

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

2022 BUDGET AMENDMENT #4

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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*** \$6,863.00 be added to Expenditure Line Item "Town Hall Capital" (Acct. #57140-1); that \$10,588.00 be added to Expenditure Line Item "Other Transportation (WTB)" (Acct. #57391-00); that \$4,006.00 be removed from Expenditure Line Item "Town Hall Maintenance" (Acct. #51610-00); that \$3,000.00 be removed from Expenditure Line Item "Town Hall Safety" (Acct. #51610-02); that \$1,000.00 be removed from Expenditure Line Item "Parks Butterfly Garden" (Acct. #55210-12), that \$5,000.00 be removed from Expenditure Line Item "Big Bay Town Park Capital" (Acct. #57621-30) and that \$4,445.00 be removed from Expenditure Line Item "Other Miscellaneous Fin. Uses/ (Contingency)" (Acct. #59900-00) **(ZERO NET CASH USE)**; and
2. ***That*** \$4,865.00 be added to Expenditure Line Item "Recreational Center Town Labor" (Acct. #55400-15); and that \$4,865.00 be removed from Expenditure Line Item "Recreation Center Capital Outlay" (Acct. #57630-00) **(ZERO NET CASH USE)**; and
3. ***That*** \$39,786.00 be removed from Expenditure Line Item "Law Enforcement Capital" (Acct. #57210-01); that \$39,786.00 be added to Expenditure Line Item "Transfer to Designated Funds" (Acct. #59240-00) (#34158-00 Squad Car Fund); that \$650,000.00 be removed from Expenditure Line Item "Fire Dept. Capital Equipment" (Acct. #57220-00); that \$607,325.00 be removed from Revenue Line Item "Transfer From Designated Funds" (Acct. #49240-00) (#34161-04 ESB FD Vehicle Insurance Fund); that \$42,675.00 be removed from Revenue Line Item "Transfer From Designated Funds" (Acct. #49240-00) (#34153-30 FD 66.0608 Fund); that \$1,498.00 be removed from Revenue Line Item "Transfer From Designated Funds" (Acct. #49240-00) (#34155-00 Recreation Bldg. Fund); that \$15,000.00 be removed from Revenue Line Item "Transfer From Designated Funds" (Acct. #49240-00) (#34151-17 Big Bay Town Park Capital Fund); that \$16,498.00 be added to Revenue Line Item "Fund Balance Applied" (Acct. #49300-00); and that \$11,160.00 be removed from Revenue Line Item "Transfer From Designated Funds" (Acct. #49240-00) and that \$11,160.00 be removed from Expenditure Line Item "Affordable Housing Committee" (Acct. #56300-05) **(USE OF CASH)**; and
4. ***That*** \$3,450.00 be added to Revenue Line Item "Sale of Recycling/Solid Waste Equipment" (Acct. #48307-01); and that \$3,450.00 be added to Expenditure Line Item "Recycling Equipment" (Acct. #57435-00), **(ZERO NET CASH USE)**; and
5. ***That*** \$90.60 be moved from Designated Fund "Solar Array Donations" (Acct. #34151-21) and into Designated Fund "Energy Committee Fund" (Acct. #34151-20); that \$600.18 be moved from Designated Fund "Emergency Services Building Donations" (Acct. #3161-00) and into Designated Fund "Emergency Services Building Contents Insurance" (Acct. #34161-05); that \$47,000.00 be moved from Designated Fund "Town Administration/Equipment Cell Tower"

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(Acct. #34151-02) and moved into Designated Fund "Harbor Commission" (Acct. #34151-21) **(ZERO NET CASH USE)**;

That \$30,000 be moved from Designated Fund "Library ARPA-DPI Grant" (Acct. #34156-34) and into Designated Fund "Library General" (Acct. #34156-01); that \$3,200.00 be moved from Designated Fund "Library General" (Acct. #34156-01) and that \$2,000.00 be moved into Designated Fund "Library Scholarship" (Acct. #34156-02) and that \$1,200.00 be moved into Designated Fund "Library Art Purchase" (Acct. #34156-24) (***) **(ZERO NET CASH USE)**; *and*

6. ***That*** \$1,354.00 be removed from Expenditure Line Item "Public Arts Committee" (Acct. #56300-04); that \$1,400.59 be added to Expenditure Line Item "Transfer to Designated Funds" (Acct. #59240-00) (#34152-51 *Public Arts Committee Fund*) and that \$46.59 be added to Revenue Line Item "Donations" (Acct. #48500-01); that \$261.00 be removed from Expenditure Line Item "Community Awards Committee" (Acct. #56300-00) and that \$261.00 be added to Expenditure Line Item "Transfer to Designated Funds" (Acct. #59240-00) (#34151-23 *Community Awards Committee Fund*); that \$5,119.00 be removed from Expenditure Line Item "Affordable Housing Committee" (Acct. #56300-05) that \$5,179.12 be added to Expenditure Line Item "Transfer To Designated Funds" (Acct. #59240-00) (#34151-03 *Housing Committee*) and that \$60.12 be added to Revenue Line Item "Fund Balance Applied" (Acct. #49300-00); that \$8,930.90 be removed from Expenditure Line Item "Town Plan Commission Planning" (Acct. #56400-00) and that \$8,930.90 be added to Expenditure Line Item "Transfer To Designated Funds" (Acct. #59240-00) (#34151-14 *Comprehensive Plan Steering Committee Fund*); that \$4,455.00 be removed from Expenditure Line Item "Energy Committee" (Acct. #56300-02), that \$4,000.00 be removed from Revenue Line Item "Dept of Energy Grant" (Acct. #43270-01) and that \$455.00 be added to Expenditure Line Item "Transfer To Designated Funds" (Acct. #59240-00) (#34151-20 *Energy Committee Fund*); **(USE OF CASH)**; *and*
7. ***That*** \$40,000.00 be added to Expenditure Line Item "Library Wages" (Acct. #55110-01); that \$10,000.00 be added to Expenditure Line Item "Rec Program Wages/FICA" (Acct. #55112-01) and that \$50,000.00 be added to Revenue Line Item "Transfer from Designated Funds" (Acct. #49240-00), (*Library ARPA-DPI Grant #34156-34*) (***) **(ZERO NET CASH USE)**; *and*
8. ***That*** \$26,000.00 be added to Expenditure Line Item "Law Enforcement Wages" (Acct. #52100-01); that \$2,000.00 be added to Expenditure Line Item "Law Enforcement Legal" (Acct. #52100-16); that \$2,000.00 be removed from Expenditure Line Item "General Government Legal" (Acct. #51300-00), that \$7,700.00 be removed from Expenditure Line Item "Fire Department Compensation" (Acct. #52210-00); that \$2,000.00 be removed from Expenditure Line Item "Fire Dept. Town Labor" (Acct. #52210-14); that \$10,000.00 be removed from Expenditure Line Item "Ambulance Compensation" (Acct. #52310-00); that \$4,500.00 be added to Expenditure Line Item "Roads Labor" (Acct. #53311-02); that \$4,500.00 be removed from Expenditure Line Item "Airport Town Labor" (Acct. #53510-01); that \$1,500.00 be removed from Expenditure Line Item "Docks - Harbor Labor" (Acct. #53540-02); that \$5,400.00 be removed from Expenditure Line Item "Solid Waste Wages" (Acct. #53631-00) and that \$600 be added to Expenditure Line Item "Health Center Wages" (Acct. #54100-02).

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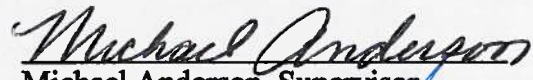
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Passed December 27, 2022

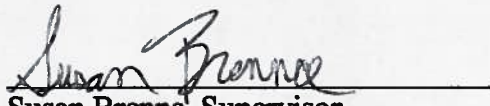

Glenn Carlson, Chair

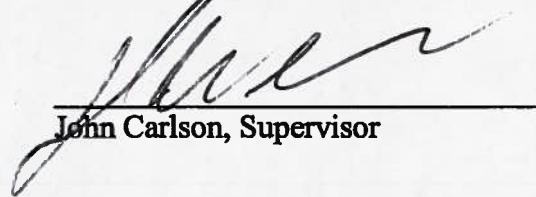
Posted 12-28-2022


Michael Anderson, Supervisor


Aimée Baxter, Supervisor

Attest 
Micaela Montagne, Town Clerk


Susan Brenna, Supervisor


John Carlson, Supervisor

(*) Per Madeline Island Public Library Board motion on 12/20/2022**

Acct. numbers used are from Town Hall Software accounting program, not Workhorse, in order to match 2022 budget reports.

2022 Budget Amendments

	2022 Approved Budget	Approved Budget Amend #1 02/22/2022	Approved Budget Amend #2 6/14/2022	Approved Amended Amend #3 8/23/2022	Approved Amended Budget	Proposed Amended Amend #4 12/27/2022	Proposed Amended Budget
REVENUES:							
Taxes	1,943,610				1,943,610		1,943,610
Intergovernmental	275,484	15,807			291,291	(4,000)	287,291
Licenses & Permits	36,665				36,665		36,665
Fines	3,575				3,575		3,575
Public Charges	580,752				580,752		580,752
Intergovernmental Charges	178,100			(10,000)	168,100		168,100
Misc Revenues	161,348	5,185	10,500	1,000	178,033	3,497	181,530
Other Financing	1,316,474	65,121	18,500	(10,282)	1,389,813	(611,100)	778,713
	\$4,496,008	\$86,113	\$29,000	(\$19,282)	\$4,591,839	(\$611,603)	\$3,980,236
EXPENDITURES:							
General Government	649,076	11,280		2,256	662,612	(9,006)	653,606
Public Safety	794,996		(180)	(54,338)	740,478	8,300	748,778
Public Works	834,799	2,400			837,199	(6,900)	830,299
Health & Human Services	44,248				44,248	600	44,848
Culture & Recreation	398,096		(50,000)	(6,986)	341,110	53,865	394,975
Conservation Development	112,500	2,020	26,500		141,020	(31,280)	109,740
Capital Outlay	1,156,441	70,414	2,680	39,786	1,269,321	(678,750)	590,571
Debt Service	437,668				437,668	0	437,668
Other Finance Uses	68,184		50,000		118,184	51,568	169,752
	\$4,496,008	\$86,114	\$29,000	(\$19,282)	\$4,591,840	(\$611,603)	\$3,980,237
VARIANCE	\$0	-\$1	\$0	\$0	-\$1	\$0	-\$1
		rounding			rounding		rounding

MEMO

To: Town Board
From: Michael Kuchta, Town Administrator
Re: Budget Amendment #4

Dec. 27, 2022

The amendment is based on Barb Nelson's projections for the end of the year. The amendment, and this narrative explanation, is grouped into categories of related adjustments.

1. This covers unanticipated costs of installing new boilers in Town Hall and the Winter Transportation Building. The costs total \$17,451; they are paid for by transferring unspent funds from a variety of accounts.
2. General expenses for Town labor at the Rec Center are \$4,865 over budget. This will be offset by using unspent funds from the Rec Center capital account.
3. This category has three sets of adjustments:
 - a. Although we placed orders for a new police squad and new fire engine in 2022, those actual purchases and payments will not take place until 2023. These adjustments -- \$39,786 for the squad and \$650,000 for the fire engine -- ensure that amounts budgeted as expenditures or transfers in 2022 will be available in the appropriate designated funds in 2023.
 - b. The Parks adjustments recognize that \$16,498 was spent directly out of designated funds in 2022, rather than first being transferred to the General Fund as originally anticipated.
 - c. As discussed in budgeting workshops, committee funds will be run through specific designated funds beginning in 2023, rather than being run through General Fund accounts as they have been. Thus, in this case, \$11,160 will be transferred from an ARPA account in the General Fund to the designated fund of the Affordable Housing Advisory Committee.
4. The new skid steer for the MRF cost \$3,450 more than originally budgeted. However, a higher trade-in value offset this.
5. This category has five sets of adjustments:
 - a. \$90.60 will be transferred from a dormant designated fund into the Energy Committee's designated fund.
 - b. \$600.18 will be transferred from a dormant designated fund into the designated fund for ESB equipment.
 - c. The \$47,000 transfer reflects seed money provided to the Harbor Commission.
 - d. The \$30,000 transfer reflects a makerspace reimbursement the Library received, returning money that had been "borrowed" from the Library's general designated fund for cash-flow purposes.
 - e. The Library Board is transferring \$3,200 from its general designated fund: \$2,000 to its scholarship fund and \$1,200 to its art purchase fund.

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6. This category reflects adjustments made to properly-set-up designated funds for committees in 2023 (as discussed in 3c. above):
 - a. Public Arts: Makes \$1,400.59 in unspent funds available for 2023.
 - b. Community Awards: Makes \$261 in unspent funds available for 2023.
 - c. Affordable Housing Advisory Committee: Makes \$5,119 in unspent funds available for 2023, and designates \$60.12 in the General Fund as cash on hand.
 - d. Town Plan Commission: Makes \$8,930.90 in unspent funds available in 2023 for the Comprehensive Plan Steering Committee.
 - e. Energy Committee: The microgrid feasibility study came in \$4,000 under budget, so there was no need for reimbursement from the supporting grant. The remaining \$455 in unspent funds will be available in the committee's designated fund for 2023.
7. The \$50,000 in transfers reflects makerspace reimbursements the Library received, returning money that had been "borrowed" from Library General Budget accounts for cash-flow purposes.
8. This category has two general sets of adjustments to offset specific line items that are anticipated to be over budget for 2022.
 - a. Police Department legal expenses: The \$2,000 in unanticipated expenditures will be offset by the Town Hall legal account, which is under budget.
 - b. The \$33,100 in wage expenditures or charges that are anticipated to be over budget (police, roads and Town labor for the Health Center) will be offset by other labor accounts that are under budget (fire and ambulance) or public works labor charges that are under budget for other Town departments (airport, docks, fire, and MRF).