

Town of Lakeside Budget Workshop, October 23, 2025

Meeting called to order by Chairperson Gary Peterson at 6:03 pm

Roll Call: Officials Present: Gary Peterson (Chairperson), Mary Peterson, Gerald Tutor (Supervisors), Jon Winter (Clerk), Joanne O'Hara (Treasurer). Also present were Nova Nordrum, Todd Bitner, and Mark Saari

Chairperson Peterson turned the meeting over to Clerk Winter. Clerk Winter had set up multiple computer displays for everyone to view the Budget worksheets. These are the same sheets as used in the past, with modifications made to automate all the calculations. Clerk Winter reviewed the projected revenues from Transportation Aids, Shared Revenue, and Forest Crop/Managed Forest Lands, as well as the State documents that support these numbers. Clerk Winter continued with other revenues, which are estimates based on past years' experience, including Snow Plowing, Cemetery, Collection site, 2% Fire Dues (restricted funds), Bank Interest, and projections for October, November, and December of this year. Clerk Winter also reviewed the decrease in debt service resulting from one loan being paid off in 2025. While the Town's debt service decreased from just over \$55,042 to \$35,816 for 2026, we do not have to decrease the Town Debt Service Levy because we reported an amount less than our actual debt service as our debt service levy in previous years, and can continue to report a lesser amount.

The meeting moved on to expenditures. Each line item was discussed. Items of note: Board expenses increase by \$ 2,500 to cover the cost of new chairs. Due to the ongoing Audit, there will be an increase from \$2000 to \$20,000 for audit expenses for 2026. If left unused, this could be rolled over for use in future years when there is a change of Treasurer or Clerk. There was a discussion on rollovers and the money markets. Out of this discussion, it became clear that there is a need to improve the tracking documentation of the rollovers into the money market funds. Last year, \$76,100 was allocated in the budget worksheet to be rolled over into the money markets; however, that did not occur. The funds are still in the savings account. A motion was made by Chairperson Gary Peterson and seconded by Supervisor Tutor to correct the error by making those rollovers at this time. This was the advice given by Clerk Winter after discussions with the Wisconsin Department of Revenue. The motion carried. Treasurer O'Hara will make the transfers. The professional fees budget item was increased from \$1,000 to \$5,000 in case additional legal expenses are incurred after the audit is completed. \$2500 was budgeted for the website and hosting. An RFP was sent out, and three responses have been received. Those responses can be reviewed in the near future. The election salary budget was increased from \$3,500 to \$5,400. Clerk Winter reviewed the details for the increase, including the potential to have four elections in 2026. Poll worker wages will be increased to \$15 per hour with a \$50 bonus per election for the Chief Election Inspector. The Clerk election wage of \$100 per election remains unchanged, as it cannot be altered until after the current clerk term. A 20% increase was budgeted for insurance due to the need to review current replacement costs of town equipment, including that of the fire department. The Fire Department equipment fund was increased from \$10,000 to \$30,000. There is a need to replace approximately \$90,000 of equipment over the next few years, excluding radios, with an early estimate of \$80,000. In the Highway budget, Full Time 1, with a 3% increase at the start of the year, was budgeted, along with continuing to budget for a Part-Time Highway operator. As part of the discussion, the benefits of the full-time operator were discussed. The retirement amount of \$400/month should be a town

contribution and not treated as an employee contribution. This will be corrected with additional review of previous year contributions. Winter Expenses and Plowing line items were removed from the budget, as they are accounted for in other line items. The current unemployment tax rate is 0% with no need to budget an amount for 2026. The Equipment Purchase budget was increased from \$15,000 to \$25,000. In previous budgets, the Workers' Compensation Insurance budget was overstated significantly, while the Town Insurance and Fire Department insurance budgets were understated. The 2026 Budget better reflects the Town Insurance between these line items. The gravel budget was increased from \$65,000 to \$75,000, and building Maintenance was increased from \$2,475 to \$10,000. Gravel funds left over from this year will be reviewed to determine if there are any outstanding amounts to be paid. The sanitation collection site salary budget was increased by \$800 because of an increase in the hourly wage to \$15/hour. The cemetery mowing salary budget was also increased from \$3,000 to \$4,000 with an hourly wage of \$15/hour. As stated previously, the Debt Service budget decreased from \$55,000 to \$35,816.

A motion was made to continue the meeting on Tuesday, October 28th, at 6:00 pm. Also added to that meeting discussion on equipment in the old maintenance building, a motion was made by Supervisor Tutor, seconded by Chairperson Gary Peterson, at 9:10 pm.

Continued Budget Workshop/Special Town Board Meeting October 28, 2025

Meeting called to order by Chairperson Gary Peterson at 6:00 pm

Roll Call: Officials Present: Gary Peterson (Chairperson), Mary Peterson, Gerald Tutor (Supervisors), Jon Winter (Clerk), Joanne O'Hara (Treasurer). Also present were Mark Saari, Nova Nordrum, and Heather Helget.

Chairperson Gary Peterson stated that he had reviewed the budget numbers and everything looks to be correct. The amount of excess cash is due to several factors, including a decrease in year-to-date spending, a reduction in our debt service payment for 2026, and an increase in shared revenue over the past couple of years.

Rollover funds were discussed as follows. This is anticipated unused funds that can be "rolled over" for specific purposes. Clerk Winter stated that after reviewing the transfers over the last several years, the amounts stated in the budget sheets don't often match the amounts transferred from savings to the designated money market accounts as rollovers. Included in this discussion was a review of the Fire Department's year-to-date spending and its anticipated end-of-year expenditures. The underpayment of the Fire Chief's salary for the years 2022-2024 was reviewed. The budget expenditure sheets for those years indicate an increasing budget; however, the gross pay was understated by \$464.17 for each of those years. The board will resolve this issue at a future Board Meeting. A question came up about whether the clerk's and treasurer's salaries were to increase. Clerk Winter stated that the budget did not show an increase in the wages for the clerk or treasurer. The increases in board salaries should be implemented at the annual meeting in the year preceding the election, so it can be included in the budget for the following year. Rollover amounts of \$28,318.32 for Town Improvements, \$10,000 for Fire Department Equipment, \$20,000 for Fire Department Equipment Radios, \$2,000 for Reassessment, \$2,500 Winter/Sick Leave Fund, \$15,000

Audit. Anticipated revenues for the end of the year are \$123,000.00, and anticipated expenditures of \$76,000 are included in the proposed budget.

After a discussion on the requirement for a 15-day notice, a motion was made to set the budget hearing and Special Town meeting for the Levy for Tuesday, November 18th, 2025, at 6:00 pm— motion by Chairperson Gary Peterson, seconded by Supervisor Mary Person. Motion Carried

The following item on the agenda was old equipment in the old town garage building. It was stated that there is a trailer, two trucks, the Allis Grader, a snow plow, and a lawn mower. We also have two 10-foot culvert ends that are not needed. Options were discussed for the culvert ends, such as trading them for culverts we can use. The issue of vehicle titles came up. Joanne will look in the town files for the titles. The old town truck could go to Lakeside Salvage after removing the plow bracket to accompany the plow. The Allis-Chalmers grader can be listed for sale on the Allis-Chalmers Facebook page. Other Vehicles and Equipment can be placed for sale on the Wisconsin Surplus website. There is also an air compressor that we may still be able to use.

Motion: Chairperson Gary Peterson made a motion to proceed with the discussed actions regarding the old equipment in the old town garage building. Supervisor Gerald Tutor seconded the motion. Motion carried.

Motion to adjourn made by Supervisor Gerald Tutor and seconded by Chairperson Gary Peterson. Motion Carried.

Adjournment at 7:06 pm

Respectfully submitted
by Jon Winter, Clerk
November 3, 2025