

Presented to the Town Electors  
on December 7, 2015



# 2016 Town of La Pointe Budget

**On November 13, 2015, the La Pointe Town Board agreed to present the following budget to the Town's electors:**

Beginning 2016 Checkbook Balance **\$218,496**  
(Estimated)

Total 2016 Budget of **\$2,766,191**

Increase in Levy **\*\$39 per \$100,000 before credits**

\*Note that the Town's projected tax levy increase of \$39 per \$100,000 of property value will bring the Town's tax levy to the same level as 2015.

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## 2016 Budget Points of Information

- The Zoning Administrator position is reduced from full-time to half-time; with the open position to be filled beginning in April 2016;
- Six years' retirement is funded for each EMS staff (Fire Department's was funded in 2015);
- The Library's 2016 increase request of \$10,000 is reduced to \$5,000;
- Parks Supervisor (newly added full-time position) is taken out of the budget for 2016; and
- The Town will borrow money to put a new roof for the EMS and Windsled buildings and to purchase equipment for Roads and Parks

## 2016 Budget Points of Information

### TOWN ELECTORS NO LONGER APPROVE HIGHWAY EXPENDITURES

Wis. Stat. s. 82.03(2) requires the town electors approve the total highway expenditures of the budget. This act places limitations on town expenditures for certain highway purposes. The Wisconsin Towns Association noted that this requirement was unique to towns and had become severely outdated and cumbersome. The Governor signed Act 105, which went into effect on November 13, 2015, eliminating Wis. Stat. s. 82.03(2). This means the Town's electors will no longer vote on the highway expenditures; only the levy. The electors retain all other authorities such as approval of the town levy, etc.

## 2016 Town of La Pointe Budget

	<b>2015 Budget Approved As Amended</b>	<b>2015 Total Actual + Estimated</b>	<b>PROPOSED 2016 Budget Request</b>	<b>% of Change</b>
<b>REVENUES:</b>				
<b>General Property Taxes</b>	<b>1,668,884</b>	<b>1,667,094</b>	<b>1,668,885</b>	<b>0.0 %</b>
<b>Other Taxes</b>	103,896	108,606	109,919	<b>5.8 %</b>
<b>Intergovernmental Funds</b>	566,878	575,738	162,156	
<b>Licenses &amp; Permits</b>	24,892	23,565	23,042	
<b>Fines, Forfeitures &amp; Penalties</b>	3,900	3,612	3,235	
<b>Public Charges for Services</b>	243,019	285,939	259,301	
<b>Intergovernmental Chrgs Services</b>	158,587	163,063	161,875	
<b>Miscellaneous Revenues</b>	49,771	75,969	71,694	
<b>Other Financing Sources</b>	36,650	36,651	236,404	
<b><i>REVENUES</i></b>	<b>2,856,477</b>	<b>2,940,237</b>	<b>2,696,511</b>	<b>-5.6 %</b>
<b>Cash Balance Applied</b>	23,520	0	69,680	
<b>TOTAL REVENUES:</b>	<b>2,879,997</b>	<b>2,940,237</b>	<b>2,766,191</b>	<b>-4.0 %</b>

## 2016 Town of La Pointe Budget

	2015	2015	PROPOSED	
	Budget	Total	2016	% of
EXPENDITURES:	Approved	Actual +	Budget	Change
	As Amended	Estimated	Request	
General Governmental	646,649	639,716	519,547	
Public Safety	503,274	483,368	537,395	
Public Works	743,189	750,745	737,173	
Health & Human Services	31,970	31,850	31,430	
Culture, Recreation & Education	322,409	304,214	339,971	
Conservation & Development	81,227	61,806	46,354	
Capital Outlay	69,722	49,733	213,166	
Debt Service	291,086	291,264	291,156	
Other Financing Sources	190,473	189,673	50,000	
<b>TOTAL EXPENDITURES:</b>	<b>2,879,999</b>	<b>2,802,369</b>	<b>2,766,192</b>	<b>-4.0 %</b>
Revenues over Expenditures	(2)	137,868	(0)	

## 2016 Town of La Pointe Budget

**“How much must you cut from the Town’s 2016 budget so my Town of La Pointe’s share of the tax bill won’t increase?”**

**Answer:** The Town Board would have to reduce the total budget by \$113,918 for the tax levy to be \$1,554,967. This would require cutting staff and services if the budget was cut by that amount.

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**“Why does the estimated town’s share of the tax bill increase if the Town’s total tax levy is the same amount as last year?”**

Answer: Taxes are calculated using several formulas and values. The equalized value is the value placed overall on the entire island by the WI Dept. of Revenue. The Assessed value is the value placed on the entire island by individual parcels by the assessor.

The relationship between these two is called the Aggregate Ratio.

2015/2016 the Aggregate Ratio is 1.052577637

2014/2015 the Aggregate Ratio was 1.109484918

These reflect that the assessed value is higher than the equalized value but 2015/2016 is lower. The mill rate is determined by adding all the tax levies together and dividing by the total levies by the Assessed Value.

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The mill rate is then multiplied by the individual parcel's assessed value for the tax before any lottery or First Dollar credits are applied. The tax bill amount that is the Town's share is calculated by the Town's percentage of all the taxing districts' levies (the ratio) and then multiplying against the total property tax amount.

The tax bill breakdown changes year to year, by the changing ratios of all the taxing districts levy amounts, which depends on the amounts of each taxing district levy:

	2015/2016		2014/2015		2013/2014	
State of WI	\$47,248	(.84%)	\$47,990	(.84%)	\$48,119	(.81%)
Ashland Cty	\$1,536,102	(27.17%)	\$1,572,046	(27.31%)	\$1,548,693	(25.82%)
WITC	\$104,029	(1.81%)	\$102,403	(1.78%)	\$355,280	(5.93%)
Bayfield	\$2,274,194	(40.22%)	\$2,315,381	(40.22%)	\$2,329,367	(38.81%)
Sanitary	\$25,000	(.45%)	\$50,000	(.87%)	\$50,000	(.84%)
Town	\$1,668,885	(29.51%)	\$1,668,884	(28.98%)	\$1,666,852	(27.76%)
	<b>\$5,655,457</b>	<b>(100%)</b>	<b>\$5,756,705</b>	<b>(100%)</b>	<b>\$5,998,311</b>	<b>(100%)</b>

## 2016 Town of La Pointe Budget

Thanks for your interest and attention.

**Questions??**

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