Town Electors 2023 Annual Meeting – April 18, 2023

Posted April 10, 2023 at 4:00 p.m. at the Town Garage and the Town website.

Four Town Electors were present.

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 2023 Budget Hearing and Special Meeting of the Town Electors held on November 15, 2022 and the Annual Meeting of April 19, 2022. Tribovich paused the meeting to allow the electors to review the minutes. A motion was made by Don Sullivan and seconded by Dick Weidinger to approve the minutes. The motion carried by a vote of 6-0-0.

2022 Financial Report – Clerk Good presented the following summary of the 2022 revenue and expense budget and explanations.

2022 BUDGET VERSES 2022 ACTUAL REVENUES AND EXPENSES

Total revenues are \$577,129 and expenditures are \$587,936 for the year. Revenues were over the budget by \$17,332. However, expenditures exceeded the budget by \$28,139. This required the Town to use \$10,087 of cash reserves to meet expenditures.

2022 MAJOR ACCOMPLISHMENTS

The Town focused on a number of significant issues in 2022:

- 1. Controlling expenses to more closely align with revenues was a key focus for 2022.
- 2. Energy efficient LED lighting was installed at the Community Center parking lot and the exterior of the Town Garage.
- 3. The Town Community Center and Town Garage/Clerks Office were burglarized resulting in the need for lighting improvements and repairs to damaged lighting systems.
- 4. Efforts continued to seek funding to re-pave West Old County K but none were successful.
- 5. Discussions were held regarding methods to increase revenues to support Town operations. Items under consideration are a new campground on property north of the Community Center and a marina facility at Little Sand Bay.

2022 REVENUE EXPLAINATIONS

The Little Sand Bay Recreation Area for the second year experienced an outstanding year with revenues of \$117,213.

The Town received the second payment of State and Federal grants of \$61,961 to help defray costs associated with dealing with COVID for elections and general operations. This is the final payment of these funds.

Unanticipated withdrawals of lands from Forest Crop/Managed Forest Law by property owners prior to their contracts expiring generated one time payments of \$12,728

These items comprise the majority of the revenue budget overrun. Small over/under runs comprise the balance for the difference. (See the details on the 2022 Annual Revenues Statement).

2022 EXPENDITURE EXPLAINATIONS

Parking lot lighting at the Community Center exceeded the budget by \$12,908 and Town Garage lighting exceed budget by \$4,852.

Road crew labor costs were over budget \$15,885 as the Town worked towards operating with 1 full-time employee and utilizing temporary and part-time employees as needed.

Little Sand Bay Recreation Area costs were under budget \$2,751.

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 2022 Annual Expenses Statement).

2022 CASH RESERVES

Unrestricted cash reserves decreased from a negative \$58,319 to a negative \$18,823 in 2022. Operating fund liquidity decreased from \$457,291 to \$432,349 which is adequate to meet the Town's ongoing cash flow requirements. (See the details on the 2022 Annual Expense Statement under Cash Balances).

		TOWN OF	RUSSELL		
		2022 ANNU	AL REPORT		
	Statement)	(Unaudited		
		2022	2022		
REV	VENUES	Final Approved	Actual		
(Operating Revenues	Budget	(Compilation)	Variance	
	Property Tax Levy + Other Taxes	\$132,755	\$132,755	\$0	
	Other Taxes	\$179	\$179	\$0	
	PP Aids/Exempt Computer Aids,	\$0	\$7	\$7	
	Sale Tax				
	Intergovernmental				
	Shared Revenues	\$114,191	\$114,191	\$0	
	Road Aids	\$69,089	\$69,089	\$0	
	BIA Road Maintenance	\$3,800	\$3,452	(\$348)	
	Room Tax Donation	\$600	\$336	(\$264)	
	County Timber Sales	\$17,500	\$18,143	\$643	
	Managed Forest (tax	\$3,154	\$15,882	\$12,728	
	collection)Severence				
	Other Intergovernmental	\$810	\$804	(\$6)	
	Sales & Excise Tax Refunds	\$980	(\$322)	(\$1,302)	
	State Fire Dues Payment	\$1,184	\$1,204	\$20	
	Municipal Services Payment	\$1,792	\$0	(\$1,792)	
	Recycling Grant Flow Through	\$8,961	\$8,943	(\$18)	
	Federal/County Grants	\$69,173	\$68,411	(\$762)	
	Local Road Grants	\$4,000	\$9,500	\$5,500	

	\$428,168	\$442,574	\$14,406	
Licenses & Permits				
Liquor & Cigarettes & Dog	\$3,865	\$4,465	\$600	
Total Licenses & Permits	\$3,865	\$4,465	\$600	
Total Electises & Fermits	ψ3,003	ψτ,του	ΨΟΟΟ	
Public Charges				
Snowplowing	\$9,000	\$11,231	\$2,231	
Campground & Boat Ramp	\$118,000	\$117,213	(\$787)	
Services Rendered/Sales	\$0	\$1,299	\$1,299	
Community Center Hall Rental	\$500	\$347	(\$153)	
Total Public Charges	\$127,500	\$130,090	\$2,590	
Miscellaneous		1	<u>.</u>	
Interest Income	\$3,000	\$2,891	(\$109)	
Refunds & Credits	\$264	\$344	\$80	
Sales of Used Equipment	\$0	\$1,000	\$1,000	
Insurance Recovery	\$0	\$0	\$0	
Other Income	\$0	\$0	\$0	
Excess Revenues Applied to Budget	\$0	\$0	\$0	
Miscellaneous	\$0	\$0	\$0	
Total Miscellaneous Income	\$264	\$0	(\$264)	
Total Operating Revenue	\$559,797	\$577,129	\$17,332	
Loan Balances	12/31/2021	12/31/2022		Interest
				Rate
	\$9,525	\$6,369	(\$3,156)	2.35%
Bremer Bank - Land Nov 2024				
Bremer Bank - Land Nov 2024 Bremer Bank - Tractor/Mower Jul 2023	\$21,079	\$9,317	(\$11,762)	2.69%
Bremer Bank - Tractor/Mower Jul		\$9,317 \$376,065	(\$11,762)	
Bremer Bank - Tractor/Mower Jul 2023 Bremer Bank - Old K, Turner, Equip Jul 2030	\$21,079		,	2.69%
Bremer Bank - Tractor/Mower Jul 2023 Bremer Bank - Old K, Turner, Equip Jul 2030 Northern State Bank - Pickup &	\$21,079		,	2.69%
Bremer Bank - Tractor/Mower Jul 2023 Bremer Bank - Old K, Turner, Equip Jul 2030	\$21,079 \$421,033	\$376,065	(\$44,968)	2.69%
Bremer Bank - Tractor/Mower Jul 2023 Bremer Bank - Old K, Turner, Equip Jul 2030 Northern State Bank - Pickup & Plow Oct 2025 Bremer Bank - Turner Road 2016 Aug 2026	\$21,079 \$421,033 \$20,527 \$55,208	\$376,065 \$15,438 \$43,983	(\$44,968) (\$5,089) (\$11,225)	2.69% 1.96% 3.50%
Bremer Bank - Tractor/Mower Jul 2023 Bremer Bank - Old K, Turner, Equip Jul 2030 Northern State Bank - Pickup & Plow Oct 2025 Bremer Bank - Turner Road 2016	\$21,079 \$421,033 \$20,527	\$376,065 \$15,438	(\$44,968)	2.69% 1.96% 3.50%
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	2022 Approved	2022 Actual		
EXPENDITURES	Budget	(Compilation)	Variance	
Operating Expenditures		, ,		
General Government				
Board of Directors	\$12,769	\$12,819	\$50	
Legal/Audit	\$11,000	\$11,600	\$600	
Clerk/Treasurer Office	\$39,901	\$42,464	\$2,563	
Elections	\$24,730	\$13,421	(\$11,309)	
Assessor	\$8,487	\$8,506	\$19	
Community Center-Shooting Range	\$13,200	\$26,108	\$12,908	
Property Surveys	\$0	\$935	\$935	
Town Garage	\$10,505	\$15,357	\$4,852	
Economic	\$0	\$5,400	\$5,400	
Development/Broadband				
General Town Expense	\$2,111	\$2,082	(\$29)	
Total General Government	\$122,703	\$138,692	\$15,989	
Expenditures				
Public Safety				
Fire Protection	\$29,186	\$29,186	\$0	
Ambulance	\$23,958	\$23,958	\$0	
Total Public Safety Expenditures	\$53,144	\$53,144	\$0	
Public Works				
Road Maintenance	\$37,576	\$102,084	\$64,508	
Road Reconstruction	\$66,361	\$108	(\$66,253)	
Gravel Mining & Crushing	\$0	\$0	\$0	
Equipment Purchases	\$0	\$930	\$930	
Road Wages	\$80,925	\$96,810	\$15,885	
Fringe Benefits	\$26,477	\$26,459	(\$18)	
Workman's Compensation - UI	\$3,725	\$3,278	(\$447)	
Payroll Liabilities	\$6,192	\$6,950	\$758	
Total Public Works Expenditures	\$221,256	\$236,619	\$15,363	
Culture & Recreation				
Town Recreation Area	\$50,726	\$47,975	(\$2,751)	
Other Cultural	\$0	\$0	\$0	
Total Cultural & Recreation	\$50,726	\$47,975	(\$2,751)	
Expenditures				
Loans				
Northern State Bank - Pick-up	\$5,742	\$6,193	\$451	
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 - Old K, Turner,	\$52,920	\$52,920	\$0	
	Equipment	¢00.062	Φ01-214	Φ4 7 1	
	Total Loan Expenditures	\$90,863	\$91,314	\$451	
	Other Funds & Expenditures	40.014	40.045	(4.10)	
	Recycle Grant Flow Through	\$8,961	\$8,942	(\$19)	
	BRB Town Contribution	\$1,144	\$1,144	\$0	
	Property Liability Insurance	\$11,000	\$9,690	(\$1,310)	
	Small Balance Write-offs	\$0	\$9	\$9	
	Miscellaneous	\$0	\$407	\$407	
	Total Other Funds & Expenditures	\$21,105	\$20,192	(\$913)	
\vdash					
	Total Expenditures	\$559,797	\$587,936	\$28,139	
NET	REVENUES vs EXPENDITURES	\$0	(\$10,807)	(\$10,807)	
		12/31/2021	12/31/2022		
CAS	H BALANCES	Balance	Balance	Variance	
	General Checking Account - Bremer Bank	\$52,390	\$25,447	(\$26,943)	
		Φ 5 10	¢1 450	\$933	
	Cash	\$519	1 \$1,432	\$933	
	Money Market - Northern State	\$456,629	\$1,452 \$452,879	(\$3,750)	
	Money Market - Northern State Bank	\$456,629	\$452,879	(\$3,750)	
	Money Market - Northern State Bank Freedom Investors - Bremer	\$456,629 \$121,649	\$452,879 \$149,041	(\$3,750) \$27,392	
	Money Market - Northern State Bank Freedom Investors - Bremer Tax Collections Due Others	\$456,629 \$121,649 (\$44,096)	\$452,879 \$149,041 (\$11,060)	(\$3,750) \$27,392 \$33,036	
	Money Market - Northern State Bank Freedom Investors - Bremer Tax Collections Due Others Accounts Receivable	\$456,629 \$121,649 (\$44,096) \$41,942	\$452,879 \$149,041 (\$11,060) (\$1,751)	(\$3,750) \$27,392 \$33,036 (\$43,693)	
	Money Market - Northern State Bank Freedom Investors - Bremer Tax Collections Due Others Accounts Receivable Accounts Payable	\$456,629 \$121,649 (\$44,096) \$41,942 \$13,258	\$452,879 \$149,041 (\$11,060) (\$1,751) \$1,341	(\$3,750) \$27,392 \$33,036 (\$43,693) (\$11,917)	
	Money Market - Northern State Bank Freedom Investors - Bremer Tax Collections Due Others Accounts Receivable	\$456,629 \$121,649 (\$44,096) \$41,942	\$452,879 \$149,041 (\$11,060) (\$1,751)	(\$3,750) \$27,392 \$33,036 (\$43,693)	
	Money Market - Northern State Bank Freedom Investors - Bremer Tax Collections Due Others Accounts Receivable Accounts Payable Sub totals Restricted Funds WHEDA-	\$456,629 \$121,649 (\$44,096) \$41,942 \$13,258 \$642,291	\$452,879 \$149,041 (\$11,060) (\$1,751) \$1,341 \$617,349	(\$3,750) \$27,392 \$33,036 (\$43,693) (\$11,917)	
	Money Market - Northern State Bank Freedom Investors - Bremer Tax Collections Due Others Accounts Receivable Accounts Payable Sub totals Restricted Funds WHEDA-	\$456,629 \$121,649 (\$44,096) \$41,942 \$13,258 \$642,291	\$452,879 \$149,041 (\$11,060) (\$1,751) \$1,341 \$617,349	(\$3,750) \$27,392 \$33,036 (\$43,693) (\$11,917)	
	Money Market - Northern State Bank Freedom Investors - Bremer Tax Collections Due Others Accounts Receivable Accounts Payable Sub totals Restricted Funds WHEDA-Bremer	\$456,629 \$121,649 (\$44,096) \$41,942 \$13,258 \$642,291 (\$185,000)	\$452,879 \$149,041 (\$11,060) (\$1,751) \$1,341 \$617,349 (\$185,000)	(\$3,750) \$27,392 \$33,036 (\$43,693) (\$11,917)	
	Money Market - Northern State Bank Freedom Investors - Bremer Tax Collections Due Others Accounts Receivable Accounts Payable Sub totals Restricted Funds WHEDA-Bremer Total Cash - Unrestricted Funds Outstanding principal owed on	\$456,629 \$121,649 (\$44,096) \$41,942 \$13,258 \$642,291 (\$185,000)	\$452,879 \$149,041 (\$11,060) (\$1,751) \$1,341 \$617,349 (\$185,000)	(\$3,750) \$27,392 \$33,036 (\$43,693) (\$11,917)	

Tribovich called for questions. None were asked. Tribovich called for approval of the financial report. A motion was made by Judy Meierotto and seconded by Dick Weidinger to approve the report. The motion carried 6-0-0.

Report on actions being taken regarding property tax impacts from Federal Court of Appeals decision – Tribovich provided a detail report on the history behind this court decision and possible additional impacts to Town taxpayers. He also reported on efforts with the State Legislators to provide some relief to Town taxpayers.

Updates on Little Sand Bay Marina, Valley View Campground – Tribovich reported that the marina and campground projects are currently in the concept stage. He provided details regarding the preliminary configuration of the marina and discussions with the National Park Service. The campground layout is being developed by a consultant. Both of these projects will require sizable funding grants in addition to Town funds to move forward.

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.

Rob Halvorson asked that the Town install a PA system to better enable residents that have hearing issues to hear the meeting better. Tribovich stated we will do this.

Dick Weidinger requested that the Town sponsor a "Dumpster Day" for residents dispose of household wastes not normally accepted at BRB Recycle. Tribovich explained why this is not practicable for the Town.

Set date, time, and location of 2024 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 2024 Annual Meeting for 7 p.m., April 16, 2023 at the Town Community Center. A motion was made by Don Sullivan and seconded by Dick Weidinger to set the meeting time and date as required. The motion carried by a vote of 6-0-0.

Tribovich called for a motion to adjourn the meeting. A motion was made by Don Sullivan and seconded by Judy Meierotto to adjourn at 8:03 p.m. The motion carried by a vote of 6-0-0.

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 18, 2023 were posted at the Town Garage and on the Town website at 4:00 p.m. on April 21, 2023.

David L. Good – Clerk/Treasurer