

**RESOLUTION NO. 2011-R-03**

**A RESOLUTION AUTHORIZING 2011 BUDGET & RESERVE FUND AMENDMENTS**

WHEREAS, the Town Board of the Town of Boulder Junction, Vilas County, Wisconsin, has the specific authority under Section 65.90(5)(a) Wis. Statutes to authorize budget amendments;

NOW, THEREFORE, BE IT RESOLVED, that this resolution, adopted by a 2/3 majority roll call vote of the entire membership of the Town Board with a quorum present, hereby resolves that the 2011 Budget and/or Reserve Fund balances be changed as follows:

**Blanket Authorization to make adjustments to/from Reserve Funds throughout the 2011 Budget Year:**


- 1) All previously authorized transfers to/from Reserve Funds shall be recorded as expended or receipted.
- 2) The BJVFD Volunteer Fund balance shall reflect the actual monthly bank balance.
- 3) Fire Department Donations receipts over/under budget shall directly affect the Fire Department Expenses Budget.
- 4) All ambulance fee revenues shall increase the Fire Reserve Fund by 75% and Ambulance Reserve Fund by 25%.
- 5) Fire Expense Budget shortfalls shall be transferred from the Fire Reserve Fund. Likewise, excess budget shall be transferred to the Fire Reserve Fund.
- 6) Bike Trail Improvements Fund monies shall be transferred into the budget to offset bike trail extension improvements expenses prior to receipt of grant monies. Upon receipt of grant monies a reversing transaction shall be made. Bike Trail donations and map proceeds shall be transferred to the Bike Trail Maintenance Fund.
- 7) Debt Retirement Proceeds and their allocated expense shall increase the budget when payments are made to vendors prior to the receipt of loan funds.
- 8) Cemetery lot sales receipts shall increase the Cemetery Fund Balances as follows: \$50 to the Cemetery Perpetual Care Fund and \$150 to the Cemetery Reserve Fund. Cemetery donations shall increase the Cemetery expense budget. Excess budget shall be transferred to the Cemetery Reserve Fund.
- 9) Baseball fee receipts shall increase the Baseball Fund Balance.
- 10) Park & Recreation receipts shall increase the Park & Recreation Fund Balance.
- 11) Fireworks donations in excess of the budget shall be transferred to the Fireworks Reserve Fund. Likewise, firework budget shortfalls shall come from the Fireworks Reserve Fund.
- 12) Christmas Decorations expense in excess from the budgeted amount shall come from the Holiday Reserve Fund.
- 13) Airport donations in excess of the budget shall be transferred to the Airport Reserve Fund. Budget shortfalls shall first come from the Airport Reserve Fund.
- 14) Library revenues and unbudgeted grants shall increase the Library Budget. Library Budget shortfalls shall be transferred from the Library Reserve Fund. Likewise, excess budget shall be transferred to the Library Reserve Fund.
- 15) As the snowmobile expenses are incurred and its respective expense budget increased, an equal increase in the revenue reimbursement shall be budgeted.
- 16) Animal Control revenues shall be transferred into the Animal Control Reserve Fund. Likewise, Animal Control Reserves shall be transferred into the Animal Control (Health) Budget as needed to offset feral cat and other animal control expenditures.
- 17) Legal Reserves shall be transferred into the budget as needed to offset expenditures.

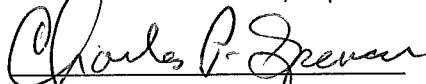
- 18) Police Budget shortfalls shall be transferred from the Police Reserve Fund. Likewise, excess budget shall be transferred to the Police Reserve Fund.
- 19) Transfer Site shortfalls shall be transferred from the Sanitation Reserve Fund. Likewise, excess budget shall be transferred to the Sanitation Reserve Fund.
- 20) In the event of a roads budget emergency, Roads Reserve Fund dollars shall be transferred into the Roads budget for a budget not to exceed \$650,000 as approved by the Town Electors at the Meeting of the Special Electors held on November 30, 2010. Roads Budget shortfalls shall be transferred from the Roads Reserve Fund. Likewise, excess budget shall be transferred to the Roads Reserve Fund.

Roll Call Vote:   3   YES   0   NO (2/3 required)


Adopted this 22nd day of February 2011.

  
\_\_\_\_\_  
Jeffrey L. Long, Chairman

  
\_\_\_\_\_  
David B. Schuenemann, Supervisor

  
\_\_\_\_\_  
Charles P. Spencer, Supervisor

Attest:

  
\_\_\_\_\_  
Cynthia L. Howard, Clerk/Treasurer