

5 TB, Pets, Micaela, Carol
Dept. Heads, Public

ADMINISTRATIVE ASSISTANT REPORT

August 2014

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08/22/2014

1. MISCELLANEOUS:

- a. There is a WTA/UW-Ex workshop to be held in Cable Thursday, September 11th. The notice was in everyone's WTA magazine. Is anyone interested in attending? If so, please let me know. I plan to attend as some it deals with budgeting, payroll & finance.
- b. We've purchased three Board Member Training Videos and two Clerk & Treasurer Training Videos from the Wisconsin Towns Association. We'll devise a checkout system and will let you know when they have arrived. They appear to have a wide variety of important subjects.
- c. We've started meeting again to work on the Personnel Policy and Lisa has joined. Currently, Lisa has compiled all the sections that have been re-worked and we will start reviewing them for clarity, accuracy and applicableness to the Town. As the laws change pertaining to employee benefits, spouse and partnership registry, etc. payroll & benefit administration is becoming a large undertaking, as well as building all of this into the Town's Personnel Policy. The goal is to have a large personnel policies and procedures manual, a training & handbook for department heads, a policy book for the various "groups" of people on the Town's payroll – paid commissioners & volunteers, elected officials, part-time, full-time, etc. This will also require a review and reworking of all job descriptions, and job titles will tie to the Personnel Policy, Wage Resolutions, and any other documents.
- d. Waggie has been the contact person dealing with all the rentals of Town property – Rec Center, shelters at Joni's & BBTP, as well as the Non-Motorized Vessels. I really appreciate that she has taken this on when the rentals & permitting first started and continues to do so.
- e. Just a reminder that Labor Day is Monday, September 1st and the Town Hall will be closed. It is a full payroll to be processed that week, so I will be busy with payroll & payroll associated tasks Tuesday – Thursday and then it's on to budget worksheets and finishing the month of August financial reports.
- f. The Town Hall started getting quite a lot of phone calls regarding the Big Bay Town Park – making reservations, general questions, etc. It appears that the MICofC's web-site listed the Town Hall phone number for a period of time (it's been corrected). Judging by the number of calls we received, the phone out at the Parks building must ring non-stop.
- g. The Invasive Species interns will have a final report presentation at the Library on Saturday, August 30th, at 1:00. The MI Wilderness Preserve has asked for a preliminary report showing expenses, etc. for the 2014 season, to present to their board after the presentation.
- h. Waggie and I have been trying to use up our 2013 vacation – thank you for the extension.

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2. TAXES:

- a. The August tax collection settlement has been received from Ashland County and has been deposited. The two bank loans payments were made to Bremer – one on the 15th and the larger loan payment was made on 18th.
- b. Everyone has received the 2014 Equalization Report from the Department of Revenue. This report may be needed to complete the two exemptions from County Levy that I need to draft for the August 26th, 2014 Town Board meeting.

3. FINANCIALS:

- a. Ted & I will begin working on the 2014 Responsible Unit Grant (RUG) Application (recycling) shortly. This grant application is due to the Dept. of Natural Resources (WI DNR) by October 1st.
- b. The audit for the year ending 12/31/2013 is pretty much completed as far as the outside audit firm's work. The auditors have prepared the DRAFT audit report. The Town must draft a Discussion & Analysis letter/report. The Discussion & Analysis is to provide an overview and a comparison, by the Town of the Town's financial activities for the previous year. The template used in previous years will be re-written to make the more "user friendly". It will be presented it to the Town Board for approval. Once this is approved, it will be incorporated into the final audit report.
- c. The 2014 Budget Transfers:
 1. From General Funds into various Designated Funds can be completed if you so choose. In the past, the budget transfers were done in August, so that when the budget worksheets were prepared, the transfers were reflected in the figures.
 - Please see the attached spreadsheet reflecting the accounts and budgeted transfer amounts.
 2. The 2014 Budget also included transferring funds from the Designated Funds back into the General Fund. I have not had the Treasurer do this as of yet. Do you want it done this month, so that the 2014 budget worksheets reflect this?
 - Please see the attached spreadsheet reflecting the accounts and request amounts.
 3. Due to possible budget expenditure overages, the Town Board may want to hold off transferring these funds, until later in the year, when a more accurate financial standing can be obtained.
- d. Kristian and I spoke again about the possible need for a Special Town Meeting to be held to increase the 2014 highway expenditures. But, it will need to be determined where these additional funds are to come from.
- e. 2013-2014 budget information and worksheets will be started shortly. This process takes up all of my time, so this is what I'll be dedicating the first two weeks in September towards.

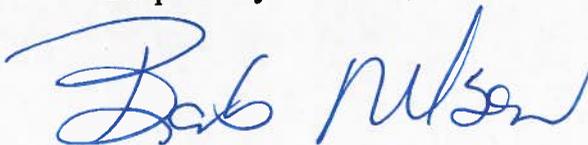
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- f. I'll be meeting with the department heads to go over their department's various Designated Funds. This will be for consolidation, mission/purpose of each of the funds, transferring & closing out when possible.
- g. Lisa suggested that the Town and department heads look at scheduling all proposed capital improvements and capital equipment needed, which will aid with the budget process – both on a yearly basis as well as long term. This will also allow the possibility of grouping purchases for better pricing.
- h. Ashland County Highway has been billed for County H upkeep and maintenance for 01/01/2014-06/30/2014. Payment should be arriving any time.
- i. Ashland County Zoning has paid the billed 2nd Qtr. POWTS/Zoning of \$1,250 (\$5,000 / 4 qtrs. = \$1,250). I've billed Ashland County for approved County permits dealt with by Lisa, at per permit costs of \$385, then \$400, then \$300 & now \$200, based on various agreements drafted. They did not, however pay any per permit fee. No agreement has been signed between the Town and Ashland County for the Town providing Ashland County Zoning & POWTS services for 2014. The Town Board signed a town drafted agreement on June 24th, 2014, but the County hasn't, and they appear to be questioning the per permit fee in addition to the 2014 budgeted lump sum of \$5,000.
- j. Lisa, Pete and I met regarding contracting and purchasing. We have a need for laying out all contracts and executed agreements; the status of each, required paperwork, contract amounts, payments made, balancing outstanding, and so forth. This too will help with the budget process, since quite a few agreements are executed in one year, but may not be paid until the following year. We hope to devise a system which will allow all department to be able to access this information.

Respectfully submitted,



Barb Nelson
Administrative Assistant

Budgeted Transfers INTO Designated Fund:

Budgeted Transfers FROM Designated Fund:

	2014	2013	2014	2013
Squad Car Replacement	3,000			
Law Enforcement Comm.	2,000			
Office Equipment	0			-12,300
ZaP Vehicle	0			
Fire Dept. Truck	0	\$2,000		
Fire Dept. Equipment	0			
Fire Dept Mem/Ben	0			-7,000
Fire Dept. Bldg Fund	Roof 20,000		site assessme -2,500	
Fire Dept. SCBA Fund	0			
Ambul. Replacement	0			-5,000
Donation/EMT Training	0			-10,000
Ambul. Equipment	0			-10,000
Amb/Fire Comm. Fund	0			-5,000
Hwy Equipment/Vehicle	0			
Cap Improvement Fund	30,000		-20,000	-12,450
Airport Improvement	0			-15,000
Harbor Committee	55,371	-30,000 = 25,371		
Alternative Energy (AEC)	40,100	-30,000 = 10,100		
Rd Salt/Sand Bldg	0			
Alternative Energy	0			
Elevator fund	0			
Library Scholarship	0			
Bike Trail	0			
Parks Trails	0			
Parks Memorial Park	0			
Rec Center General	0			
Rec Playground/Skatepark	0			
Ballfield Designated	0			
Town's annual WTC Share	\$150,471	\$2,000	-\$22,500	-\$76,750
Town's 1/3 share of hull repair	\$7,000	\$7,000	-\$22,500	-\$76,750
	0	3,333		
	\$157,471	\$12,333		

Spencer
Spencer
Funds

\$190,471 + \$7,000 WTC = \$97,471

	<u>2014 Budget Approved</u>	<u>2014 Amended Budget</u>	<u>June 2014 Actual Y-T-D</u>	<u>2014 Budget Remaining</u>	<u>July 2013 Actual Y-T-D</u>
DEBT SERVICE					
58000-01 Debt Service-BB Gravel, FD	230,087	230,087	0	230,087	0
58000-02 Debt Service-BB Fire Truck	16,242	16,242	0	16,242	0
58000-03 Debt Service-BB JDeere	42,670	43,579	43,579	0	20,401
58000-05 Debt Service-BB 2012 Projec	48,359	48,359	0	48,359	0
58000-06 Debt Service-BB Griggs Appr	0	0	0	0	0
58212-00 Debt Bank Interest Fire Truck	2,321	2,321	0	2,321	0
58221-00 Debt Bank Interest Rds Grav	32,883	32,883	0	32,883	0
58221-01 Debt Bank Interest Rds Backl	2,191	1,282	1,282	(0)	2,787
58221-02 Debt Bank Interest Rds 2012	5,239	5,239	0	5,239	0
58221-04 Debt Bank Interest Rds Grigg	0	0	0	0	0
TL DEBT SERVICE:	379,992	379,992	44,860	335,131	23,188
OTHER FINANCING USES					
59240-00 Transfer to Other Fund	157,471	144,471	47,000	97,471 <i>ol</i>	12,434
59900-00 Other Misc. Fin Uses (Contin	5,320	320	0	320	0
TL OTHER FINANCING USES:	162,791	144,791	47,000	97,791	12,434
TOTAL EXPENSES:	2,620,173	2,677,478	1,384,633	1,292,846	1,530,508
Expenses OVER Revenues:	0	0	-75,048		138,574

8/22/2014

AFTER Budget Amendment #2:

Budgeted Transfers INTO & FROM Designated Fund:

	2014	2014	2013	2013
	IN	FROM	IN	FROM
Squad Car Replacement	3,000			
Law Enforcement Comm.	2,000			
Room Tax (For BBTP)		-25,000		
Office Equipment	0			-12,300
Zap Vehicle	0			
Fire Dept. (For Length of Service) **		-10,400		\$2,000
Fire Dept. Truck	0			
Fire Dept. Equipment	0			
Fire Dept Mem/Ben	7,000	Done		-7,000
Fire Dept. Bldg Fund	20,000	-2,500		
Fire Dept. SCBA Fund	0			
Ambul. Replacement	0			-5,000
Donation/EMT Training	10,000	Done		-10,000
Ambul. Equipment	10,000	Done		-10,000
Amb/Fire Comm. Fund	5,000	Done		-5,000
Hwy Equipment/Vehicle	0	-13,897	Done	
Cap Improvement Fund	30,000			-12,450
Airport Improvement	15,000	-20,000		-15,000
Harbor Committee	25,371			
Alternative Energy (AEC)	10,100			
Rd Salt/Sand Bldg	0			
Alternative Energy	0			
Library Scholarship	0			
Bike Trail	0			
Parks Trails	0			
Parks Memorial Park	0			
Rec Center General	0			
Rec Playground/Skatepark	0			
Ballfield Designated	0			
	\$137,471	-\$71,797	\$2,000	-\$76,750
Town's annual WTC Share	\$7,000		\$7,000	
Town's 1/3 share of hull repair	0		3,333	
	\$144,471	-\$71,797	\$12,333	-\$76,750

Done after Amend #2 -\$82,471 13,897

Balance Remaining \$62,000 -\$57,900

Variance \$0 \$0

** Only has \$2,500 in account, but no LOSP, will adjust this later. BN 6/10/14

to fund
to fund

\$20,000

Code	description	2014 Budget Approved	2014 Amended Budget	July 2014 Actual Y-T-D	2014 Budget Remaining	July 2013 Actual Y-T-D
MISCELLANEOUS REVENUES:						
48110-00	Interest Income	144	144	84	60	139
48200-01	Rent - Tower	13,334	13,334	7,778	5,556	6,852
48200-03	Rent- Health Center	24	24	24	0	0
48301-00	Sale of Law Equip/Property	0	0	0	0	0
48303-00	Sale Hwy Equip/Property	500	500	1,129	(629)	421
48307-00	Sale Recyclable Materials	11,000	11,000	2,576	8,424	6,985
48309-00	Sale of Other Equip/Property	0	0	350	(350)	0
48400-00	Insurance Recoveries	0	0	4,671	(4,671) Libra	0
48420-00	Ins. Rec damage to Law	0	0	0	0	0
48440-00	Ins Damages -Other Equipme	0	0	0	0	0
48500-00	Contrib. From Private - Airpor	0	0	0	0	0
48500-01	Donations & Contrib Pk& Rec	15,000	25,000	27,091	(2,091) Bi-Lir	10,000
48500-10	Donations - Health Center	0	0	0	0	0
48900-00	Other Misc. Income/Ins. Re-ir	1,092	1,092	64	1,028	5,947
48900-01	Interest - TA Loan	159	159	111	48	200
48553-01	Parks Donations	0	0	0	0	0
TL MISCELLANEOUS REVENUES:		41,253	51,253	43,879	7,374	30,544
OTHER FINANCING SOURCES:						
49100-00	Transfer fr Long Term Debt	0	0	0	0	0
49230-01	Transfer fr Short Term Debt	0	0	0	0	0
49220-00	Transfer fr Design Funds	57,900	71,797	13,897	57,900 (i)	1,728
49300-00	Fund Balance Applied	0	26,300	0	26,300	0
TL OTHER FINANCING SOURCES:		57,900	98,097	13,897	84,200	1,728
TOTAL REVENUES:		2,620,173	2,677,478	1,459,681	1,217,798	1,391,934

① \$57,900

- 25,000

- 10,400

- 2,500

\$20,000 ok