

**ELECTORS' CLERK-TREASURER
PUBLIC INFORMATION MEETING**

SEPTEMBER 6, 2017

WELCOME!

AGENDA

- WELCOME EVERYONE!
- OBJECTIVES FOR TONIGHT'S MEETING
- BACKGROUND
- OUR PROCESS
- REVIEW COLLECTED DATA & FINDINGS
- REVIEW PROS & CONS
- PROPOSALS
- QUESTIONS – CONCERNS - FEEDBACK

TONIGHT'S OBJECTIVES:

- THIS STUDY HOW WE HAVE OUR TOWN OFFICE FUNCTIONING AND NOT ABOUT THE PRESENT OFFICE HOLDER – THIS QUESTION EXISTED BEFORE SHE CAME INTO OFFICE (SINCE 2011)
- THIS STUDY WAS TO EVALUATE THE STRUCTURE OF THE CLERK-TREASURER POSITION IN REGARDS TO SPLIT VS COMBINED AND APPOINTED VS ELECTED.
- PROVIDE BACKGROUND & COLLECTED DATA AND ASK FOR YOUR INPUT & QUESTIONS
- THE GOAL IS TO DETERMINE WHAT IS BEST FOR BOULDER JUNCTION.

OUR PROCESS CHART

- NOV. 2016 – TOWN BOARD WAS CHARGED WITH THE ANALYSIS TASK AND THEY USED 19 TOWNS IN THEIR STUDY
- APRIL 18TH – THE TOWN PRESENTED THEIR FINDINGS WITH A CHART & PPT AND NO RECOMMENDATION WAS GIVEN BY THE TOWN
- LAURA PRESENTED HER OWN ANALYSIS ON 4/18 ALSO USING THEIR CHART DATA AND SUGGESTED A SPLIT PART TIME C-T POSITION
- TOWN ELECTORS VOTED TO POSTPONE THE VOTE TO SPLIT UNTIL SEPTEMBER SO THE “ELECTORS” COULD COMPLETE THE ANALYSIS TASK TO ACQUIRE MORE DATA
- MAY 23, 2017 –ANNOUNCEMENT TO THE TOWN BOARD OF THE ELECTORS’ C-T ANALYSIS COMMITTEE BEING FORMED

OUR PROCESS CHART, Cont'd.

- JUNE 7– AUG 29TH SEVEN MEETINGS WERE HELD WITH 21 COMMUNITY MEMBERS IN ATTENDANCE THROUGH OUT THIS PROCESS
- JULY 20TH – KENDRA WAS INTERVIEWED
- JULY 26TH – 4 TOWNS FOR INTERVIEWS ARE SELECTED
- AUGUST 1-3RD - TOWN INTERVIEWS (PI, MW, CONOVER & AV) AND ALL WERE OPEN AND RECEPTIVE TO OUR 1 HOUR VISIT
 - Clerks, Treasurers, & Town Chairmen
- AUGUST 29TH – FINALIZED THE PROPOSALS
- SEPTEMBER 6TH – PUBLIC INFORMATIONAL MEETING
- SEPTEMBER 12TH – ELECTORS' MEETING & VOTE

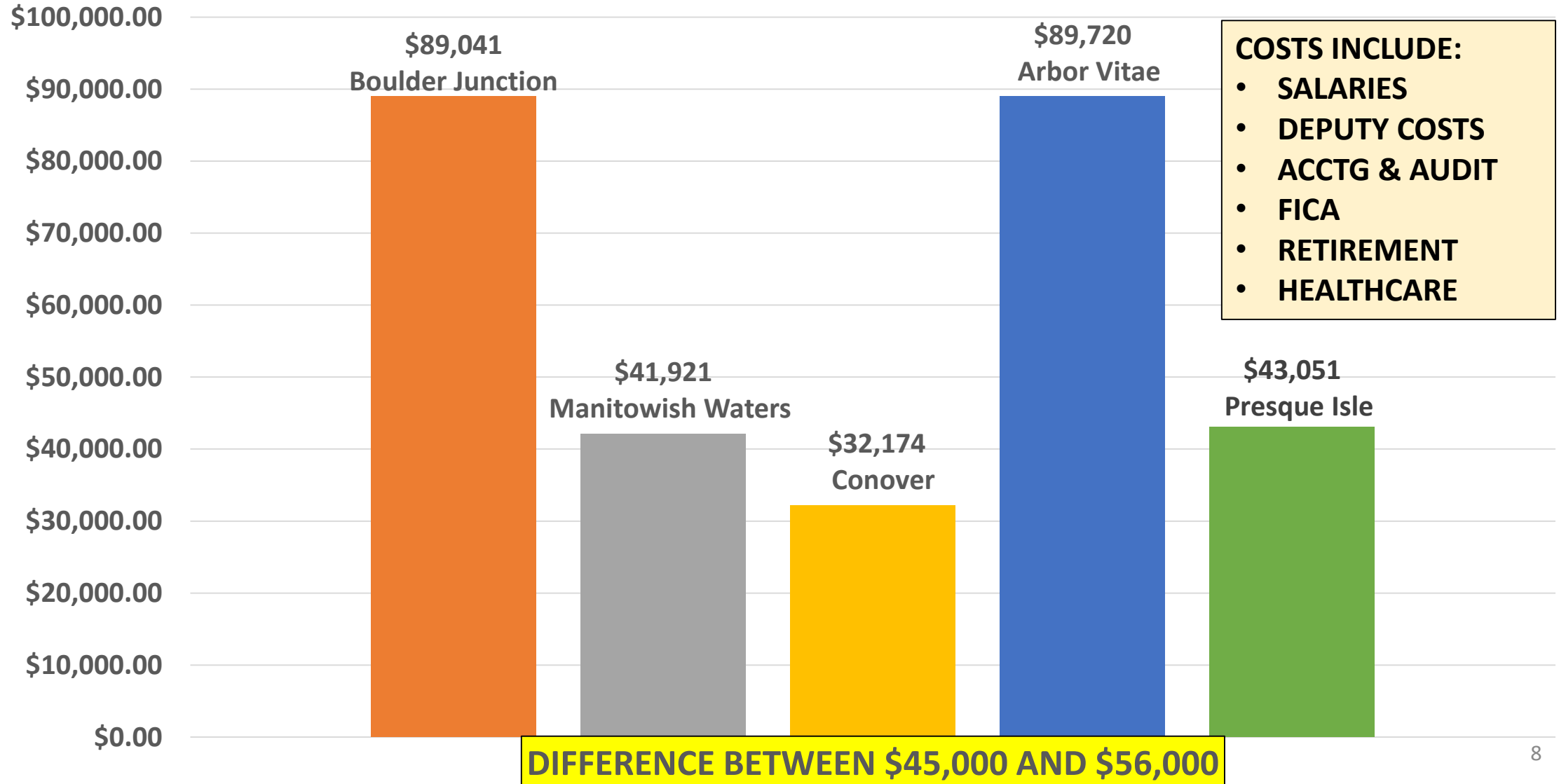
AREA C-T INTERVIEW TOPICS

- STATUTORY and NON-STATUTORY WORKLOAD
- SPLIT POSITION QUESTIONS
- DEPUTY CLERK UTILIZATION
- ACCOUNTING
- COMPENSATION & BENEFITS
- PROS & CONS ON SPLIT/COMBINED & ELECTED/APPOINTED
- MISCELLANEOUS REQUESTS:
 - ✓ 2016 TOWN BUDGET, # OF CKS WRITTEN/YR, # OF TOWN EMPLOYEES, AVG # OF MEETING HOURS PER MONTH

FINDINGS FROM THE STUDY

- Non-statutory town office work is the lion's share of the workload for all clerks & treasurers.
- Split positions: provides for CHECKS/BALANCES which protects taxpayers' money; allows the sharing of non-statutory workload, plus all clerks use deputies or assistants for specific duties & in their absence
- Fewer open office hours per week equals a greater efficiency.
- Benefits & 'living wage' are "wanted" by all the Clerks & Treasurers, but very few actually have them.
- Appointed was preferred method of hiring for greater opportunity to interview qualified candidates and expand the candidate pool.
- Boulder Jct. is the only town that hires an outside accounting firm with substantial costs to taxpayers. All town clerks use Quick Books.
- There are no significant differences between Boulder Jct. and neighboring towns that would suggest that BJ has more workload demands on the town office.

BOULDER JCT C-T TOTAL POSITION COSTS ARE AS HIGH AS A TOWN 3 TIMES OUR SIZE

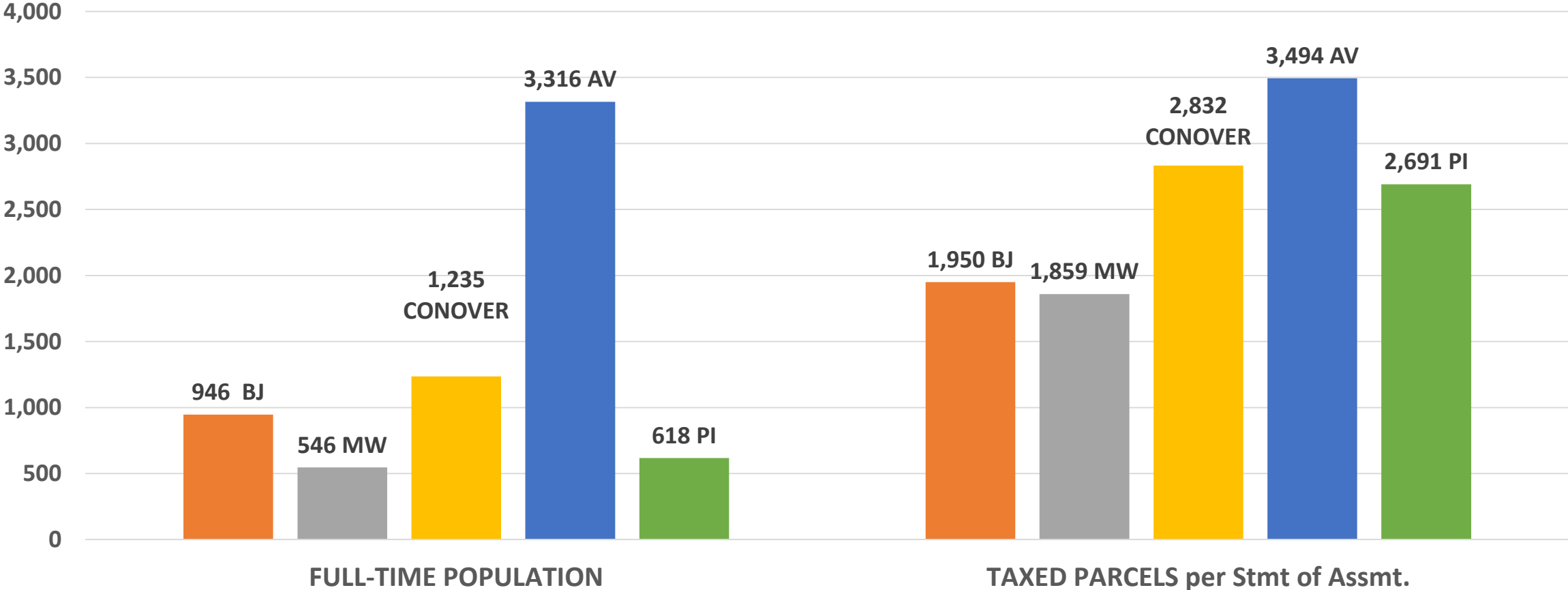


APPENDIX CHART

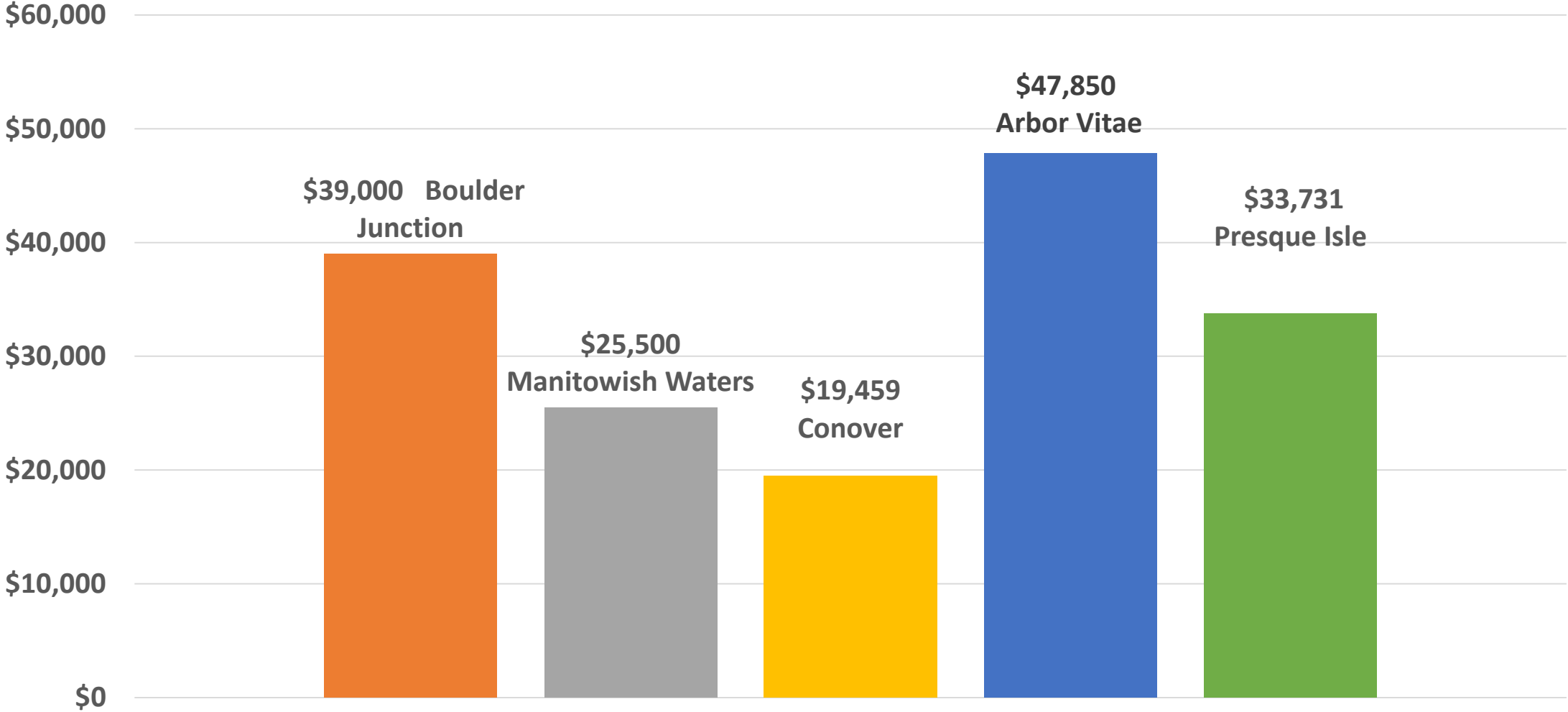
5 TOWN COMPARISON NEXT CHART

Town of Boulder Junction	Boulder	Manitowish	Conover	Arbor	Presque
CLERK-TREASURER POSITION	Junction	Waters		Vitae	Isle
ANALYSIS - 2016 DATA					
SELECTION	Elected	Elected	Appointed *(6)	Appointed	Elected
POSITION SCOPE	Combined	Combined	Combined	Split	Split (1)
Treasurer if split	\$0	\$0	\$0	\$12,000	\$10,909
CLERK SALARY	\$39,000	\$25,500	\$19,459	\$35,850	\$22,822
RETIREMENT-CLERK 6.6%/SALARY (AV 8.2%)	\$2,574	\$0	\$0	\$2,940	\$1,300
RETIREMENT - TREASURER 6.6%	\$0	\$0	\$0	\$984	\$630
HEALTH CARE AT 90%	\$17,691	\$0	\$0	\$23,911	\$0 - 50% C
HEALTHCARE - TREASURER	\$0	\$0	\$0	\$0	\$0 - 25% T
HEALTH CARE BUDGET	\$17,500	\$0	\$0	\$20,953	\$0
PAID TIME OFF (PTO)	10 days vac./ 1 day sick/mo. Up to 60	none - takes vac.	none - takes vac.	21 days vac / 1 day sick/mo up to 90.	none - takes vac.
FICA - Clerk-Treasuer 7.65%	\$2,984	\$2,547	\$1,825	\$3,661	\$0
DEPUTY CLERK	Yes* (4)	Yes *(5)	Yes	Yes (10)	No
DEPUTY SALARY - only AS NEEDED	\$6,925	\$7,792	\$4,400	\$8,894	\$0
HOURLY WAGE	\$11 & \$13	\$18	\$12.50	\$13.15	\$12.31
ASSISTANT SALARY	\$0	\$0	\$0	\$0	\$7,390
ANNUAL ACCTG FEES	\$13,867	\$0	\$0	\$1,480	\$0
ANNUAL AUDIT FEES (9)	\$6,000	\$6,082	\$6,490	\$0	\$0
WORK HOURS - Clerk	40	30-35	35-40	36	20 & 8
OPEN (POSTED) HOURS	24-26 M-TH	15 M-F	13.5 T-TH	30	10 office
ASST-Deputy OPEN HRS/week	24-26/as needed	15/during absence	13.5/15-20 for training*(7)	24 T-F CLERK/6 on M	4-6 T,TH, S? / 6 M,W,F
TREASURER'S HOURS	0	0	0	6 hrs. on Th/4 da taxes	Stop in wkly /2 hr -3 da taxes
MTG HRS/MO	5-7* (11)	3-5	5	4	2-4
TREAS' MTG HOURS/MO - as needed		0	0	0	0
COUNTY	Vilas	Vilas	Vilas	Vilas	Vilas
FULL-TIME POPULATION	946	546	1,235	3,316	618
TAXED PARCELS per Stmt of Assmt.	1,950	1,859	2,832	3,494	2,691
CHECKS/MO	1060/yr=88.3/mo	900/yr = 75/mo	584/yr=48.7mo	1135/yr=94.5/mo	1046/yr = 87.17/mo
TOWN F/T EMPLOYEES	5 FT/15-18 PT+ *(2)	2 FT/23 PT	3FT/23 PT (3)	4 FT/14-18 PT	5 F/14 PT
SUBTOTAL WITHOUT EXPENSES*	\$89,041.00	\$41,920.81	\$32,174.00	\$89,720.00	\$43,051.00

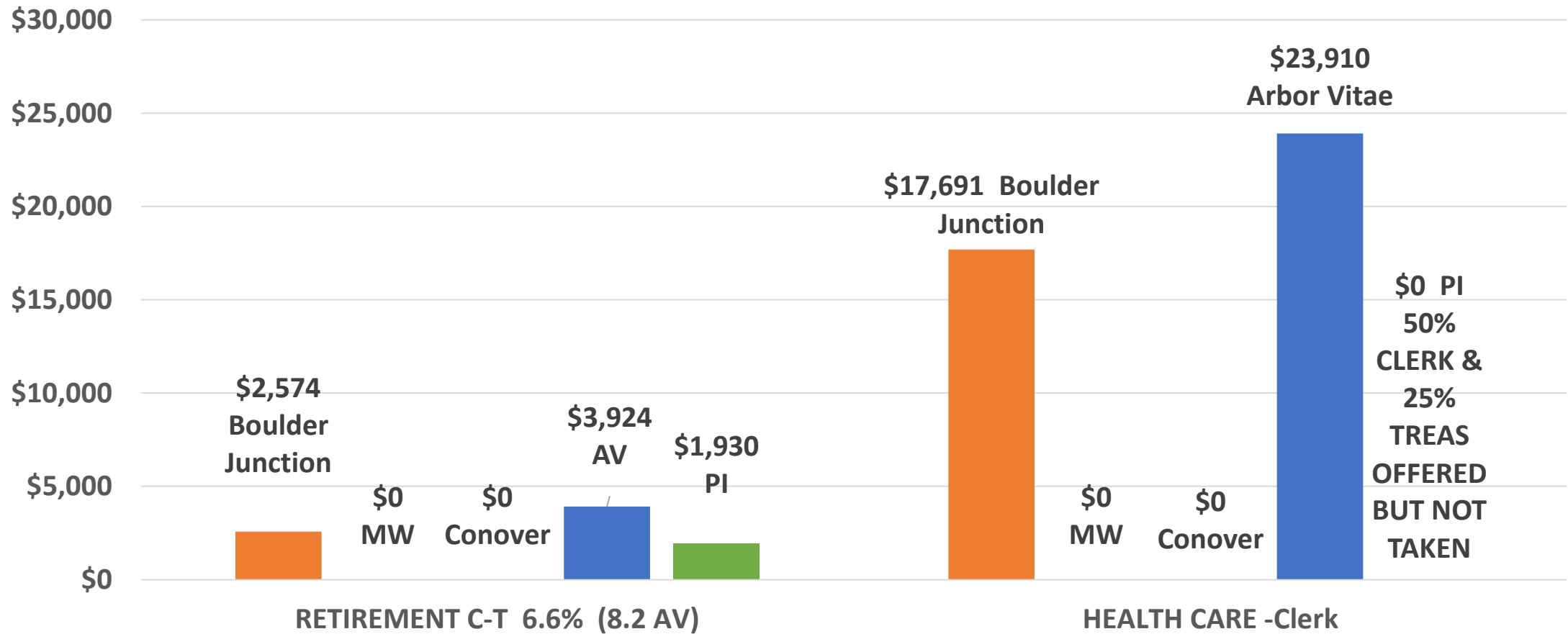
BY POPULATION & TAX PARCELS WE ARE ONE OF THE SMALLEST TOWNS IN THE SAMPLE



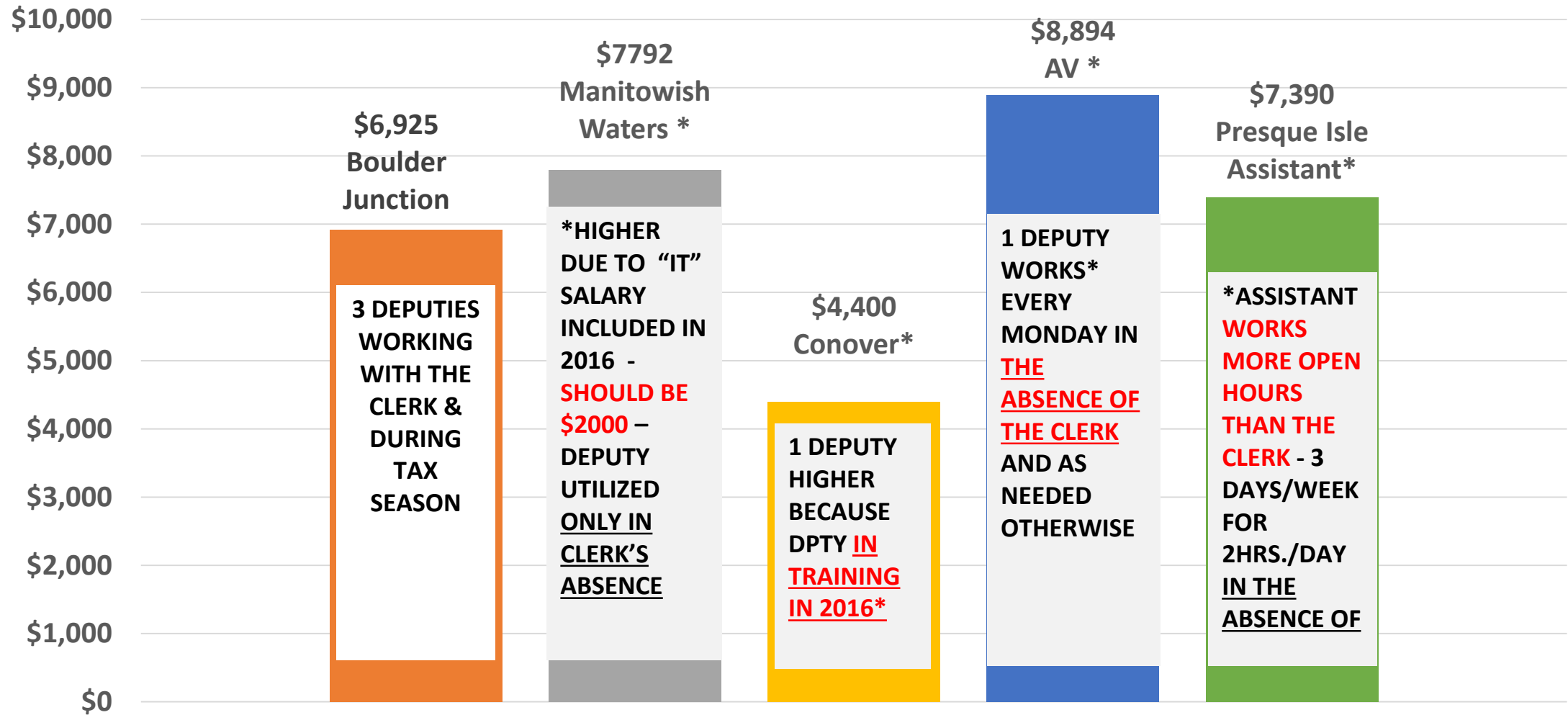
BOULDER JCT C-T SALARY IS CONSIDERABLY HIGHER THAN TOWNS LARGER THAN US



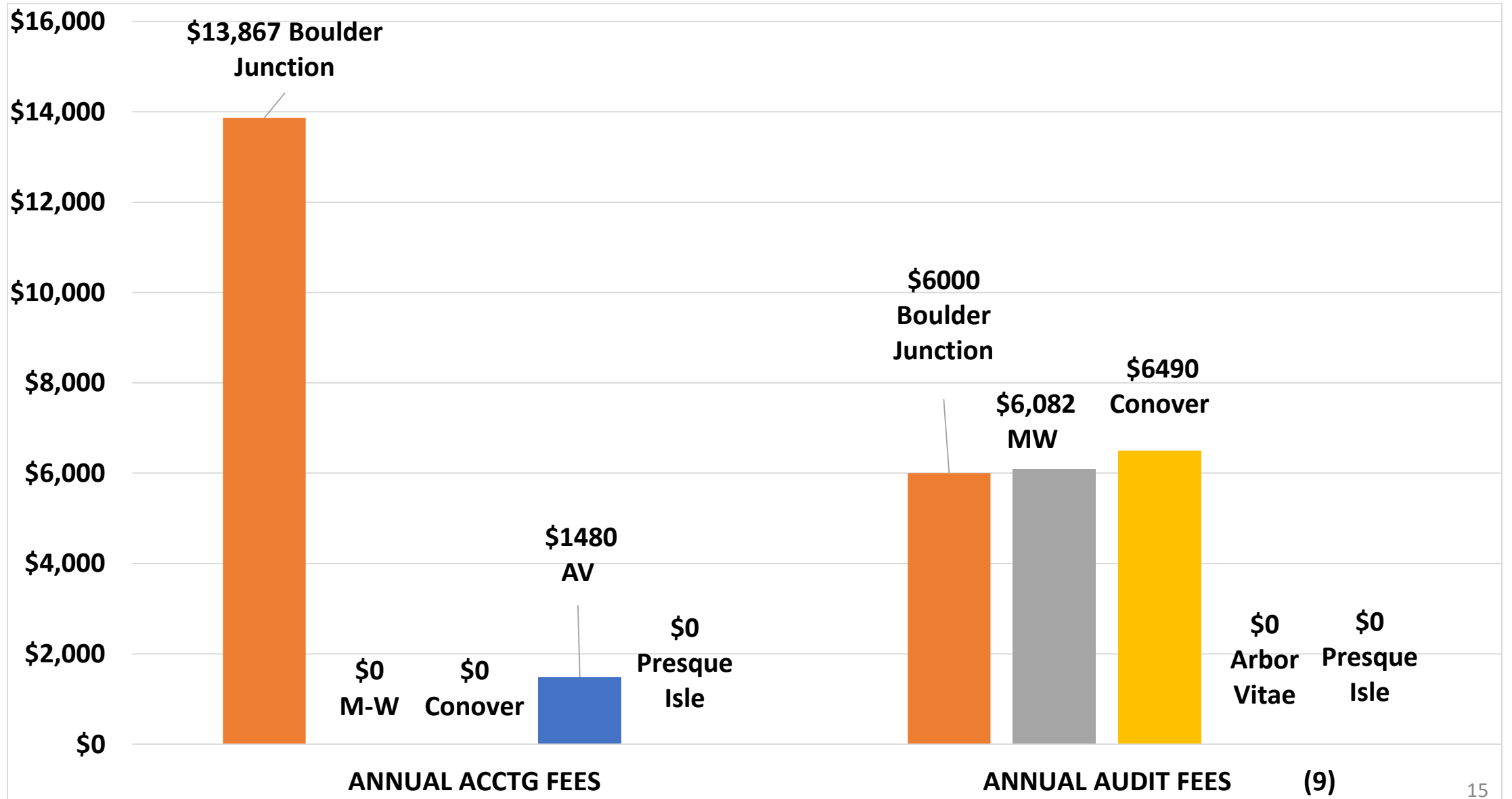
BENEFITS - MOST TOWNS DON'T OFFER HEALTH INSURANCE, BUT WE DO



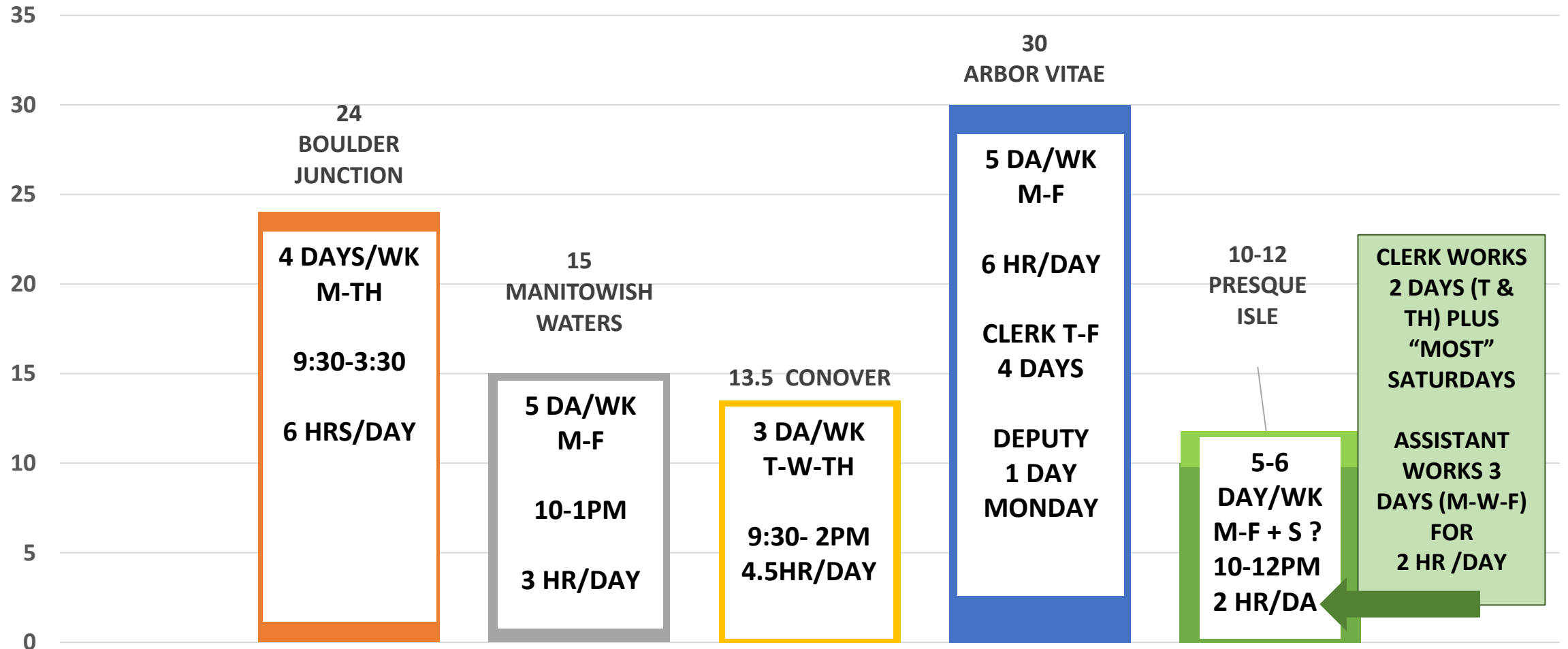
THEY ALL UTILIZE DEPUTIES OR AN ASSISTANT IN VARIOUS WAYS



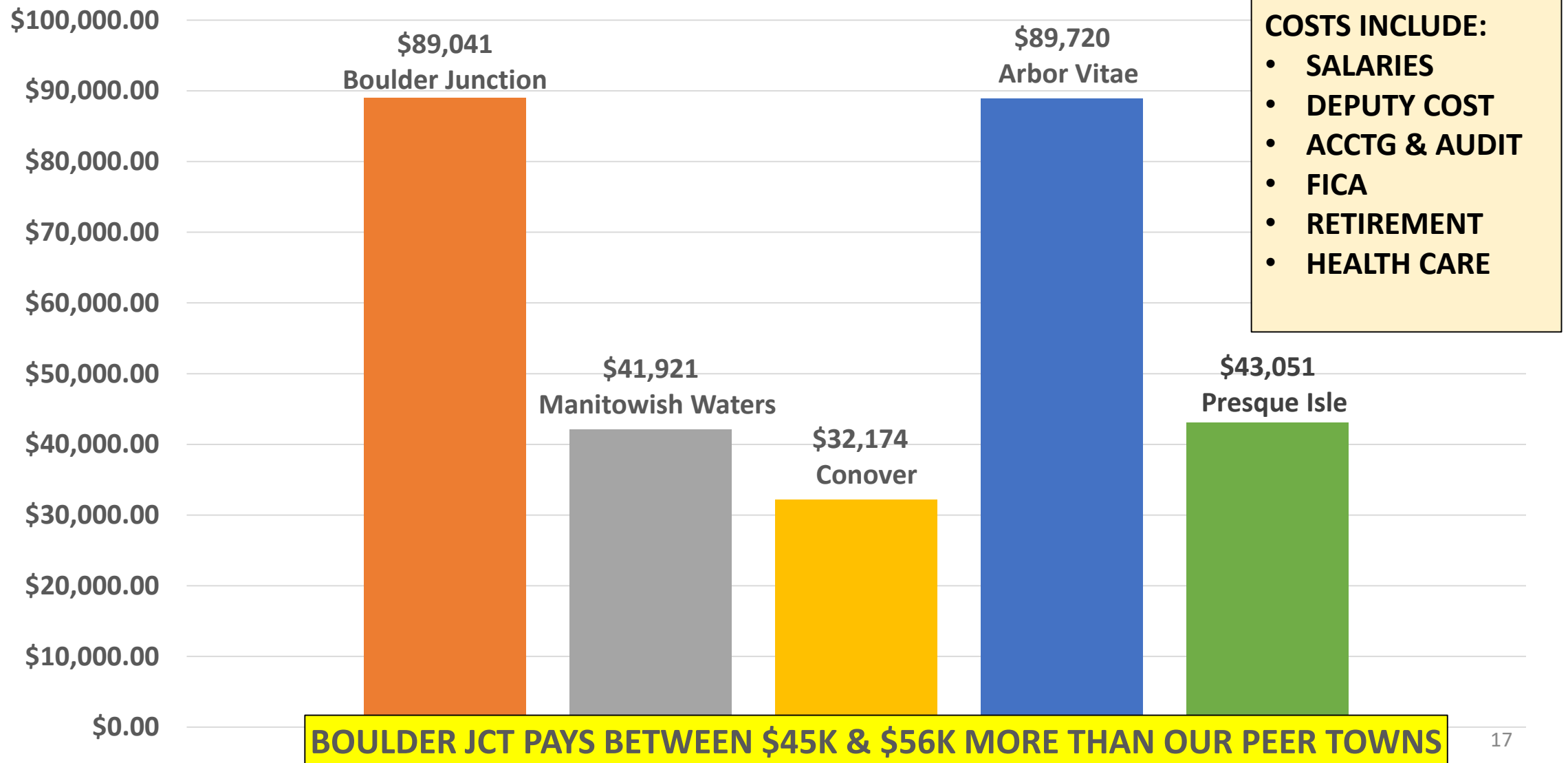
OUR ACCOUNTING COSTS ARE MUCH HIGHER



MOST CLERKS OPEN OFFICE HOURS ARE 15 HOURS PER WEEK OR LESS



BOULDER JCT C-T TOTAL POSITION COSTS ARE AS HIGH AS A TOWN 3 TIMES OUR SIZE



THE DATA COMPARISON
INDICATES THAT
WE SHOULD CONSIDER
SOME ADJUSTMENTS AS TO HOW
WE OPERATE THE TOWN OFFICE

6 AREAS TO CONSIDER IN MAKING YOUR DECISION

- APPOINTED VS ELECTED
 - SPLIT VS COMBINED
 - COMPENSATION
 - BENEFITS
- 3RD PARTY ACCOUNTING
 - OFFICE HOURS

PLEASE KEEP IN MIND...

THIS IS ABOUT HOW WE OPERATE THE TOWN AND IF THERE ARE CHANGES...

- ❖ THIS DOES NOT TAKE EFFECT UNTIL APRIL 2019
- ❖ OUR CURRENT CLERK CAN APPLY OR BE ELECTED FOR ANY OF THESE SCENARIOS
- ❖ WHAT IS BEST FOR BOULDER JUNCTION?

3 SCENARIOS TO REVIEW

- PROPOSAL I: NO CHANGE - Betty
- PROPOSAL II: FULL TIME APPOINTED CLERK & PART TIME APPOINTED TREASURER – Laura
- PROPOSAL III: PART TIME APPOINTED CLERK & PART TIME APPOINTED TREASURER – Barb & Jeff

PRO'S & CON'S

POSITION SELECTION PROCESS - STEP 1				RECOMMENDATION OF POSITION SCOPE - STEP 2			
COMBINED		SPLIT		APPOINTED		ELECTED	
PRO	CON	PRO	CON	PRO	CON	PRO	CON
STATUS QUO – No changes	Continue to pay higher compensation, accounting fees & audit fees (\$6000)	More efficient/focused and more balanced workloads & reduce accounting costs	Communicate Changes	Larger pool of candidates to interview-does not have to be a town resident	Hiring effort (with the assistance of a committee) & management workload required by the town board with assistance of a committee	No hiring process required	Limited candidate pool to BJ residents only – process intimidates potential candidates
	No checks & balances	Treasurer is backup for non-stat tasking	Lower compensation	More control of duties, office hours by the board	Greater skillset may mean more \$\$	No change required	Weaker due diligence by the electors
	Smaller candidate pool	Inherent Checks/Balances plus no audit required		Serves up to a 3 yr term and not on the election cycle	Necessitates the board to pass a ordinance to appoint	Has to be a town resident	Possible turnover of the entire town admn. in 1 year.
	No back up	Saves tax payer dollars with lower compensation		Better opportunity to interview for appropriate skill sets	Board calls for a referendum for the electors to approve the ordinance	2 yrs. term	No succession or orientation or training of new elected clerk or treasurer by current office holder
		Increase the pool of candidates		Supervision over schedules, job performance and budget adherence	Cannot be removed from office by the Board unless there is "cause",		No supervision and not accountable to the board & cannot be removed from office by the town board
				Provides for continuity in the office succession			Potential for electing a candidate who is not qualified is risky

Main Reasons for Appointing a Clerk or Treasurer

- Larger pool of qualified candidates.
- Town Board oversight since appointed clerk or treasurer is an employee. Board would be accountable for managing its employee.
- The clerk or treasurer would be accountable to the Town Board for their job performance and adherence to the their budget items.

Proposal I Full Time Elected Clerk Treasurer

- **Elected keeps money here in town (taxes, local spending, etc.)**
- **Elected allows Electors to choose, not just Board**
- **Full time Elected position provides benefits and a living wage –**
 - **Current salary is \$43,100, plus additional benefits**
- **Full time jobs with benefits attracts younger employees and families to town**
- **Full time leads to longer employment**
- **Good wages will get experience and dedication**
- **Full time keeps the office open at the current 24 hours per week**

Proposal I Full Time Elected Clerk Treasurer, Cont'd.

- **Combined requires an audit / provides a safety net to the community**
 - **Cost of \$6000 per year**
- **Deputy provides back up on a limited basis**
 - **Current budget is \$7200**
- **Accounting fees – largest opportunity for savings**
 - **Currently \$13,867 in addition to audit fee – can be decreased by eliminating duplication by accounting firm of tasks currently performed by the clerk/treasurer**
 - **Additional savings can be realized through additional training on items such as W-2s and quarterly tax payments**

PROPOSAL II-FULL TIME - SPLIT/APPOINTED

FULL TIME APPOINTED CLERK

- \$30,000/yr Salary
- 30-32 hr/wk
- 4da/4hrs = 16 hrs OPEN/wk.
- Yes –Retirement; Yes-H. Insurance
- Deputy budget \$2000/yr.
- Acctg budget \$1000/yr.
- **Potential Savings - \$22,500**

PART TIME APPOINTED TREASURER

- \$10,000/yr Salary
- 8-10 hr/wk
- 1 da/4hrs.= 4 hrs. OPEN/wk.
- 3 da/wk/4 hrs/6wks during Taxes
- Yes-Retirement; No-H. Insurance
- No audit
- Shares non-statutory duties

PROPOSAL III-FULL TIME - SPLIT/APPOINTED

- **Split:**
 - **for checks and balances; greater efficiencies with a more balanced workload; it allows for better office coverage; allows the clerk more time to do her statutory duties; no annual audit costs, but an audit can be performed by the Town Board or Town Committee; reduces deputy costs**
- **Appointed:**
 - **allows for a greater pool of qualified candidates; Town can interview for specific skillsets; provides for supervision and guidance with duties and office hours.**
- **Full time Clerk:**
 - **\$30,000/yr. salary to get the job done. (est. 30-32 hrs./wk)**
- **Limit clerk's office open hours to 4 days/4 hours/day = 16 hrs open/wk) which allows for more quiet time to get the statutory duties done; performs all bookkeeping functions thus reducing accounting fees.**
- **With no change to our structure, the current year & 2018 will total \$94,000 or more each yr.**

PROPOSAL II-FULL TIME – SPLIT/APPOINTED, Continued

- **Part time Treasurer:**
 - **\$10,000 (4 hrs/1 day/wk & during taxes 3 days/week for 4 hrs./day for 6 weeks)**
Eliminates the audit.
 - **Back up for Non-Statutory duties**
 - **Handles taxes – cuts down on deputy expenses**
- **Total office hours open is 20 hr./wk.**
- **Retirement for both – 6.6%/salary**
- **Health Insurance for clerk 30-32 hrs/week is still full time at 90%– No medical for part time Treasurer.**
- **Limit Deputy expenses to clerk absences limit to \$2000-anything in excess is paid by the Clerk**
 - **With less office hours and the clerk allowed more time for statutory duties, the need for Deputies should only be when the clerk is out of the office and the Treasurer is not available.**

PROPOSAL II-FULL TIME - SPLIT/APPOINTED Continued

- **PTO Time off is pre-approved by the board in open meetings (5-10 days)**
 - These are salaried employees and expected to get the job done.
 - Allowed time off should be worked out between them once approved by the Town
 - Change the ordinance
- **Monitor all expenses –set performance standards to adhere to the budget.**
 - Limit mileage, dues and training expenses to actual clerk or treasurer training costs and not other associations.
- **Limit accounting budget to resource questions up to \$1000/year**
 - reduce budget over 2-3 yr period.
 - No audit required w split – saves \$6000/yr.
 - This effort should begin immediately with Kendra’s graduation from Wisconsin Municipal Clerks & Treasurers Institute mid-July.
- **Potential savings \$22,650.**

PROPOSAL III -PART TIME APPOINTED CLERK & TREASURER

PART TIME CLERK

- Salary - \$27,500 with no overtime
- Salaried position – workload up to 25 average hrs./wk.
- OPEN OFFICE hours - 9 hr./wk.
- Flexible work hours per wk. – 16 avg.
- Equivalent to \$21.15/hr.
- No health ins.
- Retirement Benefits - yes
- Deputy Budget- \$1,000 for absences only
- Accountant Budget - \$1000/yr.

PART TIME TREASURER

- Salary - \$15,000
- Salaried position - work load up to 15 hours per week average
- OPEN OFFICE hours - 6 hr./wk.
- Flexible work hrs per week – 9 avg.
- Equivalent to \$18.80/hr.
- No health ins.
- Retirement Benefits – yes

PROPOSAL III - PART TIME APPOINTED CLERK & TREASURER

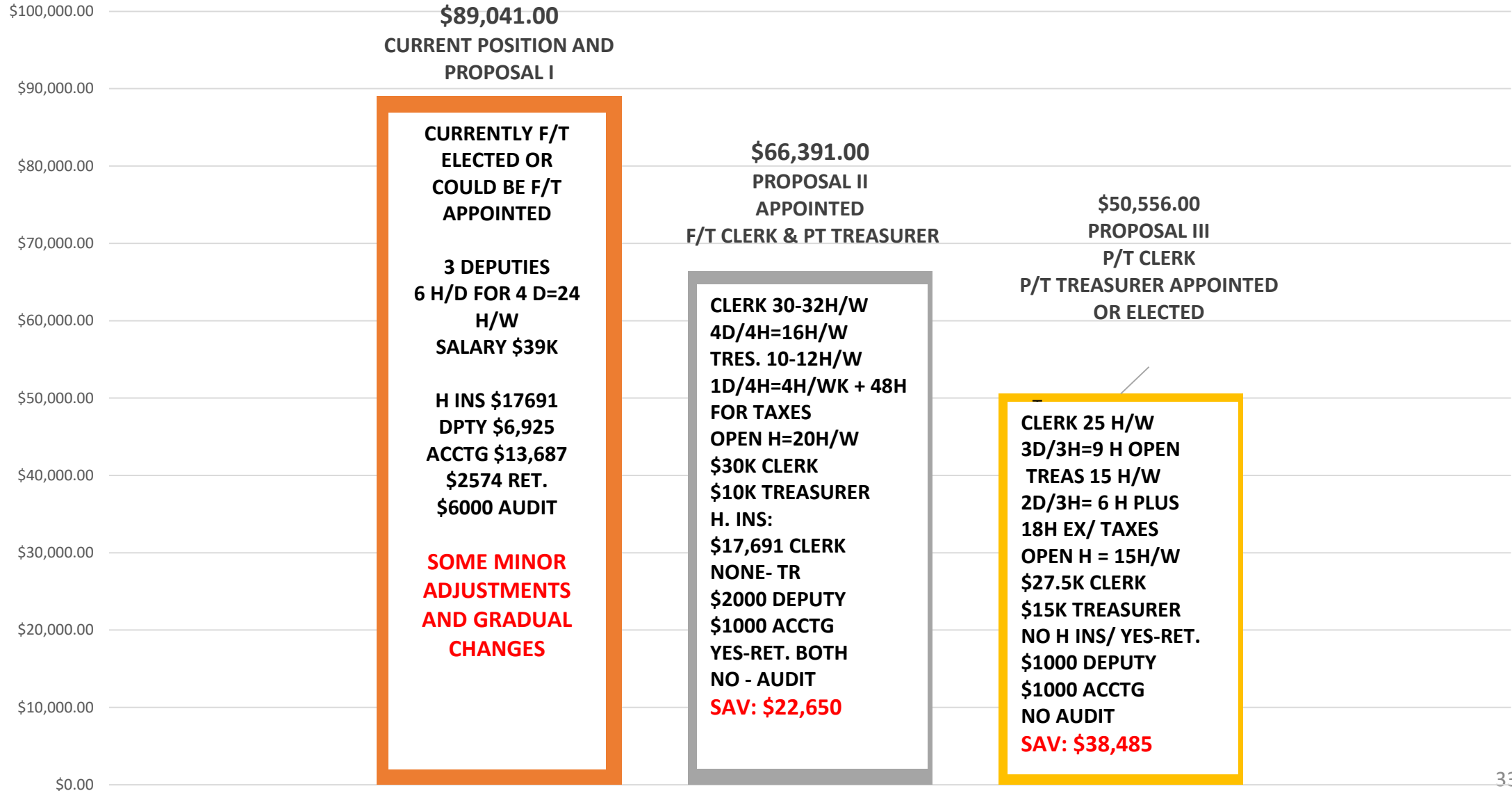
1. CHECKS and BALANCES - prevents monetary mistakes prior to happening (\$8700 clerk payout, kiosk payment, bike trail grant reimbursement 2-year delay)
2. Town auditors recommend every year to segregate the duties. This accomplishes that recommendation and also saves \$6,000 in auditing fees per year.
3. Common practice in towns with split positions is a town committee composed of financial/bookkeeping experts to perform annual audits.
4. Part-time advantage is no health ins benefits - too costly; especially for a 30-hour a week employee where 15 of those hours are not verifiable.
5. Recommend appointed because of a broader pool of candidates.

PROPOSAL III - PART TIME APPOINTED CLERK & TREASURER

6. **\$38,485 savings /yr.**

- Use \$8,485 for proactive legal fees to check town contracts, bids, spot check agendas, minutes, and budgets, to ensure proper procedures for electors meetings, assuring citizens' rights are respected - all BEFORE mistakes are made. Use \$30,000 savings... for down payment
- Use \$30,000 to save for a number of years for a down payment on a new town shop/garage. Then use this annual savings of \$30,000 to make loan payments on the town shop. This plan provides tax dollars for this needed project with no tax increase.

3 PROPOSAL COMPARISON



APPENDIX CHART

3 proposals next chart

Town of Boulder Junction	Boulder Junction	Boulder Junction	Boulder Junction
CLERK-TREASURER POSITION			
ANALYSIS - 2016 DATA	CURRENT POSITION & PROPOSAL I	PROPOSAL II	PROPOSAL III
SELECTION	Elected (or Appointed)	Appointed	Appointed
POSITION SCOPE	Combined	Split - "F/T" CLERK	Split - PART TIME= C & T
Treasurer if split	\$0	\$10,000	\$15,000
CLERK SALARY	\$39,000	\$30,000	\$27,500
Hourly wage based on highest # of hrs for the clerk	\$18.75	\$18.02	\$21.15
WORK HOURS - Clerk	40	32	25
RETIREMENT-CLERK 6.6%/SALARY (AV 8.2%)	\$2,574	\$1,980	\$1,815
RETIREMENT - TREASURER 6.6%	\$0	\$660	\$990
HEALTH CARE AT 90%	\$17,691	\$17,691	\$0
HEALTHCARE - TREASURER	\$0	\$0	\$0
HEALTH CARE BUDGET	\$17,500	\$17,500	\$0
PAID TIME OFF (PTO)	10 days vac./ 1 day sick/mo. Up to 60	NONE - TAKES TIME OFF WHEN OFFICE IS COVERED BY DEPUTY & OK BY TOWN CHRNM.	NONE - TAKES TIME OFF WHEN OFFICE IS COVERED BY DEPUTY & OK BY TOWN CHRNM.
FICA - Clerk-Treasurer 7.65%	\$2,984	\$3,060	\$3,251
DEPUTY CLERK	Yes* (4)	Yes* (4)	Yes* (4)
DEPUTY SALARY - only AS NEEDED	\$6,925	\$2,000	\$1,000
HOURLY WAGE	\$11 & \$13	\$11-\$13	\$11-\$13
ASSISTANT SALARY	\$0	\$0	\$0
ANNUAL ACCTG FEES	\$13,867	\$1,000	\$1,000
ANNUAL AUDIT FEES (9)	\$6,000	\$0	\$0
WORK HOURS - Clerk	40	30-32 /WEEK	20-25 hrs. /WEEK
OPEN (POSTED) HOURS	24-26 M-TH	4 hrs / 4 days =16 hrs/week	3 hrs / 3 days =9 hrs/week
ASST-Deputy OPEN HRS/week	24-26/as needed	as needed for clerk's absence	as needed for clerk's absence
TREASURER'S HOURS	0	4 hrs/1 day & 3 days for 4 hrs/day during 6 wks tax season	3 hrs/2 day & 3 days for 3 hrs/day during 6 wks tax season
MTG HRS/MO	5-7* (11)	3-4	3-4
TREAS' MTG HOURS/MO - as needed		1-2	1-2
COUNTY	Vilas	Vilas	Vilas
FULL-TIME POPULATION	946	946	946
TAXED PARCELS	1,950	1,950	1,950
CHECKS/MO	1060/yr=88.3/mo	1060/yr=88.3/mo	1060/yr=88.3/mo
TOWN F/T EMPLOYEES	5 FT/15-18 PT+ * (2)	5 FT/15-18 PT+ * (2)	5 FT/15-18 PT+ * (2)
SUBTOTAL WITHOUT EXPENSES	\$89,041.00	\$66,391.00	\$50,556.00
C-T OFFICE & MISC. EXPENSES	\$9,051.00	\$9,051.00	\$9,051.00
Election Expense Total (12 BJ)	\$15,090.00	\$15,090.00	\$15,090.00
GRAND TOTAL	\$113,182.00	\$90,532.00	\$74,697.00
SAVINGS OVER CURRENT C-T		\$22,650.00	\$38,485.00

YOU NEED TO CONSIDER FOR THE 12TH

- A BINDING VOTE ON SPLITTING THE POSITION OR KEEPING IT COMBINED (effective April 2019)

AND

- AN ADVISORY VOTE TO THE BOARD:
 - ON APPOINTED VS ELECTED
 - FULL TIME OR PART TIME
 - OFFICE HOURS
 - COMPENSATION
 - BENEFITS
 - USE OF 3RD PARTY ACCOUNTING

3 PROPOSALS COMPARISON

