NOTICE OF ANNUAL TOWN MEETING

You may want to bring this financial report with you to the Annual Town Meeting on Tuesday April 26th, 2016 6:00 P.M. in the Gym at the Community Center

E-mail: townoffice@washingtonisland-wi.gov
Tel: 920-847-2522

Valerie Carpenter, Clerk/Treasurer

Town of Washington
P.O. Box 220
Washington Island, Wi 54246

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TOWN OF WASHINGTON

Statement of Net Position

As of December 31, 2015

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Fire and Rescue Squad
ASSETS				
Cash	$ 1,137,667	$ 41,823	$ 1,179,490	$ 43,549
Receivables:				
Accounts	41,148	-	41,148	-
Taxes	778,898	-	778,898	-
Customers	-	3,804	3,804	-
Internal Balances	47,970	(47,970)	-	-
Prepaid Expenses	10,616	948	11,564	-
Inventory	4,882	-	4,882	-
Restricted Cash	248,848	-	248,848	-
Net Pension Asset	87,766	-	87,766	-
Capital Assets:				
Construction in Progress	625,073	-	625,073	-
Capital Assets Not Being Depreciated	1,044,533	-	1,044,533	-
Other Capital Assets, Net of Depreciation	3,303,462	7,506	3,310,968	-
Total Assets	7,330,863	6,111	7,336,974	43,549
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Resources Related to Pension	87,625	-	87,625	-
LIABILITIES				
Accounts Payable	68,481	-	68,481	-
Accrued Liabilities	30,861	151	31,012	-
Accrued Interest Payable	2,389	-	2,389	-
Long-Term Obligations:				
Due Within One Year	152,720	-	152,720	-
Due in More Than One Year	559,752	-	559,752	-
Total Liabilities	814,203	151	814,354	-
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources Related to Pension	943	-	943	-
Taxes Levied for Subsequent Period	1,027,746	-	1,027,746	-
Total Deferred Inflows of Resources	1,028,689	-	1,028,689	-
NET POSITION				
Net Investment in Capital Assets	4,479,377	7,506	4,486,883	-
Restricted for Pension Benefit	174,448	-	174,448	-
Unrestricted (Deficit)	921,771	(1,546)	920,225	43,549
TOTAL NET POSITION	$ 5,575,596	$ 5,960	$ 5,581,556	$ 43,549

TOWN OF WASHINGTON

Statement of Net Position
As of December 31, 2014

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Fire and Rescue Squad
ASSETS				
Cash	$ 1,332,588	$ 41,320	$ 1,373,908	$ 35,944
Receivables:				
Accounts	54,542	-	54,542	-
Taxes	824,766	-	824,766	-
Customers	-	2,400	2,400	-
Grants	-	-	-	-
Prepaid Expenses	7,022	-	7,022	-
Inventory	5,554	-	5,554	-
Restricted Cash	198,224	-	198,224	-
Net Pension Asset	140,545	-	140,545	-
Capital Assets:				
Construction in Progress	250,465	-	250,465	-
Capital Assets Not Being Depreciated	873,033	-	873,033	-
Other Capital Assets, Net of Depreciation	3,297,701	8,397	3,306,098	-
Total Assets	6,984,440	52,117	7,036,557	35,944
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Resources Related to Pension	34,081	-	34,081	-
LIABILITIES				
Accounts Payable	82,225	23,472	105,697	-
Accrued Liabilities	31,947	151	32,098	-
Accrued Interest Payable	2,525	-	2,525	-
Long-Term Obligations:				
Due Within One Year	150,354	-	150,354	-
Due in More Than One Year	673,190	-	673,190	-
Total Liabilities	940,241	23,623	963,864	-
DEFERRED INFLOWS OF RESOURCES				
Taxes Levied for Subsequent Period	1,022,990	-	1,022,990	-
NET POSITION				
Net Investment in Capital Assets	3,820,442	8,397	3,828,839	-
Restricted for Pension Benefit	174,626	-	174,626	-
Unrestricted	1,060,222	20,097	1,080,319	35,944
TOTAL NET POSITION	$ 5,055,290	$ 28,494	$ 5,083,784	$ 35,944

TOWN OF WASHINGTON

Balance Sheet

Governmental Fund - General Fund

As of December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash	$ 957,379	$ 1,159,321
Accounts Receivable	41,148	54,542
Taxes Receivable	778,898	824,766
Restricted Cash	429,136	371,491
Prepaid Items	10,616	7,022
Inventory	4,882	5,554
Due from Other Fund	47,970	-
TOTAL ASSETS	$ 2,270,029	$ 2,422,696
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ 68,481	$ 82,225
Accrued Liabilities	30,861	31,947
Total Liabilities	99,342	114,172
DEFERRED INFLOWS OF RESOURCES		
Taxes Levied for Subsequent Period	1,027,746	1,022,990
FUND BALANCE		
Nonspendable		
Prepaid Items	10,616	7,022
Inventory	4,882	5,554
Committed		
Landfill Escrow	35,678	35,678
Landfill Long-Term Closure	144,610	137,589
Assigned		
Archives	24,619	26,640
Dock	40,286	50,178
Red Barn	58,937	58,028
Community Center	39,531	29,757
Unassigned	783,782	935,088
Total Fund Balance	1,142,941	1,285,534
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 2,270,029	$ 2,422,696

TOWN OF WASHINGTON

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

General Fund

For the Year Ended December 31, 2015 and 2014

	Budgeted Amounts 2015 Final	2015 Actual	2014 Actual
REVENUES			
Taxes	$ 1,037,990	$ 1,043,988	$ 1,158,360
Intergovernmental	281,367	677,329	3,943,391
Licenses and Permits	4,360	5,400	5,526
Fines and Forfeitures	200	885	3,383
Public Charges for Services	370,010	361,745	330,537
Miscellaneous	135,142	269,588	184,301
Total Revenues	1,829,069	2,358,935	5,625,498
EXPENDITURES			
Current			
General Government	237,429	202,252	201,502
Public Safety	310,484	289,700	275,439
Public Works	676,086	569,011	4,018,622
Health and Human Services	135,700	135,611	135,200
Culture, Recreation and Education	462,659	392,755	376,860
Capital Outlay	228,573	789,749	491,430
Total Expenditures	2,050,931	2,379,078	5,499,053
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(221,862)	(20,143)	126,445
OTHER FINANCING USE			
Transfer Out	(75,286)	(122,450)	(1,143,224)
NET CHANGE IN FUND BALANCE	(297,148)	(142,593)	(1,016,779)
FUND BALANCE - BEGINNING	1,285,534	1,285,534	2,302,313
FUND BALANCE - ENDING	$ 988,386	$ 1,142,941	$ 1,285,534

TOWN OF WASHINGTON

Schedule of Detailed Revenues - Budgetary Comparison

General Fund

For the Year Ended December 31, 2015 and 2014

	Budgeted Amounts 2015 Final	2015 Actual	2014 Actual
REVENUES			
TAXES			
General Property Taxes	$ 1,022,990	$ 1,022,990	$ 1,140,130
Room Taxes	15,000	20,887	18,169
Interest and Penalties on Taxes	-	111	61
Total Taxes	1,037,990	1,043,988	1,158,360
INTERGOVERNMENTAL			
State Shared Revenues	16,723	17,477	17,283
State Fire Insurance Dues	7,000	8,256	9,129
Exempt Computer Aid	120	116	183
Highway Safety - Federal	3,822	3,822	-
Department of Transportation - Dredging	-	-	3,435,094
Airport Grant	-	374,609	217,570
Police Training	320	320	320
Police - County	100,000	100,000	100,000
State Highway Aids	126,637	126,637	121,749
Highway - County	10,000	18,688	20,874
Recycling - County	4,000	4,088	4,098
Parks - County	1,500	9,268	1,840
Municipal Services	1,020	1,419	1,333
Forest Cropland/Managed Forest	10,225	12,629	13,918
Total Intergovernmental	281,367	677,329	3,943,391
LICENSES AND PERMITS			
Business and Occupational Licenses	4,130	4,935	4,930
Nonbusiness Licenses	230	465	596
Total Licenses and Permits	4,360	5,400	5,526
FINES, FORFEITURES AND PENALTIES			
Law and Ordinance Violations	200	885	3,383
PUBLIC CHARGES FOR SERVICES			
Airport	5,000	5,031	5,320
Sewage Service	59,840	-	-
Refuse and Garbage Collection	8,000	22,681	19,489
Cemetery	3,000	13,750	1,800
Jacobsen Museum	6,000	16,790	19,931
Recreation Center	277,770	281,242	268,457
Welcome Center	400	780	991
Jackson Harbor	10,000	21,471	14,549
Total Public Charges for Services	370,010	361,745	330,537

TOWN OF WASHINGTON

Schedule of Detailed Revenues - Budgetary Comparison

General Fund

For the Year Ended December 31, 2015 and 2014

	Budgeted Amounts 2015 Final	2015 Actual	2014 Actual
MISCELLANEOUS			
Interest and Investment Income	$ 1,500	$ 6,824	$ 5,774
Rent	30,630	31,293	41,095
Donations	100,392	226,655	37,563
Other Revenues	2,620	4,816	99,869
Total Miscellaneous	135,142	269,588	184,301
TOTAL REVENUES	$ 1,829,069	$ 2,358,935	$ 5,625,498

TOWN OF WASHINGTON

Schedule of Detailed Expenditures and Other Financing Use - Budgetary Comparison

General Fund

For the Year Ended December 31, 2015 and 2014

	Budgeted Amounts 2015 Final	2015 Actual	2014 Actual
EXPENDITURES AND OTHER FINANCING USES			
GENERAL GOVERNMENT			
Legislative	$ 19,952	$ 17,136	$ 18,419
Legal	7,000	12,939	8,733
Clerk/Treasurer and Elections	143,634	117,048	113,403
Assessor	10,000	9,719	9,395
Auditing	11,500	11,253	11,185
Insurance	19,355	9,619	18,987
Town Hall	24,428	20,095	20,384
Miscellaneous	1,560	4,443	996
Total General Government	237,429	202,252	201,502
PUBLIC SAFETY			
Law Enforcement	189,685	181,301	184,057
Fire Protection	115,979	104,038	86,937
Ambulance	-	-	259
Emergency	4,820	4,361	4,186
Total Public Safety	310,484	289,700	275,439
PUBLIC WORKS			
Town Shop	29,900	21,644	29,921
Highway	362,731	343,262	391,067
Waste Disposal	151,900	178,557	160,780
Airport	19,215	16,494	18,950
Street Lighting	2,500	3,039	1,831
Sewage Service	59,840	-	-
Highway Construction	50,000	6,015	-
Dredging	-	-	3,416,073
Total Public Works	676,086	569,011	4,018,622
HEALTH AND HUMAN SERVICES			
Public Health	135,200	135,200	135,200
Cemetery	500	411	-
Total Health and Human Services	135,700	135,611	135,200

TOWN OF WASHINGTON

Schedule of Detailed Expenditures and Other Financing Use - Budgetary Comparison

General Fund

For the Year Ended December 31, 2015 and 2014

	Budgeted Amounts 2015 Final	2015 Actual	2014 Actual
CULTURE, RECREATION AND EDUCATION			
Art and Nature Center	$ 2,000	$ 138	$ 114
Archives	16,742	22,472	14,559
Community Center	46,359	55,049	75,473
Community Van	200	230	910
Jackson Harbor	23,000	20,646	4,391
Jacobsen Museum	13,725	12,570	11,706
Library	400	331	320
Welcome Center - Marketing	21,075	25,324	20,319
Red Barn	43,700	12,946	11,305
Parks	22,488	23,263	33,691
Recreation Center	272,970	219,786	204,072
Total Culture, Recreation and Education	462,659	392,755	376,860
CAPITAL OUTLAY			
General Government	104,022	188,928	25,695
Public Safety	4,846	8,801	49,356
Public Works	-	374,608	384,213
Culture and Recreation	119,705	217,412	32,166
Total Capital Outlay	228,573	789,749	491,430
OTHER FINANCING USE			
Transfer Out	75,286	122,450	1,143,224
TOTAL EXPENDITURES AND OTHER FINANCING USE	$ 2,126,217	$ 2,501,528	$ 6,642,277

TOWN OF WASHINGTON
Annual Town Meeting
Gym at the Community Center
Tuesday, April 28th 2015
6:00 p.m.

1. Chairman Joel Gunnlaugsson called the Annual Town Meeting to order at 6:03 p.m.
2. Gunnlaugsson led the meeting with the Pledge of Allegiance.
3. **2014 Annual Meeting Minutes.** Copies of the 2014 Annual Meeting Minutes were in the box holder mailed to the Town.
4. **Approval of Minutes**: Motion by Jackie Rader, second by Stan Zyskowski to approve the 2014 Minutes as presented. Motion carried.
5. **Financial Report:** The Financial report was presented by Karen Kerber, Kerber, Rose and Associates, and reviewed with the meeting attendants.
   - Karen stated an unmodified opinion was obtained by the Town meaning all of the numbers on the financial report were supported by furnished documentation. After Karen's presentation she addressed all questions referring to the Financial Report.
   - Noel Ryder asked if the landfill cleanup post dredging will be done soon. Gunnlaugsson stated the DNR sets the pace for that reclamation which will include leveling the ground and seeding.
   - Janet Berggren asked how the collections the Archives makes are represented in the Town budget. Karen Kerber stated all collections are folded into donations; she stated those could be separated out if the Town desires that.
   - Louie Munao asked about the monies for dredging and asked if all funds were included in this report; he stated he wants to compare receivables with expenditures. He noted there was a $200,000.00 expense over receivables in the report; Gunnlaugsson stated working with the state on this project was somewhat cumbersome. The grant required the Town to pay the invoices and the state and the engineering firm to verify payment. The Town made a loan for a million dollars to pay bills prior to the state paying the Town. With the repaving required after the project, Gunnlaugsson stated all Town expenses were covered, including interest on the loan.
6. **Approval of Financial Report:** Motion by Barb O'Connell and second by Noel Ryder to approve the 2014 financial report as presented. Motion carried.
8. At this time, number 8 was brought forth to enable coordination with Karen Kerber : **Wis. Stat 60.11(2)(b):** Motion by Ann Rose, second by Kathleen Morris to set the date of the next Annual Town Meeting to Tuesday, April 26th, 2016 at 6 p.m. Motion carried unanimously.
7. **Any other Town Business which may be introduced and acted upon per Wis. Stat. 60.10.** Items discussed:
   - Noel Ryder: Ryder gave some background on his understanding of the airport realignment and made the following Motion: Ryder moved to retire the current Airport Committee with thanks for their service and to appoint an Airport Facilities Planning committee comprised of a representative from the EAA Chapter, an active pilot living on the Island, seated Town Board members, a community member at large and the airport manager. He stated the committee would be charged with reviewing all past and current obligations of the Town of Washington for airport construction, maintenance, and contract compliance; reviewing current airport plan and prepare recommendations for ten year maintenance and to conduct a public hearing of the proposed ten year airport plan with public notice to all property owners within 500 feet of any proposed airport project on or before August 15, 2015; complete a formal written report of the findings of the Airport Committee for the Town Board and the public. Gerry Rupiper seconded the Motion. Chairman Gunnlaugsson stated this type of action does not meet the criteria of a Town Meeting and the "Motion" can be taken only as an advisory comment. Gunnlaugsson stated the Town has to maintain compliance with state regulations for the airport which do come from Federal regulations. Gunnlaugsson reiterated the above motion is advisory only and asked for voice vote on who agrees on the concept; ayes have it.

- Maletzke Log Cabin Property:

Robb Carr asked about the Maletzke property; Gunnlaugsson referred to an item on the agenda for last year's Annual Meeting, the Maletzke Log Cabin Property. Gunnlaugsson stated he made an error on the price of the property; it is not $175,000.00 but is $182,000.00. Gunnlaugsson stated he needed to explain some issues with the FAST system study; the Baudhuin design is currently being reviewed by the DNR. Gunnlaugsson stated the Town pays a lease on this property to allow the pumper trucks to drive over a corner of the Maletzke property; the Town pays a rider on its insurance policy on liability. Gunnlaugsson stated the Town could use the property for additional parking for events at the ball park. Discussion followed to clarify boundaries, what options could be considered, what would be done with the house on the property. Gunnlaugsson stated Ann is going to sell the property at this time, be it to the Town or on the open market. If it were to go on the open market, it would be an unknown as to what a new owner would determine regarding allowing the Town to use portions of the property as currently happens. Gunnlaugsson stated there would be a motion made tonight and if the vote allows the Town to pursue the purchase, the chairman will work with Ann Maletzke-Rice to purchase it. Questions were asked about negotiating; Gunnlaugsson stated there is no negotiation; after twenty years, the owner wants action and her price is firm.

Robb Carr put forth a Motion to authorize the Town to obtain two appraisals, average them and offer the owner that price. Pastor Allen Schuffmeyer seconded the motion. Ayes: 12, Nays 64. Motion did not carry.

Doug Hoffmann then made the following Motion: To offer Ann Maletzke the $182,000.00 to be paid as the Town Board determines. Second by Jack Rose,
Ayes 66, Nays 10. Motion carried.

9. Public Input

Louis Munao asked about the landfill reclamation after the dredging project. Chairman Gunnlaugsson stated the process is continuing. He stated the process is driven by the DNR.

10. Board Member Comments: There were no Board Member comments.

11. Oath of Office for Town Officers: John Rader and Randy Sorensen were sworn into office as Town Supervisors by Chairman Gunnlaugsson. James Hanson was then sworn into office of Town Chairman by Gunnlaugsson.

12. Town Chairman Remarks: Joel Gunnlaugsson stated he is stepping down to have more time with his family; he thanked his wife for her support while he worked for the Town as well as having involvement in other community endeavors. Gunnlaugsson thanked the Townspeople for their support.

The Board awarded Gunnlaugsson with a Certificate of appreciation for his service.

Incoming Chairman, James Hanson spoke briefly and gave information on his office hours and availability to the Townspeople.

13. Adjournment: Motion by Ken Berggren, second by Linda Taylor to adjourn the meeting. Motion carried at 7:43 p.m.

Respectfully submitted,

Valerie Carpenter,
Clerk/Treasurer

Rutledge Room
Tuesday, April 26, 2016
At 6:00 P.M.

Town of Washington
Annual Town Meeting

Gym at the Community Center
Tuesday, April 26, 2016
At 6:00 P.M.

Meeting Guideline

1. Call to Order and Welcome
2. Pledge of Allegiance to the Flag
3. 2015 Annual Meeting Minutes
4. Approval of Minutes
5. Financial Report presented by Karen Kerber from KerberRose
6. Approval of Financial Report
7. Any other Town business which may be introduced and acted upon per Wis. Stat. 60.10.
8. Setting date for 2017 Annual Town Meeting according to Wis. Stat. 60.11(2)(b).
9. Public input
10. Board Member Comments
11. Oath of Office for Town Officers
12. Town Chairman Remarks
13. Adjournment