

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.

NOTICE OF PUBLIC 2023 BUDGET HEARING November 15, 2022 – 7:00 p.m. – Community Center

Notice is hereby given that on November 15, 2022, at 7:00 p.m. at the Community Center a Public Hearing on the Proposed 2023 Budget of the Town of Russell, Bayfield County will be held. A copy of the proposed 2023 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 15, 2022 – Immediately Following the Budget Hearing – Community Center

Notice is hereby given that on November 15, 2022, immediately following the completion of the Public Hearing on the proposed Year 2023 Budget, which begins at 7:00 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 2022 Town Tax Levy to be paid in 2023 pursuant to section 60.10(1)(a) of Wisconsin State Statutes.

General Fund	Current Budget 2022	Proposed Budget 2023	%Change
Revenues			
General Property Taxes (Levy)	\$ 132,755	\$ 132,755	0.0 %
Other Taxes	\$ -0-	\$ -0-	
Intergovernmental Revenues	\$ 295,413	\$ 322,077	
Licenses & Permits	\$ 3,865	\$ 4,674	
Public Charges for Services	\$ 124,500	\$ 120,820	
Excess Revenues to Reduce Levy	\$ -0-	\$ -0-	
Other Financing Sources	\$ 3,264	\$ 3,500	
TOTAL REVENUES	\$ 559,797	\$ 583,826	4.29%
Expenditures			
General Government	\$ 143,808	\$ 151,376	
Public Safety	\$ 53,144	\$ 55,801	
Conservation & Development	\$ -0-	\$ -0-	
Public Works	\$ 221,256	\$ 220,292	
Culture, Recreation, Education	\$ 50,726	\$ 72,239	
Capital Outlay	\$ -0-	\$ -0-	
Debt Service	\$ 90,863	\$ 84,118	
Other Financing Uses	\$ -0-	\$ -0-	
TOTAL EXPENDITURES	\$ 559,797	\$ 583,826	4.29%

4. Approve Minutes of the April 19, 2022 Annual Meeting****.
 5. Adjourn.
- Posted October 29, 2022 at 4 p.m.

TOWN BOARD MEETING November 15, 2022 – Immediately Following the Electors Meeting – Community Center

1. Adopt the 2023 budget.
2. Other business as necessary - See detailed agenda on Town website <https://townofrussellwi.gov>

2023 BUDGET EXPLANATIONS	
EXPLANATIONS	Amount
Over all Increase 4.29%	\$ 24,029
REVENUES	
Town Tax Levy No Increase \$ 132,755	\$ -
Wis DOT Road Aids	\$ 9,300
Use of Federal ARPA Grant Funds	\$ 14,500
Liquor Licenses/Bartender Licenses	\$ 800
LSB Campground Fees	\$ (3,700)
Driveway Snow Plowing	\$ 600
Small Miscellaneous Changes	\$ 2,529
TOTALS	\$ 24,029
EXPENSES	
Clerk/Treasurer Wages and Office	\$ 2,900
Town Garage Repairs/propane/utilities	\$ 5,900
Community Center HVAC/Utilities	\$ 12,400
LSB Campground Expenses	\$ 3,900
LSB Marina Study	\$ 17,600
Loan Payments	\$ (6,600)
Elections	\$ (14,500)
Diesel Fuel	\$ 11,000
Engineering/Grant Filing	\$ 3,000
Centerline Painting	\$ 4,000
Equipment Repairs/Repair Services	\$ 14,000
Road Labor/Benefits	\$ 9,800
Road Construction	\$ (47,200)
Dust Control	\$ 1,000
Fire/Ambulance Services	\$ 2,600
Small Miscellaneous Changes	\$ 4,229
TOTALS	\$ 24,029

	A	B	C	D	E	F	G	H	I	J	K
1			Jan-Sept 2022	Budget 2022	Deviation	Oct-Dec 2022	Year End 2022		2023 Budget		Explanations
2						(\$4,380)	\$0		\$0		Needed to Balance
3	Intergovernmental Revenues										
4		State Shared Revenues	\$17,129	\$114,191	\$97,062	\$97,062	\$114,191		\$114,191	x	Per State
5		LRIP TRIPD Road Grant	\$0	\$0	\$0	\$0	\$0		\$0	x	We are eligible for 2024-2025
6		Property Tax Income - Levy	\$132,755	\$132,755	\$0	\$0	\$132,755		\$132,755	x	No increase
7		Exempt Computer Aid	\$4	\$4	\$0	\$0	\$4		\$4	x	Per State added to levy
8		Omitted Taxes	\$0	\$0	\$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	\$175	\$0	\$0	\$175		\$175	x	Per State
11		Other Tax Collections	\$9	\$0	\$0	\$0	\$9		\$0	x	None expected
12		State Road Aids	\$51,817	\$69,089	\$17,272	\$17,272	\$69,089		\$78,447	x	Per State estimate
13		Tribal Extrordinary Services	\$3,452	\$3,800	\$348	\$350	\$3,802		\$3,800	x	Salt/sand purchase
14		State Excise Fuel Tax Refund	(\$1,087)	\$900	\$1,987	\$1,087	\$0		\$900	x	Based on smaller refund
15		State Sales Tax Retained	\$52	\$80	\$28	\$30	\$82		\$80	x	Based on sales
16		Fire Dues	\$1,204	\$1,182	(\$22)	\$0	\$1,204		\$1,204	x	Same as last yr actual
17		Municipal Services Payment	\$0	\$1,792	\$1,792	\$1,792	\$1,792		\$1,792	x	Same as last yr actual
18		DNR in Lieu PILT 70.113	\$7	\$2	(\$5)	\$0	\$7		\$7	x	Same as last yr actual
19		MFL/FC Withdrawal Fees	\$5,614	\$0	(\$5,614)	\$0	\$5,614		\$0	x	None planned
20		County Forest Timber Sales	\$18,143	\$17,500	(\$643)	\$0	\$18,143		\$18,200	x	Based on last yr actual
21		County Forest Timber Law Pymnt	\$5,682	\$2,547	(\$3,135)	\$0	\$5,682		\$500	x	Based on last yr actual
22		County Forest Road Grant	\$4,500	\$4,000	(\$500)	\$0	\$4,500		\$4,500	x	Based on last yr actual
23		Managed Forest/FC Tax Revenue	\$4,576	\$607	(\$3,969)	\$0	\$4,576		\$4,576	x	Same as last yr actual
24		County Grants	\$5,000	\$0	(\$5,000)	\$0	\$5,000		\$0	x	2nd pymnt ARCG
25		State Grants	\$533	\$0	(\$533)	\$0	\$533		\$0	x	
26		DNR Recycling Grant-Flow Thru	\$8,943	\$8,961	\$18	\$0	\$8,943		\$8,943	x	Same as last yr actual
27		Federal Grants	\$67,878	\$69,173	\$1,295	\$0	\$67,878		\$83,354	x	ARAP Funds
28		Room Tax Donations	\$336	\$600	\$264	\$264	\$600		\$600	x	Based on last yr actual
29		Other Intergovernmental Revenue	\$804	\$810	\$6	\$0	\$804		\$804	x	Holt Road
30		Total Intergovernmental Revenues	\$327,526	\$428,168	\$100,651	\$117,857	\$445,383		\$454,832		6.23%
31	Licenses & Permits										
32		Liquor & Beer	\$3,067	\$2,500	(\$567)	\$0	\$3,067		\$3,100	x	Based on licenses
33		Operator	\$1,083	\$950	(\$133)	\$0	\$1,083		\$1,100	x	Same as last yr actual
34		Cigarette	\$300	\$300	\$0	\$0	\$300		\$300	x	Same as last yr actual
35		License Publication Fees	\$124	\$100	\$0	\$0	\$124		\$124	x	Same as last yr actual
36		Dog Licenses	\$41	\$15	(\$26)	\$0	\$41		\$50	x	Same as last yr actual
37		Total Licenses & Permits	\$4,615	\$3,865	(\$750)	\$0	\$4,615		\$4,674		20.93%
38	Public Charges / Services										
39		Snow Plowing	\$21	\$9,000	\$8,979	\$9,600	\$9,621		\$9,600	x	Best estimate
40		Campground	\$81,396	\$93,000	\$11,604	\$5,000	\$86,396		\$86,400	x	Same as last yr actual
41		Boat Ramp Daily	\$3,042	\$2,300	(\$742)	\$0	\$3,042		\$3,050	x	Same as last yr actual
42		Boat Ramp Seasonal	\$1,602	\$1,300	(\$302)	\$0	\$1,602		\$1,600	x	Same as last yr actual
43		Wood Sales	\$5,237	\$5,500	\$263	\$263	\$5,500		\$5,500	x	Same as last yr actual
44		Ice Sales	\$3,300	\$4,600	\$1,300	\$200	\$3,500		\$3,500	x	Same as last yr actual

	A	B	C	D	E	F	G	H	I	J	K
45		Showers Fees	\$1,809	\$800	(\$1,009)	\$1,009	\$2,818		\$2,820	x	Same as last yr actual
46		Reservations	\$7,758	\$7,500	(\$258)	\$258	\$8,016		\$8,000	x	Same as last yr actual
47		Sales Residents & Others	\$1,247	\$0	(\$1,247)	\$0	\$1,247		\$0	x	None anticipated
48		Community Center Hall Rental	\$313	\$500	\$187	\$0	\$313		\$350	x	Estimated
49		Total Public Charges / Services	\$105,725	\$124,500	\$18,775	\$16,330	\$122,055		\$120,820		-2.96%
50		Interest Income	\$1,722	\$3,000	\$1,278	\$900	\$2,622		\$3,000	x	Estimated
51		Capitol Credits	\$344	\$264	(\$80)	\$0	\$344		\$500	x	Midland
52		Interest Past Due Accounts	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned
53		Sale of Used Equipment	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned
54		Fines, forfeitures, Judgements	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned
55		Miscellaneous Income	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned
56		Total Above	\$0	\$0	\$0	\$0	\$0		\$0		
57		Loan Proceeds	\$0	\$0	\$0	\$0	\$0		\$0		None planned
58		Excess Revenues Applied	\$0	\$0	\$0	\$16,497	\$16,497		\$0		None planned
59			\$439,932	\$559,797	\$119,874	\$151,584	\$591,516		\$583,826		4.29%
60											
61											
62		Cultural & Recreation Expenses									
63		Campground Expenses									
64		Repairs & Maintenance	\$2,939	\$6,625	(\$3,686)	\$0	\$2,939		\$9,000	x	showers + misc
65		Supplies	\$2,462	\$3,100	(\$638)	\$0	\$2,462		\$2,500	x	Same as last yr actual
66		Firewood	\$0	\$5,440	(\$5,440)	\$5,440	\$5,440		\$4,600	x	Same as last yr actual
67		Ice Purchases	\$2,284	\$3,050	(\$766)	\$0	\$2,284		\$3,050	x	Same as last yr budget
68		Promotional Expenses	\$310	\$520	(\$210)	\$0	\$310		\$310	x	Same as last yr actual
69		Reservation Services	\$4,878	\$5,650	(\$772)	\$300	\$5,178		\$5,200	x	Same as last yr actual
70		Host Services	\$2,788	\$3,000	(\$212)	\$212	\$3,000		\$3,000	x	Host planned
71		Wages Campground Attendants	\$2,570	\$8,160	(\$5,590)	\$1,200	\$3,770		\$8,160	x	Estimated
72		Payroll Tax Exp - Campgrnd	\$553	\$624	(\$71)	\$71	\$624		\$624	x	Based on payroll
73		License Renewal	\$275	\$275	\$0	\$0	\$275		\$275	x	Same as last yr actual
74		Telephone-internet	\$1,658	\$2,430	(\$772)	\$772	\$2,430		\$2,430	x	Same as last yr actual
75		Garbage	\$6,095	\$5,200	\$895	\$895	\$6,990		\$6,990	x	Same as last yr actual
76		Electric	\$3,073	\$5,050	(\$1,977)	\$1,977	\$5,050		\$5,050	x	Same as last yr actual
77		Septic Pumping	\$250	\$122	\$128	\$0	\$250		\$250	x	Same as last yr actual
78		Boat Ramp Improvements	\$0	\$0	\$0	\$0	\$0		\$1,000	x	Rubstrips
79		Capital Improvements	\$0	\$0	\$0	\$5,000	\$5,000		\$17,600	x	Marina Study
80		Signs	\$50	\$150	(\$100)	\$0	\$50		\$150	x	Same as last yr budget
81		Refunds & Funds Exchange	\$1,635	\$1,330	\$305	\$400	\$2,035		\$2,050	x	Same as last yr actual
82		Total Campground Expenses	\$31,820	\$50,726	(\$18,906)	\$16,267	\$48,087		\$72,239		42.41%
83		Other Cultural / Education Exp									
84		Experience Works	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned
85		Total Other Cultural / Education	\$0	\$0	\$0	\$0	\$0		\$0		
86		Total Cultural & Recreation	\$31,820	\$50,726	(\$18,906)	\$16,267	\$48,087		\$72,239		
87		General Government Expenses									
88		Clerk / Treasurer Expenses									

	A	B	C	D	E	F	G	H	I	J	K
89		Wages & Salaries Clerk/ Deputy	\$20,550	\$27,400	(\$6,850)	\$6,850	\$27,400		\$28,222	x	Clerk inc 3%
90		Payroll Tax Expenses - Clerk	\$1,572	\$2,296	(\$724)	\$724	\$2,296		\$2,159	x	Based on payroll
91		Clerk Mileage and Expenses	\$0	\$600	(\$600)	\$1,100	\$1,100		\$700	x	4 election, training
92		Office Supplies	\$1,830	\$1,000	\$830	\$170	\$2,000		\$2,000	x	Same as last yr budget
93		Computer/Software Expense	\$1,350	\$2,100	(\$750)	\$500	\$1,850		\$1,850	x	Virus/Office/GoToPC/Adobe
94		Checks/Forms/Envelopes	\$0	\$500	(\$500)	\$0	\$0		\$500	x	Check envelopes, AR Statements
95		Website Expenses	\$1,199	\$400	\$799	\$0	\$1,199		\$400	x	Hosting/Domain Reg only .gov chang
96		Copier Expense	\$2,290	\$1,500	\$790	\$350	\$2,640		\$2,700	x	paper, service contract, toners, ink
97		Telephone - internet	\$1,043	\$1,600	(\$557)	\$557	\$1,600		\$1,600	x	Same as last yr actual
98		Bank Fees	\$44	\$100	(\$56)	\$56	\$100		\$100	x	check view
99		Postage & Delivery Expense	\$1,352	\$2,300	(\$948)	\$948	\$2,300		\$2,500	x	Same as last yr actual
100		Training & Training Expense	\$0	\$105	(\$105)	\$0	\$0		\$105	x	Registration fees
101		Discounts	(\$44)	\$0	(\$44)	\$0	(\$44)		\$0	x	Is what it is
102		Total Clerk / Treasurer	\$31,186	\$39,901	(\$8,715)	\$11,255	\$42,441		\$42,836		
103		Board Member Expenses									
104		Stipends Board	\$8,865	\$11,820	(\$2,955)	\$2,955	\$11,820		\$11,820	x	Same as last yr actual
105		Payroll Tax Expenses - Board	\$678	\$904	(\$226)	\$226	\$904		\$904	x	Same as last yr budget
106		Board Training & Expenses	\$95	\$45	\$50	\$0	\$95		\$100	x	Board of Review
107		Total Board Member Expenses	\$9,638	\$12,769	(\$3,131)	\$3,181	\$12,819		\$12,824		0.43%
108		Town Garage Expenses									
109		Improvements - TG	\$1,018	\$0	\$1,018	\$0	\$1,018		\$0	x	water leaks
110		Repairs & Maintenance - TG	\$0	\$0	\$0	\$0	\$0		\$3,000	x	Roof leak, paint, doors
111		Supplies - TG	\$38	\$1,000	(\$962)	\$250	\$288		\$500	x	Estimated
112		Utilities - TG Electric	\$4,013	\$4,000	\$13	\$1,000	\$5,013		\$5,100	x	Same as last yr actual
113		Utilities - TG Propane	\$2,718	\$4,000	(\$1,282)	\$1,400	\$4,118		\$5,000	x	Estimated
114		Utilities - TG Garbage	\$153	\$105	\$48	\$0	\$153		\$200	x	Estimated
115		Utilities - TG Security	\$0	\$0	\$0	\$1,200	\$1,200		\$1,200	x	New system + monitoring
116		Utilities - TG Septic	\$530	\$1,000	(\$470)	\$244	\$774		\$1,000	x	Same as last yr budget
117		Pest Control - TG	\$399	\$400	(\$1)	\$0	\$399		\$400	x	Same as last yr actual
118		Total Town Garage Expenses	\$8,869	\$10,505	(\$1,636)	\$4,094	\$12,963		\$16,400		56.12%
119		Community Center									
120		Supplies - CC	\$272	\$500	(\$228)	\$0	\$272		\$500	x	Same as last yr budget
121		Repairs and Maintenance - CC	\$1,371	\$2,500	(\$1,129)	\$0	\$1,371		\$14,599	x	furnace, PA, window blinds
122		Utilities - CC Electric	\$1,742	\$2,400	(\$658)	\$658	\$2,400		\$2,400	x	Same as last yr actual
123		Utilities - CC Propane	\$3,067	\$2,500	\$567	\$600	\$3,667		\$2,500	x	Pay as you use
124		Utilities - CC Security	\$1,051	\$1,000	\$51	\$0	\$1,051		\$1,000	x	Same as last yr actual
125		Improvements - CC	\$5,990	\$3,500	\$2,490	\$5,000	\$10,990		\$3,500	x	Refrigerator
126		Pest Control - CC	\$399	\$400	(\$1)	\$0	\$399		\$400	x	Same as last yr actual
127		Promotional Expenses-CC	\$320	\$0	\$320	\$0	\$320		\$320	x	Same as last yr actual
128		License & Fees - CC	\$403	\$400	\$3	\$0	\$403		\$400	x	Same as last yr actual
129		Shooting Range	\$0	\$0	\$0	\$0	\$0		\$0		None planned
130		Total Community Center	\$14,615	\$13,200	\$1,415	\$6,258	\$20,873		\$25,619		94.08%
131				\$127,101	(\$30,973)	\$41,055	\$41,055		\$169,918		33.69%
132		Assessor Contract Fees	\$8,487	\$8,487	\$0	\$0	\$8,487		\$8,742	x	3% increase REASSESSMENT?

	A	B	C	D	E	F	G	H	I	J	K
133		Supplies & Postage	\$19	\$300	(\$281)	\$0	\$19		\$600	x	Estimating a lot of notices
134	General	Total Assessor Exp	\$8,506	\$8,787	(\$281)	\$0	\$8,506		\$9,342		6.32%
135											
136		General Town Expenses	\$1,460	\$1,700	(\$240)	\$390	\$1,850		\$1,850	x	Same as last yr actual
137		Loan Payments	\$73,436	\$90,863	(\$17,427)	\$17,427	\$90,863		\$84,118	x	All loans
138		Property Tax Refunds	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned
139		Recycling Contribution	\$1,143	\$1,144	(\$1)	\$0	\$1,143		\$1,144	x	Same as last yr actual
140		Contributions	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned
141		Grant Flow Thru BRB	\$8,943	\$8,961	(\$18)	\$0	\$8,943		\$8,961	x	Same as last yr BRB grant only
142		Bus/Prop/Liab Insurance	\$55	\$11,000	(\$10,945)	\$10,945	\$11,000		\$11,000	x	Based on claims + new equipmnt
143		Legal / Professional Fees	\$656	\$4,000	(\$3,344)	\$600	\$1,256		\$4,000	x	Based on services, lawsuit
144		Legal Advertising	\$448	\$1,100	(\$652)	\$100	\$548		\$1,100	x	Same as last year actual
145		Propert Surveys	\$935	\$0	\$935	\$0	\$935		\$0	x	None planned
146		Merchant Service Fees	\$19	\$111	(\$92)	\$150	\$169		\$200	x	Estimated
147		Town Audit	\$2,950	\$5,900	(\$2,950)	\$3,000	\$5,950		\$5,900	x	Based on contract
148		Bad Debts	\$91	\$0	\$91	\$0	\$91		\$0	x	None planned
149	Total Ge	Small Balance Charge-offs	\$1	\$0	\$1	\$0	\$1		\$0	x	None planned
150			\$90,137	\$124,779	-\$34,642	\$32,612	\$122,749		\$118,273		-5.21%
151		Election Expenses									
152		Election Ads, Printing, Misc	\$8,148	\$12,330	(\$4,182)	\$300	\$8,448		\$4,000	x	2 elections
153		Election Wages & Salaries	\$3,203	\$12,400	(\$9,197)	\$3,800	\$7,003		\$6,200	x	2 elections
154	Public Works		\$11,351	\$24,730	(\$13,379)	\$4,100	\$15,451		\$10,200		-58.75%
155											
156		Road Maintenance Expense									
157		Major Road Construction	\$108	\$47,232	\$0	\$0	\$108		\$0	x	None planned
158		Engineering Services	\$19,129	\$0	\$19,129	\$0	\$19,129		\$3,000	x	W Old K grants
159		Contract Services	\$883	\$0	\$883	\$0	\$883		\$0	x	None planned
160		Fuel & Oil Expense	\$18,757	\$17,000	\$1,757	\$10,000	\$28,757		\$28,000	x	Based on last yr actual inc \$
161		Gasoline	\$2,411	\$3,000	(\$589)	\$1,200	\$3,611		\$3,000	x	Based on last yr actual inc \$
162		Erosin Control Materials	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned
163		Rock & Rip Rap	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned
164		Sand & Pit Run & Screening	\$0	\$3,500	(\$3,500)	\$0	\$0		\$3,500	x	Same as last yr budget
165		Gravel	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned
166		Salt	\$0	\$13,000	(\$13,000)	\$13,000	\$13,000		\$13,000	x	Estimated
167		Dust Control	\$1,097	\$1,000	\$97	\$0	\$1,097		\$2,000	x	Same as last yr actual
168		Culverts	\$7,343	\$0	\$7,343	\$0	\$7,343		\$0	x	None planned
169		Patch/Crack Sealing	\$5,313	\$0	\$5,313	\$0	\$5,313		\$4,500	x	None planned
170		Chip Seal	\$0	\$0	\$0	\$0	\$0		\$0	x	None planned
171		Line Painting	\$0	\$0	\$0	\$0	\$0		\$4,000	x	E Old K - Turner
172		Union Meal-Clothing Expense	\$1,457	\$1,435	\$22	\$25	\$1,482		\$1,460	x	Same as last year actual
173		Road Signs	\$929	\$900	\$29	\$500	\$1,429		\$950	x	Same as last yr actual
174		Advertising / Notices/Printing	\$132	\$100	\$32	\$0	\$132		\$150	x	Load Limits Spring
175		Employee Drug - CDL Checks	\$36	\$100	(\$64)	\$0	\$36		\$100	x	Required by law
176		Employee Bonus	\$0	\$100	(\$100)	\$100	\$100		\$100	x	Same as last yr actual

	A	B	C	D	E	F	G	H	I	J	K
177		Education/Training	\$210	\$120	\$90	\$0	\$210		\$230 x		MSHA
178		Equipment Rental	\$0	\$0	\$0	\$0	\$0		\$0 x		None planned
179		Equipment Purchases	\$930	\$0	\$930	\$0	\$930		\$0 x		None planned
180		Repair Parts	\$17,066	\$8,000	\$9,066	\$3,000	\$20,066		\$20,000 x		Estimated
181		Repair Services	\$3,684	\$3,000	\$684	\$0	\$3,684		\$5,000 x		Estimated
182		Small Tools & Equipment	\$434	\$400	\$34	\$100	\$534		\$550 x		Estimated
183		Shop Materials & Fastners	\$606	\$3,400	(\$2,794)	\$1,000	\$1,606		\$2,000 x		Estimated
184		Roads Office Expenses	\$0	\$0	\$0	\$0	\$0		\$0 x		None planned
185		Reimbursed Mileage - Roads	\$0	\$0	\$0	\$0	\$0		\$0 x		None planned
186		Telephone & Internet - Roads	\$1,042	\$1,650	(\$608)	\$608	\$1,650		\$1,650 x		Same as last year actual
187		Radio/Telephone Communications	\$0	\$0	\$0	\$0	\$0		\$0 x		None planned
188	Direct R	Total Road Maintenance	\$81,567	\$103,937	\$24,754	\$29,533	\$111,100		\$93,190		-10.34%
189											
190		Wages & Salaries	\$73,295	\$80,925	(\$7,630)	\$22,000	\$95,295		\$85,560 x		Based on 2022 contract wage
191		Payroll Tax Expenses - Roads	\$5,251	\$6,192	(\$941)	\$1,683	\$6,934		\$6,545 x		Based on payroll
192		Employee Pension	\$4,102	\$5,469	(\$1,367)	\$1,367	\$5,469		\$5,469 x		Per 2023 contract
193		Unemployment	\$219	\$200	\$19	\$100	\$319		\$4,400 x		Based on loss rate
194		Employee Health Insurance	\$15,738	\$21,008	(\$5,270)	\$5,270	\$21,008		\$21,528 x		Per 2023 contract
195		Workman's Comp Insurance	(\$1,433)	\$3,525	(\$4,958)	\$4,958	\$3,525		\$3,600 x		Same as last yr actual
196	Total P	Total Direct Road Maintenance	\$97,172	\$117,319	(\$20,147)	\$35,378	\$132,550		\$127,102		8.34%
197			\$178,739	\$221,256	\$4,607	\$64,911	\$243,650		\$220,292		-0.44%
198		Public Safety									
199		Ambulance Services	\$17,969	\$23,958	(\$5,989)	\$5,989	\$23,958		\$25,156 x		Per contract
200		Fire Department Services	\$21,889	\$29,186	(\$7,297)	\$7,297	\$29,186		\$30,645 x		Per contract
201		Total Public Safety	\$39,858	\$53,144	(\$13,286)	\$13,286	\$53,144		\$55,801		5.00%
202		Economic Development	\$5,400	\$0	\$5,400	\$0	\$5,400		\$0 x		None planned
203		Miscellaneous Expenses	\$5,433	\$0	\$5,433	\$0	\$5,433		\$0 x		None expected
204			\$435,552	\$559,797	(\$82,521)	\$155,964	\$591,516		\$583,826		4.29%
205											
206						(\$4,380)	\$0		\$0		(SHORT) or OVER
207											
208									\$634,862		
209									\$16,497		
210									\$0		
211									\$618,365		
212									\$4,400		
213									\$1,500		
214											
215									\$185,000		
216									\$134,755		
217											
218									\$427,253		
219									(\$125,000)		
220											

	A	B	C	D	E	F	G	H	I	J	K
221					Net Excess Revenues Available				\$302,253		
222					ARAP Funds applied to 2022 Budget				\$83,354		
223					Net Excess Revenues Available				\$218,899		

Town Electors 2022 Annual Meeting – April 19, 2022

Posted April 8, 2021 at 4:00 p.m. at the Town Garage and the Town website. 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. Two parties were monitoring the meeting remotely and did not participate in the meeting.

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 held on November 9, 2021. 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.

2021 Financial Report – Clerk Good presented the following summary of the 2021 revenue and expense budget and explanations.

NARATIVE EXPLANATION OF 2021 BUDGET DEVIATIONS

2021 BUDGET VERSES 2021 ACTUAL REVENUES AND EXPENSES

Total revenues equaled expenditures \$1,068,634 for the year. Revenues were over the adjusted budget by \$6,648. Budgeted use of unexpended loan proceeds from 2020 and excess revenues of \$328,478 balance revenues with expenses. This was \$85,724 less than what the Town had budgeted.

2021 MAJOR ACCOMPLISHMENTS

The Town accomplished a number of significant projects in 2021:

1. Replaced the dock at the Little Sand Bay Boat Ramp.
2. Updated the grader from a 2007 to a 2018 Model year and with a Handi-Packer.
3. Crushed a several year supply of gravel (last crushing at County Sand River Pit).
4. Repaired the well at the Community Center.
5. Extended electric power and constructed a road to the tower site north of the Community Center.

COVID presented ongoing challenges for day-to-day operations in the Clerk’s office and elections.

2021 REVENUE EXPLAINATIONS

The Little Sand Bay Recreation Area experienced an outstanding year with revenues of \$112,764 or \$23,638 over budget primarily due to increased visitor stays due to COVID.

Property tax collections were over budget due to the Town posting omitted taxes and personal property taxes of \$6,442.

The Town received State and Federal grants of \$61,961 to help defray costs associated with dealing with COVID for elections and general operations. We will receive an equal additional amount in 2021 which can be applied to Town general operations.

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

The Town had anticipated needing \$414,202 of excess revenues to meet expenses but only \$325,478 was needed 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 2021 Annual Revenues Statement).

2021 EXPENDITURE EXPLANATIONS

Well repair at the Community Center and electric service contribution to the tower site exceeded our budget by \$9,100.

Gravel crushing was \$29,700 under budget.

Road crew labor costs were under budget \$20,000 resulting from a reduction in staffing.

Little Sand Bay Recreation costs were over budget \$41,100 due to increased number of campers and the replacement of the Boat Ramp Dock.

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 2021 Annual Expenses Statement).

2021 CASH RESERVES

Unrestricted cash reserves decrease from \$174,775 to negative \$58,319 in 2021. Operating fund liquidity decreased from \$762,981 to \$457,291 which is adequate to meet the Town's ongoing cash flow requirements. (See the details on the 2020 Annual Expense Statement under Cash Balances).

TOWN OF RUSSELL 2021 ANNUAL REPORT (Unaudited Statement)

REVENUES	2021 Final Approved Budget	2021 Actual (Compilation)	Variance
Operating Revenues			
Property Tax Levy + Other Taxes	\$132,755	\$132,755	\$0
Other Taxes	\$467	\$427	(\$40)
PP Aids/Exempt Computer Aids, Sale Tax	\$0	\$6,442	\$6,442
Intergovernmental			
Shared Revenues	\$114,188	\$114,188	\$0
Road Aids	\$67,724	\$67,724	\$0
BIA Road Maintenance	\$5,600	\$3,629	(\$1,971)
Room Tax Donation	\$0	\$1,901	\$1,901
County Timber Sales	\$20,154	\$17,517	(\$2,637)
Managed Forest (tax collection)	\$2,892	\$3,155	\$263
Other Intergovernmental	\$0	\$788	\$788
Sales & Excise Tax Refunds	\$1,400	\$87	(\$1,313)

State Fire Dues Payment	\$1,146	\$1,182	\$36
Municipal Services Payment	\$1,792	\$1,792	\$0
Recycling Grant Flow Through	\$8,881	\$8,962	\$81
Federal/County Grants	\$105,788	\$61,961	(\$43,827)
Local Road Grants	\$0	\$9,400	\$9,400
Total Intergovernmental Revenues	\$462,787	\$431,910	(\$30,877)
Licenses & Permits			
Liquor & Cigarettes & Dog	\$3,571	\$3,883	\$312
Total Licenses & Permits	\$3,571	\$3,883	\$312
Public Charges			
Snowplowing	\$10,000	\$14,568	\$4,568
Campground & Boat Ramp	\$89,126	\$112,764	\$23,638
Services Rendered/Sales	\$0	\$19,088	\$19,088
Community Center Hall Rental	\$0	\$0	\$0
Total Public Charges	\$99,126	\$146,420	\$47,294
Miscellaneous			
Interest Income	\$7,200	\$3,491	(\$3,709)
Refunds & Credits	\$0	\$0	\$0
Sand & Gravel (Tribe & Town of Bayfield)	\$0	\$79,081	\$79,081
Sales of Used Equipment	\$75,000	\$75,000	\$0
Insurance Recovery	\$0	\$0	\$0
Other Income	\$100	\$371	\$271
Excess Revenues Applied to Budget	\$414,202	\$328,478	(\$85,724)
Miscellaneous	\$0	\$0	\$0
Total Miscellaneous Income	\$496,502	\$486,421	(\$10,081)
Total Operating Revenue	\$1,061,986	\$1,068,634	\$6,648
Loan Balances			
	12/31/2020	12/31/2021	
Bremer Bank - Land Nov 2024	\$12,571	\$9,525	(\$3,046)
Bremer Bank - Tractor/Mower Jul 2023	\$24,949	\$9,317	(\$15,632)
Bremer Bank - Old K, Turner, Equip Jul 2030	\$461,492	\$421,033	(\$40,459)
Northern State Bank - Pickup & Plow Oct 2025	\$23,073	\$20,527	(\$2,546)
Bremer Bank - Turner Road 2016 Aug 2026	\$66,121	\$55,208	(\$10,913)
Bremer Bank - Gravel Loan - Nov 2020	\$0	\$0	\$0
Total Outstanding Debt	\$588,206	\$515,610	(\$72,596)

EXPENDITURES	2021 Approved Budget	2021 Actual (Compilation)	Variance
Operating Expenditures			
General Government			
Board of Directors	\$12,824	\$12,769	(\$55)
Committee Expenses	\$0	\$0	\$0
Legal/Audit	\$13,100	\$10,425	(\$2,675)
Clerk/Treasurer Office	\$36,396	\$38,746	\$2,350
Elections	\$4,000	\$4,702	\$702
Assessor	\$8,787	\$8,514	(\$273)
Community Center-Shooting Range	\$5,963	\$15,082	\$9,119
Town Garage	\$10,385	\$11,361	\$976
General Town Expense	\$2,000	\$1,769	(\$231)
Total General Government Expenditures	\$93,455	\$103,368	\$9,913
Public Safety			
Fire Protection	\$27,796	\$27,796	\$0
Ambulance	\$22,817	\$22,817	\$0
Total Public Safety Expenditures	\$50,613	\$50,613	\$0
Public Works			
Road Maintenance	\$124,075	\$128,047	\$3,972
Road Reconstruction	\$0	\$706	\$706
Gravel Mining & Crushing	\$150,000	\$120,296	(\$29,704)
Equipment Purchases	\$315,325	\$315,407	\$82
Road Wages	\$110,234	\$100,748	(\$9,486)
Fringe Benefits	\$52,011	\$40,759	(\$11,252)
Workman's Compensation - UI	\$5,300	\$7,293	\$1,993
Payroll Liabilities	\$8,432	\$7,023	(\$1,409)
Total Public Works Expenditures	\$765,377	\$720,279	(\$45,098)
Culture & Recreation			
Town Recreation Area	\$41,753	\$82,883	\$41,130
Other Cultural	\$0	\$0	\$0
Total Cultural & Recreation Expenditures	\$41,753	\$82,883	\$41,130
Loans			
Northern State Bank - Pick-up	\$5,742	\$6,397	\$655
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	\$0	\$0	\$0
Bremer Bank - Old K, Turner, Equipment	\$52,920	\$52,920	\$0
Total Loan Expenditures	\$90,863	\$91,518	\$655
Other Funds & Expenditures			
Recycle Grant Flow Through	\$8,881	\$8,961	\$80
BRB Town Contribution	\$1,144	\$1,144	\$0
Property Liability Insurance	\$9,900	\$9,630	(\$270)
Small Balance Write-offs	\$0	\$10	\$10

Miscellaneous	\$0	\$228	\$228
Total Other Funds & Expenditures	\$19,925	\$19,973	\$48
Total Expenditures	\$1,061,986	\$1,068,634	\$6,648
NET REVENUES vs EXPENDITURES	\$0	\$0	\$0
	12/31/2020	12/31/2021	
CASH BALANCES	Balance	Balance	Variance
General Checking Account - Bremer Bank	\$158,779	\$52,390	(\$106,389)
Cash	\$1,848	\$519	(\$1,329)
Money Market - Northern State Bank	\$659,664	\$456,629	(\$203,035)
Freedom Investors - Bremer	\$141,583	\$121,649	(\$19,934)
Tax Collections Due Others	(\$64,086)	(\$44,096)	\$19,990
Accounts Receivable	\$52,179	\$41,942	(\$10,237)
Accounts Payable	(\$1,986)	\$13,258	\$15,244
Sub totals	\$947,981	\$642,291	(\$305,690)
Restricted Funds WHEDA-Bremer	(\$185,000)	(\$185,000)	
Total Cash - Unrestricted Funds	\$762,981	\$457,291	
Outstanding principal owed on loans	\$588,206	\$515,610	
TOTAL CASH AVAILABLE TO TOWN	\$174,775	-\$58,319	

Tribovich called for questions. None were asked. Tribovich called for approval of the financial report. A motion was made by Larry Meierotto and seconded by Don Sullivan to approve the report. The motion carried 7-0-0.

Updates on Little Sand Bay Marina, Valley View Campground and Repaving of West Old County K – Tribovich reported that the marina and campground projects are currently in the concept stage. Repaving of West Old County K is in the engineering design phase and awaiting 80% funding approval from WisDOT and Federal DOT. Our engineers feel the project is 99.9% assured funding.

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 2023 Annual Meeting – The 3rd Tuesday in April is the designated date by State Statue to meet. Tribovich called for a vote to approve to set the 2023 Annual Meeting for 7 p.m., April 18, 2023 at the Town Community Center. A motion was made by Larry Meierotto and seconded by Don Sullivan to set the meeting time and date as required. The motion carried by a vote of 6-0-1.

Tribovich called for a motion to adjourn the meeting. A motion was made by Don Sullivan and seconded by Larry Meierotto to adjourn at 7:08 p.m. The motion carried by a vote of 7-0-0.

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 19, 2022 were posted at the Town Garage and on the Town website at 4:00 p.m. on April 21, 2022.

David L. Good – Clerk/Treasurer