

(5) TB, Michael, Barb, Micaela,  
Public

## MEMO

To: Town Board  
From: Michael Kuchta  
Re: Town Administrator's Report

DATES COVERED IN REPORT: Feb. 5-17, 2022

RECEIVED

FEB 18 2022

Initial: dg

### 1. Accomplished/Completed

- Specific items are covered below.

### 2. Coming Up

- **School District Focus Group.** Weather permitting, I will attend this session the morning of Feb. 19. Contact me if you also are interested in attending.
- **Rural Economic Summit.** UW Extension and a variety of state agencies hold this webinar on Tuesday Feb. 22 from 1-4 p.m.
- **Webinar on BIL Funding.** The Towns Association hosts this session on Feb. 23 to explain how towns might use federal infrastructure funding.
- **Workshop on Affordable Housing.** Confirmed for Wednesday March 30 at 5 p.m.

### 3. Town Board Agenda – Information/Comments

- **Planning and Zoning.** No action required tonight. The Plan Commission will discuss a certified survey map for the Hartzell Expandable Condominium proposal at its March 9 meeting; TPC may have a recommendation for your March 22 meeting. Also, TPC holds a public hearing March 23 on the request from Madeline School of the Arts for a conditional use permit to build two 6-room student dormitories.
- **Affordable Housing Committee.** Member Gloria Fennell has submitted her resignation. The resignation leaves the committee with 8 members, well above the required minimum of 5 members. No board action is required; community members can submit applications to join at any time.
- **Budget Amendment #2022-01.** Accounting Administrator Barb Nelson and I prepared a separate memo; that memo walks you through changes item by item.
- **Engagement Letter with Baker Tilly.** This is a one-year contract for Baker Tilly to audit the Town's finances from calendar year 2021. This is the same firm that recently completed our audit for 2020. Basic cost (on Page 6 of the engagement letter) is \$18,400; additional fees are estimated at \$3,400-\$4,200, for a total cost of up to \$22,600. You budgeted \$25,000.
- **Island Closet Lease.** This draft makes only minor changes to the initial 2021 lease, primarily in the areas of parking, traffic flow and building access. This lease would be for two seasons.
- **Apostle Islands Inline Marathon.** Organizers are seeking approval of their special event application. The Ashland County Chamber of Commerce plans to revive the skate marathon on June 18, from roughly 8:30-11:30 a.m. (with follow-up festivities at the Rec Center). The event last was held in 2019. A map will be enclosed in your packet with their permit applications; essentially, the event closes down one lane of County H along the route.
- **Police Department.** Ashland County cancelled both the Executive Committee and full County Board meetings scheduled for this month. We do not know when the full board will take up their Finance Committee's recommendation on our law enforcement agreement. Also of note:

Despite county administrator Dan Grady's claim in the Ashland Daily Press that the annual payment is "unprecedented," the Washington Island police chief told our chief that Door County provides their island \$104,000 a year, plus a new vehicle every seven years.

- **Fire Department.** Based on your Feb. 16 workshop with the apparatus committee, the department requests that you authorize Town staff to work with them on developing a formal request for proposals to build a new main fire engine. The Town Board would need to approve the RFP before it is posted.

#### 4. Follow Up on Previous/Ongoing Projects

- **Fire numbers.** Zoning Administrator Ric Gillman had productive discussions with representatives of Ashland County that cleared up key concerns that were stalling this project. As a result, he will lead a meeting of Town staff on Feb. 24 to move forward (independent of the county) to build out the fire number system on the island.
- **Comprehensive Plan Steering Committee.** The committee held a wide-ranging discussion Feb. 10 on economic development, zoning, and transportation issues. Members meet this Thursday, Feb. 24, at 4 p.m. with a focus on developing a more-detailed timeline for community engagement and plan development, plus a review of the current Plan's sections on infrastructure, natural and cultural resources, and intergovernmental cooperation.
- **2020 Audit.** Baker Tilly delivered its draft report. There are a few recommendations the Board will have to look at long term: Adopt a budget for designated funds, not just the general fund; create a debt service fund; increase our capitalization threshold; and prepare for new GASB standards on leases.
- **Accounting software.** Workhorse is installing initial modules; Barb is beginning to enter data from January.
- **Affordable Housing Advisory Committee.** Members had an informative discussion with Ashland County Housing Authority director Denise Lutz on Feb. 8. The WHEDA pilot project for Ashland and Bayfield Counties holds its initial session over 8 hours on March 22-23.

#### 5. Grant Report

- **Wisconsin Cooperative Feasibility Grant.** I had preliminary discussions with Yacht Club board member Tony Brown about whether applying for this grant would make sense as the marina and Town assess long-term fuel supplies on the island. We will continue discussions in time to meet the June application deadline, if necessary.
- **Airport Capital Improvement Plan.** Paul Wilharm and I updated the 6-year plan for the state's Bureau of Aeronautics.

#### 6. Lawsuits/Legal Issues

- **Defoe lawsuit.** No updates at this time.
- **Mattingly judgment.** No updates at this time.

#### 7. Other Information

- **Technology.** YWS Technology installed a new router at the MRF, upgraded wi-fi at the Roads buildings, and trained me and some first responder staff on additional uses of the video system in the ESB training room. Later this year, we will draft a five-year technology plan for Town properties.

Date: February 11, 2022

To: Town Board

From: Dorgene Goetsch  
Clerical Assistant

RE: Affordable Housing Advisory Committee Resignation  
**Agenda item for 2/22/22 Town Board Meeting**

Gloria Fennell has decided to resign from the Affordable Housing Advisory Committee. Supporting document is attached.

Thank You,  
Dorgene

## Current Members

### AFFORDABLE HOUSING ADVISORY COMMITTEE

**Committee formed at 7/9/2019 Town Board Meeting.**  
**First members appointed at 8/13/19 Town Board Meeting**  
**By-laws approved by Town Board 12/30/19**  
**Committee members will hold staggered terms and be appointed for a two-year term, beginning September 1 and terminating August 31. The Committee will be composed of at least 5 members nominated by the Town Chairperson and appointed by the Town Board.**

**PURPOSE: To assist and advise the Town Board in advancing the objectives and policies of the Housing Component of the Town of La Pointe Comprehensive Plan.**

**MEMBERS:**

Tom Kromroy  
 Mark Pass  
 Lauren Schuppe  
 Jane Vogt  
 Ken Myhre  
**James Peters, Vice Chair**  
**Katie Sanders, Chair**  
 Charlie Bertel

**TERM EXPIRES:**

August 31, 2022  
 August 31, 2022  
 August 31, 2022  
 August 31, 2022  
 August 31, 2023  
 August 31, 2023  
 August 31, 2023  
 August 31, 2023

## Dorgene Goetsch

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**From:** Katie Sanders <katiemsk@gmail.com>  
**Sent:** Wednesday, February 9, 2022 5:44 PM  
**To:** Fennell, Gloria L.  
**Cc:** Michael Kuchta; James Peters; Dorgene Goetsch  
**Subject:** Re: more info for your use!

Hey Gloria,

Of course I'm sorry to hear about this, but understand life is a lot of transition! Keep me posted and good luck!  
We will miss you on AHAC!

On Wed, Feb 9, 2022 at 4:28 PM Fennell, Gloria L. <[FENNELGL@uwec.edu](mailto:FENNELGL@uwec.edu)> wrote:

Katie and all,

I am so very sorry that I missed the meeting. I am off the island - I packed my computer and my housing file and then got completely distracted! This is the second time that this has happened. I think that I need to resign from the committee. I just don't feel like I can be an effective committee member right now. And interestingly enough, my absences have all been housing related.

I am so sorry.

Gloria

Sent from my iPhone

-Katie

# 2022 Town Board Budget Condensed Summary Report

## REVENUES:

	Approved 2022 budget	2022 Amended Budget	2022 Actual -Jan 2022	2022 Budget Remaing	2021 Actual -Jan 2021
Taxes:	\$ 1,943,610	\$ 1,943,610	\$ 320,452	\$ 1,623,158	\$ 213,209
Intergovernl Revenues:	\$ 275,484	\$ 275,484	\$ 31,454	\$ 244,029	\$ 27,855
Licenses & Permits:	\$ 36,665	\$ 36,665	\$ 600	\$ 36,065	\$ -
Fines/Forfeitures:	\$ 3,575	\$ 3,575	\$ 585	\$ 2,990	\$ 390
Public Services Chrgs:	\$ 580,752	\$ 580,752	\$ 78,749	\$ 502,003	\$ 33,644
Intergovernl Chrgs:	\$ 178,100	\$ 178,100	\$ 750	\$ 177,350	\$ -
Misc. Revenue:	\$ 161,348	\$ 161,348	\$ 94	\$ 161,254	\$ 5,956
Other Fin. Sources:	\$ 1,316,474	\$ 1,316,474	\$ -	\$ 1,316,474	\$ -
<b>TOTAL REVENUES:</b>	<b>\$ 4,496,008</b>	<b>\$ 4,496,008</b>	<b>\$ 432,684</b>	<b>\$ 4,063,324</b>	<b>\$ 281,054</b>
	0	0	0	0	0

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FEB 14 2022  
Initial: dg

## EXPENDITURES

	Approved 2022 budget	2022 Amended Budget	2022 Actual -Jan 2022	2022 Budget Remaing	2021 Actual -Jan 2021
General Government	\$ 649,076	\$ 649,076	\$ 55,749	\$ 593,327	\$ 48,228
Public Safety:	\$ 794,996	\$ 794,996	\$ 54,722	\$ 740,274	\$ 40,846
Public Works:	\$ 834,799	\$ 834,799	\$ 56,791	\$ 778,008	\$ 51,350
Health & Human Services:	\$ 44,248	\$ 44,248	\$ 700	\$ 43,548	\$ 938
Culture, Parks & Rec:	\$ 398,096	\$ 398,096	\$ 20,589	\$ 377,507	\$ 16,500
Conservation & Devel:	\$ 112,500	\$ 112,500	\$ 18,941	\$ 93,559	\$ 2,387
Capital Outlay:	\$ 1,156,441	\$ 1,156,441	\$ 52,116	\$ 1,104,325	\$ 385,229
Debt Service:	\$ 437,668	\$ 437,668	\$ 11,548	\$ 426,120	\$ 37,318
Other Financing Needs:	\$ 68,184	\$ 68,184	\$ -	\$ 68,184	\$ -
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,496,007</b>	<b>\$ 4,496,007</b>	<b>\$ 271,154</b>	<b>\$ 4,224,853</b>	<b>\$ 582,796</b>
	0.00	0.00	0.00	0.00	0.00

**TL DESIGNATED FUNDS 2022:**

**-1/31/2022**

<b>Code</b>	<b>description</b>	<b>2018 End Bal.</b>	<b>2019 Rev.</b>	<b>2019 Expend.</b>	<b>2019 End Bal.</b>	<b>2020 End Bal.</b>	<b>2021 End Bal.</b>	<b>2022 Rev.</b>	<b>2022 Expend.</b>	<b>2022 End Bal.</b>
34151-05	Parks Memorial Park	13,968	5,808	0	\$19,776	\$19,884	19,891	0	0	\$19,891
34151-17	Parks BBTP	882	6,364	1,879	\$5,367	\$11,230	18,400	0	0	\$18,400
34151-08	Parks Cap. Projects	5,239	87	1,629	\$3,697	\$6,634	12,094	0	0	\$12,094
34151-12	MRF Equipment	0	0	0	\$0	\$0	0	5,000	0	\$5,000
34151-15	Winter Transportation	27,446	30,421	29,876	\$27,992	\$26,386	33,352	0	0	\$33,352
34151-21	Solar Array Donations	88	2	0	\$90	\$91	91	0	0	\$91
34152-50	Fireworks MICoC	17,183	33,594	33,656	\$17,121	\$17,121	19,176	0	0	\$19,176
34151-13	ZaP Vehicle/TPC Fire #	0	0	0	\$0	\$34,362	34,362	0	0	\$34,362
34152-02	Town Admin/Equipment	0	0	0	\$0	\$0	500,098	0	0	\$500,098
34152-03	Town Admin/ARP Funding	0	0	0	\$0	\$0	13,661	0	0	\$13,661
34152-04	Room Tax	33,450	29,416	62,842	\$24	\$24	24	0	0	\$24
34160-00	Cemetery Fund	13,649	62,055	65,067	\$10,638	\$3,719	6,249	100	0	\$6,349
34153-01	Fire Dept. Truck	30,034	15,000	40,000	\$5,034	\$5,034	20,034	0	0	\$20,034
34153-02	Fire Dept. Equipment	702	12	0	\$714	\$718	718	0	0	\$718
34153-30	Fire Dept. 66.0608 Funds	44,580	23,206	6,204	\$61,583	\$50,913	71,439	0	0	\$71,439
34154-02	Ambul. Replacement	21,607	360	0	\$21,968	\$2,415	17,416	0	0	\$17,416
34154-03	Act 102/EMS Funding	9,458	0	896	\$8,562	\$8,985	8,985	0	0	\$8,985
34154-04	Donation/EMT Training	0	0	0	\$0	\$4,120	0	0	0	\$0
34154-05	Ambul. Equipment	12,533	10,355	0	\$22,889	\$23,010	11,169	0	0	\$11,169
34154-40	Ambulance 66.0608 Fund	15,873	2,146	0	\$18,019	\$1,687	4,176	0	0	\$4,176
34155-00	Rec Center Program	0	1,739	0	\$1,739	\$1,748	48,540	0	0	\$48,540
34155-03	Ballfield Designated	3,651	74	0	\$3,725	\$3,746	3,746	0	0	\$3,746
34156-01	Library Gen Funds	25,889	8,779	4,927	\$29,742	\$29,893	35,079	2,510	203	\$37,386
34156-02	Library Scholarship	921	3,485	900	\$3,506	\$5,220	6,717	0	0	\$6,717
34156-03	Library County Grant	3,001	110	688	\$2,423	\$2,422	2,422	0	0	\$2,422
34156-04	Library NWLS Grant	220	1,900	202	\$1,918	\$3,883	5,023	0	0	\$5,023
34156-17	Library Pat deBary Fund	2,488	51	0	\$2,538	\$2,552	2,553	0	0	\$2,553
34156-19	Elevator Fund	2,439	1,250	3,679	\$10	\$610	1,210	0	0	\$1,210
34156-20	Materials Fund	1,550	31	38	\$1,543	\$2,412	2,198	0	0	\$2,198
34156-22	Lib Ski/CARP/Winter Rec	6,831	1,844	3,804	\$4,871	\$7,537	3,512	4,867	0	\$8,379
34156-24	Lib Art Purchase Award	5,424	969	1,792	\$4,601	\$4,626	6,223	0	0	\$6,223
34156-28	BCEF Grant	\$148	3	0	\$151	\$152	4,051	0	0	\$4,051
34156-31	Give NOW Fund	\$5,679	5,406	0	\$11,085	\$21,978	9,415	0	0	\$9,415
34156-32	Library Rec Program	\$3,310	23,551	19,321	\$7,540	\$16,095	14,696	0	30	\$14,666
34156-33	Pace Woods Fund	\$0	0	0	\$0	\$0	5,076	0	0	\$5,076
34158-00	Squad Car Replacement	\$19,935	8,500	29,935	(\$1,500)	\$5,181	14,181	0	0	\$14,181
34158-10	Law Enforcement Comm.	\$2,511	11,674	14,021	\$164	\$164	2,164	0	0	\$2,164
34161-00	ESB Fire Recovery Fund	\$0	\$368,489	\$17,287	\$351,203	\$0	\$600	\$0	\$0	\$600
34161-04	Fire Dept ESB Insurance	\$0	\$1,018,522	\$340,754	\$677,768	\$625,943	\$607,914	\$0	\$0	\$607,914
34161-05	ESB Contents	\$0	\$0	\$0	\$0	\$154,152	\$49,693	\$0	\$0	\$49,693
<b>TL DESIGNATED FUNDS:</b>		<b>\$373,763</b>	<b>\$2,798,386</b>	<b>\$1,078,682</b>	<b>\$2,093,466</b>	<b>\$1,104,639</b>	<b>\$1,616,442</b>	<b>\$12,477</b>	<b>\$233</b>	<b>\$1,628,685</b>

## 2022 Town Board Designated Funds Breakdown

	<u>Jan-22</u>	-	<u>Dec-21</u>	=	<u>CHANGE</u>	<u>2022 Budgeted Yr end Bal</u>
ADDITIONAL ROOM TAX FUND:	24		24		0	0
MI Cof COMMERCE/FIREWORKS:	19,176		19,176		0	12,717
Town Admin:Cell Tower/Am Rescue F	513,758		513,758		0	500,099
ZONING (Fire # Project)	34,362		34,362		0	0
LAW ENFORCEMENT:	16,445		16,445		0	29,144
FIRE DEPARTMENT:	92,190		92,190		0	47,320
AMBULANCE:	41,746		41,746		(0)	38,649
ESB RECOVERY FUND (Donations)	600		600		(0)	601
ESB Fire Dept VEHICLE INSURANCE	607,914		607,914		(0)	0
ESB Insurance Contents	49,693		49,692		(0)	39,760
AIRPORT EXTENSION/EXPANSION:	0		0		(0)	8,334
MATERIAL RECOVERY FACILITY:	0		0		(1)	0
PARKS:	50,385		50,385		0	19,357
REC CENTER: General Recreation Center, Softball fund	52,286		52,287		(0)	5,494
CEMETERY FUND	6,349		6,249		100	8,942
						<i>+ donation in memory of</i>
WINTER TRANSPORTATION FUND:	33,352		33,352		0	16,251
ALTERNATIVE ENERGY FUND:	91		91		0	90
LIBRARY:	105,318		98,171		7,147	81,486
						<i>+ donations-program costs</i>
<b>TOTAL DESIGNATED FUNDS:</b>	<b>1,628,689</b>		<b>1,490,061</b>		<b>138,627</b>	<b>\$808,244</b>

# Donations made by Corporations, Businesses, Foundations

Through 2/11/2022

*(Other donation may have been through trusts or foundations, just not receipted that way)*

## Library:

## 4th of July:

## Recreation Center:

## Parks:

## Ambulance:

## Fire Dept:

## Law Enforcement:

## MRF:

1/11/2022 MI Wilderness Preservation

\$5,000.00

For Car crushing program fund



2022 Actuals & Comparisons to 2021 Actuals

Year to Date	Jan 2022 to Jan 2021	2022	2021	Change	UP
<b>REVENUES:</b>		<b>\$432,684</b>	<b>\$281,054</b>		<b>\$151,630</b>
	<i>(excludes Other Financings Sources - borrowing, transferred designated funds)</i>				<i>favorable</i>
All Tax collections (timing)		\$320,452	\$213,209	\$107,243	
Collection % of Town's tax levy		17.8%	12.0%		
Transportation aids, state funding, Grants		\$26,907	\$27,855	(\$948)	
BBTP Campground, shelters, NMV		\$26,773	\$28,128	(\$1,355)	
Airport, Docks & Harbor Fees, revenues		\$46,409	\$417	\$45,992	<i>Dock payment timing</i>
Permits, tickets, licenses, Ambulance		\$2,197	\$1,821	\$376	
MRF Fees, sales		\$4,344	\$6,794	(\$2,450)	
Misc Revenue		\$211	\$8	\$203	
County & Intermunicipal re-imbursements		\$750	\$0	\$750	<i>County Zoning</i>
Misc leases, property sales, interest, contributions		\$94	\$2,822	(\$2,728)	<i>Tower lease</i>

		2022	2021	Change	UP
<b>EXPENDITURES:</b>		<b>\$259,607</b>	<b>\$545,478</b>		<b>(\$285,871)</b>
	<i>(excludes Debt Service (borrowing) &amp; Other Financing Uses)</i>				<i>favorable</i>
<b>General Government</b>		<b>\$55,749</b>	<b>\$48,228</b>	<b>\$7,521</b>	
UP Personnel & benefits, Audit, computer maint.,				<i>un-favorable</i>	
DOWN Gen/Liab. Insurance					
<b>Law Enforcement</b>		<b>\$24,282</b>	<b>\$24,765</b>	<b>(\$483)</b>	
UP CODY expense, general insurance, uniforms, training				<i>favorable</i>	
DOWN Employee insurance, retirement					
<b>Fire Dept.</b>		<b>\$16,074</b>	<b>\$4,722</b>	<b>\$11,352</b>	
UP: Length of Service (timing)				<i>un-favorable</i>	
DOWN truck maintenance, fire supplies					
<b>Ambulance Service</b>		<b>\$14,365</b>	<b>\$11,359</b>	<b>\$3,006</b>	
UP Length of Service (timing)				<i>un-favorable</i>	
DOWN Compensation, supplies					
<b>Roads</b>		<b>\$39,376</b>	<b>\$28,772</b>	<b>\$10,604</b>	
UP General Labor, benefits, Ice Road labor				<i>un-favorable</i>	
DOWN Fuels, parts					
<b>Airport</b>		<b>\$4,844</b>	<b>\$3,392</b>	<b>\$1,452</b>	
UP Town labor, SRE Bldg costs				<i>un-favorable</i>	
DOWN TV145 repair costs					
<b>DOCK/HARBOR</b>		<b>\$1,227</b>	<b>\$600</b>	<b>\$627</b>	
UP Town labor, utilities				<i>un-favorable</i>	
DOWN					
<b>CEMETERY</b>		<b>\$86</b>	<b>\$547</b>	<b>(\$461)</b>	
UP				<i>favorable</i>	
DOWN Chapel expenses					
<b>MRF</b>		<b>\$11,344</b>	<b>\$18,586</b>	<b>(\$7,242)</b>	
UP SW & Recycling hauling/disposals, self hauling costs				<i>favorable</i>	
DOWN Personnel & insurance, MRF Facility costs, equip repairs					
<b>Library</b>		<b>\$15,601</b>	<b>\$12,463</b>	<b>\$3,138</b>	
MI Public Library Board handles				<i>un-favorable</i>	
<b>Parks</b>		<b>\$4,534</b>	<b>\$3,623</b>	<b>\$911</b>	
UP Utilities, general insurance				<i>un-favorable</i>	
DOWN Unemployment (COVID relief timing)					
<b>ZONING &amp; PLANNING</b>		<b>\$18,941</b>	<b>\$2,387</b>	<b>\$16,554</b>	
UP ad hoc committees, personnel				<i>un-favorable</i>	
DOWN					
<b>Capital Outlays</b>		<b>\$52,116</b>	<b>\$385,229</b>	<b>(\$333,113)</b>	
DOWN Purchases				<i>favorable</i>	
2022 Gravel Installment		\$31,500	\$31,500		
2022 Town dock Passenger Shelter		\$12,923			
2022 Cemetery Shed		\$5,976			
2022 Rec Center Bathrooms remodel		\$1,717			
2021 MRF Bldg work			\$783		
2021 Ambulance Lighting installed in ambulance			\$2,475		
<b>Capital Before ESB Project</b>		<b>\$52,116</b>	<b>\$34,758</b>		
2022 ESB Site Construction		\$0	\$331,275		
2022 ESB Site Architect/Engineering		\$0	\$18,851		
2022 ESB Site Town expenses		\$0	\$345		
<b>ESB Project</b>		<b>\$0</b>	<b>\$350,471</b>		

## MEMO

To: Town Board

From: Michael Kuchta, Town Administrator  
Barb Nelson, Accounting Administrator

Re: 2022 Budget Amendment #1

Feb. 22, 2022

RECEIVED

FEB 18 2022

Initial: dg

Additional context for the itemized budget items:

1. The Town Dock passenger shelter was budgeted in 2021, but the project will not be completed until 2022. This transfers money that was not spent in 2021; it also transfers the anticipated reimbursement from the Wisconsin Coastal Management Program (for 55% of the cost, up to \$15,000).
2. A storage shed for Greenwood Cemetery was budgeted in 2021, but the project was not completed until 2022. This transfers money that was not spent in 2021.
3. Moving expenses for the Town Administrator were budgeted in 2021, but were reimbursed in 2022. This transfers money that was not spent in 2021.
4. The audit of the Town's 2020 financial transactions was budgeted for 2021, but some expenses were not paid until 2022. This transfers money that was not spent in 2021.
5. New accounting software was budgeted in 2021, but installation will not take place until 2022 (PO#2022-09). This transfers money that was not spent in 2021 to cover installation and related staff training time.
6. Budgeted survey work (PO#2021-53) on undeveloped hangar land and on the Town's industrial lots was done in 2021, but paid in 2022. This transfers money that was not spent in 2021.
7. Budgeted survey work (PO#2021-43) for the land swap between the Town and Evan J. Erickson (Resolution #2021-0420B) was budgeted in 2021 but paid in 2022. Erickson will pay 50% of the total cost of \$2,330.00, which shows up as revenue; the remainder transfers money that was not spent in 2021.
8. We are holding back \$3,292.35 in payment to Five Star Electric for ESB warranty work. This action transfers that money from the 2021 budget to the 2022 budget.
9. A wetlands survey (PO#2021-75) for the Affordable Housing Advisory Committee was designated from ARPA funds in 2021, when the survey took place. However, the invoice was paid in 2022. This transfers money that was not spent in 2021.
10. Trail work at Big Bay Town Park was done in 2021, but reimbursement from the DNR did not arrive until 2022. This reallocates the revenue account from which the work was paid.

11. Renovation of the Rec Center renovation was budgeted in 2021 but will not be completed until 2022. This transfers money that was not spent in 2021, as well as additional funds that were donated for the renovation.
12. This covers the higher purchase price for the MRF skid steer, which is budgeted for 2022 (PO#2021-83). To cover the additional \$5,957, this action transfers \$3,957 from the line item for gravel; the remaining \$2,000 will come from the higher sale price of the decommissioned skid steer.
13. This shifts money from the Roads training budget to the Materials Recovery Facility budget to cover fees, per diems, and time for MRF supervisor to attend a recycling conference.
14. Actual state transportation funding is less than anticipated when the TB adopted the budget.
15. This applies to the interpretive sign contracts for the Gateway Sculpture, which the TB approved on Feb. 10. Because the sign will be on Town property, the Town will pay for the work, then be reimbursed from donations raised by the La Pointe Center for the Arts.

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

**2022 BUDGET AMENDMENT #1**

**DRAFT**

Page 1 of 3

A resolution amending the 2022 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 Board to amend the 2022 budget as follows

1. ***That*** \$20,079.72 be added to Expenditure Line Item "Town Dock Shelter Capital Outlay" (Acct. #57354-02), that \$15,000.00 be added to Revenue Line Item "State Grant – WI Coastal Management" (Acct. #43537-03) and that \$5,079.72 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) **(USE OF 2021 FUND BALANCE CASH)**; ***and***
2. ***That*** \$5,976.00 be added to Expenditure Line Item "Cemetery Capital Outlay" (Acct. #57500-00), and that \$5,976.00 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) **(USE OF 2021 FUND BALANCE CASH)**; ***and***
3. ***That*** \$3,229.50 be added to Expenditure Line Item "Town Administrator Expenses" (Acct. #51410-04), and that \$3,229.50 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) **(USE OF 2021 FUND BALANCE CASH)**; ***and***
4. ***That*** \$5,170.00 be added to Expenditure Line Item "Auditor" (Acct. #51420-01), and that \$5,170.00 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) **(USE OF 2021 FUND BALANCE CASH)**; ***and***
5. ***That*** \$14,380.00 be added to Expenditure Line Item "Office Equipment Capital Outlay" (Acct. #57120-01); that \$2,522.50 be added to Expenditure Line Item "Town Hall Personnel Wages" (Acct. #51430-00); \$192.97 be added to Expenditure Line Item "Town Hall Personnel FICA" (Acct. #51430-01); that \$163.96 be added to Expenditure Line Item "Town Hall Personnel Retirement" (Acct. #51430-03), and that \$17,259.43 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) **(USE OF 2021 FUND BALANCE CASH)**; ***and***
6. ***That*** \$1,200.00 be added to Expenditure Line Item "Airport General Expenses" (Acct. #53510-02); that \$1,200.00 be added to Expenditure Line Item "Airport Industrial Zone Expenses" (Acct. #53510-50), and that \$2,400.00 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) **(USE OF 2021 FUND BALANCE CASH)**; ***and***
7. ***That*** \$1,830.00 be added to Expenditure Line Item "Emergency Services Building – Town Expenses" (Acct. #57790-11); that \$1,165.00 be added to Revenue Line Item "Misc. Revenues" (Acct.#48900-00); and that \$665.00 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) **(USE OF 2021 FUND BALANCE CASH)**; ***and***

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

**2022 BUDGET AMENDMENT #1**

Page 2 of 3

8. ***That*** \$3,292.35 be added to Expenditure Line Item "Emergency Services Building Construction" (Acct. #57790-00) and that \$3,292.35 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) **(USE OF 2021 FUND BALANCE CASH); and**
9. ***That*** \$2,500.00 be added to Revenue Line Item "Transfer from Designated Funds (*Town Administrative/ARPA Fund #34152-03*)" (Acct. #49240-00) and that \$2,500.00 be removed from Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) **(PROVIDES CASH); and**
10. ***That*** \$4,547.56 be added to Revenue Line Item "State Grant – DNR Big Bay Town Park" (Acct. #43570-03) and that \$4,547.56 be removed from Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) **(PROVIDES CASH); and**
11. ***That*** \$22,855.86 be added to Revenue Line Item "Transfer from Designated Funds (*Recreation Center #34155-00*)" (Acct. #49240-00) and that \$22,855.86 be added to Expenditure Line Item "Recreation Center Remodel Capital Outlay" (Acct. #57630-00) **(ZERO NET CASH USE); and**
12. ***That*** \$5,957.00 be added to Expenditure Line Item "MRF Capital Equipment" (Acct. #57435-00); that \$2,000.00 be added to Revenue Line item "Sale of MRF Equipment" (Acct. #48307-01) and that \$3,957.00 be removed from Expenditure Line Item "Gravel Capital Outlay" (Acct. #57330-02) **(ZERO NET CASH USE); and**
13. ***That*** \$2,216.62 be Removed from Expenditure Line Item "Roads Training" (Acct. #53100-03); that \$1,413.00 be added to Expenditure Line Item "Recycling Education" (Acct. #53635-04); that \$704.00 be added to Expenditure Line Item "Recycling Labor" (Acct. #53635-01); that \$53.86 be added to Expenditure Line Item "Solid Waste FICA" (Acct. #53631-01), and that \$45.76 be added to Expenditure Line Item "Solid Waste Retirement" (Acct. #53631-03) **(ZERO NET CASH USE); and**
14. ***That*** \$3,740.80 be removed from Revenue Line Item "State Transportation Aids" (Acct. #43531-00) and that \$3,740.80 be added to Revenue Line Item "Fund Balance Applied (Excess Cash on Hand)" (Acct. #49300-00) **(USE OF FUND BALANCE CASH); and**
15. ***That*** \$2,020.00 be added to Expenditure Line Item "Public Arts Committee" (Acct. #56300-04) and that \$2,020.00 be added to Revenue Line Item "Donations from Private Organizations" (Acct. #48500-01) **(ZERO NET CASH USE).**

===== **TOWN OF LA POINTE** =====  
**2022 BUDGET AMENDMENT #1**

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Passed \_\_\_\_\_

\_\_\_\_\_  
Glenn Carlson, Chair

Posted \_\_\_\_\_

\_\_\_\_\_  
Michael Anderson, Supervisor

\_\_\_\_\_  
Aimée Baxter, Supervisor

Attest \_\_\_\_\_

Micaela Montagne, Town Clerk

\_\_\_\_\_  
Susan Brenna, Supervisor

\_\_\_\_\_  
John Carlson, Supervisor

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## 2022 Budget Amendments

**DRAFT**

	2022 Approved Budget	Proposed Budget Amend #1 02/22/2022	Proposed Amended Budget
<b>REVENUES:</b>			
Taxes	1,943,610		1,943,610
Intergovernmental	275,484	15,807	291,291
Licenses & Permits	36,665		36,665
Fines	3,575		3,575
Public Charges	580,752		580,752
Intergovernmental Charges	178,100		178,100
Misc Revenues	161,348	5,185	166,533
Other Financing	1,316,474	65,121	1,381,595
	<u>\$4,496,008</u>	<u>\$86,113</u>	<u>\$4,582,121</u>
<b>EXPENDITURES:</b>			
General Government	649,076	11,280	660,356
Public Safety	794,996		794,996
Public Works	834,799	2,400	837,199
Health & Human Services	44,248		44,248
Culture & Recreation	398,096		398,096
Conservation Development	112,500	2,020	114,520
Capital Outlay	1,156,441	70,414	1,226,855
Debt Service	437,668		437,668
Other Finance Uses	68,184		68,184
	<u>\$4,496,008</u>	<u>\$86,114</u>	<u>\$4,582,122</u>
<b>VARIANCE</b>	\$0	-\$1 rounding	-\$1

**2022 Full Budget Worksheets**Includes Budget Amend. #1**REVENUES:**

Code	description	2022 Approved Budget	2022 Prpsd Amend #1	2022 Amended Budget	Jan 2022 Actual Y-T-D
<b>TAXES:</b>					
41110-00	Property Taxes	1,777,534		1,777,534	301,090
41150-00	Private Forest Crop	1,326		1,326	3,652
41210-00	Accomodation Taxes	155,000		155,000	9,126
41320-00	Taxes from Other Exempt	2,150		2,150	0
41800-00	Int&Penalties on Taxes	0		0	0
41801-00	PP Int&Penalties	0		0	0
41900-00	Other Taxes	0		0	0
42000-00	Special Assessments	0		0	0
42000-01	Sp Assessment - Big Arms	7,600		7,600	6,583
<b>TL TAXES:</b>		<b>1,943,610</b>	<b>0</b>	<b>1,943,610</b>	<b>320,452</b>

**INTERGOVERNMENTAL REVENUES:**

43270-01	Dept of Energy -Solar Array	47,000		47,000	0
43227-00	Federal CARES Airport	27,500		27,500	0
43300-00	Federal-CARES Covid-19	13,660		13,660	0
43410-00	State Shared Revenues	38,163		38,163	0
43420-00	Fire Insurance (2%)	7,035		7,035	0
43430-00	Other State Aids Exempt Computer aids	113		113	0
43521-00	Law Enforcement Training	640		640	0
43529-00	WI DNR -FFP Grant	4,259		4,259	0
43531-00	State Transportation Aids	94,334	(3,741) (14)	90,593	22,648
43537-00	State Grant - Harbor/Docks	0		0	0
43537-03	State Grant - WI Coastal	0	15,000 (1)	15,000	0
43545-00	State Grant Resp. Unit	9,000		9,000	0
43580-04	Coastal Mgt - Big Bay Town Park	15,000		15,000	0
43550-00	State Grant - Health Services	2,000		2,000	0
43570-03	DNR Grant - BBTP	0	4,548 (10)	4,548	4,548
43610-00	State Municipal Services (PMS)	7,111		7,111	0
43620-00	DNR Lieu of Taxes(.113)	5,298		5,298	0
43621-00	DNR Lieu of Taxes(.114)	4,111		4,111	4,258
43640-00	DNR Serverance/Yield withdraw	0		0	0
43650-00	Mngd Forest Law 77.05 & 77.85	260		260	0
43790-02	Local Grant - ABDI NSPark	0		0	0
<b>TL INTERGOVERNMENTAL REVENUES:</b>		<b>275,484</b>	<b>15,807</b>	<b>291,290</b>	<b>31,454</b>

**LICENSE & PERMITS:**

44100-00	Business Permit & Licenses	160		160	0
44110-00	Liquor,Beer,Wine License	5,710		5,710	0
44111-00	Operators License	240		240	0
44112-00	Cigarette licenses	400		400	0
44113-00	Soda Licenses	200		200	0
44120-00	Other business	100		100	0
44210-00	Dog Licenses	72		72	0
44310-00	Bldg & Land Use Permits	6,483		6,483	0
44400-00	Zoning Permits & Other Fees	23,300		23,300	600
44400-01	Zoning Books & Comp. Plans	0		0	0
<b>TOTAL LICENSE &amp; PERMITS:</b>		<b>36,665</b>	<b>0</b>	<b>36,665</b>	<b>600</b>



Code	description	2022 Approved Budget	2022 Prpsd Amend #1	2022 Amended Budget	Jan 2022 Actual Y-T-D
<b>FINES, FORFEITS &amp; PENALTY:</b>					
45130-00	Parking Violations	800		800	0
45190-00	Other Violations/Forfeitures	2,000		2,000	585
45190-02	Ferry Reimbursements via Court	700		700	0
46330-01	Impound Lot Fees	75		75	0
<b>TL FINES, FORFEITS &amp; PENALTY:</b>		<b>3,575</b>	<b>0</b>	<b>3,575</b>	<b>585</b>

<b>PUBLIC CHARGES-SERVICES:</b>					
46100-00	Fire # Purchased	450		450	0
46110-00	Clerks Fees (publish liq)	1,509		1,509	0
46191-00	Data Reproduction (copies)	50		50	15
46193-00	Reproduct/P Info Requests	5		5	0
46210-00	Law Enforcement Fees	190		190	0
46230-00	Ambulance Fees	14,000		14,000	1,012
46310-00	Rd Maintenance/Const/Snow	500		500	0
46330-00	Parking Permits	0		0	0
46340-00	Airport Fees - tie downs	1,422		1,422	0
46340-02	Airport - Hangar Leases	24,444		24,444	0
46340-03	Airport - Industrial Leases	11,247		11,247	0
46340-04	Airport - Parking	1,800		1,800	0
46340-05	Airport - Tractor Rental	2,000		2,000	0
46370-00	Docks & Harbor Income	66,140		66,140	46,014
46376-00	Dock Grant - Local	0		0	0
46399-00	Other Harbor, Trans	3,575		3,575	395
46431-00	MRF Tipping Fees:	160,000		160,000	4,344
46540-00	Cemetery Fees	3,400		3,400	0
46720-00	Park & Campground Fees	280,000		280,000	26,773
46720-02	Non-Motorized Vessel Permits	1,801		1,801	0
46720-03	Campground showers	4,739		4,739	0
46720-04	Parks-Shelter BBTP	1,000		1,000	0
46720-05	Parks-Shelter Joni's	0		0	0
46741-00	Special Events	450		450	0
46743-00	Community Center	0		0	0
46900-00	Other Public Charges	2,030		2,030	197
<b>TL PUBLIC CHARGES FOR SERVICES:</b>		<b>580,752</b>	<b>0</b>	<b>580,752</b>	<b>78,749</b>

<b>INTERGOVERNMENTAL CHARGES:</b>					
47321-00	County Police	130,500		130,500	0
47222-00	Fire Services	4,100		4,100	0
47230-01	State Park Plowing & Gravel	0		0	0
47330-02	Services to M Sanitary District	0		0	0
47330-03	Services to Bayfield School	100		100	0
47331-00	County "H" Maintenance	30,000		30,000	0
47335-00	Ashland Cty-Intermunicipal	3,000		3,000	750
47335-01	Ashland Cty-Reimbursement	400		400	0
47494-01	MRF Fees-internal Departments	10,000		10,000	0
<b>TL INTERGOVERNMENTAL CHARGES:</b>		<b>178,100</b>	<b>0</b>	<b>178,100</b>	<b>750</b>

Code	description	2022 Approved Budget	2022 Prpsd Amend #1	2022 Amended Budget	Jan 2022 Actual Y-T-D
<b>MISCELLANEOUS REVENUES:</b>					
48110-00	Interest Income	240		240	84
48130-00	Interest on Special Assessments	0		0	0
48200-01	Rent - Tower	9,000		9,000	0
48200-03	Rent- Health Center	24		24	0
48200-04	Rental of MRF	8		8	0
48301-00	Sale of Law Equip/Property	0		0	0
48302-00	Sale of Fire Equip/Property	0		0	0
48303-00	Sale of Amb Equip/Property	0		0	0
48303-00	Sale Hwy Equip/Property	6,000		6,000	0
48305-00	Sale of Solid Waste Materials	0		0	0
48307-00	Sale Recyclable Materials	25,000		25,000	0
48307-01	Sale Recyc/SW Equipment	3,500	2,000 (12)	5,500	0
48309-00	Sale of Other Equip/Property	0		0	0
48400-00	Insurance Recoveries	0		0	0
48420-00	Ins. Rec damage to Law	0		0	0
48430-00	Insurance Recoveries Rds	0		0	0
48440-00	Ins Damages -Other Equipment	0		0	0
48500-01	Donations & Contrib Pk& Rec	10,000	2,020 (15)	12,020	0
48500-11	Contrib/Donations Law Enforcement	0		0	0
48500-15	Donation to Fire (non-designated)	2,100		2,100	0
48500-21	Porta Potties	3,500		3,500	0
48500-22	Donations/Contributions	0		0	0
48500-30	Windsled - Bayfield School	20,000		20,000	0
48500-31	Windsled - MIFL	27,031		27,031	0
48500-32	Dock Improve - MIFL Contribution	50,000		50,000	0
48500-41	Local Grants - Comp Plan	4,000		4,000	0
48900-00	Other Misc. Income/Ins. Re-imbursemei	945	1,165 (7)	2,110	10
<b>TL MISCELLANEOUS REVENUES:</b>		<b>161,348</b>	<b>5,185</b>	<b>166,533</b>	<b>94</b>
<b>OTHER FINANCING SOURCES:</b>					
49100-00	Transfer fr Long-term Debt	0		0	0
49230-01	Transfer fr Long-term Debt-Dock Projec	0		0	0
49230-02	Transfer fr Long-term Debt-ESB	0		0	0
49240-00	Transfer fr Design Funds	704,344	25,356 (9,11)	729,700	0
49300-00	Fund Balance Applied	612,130	39,765	651,895	0
			(14,1,2,3,4,5,7,9,10,6,8)		
<b>TL OTHER FINANCING SOURCES:</b>		<b>1,316,474</b>	<b>65,121</b>	<b>1,381,595</b>	<b>0</b>
<b>TOTAL REVENUES:</b>		<b>4,496,008</b>	<b>86,113</b>	<b>4,582,120</b>	<b>432,684</b>

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**EXPENDITURES**

Code	description	2022 Approved Budget	2022 Prpsd Amend #1	2022 Amended Budget	Jan 2022 Actual Y-T-D
51110-00	Town Board Wages	27,000		27,000	2,250
51110-01	Town Board FICA	2,066		2,066	172
51110-02	Town Board Insurance	1,900		1,900	0
51300-00	Legal	25,000		25,000	315
51400-00	General Admin (publish llq)	3,324		3,324	0
51410-00	Town Admin Wages	68,510		68,510	5,212
51410-01	Town Admin FICA	4,992		4,992	486
51410-02	Town Admin Insurances	22,346		22,346	2,480
51410-03	Town Admin Retirement	4,453		4,453	0
51410-04	Town Admin Expenses	4,014	3,230 (3)	7,244	1,646
51410-05	Town Admin Work Comp	330		330	0
51420-00	Clerk Salary	20,400		20,400	1,700
51420-01	Clerk FICA	752		752	38
51420-02	Clerk Insurances	11,680		11,680	1,599
51420-03	Office Supplies	7,080		7,080	36
51420-04	Auditor	25,000	5,170 (4)	30,170	1,540
51420-05	Computer/Web-site	18,793		18,793	2,500
51420-13	Clerk Retirement	1,331		1,331	0
51430-00	Personnel Wages	140,467	2,523 (5)	142,990	9,945
51430-01	Personnel FICA	10,542	193 (5)	10,734	727
51430-02	Personnel Insurances	19,476		19,476	2,877
51430-03	Personnel Retirement	8,285	164 (5)	8,449	0
51440-00	Election Worker Wages	2,080		2,080	0
51440-02	Election Expenses	3,127		3,127	0
51520-00	Treasurers Wages	9,900		9,900	825
51520-01	Treasurers FICA	115		115	5
51520-02	Treasurers Expenses	3,599		3,599	1,368
51520-03	Treasurers Retirement	644		644	0
51520-04	Treasurers Insurance	3,551		3,551	923
51530-00	Assessor Wages/contract	18,900		18,900	0
51610-00	Town Hall Maintenance	5,488		5,488	0
51610-01	Town Hall Main. Labor	1,460		1,460	143
51610-02	Town Hall Expenses/Safety	3,315		3,315	0
51610-10	Town Hall Utilities	9,995		9,995	1,578
51610-11	Town Hall Generator	125		125	0
51610-12	Town Hall Solar Array Expenses	125		125	0
56700-01	Accommodations Tax Paid Out	108,500		108,500	0
51910-00	Illegal Tax, Tax Refunds	0		0	0
51930-00	Non Dept Insurance & Bonds	28,050		28,050	15,863
51930-01	Worker's Comp	1,975		1,975	0
51980-00	Other General Government	19,364		19,364	1,520
51980-01	Great Lakes Initiative	1,022		1,022	0
51980-02	Bird City Expenses	0		0	0
51980-03	General Govern CV-19 Expenses	0		0	0
<b>TL GENERAL GOVERNMENT:</b>		<b>649,076</b>	<b>c 11,279</b>	<b>660,354</b>	<b>55,749</b>

## PUBLIC SAFETY

Code	description	2022 Approved Budget	2022 Prpsd Amend #1	2022 Amended Budget	Jan 2022 Actual Y-T-D
52100-01	Law Wages	233,623		233,623	13,269
52100-02	Law FICA	17,272		17,272	985
52100-03	Law Employee Insurances	39,349		39,349	3,194
52100-04	Law Training	6,600		6,600	207
52100-05	Law Utilities/Phone/Bldg	8,390		8,390	1,223
52100-06	Law Supplies	6,700		6,700	275
52100-07	Law Vehicle (Inc ferry)	14,786		14,786	1,285
52100-08	Law Retirement	24,227		24,227	0
52100-09	Law Liab & Property Insurance	8,302		8,302	1,113
52100-10	Law Worker's Comp Ins	17,222		17,222	0
52100-11	Law Unemployment	500		500	0
52100-14	Town Labor Expense	1,508		1,508	114
52100-16	Law Legal Fees	2,000		2,000	1,120
52100-17	Annual CODY Expense	1,400		1,400	1,401
52100-18	Law Enforcement Uniforms	2,000		2,000	98
52100-19	Law -Bike Patrol Expenses	175		175	0
52100-21	Law - Hiring Expenses	200		200	0
52190-03	Law CV-19 Expenses	200		200	0
<b>TL LAW ENFORCEMENT:</b>		<b>384,454 c</b>	<b>0</b>	<b>384,454</b>	<b>0</b>
52210-00	Fire Dept Compensation	42,040		42,040	0
52210-01	Fire FICA	3,216		3,216	0
52210-02	Fire Chief Expenses	1,405		1,405	0
52210-03	Fire Education	7,079		7,079	0
52210-04	Fire Bldg. Maintenance	5,779		5,779	0
52210-05	Fire Supplies	5,513		5,513	0
52210-06	Fire Truck Maintenance	32,588		32,588	1,305
52210-07	Fire Equipment	12,822		12,822	0
52210-08	Fire Equipment Repairs	7,667		7,667	0
52210-09	Fire Insurance Liab Ins.	4,438		4,438	161
52210-10	Fire Utilities	10,887		10,887	1,996
52210-11	Fire Worker's Comp Ins.	978		978	0
52210-12	Fire Dept Turn Out Gear	6,448		6,448	0
52210-13	Fire Retire/Ins/Unemploy	18,571		18,571	12,461
52210-14	Town Labor Expense	4,549		4,549	151
52250-00	Rescue Expenses	8,873		8,873	0
52290-03	Fire Dept CV-19 Expenses	0		0	0
<b>TL FIRE DEPT:</b>		<b>172,853 c</b>	<b>0</b>	<b>172,853</b>	<b>16,074</b>
52310-00	Ambulance EMT/EMR	152981		152,981	6,979
52310-01	Ambulance FICA	11702		11,702	533
52310-02	Ambulance Directors Exp	3074		3,074	0
52310-03	Ambulance Veh. Expense	5134		5,134	0
52310-04	Ambulance Equip Repair	1034		1,034	0
52310-05	Ambulance Expendable Supplies	5240		5,240	0
52310-06	Ambulance Bldg. Maint.	2545		2,545	0
52310-07	Ambulance Durable Equip	6400		6,400	0
52310-08	Ambulance Education	11090		11,090	2
52310-09	Ambulance Liab. Ins.	6134		6,134	0
52310-10	Ambulance Utilities	7986		7,986	161
52310-11	Ambulance Workers Comp	1035		1,035	1,025
52310-12	Ambulance Unemployment	700		700	0
52310-13	Ambulance Retirement/Ins.	2776		2,776	0
52310-14	Ambulance Outside Billings	2400		2,400	227
52310-15	Town Labor Expense	1139		1,139	76
52310-16	Annual Service Award Program Expens	10100		10,100	5,363
52310-18	Ambulance Supplies - Meds	3070		3,070	0
52310-19	Ambulance Uniform/Safety	2700		2,700	0
52500-00	Disaster Control	0		0	0
52390-01	Ambulance CV-19 Expenses	450		450	0
<b>TL AMBULANCE SERVICE:</b>		<b>237,690 c</b>	<b>0</b>	<b>237,690</b>	<b>14,365</b>
<b>TOTAL PUBLIC SAFETY:</b>		<b>794,996</b>	<b>0</b>	<b>794,996</b>	<b>54,722</b>

**DRAFT** 2022  
Approved  
Budget2022  
Prpsd  
Amend #12022  
Amended  
BudgetJan 2022  
Actual  
Y-T-D

Code	description	2022 Approved Budget	2022 Prpsd Amend #1	2022 Amended Budget	Jan 2022 Actual Y-T-D
<b>PUBLIC WORKS:</b>					
53100-00	Road Administration	36,474		36,474	1,290
53100-01	Road Safety Employee Labor	5,760		5,760	0
53100-02	Roads Safety-Materials for Employees	2,000		2,000	0
53100-03	Roads Training	6,074	(2,217) (13)	3,857	0
53200-02	County "H" Labor	12,835		12,835	1,279
53200-03	County "H" Material	1,200		1,200	0
53210-01	Ice Road Labor	5,475		5,475	1,596
53210-02	Ice Road Materials/Contract	30,000		30,000	0
53210-03	Winter Transport Town Operations	7,632		7,632	0
53210-04	Winter Transportation Services	14,000		14,000	1,343
53230-01	Shop Operations - Labor	6,204		6,204	1,046
53230-02	Shop Operations - Materials	9,600		9,600	383
53230-04	SRE Bldg - Rd's Share 2/3	4,955		4,955	2,040
53270-00	Rds Buildings & Grounds (Not SRE)	3,800		3,800	2,107
53310-01	Bridges/Culverts - Materials	13,200		13,200	0
53310-02	Bridges/Culverts - Labor	9,472		9,472	0
53311-01	Highway/Roads FICA	11,332		11,332	1,458
53311-02	Highway/Roads - Labor	60,849		60,849	12,980
53311-03	Highway/Roads Retirement	14,263		14,263	0
53311-04	Gravel	10,000		10,000	0
53311-05	Highway Street Maintenance	39,000		39,000	0
53311-06	Highway Emp. Insurances	64,169		64,169	7,838
53311-07	Highway Unemployment	0		0	0
53311-08	Highway Worker's Comp	26,701		26,701	0
53311-09	Highway Equip Insurance	15,880		15,880	66
53311-10	Highway Building Utilities	9,054		9,054	2,690
53311-20	Equipment Rental	18,206		18,206	1,815
53311-21	Equipment - Materials	0		0	0
53311-22	Equipment - Labor	27,498		27,498	1,609
53311-23	Fuels, Oils	21,000		21,000	(731)
53311-24	Equipment Parts	15,000		15,000	298
53311-25	Equip Repairs - Subs	4,000		4,000	0
53400-00	Road related facilities/sidewalks	0		0	0
53410-00	Limited Purpose Roads	0		0	0
53420-00	Street Lights	3,480		3,480	268
<b>TL ROADS/HIGHWAY:</b>		<b>509,113</b>	<b>(2,217)</b>	<b>506,896</b>	<b>39,376</b>
53510-01	Airport Labor - Town crew	21,710		21,710	2,333
53510-02	Airport Maint. Expense	1,100	1,200 (6)	2,300	0
53510-03	Airport Brush removal/clearing	1,500		1,500	0
53510-04	Airport FICA	643		643	46
53510-05	Airport Mgr Salary	8,400		8,400	600
53510-07	Airport Workers Comp	818		818	0
53510-09	Airport Liab insurance	3,285		3,285	0
53510-10	Airport Bldg/Util Expense	6,969		6,969	683
53510-11	Airport Tractor Maintenance	2,930		2,930	162
53510-14	Airport SRE Bldg share 1/3	3,488		3,488	1,020
53510-15	Airport Terminal Maintenance	1,100		1,100	0
53510-50	Airport Industrial Zone	500	1,200 (6)	1,700	0
<b>TL AIRPORT:</b>		<b>52,443</b>	<b>2,400</b>	<b>54,843</b>	<b>4,844</b>
53540-01	Docks & Harbors - Maint	5,543		5,543	838
53540-02	Docks & Harbors - Labor	5,720		5,720	389
53540-03	Harbor Committee-Travel, etc.	250		250	0
<b>TL DOCKS &amp; HARBORS:</b>		<b>11,513</b>	<b>0</b>	<b>11,513</b>	<b>1,227</b>

Code	description	2022 Approved Budget	2022 Prpsd Amend #1	2022 Amended Budget	Jan 2022 Actual Y-T-D
53630-00	MRF Employee Safety	2,000		2,000	0
53630-03	MRF CV-19 expenses	0		0	0
53631-00	Solid Waste Wages	36,624		36,624	2,013
53631-01	Solid Waste FICA	7,476	54 (13)	7,530	346
53631-02	Solid Waste Hauling	47,407		47,407	2,309
53631-03	Solid Waste Retirement	6,439	46 (13)	6,485	0
53631-04	Solid Waste Town Crew	5,582		5,582	380
53631-05	Solid Waste Repairs/Maint	6,870		6,870	82
53631-06	Solid Waste Emp. Insurance	10,117		10,117	1,438
53631-07	Solid Waste Unemployment	0		0	0
53631-08	Solid Waste Worker's Comp	9,728		9,728	0
53631-09	Solid Waste Insurance	5,323		5,323	0
53631-10	Solid Waste Utilities	1,500		1,500	(351)
53631-11	Haz Materials Expenses	6,797		6,797	369
53631-12	Solid Waste Vehicle Expense	2,000		2,000	0
53631-21	Solid Waste Equip Repair	4,950		4,950	0
53631-30	Household Hazardous Waste	4,500		4,500	0
53631-50	Internal Hauling	14,252		14,252	2,099
53635-01	Recycling Labor	53,685	704 (13)	54,389	2,534
53635-02	Recycling Hauling	15,053		15,053	0
53635-04	Recycling Education	4,647	1,413 (13)	6,060	0
53635-05	Recycling Supplies/Materials	3,600		3,600	82
53635-10	Recycling Utilities	3,580		3,580	42
53635-12	Recycling Vehicle Expense	2,000		2,000	0
53635-21	Recycling Equip Maintenance	2,000		2,000	0
53640-00	MRF Weeds & Nuisance Control	100		100	0
53640-01	MRF Facility Expenses	5,500		5,500	0
<b>TL SOLID WASTE/RECYCLING:</b>		<b>261,730</b>	<b>2,217</b>	<b>263,947</b>	<b>11,344</b>

<b>TOTAL PUBLIC WORKS:</b>	<b>834,799</b>	<b>2,400</b>	<b>837,199</b>	<b>56,791</b>
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**HEALTH & HUMAN SERVICES:**

54100-01	Health Center General Op	24,000		24,000	0
54100-02	Health Center Wages	657		657	75
54100-03	Health Center FICA	50		50	6
54100-04	Health Center Bldg	2,001		2,001	517
54100-05	Health Center Insurances	666		666	16
<b>TL HEALTH CENTER:</b>		<b>27,374</b>	<b>0</b>	<b>27,374</b>	<b>613</b>

54910-01	Cemetery Town Labor	3,262		3,262	0
54910-02	Cemetery General Expenses	6,050		6,050	69
54910-03	Cemetery Sexton	5,935		5,935	0
54910-04	Cemetery Chapel Maint & Supplies	1,000		1,000	0
54910-06	Cemetery Insurances	387		387	0
54910-10	Cemetery Chapel Utilities	240		240	17

<b>TL CEMETERY:</b>	<b>16,874</b>	<b>0</b>	<b>16,874</b>	<b>86</b>
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<b>TOTAL HEALTH &amp; HUMAN SERVICES:</b>	<b>44,248</b>	<b>0</b>	<b>44,248</b>	<b>700</b>
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Code	description	2022 Approved Budget	2022 Prpsd Amend #1	2022 Amended Budget	Jan 2022 Actual Y-T-D
<b>CULTURE &amp; RECREATION</b>					
5110-01	Library Wages	104,358		104,358	8,902
5110-02	Library FICA	7,145		7,145	664
5110-03	Library Bldg. Maint.	14,506		14,506	2,497
5110-04	Library Education	1,000		1,000	0
5110-05	Library Equip/Books	5,000		5,000	368
5110-07	Library - Town Crew	1,627		1,627	136
5110-08	Library Workers Comp	3,352		3,352	0
5110-09	Library Employee Ins.	23,106		23,106	2,480
5110-12	Library - Unemployment	1,500		1,500	0
5110-13	Library Retirement	6,783		6,783	0
5110-14	Library Property Insurance	4,635		4,635	0
5111-06	Library Operating Exp.	10,441		10,441	230
5112-01	Library-Rec Program Wages-FICA	31,498		31,498	323
	Transfer of wages to Rec Designatr	(4,306)		-4,306	0
		0		0	0
5113-03	Library CV-19 Expenses				
	TB budget reduction	(10,645)		-10,645	0
<b>TL LIBRARY:</b>		<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>15,601</b>
		0		0	0
55200-03	Parks CV-19 expenses				
55210-00	Parks Wages	23,365		23,365	0
55210-01	Parks Wages FICA	1,787		1,787	0
55210-02	Parks General Expenses	16,000		16,000	0
55210-03	Parks Beautification	1,000		1,000	0
55210-05	Parks -Trails Expense	1,000		1,000	0
55210-07	Parks Unemployment	6,160		6,160	0
55210-08	Parks Workers Comp	7,905		7,905	0
55210-09	Parks - General Insurance	8,696		8,696	1,636
55210-10	Parks Utilities	2,100		2,100	1,238
55210-12	Parks - Solar Butterfly Garden	1,000		1,000	0
55210-13	Parks Retirement	2,200		2,200	0
55210-14	Parks Reservation Fees	15,870		15,870	251
55210-15	Town Labor Expense	12,808		12,808	258
55210-16	Parks - Vehicle expenses	5,100		5,100	0
55210-21	Parks - Porta Potties	4,000		4,000	0
55250-01	BBTP - Wages & FICA	49,093		49,093	156
55250-02	BBTP - General Expense	11,060		11,060	0
55250-03	BBTP - Paper & Cleaning	9,050		9,050	0
55250-04	BBTP - Utilities	13,861		13,861	996
55250-05	BBTP - Repairs & Maintenance	1,000		1,000	0
56200-00	Environmental Protection	0		0	0
<b>TL PARKS:</b>		<b>193,055</b>	<b>0</b>	<b>193,055</b>	<b>4,534</b>
		3,000		3,000	(28)
55400-03	Recreation Bldg./Utilities				
55400-04	Recreation Other	0		0	0
55400-07	Rec Ctr- Gen Insurance	447		447	114
55400-15	Town Labor Expense	1,594		1,594	367
<b>TOTAL RECREATION:</b>		<b>5,041</b>	<b>0</b>	<b>5,041</b>	<b>453</b>
<b>TL CULTURE, PARKS &amp; RECREATION:</b>		<b>398,096</b>	<b>0</b>	<b>398,096</b>	<b>20,589</b>

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Code	description	2022 Approved Budget	2022 Prpsd Amend #1	2022 Amended Budget	Jan 2022 Actual Y-T-D
<b>CONSERVATION &amp; DEVELOPMENT</b>					
56400-00	TPC Planning	4,000		4,000	0
56400-01	Wages	26,788		26,788	1,867
56400-02	FICA	2,050		2,050	143
56400-03	Building Expense	600		600	43
56400-04	Publications Expense	550		550	0
56400-05	Expenses	900		900	0
56400-06	Employee Insurance	380		380	0
56400-08	Worker's Comp	2,464		2,464	0
56400-14	Town Labor Expense	0		0	0
56400-15	Legal	5,000		5,000	0
56400-17	Expenses - Print/copying	250		250	0
56400-18	Expenses - Training	285		285	0
56400-21	Ashland Cty Services	4,006		4,006	388
56500-03	Zoning/TPC CV-19 Expenses	0		0	0
51550-01	Fire # signs	0		0	0
56300-00	Community Awards Committee	330		330	0
56300-02	Energy Committee Expenses	48,042		48,042	14,000
56300-04	Public Arts Committee	2,150	2,020 (15)	4,170	0
56300-05	Affordable House Committee	14,705		14,705	2,500
<b>TL CONSERVATION &amp; DEVELOP:</b>		<b>112,500</b>	<b>2,020</b>	<b>114,520</b>	<b>18,941</b>
<b>CAPITAL OUTLAY:</b>					
57140-10	Town Hall	5,000		5,000	0
57140-20	Building-Fire Dept	0		0	0
57210-01	Law Capital Outlay Equipment	2,610		2,610	0
57120-01	Office Equipment	16,020	14,380 (5)	30,400	0
57220-00	Fire Protection Capital Outlay	688,200		688,200	0
57230-00	Ambulance Capital Outlay	7,000		7,000	0
57324-00	Road Equipment	113,948		113,948	0
57327-00	Roads Building	7,333		7,333	0
57330-02	Gravel Site Capital Outlay	99,032	(3,957) (12)	95,075	31,500
57330-05	Big Arn's Road	0		0	0
57343-00	Sidewalk Improvements	36,000		36,000	0
57351-03	Airport Capital WI BOA	0		0	0
57354-01	HAP Dock & Harbor Outlay (HAP)	0		0	0
57354-02	Town Dock Shelter	0	20,080 (1)	20,080	12,923
57354-03	Town Dock Paving	0		0	0
57431-01	Solid Waste Equipment	1,675		1,675	0
57432-00	Solid Waste Building	0		0	0
57435-00	Recycling Equipment	39,705	5,957 (12)	45,662	0
57435-10	Recycling Building	0		0	0
57351-01	Snow Removal Bldg. (SRE)	3,667		3,667	0
57500-00	Cemetery Capital Outlay	0	5,976 (2)	5,976	5,976
57610-00	Library Capital Outlay	0		0	0
57621-30	BBTP Improvements	48,582		48,582	0
57621-33	BBTP - Equipment	0		0	0
57621-11	Joni's Beach Improvements	0		0	0
57630-00	Rec Cntr Bldg/Playground	87,669	22,856 (11)	110,525	1,717
57790-00	ESB Site Construction	0	3,292 (8)	3,292	0
57790-10	ESB Site Arch/Engineering	0		0	0
57790-11	ESB Site Admin/Legal/Town	0	1,830 (7)	1,830	0
<b>TL CAPITAL OUTLAY:</b>		<b>1,156,441</b>	<b>70,414</b>	<b>1,226,855</b>	<b>52,116</b>



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**DEBT SERVICE**

Simple Spreadsheet:	2022 Approved Budget	2022 Prpsd Amend #1	2022 Amended Budget	Jan 2022 Actual Y-T-D
Bremer Bank: Rds Truck, Roofing	0		0	0
Bremer Bank: 2017 Engine #3	13,472		13,472	0
NSB: 2 Sleds, Amb, Undetermined	138,570		138,570	11,548
Bremer Bank: 2019 Capital Equipment	96,796		96,796	0
Bremer Bank: 2020 Dock/Big Arn	101,464		101,464	0
Bremer Bank: 2020 ESB	87,365		87,365	0
<b>TL DEBT SERVICE:</b>	<b>437,668</b>	<b>0</b>	<b>437,668</b>	<b>11,548</b>

Code	description	2022 Approved Budget	2022 Prpsd Amend #1	2022 Amended Budget	Jan 2022 Actual Y-T-D
<b>OTHER FINANCING USES</b>					
59240-00	Transfer to Other Fund	48,184		48,184	0
59900-00	Other Misc. Fin Uses (Contin)	20,000		20,000	0
<b>TL OTHER FINANCING USES:</b>		<b>68,184</b>	<b>0</b>	<b>68,184</b>	<b>0</b>
<b>TOTAL EXPENSES:</b>		<b>4,496,007</b>	<b>86,113</b>	<b>4,582,120</b>	<b>271,154</b>
<b>Revenues:</b>		<b>4,496,008</b>	<b>86,113</b>	<b>4,582,120</b>	<b>432,684</b>
<b>Expenses OVER Revenues:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(161,529)</b>



February 9, 2022

Town of La Pointe  
240 Big Bay Road  
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To the members of the Town Board:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

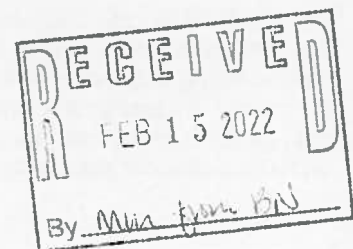
The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of the Town of La Pointe (Client, you, your).

#### Service and Related Report

We will audit the basic financial statements of the Town of La Pointe as of and for the year ended December 31, 2021, and the related notes to the financial statements. Upon completion of our audit, we will provide the Town of La Pointe with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of the Town of La Pointe, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

- > Combining and Individual Fund Financial Statements
- > Budget Comparison Schedules



To the Members of the Town Board  
Town of La Pointe

February 9, 2022  
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Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the Town of La Pointe's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Town of La Pointe's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- > Budget Comparison Schedules
- > Pension - related schedules

Our report does not include reporting on key audit matters.

#### **Our Responsibilities and Limitations**

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America (GAAS). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. A misstatement is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the financial statements. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management and those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of the Town of La Pointe and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal controls or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under professional standards.

To the Members of the Town Board  
Town of La Pointe

February 9, 2022  
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We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

#### **Management's Responsibilities**

Our audit will be conducted on the basis that the Organization's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- > For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America;
- > For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error; and
- > To provide us with:
  - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
  - Additional information that we may request from management for the purpose of the audit; and
  - Unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence

Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the Town of La Pointe complies with the laws and regulations applicable to its activities.

To the Members of the Town Board  
Town of La Pointe

February 9, 2022  
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As part of our audit process, we will request from management and, when appropriate, those charge with governance written confirmation concerning representations made to us in connection with the audit.

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the Act). Baker Tilly is not recommending an action to the Town of La Pointe; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. Any municipal advisory services would only be performed by Baker Tilly Municipal Advisors LLC (BTMA) pursuant to a separate engagement letter between you and BTMA. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

#### **Nonattest Services**

Prior to or as part of our audit engagement, it may be necessary for us to perform certain nonattest services. For purposes of this letter, nonattest services include services that *Government Auditing Standards* refers to as nonaudit services.

Nonattest services that we will be providing are as follows:

- > Financial statement preparation
- > Adjusting and GASB 34 conversion journal entries
- > Compiled State Financial Report Form CT

None of these nonattest services constitute an audit under generally accepted auditing standards including *Government Auditing Standards*.

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

To the Members of the Town Board  
Town of La Pointe

February 9, 2022

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In addition to the audit services discussed above, we will compile the annual Financial Report Form to the Wisconsin Department of Revenue. See Addendum A attached, which is an integral part of this Engagement Letter.

#### **Other Documents**

If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements), and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

If you intend to reproduce or publish the financial statements in an official statement, unless we establish a separate agreement to be involved in the issuance, any official statements issued by the Town of La Pointe must contain a statement that Baker Tilly is not associated with the official statement, which shall read "Baker Tilly US, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Baker Tilly US, LLP, has also not performed any procedures relating to this official statement."

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records; so we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the Town of La Pointe's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the Town of La Pointe hereby authorizes us to do so.

Baker Tilly and the Town of La Pointe acknowledge that, at the time of the execution of this Engagement Letter, federal, state and local governments, both domestic and foreign, have restricted travel and/or the movement of their citizens due to the ongoing and evolving situation around COVID-19. In addition, like many organizations and companies in the United States and around the globe, Baker Tilly has restricted its employees from travel and onsite work, whether at a client facility or Baker Tilly facility, to protect the health of both Baker Tilly and its clients' employees. Accordingly, to the extent that any of the services described in this Engagement Letter requires or relies on personnel to travel and/or perform work onsite, then Baker Tilly and the Town of La Pointe acknowledge and agree that when the performance of such work depends on physical access to Client's facilities, then such work may be supplanted with alternative procedures, or may be delayed, significantly or indefinitely and/or suspended at Baker Tilly's discretion. Baker Tilly and the Town of La Pointe agree to provide the other with prompt written notice in the event any of the onsite services described herein, such as inventory observations and other procedures, will need to be supplanted, rescheduled and/or suspended. Baker Tilly and the Town of La Pointe also acknowledge and agree that any delays or workarounds due to the situation surrounding COVID-19 may increase the cost of the services described herein. Baker Tilly will obtain the Town of La Pointe's prior written approval for any increase in the cost of Baker Tilly services that may result from the situation surrounding COVID-19.

To the Members of the Town Board  
Town of La Pointe

February 9, 2022  
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### Timing and Fees

Completion of our work is subject to, among other things, (i) appropriate cooperation from the Town of La Pointe's personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries, and (iii) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Town of La Pointe is unable to provide such schedules, information, and assistance, Baker Tilly and you may mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Delays in the issuance of our audit report beyond the date that was originally contemplated may require us to perform additional auditing procedures which will likely result in additional fees.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

Our fees for the 2021 audited financial statements will be \$18,400. Our fees for compiling the annual Financial Report Form CT and related accounting assistance will be between \$3,400 and \$4,200. Invoices for these fees will be rendered each month as work progresses and are payable on presentation. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the Town of La Pointe agrees to be responsible for all expenses of collection including related attorneys' fees.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals.

To the extent the services require Baker Tilly receive personal data or personal information from Client, Baker Tilly may process any personal data or personal information, as those terms are defined in applicable privacy laws, in accordance with the requirements of the applicable privacy law relevant to the processing in providing services hereunder. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor in relation to Client personal data and personal information, as those terms are defined respectively under the CCPA/GDPR. Client is responsible for notifying Baker Tilly of any data privacy laws the data provided to Baker Tilly is subject to and Client represents and warrants it has all necessary authority (including any legally required consent from data subjects) to transfer such information and authorize Baker Tilly to process such information in connection with the services described herein. Client agrees that Baker Tilly has the right to generate aggregated/de-identified data from the accounting and financial data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.



To the Members of the Town Board  
Town of La Pointe

February 9, 2022

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Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at [dataprotectionofficer@bakertilly.com](mailto:dataprotectionofficer@bakertilly.com).

Any additional services that may be requested, and we agree to provide, may be the subject of a separate engagement letter.

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the Town of La Pointe, unless otherwise prohibited. In the event we are requested by the Town of La Pointe or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the Town of La Pointe, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

Our fees are based on known circumstances at the time of this Engagement Letter. Should circumstances change significantly during the course of this engagement, we will discuss with you the need for any revised audit fees. This can result from changes at the Town of La Pointe, such as the turnover of key accounting staff, the addition of new funds or significant federal or state programs or changes that affect the amount of audit effort from external sources, such as new accounting and auditing standards that become effective that increase the scope of our audit procedures. This Engagement Letter currently includes all auditing and accounting standards and the current single audit guidance in effect as of the date of this letter.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course, be happy to provide the Town of La Pointe with any other services you may find necessary or desirable.

#### **Resolution of Disagreements**

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.



To the Members of the Town Board  
Town of La Pointe

February 9, 2022  
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If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from Judicate West, AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

#### **Limitation on Damages and Indemnification**

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

To the Members of the Town Board  
Town of La Pointe

February 9, 2022

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Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

#### **Other Matters**

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that the Town of La Pointe will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If the Town of La Pointe violates this nonsolicitation clause, the Town of La Pointe agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP, trading as Baker Tilly, is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

To the Members of the Town Board  
Town of La Pointe

February 9, 2022  
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This Engagement Letter constitutes the entire agreement between the Town of La Pointe and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the Town of La Pointe's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Wisconsin, without giving effect to the provisions relating to conflict of laws.

We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact Kimberly M. Shult, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Kimberly M. Shult is available at 612 876 4912, or at [Kimberly.Shult@bakertilly.com](mailto:Kimberly.Shult@bakertilly.com).

Sincerely,

BAKER TILLY US, LLP



Enclosure

The services and terms as set forth in this Engagement Letter are agreed to by:

\_\_\_\_\_  
Official's Name

\_\_\_\_\_  
Official's Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

## ADDENDUM A

We will perform the following services:

1. We will compile, from information you provide, the annual Financial Report Form to the Wisconsin Department of Revenue, for the year ended December 31, 2021. Upon completion of the compilation of the annual Financial Report Form, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the Town of La Pointe, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the annual Financial Report Form to you as a result of this engagement.

Our report on the annual Financial Report Form of the Town of La Pointe is presently expected to read as follows:

Management is responsible for the 2021 Financial Report Form CT for the year ended December 31, 2021 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the 2021 financial report form CT included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the 2021 Financial Report form CT included in the prescribed form.

The Financial Report Form CT included in the accompanying prescribed form is presented in accordance with the requirements of the Wisconsin Department of Revenue, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Wisconsin Department of Revenue and is not intended to be and should not be used by anyone other than this specified party.

### **Our Responsibilities and Limitations**

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

### **Management's Responsibilities**

The Town of La Pointe's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the Financial Report Form CT included in the form prescribed by the Wisconsin Department of Revenue, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the Financial Report Form CT, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

(5)TB, Michael, Baub, Micaela,  
Ben, MRF, Public

**Lease Agreement Between the Town of La Pointe and  
St. John's United Church of Christ for the "Island Closet" Building**

This Lease Agreement is entered into on \_\_\_\_\_, 2022 between the Town of La Pointe (hereinafter "Town") and St. John's United Church of Christ (hereinafter "Church"), a nonprofit corporation.

The Town and the Church agree to the following:

- 1) The Town owns a building at 412 Big Bay Road (hereinafter "Island Closet" or "Premises").
- 2) The Town desires to ensure the availability of free and reduced cost clothing, furniture, and other items to the community. To assist with this, the Town agrees to lease the Island Closet to the Church from April 25, 2022, through October 17, 2022, and from April 25, 2023, through October 17, 2023, at a lease rate of one dollar (\$1.00) per month or portion thereof. The lease will be reviewed each year.
- 3) The Town will cover the cost of the following utilities: heat and electricity.
- 4) The Town will assume responsibility for maintenance of the grounds (including lawn care and snow removal), maintenance of the structure (such as painting, roof, door, and window replacement) and physical plant of the Island Closet (including furnace, electrical, and general maintenance).
- 5) The Church will assume responsibility for keeping the inside of the structure clean, neat, and safe for all to navigate. Nothing will be placed or stored outside of the building when the Island Closet is not open.
- 6) The Island Closet can operate only during the times the Materials Recycling Facility (hereinafter "MRF") is open. The Island Closet manager is guaranteed access to the Island Closet anytime MRF staff are on site.
- 7) The Church must remove all contents from the Island Closet building by October 17 of each year so the Town can use the building for winter storage. The Town will remove all contents from the Island Closet building by April 15 of each year in preparation for opening the Island Closet. At the time of each transition, the Town and the Church will conduct a building walk-through, review the lease terms, and discuss any improvements/changes that should/could be made to either the building or the agreement.
- 8) The Church will provide to the MRF Supervisor the name(s) of the person(s) responsible for supervision of the Island Closet's staff and volunteers. The Town has no supervisory control over any staff utilized by the Church under the terms of this lease agreement.
- 9) Town staff, including MRF staff, cannot be responsible for any Island Closet-related activities, including, but not limited to, drop-off assistance, organizing, disposing of items, or any retail duties whatsoever.

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10) The Town will designate an area for Island Closet parking that will include at least 4 parking spaces. Island Closet staff are responsible for providing appropriate signs to direct traffic to the parking area and, if necessary, to physically direct traffic to the parking area to minimize congestion for MRF operations.

11) Emergency Contacts

Town

Marty Curry: 715-209-2419

Joe Abhold: 920-850-2953

Ray Hakola: 715-663-0191

Church

Carol Neubauer: 715-492-6527

Rachael Baumann: 831-566-0353

12) The Town will provide General Liability/Property Damage Insurance on the grounds and building. The Church will maintain General Liability Insurance of \$1,000,000 and business property damage insurance for the Island Closet building contents. The policy will name the Town of La Pointe as an Additional Insured "Manager or Lessors of Premises." A copy of the Certificate of Insurance will be kept on file with the Town. Failure to maintain said policy or a lapse in coverage of more than ten (10) days will constitute grounds for termination of this agreement.

13) The Church as tenant will protect, indemnify, and save the Town as Landlord, its partners, shareholders, employees, officers, directors, agents and their respective successors and assigns harmless from and against all liabilities, obligations, claims, damages, penalties, causes of action, costs and expenses (including without limitation, reasonable attorneys' fees and expenses) imposed upon, incurred by, or asserted against the Town by reason of (a) any accident, injury to or death of persons or loss of or damage to property occurring on or about the Premises or any part thereof or the adjoining properties, sidewalks, curbs, streets or ways, or resulting from an act or omission of the Church or anyone claiming by, through or under the Church; (b) any failure on the part of the Church to perform or comply with any of the terms of this Lease or any other agreements affecting the Premises; (c) the use, occupation, condition, or operation of the Premises or any part thereof; or (d) performance of any labor or services or the furnishing of any materials or other property in respect of the Premises or any part thereof. In case any action, suit, or proceeding is brought against the Town by reason of any such occurrence, the Church will, at the Church's sole expense, resist and defend such action, suit or proceeding, or cause the same to be resisted and defended with counsel acceptable to the Town.

Notwithstanding the foregoing, the Church shall not be responsible for the negligence and willful misconduct of the Town, its affiliates or their employees: (a) resulting in any accident, injury to or death of persons or loss of or damage to property occurring on or about the Premises or any part thereof or the adjoining properties, sidewalks, curbs, streets or ways; and (b) with respect to the performance of any labor or services or the furnishing of any materials or other property in respect of the Premises or any part thereof.

14) The Church is not a sub-contractor of the Town.

15) It is mutually agreed that any disagreements or disputes will be brought forward to the Island Closet Manager and the MRF Supervisor for resolution as soon as possible. Should the dispute not get settled through Island Closet Manager and MRF Supervisor discussions, it is agreed that the Public Works Director and the Reverend Rachel Baumann will be notified and will work together to mutually resolve any dispute.



16) This agreement may be modified at any time by mutual agreement of the Town and the Church.

**Town**

**Church**

\_\_\_\_\_  
Glenn Carlson, chair

\_\_\_\_\_  
Council president

\_\_\_\_\_  
Micaela Montagne, clerk

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mike Anderson, supervisor

\_\_\_\_\_  
Aimee Baxter, supervisor

\_\_\_\_\_  
Sue Brenna, supervisor

\_\_\_\_\_  
John Carlson, supervisor

D

A

T



(5) TB, Michael, Barb, Micaela,  
Public

**January 2022 All Alternative Claims Summary:**

<u>Regular Alternative Claims</u>	<u>\$1,015,892.76</u>
<u>Alternative Claims Processed under R#2021-1109</u>	<u>\$152,296.27</u>
<u>Library Board Approved Claims</u>	<u>\$1,078.93</u>
<b>Total of All Alternative Claims:</b>	<b>\$1,169,267.96</b>

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Initial: dg

2/1/2022

**#2021-1109 ALTERNATIVE CLAIMS**

Under Resolution #2021-1109

**#2021-1109 ALTERNATIVE CLAIMS**

January 2022

Date	Payable to Who	Check #	Amount	Description
1/11/2022	A T & T Mobility	79590	81.08	11/24-12/23/2021 PD Phone/Hot spot
" "	Andres Medical Billing, LTD	79591	226.53	Dec 2021 collections \$1,510.22 x 15%
" "	Anich, Wickman & Lindsey, S.C.	79592	1,435.00	Dec 2021 Legal, PD, Russell, Mattingly
" "	Ashland County Administrator	79593	1,401.15	2022 CODY Annual System
" "	Ashland County Highway Dept.	79594	31,500.00	2022 Gravel payment, 2021 use
" "	Ashland Ford Chrysler	79595	373.00	2 new key fobs for 2019 squad
" "	Baker Tilly US, LLP	79596	1,540.00	Dec 2021 Payment on contract
" "	Bayfield Lumber	79597	142.65	RecRemodel Rafter ties,joistHanger nails
" "	Carlson Building Supplies	79598	5,700.00	Cemetery Shed PO#2021-73
" "	Defoe, William	79599	206.50	Advance meal per diem 2/6-2/9/22 Dells
" "	Glatfelter Specialty Benefits/VFIS	79600	5,363.00	2021 Amb Length of Service Awards + Fee
" "	Heart Graphics, Inc.	79601	97.50	PD Winter uniform beanies
" "	Island Septic Service, LLC	79602	120.00	SRE Pumpout 12/30/2021
" "	Lulich Implement, Inc.	79603	47.30	Hoses for 410
" "	Madeline Island Ferry Lines	79604	953.25	Dec ferry, freight, Shed, misc
" "	Madeline Island Ferry Tickets	79605	1,400.00	Treasurer THall Swipe,PD New Squad
" "	Madeline Sanitary District	79606	630.00	4th Qtr 2021 Sanitary fee-Rec Credit
" "	Madeline Sanitary District	79606	875.00	2021 Holding tank fees
" "	Midland Services, Inc.	79607	377.56	Dec MRF Fuels
" "	NAPA - Washburn	79608	67.91	Rds oil filter, oil
" "	Norvado, inc.	79609	1,599.55	Jan 2022 phones, fax, DSLs
" "	Stainless Software, Inc.	79610	2.00	Dec BBTP Reservations @ \$2 each
" "	TBGTOM.COM LLC	79611	60.00	2022 Cemetery Software
" "	The Horton Group, Inc.	79612	19,267.00	1st Install Gen Insurance, Liab,Auto
" "	Verizon Wireless	79613	150.14	-12/21/221 Cell phones, Ipads
" "	Wetlands and Waterways, LLC	79614	2,500.00	Contract for hsing review D Bryant property
" "	Wisconsin Municipal Clerks Asc	79615	65.00	2022 Annual membership
" "	Xcel Energy, Inc.	79616	267.70	Street lights 12/3-1/2/2022
" "	Xerox Corporation	79617	36.49	Copier 11/29-12/28/2021 6,635 copies
" "	Glatfelter Specialty Benefits/VFIS	79618	12,461.00	2021 Fire Dept Length of Service Awards +

1/11/2022 TB Meeting vouchers:

**\$88,946.31**

Under Resolution #2021-1109

Date	Payable to Who	Check #	Amount	Description
1/25/2022	1st Nebraska Trust Company	79623	4,584.08	3 overpayments Batch #19
" "	Abhold, Joseph	79624	41.11	TRACTOR SUPPLY Pine Sol cleaner
" "	Ashland County Treasurer	79625	4,745.10	PILOT 70.114 for 2021/2022
" "	Austin Mohawk and Company, LLC	79626	12,845.00	Balance on Passenger Shelter
" "	Bayfield School District	79627	7,504.91	PILOT 70.114 for 2021/2022
" "	Big Water Fire Apparatus, LLC	79628	1,241.62	Butterfly Valve for Engine #2
" "	Cardmember Service (BLN)	79629	25.00	Annual WGFOA membership
" "	Cardmember Services (MGK)	79630	37.15	Lib background check, TA expense person
" "	Cardmember Services (PAW)	79631	150.22	Rds shop office, heater, thermo, pests
" "	Chicago Iron	79632	75.36	Rds welding supplies
" "	Deere Credit, Inc.	79633	1,815.17	Leased Wheel load #30/#36
" "	Doane Distributing	79634	305.00	25 waters before ferry shut down
" "	GCS Software	79635	367.50	2022 tax collection software
" "	Hermantown Hydraulics, LLC	79636	1,933.70	PO#2021-47 Arm for self hauling
" "	L & M Fleet Supply	79637	195.28	Rds cleaning, DEF, MRF misc supplies
" "	LaPointe Construction	79638	471.58	Rds compressor, hot water heater electric
" "	LaPointe Gas, Inc.	79639	2,157.90	Library 1,022.70 gals @ \$2.11
" "	LaPointe Gas, Inc.	79639	11,103.87	Town deliveries @ \$2.11 (not library)
" "	Larson, Robert & Joanne	79640	3,158.84	2021/2022 Batch #19
" "	Madeline Island Ferry Lines	79641	806.50	Final January 2022
" "	Madeline Sanitary District	79642	3.03	PILOT 70.114 for 2021/2022
" "	Marchetti, David	79643	2,394.86	Batch #15 2021/2022
" "	Mid-State Truck Service, Inc.	79644	80.42	Block heater/freight for Rds #298
" "	One Guy and Sons Plumbing	79645	1,592.23	Rds Water heater & install PO#2022-10
" "	PowerPlan	79646	139.51	Heater for leased #444
" "	Sunset Bay, LLC	79647	331.65	Balance Batch #16 2021/2022
" "	Teisberg, Cedric/Isabel	79648	291.98	Batch #19 2021/2022
" "	Town of LaPointe	79649	94.96	Batch#16 over Belcastro Del PP Tax
" "	Troeltsch, Ellen R	79650	3,057.30	Batch #15 for 2021/2022
" "	VantageFlex, LLC	79651	48.00	January 2022
" "	Waste Management Of Wisconsin, Inc.	79652	1,257.92	Dec 2021 (2) hauls 1-SW 1-DemCon
" "	WI Dept of Justice - TIME	79653	256.50	1st Qtr 2022 6 officers access
" "	Wis VTAE	79654	219.47	PILOT 70.114 for 2021/2022
" "	Xcel Energy, Inc.	79655	17.24	Cemetery electric 12/6-1/9/2022

1/25/2022 TB Meeting vouchers:

\$63,349.96

Under Resolution #2021-1109

**JANUARY 2022 TOTAL:**

**\$152,296.27**

**Processed under R#2021-1109**

# ALTERNATIVE CLAIMS 2022

January 2022

Date	Payable to Who	Check #	Amount	Description
1/3/2022	WI Dept of Revenue	EFT#001-2022	10.00	Business License 2022-2024
1/5/2022	Dept of Employee Trust Funds	EFT#002-2022	17,533.54	Feb 2022 Health Ins +/-adjusts
1/5/2022	WI Dept of Revenue	EFT#003-2022	387.18	Dec 2021 Sales tax calculated
1/9/2022	Ashland County Treasurer	79584	335,507.43	2021/2022 Taxes Jan settlement
1/9/2022	Bayfield School District	79585	530,645.69	2021/2022 Taxes Jan settlement
1/9/2022	Madeline Sanitary District	79586	2,202.02	2021/2022 Taxes Jan settlement
1/9/2022	WI Indianhead Tech College	79587	15,515.85	2021/2022 Taxes Jan settlement
1/9/2022	Nelson, Erik A	79588	291.98	Overpaid RE Tax Batch #8
1/9/2022	Northern State Bank	79589	11,547.53	Jan 2022 Loan Payment #37/#60
1/11/2022	muGrid Analytics, LLC	79619	6,000.00	Per approved contract signing
1/11/2022	Solar CBI, LLC	79620	8,000.00	Per approved contract signing
1/11/2022	YWS Technologies, LLC	79621	2,500.00	Per approved contract signing
1/12/2022	Alder Engineerin,g	79622	1,429.00	Rec Remodel Plan Review A Luppinc
1/13/2022	Oasis P/R#1 2022	EFT#1	40,774.39	P/R#1 Ending 01/08/2022
1/13/2022	Empower/Deferred Comp	EFT#7000	100.00	P/R#1 employee contribution
1/26/2022	Oasis P/R#2 2022	EFT#2	39,806.46	P/R#2 Ending 01/22/2022
1/26/2022	Empower/Deferred Comp	EFT#7002	100.00	P/R#2 employee contribution
1/27/2022	Capital One/Walmart	79662	37.52	Police misc (due before next TB)
1/27/2022	Xcel Energy	79663	3,504.17	Electrics - 01/09/2022

**TOTAL JANUARY 2022: \$ 1,015,892.76**

**ALTERNATIVE CLAIMS 2022**

**MI Library**

**January 2022**

<u>Date</u>	<u>Payable to Who</u>	<u>Check #</u>	<u>Amount</u>	<u>Description</u>
1/18/2022	Library Board approved vouchers		1,178.93 **	
1/26/2022	Bayfield Ace Hardware	79656	230.44	Batteries, string, pest control
" "	Cardmember Service (LS)	79657	327.96	Adobe, Weebly, HonestDog Books
" "	Evan & Evan Landscaping	7968	203.00	Outdoor classroom footings
" "	Madeline Sanitary District	79659	102.00	4th Qtr Sanitary
" "	New York Times	79660	40.00	Sunday - 1/15/2022
" "	Norvado, Inc	79661	175.53	Jan phones, fax, DSL

<b>TOTAL LIBRARY JANUARY 2022</b>	<b>\$ 1,078.93</b>	<b>\$ 100.00</b>
<b>MI Public Library Board approved</b>	<i>gn</i>	

**\*\* Approved voucher for Bayfield Lumber was paid Dec 2021.**

Treasurer's Cash Summary as of January 31, 2022

(5) TB, Michael, Barb, Michaela, Public

		Balance Forward	Deposits	With-Drawals	Interest	Bank Charges	Transfers	End Balance
Checking Account	4460000563 1720010674	\$ 829,193.77	\$ 149,268.47	\$ (1,174,036.77)	\$ 18.97	\$ (12.40)	\$ 1,161,552.79	\$ 965,984.83
Designated	167668	\$ 1,616,425.40			\$ 41.00		\$ 12,203.01	\$ 1,628,669.41
Sect. 125	3150485	\$ 8,689.40					\$ 15,725.00	\$ 24,414.40
Tax	3142004	\$ 1,209,691.41	\$ 2,922,154.33		\$ 23.71		\$ (1,189,480.80)	\$ 2,942,388.65
Library Savings		\$300.27						\$ 300.27
Ambulance (Hometown)		\$1,000.00						\$ 1,000.00
<b>Totals</b>		<b>\$ 3,665,300.25</b>	<b>\$ 3,071,422.80</b>	<b>\$ (1,174,036.77)</b>	<b>\$ 83.68</b>	<b>\$ (12.40)</b>	<b>\$ -</b>	<b>\$ 5,562,757.56</b>

Bank Reconciliation			
Reported Bank Balance	\$ 4,480,781.73	Available Cash	\$ 965,984.83
Deposits in Transit	\$ 1,163,511.87	Tax Transfer	
Interest in transit		Deposits	
Subtotal		Checks	\$ (136,777.87)
Less Outstanding Checks	\$ (81,536.04)	Vouchers	\$ (54,995.53)
Checkbook Balance	\$ 5,562,757.56	Library Vouchers	
		Total Avail. Cking Account	\$ 774,211.43

Treasurer's Report \$ 5,562,757.56  
 Variance \$ -

Accounting Program Totals:	
General Funds	\$ 965,984.83
Designated Funds	\$ 1,628,669.41
Tax Account	\$ 2,942,388.65
Section 125	\$ 24,414.40
Library Savings	\$ 300.27
Ambulance	\$ 1,000.00
<b>TOTAL</b>	<b>\$ 5,562,757.56</b>

Treasurer's Report \$ 5,562,757.56  
 Variance \$ -

Balanced 1/31/2021 \$541,539  
 outstanding PO \$ (709,047.14)

Balanced

Submitted by Carol Neubauer  
 February 12, 2022

RECEIVED

FEB 14 2022

dg

TB(S) Michael, Corio.  
Micaela public

**TOWN OF LA POINTE  
REGULAR TOWN BOARD MEETING  
TUESDAY FEBRUARY 8, 2022  
5:00 PM AT TOWN HALL  
Draft Minutes**

**Town Board Members Present via telephone:** Chair Glenn Carlson, Supervisor Michael Anderson, Supervisor Aimée Baxter, Supervisor Sue Brenna, Supervisor John Carlson  
**Staff Present:** Town Administrator Michael Kuchta, Public Works Director Ben Schram, Elected Clerk Micaela Montagne  
**Called to Order:** 5:00pm

**I. Public Comment A\*:** None.

**II. Administrative Reports**

- A. Town Administrator's Report: Prepared by Michael Kuchta dated Jan 21- Feb 2, 2022
- B. Public Works Director's Report: Prepared by Ben Schram for January 2022
- C. MRF Supervisor's Report: Prepared by Marty Curry for January 2022
- D. Airport Manager's Report & Checklist: Prepared by Paul Wilharm for January 2022
- E. Planning and Zoning Administrator's Report: Prepared by Ric Gillman for Jan 2022
- F. Accounting Administrator's Report: Prepared by Barb Nelson dated 2/1/2022:  
Discussion on billing the County for the first quarter annual payment (mostly for police department).
- G. Police Chief's Report: Prepared by William Defoe for January 2022: New format.
- H. Fire Chief's Report: Prepared by Rick Reichkitzer for January 2022
- I. Ambulance Director's Report: Prepared by Cindy Dalzell for January 2022

All monthly reports placed on file by Unanimous Consent.

**III. Public Works**

- A. Roads, Dock and Harbor: Nothing at this time.
- B. Parks
  - 1. Change Order #5 with Angelo Luppino: Motion to table (waiting for a load calculation to see if the electrical service needs to be changed), S. Brenna/ J. Carlson, 5 Ayes, Motion Carried.

**IV. Committees**

- A. Planning and Zoning
  - 1. Plat Review of Hartzell "Expandable Condominium" Parcel. 014-00206-2001  
Abbreviated Description: Acres: 70.000 SW1/4 E OF MONDAMIN TRAIL DESC IN DOC #349992 SEC. 32 T50N R3W LAND  
CONTRACT: Request to table as this will now be a Certified Survey Map that the Town Plan Commission will review first. Motion to table, A. Baxter/ S. Brenna, 5 Ayes, Motion Carried.
- B. Public Arts Committee
  - 1. Contract with Marina Lachecki and Robert Goslin to Create Interpretive Sign



for Gateway Sculpture: No taxpayer dollars will be spent on this. Motion to approve, M. Anderson/ J. Carlson, 5 Ayes, Motion Carried.

2. Contract with Little Big Bay Shop to Design Interpretive Sign for Gateway Sculpture: (no taxpayer money will be spent on this). Motion to approve, M. Anderson/ A. Baxter, 5 ayes, Motion Carried.

#### **V. Town Hall Administration**

A. Grant Updates: No updates

B. Schedule Town Board Workshops and Discuss Agenda Items: workshop with the fire department to discuss equipment and the purchase of a new fire engine. Scheduled for February 16, 2022 at 5:00pm via Zoom. Workshop with the Affordable Housing Advisory Committee including a presentation from UW Extension scheduled for March 30, 2022 at 5:00pm. J. Carlson would like a future workshop on winter transportation and if fuel supplies get low.

Motion to move agenda item V. C. Madeline Island Ferry Line 2022 Schedule and Updates to after item VIII., S. Brenna/ J. Carlson, 5 Ayes, Motion Carried.

- D. Use of Town Text System to Notify Residents of Energy Assistance Available Through the State: Motion to approve a one-time text for this as well as post on the Town website, S. Brenna/ A. Baxter, 5 Ayes, Motion Carried.

#### **VI. Minutes**

A. Regular Town Board Meeting January 25, 2022

B. Special Town Board Meeting January 28, 2022

Motion to approve both minutes as presented, M. Anderson/ J. Carlson, 5 Ayes, Motion Carried.

#### **VII. Emergency Services**

A. Police Department

1. Ashland County Law Enforcement Agreement: The Ashland County Board Finance Committee is recommending to the County Board to not cancel the agreement for this year, but to negotiate something different for 2023. The Executive Committee and Full Board meetings are later this month and M. Kuchta will attend. Discussion on how to get the community up to speed on this as well as opinions on what to do in the future if the police budget is cut.

B. Fire Department

1. Memorandum of Understanding with Ashland County for 2022 eDispatches Paging System: Motion to approve and have the Fire Chief sign, S. Brenna/ A. Baxter, 5 Ayes, Motion Carried.

C. Updates on the Construction of the Emergency Services Building: No updates, again waiting for subcontractors to be able to get to the island to complete work. M. Kuchta and B. Schram to work on getting extensions for the warranty in writing if they are unable to make it here due to transportation issues.

#### **VIII. Public Comment B\*\*:** None.

## **V. Town Hall Administration**

### **C. Madeline Island Ferry Line 2022 Schedule and Updates**

This meeting may, upon duly made motion, be convened in closed session under State Statute 19.85 (1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session and/ or for the purpose of conferring with legal counsel with respect to litigation in which it is or is likely to become involved in accordance with to Wisconsin Statutes 19.85 (1)(g). If the Town goes into closed session, it will reconvene in open session before adjourning.

Motion to go into closed session as posted, S. Brenna/ A. Baxter, 5 Ayes by roll call vote,  
Motion Carried. 5:44pm.

Motion to return to open session, S. Brenna/ J. Carlson, 5 Ayes, Motion Carried. 6:10pm.

## **IX. Lawsuits & Legal Issues**

A. William Defoe vs. Town of La Pointe, Case No. 19CV57: No updates

B. Judgment on Michael Mattingly Properties 014-00208-0600 and 014-00208-0300: No updates.

**X. New Agenda Items for Future Meetings:** Change order with Angelo Luppino. Discussion on having the comprehensive plan steering committee discuss succession planning with key businesses that everyone depends on.

**XI. Adjourn:** Motion to adjourn, J. Carlson/ M. Anderson, 5 Ayes, Motion Carried. Adjourned at 6:15pm.

Submitted by Micaela Montagne, Town Clerk.

TR5 Michael, Baxter,  
Micaela, public

**TOWN OF LA POINTE  
SPECIAL TOWN BOARD MEETING  
WEDNESDAY FEBRUARY 16, 2022  
5:00pm at Town Hall  
Draft Minutes**

**Town Board Members Present via telephone:** Chair Glenn Carlson, Supervisor Michael Anderson, Supervisor Aimée Baxter, Supervisor Sue Brenna, Supervisor John Carlson  
**Staff Present:** Town Administrator Michael Kuchta, Fire Department Members Rick Reichkitzer, Alan Hardie, Tim Eldred, Tyler Andres, Elected Clerk Micaela Montagne  
**Called to Order:** 5:00pm

1. Public Comment: None

2. Town Board Planning and Education Meeting/ Workshop

A. Workshop with Fire Department to Discuss Equipment: The Fire Department provided information regarding the need for a new fire engine. The current engine was donated after the Emergency Services Building fire, it is old and in need of repairs. The department also covered their 30-year replacement plan for equipment. The possible Request for Proposals for the new truck will be on the next regular Town Board agenda.

3. Adjourn: Motion to adjourn, S. Brenna/ J. Carlson, 5 Ayes, Motion Carried.

Submitted by Micaela Montagne, Town Clerk.

(5) TB, Michael, Barb, Micaela,  
Fire Public

# Big Water Fire Apparatus LLC

*Annual Fire Pump Maintenance & Certification*

*The Mechanic that still makes house calls.*

Cell 715-292-0499 Home 715-682-6100

<http://www.bigwaterfireapparatus.com>

Ashland, Wisconsin

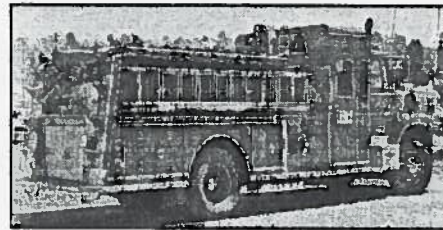
Est. 2000

Town of La Pointe Fire Department  
C/O Fire Chief Rick Reichkitzer  
& Taylor Andreas  
Post Office Box 270  
La Pointe, Wisconsin 54840  
Contact: 715-209-1524 E-Mail:

February 15, 2022

Re: Engine #7 Apparatus Report

Apparatus: 5/89 Ford General L 8000  
7.8L Engine #7  
Fire Pump: Waterous CS 19364W 1250 GPM  
Trans Case: YBX 19365T 2/90  
Mileage: 39,994.8  
Hours: 1,995.9  
VIN #: 1FDYS82A4KVA53643



Hello Chief,

This is an Apparatus Report for E-7. The last time I worked on this Apparatus was around September 1, 2021 when the Fire Pump was Recertified. At around the sometime Annual Bumper to Bumper was completed. Annual Maintenance and Fire Pump Testing was completed per NFPA 1911 Standards. All appeared to be in good condition. This Apparatus is nearly 33 years old. Most Fire Apparatuses are retired by year 20, however, there are circumstances when the Apparatus is properly maintained and Annually Tested. This will extend the life expediency to around 30 years. After 30 years of being in-service this Apparatus is going to be facing some serious issues in the future.

There are several safety areas of concerns I have:

**Manual Transmission:** This limits your Fire Personal, that, can operate this Fire Apparatus when called Into-Service for an Emergency Situation.

**Fire Pump Plumbing:** After being exposed to Water for over 33 years the inner Plumbing is more than likely showing signs of corrosion if not heavy corrosion. This causes weak spots in the Plumbing and can cause unpredictable failure. This Apparatus would then be considered Out-of-Service. Do not Operate until repairs are completed. Depending on where the failure occurred. It may take days or weeks to repair.

RECEIVED  
FEB 16 2022  
Initial: cg

Fire Pump Transfer Case: During the Annual Fire Pump Recertification, Bearing Noise could be heard. Fire Pump Transfer Case should be overhauled and replace the Bearings.

Chassis: The Chassis has low mileage, but, consideration should be taken into account of the Suspension and Braking components. Springs should be replaced, overtime with the weight of the Apparatus the Springs become weak and brittle. The Brake System should be disassembled and Visual Inspected and Overhauled. To insure all are in proper working condition. Another problem is the availability to locate repair parts. This is a Commercial Chassis converted to a Fire Apparatus. Most Commercial Chassis are retired in 10 years or less. Parts are becoming obsolete and hard to locate.

Warning Light: This Apparatus has the minimum Warning Lighting required by NFPA for the year the Apparatus when it was built in 1989.

This Apparatus was donated to your community. We do not have a good history of this Apparatus, because, of the lack of no documentation. When donated this Apparatus was already 30 years old. Engine #7 has served your Community and Fire Service well and serious consideration should be taken to determine the future of this Apparatus. It would be a poor investment to invest any money into this Apparatus. The changes of this Apparatus having or experience an unexpected and uncontrollable Catastrophe Failure at an Emergency Scene is greatly increased do to the age of this Apparatus.

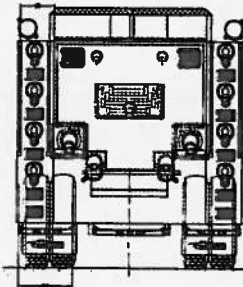
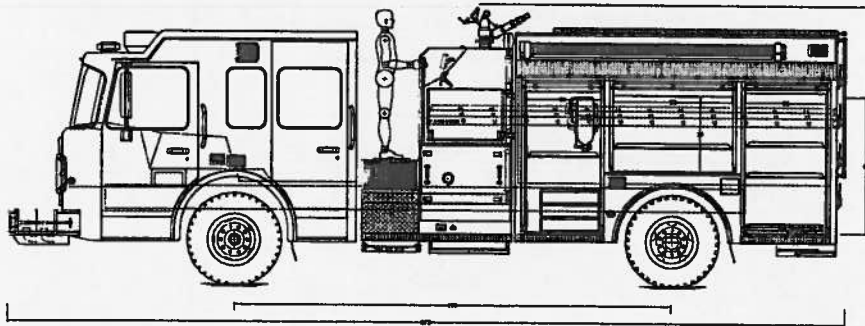
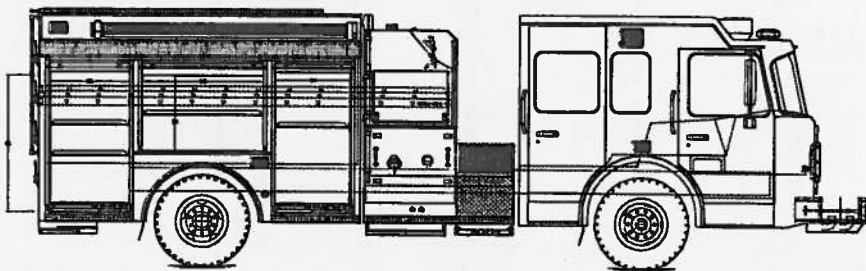
NFPA 1911 Annex D.6 states: Conclusion. A Fire Apparatus is an emergency Vehicle that must be relied on to transport Fire Fighters safety to and from an incident and to operate reliably and properly to support a mission of the fire department. A piece of fire apparatus that breaks down at anytime during an emergency operation not only compromises the success of the operation but might jeopardize the safety of the fire fighters relaying on that apparatus to support their role in the operation. An old, worm out, or poorly maintained fire apparatus has no role in providing emergency service to a community.

If you have any other questions or concerns do not hesitate to contact me,

Stephen Adamski



Big Water Fire Apparatus LLC  
Owner



Reference Scale (inches)  
 0 12 24 36  
 1" = 12" (304.8mm)  
 (1/4" = 3" / 76.2mm)

1. DRAWING TITLE	2. REV. NO.	3. DATE	4. DRAWN BY	5. CHECKED BY	6. APPROVED BY	7. TITLE	8. DEPARTMENT	9. PROJECT NO.	10. SCALE	11. SHEET NO.	12. TOTAL SHEETS	13. DRAWING NO.	14. PROJECT NAME	15. CUSTOMER NAME	16. CUSTOMER ADDRESS	17. CUSTOMER PHONE	18. CUSTOMER FAX	19. CUSTOMER E-MAIL	20. CUSTOMER WEBSITE	21. CUSTOMER LOGO	22. CUSTOMER COMMENTS	

**NOTE:** Detailed specifications for this apparatus supersede this presentation drawing. Items shown on this drawing but not detailed within the specifications may be optional add-on features. This drawing is proprietary and confidential.

# Apparatus Replacement Schedule

La Pointe Volunteer Fire Department

11/1/2021

designator	chassis make	chassis model	Model year	body manufacturer	acquisition year	replacement year	age at replacement	estimated replacement cost		Replacement order
E-7	Ford	L8000	1989	General	2019	2022	33	600,000		1
T-2	Ford	9000	1986	Welch	2019	2024	38	195,000		2
R-1	Freightliner	FL70	1992	RSQ	2019	2026	34	175,000		3
E-2	GMC	C5500	2008	Pierce	2019	2028	20	300,000		4
T-1	White	4700SB	2014	S&R	2019	2032	33	175,000	Tank Only	5
C-1	Dodge	2500HD	2012		2019	2034	22	70,000		6
T-3	Peterbilt	PB335	2009	S&R	2019	2036	27	215,000		7
TP	Godwin	CD150S	2019		2019	2038	19	125,000		8
UTV	Polaris	Ranger XP	2019		2019	2039	20	30,000		9
B-2	Dodge	5500HD	2017	Hillsboro	2019	2040	21	175,000		10
E-1										
B-1	Ford	F250	1994		2021	Replaced	28			
								2,060,000		



La Pointe Volunteer Fire Department			
4/1/2014			
Apparatus	Year of Replacement	Age of Apparatus at Time of Replacement	Estimated Cost of Replacement
TP	2015	25+yrs	\$35,000
Rescue Vehicle	2018	37yrs	\$90,000
Tanker 1	2021	30yrs	\$75,000
Engine 3	2024	46yrs	\$65,000
Tanker 3	2027	30yrs	\$80,000
Chief's Truck	2030	36yrs	\$30,000
Tanker 2	2033	35yrs	\$85,000
Engine 2	2036	34yrs	\$190,000
Engine 1	2039	31yrs	\$350,000
		<b>Total Cost to Replace Fleet</b>	<b>\$1,000,000</b>
		<b>Annual Contribution</b>	<b>\$40,000</b>