

Town of Lac du Flambeau Approved 2024 Town Budget

**A Statement Prepared by
Citizens for Education in Town Governance
November 29, 2023**

Revised February 6, 2024

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Forward

Lac du Flambeau was a busy logging area when the first town election and board meeting were held on April 2, 1901 at the lumber company's boarding house in Lac du Flambeau (George O. Jones, History of Lincoln, Oneida, and Vilas Counties, 1924, p.163). The first Town Board consisted of three executives of the local logging industry: W.M Starrett, Town Chairman, and Thomas Gahan and Oliver Anderson, Supervisors. Actions taken by the Town Board that year included collecting property taxes in the amount of \$9,475.44, purchasing a grader and scraper to maintain roads, and installing the town's first wooden sidewalk (Michael J. Goc, Reflections of Lac du Flambeau...1995, p.148). The town's approved 2024 budget includes collecting property taxes amounting \$1,269,419 and spending \$521,016 to maintain roads, but no funds for installing wooden sidewalks.

On November 21, 2023, the Lac du Flambeau town board approved the town's budget for 2024. Crafting and administering a budget are key responsibilities of the town board. The process town officials used to establish the 2024 budget was consistent with the process used by the board for many years. For the **approved 2024 budget**, however, there were more budget workshops and, it seems, more discussion, accountability, and attention to detail. The **approved 2024 budget** allocates anticipated resources to sustain basic services for another year. The budget also reveals some significant cracking in the town's financial armor.

The **approved 2024 budget** includes the most revenues and commensurate expenditures in town budgets in decades, very likely even since the town's inception. Due to the large increase in property taxes and a modest boost from shared revenue, the town's total 2024 revenue is \$1,877,261, which is \$490,754 above the revenue of the 2023 budget.

At the same time, the **approved 2024 budget** includes the first of several significant annual payments for the loan for the purchase and construction of the new fire station. It also includes a sizeable increase in legal fees due to the ongoing easement issue.

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In order to get anticipated revenues and expenditures aligned, the **approved 2024 budget**:

- keeps salaries for eight employees at 2023 levels,
- puts off until 2025 the payment for a truck that may be delivered in 2024,
- excludes payment for Tribal easement fees,
- continues reduced funding for the Chamber of Commerce, and,
- reduces even further the previous decrease in funds for road construction projects.

In our opinion, there is little evidence that significant and potentially very expensive issues now confronting the town will be resolved soon. Though there will be a reassessment of personal property taxes, it is questionable whether additional revenues from that source or from any other source will be sufficient or available in time to fully sustain basic services in the future.

We also believe the most important message revealed by the **approved 2024 budget** is the need for the town to give critical thought to the future, including the benefits of establishing a multi-year financial management plan.

Our primary purpose here is simply to provide a document such that anyone who chooses to spend time with it will have a better understanding and appreciation for Lac du Flambeau town governance and the challenges facing those who are tasked to govern on our behalf.

Respectfully, Citizens for Education in Town Governance,

Citizens for Education in Town Governance (CETG) is a group of volunteers in Lac du Flambeau, Wisconsin, that is dedicated to learning about town governance and sharing such knowledge and information with others. Established in 2016, CETG is not a government or quasi-government entity. It is independent from Lac du Flambeau's town government and is non-partisan.

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CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Introduction

Since the town's inception in 1901, the task of collecting and spending money has been the primary responsibility of the town board. The purpose of this document is to share information about the current board's "collecting and spending" as outlined in the town's **approved 2024 budget**.

Budget Process

Lac du Flambeau town officials have historically followed four steps when developing a budget.

1. **Budget Workshops.** On developing the budget for 2024, town officials held budget workshops on August 9, ([Agenda](#), [Audio](#), [Minutes](#)), August 28 ([Agenda](#), [Audio](#), [Minutes](#)), September 21 ([Agenda](#), [Audio](#), [Minutes](#)), October 11 ([Agenda](#), [Audio](#), [Minutes](#)), and October 24, 2023 ([Agenda](#), [Audio](#), [Minutes](#)).

At most regular town board meetings, the board receives and approves a Treasurer's Report and a Transaction Report. The Treasurer's Report shows the most current financial position of several funds for which the town is responsible, and the Transaction Report lists details of the town's most recent expenditures.

Although these funds and transactions are important to determining the town's financial position overall, the town board focused primarily on the General Fund when establishing the 2024 budget. Moreover, the town board considered financial data for the current and past years only. Financial projections beyond the coming year were not considered.

Official copies of the agendas, audio recordings, minutes, Treasurer's Reports and Transaction Reports, and other documents are available on request at the town hall. The workshops contributed to a draft budget for 2024, which was then presented to the public at a hearing on November 21, 2023.

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2. Budget Hearing. A public budget hearing was held on November 21, 2023, at the town hall. [Click for the materials](#) that were distributed at the hearing. During the hearing, the town chair reviewed a summary of the proposed 2024 budget and officials responded to questions ([Audio](#)). The [draft minutes](#) of the hearing include the following statement:

Presentation of the Proposed 2024 Budget: Chairman Gaulke presented the 2024 budget as proposed reflecting \$1,877,261 in revenues and \$1,877,261 in expenses. The levy amount was listed at \$785,873 with a mill rate of 1.342. Discussion. Motion by Supervisor Hanson, seconded by Supervisor Cobb to adjourn at 1:17 p.m. Motion carried.

3. Special Town Meeting. A Special Town Meeting ([Audio](#)) was held directly after the public hearing so the public could approve the town tax levy, authorize the town board to dispose of surplus goods or property, and authorize the town board to borrow money, if necessary. Following discussion, the electorate approved the town levy as presented at the hearing and authorized the board to dispose of surplus goods or property. The electorate, however, did not authorize the board to borrow money. The [draft minutes](#) of the meeting include the following statements.

Motion to Approve Town Tax Levy of \$785,873: Discussion. Motion by John Bernard, seconded by Betsy Hottinger to approve the Town Tax Levy pursuant to 60.10(1)(a), Wis. Stat. The vote was 18 in favor, 6 opposed. Motion carried.

Motion to Authorize Town Board to Dispose of Surplus Goods/Property: Discussion. Motion by Jim Sommerfeldt to authorize the Town Board to dispose of surplus goods/property with an advisory note of recommended fire equipment to be disposed of; seconded by Mike Zimmerman. Motion carried.

Motion to Authorize Town Board to Borrow Money, if necessary: Discussion. Motion by John Bernard, seconded by Jim Sommerfeldt. The vote was 15 in favor, 15 opposed. Recount conducted. The vote was 15 in favor, 19 opposed. Motion failed.

4. Special Town Board Meeting. A Special Town Board Meeting was held directly after the Special Town Meeting so the town board could approve the 2024 proposed budget. The town board approved the 2024 budget as proposed at the hearing by unanimous vote ([Audio](#), [Draft Minutes](#)).

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Budgets 2009 - 2024

Approved town budgets for 2009 to 2023 and the **2024 proposed budget** are available by clicking a year below. The “official” budgets are available on request at the town hall.

[2009](#), [2010](#), [2011](#), [2012](#), [2013](#), [2014](#), [2015](#), [2016](#), [2017](#), [2018](#), [2019](#), [2020](#), [2021](#), [2022](#), [2023](#), [detailed budget for 2024](#)

Every budget includes two major sections, one for revenues and one for expenses. Per statute the bottom lines for both must be the same. The revenue section of each budget includes several categories of revenues, such as Intergovernmental Revenues, Property

Tax Collection, and Regulations and License, and each category includes numerous, specific sources of revenues.

Similarly, the expense section of each budget includes several categories of expenditures, such as General Government, Transportation, Public Safety (Fire/Ambulance), and Transfer Station, and each category includes numerous, specific subcategories of expenses.

Summaries of Revenue Budgets: 2009-2024

Table 1 shows revenues as initially budgeted (anticipated) and as actually received by the end of each year. The table shows that the revenues budgeted for 2024 are the largest since 2009. A little computing shows they are \$435,967 above the revenues budgeted for the next highest year (2022), and \$490,754 above revenues for 2023. This prompts at least one question, what accounts for the spike in revenues for 2024?

A look at specific sources of revenues in Table 2 helps answer the question.

Year	Budget	Actual
2024	1,877,261	-
2023	1,386,507	1,274,270 [^]
2022	1,441,294	1,429,060
2021	1,281,583	1,565,026
2020	1,264,744	1,375,371
2019	1,222,154	1,304,097
2018	1,211,396	1,265,066
2017	1,168,421	1,212,749
2016	1,172,521	1,218,558
2015	1,172,021	1,238,640
2014	1,166,440	1,202,939
2013	1,166,240	1,187,577
2012	1,172,090	1,198,504
2011	1,188,207	1,233,502
2010	1,239,455	1,289,405
2009	1,258,161	1,317,788

*Data provided by town [^]As of 10/1/23

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Table 2 shows the revenues in Lac du Flambeau’s budgets since 2018 are in four categories of sources; Intergovernmental, Property Tax, Regulations & Licenses, and Interest (General Fund). Most of the categories include other, more defined sources of revenues which are shown in additional tables. Table 2 shows amounts as budgeted (Bdgt) and as actually received (Actual).

- Intergovernmental revenues are funds transferred from one level of government to another. These transfers may be in the form of grants, shared taxes, or allocations made to support specific projects, programs, or activities.
- Property taxes in the town’s budget include General Property Tax Collection, Delinquent Tax Collections, Lottery Credit from the State, and Forest Crop MFL Taxes
- Regulations/Licenses include items like dog and cat licenses, liquor licenses, and zoning permits.
- Interest earned on particular investments returned to the general fund is considered revenue.

Table 2							
Total Revenues by Category, 2018-2024*							
Category	2018	2019	2020	2021	2022	2023	2024
Intergovernmental Bdgt	400,772.00	401,772.00	435,741.00	439,938.00	591,354.00	455,583.00	524,187.00
Actual	413,975.64	418,021.89	456,913.63	459,189.26	488,591.11	316,967.84^	
Property Tax Bdgt	750,389.00	757,047.00	763,668.00	770,310.00	778,485.00	849,269.00	1,269,419.00
Actual	758,677.75	765,880.04	773,558.66	781,871.94	790,389.25	867,778.54^	
Regulations/Licenses Bdgt	58,235.00	61,335.00	63,335.00	69,335.00	70,955.00	81,155.00	83,155.00
Actual	88,959.35	116,877.40	144,576.98	323,497.63	150,296.46	89,715.87^	
Interest: General Fund Bdgt	2,000.00	2,000.00	2,000.00	2,000.00	500.00	500.00	500.00
Actual	3,453.67	3,317.68	321.25	466.78	-216.35	-191.80^	
Total Bdgt	1,211,396.00	1,222,154.00	1,264,744.00	1,281,583.00	1,141,294.00	1,386,507.00	1,877,261.00
Actual	1,265,066.41	1,304,097.01	1,375,370.52	1,565,025.61	1,429,060.47	1,274,270.45^	

*Data from documents provided by town. ^As of 10.1.23

Table 2 also shows the largest increase in total revenue in the **approved 2024 budget** is from the rise in **property taxes from \$849,269 in 2023 to \$1,269,419 in 2024**, an increase of \$420,150. This and the **increase in Intergovernmental** revenues are addressed in the next section.

Table 3 shows that **property taxes are 68%** of the funds in the total revenue budget for 2024.

Table 3							
Property Tax as Percentage of Totals, 2018-2024							
Category	2018	2019	2020	2021	2022	2023	2024
Property Tax	62%	62%	60%	60%	68%	61%	68%

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Revenue Detail 2023 & 2024 Budgets

Table 4
Revenue Detail 2023 & 2024

	2023	2024
Income		
48101 Interest & Service Charge Gen Fund	500.00	500
Intergovernmental Revenues		
43545 Recycling Grant Program		0.00
41990 Reserves for Capital Outlay	0.00	0.00
43410 State Shared Revenue Municipal Aid	43,222.00	133,027.00
43420 State Fire Insurance Receipt (2%)	21,000.00	0.00
43430 Exempt Computer State Aids	32.00	31.00
43531 Local Transportation Aid	388,829.00	388,829.00
43620 In Lieu of Tax - State Conservative Land (April PILT)	500.00	500.00
43640 Severance Yield Withdrawal Tax Aid	1,000.00	1,000.00
43650 Forest Crop MFL Tax Aid	1,000.00	800.00
Total Intergovernmental Revenues	455,583.00	524,187.00
Property Tax Collection		
41110 General Property Tax Collection	843,769.00	1,248,419.00
41112 Delinquent Pers Prop Tax Collections	0.00	0.00
41113 Lottery Credit Received from State	0.00	8,000
41150 Forest Crop MFL Taxes	5,500.00	15,000.00
Total Property Tax Collection	849,269.00	1,269,419.00
Regulations and License		
44110 Liquor and Malt Beverage License	2,600.00	2,600.00
44111 Bartender Licenses	150.00	150.00
44112 Cigarette Licenses	5.00	5.00
44201 Dog and Cat Licenses	300.00	300.00
44400 Zoning Permits	18,000.00	15,000.00
46111 Gen Govt Publication Filing Fees	100.00	100.00
46431 Solid Waste Bags and Stickers	45,000.00	50,000.00
48900 Misc Town Revenues	15,000.00	15,000.00
48901 Insurance Refunds	0.00	0.00
Total Regulations and License	81,155.00	83,155.00
Total Income	1,386,507.00	1,877,261.00
Data provided by the town		

When digging a bit deeper into the details of revenues, Table 4 shows Intergovernmental Revenue (State Shared Revenue Municipal Aid) is up from \$43,222 in 2023 to \$133,027 in 2024, an increase (the first of two years) of \$89,805 through Vilas County.

The drop in State Fire Insurance from \$21,000 in 2023 to zero in 2024 is because that expense has been transferred to the Ambulance Fund.

Once again, the total revenue projected in the 2024 proposed budget is the largest since 2009, and likely the largest in town history.

The \$490,754 increase in total revenue from \$1,386,507 in 2023 to \$1,877,261 in 2024 is due primarily to an increase in General Property Tax Collection, with an additional boost from shared revenue.

How will the \$1,877,281 be spent in 2024?

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Expense Summaries by Budget Category 2021 – 2024 Expense Budgets

Since 2021, funds for projected expenses have been spread among several budget categories as noted in Table 5. Most of the

Table 5				
Expense Budgets by Category*				
Category	2021	2022	2023	2024
General Government	200,950	212,285	221,774	343,194
General Transportation	515,281	495,961	508,200	478,516
Public Safety	166,700	169,000	178,000	179,500
Transfer Station	91,850	90,597	90,745	85,449
Zoning	36,500	36,650	46,670	47,282
Conservation/Development	58,300	58,300	45,475	47,200
Subsidies: Airport, Library Cemetery	41,682	42,320	44,531	41,445
Insurance & Benefits	170,320	192,300	185,112	192,129
Debt Service	0	0	66,000	462,545
Capital Outlay	0	143,881	0	0
Total	1,281,583	1,441,294	\$1,386,507	1,877,261
*Data & categories from LdF Published Public Notices				

categories include numerous subcategories of expenses. Data are from public notices published by the town.

Table 5 shows that from 2021 to 2023, **General Transportation** and **General Government** include most of available funds.

In the **2024 approved budget**, however, **Debt Service** surpasses General Government and almost surpasses General Transportation.

Debt Service is the amount, **\$462,545**, the town must pay annually until 2031 for borrowing \$550,000 to buy land and \$5,500,000 to construct the [new fire station](#).

For 2032 the town will still owe an additional

\$4,205,382.03. (Click for [loan documents](#))

Table 6				
Percentage of Total Expense Budget				
Category	2021	2022	2023	2024
General Transportation	35%	35%	33%	25.5%
Debt Service	38%	38%	4.76%	24.6%
General Government	15.68%	14.73%	15.99%	18.3%

If one converts dollars to percentages, Table 6 shows that **General Transportation and Debt Service** combined are just over 50% of the 2024 expense budget.

Though not a direct relationship, most of the increase in the town's revenue for 2024, \$490,754, almost equals the Debt Service expense of \$462,546.

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General Government Expense	Budget 2022	Budget 2023	Budget 2024
51101 Town Board Chairman Salary	17,500.00	17,500.00	17,500.00
51102 Town Supervisors Salary	10,500.00	10,500.00	10,500.00
51103 Dues and Subscriptions	1,600.00	1,600.00	2,000.00
51104 Training and Meetings	600.00	600.00	600.00
51105 Employee Mileage	4,000.00	2,000.00	1,500.00
51106 Newspaper Notices	1,000.00	1,000.00	1,000.00
51121 Town Share SocSec/Medicare - Board	2,142.12	2,142.00	2,144.00
51122 Town Share WI Retirement Fund - Board	1,181.28	1,190.00	1,310.00
51300 Legal Expense	15,000.00	15,000.00	150,000.00
51401 Town Share SocSec/Medicare - Gen. Admin	17,934.60	18,000.00	18,000.00
51402 Town Share WI Retirement Fund - Gen. Admin	7,922.00	8,870.00	10,000.00
51403 Town Share Hospital Insurance - Gen. Admin	21,607.84	21,400.00	24,000.00
51404 Town Share Other Benefits - Gen. Admin	2,623.64	2,600.00	0.00
51420 Clerk Salary	51,140.00	54,720.00	54,720.00
51421 Deputy Clerk Wages	24,320.00	28,784.00	12,000.00
51440 Elections	6,000.00	4,000.00	8,000.00
51501 Town Share SocSec/Medicare - Financial Admin	803.28	1,005.00	1,000.00
51502 Town Share WI Retirement Fund - Financial Admin	708.72	895.00	985.00
51511 Audit	5,000.00	5,000.00	1,250.00
51512 Office Equipment Maintenance (additions)	1,400.00	1,400.00	0.00
51513 Office Supplies	2,000.00	2,500.00	0.00
51514 Postage	3,600.00	3,600.00	4,500.00
51515 Equipment Additions	4,000.00	2,000.00	0.00
51516 Office Expenses	2,000.00	2,000.00	7,000.00
51517 Software Expense	1,500.00	1,500.00	2,000.00
51520 Treasurer Salary	13,252.00	13,125.00	13,125.00
51530 Assessor Contract	25,000.00	25,000.00	25,000.00
51600 Town Hall - Maintenance/Cleaning	2,000.00	2,000.00	0.00
51602 Town Hall - Telephone & Website	8,000.00	8,000.00	6,500.00
51603 Town Hall - Heat/Lights/Water/Security	19,000.00	20,496.00	25,000.00
51932 Highway Insurance - Property & Liability	21,500.00	25,000.00	26,000.00
51933 Highway Insurance - Worker's Compensation	11,000.00	7,000.00	8,000.00
51936 Other Insurance - Property & Liability	21,500.00	21,500.00	26,000.00
51937 Other Insurance - Worker's Compensation	11,000.00	9,000.00	10,000.00
51980 Misc. Town Expenses	1,000.00	1,000.00	1,000.00
56900 Zoning Administrator	36,050.00	46,931.00	46,932.00
58290 Firehouse Construction INTEREST PYMT ON LOAN	0.00	66,000.00	462,545.00
Total General Government	493,385.48	454,858.00	980,111.00

*Categories & data provided by the town

Expense Detail General Government 2022-2024

Table 7 shows details of the town's 2022, 2023, and 2024 expense budgets for General Government.

Salaries remain at 2023 levels, except for a reduction for the part-time Deputy Clerk position.

Of all the items on the list, two stand out for the size of their change in dollars:

> **Legal Expense** is up from \$15,000 in 2022 and 2023 to \$150,000 in 2024. The rise is tied directly to litigation in which the town is embroiled regarding the easement issue. (Click for information on the [easement issue](#))

> **Firehouse Construction Interest Payment on Loan** is up from \$66,000 in 2023 to \$462,545 in 2024. This is the result of the town's purchase of land (\$550,000) and construction of the new fire station (\$5,500,000).

The town must pay **\$462,545** annually until 2031. For 2032 the town will still owe an additional \$4,205,382.03. (Click for [loan documents](#) and [Fire Department](#))

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Expense Detail General Transportation 2009-2024

More than 200 miles of roads crisscross the Town of Lac du Flambeau forming a web of state and county highways and town, private, and Tribal roads. According to the [Certified Mileage List \(January 1, 2023\)](#) the town submitted to the Wisconsin Department of Transportation, 142.22 miles of roads are under the town's jurisdiction.

YEAR	Total LdF Town Budget	Total Road Budget	% of LdF Total Budget
2024	1,877,261	521,016	27.75%
2023	1,386,507	548,283	39.54%
2022	1,282,583	544,343	42.44%
2021	1,281,583	504,281	39.35%
2020	1,264,744	512,621	39.36%
2019	1,222,154	481,035	38.00%
2018	1,211,396	461,000	38.06%
2017	1,168,421	464,500	39.75%
2016	1,172,521	461,043	39.32%
2015	1,173,021	470,010	40.07%
2014	1,166,440	467,878	40.11%
2013	1,166,240	470,910	40.38%
2012	1,172,090	476,760	40.68%
2011	1,188,207	494,200	41.59%
2010	1,239,455	507,200	40.92%
2009	1,258,161	514,900	40.92%

Budgets are available on request through the town clerk.

Table 8 shows that town budgets and transportation budgets have both increased almost annually since 2009.

Table 8 also shows that from 2009 to 2023, **about forty cents** of every dollar in town budgets was reserved for the road department, with that amount dropping to less than twenty-eight cents **28%** in the 2024 budget.

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Table 9 provides details of General Transportation expense budgets for 2022-2024.

Item	2022 Budget	2023 Budget	2024 Budget
Labor	172,214.00	182,822.00	182,822.00
Building Maintenance	2,000.00	1,000.00	1,000.00
Radio Maintenance	500.00	500.00	500.00
Machinery Repair	20,247.00	21,000.00	50,000.00
Fuel & Oil	22,000.00	25,000.00	30,000.00
Gravel	0.00	0.00	0.00
Road Materials	3,500.00	3,500.00	3,500.00
Garage Supplies	5,500.00	5,500.00	5,000.00
Equipment Additional	40,000.00	47,000.00	46,313.00
Misc. Hwy Expenses	\$3,000.00	3,000	3,000.00
Road Construction	200,000.00	179,443.00	122,381.00
Road Signs	3,000.00	1,500.00	1,500.00
Twn Share SS/Medicare	12,000.00	13,988.00	14,000.00
Twn Share WI Retirement	11,200.00	12,432.00	14,000.00
Hospital Insurance.	26,705.64	21,600.00	22,000.00
Twn Share Other Benefits	5,476.36	5,000.00	0.00
Street Lights	17,000.00	25,000.00	25,000.00
Total	544,343.00	548,283.00	521,016.00

*Items and data provided by the town

Table 9 shows the largest increase in projected expenditures is for **Machinery Repair, rising from \$21,000 in 2023 to \$50,000 in 2024.**

The largest decrease is for **Road Construction, falling from \$200,000 in 2022 to \$179,443 in 2023 to \$122,381 in 2024.**

Table 9 also shows **the 2024 budget for Labor remains the same as in the 2023, \$182,822.**

Historically, Road Construction has been the largest item in transportation expense budgets, that is until 2023 and 2024 when it is surpassed by Labor.

Table 10 shows road construction budgets were consistently at or close to **\$200,000 a year from 2009 to 2022**, when the budget amount drops to **\$179,443 in 2023, and then drops again in 2024 to \$122,381.**

YEAR	Budgets
2024	\$122,381
2023	\$179,443
2022	\$200,000
2021	\$200,000
2020	\$200,000
2019	\$200,000
2018	\$200,000
2017	\$200,000
2016	\$195,000
2015	\$195,000
2014	\$195,000
2013	\$200,000
2012	\$200,000
2011	\$200,000
2010	\$205,000
2009	\$205,000

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

LdF Road Conditions. Road conditions can have a major impact on a budget. Likewise, a budget can have a major impact on road conditions. Several factors affect the condition of a road, such the road's age, volume of traffic, size of vehicles using the road, severity of the weather, quality of original construction, regularity of maintenance, and so on.

The Wisconsin Department of Transportation "requires all local units of government to submit road condition rating data every two years as part of the Wisconsin Information System for Local Roads ([WISLR](#))." The town relies on the PASER method to comply with the requirement. PASER (Pavement Surface Evaluation & Rating) is a method of visual inspection used to rate asphalt and concrete roads on a scale of 1 to 10, gravel roads on a scale of 1 to 5, and earth roads on a scale of 1 to 4. The town's road crew assigns the ratings to the town's 142 miles of roads.

The ratings are included in a PASER Report which lists the ratings assigned to individual roads under the town's jurisdiction as well as other information, like the names of roads, types of road surfaces, and length of roads. Copies of Lac du Flambeau's five most recent PASER Reports are available at these links: [2015](#), [2017](#), [2019](#), [2021](#), and [2023](#).

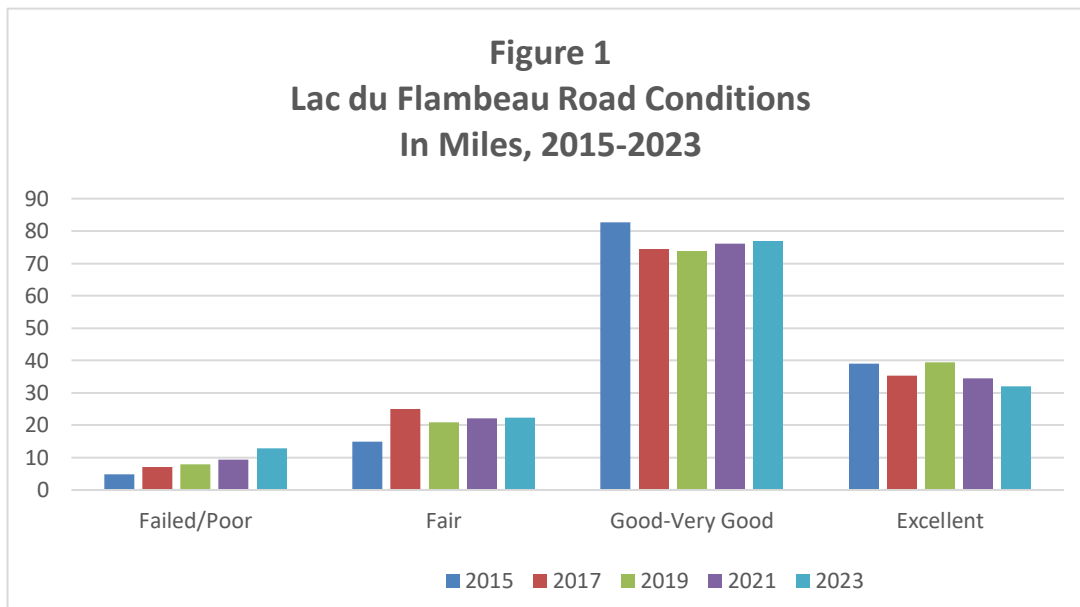


Figure 1 summarizes data in recent PASER reports.

Currently, about three-fourths of the town's 142 miles of roads are rated good to excellent and one-fourth is rated failed to poor.

Information about the PASER program is available at the [Wisconsin Transportation Center](#). The following PASER manuals also provide information: [Sealcoat](#), [Asphalt Roads](#), [Brick & Block](#), [Concrete Roads](#), [Unimproved Roads](#), [Gravel Roads](#), and [Best Practices](#).

Click for the town's 2023 [Road Maintenance Treatment Report](#) and [Construction Report](#).

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Road Department Wages and Benefits. Table 11 shows the wage and benefit histories for three full-time, hourly-paid employees on the road crew from 2018-2024, as presented in town budgets. Full-time means at least forty hours per week. Given the nature of their employment, road crew members are paid for overtime.

Table 12 shows the benefits for the road crew in the 2022-2024 budgets.

Table 11		
Road Department		
Wage History*		
	Budget	Actual
2024	182,822.00	\$
2023	182,822.00	\$
2022	172,214.00	169,548.12
2021	168,154.00	160,556.41
2020	165,000.00	161,221.04
2019	156,000.00	160,231.45
2018	148,000.00	151,180.51

*From documents provided by the town

Table 12			
Road Crew Benefits, 2022-2024*			
Benefit	2022	2023	2024
Town Share of Medicare	12,000.00	13,986.00	14,000.00
Town Share WI Retirement	1,200.00	12,432.00	14,000.00
Hospital Insurance	26,706.64	21,600.00	22,000.00
Town Share Other Benefits	5,476.36	5,000.00	0.00
Total	55,383.00	53,018.00	50,000.00

*From documents provided by the town

*Evidently unknown to the town board until January 10, 2024, previous town clerks had for years been issuing, without board approval, “longevity pay” checks to full-time employees at the first meeting every December. Following a closed session at the town board meeting on January 10, 2024, the board approved a motion “...not to issue these payments [longevity pay] for 2023 but to develop a performance pay policy in 2024” ([Minutes](#)). Click for the [Longevity Plan](#) provided by current town clerk.

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Inflation & Road Construction. Table 13 shows (Actual Budget Amount) that town road construction budgets were consistently at or close to \$200,000 a year from 2009 to 2022, and then dropped to \$179,443 in 2023, and then to \$122,381 in 2024. During the same years, the annual inflation rate ranged from a low of 0.1% in 2014 to a high of 4.7% in 2022, while rates for 2023 and 2024 are undetermined.

Table 13 reveals the impact inflation may have had on the purchasing power of the town’s road construction budgets. For example,

The town’s road construction budget for 2009 included \$205,000 for road construction projects. To account for inflation, the town’s 2010 budget should have been increased to \$208,363 for similar projects, an increase of \$3,363 over the 2009 budget.

The town’s budget for 2010, however, was kept at \$205,000. To account for inflation, the budget for 2011 should have been increased to \$211,471 for similar projects, an increase of \$6,471 over the 2010 budget.

If Table 13 is reasonably accurate, the town’s budget for 2023 should have been at \$210,343 to account for inflation, an increase of \$10,343 over the 2022 budget. Instead, the budget was reduced to \$179,443, meaning the total loss in purchasing power for 2023 is actually closer \$30,900. The numbers for 2024 will likely be worse.

Calculating the impact of inflation on paying for road construction is

Table 13				
U.S. Rate of Inflation Rate				
LdF Annual Road Construction Budgets				
Budget Year	Actual Budget Amount	Inflation adjustment for next year	Difference budget & adjustment	Inflation Rate
2009	205,000	208,363	3,363	1.6%
2010	205,000	211,471	6,471	3.2%
2011	200,000	204,139	4,139	2.1%
2012	200,000	202,930	2,930	1.5%
2013	200,000	203,244	3,244	1.6%
2014	195,000	195,231	231	0.1%
2015	195,000	197,460	2,460	1.3%
2016	195,000	199,154	4,154	2.1%
2017	200,000	204,885	4,885	2.4%
2018	200,000	203,624	3,624	1.8%
2019	200,000	202,467	2,467	1.2%
2020	200,000	209,396	9,396	4.7%
2021	200,000	211,471	11,471	3.2%
2022	200,000	210,343	10,343	5.2%
2023	179,443			
2024	122,381			

[US Inflation Rate Calculator](#)

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

complicated at best. The primary message, numbers aside, is that inflation coupled with stagnant or declining budgets reduce the town's ability to support road construction.

Table 14
Transportation Budgets = State Aid + Local Aid
2010-2024

YEAR	Exp Budget	State Aid	Other Aid
2024	\$521,016	\$388,829 (75%)	\$132,187 (25%)
2023	\$548,283	\$388,829 (71%)	\$159,454 (29%)
2022	\$544,343	\$381,051 (70%)	\$163,292 (30%)
2021	\$504,281	\$373,517 (74%)	\$130,764 (26%)
2020	\$512,621	\$373,518 (73%)	\$139,103 (27%)
2019	\$481,035	\$339,549 (71%)	\$141,486 (29%)
2018	\$461,000	\$312,970 (68%)	\$148,030 (32%)
2017	\$464,500	\$339,549 (73%)	\$124,951 (27%)
2016	\$461,043	\$312,970 (68%)	\$148,073 (32%)
2015	\$470,010	\$312,970 (67%)	\$157,040 (33%)
2014	\$467,878	\$300,889 (64%)	\$166,989 (36%)
2013	\$470,910	\$300,889 (64%)	\$170,021 (36%)
2012	\$476,760	\$300,889 (63%)	\$175,871 (37%)
2011	\$494,200	\$300,487 (63%)	\$193,713 (37%)
2010	\$507,200	\$291,687 (58%)	\$215,513 (42%)

Transportation Aid & Budgets. Table 14 shows the history of the town's transportation expense budgets and transportation revenues.

The transportation budget for 2024 is \$521,016, money the town expects to receive from both state and other sources. Of that amount, \$388,829 (75%) is expected from the State of Wisconsin and \$132,187 (25%) from other sources.

Five-Year Road Plan.

Inflation, revenue, weather, logging, and ever-increasing vehicle size all impact the life of a road and, consequently, the development of budgets. Minutes of town board meetings are replete with examples of postponing construction projects due to those and other factors. Postponing a road improvement project does not keep that road from further deterioration, ultimately costing the town even more.

The town cannot control weather, logging, vehicle size, or inflation, but it can plan ahead to try to account for them, as well as predictable, routine road maintenance and construction.

At the June 1, 2022, town board meeting ([Agenda](#), [Audio](#), [Minutes](#)), town officials acknowledged a [Five-Year Road Plan](#) that was prepared by the transportation department. The plan projects \$1.45 million is needed for road construction for 2022-2026, which is about \$450,000 (\$90,000/year av.) above what the town traditionally budgets for road construction projects. However, the road construction budget for 2022 was kept at the usual \$200,000, and the road construction budgets for 2023 and 2024 were reduced to \$179,443 and \$122,381, respectively.

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Public Safety Fire & Ambulance Department Budgets 2018-2024

Table 15 shows the expense budgets for the fire and ambulance departments for 2018-2024, and Table 16 provides details of the budgets for 2022-2024.

Year	Budget
2018	161,850.00
2019	161,850.00
2020	165,900.00
2021	166,700.00
2022	169,000.00
2023	178,000.00
2024	179,500.00

*Data provided by the town

The data in Table 15 and Table 16 are part of the Public Safety category of the budget.

The General Government category of the budget also includes an expense item that is very important to the fire and ambulance departments' operations, Debt Service.

The Debt Service line item in the 2023 and 2024 budgets (Table 5) includes

\$66,000 and \$462,545, respectively, to pay for the loan for the purchase of property (\$500,000) and construction of a new fire station (\$5,000,000). The \$462,545 payment will be included in annual budgets for several years.

The drop in **Building Inspections** from \$4,500 in 2022 and 2023 to zero in 2024 is because the item is no longer in the General Fund. Otherwise, the 2024 proposed budget is very similar to recent budgets.

Click for more information about the [Fire Department](#) and [Ambulance Department](#).

Public Safety also includes *Animal Control* and *Beaver Control*. The 2024 budget for Animal Control is \$7,500

Item	2022 Budget	2023 Budget	2024 Budget
Volunteer Services	\$16,000.00	\$16,000.00	\$16,000.00
Equipment Maintenance	\$3,000.00	\$3,000.00	\$3,000.00
Vehicle Service/Repair	\$4,000.00	\$4,000.00	\$4,000.00
Office Supplies	\$500.00	\$500.00	\$500.00
Vehicles Gas & Oil	\$8,000	\$8,000.00	\$10,000.00
Supplies & Materials	\$1,000.00	\$1,000.00	\$1,000.00
Telephone	\$3,800.00	\$3,800.00	\$3,800.00
Heat/Lights/Water	\$12,000.00	\$21,000.00	\$23,000.00
Building (Fire) Inspections	\$4,500.00	\$4,500.00	0.00
Equipment Additions	\$6,000.00	\$6,000.00	\$6,000.00
Building Maintenance	\$4,000.00	\$4,000.00	\$4,000.00
Dues & Subscriptions	\$1,000.00	\$1,000.00	\$1,000.00
Training & Meetings	\$10,000.00	\$10,000.00	\$10,000.00
Miscellaneous Expenses	\$1,000.00	\$1,000.00	\$1,000.00
Fire Dues Expenses	\$0.00	\$0.00	\$0.00
Ambulance Volunteer	\$68,000.00	\$68,000.00	\$68,000.00
Ambulance Radio	\$2,000.00	\$2,000.00	\$2,000.00
Ambulance Repair	\$5,000.00	\$5,000.00	\$5,000.00
Ambulance Office Supply	\$200.00	\$200.00	\$200.00
Ambulance Gas/Oil	\$8,500.00	\$8,500.00	\$10,500.00
Ambulance Supplies	\$2,000.00	\$2,000.00	\$2,000.00
Amb. Dues/Subscriptions	\$1,000.00	\$1,000.00	\$1,000.00
Ambulance Telephone	\$500.00	\$500.00	\$500.00
Amb. Training/Meetings	\$7,000.00	\$7,000.00	\$7,000.00
Total	\$169,000.00	\$178,000.00	\$179,500.00

*Items and data provided by the town

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Transfer Station Budgets 2018-2024

Table 17 shows the expense budgets for the transfer station for 2018-2024, and Table 8 provides details of the budgets for 2022-2024.

Table 17 shows that from 2018 to 2024, Transfer Station expense budgets rose from a low of **\$69,850 in 2018** to a high of **\$107,591.54 in 2022**, and then fell to **\$104,760 in 2023**, and to **\$100,139 in 2024**.

2024	\$100,139.00
2023	\$104,760.00
2022	\$107,591.54
2021	\$91,535.00
2020	\$77,250.00
2019	\$71,450.00
2018	\$69,850.00

*Data provided by the town

Table 18 shows the primary change from 2023 to 2024 is a decline in labor expenses from **\$43,345 to \$38,049**.

The total expenses are somewhat offset by “Solid Waste Bags and Stickers” revenues. Table 19 shows the revenue budgets for 2022 - 2024.

2024	\$50,000.00
2023	\$45,000.00
2022	\$40,000.00

*Data provided by the town

Click for more information about the [Transfer Station](#).

Item	2022 Budget	2023 Budget	2024 Budget
Labor	\$40,197.00	\$40,345.00	\$38,049.00
Maintenance – Labor	\$3,000.00	\$3,000.00	\$0.00
Soc Sec/Medicare	\$3,120.00	\$3,095.00	\$3,095.00
Retirement	\$2,988.00	\$2,520.00	\$2,775.00
Hospital Insurance	\$10,886.54	\$8,400.00	\$8,820.00
Misc Expenses	\$200.00	\$200.00	\$200.00
Supplies	\$200.00	\$200.00	\$200.00
Utilities	\$3,000.00	\$3,000.00	\$3,000.00
Repairs/Maintenance	\$4,000.00	\$4,000.00	\$4,000.00
Tipping Fees	\$40,000.00	\$40,000.00	\$40,000.00
Total	\$107,591.54	\$104,760.00	\$100,139.00

*Items and data provided by the town

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Clerk & Deputy Clerk

The town has eight employees, including a full-time salaried clerk, three full-time hourly-paid personnel on the road crew, one full-time hourly paid zoning administrator, one full-time hourly-paid transfer station attendant, one part-time hourly paid deputy clerk, and one part-time hourly paid transfer station attendant.

Town Clerk. According to [state statutes](#) (Section 60.30), towns may by referendum opt to appoint rather than elect someone to the office of town clerk, and towns with a population of 2,500 or more may do so by authorization of the town meeting. A summary of these processes and a statement highlighting why some towns have chosen to appoint rather than elect a town clerk are available on the [Wisconsin Towns Association](#) website.

Year	Budget
2024	\$12,000
2023	\$28,784
2022	\$24,320
2021	\$18,400
2020	\$13,520
2019	\$13,520
2018	\$13,000
2017	\$15,650
2016	\$15,310
2015	\$15,760
2014	\$15,300
2013	\$15,600
2012	\$15,600

For many years, the Lac du Flambeau electorate relied on elections to determine who would serve the town as clerk. This changed at a Special Town Meeting on November 17, 2010, when the electorate authorized the town board to appoint a town clerk rather than have an elected town clerk. The current clerk is a full-time, salaried employee.

Table 20 shows the budget salary history for the position of town clerk from 2012-2024 as presented in town budgets. The **salary for 2024** did not increase from 2023.

Deputy Clerk. According to Wisconsin statutes (60.31), “Each town clerk may appoint one or more deputies for whom the town clerk is responsible.” Table 21 shows the salary history for the position of deputy town clerk from 2012-2024 as presented in town budgets. The position became part-time hourly in 2024. Previously the position was full-time hourly. The salary **decreased significantly** from 2023 to 2024, due to redefining the position and a change in personnel.

Year	Budget
2024	\$54,720
2023	\$54,720
2022	\$51,140
2021	\$49,650
2020	\$48,200
2019	\$46,800
2018	\$45,000
2017	\$43,000
2016	\$40,074
2015	\$39,288
2014	\$34,288
2013	\$33,613
2012	\$33,280

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Zoning Department

Lac du Flambeau’s Town Board adopted a [Comprehensive Zoning Ordinance](#) in January 1994.

Zoning Ordinance & Purpose. The ordinance is intended to regulate use of land and resources within the town; promote residents’ health, safety and general welfare; ensure that State, County and Town regulations for land use and natural resources are followed; ensure that no land development or building is done without going through a permit process that includes consideration for the future; and, ensure that residents and residential property owners control the development of the town ([Comprehensive Zoning Ordinance 93-4](#), Page 2-1).

Zoning Committee. The Town Board created a Zoning Committee to supervise the administration of the town’s Zoning ordinance and other ordinances as provided by the Town Board; hold public hearings on the issuance of Conditional Use Permits, zoning changes or other zoning issues to be decided by a public hearing; hold public hearings on proposed amendments to the ordinance and approve or deny such amendments; and perform other duties in connection with zoning or land use as delegated to it by the Town Board ([Comprehensive Zoning Ordinance 93-4](#), Page 17-1).

Zoning Administrator. The town has appointed a full-time hourly-paid zoning administrator to advise citizens of their rights and obligations under the Ordinance, issue permits, make inspections to determine compliance with the Ordinance, issue compliance orders, and recommend legal actions to obtain compliance with the Ordinance. The administrator operates under the authority delegated by the Town Board ([Comprehensive Zoning Ordinance 93-4](#), Page 17-1).

Year	Budget
2024	\$46,932
2023	\$46,932
2022	\$36,050
2021	\$35,000
2020	\$33,500
2019	\$33,500
2018	\$32,100
2017	\$32,000
2016	\$31,200
2015	\$32,500
2014	\$31,600
2013	\$30,965
2012	\$ 9,520

Table 22 shows the salary history for the position of zoning administrator from 2012-2024 as presented in town budgets. The salary did not increase from 2023 to 2024. Table 23 shows additional expenses.

Item	2018	2019	2020	2021	2022	2023	2024
Zoning Publication Fees	500	500	500	500	100	100	100
Zoning Committee	1,000	1,000	1,000	1,000	500	500	250

Click for more information about the [Zoning Department](#).

CITIZENS FOR EDUCATION IN TOWN GOVERNANCE

Other Expenses

Table 24 Expenses for Other Entries 2018 - 2024							
Item	2018	2019	2020	2021	2022	2023	2024
Airport	26,763	24,599	24,353	23,182	23,820	24,081	20,995
Cemetery	7,000	7,000	7,000	8,000	8,000	8,000	8,000
Library	13,500	10,500	7,000	7,000	7,000	8,750	8,750
Northern Waters Library Program			3,500	3,500	3,500	3,700	3,700
4 th of July	8,000	8,000	8,000	10,000	10,000	10,000	10,000
Youth Programs	550	1,000	1,000	1,000	1,000	1,000	1,000
Elderly Programs	3,700	3,700	3,700	3,700	3,700	3,700	3,700
Snowmobile Club	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Indian Bowl		1,000	1,000	1,000	1,000	1,000	1,000
Crawling Stone Lakes Assoc.							1,000
Tourism Advertising	13,200	14,100	14,100	14,100	14,100	10,000	10,000
Zoning Publication Fees	500	500	500	500	100	100	100
Zoning Committee	1,000	1,000	1,000	1,000	500	500	250
Channel Clearing, Landing Mnt.	500	1,500	1,500	600	1,500	0	1000
Hatchery	16,000	16,000	18,000	16,000	16,000	16,000	16,000

One section of the expense budget is simply called “Expenses” and includes information on a variety of entries.

Table 24 lists the items and associated expenses for budgets from 2018 to 2024.

For additional information on some of the items, click that “Item”.