

Town Board Meeting Memo

From: Max Imholte, TA

Date: February 24, 2026

Re: Agenda Items

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IV. Committees

A. MI Childcare Task Force: **Appoint** L. Schuppe to the Task Force.

V. Town Hall Administration:

B. **Approve** Attachment A to 2026 Compensation Resolution regarding the Public Works Director hourly rate.

C. **Approve** Harbor Commission and Bayfield School District winter transportation cost sharing agreements (\$6000 each).

D. **Approve** Amendment to Harbor Commission Dock Lease which moves the dock lease payment from Feb.15 to July 31<sup>st</sup>.

E. **Approve** Cemetery Fee split difference.

F. **Approve** Jolma proposal for a Buy America compliant solar system for the ESB Microgrid project.

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FEB 19 2026

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## TOWN ADMINSTRATOR REPORT

Feb. 24, 2026

- With the ferry shutdown three projects are on hold: ESB Microgrid, ADA door openers and the audio upgrade for the Town Hall meeting room. Although with respect to the ESB Microgrid project we would be at a standstill even if the ferry was running. The necessary audio equipment for the Town Hall meeting room is ready and just waiting for word that the ferry is running. The vendor that we have been in contact with about the ADA doors needs to come over and evaluate the current doors to prepare a proposal.
- Although nothing will be done without Will Lulham's approval (Our IT resource) we are looking at two software applications that would improve our operational capabilities. One is a timesheet app for mobile phones. This would automate much of the detailed data input that Public Works has to do. Some of the timesheet apps will integrate directly with our ERP software, Workhorse. The other is process mapping software that would help us standardize and document processes throughout all departments and provide a flatter learning curve for new employees.
- The interviews for the full-time summer rec director have begun this week and I have been participating in those since Town Hall will have access to this person in the off-season.
- The personnel policy rewrite is ongoing.
- A new goal for us this year is to do a thorough document purge of our records downstairs. This might be one of the tasks that the summer ec director can work on in the offseason.

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Initial: dg

**Town of La Pointe**  
**Winter Transportation Committee**  
**Wednesday December 10, 2025**  
**9 a.m. at Town Hall/Zoom**  
*Draft Minutes*

Members present: Glenn Carlson, Town Board Representative (Chair)  
Ellen Troeltzsch, Citizen-at-Large  
Zach Montagne, Madeline Island Ferry Line/Harbor Commission Rep.  
Joel Shilman, Facilities Manager, Bayfield School District  
Members absent: Erin Westcott, Finance Manager, Bayfield School District  
Staff present: Max Imholte, Town Administrator

**1. Call to order/Roll Call**

The Winter Transportation Committee (WTC) called to order by Glenn.

**2. Minutes of the Following Meetings to be Considered for Approval:**

**A. April 23, 2025**

Motion by Zach to approve the above minutes as presented, seconded by Ellen, all ayes. Motion Carried.

**3. Discussion and/or recommendation to the Town Board of vouchers submitted**

Travelers Insurance – Inland Marine	\$ 9,077.00
Young & Associates – Gen. Liability	1,694.35
Young & Associates – Gen. Liability	1,517.19
Young & Associates – Business Auto	3,435.00

Motion by Zach to approve the above voucher, seconded by Ellen, all ayes. Motion Carried.

**4. 2025-26 Operating Budget Discussion**

Motion by Ellen to recommend to the Town Board and Harbor Commission the 2025-26 contribution from each entity be \$6,000, seconded by Zach, all ayes. Motion Carried

**5. Schedule next meeting and set agenda.**

Next meeting will be scheduled as needed.

**6. Adjourn**

Motion to adjourn by Joel, seconded by Zach, all ayes. Motion Carried.

Minutes taken from recording and submitted by D. Goetsch, Clerical Assistant  
Minutes approved as presented 2/17/26. D. Goetsch, Clerical Assistant

(S) TB, TA, A, Clerk, Public

Dated From: 1/01/2026 Fund: 100 - GENERAL FUND  
Thru: 1/31/2026

	2026 January	2026 Total
<b>TAXES</b>	90.00	90.00
<b>INTERGOVERNMENTAL REVENUES</b>	48,291.31	48,291.31
<b>LICENSES AND PERMITS</b>	1,914.60	1,914.60
<b>FINES, FORFEITS AND PENALTIES</b>	350.00	350.00
<b>PUBLIC CHARGES FOR SERVICES</b>	42,388.53	42,388.53
<b>MISCELLANEOUS REVENUES</b>	5,680.06	5,680.06
<b>Total Revenues</b>	<b>98,714.50</b>	<b>98,714.50</b>

Dated From: 1/01/2026  
 Thru: 1/31/2026

Fund: 100 - GENERAL FUND

	2026 January	2026 Total
GENERAL GOVERNMENT	31,526.41	31,526.41
PUBLIC SAFETY	81,351.95	81,351.95
PUBLIC WORKS	44,345.69	44,345.69
HEALTH AND HUMAN SERVICES	730.56	730.56
CULTURE, RECREATION AND EDU.	20,354.96	20,354.96
CONSERVATION AND DEVELOPMENT	5,548.26	5,548.26
Repeater Capital Outlay	3,187.77	3,187.77
<b>Total Expenses</b>	<b>187,045.60</b>	<b>187,045.60</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(88,331.10)</b>	<b>(88,331.10)</b>

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Balance Sheet Summary Report

Page: 1  
ACCT

Dated From: 1/01/2026  
Thru: 1/31/2026

Fund: 100 - GENERAL FUND

	Debit	Credit
CASH AND MARKETABLE SECURIT	1,442,732.81	
TAXES & SPEC. ASSMT. RECV'B		2,753,377.60
ACCOUNTS RECEIVABLE		
DUE FROM OTHER GOVERNMENTS		
INVENTORIES AND PREPAYMENTS		
<hr/> <hr/>		
TOTAL ASSETS		1,310,644.79
<hr/> <hr/>		
ACCOUNTS PAYABLE	10,145.26	
DUE TO OTHER GOVERNMENTS	1,212,168.43	
DUE TO OTHER FUNDS		
DEFERRED REVENUES		
Undefined Level		
LONG-TERM DEBT		
<hr/> <hr/>		
TOTAL LIABILITY	1,222,313.69	
<hr/> <hr/>		
RETAINED EARNINGS		
FUND BALANCES		
<hr/> <hr/>		
TOTAL FUND EQUITY		
<hr/> <hr/>		
2026 Revenues		98,714.50
2026 Expenditures	187,045.60	

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Balance Sheet Summary Report

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ACCT

Dated From: 1/01/2026

Fund: 100 - GENERAL FUND

Thru: 1/31/2026

Debit

Credit

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**GRAND TOTALS**

1,409,359.29

1,409,359.29

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Dated From: 1/01/2026  
Thru: 1/31/2026

Fund: 100 - GENERAL FUND

Account Number		Debit	Credit
100-00-11100-000-000	TREASURER'S WORKING CASH		112,883.92
100-00-11102-000-000	AMBULANCE ACH		
100-00-11200-000-000	Tax Collections Account	1,543,591.73	
100-00-11300-000-000	Flex/Section 125 Account	12,025.00	
100-00-11301-000-000	LIFEQUEST COLLECTIONS ACCT.		
100-00-11302-000-000	LIB SAV ACCOUNT - FOR PAYPAL		
100-00-11303-000-000	SAVINGS-DESIGNATED FUNDS		
100-00-11304-000-000	PayPal Airport QR Savings		
100-00-11400-000-000	MRF Account		
100-00-11800-000-000	PETTY CASH-TOWN HALL		
100-00-11801-000-000	PETTY CASH-LIBRARY		
100-00-11802-000-000	PETTY CASH-SOL WASTE/RECYCLING		
100-00-11803-000-000	Petty Cash - Parks		
<b>CASH AND MARKETABLE SECURIT</b>		<b>1,442,732.81</b>	
100-00-12100-000-000	PROPERTY TAXES RECEIVABLE		2,753,377.60
100-00-12110-000-000	LOTTERY CREDIT		
100-00-12115-000-000	FIRST DOLLAR CREDIT		
100-00-12310-000-000	DELINQ PERSONAL PROPERTY TAXES		
100-00-12320-000-000	OUTSTANDING PP - 2019/2020		
100-00-12321-000-000	OUTSTANDING PP - 2020/2021		
100-00-12322-000-000	Outstanding PP - 2021/2022		
100-00-12323-000-000	Outstanding PP - 2022/2023		
100-00-12324-000-000	Outstanding PP - 2023/2024		
100-00-12641-000-000	FOREST CROP LAND		
<b>TAXES &amp; SPEC. ASSMT. RECV'B</b>			<b>2,753,377.60</b>
100-00-13100-000-000	CUSTOMER ACCOUNTS RECEIVABLE		
100-00-13200-000-000	GASB 87-New Cell Tower Lease R		
100-00-13242-000-000	GASB 87-Hangar Leases Rec		
100-00-13243-000-000	GASB 87-Ind Lot Leases Rec		
100-00-13270-000-000	GASB 87-Dock leases Rec		
100-00-13300-000-000	MRF RECIEVABLE		
100-00-13400-000-000	MI Ferry - Note receivable		
100-00-13500-000-000	OTHER RECEIVABLES		
<b>ACCOUNTS RECEIVABLE</b>			
100-00-14200-000-000	DUE FROM OTHR GOVT'S/GRANT REC		
100-00-14201-000-000	Note: Due from MIFL		
<b>DUE FROM OTHER GOVERNMENTS</b>			

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Balance Sheet Detail Report

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ACCT

Dated From: 1/01/2026

Fund: 100 - GENERAL FUND

Thru: 1/31/2026

Account Number		Debit	Credit
100-00-16110-000-000	INVENTORY		
100-00-16200-000-000	PREPAID EXPENSES		
<b>INVENTORIES AND PREPAYMENTS</b>			
<b>TOTAL ASSETS</b>			<b>1,310,644.79</b>
100-00-21100-000-000	ACCOUNTS PAYABLE	16,477.79	
100-00-21101-000-000	Oasis Payroll Liability		
100-00-21102-000-000	Accrued Payroll - BT		
100-00-21511-000-000	SS/MEDICARE TAXES PAYABLE		
100-00-21512-000-000	FEDERAL W/H TAXES PAYABLE		
100-00-21513-000-000	STATE TAX W/H TAX PAYABLE		
100-00-21520-000-000	WRS PAYABLE		6,768.16
100-00-21521-000-000	ADD'L RETIREMENT CONTRIB		
100-00-21530-000-000	HEALTH INSURANCE PAYABLE	358.96	
100-00-21531-000-000	DEFERRED COMP PAYABLE		
100-00-21532-000-000	GARNISHMENT		
100-00-21533-000-000	LIFE/DISABILITY PAYABLE	220.67	
100-00-21535-000-000	SEC 125 FLEX PLAN DEDUCTION		144.00
<b>ACCOUNTS PAYABLE</b>			<b>10,145.26</b>
100-00-24213-000-000	SALES TAX DUE STATE		
100-00-24310-000-000	DUE TO COUNTY LEVY	377,157.73	
100-00-24350-000-000	FC/MFL/SEV./WITHDRAWAL		
100-00-24600-000-000	DUE TO SPEC PURPOSE DIST LEVY		
100-00-24610-000-000	Due to School District	815,694.87	
100-00-24620-000-000	DUE TO TECHNICAL COLLEGE	19,315.83	
<b>DUE TO OTHER GOVERNMENT'S</b>			<b>1,212,168.43</b>
100-00-25100-000-000	DUE TO Other FUNDS		
100-00-25100-205-000	DUE TO Hangar Tax		
<b>DUE TO OTHER FUNDS</b>			
100-00-26100-000-000	OVERPAID RE TAX		
100-00-26110-000-000	MRF DEFERRED REVENUE		
<b>DEFERRED REVENUES</b>			
100-00-28100-000-000	LIFEQUEST BANKING ACCOUNT		

Dated From: 1/01/2026  
Thru: 1/31/2026

Fund: 100 - GENERAL FUND

Account Number		Debit	Credit
<b>Undefined Level</b>			
100-00-29010-000-000	Unearned Revenue - BT		
100-00-29011-000-000	Ensuing year tax levy roll rev		
100-00-29012-000-000	Unavailable Rev - MIFL Contrib		
100-00-29013-000-000	Unavailable Revenue - General		
100-00-29200-000-000	DEFERRED TAX REVENUE		
100-00-29201-000-000	Deferred Revenues		
100-00-29202-000-000	BBTP Advance Deposits		
100-00-29920-000-000	GASB 87-Deferred lease New Twr		
100-00-29942-000-000	GASB 87-Deferred Leases Hangrs		
100-00-29943-000-000	GASB 87-Deferred Leases Ind Lt		
100-00-29970-000-000	GASB 87-Deferred Leases Docks		
<b>LONG-TERM DEBT</b>			
<b>TOTAL LIABILITY</b>			1,222,313.69
100-00-33100-000-000	GENERAL FUND UNDESIGNATED		
100-00-33110-000-000	General Fund Designated		
<b>RETAINED EARNINGS</b>			
100-00-34100-000-000	TOWN ADMIN & EQUIP FUND		
100-00-34105-000-000	TOWN ADMIN ARP FUNDING		
100-00-34106-000-000	Legal Donations Fund		
100-00-34150-000-000	FIRE DEPT TRUCK DESIGN FUND		
100-00-34151-000-000	FIRE DEPT EQUIP DESIGN FUNDS		
100-00-34152-000-000	FIRE DEPT FUND - 66.0608		
100-00-34153-000-000	ESB FIRE RECOVERY FUND		
100-00-34156-000-000	ESB FIRE DEPT VEH INS 81.6%		
100-00-34157-000-000	ESB FIRE INS BLDG CONTENTS		
100-00-34200-000-000	LIBRARY GENERAL DESIGN FUNDS		
100-00-34201-000-000	LIB SCHOLARSHIP DESIGN FUND		
100-00-34202-000-000	LIB COUNTY GRANT DESIGN FUND		
100-00-34203-000-000	NWLS GRNT COLLECT. DEV		
100-00-34207-000-000	LIBRARY - PAT DEBARY FUND		
100-00-34209-000-000	LIB-ELEVATOR DESIGNATED FUND		
100-00-34210-000-000	LIBRARY - MATERIALS FUND		
100-00-34212-000-000	LIB-SKI PROG/CARP/WINTER REC		
100-00-34213-000-000	LIB-ART PURCHASE FUND		
100-00-34215-000-000	LIB-BCEF FUND		
100-00-34218-000-000	LIBRARY - LEGACY FUND		

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Balance Sheet Detail Report

Page: 4  
ACCT

Dated From: 1/01/2026  
Thru: 1/31/2026

Fund: 100 - GENERAL FUND

Account Number		Debit	Credit
100-00-34219-000-000	LIBRARY - REC PROGRAM FUNDS		
100-00-34220-000-000	LIBRARY - PACE WOODS FUND		
100-00-34221-000-000	Library ARPA-DPI Grant Fund		
100-00-34250-000-000	AMBULANCE REPLACEMENT DESIGN F		
100-00-34251-000-000	ACT 102 GRANT DESIGN FUND EMS		
100-00-34252-000-000	DONATIONS/EMT TRAIN DES FUND		
100-00-34253-000-000	AMBULANCE EQUIP DESIGN FUNDS		
100-00-34254-000-000	AMBULANCE FUND - 66.0608		
100-00-34300-000-000	UNRES/UNDESG FUND BALANCE		
100-00-34301-000-000	REC CENTER DES FUND DONATIONS		
100-00-34303-000-000	BALL FIELD DESIGNATED FUNDS		
100-00-34350-000-000	SQUAD CAR REPLACEMENT DESIGN F		
100-00-34351-000-000	LAW ENFORCEMENT COMM DESIGN F		
100-00-34352-000-000	LAW ENFORCE - BIKE PATROL FUND		
100-00-34401-000-000	WINTER TRANS DESIGN. FUND		
100-00-34404-000-000	SOLAR ARRAY DON/SPONSORSHIPS		
100-00-34406-000-000	MRF Fund		
100-00-34450-000-000	JONI DUNN MEM PARK DES FUND		
100-00-34451-000-000	PARKS DESIGNATED FUND		
100-00-34452-000-000	PARKS - BBTP		
100-00-34500-000-000	CEMETERY DESIGNATED FUND		
100-00-34550-000-000	MICOFC FIREWORKS DONATION FUND		
100-00-34560-000-000	Affordable Housing Fund		
100-00-34561-000-000	Comp Plan Steering Committee		
100-00-34562-000-000	Community Awards Committee		
100-00-34563-000-000	Energy Committee		
100-00-34564-000-000	Public Arts Committee		
100-00-34600-000-000	ZONING & PLANNING CAPITAL		
<b>FUND BALANCES</b>			
<b>TOTAL FUND EQUITY</b>			
	2026 Revenues		98,714.50
	2026 Expenditures	187,045.60	
<b>GRAND TOTALS</b>		<b>1,409,359.29</b>	<b>1,409,359.29</b>

## Fund: 100 - GENERAL FUND

Account Number		2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget
100-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	0.00	2,169,155.00	-2,169,155.00	0.00
100-00-41150-000-000	FOREST CROPLAND/MFL TAXES	0.00	0.00	2,900.00	-2,900.00	0.00
100-00-41210-000-000	PUBLIC ACCOMMODATION TAXES	90.00	90.00	225,000.00	-224,910.00	0.04
100-00-41320-000-000	TAXES FROM TAX EX ENTITIES	0.00	0.00	25,000.00	-25,000.00	0.00
100-00-41800-000-000	INT AND PENALTIES ON TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41801-000-000	PERS. PROP. TAX INTEREST	0.00	0.00	0.00	0.00	0.00
<b>TAXES</b>		<b>90.00</b>	<b>90.00</b>	<b>2,422,055.00</b>	<b>-2,421,965.00</b>	<b>0.00</b>
100-00-42300-000-000	SPECIAL ASSESSMENTS	0.00	0.00	10,815.00	-10,815.00	0.00
<b>SPECIAL ASSESSMENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>10,815.00</b>	<b>-10,815.00</b>	<b>0.00</b>
100-00-43200-000-000	DEPT OF ENERGY - SOLARY ARRAY	0.00	0.00	0.00	0.00	0.00
100-00-43210-000-000	FEDERAL CARES AIRPORT	0.00	0.00	0.00	0.00	0.00
100-00-43220-000-000	FEDERAL CARES - COVID -19	0.00	0.00	0.00	0.00	0.00
100-00-43300-000-000	ARPA Revenue - BT	0.00	0.00	0.00	0.00	0.00
100-00-43410-000-000	STATE SHARED REVENUES	0.00	0.00	68,133.00	-68,133.00	0.00
100-00-43420-000-000	STATE FIRE INSURANCE 2% DUES	0.00	0.00	8,700.00	-8,700.00	0.00
100-00-43430-000-000	OTHER STATE SHARED TAXES	0.00	0.00	100.00	-100.00	0.00
100-00-43500-000-000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
100-00-43521-000-000	State Grant - Law Enforcement	0.00	0.00	0.00	0.00	0.00
100-00-43530-000-000	STATE GRANT-LOCL TRNS AI	31,014.63	31,014.63	124,058.00	-93,043.37	25.00
100-00-43540-000-000	STATE GRANT-RECYCLING	0.00	0.00	8,000.00	-8,000.00	0.00
100-00-43550-000-000	LAW ENFORCEMENT TRAINING	0.00	0.00	0.00	0.00	0.00
100-00-43555-000-000	WI DNR - FFP GRANT	0.00	0.00	6,000.00	-6,000.00	0.00
100-00-43560-000-000	STATE GRANT - WI COSTAL	0.00	0.00	0.00	0.00	0.00
100-00-43564-000-000	COSTAL MGT - BIG BAY TOWN	0.00	0.00	0.00	0.00	0.00
100-00-43565-000-000	STATE GRANT - HEALTH SERV	0.00	0.00	10,000.00	-10,000.00	0.00
100-00-43570-000-000	DNR GRANT - BBTP	0.00	0.00	0.00	0.00	0.00
100-00-43610-000-000	PYMTS FOR MUNICIPAL SERVICES	0.00	0.00	14,279.00	-14,279.00	0.00
100-00-43620-000-000	IN LIEU OF TAXES 70.113	17,276.68	17,276.68	8,838.00	8,438.68	195.48
100-00-43621-000-000	IN LIEU OF TAXES 70.114	0.00	0.00	4,680.00	-4,680.00	0.00
100-00-43650-000-000	FOREST CROPLAND/MFL	0.00	0.00	120.00	-120.00	0.00
<b>INTERGOVERNMENTAL REVENUES</b>		<b>48,291.31</b>	<b>48,291.31</b>	<b>252,908.00</b>	<b>-204,616.69</b>	<b>19.09</b>
100-00-44002-000-000	Fire # Sign Purchase Zoning	0.00	0.00	1,000.00	-1,000.00	0.00
100-00-44100-000-000	COMMERCIAL BUS & OCCUP LIC	0.00	0.00	150.00	-150.00	0.00
100-00-44110-000-000	LIQUOR & BEVERAGE LICENSE	10.00	10.00	6,500.00	-6,490.00	0.15
100-00-44111-000-000	OPERATOR LICENSES	0.00	0.00	400.00	-400.00	0.00
100-00-44112-000-000	CIGARETTE LICENSES	0.00	0.00	400.00	-400.00	0.00
100-00-44113-000-000	SODA LICENSES	0.00	0.00	400.00	-400.00	0.00
100-00-44120-000-000	RAT# OTHER BUS & OCCUP LIC	0.00	0.00	100.00	-100.00	0.00
100-00-44210-000-000	DOG LICENSES FEE	0.00	0.00	75.00	-75.00	0.00
100-00-44300-000-000	BUILDING & LAND USE PERMITS	1,404.60	1,404.60	12,000.00	-10,595.40	11.71
100-00-44400-000-000	ZONING PERMITS AND FEES	500.00	500.00	60,000.00	-59,500.00	0.83
100-00-44401-000-000	ZONING BOOK PURCHASES	0.00	0.00	0.00	0.00	0.00
<b>LICENSES AND PERMITS</b>		<b>1,914.60</b>	<b>1,914.60</b>	<b>81,025.00</b>	<b>-79,110.40</b>	<b>2.36</b>
100-00-45130-000-000	PARKING VIOLATIONS	0.00	0.00	500.00	-500.00	0.00
100-00-45190-000-000	Clerk of Court Fines/penalties	350.00	350.00	1,800.00	-1,450.00	19.44
100-00-45195-000-000	FERRY REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00

## Fund: 100 - GENERAL FUND

Account Number	2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget	
<b>FINES, FORFEITS AND PENALTIES</b>	<b>350.00</b>	<b>350.00</b>	<b>2,300.00</b>	<b>-1,950.00</b>	<b>15.22</b>	
100-00-46100-000-000	CLERK'S FEES	0.00	0.00	500.00	-500.00	0.00
100-00-46191-000-000	DATA PROCESSING (COPIES)	0.00	0.00	200.00	-200.00	0.00
100-00-46193-000-000	REPRO/PI REQUESTS THISONE	0.00	0.00	100.00	-100.00	0.00
100-00-46210-000-000	LAW ENFORCEMENT FEES	0.00	0.00	200.00	-200.00	0.00
100-00-46220-000-000	FIRE DEPARTMENT FEE'S	0.00	0.00	0.00	0.00	0.00
100-00-46230-000-000	AMBULANCE FEES	3,965.61	3,965.61	60,000.00	-56,034.39	6.61
100-00-46310-000-000	HWY MAINT & CONSTRUCTION	10,500.98	10,500.98	0.00	10,500.98	0.00
100-00-46330-000-000	PARKING PERMITS	0.00	0.00	500.00	-500.00	0.00
100-00-46335-000-000	IMPOUND FEES	0.00	0.00	0.00	0.00	0.00
100-00-46340-000-000	AIRPORT FEE'S	0.00	0.00	2,000.00	-2,000.00	0.00
100-00-46342-000-000	AIRPORT HANGAR LEASES	240.00	240.00	32,000.00	-31,760.00	0.75
100-00-46343-000-000	AIRPORT-INDUST ZONE LEASES	0.00	0.00	14,300.00	-14,300.00	0.00
100-00-46344-000-000	AIRPORT - PARKING PERMITS	0.00	0.00	1,600.00	-1,600.00	0.00
100-00-46345-000-000	AIRPORT - TV145 RENTAL	0.00	0.00	0.00	0.00	0.00
100-00-46346-000-000	Airport TV145 internal use	0.00	0.00	0.00	0.00	0.00
100-00-46370-000-000	DOCKS AND HARBORS	0.00	0.00	78,000.00	-78,000.00	0.00
100-00-46390-000-000	OTHER TRANSPORTATION	0.00	0.00	8,000.00	-8,000.00	0.00
100-00-46430-000-000	SOLID WASTE DISPOSAL	2,057.56	2,057.56	180,000.00	-177,942.44	1.14
100-00-46540-000-000	CEMETERY FEE'S	0.00	0.00	6,000.00	-6,000.00	0.00
100-00-46710-000-000	LIBRARY FEE'S	0.00	0.00	0.00	0.00	0.00
100-00-46720-000-000	PARKS FEE'S	25,624.38	25,624.38	250,000.00	-224,375.62	10.25
100-00-46722-000-000	PARKS NMVESSEL FEES	0.00	0.00	4,000.00	-4,000.00	0.00
100-00-46723-000-000	CAMPGROUND - SHOWER REVENUES	0.00	0.00	6,000.00	-6,000.00	0.00
100-00-46724-000-000	PK SHELTER RENT BBTP	0.00	0.00	500.00	-500.00	0.00
100-00-46725-000-000	PARKS RENTAL JONI'S/Russell	0.00	0.00	1,200.00	-1,200.00	0.00
100-00-46741-000-000	Events & CELEBRATIONS Permit	0.00	0.00	2,000.00	-2,000.00	0.00
100-00-46742-000-000	Sp Events Reimbursements	0.00	0.00	3,200.00	-3,200.00	0.00
100-00-46743-000-000	Shelter Rental Rec Center	0.00	0.00	300.00	-300.00	0.00
100-00-46900-000-000	OTHER PUB CHGS FOR SERVICES	0.00	0.00	4,000.00	-4,000.00	0.00
<b>PUBLIC CHARGES FOR SERVICES</b>	<b>42,388.53</b>	<b>42,388.53</b>	<b>654,600.00</b>	<b>-612,211.47</b>	<b>6.48</b>	
100-00-47230-001-000	Services to State Park	0.00	0.00	0.00	0.00	0.00
100-00-47321-000-000	LAW ENFORCEMENT SERVICES	0.00	0.00	0.00	0.00	0.00
100-00-47325-000-000	FIRE SERVICES	0.00	0.00	0.00	0.00	0.00
100-00-47330-000-000	SERV TO MADELINE SANITARY DI	0.00	0.00	0.00	0.00	0.00
100-00-47331-000-000	TRANSPORTATION (HYW.&STR	0.00	0.00	30,000.00	-30,000.00	0.00
100-00-47335-000-000	ASHLAND CTY ZONING INTERMUNI	0.00	0.00	3,000.00	-3,000.00	0.00
100-00-47400-000-000	SERVICES TO BAYFIELD SCH	0.00	0.00	0.00	0.00	0.00
100-00-47410-000-000	ASHLAND CTY REIMBURSEMENT	0.00	0.00	3,000.00	-3,000.00	0.00
100-00-47494-000-000	MRF TIPPING FEES OTHER DEPTS.	0.00	0.00	0.00	0.00	0.00
<b>INTERGOV'T. CHARGES FOR SERV.</b>	<b>0.00</b>	<b>0.00</b>	<b>36,000.00</b>	<b>-36,000.00</b>	<b>0.00</b>	
100-00-48100-000-000	INTEREST INCOME	4,339.16	4,339.16	20,000.00	-15,660.84	21.70
100-00-48110-000-000	LIBRARY INT/DIV INCOME	0.00	0.00	0.00	0.00	0.00
100-00-48130-000-000	Interest on Special Assess	0.00	0.00	0.00	0.00	0.00
100-00-48150-000-000	Ins Recovery Fire/Ambulance	0.00	0.00	0.00	0.00	0.00
100-00-48200-000-000	RENT - TOWER	0.00	0.00	0.00	0.00	0.00
100-00-48210-000-000	RENT - HEALTH CENTER	0.00	0.00	12.00	-12.00	0.00
100-00-48220-000-000	RENT - MRF/EXCHANGE	0.00	0.00	8.00	-8.00	0.00

## Fund: 100 - GENERAL FUND

Account Number		2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget
100-00-48300-000-000	SALE OF HYW.EQUIP. PROPT	0.00	0.00	0.00	0.00	0.00
100-00-48301-000-000	Sale of Law Enforcement Items	0.00	0.00	0.00	0.00	0.00
100-00-48302-000-000	Sale of Fire Equip/Property	0.00	0.00	0.00	0.00	0.00
100-00-48303-000-000	Sale of Ambul Equip/Property	0.00	0.00	20,000.00	-20,000.00	0.00
100-00-48305-000-000	SALE OF MRF EQUIPMENT	0.00	0.00	1,000.00	-1,000.00	0.00
100-00-48306-000-000	Sale of SW Materials	0.00	0.00	0.00	0.00	0.00
100-00-48307-000-000	SALE OF RECYCLE MATERIAL	1,340.90	1,340.90	15,000.00	-13,659.10	8.94
100-00-48309-000-000	SALE OF OTHER EQP.& PROP	0.00	0.00	0.00	0.00	0.00
100-00-48310-000-000	SALE RECY/SW EQUIPMENT	0.00	0.00	0.00	0.00	0.00
100-00-48400-000-000	INS.REC.DAM.HYW.EQP.&PRO	0.00	0.00	0.00	0.00	0.00
100-00-48410-000-000	Insurance Recovery General	0.00	0.00	0.00	0.00	0.00
100-00-48420-000-000	Ins Recovery Law Enforce Prop	0.00	0.00	0.00	0.00	0.00
100-00-48500-000-000	DONAT-PARKS, REC & INVASIVE	0.00	0.00	0.00	0.00	0.00
100-00-48500-106-000	Legal Fund Donations	0.00	0.00	0.00	0.00	0.00
100-00-48501-000-000	CONTRIB/DONATIONS LAW ENFORCE	0.00	0.00	0.00	0.00	0.00
100-00-48502-000-000	CONTRIB PORTA POTTIE PUMP	0.00	0.00	4,000.00	-4,000.00	0.00
100-00-48503-000-000	WINDSLED CONT BAYFIELD SCHOOL	0.00	0.00	6,000.00	-6,000.00	0.00
100-00-48504-000-000	WINDSLED CONT - MI FERRY LINES	0.00	0.00	6,000.00	-6,000.00	0.00
100-00-48505-000-000	DOCK IMPROV PROJ MIFL CONT	0.00	0.00	52,000.00	-52,000.00	0.00
100-00-48506-000-000	DONATION TO FIRE (NON DESG)	0.00	0.00	0.00	0.00	0.00
100-00-48552-000-000	FIRE DEPT FUNDS - 66.0608	0.00	0.00	0.00	0.00	0.00
100-00-48600-000-000	LOCAL GRANTS - COMP PLAN	0.00	0.00	4,000.00	-4,000.00	0.00
100-00-48610-000-000	MRF REVENUE	0.00	0.00	10,000.00	-10,000.00	0.00
100-00-48900-000-000	OTHER MISC.REVENUES	0.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS REVENUES</b>		<b>5,680.06</b>	<b>5,680.06</b>	<b>138,020.00</b>	<b>-132,339.94</b>	<b>4.12</b>
100-00-49200-000-000	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
100-00-49300-000-000	FUND BALANCE APPLIED	0.00	0.00	35,000.00	-35,000.00	0.00
100-00-49500-000-000	PROCEEDS OF LT DEBT	0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES</b>		<b>0.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>-35,000.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>98,714.50</b>	<b>98,714.50</b>	<b>3,632,723.00</b>	<b>-3,534,008.50</b>	<b>2.72</b>

## Fund: 100 - GENERAL FUND

Account Number		2026		2026 Budget	Budget Status	% of Budget
		2026 January	Actual 01/31/2026			
100-00-51000-295-000	TH Generator Exp	0.00	0.00	0.00	0.00	0.00
100-00-51100-110-000	TOWN BOARD WAGES	2,700.00	2,700.00	32,600.00	29,900.00	8.28
100-00-51100-130-000	TOWN BOARD FICA	206.55	206.55	2,494.00	2,287.45	8.28
100-00-51100-132-000	TOWN BOARD INSURANCES	0.00	0.00	1,350.00	1,350.00	0.00
100-00-51100-510-000	TOWN BOARD PROP/LIABILITY INS	0.00	0.00	0.00	0.00	0.00
100-00-51110-132-000	TB Insurances	0.00	0.00	0.00	0.00	0.00
100-00-51300-210-000	MUNICIPAL ATTORNEY LEGAL	0.00	0.00	25,000.00	25,000.00	0.00
100-00-51300-310-000	Harbor Commission setup Expens	0.00	0.00	0.00	0.00	0.00
100-00-51400-000-000	General Publishing	14.00	14.00	0.00	-14.00	0.00
100-00-51410-110-000	ADMINISTRATOR WAGES	6,923.08	6,923.08	0.00	-6,923.08	0.00
100-00-51410-130-000	TOWN ADMIN FICA	529.62	529.62	0.00	-529.62	0.00
100-00-51410-131-000	TOWN ADMIN RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51410-132-000	ADMINISTRATOR INSURANCES	0.00	0.00	100.00	100.00	0.00
100-00-51410-320-000	TOWN ADMIN PUBLICATIONS	0.00	0.00	0.00	0.00	0.00
100-00-51410-390-000	TOWN ADMIN MISC EXPENSES	171.22	171.22	2,000.00	1,828.78	8.56
100-00-51410-510-000	TOWN ADMIN PROP/LIAB INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-51410-520-000	TOWN ADMIN WORKMAN'S COMP	0.00	0.00	0.00	0.00	0.00
100-00-51420-110-000	CLERK WAGES	2,170.00	2,170.00	26,040.00	23,870.00	8.33
100-00-51420-130-000	CLERK FICA	166.01	166.01	1,992.00	1,825.99	8.33
100-00-51420-131-000	CLERK RETIREMENT	0.00	0.00	1,875.00	1,875.00	0.00
100-00-51420-132-000	CLERK INSURANCES	3.22	3.22	200.00	196.78	1.61
100-00-51420-310-000	CLERK OFFICE SUPPLIES	156.53	156.53	4,000.00	3,843.47	3.91
100-00-51430-110-000	PERSONNEL WAGES	11,616.44	11,616.44	163,642.00	152,025.56	7.10
100-00-51430-130-000	PERSONNEL FICA	878.56	878.56	12,519.00	11,640.44	7.02
100-00-51430-131-000	PERSONNEL RETIREMENT	0.00	0.00	11,782.00	11,782.00	0.00
100-00-51430-132-000	PERSONNEL INSURANCES	1,116.06	1,116.06	21,120.00	20,003.94	5.28
100-00-51440-110-000	ELECTIONS WAGES	0.00	0.00	1,000.00	1,000.00	0.00
100-00-51440-390-000	ELECTIONS MISC EXPENSES	0.00	0.00	1,200.00	1,200.00	0.00
100-00-51450-311-000	DATA PROC COMPUTER SUPPLIES	0.00	0.00	5,000.00	5,000.00	0.00
100-00-51510-211-000	ACCOUNTING AUDITOR	0.00	0.00	35,000.00	35,000.00	0.00
100-00-51511-211-000	Accounting Services	435.00	435.00	34,000.00	33,565.00	1.28
100-00-51520-110-000	TREASURER WAGES	1,900.00	1,900.00	22,800.00	20,900.00	8.33
100-00-51520-130-000	TREASURER FICA	145.35	145.35	1,745.00	1,599.65	8.33
100-00-51520-131-000	TREASURER RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51520-132-000	TREASURER INSURANCES	0.00	0.00	100.00	100.00	0.00
100-00-51520-390-000	TREASURER MISC EXPENSES	500.00	500.00	20.00	-480.00	2,500.00
100-00-51520-510-000	TREASURER's Bond	0.00	0.00	4,500.00	4,500.00	0.00
100-00-51530-215-000	ASSMT OF PROPERTY ASSESSOR	0.00	0.00	20,200.00	20,200.00	0.00
100-00-51600-110-000	TOWN Crew Labor	158.56	158.56	2,500.00	2,341.44	6.34
100-00-51600-130-000	zzzzTOWN HALL FICA	0.00	0.00	0.00	0.00	0.00
100-00-51600-132-000	TOWN HALL HEALTH INS	0.00	0.00	0.00	0.00	0.00
100-00-51600-220-000	TOWN HALL UTILITIES	555.65	555.65	9,000.00	8,444.35	6.17
100-00-51600-229-000	TOWN HALL SOLAR ARRAY EXP	0.00	0.00	100.00	100.00	0.00
100-00-51600-230-000	TOWN HALL GENERAL Supplies	527.86	527.86	1,000.00	472.14	52.79
100-00-51600-240-000	Town HALL REP & MAINT	49.00	49.00	800.00	751.00	6.13
100-00-51600-295-000	TH Generator	0.00	0.00	0.00	0.00	0.00
100-00-51600-327-000	TOWN HALL SAFETY	0.00	0.00	0.00	0.00	0.00
100-00-51910-000-000	UNCOLLECTIBLE EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-51920-510-000	INSURANCE PROP/LIABILITY INS	0.00	0.00	134,000.00	134,000.00	0.00
100-00-51920-520-000	NONDEPARMENTAL WORKMAN'S COMP	0.00	0.00	32,000.00	32,000.00	0.00
100-00-51980-390-000	OTHER GEN GOVT MISC EXPENSES	603.70	603.70	8,500.00	7,896.30	7.10
100-00-51980-395-000	OTHER GEN GOVT COVID 19 EXP	0.00	0.00	0.00	0.00	0.00

## Fund: 100 - GENERAL FUND

Account Number		2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget
100-00-51982-000-000	GREAT LAKES ISLANDS INIT	0.00	0.00	0.00	0.00	0.00
<b>GENERAL GOVERNMENT</b>						
		31,526.41	31,526.41	620,179.00	588,652.59	5.08
100-00-52100-110-000	POLICE WAGES	28,354.77	28,354.77	350,000.00	321,645.23	8.10
100-00-52100-130-000	POLICE FICA	2,134.17	2,134.17	26,775.00	24,640.83	7.97
100-00-52100-131-000	POLICE RETIREMENT	0.00	0.00	51,450.00	51,450.00	0.00
100-00-52100-132-000	POLICE EMP INSURANCES	3,596.37	3,596.37	68,000.00	64,403.63	5.29
100-00-52100-210-000	POLICE LEGAL	0.00	0.00	4,000.00	4,000.00	0.00
100-00-52100-221-000	POLICE BLDG/PHONE/Maint	815.52	815.52	8,000.00	7,184.48	10.19
100-00-52100-293-000	POLICE TOWN LABOR EXP	152.86	152.86	1,500.00	1,347.14	10.19
100-00-52100-294-000	POLICE HIRING EXPENSE	0.00	0.00	500.00	500.00	0.00
100-00-52100-325-000	POLICE TRAINING	0.00	0.00	8,000.00	8,000.00	0.00
100-00-52100-326-000	POLICE UNIFORMS	909.94	909.94	2,000.00	1,090.06	45.50
100-00-52100-340-000	POLICE SUPPLIES	421.50	421.50	6,300.00	5,878.50	6.69
100-00-52100-391-000	POLICE ANNUAL CODY EXP	0.00	0.00	3,550.00	3,550.00	0.00
100-00-52100-395-000	POLICE COVID 19 EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-52100-400-000	POLICE VEHICLE EXPENSES	242.41	242.41	15,000.00	14,757.59	1.62
100-00-52100-405-000	POLICE BIKE PATROL EXPENSE	0.00	0.00	250.00	250.00	0.00
100-00-52100-510-000	POLICE PROP/LIABILTY INSURAN	0.00	0.00	0.00	0.00	0.00
100-00-52100-520-000	POLICE WORKMAN'S COMP	0.00	0.00	0.00	0.00	0.00
100-00-52100-525-000	POLICE UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00
100-00-52200-110-000	FIRE WAGES	772.85	772.85	45,188.00	44,415.15	1.71
100-00-52200-130-000	FIRE FICA	59.13	59.13	4,622.00	4,562.87	1.28
100-00-52200-131-000	FIRE RETIREMENT	13,574.10	13,574.10	18,486.00	4,911.90	73.43
100-00-52200-220-000	FIRE UTILITIES	100.13	100.13	4,417.00	4,316.87	2.27
100-00-52200-231-000	FIRE VEHICLE/TRUCK MAINT	0.00	0.00	39,000.00	39,000.00	0.00
100-00-52200-240-000	FIRE REPAIRS & MAINT OTHER	0.00	0.00	5,135.00	5,135.00	0.00
100-00-52200-293-000	FIRE TOWN LABOR EXPENSE	305.07	305.07	2,410.00	2,104.93	12.66
100-00-52200-323-000	FIRE TRAINING/EDUCATION	185.53	185.53	3,000.00	2,814.47	6.18
100-00-52200-340-000	FIRE GEN SUPPLIES	0.00	0.00	5,000.00	5,000.00	0.00
100-00-52200-346-000	FIRE RESCUE EXPENSE	0.00	0.00	3,000.00	3,000.00	0.00
100-00-52200-355-000	FIRE BUILDING EXPENSE	0.00	0.00	4,984.00	4,984.00	0.00
100-00-52200-365-000	FIRE TURNOUT GEAR	0.00	0.00	57,000.00	57,000.00	0.00
100-00-52200-390-000	FIRE Chief's MISC EXPENSES	0.00	0.00	500.00	500.00	0.00
100-00-52200-395-000	FIRE COVID 19 EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-52200-510-000	FIRE INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-52200-520-000	FIRE WC LIABILITY	0.00	0.00	0.00	0.00	0.00
100-00-52200-525-000	FIRE UNEMPLOYMENT COMP	75.12	75.12	0.00	-75.12	0.00
100-00-52200-810-000	FIRE EQUIPMENT	0.00	0.00	15,405.00	15,405.00	0.00
100-00-52300-110-000	AMBULANCE WAGES	14,086.60	14,086.60	209,109.00	195,022.40	6.74
100-00-52300-125-000	AMBULANCE LGNTH OF SERV AWARD	8,967.04	8,967.04	9,000.00	32.96	99.63
100-00-52300-130-000	AMBULANCE FICA	954.31	954.31	15,160.00	14,205.69	6.29
100-00-52300-131-000	AMBULANCE RETIREMENT	0.00	0.00	4,833.00	4,833.00	0.00
100-00-52300-132-000	AMBULANCE EMP INSURANCE	2,352.82	2,352.82	28,000.00	25,647.18	8.40
100-00-52300-220-000	AMBULANCE UTILITIES	69.90	69.90	2,793.00	2,723.10	2.50
100-00-52300-230-000	AMBULANCE MAINT Bldg	0.00	0.00	2,219.00	2,219.00	0.00
100-00-52300-231-000	AMBULANCE VEHICLE/TRUCK MAINT	0.00	0.00	3,500.00	3,500.00	0.00
100-00-52300-291-000	AMBULANCE OUTSIDE BILLING	1,904.75	1,904.75	10,000.00	8,095.25	19.05
100-00-52300-293-000	AMBULANCE TOWN LABOR EXP	152.17	152.17	1,000.00	847.83	15.22
100-00-52300-323-000	AMBULANCE EDUCATION	0.00	0.00	5,765.00	5,765.00	0.00
100-00-52300-325-000	zzzAmbulance Director Expenses	0.00	0.00	0.00	0.00	0.00
100-00-52300-327-000	AMBULANCE SAFETY	0.00	0.00	1,600.00	1,600.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget
100-00-52300-341-000	AMBULANCE Meds	0.00	0.00	3,000.00	3,000.00	0.00
100-00-52300-349-000	AMBULANCE EXPEND EQUIP & SUPP	257.68	257.68	4,000.00	3,742.32	6.44
100-00-52300-361-000	AMBULANCE EQUIPMENT REPAIR	0.00	0.00	1,000.00	1,000.00	0.00
100-00-52300-390-000	AMBULANCE MISC EXPENSES	0.00	0.00	7,000.00	7,000.00	0.00
100-00-52300-395-000	AMBULANCE COVID 19 EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-52300-510-000	AMBULANCE PROP/LIAB INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-52300-520-000	AMBULANCE WORKMAN'S COMP	0.00	0.00	0.00	0.00	0.00
100-00-52300-525-000	AMBULANCE UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00
100-00-52300-810-000	AMBULANCE Durable EQUIPMENT	907.21	907.21	5,000.00	4,092.79	18.14
<b>PUBLIC SAFETY</b>		<b>81,351.95</b>	<b>81,351.95</b>	<b>1,066,451.00</b>	<b>985,099.05</b>	<b>7.63</b>
100-00-53100-110-000	HIGHWAY Admin WAGES	2,894.45	2,894.45	45,784.00	42,889.55	6.32
100-00-53100-371-000	HIGHWAY Safety MATERIALS	0.00	0.00	2,500.00	2,500.00	0.00
100-00-53110-110-000	Hwy Training Labor	0.00	0.00	1,828.00	1,828.00	0.00
100-00-53110-130-000	zzzzSTREET ADMIN FICA	0.00	0.00	0.00	0.00	0.00
100-00-53110-223-000	zzzzSTREET ADMIN CELL PHONE	0.00	0.00	0.00	0.00	0.00
100-00-53110-325-000	STREET ADMIN Supplies	113.12	113.12	2,000.00	1,886.88	5.66
100-00-53200-110-000	COUNTY ROAD H WAGES	1,107.41	1,107.41	16,065.00	14,957.59	6.89
100-00-53200-371-000	COUNTY ROAD H MATERIALS	0.00	0.00	1,200.00	1,200.00	0.00
100-00-53210-110-000	ICE/ROADS WAGES	190.28	190.28	6,083.00	5,892.72	3.13
100-00-53210-371-000	ICE ROADS MATERIALS	0.00	0.00	33,000.00	33,000.00	0.00
100-00-53210-531-000	ROADS WINDSLED OP PROP EXP	0.00	0.00	85,000.00	85,000.00	0.00
100-00-53210-532-000	ROADS WINDSLED TRANS SERV	0.00	0.00	15,000.00	15,000.00	0.00
100-00-53230-110-000	SHOP OPERATIONS WAGES	851.29	851.29	38,947.00	38,095.71	2.19
100-00-53230-371-000	SHOP OPERATIONS MATERIALS	554.80	554.80	8,000.00	7,445.20	6.94
100-00-53300-351-000	ST MAINT & CON BLDG/GROUNDS OP	34.95	34.95	1,000.00	965.05	3.50
100-00-53300-357-000	SRE BLDG Rds SHARE 2/3	0.00	0.00	9,000.00	9,000.00	0.00
100-00-53310-110-000	BRIDGE/CULVERTS WAGES	0.00	0.00	11,548.00	11,548.00	0.00
100-00-53310-371-000	Culvert materials	0.00	0.00	8,000.00	8,000.00	0.00
100-00-53311-110-000	HWY Roads WAGES	8,169.77	8,169.77	109,670.00	101,500.23	7.45
100-00-53311-130-000	HWY FICA	1,207.41	1,207.41	21,164.00	19,956.59	5.71
100-00-53311-370-000	HWY ROADWAY Gravel	0.00	0.00	0.00	0.00	0.00
100-00-53311-371-000	Roads MATERIALS	0.00	0.00	45,000.00	45,000.00	0.00
100-00-53311-530-000	HWY RENTS & LEASES	0.00	0.00	12,000.00	12,000.00	0.00
100-00-53312-235-000	HWY EQUIP MAINT - FUELS/OILS	4,205.34	4,205.34	40,000.00	35,794.66	10.51
100-00-53312-236-000	HWY EQUIP MAINT - PARTS	1,136.86	1,136.86	25,000.00	23,863.14	4.55
100-00-53312-237-000	HWY EQUIP MAINT - OUTSIDE SUBS	0.00	0.00	2,000.00	2,000.00	0.00
100-00-53313-110-000	ROADMAN Equipment WAGES	3,425.25	3,425.25	35,462.00	32,036.75	9.66
100-00-53313-131-000	ROADMAN RETIREMENT	0.00	0.00	21,814.00	21,814.00	0.00
100-00-53313-132-000	RDS EMP INSURANCES	5,604.94	5,604.94	91,035.00	85,430.06	6.16
100-00-53313-220-000	ROADMAN UTILITIES	351.77	351.77	13,000.00	12,648.23	2.71
100-00-53313-510-000	ROADMAN PROP/LIABILITY INS	0.00	0.00	0.00	0.00	0.00
100-00-53313-520-000	ROADMAN WORKMAN'S COMP	0.00	0.00	0.00	0.00	0.00
100-00-53400-000-000	ROAD RELATED FACILITIES	0.00	0.00	2,500.00	2,500.00	0.00
100-00-53410-000-000	LIMITED PURPOSE ROADS	0.00	0.00	4,000.00	4,000.00	0.00
100-00-53420-000-000	STREET LIGHTING	0.00	0.00	3,600.00	3,600.00	0.00
100-00-53510-110-000	AIRPORT Mgr WAGES	800.00	800.00	9,859.00	9,059.00	8.11
100-00-53510-130-000	AIRPORT FICA	61.20	61.20	854.00	792.80	7.17
100-00-53510-220-000	AIRPORT UTILITIES	187.26	187.26	8,000.00	7,812.74	2.34
100-00-53510-230-000	Airport MAINTENANCE & Supplies	0.00	0.00	500.00	500.00	0.00
100-00-53510-238-000	AIRPORT TRACTOR TV 145 EXP	0.00	0.00	3,500.00	3,500.00	0.00
100-00-53510-240-000	AIRPORT Brushing & Land work	0.00	0.00	5,000.00	5,000.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget
100-00-53510-293-000	AIRPORT TOWN LABOR EXP	1,640.03	1,640.03	12,519.00	10,878.97	13.10
100-00-53510-295-000	AIRPORT Terminal EXPENSE	0.00	0.00	500.00	500.00	0.00
100-00-53510-297-000	AIRPORT INDUSTRIAL ZONE EXP	0.00	0.00	1,000.00	1,000.00	0.00
100-00-53510-357-000	AIRPORT SRE BLDG SHARE	0.00	0.00	1,000.00	1,000.00	0.00
100-00-53510-510-000	AIRPORT PROP/LIABILITY INS	0.00	0.00	0.00	0.00	0.00
100-00-53510-520-000	AIRPORT WORKMAN'S COMP	0.00	0.00	0.00	0.00	0.00
100-00-53540-110-000	DOCKS & HARBOR WAGES	1,664.92	1,664.92	1,996.00	331.08	83.41
100-00-53540-240-000	DOCKS & HARBOR REP & MAINT OTH	0.00	0.00	7,502.00	7,502.00	0.00
100-00-53540-390-000	Harbor Misc & Insurance Exp	0.00	0.00	0.00	0.00	0.00
100-00-53630-110-000	SOLID WSTE WAGES	1,472.57	1,472.57	36,283.00	34,810.43	4.06
100-00-53630-130-000	SOLID WSTE FICA	110.82	110.82	3,387.00	3,276.18	3.27
100-00-53630-131-000	MRF RETIREMENT	0.00	0.00	6,110.00	6,110.00	0.00
100-00-53630-132-000	MRF EMP INSURANCES	39.78	39.78	16,426.00	16,386.22	0.24
100-00-53630-220-000	SOLID WSTE UTILITIES	36.01	36.01	4,000.00	3,963.99	0.90
100-00-53630-293-000	MRF TOWN LABOR EXP	1,502.52	1,502.52	16,587.00	15,084.48	9.06
100-00-53630-298-000	MRF SAFETY ITEMS	0.00	0.00	1,500.00	1,500.00	0.00
100-00-53630-299-000	MRF INTERNAL HAULING EXP	376.29	376.29	20,000.00	19,623.71	1.88
100-00-53630-380-000	SOLID WSTE HAZMAT EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-53630-381-000	SOLID WSTE DISP EXPENSE	3,308.39	3,308.39	45,000.00	41,691.61	7.35
100-00-53630-390-000	SOLID WSTE MISC EXPENSES	0.00	0.00	3,000.00	3,000.00	0.00
100-00-53630-400-000	SOLID WSTE VEHICLE EXPENSE	0.00	0.00	15,000.00	15,000.00	0.00
100-00-53630-510-000	MRF PROP/LIAB INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-53630-520-000	MRF WORKMAN'S COMP	0.00	0.00	0.00	0.00	0.00
100-00-53630-810-000	SW EQUIPMENT & Repairs	0.00	0.00	3,500.00	3,500.00	0.00
100-00-53633-000-000	HOUSEHOLD HAZARDOUS WASTE	0.00	0.00	7,000.00	7,000.00	0.00
100-00-53634-000-000	Solid Waste Medical Haz Dispos	0.00	0.00	100.00	100.00	0.00
100-00-53635-110-000	RECYCLING WAGES	1,214.07	1,214.07	36,283.00	35,068.93	3.35
100-00-53635-130-000	RECYCLING FICA	91.02	91.02	3,387.00	3,295.98	2.69
100-00-53635-220-000	RECYCLING UTILITIES	108.04	108.04	3,400.00	3,291.96	3.18
100-00-53635-230-000	RECYCLING Equip & Repairs	1,014.71	1,014.71	3,500.00	2,485.29	28.99
100-00-53635-321-000	RECYCLING DUES/SUBSCRIPTIONS	0.00	0.00	200.00	200.00	0.00
100-00-53635-323-000	RECYCLING EDUCATION	480.58	480.58	1,000.00	519.42	48.06
100-00-53635-381-000	RECYCLING DISPOSAL EXPENSE	389.84	389.84	8,000.00	7,610.16	4.87
100-00-53635-390-000	RECYCLING MISC EXPENSES	0.00	0.00	3,500.00	3,500.00	0.00
100-00-53635-400-000	RECYCLING VEHICLE EXPENSE	0.00	0.00	500.00	500.00	0.00
100-00-53640-295-000	MRF SITE GROUNDS EXPENSE	0.00	0.00	2,500.00	2,500.00	0.00
<b>PUBLIC WORKS</b>		<b>44,345.69</b>	<b>44,345.69</b>	<b>1,003,593.00</b>	<b>959,247.31</b>	<b>4.42</b>
100-00-54100-110-000	HEALTH CTR WAGES	65.32	65.32	500.00	434.68	13.06
100-00-54100-130-000	HEALTH CTR FICA	4.85	4.85	69.00	64.15	7.03
100-00-54100-132-000	HEALTH CTR Bldg INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-54100-344-000	HEALTH CTR OPERATIONS	0.00	0.00	30,000.00	30,000.00	0.00
100-00-54100-355-000	HEALTH CTR BUILDING EXPENSE	0.00	0.00	3,500.00	3,500.00	0.00
100-00-54910-220-000	CEMETERY UTILITIES	0.00	0.00	300.00	300.00	0.00
100-00-54910-290-000	CEMETERY SEXTON EXPENSE	540.39	540.39	6,660.00	6,119.61	8.11
100-00-54910-293-000	CEMETERY TOWN LABOR	0.00	0.00	1,289.00	1,289.00	0.00
100-00-54910-356-000	CEMETERY CHAPEL EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-54910-390-000	CEMETERY MISC EXPENSES	120.00	120.00	4,800.00	4,680.00	2.50
100-00-54910-510-000	CEMETERY PROP/LIABILITY INS	0.00	0.00	0.00	0.00	0.00
<b>HEALTH AND HUMAN SERVICES</b>		<b>730.56</b>	<b>730.56</b>	<b>47,118.00</b>	<b>46,387.44</b>	<b>1.55</b>

Fund: 100 - GENERAL FUND

Account Number		2026		2026 Budget	Budget Status	% of Budget
		2026 January	Actual 01/31/2026			
100-00-55110-110-000	LIBRARY WAGES	9,493.49	9,493.49	109,426.00	99,932.51	8.68
100-00-55110-130-000	LIBRARY FICA	643.20	643.20	8,661.00	8,017.80	7.43
100-00-55110-131-000	LIBRARY RETIREMENT	0.00	0.00	10,114.00	10,114.00	0.00
100-00-55110-132-000	LIBRARY EMP INSURANCES	4,753.08	4,753.08	79,462.00	74,708.92	5.98
100-00-55110-230-000	LIBRARY GENERAL MAINTENANCE	2,933.96	2,933.96	12,234.00	9,300.04	23.98
100-00-55110-293-000	LIBRARY TOWN LABOR	70.17	70.17	1,134.00	1,063.83	6.19
100-00-55110-323-000	LIBRARY Education	0.00	0.00	1,000.00	1,000.00	0.00
100-00-55110-343-000	LIBRARY BOOKS & EQUIP PURCH	42.00	42.00	5,000.00	4,958.00	0.84
100-00-55110-344-000	LIBRARY OPERATIONS	0.00	0.00	9,160.00	9,160.00	0.00
100-00-55110-510-000	LIBRARY PROP/LIABILITY INS	0.00	0.00	0.00	0.00	0.00
100-00-55110-520-000	LIBRARY WORKMAN'S COMP	0.00	0.00	0.00	0.00	0.00
100-00-55110-525-000	LIBRARY UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00
100-00-55110-810-000	LIBRARY CAPITAL EQUIPMENT	0.00	0.00	10,000.00	10,000.00	0.00
100-00-55111-110-000	LIBRARY - REC WAGES	0.00	0.00	53,420.00	53,420.00	0.00
100-00-55111-130-000	LIBRARY - REC FICA	0.00	0.00	3,666.00	3,666.00	0.00
100-00-55111-345-000	LIB - REC REC PROG EXPENSE'	0.00	0.00	0.00	0.00	0.00
100-00-55200-110-000	PARKS WAGES	0.00	0.00	18,230.00	18,230.00	0.00
100-00-55200-130-000	PARKS FICA	0.00	0.00	7,829.00	7,829.00	0.00
100-00-55200-220-000	PARKS UTILITIES	0.00	0.00	5,300.00	5,300.00	0.00
100-00-55200-222-000	PARKS PORTA POTTIES	0.00	0.00	5,000.00	5,000.00	0.00
100-00-55200-293-000	PARKS TOWN LABOR	137.35	137.35	13,377.00	13,239.65	1.03
100-00-55200-354-000	PARKS TRAILS EXPENSE	0.00	0.00	1,000.00	1,000.00	0.00
100-00-55200-358-000	PARKS BEAUTIFICATION	0.00	0.00	1,000.00	1,000.00	0.00
100-00-55200-359-000	PARKS RESERVATION SYST FEES	770.38	770.38	15,000.00	14,229.62	5.14
100-00-55200-390-000	PARKS MISC EXPENSES	0.00	0.00	15,000.00	15,000.00	0.00
100-00-55200-400-000	PARKS VEHICLE EXPENSE	0.00	0.00	1,500.00	1,500.00	0.00
100-00-55250-110-000	BBTP WAGES	1,040.15	1,040.15	63,607.00	62,566.85	1.64
100-00-55250-220-000	BBTP UTILITIES	228.21	228.21	20,000.00	19,771.79	1.14
100-00-55250-230-000	BBTP GENERAL MAINTENANCE	0.00	0.00	5,000.00	5,000.00	0.00
100-00-55250-340-000	BBTP GEN SUPPLIES	0.00	0.00	1,000.00	1,000.00	0.00
100-00-55250-342-000	BBTP CLEANING SUPP & GARBAGE	0.00	0.00	7,500.00	7,500.00	0.00
100-00-55400-293-000	REC CENTER TOWN LABOR	242.97	242.97	5,100.00	4,857.03	4.76
100-00-55400-355-000	REC CENTER BUILDING EXPENSE	0.00	0.00	3,000.00	3,000.00	0.00
100-00-55400-390-000	REC CENTER MISC EXPENSES	0.00	0.00	3,500.00	3,500.00	0.00
<b>CULTURE, RECREATION AND EDU.</b>		<b>20,354.96</b>	<b>20,354.96</b>	<b>495,220.00</b>	<b>474,865.04</b>	<b>4.11</b>
100-00-56200-000-000	COMMUNITY AWARDS	0.00	0.00	0.00	0.00	0.00
100-00-56300-000-000	PUBLIC ARTS COMMITTEE	0.00	0.00	0.00	0.00	0.00
100-00-56400-110-000	ZONING WAGES	2,227.50	2,227.50	92,300.00	90,072.50	2.41
100-00-56400-130-000	ZONING FICA	170.44	170.44	7,061.00	6,890.56	2.41
100-00-56400-131-000	ZONING - Retirement	0.00	0.00	5,900.00	5,900.00	0.00
100-00-56400-132-000	ZONING EMP INSURANCES	0.00	0.00	0.00	0.00	0.00
100-00-56400-217-000	ZONING PLANNING	0.00	0.00	0.00	0.00	0.00
100-00-56400-292-000	ZONING Legal ORDINANCE REVIEW	0.00	0.00	4,000.00	4,000.00	0.00
100-00-56400-296-000	ZONING Ashland Cty Services	2,897.93	2,897.93	250.00	-2,647.93	1,159.17
100-00-56400-315-000	ZONING PRINTING & COPYING	0.00	0.00	0.00	0.00	0.00
100-00-56400-320-000	ZONING PUBLICATIONS/Publishing	0.00	0.00	350.00	350.00	0.00
100-00-56400-325-000	ZONING TRAINING	0.00	0.00	0.00	0.00	0.00
100-00-56400-355-000	ZONING BUILDING EXPENSE	39.68	39.68	500.00	460.32	7.94
100-00-56400-390-000	ZONING MISC EXPENSES	142.55	142.55	500.00	357.45	28.51
100-00-56400-391-000	ZONING - Fire Number Purchase	0.00	0.00	500.00	500.00	0.00
100-00-56400-395-000	ZONING COVID 19 EXPENSES	0.00	0.00	0.00	0.00	0.00

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Account Number		2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget
100-00-56400-400-000	ZONING VEHICLE EXPENSE	0.00	0.00	400.00	400.00	0.00
100-00-56400-520-000	ZONING WORKMAN'S COMP	0.00	0.00	0.00	0.00	0.00
100-00-56400-525-000	ZONING UNEMPLOYMENT COMP	70.16	70.16	0.00	-70.16	0.00
100-00-56500-000-000	ENERGY COMMITTEE	0.00	0.00	0.00	0.00	0.00
100-00-56600-000-000	HOUSING COMMITTEE	0.00	0.00	0.00	0.00	0.00
100-00-56700-000-000	ACCOMMODATIONS TAX TO MICOFC	0.00	0.00	157,500.00	157,500.00	0.00
<b>CONSERVATION AND DEVELOPMENT</b>		<b>5,548.26</b>	<b>5,548.26</b>	<b>269,261.00</b>	<b>263,712.74</b>	<b>2.06</b>
100-00-57100-000-000	TOWN HALL CAP OUTLAY	0.00	0.00	17,065.00	17,065.00	0.00
100-00-57120-000-000	OFFICE EQUIPMENT OUTLAY	0.00	0.00	20,000.00	20,000.00	0.00
100-00-57210-000-000	PD CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57220-000-000	FIRE PROT CAPITAL OUTLAY	0.00	0.00	131,385.00	131,385.00	0.00
100-00-57230-000-000	AMBULANCE	0.00	0.00	0.00	0.00	0.00
100-00-57324-000-000	HWY EQUIPMENT OUTLAY	0.00	0.00	25,500.00	25,500.00	0.00
100-00-57327-000-000	ROADS BUILDING	0.00	0.00	0.00	0.00	0.00
100-00-57330-000-000	BIG ARN'S ROAD CAP OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57331-000-000	GRAVEL SITE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57332-000-000	Local Roads Capital Outlay	3,187.77	3,187.77	0.00	-3,187.77	0.00
100-00-57343-000-000	SIDEWALK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
100-00-57350-000-000	Airport Capital Outlay	0.00	0.00	0.00	0.00	0.00
100-00-57351-000-000	SNOW REMOVAL BLDG (SRE)	0.00	0.00	0.00	0.00	0.00
100-00-57354-000-000	DOCK & HARBOR ENGINEERING	0.00	0.00	0.00	0.00	0.00
100-00-57355-000-000	DOCK & HARBOR - HAP	0.00	0.00	0.00	0.00	0.00
100-00-57356-000-000	TOWN DOCK PASSENGER SHELTER	0.00	0.00	0.00	0.00	0.00
100-00-57357-000-000	TOWN DOCK PAVING	0.00	0.00	0.00	0.00	0.00
100-00-57391-000-000	Other Transport/ WTB	0.00	0.00	0.00	0.00	0.00
100-00-57431-000-000	SOLID WASTE EQUIP	0.00	0.00	0.00	0.00	0.00
100-00-57432-000-000	MRF CAPITAL EQUIPMENT TRUCK	0.00	0.00	185,000.00	185,000.00	0.00
100-00-57433-000-000	Solid Waste Building	0.00	0.00	0.00	0.00	0.00
100-00-57435-000-000	RECYCLING EQUIPMENT	0.00	0.00	0.00	0.00	0.00
100-00-57436-000-000	Recycling Bldg Capital Outlay	0.00	0.00	0.00	0.00	0.00
100-00-57500-000-000	CEMETERY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57610-000-000	LIBRARY	0.00	0.00	10,000.00	10,000.00	0.00
100-00-57620-000-000	Parks - Equipment Capital	0.00	0.00	6,000.00	6,000.00	0.00
100-00-57621-000-000	JON'S BEACH IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
100-00-57622-000-000	BBTP TRAILS IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
100-00-57623-000-000	BBTP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
100-00-57624-000-000	BBTP Access Capital	0.00	0.00	45,182.00	45,182.00	0.00
100-00-57630-000-000	REC CENTER CAP OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57710-000-000	ZONING CAPITAL	0.00	0.00	0.00	0.00	0.00
100-00-57790-000-000	ESB FIRE SITE EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-57791-000-000	ESB FIRE VEHICL INS PROC FUND	0.00	0.00	0.00	0.00	0.00
100-00-57792-000-000	ESB ARCH/ENGINEERING	0.00	0.00	0.00	0.00	0.00
100-00-57793-000-000	ESB ADMIN/LEGAL/TOWN	0.00	0.00	0.00	0.00	0.00
100-00-57794-000-000	ESB OUTFITTING	0.00	0.00	18,295.00	18,295.00	0.00
<b>Repeater Capital Outlay</b>		<b>3,187.77</b>	<b>3,187.77</b>	<b>458,427.00</b>	<b>455,239.23</b>	<b>0.70</b>
100-00-58100-610-000	FIRE DEPT TRUCK ENGINE #3	0.00	0.00	0.00	0.00	0.00
100-00-58101-610-000	PD BREMER BANK ESB ROOF	0.00	0.00	0.00	0.00	0.00
100-00-58102-610-000	FD BREMER BANK ESB ROOF	0.00	0.00	0.00	0.00	0.00
100-00-58103-610-000	AMB BREMER BANK EXP ROOF	0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2026	2026	2026	Budget Status	% of Budget
		January	Actual 01/31/2026	Budget		
100-00-58104-610-000	DEBT:AMB NSB-2018 AMBULANCE	0.00	0.00	0.00	0.00	0.00
100-00-58105-610-000	DEBT:RDS - BREMER RDS TRUCK	0.00	0.00	0.00	0.00	0.00
100-00-58106-610-000	DEBT:RDS -BREMER WTB ROOFING	0.00	0.00	0.00	0.00	0.00
100-00-58107-610-000	RDS-NSB 2 NEW WINDSLEDS	0.00	0.00	0.00	0.00	0.00
100-00-58108-610-000	DEBT:BREMER DOCK/BIG ARNS	0.00	0.00	83,845.00	83,845.00	0.00
100-00-58109-610-000	DEBT: BREMER 2019 CAP EQUIP	0.00	0.00	0.00	0.00	0.00
100-00-58110-610-000	UNKNOWN BAL - NSB \$640,000	0.00	0.00	0.00	0.00	0.00
100-00-58111-610-000	BREMER 2019-2021 TAX LEVY RED	0.00	0.00	8,020.00	8,020.00	0.00
100-00-58112-610-000	BREMER 2020 ESB	0.00	0.00	62,123.00	62,123.00	0.00
100-00-58120-610-000	Bremer 2019:Law Enforce Expens	0.00	0.00	0.00	0.00	0.00
100-00-58121-610-000	Bremer:2019 Fire ESB+Engine#1	0.00	0.00	0.00	0.00	0.00
100-00-58122-610-000	Bremer:2019 Ambulance expenses	0.00	0.00	0.00	0.00	0.00
100-00-58123-610-000	Bremer: 2019 Roads Equipments	0.00	0.00	0.00	0.00	0.00
100-00-58124-610-000	Bremer:2019 Parks Capital	0.00	0.00	0.00	0.00	0.00
100-00-58125-610-000	Bremer:2019 Town Hall Cap	0.00	0.00	0.00	0.00	0.00
100-00-58126-610-000	Bremer:2023 Fire Dept E-1	0.00	0.00	33,314.00	33,314.00	0.00
100-00-58127-610-000	Bremer:2023 budget	0.00	0.00	46,162.00	46,162.00	0.00
100-00-58200-620-000	PD/ESB ROOF INTEREST BREMER	0.00	0.00	0.00	0.00	0.00
100-00-58201-620-000	INT FIRE BREMER FIRE TRUCK	0.00	0.00	0.00	0.00	0.00
100-00-58202-620-000	FD/ESB BLDG ROOF INT (BREMER)	0.00	0.00	0.00	0.00	0.00
100-00-58203-620-000	AMB/ESB BLDG ROOF INT (BREMER)	0.00	0.00	0.00	0.00	0.00
100-00-58204-620-000	2018 AMB INTEREST (NSB)	0.00	0.00	0.00	0.00	0.00
100-00-58205-620-000	RDS TRUCK INTEREST (BREMER)	0.00	0.00	0.00	0.00	0.00
100-00-58206-620-000	WINTER TERM BLDG ROOF INT (BRE	0.00	0.00	0.00	0.00	0.00
100-00-58207-620-000	WINDSLEDS INTEREST (NSB)	0.00	0.00	0.00	0.00	0.00
100-00-58208-620-000	TOWN DOCK IMPROV INT BREMER BA	0.00	0.00	6,506.00	6,506.00	0.00
100-00-58209-620-000	BIG ARN'S ROAD INT BREMER BANK	0.00	0.00	2,255.00	2,255.00	0.00
100-00-58220-620-000	Interest:Bremer2019 PD expense	0.00	0.00	0.00	0.00	0.00
100-00-58221-620-000	Interest:Bremer2019 Fire Exp+e	0.00	0.00	0.00	0.00	0.00
100-00-58222-620-000	Interest:Bremer2019 Amb expens	0.00	0.00	0.00	0.00	0.00
100-00-58223-620-000	Interest:Bremer2019 Rds Equip	0.00	0.00	0.00	0.00	0.00
100-00-58224-620-000	Interest:Bremer2019 Parks Cap	0.00	0.00	0.00	0.00	0.00
100-00-58225-620-000	Interest:Bremer2019 TH Capital	0.00	0.00	0.00	0.00	0.00
100-00-58226-620-000	Bremer Int:2023 Fire Dept E-1	0.00	0.00	7,667.00	7,667.00	0.00
100-00-58227-620-000	Bremer Int:2023 Budget	0.00	0.00	10,625.00	10,625.00	0.00
100-00-58290-000-000	OTHER INT. & FISC. CHARG NSB	0.00	0.00	0.00	0.00	0.00
100-00-58291-000-000	2019/2020 TAX LEVY REDUCTION I	0.00	0.00	838.00	838.00	0.00
100-00-58292-000-000	2019-2021 NEW ESB INTEREST BR	0.00	0.00	25,242.00	25,242.00	0.00
<b>DEBT SERVICE</b>		<b>0.00</b>	<b>0.00</b>	<b>286,597.00</b>	<b>286,597.00</b>	<b>0.00</b>
100-00-59100-000-000	TRANSFER OUT GENERAL FUND	0.00	0.00	0.00	0.00	0.00
100-00-59110-000-000	MRF TRANSF TO GEN FUND	0.00	0.00	0.00	0.00	0.00
100-00-59200-000-000	TRANSFER OUT OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenses</b>		<b>187,045.60</b>	<b>187,045.60</b>	<b>4,246,846.00</b>	<b>4,059,800.40</b>	<b>4.40</b>
<b>Net Totals</b>		<b>-88,331.10</b>	<b>-88,331.10</b>	<b>-614,123.00</b>	<b>-525,791.90</b>	<b>14.38</b>

⑤ TB, TA, A, Clerk, Public

# Attachment "A" to 2026 Compensation Resolution Town of LaPointe Resolution #2025-1222C

**RESOLVED** by the Town Board of the Town of LaPointe, Ashland County, Wisconsin, and this change to Resolution #2025-1222C (*2026 Compensations*) has been passed and is attached to the resolution and becomes a part thereof.

<u>POSITION</u>	<u>2025 RATE</u>	<u>CHANGE</u>	<u>2025 RATE</u>
<i>Public Works Director</i>	\$33.70	\$+1.30	\$35.00

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

Attest:

\_\_\_\_\_  
Glenn Carlson, Chairman

\_\_\_\_\_  
Alex Smith, Town Clerk

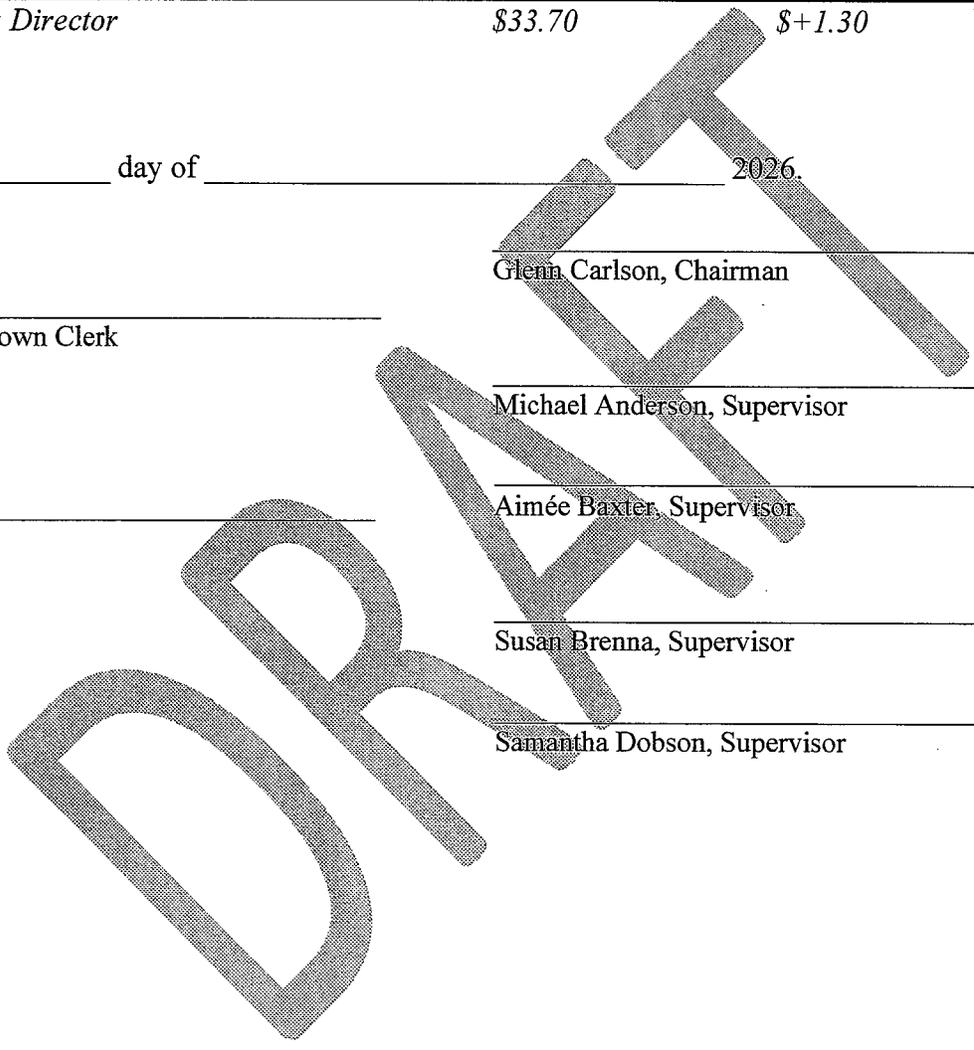
\_\_\_\_\_  
Michael Anderson, Supervisor

Posted:

\_\_\_\_\_  
Aimée Baxter, Supervisor

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

\_\_\_\_\_  
Samantha Dobson, Supervisor



**2025-2026 Cooperative Agreement between  
Town of La Pointe and Town of La Pointe Harbor Commission**

This Cooperative Agreement (“Agreement”) is entered into by and between the Town of La Pointe Harbor Commission (“Harbor Commission”) and the Town of LaPointe, Wisconsin (“Town”).

**WHEREAS**, the Harbor Commission is entering into this agreement, including payments to the Town, in order to facilitate the transportation of workers, students, residents, mail, package deliveries, and other freight during the time of the year when the ferries are not operating.

**WHEREAS**, the Town and other parties have, for some years, maintained a cooperative relationship to ensure year-round transportation services between Bayfield, Wisconsin, and the Town of La Pointe, Wisconsin (“transportation services”);

**WHEREAS**, the parties hereto believe such relationship is mutually beneficial and wish to maintain said relationships;

**WHEREAS**, the Harbor Commission and Town each has a separate agreement with Windsleds Transportation, Inc. and Madeline Island Transportation, LLC (“Service Providers”) to provide transportation services for the respective parties;

**WHEREAS**, the Service Providers will obtain insurance and be reimbursed by the Town for the insurance and for expenses associated with the maintenance and upkeep of the equipment used by the Service Providers to render the transportation services;

**WHEREAS**, the Harbor Commission believes it should share in the above-referenced insurance and maintenance/upkeep expenses incurred by the Town, the Harbor Commission has agreed to pay amounts approximating one-third (1/3) of the insurance and maintenance expenses of the Town.

**NOW, THEREFORE**, in consideration of the mutual promises contained herein and for other good and valuable consideration, receipt of which is hereby acknowledged, the parties agree as follows:

1. The term of this Agreement shall begin upon the date this Agreement is signed by all parties hereto and shall expire on June 30, 2026.
2. The Harbor Commission shall pay the following the sum of \$6,000 to the Town upon execution of this Agreement:

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FEB 13 2026

Initial dg

a. The sum of \$6,000 to be applied toward one-third (1/3) of the cost of insurance reimbursement, maintenance and upkeep, and the start-up and shut-down of the windsled equipment.

b. Any balance of such amounts, exceeding one-third (1/3) of the total cost of insurance and the total cost of maintenance/upkeep, remaining at the end of the term of this Agreement will remain in the designated Winter Transportation account and carry over to the following (2025-2026) winter transportation season.

c. If during the windsled season, catastrophic equipment failure occurs, the School District of Bayfield, the Town and the Harbor Commission will be responsible for one-third (1/3) each of such expenses up to \$3,000 each annually. If the cost exceeds \$3,000, all parties shall come together to discuss and/or approve any additional expenses, with each party having the right of refusal.

d. The Town shall maintain comprehensive records of all maintenance expenses (including, but not limited to, receipts, purchase orders, etc.) and such records shall be subject to audit by the Harbor Commission.

3. This Agreement contains all of the agreements and understandings of the parties with respect to the issues addressed herein. There shall be no modification of this Agreement except in writing executed with the same formalities as this Agreement and mutually agreed upon by the parties hereto.

4. This Agreement shall be construed in accordance with the laws of the State of Wisconsin.

Dated this \_\_\_\_\_ Day of \_\_\_\_\_, 2026.

TOWN OF LA POINTE

By \_\_\_\_\_  
Glenn Carlson, Town Chair

TOWN OF LA POINTE HARBOR COMMISSION

By \_\_\_\_\_  
Zach Montagne, President

(5) TB, TA, A, Clerk, Public

**2025-2026 Cooperative Agreement between  
Town of La Pointe and School District of Bayfield**

This Cooperative Agreement ("Agreement") is entered into by and between the School District of Bayfield, Wisconsin ("District") and the Town of LaPointe, Wisconsin ("Town").

**WHEREAS**, parties hereto have, for some years, maintained a cooperative relationship to ensure year-round transportation services between Bayfield, Wisconsin, and the Town of La Pointe, Wisconsin ("transportation services");

**WHEREAS**, the parties hereto believe such relationship is mutually beneficial and wish to maintain said relationship;

**WHEREAS**, the District and Town each has a separate agreement with Windsleds Transportation, Inc. and Madeline Island Transportation, LLC ("Service Providers") to provide transportation services for the respective parties;

**WHEREAS**, the Service Providers will obtain insurance and be reimbursed by the Town for the insurance and for expenses associated with the maintenance and upkeep of the equipment used by the Service Providers to render the transportation services;

**WHEREAS**, the District believes it should share in the above-referenced insurance and maintenance/upkeep expenses incurred by the Town, the District has agreed to pay a portion of said expenses;

**NOW, THEREFORE**, in consideration of the mutual promises contained herein and for other good and valuable consideration, receipt of which is hereby acknowledged, the parties agree as follows:

1. The term of this Agreement shall begin upon the date this Agreement is signed by all parties hereto and shall expire on June 30, 2026.
2. The District shall pay the following sums to the Town upon execution of this Agreement:
  - a. The sum of \$6,000 to be applied toward one-third (1/3) of the cost of insurance reimbursement, maintenance and upkeep, and the start-up and shut-down of the windsled equipment.
  - b. Any balance of such amounts, exceeding one-third (1/3) of the total cost of insurance and the total cost of maintenance/upkeep, remaining at the end of the term of this Agreement will remain in the designated Winter Transportation account and carry over to the following (2026-2027) winter transportation season.

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FEB 18 2025

Initial: cb

c. If during the windsled season, catastrophic equipment failure occurs, the District, the Town, and the Madeline Island Ferry Line will be responsible for one-third (1/3) each of such expenses up to \$3,000 each annually. If the cost exceeds \$3,000, all parties shall come together to discuss and/or approve any additional expenses, with each party having the right of refusal.

d. The Town shall maintain comprehensive records of all maintenance expenses (including, but not limited to, receipts, purchase orders, etc.) and such records shall be subject to audit by the District.

3. In the event that the District should wish to utilize the windsled for training of a District representative relating to emergency evacuation procedures, the Town and the District shall negotiate and agree upon a reasonable charge for such use. The Town agrees that the agreed-upon charge shall not be more than it charges any other third-party for use of the windsled for similar purposes.

4. This Agreement contains all the agreements and understandings of the parties with respect to the issues addressed herein. There shall be no modification of this Agreement except in writing executed with the same formalities as this Agreement and mutually agreed upon by the parties hereto.

5. This Agreement shall be construed in accordance with the laws of the State of Wisconsin.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

TOWN OF LA POINTE

By \_\_\_\_\_  
Glenn Carlson, Town Chair

SCHOOL DISTRICT OF BAYFIELD

By \_\_\_\_\_  
Beth Paap, District Administrator

**AMENDMENT TO DOCK LEASE AGREEMENT**

**WITNESSETH:**

**WHEREAS**, the Town of La Pointe owns and maintains a public dock and harbor facility on Madeline Island in the Town of La Pointe, Ashland County, Wisconsin; and

**WHEREAS**, the Town of La Pointe (Lessor) and Madeline Island Ferry Line, Inc. (Lessee) entered into a lease agreement commencing on January 1, 2014, for the use of the public dock and harbor facility by Lessee. See attached Exhibit A; and

**WHEREAS**, the lease between the Town of La Pointe and Madeline Island Ferry Line, Inc. for use of the public dock and harbor facility was assigned by the Lessee to the Board of Harbor Commissioners for the Town of La Pointe on February 7, 2024. See attached.

**NOW, THEREFORE**, in exchange for valid consideration,

**IT IS HEREBY AGREED** by the Town of La Pointe and the Board of Harbor Commissioners for the Town of La Pointe that the date when the annual rent is due under the original lease shall be changed from February 15 of each calendar year to July 31 of each remaining calendar year. All other terms and conditions of the lease shall remain the same.

TOWN OF LA POINTE, LESSOR

Dated: \_\_\_\_\_ By: \_\_\_\_\_

Town Chairperson

Attest:

Dated: \_\_\_\_\_ By: \_\_\_\_\_

Town Clerk

HARBOR COMMISSION OF THE TOWN OF LA POINTE, ASSIGNEE AND LESSEE

Dated: \_\_\_\_\_ By: \_\_\_\_\_

Harbor Commission President

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FEB 13 2024

Initial: dy

(5) TB, TA, A, Clerk, Public



Quote Number: 3184  
Date: Sep 26, 2025  
Expiration Date: Dec 24, 2025

Customer: <b>Town of La Pointe Emergency Services Building</b> 240 Big Bay Rd La Pointe, WI 54850	Property: <b>Town of La Pointe Emergency Services Building</b> La Pointe Fire Department, County Highway H Bayfield, WI 54814
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As requested, we are pleased to offer our electrical proposal for the above referenced project based on the information provided at the time of this proposal as indicated in the following scope of work:

**BABA Compliant Inverter sans Batteries**

Total Proposal as Outlined Above.....\$189,761.24

**CLARIFICATIONS**

Excludes: Bonding unless otherwise noted, Erosion and Traffic Control

- Our offer is firm for 30 thirty days from the date listed above.
- Our offer is predicated upon a clear and accessible area that will be made available by others, where our work is to be performed.
- Unless noted in the specific inclusions, our work will be performed during our normal working hours and workweek.

Our goal is to provide quality electrical construction and competitive pricing. We will accomplish this by performing efficiently, timely, safely and to your complete and total satisfaction. Thank you for allowing us to proceed by authorizing the work in the space provided below.

Sincerely,  
Adam Zais  
adamz@jolmaelectric.com

**ACCEPTANCE OF QUOTE NUMBER: 3184**

This proposal and attached terms and conditions represents the entire agreement between the parties. There are no representations, promises or other understandings unless expressly included herein. Please approve this proposal via the link provided in the email or by signing below.

Town of La Pointe Emergency Services Building: \_\_\_\_\_  
Date: \_\_\_\_\_

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FEB 19 2026

Initial: dg

(5) TB, TA, A, Clerk, Public

TOWN OF LA POINTE  
2026 SCHEDULE OF FEES EXHIBIT A

Approved by Town Board on 12/9/25, Revised 12/22/25, 2/24/26  
Items require sales tax unless charge notes that sales tax is included

GREENWOOD CEMETERY

Notes

		Notes
Burial (Vault)		
May 1 - Oct. 31 (Sexton: \$500.00; Town: \$1,050.00)	\$1,550.00	was Sexton \$505, Town \$1045
Nov. 1 - Apr. 30 (Sexton: \$560.00; Town: \$1,265.00)	\$1,825.00	
Burial (Cremains) excavation up to 18" x 18" x 18"		
May 1 - Oct. 31 (Sexton: \$200.00; Town: \$250.00)	\$450.00	was Sexton \$225, Town \$225
Nov. 1 - Apr. 30 (Sexton: \$270.00; Town: \$330.00)	\$600.00	
Excavations larger than 18" x 18" x 18"	\$50.00 additional	
Burial Plot	\$800.00/gravesite	
Deed Transfers	\$25.00	

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FEB 17 2026

Initial dg

**January 2025 All Alternative Claims Summary:**

<u>Regular Alternative Claims</u>	<u>\$172,556.27</u>
<u>Library Board Approved Claims</u>	<u>\$3,077.96</u>
<b>Total of All Alternative Claims:</b>	<b>\$175,634.23</b>

RECEIVED

FEB 20 2026

Initial: dg

**ALTERNATIVE CLAIMS 2026**

**January 2026**

Date	Payable to Who	Check #	Amount	Description
1/2/2026	Wis DOR	1601457888	245.52	Employee Wage Attachment case#4528660
1/8/2026	Department of Treasury	73795029	11,777.06	PR#1 2026 FIT
1/8/2026	Empower def comp	1377595123	218.50	PR#1 2026 def comp
1/8/2026	WI DOR	1675177696	2,241.24	PR#1 2026 SIT
1/8/2026	Dept of ETF	13123839	22,191.70	Febraury Health 2026
1/12/2026	Elan FS (All CC's)	84741	5,693.63	December 2025 all CC's **previous year expense
1/15/2026	Berg, Jon	84774	130.00	Tire Reimbursement
1/20/2026	Erickson, Evan	84775	1,418.21	Exp Reimbursement PO#2025-30 **previous yr expense
1/20/2026	WI DOR - Sales Tax	1498824416	1,284.44	December Sales Tax **previous year expense
1/20/2026	Glatfelter Specialty Benefits/VFIS	84776	13,561.00	2025 VFIS
1/20/2026	Securian Financial Group	84777	423.30	February Life Insurance 2026
1/22/2026	Glatfelter Specialty Benefits/VFIS	84780	8,967.04	Annual Ambulance VFIS
1/22/2026	Dept of Treasury	1690208	12,293.22	PR#2 2026 FIT
1/22/2026	WI DOR	198737632	2204.61	PR#2 2026 SIT
1/22/2026	Empower def comp	1382742627	222.88	PR#2 2026
1/28/2026	Xcel - Main acct	3B375	5,012.92	december statement - main acct **previous year expense
1/28/2026	Xcel - street lights	6CD7B	281.59	december statement - street lights **previous year expense
1/28/2026	Exel - Cemetery	BB5F7	15.68	december statement - cemetery **previous year expense
			<b>\$88,182.54</b>	

1/8/2026	Direct Deposit	6669156	39,141.13	PR #1 2026
1/8/2026	Brummer, Charles	84737	177.98	PR #1 2026
1/8/2026	Brummer, Paul	84738	131.80	PR #1 2026
1/8/2026	Wiltz, Joseph	84739	706.13	PR #1 2026
<b>TOTAL PAYROLL #1</b>			<b>\$40,157.04</b>	

1/22/2026	Direct Deposit	1222026	43,053.28	PR#2 2026
1/22/2026	Ralph, Evan	84778	650.27	PR#2 2026
1/22/2026	Wiltz, Joseph	84779	513.14	PR#2 2026
<b>TOTAL PAYROLL #2</b>			<b>\$44,216.69</b>	

<b>JANUARY 2026 TOTAL:</b>	<b>\$172,556.27</b>
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# ALTERNATIVE CLAIMS 2026

# MI Library

January 2026

Date	Payable to Who	Check #	Amount	Description
1/22/2026	Arrow Lift Accessibility	84781	2,737.86	Elevator Service
1/22/2026	Madeline Sanitary District	84782	102.00	Library - account 049
1/22/2026	New York Times	84783	42.00	12/28/25-1/24/26 home delivery
1/22/2026	Norvado, Inc - Lib	84784	196.10	January Statement 2026

<b>TOTAL LIBRARY JANUARY 2026</b>	<b>\$ 3,077.96</b>
<b>MI Public Library Board approved</b>	

(5)TB, TA, A, Clerk, Public

Treasurer's Cash Summary as of December 31st, 2025

	Balance Forward	Deposits	With-Drawals	Interest	Bank Charges	Transfers	End Balance
General Checking And Money Market	\$ 1,437,991.00	\$ 97,102.81	\$ (240,734.83)	\$ 1,956.60		\$ 1,212,168.43 \$ (12,025.00)	\$ 2,496,459.01
Sect. 125 Flex Account	\$ 14,322.87		\$ (764.02)			\$ 12,025.00	\$ 25,583.85
Tax Collection Account	\$ 102,974.33	\$ 2,759,508.96	\$ (12,656.16)	\$ 2,382.56		\$ (1,212,168.43)	\$ 1,640,041.26
MIFL Public Utility	\$ 225,525.27	\$ 384,102.13	\$ (258,830.16)				\$ 350,797.24
Ambulance Account	\$ 10.00						\$ 10.00
Library Savings	\$6,553.77						\$ 6,553.77
Airport Savings	\$785.75						\$ 785.75
MRF Savings	\$ 66,351.17	\$ 1,956.28	\$ (7.25)				\$ 68,300.20
Totals	\$ 1,854,514.16	\$ 3,242,670.18	\$ (512,992.42)	\$ 4,339.16	\$ -		\$ 4,588,531.08 \$ 4,588,531.08

VARIANCE \$ -

Bank Reconciliation			
Reported Bank Balance	\$ 2,496,459.01	Checking Account	\$ 1,496,440.00
Less Outstanding Checks	(\$1,258,393.07)	Money Market	\$ 1,000,019.01
Ending Balance	\$ 1,238,065.94		

Bank Reported Balance \$ 2,496,459.01  
 Variance \$ -

Balanced  
 Submitted by KAA  
 2-17-26

Town Account Totals:	
General Funds	\$ 2,496,459.01
Tax Account	\$ 1,640,041.26
Section 125	\$ 25,583.85
Ambulance Account	\$ 10.00
Library Savings	\$ 6,553.77
Airport Savings	\$ 785.75
TOTAL	\$ 4,169,433.64

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 FEB 17 2026

dsr