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

2021 BUDGET AMENDMENT NO. #3

A resolution amending the 2021 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.

Passed December 14, 2021

Posted 12-23-21

Attest

Micaela Montagne, Town Clerk

Glenn Carlson, Chair

Michael Anderson, Supervisor

Aimée Baxter, Supervisor

Susan Brenna, Supervisor

John Carlson, Supervisor

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BE IT RESOLVED by the Town of Board to amend the 2021 budget as follows

That $24,500.00 be added to Revenue Line Item "Parks & Campground Fees" (Acct. #46720-00); that $5,000.00 be added to Revenue Line Item "Porta Potties Contribution" (Acct. #48500-21); that $4,000.00 be added to Expenditure Line Item "Parks – Vehicle Expense" (Acct. #55210-16); that $6,000.00 be added to Expenditure Line Item "Parks - Porta Potties Expense" (Acct. #55210-21); that $6,000.00 be added to Expenditure Line Item "Big Bay Town Park – Wages & FICA" (Acct. #55250-01); that $5,000 be added to Expenditure Line Item "Big Bay Town Park – Paper & Cleaning" (Acct. #52250-03); that $5,000.00 be added to Expenditure Line Item "Big Bay Town Park – Utilities" (Acct. #55250-04) and that $3,500.00 be added to Expenditure Line Item "Big Bay Town Park – Repairs & Maintenance" (Acct. #55250-05) for the increase in Big Bay Town Park revenues and subsequent increase in expenses **(ZERO NET CASH USE)** ***(1)***; ***and***

That $11,100.00 be added to Expenditure Line Item "Ambulance Compensation" (Acct. #52310-00); that $849.00 be added to Expenditure Line Item "Ambulance FICA" (Acct. #52310-01); that $1,500.00 be added to Expenditure Line Item "Ambulance Director Expense" (Acct. #52310-02); that $2,363.00 be added to Expenditure Line Item "Ambulance Education" (Acct. #52310-08); that $1,824.00 be added to Expenditure Line Item "Ambulance Liability Insurance" (Acct. #52310-09) and that $17,636.00 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) for the increase in actual Ambulance Compensation and related expenses **(USE OF FUND BALANCE CASH)** ***(2)***; ***and***

That $2,000.00 be added to Expenditure Line Item "Town Labor Expenses (Ambulance Dept)" (Acct. #52310-15) and that $2,000 be removed from Expenditure Line Item "Highway/Roads Labor" (Acct. #53311-02) for the unbudgeted use of Town Road crew for ambulance department **(ZERO NET CASH USE)** ***(3)***; ***and***

That $820.00 be added to Expenditure Line Item "Law Enforcement Uniforms" (Acct. #52100-18) and that $820.00 be added to Revenue Line Item "Contributions/Donations to Law Enforcement (Non-designated funds)" (Acct. #48500-11) for the donations received to purchase an additional Law Enforcement department owned safety vest **(ZERO NET CASH USE)** ***(4)***; ***and***

That $2,000.00 be added to Expenditure Line Item "Treasurer's Expenses" (Acct. #51520-02) and that $2,000.00 be added to Revenue Line Item "Other Miscellaneous Income" (Acct. #48900-00) for the purchase of a new laptop for the treasurer **(ZERO NET CASH USE)** ***(5)***; ***and***

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That $6,275.00 be added to Expenditure Line Item "Accommodations Tax Paid Out" (Acct. #56700-01) and that $6,275.00 be added to Revenue Line Item "Accommodations Taxes Collected" (Acct. #41210-00) for the increase in anticipated room tax collections **(ZERO NET CASH USE)** ***(6)***; ***and***

That $492.00 be added to Expenditure Line Item "Illegal Tax, Tax Refunds" (Acct. #51910-00) and that $492.00 be added to Revenue Line Item "Other Public Charges" (Acct. #46900-00) for approved payment for a real estate tax error **(ZERO NET CASH USE)** ***(7)***; ***and***

That $31,500.00 be added to Expenditure Line Item "Gravel Site Capital Outlay" and that $31,500.00 be removed from Expenditure Line Item "Ashland County Gravel Debt" for reclassification in the budget reports, of annual purchase agreement payment **(ZERO NET CASH USE)** ***(8)***; ***and***

That $600.00 be added to Expenditure Line Item "Health Center Building" (Acct. #54100-04) and that $600.00 be added to Revenue Line Item "Other Public Charges" (Acct. #46900-00) for increase in building operating and maintenance expenses on the Agee Health Center **(ZERO NET CASH USE)** ***(9)***; ***and***

That $8,119.00 be removed from Expenditure Line Item "Town Administrator Wages" (Acct. #51410-00); that $310.00 be added to Expenditure Line Item "General Government Work Comp" (Acct. #51930-01) and that $7,809.00 be added to Expenditure Line Item "Other General Government" (Acct. #51980-00) for the reduction of Town Administrator wage overlap and the subsequent increase in general operating expenses, including continued payroll processing **(ZERO NET CASH USE)** ***(10)***; ***and***

That $2,400.00 be added to Revenue Line Item "Cemetery Fees" (Acct. #46540-00); that $800.00 be added to Expenditure Line item "Cemetery General Expenses" (Acct. #54910-02) and that $1,600.00 be removed from Revenue Line Item "Transfer from Designated Funds *(Cemetery Designated Fund (Acct.#34160-00)*" (Acct. #49240-00) for an increase in fees collected/plots sold, and adjustment to funds transferred from the Michael Family Chapel fund to off-set 2021 expenses **(ZERO NET CASH USE)** ***(11)***; ***and***

That $3,440.00 be removed from Expenditure Line Item "Fire Dept. Turnout Gear" (Acct. #52210-12) and that $3,440.00 be added to Expenditure Line Item "Transfer to Other Funds *(Fire Dept 66.0608 Fund – which will need membership vote – no vote, no funds) (Acct.#34153-30)*" (Acct. #59240-00) for the approved 2021 Purchase Order #2021-74 to purchase Fire Department fire resistant reflective safety shirts but accepted vendor is unable to provide until 2022 **(ZERO NET CASH USE)** ***(12)***.

12/9/2021

2021 Budget Amendments

	2021 Approved Budget	Approved Budget Amend #1 *2/9/2021*	Approved Amended Budget	Approved Budget Amend #2 *7/13/2021*	Approved Amended Budget	Proposed Amended Amend #3	Proposed Amended Budget
REVENUES:							
Taxes	**1,946,177**		**1,946,177**		**1,946,177**	6,275	1,952,452
Intergovernmental	**167,274**		**167,274**		**167,274**		167,274
Licenses & Permits	**32,041**		**32,041**		**32,041**		32,041
Fines	**3,575**		**3,575**		**3,575**		3,575
Public Charges	**441,134**		**441,134**	(12,845)	**428,289**	27,992	456,281
Intergovernmental Charges	**173,900**		**173,900**		**173,900**		173,900
Misc Revenues	**110,785**		**110,785**	38,929	**149,714**	7,820	157,534
Other Financing	**706,341**	1,264,602	**1,970,943**	32,536	**2,003,479**	16,036	2,019,515
	$3,581,227	**$1,264,602**	**$4,845,829**	**$58,620**	**$4,904,449**	**$58,123**	**$4,962,572**
EXPENDITURES:							
General Government	**602,471**	9,788	**612,259**	21,774	**634,033**	8,767	642,800
Public Safety	**639,931**		**639,931**	12,308	**652,239**	17,016	669,255
Public Works	**824,657**		**824,657**	13,354	**838,011**	(2,000)	836,011
Health & Human Services	**38,662**		**38,662**		**38,662**	1,400	40,062
Culture & Recreation	**399,373**		**399,373**	0	**399,373**	29,500	428,873
Conservation Development	**45,355**	827	**46,182**		**46,182**	0	46,182
Capital Outlay	**478,237**	1,253,987	**1,732,224**	11,184	**1,743,408**	31,500	1,774,908
Debt Service	**494,940**		**494,940**		**494,940**	(31,500)	463,440
Other Finance Uses	**57,600**		**57,600**		**57,600**	3,440	61,040
	$3,581,226	**$1,264,602**	**$4,845,828**	**$58,620**	**$4,904,448**	**$58,123**	**$4,962,571**
VARIANCE	**$1** rounding	**$0**	**$1**	**$0**	**$1** rounding	**$0**	**$1** rounding

2021 Dept. Worksheets

Includes Budget #3

REVENUES:

Code	description	2021 Approved Budget	2021 Prpsd Amend #3	2021 Prpsd Budget	Nov. 2021 Actual Y-T-D	2021 Budget Remaining
TAXES:						
41110-00	Property Taxes	1,795,688		1,795,688	1,795,504	184
41113-00	Deliq. PP Taxes	0		0	0	0
41150-00	Private Forest Crop	1,326		1,326	3,652	(2,326)
41160-00	Woodland Tax	0		0	0	0
41210-00	Accomodation Taxes	140,000	6,275 *(6)*	146,275	147,947	(1,672)
41300-00	Payments in Lieu of Taxes	0		0	0	0
41320-00	Taxes from Other Exempt	2,150		2,150	2,580	(430)
41800-00	Int&Penalties on Taxes	0		0	17	(17)
41801-00	PP Int&Penalties	0		0	98	(98)
41900-00	Other Taxes	0		0	0	0
42000-00	Special Assessments	7,013		7,013	7,013	0
42000-01	Sp Assessment - Big Arns	0		0	0	0
TL TAXES:		**1,946,177**	**6,275**	**1,952,452**	**1,956,811**	**(4,359)**
INTERGOVERNMENTAL REVENUES:						
43270-01	Dept of Energy -Solar Array	0		0	0	0
43227-00	Federal CARES Airport	7,500		7,500	0	7,500
43300-00	Federal Grant - Health Services	0		0	0	0
43300-00	Federal-CARES Covid-19	0		0	0	0
43600-00	Federal-Election CARES	0		0	0	0
43410-00	State Shared Revenues	8,578		8,578	8,578	(0)
43420-00	Fire Insurance (2%)	5,900		5,900	6,264	(364)
43430-00	Other State Aids Exempt Compu	113		113	113	(0)
43521-00	Law Enforcement Training	640		640	800	(160)
43529-00	WI DNR -FFP Grant	1,764		1,764	1,643	121
43531-00	State Transportation Aids	94,334		94,334	94,210	124
43537-00	State Grant - Habor/Docks	0		0	0	0
43537-03	State Grant - WI Coastal	10,000		10,000	0	10,000
43545-00	State Grant Resp. Unit	8,500		8,500	8,851	(351)
43545-30	Clean Sweep - HHW	0		0	0	0
43545-31	Clean Sweep - Rx	0		0	0	0
43550-00	State Grant - Health Services	2,000		2,000	2,000	0
43570-03	DNR Grant - BBTP	6,311		6,311	0	6,311
43610-00	State Municipal Services (PMS)	15,219		15,219	15,265	(46)
43620-00	DNR Lieu of Taxes(.113)	2,044		2,044	2,044	0
43621-00	DNR Lieu of Taxes(.114)	4,111		4,111	4,305	(194)
43650-00	Mngd Forest Law 77.05 & 77.85	260		260	274	(14)
TL INTERGOVERNMENTAL REVENUES:		**167,274**	**0**	**167,274**	**144,348**	**22,927**
LICENSE & PERMITS:						
44100-00	Business Permit & Licenses	160		160	120	40
44110-00	Liquor,Beer,Wine License	5,300		5,300	5,710	(410)
44111-00	Operators License	240		240	320	(80)
44112-00	Cigarette licenses	400		400	400	0
44113-00	Soda Licenses	200		200	180	20
44120-00	Other business	100		100	130	(30)
44210-00	Dog Licenses	72		72	48	24
44310-00	Bldg & Land Use Permits	5,819		5,819	8,328	(2,509)
44400-00	Zoning Permits & Other Fees	19,750		19,750	18,800	950
44400-01	Zoning Books & Comp. Plans	0		0	21	(21)
TOTAL LICENSE & PERMITS:		**32,041**	**0**	**32,041**	**34,056**	**(2,015)**

Code	description	2021 Approved Budget	2021 Prpsd Amend #3	2021 Prpsd Budget	Nov. 2021 Actual Y-T-D	2021 Budget Remaining
FINES,FORFEITS&PENALTY:						
45130-00	Parking Violations	800		800	950	(150)
45190-00	Other Violations/Forfeitures	2,000		2,000	3,593	(1,593)
45190-01	Temp. Plate Fee	0		0	0	0
45190-02	Ferry Reimbursements via Cour	700		700	0	700
46330-01	Impound Lot Fees	75		75	0	75
TL FINES, FORFEITS & PENALTY:		**3,575**	**0**	**3,575**	**4,543**	**(968)**
PUBLIC CHARGES-SERVICES:						
46100-00	Fire # Purchased	450		450	0	450
46110-00	Clerks Fees (publish liq)	489		489	412	77
46191-00	Data Reproduction (copies)	50		50	146	(96)
46193-00	Reproduct/P Info Requests	5		5	156	(151)
46210-00	Law Enforcement Fees	265		265	270	(5)
46230-00	Ambulance Fees	33,250		18,250	9,925	8,325
46310-00	Rd Maintenance/Const/Snow	0		0	647	(647)
46330-00	Parking Permits	0		0	40	(40)
46340-00	Airport Fees - tie downs	1,327		1,327	3,057	(1,730)
46340-02	Airport - Hangar Leases	23,235		23,235	23,192	43
46340-03	Airport - Industrial Leases	10,574		10,574	10,671	(97)
46340-04	Airport - Parking	2,300		2,300	2,350	(50)
46340-05	Airport - Tractor Rental	2,000		2,000	349	1,651
46340-06	Airport - Tractor Internal	0		0	0	0
46370-00	Docks & Harbor Income	62,316		62,316	63,304	(988)
46376-00	Dock Grant - Local	0		0	0	0
46399-00	Other Harbor, Trans	1,044		3,199	3,199	0
46431-00	MRF Tipping Fees:	85,000		85,000	162,450	(77,450)
46540-00	Cemetery Fees	3,375	2,400 *(11*	5,775	8,425	(2,650)
46720-00	Park & Campground Fees	207,338	24,500 *(1)*	231,838	249,532	(17,694)
46720-02	Non-Motorized Vessel Permits	1,801		1,801	2,275	(474)
46720-03	Campground showers	4,265		4,265	7,957	(3,692)
46720-04	Parks-Shelter BBTP	750		750	250	500
46720-05	Parks-Shelter Joni's	0		0	750	(750)
46741-00	Special Events	0		0	1,800	(1,800)
46743-00	Community Center	0		0	832	(832)
46900-00	Other Public Charges	1,300	1,092 *(7)*	2,392	3,402	(1,010)
TL PUBLIC CHARGES FOR SERVICES:		**441,134**	**27,992**	**456,281**	**555,390**	**(99,109)**
INTERGOVERNMENTAL CHARGES:						
47321-00	County Police	130,500		130,500	130,500	0
47222-00	Fire Services	0		0	0	0
47230-01	State Park Plowing & Gravel	0		0	0	0
47324-00	Ambulance Fees - Cty Intercept	0		0	0	0
47330-02	Services to M Sanitary District	0		0	302	(302)
47330-03	Services to Bayfield School	0		0	0	0
47331-00	County "H" Maintenance	30,000		30,000	21,700	8,300
47335-00	Ashland Cty-Intermunicipal	3,000		3,000	3,000	0
47335-01	Ashland Cty-Reimbursement	400		400	0	400
47494-00	Vehicle Revenue fr Depts.	0		0	0	0
47494-01	MRF Fees-internal Departments	10,000		10,000	13,608	(3,608)
TL INTERGOVERNMENTAL CHARGES:		**173,900**	**0**	**173,900**	**169,110**	**4,790**

Code	description	2021 Approved Budget	2021 Prpsd Amend #3	2021 Prpsd Budget	Nov. 2021 Actual Y-T-D	2021 Budget Remaining
MISCELLANEOUS REVENUES:						
48110-00	Interest Income	2,040		2,040	370	1,670
48130-00	Interest on Special Assessments	0		0	0	0
48200-01	Rent - Tower	3,000		10,216	10,716	(500)
48200-03	Rent- Health Center	0		0	24	(24)
48200-04	Rental of MRF	0		0	6	(6)
48301-00	Sale of Law Equip/Property	0		0	0	0
48302-00	Sale of Fire Equip/Property	0		0	0	0
48303-00	Sale of Amb Equip/Property	0		0	0	0
48303-00	Sale Hwy Equip/Property	0		0	260	(260)
48305-00	Sale of Solid Waste Materials	0		0	506	(506)
48307-00	Sale Recyclable Materials	6,000		14,000	37,919	(23,919)
48307-01	Sale Recyc/SW Equipment	300		300	0	300
48309-00	Sale of Other Equip/Property	0		0	1	(1)
48400-00	Insurance Recoveries	0		0	0	0
48420-00	Ins. Rec damage to Law	0		0	0	0
48430-00	Insurance Recoveries Rds	0		3,478	3,478	0
48440-00	Ins Damages -Other Equipment	0		0	0	0
48500-00	Contrib. From Private - Airport	0		0	0	0
48500-01	Donations & Contrib Pk& Rec	0		0	250	(250)
48500-11	Contrib/Donations Law Enforcen	0	820 *(4)*	820	820	0
48500-12	Ambulance Donations (non-desi	0		0	0	0
48500-15	Donation to Fire (non-designatec	0		0	0	0
48500-21	Porta Potties	3,500	5,000 *(1)*	8,500	8,365	135
48500-22	Donations/Contributions	0		0	0	0
48500-30	Windsled - Bayfield School	20,000		34,087	34,087	0
48500-31	Windsled - MIFL	25,000		25,000	25,000	0
48500-32	Dock Improve - MIFL Contributic	50,000		50,000	50,000	0
48500-40	Public Arts' Funding (UNKNOWI	0		0	0	0
48500-50	Donation - Chapel	0		0	0	0
48500-51	Local Grants for Walk-way	0		0	0	0
48500-60	Donations - Public Works	0		0	0	0
48900-00	Other Misc. Income/Ins. Re-imbı	945	2,000 *(5)*	9,093	9,098	(5)
TL MISCELLANEOUS REVENUES:		**110,785**	**7,820**	**157,534**	**180,901**	**(23,366)**
OTHER FINANCING SOURCES:						
49100-00	Transfer fr Long-term Debt	354,132		354,132	0	354,132
49230-01	Transfer fr Long-term Debt-Docl	0		0	0	0
49230-02	Transfer fr Long-term Debt-ESB	0		1,089,000	1,089,000	0
49240-00	Transfer fr Design Funds	4,500	(1,600) *(11*	2,900	2,993	(93)
49300-00	Fund Balance Applied	347,709	17,636 *(3)*	573,483	0	573,483
TL OTHER FINANCING SOURCES:		**706,341**	**16,036**	**2,019,515**	**1,091,993**	**927,521**
TOTAL REVENUES:		**3,581,227**	**58,123**	**4,962,572**	**4,137,152**	**825,420**

EXPENDITURES

Code	description	2021 Approved Budget	2021 Prpsd Amend #3	2021 Prpsd Budget	Nov. 2021 Actual Y-T-D	2021 Budget Remaining
51110-00	Town Board Wages	27,000		27,000	24,750	2,250
51110-01	Town Board FICA	2,066		2,066	1,893	173
51110-02	Town Board Insurance	1,900		1,900	1,878	22
51300-00	Legal	12,500		21,910	20,029	1,881
51400-00	General Admin (publish liq)	1,444		1,444	626	818
51410-00	Town Admin Wages	84,346	(8,119) *(10*	76,227	63,424	12,803
51410-01	Town Admin FICA	6,123		6,123	4,582	1,541
51410-02	Town Admin Insurances	15,352		15,352	12,061	3,291
51410-03	Town Admin Retirement	5,693		5,693	4,268	1,425
51410-04	Town Admin Expenses	1,660		10,448	8,271	2,177
51410-05	Town Admin Work Comp	4,985		4,985	230	4,755
51420-00	Clerk Salary	20,400		20,400	18,700	1,700
51420-01	Clerk FICA	757		757	461	296
51420-02	Clerk Insurances	11,700		11,700	10,733	967
51420-03	Office Supplies	6,460		6,460	3,343	3,117
51420-04	Auditor	25,000		25,000	14,662	10,338
51420-05	Computer/Web-site	12,650		12,650	6,054	6,596
51420-13	Clerk Retirement	1,385		1,385	1,265	120
51430-00	Personnel Wages	120,934		132,616	115,615	17,001
51430-01	Personnel FICA	9,048		9,942	8,533	1,409
51430-02	Personnel Insurances	19,522		19,522	17,940	1,582
51430-03	Personnel Retirement	8,163		8,951	7,885	1,066
51440-00	Election Worker Wages	1,040		1,040	940	100
51440-02	Election Expenses	1,795		1,795	958	837
51520-00	Treasurers Wages	9,900		9,900	9,075	825
51520-01	Treasurers FICA	4		4	51	(47)
51520-02	Treasurers Expenses	3,398	2,000 *(5)*	5,398	4,079	1,319
51520-03	Treasurers Retirement	668		668	613	55
51520-04	Treasurers Insurance	3,558		3,558	3,289	269
51530-00	Assessor Wages/contract	18,900		18,900	18,900	0
51610-00	Town Hall Maintenance	2,818		2,818	671	2,147
51610-01	Town Hall Main. Labor	3,724		3,724	2,016	1,708
51610-02	Town Hall Expenses/Safety	0		0	0	0
51610-10	Town Hall Utilities	9,031		9,031	5,179	3,852
51610-11	Town Hall Generator	0		0	67	(67)
51610-12	Town Hall Solar Array Expenses	0		0	0	0
56700-01	Accommodations Tax Paid Out	98,000	6,275 *(6)*	104,275	104,275	(0)
51910-00	Illegal Tax, Tax Refunds	0	492 *(7)*	492	492	0
51930-00	Non Dept Insurance & Bonds	27,486		27,486	26,415	1,071
51930-01	Worker's Comp	3,063	310 *(10*	3,373	3,371	2
51980-00	Other General Government	19,555	7,809 *(10*	27,364	22,799	4,565
51980-01	Great Lakes Initiative	0		0	75	(75)
51980-02	Bird City Expenses	0		0	0	0
51980-03	General Govern CV-19 Expense	444		444	141	303
TL GENERAL GOVERNMENT:		**602,471**	**8,767**	**642,800**	**550,609**	**92,191**

PUBLIC SAFETY

Code	description	2021 Budget	2021 Amend #3	2021 Prpsd	Nov. 2021 Y-T-D	2021 Remaining
52100-01	Law Wages	206,524		217,957	169,910	48,048
52100-02	Law FICA	15,433		16,308	12,453	3,854
52100-03	Law Employee Insurances	32,528		32,528	29,637	2,891
52100-04	Law Training	5,898		5,898	3,966	1,932
52100-05	Law Utilities/Phone/Bldg	12,987		12,987	9,369	3,618
52100-06	Law Supplies	5,670		5,670	2,519	3,151
52100-07	Law Vehicle (inc ferry)	18,056		18,056	14,341	3,715
52100-08	Law Retirement	20,923		20,923	17,443	3,480
52100-09	Law Liab & Property Insurance	7,231		7,231	6,982	250
52100-10	Law Worker's Comp Ins	11,356		11,356	10,720	635
52100-11	Law Unemployment	700		700	0	700
52100-14	Town Labor Expense	872		872	652	220
52100-16	Law Legal Fees	8,000		8,000	1,120	6,880
52100-17	Annual CODY Expense	1,400		1,400	1,334	66
52100-18	Law Enforcement Uniforms	2,000	820 *(4)*	2,820	3,176	(356)
52100-19	Law -Bike Patrol Expenses	175		175	0	175
52100-21	Law - Hiring Expenses	256		256	30	226
52190-00	Law - ESB Fire Expenses	0		0	0	0
52190-03	Law CV-19 Expenses	0		0	101	(101)
TL LAW ENFORCEMENT:		**350,009**	**820**	**363,137**	**283,753**	**79,384**
52210-00	Fire Dept Compensation	39,496		39,496	7,907	31,589
52210-01	Fire FICA	3,022		3,022	599	2,422
52210-02	Fire Chief Expenses	1,350		1,350	1,444	(94)
52210-03	Fire Education	4,841		4,841	2,356	2,485
52210-04	Fire Bldg. Maintenance	5,180		5,180	704	4,476
52210-05	Fire Supplies	5,250		5,250	1,133	4,117
52210-06	Fire Truck Maintenance	32,198		32,198	38,860	(6,662)
52210-07	Fire Equipment	7,628		7,628	11,714	(4,086)
52210-08	Fire Equipment Repairs	7,300		7,300	5,377	1,923
52210-09	Fire Insurance Liab Ins.	5,909		5,909	5,949	(40)
52210-10	Fire Utilities	13,041		13,041	5,804	7,238
52210-11	Fire Worker's Comp Ins.	2,476		2,476	747	1,729
52210-12	Fire Dept Turn Out Gear	3,440	(3,440) *(12*	0	0	0
52210-13	Fire Retire/Ins/Unemploy	11,559		11,559	12,240	(681)
52210-14	Town Labor Expense	2,328		2,328	1,104	1,224
52250-00	Ice Rescue Expenses	8,450		8,450	3,083	5,367
52290-00	Fire Dept - ESB Fire Expenses	0		0	0	0
52290-03	Fire Dept CV-19 Expenses	0		0	480	(480)
TL FIRE DEPT:		**153,468**	(3,440)	**150,028**	**99,499**	**50,528**
52310-00	Ambulance EMT/EMR	87200	11,100 *(2)*	98,300	97,186	1,114
52310-01	Ambulance FICA	6671	849 *(2)*	7,520	7,402	118
52310-02	Ambulance Directors Exp	1850	1,500 *(2)*	3,350	3,126	224
52310-03	Ambulance Veh. Expense	3218		3,218	1,613	1,605
52310-04	Ambulance Equip Repair	1434		1,434	0	1,434
52310-05	Ambulance Expendable Supplie	4640		4,640	4,502	138
52310-06	Ambulance Bldg. Maint.	1000		1,000	352	648
52310-07	Ambulance Durable Equip	84		84	1,633	(1,549)
52310-08	Ambulance Education	0	2,363 *(2)*	2,363	2,363	(0)
52310-09	Ambulance Liab. Ins.	3218	1,824 *(2)*	5,042	5,042	1
52310-10	Ambulance Utilities	7237		7,237	3,026	4,211
52310-11	Ambulance Workers Comp	3980		3,980	747	3,233
52310-12	Ambulance Unemployment	700		700	261	439
52310-13	Ambulance Retirement/Ins.	2876		2,876	2,062	814
52310-14	Ambulance Outside Billings	4988		4,988	1,627	3,361
52310-15	Town Labor Expense	0	2,000 *(3)*	2,000	1,162	838
52310-16	Annual Service Award Program	4014		4,014	3,984	30
52310-17	Ambulance - Winter Term Bldg	0		0	0	0
52310-18	Ambulance Supplies - Meds	2795		2,795	3,629	(834)
52310-19	Ambulance Uniforms/Safety	0		0	0	0
52390-00	Ambulance - ESB Fire Expense:	0		0	0	0
52390-01	Ambulance CV-19 Expenses	450		450	242	208
52500-00	Disaster Control	100		100	0	100
TL AMBULANCE SERVICE:		**136,455**	**19,636**	**156,091**	**139,958**	**16,133**

Code	description	2021 Approved Budget	2021 Prpsd Amend #3	2021 Prpsd Budget	Nov. 2021 Actual Y-T-D	2021 Budget Remaining
	PUBLIC WORKS:					
53000-03	Roads/PW CV-19 expenses	0		0	0	0
53100-00	Road Administration	28,778		28,778	39,442	(10,664)
53100-01	Road Safety Employee Labor	4,701		4,701	1,126	3,575
53100-02	Roads Safety-Materials for Empl	1,000		1,000	3,142	(2,142)
53100-03	Roads Training	5,926		5,926	0	5,926
53200-02	County "H" Labor	13,477		13,477	3,951	9,526
53200-03	County "H" Material	1,700		1,700	609	1,091
53210-01	Ice Road Labor	6,818		6,818	1,761	5,057
53210-02	Ice Road Materials/Contract	18,000		18,000	13,648	4,352
53210-03	Winter Transport Town Operatio	10,430		10,430	7,853	2,577
53210-04	Winter Transportation Services	10,000		10,000	6,772	3,228
53230-01	Shop Operations - Labor	12,449		12,449	17,739	(5,290)
53230-02	Shop Operations - Materials	5,600		5,600	4,639	961
53230-04	SRE Bldg - Rd's Share 2/3	3,110		3,110	4,718	(1,608)
53270-00	Rds Buildings & Grounds (Not S	600		600	144	456
53310-01	Bridges/Culverts - Materials	31,704		35,669	26,020	9,649
53310-02	Bridges/Culverts - Labor	9,678		9,678	4,572	5,106
53311-01	Highway/Roads FICA	8,049		8,049	8,725	(676)
53311-02	Highway/Roads - Labor	33,954	(2,000) *(3)*	31,954	47,991	(16,037)
53311-03	Highway/Roads Retirement	14,002		14,002	12,136	1,866
53311-04	Gravel	0		0	4,149	(4,149)
53311-05	Highway Street Maintenance	39,100		39,100	38,220	880
53311-06	Highway Emp. Insurances	76,923		72,958	58,277	14,681
53311-07	Highway Unemployment	0		0	1,835	(1,835)
53311-08	Highway Worker's Comp	18,153		18,153	17,322	831
53311-09	Highway Equip Insurance	6,728		6,728	9,341	(2,613)
53311-10	Highway Building Utilities	4,680		4,680	9,038	(4,358)
53311-20	Equipment Rental	27,022		27,022	20,332	6,690
53311-21	Equipment - Materials	0		0	0	0
53311-22	Equipment - Labor	20,846		20,846	15,938	4,908
53311-23	Fuels, Oils	25,000		25,000	17,987	7,013
53311-24	Equipment Parts	19,000		19,000	11,946	7,054
53311-25	Equip Repairs - Subs	14,038		14,038	3,873	10,165
53410-00	Limited Purpose Roads	0		3,478	4,453	(975)
53420-00	Street Lights	3,480		3,480	2,933	547
TL ROADS/HIGHWAY:		**474,946**	(2,000)	**476,425**	**420,631**	**55,793**
53510-01	Airport Labor - Town crew	17,171		17,171	9,366	7,806
53510-02	Airport Maint. Expense	550		550	5,132	(4,582)
53510-03	Airport Brush removal/clearing	1,075		1,075	2,350	(1,275)
53510-04	Airport FICA	551		551	505	46
53510-05	Airport Mgr Salary	7,200		7,200	6,600	600
53510-07	Airport Workers Comp	489		489	594	(105)
53510-09	Airport Liab insurance	3,303		3,303	1,467	1,836
53510-10	Airport Bldg/Util Expense	7,485		7,485	5,015	2,470
53510-11	Airport Tractor Maintanance	2,930		2,930	2,603	327
53510-14	Airport SRE Bldg share 1/3	1,554		1,554	1,663	(109)
53510-15	Airport Terminal Maintenance	1,500		1,500	731	769
53510-50	Airport Industrial Zone	0		0	1,295	(1,295)
TL AIRPORT:		**43,808**	**0**	**43,808**	**37,322**	**6,487**
53540-01	Docks & Harbors - Maint	503		6,503	4,143	2,360
53540-02	Docks & Harbors - Labor	5,183		5,183	2,197	2,986
53540-03	Harbor Committee-Travel, etc.	225		225	250	(25)
53540-04	Docks & Harbors - Admin/engine	0		0	0	0
TL DOCKS & HARBORS:		**5,911**	**0**	**11,911**	**6,590**	**5,321**

Code	description	2021 Approved Budget	2021 Prpsd Amend #3	2021 Prpsd Budget	Nov. 2021 Actual Y-T-D	2021 Budget Remaining
53630-00	MRF Employee Safety	1,500		1,500	2,015	(515)
53630-03	MRF CV-19 expenses	0		0	0	0
53631-00	Solid Waste Wages	13,771		13,771	31,766	(17,995)
53631-01	Solid Waste FICA	7,277		7,277	5,077	2,200
53631-02	Solid Waste Hauling	62,810		62,810	49,259	13,551
53631-03	Solid Waste Retirement	6,678		6,678	5,517	1,160
53631-04	Solid Waste Town Crew	17,376		17,376	16,619	757
53631-05	Solid Waste Repairs/Maint	4,844		4,844	3,041	1,803
53631-06	Solid Waste Emp. Insurance	38,355		38,355	13,964	24,391
53631-07	Solid Waste Unemployment	780		780	0	780
53631-08	Solid Waste Worker's Comp	6,889		6,889	7,928	(1,040)
53631-09	Solid Waste Insurance	2,503		2,503	2,334	169
53631-10	Solid Waste Utilities	1,263		1,263	1,022	241
53631-11	Haz Materials Expenses	15,425		15,425	7,881	7,544
53631-12	Solid Waste Vehicle Expense	1,000		1,000	336	664
53631-21	Solid Waste Equip Repair	3,525		5,800	4,682	1,118
53631-30	Household Hazardous Waste	1,000		1,000	0	1,000
53631-31	Medical & Rx Hazardous Waste	300		300	0	300
53631-50	Internal Hauling	9,847		9,847	12,600	(2,753)
53635-01	Recycling Labor	78,827		78,827	42,352	36,476
53635-02	Recycling Hauling	6,008		5,334	6,418	(1,084)
53635-04	Recycling Education	1,205		1,205	1,582	(377)
53635-05	Recyclling Supplies/Materials	9,532		9,532	9,927	(395)
53635-10	Recycling Utilties	2,568		2,568	2,004	564
53635-12	Recycling Vehicle Expense	1,000		1,000	336	664
53635-21	Reycycling Equip Maintenance	2,450		4,725	4,015	710
53635-25	MRF- Rds Equipment Use	0		0	0	0
53640-00	MRF Weeds & Nuisance Contro	200		200	0	200
53640-01	MRF Facility Expenses	3,059		3,059	1,127	1,932
TL SOLID WASTE/RECYCLING:		**299,992**	**0**	**303,868**	**231,803**	**72,065**
TOTAL PUBLIC WORKS:		**824,657**	(2,000)	**836,012**	**696,347**	**139,665**

HEALTH & HUMAN SERVICES:

Code	description	2021 Approved Budget	2021 Prpsd Amend #3	2021 Prpsd Budget	Nov. 2021 Actual Y-T-D	2021 Budget Remaining
54100-01	Health Center General Op	21,600		21,600	21,600	0
54100-02	Health Center Wages	1,126		1,126	532	594
54100-03	Health Center FICA	86		86	40	46
54100-04	Health Center Bldg	1,623	600 *(9)*	2,223	2,318	(95)
54100-05	Health Center Insurances	618		618	605	13
54100-06	Health Center Solar Array	0		0	0	0
TL HEALTH CENTER:		**25,053**	**600**	**25,653**	**25,094**	**559**
54910-01	Cemetery Town Labor	1,539		1,539	2,081	(542)
54910-02	Cemetery General Expenses	5,550	800 *(11*	6,350	5,009	1,341
54910-03	Cemetery Sexton	5,000		5,000	4,465	536
54910-04	Cemetery Chapel Maint & Suppl	1,000		1,000	1,058	(58)
54910-06	Cemetery Insurances	280		280	261	19
54910-10	Cemetery Chapel Utilities	240		240	193	47
TL CEMETERY:		**13,609**	**800**	**14,409**	**13,067**	**1,343**
TOTAL HEALTH & HUMAN SERVICES:		**38,662**	**1,400**	**40,062**	**38,161**	**1,901**

Code	description	2021 Approved Budget	2021 Prpsd Amend #3	2021 Prpsd Budget	Nov. 2021 Actual Y-T-D	2021 Budget Remaining
CULTURE & RECREATION						
55110-01	Library Wages	102,766		102,766	92,209	10,558
55110-02	Library FICA	7,384		7,384	6,574	809
55110-03	Library Bldg. Maint.	12,506		12,506	10,237	2,269
55110-04	Library Education	1,000		1,000	0	1,000
55110-05	Library Equip/Books	4,700		4,700	3,650	1,050
55110-07	Library - Town Crew	2,650		2,650	1,529	1,121
55110-08	Library Workers Comp	1,952		1,952	2,299	(347)
55110-09	Library Employee Ins.	24,758		24,758	21,199	3,559
55110-12	Library - Unemployment	1,700		1,700	398	1,302
55110-13	Library Retirement	6,937		6,937	6,195	742
55110-14	Library Property Insurance	8,482		8,482	3,758	4,724
55111-06	Library Operating Exp.	8,041		8,041	7,929	112
55112-01	Library-Rec Program Wages-FI(	25,564		25,564	16,959	8,605
55113-03	Library CV-19 Expenses	0		0	0	0
TL LIBRARY:		**208,440**	**0**	**208,440**	**172,937**	**35,503**
55200-03	Parks CV-19 expenses	0		0	0	0
55210-00	Parks Wages	18,051		18,051	11,649	6,403
55210-01	Parks Wages FICA	1,381		1,381	891	489
55210-02	Parks General Expenses	17,300		16,300	19,183	(2,883)
55210-03	Parks Beautification	1,000		1,000	192	808
55210-05	Parks -Trails Expense	1,000		1,000	0	1,000
55210-06	Parks Employee insurance	0		0	0	0
55210-07	Parks Unemployment	6,160		6,160	6,326	(166)
55210-08	Parks Workers Comp	5,353		5,353	4,684	668
55210-09	Parks - General Insurance	6,860		6,860	7,905	(1,045)
55210-10	Parks Utilities	1,916		1,916	3,042	(1,126)
55210-12	Parks - Solar Butterfly Garden	1,000		1,000	0	1,000
55210-13	Parks Retirement	0		0	1,669	(1,669)
55210-14	Parks Reservation Fees	9,600		9,600	13,411	(3,811)
55210-15	Town Labor Expense	11,151		11,151	6,199	4,952
55210-16	Parks - Vehicle expenses	5,000	4,000 *(1)*	9,000	7,998	1,002
55210-21	Parks - Porta Potties	4,000	6,000 *(1)*	10,000	9,472	528
55250-01	BBTP - Wages & FICA	57,262	6,000 *(1)*	63,262	61,536	1,726
55250-02	BBTP - General Expense	10,000		10,000	6,029	3,971
55250-03	BBTP - Paper & Cleaning	8,000	5,000 *(1)*	13,000	11,857	1,143
55250-04	BBTP - Utilities	14,875	5,000 *(1)*	19,875	18,371	1,504
55250-05	BBTP - Repairs & Maintenance	3,000	3,500 *(1)*	6,500	5,765	735
56200-00	Environmental Protection	1,300		1,300	0	1,300
TL PARKS:		**184,209**	**29,500**	**212,709**	**196,179**	**16,529**
55400-03	Recreation Bldg./Utilities	2,000		2,000	1,171	829
55400-04	Recreation Other	0		1,000	1,022	(22)
55400-05	Rec Ctr - Skatepark	0		0	0	0
55400-07	Rec Ctr- Gen Insurance	425		425	862	(437)
55400-15	Town Labor Expense	4,300		4,300	2,210	2,090
TOTAL RECREATION:		**6,725**	**0**	**7,725**	**5,265**	**2,460**
TL CULTURE, PARKS & RECREATION:		**399,373**	**29,500**	**428,873**	**374,381**	**54,492**

Code	description	2021 Approved Budget	2021 Prpsd Amend #3		2021 Prpsd Budget	Nov. 2021 Actual Y-T-D	2021 Budget Y-T-D
CONSERVATION & DEVELOPMENT							
56400-00	TPC Planning	0			0	384	(384)
56400-01	Wages	25,873			25,873	19,132	6,741
56400-02	FICA	1,979			1,979	1,464	515
56400-03	Building Expense	480			480	452	28
56400-04	Publications Expense	650			650	0	650
56400-05	Expenses	1,600			1,600	487	1,113
56400-06	Employee Insurance	380			380	376	4
56400-07	Unemployment Expense	0			0	23	(23)
56400-08	Worker's Comp	1,639			1,639	2,276	(637)
56400-10	Zoning Vehicle Expense	0			0	308	(308)
56400-14	Town Labor Expense	0			0	0	0
56400-15	Legal	5,000			5,000	340	4,660
56400-17	Expenses - Print/copying	200			200	0	200
56400-18	Expenses - Training	92			92	0	92
56400-21	Ashland Cty Services	3,899			3,899	4,952	(1,053)
56500-03	Zoning/TPC CV-19 Expenses	250			250	21	229
51550-01	Fire # signs	78			78	0	78
56300-00	Community Awards Committee	330			330	0	330
56300-02	Energy Committee Expenses	0			750	0	750
56300-04	Public Arts Committee	2,405			2,482	344	2,138
56300-05	Affordable House Committee	500			500	0	500
TL CONSERVATION & DEVELOP:		**45,355**	**0**		**46,182**	**30,558**	**15,624**
CAPITAL OUTLAY:							
57140-10	Town Hall	55,630			55,630	45,329	10,301
57210-01	Law Capital Outlay Equipment	2,531			2,531	770	1,761
57120-01	Office Equipment	34,400			34,400	0	34,400
57220-00	Fire Protection Capital Outlay	0			0	0	0
57230-00	Ambulance Capital Outlay	0			2,475	2,475	0
57324-00	Road Equipment	11,150			11,150	10,375	775
57327-00	Roads Building	0			0	0	0
57330-02	Gravel Site Capital Outlay	0	31,500	*(8)*	31,500	31,500	0
57330-05	Big Arn's Road	0			0	0	0
57331-30	Roads Outlay - Chippewa Turna	0			0	0	0
57343-00	Sidewalk Improvements	0			0	0	0
57351-03	Airport Capital WI BOA	0			0	0	0
57354-01	HAP Dock & Harbor Outlay (HAI	0			117,576	117,426	150
57354-02	Town Dock Shelter	27,194			27,194	6,031	21,163
57354-03	Town Dock Paving	22,302			22,302	17,441	4,861
57354-00	Dock & Harbor-Eng	0			10,260	10,260	0
57431-01	Solid Waste Equipment	87,100			77,550	61,805	15,745
57432-00	Solid Waste Building	10,791			0	0	0
57435-10	Recycling Building	0			15,791	14,669	1,122
57431-00	Solid Waste/Dem Con	7,126			7,800	0	7,800
57500-00	Cemetery Capital Outlay	3,200			8,000	206	7,794
57500-02	Cemetery Chapel Walkway	0			0	0	0
57610-00	Library Capital Outlay	40,430			40,430	41,594	(1,164)
57621-30	BBTP Improvements	0			0	0	0
57621-31	BBTP - Boardwalk #1	11,069			11,069	2,423	8,646
57621-11	Joni's Beach Improvements	14,509			14,509	14,315	194
57630-00	Rec Cntr Bldg/Playground	113,925			113,925	71,862	42,063
57790-00	ESB Site Construction	0			864,668	886,459	(21,791)
57790-10	ESB Site Arch/Engineering	0			146,572	100,644	45,927
57790-11	ESB Site Admin/Legal/Town	36,880			159,576	49,308	110,268
57790-01	Old Cty Garage Capital	0			0	0	0
TL CAPITAL OUTLAY:		**478,237**	**31,500**		**1,774,907**	**1,484,891**	**290,016**

	2021 Approved Budget	2021 Prpsd Amend #3	2021 Prpsd Budget	Nov. 2021 Actual Y-T-D	2021 Budget Remaining
DEBT SERVICE					
Simple Spreadsheet:					
Bremer Bank: 2008 Gravel, Fire	0		0	0	0
Bremer Bank: Rds Truck, Roofi	25,772		25,772	25,770	3
Bremer Bank: 2017 Engine #3	13,472		13,472	13,472	0
NSB: 2 Sleds, Amb, Undetermin	138,570		138,570	127,025	11,546
NSB: Dock line of credit	0		0	0	0
Bremer Bank: 2019 Capital Equi	96,796		96,796	96,796	0
Bremer Bank: 2020 Dock/Big Ar	101,464		101,464	101,464	0
Bremer Bank: 2020 ESB	87,365		87,365	87,365	0
Ashland County Gravel	31,500	-31,500 *(8)*	0	0	0
TL DEBT SERVICE:	**494,940**	**-31,500**	**463,440**	**451,891**	**11,549**

Code	description	2021 Approved Budget	2021 Prpsd Amend #3	2021 Prpsd Budget	Nov. 2021 Actual Y-T-D	2021 Budget Remaining
	OTHER FINANCING USES					
59240-00	Transfer to Other Fund	37,600	3,440 *(12*	41,040	37,600	3,440
59900-00	Other Misc. Fin Uses (Contin)	20,000		20,000	0	20,000
TL OTHER FINANCING USES:		**57,600**	**3,440**	**61,040**	**37,600**	**23,440**
TOTAL EXPENSES:		**3,581,227**	**58,123**	**4,962,573**	**4,187,648**	**774,925**
	Revenues:	**3,581,227**	**58,123**	**4,962,572**	**4,137,152**	**825,420**
Expenses OVER Revenues:		**0**	**0**	**0**	**50,496**	**(50,496)**