

Board of Audit

and

Town Clerk

of the

Town of Calumet

FOND DU LAC COUNTY

For the year ending

December 31, 2024

ANNUAL REPORT
REPORT OF THE TOWN BOARD OF AUDIT

The undersigned Town Board of the Town of
Calumet, County of Fond du Lac, State of Wisconsin,
respectfully submits the following report stating the
items of account, examined and allowed during the
fiscal period from January 1, 2024 thru December
31, 2024

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Calumet Volunteer Fire Department

2024 Financial

Beginning Balance	\$105,864.17
Town of Calumet, Brothertown, Taycheedah Contract	\$199,524.65
Income	\$85,610.48
Loan Payment (Main Engine)	\$67,784.97
Loan Payment (Building Addition)	\$40,510.60
Operating Expenses	\$206,509.69
Fire Department Balance (December 31, 2024)	\$76,194.04

Officers of the Fire Department

2024 officers

Brian Schussman.....Chief
Jason Freund.....Assistant Chief
Brian Scheer.....Captain
John Jenkins.....Captain
JR. Mier.....Captain
Shaun Buechel.....Lieutenant
Tim Horsch.....Lieutenant
Eric Radandt.....Lieutenant
Jason Mueller.....Engineer
Greg Guelig.....Engineer
Matt Guelig.....Engineer

Board of Directors

Jason Mueller.....President
Eric Radandt.....Vice President
Art Lisowe.....Secretary
Shaun Buechel.....Treasurer
Jason Freund.....Director

First Responder Officers

Haily Buechel.....Captain
Debbi Calaway.....Lieutenant

	<u>2022</u>	<u>2023</u>	<u>2024</u>
Town of Calumet Fire Calls	22	14	35
Town of Brothertown Fire Calls	12	10	15
Town of Taycheedah Fire Calls	17	22	26
Mutual Aid Calls	16	18	13
Dive Team	3	1	3
RIT Team	17	19	23
Weather Warnings	1	1	1
Town of Calumet 1st Responder Calls	50	41	61
Town of Brothertown 1st Responder Calls	26	28	16
Town of Taycheedah 1st Responder Calls	19	21	25

REVENUES

2024

2023

TAXES

Town Portion of Property Taxes	\$577,966.65	\$571,927.64
Lottery Tax Collection	\$16,019.64	\$13,121.95
Forest Crop/MFL - from Taxes	\$1,271.42	\$1,401.79
Tourist Rooming House Tax Collected 8%	\$1,129.16	\$0.00
PILT & Other Taxes	<u>\$0.00</u>	<u>\$0.00</u>
Total TAXES	\$596,386.87	\$586,451.38

INTERGOVERNMENTAL REVENUES

State Shared Revenues	\$35,241.83	\$21,724.10
State Fire Dues/Fire Ins - 2%	\$11,615.01	\$10,443.25
Other Shared Revenues	\$157,308.90	\$123,103.42
State Grant - Local Transportation Aid	\$93,629.89	\$86,306.09
State Grant-Cty/Local Road Impr (Schoenborn Rd Grant)	\$30,000.00	\$952,896.05 ✖
State Grant - Recycling	\$5,575.19	\$5,569.12
Payments For Municipal Serv.	\$0.00	\$38.88
Inlieu of Txs.St. Cons.LD	\$14.35	\$14.35
Forest Crop/MFL - from DNR	\$48.46	\$67.44
County .05% Sales Tax Allocation to TOC	\$65,435.80	\$23,306.00
Other State Payments	<u>\$914.76</u>	<u>\$1.05</u>
Total INTERGOVERNMENTAL REVENUES	\$399,784.19	\$1,223,469.75

LICENSES AND PERMITS

Liquor/Malt Beverage License	\$7,136.25	\$6,305.00
Dog Licenses Fee	\$346.58	\$354.26
Heavy Vehicle Permit (Wind Towers)	\$215.00	\$205.00
Building Permits	\$25,505.90	\$18,829.60
Driveway Permit	\$0.00	\$50.00
Zoning Permits & Fees	<u>\$2,500.00</u>	<u>\$2,250.00</u>
Total LICENSES AND PERMITS	\$35,703.73	\$27,993.86

REVENUES

2024

2023

FINES, FORFEITS AND PENALTIES

Late Dog Licenses	\$15.00	\$10.00
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PUBLIC CHARGES FOR SERVICES

Treasurer Fees-Special Assessment Inquiry Letters	\$1,375.00	\$1,000.00
Website Ad Income	\$0.00	\$60.00
Other Conservation	<u>\$2,185.35</u>	<u>\$0.00</u>
Total PUBLIC CHARGES FOR SERVICES	\$3,560.35	\$1,060.00

INTERGOVERNMENTAL CHARGES FOR SERVICES

Fire Services - Payment from Calumet Fire Dept	\$279,073.62	\$300,293.25
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Revenue Receipt acct

MISCELLANEOUS REVENUES

Interest Income	\$20,400.40	\$25,080.26
Rent	\$0.00	\$0.00
Sale of Recycle Materials	\$3,220.15	\$3,234.30
Sale of Other Equip & Prop. (Int'l Plow Truck)	\$0.00	\$26,500.00
Ins.Rec.Dam.Other Equip	\$0.00	\$0.00
Donations/Contributions from Privat	\$897.00	\$692.00
Other Miscellaneous Revenues (\$ 8,000 Legal Fee Reimbursement)	<u>\$9,535.13</u>	<u>\$10,020.43</u>
Total MISCELLANEOUS REVENUES	\$34,052.68	\$65,526.99

solid truck

OTHER FINANCING SOURCES

Proceeds of Long-Term Debt-Fire Dept	\$0.00	\$500,000.00
Proceeds of Long-Term Debt-Schumacher/Schoenborn Rds	\$0.00	\$1,449,760.41
Transfer from Perpetual Care for Cemetery	<u>\$0.00</u>	<u>\$0.00</u>
Total OTHER FINANCING SOURCES	\$0.00	\$1,949,760.41

Total Revenues	\$1,348,576.44	\$4,154,565.64
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<u>Expenses</u>	<u>2024</u>	<u>2023</u>
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GENERAL GOVERNMENT

BOARD

Chairperson - Wages & FICA	\$11,303.28	\$10,137.02
Chairperson - Meetings & FICA	\$620.06	\$2,319.88
Supervisors - Wages & FICA	\$10,810.18	\$10,445.04
Supervisors - Meetings & FICA	\$923.68	\$859.05
Board - Mileage	\$775.63	\$661.57
Board - Conv/ Edu Expense	\$1,270.00	\$845.26
Board - Misc Expenses	<u>\$1,990.49</u>	<u>\$1,707.72</u>
Total BOARD	\$27,693.32	\$26,975.54

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CLERK

Clerk - Salary & FICA	\$25,873.80	\$17,502.62
Clerk - Meetings & FICA	\$549.02	\$800.89
Clerk - Mileage	\$383.60	\$791.27
Clerk - Convention/Education	\$499.00	\$531.46
Clerk - Phone Expenses	\$981.19	\$255.63
Clerk - Internet Service	\$0.00	\$0.00
Clerk - Office Supplies	\$684.11	\$1,095.32
Clerk - Postage	\$271.02	\$68.00
Clerk - Printing	\$90.61	\$590.96
Clerk-Publications	\$1,375.29	\$2,783.71
Clerk - Miscellaneous Expenses	-\$121.71	\$248.63
Clerk - Town Website	\$1,807.45	\$1,285.88
Clerk - Computer Software	\$9,339.35	\$2,151.81
Clerk - Computer Repair/Upgrades	<u>\$523.50</u>	<u>\$332.52</u>
Total CLERK	\$42,256.23	\$28,438.70

ELECTIONS

Election - Wages	\$3,701.63	\$2,000.75
Election - Expenses	\$2,235.85	\$1,445.33
Election - Postage	<u>\$0.00</u>	<u>\$0.00</u>
Total ELECTIONS	\$5,937.48	\$3,446.08

<u>Expenses</u>	<u>2024</u>	<u>2023</u>
TREASURER		
Treasurer - Wages & FICA	\$10,226.64	\$10,055.73
Treasurer - Meetings & FICA	\$174.40	\$129.19
Treasurer - Computer/Software	\$906.00	\$1,114.90
Treasurer - Office Supplies	\$1,286.22	\$400.07
Treasurer - Postage	\$1,083.63	\$424.80
Treasurer - Mileage	\$144.60	\$154.04
Treasurer - Convention/Edu Expense	\$0.00	\$45.00
Treasurer - Misc Expenses	\$269.52	\$345.00
Treasurer - Bond	\$100.00	\$0.00
Dog Fees	\$0.00	\$0.00
Treasurer - Computer Upgrade/Repair	<u>\$0.00</u>	<u>\$0.00</u>
Total TREASURER	\$14,191.01	\$12,668.73
ASSESSOR		
Assessor - Contract	\$10,500.00	\$9,900.00
Assessor - Office Supplies	\$0.00	\$0.00
Assessor - Computer Program	\$0.00	\$0.00
Mfg Assessment Chge	<u>\$481.88</u>	<u>\$0.00</u>
Total ASSESSOR	\$10,981.88	\$9,900.00
BOARD OF APPEALS		
Board of Appeals/Plan Commission Meetings	\$4,284.25	\$5,752.85
Other Conservation and Development	\$0.00	\$0.00
Board of Appeals - Publication	<u>\$40.24</u>	<u>\$85.83</u>
Total BOARD OF APPEALS	\$4,324.49	\$5,838.68
PROFESSIONAL SERVICES		
Legal Fees (Fire Dept Transfer, Ordinances, Clerk Transition)	\$1,928.13	\$28,057.55
WI Towns Association Dues	\$1,476.75	\$1,851.90
Consulting	<u>\$10,945.67</u>	<u>\$0.00</u>
Total PROFESSIONAL SERVICES	\$14,350.55	\$29,909.45

<u>Expenses</u>	<u>2024</u>	<u>2023</u>
OTHER GENERAL GOVERNMENT		
Outlying Sewer Group	\$86.95	\$174.87
General Liability & Equip Insurance	\$9,899.00	\$9,789.50
Worker's Compensation	\$3,085.00	\$4,789.00
Officers' Bonds	\$0.00	\$0.00
Town Hall - Wages/Cleaning	\$0.00	\$123.55
Town Hall Expenses	\$0.00	\$0.00
Town Hall - Maintenance/Expenses	<u>\$3,007.24</u>	<u>\$3,200.53</u>
Total OTHER GENERAL GOVERNMENT	\$16,078.19	\$18,077.45
DEPUTY CLERK		
Deputy Clerk - Wages & FICA	\$3,415.67	\$0.00
Deputy Clerk - Meetings & FICA	\$0.00	\$0.00
Deputy Clerk - Mileage	\$0.00	\$0.00
Deputy Clerk - Convention/Edu Expense	<u>\$0.00</u>	<u>\$0.00</u>
Total DEPUTY CLERK	\$3,415.67	\$0.00
TOTAL GENERAL GOVERNMENT	\$139,228.82	\$135,254.63
PUBLIC SAFETY		
Fire Department	\$70,916.66	\$70,214.52
Fire Dues payable to Fire Department (29)	\$11,615.01	\$0.00
Fire Department Supplies	\$152,328.68	\$116,750.95
Fire Department Utilities	\$9,063.84	\$6,884.15
Fire Chief Salary	\$17,493.12	\$11,505.12
Ambulance (being raised to \$70,000 annually in 2025)	\$58,515.00	\$49,630.00
Fire Chief Expenses	\$11,247.10	\$5,863.12
Emergency Management Coordinator	\$538.23	\$538.25
Fire Department Insurance	\$17,005.00	\$13,636.00
Constable - Wages & FICA	\$581.31	\$1,076.50
Constable - Expenses & Mileage	\$100.50	\$144.67
Building Inspection	\$18,131.32	\$13,980.88
Other Public Safety	\$406.33	\$136.00
Fire Station Addition	<u>\$0.00</u>	<u>\$532,057.41</u>
Total PUBLIC SAFETY	\$367,942.10	\$822,417.57

up 39%

<u>Expenses</u>	<u>2024</u>	<u>2023</u>
PUBLIC WORKS		
Highways/Roads - Wages & FICA	\$81,435.60	\$68,662.91
Highways/Roads - Overtime	\$0.00	\$0.00
Highways/Roads - Mileage	\$58.95	\$0.00
Highways/Roads - Heat	\$1,789.20	\$2,837.42
Highways/Roads - Electric	\$2,042.43	\$2,328.66
Highways/Roads - Fuel	\$11,092.30	\$12,259.61
Highways/Roads - Misc Expenses	\$127.29	\$954.44
Equipment - Repairs/Supplies	\$0.00	\$1,494.69
Salt	\$13,943.32	\$17,882.00
Machine Hire	\$0.00	\$4,950.00
Truck Repairs	\$0.00	\$1,117.71
Equipment Reserve Fund	\$628.73	\$5,098.06
Street Lighting	\$579.74	\$572.54
FDL County Bridge Inspection	\$0.00	\$221.44
Refuse/Recycle - Wages & FICA	\$19,480.18	\$16,939.57
Garbage Pickup	\$30,334.48	\$32,280.95
Recycle Pickup	\$6,592.31	\$6,889.99
DNR Burn Permit	\$165.00	\$165.00
Recycling - Miscellaneous Expense	\$170.60	\$388.70
Recycling Building Maintenance	\$0.00	\$0.00
Truck/Equip/Repair/Supplies	\$17,003.30	\$1,786.25
Other Public Works - Schumacher/Schoenborn Road Contractors	\$0.00	\$1,488,447.29
Rothmann Cemetery - Care/Upkeep	<u>\$360.80</u>	<u>\$295.20</u>
Total PUBLIC WORKS (excluding Road Maintenance)	\$185,804.23	\$1,665,572.43

<u>Expenses</u>	<u>2024</u>	<u>2023</u>
ROAD MAINTENANCE		
Culverts	\$52,626.19	\$3,480.33
Signs/Posts	\$872.39	\$2,997.26
Ditching/Grading	\$2,811.59	\$13,760.35
Blacktop/Seal Coating	\$704.62	\$651.29
Patching	\$4,496.92	\$3,947.46
Shouldering	\$14,763.54	\$4,891.29
Road Striping	\$1,942.50	\$0.00
Crack Filling	<u>\$0.00</u>	<u>\$9,000.00</u>
Total ROAD MAINTENANCE	\$78,217.75	\$38,727.98
Total PUBLIC WORKS	\$264,021.98	\$1,704,300.41
CONSERVATION AND DEVELOPMENT		
Runoff Reduction Expenses	\$6,348.00	\$4,000.00
DEBT SERVICE - Principal		
2020 Hometown Bank Loan - Principal	\$130,811.26	\$127,967.40
2022 Hometown Schoenborn, Schumacher Road-Principal	\$191,262.85	\$1,291,924.06
Principal 2022 Snowplow	\$33,050.05	\$32,730.24
Fire Station Addition - Principal	\$14,658.49	\$10,000.00
2019 Principal- Fire Truck	<u>\$54,315.59</u>	<u>\$52,387.85</u>
Total DEBT SERVICE - Principal	\$424,098.24	\$1,515,009.55
DEBT SERVICE - Interest & Fiscal Charges		
2020 Hometown Bank Interest	\$19,704.74	\$22,548.60
2022 Hometown Schoenborn, Schumacher Road-Interest	\$13,737.11	\$21,200.62
Interest 2022 Snowplow	\$3,441.15	\$3,760.96
Fire Station Addition - Interest	\$25,852.11	\$12,503.71
2019 Interest- Fire Truck	<u>\$13,469.38</u>	<u>\$15,397.12</u>
Total DEBT SERVICE - Interest	\$76,204.49	\$75,411.01
Total DEBT SERVICE	\$500,302.73	\$1,590,420.56
OTHER FINANCING USES		
Highway equipment - Capital Expense (Snowplow Truck)	<u>\$0.00</u>	<u>\$289,970.10</u>
Total OTHER FINANCING USES	\$0.00	\$289,970.10
Total Expenses	\$1,277,843.63	\$4,546,363.27

*will increase doing ourselves
use county*

Town of Calumet Cash Balances	12/31/2024	12/31/2023	Changes from 12/31/23 to 12/31/24		
			All	Town	Fire Dept
Town of Calumet NEBAT Checking Account-Operating Funds	\$3,912.66	\$10,144.87	(6,232.21)	(6,232.21)	
Town of Calumet Bank First Checking Account	\$964.65	\$964.65	0.00	0.00	
Town Of Calumet NEBAT Escrow/Cemetery Savings Account	\$13,779.77	\$10,444.93	3,334.84	3,334.84	
Fire Department NEBAT Savings Account	\$9,328.57	\$4,930.20	4,398.37		4,398.37
Surplus Set Aside Funds LGIP Account (Comprehensive Plan Update)	\$30,741.95	\$0.00	30,741.95	30,741.95	
Equipment LGIP Account	\$41,055.84	\$753.23	40,302.61	40,302.61	
General LGIP Account	\$16,826.53	\$25,752.81	(8,926.28)	(8,926.28)	
Fire Department LGIP Account	\$9,328.57	\$100,452.91	(91,124.34)		(91,124.34)
American Rescue Plan LGIP Account	\$174,089.37	\$165,183.95	8,905.42	8,905.42	
Runoff Reduction Committee LGIP Account	\$56,836.07	\$21,766.39	35,069.68	35,069.68	
Total	\$356,863.98	\$340,393.94	16,470.04	103,196.01	(86,725.97)

Town Indebtedness at 12-31-2024

	Balance	End Date	Interest Rate
Bankfirst Loan Kiel Road 2021 10 year loan	\$823,306	2030	2.20%
Bankfirst Schumacher (2022), Schoenborn (2023)	\$245,168	2026	4.25%
State of Wisconsin Loan Snowplow 2022	\$104,220	2027	2.50%
State of Wisconsin Fire Truck	\$303,886	2029	3.75%
NEBAT Loan - Volunteer Fire Dept Building Addition	\$471,471	2028	5.25%
Total	\$1,948,051		
Weighted Average Interest Rate ->			3.45%

Town of Calumet
2024 Annual Report
Tax Settlements and Building Permits

Town of Calumet Tax Payments for Settlement

	2024	2023
Payments to:		
Fond du Lac County	\$963,623.94	\$946,369.03
New Holstein School	\$1,295,339.71	\$1,041,311.87
Moraine Park Technical College	\$113,849.90	\$83,590.84
Total - All Accounts	\$2,372,813.55	\$2,071,271.74

Building Permit Issuer is

Doug Hoerth of Final Look Inspection Services, LLC.
N7678 Redtail Lane Malone, WI 53049
Phone: 920-375-0723

	2024	2023
<u>2024 Building Permit Report Totals</u>		
New Single Family Homes	5	2
2 family Dwelling (duplex)	0	1
Misc/roof/siding/repairs/remodels	59	74
Sign	3	1
Garage/Sheds/Accessory Buildings	19	14
New Commercial Buildings	2	1
Fence	0	0
Other	2	2
Number of Permits	90	95
TOTAL COST OF CONSTRUCTION	\$7,763,573	\$6,353,459

