

TOWN OF WASHINGTON
SPECIAL TOWN BOARD MEETING

Minutes
Tuesday, April 26, 2016
3:00 p.m.

DRAFT
SUBJECT TO BOARD APPROVAL

1. Call to Order: Chairman James Hanson called the meeting to order at 3:00 p.m. in the Rutledge Room
3. Roll Call by Town Clerk: In addition to Chairman Hanson, present were Supervisors Elizabeth Holmes, Randy Sorensen, Kirby Foss and John Rader.
4. Closed Session, as authorized under section 19.85(1)(e) Conducting other specified public business, whenever competitive or bargaining reasons require a closed session – Roll Call Vote: Supervisor Holmes, aye; Sorensen, aye; Foss, aye; Rader, aye. Motion carried.
5. Meeting adjourned from closed session 3:30 p.m.

Respectfully Submitted,

Valerie Carpenter, Clerk

James Hanson, Chairman

Elizabeth Holmes, Supervisor

Randall Sorensen, Supervisor

Kirby Foss, Supervisor

John Rader, Supervisor

**TOWN OF WASHINGTON
SPECIAL TOWN BOARD MEETING**

Minutes

Tuesday, April 26nd, 2016

4:00 p.m.

Rutledge Room

DRAFT
SUBJECT TO BOARD APPROVAL

1. Call to Order: Chairman James Hanson called the meeting to order at 4:00 p.m. in the Rutledge Room.
2. Pledge of Allegiance to the Flag: Chairman Hanson led the meeting with the Pledge of Allegiance.
3. Roll Call by Town Clerk: In addition to Chairman Hanson, present by roll call were Supervisors Elizabeth Holmes, Randy Sorensen, Kirby Foss and John Rader.
4. New business: Presentation of 2015 Audit by Kerber Rose. Karen Kerber presented the 2015 audit; she began by saying the audit opinion is the unqualified opinion, which is the highest level attainable. She noted a difference in the 2016 report is a change in the accounting principals related to the standards for reporting pensions over previous years. She noted also an increase in capital assets related to property and the new voting machine. Liability section shows accounts payable down; she reviewed net investment capital assets which showed the Town is paying its debts and has resources to meet long term needs. Kerber noted that is not true of the Utility District, "which has some struggles". Accounts payable is down due to Fire Department equipment purchased. She reviewed other items; she found the expenditures to be in line with the fund balance. Revenues are down significantly due to the dredging project of last year but therefore so are expenditures. Miscellaneous income is higher due to acquisition of real estate, the donation of the Jones property and the buying of the Maletzke property. Public Works is down significantly due to dredging project and capital outlays are higher due to the donations and property purchase; this results in a decrease in fund balance of \$143,000.00. The net position of the Utility District is the deficit of the amount they owe to the general fund for expenses paid on the District's behalf. Expenses showing as higher were primarily a result of engineering costs, leading to a loss of \$22,000.00 for the year. She noted the state of Wisconsin has put \$374,000.00 into the airport this past year. Long term debt summary shows the Town has one bank note with maturity of October of 2017 for \$391,000.00 with a balloon payment due; refinancing may be indicated. Current actuarial rates of 7.2% result in the Town having an \$88,000.00 asset; a difference in the discount rate used cause that number to fluctuate so changes could occur. The summary shows a difference in intergovernmental revenue related to the airport; donations have been higher than budgeted; there was less expended in Public Works due to road work not done. The Management Letter stated purchases have been made with sales tax being paid; she suggested all employees be reminded to use the tax exempt number. On contract policies, Kerber stated policies need to be laid out for who may make purchases and what the limits should be. The Board commented they recently set a limit on expenditures; Kerber stated the policy should specifically define who is approved to make purchases as well.

Kerber commented on the Boxholder sent to taxpayers which lays out the audit information for the public. She noted the uniqueness of the Island in terms of ferry costs and isolation of services. Overall she feels the Town is not levying the highest of other towns in spite of the differences the Town has to deal with, such as transporting solid waste away by ferry and the provision of a clinic. There are not truly comparable municipalities in terms of county services available; she also noted everyone's expenses have increased in 2015.

5. Motion by Supervisor Holmes to accept the audit report as presented by Karen Kerber; second my Supervisor Sorensen. Motion carried.
6. Motion by Supervisor Holmes to adjourn; second by Supervisor Sorensen. Meeting adjourned at 4:40 p.m.

DRAFT
SUBJECT TO BOARD APPROVAL

Respectfully submitted,

Valerie Carpenter, Clerk

James Hanson, Chairman

Elizabeth Holmes, Supervisor

Randall Sorensen, Supervisor

Kirby Foss, Supervisor

John Rader, Supervisor