

=====TOWN OF LA POINTE=====
BUDGET AMENDMENT RESOLUTION NO. #2019-4

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A resolution amending the 2019 budget of the Town of LaPointe, WI, adopted by a two-thirds majority vote of the entire membership of the Town Board Supervisors of the Town of LaPointe.

BE IT RESOLVED by the Town of Board to amend the 2019 budget as follows

That \$4,919.00 be removed from Expenditure Line Item “Law Capital Outlay”, (Acct. #57210-01) and that \$4,919.00 be added to Expenditure Line Item “Transfer to Designated Funds” (Acct. #59900-00) *(to be placed in Designated Fund Police Squad Car #34158-00)* for funds for the budgeted outfitting of the 2019 squad car that won’t be received and outfitted until 2020 **(NET ZERO) (1)**; and

That \$63,866.00 be added to Expenditure Line Item “Big Arn’s Road” (Acct. #57330-05); and that \$63,866.00 be added to Revenue Line Item “Fund Balance Applied (Excess Cash on Hand)” (Acct. #49300-00) for the payment to Ashland County Highway and other expenses for constructing Big Arn’s Road **(USE OF CASH) (2)**; and

That \$4,990.00 be added to Expenditure Line Item “Roads Building Capital Outlay” (Acct. #57327-00), that \$1,754.00 be removed from Expenditure Line Item “Roads Maintenance Expense” (Acct. #53311-05), and that \$3,236.00 be added to Revenue Line Item “Transfer from Designated Funds” (Acct. #49240-00) *(to be transferred from Designated funds Rds Capital #34151-29)* for the fencing to be installed around the fuel roads tanks **(NET ZERO) (3)**; and

That \$509.60 be added to Expenditure Line Item “Solid Waste Capital Outlay” (Acct. #57431-00), that \$294.00 be added to Revenue Line Item “Sale of Highway Property” (Acct. #48303-00) and that \$215.60 be added to Revenue Line Item “Sale of Recycling Materials” (Acct. #48307-00) for the hauling cost to pick up a new MRF container, off-set by the sale of scrap metal & Rds culverts **(NET ZERO) (4)**; and

That \$416.09 be added to Expenditure Line Item “Law Enforcement Training” (Acct. #52100-04); and that \$416.09 be added to Revenue Line Item “Law Enforcement Grants” (Acct. #43521-00) for the reimbursement by the Department of Justice for training expenses **(NET ZERO) (5)**; and

That \$20,000.00 be added to Expenditure Line Item “Fire Department Supplies” (Acct. #52210-06), that \$9,521.00 be added to Revenue Line Item “WI DNR Grant – Forest Fire Protection” (Acct. #43529-00), and that \$10,479.00 be added to Revenue Line Item “Fund Balance Applied (Excess Cash on Hand)” (Acct. #49300-00) for the WI DNR FFP Grant award and required purchases for **(USE OF CASH) (6)**; and

That \$2,899.99 be added to Expenditure Line Item “Roads Equipment Capital” (Acct. #57324-00), and that \$2,899.99 be removed from Expenditure Line Item “Roads Parts Expense” (Acct. #53311-24) for the purchase of a “jumping jack” compactor **(NET ZERO) (7)**; and

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That \$863.65 be removed from Expenditure Line Item "Equipment Rental" (Acct. #53311-20), and that \$863.65 be removed from Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) for the reduced monthly lease amount for the 444 Wheel loader **(PROVIDES CASH)** (8);
and

That \$3,780.00 be added to Expenditure Line Item "Roads Bldg. Capital" (Acct. #57327-00), and that \$3,780.00 be removed from Expenditure Line Item "Roads Work Comp" (Acct. #53311-08) for the purchase of a storage container **(NET ZERO)** (9); *and*

That \$5,500.00 be added to Expenditure Line Item "Recreation Center Capital" (Acct. #57630-00), that \$4,300.00 be removed from Expenditure Line Item "Recreation Center Bldg." (Acct. #55400-04), and that \$1,200.00 be removed from Expenditure Line Item "Parks General Expenses" (Acct. #55210-02) for the contracting of C&S Design to lay out remodel plans **(NET ZERO)** (10); *and*

That \$2,795.00 be added to Expenditure Line Item "Roads Equipment Capital" (Acct. #57324-00), and that \$2,795.00 be removed from Expenditure Line Item "Roads Parts" (Acct. #53311-24) for the change orders done on the purchase of the Roads 2020 Western Star plow truck **(NET ZERO)** (11); *and*

That \$6,851.26 Revenue Line Item "WI Coastal Management Grant" (Acct. #43537-03), and that \$6,851.26 be removed from Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) for the final grant reimbursements for Town Dock engineering **(PROVIDES CASH)** (12);
and

That \$32,500.00 be removed from Revenue Line Item "Insurance Recoveries" (Acct. #48400-00), that \$32,500.00 be removed from Expenditure Line Item "ESB Bldg Site Capital Outlay" (Acct. #57790-00), that \$2,347.65 be added to Revenue Line Item "Insurance Damages - Other" (Acct. #48440-00), that \$2,347.65 be removed from Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00), that \$1,533.74 be added to Expenditure Line Item "Airport General Expenses" (Acct. #53510-02) and that \$1,533.74 be added to Revenue Line Item "Insurance Damages - Other" (Acct. #48440-00), for insurance claims and reimbursements **(NET ZERO)** (13); *and*

That \$1,930.00 be removed from Revenue Line Item "Fire Services" (Acct. #47222-00), that \$3,600.00 be added to Revenue Line Item "Interest Income" (Acct. #48110-00), that \$11,000.00 be added to Revenue Line Item "Rent - Tower" (Acct. #48200-01), that \$1,097.00 be added to Revenue Line Item "Sale of Law Enforcement Property" (Acct. #48301-00), that \$3,291.00 be added to Revenue Line Item "Sale of Fire/Ambulance Property" (Acct. #48302-00), that \$10,030.00 be added to Revenue line Item "Other Misc. Income" (Acct. #48900-00), that \$4,388.00 be added to Expenditure Line Item "ESB Site" (Acct. #57790-00) and that \$22,700.00 be removed from Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) for additional assorted funds received and for the sale of metal debris from the ESB fire **(PROVIDES CASH)** (14); *and*

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That \$466,442.00 be added to Expenditure Line Item "Town Dock Project Capital (HAP)" (Acct. #57354-01), that \$41,558.00 be added to Expenditure Line Item "Dock & Harbor Capital" (Acct. #53540-00), that \$319,046.00 be added to Revenue Line Item "WI Department of Transportation HAP Funding" (Acct. #43537-00), that \$24.00 be added to Expenditure Line Item "Dock & Harbor Capital" (Acct. #53540-00) and that \$188,978.00 be added to Revenue Line Item "Short Term Borrowing" (Acct. #49230-01) for the 2019 engineering and first construction draw on the Town Dock improvement project and funding requests **(NET ZERO) (15); and**

That \$68,616.38 be removed from Expenditure Line Item "Winter Transportation Capital", (Acct. #57391-00) and that \$68,616.38 be added to Expenditure Line Item "Transfer to Designated Funds" (Acct. #59900-00) *(to be placed in Designated Fund Winter Transportation Capital #34151-18)* for the final payments due to Lake Assault for the two new windsleds **(NET ZERO) (16); and**

That \$88,189.00 be added to Revenue Line Item "Transfer from Long Term Debt" (Acct. #49100-00), and that \$88,189.00 be removed from Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00), for the 2019 budgeted borrowing from Bremer Bank **(PROVIDES CASH) (17); and**

That \$22,500.00 removed from Expenditure Line Item "Library Wages" (Acct. #55110-01), that \$1,721.25 be removed from Expenditure Line Item "Library FICA" (Acct. #55110-02) and that \$24,221.25 be added to Expenditure Line Item "Library Recreation Program Wages & FICA" (Acct. #55112-01) for the shifting of budgeted funds from Library to Library Rec Program **(NET ZERO) (18); and**

That \$27,184.31 be added to Revenue Line Item "Transfer From Designated Funds" (Acct. #49240-00) *(funds from Room Tax Designated Funds #34152-04)*, that \$27,184.31 be removed from Revenue Line Item "Transfer From Designated Funds" (Acct. #49240-00), that \$31,525.05 be added to revenue Line Item "Room Tax collections" (Acct. #41210-00), that \$37,360.11 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00), and that \$68,885.16 be added to Expenditure Line Item "Accommodation Tax Payable" (Acct. #56700-01), for the change in collections method and increase payout of all collections at 70% to the MI Chamber of Commerce **(USE OF CASH) (19); and**

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That \$3,000.00 be removed from Revenue Line Item "Fire # Purchased" (Acct. #46100-00), that \$5,000.00 be removed from Expenditure Line Item "Legal Fees" (Acct. #51300-00), that \$5,000.00 be removed from Expenditure Line Item "Auditor" (Acct. #51420-04), that \$5,000.00 be removed from Highway/Roads Street Maintenance" (Acct. #53311-05); that \$10,000.00 be removed from Expenditure Line Item "Solid Waste Hauling" (Acct. #53631-02), that \$1,200.00 be removed from Expenditure Line Item "Parks - Solar butterfly Garden" (Acct. #55210-12), that \$7,266.00 be removed from Expenditure Line Item "Environmental Protection" (Acct. #56200-00), that \$6,600.00 be removed from Expenditure Line Item "Roads Local Outlay" (Acct. #57331-00), that \$4,000.00 be removed from Expenditure Line Item "Roads Outlay - Chippewa Trail" (Acct. #57331-30), that \$1,226.00 be removed from Expenditure Line Item "Main Street Pocket Park Capital" (Acct. #57620-60), that \$35,434 be removed from Expenditure Line Item "Zoning Capital" (Acct. #57730-00) and that \$77,726.00 be removed from Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00), accurately reflect budgeted verses actual expected expenses **PROVIDES CASH** (20); and

That \$253.50 be removed from Expenditure Line Item "Parks General" (Acct. #55210-02); and that \$253.50 be added to Expenditure Line Item "Parks Capital Equipment" (Acct. #57620-01) for the additional expense of the 2004 Chevy Parks Truck purchased **NET ZERO** (21); and

That \$19,530.00 be added to Expenditure Line Item "ESB Site" (Acct. #57790-00), that \$15,000.00 be added to Expenditure Line Item "Dock & Harbor Study" (Acct. #53540-04) and that \$34,530.00 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) for the approved contracts to move the existing ESB police garage to the roads department and the contract with Smith Group to research the needed repairs to the Town Dock approach **USE OF CASH** (22); and


That \$22,000.00 be added to Expenditure Line Item "Fire Protection Capital" (Acct. #57220-00); that \$40,000.00 be added to Revenue line Item "Transfer from Designated Funds" (Acct. #49240-00) (from Fire Dept. Truck Designated Fund #34153-01), that \$37,000.00 be added to Revenue line Item "Transfer from Designated Funds" (Acct. #49240-00) (from Fire Dept. Vehicle Insurance Proceeds Designated Fund #34161-04), that \$77,000.00 be removed from Revenue Line Item "Transfer from Designated Funds" (Acct. #49240-00), and that \$22,000.00 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) for the increase of budgeted funds to purchase the 2009 GMC Pierce Mini-pumper truck **USE OF CASH** (23).

=====**TOWN OF LA POINTE**=====

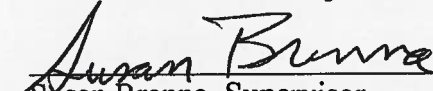
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Passed November 12, 2019


James Patterson, Chairperson


Posted 11-14-2019


Susan Brenna, Supervisor


Michael Anderson, Supervisor

Attest 
Micaela Montagne, Town Clerk

John Carlson, Supervisor


Glenn Carlson, Supervisor

Please note:

2019 Year end Cash Position, after budget Amendment #2019-4 is **budgeted** to be \$35,332:

Beginning General Fund Balance	\$881,232
<u>Fund Balance Applied</u>	<u>-\$845,900</u>
Ending balance	\$ 35,332

2019 Budget Amendments

	2019 Approved Budget	Approved Budget Amend #1 4/9/2019	Approved Budget Amend #2 5/14/19	Approved Budget Amend #3 7/23/19	Approved Amended Budget	Notes	Proposed Budget Amend #4 11/12/19	Proposed Amended Budget
REVENUES:								
Taxes	1,852,272				1,852,272	close out room tax fund	31,525	1,883,797
Intergovernmental	119,194	17,960			137,154	HAP Draw #1, WI CM grant	335,834	472,988
Licenses & Permits	29,425				29,425			29,425
Fines	4,175				4,175			4,175
Public Charges	358,895				358,895		(3,000)	355,895
Intergovernmental Chai	176,330				176,330		(1,930)	174,400
Misc Revenues	125,521	(924)		316,700	441,298		909	442,206
Other Financing	1,073,581	49,491	86,231	-180,342	1,389,645	Borrowing, use of cash on hand	249,961	1,639,605
	\$3,739,393	\$66,527	\$86,231	\$497,042	\$4,389,193		\$613,299	\$5,002,492

EXPENDITURES:

General Government	556,338	22,800			579,138	Additional room tax	58,885	638,023
Public Safety	620,818	3,508	14,619	335,500	974,445	FD grant supplies	20,416	994,861
Public Works	771,533	52,853	8,786	9,940	843,111	Shifting, unused	(10,559)	832,552
Health & Human Servic	33,815			8,300	42,115			42,115
Culture & Recreation	467,477	(2,300)	(2,500)	0	462,677	Shifting, unused	(14,220)	448,458
Conservation Developn	41,225				41,225			41,225
Capital Outlay	819,763	(11,756)	65,326	163,217	1,036,550	Big Am's, Fire Truck, ESB	485,241	1,521,790
Debt Service	369,090	1,423			370,513			370,513
Other Finance Uses	59,334			(19,915)	39,419	Transfers Law & Windsled to Design	73,535	112,955
	\$3,739,393	\$66,527	\$86,231	\$497,042	\$4,389,193		\$613,299	\$5,002,492

VARIANCE

	\$0	\$0	\$0	\$0	\$0		\$0	\$0
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