

ACCOUNTING ADMINISTRATOR REPORT

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09/16/2020

1. FINANCIALS:

- a. 2021-2023 Budget justification, supporting history, and worksheets were prepared and put on the shared drive for department heads. Completed budget sheets, along with justification, payroll and designated funds will be turned into Lisa for review. I'll start my process of reviewing formulas, updating benefit costs and then "flipping" each department into the "master" budget file to be able to start reviewing the entire budget picture. It certainly will be an interesting budget with the Dock Improvement Project and rebuilding of the Emergency Services Building possibly extending into 2021.
- b. The levy increase will be limited, before any allowable adjustments, to the Town's new construction growth factor, which is being reported at .06% - plus or minus the amount of long-term debt service payment (loan agreement must be in place), reduction of 2021 personal property aid.
 1. If fees are increased for services (Solid waste disposal fees, snow removal and fire services) are done, the increase requires the allowable levy limit to be reduced by this amount. Having complete revenue justifications & the fee schedules are so important.
- c. Grants:
 1. MRF: Figures are being compiled for the MRF's 2021 Annual Recycling Unit Grant application. Once finished set, I'll submit it to the WI Dept. of Natural Resources by the Oct. 1st, 2020 deadline. This grant application reflects what budgetary expenses and revenues will be for recycling in 2021 and should tie to the 2021 budget for MRF.
 2. COVID-19 Grants:
 - Route to Recovery (COVID-19 expenses) first reimbursement request was submitted on 9-15-2020. The final reimbursement is due by 11/18/2020.
 - Wisconsin Elections Commission CARES grant funds of \$528.90 for increased election expenses was received. The accounting of expenses is due by 12/01/2020.
 - Airport CARES grant allocated up to \$20,000 over a four-year period. For Operational and Maintenance expenses. Multiple reimbursement requests can be made. Lisa, Ben & Paul are working on a plan, so this will be budgeted.
 - Ambulance is eligible to apply to the State CARES up to \$1,240 for expenses.
 - Fire Dept: Federal Emergency Management Agency (FEMA) has a new program available to Fire Depts for COVID-19 related expenses. Determining how to gain access has been frustrating, in order to allow Lisa to enroll to do an application. Still in progress, but the FEMA help desk is now involved.
- d. The auditors should be completing the audit for the year ending 12-31-2019. Doing it remotely has certainly been more time consuming.
 1. Sent draft Request for Proposals for auditing services for year ending 12-31-2020 to a couple of folks to review. I hope to hear back by the next Town Board meeting.
 2. Big Arn's Road Improvement project costed shortly. There were some questions on gravel use, as not all Nelson Construction gravel was used for the project.
- e. Budget Amendment #4 is very fairly small, it's mostly making some department shifts and revenues not to be received.
- f. Reserve Funds: Researching what is allowed by state statute to budget for excess funds to be held in reserve. Most policies received are from Cities or Counties. Will continue on this.

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2. BENEFITS/PERSONNEL:

1. Health Insurance: The Annual “It’s Your Choice” health insurance open enrollment starts Monday, September 28th and continues until Friday, October 23rd. This is the time period that employees are allowed to make changes to their health insurance coverage for 2021. This is a fairly time-consuming event. The Department of Employee of Trust Funds (ETF) sets the minimum and maximum employer/employee contribution rates which need to be calculated for the Town.
2. Additional Benefits: The ETF is offering additional benefits, but only to those on the Wisconsin Retirement System (WRS) enrolled. The Employer must pass a motion to Opt-In to allowing employees to sign up for these additional benefits. I’ll be getting more information & cost options:
 - a. Additional Dental benefits
 - b. Additional Vision benefits
 - c. Accident Insurance benefits
 - d. Group Life Insurance benefits (the town offers thru a WTA group)
 - e. Income Continuation benefits
3. Oasis:
 - A phone conference is scheduled for this afternoon.
 - a. Requested Oasis to start taking over some of the Town’s Benefit Administration as per the contract.
 - b. We asked for other benefit suggestions.
 - c. Requested information about their timekeeping system.
4. Benefits for Volunteers: Reached out several times to Rural for a proposal to increase the Provident plan for the Volunteer Ambulance & Fire Dept members.
5. Unemployment: More Earnings Request inquiry forms are coming in, some going back to 2019 compensation, and require week by week earning determinations.

In summary, projects:

2019 Audit to be finished
2020 Audit services
2021 Health Insurance enrollments “It’s Your Choice”
2021 Recycling Grant application
Big Arm’s Road Project costing
FEMA enrollment/access
2021 Budget prep, assistance
Benefits research & administration
Reserve Funds

Respectfully submitted,

Barb Nelson
Accounting Administrator/Deputy Clerk

ACCOUNTING ADMINISTRATOR REPORT -- Addendum

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2. BENEFITS/PERSONNEL:

6. Payroll Tax Deferral: A Presidential Memoranda was issued in August 2020, to defer the collection of bi-weekly payroll social security payroll taxes between Sept. 1st and December 31st, depending on an earning cap. The amount of deferred social security payroll tax is to be deducted from the employees' payroll during a 01/01/2021 - 04/30/2021 recovery period.

- The IRS may be issuing more guidance on this deferral.
- Oasis said they have not instituted a deferral process.
- The few employees I have talked to are not in favor, if it becomes an employee option to defer or not.
- It has been suggested to confer with legal counsel as to how to proceed.