

MEETING MINUTES TOWN OF LAFOLLETTE

Monthly Meeting Monday, January 12, 2026

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

Residents: 6

Meeting Start: 7:00 pm

Verification of Posting: Agenda/Notice posted on website, at Town Hall and Coomer on 1/6/26

Reading of Minutes:

- Minutes of Dec 8th Monthly Meeting read - Motion to accept minutes made by Mitch and 2nd by Scott

Clerk's Report

- Year End Reporting completed – last payments, W2s and 1099s, etc.
- Hertel FD Service Awards – reporting and payment made for 8 firefighters. Will send invoices to participating towns for reimbursement when data of percentage split received from Hertel FD.
- Verification of Payroll Policies – tabled until next meeting with full board participation.
- Spring Primary – there will be no Spring Primary

Treasurer's Report

- Receipts – First of 2026 Transportation Aid of \$31,416.92. WPC expenses transferred between accounts and a \$165K transfer from Saving to Checking to pay December settlement for taxes.
- Total disbursements \$55,150.55
- Motion to accept Treasurer's Report made by Mitch and 2nd by Scott

Chairman's Report

- No report made – Chairman absent

Financial Report

- Finalize 2025 - Budget & Actuals
 - Budgeted Revenue was \$724,754 and Budgeted Expenses were \$602,909
 - Over budget on Hwy Expenses and few others, but revenue covered
 - Earmarking surplus for 2026 Dump Truck expenses as well as early year basic expenses.
 - Shared final 2025 report of actual dollars in bank accounts by category
 - Roughly \$120K available to be split between truck expense and future 2026 budget expenses.
- 2026 Budget – Expected budgeted income and expenses is about \$947K - also showing the earmark amounts discussed.
- Version of 2026 Actual, nice to see with minimal data to get a sense of how report is layered out and balances reported. Difference of Budget reporting vs actual reporting.

White Pine Cemetery

- As a recap, we've been developing an ordinance for the cemetery and research discovered no "owners" are defined for the cemetery. Working with attorney at Grantsburg / Anderson Law to process quit claim for the Town to make claim. Once ownership is finalized will claim perpetual care and complete an ordinance.
- Have a resident that wants to buy a plot in spring after thaw.

Website Update

- All updated for 2026 – will eliminate the Spring Primary entries

Road Items

- Doug asked if salt amount adequate, everyone present was positive and no one has complained.
- Resident Ann Taylor was present to make statement of appreciation for the road work near her home on Warner Lake.
- Acknowledge the effort and quality work done by Doug, overtime and Sundays, etc. Truly lucky to have him working for Town of LaFollette.

Resident Issues

- none

Bills and Correspondences

- Checks signed and list of payments made since last meeting presented. Big payments highlighted
- Made annual payment to Humane Society
- Construction Business Group email - helps town with construction project compliance.

Scott made a motion to adjourn meeting, 2nd by Mitch

Adjourned: 7:29 pm

Sandy Hinkley,
Town Clerk

Town of LaFollette
Jan. 12, 2026

RECEIPTS

WPC - Nov. attorney cost	\$852.50
WPC - Oct. " "	585.00
State of WI - trans. aids	31,416.92
Savings acct. - Jan. settlement	<u>165,000.00</u>
	\$197,854.42

ROAD
\$17,422.60

GENERAL
\$37,727.95

TOTAL DISBURSEMENTS
\$55,150.55

BALANCE BEFORE BILLS
\$236,540.92

Comm. Bank -

	{ \$32,590.79 (12/31/25)
Int. \$56.13	{ \$320,523.19 "
	{ \$15,894.45 "

TOWN OF LaFOLLETTE 13-Jan-26 2025 BUDGET	2025 Approved Budget October 2024	2025 Revised Budget Ongoing	2025 YTD Total	2025 Revised/YTD Difference
INCOME				
TAXES (LEVY)				
Property Taxes:	\$283,471	\$283,471	\$283,471	\$0
Siren Fire Department Increase				
Road Loan Payments:				
Sterling Bank Road Loan Levy #1				
Community Bank Loan Levy #2	\$139,903	\$139,903	\$139,903	\$0
Road Loan Levy #3				
State Funded Road Loan Levy #4				
LEVY TOTAL	\$423,374	\$423,374	\$423,374	\$0
INTERGOVERNMENTAL :				
MFL/FCL	\$137	\$23,138	\$23,138	\$0
Shared Revenue	\$47,024	\$47,296	\$47,296	\$0
Transportation Aids	\$117,261	\$117,261	\$117,261	\$0
DNR	\$610	\$552	\$552	\$0
State Fire Aids	\$3,000	\$5,762	\$5,762	\$0
Fire Signs	\$200	\$190	\$190	\$0
License & Permits	\$2,500	\$2,550	\$2,550	\$0
Fuel Tax Refund	\$400	\$237	\$237	\$0
LRIP-S Williams Road -- WISDOT				\$0
TRIP Warner Lake Road				\$0
TRIP Indian Creek Road				\$0
Fire Department SAP	\$3,200	\$2,376	\$2,376	\$0
INTERGOVERNMENTAL SUBTOTAL :	\$174,332	\$199,362	\$199,361	\$0
MISCELLANEOUS:				
Bank Interest	\$500	\$1,503	\$1,503	\$0
Community Bank Loan				
Personal Property Tax	\$130	\$0		\$0
Dog License Fees	\$300	\$227	\$227	\$0
Land/Equipment Sale		\$200	\$200	\$0
Exempt Computer/Misc Income	\$100	\$2,539	\$2,539	\$0 <small>\$900 from Road Services</small>
Cash from Dec 30 Reconciliation		\$24,600	\$24,600	\$0
Highway Projects carried from 2024		\$65,000	\$65,000	\$0
Over Paid Taxes	\$0	\$7,950	\$7,950	\$0
MISCELLANEOUS SUBTOTAL:	\$1,030	\$102,019	\$102,019	\$0
INCOME TOTAL	\$598,736	\$724,754	\$724,754	\$0

TOWN OF LaFOLLETTE 13-Jan-26 2025 BUDGET	2025 Approved Budget October 2024	2025 Revised Budget Ongoing	2025 YTD Total	2025 Revised/YTD Difference
EXPENSES				
General Fund:				
Board Salary	\$14,600	\$14,582	\$14,581	\$0
Board Expenses	\$2,000	\$2,693	\$2,693	\$0
Legal Fees/Publications	\$500	\$1,144	\$709	\$435
Town Clerk Wages	\$16,200	\$17,000	\$16,900	\$100
Clerk Expenses & Website	\$6,000	\$6,380	\$6,121	\$259
Accounting Expenses	\$0	\$0	\$0	\$0
Payroll Expenses	\$22,250	\$10,394	\$8,595	\$1,799 projected w/ bonus
Treasurer Wages	\$9,000	\$9,700	\$9,700	\$0
Treasurer Expenses	\$1,000	\$1,800	\$1,708	\$92
Bank Charges	\$50	\$50	\$5	\$45
Assessor	\$5,700	\$7,950	\$7,950	\$0
Election Wages	\$3,000	\$1,243	\$1,243	\$0
Election Expenses	\$7,900	\$1,805	\$1,805	\$0 Moved \$3300 6/10
Misc Insurance/Bond/WC	\$7,600	\$2,128	\$2,128	\$0
Siren Fire Department	\$11,570	\$21,651	\$21,651	\$0
Hertel Fire Department	\$10,700	\$2,283	\$2,283	\$0
Hertle Fire Department SAP	\$5,800	\$4,944	\$4,942	\$2
Ambulance Services	\$37,000	\$37,101	\$37,101	\$0
Town Infrastructure	\$10,000	\$6,487	\$6,076	\$411
Utilites	\$4,000	\$4,000	\$3,049	\$951
Dog License Paid to County	\$100	\$222	\$222	\$0
Overpaid Taxes Refund	\$0	\$6,682	\$6,682	\$0 \$2060.31 to be refunded by county in Feb 2026
GENERAL FUND SUBTOTAL	\$174,970	\$160,238	\$156,144	\$4,095
Road Fund:				
Hwy Wages	\$70,000	\$71,000	\$70,321	\$679
Outside Contractors	\$1,500	\$1,382	\$1,000	\$382
Highway Expense	\$175,363	\$237,073	\$126,852	\$110,221
Highway Project carried from 2024		\$65,000	65,000	\$0
Equipment Maintenece	\$8,000	\$20,468	\$20,468	\$0
Highway Insurance	\$8,000	\$8,190	\$8,190	\$0
Fuel	\$8,000	\$8,000	\$7,850	\$150
Bldg Maintenance	\$5,000	\$3,500	\$2,805	\$695
Shop Supplies	\$1,000	\$1,500	\$1,369	\$131
Highway Materials - Salt/Sand	\$6,000	\$6,000	\$2,508	\$3,492
Animal Control/Culvert Cleaning	\$1,000	\$500	\$500	\$0
ROAD FUND SUBTOTAL	\$283,863	\$422,613	\$306,863	\$115,750
Loan Payments:				
Principle Equip Loan	\$0	\$0		\$0
Interest Equip Loan	\$0	\$0		\$0
Road Loan Principle	\$126,461	\$126,461	\$126,461	\$0
Road Loan Interest	\$13,442	\$13,442	\$13,442	\$0
LOAN PAYMENT SUBTOTAL	\$139,903	\$139,903	\$139,903	\$0
EXPENSE TOTAL	<u>\$598,736</u>	<u>\$722,754</u>	<u>\$602,909</u>	<u>\$119,845</u>
INCOME TOTAL	<u>\$598,736</u>	<u>\$724,754</u>	<u>\$724,754</u>	<u>\$0</u>
Available				\$119,845
HAIL DAMAGE 2023				
	Income	Expenses	Balance	Available
2023 Initial Payment Firemans Ins	\$9,995		\$9,995	\$14,503
2023 Second Payment Firemans Ins	\$2,911		\$12,906	
2024 Payment for Shop Roof	\$6,413	\$4,816	\$14,503	
WHITE PINE CEMETERY				\$15,895
Beginning Balance	\$15,494		\$15,494	
Plots Sold	\$2,000		\$17,494	
Expenses		\$1,600	\$15,895	

**TOWN OF LaFOLLETTE
13-Jan-26
2026 BUDGET**

	2026 Approved Budget October 2025	2026 Revised Budget Ongoing	2026 YTD Total	2026 Revised/YTD Difference
INCOME				
TAXES (LEVY)				
Property Taxes:	\$287,353	\$287,353	\$40,792	\$246,561
Siren Fire Department Increase				
Road Loan Payments:				
Sterling Bank Road Loan Levy #1				
Community Bank Loan Levy #2	\$139,903	\$139,903		\$139,903
Road Loan Levy #3				
State Funded Road Loan Levy #4				
LEVY TOTAL	\$427,256	\$427,256	\$40,792	\$386,464
INTERGOVERNMENTAL :				
MFL/FCL	\$10,000	\$10,000	\$4,824	\$5,176
Shared Revenue	\$48,623	\$48,623		\$48,623
Transportation Aids	\$117,261	\$125,668		\$125,668
DNR	\$610	\$610		\$610
State Fire Aids	\$3,000	\$3,000		\$3,000
Fire Signs	\$200	\$200		\$200
License & Permits	\$2,500	\$2,500		\$2,500
Fuel Tax Refund	\$400	\$400		\$400
LRIP-S Williams Road -- WISDOT				\$0
TRIP Warner Lake Road				\$0
TRIP Indian Creek Road	\$186,375	\$186,375		\$186,375
Fire Department SAP	\$5,100	\$2,786		\$2,786
INTERGOVERNMENTAL SUBTOTAL :	\$374,069	\$380,161	\$4,824	\$375,337
MISCELLANEOUS:				
Bank Interest	\$1,000	\$1,000		\$1,000
Community Bank Loan				\$0
Personal Property Tax	\$0	\$0		\$0
Dog License Fees	\$300	\$300		\$300
Land/Equipment Sale				
Exempt Computer/Misc Income	\$500	\$500		\$500
Cash from Dec 30 Reconciliation		\$25,845	\$25,845	\$0
Set-a-side for Truck Purchase	\$0	\$94,000	\$94,000	\$0
Community Bank Loan for Truck				\$0
White Pine Cemetery Income	\$17,482	\$15,895	\$15,895	\$0
Over Paid Taxes	\$2,061	\$2,061		\$2,061
MISCELLANEOUS SUBTOTAL:	\$21,343	\$139,601	\$135,740	\$3,861
INCOME TOTAL	\$822,668	\$947,018	\$181,356	\$765,663

TOWN OF LaFOLLETTE
13-Jan-26
2026 BUDGET

	2026 Approved Budget October 2025	2026 Revised Budget Ongoing	2026 YTD Total	2026 Revised/YTD Difference
EXPENSES				
General Fund:				
Board Salary	\$14,600	\$14,600		\$14,600
Board Expenses	\$2,000	\$2,000		\$2,000
Legal Fees/Publications	\$500	\$500		\$500
Town Clerk Wages	\$16,200	\$16,200		\$16,200
Clerk Expenses & Website	\$9,500	\$35,345		\$35,345
Accounting Expenses	\$0	\$0		\$0
Payroll Expenses	\$22,250	\$22,250		\$22,250
Treasurer Wages	\$9,000	\$9,000		\$9,000
Treasurer Expenses	\$5,000	\$5,000	\$25	\$4,975
Bank Charges	\$50	\$50		\$50
Assessor	\$8,400	\$8,400	\$700	\$7,700
Election Wages	\$3,000	\$3,000		\$3,000
Election Expenses	\$7,900	\$7,900		\$7,900
Misc Insurance/Bond/WC	\$7,600	\$7,600		\$7,600
Siren Fire Department	\$11,013	\$12,983		\$12,983
Hertel Fire Department	\$12,000	\$12,000		\$12,000
Hertle Fire Department SAP	\$5,800	\$5,566	\$5,036	\$529
Ambulance Services	\$37,000	\$37,000		\$37,000
Town Infrastructure	\$10,000	\$10,000		\$10,000
Utilities	\$4,000	\$4,000	\$258	\$3,742
Dog License Paid to County	\$100	\$100		\$100
White Pine Cemetery Expenses	\$17,482	\$15,895		\$15,895
Overpaid Taxes Refund				\$0
GENERAL FUND SUBTOTAL	\$203,395	\$229,388	\$6,019	\$223,369
Road Fund:				
Hwy Wages	\$80,000	\$80,000		\$80,000
Outside Contractors	\$1,500	\$1,500		\$1,500
Highway Expense	\$174,495	\$178,852		\$178,852
Highway Grants Expense	\$186,375	\$186,375		\$186,375
New Truck Purchase		\$94,000		\$94,000
Equipment Maintenance	\$8,000	\$8,000		\$8,000
Highway Insurance	\$8,000	\$8,000		\$8,000
Fuel	\$8,000	\$8,000	\$1,205	\$6,795
Bldg Maintenance	\$5,000	\$5,000		\$5,000
Shop Supplies	\$1,000	\$1,000		\$1,000
Highway Materials - Salt/Sand	\$6,000	\$6,000	\$499	\$5,501
Animal Control/Culvert Cleaning	\$1,000	\$1,000	\$500	\$500
ROAD FUND SUBTOTAL	\$479,370	\$577,727	\$2,205	\$575,522
Loan Payments:				
Principle Equip Loan	\$0	\$0		\$0
Interest Equip Loan	\$0	\$0		\$0
Road Loan Principle	\$133,539	\$133,539		\$133,539
Road Loan Interest	\$6,364	\$6,364		\$6,364
LOAN PAYMENT SUBTOTAL	\$139,903	\$139,903	\$0	\$139,903
EXPENSE TOTAL	<u>\$822,667</u>	<u>\$947,018</u>	<u>\$8,224</u>	<u>\$938,794</u>
INCOME TOTAL	<u>\$822,668</u>	<u>\$947,018</u>	<u>\$181,356</u>	<u>\$765,663</u>
Available			Current \$173,131	Projected \$0
HAIL DAMAGE 2023	Income	Expenses	Balance	Available \$14,503
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	\$4,816	\$14,503	
WHITE PINE CEMETERY				\$15,895
Beginning Balance	\$15,895		\$15,895	
Plots Sold			\$15,895	
Expenses			\$15,895	