

TOWN OF LONG LAKE, WASHBURN COUNTY
ANNUAL TOWN MEETING

Tuesday, April 18, 2023, at 6:00 p.m.
Town Hall at N1584 Cty Hwy MD, Sarona, WI

NOTICE AND AGENDA

Call to order by James Whitehead, Chairman
Pledge of Allegiance, Verification of Notices

1. Oath of Office for new Board Members
2. Approve Minutes of April 19, 2022, Annual Town Meeting.
3. Consider the 2022 Annual Financial Report.
4. Town Concerns.
5. Set Date and Time for 2024 Annual Town Meeting.
6. Adjournment.

**TOWN OF LONG LAKE, WASHBURN COUNTY
ANNUAL TOWN MEETING MINUTES**

Tuesday, April 19, 2022

Town Hall

The **Annual Town Meeting** was called to order at 6 p.m. by Chairman James Whitehead and followed by the reciting of the Pledge of Allegiance. There were 30 residents and 4 property owners in attendance.

Approve Minutes of April 20, 2021, Annual Town Meeting: Copies of the minutes were available for all. Mick Given wants the minutes corrected as to what statement made by James Whitehead at the previous annual meeting regarding the town web site and emails and ownership. Motion by Greg Tinker Sandridge and second by Virginia Sandridge to approve the minutes of the April 20, 2021, Annual Town Meeting as corrected. Motion carried with 30 for and none opposed.

Consider 2021 Annual Financial Report: Copies of the financial report were available for all.

Vote of the Electors, as Authorized by Wisconsin Statue 60.10(2)(f) on the Approval of a Resolution Authorizing the Town of Long Lake to Assist in Financing a New Birchwood Four Corners Emergency Services District Facility for Equipment and Storage: In the past Resolution 2019-3 was passed to finance the BFCES, but at this time the project is going to exceed the planned amount. Each district member of the service is asking for approval of this project at their annual meetings. Currently 2.58 million is the estimated cost. 19.6 % of the project is Long Lake's expense. Long Lake receives a 10% discount as it does not use the ambulance service. Motion by Mick Givens and seconded by Rich Alvin to authorized according to Wisconsin Statue 60.12(2)(f) for the electors to approve a resolution authorizing the Town of Long Lake to assist in the financing of the new Birchwood Four Corners Emergency Services District Facility for Equipment and Storage. Motion carried with 30 for and none opposed.

Promissory Note for the Payment of \$288,285.55 to the Birchwood Four Corners Emergency Services District: Correction to the publish amount as it 30 cents decrease, so the correct amount is \$288,285.25. Motion by Mick Givens and seconded by David Haessig to enter a promissory note for the payment of \$288,285.25 to the Birchwood Four Corners Emergency Services District. Motion carried with 30 for and none opposed.

Town Concerns: Diane Heinrich wanted to thank the clerk and treasure for their work, also wanted to thank Dan and Greg for their work and appointment of James Whitehead to Chairman. We are fortunate to have such hard-working and loyal people working for this town. She also donated a timer to help move public comment along at regular board meetings. John Long asked about the contracts for towns' Independent Contracts and when they are up for renewal. Ron Whitish asked if someone else is interested in doing this work, what do they need to do. James Whitehead stated anybody can drop off an agreement to the town board if they are interested at any time. Scott Frolik stated that this is a very cheap way for the town to get these services versus a town employee. Debbie Bouma pointed out even if the town was to hire a part time employee, we are required to supply WRS by State Statute. Virginia Sandridge expressed her disappointment in the actions of the public at the last few meetings.

Set Date for 2023 Annual Town Meeting: Following Wis. Stat. § 60.11, if the meeting is held the third Tuesday of April, no public notice needs to be given. Motion by Debbie Bouma and seconded by Rich Alvin to have the 2023 Annual Town Meeting on April 18, 2023, at 6:00 p.m.

Adjournment: On a motion by David Haessig and second by Jeneice Haessig the meeting was adjourned at 7:13 p.m.. Motion carried with 30 in favor, and none opposed.

An audio recording of these minutes will be kept on file at the Town Hall or at the clerk's home.

Respectfully submitted by
Debbie Bouma, Clerk

TOWN OF LONG LAKE
WASHBURN COUNTY, WISCONSIN
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022

**TOWN OF LONG LAKE
WASHBURN COUNTY, WISCONSIN
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Accountant's Compilation Report

The Town Board
Town of Long Lake
Washburn County, Wisconsin

Management is responsible for the accompanying statement of cash receipts and disbursements and changes in cash and investment balance of the Town of Long Lake, as of and for the year ended December 31, 2022 and 2021 in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management, and do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matters

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statement prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's financial position, and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying schedule of changes in cash balance is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The other information was subject to our compilation engagement. We have not audited or reviewed the information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Two Rivers Accounting, LLC

Two Rivers Accounting, LLC
Rice Lake, Wisconsin
April 11, 2023

**TOWN OF LONG LAKE
WASHBURN COUNTY, WISCONSIN
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS AND
CHANGES IN CASH AND INVESTMENT BALANCES – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022 AND 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)**

	2022		Variance Positive (Negative)	2021 Actual
	Budget	Actual		
Receipts:				
Local Taxes:				
General Property Taxes	\$ 192,345	\$ 190,681	\$ (1,664)	\$ 188,595
Managed Forest Land Taxes	10,000	25,950	15,950	25,315
Total Local Taxes	202,345	216,631	14,286	213,910
Intergovernmental:				
American Recovery Act Funds	-	65,941	65,941	-
Shared Revenues	8,740	8,740	-	8,740
Personal Property Aid	29	29	-	29
2% Fire Dues (Fire Insurance Tax)	-	4,940	4,940	4,926
State Exempt Computer Aid	20	21	1	21
General Transportation Aid	99,518	99,519	1	97,551
Local Road Improvement Aid	-	13,362	13,362	-
In Lieu of Taxes on State Land	-	25	25	9
Forest Cropland/Managed Forest Land Aid	-	980	980	980
Clean-up Day Reimbursement from Washburn County	-	2,400	2,400	2,400
Election Incentive Aid	-	1,200	1,200	-
Total Intergovernmental	108,307	197,157	88,850	114,656
Licenses and Permits:				
Liquor and Operator Licenses	2,025	3,398	1,373	12,956
Boat Launch Permits and Fees	2,100	2,638	538	3,544
Total Licenses and Permits	4,125	6,036	1,911	16,500
Public Charges for Services:				
Recycling	-	2,204	2,204	2,691
Driveway Fees	-	-	-	2
Total Public Charges for Services	-	2,204	2,204	2,693
Miscellaneous:				
Interest Income	800	4,793	3,993	694
Radio Tower Lease	-	160	160	-
Donations	2,000	6,464	4,464	-
Other Miscellaneous Receipts	-	374	374	517
Total Miscellaneous	2,800	11,791	8,991	1,211
Total Receipts	317,577	433,819	116,242	348,970

TOWN OF LONG LAKE
WASHBURN COUNTY, WISCONSIN
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS AND
CHANGES IN CASH AND INVESTMENT BALANCES – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022 AND 2021 (CONTINUED)
(SEE ACCOUNTANT'S COMPILATION REPORT)

	2022		Variance Positive (Negative)	2021 Actual
	Budget	Actual		
Disbursements:				
General Government:				
Board	\$ 21,572	\$ 20,412	\$ -	\$ 18,736
Legal	1,000	1,872	-	450
General Administration	4,700	429	-	3,311
Legal Publications	1,000	606	-	1,104
Dues and Registrations	-	1,261	-	204
Clerk	17,683	18,225	-	17,206
Elections	8,500	7,148	-	3,133
Treasurer	10,437	9,795	-	8,583
Computer Related Items	2,000	1,348	-	1,962
Assessment of Property	8,300	8,300	-	7,900
Financial Report Preparation	1,050	1,050	-	1,000
General Property and Liability Insurance	5,000	4,130	-	4,136
Town Hall	5,000	5,961	-	4,560
Town Hall Improvements	-	55,136	-	48
Total General Government	86,242	135,673	(49,431)	72,333
Public Safety:				
Fire Protection	48,423	48,437	(14)	50,989
Other Public Safety	2,500	2,000	500	2,000
New Emergency Services Building	-	94,690	(94,690)	-
	50,923	145,127	(94,204)	52,989
Public Works:				
Transportation:				
Snow Removal and Sanding	-	42,016	-	21,480
Grading	-	7,295	-	11,675
Brushing/Mowing/Tree Removal	-	13,635	-	17,510
Chip Sealing and Crack Sealing	-	14,880	-	27,491
Ditch Repair (Beaver Damage)	-	3,600	-	23,636
Signs and Markings	-	582	-	270
Culverts	-	2,501	-	5,564
Salt/Sand	-	6,477	-	7,334
Gravel/Loading/Hauling and Spreading	-	18,023	-	5,720
Blacktopping	-	63,426	-	-
Striping	-	4,831	-	-
Miscellaneous Highway Maintenance	-	-	-	4,726
Total Transportation	174,813	177,266	(2,453)	125,406

TOWN OF LONG LAKE
WASHBURN COUNTY, WISCONSIN
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS AND
CHANGES IN CASH AND INVESTMENT BALANCES – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022 AND 2021 (CONTINUED)
(SEE ACCOUNTANT’S COMPILATION REPORT)

	2022		Variance Positive (Negative)	2021 Actual
	Budget	Actual		
Disbursements (Continued):				
Public Works (Continued):				
Sanitation:				
Recycling and Clean-up Day	\$ 7,500	\$ 3,972	\$ -	\$ 7,114
Total Public Works	182,313	181,238	(2,453)	132,520
Culture, Recreation, and Education				
Recreation Facilities	1,500	1,321	179	1,111
Boat Landing Maintenance	1,500	1,447	53	1,646
Total Culture, Recreation, and Education	3,000	2,768	232	2,757
Total Disbursements	322,478	464,806	(145,856)	260,599
Excess of Receipts Over Disbursements	(4,901)	(30,987)	(29,614)	88,371
Other Financing Sources				
Issuance of long-Term Debt	-	288,285	288,285	-
Net Change in Fund Balance	(4,901)	257,298	258,671	88,371
Cash and Investments, January 1	514,752	514,752	-	426,381
Cash and Investments, December 31	\$ 509,851	\$ 772,050	\$ 258,671	\$ 514,752

OTHER INFORMATION

TOWN OF LONG LAKE
 WASHBURN COUNTY, WISCONSIN
 SCHEDULE OF CHANGES IN CASH BALANCE
 YEAR ENDED DECEMBER 31, 2022
 (SEE ACCOUNTANT'S COMPILATION REPORT)

Cash Basis Assets - End of Year:

General Fund:

Assigned for New Emergency Services Building	\$ 193,595	
Assigned for Recreation Facilities	26,597	
Unassigned	<u>551,858</u>	\$ 772,050

Cash Held for Others:

Cash Held for Payroll Liabilities		468
Cash Held for Advanced Dog Licenses Collections		400
Cash Held for Advanced Tax Collections at End of 2022		<u>640,984</u>

Total Cash Basis Assets - End of Year		<u>\$ 1,413,902</u>
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Composition of Year End Cash Assets:

General Checking

Bank Balance	\$ 909,505	
Less: Outstanding Checks	(6,738)	
Add: Deposits In Transit	<u>277</u>	\$ 903,044

General Savings		484,261
Recreation Savings Account		<u>26,597</u>

Total Cash Basis Assets - End of Year		<u>\$ 1,413,902</u>
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