



A PERFECT ENVIRONMENT

Residential Recreational Responsible

Chair
Ron Troy
Supervisors
Pete Van Horn
Edward Kranick
Christie Dionisopoulos
Billy Cooley
Clerk/Treasurer
Dan Green

**TOWN OF DELAFIELD ANNUAL MEETING
TUESDAY, APRIL 21, 2020 – 6:30 P.M.
DELAFIELD TOWN HALL – W302 N1254 MAPLE AVENUE, DELAFIELD, WI**

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Introduction and swearing in of Town Board Elected Officials
4. Approval of April 16, 2019 Annual Meeting Minutes
5. Old Business
6. New Business:
 - a. Citizen comments:
7. Department Reports: Attached
8. Adjournment

Daniel Green

Dan Green
Town of Delafield Clerk/Treasurer

PLEASE NOTE:

- ✓ It is possible that action will be taken on any of the items on the agenda and that the agenda may be discussed in any order. It is also possible that members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.
- ✓ Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Town Clerk Dan Green (262) 646-2398.

TOWN OF DELAFIELD ANNUAL MEETING
Tuesday, April 16, 2019 - 7:00 PM

Town Board Members Present: L. Krause, P. Van Horn, E. Kranick, R. Troy
Also present: Employees and Town family members, 10 guests

First order of business: CALLED TO ORDER – 7:07 PM

Second order of business: PLEDGE OF ALLEGIANCE

Third order of business: INTRODUCTION OF ELECTED OFFICIALS AND GUESTS
Chairman Krause introduced Elected Officials, Town Auditor Jeanson and Town Clerk Elsner.

Fourth order of business: APPROVAL OF APRIL 17, 2018, ANNUAL MEETING MINUTES
MOTION MADE BY JOHN RUF, SECONDED BY MARILYN KRAUSE TO APPROVE AS PRESENTED. MOTION CARRIED.

Fifth order of business: OLD BUSINESS
None

Sixth order of business: NEW BUSINESS
1. Citizen's comments
There were no citizen comments.

Chairman Krause stated that the Town Board has had discussions re: Fire Station #2. If the decision is being made to sell the building, the Town Board would need permission from the citizens. A motion could be made this evening to do so or the item could be placed on an agenda in the fall.

2. Set next meeting date – Tuesday, April 21, 2020
MOTION MADE BY CLARE DUNDON, SECONDED BY JOHN RUF TO SET THE NEXT ANNUAL MEETING DATE FOR TUESDAY, APRIL 21, 2020, AT 7:00 P.M. MOTION CARRIED UNANIMOUSLY.

Seventh order of business: REPORTS
A. Auditor

- Approval of 2018 audit as presented
Howard Jeanson thanked Chairman Krause for his years of dedicated service to the Town of Delafield. He provided a financial overview and stated that all departments were under budget for the year.

MOTION MADE BY MARILYN KRAUSE, SECONDED BY PAUL KANTER TO APPROVE THE 2018 AUDIT AS PRESENTED. MOTION CARRIED.

B. Town Clerk/Treasurer
C. Plan Commission/Engineering
• Presentation – Clare Dundon

Chairman Krause stated that Clare served on the Plan Commission for 24 years. She spent countless hours at meetings, sharing her expertise in handling development requests. Her history of the Town was valuable when confronting difficult situations. He thanked and offered her best wishes for the future.

D. HAWS
E. Building Inspection
F. Park & Recreation
G. Highway Department

H. Public Safety

- Waukesha County Sheriff's Department
- Fire Department
 - Presentation – Bethany Price

Chief Kozlowski stated that Bethany came on board 2 years ago and has become a key member of the department. Her co-workers nominated her as 2018 Fire Department Member of the Year based on her accomplishments. He honored her with a plaque and a gift of appreciation on behalf of the Town Board.

I. Town Assessor

J. Lake Pewaukee Sanitary District

K. Board of Appeals

L. Supervisors – *Chairman Krause introduced Billy Cooley and welcomed him back to the Town Board.*

M. Town Chairman – *Chairman Krause thanked the Town for their support during his tenure and the staff for always going above and beyond. He stated that “we do a lot with very little”. Mr. Van Horn thanked Chairman Krause for his years of service to the Town and presented him with a plaque and a gift of appreciation on behalf of the Town Board.*

Ninth order of business: ADJOURNMENT

MOTION MADE BY JOHN RUF, SECONDED BY MARILYN KRAUSE TO ADJOURN THE ANNUAL MEETING @ 7:43 P.M. MOTION CARRIED UNANIMOUSLY.

Respectfully submitted,

Mary Elsner, CMC, WCMC
Town Clerk/Treasurer

Minutes approved on:

**TOWN OF DELAFIELD
WAUKESHA COUNTY, WISCONSIN**

**FINANCIAL STATEMENTS
DECEMBER 31, 2019**

TOWN OF DELAFIELD
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TOWN OF DELAFIELD

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Independent Auditors' Report

Town Board
Town of Delafield
Waukesha County, Wisconsin

Dear Board Members:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Delafield, Wisconsin as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Delafield, Wisconsin as of December 31, 2019, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note I, the Town of Delafield adopted the provisions of GASB Statement No. 84, *Fiduciary Activities* and Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, effective January 1, 2019. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Delafield, Wisconsin's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Delafield, Wisconsin
April 6, 2020

TOWN OF DELAFIELD
STATEMENT OF NET POSITION
Governmental Activities
December 31, 2019

Assets:	
Current assets:	
Cash and temporary investments	\$ 3,291,436
Receivables:	
Property taxes	1,438,434
Other (net)	174,009
Prepaid expenses	7,557
Inventory of supplies	46,754
Non-current assets:	
Special assessments	34,286
Capital assets:	
Non-depreciable:	
Construction in progress	141,061
Land	544,229
Depreciable:	
Capital assets, net of accumulated depreciation	11,885,247
Total assets	<u>17,563,013</u>
Liabilities:	
Current liabilities:	
Accounts payable	123,514
Refundable bonds and deposits	140,504
Other accrued liabilities	83,091
Unearned revenue	670,725
Current portion of long-term obligations	212,740
Non-current liabilities:	
Non-current portion of long-term obligations	3,272,531
Total liabilities	<u>4,503,105</u>
Deferred Inflows of Resources:	
Subsequent year's tax levy	<u>2,021,176</u>
Net Position:	
Net investment in capital assets	9,222,786
Restricted	
Expendable:	
Capital outlays	95,183
Unrestricted	1,720,763
Total net position	<u>\$ 11,038,732</u>

The accompanying notes are an integral part of these financial statements

TOWN OF DELAFIELD
STATEMENT OF ACTIVITIES
Governmental Activities
Year Ended December 31, 2019

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Primary government:				
Direct expenses:				
General government	\$ 673,205	20,975	-	(652,230)
Public safety	1,092,902	475,876	90,816	(467,610)
Health and sanitation	663,771	657,634	13,535	7,398
Highway and transportation	1,214,241	13,685	186,041	(995,015)
Parks and recreation	105,676	30,723	-	(9,576)
Indirect expenses:				
Interest and other related charges	100,017	-	-	(100,017)
Total primary government	<u>\$ 3,849,812</u>	<u>1,198,893</u>	<u>290,392</u>	<u>(2,217,050)</u>

General revenues:	
Property taxes	\$ 2,041,786
Grants not restricted to specific programs	112,023
Video service provider fee	73,412
Interest and investment earnings	64,956
Gain on sale of assets	6,000
Miscellaneous	1,145
Total general revenues	<u>2,299,322</u>
Change in Net Position	82,272
Net Position - Beginning of Year	10,956,460
Net Position - End of Year	<u>\$ 11,038,732</u>

The accompanying notes are an integral part of these financial statements

TOWN OF DELAFIELD
BALANCE SHEET
Governmental Funds
December 31, 2019

	General	Other Governmental Funds	Total Governmental Funds
Assets:			
Cash and temporary investments	\$ 3,071,094	220,342	3,291,436
Receivables:			
Taxes	1,294,830	143,604	1,438,434
Accounts	39,820	-	39,820
Intergovernmental	84,947	-	84,947
Special assessments	34,286	-	34,286
Prepaid expenditures	7,557	-	7,557
Inventory of supplies	46,754	-	46,754
	<u>\$ 4,579,288</u>	<u>363,946</u>	<u>4,943,234</u>
 Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts payable	\$ 123,514	-	123,514
Accrued payroll	41,806	-	41,806
Refundable bonds and deposits	140,504	-	140,504
Other accrued liabilities	15,954	-	15,954
Unearned revenue	670,725	-	670,725
Total liabilities	<u>992,503</u>	<u>-</u>	<u>992,503</u>
 Deferred Inflows of Resources:			
Subsequent year's tax levy	1,752,413	268,763	2,021,176
Special assessments	34,286	-	34,286
Total deferred inflows of resources	<u>1,786,699</u>	<u>268,763</u>	<u>2,055,462</u>
 Fund Balance:			
Nonspendable	54,311	-	54,311
Restricted	48,238	95,183	143,421
Assigned	656,108	-	656,108
Unassigned	1,041,429	-	1,041,429
Total fund balance	<u>1,800,086</u>	<u>95,183</u>	<u>1,895,269</u>
 Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,579,288</u>	<u>363,946</u>	<u>4,943,234</u>

The accompanying notes are an integral part of these financial statements

TOWN OF DELAFIELD
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
Governmental Funds
December 31, 2019

Total fund balances - governmental funds	\$	1,895,269
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Certain accounts receivable are not available soon enough after year-end to pay for the current year's expenditures, and therefore are not reported in the governmental funds		
		83,528
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Governmental capital assets	\$ 18,751,557	
Less: Accumulated depreciation	<u>(6,181,020)</u>	12,570,537
Interest payable used in the governmental activities is not payable from current resources and therefore is not reported in the governmental funds.		
		(25,331)
Accrued compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds.		
		(47,601)
Long-term liabilities are not due and payable in the current year and therefore are not reported in the governmental funds.		
		<u>(3,437,670)</u>
Total net position - governmental activities	\$	<u><u>11,038,732</u></u>

The accompanying notes are an integral part of these financial statements

TOWN OF DELAFIELD
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Governmental Funds
Year Ended December 31, 2019

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes	\$ 1,733,151	308,635	2,041,786
Special assessments	8,571	-	8,571
Intergovernmental	386,934	-	386,934
Regulation and compliance	391,284	-	391,284
Charges for services	897,447	-	897,447
Public improvement	-	65,377	65,377
Interest	64,792	164	64,956
Miscellaneous	1,628	-	1,628
	<u>3,483,807</u>	<u>374,176</u>	<u>3,857,983</u>
Expenditures:			
Current:			
General government	657,086	-	657,086
Public safety	868,525	-	868,525
Health and sanitation	663,771	-	663,771
Highway and transportation	1,028,309	-	1,028,309
Parks and recreation	77,101	-	77,101
Capital outlays	216,729	-	216,729
Debt service:			
Principal	-	207,740	207,740
Interest	-	100,895	100,895
	<u>3,511,521</u>	<u>308,635</u>	<u>3,820,156</u>
Excess (deficiency) of revenues over expenditures	<u>(27,714)</u>	<u>65,541</u>	<u>37,827</u>
Other financing sources:			
Sale of assets	6,000	-	6,000
Face value of long-term debt	250,000	-	250,000
	<u>256,000</u>	<u>-</u>	<u>256,000</u>
Net change in fund balances	228,286	65,541	293,827
Fund balance:			
January 1	1,571,800	29,642	1,601,442
December 31	<u>\$ 1,800,086</u>	<u>95,183</u>	<u>1,895,269</u>

The accompanying notes are an integral part of the financial statements

TOWN OF DELAFIELD
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 TO THE STATEMENT OF ACTIVITIES
 Governmental Funds
 Year Ended December 31, 2019

Net change in fund balances - total governmental funds	\$ 293,827
Amounts reported for governmental activities in the Statement of Activities are different because:	
Revenues in governmental funds include those which provide financial resources of the current year but which were earned in prior years.	9,501
Contributed capital assets are not included as revenues in the governmental funds. In the Statement of Activities, however, they are reported at their estimated fair value at the time of acquisition.	58,600
Capital outlays are reported in governmental funds as expenditures. In the Statement of Activities, however, the cost of those assets is depreciated over their estimated useful lives. This is the amount by which depreciation expense (\$815,884) exceeds capital asset purchases (\$567,875)	(248,009)
Interest on long-term debt is recognized as an expenditure in the funds when it is due. In the Statement of Activities, however, interest expense is recognized as it accrues.	878
Compensated absences not payable from current year resources are not reported as expenditures of the current year. In the Statement of Activities, however, these costs are current year expenses.	9,735
Debt proceeds provide current financial resources to government funds but issuing debt increases long-term liabilities in the Statement of Net Position.	(250,000)
Repayment of long-term debt obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	<u>207,740</u>
Change in net position of governmental activities	<u>\$ 82,272</u>

The accompanying notes are an integral part of these financial statements

TOWN OF DELAFIELD
BUDGETARY COMPARISON STATEMENT
General Fund
Year Ended December 31, 2019

	Budget		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Budgetary fund balance, January 1	\$ 1,571,800	1,571,800	1,571,800	-
Resources (inflows):				
Taxes	1,720,324	1,720,324	1,733,151	12,827
Special assessments	8,571	8,571	8,571	-
Intergovernmental	415,765	415,765	386,934	(28,831)
Regulation and compliance	206,285	286,124	391,284	105,160
Charges for services	884,754	884,754	897,447	12,693
Interest	45,000	45,000	64,792	19,792
Miscellaneous	150	150	1,628	1,478
Sale of assets	-	-	6,000	6,000
Face amount of long-term debt	245,000	245,000	250,000	5,000
Amounts available for appropriation	<u>5,097,649</u>	<u>5,177,488</u>	<u>5,311,607</u>	<u>134,119</u>
Charges to appropriations (outflows):				
Current:				
General government	701,047	733,644	657,086	76,558
Public safety	828,135	907,974	868,525	39,449
Health and sanitation	666,346	667,815	663,771	4,044
Highway and transportation	999,625	1,028,309	1,028,309	-
Parks and recreation	79,869	84,398	77,101	7,297
Capital outlays	261,000	261,000	216,729	44,271
Total charges to appropriations	<u>3,536,022</u>	<u>3,683,140</u>	<u>3,511,521</u>	<u>171,619</u>
Fund balance, December 31	<u>\$ 1,561,627</u>	<u>1,494,348</u>	<u>1,800,086</u>	<u>305,738</u>

The accompanying notes are an integral part of the financial statements

TOWN OF DELAFIELD
STATEMENT OF FIDUCIARY NET POSITION
Custodial Fund
December 31, 2019

	<u>Tax Collection Fund</u>
Assets:	
Cash and cash equivalents	\$ 8,690,482
Taxes receivable	<u>9,971,290</u>
Total assets	<u>\$ 18,661,772</u>
Liabilities:	
Due to other taxing units:	
School districts	\$ 14,941,499
Waukesha County	3,467,177
Sanitary districts	<u>253,096</u>
Total liabilities	<u>\$ 18,661,772</u>

The accompanying notes are an integral part of the financial statements

TOWN OF DELAFIELD
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Custodial Fund
 Year Ended December 31, 2019

	Tax Collection Fund
Additions:	
Taxes collected on behalf of other taxing entities	\$ 19,230,211
Deductions:	
Taxes remitted to other taxing entities	(19,230,211)
Change in net position	-
Net Position - Beginning of Year	-
Net Position - End of Year	\$ -

The accompanying notes are an integral part of the financial statements

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

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TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies

The accounting and reporting policies of the Town of Delafield included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. Reporting Entity

This report includes all of the funds of the Town of Delafield. The reporting entity for the Town consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. This report does not contain any component units.

B. Government-Wide and Fund Financial Statements

In January 2017, the GASB issued statement No. 84 – *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This standard was implemented January 1, 2019.

In March 2018, the GASB issued statement No. 88 – *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This standard was implemented January 1, 2019.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies - Continued

B. Government-Wide and Fund Financial Statements - continued

Fund Financial Statements

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Funds are organized as major funds or non-major funds within the governmental statements. An emphasis is placed on major funds within the governmental category. Major individual governmental funds are reported in separate columns in the fund financial statements.

A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual fund is at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual fund that met the 10 percent test is at least 5 percent of the corresponding total for all funds combined.
- c. In addition, any other fund that the Town believes is particularly important to financial statement users may be reported as a major fund.

The Town reports the following major governmental funds:

General Fund – The general fund accounts for the Town's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

The Town reports the following non-major governmental funds:

Debt Service Fund – The debt service fund accounts for resources accumulated and payments made for principal and interest on long-term debt.

Impact Fee Fund – The impact fee fund is a special revenue fund which accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for parks, playgrounds and athletic fields.

In addition, the Town reports the following fund type:

Custodial Fund – The custodial fund accounts for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position.

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies - Continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - continued

Government-Wide Financial Statements – continued

Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied.

Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, and judgments, which are recorded as a fund liability when expected to be paid with expendable available financial resources. Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Inspection fees, refuse collection fees, ambulance transport fees and video service provider fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Intergovernmental aids and grants are recognized as revenues in the period the Town is entitled to the resources and the amounts are available. Amounts owed to the Town but not available are recorded as receivables and deferred inflows of resources. Amounts received prior to the entitlement period are recorded as current liabilities.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

1. Deposits and Investments

Wisconsin municipalities are authorized by statute to invest idle funds in the following institutions and investments:

- a. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association, which is authorized to transact business in this state.
- b. Bonds or securities issued or guaranteed as to principal and interest by the federal government or by a commission, board or other instrumentality of the federal government.
- c. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of this state.
- d. Bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district or local cultural arts district.

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies - Continued

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity - continued

1. Deposits and Investments - continued

- e. Bonds issued by the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
- f. Any security which matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or 2nd highest rating category assigned by Standard & Poor's corporation, Moody's investors service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
- g. Securities of an open-end management investment company or investment trust, if the investment company or investment trust does not charge a sales load, if the investment company or investment trust is registered under the investment company act of 1940, 15 USC 80a-1 to 80a-64, and if the portfolio of the investment company or investment trust is limited to the following:
 - 1. Bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government.
 - 2. Bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government.
 - 3. Repurchase agreements fully collateralized by bonds or securities under (g) 1 or 2.
- h. Bonds or securities issued under the authority of the municipality, whether the bonds or securities create a general municipality liability or a liability of the property owners of the municipality for special improvements and may sell or hypothecate the bonds or securities.
- i. The Local Government Pooled Investment Fund.
- j. Repurchase agreements with public depositories, if federal bonds or securities secure the agreement.

Investments made during 2019 were held in the Town's name and were in accordance with those allowable by state statutes.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is unrated and is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2019, the fair value of the Town's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

2. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Town, taxes are collected for and remitted to the county government as well as the local school district and technical college district.

Taxes for all local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying custodial fund balance sheet.

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies - Continued

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity – continued

2. Receivables - continued

Property tax calendar – 2019 tax roll:

Levy:

Tax lien and levy date	December 2019
Tax bills mailed	December 2019

Due dates:

Real property taxes:

Payment in full or first installment	January 31, 2020
Second installment payable to County	July 31, 2020

Personal property taxes, special assessments and special charges, in full	January 31, 2020
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Tax settlements with taxing jurisdictions:

First settlement	January 15, 2020
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Second settlement	February 20, 2020
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Final settlement	August 20, 2020
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Tax sale - 2019 delinquent real estate taxes	October 2022
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Delinquent real estate taxes as of July 31 are paid in full by Waukesha County, which assumes their collection. The Town maintains responsibility for collection of delinquent personal property taxes.

3. Inventories and Prepaid Items

Governmental fund inventories are valued at cost on a first in, first out basis. Inventory in the general fund consists of expendable supplies held for consumption. Costs are recorded as expenditures at the time individual inventory items are consumed. Reported inventories are offset as nonspendable fund balance, which indicates that they do not constitute "available spendable resources" even though they are a component of net position.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Capital Assets

Government – Wide Statements

In the government-wide financial statements, capital assets are defined by the government as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

Prior to 2004, infrastructure assets of governmental funds were not capitalized. Upon implementing GASB 34, governmental units were required to account for all capital assets, including infrastructure, in the government-wide statements. As allowed under the reporting standards the Town elected to report its infrastructure prospectively from the date of implementation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies - Continued

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity – continued

4. Capital Assets - continued

Government – Wide Statements - continued

The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	5-50 Years
Land improvements	10-40 Years
Machinery and equipment	5-20 Years
Vehicles	5-25 Years
Infrastructure	10-50 Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position or fund balance that applies to a future period and thus, will not be recognized as an outflow of resources (expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section of deferred inflows of resources. This separate financial statement element represents an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

6. Compensated Absences

Compensated absences represent liabilities arising from the Town's sick leave and vacation leave policies. The sick leave policy allows full-time and supervisory employees to accrue sick leave at a rate of one day per month to a maximum of 360 hours for fire department personnel and 320 hours for all other eligible employees. Employees, with a minimum of 15 years of service, will receive payment upon leaving employment with the Town for those accumulated unused hours at the hourly rate or equivalent that they were paid at the time their tenure is ended. A liability is recorded only to the extent that it is estimated to result in termination payments. At December 31, 2019 the total liability for payments related to accrued sick time was \$47,601.

The Town's vacation leave policy allows employees to accrue vacation benefits. Vacation leave accrues to a maximum of four weeks based upon each employee's length of service. A maximum of 40 hours of the earned benefit can be carried over to the following year. No vacation time was accrued at December 31, 2019.

All vested vacation and sick leave pay is accrued when earned in the full-accrual government-wide financial statements. The vacation pay liability is reported in governmental fund financial statements however, vested sick pay is accrued only to the extent that it is expected to utilize current financial resources.

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies - Continued

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity – continued

7. Long-Term Obligations

All long-term obligations to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term obligations consist of bonds, notes and state trust fund loans payable.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures.

8. Claims and Judgments

Claims and judgments are recorded as liabilities if all of the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements as expenses when the related liabilities are incurred. There were no significant claims or judgements at year end.

9. Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets includes the Town's capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position includes assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position includes all other net positions that do not meet the definition of "net investment in capital assets" or "restricted".

Fund Statements

Governmental fund equity is classified as fund balance. In accordance with Governmental Standards Board Statement No. 54 fund balance is further categorized into five classifications based on the constraints imposed on the use of these resources. These five classifications are nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form – prepaids or inventories; or are legally or contractually required to be maintained intact. The spendable portion of the fund balance comprises the remaining four classifications.

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies - Continued

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity – continued

9. Equity Classifications - continued

Fund Statements - continued

- a. Restricted - This classification reflects the constraints imposed on resources externally by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.
- b. Committed - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Town Board, the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Town Board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- c. Assigned - This classification reflects the amounts the Town intends to be used for a specific purpose but are neither restricted nor committed. The Town Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
- d. Unassigned - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

The Town has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. In these circumstances GASB Statement No. 54 indicates that restricted funds are to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

10. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

(2) Stewardship, Compliance, and Accountability

A. Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1(C). The Town prepares an annual budget for all funds on a basis consistent with generally accepted accounting principles.

Public hearings are conducted on the proposed budget prior to Town Board approval. After such hearings the Town holds a special town meeting at which time the Town residents set and approve the annual tax levy. The budget is legally enacted prior to December 31 through approval of the Town Board.

The general fund budget is adopted at the departmental level of expenditure. All other governmental funds of the Town are adopted at the functional level of expenditure.

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(2) Stewardship, Compliance, and Accountability - Continued

A. Budgetary Information - continued

Subsequent to the enactment of the budget, the Town Board has the authority to make amendments to the budget, which may result in changes in total appropriations. Such amendments require approval of two-thirds of the governing body. Amendments made to the original approved general fund budget were in accordance with these requirements and included the following:

	<u>Original</u>	<u>Amended</u>
General Fund		
Revenues:		
Regulation and compliance	\$ 206,285	286,124
Expenditures:		
Public safety	828,135	907,974

The budgetary comparison statement for the general fund is shown as part of the basic financial statements. Budgetary comparisons for all other governmental funds are included in supplemental information.

B. Limitations of the Town's Tax Levy

Wisconsin Statute 66.0602 limits the Town's property tax levy, with exceptions, to its prior tax levy, increased by the percentage change in the Town's equalized value due to new construction. Changes in debt service from one year to the next are generally exempt from this limit.

(3) Detailed Notes on All Funds

A. Deposits and Investments

The Town's deposits at December 31, 2019 were comprised of the following:

	<u>Carrying Value</u>	<u>Bank and Investment Balances</u>	<u>Associated Risks</u>
Deposits	\$ 11,955,360	11,973,370	Custodial credit risk
LGIP	26,008	26,008	Credit and Interest rate risk
Petty cash	<u>550</u>	<u>550</u>	
	<u>\$ 11,981,918</u>	<u>11,999,928</u>	

The difference between the carrying value and bank balance is due to deposits in transit and outstanding checks. Reconciliation of the carrying values of the deposits and investments to the statement of net position and statement of fiduciary assets is as follows:

Per Statement of Net Position	\$ 3,291,436
Per Statement of Fiduciary Net Position	<u>8,690,482</u>
	<u>\$ 11,981,918</u>

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(3) Detailed Notes on All Funds - Continued

A. Deposits and Investments - continued

At December 31, 2019, idle funds were invested in time and demand deposits of authorized depositories. Such deposits and investments are insured in any one depository institution through federal depository insurance funds. Insurance coverage for governmental depositors depends upon the type of deposit and the location of the insured depository institution.

All time and savings deposits owned by the Town and held by the Town's official custodian in an insured depository institution within the State of Wisconsin are combined and insured up to \$250,000. All demand deposits owned by the Town and held by the Town's official custodian in an insured depository institution within the State of Wisconsin are combined and insured up to \$250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts. The term 'demand deposits' means both interest bearing and non-interest bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal. For accounts held by the Town located outside the State of Wisconsin, all time, savings, and demand deposits are combined within each depository institution and insured up to \$250,000.

In addition to FDIC insurance, there is insurance currently available through the State of Wisconsin depository insurance program, which would provide a maximum of \$400,000 of insurance on deposits in any one institution. The amount available to fund the entire Wisconsin program is limited and, therefore, the actual benefits available at a time of claim would depend upon the remaining balance in the state fund.

The State Investment Fund, which the LGIP is a part of, had 88% of its investments in U.S. government securities at December 31, 2019.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a financial institution failure, the Town would not be able to recover its deposits or collateral securities that are in the possession of an outside party. As of December 31, 2019, all of the Town's total bank balance was collateralized with financial institutions in excess of federal depository insurance limits.

Fluctuating cash flows during January and December, due to tax collections, result in temporary cash and investment balances, which significantly exceed insured amounts, until settlement with the respective taxing jurisdictions during the following month. The Town does not have a deposit policy for custodial credit risk.

Credit and Interest Rate Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value has to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure of fair value losses arising from changes in interest rates.

At December 31, 2019 the Town held investments with a fair value of \$26,008 in the LGIP. The average maturity date for investments held by the LGIP is 18 days.

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(3) Detailed Notes on All Funds - Continued

B. Receivables

Governmental fund financial statements report deferred inflows of resources in connection with receivables not considered available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of the Town's receivables included deferred inflows of resources reported in the governmental fund financial statements as follows:

	<u>Unearned</u>	<u>Unavailable</u>	<u>Total</u>
Current year taxes receivable:			
General fund	\$ 1,294,830	-	1,294,830
Debt service fund	143,604	-	143,604
Special assessments receivable:			
General fund	<u> -</u>	<u>34,286</u>	<u>34,286</u>
	<u>\$ 1,438,434</u>	<u>34,286</u>	<u>1,472,720</u>

In addition, other receivables are reported in the government-wide financial statements net of the amount estimated to be uncollectible of \$40,356.

C. Capital Assets

Capital asset activity in the governmental activities for the year ended December 31, 2019 was as follows:

	<u>Balance 12/31/18</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 12/31/19</u>
Capital Assets Not Being Depreciated:				
Land	\$ 544,229	-	-	544,229
Construction in progress	<u> -</u>	<u>141,061</u>	<u> -</u>	<u>141,061</u>
	<u>544,229</u>	<u>141,061</u>	<u> -</u>	<u>685,290</u>
Capital Assets Being Depreciated:				
Buildings and improvements	4,604,280	-	-	4,604,280
Land improvements	756,103	-	-	756,103
Machinery and equipment	1,111,212	-	-	1,111,212
Vehicles	2,486,919	60,701	55,600	2,492,020
Infrastructure	<u>8,677,939</u>	<u>424,713</u>	<u> -</u>	<u>9,102,652</u>
	<u>17,636,453</u>	<u>485,414</u>	<u>55,600</u>	<u>18,066,267</u>
Total capital assets	<u>18,180,682</u>	<u>626,475</u>	<u>55,600</u>	<u>18,751,557</u>
Less Accumulated Depreciation:				
Buildings and improvements	(808,816)	(111,668)	-	(920,484)
Land improvements	(455,477)	(24,658)	-	(480,135)
Machinery and equipment	(576,777)	(92,118)	-	(668,895)
Vehicles	(946,170)	(125,538)	(55,600)	(1,016,108)
Infrastructure	<u>(2,633,496)</u>	<u>(461,902)</u>	<u> -</u>	<u>(3,095,398)</u>
Total accumulated depreciation	<u>(5,420,736)</u>	<u>(815,884)</u>	<u>(55,600)</u>	<u>(6,181,020)</u>
Capital assets, net of depreciation	<u>\$ 12,759,946</u>	<u>(189,409)</u>	<u> -</u>	<u>12,570,537</u>

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(3) Detailed Notes on All Funds - Continued

C. Capital Assets - continued

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	\$ 57,829
Public safety	209,323
Highway and transportation	520,157
Parks and recreation	<u>28,575</u>
	<u>\$ 815,884</u>

D. Payables

Payables as of December 31, 2019 for the Town's individual major funds and non-major funds in the aggregate, are as follows:

Accounts payable	\$ 123,514
Accrued payroll	41,806
Refundable bonds and deposits	140,504
Other accrued liabilities	<u>15,954</u>
Total per fund balance sheet	321,778
Accrued interest	<u>25,331</u>
Total per government-wide statement of net position	<u>\$ 347,109</u>

E. Long-Term Obligations

Changes in long-term obligations activity for the year ended December 31, 2019 are as follows:

	Balance <u>12/31/18</u>	Increases	Decreases	Balance <u>12/31/19</u>	Amounts Due Within <u>One Year</u>
Governmental Activities:					
General obligation bonds	\$ 3,315,000	-	170,000	3,145,000	175,000
Notes from direct borrowings	80,410	250,000	37,740	292,670	37,740
Other liabilities:					
Vested compensated absences	<u>57,336</u>	<u>2,088</u>	<u>11,823</u>	<u>47,601</u>	<u>-</u>
Total governmental long-term liabilities	<u>\$ 3,452,746</u>	<u>252,088</u>	<u>219,563</u>	<u>3,485,271</u>	<u>212,740</u>

The following is a list of long-term obligations at December 31, 2019:

	Final <u>Maturity</u>	Interest <u>Rates</u>	Original <u>Indebtedness</u>	Balance <u>12/31/19</u>	Amounts Due Within <u>One Year</u>
General obligation debt:					
2010 Promissory note	1/25/20	3.25%	\$ 352,750	35,275	35,275
2014 Promissory note	2/15/22	0%	19,720	7,395	2,465
2014 Town building bonds	4/1/34	2.0-3.75%	3,950,000	3,145,000	175,000
2019 State trust fund loan	3/15/26	3.25%	250,000	<u>250,000</u>	<u>-</u>
				<u>\$ 3,437,670</u>	<u>212,740</u>

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(3) Detailed Notes on All Funds - Continued

E. Long-Term Obligations - continued

All general obligation and installment debt will be retired by future property tax levies. In accordance with Wisconsin Statutes, total general obligation indebtedness of the Town may not exceed 5% of the equalized value of taxable property within the Town of \$1,679,035,200. The debt limit as of December 31, 2019, was \$83,951,760. Total general obligation debt outstanding at year-end was \$3,437,670. Debt service requirements on long-term debt at December 31, 2019 are as follows:

	Bonds		Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
2020	\$ 175,000	95,725	37,740	573
2021	175,000	92,225	39,123	10,262
2022	180,000	88,675	42,451	6,934
2023	185,000	84,100	41,285	5,634
2024	190,000	78,475	42,616	4,304
2025 - 2029	1,030,000	302,125	89,455	4,384
2030 - 2034	<u>1,210,000</u>	<u>113,963</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,145,000</u>	<u>855,288</u>	<u>292,670</u>	<u>32,091</u>

F. Governmental Activities Net Position/Fund Balances

Governmental activities net position reported on the government-wide statement of net position at December 31, 2019 includes the following:

Governmental Activities	
Net investment in capital assets:	
Capital assets, net of accumulated depreciation	\$ 12,570,537
Less: related long-term debt outstanding, excluding borrowings for non-capital purposes	(3,347,751)
	<u>9,222,786</u>
Restricted	
Expendable	
Enabling legislation for capital projects	95,183
Unrestricted	<u>1,720,763</u>
Total governmental activities net position	\$ <u>11,038,732</u>

TOWN OF DELAFIELD
NOTES TO FINANCIAL STATEMENTS

(3) Detailed Notes on All Funds - Continued

F. Governmental Activities Net Position/Fund Balances - continued

Governmental fund balances reported on the fund financial statements at December 31, 2019 include the following:

Non-Spendable - Major Funds:	
General Fund	
Prepaid expenditures	\$ 7,557
Inventory of supplies	46,754
Restricted:	
General Fund	
Unspent debt proceeds	48,238
Non-Major Funds	
Impact Fee Funds:	
Capital improvements	95,183
Assigned – Major Funds:	
General Fund	
Future capital outlays	465,261
Park improvements	91,340
Subsequent year's budget	99,507
Unassigned:	
Major Funds:	
General Fund	<u>1,041,429</u>
 Total governmental fund balances	 \$ <u>1,895,269</u>

(4) Other Information

A. Other Employee Benefits

The Town provides for benefits in lieu of a formal retirement plan for full time employees by contributing eleven percent of the employee's yearly base salary to a deferred compensation plan. Costs related to the Town's contributions are accrued when earned and the total cost for the year ended December 31, 2019, was \$57,188.

B. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage during the past three years.

C. Subsequent Events

In preparing the financial statements, the Town has evaluated events and transactions for potential recognition or disclosure through April 6, 2020, the date the financial statements were available to be issued. There were no subsequent events that required recognition or disclosure.

SUPPLEMENTARY INFORMATION

TOWN OF DELAFIELD
STATEMENT OF NET EXPENDITURES, REVENUES AND CHANGES IN FUND BALANCE - BUDGETARY BASIS
All Governmental Fund Types
Year Ended December 31, 2019

	<u>Expenditures</u>	<u>Program Revenues and Other Sources</u>			<u>Net (Expenditure) Revenue and Changes in Fund Balance</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Current:					
General government	\$ 657,086	20,796	-	-	(636,290)
Public safety	868,525	474,733	90,816	-	(302,976)
Health and sanitation	663,771	657,634	13,535	-	7,398
Highway and transportation	1,028,309	16,435	186,041	8,571	(817,262)
Parks and recreation	77,101	30,723	-	65,377	18,999
Capital outlays	216,729	-	-	-	(216,729)
Debt service:					
Principal	207,740	-	-	-	(207,740)
Interest	100,895	-	-	-	(100,895)
Total primary government	<u>\$ 3,820,156</u>	<u>1,200,321</u>	<u>290,392</u>	<u>73,948</u>	<u>(2,255,495)</u>
General revenues and other financing sources:					
Property taxes					\$ 2,041,786
Grants not restricted to specific programs					112,023
Video service provider fee					73,412
Interest and investment earnings					64,956
Sale of assets					6,000
Miscellaneous					1,145
Face value of long-term debt					250,000
Total general revenues and other financing sources					<u>2,549,322</u>
Net change in fund balance					293,827
Fund balance - Beginning of year					1,601,442
Fund balance - End of year					<u>\$ 1,895,269</u>

TOWN OF DELAFIELD
General Fund
STATEMENT OF REVENUES COMPARED TO BUDGET
Year Ended December 31, 2019

	Budget		Actual	Variance:
	Original	Final		Favorable (Unfavorable)
Taxes:				
General tax levy	\$ 1,720,214	1,720,214	1,720,213	(1)
Land-use penalties	-	-	12,787	12,787
Managed forest land	70	70	149	79
Other	40	40	2	(38)
Total taxes	<u>1,720,324</u>	<u>1,720,324</u>	<u>1,733,151</u>	<u>12,827</u>
Special assessments	<u>8,571</u>	<u>8,571</u>	<u>8,571</u>	<u>-</u>
Intergovernmental:				
State shared revenues	103,852	103,852	105,874	2,022
Fire insurance dues	54,000	54,000	58,786	4,786
Public safety grants	-	-	1,000	1,000
Lake patrol aids	11,371	11,371	15,549	4,178
Aids in lieu of taxes	5,631	5,631	5,641	10
Exempt computer aids	500	500	508	8
Transportation aids	180,911	180,911	186,041	5,130
Local road improvement grants	19,500	19,500	-	(19,500)
County recycling aids	40,000	40,000	13,535	(26,465)
Total intergovernmental	<u>415,765</u>	<u>415,765</u>	<u>386,934</u>	<u>(28,831)</u>
Regulation and compliance:				
Licenses:				
Liquor	1,500	1,500	1,600	100
Operator	250	250	715	465
Soda	35	35	35	-
Dog	4,500	4,500	3,760	(740)
Other	300	300	385	85
Permits:				
Building	45,000	124,839	127,652	2,813
Electrical	18,000	18,000	41,431	23,431
Heating	19,000	19,000	36,646	17,646
Plumbing	14,000	14,000	32,897	18,897
Zoning	10,000	10,000	20,298	10,298
Temporary occupancy	3,000	3,000	5,460	2,460
State code stamps	1,000	1,000	1,621	621
Driveway	200	200	550	350
Sellers	200	200	-	(200)
Building reinspection	800	800	50	(750)

TOWN OF DELAFIELD
General Fund
STATEMENT OF REVENUES COMPARED TO BUDGET
Year Ended December 31, 2019

	Budget		Actual	Variance: Favorable (Unfavorable)
	Original	Final		
Regulation and compliance - continued:				
Court fines	\$ 15,000	15,000	22,706	7,706
Parking tickets	500	500	766	266
Occupancy bond forfeitures	-	-	21,300	21,300
Video service provider fee	73,000	73,000	73,412	412
Total regulation and compliance	<u>206,285</u>	<u>286,124</u>	<u>391,284</u>	<u>105,160</u>
Charges for services:				
Sales of maps and code books	100	100	130	30
Tax search	500	500	1,210	710
Public hearing	1,500	1,500	2,380	880
Building grade review	1,200	1,200	1,760	560
Reimbursed fees:				
Engineering	23,000	23,000	8,876	(14,124)
Legal	7,000	7,000	1,580	(5,420)
Sale of highway materials	5,000	5,000	13,685	8,685
Road maintenance fees	-	-	2,750	2,750
Refuse collection	659,000	659,000	657,634	(1,366)
House numbers	-	-	69	69
Fire runs	7,000	7,000	3,750	(3,250)
Ambulance runs	144,000	144,000	157,777	13,777
Services to Wisconsin	8,804	8,804	14,998	6,194
Park reservation fees	2,500	2,500	6,155	3,655
Baseball program fees	16,500	16,500	16,536	36
Team sponsors	8,500	8,500	8,032	(468)
Other	150	150	125	(25)
Total charges for services	<u>884,754</u>	<u>884,754</u>	<u>897,447</u>	<u>12,693</u>
Interest:				
Investments	45,000	45,000	63,078	18,078
Special assessments	-	-	1,714	1,714
	<u>45,000</u>	<u>45,000</u>	<u>64,792</u>	<u>19,792</u>
Miscellaneous:				
Donations	-	-	483	483
Other	150	150	1,145	995
Total miscellaneous	<u>150</u>	<u>150</u>	<u>1,628</u>	<u>1,478</u>
Total revenues	<u>\$ 3,280,849</u>	<u>3,360,688</u>	<u>3,483,807</u>	<u>123,119</u>

TOWN OF DELAFIELD
General Fund
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended December 31, 2019

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
General government:				
Town board	\$ 46,578	46,578	43,478	3,100
Clerk/Treasurer	197,790	197,790	170,247	27,543
Elections	12,000	12,000	6,860	5,140
Assessor	52,051	52,051	49,549	2,502
Outside services:				
Legal	67,000	67,000	40,699	26,301
Accounting	36,000	40,171	40,171	-
Engineering	159,000	159,000	147,830	11,170
Town hall	50,610	60,504	60,504	-
Plan commission	2,653	2,653	1,851	802
Board of appeals	265	546	546	-
Insurance	77,100	88,181	88,181	-
Other	-	7,170	7,170	-
Total general government	<u>701,047</u>	<u>733,644</u>	<u>657,086</u>	<u>76,558</u>
Public safety:				
Law enforcement	79,223	79,223	61,598	17,625
Inspection	64,049	143,888	143,888	-
Lake patrol	25,114	25,114	25,114	-
Fire and rescue	659,749	659,749	637,925	21,824
Total public safety	<u>828,135</u>	<u>907,974</u>	<u>868,525</u>	<u>39,449</u>
Health and sanitation:				
Refuse collection	659,000	659,000	656,111	2,889
Stormwater control	4,000	4,000	2,845	1,155
Animal control	2,346	2,346	2,346	-
Hazardous waste	1,000	2,469	2,469	-
Total health and sanitation	<u>666,346</u>	<u>667,815</u>	<u>663,771</u>	<u>4,044</u>

TOWN OF DELAFIELD
 General Fund
 STATEMENT OF EXPENDITURES COMPARED TO BUDGET
 Year Ended December 31, 2019

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Highway and transportation:				
Operations and maintenance	\$ 999,625	1,028,309	1,028,309	-
Parks and recreation:				
Parks	54,690	54,690	47,393	7,297
Recreation	25,179	29,708	29,708	-
Total parks and recreation	79,869	84,398	77,101	7,297
Capital outlays:				
Public safety:				
Fire and rescue	15,000	15,000	14,966	34
Highway	246,000	246,000	201,763	44,237
Total capital outlays	261,000	261,000	216,729	44,271
Total expenditures	\$ 3,536,022	3,683,140	3,511,521	171,619

TOWN OF DELAFIELD
 Non-Major Governmental Funds
 COMBINING BALANCE SHEET
 December 31, 2019

	<u>Impact Fee</u>	<u>Debt Service</u>	<u>Total Non-Major Funds</u>
Assets:			
Cash and cash equivalents	\$ 95,183	125,159	220,342
Receivables:			
Current tax roll	<u>-</u>	<u>143,604</u>	<u>143,604</u>
Total assets	<u>\$ 95,183</u>	<u>268,763</u>	<u>363,946</u>
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts payable	\$ <u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:			
Subsequent year's tax levy	<u>-</u>	<u>268,763</u>	<u>268,763</u>
Fund Balance:			
Restricted	<u>95,183</u>	<u>-</u>	<u>95,183</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 95,183</u>	<u>268,763</u>	<u>363,946</u>

TOWN OF DELAFIELD
 Non-Major Governmental Funds
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 Year Ended December 31, 2019

	<u>Impact Fee</u>	<u>Debt Service</u>	<u>Total Non-Major Funds</u>
Revenues:			
Taxes	\$ -	308,635	308,635
Public improvement:	65,377	-	65,377
Interest	164	-	164
	<u>65,541</u>	<u>308,635</u>	<u>374,176</u>
Expenditures:			
Debt service:			
Principal	-	207,740	207,740
Interest	-	100,895	100,895
	<u>-</u>	<u>308,635</u>	<u>308,635</u>
Net change in fund balances	65,541	-	65,541
Fund balance:			
January 1	<u>29,642</u>	<u>-</u>	<u>29,642</u>
December 31	<u>\$ 95,183</u>	<u>-</u>	<u>95,183</u>

TOWN OF DELAFIELD
 Special Revenue Fund
 Impact Fee Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET
 Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance: Favorable (Unfavorable)
Revenues:			
Public improvement:			
Impact fees	\$ 65,377	40,000	25,377
Interest	<u>164</u>	<u>50</u>	<u>114</u>
Net change in fund balance	65,541	<u><u>40,050</u></u>	<u><u>25,491</u></u>
Fund balance, January 1	<u>29,642</u>		
Fund balance, December 31	\$ <u><u>95,183</u></u>		

TOWN OF DELAFIELD
Debt Service Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance: Favorable (Unfavorable)
Revenues:			
Tax levy	\$ 308,635	308,634	<u>1</u>
Expenditures:			
Debt service:			
Principal	207,740	207,740	-
Interest	<u>100,895</u>	<u>100,894</u>	<u>(1)</u>
Total expenditures	<u>308,635</u>	<u>308,634</u>	<u>(1)</u>
Net change in fund balance	-	<u>-</u>	<u>-</u>
Fund balance, January 1	<u>-</u>		
Fund balance, December 31	\$ <u>-</u>		



April 6, 2020

Town Board
Town of Delafield
W302N1254 Maple Avenue
Delafield, WI 53018

Dear Board Members,

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Delafield as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Delafield's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiency in the Town of Delafield's internal control to be a material weakness:

- Internal Control Environment

Internal Control Environment

Segregation of Duties

A fundamental element of internal control is the segregation of certain key duties. The basic idea underlying segregation of duties is that no employee or group should be in a position both to perpetrate and to conceal errors or fraud in the normal course of their duties. In general, the principal incompatible duties to be segregated include:

- Custody of assets
- Authorization or approval of transactions affecting those assets
- Recording or reporting of related transactions
- Execution of the transaction or transaction activity

Substantially all accounting functions are performed by three individuals. Under ideal circumstances no one employee should have access to both physical assets and the related accounting records.

For example, one individual is responsible for most accounting functions including cash disbursements, payroll, account reconciliation, journal entries and financial statement preparation. Another individual invoices third parties for various charges (i.e. reimbursable engineering fees), makes deposits and enters transactions in the accounting system.

It is not unusual for entities the size of the Town to have a limited staff, making it difficult to adequately segregate the various accounting functions between employees. Since overlapping duties do exist, it is important for the Town Board to recognize that this situation exists and be aware that the concentration of duties and responsibilities in a limited number of individuals is not desirable. As a result, it is incumbent upon Board members to rely more heavily on their direct knowledge of the Town's operations, receive and review sufficiently detailed financial reports on a regular basis and maintain frequent contact with employees to control, monitor and safeguard assets.

Internal Control over Financial Reporting

Properly designed systems of internal controls consist of enough individuals, with sufficient training and experience, to process and record transactions, as well as prepare a complete set of financial statements. However, while most municipality's staff do a good job of processing and recording monthly transactions, very few actually have the background or training to prepare financial statements.

The definition of a material weakness in internal control includes consideration of the year-end financial reporting process and preparation of the annual financial statements. In order for the Town to avoid this type of material weakness, the system of internal controls would need to have a process for identifying financial reporting risks and be able to:

1. Maintain the Town's books and records in such a condition that the auditor is not able to identify any material journal entries as a result of our audit procedures.
2. Prepare a complete set of year-end financial statements in such a condition that the auditor is unable to identify any material changes as a result of the audit. A complete set of financial statements include the government-wide statements, the governmental fund statements (including distinguishing between major and non-major fund reporting requirements), all conversion entries, and footnote disclosures.

This high level of internal control over financial reporting can be a difficult task for governments. As opposed to larger private companies, most governments operate with only enough staff to process monthly transactions and reports, and often rely on their auditors to prepare the year-end entries and financial reporting.

Town management may choose to outsource certain accounting functions, including reconciliation of year-end balances and subsequent preparation of the Town's financial statements and related note disclosures. Management remains responsible however for these services as if they were performed by Town personnel. Specifically, management is responsible for all management decisions and functions including designating an individual with suitable skill, knowledge or experience to oversee the outsourced services, for evaluating the adequacy and results of those services and accepting responsibility for them.

Town of Delafield

As part of the audit, management requested that we prepare the Town's annual financial statements, including the notes to those financial statements. Auditors are precluded from being part of the Town's internal control system. Management reviewed, approved and accepted responsibility for those financial statements prior to their issuance; however, management does not have the ability to evaluate the completeness of those financial statements or disclosures.

Audit Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are insignificant, and communicate them to the appropriate level of management.

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures.

An audit adjustment may or may not indicate matters that could have a significant effect on the Town's financial reporting process. All audit adjustments were reviewed and approved by the Town Administrator, Clerk/ Treasurer and were included in your financial statements. Copies of these adjustments are available from management.

Several significant audit adjustments were proposed to the Town's books during the course of the audit. These included entries which are typically made at year-end:

- Recording prepaid expenditures
- Adjusting accounts receivable, supplies inventory and accounts payable
- Accruing current year wages, payroll taxes and retirement benefits
- Adjusting for forfeited occupancy bonds
- Settlement of the prior year's tax roll and recording the current tax roll
- Updating the Town's fixed asset and long-term liability balances
- Updating fund balance components for current year activity
- Reclassifying transactions posted to incorrect accounts
- Recording entries necessary to convert the fund statements to the full accrual government-wide financial statements (See Exhibits D and F of the financial statements)

In addition, each Town fund (General, Impact Fee, and Debt Service) is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, fund equity, revenues, and expenditures. Adjustments were necessary to reclassify entries between funds.

We recommend that the Town Board evaluate the current financial reporting process to determine if additional control procedures are necessary to assist in identification of financial reporting misstatements to allow timely corrective actions to be taken.

The existence of significant deficiencies or material weaknesses may represent a conscious decision by management or those charged with governance to accept the degree of risk because of cost or other considerations. We are responsible to communicate material significant deficiencies or material weaknesses in accordance with professional standards regardless of management's decisions.

Other Comments and Recommendations

In compliance with audit requirements we performed a number of audit procedures and inquiries including evaluating the effectiveness of those controls over various transaction cycles.

Our consideration of internal control was for the limited purpose of providing a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements and not to necessarily identify all deficiencies in the Town's internal control systems.

As a result of the work performed, we are able to provide to you information about where your controls over transactions either do not exist or could be improved. Following is a list of potential controls that should be in place to achieve a higher level of reliability that errors or irregularities in your processes would be discovered by your staff.

Keep in mind that some of these controls may not be practical due to your staff size or other reasons. In addition, as you make changes within your organization, and we continue to rotate audit procedures, more controls of this kind will likely be communicated to you.

Status of Prior Year Comments and Recommendations

Unresolved

Collections reported by the Company that provides the billing service for the Town's ambulance calls were not reconciled to the Town's records in 2019.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared with your oversight are free of material misstatement, whether caused by error or fraud.

Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or the Town Board of their responsibilities.

As part of the audit we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing discussed with management and previously communicated to you in our letter submitted to you in November 2019.

Qualitative Aspect of Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. Except for those discussed below, no new accounting policies were adopted, and the application of existing policies was not changed during 2019.

The Town adopted GASB statement No. 84 – *Fiduciary Activities*, which establishes criteria for identifying fiduciary activities of all local governments, and statement No. 88 – *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements.

We noted no transactions entered into by the Town during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting these financial statements are:

The collectability of accounts receivable, specifically those for ambulance calls. We evaluated the key factors and assumptions used to develop the estimated allowance of doubtful accounts in determining that it is reasonable in relation to the financial statement statements taken as a whole.

Management's estimate of the useful lives of the long-lived depreciable assets used in the computing each fund's annual depreciation. We evaluated the key factors and assumptions used to develop the depreciation in determining their reasonableness in relation to the Town's basic financial statements as a whole.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulted accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Independence

We are not aware of any relationships between Rotroff Jeanson & Company SC and the Town that, in our professional judgment, may reasonably be thought to bear on our independence.

Town of Delafield

Relating to our audit of the financial statements as of and for the year ended December 31, 2019, Rotroff Jeanson & Company SC hereby confirms in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants, that we are, in our professional judgment, independent with respect to the Town and provided no services to the Town other than services provided in connection with the audit of the current year's financial statements and the following non-audit services which in our judgment do not impair our independence:

- Preparation of annual financial statements
- Propose adjusting journal entries
- Budgetary, tax roll and accounting assistance and consulting
- Compiled regulatory reports

Management Representations

We have requested and received certain representations from management that are included in the management representation letter.

Other Information in Documents Containing Audited Financial Statements

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents.

This letter is intended to inform the Town Board about significant matters related to the conduct of the annual audit to appropriately discharge its oversight responsibility, and that we comply with our professional responsibilities to the Town Board.

We have also included other comments and recommendations designed to improve your system of controls or operating efficiencies and required communications to those charged with governance related to our audit. The comments and suggestions in this report are not intended to reflect in any way on the integrity or ability of the personnel of the Town. We will review the status of these comments during our next audit engagement.

This communication is intended solely for the information and use of the Town Board and management. It is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the opportunity to be of service to the Town of Delafield. Should you have any questions or concerns about any of the preceding comments and recommendations we would be pleased to discuss them with you in further detail.

Sincerely,



Rotroff Jeanson & Company, S.C.

Cc: Dan Green, Town Administrator, Clerk/ Treasurer

Town of Delafield Fire Department

Aid Responses by Department (Summary)

Alarm Date Between {01/01/2019} And {12/31/2019}

Type of Aid	Count	Type of Aid	Count
CWFD City of Waukesha Fire Dept.			2
Automatic aid given	1		
	1	OKFD Okauchee Fire Department	
		Mutual aid received	1
		Automatic aid received	1
HFD Hartland Fire Dept.		Automatic aid given	1
Mutual aid received	6		
Automatic aid received	5		3
Mutual aid given	11		
Automatic aid given	12	OTHER Other Department	
	34	Mutual aid received	1
		Mutual aid given	1
			2
IXON Ixonia			
Automatic aid given	1		
	1	PFD Pewaukee Fire Dept.	
		Mutual aid received	3
		Automatic aid received	4
LCFD Lake Country Fire Department		Mutual aid given	4
Mutual aid received	7	Automatic aid given	5
Automatic aid received	13		16
Mutual aid given	18		
Automatic aid given	24	SBFD Stone Bank Fire Dept.	
	62	Automatic aid received	1
		Automatic aid given	3
LFD Lisbon Fire Dept.			4
Automatic aid received	1		
Automatic aid given	3	SXFD Sussex Fire Department	
	4	Automatic aid given	1
			1
MFD Merton Fire Department			
Mutual aid received	1		
Automatic aid given	2	TBFD Town of Brookfield Fire Dept.	
	3	Mutual aid given	1
			1
MFFD Menomonee Falls Fire Dept.			
Automatic aid given	1	WFD City of Waukesha Fire Dept.	
	1	Mutual aid given	1
			1
NPDF North Prairie Fire Dept.			
Automatic aid received	1	WGFD Wales Genesee Fire Dept.	
Automatic aid given	1	Mutual aid received	3

Town of Delafield Fire Department

Aid Responses by Department (Summary)

Alarm Date Between {01/01/2019} And {12/31/2019}

Type of Aid	Count
WGFD Wales Genesee Fire Dept.	
Automatic aid received	3
Mutual aid given	2
Automatic aid given	7
	<hr/>
	15
WLFD Western Lakes Fire District	
Automatic aid received	1
Mutual aid given	1
Automatic aid given	6
	<hr/>
	8

Town of Delafield Fire Department

Incidents by Day of Week/Shift

Alarm Date Between {01/01/2019} And {12/31/2019}

Day/Shift	Count	Pct	
Sunday			
E Evening Anytime	35	6.90	%
W Weekend day calls	38	7.50	%
	<u>73</u>	<u>14.40</u>	%
Monday			
D Day Call	45	8.88	%
E Evening Anytime	37	7.30	%
	<u>82</u>	<u>16.17</u>	%
Tuesday			
D Day Call	38	7.50	%
E Evening Anytime	37	7.30	%
	<u>75</u>	<u>14.79</u>	%
Wednesday			
D Day Call	30	5.92	%
E Evening Anytime	35	6.90	%
	<u>65</u>	<u>12.82</u>	%
Thursday			
D Day Call	35	6.90	%
E Evening Anytime	37	7.30	%
	<u>72</u>	<u>14.20</u>	%
Friday			
D Day Call	29	5.72	%
E Evening Anytime	25	4.93	%
	<u>54</u>	<u>10.65</u>	%
Saturday			
E Evening Anytime	38	7.50	%
W Weekend day calls	48	9.47	%
	<u>86</u>	<u>16.96</u>	%

Town of Delafield Fire Department

Incidents by District (Summary)

Alarm Date Between {01/01/2019} And {12/31/2019}

District	Count	Pct of Incidents	Est Losses	Pct of Losses
EA Ethan Allen	3	0.59 %	\$0	0.00 %
H16 Hwy. 16	1	0.20 %	\$0	0.00 %
H18 Hwy. 18	3	0.59 %	\$0	0.00 %
H83 Hwy. 83	5	0.99 %	\$0	0.00 %
I94 I-94	28	5.52 %	\$0	0.00 %
LAK Pewaukee Lake - Zone 7	2	0.39 %	\$0	0.00 %
LP Lapham Peak	6	1.18 %	\$0	0.00 %
MA Mutual Aid	107	21.10 %	\$0	0.00 %
NC North Central - Zone 2	73	14.40 %	\$2,000	100.00 %
NE Northeast - Zone 1	124	24.46 %	\$0	0.00 %
SC South Central - Zone 3	86	16.96 %	\$0	0.00 %
SE Southeast - Zone 4	34	6.71 %	\$0	0.00 %
SW Southwest - Zone 5	22	4.34 %	\$0	0.00 %
W West - Zone 6	13	2.56 %	\$0	0.00 %
Total Incident Count:	507		Total Est Losses:	\$2,000

TOWN OF DELAFIELD FIRE DEPARTMENT

For the Months January Thru December

Run Summary

	Monthly Run Count				Time of Run						Total
	YTD 19		YTD 18		Weekday		Evening		Weekend		
	#	%	#	%	#	%	#	%	#	%	
EMS	289	57.00%	325	62.14%	101	19.92%	140	27.61%	48	9.47%	507
Rescue	81	15.98%	51	9.75%	34	6.71%	33	6.51%	14	2.76%	
Alarm	34	6.71%	37	7.07%	10	1.97%	17	3.35%	7	1.38%	
Fire	77	15.19%	92	17.59%	28	5.52%	38	7.50%	11	2.17%	
Other	26	5.13%	18	3.44%	4	0.79%	16	3.16%	6	1.18%	
Total	507		523		177	34.91%	244	48.13%	86	16.96%	

Mutual Aid Summary

	Received From														Total
	CBFD	Flight	HFD	LCFD	LIFD	MEFD	OKFD	Other	PFD	SUFD	TWFD	CWFD	WGFD	WLFD	
EMS	-	-	4	10	-	-	-	1	2	-	-	-	1	-	18
Rescue	-	-	1	1	-	1	1	-	2	-	-	-	2	-	8
Alarm	-	-	1	1	-	-	-	-	-	-	-	-	-	-	2
Fire	-	-	4	7	1	-	1	2	3	-	-	-	3	1	22
Other	-	-	1	1	-	-	-	-	-	-	-	-	-	-	2
Total	0	0	11	20	1	1	2	3	7	0	0	0	6	1	52

	Given To														Total
	CBFD	Flight	HFD	LCFD	LIFD	MEFD	OKFD	Other	PFD	SUFD	TWFD	CWFD	WGFD	WLFD	
EMS	-	-	10	24	1	-	-	-	3	1	-	1	3	-	43
Rescue	-	-	1	5	1	-	-	3	1	-	-	-	-	6	17
Alarm	-	-	-	3	-	-	-	-	-	-	-	-	-	-	3
Fire	-	-	11	8	-	2	1	5	3	-	-	1	6	1	38
Other	-	-	1	2	1	-	-	-	2	-	-	-	-	-	6
Total	0	0	23	42	3	2	1	8	9	1	0	2	9	7	107

	Location Summary															Totals
	North East	North Central	South Central	South East	South West	I-94	Hwy. 83	Hwy. 18	Hwy. 16	Ethan Allan	Lapham Peak	West	Pew. Lake	Mutual Aid		
EMS	79	57	61	23	16	3	1	-	-	2	5	1	-	43	291	
Rescue	11	3	12	5	3	18	3	2	-	-	1	2	2	17	79	
Alarm	17	5	3	1	1	-	-	-	-	1	-	3	-	3	34	
Fire	10	5	5	2	2	6	1	1	1	3	-	3	-	38	77	
Other	7	3	5	3	-	1	-	-	-	-	-	1	-	6	26	
Total	124	73	86	34	22	28	5	3	1	6	6	10	2	107	507	

*(2) EMS *(1) Alarm

March 12, 2020

TO: Town of Delafield, Board of Supervisors
 FR: Tim Barbeau, Town Engineer *TGB*
 Kevin Fitzgerald, Plan Commission Chairman
 CC: Dan Green, Town Administrator/Clerk/Treasurer
 RE: **2019 Annual Report – Plan Commission**

The Plan Commission held 13 meetings and 2 public hearings in 2019. Highlights of the items addressed by the Plan Commission in 2019 include:

Conditional Uses and Amendments thereto: None

Subdivisions (Preliminary and Final Plats): None

Certified Survey Maps:

• Grasch (combination)	• French (combination)
• Looney (combination)	• Whitehouse (combination)
• Brody/Sessner (reconfiguration of 3 lots to 2 lots)	• Burt (combination)
• Belcher (split)	• Flaughter/Veterans Electric (lot line adjustment)
• Kafkas (split)	• Holton (reconfiguration and combination of lots)
• Tarwicki (combination)	• Remshak (combination)

Rezoning: None

Comprehensive Plan Amendments:

- Thomas Family Properties, Golf Road (Land Use)

Site Plans/Plan of Operations Reviews/Approvals:

- Jacob Stoflet, Edward Jones
- SeaBoard Bar and Grill
- Veterans Electric
- Whitmann Snow/Lawn care



Code Revisions:

- Chapters 17 and 18 (approved in 2019)
- Mixed Use Code (ongoing)

Home Occupations:

- Schroeder

Development Discussions: None

Miscellaneous Items:

- Gwenyn Hill Farm signage
- Prairie Hill Waldorf School beekeeping
- Whitehouse/Louis Ct. ROW designation
- Tomlison taxidermy studio (withdrawn)
- Cooper driveway slope variance
- Koenig retaining wall within 5 feet of lot line
- Lifestriders signage
- Thomas Family Land Use plan amendment
- Ferguson 6' tall entrance gate in front yard
- Wilkerson 6' tall fence in front yard
- Woods retaining wall within 5 feet of lot line
- HAWS initial discussion of Shallock property

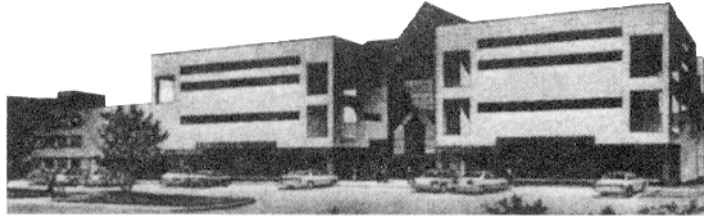
Approvals by Plan Commission Summary by Year											
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Conditional Uses (new or amendment)	0	0	5	1	3	6	3	4	2	1	5
Subdivision (finals)	0	1	1	2	1	2	0	0	0	0	0
Certified Survey Maps (approved)	12	4	5	3	7	8	4	2	3	3	2
Site Plans/Plan of Operation (approved)	4	4	0	5	4	7	4	5	3	2	0
Home Occupations	1	0	0	0	1	1	1	0	2	3	2
Zoning map Amendment	0	2	3	1	5	2	1	3	0	3	1
Comprehensive Plan Amendment (Land Use)	1	0	0	1	0	0	0	0	0	1	0



Town of Delafield Board of Supervisors
Page 3 / March 12, 2020



OFFICE OF THE SHERIFF



515 W. Moreland Blvd.
Box 1488
Waukesha, WI 53187

Waukesha County Jail
Box 0217
Waukesha, WI 53187

Waukesha County Huber
1400 Northview Road
Waukesha, WI 53188

ERIC SEVERSON, *Sheriff*

Town of Delafield Contract – Annual 2019 Overview

Statistics

Activity	Contract Squad	Non-Contract Squad
Building Checks/Extra Patrols	242	599
Targeted Traffic Patrols	41	124
Traffic Stops	201	369
911 Calls	35	246
Vehicle Crash	19	175
Town Citations	117	169
Incident Reports	15	144
Assist Fire/EMS	27	254
Total Calls for Contract & Non-contract	787	3268

Activity/Reports (contract squad)

- There were a total of 105 contract shifts worked in 2019, averaging 8.75 shifts per month.
- The contract squad had a total of 8,753 patrol miles in 2019, averaging 83.4 miles per shift.
- Approximately 10% of all incident reports taken in 2019 were during contract hours.
- Contract squad handled between 19% and 20% of all activity in the Town for 2019.
 - Contract covered approximately 10% of all patrol hours in 2019.

Activity/Reports (non-contract)

- 144 incident reports and 3,268 calls for service were handled by the non-contract squad in 2019.
- Grant enforcement was completed for 20 hours in the Town, starting in November.
- Approximately 90% of all incident reports taken in 2019 were outside of contract hours.
- 80-81% of all activity occurred outside contract hours.

Captain Aaron I. Bogie

An Accredited Law Enforcement Agency

Administration: 262-548-7126 Records: 262-548-7156 Process: 262-548-7151 Jail: 262-548-7170 Huber: 262-548-7181 Fax: 262-548-7887

Annual Assessment Report

Assessment Year 2019 ORIGINAL	Co-muni Code <input style="width: 50px;" type="text" value="67004"/> - OR - <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 10px;"> <tr><td style="padding: 2px;">WAUKESHA</td></tr> <tr><td style="padding: 2px;">TOWN</td></tr> <tr><td style="padding: 2px;">DELAFIELD</td></tr> </table>	WAUKESHA	TOWN	DELAFIELD	Report Type <input style="width: 100%;" type="text" value="Maintenance"/>
WAUKESHA					
TOWN					
DELAFIELD					

Assessor Information			
Assessor or Assessment Firm		Person completing form	
Name SCHULTZ APPRAISAL LLC		Name Leyton Schultz	
Person signing assessment roll affidavit		Certification level	Certification expiration date
Name JUDSON SCHULTZ		ASSESSOR 2	12/31/2023
Certification level	Certification expiration date	Email	
ASSESSOR 2	12/31/2023	SCHULTZAPPRAISAL@EARTHLINK.NET	
Primary assessor since (mm/dd/yyyy)		Phone	
5/1/1971		(262) 392-9828	
Assessor comments:			
please note person completing is Judson Schultz not Leyton Schultz. We're unable to remove/replace Leyton Schultz name.			

Assessment Information			
Current		Assessment software	
Assessment type	Estimated level of assessment %	Name	
MAINTENANCE	95.00	MARKET DRIVE	
Board of Review final adjournment date		Version used	
Empty		Empty	
Historical		Year of last update	
Year	Type	Empty	
2018	MAINTENANCE		
2017	MAINTENANCE		
2016	MAINTENANCE		

Besides the assessor who, completed the assessment (if applies)			
Name (ex: field staff, measurer)		Assessor certification level	Certification expiration date
Company name (if applies)		Email	
Address		Phone	
City	State	Zip	

1. Check if you are providing an attachment(s), labeled: Additional staff

Section 1 - General Municipality Information

A. Municipality general description

Location

The Town of Delafield is centrally located in the Western portion of Waukesha County in Southwest Wisconsin. The Town of is located South of the City of Milwaukee. The Town is approximately 20.8 square miles in size of which 18.6 square miles of it is land and 2.1 square miles of it is water. The municipality is adjacent to the City and Town of Pewaukee, City of Delafield, Town of Genesee, Town of Summit and Town of Ottawa. The main arterial roadways into the Town include I-94, Highway 83, Highway 18 and Highway 67.

Demographics

As of the census of 2000, there were 7,820 people, 2,521 households, and 2,137 families residing in the town. The population density was 419.7 people per square mile. There were 2,625 housing units at an average density of 140.9 per square mile. The racial makeup of the town was 93.94% White, 3.47% Black or African American, 0.24% Native American, 0.77% Asian, 0.50% from other races, and 1.09% from two or more races. Some 1.78% of the population were Hispanic or Latino of any race.

There were 2,521 households out of which 42.0% had children under the age of 18 living with them, 79.5% were married couples living together, 3.8% had a female householder with no husband present, and 15.2% were non-families. About 11.2% of all households were made up of individuals and 3.2% had someone living alone who was 65 years of age or older. The average household size was 2.93 and the average family size was 3.19.



2: Check if you are providing an attachment(s), labeled: Section 1A - Municipality general description

B. Check boxes or fill in blanks of all that apply:

Summary of Requirements	Date or Number
1. Assessor's oath of office	02/05/2019
2. Mailed Notice of Changed Assessment	06/14/2019
3. Signed affidavit and attached to roll	07/11/2019
4. Submitted to Wisconsin Department of Revenue (DOR):	
• Municipal Assessment Report (MAR)	06/08/2019
5. Corrections and omissions discovery:	
• Discovered and corrected omitted real or personal property	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA
• Provided property owners with written notice on their appeal rights	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA
6. Open Book information:	
• Date of first Open Book	06/24/2019
• Number of parcels reviewed	5
• Number of changes of value due to Open Book	5
• Revised notices sent	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
7. Board of Review (BOR) information:	
• Date of first BOR with complete assessment roll	07/11/2019
• Reschedule date if needed	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA
• Assessor attended BOR to defend assessments	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
8. Palpable errors or omitted parcels:	
• Reviewed and revalued property in error and certified value with clerk	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA
• Verified with clerk, palpable error or omitted property was added to the roll	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA

B. Check boxes or fill in blanks of all that apply:

Summary of Requirements	Date or Number												
9. Property inspection:													
• Number field inspected	175												
• Inspection type <input checked="" type="checkbox"/> Interior <input checked="" type="checkbox"/> Exterior <input type="checkbox"/> Drive-by													
10. Property sale(s) - total number of all sales (valid and invalid) in municipality for year prior to assessment date	368												
11. Valid sales:													
• Total reviewed for validity (exclude those auto rejected by DOR)	297												
• Number determined to be valid sales	128												
• Number of inspections for properties that sold	41												
12. Building permits:													
• Total number of all building permits (new construction, remodels)	629												
• Number of permits field inspected	134												
13. New construction:													
• Number of new construction permits field inspected	24												
• Analyzed new construction and adjusted for value changes <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> NA													
14. Agricultural parcels													
• Total number of parcels	94												
• Total number of inspections	94												
• Type of inspections <input type="checkbox"/> Onsite physical inspection <input type="checkbox"/> Drive-by <input checked="" type="checkbox"/> Online maps, aerial photos <input type="checkbox"/> Other													
15. Updated agricultural land values using DOR's use-value rates adjusted to overall assessment level for current year as determined by assessor <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA													
16. Personal property:													
• Discovered <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA													
• Date returns sent <input type="checkbox"/> NA	01/08/2019												
• Valued <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA													
• Current and prior year's values													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Year</th> <th style="width: 20%;">Number of Accounts</th> <th style="width: 70%;">Assessed Value</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>54</td> <td>1,387,200</td> </tr> <tr> <td>2018</td> <td>46</td> <td>1,347,100</td> </tr> <tr> <td>2017</td> <td>69</td> <td>4,401,900</td> </tr> </tbody> </table>	Year	Number of Accounts	Assessed Value	2019	54	1,387,200	2018	46	1,347,100	2017	69	4,401,900	
Year	Number of Accounts	Assessed Value											
2019	54	1,387,200											
2018	46	1,347,100											
2017	69	4,401,900											
2019	54	1,387,200											
2018	46	1,347,100											
2017	69	4,401,900											
17. Conducted ratio study for:													
• Previous assessment date <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> NA													
• Current assessment date <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> NA													

Section 2 - Scope of Work

A. Work Activity

This table shows the work activity by approximate percentage for each class. The Wisconsin Property Assessment Manual (WPAM) defines full revaluation, interim market update, and annual review/maintenance.

Work Activity

Class Code	Class Type	Parcel Count	Full Revaluation	Exterior Revaluation	Interim Market Update	Review/Maintenance
Class 1	Residential	3,228	0%	0%	0%	100%
Class 2	Commercial	22	0%	0%	0%	100%
Class 4	Agricultural	94	0%	0%	0%	100%
Class 5	Undeveloped	60	0%	0%	0%	100%
Class 5m	Agri Forest	28	0%	0%	0%	100%
Class 6	Prod Forest	8	0%	0%	0%	100%
Class 7	Other	17	0%	0%	0%	100%
Personal Property		38	100%			

B. Classifications for real or personal property

1. Residential (Class 1)

- Any parcel (or part of a parcel) of untilled land that is not suitable for the production of row crops, on which a dwelling or other form of human abode is located
- Vacant land where the most likely use would be for residential development
- Mobile homes assessed as real property are classified as residential
- Apartment buildings of up to three units are classified as residential

2. Commercial (Class 2)

- Land and improvements primarily devoted to buying and reselling goods
- Includes the providing of services in support of residential, agricultural, manufacturing and forest use

3. Manufacturing (Class 3)

- State law (sec 70.995, Wis Stats.), provides for the state assessment of manufacturing property

4. Agricultural (Class 4)

- State law sec. 70.32(2)(g)1d., Wis Stats., defines agricultural as "land, exclusive of buildings and improvements, which is devoted primarily to agricultural use"
- Land devoted primarily to the production of crops (excluding forestry operations) or the keeping, grazing, or feeding of livestock for the sale of livestock or livestock products
- Buildings and dwellings associated with growing, production, and associated services are classified as "Other" (Class 7)
- Agricultural Assessment Guide for Wisconsin Property Owners provides classification examples

5. Undeveloped (Class 5)

- Areas commonly called marshes, swamps, thickets, bogs, or wet meadows
- Fallow tillable land (assuming agricultural use is the land's highest and best use)
- Road right-of-way, ponds, and depleted gravel pits
- Land because of soil or site conditions, is not producing or capable of producing commercial forest products

6. Agricultural forest (Class 5m)

State law (sec. 70.32(2)(c)1d, Wis Stats.), defines agricultural forest as land that is producing or capable of producing commercial forest products, if the land satisfies any of the following. Forest land is:

- Contiguous to a parcel that is classified in whole as agricultural land. The forest land and the contiguous agricultural parcel must have the same owner. Contiguous includes separated only by a road.
- Located on a parcel that contains agricultural land for the January 1, 2004 assessment and on January 1 of the current year
- Located on a parcel where at least 50% of the acreage was converted to agricultural land for the January 1, 2005 assessment year or thereafter

7. Productive forest (Class 6)

- Land that is producing or capable of producing commercial forest products. Forest land cannot include buildings and improvements.
- Forested areas that are being managed or set aside to grow tree crops for "industrial wood" or to obtain tree products such as sap, bark, or seeds
- Forested areas with no commercial use made of the trees, including cutover
- Cherry orchards, apple orchards, and Christmas tree plantations are classified as agricultural property
- Lands designated Forest Crop Land and Managed Forest Land by the Department of Natural Resources are entered separately in the assessment roll
- Improvements on Forest Crop Lands and Managed Forest Land should be listed as personal property (secs. 77.04(1), and 77.84, Wis. Stats.)
- Forested areas primarily held for hunting, trapping, or in the operation of game preserves, should be classified as forest unless clearly operated as a commercial enterprise or exempt

8. Other (Class 7)

Buildings and improvements on a farm (ex: houses, barns, and silos, along with the land necessary for their location and convenience)

9. Personal property

Personal property is valued by the assessor upon actual view at its true cash value. The assessor must review the following:

- Number and value of steam and other vessels (boats and watercraft)
- Value of furniture, fixtures, and equipment
- Value of all other personal property except exempt

Scope of work notes:

This annual maintenance report is produced as a result of the assessor assignment to value property within the municipality. The use of the values determined is for the fair and equitable distribution of the tax burden for the said municipality. In order to accomplish this task and produce creditable results the assessor completed the following highlighted but not comprehensive listed tasks; Discover, listed, valued and mailed out personal property notices. Analyzed sales, conducted ratio studies, reviewed and inspected properties that sold or had building permits pulled, valued new and update improvements, generated required DOR reports and mailed out assessment notices.

(See attached Supplemental Addendum for more comprehensive details- Section 8) (

3. Check if you are providing an attachment(s), labeled: Section 2 - Scope of Work

Section 3 - Assessment Statistics

A. Current and Prior Year Statistics

The chart provides assessment statistics and the relationship between sales and assessments. 2019 statistics compare the January 1, 2019 assessments to the sales that occurred during 2018. After the 2019 assessment is complete, a ratio study is conducted to review changes made during a revaluation (if applicable). January 1, 2019 statistics compare the January 1, 2019 assessments to the sales from 2018.

If you need more information on ratio studies, see Chapter 14 of the WPAM.

Current and Prior Year Statistics

Major Classes →	Residential		Commercial		Other	
	2019 Assessment Year 2019 Data Year 2018	2018 Assessment Year 2018 Data Year 2017	2019 Assessment Year 2019 Data Year 2018	2018 Assessment Year 2018 Data Year 2017	2019 Assessment Year 2019 Data Year 2018	2018 Assessment Year 2018 Data Year 2017
Number of valid sales	128	155	0	0	0	0
Total assessed value of valid sale parcels	63,861,000	77,811,000	0	0	0	0
Total sales price of valid sales parcels	68,030,735	80,023,456	0	0	0	0
Aggregate ratio	93.87	97.24	0.00	0.00	0.00	0.00
Mean	93.83	96.00	0.00	0.00	0.00	0.00
Median	91.71	94.00	0.00	0.00	0.00	0.00
Coefficient of dispersion	13.10	13.31	0.00	0.00	0.00	0.00
Coefficient of concentration	68.00	64.50	0.00	0.00	0.00	0.00
Price-related differential	1.00	0.99	0.00	0.00	0.00	0.00

B. Terms and Definitions

1. Aggregate ratio

As applied to real estate, the ration of the total assessed value to the total selling price.

2. Coefficient of concentration

Percentage of ratios which lie within ±15% of the median; measures assessment uniformity.

3. Coefficient of dispersion

As applied to an assessment-to-sale ration distribution, a measure of dispersion in a given distribution equal to the average deviation of the ratios from the mean or median ratio divided by the mean or median ratio.

4. Mean

A measure of central tendency equal to the sum of the values divided by the number.

5. Median

A measure of central tendency equal to that point in a distribution above which 50% of the values fall and below which 50% of the values fall. The 50th percentile is the 2nd quartile.

6. Price related differential

As applied to real estate, an analytical measure of the vertical uniformity of values in a given distribution calculated by dividing the mean ratio by the aggregate ratio; a ratio of more than one being generally indicative of the relative undervaluation of high priced properties as compared to the less valuable properties, whereas a ratio of less than 1 would indicate the converse relationship.

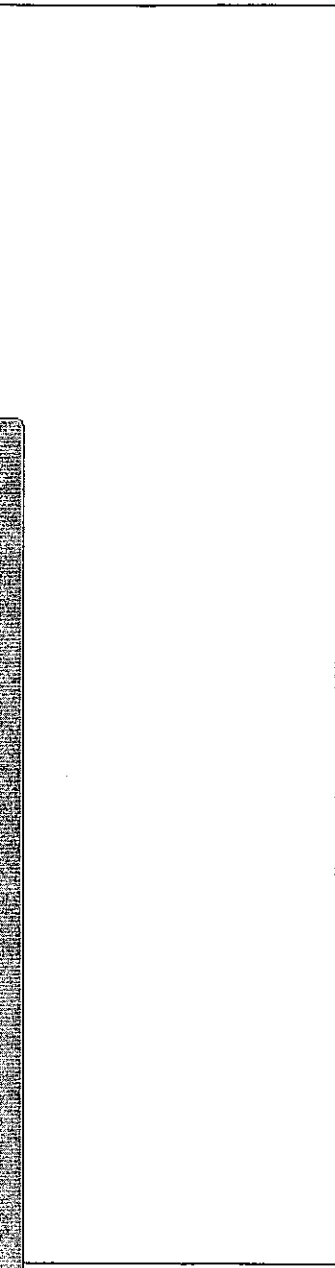
Assessment statistics notes:

The mean ratio is the arithmetic average of the model-to-sale ratios for all valid sales in the stratum. The median ratio is the model-to-sale ratio of the middle sale in the stratum when those sales are sorted by their model-to-sale ratio. The coefficient of dispersion is the average deviation from the median ratio of all model-to-sale ratios for all valid sales in the stratum. The coefficient of concentration is the percentage of all valid sales whose model-to-sale ratio falls within 15% of the median ratio. The price-related differential is the mean ratio divided by the aggregate ratio. Ratios falling between 98% and 103% suggest that properties are being treated uniformly. (See attached Supplemental Addendum for more information. Section 9)

4. Check if you are providing an attachment(s), labeled: Section 3 - Assessment Statistics
(include any explanation on statistics and strata results)



Error Messages Double-click the error message(s) below to view the field(s) that needs correcting.



Ready to Submit

After you confirm th

se

Save a Reusable Copy
Save an Archive Copy

Submit

Print

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Your submission was successful! Your Confirmation Number for this submission is: AAR201967004F1564162039477 and will appear in the Confirmation number box below, along with the time of submission

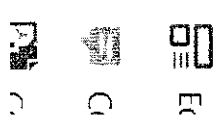
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LAKE PEWAUKEE SANITARY DISTRICT

N25 W27534 Oak Street • P. O. Box 111 • Pewaukee, WI 53072

(262) 691-4485 • Fax (262) 691-8096 www.lakepewaukeesd.org



April 1, 2020

Attention: Dan Green, Clerk

Report for Town of Delafield – Annual Meeting

	<u>Real Estate Tax Bills</u>		
	<u>2018</u>	<u>2019</u>	
A. LPSD Milrate on Assessed Value:	.200	.201	0.500% UP

The assessed property values in the Lake Pewaukee Sanitary District increased from \$936 million (2018) to \$955 million (2019) due to a \$41 million increase in equalized full values. The Town of Delafield 2019 assessment ratio of 94.37% decreased from the 96.42% assessment ratio that was used for 2018.

B. LPSD Dollar Tax Levy to Delafield:

<u>Tax Levy Year</u>	<u>2018</u>	<u>2019</u>	
Net levy – Lake weed removal ops	\$ 187,000	\$ 192,000	2.67% UP

C.. Sewer User Charge:

	<u>2019</u>	<u>2020</u>	
Quarterly charge	115.00	118.00	2.61% UP

See attached reports:

Delafield 2019 Tax Levy Report dated 10/18/2019

Community Contribution Allocation of 2019 Tax Levy to Cover LPSD's 2020 Operations dated 10/15/2019

Detailed Breakdown of Tax Levy and Milrate (Tax levy years 2014-2019)

2020 Fee Schedule dated 10/15/2019

LAKE PEWAUKEE SANITARY DISTRICT

P O BOX 111 PEWAUKEE, WISCONSIN 53072 (414) 691-4485

October 18, 2019

Town of Delafield
W302 N1254 Maple Ave
Delafield, WI 53018

Attn: Mary Elsner

To: Mary Elsner, Clerk of the Town of Delafield
County of Waukesha, State of Wisconsin

RE: Levy Report of the Lake Pewaukee Sanitary District
Commission to the Town Clerk by its Commissioner

I, John F. Ruf, Commissioner of the Lake Pewaukee Sanitary District, which District serves a portion of the City of Pewaukee, and a portion of the Town of Delafield, County of Waukesha, do hereby depose and say that the sum of \$384,000 was levied by the Commission of the above named Sanitary District at a meeting duly held on the 15th day of October, 2019 and the proportion of such sum that is the obligation of your Town is \$192,000 which you are hereby requested to levy against the taxable property of such Sanitary District lying in your Town, as required by subsection (3), Section 60.306 of the Statutes.

LAKE PEWAUKEE SANITARY COMMISSION

John F. Ruf, Chairman
Lake Pewaukee Board of Commissioners

cc: Joseph Boland, John Gutenkunst, Atty. Erick Fabyan, and Kelly Tarczewski, City of Pewaukee Clerk

LAKE PEWAUKEE SANITARY DISTRICT
2020 Fee Recommendations
10/15/19

	<u>Actual 2019</u>	<u>Recommended 2020</u>	<u>% Increase</u>
[1] Quarterly Sewer User Charge	115.00	118.00	2.61%
[2] Contribution in Aid Charges (Ordinance 101):			
Residential	10,290.00	10,800.00	4.96%
Commercial Class A	10,290.00	10,800.00	4.96%
Commercial Class B	12,750.00	13,380.00	4.94%
Commercial Class C	15,420.00	16,190.00	4.99%
[3] Wastewater Conveyance and Treatment Capacity Charge (Ordinance 102)	4,080.00	4,200.00	2.94%
[4] Wetland Charge (Ordinance 102)	295.00	500.00	69.49%

Adopted by Board of Commissioners
at meeting duly held on 10/15/19

LAKE PEWAUKEE SANITARY DISTRICT

POST OFFICE BOX 111 PEWAUKEE, WI 53072 (262) 691-4485

COMMUNITY CONTRIBUTION ALLOCATIONS TO COVER LPSD'S 2020 OPERATIONS OCTOBER 15, 2019

The Lake Pewaukee Sanitary District ("LPSD") serves a portion of the Town of Delafield and a portion of the City of Pewaukee. LPSD has entered into an agreement with the City of Pewaukee ("City") regarding the City's proportionate share of the total required community contribution toward LPSD's lake management operations. The following is a computation of each community's proportionate share of the total required community contribution for LPSD's 2020 operations.

Allocation of 2019 LPSD Tax Levy:

<u>Municipality</u>	<u>Total</u>	<u>Lake Management Operations</u>
Delafield	192,000	192,000
Pewaukee	<u>192,000</u>	<u>192,000</u>
Totals	<u>384,000</u>	<u>384,000</u>

LAKE PEWAUKEE SANITARY DISTRICT
Detailed Breakdown of Tax Levy

MIL RATE 3.41

BUDGET YEAR
TAX LEVY YEAR

2015
2014

2016
2015

2017
2016

2018
2017

2019
2018

2020
2019

Increase
(Decrease)

Tax Levy/Service Fee Breakdown (Dollars):

Sewer Debt Retirement/Capital Fund	90,000	90,000	90,000	0	0	0	0	0	2.67%
Lake Cleanup Operations	272,740	282,000	292,000	363,400	374,000	384,000	384,000	384,000	2.67%
Subtotal	362,740	372,000	382,000	363,400	374,000	384,000	384,000	384,000	2.67%
Less: City of Pewaukee Service Fee-									
Sewer Debt Retirement	-34,893	-35,005	-34,995	0	0	0	0	0	2.67%
Lake Cleanup Operations	-136,370	-141,000	-146,000	-181,700	-187,000	-187,000	-192,000	-192,000	2.67%
	-171,263	-176,005	-180,995	-181,700	-187,000	-187,000	-192,000	-192,000	2.67%
Less Credit for Prior Year Budget Excess (Lake)	0	0	0	0	0	0	0	0	
Net Tax Levy	191,477	195,995	201,005	181,700	187,000	192,000	192,000	192,000	2.67%

Tax Levy Breakdown (Dollars per \$1,000 of property equalized full values):

Total Equalized Full Values (thousands)	823,495	878,386	904,134	932,510	970,930	1,011,928	1,011,928	1,011,928	4.22%
Sewer Debt Retirement	0.067	0.063	0.061	0.000	0.000	0.000	0.000	0.000	-1.55%
Lake Cleanup Operations	0.166	0.161	0.161	0.195	0.193	0.190	0.190	0.190	-1.55%
Totals	0.233	0.224	0.222	0.195	0.193	0.190	0.190	0.190	-1.55%
Tax on House with FMV of \$450,000	104.85	100.80	99.90	87.75	86.85	85.50	85.50	85.50	

Tax Levy Breakdown (Dollars per \$1,000 of property assessed values):

Total Equalized Full Values (thousands)	823,495	878,386	904,134	932,510	970,930	1,011,928	1,011,928	1,011,928	4.22%
Assessment Ratio	105.21%	99.26%	99.26%	99.16%	96.42%	94.37%	94.37%	94.37%	-2.13%
Total Assessed Values (thousands)	866,399	871,886	897,444	924,677	936,171	954,956	954,956	954,956	2.01%
Sewer Debt Retirement	0.064	0.063	0.061	0.000	0.000	0.000	0.000	0.000	
Lake Cleanup Operations	0.157	0.162	0.163	0.197	0.200	0.201	0.201	0.201	0.50%
Totals	0.221	0.225	0.224	0.197	0.200	0.201	0.201	0.201	0.50%

TOWN OF DELAFIELD

LAKE PEWAUKEE SANITARY DISTRICT

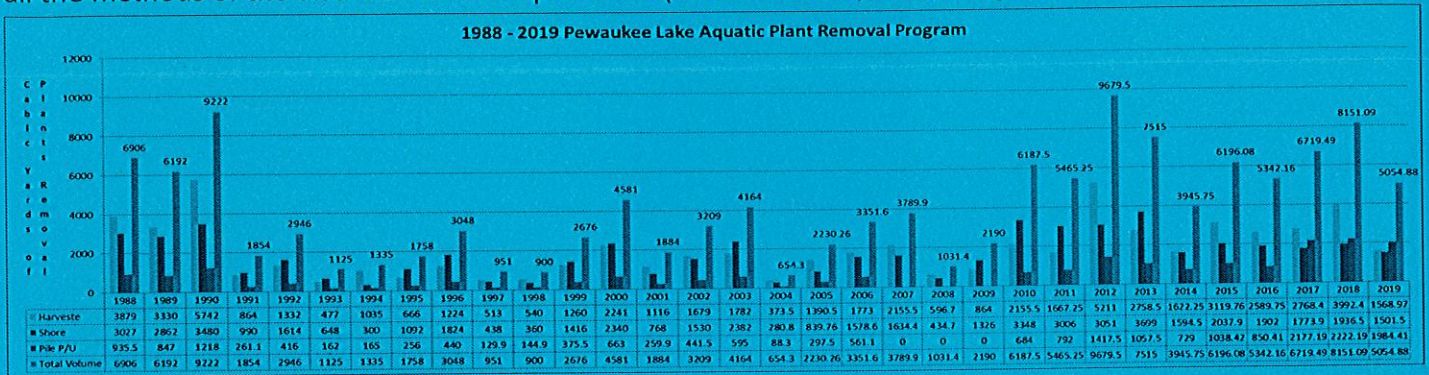


JANUARY, 2020

HAPPY HOLIDAYS AND A PROSPEROUS AND HEALTHY NEW YEAR TO ALL!

LAKE CLEAN UP SUMMARY

It was once again a fair year with the aquatic plants on the lake. Clean-up crews worked through October cutting, picking up shorelines and doing lots of pile pick up. Below is a chart that shows the volume of aquatic plants taken out of the lake over the years and how this last year compares to the previous years and cycles. The total volume of aquatic plants removed from the lake equates to 5,062 cubic yards. Below is a graph of the volumes of aquatic plant removed over the past 30+ years. The tallest spikes are the combined volumes of all the methods of the districts removal operations (the harvesters, shore barges and pile pick up).



Over the last decade, we stepped up our Harvesting and aquatic plant removal program, implementing more equipment and more staff. The lake is constantly improving simply by the increased amount of nutrients we are removing from the lake with the harvesting program. Phosphorus is the main source of nutrients in the aquatic plant and in the lakes sediment. By removing large volumes of phosphorus we remove the nutrients that help the plants grow. We also remove the amount of decaying plants which use up oxygen to break down. Low oxygen is harmful to the fisheries and other aquatic life. So not only do we make the lake better for recreational use by harvesting and picking up plants we are slowly improving the overall quality of the lake. This in turn improves home values in the Delafield and Pewaukee area.

LAKE MANAGEMENT AND WATERSHED PROTECTION PLAN

The Lake Pewaukee Sanitary District contracted with the South Eastern Regional Planning Commission to do a new Lake Management Plan and a draft is finally done (5 years in the making). A few highlights that really weren't in the last versions of the plan are: **Dam operation**, **Ground Water Recharge** and **Stream Protection and Restoration of the creeks that drain into the lake.**

LPSD doesn't control the **Dam**, it is the responsibility of the Village of Pewaukee's DPW director/Engineer. The District however is very vocal about maintaining the proper levels and advocating the adjustments daily. This district has initiated changing some of the dam order document to reflect the up-to-date dam construction and the gate operations to maintain lake levels. Maintaining proper levels avoids piers floating away, boats floating off lifts or getting stuck on lifts as well. Adjusting the dam to protect against damage from ice heaving and adjusting to alleviate slow no wake or higher elevations that can affect homes and sanitary sewer back-ups should be first and the highest priority. This should be accomplished while minimizing flooding downstream as much as possible.

Aquatic Plant Removal Report 2019

BEGINNING AND ENDING DATES

Harvesting started on the 21st of May and ended on the 17th of October. **Shore cleanup** started on May 13th and ended on October 29th. **Pile Pick-up** was performed typically on Mondays and Fridays started on April 17th and ended on October 28th.

AREAS WORKED

All areas indicated on the permit map (see appendix - Figure 1) were harvested at least one time. Areas of shallow water have had multiple cuttings. Eurasian water milfoil was moderate. Native plants appeared to be flourishing with a great variety of plants seen in areas that have been predominantly been Eurasian water milfoil in the past. Auer Park received its first harvesting on June 11th and 12th and there were 4.50 loads taken out. By late June the plants had only started to flourish and 2 loads were taken out on the 26th. The crews returned on July 9th, 10th and then again on July 16th and 17th where a total of 14.5 loads were removed. Shore clean-up followed each cutting removing 3 loads on July 11th and 2 loads on July 19th.

The first harvesting in the Kopmeier area was June 5th and June 12th and again on June 18th and 19th for a total of 13 loads. The area has become 90% native plants and they remained well submerged. The milfoil appeared in the Kopmeier area (by Coco creek) in late July where 9 loads were removed then again in August where 12 more loads were removed. A final cutting occurred on October 17th but weather shut the operations down or more cutting would have been done. The Milfoil appeared to be held at bay in most areas through late summer with milfoil showing up after the summer crews were back in school. Winter showed up in late October with snow and ice shutting down the final days of the operations.

The fall harvesting of previous years and the early start appears to be taking its toll on the Eurasian water milfoil in the areas along the shorelines. The crews continued to stay on top of any growth throughout the season and no milfoil reached the surface to create any obnoxious mats. Most areas that were cut changed to Valisneria (eel grass or wild celery) and other native plants that did not reach the surface.

In particular, the Eurasian water milfoil appeared to be less dominant until the late part of fall. Without summer crews available not a lot of fall cutting took place. It will be interesting to see if the Spring has rapid growth because we weren't able to knock back the late milfoil growth along Starkey Bay, Kopmeier, Woodland, Beuna Vista and the Taylors woods.

This year the lake experienced a fairly balanced growth rate of all aquatic plants and the diversity was amazing to see. Valisneria (Eel Grass or Wild Celery) dominates where Eurasian milfoil is harvested. This year the Chara increased again and an abundant amount of flat stem pond weed seemed to flourish as well.

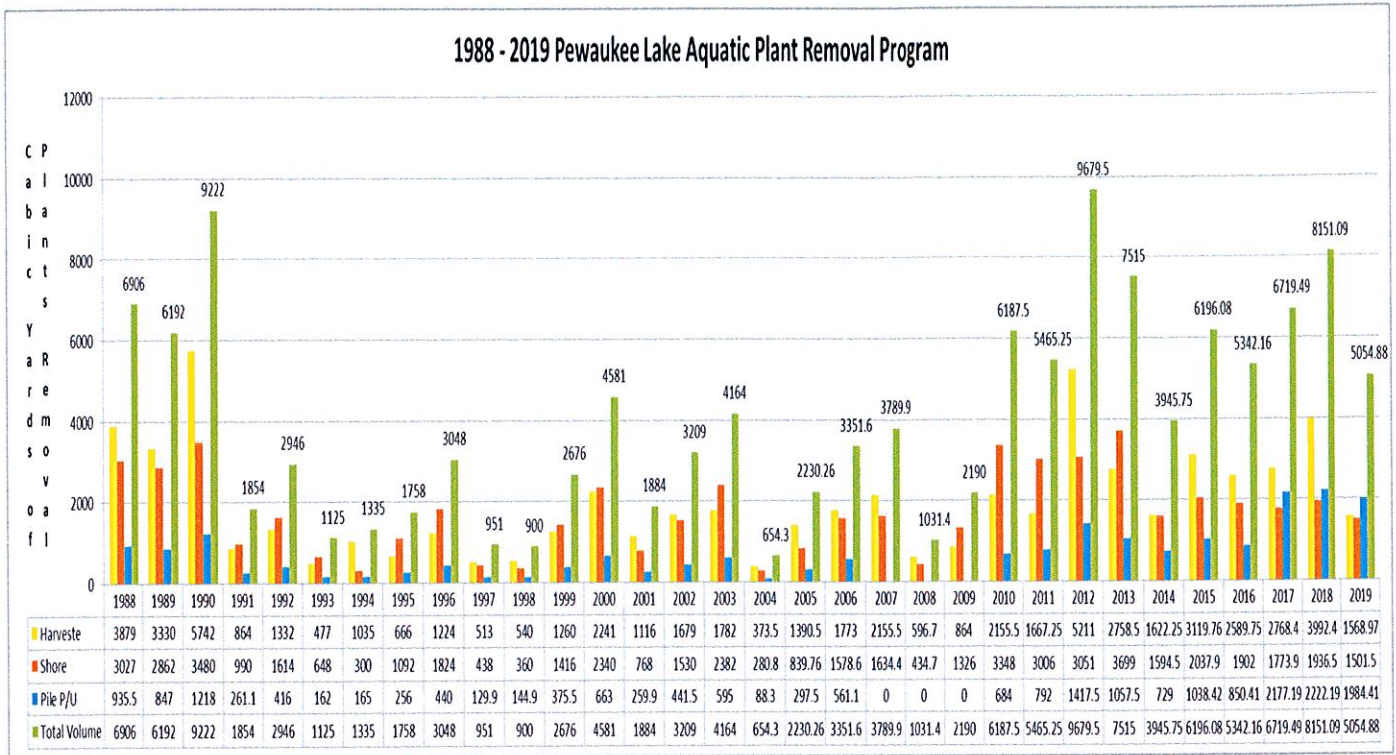
The Valisneria (eel grass, Wild Celery) once again uprooted itself and caused 2 -3 weeks of floaters to clean up.

TOTAL NUMBER OF DAYS

The total number of days refers to the number of days worked in the area and it may not be a full 8 hours. For example a shore crew may be able to clean 2 areas in one day. Both areas may be checked off on that date. This is strictly a measure of how many times the crews were in that particular area.

TOTAL LOADS

The shore Barge crew removed a total of 250.50 loads at 6 cubic yards per load for a total of 1,503 cubic yards of aquatic plant material. **The Harvesters** removed 175 loads at 9 cubic yards per load for a total of 1,575 cubic yards of aquatic plant material. **The Pile Pick Up** program collected 220.49 loads at 9 cubic yards per load for a total of 1984.41 cubic yards of aquatic plant material. The combined total equates to 5,062.41 cubic yards of plant material. There was a total of 138 truckloads (includes trailer loads) at an average weight of 13,000 lbs./load or a total of 1,794,000 pounds (or 897 tons) of material removed. This shows a decrease from the previous year because the aquatic plant growth is still at a moderate level for Pewaukee Lake.



PLANT TYPES

Eurasian water milfoil was the predominant plant species harvested (70%) with curly leaf pond weed being the second most common invasive species (25%). All areas had native some growth present at various times during the summer. Care was taken to avoid the incidental harvesting of the native plant species (5%). The incidental harvesting (although minimal) of native plants in order of predominance was as follows: Wild Celery, Coontail, Large leaf pondweed, Sago pondweed and Elodea.

COSTS

The budget for the calendar year 2019 was established at \$374,000 which included \$115,000 for the lake equipment replacement fund and \$9,000 for the wetland purchase fund.

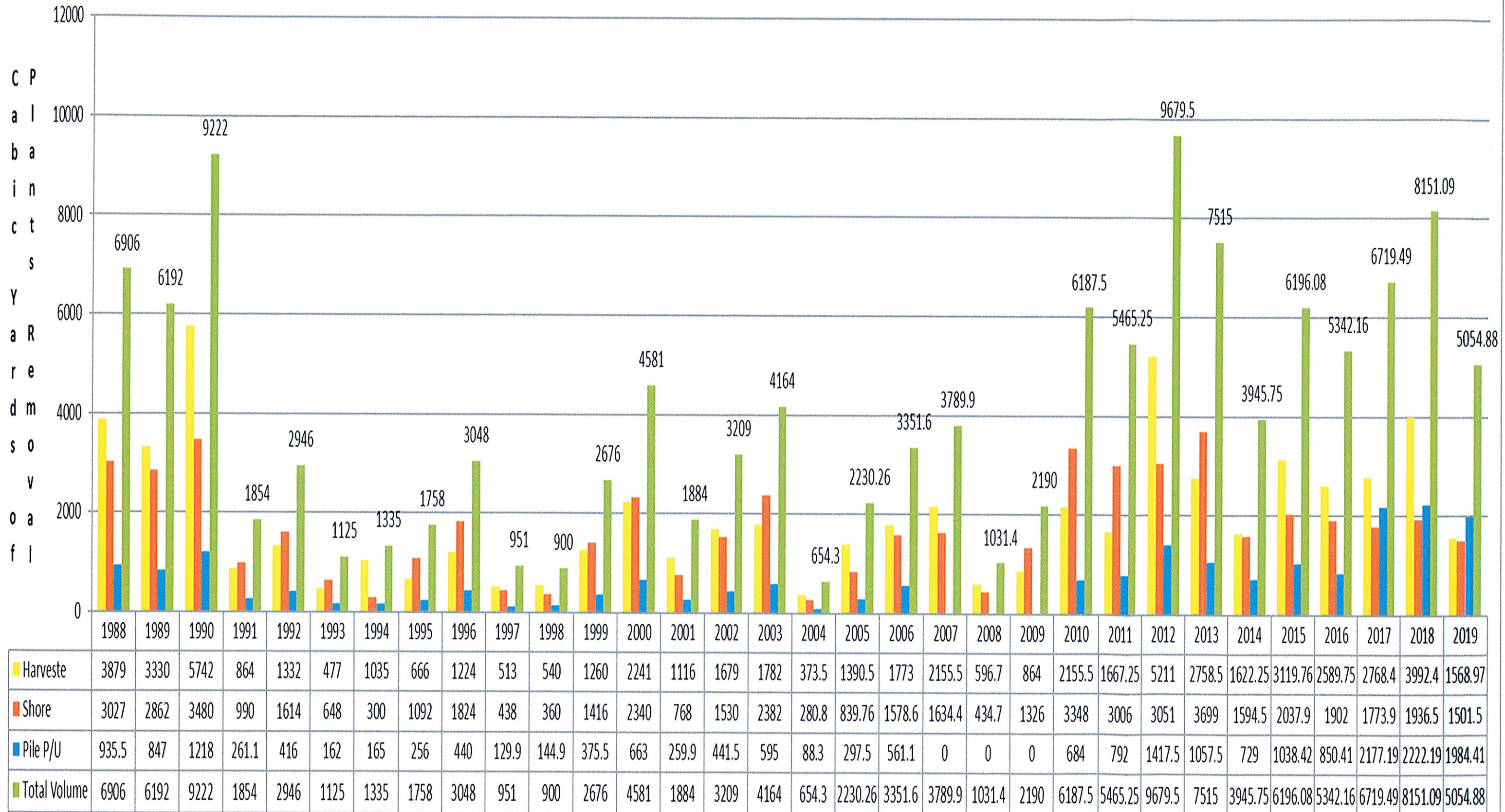
We have budgeted \$384,000 for the 2020 season. This includes \$118,000 for lake equipment replacement and \$9,000 for the wetland purchase and maintenance fund. The 2.6% increase is typical due to the rising cost of labor, equipment and maintenance.

Aquatic Plant Removal Report for 2019

SUMMARY	Edgewood		Rocky Point		Starky Bay		Peninsula		Woodland		Peterson		Kopmeier		Parkside		Taylors Woods		North Shore		Buena Vista		Glencove		South Shore		Auer Park		Beach Park		Yacht Club		Total Load/Days Per Month		Shore and Harvester
	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester			
April	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	
	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		
May	0.10	0.00	1.20	0.00	4.20	0.00	1.80	0.00	2.30	0.00	1.45	0.83	1.10	0.00	1.10	0.00	1.25	0.00	2.85	0.00	0.40	0.00	0.35	0.00	0.25	0.00	0.90	0.00	0.00	0.00	0.00	0.75	19.25	1.58	20.83
	1.00	0.00	3.00	0.00	6.00	0.00	5.00	0.00	4.00	0.00	3.00	3.00	4.00	0.00	4.00	0.00	3.00	0.00	3.00	0.00	2.00	0.00	2.00	0.00	1.00	0.00	3.00	0.00	0.00	0.00	0.00	1.00	44.00	4.00	48
June	0.00	0.00	0.00	0.00	5.75	0.00	6.00	2.00	4.25	0.50	1.00	5.50	2.00	13.00	0.00	3.25	6.50	1.00	4.25	0.00	4.50	0.00	1.00	9.75	0.00	0.00	1.00	6.50	0.00	0.00	0.00	0.00	36.25	41.50	77.75
	0.00	0.00	0.00	0.00	5.00	0.00	6.00	1.00	4.00	1.00	1.00	1.00	1.00	5.00	1.00	2.00	2.00	1.00	5.00	0.00	3.00	0.00	1.00	3.00	0.00	0.00	1.00	3.00	0.00	0.00	0.00	0.00	30.00	17.00	47
July	1.00	0.00	2.00	0.00	13.50	11.25	4.00	1.00	8.25	0.00	0.00	0.00	16.75	9.00	0.00	0.00	3.00	0.00	1.75	7.00	1.00	18.00	2.50	9.00	0.00	0.00	6.00	14.50	0.00	0.00	0.50	14.00	60.25	83.75	144
	2.00	0.00	2.00	0.00	4.00	3.00	2.00	1.00	3.00	0.00	0.00	0.00	4.00	2.00	0.00	0.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	3.00	3.00	0.00	0.00	1.00	2.00	29.00	19.00	48
August	5.00	0.00	1.00	0.00	20.75	0.00	6.50	0.00	8.50	0.00	7.50	8.00	23.50	12.00	9.50	7.00	0.00	0.00	1.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.50	0.00	0.00	4.00	0.00	88.00	47.50	135.5
	3.00	0.00	1.00	0.00	5.00	0.00	3.00	0.00	4.00	0.00	2.00	2.00	3.00	1.00	2.00	2.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	0.00	0.00	1.00	0.00	26.00	7.00	33
September	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	6
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2
October	0.00	0.00	0.00	0.00	11.25	0.00	0.50	0.00	4.50	0.00	4.00	0.00	9.50	1.00	5.50	0.00	5.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.75	1.00	41.75
	0.00	0.00	0.00	0.00	3.00	0.00	1.00	0.00	2.00	0.00	1.00	0.00	3.00	0.00	3.00	1.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	1.00	17
November	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Total Load	6.10	0.00	4.20	0.00	55.45	11.25	18.80	3.00	28.80	0.50	13.95	14.33	57.85	35.00	16.10	10.25	16.25	1.00	10.60	7.00	5.90	18.00	3.85	18.75	0.25	0.00	7.90	41.50	0.00	0.00	4.50	14.75	250.50	175.33	425.83
Total Loads	6.00	0.00	6.00	0.00	23.00	3.00	17.00	2.00	18.00	1.00	7.00	6.00	16.00	8.00	10.00	5.00	10.00	3.00	11.00	2.00	7.00	2.00	5.00	5.00	1.00	0.00	8.00	8.00	0.00	0.00	2.00	3.00	147.00	48.00	195

Total Per Ye	Shore	Harvester	TOTAL
Load	250.50	175.33	425.83
Days	147.00	48.00	195.00

1988 - 2019 Pewaukee Lake Aquatic Plant Removal Program





701 Northview Road
P.O. Box 834
Waukesha, WI 53187
Phone: 262-542-8851
Fax: 262-542-8853
Web: www.hawspets.org

3/13/2020

Town of Delafield
W302N1254 Maple Avenue
Delafield, WI 53018

To Whom It May Concern,

Town of Delafield residents have utilized the services of the Humane Animal Welfare Society of Waukesha County to assist with their pets rehoming, reclaiming and final care. The following data was obtained for April 1, 2019 through March 10, 2020.

HAWS assisted with 52 animals including 1 puppy, 20 dogs, 17 kittens, 13 cats, and 1 guinea pig. Of these, 1 puppy, 9 dogs, 13 kittens (born and found outdoors), and 4 cats were strays. Twelve of the strays were reclaimed by their owners and 2 were DOA. Twenty-six of the animals were adopted into new homes. The remainder were humanely euthanized due to injury, illness, or by request of their owners.

This past year town residents did not request assistance with injured/orphaned wildlife; however, HAWS continues to provide this service.

HAWS is pleased to have been of service to the residents and animals in the Town of Delafield. We look forward to continuing this work.

Sincerely,

A handwritten signature in blue ink that reads "Andres Garcia". The signature is written in a cursive, flowing style.

Andres Garcia
Field and Facilities Manager
262-542-8851 x108