

## 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 BOARD OF SUPERVISORS MEETING  
TUESDAY, JULY 14, 2020 - 6:30 P.M.  
DELAFIELD TOWN HALL – W302 N1254 MAPLE AVENUE, DELAFIELD, WI**

### AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Citizen Comments – During the Public Comment period of the agenda, the Town Board welcomes comment on any matter not on the agenda. Please be advised that pursuant to State law, the Board cannot engage in a discussion with you but may ask questions. The Board may decide to place the issue on a future agenda for discussion and possible action. Each person wishing to address the Board will have up to three (3) minutes to speak. Speakers are asked to submit to the Town Clerk, a card providing their name, address, and topic for discussion.

The Board will also take comment from the public on agenda items as called by the Chair, but not during the Public Comment. Public comment on specific agenda items are limited to Town of Delafield Residents only and individuals will have up to three (3) minutes to speak. Please note that once the Board begins its discussion of an agenda item, no further comment will be allowed from the public on that issue.

4. Approval of Minutes:
  - A. June 23, 2020 Town Board Minutes
5. Review of 2019 Audit Report by Rotroff Jeanson & Company, SC.
6. Action on vouchers submitted for payment:
  - A. Report on budget sub-accounts and action to amend 2020 budget
  - B. 1) Accounts payable; 2) Payroll
7. Communications (*for discussion and possible action*)
  - A. Letter from Craig and Karen Bauer regarding rainwater runoff from Shady Lane
  - B. Lake Country Fire and Rescue Update
  - C. Mixed Use Ordinance General Update (Discussion Only)
  - D. Update on Skate Park fundraising efforts
8. Unfinished Business
  - A. Discussion and possible action on concern re: condition of property at S1W31448 Hickory Hollow Ct.
  - B. Discussion and possible action on code enforcement options for the property located at N14W28109 Silvernail Rd.
9. New Business
  - A. Discussion and possible action on approving an exception from Chapter 18.10 of the Town Code to allow a lot line adjustment resulting in a 14,734 square foot lot which requires a minimum 21,000 square foot lot.

- B. Discussion and possible action on the Plan Commission's recommendation to approve a Certified Survey map to combine properties at N21 W28651 Louis Avenue subject to Waukesha County and Town staff recommendations.
- C. Discussion and possible action on approving a rezone request from Joel Gerke and Kellie Brock for the property located on the east side of Cushing park Road, approximately 800 feet south of Lapham Lane, DELT 0840.990.002, from A-1 Agricultural District to A-2 Rural Density subject to comments by Town staff and recommend to Waukesha County.
- D. Discussion and possible action on the Plan Commission's recommendation to approve a waiver from Section 17.03 3.C. of the Town Code requiring a minimum 24-foot driveway access to properties serving more than one building.
- E. Discussion and possible action on the Plan Commission's recommendation to approve the request from John and Theresa Singer for a three lot Certified Survey Map for the property located at W334 S828 Cushing Park Road subject to recording a driveway easement and technical corrections from County and Town staff.
- F. Discussion and possible action on the appointment of Ed Kranick as Town Supervisor representative to the Plan Commission.
- G. Discussion and possible action to share the cost of Municipal Law & Litigation Group, S.C. reviewing the consolidated fire contract with Lake Country Fire and Rescue with the Town of Genesee, and the Village of Oconomowoc Lake.
- H. Discussion on possible action on the 2021 Budget and Referendum for roadway improvements and police services.
- I. Discussion and possible action to change the date of the first August Town Board meeting regularly held on August 11, 2020 due to the Fall Primary.

#### 10. Announcements and Planning items

- A. Town Board Meeting – Tuesday, July 28 @ 6:30 pm
- B. Plan Commission Meeting – Tuesday, August 4, 2020 @ 6:30 pm
- C. Partisan Primary Election – Tuesday, August 11, 2020

#### 11. Adjournment

*Daniel Green*

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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 a quorum 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 BOARD OF SUPERVISORS MEETING**  
**June 23, 2020 @ 6:30 PM**

**Members Present:** Chairman Troy, Supervisor Kranick, Supervisor Cooley, Supervisor Van Horn and Supervisor Dionisopoulos. Also present was Administrator/Clerk/Treasurer Dan Green.

**First order of business:** Call to Order  
 Chairman Troy called the meeting to order at 6:30 p.m.

**Second order of business:** Pledge of Allegiance

**Third order of business:** Citizen Comments:

**Fourth order of business:**

- A. Approval of June 9, 2020 Town Board Minutes

*Motion made by Supervisor Dionisopoulos to approve the minutes as presented by the clerk. Supervisor Cooley seconded. Motion carried unanimously.*

**Fifth order of Business:** Presentation of the Fire Department Member of the year for 2019 to Matthew Smaglick

Presentation of Member of the Year award by Chief Paul Kozlowski to Matthew Smaglick.

**Sixth order of Business:** Presentation by Chief Matt Fennig from Lake Country Fire and Rescue (Presentation attached with minutes)

Lake Country Fire Chief Matthew Fennig presented the board with information on Lake Country Fire and Rescue and gave them financial information if the Board were to consolidate. He introduced Robert Bellin, Nick Heltemes, Tanya Reynen and Sandy Rosch from Lake Country Fire and Rescue.

Mr. Fennig reviewed some of the programs LCFR has and explained how they are setting trends for other departments in the area. He reviewed how the intermunicipal agreement would work and how the operational and capital funding formula works. Mr. Fennig reviewed the budget of LCFR explained the budget review process from the Fire Board.

Tanya Reynen explained the culture of the department and reviewed some of the recruiting and training processes LCFR uses. She explained the various training locations and partners they work with. Recruiting begins in high school and they outline a career path all the way to full time employment.

Supervisor Kranick asked if the Town would have to change their logos on day 1. Chief Fennig explained they would not make changes to equipment or trucks right away. The trucks will remain "Town of Delafield" and explained this was something they should have done in prior consolidations. He explained the residents paid for the equipment and it should indicate that.

*Motion by Supervisor Kranick to take item 10-C out of order. Seconded by Supervisor Dionisopoulos. Motion passed unanimously.*

**Seventh order of Business:** Action on vouchers submitted for payment:

- A. Report on budget sub-accounts and action to amend 2019 budget
- B. Report on budget sub-accounts and action to amend 2020 budget
- C. 1) Accounts payable; 2) Payroll

*Motion by Supervisor Cooley to approve payment of checks #63567-63641 in the amount of \$130,421.78 and payroll checks dated 26, 2020 in the amount of \$29,211.60. Seconded by Supervisor Dionisopoulos. Motion carried unanimously.*

**Eighth order of Business:** Communications (for discussion and possible action)

Update from Administrator Green

**Employee Health Insurance**

I have reached out to ETF regarding Group Health Insurance through the State. ETF requires a Resolution be adopted by the Town Board in order to begin enrollment for 2021. The Resolution needs to be adopted by the end of August. I will be working with the employees currently carrying health insurance on what plans would best suit their needs.

Based on the packages presented by ETF, it is promising to think we can make the transition to the State insurance with lower deductibles, if any, and built in dental coverage which employees currently do not have. In July, I will bring forward options as discussed with the employees and explore funding options.

**Recreation Budget Update**

Due to the baseball season being cancelled, the Town has refunded registration fees for the season. We have also refunded most of the donations offered by our sponsors. Although we are losing revenues generated by our leagues, it has allowed the Town to rent out more fields that are now available. We budgeted \$5,000 for park rentals and we are currently trading at \$8,500 by the end of July (depending on rain outs). As we continue budget discussions in the coming months, we will revisit this item as it may affect more than this year's budget.

Mixed Use Ordinance General Update (Discussion Only)

Chairman Troy explained the Town has received good feedback so far. He also presented a letter from the Town Attorney explaining that due to perception issues regarding the Thomas property discussions, he recommends Chairman Troy and Chairman Fitzgerald not represent the Town during these meetings. Chairman Troy explained that Tim Barbeau and Dan Green will be representing the Town during these discussions.

**Ninth order of Business:** Unfinished Business

- A. Discussion and possible action on concern re: condition of property at S1W31448 Hickory Hollow Ct.
- B. Discussion and possible action on code enforcement options for the property located at N14W28109 Silvernail Rd.

Administrator Green explained that the Waukesha Sheriff will be citing these properties based on Chapter 17 of our code which gives the Town the authority to cite for any violations to this chapter. He also explained that reinspection fees will be charged to the property on Silvernail Road.

- C. Discussion and possible action on permanently removing the skate park at Town Hall (Tabled 6/9/2020)  
Motion by Supervisor Kranick to remove "Discussion and possible action on permanently removing the skate park at Town Hall" from the table. Seconded by Supervisor Cooley. Motion passed unanimously.

Chairman Troy asked if there were any Town of Delafield residents who wanted to speak on this item.

**Bryan Wilson, S4W32685 Government Hill Rd,** stated he is continuing to get input from the survey on Google and has somewhere between \$8,000 and \$15,000 in pledges. He stated they are

focused on working with a 501C3 to work on long term planning and fundraising. He explained they are working with Reese Slobodianuk and he encouraged the board to move forward and support funding the skate park.

**Reese Slobodianuk, N8W31309 Salem Ct**, explained he has stepped up as the chairman for the nonprofit. He stated a lot of people are willing to work with their group. He asked if the repairs could be spread out over time to spread out the costs.

**Jennifer Raymaker, W311S108 Wildwood Trl**, explained that younger children use the skate park, too. It is not just teenagers and older. She asked the board to look at the benefits of the park. She stated there are 5 businesses willing to donate but only if the board votes to keep the park open. She stated, as a licensed architect, you always get three bids. She also stated that volunteers are willing to help the Highway Department with their projects, if needed, to save money. She explained there is a lack of community in the Town.

Administrator Green reviewed the quote from Spohn Ranch which came in at \$74,862.95. He also reviewed what was budgeted for specific projects out of the park donation fund. He explained that the bottom-line budget the Town had to contribute to the project was \$59,922, less the cost of materials that were already purchased.

Supervisor Kranick explained this company will restore the park to almost new. The board explained that the cost is not only in labor and supplies, but also mobilizing people to that location. The board stated they would like to see another quote. Supervisor Kranick explained the public is frustrated and the skate park has become an eye sore. He stated there are a lot of people following and engaged in this issue and the park needs to be fixed sooner than later.

Supervisor Van Horn stated he is willing to support this project all the way through, if the residents are willing. Supervisor Cooley also stated he is in favor of moving ahead but stated the Town will need help. He explained the warranty for the skatelite material is 5 years and the labor and materials have a one-year warranty. Supervisor Cooley stated he is not willing to put \$200,000 to fix this park or any tax money that is not fundraised. He asked that residents and supporters come up with a long-term plan to keep the park going. Supervisor Dionisopoulos stated she likes the idea of a private/public partnerships and agreed that if we can get the park repaired in a timely manner, they should do it.

*Motion by Supervisor Kranick to proceed in fixing the skate park, with the community coming forward with \$20,000 to fix in the next 30 days with a two-week update. Roll Call Vote:*

<i>Supervisor Dionisopoulos</i>	<i>– aye</i>
<i>Supervisor Cooley</i>	<i>– aye</i>
<i>Supervisor Kranick</i>	<i>– aye</i>
<i>Supervisor Van Horn</i>	<i>– aye</i>
<i>Chairman Troy</i>	<i>– nay</i>

*Motion carried 4-1.*

- D. Discussion and possible action on the approval of new operator licenses for the licensing period of July 1, 2020 to June 30, 2022 to Daniel Blaesing. (Tabled 6/9/2020)

Motion by Supervisor Kranick to remove "Discussion and possible action on the approval of new operator licenses for the licensing period of July 1, 2020 to June 30, 2022 to Daniel Blaesing." From the table. Seconded by Supervisor Cooley. Motion carried unanimously.

Mr. Blaesing explained to the board that on January 15, 2015, there was an incident regarding him and his brother who was a sergeant in the Army. He since then has been focusing on being a better

person and stated some of his accolades over the past 12 years. Jeffery Blaesing, Dan Blaesing's father, stated he has grown in the last five years and has matured.

*Motion by Supervisor Kranick to approve the operator license for the period of July 1, 2020 to June 30, 2022 to Daniel Blaesing. Seconded by Supervisor Cooley. Motion passed 5-0.*

**Tenth order of Business:** New Business

A. Discussion and possible action on Plan Commission Appointments

Chairman Troy nominated Kristen D. Guadagno to the Plan Commission. He stated the Plan Commission Chairman spoke to her at length and gave the board Mr. Fitzgerald's comments. The board discussed having more diversity from a geographical standpoint. The Chairman stated his plan was to appoint Christie, as she is from the south side, but her current schedule does not allow for the appointment this year. He also stated that being a female, Kristen would add some diversity from that standpoint. The board discussed having an appointment be from the south side of the Town. Chairman Troy withdrew the nomination.

B. Discussion and possible action on a Temporary Class "B" License to the Church of the Resurrection for the Beer & Hymns event on July 12, 2020.

*Motion by Supervisor Cooley to approve a Temporary Class "B" License to the Church of the Resurrection for the Beer and Hymns event on July 12, 2020. Seconded by Supervisor Dionisopoulos. Motion carried unanimously.*

C. Discussion and possible action regarding Fire Department Consolidation with Lake Country Fire

Supervisor Kranick explained that LCFR has shown the board a budget that would save the Town over \$3 million over 10 years with a budget of \$625,000 next year. He explained the Town's Fire Department's 2021 budget is equal LCFR 2030 budget. He stated he sees this as a win/win/win. He stated this was always a matter of when, not if. He explained that there are a lot of positives and it seems like the stars are aligning with the Town Fire Chief retiring. He stated the Town should be fiscally responsible by spending less and increasing the amount of protection. Supervisor Van Horn stated he has always been for consolidation and the reason he supported the new Town Hall was to serve more than just our community.

Supervisor Dionisopoulos agreed with Supervisors Kranick and Van Horn. She explained she is not familiar with a lot of the history, but the numbers speak loud and clear. She stated she likes the stability and with our budgets being small every year, we would have to take away from other areas to fund the department. She also expressed concern if the Town goes forward with the referendum and it does not get approved, there would be a substantial budget shortfall. She also liked the benefits of recruiting and retention through Lake Country Fire.

Supervisor Cooley stated he was on the Fire Department for 15 years, but he originally came from a larger department with more calls. He explained that getting staff is difficult and there is a certain passion that fire fighters have. That passion becomes an issue when you do not get a lot of calls. He stated the younger generation does not want to come to the Town of Delafield. He liked the idea of a training center to help bring youth into the department.

Chairman Troy explained that part of his career was in investment banking. He worked in mergers and would be reluctant to take taxing authority away from the Town and allowing taxes to be raised without input from the residents. He explained the Town is planning a tax referendum for funding the Fire Department and feels the board should give the residents an opportunity to vote for or against it. Supervisor Troy explained he has been meeting with firefighters since December and feels the agreement needs a lot of work. As an attorney, he feels that the agreement is not well written. He expressed opposition with moving forward with consolidation until he had heard from the taxpayers.

Supervisor Kranick stated he appreciated Mr. Troy's perspective and opinion. He stated in his opinion the referendum is a slippery slope and thinks it is a mistake to go it alone. He explained it wasn't a good use of taxpayer's money when the problem lies with staffing. He explained that the Town will hit a critical point and feels the Town should move forward.

Chairman Troy agreed that we are having issues with personnel which has become a bidding war. He stated he has read studies that show the biggest reason to merge is when you have old equipment and poor service levels. Supervisor Kranick explained the Town Fire Department budget for next year increases by 24% from this year. He stated even using the CPI max, it would take 8 to 9 years until you get to that point. Mr. Kranick stated he respects Ron's position but has a hard time not considering this option. Supervisor Dionisopoulos stated the Town has great service and people which we need to retain. She stated when you have competition for wages, benefits and retirement, it is hard for people to stay. She expressed concern about people leaving and not being able to fill those vacancies. Chairman Troy stated eventually staffing will become a serious issue and was confident that when it does, Lake Country will still want the Town to merge with them. He reiterated his concern of taking taxing authority away from the residents. Supervisor Van Horn agreed with the Chairman.

*Motion by Supervisor Kranick to formally enter negotiations with Lake Country Fire and Rescue so we can work on an intermunicipal agreement by September 1, 2020 with a launch date of January 1, 2021 and refer to the Town Attorney. A roll call vote was taken:*

<i>Supervisor Dionisopoulos</i>	<i>– Aye</i>
<i>Supervisor Cooley</i>	<i>– Aye</i>
<i>Supervisor Kranick</i>	<i>– Aye</i>
<i>Supervisor Van Horn</i>	<i>– Nay</i>
<i>Chairman Troy</i>	<i>– Nay</i>

*Motion carried 3-2.*

*Motion by Supervisor Kranick to nominate Supervisor Cooley to lead in negotiations with Lake Country Fire and Rescue. Seconded by Supervisor Dionisopoulos. Motion carried unanimously.*

- D. Discussion on possible 2021 Budget and Referendum for roadway improvements, police services and the fire department.

Administrator Green gave an update on what the referendum numbers look like with the increased amounts for Fire and Highway and added tax rate comparisons from the City of Delafield, the City of Pewaukee and the Village of Hartland. He also explained that the 2021 draft budget will be ready by the second meeting in July for the board to begin it's review.

- E. Discussion and possible action to change the date of the first August Town Board meeting regularly held on August 11, 2020 due to the Fall Primary.

The board discussed possible dates. This item will stay on the agenda for the next meeting.

**Eleventh order of Business:** Announcements and Planning items

- A. Board of Appeals – Monday, June 29, 2020 @ 6:30 pm
- B. Plan Commission Meeting – Tuesday, July 7, 2020 @ 6:30 pm
- C. Town Board Meeting – Tuesday, July 14, 2020 @ 6:30 pm

**Twelfth order of Business:** Adjournment

*Motion by Supervisor Cooley to adjourn the June 23, 2020 Town Board meeting at 8:42 p.m. Seconded by Supervisor Dionisopoulos. Motion carried unanimously.*

Respectfully submitted:

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Dan Green, CMC/WCMC  
Administrator - Town Clerk/Treasurer



**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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Certified Public Accountants &amp; Consultants

## 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.

Town Board  
Town of Delafield  
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### **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

Exhibit A

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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

		Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Primary government:					
Direct expenses:					
General government	\$ 673,205	20,975	-	-	(652,230)
Public safety	1,092,902	475,876	90,816	58,600	(467,610)
Health and sanitation	663,771	657,634	13,535	-	7,398
Highway and transportation	1,214,241	13,685	186,041	19,500	(995,015)
Parks and recreation	105,676	30,723	-	65,377	(9,576)
Indirect expenses:					
Interest and other related charges	100,017	-	-	-	(100,017)
Total primary government	\$ 3,849,812	1,198,893	290,392	143,477	(2,217,050)
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		2,299,322	
		Change in Net Position		82,272	
		Net Position - Beginning of Year		10,956,460	
		Net Position - End of Year		\$ 11,038,732	

The accompanying notes are an integral part of these financial statements

Exhibit C

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TOWN OF DELAFIELD  
BALANCE SHEET  
Governmental Funds  
December 31, 2019

	General	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>			
Cash and temporary investments	\$ 3,071,094	220,342	3,291,436
<b>Receivables:</b>			
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>
 <b>Liabilities, Deferred Inflows of Resources and Fund Balance:</b>			
<b>Liabilities:</b>			
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>
 <b>Deferred Inflows of Resources:</b>			
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>
 <b>Fund Balance:</b>			
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



Exhibit D

6

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

## Exhibit E

7

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>
<b>Revenues:</b>			
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>
<b>Expenditures:</b>			
<b>Current:</b>			
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
<b>Debt service:</b>			
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>
<b>Other financing sources:</b>			
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
<b>Fund balance:</b>			
January 1	1,571,800	29,642	1,601,442
December 31	\$ <u><u>1,800,086</u></u>	<u><u>95,183</u></u>	<u><u>1,895,269</u></u>

The accompanying notes are an integral part of the financial statements

Exhibit F

8

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

## Exhibit G

9

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

Exhibit H

10

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

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

The accompanying notes are an integral part of the financial statements

Exhibit I

11

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

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

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
Second settlement	February 20, 2020
Final settlement	August 20, 2020

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)  
9,222,786

Restricted

Expendable

Enabling legislation for capital projects 95,183

Unrestricted

1,720,763

Total governmental activities net position \$ 11,038,732

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>

## Schedule 2

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

	Budget		Actual	Variance: Favorable (Unfavorable)
	Original	Final		
<b>Taxes:</b>				
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)
<b>Total taxes</b>	<b>1,720,324</b>	<b>1,720,324</b>	<b>1,733,151</b>	<b>12,827</b>
<b>Special assessments</b>	<b>8,571</b>	<b>8,571</b>	<b>8,571</b>	<b>-</b>
<b>Intergovernmental:</b>				
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)
<b>Total intergovernmental</b>	<b>415,765</b>	<b>415,765</b>	<b>386,934</b>	<b>(28,831)</b>
<b>Regulation and compliance:</b>				
<b>Licenses:</b>				
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
<b>Permits:</b>				
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

## Schedule 4

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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>

Schedule 5

33

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><u>95,183</u></u>	<u><u>-</u></u>	<u><u>95,183</u></u>

Schedule 6

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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

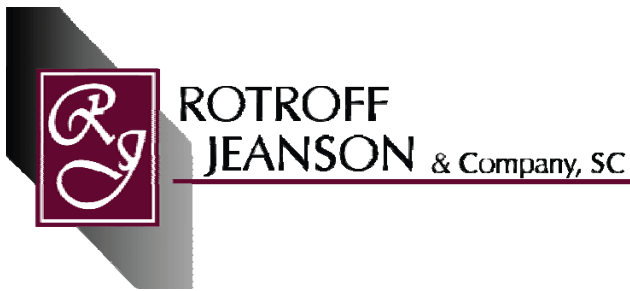
	<u>Actual</u>	<u>Budget</u>	Variance: Favorable (Unfavorable)
Revenues:			
Public improvement:			
Impact fees	\$ 65,377	40,000	25,377
Interest	164	50	114
	<u>65,541</u>	<u>40,050</u>	<u>25,491</u>
Net change in fund balance	65,541	<u>40,050</u>	<u>25,491</u>
Fund balance, January 1	<u>29,642</u>		
Fund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

Schedule 7

35

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>		



Certified Public Accountants & Consultants

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



## Town of Delafield

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.

## Town of Delafield

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.

Town of Delafield

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



## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

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

July 14, 2020

To: Chairman Ron Troy  
Cc: Town Board  
From: Dan Green, Clerk/Treasurer

**Item:** Discussion and possible action on amending the 2020 Budget to increase expenditure accounts totaling \$40,275 per attached with monies to be taken out of General Fund.

### Description:

The following increases and explanations for the budget amendment are listed below.

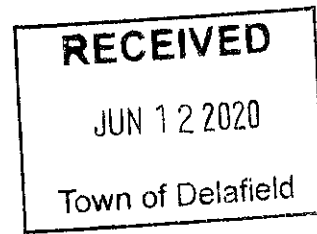
- Increase Debt Service Fund - Principal by \$40,275 (Acct: 30-58100-610)  
This increase is due to an error in last year's budget process. There was one more note payment for \$35,275 that was not factored into the 2020 budget. The increase in the principal portion of the bond for Town Hall also was supposed to increase by \$5,000 in 2020 which was not accounted for in the 2020 budget.

### Recommendation:

Staff recommends approval amending the 2020 Budget to increase \$40,275.00 to the accounts described above with monies to come from the General Fund account.

Craig and Karen Bauer  
N28 W29819 Shorewood Road  
Town of Delafield, WI 53072

Town of Delafield  
W302 N1254 Maple Avenue  
Delafield, WI 53018



June 11, 2020

Attention: Town Board  
Subject: Adverse Rainwater Runoff

Dear Board Members,

My wife, Karen and I have been homeowners on Pewaukee Lake since June 2008. We needed a place to live while our primary residence in Brookfield was being rebuilt after a house fire. We found a cottage at N28 W29819 Shorewood Road and lived here full time for several months and would stay on weekends during the summer and throughout the year. We enjoyed it so much on Pewaukee Lake that we recently built a new permanent residence and sold our home in Brookfield.

We do, however, have a problem with rainwater run off that we never had until our neighbor built a new home on Shady Lane and a berm was constructed on his property. The berm was approved by the Town of Delafield which changed the course of water from how it flowed for years. Before the berm was built, water flowed down Shorewood Road to an access road until it made it to Shady Lane and then flowed south to the lake. Changing this flow of water adversely impacted our property and the neighbors to our east and west. I did contact the Town and County after the berm was built because the water immediately drained directly into our cottage and air conditioning unit. It also began to drain into the neighbor to the west house and garage. Again, we previously never had a drainage issue. Now myself and our neighbors to both the east and west receive all the water runoff from the north and east of our property and from Shorewood Road.

We built our home in accordance with the instructions from the Town and County to divert water on the west and east of our residence. But there is too much water, especially during the recent storms. Water was rapidly flowing down my neighbor's walkway on both our east side and west side as well as flooding our property.

We are asking the Town for support to rectify the situation which was brought on through no fault of ours. Again, the adverse impact was caused by approving the berm to be built which altered all runoff we never had to our properties in the past.

Tim and Dan from the Town met with me on June 3<sup>rd</sup> to survey the issue. They both agreed the berm negatively impacted our property but stated it has helped a few residences on Shady Lane. I would like to be a good neighbor and prefer we come up with a win-win solution.

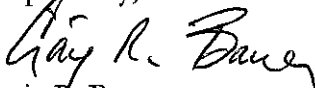
We discussed possible remedies:

1. Revert the water back to where it always flowed before the berm was built. This would undoubtedly be quite costly because a drain would need to go in at the end of Shorewood Road and piped underneath my drive through to Shady Lane and then flow south to the lake.
2. Place a drain at the end of Shorewood Road and run it down the east side of my residence to as close as allowed to the lake. Three trees would need to be removed and I am willing to provide an easement to the Town.
3. We might be able to utilize a rock drainage our landscaper recently installed on the east side of the house. This will also require three trees to be removed and a trench will need to be put in from the rocks and down to the lake. This is not optimal but would greatly reduce erosion on my property and neighbor to the east. The water problem to the east requires immediate attention. I have instructed my landscaper to build another rock drain way on the west side of the house where a trench may also be needed.

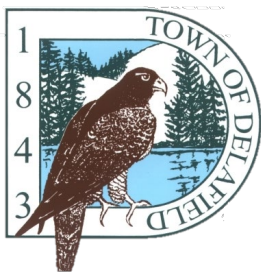
Please speak with Tim and Dan for their thoughts to remedy the situation. Feel free to contact me at 414-915-5458 or email [bauer.craig@icloud.com](mailto:bauer.craig@icloud.com). I am willing to come in and address the board in person if necessary.

Thank you for your consideration and looking forward to a resolution.

Respectfully,

  
Craig R. Bauer





## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

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

July 14, 2020

To: Chairman Ron Troy  
Cc: Town Board  
From: Dan Green, Clerk/Treasurer

**RE:** July 7, 2020 Plan Commission Recommendations

### **Item 10-A, 10-B**

#### Plan Commission Action:

*Motion by Supervisor Kranick to recommend to the Town Board a lot line adjustment between adjoining landowners at N21 W28651 Louis Avenue contingent on Waukesha County's approval, the resolution of the comments by Town staff and on the Town Board granting an exception to 18.10 of the Town Code. Seconded by Chairman Fitzgerald. Motion passed unanimously.*

*Motion by Supervisor Kranick to approve the combination certified survey map for Alan and Jean Hunley for the property located at N21 W28651 Louis Avenue, subject to Waukesha County and Town staff's recommendations and subject to the Town Board granting an exception to 18.10 of the Town Code. Seconded by Commissioner Frank. Motion carried unanimously.*

#### Recommendation:

1. Approval of an exception from Chapter 18.10 of the Town Code to allow a lot line adjustment resulting in a 14,734 square foot lot which requires a minimum 21,000 square foot lot.
2. Approval of a Certified Survey Map to combine properties at N21 W28651 Louis Avenue subject to Waukesha County and Town staff recommendations

### **Item 10-C**

#### Plan Commission Action:

*Motion by Supervisor Kranick to approve the request from Joel Gerke and Kellie Brock to rezone the property located on the east side of Cushing Park Road, approximately 800 feet south of Lapham Lane, DELT 0840.990.002, from A-1 Agricultural District to A-2 Rural Home District subject to comments from Town staff and recommend to the Town Board and Waukesha County of the same. Seconded by Tim Frank. Motion carried unanimously.*

#### Recommendation:

Approval of a rezone request from Joel Gerke and Kellie Brock for the property located on the east side of Cushing park Road, approximately 800 feet south of Lapham Lane, DELT 0840.990.002, from A-1 Agricultural District to A-2 Rural Density subject to comments by Town staff and recommend to Waukesha County.

**Item 10-D & E**Plan Commission Action:

*Motion by Supervisor Kranick to waive the requirement for a 24-foot driveway access by reducing the access 12 feet with an 18 foot bump out 40 feet in length. Seconded by Commissioner Casey. Motion passed unanimously.*

*Motion by Supervisor Kranick to approve a Certified Survey Map to create three parcels of land located at W334 S828 Cushing Park Road for John and Theresa Singer contingent on technical corrections by Town and Waukesha County staff and subject to the recording of a driveway easement. Seconded by Commissioner Frank. Motion passed unanimously.*

Town Board Recommendation:

Approval of a waiver from Section 17.03 3.C. of the Town Code requiring a 24-foot driveway access by reducing the access 12 feet with an 18-foot bump out.

Approval of the request from John and Theresa Singer for a three lot Certified Survey Map for the property located at W334 S828 Cushing park Road subject to the recording of a driveway easement and technical corrections from Waukesha County and Town staff.