

**TOWN OF LONG LAKE, WASHBURN COUNTY**  
**ANNUAL TOWN MEETING**  
Tuesday, April 21, 2026, at 6:00 p.m.  
Town Hall at N1584 Cty Hwy MD, Sarona, WI

**NOTICE AND AGENDA**

Call to order by Terry O'Brien, Chairman  
Pledge of Allegiance, Verification of Notices

- 1) Approve Minutes of April 15, 2025, Annual Town Meeting.
- 2) Consider the 2025 Annual Financial Report.
- 3) Town Concerns.
- 4) Set Date and Time for 2027 Annual Town Meeting.
- 5) Adjournment.

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

**Tuesday, April 15, 2025**

**Town Hall**

Chairman Bob Moullette called the Annual Town Meeting to order at 6 p.m. The Pledge of Allegiance was recited, and the Clerk confirmed the verification of notices. Thirty-one residents were in attendance.

**Approve Minutes of April 19, 2022, Annual Town Meeting:** Copies of the minutes were available for all. Mick Givens made a motion with his personal statement attached as follows "I move to approve the draft minutes of the 2022 Town of Long Lake Annual meeting and include a statement that the Former Chairman, Mick Givens, did not state that he owned the town website and did nothing to represent himself as Town Chairman on the Birchwood Four Corners Emergency Services website after his term ended.", seconded by Carol Givens, to approve the minutes of the April 19, 2022, Annual Town Meeting as presented. The motion carried by a voice vote of 31 in favor, with no opposition.

**Approve Minutes of April 16, 2024, Annual Town Meeting:** Copies of the minutes were available for all. Diane Allard made a motion, seconded by Terry O'Brien, to approve the minutes of the April 16, 2024, Annual Town Meeting as presented. The motion carried 31 in favor, with no opposition.

**Consider the 2024 Annual Financial Report:** Copies were available to all. Joe Hoy made a motion, seconded by Joel Fashingbauer, to accept the 2024 Annual Financial Report as presented. The motion carried 31 in favor, with no opposition.

**Town Concerns:** A discussion was had regarding the Town Website and the Town Facebook posting. Joel Fashingbauer made a motion, seconded by Terry O'Brien, to recommend that the Town Board add this item to the May agenda for their review of the topic. The motion carried 31 in favor, with no opposition.

A discussion was held regarding the application for a gravel pit on Laken Road, which both the Planning Commission and the Town Board denied, and that group of concerned citizens (Community First for Long Lake) will be attending the public hearing for an Appeal on the County's approval on Friday, April 25, 2026, at 9 am.

A discussion was held regarding the ongoing harassment of town officials at every meeting over the past few years, which needs to end now.

**Set Date for 2023 Annual Town Meeting:** Pursuant to Wis. Stat. § 60.11, if the meeting is held on the third Tuesday of April, no public notice is required. Motion by Terry O'Brien and seconded by Diane Allard to have the 2026 Annual Town Meeting on April 21, 2026, at 6:00 p.m.

**Adjournment:** On a motion by Terry O'Brien and seconded by Joe Hoy, the meeting was adjourned at 7:08 p.m. The motion carried by a voice vote of 31 in favor and no opposition.

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

Respectfully submitted by  
Debbie Bouma, Clerk

**TOWN OF LONG LAKE**  
**WASHBURN COUNTY, WISCONSIN**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2025**

**TOWN OF LONG LAKE  
WASHBURN COUNTY, WISCONSIN  
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**RICE LAKE**  
12 W. Marshall St. | STE 106 • P.O. Box 525  
Rice Lake, WI 54868  
P: 715.719.0305  
F: 1.877.514.5623  
E: info@tworiversaccounting.com

**BARRON**  
515 E. La Salle Ave.  
Barron, WI 54812  
P: 715.537.3119  
F: 715.537.3515  
E: info@tworiversaccounting.com

*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 modified cash basis fund balance of the Town of Long Lake, as of and for the year ended December 31, 2025 and 2024 in accordance with the modified 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 modified 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 modified 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 20, 2026

**TOWN OF LONG LAKE**  
**WASHBURN COUNTY, WISCONSIN**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN**  
**MODIFIED CASH BASIS FUND BALANCE – GENERAL FUND – BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2025 AND 2024**  
(SEE ACCOUNTANT'S COMPILATION REPORT)

	2025		Variance Positive (Negative)	2024 Actual
	Budget	Actual		
<b>Receipts:</b>				
<b>Local Taxes:</b>				
General Property Taxes	\$ 279,084	\$ 277,083	\$ (2,001)	\$ 273,323
Managed Forest Land Taxes	-	27,519	27,519	27,164
Property Tax Charge Backs	-	3,833	3,833	-
Ag Use Conversion Charge	-	-	-	332
Total Local Taxes	<u>279,084</u>	<u>308,435</u>	<u>29,351</u>	<u>300,819</u>
<b>Intergovernmental:</b>				
Shared Revenues	50,462	50,462	-	49,328
Personal Property Aid	-	215	215	29
2% Fire Dues (Fire Insurance Tax)	5,900	8,020	2,120	7,138
State Exempt Computer Aid	21	21	-	21
General Transportation Aid	101,486	101,486	-	101,486
In Lieu of Taxes on State Land	28	26	(2)	26
Forest Cropland/Managed Forest Land Aid	5,000	838	(4,162)	838
Clean-up Day Reimbursement from Washburn County	-	1,332	1,332	1,222
Total Intergovernmental	<u>162,897</u>	<u>162,400</u>	<u>(497)</u>	<u>160,088</u>
<b>Licenses and Permits:</b>				
Liquor and Operator Licenses	2,025	2,565	540	2,930
Boat Launch Permits	-	1,966	1,966	2,338
Driveway Permits	2,100	685	(1,415)	336
Total Licenses and Permits	<u>4,125</u>	<u>5,216</u>	<u>1,091</u>	<u>5,604</u>
<b>Public Charges for Services:</b>				
General Government	-	592	592	940
Recycling	-	235	235	-
Total Public Charges for Services	<u>-</u>	<u>827</u>	<u>827</u>	<u>940</u>
<b>Intergovernmental Charges for Services:</b>				
Highway Services	-	-	-	5,496
<b>Miscellaneous:</b>				
Interest Income	15,000	42,872	27,872	45,691
Radio Tower Lease	-	-	-	240
Sale of Town Property - Timber Sale	-	75,693	75,693	-
Donations	2,000	8,918	6,918	2,500
Other Miscellaneous Receipts	-	303	303	172
Total Miscellaneous	<u>17,000</u>	<u>127,786</u>	<u>110,786</u>	<u>48,603</u>
Total Receipts	<u>463,106</u>	<u>604,664</u>	<u>141,558</u>	<u>521,550</u>

**TOWN OF LONG LAKE**  
**WASHBURN COUNTY, WISCONSIN**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN**  
**MODIFIED CASH BASIS FUND BALANCE – GENERAL FUND – BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2025 AND 2024 (CONTINUED)**  
(SEE ACCOUNTANT'S COMPILATION REPORT)

	2025		Variance Positive (Negative)	2024 Actual
	Budget	Actual		
<b>Disbursements:</b>				
<b>General Government:</b>				
Board	\$ 20,849	\$ 20,262	\$ 587	\$ 20,232
Legal	4,000	3,864	136	144
General Administration	1,000	217	783	1,479
Legal Publications	750	138	612	603
Dues and Registrations	2,000	1,883	117	616
Clerk	22,377	21,835	542	20,145
Elections	12,000	4,259	7,741	7,512
Treasurer	11,299	9,548	1,751	10,082
Computer Related Items	4,500	4,523	(23)	1,857
Assessment of Property	8,900	8,600	300	8,500
Financial Report Preparation	1,300	5,000	(3,700)	1,150
General Property and Liability Insurance	5,000	4,611	389	4,523
Town Hall	2,500	6,064	(3,564)	4,106
Town Hall Improvements	2,000	-	2,000	6,900
Illegal Taxes, Tax Refunds, Uncollectible Taxes	-	-	-	5,525
Total General Government	98,475	90,804	7,671	93,374
<b>Public Safety:</b>				
Fire Protection	41,949	41,949	-	38,960
2% State Fire Dues to Fire Department	-	8,020	(8,020)	7,138
Other Public Safety	2,500	-	2,500	2,000
	44,449	49,969	(5,520)	48,098
<b>Public Works:</b>				
<b>Transportation:</b>				
Snow Removal and Sanding	-	26,915	-	16,576
Grading	-	7,508	-	16,280
Brushing/Mowing/Tree Removal	-	17,319	-	18,150
Chip Sealing and Crack Sealing	-	18,689	-	22,130
Signs and Markings	-	795	-	715
Culverts	-	24,058	-	2,188
Salt/Sand	-	9,648	-	4,320
Gravel/Loading/Hauling and Spreading	-	68,332	-	86,359
Blacktopping	-	85,963	-	9,203
Miscellaneous Highway Maintenance	-	11,899	-	1,052
Total Transportation	270,778	271,126	(348)	176,973

**TOWN OF LONG LAKE**  
**WASHBURN COUNTY, WISCONSIN**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN**  
**MODIFIED CASH BASIS FUND BALANCE – GENERAL FUND – BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2025 AND 2024 (CONTINUED)**  
**(SEE ACCOUNTANT'S COMPILATION REPORT)**

	2025		Variance Positive (Negative)	2024 Actual
	Budget	Actual		
Disbursements (Continued):				
Public Works (Continued):				
Sanitation:				
Recycling and Clean-up Day	\$ 5,000	\$ 3,132	\$ 1,868	\$ 3,469
Total Public Works	275,778	274,258	1,520	180,442
Culture, Recreation, and Education				
Recreation Facilities	1,000	350	650	-
Boat Landing Maintenance	1,500	10,096	(8,596)	5,482
Total Culture, Recreation, and Education	2,500	10,446	(7,946)	5,482
Conservation and Development:				
Planning Commission	2,600	2,848	(248)	838
Debt Service:				
Principal Payment on Long-Term Debt	39,304	47,950	(8,646)	22,430
Interest Payment on Long-Term Debt	-	10,634	(10,634)	17,060
Total Culture, Recreation, and Education	39,304	58,584	(19,280)	39,490
Total Disbursements	463,106	486,909	(23,803)	367,724
Net Change in Modified Cash Basis Fund Balance	-	117,755	117,755	153,826
Modified Cash Basis Fund Balance, January 1	735,283	735,283	-	581,457
Modified Cash Basis Fund Balance, December 31	<u>\$ 735,283</u>	<u>\$ 853,038</u>	<u>\$ 117,755</u>	<u>\$ 735,283</u>

## **OTHER INFORMATION**

**TOWN OF LONG LAKE  
WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF CHANGES IN CASH BALANCE  
YEAR ENDED DECEMBER 31, 2025  
(SEE ACCOUNTANT'S COMPILATION REPORT)**

Cash Basis Assets - End of Year:

General Fund:			
Assigned for Recreation Facilities	\$	36,293	
Unassigned		<u>816,745</u>	\$ 853,038
Cash Held for Others:			
Cash Held for Payroll Liabilities			551
Cash Held for Advanced Dog Licenses Collections			77
Cash Held for MFL Aid Due to Washburn County			210
Cash Held for Tax Overpayments			9
Cash Held for Advanced Tax Collections at End of 2025			<u>743,216</u>
Total Cash Basis Assets - End of Year			<u><u>\$ 1,597,101</u></u>

Composition of Year End Cash Assets:

General Checking			
Bank Balance	\$	1,277,044	
Less: Outstanding Checks		<u>(7,079)</u>	\$ 1,269,965
General Savings			290,843
Recreation Savings Account			<u>36,293</u>
Total Cash Basis Assets - End of Year			<u><u>\$ 1,597,101</u></u>