

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 2024 BUDGET HEARING November 14, 2023 – 6:30 p.m. – Community Center

Notice is hereby given that on November 14, 2023, at 6:30 p.m. at the Community Center a Public Hearing on the Proposed 2024 Budget of the Town of Russell, Bayfield County will be held. A copy of the proposed 2024 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.

1. Call to order the 2024 Budget Hearing.
2. Presentation of the Proposed 2024 Budget.
3. Request input from Town Electors regarding proposed 2024 Budget.
4. Town Board response to issues and concerns regarding the proposed 2024 Budget.
5. Adjourn 2024 Budget Hearing.

SPECIAL ELECTORS

November 14, 2023 – Immediately Following the Budget Hearing – Community Center

Notice is hereby given that on November 14, 2023, immediately following the completion of the Public Hearing on the proposed Year 2024 Budget, which begins at 6:30 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 2023 Town Tax Levy to be paid in 2024 pursuant to section 60.10(1)(a) of Wisconsin State Statutes.

General Fund	Current Budget 2023	Proposed Budget 2024	%Change
Revenues			
General Property Taxes (Levy)	\$132,755	\$132,755	0.00%
Other Taxes	\$0	\$0	
Intergovernmental Revenues	\$322,077	\$285,445	
Licenses & Permits	\$4,674	\$4,515	
Public Charges for Services	\$120,820	\$116,810	
Excess Revenues to Reduce Levy	\$0	\$99,108	
Other Financing Sources	\$3,500	\$5,900	
TOTAL REVENUES	\$583,826	\$644,533	10.4%
Expenditures			
General Government	\$151,376	\$150,574	
Public Safety	\$55,801	\$58,592	
Conservation & Development	\$0	\$0	
Public Works	\$220,292	\$262,890	
Culture, Recreation, Education	\$72,239	\$67,802	
Capital Outlay	\$0	\$30,000	
Debt Service	\$84,118	\$74,675	
Other Financing Uses	\$0	\$0	
TOTAL EXPENDITURES	\$583,826	\$644,533	10.4%

4. Approve Minutes of the April 18, 2023 Annual Meeting*****.
 5. Adjourn Town Electors Meeting.
- Posted October 23, 2023 at 4 p.m.

TOWN BOARD MEETING

November 14, 2023 – Immediately Following the Electors Meeting – Community Center

	A	B	C	D	E	F	G	H	I	J	K
1			Jan-Sept 2023	Budget 2023	Deviation	Oct-Dec 2023	Year End 2023		2024 Budget		Explanations
2						\$100,593	\$0		\$0		Needed to Balance
3	Intergovernmental Revenues										
4		State Shared Revenues	\$17,129	\$114,191	x	\$97,062	\$114,191		\$170,388	x	Per State
5		LRIP TRIPD Road Grant	\$0	\$0	x	\$0	\$0		\$0		We are eligible for 2024-2025
6		Property Tax Income - Levy	\$129,406	\$132,755	x	\$0	\$132,755		\$132,755	x	No increase
7		Exempt Computer Aid	\$4	\$4	x	\$0	\$4		\$4	x	Per State added to levy
8		Omitted Taxes	\$0	\$0	x	\$0	\$0		\$0	x	None expected
9		Lottery Credit	\$3,294	\$0	x	\$0	\$0		\$0	x	Included in levy
10		Personal Property Tax Aids	\$175	\$175	x	\$0	\$175		\$175	x	Per State
11		Other Tax Collections	(\$74)	\$0	x	\$0	(\$74)		\$0	x	None expected
12		State Road Aids	\$58,843	\$78,447	x	\$19,604	\$78,447		\$72,905	x	Per State estimate
13		Tribal Extradinary Services	\$2,995	\$3,800	x	\$350	\$3,345		\$3,000	x	Salt/sand purchase
14		State Excise Fuel Tax Refund	\$0	\$900	x	\$690	\$690		\$690	x	Based on smaller refund
15		State Sales Tax Retained	\$455	\$80	x	\$20	\$475		\$80	x	Based on sales
16		Fire Dues	\$1,398	\$1,204	x	\$0	\$1,398		\$1,398	x	Same as last yr actual
17		Municipal Services Payment	\$0	\$1,792	x	\$1,792	\$1,792		\$1,792	x	Same as last yr actual
18		DNR in Lieu PILT 70.113	\$7	\$7	x	\$0	\$7		\$7	x	Same as last yr actual
19		MFL/FC Withdrawal Fees	\$5,361	\$0	x	\$0	\$5,361		\$0	x	None planned
20		CF FC MFL paymnts	\$4,923	\$0		\$0	\$4,923		\$4,923		Same as last yr actual
21		County Forest Timber Sales	\$19,850	\$18,200	x	\$0	\$19,850		\$10,000	x	Less land sold to Tribe
22		County Forest Timber Law Pymnt	\$0	\$500	x	\$0	\$0		\$0	x	Unknown at this time
23		County Forest Road Grant	\$5,500	\$4,500	x	\$0	\$5,500		\$5,500	x	Based on last yr actual
24		Managed Forest/FC Tax Revenue	\$4,823	\$4,576	x	\$0	\$4,823		\$4,823	x	Same as last yr actual
25		County Grants	\$0	\$0	x	\$3,875	\$3,875		\$0	x	None expected
26		State Grants	\$0	\$0	x	\$0	\$0		\$0	x	None expected
27		DNR Recycling Grant-Flow Thru	\$8,940	\$8,943	x	\$0	\$8,940		\$8,940	x	Same as last yr actual
28		Federal Grants	\$0	\$83,354	x	\$0	\$0		\$0	x	None expected
29		Room Tax Donations	\$0	\$600	x	\$0	\$0		\$0	x	None expected
30		Other Intergovernmental Revenues	\$820	\$804	x	\$0	\$820		\$820	x	Holt Road
31		Total Intergovernmental Revenues	\$263,849	\$454,832		\$123,393	\$387,242		\$418,200		-8.05%
32	Licenses & Permits										
33		Liquor & Beer	\$2,925	\$3,100	x	\$0	\$2,925		\$2,925	x	Based on licenses
34		Operator	\$1,075	\$1,100	x	\$0	\$1,075		\$1,075	x	Same as last yr actual
35		Cigarette	\$300	\$300	x	\$0	\$300		\$300	x	Same as last yr actual
36		License Publication Fees	\$165	\$124	x	\$0	\$165		\$165	x	Same as last yr actual
37		Dog Licenses	\$8	\$50	x	\$35	\$43		\$50	x	Same as last yr actual
38		Total Licenses & Permits	\$4,473	\$4,674		\$35	\$4,508		\$4,515		-3.40%
39	Public Charges / Services										
40		Snow Plowing	\$428	\$9,600	x	\$16,800	\$17,228		\$17,300	x	Best estimate(new rate)
41		Campground	\$72,448	\$86,400	x	\$3,200	\$75,648		\$75,000	x	Same as last yr actual
42		Boat Ramp Daily	\$2,845	\$3,050	x	\$114	\$2,959		\$3,000	x	Same as last yr actual
43		Boat Ramp Seasonal	\$1,820	\$1,600	x	\$0	\$1,820		\$1,800	x	Same as last yr actual
44		Wood Sales	\$5,688	\$5,500	x	\$860	\$6,548		\$6,500	x	Same as last yr actual
45		Ice Sales	\$2,968	\$3,500	x	\$120	\$3,088		\$3,100	x	Same as last yr actual

	A	B	C	D	E	F	G	H	I	J	K
46		Shower Fees	\$2,166	\$2,820	x	\$740	\$2,906		\$2,900	x	Same as last yr actual
47		Reservations	\$6,313	\$8,000	x	\$75	\$6,388		\$6,400	x	Same as last yr actual
48		Sales Residents & Others	\$477	\$0	x	\$0	\$477		\$0	x	None anticipated
49		LSB Sanitary Dump Station se	\$5	\$0		\$5	\$10		\$10		
50		Community Center Hall Rental	\$827	\$350	x	\$0	\$827		\$800	x	Estimated
51		Total Public Charges / Services	\$95,985	\$120,820		\$21,914	\$117,899		\$116,810		-3.32%
52		Interest Income	\$2,217	\$3,000	x	\$900	\$3,117		\$3,200	x	Estimated
53		Capitol Credits	\$2,758	\$500	x	\$0	\$2,758		\$2,700	x	Midland (diesel/propane)
54		Interest Past Due Accounts	\$0	\$0	x	\$0	\$0		\$0	x	None planned
55		Sale of Used Equipment	\$0	\$0	x	\$1,000	\$1,000		\$0	x	None planned
56		Fines, forfeitures, Judgements	\$0	\$0	x	\$0	\$0		\$0	x	None planned
57		Insurance Recoveries	\$3,796	\$0		\$0	\$3,796		\$0	x	None anticipated
58		Miscellaneous Income	\$0	\$0	x	\$0	\$0		\$0	x	None planned
59		Total Above	\$3,796	\$0		\$1,000	\$4,796		\$0		
60		Loan Proceeds	\$0	\$0		\$0	\$0		\$0		None planned
61		Excess Revenues Applied	\$0	\$0		\$83,029	\$83,029		\$99,108		None planned
62			\$373,078	\$583,826		\$230,271	\$603,349		\$644,533		10.40%
63											
64											
65		Cultural & Recreation Expenses									
66		Campground Expenses									
67		Repairs & Maintenance	\$2,188	\$9,000	x	\$500	\$2,688		\$9,000	x	showers + misc
68		Supplies	\$3,031	\$2,500	x	\$100	\$3,131		\$3,000	x	Same as last yr actual
69		Firewood	\$30	\$4,600	x	\$4,600	\$4,630		\$4,600	x	Same as last yr actual
70		Ice Purchases	\$2,011	\$3,050	x	\$0	\$2,011		\$2,100	x	Same as last yr budget
71		Promotional Expenses	\$325	\$310	x	\$310	\$635		\$325	x	Same as last yr actual
72		Reservation Services	\$11,838	\$5,200	x	\$300	\$12,138		\$12,000	x	Same as last yr actual
73		Host Services	\$0	\$3,000	x	\$450	\$450		\$1,000	x	Host planned
74		Wages Campground Attendants	\$3,038	\$8,160	x	\$680	\$3,718		\$3,000	x	Estimated
75		Payroll Tax Exp - Campgrnd	\$637	\$624	x	\$104	\$741		\$477	x	Based on payroll
76		License Renewal	\$285	\$275	x	\$0	\$285		\$300	x	Same as last yr actual
77		Telephone-internet	\$984	\$2,430	x	\$520	\$1,504		\$1,600	x	Same as last yr actual
78		Garbage	\$4,444	\$6,990	x	\$2,600	\$7,044		\$7,000	x	Same as last yr actual
79		Electric	\$3,063	\$5,050	x	\$1,100	\$4,163		\$4,200	x	Same as last yr actual
80		Septic Pumping	\$0	\$250	x	\$0	\$0		\$250	x	Same as last yr actual
81		Boat Ramp Improvements	\$0	\$1,000	x	\$0	\$0		\$0	x	Rubstrips
82		Capital Improvements	\$34,192	\$17,600	x	\$0	\$34,192		\$17,600	x	Marina Study
83		Signs	\$94	\$150	x	\$0	\$94		\$150	x	Same as last yr budget
84		Refunds & Funds Exchange	\$860	\$2,050	x	\$200	\$1,060		\$1,200	x	Same as last yr actual
85		Total Campground Expenses	\$67,020	\$72,239		\$11,464	\$78,484		\$67,802		-6.14%
86		Other Cultural / Education Exp									
87		Experience Works	\$0	\$0	x	\$0	\$0		\$0	x	None planned
88		Total Other Cultural / Education	\$0	\$0		\$0	\$0		\$0		
89		Total Cultural & Recreation	\$67,020	\$72,239		\$11,464	\$78,484		\$67,802		
90		General Government Expenses									

	A	B	C	D	E	F	G	H	I	J	K
91		Clerk / Treasurer Expenses									
92		Wages & Salaries Clerk/ Depty	\$21,167	\$28,222	x	\$6,850	\$28,017		\$29,972	x	Clerk inc 6.62%
93		Payroll Tax Expenses - Clerk	\$1,702	\$2,159	x	\$524	\$2,226		\$4,496	x	Based on payroll
94		Clerk Mileage and Expenses	\$727	\$700	x	\$400	\$1,127		\$1,600	x	4 election, training
95		Office Supplies	\$804	\$2,000	x	\$100	\$904		\$1,000	x	Same as last yr budget
96		Computer/Software Expense	\$3,779	\$1,850	x	\$500	\$4,279		\$2,100	x	Virus/Office/GoToPC/Adobe
97		Checks/Forms/Envelopes	\$583	\$500	x	\$0	\$583		\$600	x	Check envelopes, AR Statements
98		Website Expenses	\$0	\$400	x	\$1,500	\$1,500		\$1,500	x	Hosting/Domain Reg only .gov change
99		Copier Expense	\$1,396	\$2,700	x	\$50	\$1,446		\$1,500	x	paper, service contract, toners, ink
100		Telephone - internet	\$736	\$1,600	x	\$460	\$1,196		\$1,200	x	Same as last yr actual
101		Bank Fees	\$48	\$100	x	\$18	\$66		\$100	x	check view
102		Postage & Delivery Expense	\$819	\$2,500	x	\$300	\$1,119		\$2,500	x	Based on 4 elections
103		Training & Training Expense	\$0	\$105	x	\$0	\$0		\$105	x	Registration fees
104		Discounts	(\$40)	\$0	x	\$0	(\$40)		\$0	x	Is what it is
105		Total Clerk / Treasurer	\$31,721	\$42,836		\$10,702	\$42,423		\$46,673		
106		Board Member Expenses									
107		Stipends Board	\$8,865	\$11,820	x	\$2,955	\$11,820		\$11,820	x	Same as last yr actual
108		Payroll Tax Expenses - Board	\$678	\$904	x	\$226	\$904		\$904	x	Same as last yr budget
109		Board Training & Expenses	\$75	\$100	x	\$0	\$75		\$100	x	Board of Review
110		Total Board Member Expenses	\$9,618	\$12,824		\$3,181	\$12,799		\$12,824		0.00%
111		Town Garage Expenses									
112		License and fees	\$40	\$0		\$0	\$40		\$40		Water test
113		Improvements - TG	\$0	\$0	x	\$0	\$0		\$0	x	water leaks
114		Repairs & Maintenance - TG	\$9,745	\$3,000	x	\$0	\$9,745		\$3,000	x	Roof leak, paint, doors
115		Supplies - TG	\$305	\$500	x	\$100	\$405		\$500	x	Estimated
116		Utilities - TG Electric	\$2,247	\$5,100	x	\$700	\$2,947		\$3,000	x	Same as last yr actual
117		Utilities - TG Propane	\$4,377	\$5,000	x	\$1,000	\$5,377		\$5,400	x	Estimated
118		Utilities - TG Garbage	\$135	\$200	x	\$0	\$135		\$200	x	Estimated
119		Utilities - TG Security	\$8,487	\$1,200	x	\$0	\$8,487		\$600	x	Monitoring
120		Utilities - TG Septic	\$560	\$1,000	x	\$270	\$830		\$8,900	x	Same as last yr budget
121		Pest Control - TG	\$400	\$400	x	\$0	\$400		\$400	x	Same as last yr actual
122		Total Town Garage Expenses	\$26,296	\$16,400		\$2,070	\$28,366		\$22,000		34.15%
123		Community Center									
124		Supplies - CC	\$560	\$500	x	\$50	\$610		\$600	x	Same as last yr budget
125		Repairs and Maintenance - CC	\$1,340	\$14,599	x	\$0	\$1,340		\$1,500	x	Minimal repairs
126		Telephone -CC	\$1,227	\$1,000		\$400	\$1,627		\$1,630		Same as last yr actual
127		Utilities - CC Electric	\$1,416	\$2,400	x	\$490	\$1,906		\$2,400	x	Same as last yr actual
128		Utilities - CC Propane	\$4,064	\$2,500	x	\$100	\$4,164		\$4,200	x	Prepaid
129		Utilities - CC Security	\$9,213	\$1,000	x	\$0	\$9,213		\$1,000	x	Same as last yr actual
130		Improvements - CC	(\$428)	\$3,500	x	\$850	\$422		\$0	x	None planned
131		Pest Control - CC	\$400	\$400	x	\$0	\$400		\$400	x	Same as last yr actual
132		Promotional Expenses-CC	\$0	\$320	x	\$0	\$0		\$320	x	Same as last yr actual
133		License & Fees - CC	\$374	\$400	x	\$0	\$374		\$400	x	Same as last yr actual
134		Shooting Range	\$0	\$0		\$0	\$0		\$3,000	x	Berm improvements
135	Total G	Total Community Center	\$18,166	\$26,619		\$1,890	\$20,056		\$15,450		-41.96%

	A	B	C	D	E	F	G	H	I	J	K
136				\$170,918		\$29,307	\$29,307		\$164,749		-3.61%
137		Assessor Contract Fees	\$8,742	\$8,742	x	\$0	\$8,742		\$8,742	x	No increase
138		Supplies & Postage	\$28	\$600	x	\$0	\$28		\$30	x	Estimating a lot of notices
139	General	Total Assessor Exp	\$8,770	\$9,342		\$0	\$8,770		\$8,772		-6.10%
140											
141		General Town Expenses	\$1,711	\$1,850	x	\$400	\$2,111		\$1,850	x	Same as last yr actual
142		Loan Payments	\$66,159	\$84,118	x	\$17,959	\$84,118		\$74,675	x	All loans
143		Capital Improvements/Repairs Fur	\$0	\$0		\$0	\$0		\$30,000	x	Board Action
144		Property Tax Refunds	\$4,112	\$0	x	\$0	\$4,112		\$0	x	None planned
145		Recycling Contribution	\$1,144	\$1,144	x	\$0	\$1,144		\$1,144	x	Same as last yr actual
146		Contributions	\$0	\$0	x	\$0	\$0		\$0	x	None planned
147		Grant Flow Thru BRB	\$8,940	\$8,961	x	\$0	\$8,940		\$8,961	x	Same as last yr BRB grant only
148		Bus/Prop/Liab Insurance	\$0	\$11,000	x	\$11,400	\$11,400		\$11,400	x	Based on claims + new equipmnt
149		Legal / Professional Fees	\$3,926	\$4,000	x	\$0	\$3,926		\$4,000	x	Based on services, lawsuit
150		Legal Advertising	\$294	\$1,100	x	\$200	\$494		\$1,100	x	Same as last year actual
151		Propert Surveys	\$8	\$0	x	\$0	\$8		\$0	x	None planned
152		Merchant Service Fees	\$19	\$200	x	\$175	\$194		\$200	x	Estimated
153		Town Audit	\$0	\$5,900	x	\$5,900	\$5,900		\$6,000	x	Based on contract
154		Bad Debts	\$0	\$0	x	\$0	\$0		\$0	x	None planned
155	Total Ge	Small Balance Charge-offs	\$0	\$0	x	\$0	\$0		\$0	x	None planned
156			\$86,313	\$118,273		\$36,034	\$122,347		\$139,330		17.80%
157		Election Expenses									
158		Election Ads, Printing, Misc	\$1,423	\$4,000	x	\$0	\$1,423		\$4,000	x	4 elections
159		Election Wages & Salaries	\$2,205	\$5,200	x	\$0	\$2,205		\$6,200	x	4 elections
160	Public Works		\$3,628	\$9,200		\$0	\$3,628		\$10,200		10.87%
161											
162		Road Maintenance Expense									
163		Major Road Construction	\$0	\$0	x	\$0	\$0		\$0	x	None planned
164		Engineering Services	\$0	\$3,000	x	\$0	\$0		\$0	x	W Old K grants
165		Contract Services	\$0	\$0	x	\$0	\$0		\$0	x	None planned
166		Fuel & Oil Expense	\$29,580	\$28,000	x	\$4,800	\$34,380		\$35,000	x	Based on last yr actual inc \$
167		Gasoline	\$2,895	\$3,000	x	\$1,200	\$4,095		\$4,200	x	Based on last yr actual inc \$
168		Erosin Control Materials	\$0	\$0	x	\$0	\$0		\$0	x	None planned
169		Rock & Rip Rap	\$0	\$0	x	\$0	\$0		\$0	x	None planned
170		Sand & Pit Run & Screening	\$0	\$3,500	x	\$0	\$0		\$3,500	x	For salt/sand
171		Gravel	\$0	\$0	x	\$0	\$0		\$0	x	None planned
172		Salt	\$0	\$13,000	x	\$3,500	\$3,500		\$7,000	x	Estimated
173		Dust Control	\$3,600	\$2,000	x	\$0	\$3,600		\$3,600	x	Same as last yr actual
174		Culverts	\$0	\$0	x	\$0	\$0		\$0	x	None planned
175		Patch/Crack Sealing	\$0	\$4,500	x	\$0	\$0		\$4,500	x	Not done 2023
176		Chip Seal	\$0	\$0	x	\$0	\$0		\$0	x	None planned
177		Line Painting	\$0	\$4,000	x	\$0	\$0		\$4,000	x	E Old K - Turner
178		Union Meal-Clothing Expense	\$1,475	\$1,460	x	\$25	\$1,500		\$1,460	x	Same as last year actual
179		Road Signs	\$211	\$950	x	\$0	\$211		\$250	x	Same as last yr actual
180		Advertising / Notices/Printing	\$0	\$150	x	\$0	\$0		\$150	x	Load Limits Spring

	A	B	C	D	E	F	G	H	I	J	K
181		Employee Drug - CDL Checks	\$0	\$100 x		\$130	\$130		\$130 x		Required by law
182		Employee Bonus	\$750	\$100 x		\$0	\$750		\$750 x		Same as last yr actual
183		Education/Training	\$210	\$230 x		\$0	\$210		\$230 x		MSHA
184		Equipment Rental	\$0	\$0 x		\$0	\$0		\$0 x		None planned
185		Equipment Purchases	\$0	\$0 x		\$0	\$0		\$0 x		None planned
186		Repair Parts	\$15,050	\$20,000 x		\$3,500	\$18,550		\$20,000 x		Estimated
187		Repair Services	\$2,199	\$5,000 x		\$0	\$2,199		\$5,000 x		Estimated
188		Small Tools & Equipment	\$101	\$550 x		\$100	\$201		\$550 x		Estimated
189		Shop Materials & Fastners	\$1,702	\$2,000 x		\$500	\$2,202		\$2,400 x		Estimated
190		Roads Office Expenses	\$0	\$0 x		\$0	\$0		\$0 x		None planned
191		Reimbursed Mileage - Roads	\$0	\$0 x		\$0	\$0		\$0 x		None planned
192		Telephone & Internet - Roads	\$736	\$1,650 x		\$460	\$1,196		\$1,200 x		Same as last year actual
193		Radio/Telephone Communications	\$0	\$0 x		\$0	\$0		\$0 x		None planned
194	Direct R	Total Road Maintenance	\$58,509	\$93,190		\$14,215	\$72,724		\$93,920		0.78%
195											
196		Wages & Salaries	\$93,548	\$85,560 x		\$23,200	\$116,748		\$124,000 x		Based on 2024 contract wage
197		Payroll Tax Expenses - Roads	\$6,636	\$6,545 x		\$1,700	\$8,336		\$9,672 x		Based on payroll
198		Employee Pension	\$4,100	\$5,469 x		\$1,367	\$5,467		\$5,469 x		Per 2023 contract
199		Unemployment	\$498	\$4,400 x		\$335	\$833		\$4,400 x		Based on loss rate
200		Employee Health Insurance	\$16,103	\$21,528 x		\$5,270	\$21,373		\$21,829 x		Per 2023 contract
201		Workman's Comp Insurance	\$846	\$3,600 x		\$4,300	\$5,146		\$3,600 x		Same as last yr actual
202	Total Pu	Total Direct Road Maintenance	\$121,731	\$127,102		\$36,172	\$157,903		\$168,970		32.94%
203			\$180,240	\$220,292		\$50,387	\$230,627		\$262,890		19.34%
204		Public Safety									
205		Ambulance Services	\$18,867	\$25,156 x		\$6,289	\$25,156		\$26,414 x		Per contract
206		Fire Department Services	\$22,984	\$30,645 x		\$7,661	\$30,645		\$32,178 x		Per contract
207		Total Public Safety	\$41,851	\$55,801		\$13,950	\$55,801		\$58,592		5.00%
208		Economic Development	\$0	\$0 x		\$0	\$0		\$0 x		None planned
209		Miscellaneous Expenses	\$48	\$0 x		\$0	\$48		\$0 x		None expected
210			\$473,671	\$583,826		\$129,678	\$603,349		\$644,533		10.40%
211											
212				\$0		\$100,593	\$0		\$0		(SHORT) or OVER
213											
214									\$504,928		
215									\$83,029		
216									\$100,593		
217									\$522,492		
218									\$4,400		
219									\$1,500		
220											
221									\$185,000		
222											
223											
224									\$331,380		
225									(\$125,000)		

	A	B	C	D	E	F	G	H	I	J	K
226											
227					Net Excess Revenues Available				\$206,380		
228					ARAP Funds applied to 2023 Budget				\$0		
229					Net Excess Revenues Available				\$206,380		

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 EXPLANATIONS

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 EXPLANATIONS

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 ANNUAL REPORT		
				(Unaudited		
Statement)						
				2022		
REVENUES				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, Sale Tax		\$0	\$7	\$7
		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 collection)Severence		\$3,154	\$15,882	\$12,728
		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

			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 Development/Broadband	\$0	\$5,400	\$5,400		
		General Town Expense	\$2,111	\$2,082	(\$29)		
		Total General Government Expenditures	\$122,703	\$138,692	\$15,989		
		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 Expenditures	\$50,726	\$47,975	(\$2,751)		
		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, Equipment	\$52,920	\$52,920	\$0		
		Total Loan Expenditures	\$90,863	\$91,314	\$451		
		Other Funds & Expenditures					
		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)		
		Total Expenditures	\$559,797	\$587,936	\$28,139		
		NET REVENUES vs EXPENDITURES	\$0	(\$10,807)	(\$10,807)		
			12/31/2021	12/31/2022			
		CASH BALANCES	Balance	Balance	Variance		
		General Checking Account - Bremer Bank	\$52,390	\$25,447	(\$26,943)		
		Cash	\$519	\$1,452	\$933		
		Money Market - Northern State Bank	\$456,629	\$452,879	(\$3,750)		
		Freedom Investors - Bremer	\$121,649	\$149,041	\$27,392		
		Tax Collections Due Others	(\$44,096)	(\$11,060)	\$33,036		
		Accounts Receivable	\$41,942	(\$1,751)	(\$43,693)		
		Accounts Payable	\$13,258	\$1,341	(\$11,917)		
		Sub totals	\$642,291	\$617,349	(\$24,942)		
		Restricted Funds WHEDA-Bremer	(\$185,000)	(\$185,000)			
		Total Cash - Unrestricted Funds	\$457,291	\$432,349			
		Outstanding principal owed on loans	\$515,610	\$451,172			
		TOTAL CASH AVAILABLE TO TOWN	-\$58,319	-\$18,823			

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