	
151	<b>Public Works</b>		<b>\$4,567</b>	<b>\$4,000</b>	<b>\$567</b>	<b>\$0</b>	<b>\$4,567</b>		<b>\$24,730</b>		<b>518.25%</b>	
152												
153		<b>Road Maintenance Expense</b>										
154		Major Road Construction	\$706	\$0	\$0	\$5,000	\$5,706	x	\$47,232	x	Estimated	
155		Contract Services	\$7,678	\$0	\$7,678	\$11,711	\$19,389	x	\$0	x	None planned	
156		Fuel & Oil Expense	\$10,106	\$17,000	(\$6,894)	\$4,000	\$14,106	x	\$17,000	x	Based on last yr actual inc \$	
157		Gasoline	\$1,270	\$2,700	(\$1,430)	\$1,500	\$2,770	x	\$3,000	x	Based on last yr actual inc \$	
158		Erosin Control Materials	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
159		Rock & Rip Rap	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
160		Sand & Pit Run & Screening	\$0	\$2,800	(\$2,800)	\$3,500	\$3,500	x	\$3,500	x	Estimated	
161		Gravel	\$14,006	\$150,000	(\$135,994)	\$162,855	\$176,861	x	\$0	x	None planned	
162		Salt	\$0	\$12,000	(\$12,000)	\$12,000	\$12,000	x	\$13,000	x	Estimated	
163		Dust Control	\$933	\$1,100	(\$167)	\$0	\$933	x	\$1,000	x	Same as last yr actual	
164		Culverts	\$0	\$50,000	(\$50,000)	\$5,000	\$5,000	x	\$0	x	None planned	
165		Patch/Crack Sealing	\$7,408	\$0	\$7,408	\$0	\$7,408	x	\$0	x	None planned	
166		Chip Seal	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
167		Line Painting	\$0	\$5,000	(\$5,000)	\$0	\$0	x	\$0	x	None planned	
168		Union Meal-Clothing Expense	\$2,870	\$3,000	(\$130)	\$0	\$2,870	x	\$1,435	x	Same as last year actual	
169		Road Signs	\$943	\$0	\$943	\$0	\$943	x	\$900	x	Estimated	
170		Advertising / Notices/Printing	\$69	\$131	(\$62)	\$0	\$69	x	\$100	x	Load Limits Spring	
171		Employee Drug - CDL Checks	\$73	\$124	(\$51)	\$0	\$73	x	\$100	x	Required by law	
172		Employee Bonus	\$0	\$200	(\$200)	\$100	\$100	x	\$100	x	Same as last yr actual	



	A	B	C	D	E	F	G	H	I	J	K	L
173		Education/Training	\$120	\$120	\$0	\$0	\$120	x	\$120	x	MSHA	
174		Equipment Rental	\$0	\$0	\$0	\$6,600	\$6,600	x	\$0	x	None planned	
175		Equipment Purchases	\$315,325	\$0	\$315,325	\$0	\$315,325	x	\$0	x	None planned	
176		Repair Parts	\$5,377	\$15,000	(\$9,623)	\$1,000	\$6,377	x	\$8,000	x	Estimated	
177		Repair Services	\$2,971	\$7,000	(\$4,029)	\$1,000	\$3,971	x	\$3,000	x	Estimated	
178		Small Tools & Equipment	\$166	\$1,500	(\$1,334)	\$300	\$466	x	\$400	x	Estimated	
179		Shop Materials & Fastners	\$3,400	\$4,500	(\$1,100)	\$300	\$3,700	x	\$3,400	x	Estimated	
180		Roads Office Expenses	\$0	\$300	(\$300)	\$0	\$0	x	\$0	x	None planned	
181		Reimbursed Mileage - Roads	\$0	\$0	\$0	\$0	\$0	x	\$0	x	None planned	
182		Telephone & Internet - Roads	\$1,021	\$1,600	(\$579)	\$579	\$1,600	x	\$1,650	x	Same as last year actual	
183		Radio/Telephone Communications	\$75	\$0	\$75	\$0	\$75	x	\$0	x	None planned	
184	Direct R	<b>Total Road Maintenance</b>	<b>\$374,517</b>	<b>\$274,075</b>	<b>\$99,736</b>	<b>\$215,445</b>	\$589,962		<b>\$103,937</b>		<b>-62.08%</b>	
185												
186		Wages & Salaries	\$79,567	\$110,234	(\$30,667)	\$16,000	\$95,567	x	\$80,925	x	Based on 2022 contract wage	
187		Payroll Tax Expenses - Roads	\$5,403	\$8,432	(\$3,029)	\$1,224	\$6,627	x	\$6,192	x	Based on payroll	
188		Employee Pension	\$6,381	\$10,419	(\$4,038)	\$1,368	\$7,749	x	\$5,469	x	Per 2022 proposed contract	
189		Unemployment	\$64	\$600	(\$536)	\$150	\$214	x	\$200	x	Less hrs worked roads	
190		Employee Health Insurance	\$27,712	\$41,592	(\$13,880)	\$5,199	\$32,911	x	\$21,008	x	Per 2022 proposed contract	
191		Workman's Comp Insurance	\$2,405	\$4,700	(\$2,295)	\$2,295	\$4,700	x	\$3,525	x	Less hrs worked roads	
192	Total Pu	<b>Total Direct Road Maintenance</b>	<b>\$121,532</b>	<b>\$175,977</b>	<b>(\$54,445)</b>	<b>\$150</b>	\$121,682		<b>\$117,319</b>		<b>-33.33%</b>	
193			<b>\$496,049</b>	<b>\$450,052</b>	<b>\$45,291</b>	<b>\$215,595</b>	\$711,644		<b>\$221,256</b>		<b>-50.84%</b>	
194		<b>Public Safety</b>										
195		Ambulance Services	\$17,113	\$22,817	(\$5,704)	\$5,704	\$22,817	x	\$23,958	x	Per contract	
196		Fire Department Services	\$20,847	\$27,796	(\$6,949)	\$6,949	\$27,796	x	\$29,186	x	Per contract	
197		<b>Total Public Safety</b>	<b>\$37,960</b>	<b>\$50,613</b>	<b>(\$12,653)</b>	<b>\$12,653</b>	\$50,613		<b>\$53,144</b>		<b>5.00%</b>	
198		<b>Economic Development</b>	<b>\$11,030</b>	<b>\$0</b>	<b>\$11,030</b>	<b>\$0</b>	\$11,030	x	<b>\$0</b>	x	None planned	
199		<b>Miscellaneous Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$0	x	<b>\$0</b>	x	None expected	
200			<b>\$767,011</b>	<b>\$746,661</b>	<b>\$8,614</b>	<b>\$291,171</b>	\$1,058,182		<b>\$559,797</b>		<b>-25.03%</b>	
201												
202						<b>\$243,724</b>	<b>\$0</b>		<b>\$0</b>		<b>(SHORT) or OVER</b>	
203												
204									\$723,143			
205									\$288,243			
206									\$0			
207									\$434,900			
208									\$4,400			
209									\$1,500			
210												
211									\$185,000			
212									\$135,755			
213												
214									<b>\$243,788</b>			
215									<b>(\$125,000)</b>			

	A	B	C	D	E	F	G	H	I	J	K	L
216												
217					Net Excess Revenues Available				\$118,788			
218					Amount applied to 2022 Budget				\$0			
219					Net Excess Revenues Available				\$118,788			

**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 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)**

<b>REVENUES</b>	<b>2020 Final Approved Budget</b>	<b>2020 Actual (Compilation)</b>	<b>Variance</b>
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>
Licenses & Permits			
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>
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)
<b>Total Public Charges</b>	<b>\$92,350</b>	<b>\$112,066</b>	<b>\$19,716</b>
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
<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>
Loan Balances			
	<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)
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

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