

ADMINISTRATIVE ASSISTANT REPORT

October 2009

10/26/08

1. MISCELLANEOUS:

a. Parking: Notices will be sent to holders of Extended Airport Parking Permits whose permits expire on October 31st advising them to either move their vehicles or re-new their permit.

2. HEALTH INSURANCE: Dual Choice Health Insurance booklets have been handed out to qualified employees. Dual Choice is the time period when the employee may make changes to their health insurance coverage without any restrictions. Any changes necessitate notifying the current & proposed company, and adjusting payroll deductions, if applicable.

a. I have learned that, according to WI Dept. of Employee Trust Fund rules, the employer is prohibited from paying the employees' deductible, out of pocket costs, etc., so the reimbursement of the deductible will need to be changed for next year. One suggestion is to offer a Section 125 Cafeteria plan to the employees. This is the first project that Glenn is looking into.

b. WI Act 28 increased the dependency age for health insurance coverage to age 27. This change affects IRS dependant tax status & IRS non-dependant tax status and determination of fair market value for the policies which will require an assimilation of information and then relay to employees, forms to be completed and then taxing and/or reporting of the fair market value to the employee. I have a file folder of print-outs to review. Glenn & I have been discussing this issue and will hopefully have a plan next week on how this may affect the employees, the Town, payroll reporting, etc. I have a file folder of print-outs to review, but have turned it over instead to Glenn for his review.

3. TAXES:

a. The Town has not received any levy figures from the other taxing districts but these figures should start arriving shortly. Ashland County will send me their complete budget as soon as it's put together so we can verify the Town's requested funds are included in their budget.

b. The Statement of Assessment 2009 has been submitted to the WI DOR and the Aggregate Ratio, used to calculate the Estimated Fair Market Value on the tax bills, hasn't been received yet.

4. FINANCIALS:

a. The 3rd quarter payroll tax returns and the 3rd qtr. sales tax return have been completed & mailed before the due date of 10/31/09.

b. General and ambulance billings have been sent out; grant reimbursement requests have been submitted to WI DNR, WI Coastal Management & Ashland County Land Conservation Dept. for North Shore Park; to Xcel for the Alternative Energy Committee's 2nd half SoDAR grant; to US Dept. of Interior for the Fire Dept. hand held radios grants. I'll be working on the Jan '09 – June '09 County H billing next, and providing Keith & Emmer with the reports for the final Section 154 determination.

c. Now that budget workshops are over, I'll be verifying the budgeted line items as best I can, shifting the figures into what's known as "Burke's Reports", and laying out various project costs for the Town Board to start analyzing.

d. The town's Management's Discussion & Analysis report for the year ending 12/31/08 was sent to Maitland, Singler & Van Vlack and incorporated it within their audit report for the period ending 12/31/08 and the audit reports will be handed out to all Town Board members, clerk & treasurer as soon as I verify some of the reports. A few recoding of revenues & expenditures will need to be done, and final 2008 reports printed, distributed & filed. A copy of the audit report will be sent to Northern State Bank & Bremer Bank as part of the loan agreements, as well as to the WI Dept. of Admin. as required by grant funding levels.

5. **GRANTS:**

- a. **Capser Trail:** All funding has been received.
- b. **Section 154:** I'll supply Keith & Emmer with labor & equipment costs for them to start determining reimbursement and who is responsible for what costs, etc.
- c. **North Shore Park Trail:** All reimbursement requests have been sent in, except the latest boardwalk project that is being completed.
- d. **Recycling:** The Town's Responsible Unit Grant (RUG) application was completed and submitted to the WI DNR by the October 1st due date.
- e. Copies of all grant awards, along with grant auditing requirement have been sent to the auditors, so that they can plan on what type of audit may be needed for the year ending 12/31/09 and possibly the year ending 12/31/10. The large number of grants the town currently has going, is taking up a good share of my time – simply trying to following the grant requirements, sub-contractors expenses – change orders, lien waivers, certificates of insurance, W-9's; tracking & calculating employee & equipment hours & costs, as well. I need to do this monthly, instead of at reimbursement time. The financial/budget reports would then reflect total employee & equipment costs for each project on a monthly basis. This would require a lot more work for me each month, but would make grant reimbursement requests quicker to generate. This will need to be done for the roads/airport building & land rents & equipment use. It won't affect the cash position/checkbook, just a reflection of costs provided to a department and/or project. Basically, more accounting tracking & general ledger entries.

6. **PROJECTS:** As the blacktopping, road, curb & gutter projects are coming to an end, we are in the process of making sure that certificates of insurance are on file, lien waivers received, Statements of Payroll Compliances on file, etc. Due to all the changed orders with Northwoods Paving, the Payment & Performance bond amount originally issued (approx. \$382,000) is now less than the amounts that will be due to them (over \$404,000). I have spoken to their bonding person who is more than happy to issue new bonds for the amounts including changed orders, if the Town Board desires. Tom Ketchum is out of the office until Tuesday. I will let you know what his advice is.

Respectfully submitted,

Barb Nelson Administrative Assistant/Deputy Clerk