

MEETING MINUTES

Monthly Town Board Meeting

Monday, December 9, 2024
7:00 pm

Attendance: Chair Darwyn Brown, Supervisor Scott Lauder, Clerk Sandy Hinkley
Absent: Supervisor Mitch Coyour, Treasurer Karen Mangelsen

Residents: 5

Meeting Start: 7:01pm

Verification of Posting: Posted notice on website and 2 physical locations.

Previous Meeting Minutes were read:

November 11, 2024 Monthly Town Meeting. Motion to accept minutes made by Scott, 2nd by Darwyn

Clerk's Report:

All levy reporting has been completed with County for tax preparation and ready for Treasurer. Showed comparison of mill rates from 2023 to 2024 to show results of new assessments made in 2024.

- A special assessment was required for one individual due to MFL withdrawal.

LaFollette has received notification from IRS of incorrect ARPA project reporting requirements. Steps are being taken to learn and correct what is required before deadline.

Two elections for 2025 - Spring Election required Type A notice of town election to be posted.

Set town Caucus date to Jan 13th, 2025 prior to regular monthly meeting. Motion moved by Scott, 2nd by Darwyn.

Treasurer's Report:

Report read by Darwyn, motion to accept treasurer's report made by Scott, 2nd by Darwyn.

Financial report as of 12/9 provided to understand the expected 2024 encumbered amounts and cash available for year-end.

Monthly Financial Report:

Income is up to date, most accounts under budget.

The 5% pension bonuses, Hertel Fire, Insurance are some 2024 expense not yet paid.

Several accounts with remaining budgeted dollars will have those budgeted dollars shifted to Highway Expenses

Concluded the finances are available to purchase a mulcher for highway equipment.

Will continue to update throughout Dec until final 2024 numbers defined.

Website Update:

Up to date, added 2025 voting dates.

White Pine Cemetery:

Copy of convenance and map requested by Swedberg, Scott will provide.

Road Items:

All 2024 projects completed and paid for. Indian Creek future.

Twin Lake Rd – Removed trees, stumps etc. Try to complete all now rather than spring.

Mulcher:

Doug reviewed Jackson's mulcher and verified ease of use for LaFollette.

Budget dollars available

Motion made to order and purchase a 50" Boom Drum Mulcher from Baribeau by Scott, 2nd by Darwyn

Resident Issues:

Sid from Sirentel reported on completion of multi-year fiber optic project.

Presented bill and 10 names of residents completed in 2024.

Few areas left - ½ mile left on Culbertson, private roads and tribal land.

LaFollette able to offer fiber optic to any resident!

Requesting notification of any future road projects to coordinate efforts.

Mark Terrian – identified trees that show potential hazard, Doug will assess.

Scott Lauer – Residents have expressed concern about potential damage and annoyance of wake boats on area lakes and landings. Determined the Town Board should hold a discussion with residents to educate, listen and determine best solution for all parties involved. Potential meeting or survey to occur in 2025 to gain input and determine action.

Bills and Correspondences:

Hertel Fire Dept hosting annual meeting and dinner on Dec 16th.

US Bank – LaFollette earned over \$900 dollars of points for credit towards next bill

Verify all driver's information for insurance

Documentation of Sandy's extra hours for 2024

Verify no unclaimed funds held by officers

Motion for year-end Christmas bonuses to be made to Doug \$500, Sandy and Karen \$250. Motion made by Scott and 2nd by Darwyn.

Set up a meeting for Darwyn, Scott, Sandy before end of December to determine final budget / expenditures.

Town Chair Year End Remarks:

THANK YOU - 2024 one heck of year! Completed 3 miles road.

Feel have best township in county and the people are the reason!

Thank you everyone!

Special thanks to Doug!! Thanks to all Board members

Scott makes a motion to adjourn, Darwyn 2nd.

Adjourned: 8:19 pm

Sandy Hinkley,
Town Clerk

Town of La Follette
Dec. 9, 2024

RECEIPTS

State of WI - shared revenue \$39,071.92

ROAD

\$227,994.92

GENERAL

\$ 3355.57

TOTAL DISBURSEMENTS

\$231,350.49

BALANCE BEFORE BILLS

\$ 356,798.74

Comm. Bank { \$100,843.57 (11/30/24) - Check.
(Int. \$56.13) { \$116,631.42 - Sav.
 { \$15,493.95 - WPC

TOWN OF LAFOLLETTE
2024 YTD FISCAL REPORT
December 9, 2024

REVENUE

Levy / Taxes

Dec Tax Collected	151,085.78	
Jan Taxes Deposited	986,283.18	
Overpaid Taxes, R Smith	2,554.38	
Oct Taxes Paid	<u>163,383.49</u>	
TOTAL TAXES		<u>1,303,306.83</u>
County/School/Tech College		866,848.50
Overpaid Taxes		<u>3,560.95</u>
		<u><u>432,897.38</u></u>

Federal / State Aid

Shared Revenue	45,966.97	
MFL	3,290.42	
PILT / MFL	551.67	
Personal Property Aid	130.39	
State Lottery	8,101.16	
Fire Dues	4,347.23	
Transportation Aid	117,261.26	
State Computer Aid	<u>5.19</u>	
		179,654.29

Licenses (Liquor + Publication)	2,245.00	
Licenses (Dog)	263.77	
Fire Signs	233.50	
Cemetery Exp Wash	19.49	
Intergovernmental Charges SAP	2,392.04	
Clerk Fees	150.00	
Motor Fuel Refund	645.19	
Bank Interest	1,147.87	
Payroll Tax Refund from 2021	<u>81.58</u>	
		7,178.44

LRIP Reimbursement	167,514.80	
Loan Receipt	260,000.00	
Insurance Claim receipt	<u>6,413.34</u>	
		<u>433,928.14</u>
Total Other Revenue		<u>620,760.87</u>

TOTAL REVENUE		<u><u>1,053,658.25</u></u>
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BANK ACCOUNT BALANCES:

Ending Balances: 12/08/24

White Pine Cemetery	15,493.95
Community Bank Savings	116,631.42
Community Bank Checking	86,498.30

218,623.67

ENCUMBERED EXPENSES

Outstanding Checks	27,818.75
WPC	15,493.95
Insurance Claim:	<u>14,502.68</u>

(\$19319.40 receive - \$4816.72 exp)

57,815.38

ESTIMATE DEC EXPENSES

Hertel Fire	11,000.00
CWG	11,000.00
Doug Payroll	10,000.00
Sandy - extra + Expenses	2,200.00
Karen Exp	1,000.00
YE bonus	<u>1,200.00</u>

36,400.00

124,408.29

TOWN OF LaFOLLETTE 9-Dec-24 2024 BUDGET	2024 Approved Budget October 2023	2024 Revised Budget Ongoing	2024 YTD Total	2024 Revised/YTD Difference
CarryOver from 2023		\$18,796	\$18,796	\$0
INCOME				
TAXES (LEVY)				
Property Taxes:	\$282,428	\$282,428	\$282,428	\$0
Siren Fire Department Increase				
Road Loan Payments:				
Sterling Bank Road Loan Levy #1	\$128,012	\$128,012	\$128,012	\$0
Road Loan Levy #2				
Road Loan Levy #3				
State Funded Road Loan Levy #4				
LEVY TOTAL	\$410,440	\$410,440	\$410,440	\$0
INTERGOVERNMENTAL :				
MFL/FCL	\$137	\$3,291	\$3,291	\$0
Shared Revenue	\$39,446	\$46,098	\$46,098	\$0
Transportation Aids	\$117,261	\$117,261	\$117,261	\$0
DNR	\$610	\$552	\$552	\$0
State Fire Aids	\$3,000	\$4,327	\$4,327	\$0
Fire Signs	\$200	\$234	\$234	\$0
License & Permits	\$2,500	\$2,275	\$2,275	\$0
Fuel Tax Refund	\$400	\$645	\$645	\$0
LRIP-S Williams Road -- WISDOT	\$149,210	\$149,210	\$149,210	\$0
TRIP Warner Lake Road	\$18,000	\$18,305	\$18,305	\$0
Hertel Fire Department SAP	\$3,200	\$2,392	\$2,392	\$0
INTERGOVERNMENTAL SUBTOTAL :	\$333,964	\$344,590	\$344,590	\$0
MISCELLANEOUS:				
Bank Interest	\$8	\$1,092	\$1,092	\$0
Community Bank Loan		\$260,000	\$260,000	\$0
Personal Property Tax	\$130	\$0	\$0	\$0
Dog License Fees	\$300	\$264	\$264	\$0
Land/Equipment Sale				
Misc Revenue	\$5	\$319	\$319	\$0
Transfer From Insurance Account (Hail Damage)				
Refund/Overpayment of taxes	\$0	\$3,561	\$3,561	\$0
MISCELLANEOUS SUBTOTAL:	\$443	\$265,236	\$265,236	\$0
INCOME TOTAL	\$744,847	\$1,039,062	\$1,039,062	\$0

TOWN OF LaFOLLETTE 9-Dec-24 2024 BUDGET		2024 Approved Budget October 2023	2024 Revised Budget Ongoing	2024 YTD Total	2024 Revised/YTD Difference
EXPENSES					
General Fund:					
Board Salary	\$15,600	\$14,600	\$14,000	\$600	
Board Expenses	\$2,000	\$2,000	\$1,964	\$36	
Legal Fees/Publications	\$500	\$500	\$128	\$373	
Town Clerk Wages & Benefits	\$16,200	\$17,100	\$17,010	\$90	
Clerk Expenses	\$3,000	\$5,400	\$4,476	\$924	
Accounting Expenses	\$0	\$0	\$0	\$0	
Payroll Expenses	\$22,250	\$14,400	\$8,675	\$5,725	
Treasurer Wages & Benefits	\$9,000	\$9,500	\$9,450	\$50	
Treasurer Expenses	\$1,000	\$1,000	\$404	\$596	
Bank Charges	\$50	\$50	\$5	\$45	
Assessor	\$5,700	\$5,700	\$5,700	\$0	
Election Wages	\$3,000	\$3,046	\$3,046	\$0	
Election Expenses	\$7,900	\$4,854	\$2,647	\$2,207	
Misc Insurance/Bond/WC	\$1,000	\$3,313	\$3,313	\$0	
Siren Fire Department	\$11,570	\$11,570	\$10,445	\$1,125	
Hertel Fire Department	\$10,700	\$10,700	\$0	\$10,700	
Hertel Fire Department SAP	\$5,600	\$5,600	\$4,294	\$1,306	
Ambulance Services	\$35,000	\$35,259	\$35,259	\$0	
Town Infrastructure	\$7,000	\$12,000	\$5,000	\$7,000	Add Broadband \$11,000
Utilities	\$2,000	\$3,200	\$2,787	\$413	From Carryover
Dog License Paid to County	\$100	\$100	\$0	\$100	
Website	\$400	\$0	\$0	\$0	Moved to Clerk Expenses
Overpaid Taxes Refund	\$0	\$3,561	\$3,561	\$0	
GENERAL FUND SUBTOTAL	\$159,570	\$163,453	\$132,163	\$31,289	
Road Fund:					
Hwy Wages & Benefits	\$70,000	\$80,000	\$63,619	\$16,381	
Outside Contractors	\$1,500	\$1,500	\$900	\$600	
Highway Expense	\$182,759	\$446,417	\$384,337	\$62,080	Includes \$227,087
Highway Grants Expense (TRID)	\$167,210	\$167,210	\$167,210	\$0	in unpaid projects
Equipment Maintenance	\$8,000	\$15,000	11,858.03	\$3,142	
Highway Insurance	\$7,600	\$7,600	0.00	\$7,600	Moved from General Expense
Fuel	\$8,000	\$10,000	9,566.98	\$433	\$2k from Election exp
Bldg Maintenance	\$5,000	\$6,000	6,240.23	\$240	\$1k from Election Exp
Shop Supplies	\$200	\$1,000	574.64	\$425	
Highway Materials - Salt/Sand	\$7,000	\$6,000	2,698.03	\$3,302	
Animal Control/Culvert Cleaning		\$1,000	500.00	\$500	Added split from HM
ROAD FUND SUBTOTAL	\$457,269	\$741,727	\$647,504	\$94,704	
Loan Payments:					
Principle Equip Loan	\$0	\$0		\$0	
Interest Equip Loan	\$0	\$0		\$0	
Road Loan Principle	\$124,303	\$124,303	\$124,303	\$0	
Road Loan Interest	\$3,709	\$3,750	\$3,750	\$0	
LOAN PAYMENT SUBTOTAL	\$128,012	\$128,053	\$128,053	\$0	
EXPENSE TOTAL	<u>\$744,851</u>	<u>\$1,033,233</u>	<u>\$907,720</u>	<u>\$125,993</u>	
INCOME TOTAL	<u>\$744,847</u>	<u>\$1,039,062</u>	<u>\$1,039,062</u>	<u>\$0</u>	
Available		Current		Projected	
		\$131,343		\$5,349	
HAIL DAMAGE 2023		Income	Expenses	Balance	Available
					\$19,319
2023 Initial Payment Firemans Ins	\$9,995			\$9,995	
2023 Second Payment Firemans Ins	\$2,911			\$12,906	
2024 Payment for Shop Roof	\$6,413			\$19,319	
WHITE PINE CEMETERY					\$15,493
Beginning Balance	\$14,613			\$14,613	
Plot Sold	\$900			\$15,513	
Expense		\$20		\$15,493	

YEAR END FINAINCIAL MEETING TOWN OF LAFOLLETTE

**Friday, December 20, 2024
9:00 am**

Attendance: Chair Darwyn Brown, Supervisor Scott Lauder, Clerk Sandy Hinkley

Meeting Start: 9:02 am

Verification of Posting: Posted notice on website and 2 physical locations.

Finalize budget and expenditures for 2024

Went through detail reporting options to verify the balance of checking accounts (actual) vs Quick Books (reporting) and identify all year end revenue and expenses.

Discussed Town responsibilities and expenses of cemetery maintenance and administration. Dollars are separated for this purpose.

Insurance claim money received in 2023 & 2024 is designated for Town Hall roof repairs made in 2024 and additional Town Hall repairs to be made in 2025.

Board designates \$65,000 of 2024 revenue to be carried over and designated for 2025 project expenditures to finish road work completed in 2025. Motion made by Scott and 2nd by Darwyn.

Motion to adjourn meeting made by Scott, 2nd by Darwyn

Meeting Adjourn: 9:41 am

Sandy Hinkley,
Town Clerk

	TOWN OF LAFOLLETTE		
	2024 YTD FISCAL REPORT		
	December 19, 2024		
REVENUE			
Levy / Taxes			
Dec Tax Collected	151,085.78		
Jan Taxes Deposited	986,283.18		
Overpaid Taxes, R Smith	2,554.38		
Oct Taxes Paid	163,383.49		
TOTAL TAXES		1,303,306.83	
County/School/Tech College		866,848.50	
Overpaid Taxes		3,560.95	
			432,897.38
Federal / State Aid			
Shared Revenue	45,966.97		
Personal Property Aid	130.39		
MFL	3,290.42		
PILT / MFL	551.67		
State Lottery	8,101.16		
Fire Dues	4,347.23		
Transportation Aid	117,261.26		
State Computer Aid	5.19		
		179,654.29	
Licenses (Liquor + Publication)	2,245.00		
Licenses (Dog)	263.77		
Fire Signs	233.50		
Cemetery Exp Wash	19.49		
Intergovernmental Charges SAP	2,392.04		
Clerk Fees	150.00		
Motor Fuel Refund	645.19		
Bank Interest	1,147.87		
Misc Rev -Payroll Tax Refund 2021	81.58		
Misc Rev - US Bank	844.12		
		8,022.56	
LRIP Reimbursement	167,514.80		
Loan Receipt	260,000.00		
Insurance Claim receipt	6,413.34		
		433,928.14	
Total Other Revenue			621,604.99
TOTAL REVENUE			1,054,502.37

EXPENSES			
GOVERNMENT			
Board Salary / Expense / Legal	16,241.69		
Clerk Salary / Expense	23,965.17		
Elections Wages / Expense	5,692.89		
Treasurer Wages / Expense	10,838.26		
Payroll Taxes	9,370.57		
Assessor	5,700.00		
Cemetery Exp	19.49		
Town Infrastructure(Fiber Optic)	5,215.21		
General Bldg	6,240.23		
Utilities	2,786.64		
County MFL	5,243.99		
General Ins + Bond(West Bend)	3,513.00		
		94,827.14	
PUBLIC SAFTEY			
Siren FD	9,185.81		
Siren FD 2023 payback 2% dues	1,259.06		
Hertel Fire Dept	10,700.00		
Fire Service Award Plan (SAP)	4,294.40		
Ambulance	35,258.58		
		60,697.85	
PUBLIC WORKS			
Roads Wages - Gross	70,015.40		
Highway Expenses	554,819.23		
Highway Insurance	10,783.00		
Outside Contract (Culverts)	900.00		
Salt/Sand	3,070.80		
Equipment Maint	35,897.05		
Shop Supplies	933.05		
Fuel	9,779.73		
		686,198.26	
PUBLIC HEALTH & RECREATION			
Central Burnette Cty Fair (Board Exp)	100.00		
Animal Control	500.00		
Banking Charges	5.00		
LOAN REPAYMENT			
	128,052.16		
		128,657.16	
TOTAL EXPENSES:			
			970,380.41
NET INCOME: 12/19/24			
			84,121.96

QB - Dec Collection \$151,085.78 <66,963.82> calendar year

BANK ACCOUNT BALANCES:			
Ending Balances: 12/19/24			
White Pine Cemetery		15,493.95	
Community Bank Savings		76,631.42	
Community Bank Checking		93,086.02	
			185,211.39
ENCUMBERED EXPENSES			
Outstanding Checks	52,286.16		
WPC	15,493.95		
Insurance Claim:	14,502.68		
(\$19319.40 receive - \$4816.72 exp)			82,282.79
ESTIMATE REMAINING EXPENSES			
Doug Payroll + Payroll Exp	2,660.00		
Karen Exp (Dog Licenses)	400.00		
			3,060.00
			99,868.60

TOWN OF LaFOLLETTE 19-Dec-24 2024 BUDGET	2024 Approved Budget October 2023	2024 Revised Budget Ongoing	2024 YTD Total	2024 Revised/YTD Difference
CarryOver from 2023		\$18,796	\$18,796	\$0
INCOME				
TAXES (LEVY)				
Property Taxes:	\$282,428	\$282,428	\$282,428	\$0
Siren Fire Department Increase				
Road Loan Payments:				
Sterling Bank Road Loan Levy #1	\$128,012	\$128,012	\$128,012	\$0
Road Loan Levy #2				
Road Loan Levy #3				
State Funded Road Loan Levy #4				
LEVY TOTAL	\$410,440	\$410,440	\$410,440	\$0
INTERGOVERNMENTAL :				
MFL/FCL	\$137	\$3,291	\$3,291	\$0
Shared Revenue	\$39,446	\$46,098	\$46,098	\$0
Transportation Aids	\$117,261	\$117,261	\$117,261	\$0
DNR	\$610	\$552	\$552	\$0
State Fire Aids	\$3,000	\$4,327	\$4,327	\$0
Fire Signs	\$200	\$234	\$234	\$0
License & Permits	\$2,500	\$2,275	\$2,275	\$0
Fuel Tax Refund	\$400	\$645	\$645	\$0
LRIP-S Williams Road -- WISDOT	\$149,210	\$149,210	\$149,210	\$0
TRIP Warner Lake Road	\$18,000	\$18,305	\$18,305	\$0
Hertel Fire Department SAP	\$3,200	\$2,392	\$2,392	\$0
INTERGOVERNMENTAL SUBTOTAL :	\$333,964	\$344,590	\$344,590	\$0
MISCELLANEOUS:				
Bank Interest	\$8	\$1,148	\$1,148	\$0
Community Bank Loan		\$260,000	\$260,000	\$0
Personal Property Tax	\$130	\$0	\$0	\$0
Dog License Fees	\$300	\$264	\$264	\$0
Land/Equipment Sale				
Misc Revenue	\$5	\$926	\$926	\$0
Transfer From Insurance Account (Hail Damage)				
Refund/Overpayment of taxes	\$0	\$3,561	\$3,561	\$0
MISCELLANEOUS SUBTOTAL:	\$443	\$265,899	\$265,899	\$0
INCOME TOTAL	\$744,847	\$1,039,725	\$1,039,725	\$0

TOWN OF LaFOLLETTE 19-Dec-24 2024 BUDGET	2024 Approved Budget October 2023	2024 Revised Budget Ongoing	2024 YTD Total	2024 Revised/YTD Difference
EXPENSES				
General Fund:				
Board Salary	\$15,600	\$14,000	\$14,000	\$0
Board Expenses	\$2,000	\$2,214	\$2,214	\$0
Legal Fees/Publications	\$500	\$130	\$128	\$3
Town Clerk Wages & Benefits	\$16,200	\$19,181	\$19,181	\$0
Clerk Expenses	\$3,000	\$4,784	\$4,784	\$0
Accounting Expenses	\$0	\$0	\$0	\$0
Payroll Expenses	\$22,250	\$9,800	\$9,371	\$429
Treasurer Wages & Benefits	\$9,000	\$9,750	\$9,721	\$29
Treasurer Expenses	\$1,000	\$1,185	\$1,118	\$67
Bank Charges	\$50	\$5	\$5	\$0
Assessor	\$5,700	\$5,700	\$5,700	\$0
Election Wages	\$3,000	\$3,046	\$3,046	\$0
Election Expenses	\$7,900	\$2,647	\$2,647	\$0
Misc Insurance/Bond/WC	\$1,000	\$3,513	\$3,513	\$0
Siren Fire Department	\$11,570	\$10,445	\$10,445	\$0
Hertel Fire Department	\$10,700	\$10,700	\$10,700	\$0
Hertel Fire Department SAP	\$5,600	\$4,300	\$4,294	\$6
Ambulance Services	\$35,000	\$35,259	\$35,259	\$0
Town Infrastructure	\$7,000	\$5,215	\$5,215	\$0
Utilities	\$2,000	\$3,200	\$2,787	\$413
Dog License Paid to County	\$100	\$0	\$0	\$0
Website	\$400	\$0	\$0	\$0
Overpaid Taxes Refund	\$0	\$3,561	\$3,561	\$0
GENERAL FUND SUBTOTAL	\$159,570	\$148,635	\$147,686	\$948
Road Fund:				
Hwy Wages & Benefits	\$70,000	\$74,000	\$70,015	\$3,985
Outside Contractors	\$1,500	\$900	\$900	\$0
Highway Expense	\$182,755	\$450,507	\$366,178	\$84,329
Highway Grants Expense (TRID)	\$167,210	\$167,210	\$167,210	\$0
Equipment Maintenance	\$8,000	\$35,897	\$35,897	\$0
Highway Insurance	\$7,600	\$10,783	\$10,783	\$0
Fuel	\$8,000	\$10,000	\$9,780	\$220
Bldg Maintenance	\$5,000	\$6,240	\$6,240	\$0
Shop Supplies	\$200	\$1,000	\$933	\$67
Highway Materials - Salt/Sand	\$7,000	\$6,000	\$3,071	\$2,929
Animal Control/Culvert Cleaning		\$500	\$500	\$0
ROAD FUND SUBTOTAL	\$457,265	\$763,037	\$671,507	\$91,530
Loan Payments:				
Principle Equip Loan	\$0	\$0		\$0
Interest Equip Loan	\$0	\$0		\$0
Road Loan Principle	\$124,303	\$124,303	\$124,303	\$0
Road Loan Interest	\$3,709	\$3,750	\$3,750	\$0
LOAN PAYMENT SUBTOTAL	\$128,012	\$128,053	\$128,053	\$0
EXPENSE TOTAL	<u>\$744,847</u>	<u>\$1,039,725</u>	<u>\$947,246</u>	<u>\$92,478</u>
INCOME TOTAL	<u>\$744,847</u>	<u>\$1,039,725</u>	<u>\$1,039,725</u>	<u>\$0</u>
Available			Current \$92,479	Projected \$1
HAIL DAMAGE 2023	Income	Expenses	Balance	Available \$19,319
2023 Initial Payment Firemans Ins	\$9,995		\$9,995	
2023 Second Payment Firemans Ins	\$2,911		\$12,906	
2024 Payment for Shop Roof	\$6,413		\$19,319	
WHITE PINE CEMETERY				\$15,493
Beginning Balance	\$14,613		\$14,613	
Plot Sold	\$900		\$15,513	
Expense		\$20	\$15,493	