

TOWN OF LONG LAKE, WASHBURN COUNTY
ANNUAL TOWN MEETING
Tuesday, April 16, 2024, at 6:00 p.m.
Town Hall at N1584 Cty Hwy MD, Sarona, WI

NOTICE AND AGENDA

Call to order by Bob Moullette, Chairman
Pledge of Allegiance, Verification of Notices

1. Approve Minutes of April 18, 2023, Annual Town Meeting.
2. Consider the 2023 Annual Financial Report.
3. Town Concerns.
4. Set Date and Time for 2025 Annual Town Meeting.
5. Adjournment.

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

April 18, 2023

Town Hall

The Annual Town Meeting of the Electors was called to order at 6:00 pm by Chairman James Whitehead. Clerk Debbie Bouma was present to take the minutes of the meeting. The Pledge of Allegiance was recited. The Clerk confirmed the verification of notices. We have 39 residents and two nonresidents present.

Chairman Whitehead thanked everyone for his time in office and turned the meeting over to the newly elected Chairman Moullette.

Oath of Office: Clerk Bouma called up Chairman Bob Moullette, Supervisor II Teri O'Brien, and Treasurer Brenda Derausseau to take the oath of Office. Before leaving town, Supervisor I, Jeff Bauer, took the oath of office on Friday, April 14, 2024.

Chairman Moullette thanked the past board for their time and effort.

Approve Minutes of April 19, 2022, Annual Town Meeting: Mick Givens would like to have statements corrected about himself in the past minutes of 2021 and 2022, as he had no control over the BFCES website. He would also like the motion carried changed to a voice count, not a hand count. He wanted to note that he has objections to minutes of the past. James Whitehead motioned to approve the April 19, 2022, Annual Town Meeting minutes as presented. Diane Heinrich seconded this motion. Discussion was had. Beth Rock reminded that motions can always be amended. Wayne Sabatke amended the existing motion to have the town board review the objections, and Joe Hoy seconded that motion. James Whitehead noted that he was the one who made statements about Mr. Givens at the meeting, at which he said that Mr. Givens owned and controlled the domain and email addresses. It was a personal email account, so it could not be passed on to the new Board or Chairman. Two years ago, it was changed to Gmail and a town-owned domain that can be passed onto the next Board. At a town meeting of the electors, I can express my thoughts and options, just as any other town elector may, and they should be recorded. Pete Bolduc wants to set up a web-based system. The Clerk stated we will be forced to move to a .Gov email address by the State of WI soon. Josh O'Rourke, the minutes reflect what was said in the meeting, and it is a recording of what was said, whether correct or not, but it is the recording of what is said. Mick Given read a statement from the WTA website. The Chairman called for a vote to be taken on the amendment to the motion: discussion and confusion, many people speaking over each other. Wayne Sabatke and Joe Hoy withdrew the amendment, and James Whitehead and Diane Heinrich withdrew the motion. Joe Hoy motioned to postpone approval until the November Meeting of Electors, and Scott Frolik seconded that motion. Motion carried.

Consider the 2022 Annual Financial Report: Mick Givens questioned the difference from 2022 to 2023. On the last page, under the other unassigned, there is an amount of \$108,037 and a difference of \$225,713 from 2022 to 2023. Could someone explain those numbers? Clerk Bouma explained that this was the loan for the BFCES building. Some checks were issued at the end of 2022 going into 2023, and the \$225,713 was the total loan.

Town Concerns: Mike McGough asked about the board opening the town hall for the exercise group. Chairman Moullette explained that the board could not vote on it now and would be at the May Meeting. Scott Frolik is in favor of Mike's request. Diane Heinrich asked what they were doing now.

Diane Heinrich thanked the past board for their work and congratulated Debbie and Brenda on their reelection, as we are fortunate to have them. I also want to acknowledge and thank Dennis Dirks for all the hours of work he donates to the town and Mike Houser, who always comes to the town's rescue even when he does not have a contract. The Town Board and Planning Commission work on a plan for the roads based on use: James videoed all the roads to help show the problems and hopes the new board will continue this work. The Comprehensive Plan

has been outdated for about 20 years and should be reviewed and updated. The handout for taxes should be handed out with permits to help get important information out to the public. I wish the board would resolve the issues with Sunset and the camper at Pioneer.

Pam Collins said that the board continues to work on improvements to Burma, with a possible culvert at N2091 because of the water crossing the road. Last, the road is too narrow, especially during the plowing season.

Scott Frolik would like to see a spreadsheet on the town hall addition, and he would like to donate time and concrete for the ramp.

Rich Alvin is wondering who is attending the BFCES meetings and who is doing dog catching. Another question is, who is the emergency contact?

Jame Tradup is concerned about all the down brush in the ditches. Mike Givens asked that during the road tour, look for damage from Mosaic fiber being put in.

Greg Tinker, would the board be able to comment on any update with Mike Houser? James Whitehead, why is it okay to move forward with a contract ten days after ten days ago when you guys were against the contract? Scott Frolik wonders why the contract must be approved for one year, not three months. Debbie Bouma pointed out that last year, anyone interested in the independent contract was given the opportunity to submit a bid, as we had always had two people on call up until John Rau retired. In the past year, no one had stepped up. There is a lot of talk, but no one follows through. Joe Hoy, is there a scope of work document? Mick Givens stated that these things can be posted on the website.

Rich Alvin asked about the L & L Excavating contract and its duration. Clerk Bouma said that the town should be grateful that L&L Excavating jumped in to help when three roads washed out and needed to close; his crew worked from 7 pm to 11:30 pm and only charged the town \$1000. Also, Mike Houser came out to help that night.

Rich Alvin stated that there are three sand spots on Lakken Rd.

James Whitehead suggested contacting Dan about the boat launch fee pickup and the schedule.

Scott Frolik wanted to thank James Whitehead and the past board for all the work on the ATV route opening. Joe Hoy talked with Washburn County and said that next year will be the year that we will hopefully get it done.

Beth Rock wants to be sure we over-appreciate the people who responded on Wednesday night to save the roads: James, Debbie, Dennis, Mike, and L&L. People who make open records request use a little generosity as it is a lot of work; please try to look it up on the website or just come to the meeting.

Rich Alvin asked what it would take to make private roads like McCune Lake Road a public road.

Scott Frolik asked about open records fees and lawyer fees.

Set Date and Time for 2024 Annual Town Meeting: Scott Frolik made a motion and, seconded by James Whitehead, to set the date and time for the 2024 Annual Town Meeting for April 16, 2024, at 6 p.m.

Adjournment: Dan Lubensky made a motion, seconded by Wayne Sabatke, to adjourn the meeting at 7:37. The motion carried.

Respectfully submitted by
Debbie Bouma, Town Clerk

TOWN OF LONG LAKE
WASHBURN COUNTY, WISCONSIN
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

**TOWN OF LONG LAKE
WASHBURN COUNTY, WISCONSIN
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YEAR ENDED DECEMBER 31, 2023**

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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, 2023 and 2022 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 12, 2024

**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, 2023 AND 2022
(SEE ACCOUNTANT'S COMPILATION REPORT)**

	2023		Variance Positive (Negative)	2022 Actual
	Budget	Actual		
Receipts:				
Local Taxes:				
General Property Taxes	\$ 234,150	\$ 232,150	\$ (2,000)	\$ 190,681
Managed Forest Land Taxes	10,000	25,950	15,950	25,950
Interest on Delinquent Taxes	-	91	91	-
Total Local Taxes	244,150	258,191	14,041	216,631
Intergovernmental:				
American Recovery Act Funds	-	-	-	65,941
Shared Revenues	8,740	8,740	-	8,740
Personal Property Aid	-	29	29	29
2% Fire Dues (Fire Insurance Tax)	4,949	5,903	954	4,940
State Exempt Computer Aid	-	21	21	21
General Transportation Aid	101,486	101,486	-	99,519
Local Road Improvement Aid	-	-	-	13,362
In Lieu of Taxes on State Land	-	25	25	25
Forest Cropland/Managed Forest Land Aid	-	831	831	980
Department of Transportation Disaster Aid	-	12,550	12,550	-
Department of Millitary Affairs Disaster Aid	-	8,216	8,216	-
Clean-up Day Reimbursement from Washburn County	-	1,981	1,981	2,400
Election Incentive Aid	-	-	-	1,200
Total Intergovernmental	115,175	139,782	24,607	197,157
Licenses and Permits:				
Liquor and Operator Licenses	2,125	3,412	1,287	3,398
Dog Licenses	-	400	400	-
Boat Launch Permits and Fees	2,000	2,597	597	2,638
Total Licenses and Permits	4,125	6,409	2,284	6,036
Public Charges for Services:				
General Government	-	175	175	-
Recycling	-	52	52	2,204
Driveway Fees	-	1	1	-
Total Public Charges for Services	-	228	228	2,204
Miscellaneous:				
Interest Income	2,800	17,168	14,368	4,793
Radio Tower Lease	-	-	-	160
Donations	-	2,500	2,500	6,464
Other Miscellaneous Receipts	-	423	423	374
Total Miscellaneous	2,800	20,091	17,291	11,791
Total Receipts	366,250	424,701	58,451	433,819

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, 2023 AND 2022 (CONTINUED)
(SEE ACCOUNTANT'S COMPILATION REPORT)

	2023		Variance Positive (Negative)	2022 Actual
	Budget	Actual		
Disbursements:				
General Government:				
Board	\$ -	\$ 21,672	\$ -	\$ 20,412
Legal	-	3,352	-	1,872
General Administration	-	860	-	429
Legal Publications	-	282	-	606
Dues and Registrations	-	1,394	-	1,261
Clerk	-	19,945	-	18,225
Elections	-	5,108	-	7,148
Treasurer	-	9,546	-	9,795
Computer Related Items	-	1,758	-	1,348
Assessment of Property	-	67,309	-	8,300
Financial Report Preparation	-	1,100	-	1,050
General Property and Liability Insurance	-	4,872	-	4,130
Town Hall	-	6,345	-	5,961
Town Hall Improvements	-	46,851	-	55,136
Total General Government	88,266	190,394	(102,128)	135,673
Public Safety:				
Fire Protection	48,846	47,323	1,523	48,437
Other Public Safety	-	2,000	(2,000)	2,000
New Emergency Services Building	-	174,500	(174,500)	94,690
	48,846	223,823	(174,977)	145,127
Public Works:				
Transportation:				
Snow Removal and Sanding	-	75,143	-	42,016
Grading	-	11,839	-	7,295
Brushing/Mowing/Tree Removal	-	45,164	-	13,635
Chip Sealing and Crack Sealing	-	15,333	-	14,880
Ditch Repair (Beaver Damage)	-	1,090	-	3,600
Signs and Markings	-	4,560	-	582
Culverts	-	21,188	-	2,501
Salt/Sand	-	8,400	-	6,477
Gravel/Loading/Hauling and Spreading	-	6,240	-	18,023
Blacktopping	-	4,167	-	63,426
Striping	-	-	-	4,831
Miscellaneous Highway Maintenance	-	481	-	-
Total Transportation	226,638	193,605	33,033	177,266

**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, 2023 AND 2022 (CONTINUED)
(SEE ACCOUNTANT’S COMPILATION REPORT)**

	2023		Variance Positive (Negative)	2022 Actual
	Budget	Actual		
Disbursements (Continued):				
Public Works (Continued):				
Sanitation:				
Recycling and Clean-up Day	\$ -	\$ 5,049	\$ -	\$ 3,972
Total Public Works	226,638	198,654	33,033	181,238
Culture, Recreation, and Education				
Recreation Facilities	2,500	624	1,876	1,321
Boat Landing Maintenance	-	1,799	(1,799)	1,447
Total Culture, Recreation, and Education	2,500	2,423	77	2,768
Total Disbursements	366,250	615,294	(243,995)	464,806
Deficiency of Receipts Under Disbursements	-	(190,593)	(185,544)	(30,987)
Other Financing Sources				
Issuance of long-Term Debt	-	-	-	288,285
Net Change in Fund Balance	-	(190,593)	(185,544)	257,298
Cash Basis Fund Balance, January 1	772,050	772,050	-	514,752
Cash Basis Fund Balance, December 31	<u>\$ 772,050</u>	<u>\$ 581,457</u>	<u>\$ (185,544)</u>	<u>\$ 772,050</u>

OTHER INFORMATION

**TOWN OF LONG LAKE
WASHBURN COUNTY, WISCONSIN
SCHEDULE OF CHANGES IN CASH BALANCE
YEAR ENDED DECEMBER 31, 2023
(SEE ACCOUNTANT'S COMPILATION REPORT)**

Cash Basis Assets - End of Year:

General Fund:		
Assigned for Recreation Facilities	\$ 30,232	
Unassigned	551,225	\$ 581,457
Cash Held for Others:		
Cash Held for Payroll Liabilities		514
Cash Held for Advanced Dog Licenses Collections		80
Cash Held for Advanced Tax Collections at End of 2023		807,621
Total Cash Basis Assets - End of Year		\$ 1,389,672

Composition of Year End Cash Assets:

General Checking		
Bank Balance	\$ 1,070,335	
Less: Outstanding Checks	-	
Add: Deposits In Transit	-	\$ 1,070,335
General Savings		289,105
Recreation Savings Account		30,232
Total Cash Basis Assets - End of Year		\$ 1,389,672