



A PERFECT ENVIRONMENT

Residential Recreational Responsible

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

**TOWN OF DELAFIELD BOARD OF SUPERVISORS MEETING
 TUESDAY, OCTOBER 27, 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. October 13, 2020 Town Board Minutes
5. Action on vouchers submitted for payment:
 - A. Report on budget sub-accounts and action to amend 2020 budget
 - B. 1) Accounts payable; 2) Payroll
6. Communications (*for discussion and possible action*)
 - A. Mixed Use Ordinance General Update (Discussion Only)
 - B. Election Update
 - C. Skate Park Update
 - D. Fiber Internet Update
7. Unfinished Business - None
8. New Business
 - A. Discussion and possible action on a service contract with Grotta Appraisals, LLC for Maintenance of Assessment Records and Application of Use Values from 2021 to 2023.
 - B. Discussion and possible action on the audit proposal from Rotroff Jeanson, S.C. for the 2020 financial audit.
 - C. Discussion and possible action on the use of Fire Department Donation Funds for a Delafield Fire Department appreciation dinner to be held in 2021.
 - D. Discussion and possible action on the purchase of security updates to the door access controls for the Fire Department.
 - E. Discussion and possible action on the approval of a contract with Ultra Fidelis for the purchase and installation of equipment to live stream video for board and commission meetings for a total cost not to exceed \$4,934.95.

9. Announcements and Planning items
 - A. General Election – Tuesday, November 3, 2020
 - B. Town Board – Tuesday, November 10, 2020 @ 6:30 PM
 - C. Plan Commission – Wednesday, November 11, 2020 @ 6:30 PM
 - D. Budget Public Hearing – Wednesday, November 18, 2020 @ 6:30 PM

10. Adjournment



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
OCTOBER 13, 2020 @ 6:30 PM**

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

First order of business: Call to Order
Supervisor Kranick called the meeting to order at 6:30 p.m.

Second order of business: Pledge of Allegiance

Third order of business: Citizen Comments:
Samantha Pechan, S4W32726 Government Hill Road, explained she followed up with Waukesha County regarding the speeding and large truck traffic on HWY C. The County explained her options, one of which would be the Town requesting it take over a portion of the County Highway. The Board expressed concern about taking over a County Highway due to the cost of road maintenance and snow plowing. The board mentioned the Town working on trying to get more police services via the referendum in November to help patrol those roads.

Fourth order of business:
A. Approval of September 22, 2020 Town Board Minutes

Motion made by Supervisor Christy to approve the minutes from September 22, 2020 as presented by the clerk. Supervisor Billy seconded. Motion carried unanimously.

Fifth order of Business: Action on vouchers submitted for payment:
A. Report on budget sub-accounts and action to amend 2020 budget
B. 1) Accounts payable; 2) Payroll

Motion by Supervisor Cooley to approve payment of checks #63953-63965 and #63977-64016 in the amount of \$129,171.57 and payrolls dated October 16, 2020 in the amount of \$60,655.54. Seconded by Supervisor Dionisopoulos. Motion carried unanimously.

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

A. Mixed Use Ordinance General Update (Discussion Only)

Supervisor Kranick stated the Plan Commission had a productive presentation in early October. The County and Town had a productive meeting where Jason Fruth put on a great presentation.

B. Election Update

Administrator Green gave an update on the November Election included the number of absentee ballots issued and returned. He also gave a reminder that in-person absentee voting begins Tuesday October 20 and runs through Friday, October 30. Election Day is Tuesday, November 3, 2020 and polls are open from 7 AM to 8 PM.

C. Skate Park Update

Administrator Green explained that construction has begun on the skate park. The supplies have arrived, and the crew has been working diligently to get the park operational.

D. Waukesha County Sheriff Update

The Waukesha County Sherriff encouraged the Town residents to lock their car doors and garage doors as there has been a rise in criminal activity in the area. They also asked that the Town put something on their website.

Supervisor Van Horn gave an update on the Lake Country Fire & Rescue budget meeting.

Seventh order of Business: Unfinished Business - None

Eighth order of Business: New Business

- A. Discussion and possible action on the Plan Commission's recommendation to approve a request from Al Haubner to vacate a portion of an unnamed road contiguous to Oakwood Grove Road.

Engineer Barbeau explained the Plan Commission held a public hearing last week and the Plan Commission gave a unanimous recommendation to approve. He also explained that Mr. Haubner will be submitting a CSM to combine into two lots. Both lots will have frontage to Oakwood Grove Road.

Motion by Supervisor Van Horn to adopt Resolution to Vacate and Discontinue a portion of Unnamed Road subject to a certified survey map being approved by the Town Board. Seconded by Supervisor Dionisopoulos. Motion carried 4-0.

- B. Discussion and possible action on the Plan Commission's recommendation to approve a request from Andre Deriaz, W291 N2173 Elmhurst Drive, to approve a Certified Survey Map to combine two parcels into one parcel at W291 N2173 Elmhurst Drive.

Engineer Barbeau explained this CSM was unanimously approved at the Plan Commission meeting and recommends approval.

Motion by Supervisor Van Horn to approve a request from Andre Deriaz, W291 N2173 Elmhurst Drive, to approve a Certified Survey Map to combine two parcels into one parcel at W291 N2173 Elmhurst Drive. Seconded by Supervisor Dionisopoulos. Motion carried unanimously.

- C. Discussion and possible action on the Plan Commission's recommendation to approve a request from Carl Tomich on behalf of 227 Investments, LLC, N8 W2250-L Johnson Drive, Waukesha, to approve a Certified Survey Map to combine two parcels into one parcel at N26 W30227 Maple Avenue.

Engineer Barbeau explained this was the old Sea Board restaurant on Maple Avenue. The County requires this CSM be done to clean up some lot lines that run through the middle of the property. Supervisor Van Horn asked that the Engineer follow up on how the pier will be addressed.

Motion by Supervisor Cooley to approve a request from Carl Tomich on behalf of 227 Investments, LLC, N8 W2250-L Johnson Drive, Waukesha, to approve a Certified Survey Map to combine two parcels into one parcel at N26 W30227 Maple Avenue. Seconded by Supervisor Dionisopoulos. Motion passed 4-0.

- D. Discussion and possible action on the 2020 Tax Collection Agreement with Waukesha County.

Motion to approve by Supervisor Cooley to approve the 2020 Tax Collection Agreement with Waukesha County. Seconded by Supervisor Dionisopoulos. Motion carried 4-0.

- E. Discussion and possible action to approve amendments to the Lost Creek Subdivision Declaration of Restrictions dated March 31, 2000 and January 14, 2016.

Motion by Supervisor Dionisopoulos to approve amendments to the Lost Creek Subdivision Declaration of Restrictions dated March 31, 2000 and January 14, 2016. Seconded by Supervisor Cooley. Motion carried 4-0.

- F. Discussion and possible action on the adoption of Ordinance 2020-06, an Ordinance to repeal and recreate Section 8.18 of the Town of Delafield Code of Ordinances Establishing Sanitary Sewer Regulations.

The Administrator asked this item be removed until a new draft comes forward.

The Board unanimously agreed to remove this item from the agenda until a later date.

- G. Discussion and possible action to approve a Temporary Class "B" Beer and Wine license to St. Anthony on the Lake School Committee located at W280 N2101 Prospect Ave for the Mostaccioli Madness event on November 14, 2020.

Motion to approve by Supervisor Cooley to approve a Temporary Class "B" Beer and Wine license to St. Anthony on the Lake School Committee located at W280 N2101 Prospect Ave for the Mostaccioli Madness event on November 14, 2020. Seconded by Supervisor Dionisopoulos. Motion carried 4-0.

- H. Discussion and possible action to approve a five-year extension of the intergovernmental cooperation agreement between the Village of Pewaukee and City of Pewaukee regarding the Pewaukee Lake Water Safety Patrol Unit

Supervisor Van Horn explained he attended the meeting and had a few concerns about the budget but has no issues with the five-year extension.

Motion by Supervisor Dionisopoulos to approve the intergovernmental cooperation agreement between the Village of Pewaukee and City of Pewaukee regarding the Pewaukee Lake Water Safety Patrol Unit. Second by Supervisor Cooley. Motion carried 4-0.

- I. Discussion and possible action on the 2021 Pewaukee Lake Patrol Budget.

Supervisor Van Horn explained he did not have a problem with the overall budget, but he did express concerns about the new boat purchase and how pricing was done. Supervisor Dionisopoulos explained that most of the funds spent out of capital equipment get reimbursed through the DNR. Supervisor Kranick also explained that excess funds from each year also go into the capital fund.

Motion by Supervisor Cooley to approve the 2021 Pewaukee Lake Patrol Budget. Seconded by Supervisor Dionisopoulos. Motion carried 4-0.

Ninth order of Business: Announcements and Planning items

- A. Town Board Budget Workshop – Tuesday, September 29, 2020 @ 5:30 pm
- B. Joint Plan Commission & Town Board Meeting – Tuesday, October 6, 2020 @ 6:30 pm
- C. Town Board – Tuesday, October 13, 2020 @ 6:30 pm

Tenth order of Business: Adjournment

Motion by Supervisor Billy to adjourn the October 13, 2020 Town Board meeting at 7:03 p.m. Seconded by Supervisor Christie. Motion carried 5-0.

Respectfully submitted:

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

September 11, 2020

Town of Delafield
Dan Green, Town Administrator
W302N1254 Maple Ave.
Delafield, WI 53018-7000

Town Board,

We at **Grota Appraisals** appreciate your interest in our assessment services and look forward to a long and prosperous relationship.

We are certain that we can perform at a high level to meet or exceed your expectations for your proposed assessment work. Our quoted costs for performing these services are more than competitive with others performing similar services.

We have enclosed a complete response to the request for proposal for assessment services.

Grota Appraisals is technology savvy and regularly uses *Market Drive PC*, assessment software, to develop uniform and equitable assessments. The Town incurs no additional fees or expenses to use or maintain this software, but yet the Town will derive all the benefits this program provides.

Additionally, **Grota Appraisals** will make available several Viewer Versions of the *Market Drive PC* assessment software for use by Town staff. Assessment Technologies, our sister company, which developed *Market Drive PC* software will display the Town's assessment information on our *AssessorData.Org* website, at no charge to the Town. This website provides assessment information, such as, tax key #s, legal descriptions, basic property descriptions, last building permit date, last sale date, and the land, improvement and total assessed values, all at no charge to the user.

Grota Appraisals is fully staffed and equipped to start the Town of Delafield's assessment administration functions immediately.

Should any questions arise regarding this proposal, please call.

Sincerely,

Michael L. Grota
Grota Appraisals

Town of Delafield Proposal 2020

Legal Business Name

Grota Appraisals, LLC
N88 W16573 Main St.
Menomonee Falls, WI 53051

Lead Professionals

Michael L. Grota - Direct responsibility for the completion of duties in a timely manner.

Les Ahrens - Division Manager, oversight of Appraisers and quality control

Nate Carlson - Co-Lead Appraiser in charge of day-to-day operations of your account.

Ray Koscak - Co-Lead Appraiser in charge of day-to-day operations of your account.

Appraiser Experience

Michael L. Grota - Owner, Manager, Grota Appraisals, LLC - Major responsibilities are contract bidding and maintenance, new technologies, training and education, problem solving and quality control - A second generation Assessor, Mike has followed his father's career path

Les Ahrens - Division Manager, Staff oversight, quality control specializing in unique properties, revaluation coordination and waterfront valuation

Nate Carlson - Lead Assessor, main responsibility is City of Lake Mills, Village of Summit and several other rural communities - Nate has over 16-year's experience in assessment/appraisal

Ray Koscak - Lead Assessor, main responsibility is Town of Avon, Town of Spring Valley, Town of Palmyra and several other rural communities - Ray has over 13-year's experience in assessment/appraisal

Overview

Grota Appraisals is the best choice for the following reasons:

1. Grota Appraisals is knowledgeable of the Town of Delafield.
2. We have a good working relationship with the Real Property Listing office at Waukesha County, this relationship is seamless saving time, money and eliminating errors
3. Grota Appraisals is staffed with talented and driven assessment professionals trained to perform the many necessary tasks required in this difficult business.
4. Grota Appraisals is familiar with the Waukesha County area, Mike lived for several years in the Town, Les, Ray and Nate grew up in nearby Palmyra and are familiar with the Town of Delafield.
5. Grota Appraisals has a great reputation as evidenced by its list of 80 communities containing a total inventory of approximately 169,000 real estate parcels.
6. Grota Appraisals has the greatest knowledge of the use of technology in assessment practices in the State of Wisconsin. In 1996, Grota Appraisals with our sister company, Assessment Technologies of WI, created **Market Drive PC**, currently the most advanced and widely used Computer Assisted Mass Appraisal (CAMA) system in Wisconsin.
7. Grota Appraisals is a pioneer in CAMA development and its use, and we are the most knowledgeable user of **Market Drive PC**.
8. Grota Appraisal's client list speaks for itself, with over 39 years of continued service, performing multiple revaluations throughout the State of Wisconsin.
9. Grota Appraisals recommends to its communities that they consider a Revaluation Options & Schedule to maintain compliance with Wisconsin's State Statutes 70.05, which governs the required assessment levels for all communities. However, ultimately it is the community, not Grota Appraisals, which decides how and when to complete a revaluation.
10. Grota Appraisals is competitively priced, but our exemplary performance sets us apart. Some appraisal firms may charge less, but if the required results of fair and equitable assessments, delivered timely and presented to the taxpayers and municipal representatives professionally are not achieved; this could be a costly error. In a service profession, you do get what you pay for.
11. At Grota Appraisals,

“We know The Course Your Community Needs To Take”

Expertise, Experience Leading to Probable Success

Grota Appraisals is a full service municipal valuation solution company with over 39 years of experience providing a wide variety of services to many nearby municipalities.

With a talented appraisal staff and meticulous support staff we are able to offer full time service at a part time price. We have sufficient staffing and the best available technology to help provide detailed and accurate estimates of value in a professional manner.

A partnership between Grota Appraisals and Assessment Technologies was formed to create assessment software designed to address the specific statutory requirements for Wisconsin and further, to provide a platform for using the “best practices” as outlined in the state’s Assessor’s Manual. While, Market Drive PC is far and away the most widely used Computer Assisted Mass Appraisal (CAMA) software in the state of Wisconsin, the staff at Grota Appraisals has the most extensive knowledge of the software’s full capabilities.

Grota Appraisals already provides similar services for many communities in the area. The Town of Delafield fits well into our service system, both in geographical location and in community size. Both the Town of Delafield and Grota Appraisals can benefit from the natural economies of scale and synergies developed.

Meeting statutory dates is important in our business as our valuations affect other departments and other taxing jurisdictions. With Board of Review finalizing assessments on a yearly basis, it is important to conclude this meeting well in time for both the equalization and budget process to proceed in a timely fashion with firm or finalized valuations. The first meeting of the Board of Review will be held during the month of June every year of this contract. The only reason for an extension of these dates would be by the request of the Town or in the year of revaluation.

The **Open Book** phase of the assessment cycle will be held for a long enough period to offer property owners ample opportunity to review, compare and discuss the reported assessments for their properties.

Waukesha County and Grota Appraisals have a good working relationship. The Register of Deeds and Real Property Listing offices can attest to this relationship and the benefits each receives. Our seamless integration importing and exporting data would benefit the Town in timeliness and accuracy.

Waterfront property valuation is a Grota Appraisals specialty, performing valuations of residential and commercial properties on over 85 different lakes, numerous creeks and rivers throughout southern Wisconsin, Grota Appraisals is a waterfront property specialist.

Although we have little experience with petroleum distribution terminals, Grota Appraisals will adequately familiarize itself with these types of structures and the best method of valuation. We have numerous contacts to help us attain a fair, equitable value relative to the current market for these facilities.

Grota Appraisals has adequate support staff at its Menomonee Falls office Monday – Friday 8:00 AM until 4:30 PM. At most times we have three (3) office staff supervised by my office manager, Appraisers are available as needed. Phone calls and e-mails are returned in most cases within 24 hours if not sooner.

Experience with Exempt properties

Grota Appraisals has a great deal of experience working with exempt properties and those attempting to gain exemption. Our experience over the last 39 years has helped us develop the criteria upon which to base our determination of the exemption status. This experience varies from churches and cemeteries to large institutional facilities, including hospitals and clinics. Several properties are partially assessable and partially exempt, which requires careful review and an in-depth working knowledge of the State Statutes as they apply to that entity and its actual use.

Should an exemption request arise, we have the knowledge and resources to properly investigate and render a decision based on the current State Statutes.

Experience with Medical Facilities

Grota Appraisals has a great deal of experience with medical clinics, nursing homes, and convalescent centers. These properties range from small doctors offices to large regional centers, like the St. Joseph's Hospital and the newly built clinic in the Town of Polk, Washington County.

Grota Appraisals has worked with the Village of Summit in Waukesha County and the Village of Jackson in Washington County for several years on proposed projects for Aurora Hospitals/Clinics. At the request of these communities, Grota Appraisals performed several feasibility studies to evaluate the current and potential future market values of the proposed developments. The feasibility studies were used to provide the communities with projected financial costs versus benefits analysis assuming different combinations of assessable versus exempt operations.

Experience with Multi-Family Properties

Grota Appraisals has several qualified individuals specializing in the valuation of Commercial properties. Jim Toth, with over 30 year's experience in commercial property valuation, heads our commercial valuation team. The property types in the CBD included Class-A office towers, convention hotels, parking ramps, mixed-use retail developments and multi-family residential complexes.

Most recently, Grota Appraisals staff, developed and presented a 3-hour course entitled "Valuation of Multi-family Apartments – An Introduction to the Income Approach". The course was developed to provide attendees with 3-hours of Continuing Education (CE) credits required by the Wisconsin Department of Regulation and Licensing for Assessor Certification. The course was presented at the **2006 Municipal Assessors Institute sponsored by the League of Wisconsin Municipalities.**

In addition to the experience and expertise of our staff, our *Market Drive PC* software allows for easy data collection and analysis of construction costs, market income and expenses and recent sales, which are needed to develop all three approaches to value: (Cost, Income & Sales Comparison).

Within our current client base of 80 communities, Grota Appraisals maintains assessments for numerous retail developments and thousands of multi-family units.

Services Above and Beyond the Call of Duty

Town of Kewaskum

Grota Appraisals insured the Town of Kewaskum would meet statutory compliance under Wisconsin State Statutes 70.05(5)(d), (f) and (g).

After going more than 7 years without a full revaluation, the Town's assessment ratio declined to 75% in 2000, which is significantly below the states mandate of 10% +/- of full market value. To meet statutory compliance under Wisconsin State Statutes 70.05, the Town commissioned a full revaluation of all properties for 2001. Additionally, the Town scheduled the Board of Review be held in May, which is comparatively early in the assessment calendar year considering that the community was not in compliance and had not performed a revaluation in seven years. However, in spite of the challenges, Grota Appraisals successfully completed the revaluation timely and the assessment ratio was adjusted from its low of 75% in 2000 to 101% at the close of the Board of Review in May of 2001.

Unfortunately, in August of 2001, a full three months after the close of the Town's Board of Review, the State's Bureau of Property Tax reported their equalized values for the Town, which included a 45% increase in the commercial class. It should be noted that the Town of Kewaskum has only seven (7) properties classified as commercial.

Because of the State Bureau's reported assessment ratio for these 7 properties, the Town of Kewaskum would have been again listed as being out of compliance under s. 70.05(5)(d) and (f) for the commercial class for 2001. Given that as of 2000, the Town had been out of compliance since 1996, the Town would be candidate for a State supervised full revaluation. The State's decision to report the commercial class as non-compliant would result in the entire community being reported as non-compliant and therefore subject to a supervised full revaluation.

In spite of concerted efforts, the Town was unable to persuade the State to reconsider their position on the reported assessment ratios for the seven commercial properties.

Since non-compliance in 2001 would require the Town to fall under order of the State for a supervised full revaluation, Grota Appraisals, at no additional charge, performed a market update for the Town in 2002 for all properties to be at 100% of market value.

Town of Saukville

In early July 2012 the Town Chairperson Barb Jobs called to ask if we were interested in working with the Town, before saying yes I needed to check background and 70.05 compliance. To my dismay I found they would not be in compliance for 2012, their 7th year of non-compliance.

Grota Appraisals did accept the challenge, we helped to re-open the 2012 assessment roll and fast tracked a market update revaluation to gain compliance.

With open book just completed and less than 30 property owners appearing the Town will have gained compliance in very short order with reasonable values for all properties while providing good public relations. The Chairperson and Treasurer both attended open book and were pleasantly surprised at the level of preparation and positive interaction their constituents received.

Short List of References

Communities Grota Appraisals currently provides annual assessment services:

- Town of Brookfield** - Elisa Cappozzo, Town Clerk – 262-796-3788
645 N. Janacek Rd. Brookfield, WI 53045
- Town of Ixonia** - Nancy Zastrow, Town Clerk – 920-261-1588
W1195 Maretta Ave. Ixonia, WI 53036
- City of Lake Mills** - Betsy Milbrath, City Clerk- 920-648-2344
200-D Water St. Lake Mills, WI 53551
- Village of Summit** - Debra Michael, Town Administrator- 262-567-2757
2911 N. Dousman Rd. Oconomowoc, WI 53066
- Town of Merton** - Donna Hann, Town Clerk - 262-966-2651
PO Box 128 North Lake, WI 53064

Communities Grota Appraisals has recently provided revaluation services:

- Village of Summit** - Debra Michael, Town Clerk - 262-567-2757
2911 N. Dousman Rd Oconomowoc, WI 53066
- Village of Jackson** - John Walther, Village Admin. - 262-677-9001
PO Box 147 Jackson, WI 53037
- City of Lake Mills-** Betsy Milbrath, City Clerk- 920-648-2344
200-D Water St. Lake Mills, WI 53551
- Town of Oconomowoc** - Lori Opitz, Town Clerk - 920-474-4449
W359 N6812 Brown St. Oconomowoc, WI 53066
- Town of Palmyra** - William May, Town Clerk – 262-495-2049
W1360 Hwy. 106 Palmyra, WI 53156
- Town of Merton** - Donna Hann, Town Clerk - 262-966-2651
PO Box 128 North Lake, WI 53064

Grota Appraisals has long operated on the premise that revaluation work is necessary to maintain quality property attributes by which to base uniform, equitable assessments relative to the current market. We try implementing a plan that maximizes cost versus benefit performing revaluation work at the optimum time.

When such a plan is accomplished, the annual assessment process goes smoothly with little reaction and outcry from taxpayers. Public relations and knowledgeable staff are key components to completing successful revaluation projects.

Michael L. Grota
N88 W16573 Main St.
Menomonee Falls, WI 53051
(262) 253-1142

As Owner and Manager of Grota Appraisals LLC since 1987, it is my objective to provide the highest quality services to clients (municipalities) and peers (assessment community).

Career History

Grota Appraisals, LLC: 1987 to Present

Position: Owner

Responsibilities:

- Continued stability in providing assessment services to existing clients;
- Currently providing Statutory assessment services directly to 56 municipalities;
- Provide assessment services to communities through competitive bidding;
- Recruitment, development, and oversight of staff and associates;
- Oversight of office management and budgets;
- Oversight of reporting to State Agencies;
- Property assessment information/reports;
- Business information;
- Implement best practices for assessment administration.

Accomplishments:

- Instrumental in over 230 municipal revaluations;
- Encourage best practices for assessors state wide through involvement in assessment organizations and direct contact;
- Provide professional support to local Assessors with less experience;
- Provided resources to develop state of the art CAMA software (Computer Assisted Mass Appraisal);
- Detailed a plan to market the finished CAMA product: **Market Drive PC**;
- Currently providing the CAMA software and support to about 80% of Wisconsin municipalities.

Narrative synopsis:

Grota Appraisals has grown in employment from 2 to 15 quality long-term appraisers and from 11 to 80 annual assessment contracts. This growth has resulted from providing a high level of professional service.

Assessment Technologies is the technology arm of Grota Appraisals with the sole purpose to create the best assessment software available to all Wisconsin Assessors at a fair price. Many proprietary trade secrets are part of **Market Drive PC**, which gives Assessors at all levels an advantage once enjoyed by only large municipalities.

Grota Appraisals 4/84 to 1/87

Position: Appraiser

Responsibilities:

- Responsible for the listing and valuation of agricultural, residential, commercial properties for assessment purposes; listing and valuation of new construction; reviewing annual building permits; updating of plats; discovery and valuation of personal property accounts; completion of assessment rolls and final reports.
- Dissemination of property record information to Realtors, appraisers etc.
- Office management duties i.e.: accounting, organization of materials and routing of properties
- In charge of all "Open Book" sessions answering taxpayer questions

Education

Property Assessment:..... Continuing Education
 Property Assessment Administration:..... Annual Assessor Schools since 1984

Waukesha County Technical College..... Course taken towards obtaining Assessor Certification 1984

Milwaukee Area Technical College Course taken towards obtaining Assessor Certification 1983

Germantown High School Graduated in 1978

Licensure

Assessor II certification WI63452CA (expires 2-28-2018)

Affiliations

- Wisconsin Association of Assessing Officers (WAAO)
 - Member WAAO Rural Concerns Committee
 - Member Ad Hoc Manufacturing Steering Committee
 - Member Ad Hoc Assessor Certification Committee

Personal

As a Father of three (3) children, Shayna, Michelle, & Nicholas, I coached and sponsored youth sports. Being an outdoor enthusiast, I enjoy all of Wisconsin's activities including hunting, fishing, and boating. I am also active in the Wisconsin Racquetball Association as treasurer and participant.

Lester J. Ahrens IV
 N88 W16573 Main St
 Menomonee Falls, WI 53051
 (262) 253-1142

Objective

To discover, list and value all agricultural, residential, and commercial properties for assessment purposes; to provide accurate statistical analysis; to perform revaluations; to maintain accurate records; and to provide prompt service.

Employment History

Grota Appraisals, LLC

7/00 to Present

Project Manager/Division Assessor

- Responsible for the listing and valuation of agricultural, residential, commercial properties for assessment purposes; listing and valuation of new construction; reviewing annual building permits; discovery and listing of personal property accounts.
- Oversight of municipalities' day-to-day operations of their assessment department.
- Maintain accurate records and provide prompt service for other assessors, appraisers, government officials and taxpayers.
- Mass Appraisal Statistical Analysis using NCSS
- Residential Mass Appraisal Modeling for Revaluation Assignments
- In charge of "Open Book" sessions answering taxpayers questions.
- Preparation & presentation of "Board of Review" defenses.

Education

Continuing Education

Annually since 2000

State Certified Property Assessment Classes (see below)

Land Analysis & Valuation Techniques

Legal Descriptions

Use Value/Rural Concerns

Personal Property Overview

Sales Ratio Analysis

Corrections to Assessments

Fast Food Restaurants

Basic Commercial Income & Sales Approaches Defined

Valuing Waterfront Properties

DOR Reporting

Housing Bubble

Gas Station Appraisal

Ethics/Professionalism

Real Estate Foreclosures

Commercial Class Stratification Study

Preparing for 70.85 Assessment Appeals

Appraising Apartments

Property Tax Exemptions

DOR's USPAP Compliance & Reporting

Wetlands Valuation

Basic Income Approach to Value

Reviewing Commercial Appraisals

Advanced Ag Use

Market Modeling

Wisconsin Property Tax Litigation 2013
 Lakeshore Valuation
 Residential Uniformity & Equity
 Expert Witness

Waukesha County Technical College	1999-2001; 2-year Associates Degree Property Appraisal/Assessment
University of Wisconsin-Milwaukee	1997-1999
Palmyra-Eagle High School	Graduated in 1997

Revaluations Performed

City of Mequon	2009
Village of Newburg	2009
Village of Slinger	2009
Town of Herman	2010
Village of Thiensville	2010
Village of Waldo	2010
Town of Green Lake	2011
Town of Palmyra	2011
Village of Richfield	2011
Town of Brooklyn	2012
Town of Green Lake	2012
Town of Manitowoc	2012
Town of Meeme	2012
Town of Saukville	2012
Town of Scott	2012
Town of Brookfield	2013
Village of Jackson	2013
Town of Lisbon	2013
Town of Oconomowoc	2013
Town of Summit	2013
Town of Brookfield	2014
City of Fond du Lac	2014
Town of Hartford	2014
Village of Jackson	2014
Town of Kewaskum	2014
Town of Merton	2014
City of Oconomowoc	2014
Town of Oconomowoc	2014
Town of Polk	2014
Village of Slinger	2014
Village of Summit	2014
Town of Trenton	2014
Town of Wilson	2014
Town of Polk	2015
Town of Fredonia	2015
Town of Wilson	2015
Town of Polk	2016
Village of Howards Grove	2016

Town of Avon	2016
Town of Spring Valley	2016
Village of Clyman	2016
Town of Magnolia	2017
Town of Center	2017
Village of Belgium	2017
Town of Wilson	2017
Town of Williamstown	2017
Town of Oconomowoc	2017
Town of Trenton	2017
Town of Rubicon	2017
Village of Reeseville	2017
Village of Brownsville	2017
Town of Lebanon	2018
Town of Lomira	2018
Town of Trenton (Dodge CO)	2018
Town of Meeme	2018
Town of Avon	2019
Town of Burnett	2019
City of Fond du Lac	2019
Town of Oconomowoc	2019
Town of Polk	2019
Town of Rock	2019
Town of Spring Valley	2019
Town of Theresa	2019
Town of Center	2020
Town of Kewaskum	2020
Town of Leroy	2020
Town of Russell	2020
Town of Wayne	2020
Town of Wilson	2020

Affiliations

- State of Wisconsin Assessor Certification; #JQL024675C
- W.A.A.O. Member

Personal

- Married – Corey
- Children – Colton, Brantley

Other

- Instructor at the 2015 Municipal Assessors Conference and Town Association Conference. Instructor for a re-continuing education course (Residential Uniformity & Equity) for municipal assessors
- Instructor at the 2016 Municipal Assessors Conference and Town Association Conference. Instructor for a re-continuing education course (Residential Uniformity & Equity II) for municipal assessors

Raymond G. Koscak
 N88W16573 Main St
 Menomonee Falls, Wi53051
 262-253-1142

Objective

To discover, list and value all residential and agricultural properties for assessment purposes; to maintain accurate records and provide prompt service.

Employment History

Grota Appraisals, LLC

01/07-Present

Assessment Technician/Property Appraiser

- Responsible for the annual discovery, listing and initial valuation of agricultural, residential, commercial properties for assessment purposes; discovery and listing of new construction; reviewing annual building permits; discovery and listing of personal property accounts.
- Maintain accurate records and provide prompt service for client communities, appraisers and taxpayers.
- "Open Book" sessions responsibilities include answering for property owner questions and follow-up.

Education

Continuing Education

State Certified Property Assessment classes annually since 2007

Waukesha County Technical College

2006 & 2002-2003

Palmyra-Eagle High School

Graduated in 2002

Affiliations

State of Wisconsin Assessor I Certification 2007

Nathan J. Carlson
 N88 W16573 Main St
 Menomonee Falls, WI 53051
 (262) 253 – 1142

Objective

To physically view, list, and value real estate, including residential, agricultural, and commercial parcels. To maintain accurate property record cards and provide taxpayers with a contact person for any and all questions pertaining to assessments.

Employment History

Grota Appraisals, LLC 5/04 to present
 Municipal Assessor

- Oversight of 5 municipalities – providing services including taxpayer contact, listing and valuation of new construction, annually checking building permits, and working revaluations.

Annually run “Open Book” sessions – a chance for the taxpayer to ask any questions face to face.

Provide support for any other assessors in their communities.

Russ Blakeley Concrete 4/03 to 5/04

- Pouring and finishing of concrete including driveways, sidewalks, poured wall foundations, and retaining walls.

Grota Appraisals LLC 8/02 to 2/03

- Hired part time to help with revaluation for Greenfield discovered and listed personal property in several other municipalities.

Education

Continuing Education State Certified Property Assessment classes Annually since 2004

Waukesha County Technical College 2003-04 Real Estate Brokerage program

University of Wisconsin LaCrosse 2001 - 2002

Palmyra – Eagle High School Graduated in 2001

CONTRACT FOR
 MAINTENANCE OF ASSESSMENT RECORDS
 AND APPLICATION OF USE VALUE
 2021 - 2023

THIS AGREEMENT: by and between Grota Appraisals LLC, hereinafter called the "Assessor", and the Town of Delafield, Waukesha County, Wisconsin, hereinafter called the "Town".

The Assessor and the Town for the compensation stated herein, agree as follows:

ARTICLE I

SCOPE OF WORK: the Assessor, having familiarized himself with the local conditions affecting the cost of the work to be done, and the Standard Specifications for the Annual Maintenance of Real and Personal Property Records in the State of Wisconsin pursuant to Chapter 70, Wisconsin State Statutes, hereby agrees to perform everything required to be performed and to complete in a professional manner everything required to be completed to comply with State Statutes regarding the assessment of Real and Personal Property on behalf of the Town and in accordance with the General Agreements as stated in Article Three of this contract.

ARTICLE II

COMPENSATION: the Town shall pay to the Assessor for the performance of the contract the following compensation:

2021 – 2023

\$52,700 annually
 \$13,175 per month February 1, April 1, June 1, October 1

(Annual Assessors duties, Use Value, Swamp & Agricultural Forest)

ARTICLE III

- 1) The contract would begin January 1, 2021 and end December 31, 2023.
- 2) All normal duties and functions of the Assessor as described and set forth in Volume I of the Wisconsin State Assessors Manual, including required meetings, will be performed in a timely manner, and in accordance with the Chapter 70 Laws of the State.
- 3) The above fee includes any and all normal assessment duties during its duration, including: No additional charges for quantity of permits or new plats, Board of Review and further appeals to circuit court.
- 4) All services requested over and above the normal yearly assessment functions will be charged extra at a mutually agreed upon rate.
- 5) The Assessor will provide his own equipment, workspace, storage and security of records, while in his possession.
- 6) The Assessor will carry his own Liability and Records Insurance, to protect the Town from suits for injury, lost or destroyed records.
- 7) The Assessor is to be considered an Independent Contractor hired to fill an Appointed Statutory Position, and is not subject to withholding tax, insurance programs or benefits.
- 8) Every year at Board of Review meeting or as needed Assessor will inform Town Board on matters concerning but not limited to:
 - a) Compliance with State Statutes on assessment practices.
 - b) Property assessments in relation to current sales of property.
- 9) Work closely with Town Administrator and Building Inspector on matters concerning both offices.
- 10) This contract may be terminated by the Town for cause and by the Assessor upon failure of the Town to abide by the terms herein. Further, the Town may terminate this contract for any reason upon 6 months written notice.

SUBMITTED TO THE TOWN OF DELAFIELD THIS _____ DAY OF

_____, 2020

Michael L. Grota

ACCEPTANCE BY TOWN:

The above contract, terms and general agreements are hereby accepted, this

_____ day of _____, 2020

BY GOVERNING BODY OF THE TOWN OF DELAFIELD

Chairman

Clerk

Grota Appraisals' Mission Statement

It is Grota Appraisals' goal to be the industry leader of Wisconsin Assessors by providing the most comprehensive assessment service. This includes accurate data collection and listing of real estate and personal property, being experts with *Market Drive PC* assessment software that we helped to develop and know better than anyone else.

We will give superb customer service and follow through by keeping in contact with our municipalities and answering taxpayer questions promptly and courteously. We will always follow the "best" practices as prescribed by the Wisconsin Property Assessment Manual because this is the only way that equitable and uniform assessments can be determined.

It is also Grota Appraisals' philosophy to retain employees on a long-term basis and develop each into an experienced, knowledgeable, well-rounded individual who will be able to answer questions or perform their functions for any community that we assess no matter how diverse. These qualities have helped us grow and prosper each year with a reputation that is second to none.

Grota Appraisals will not compromise its standards in order to compete. Our competition offers "bargain" priced assessment services that take liberties on the interpretation of "best" practices,

Grota Appraisals will **never** take shortcuts that will not provide for fair and equitable assessments such as hiring inexperienced or temporary field appraisers. Our municipalities deserve the most accurate data collection, fair and equitable assessments, friendly and knowledgeable customer service, and a local assessor who knows the communities attributes that make them unique.

At Grota Appraisals "we know the course your community needs to take."

It's unwise to pay too much, but it's unwise to pay too little. When you pay too much, you lose a little money, that is all. When you pay too little, you sometimes lose everything, because the thing you bought was incapable of doing the thing you bought it to do. The common law of business balance prohibits paying a little and getting a lot — it can't be done. If you deal with the lowest bidder, it's well to add something for the risk you run. And if you do that, you will have enough to pay for something better.

John Ruskin

19th Century Essayist

CONTRACT FOR
MAINTENANCE OF ASSESSMENT RECORDS
AND APPLICATION OF USE VALUE
2021 - 2023

THIS AGREEMENT: by and between Grota Appraisals LLC, hereinafter called the "Assessor", and the Town of Delafield, Waukesha County, Wisconsin, hereinafter called the "Town".

The Assessor and the Town for the compensation stated herein, agree as follows:

ARTICLE I

SCOPE OF WORK: the Assessor, having familiarized himself with the local conditions affecting the cost of the work to be done, and the Standard Specifications for the Annual Maintenance of Real and Personal Property Records in the State of Wisconsin pursuant to Chapter 70, Wisconsin State Statutes, hereby agrees to perform everything required to be performed and to complete in a professional manner everything required to be completed to comply with State Statutes regarding the assessment of Real and Personal Property on behalf of the Town and in accordance with the General Agreements as stated in Article Three of this contract.

ARTICLE II

COMPENSATION: the Town shall pay to the Assessor for the performance of the contract the following compensation:

2021 – 2023

\$49,900 annually
\$12,475 per month February 1, April 1, June 1, October 1

(Annual Assessors duties, Use Value, Swamp & Agricultural Forest)

ARTICLE III

- 1) The contract would begin January 1, 2021 and end December 31, 2023.
- 2) All normal duties and functions of the Assessor as described and set forth in Volume I of the Wisconsin State Assessors Manual, including required meetings, will be performed in a timely manner, and in accordance with the Chapter 70 Laws of the State.
- 3) The above fee includes any and all normal assessment duties during its duration, including: No additional charges for quantity of permits or new plats, Board of Review and further appeals to circuit court.
- 4) All services requested over and above the normal yearly assessment functions will be charged extra at a mutually agreed upon rate.
- 5) The Assessor will provide his own equipment, workspace, storage and security of records, while in his possession.
- 6) The Assessor will carry his own Liability and Records Insurance, to protect the Town from suits for injury, lost or destroyed records.
- 7) The Assessor is to be considered an Independent Contractor hired to fill an Appointed Statutory Position, and is not subject to withholding tax, insurance programs or benefits.
- 8) Every year at Board of Review meeting or as needed Assessor will inform Town Board on matters concerning but not limited to:
 - a) Compliance with State Statutes on assessment practices.
 - b) Property assessments in relation to current sales of property.
- 9) Work closely with Town Administrator and Building Inspector on matters concerning both offices.
- 10) This contract may be terminated by the Town for cause and by the Assessor upon failure of the Town to abide by the terms herein. Further, the Town may terminate this contract for any reason upon 6 months written notice.

SUBMITTED TO THE TOWN OF DELAFIELD THIS _____ DAY OF
_____, 2020

Michael L. Grotz

ACCEPTANCE BY TOWN:

The above contract, terms and general agreements are hereby accepted, this
_____ day of _____, 2020

BY GOVERNING BODY OF THE TOWN OF DELAFIELD

Chairman

Clerk



Certified Public Accountants & Consultants

October 13, 2020

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

Dear Board Members,

We are pleased to confirm our understanding of the services we are to provide the Town of Delafield, Wisconsin for the year ended December 31, 2020. We will audit the financial statements of the governmental activities, each major fund, the aggregate remaining fund information and the budgetary comparison schedule for the general fund and all major special revenue funds, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Delafield as of and for the year ended December 31, 2020.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Delafield's basic financial statements. Such 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.

As part of our engagement, we will apply certain limited procedures to the Town of Delafield's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. If the Town of Delafield's basic financial statements do not include MD&A or other RSI, we will include an explanatory paragraph in our report describing this omission.

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Delafield's financial statements, such as combining and individual fund financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements.

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the preceding paragraph when considered in relation to the financial statements as a whole.

Town of Delafield
Page Two

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Town of Delafield's financial statements. Our report will be addressed to the Town Board of the Town of Delafield.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from the engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government 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. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Delafield's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also propose year-end adjusting journal entries and prepare the financial statements of the Town of Delafield in conformity with U.S. generally accepted accounting principles based on information provided by you. We will assist with the preparation of various regulatory reports, including year-end payroll reports and the Wisconsin Financial Report Form CT as well as providing tax roll, budgetary and accounting assistance. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Town of Delafield
Page Four

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. These services include the following:

- Tax roll assistance
- Compliance reporting assistance (i.e. State of Wisconsin Financial Report CT)

Engagement Administration, Fees, and Other

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. Furthermore, we will remain responsible for the work provided by any such third-party providers.

Howard Jeanson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be \$19,500. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. Unexpected circumstances, including additional work due to the change in accounting personnel and which is deemed to be accounting assistance, will be billed separately.

In addition to the above auditing services we will be able to prepare Financial Report Form CT for Wisconsin Municipalities. Our fee for this service will be based on the actual time spent at our standard hourly rates. Based on our preliminary estimates, the fee should approximate \$1,925.

We appreciate the opportunity to be of service to the Town of Delafield and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us

Very truly yours,



Rotroff Jeanson, S.C.

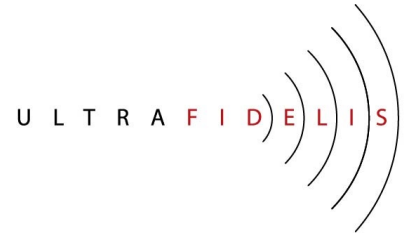
RESPONSE:

This letter correctly sets forth the understanding of the Town of Delafield.

By: _____
Town Chairman

Date: _____

Town of Delafield



Ultra Fidelis

7125 W NORTH AVE
MILWAUKEE, WI 53213
United States

414.221.0200

www.ultrafidelis.com

Proposal



Presented By
Ultra Fidelis



Presented On:
Sep 30 2020

Version:
v1

Locations


Meeting Room

\$1,720.00

ITEMS	QTY	UNIT PRICE	TOTAL
 <p>Atlona AT-HDVS-CAM-HDMI-BK Professional HDMI and USB2.0 PTZ Camera - Black</p>	1	\$1,100.00	\$1,100.00
 <p>Atlona AT-AVA-EX70C-BP-KIT Avance 4K/UHD HDMI Transmitter and Receiver Kit with RS-232 and IR pass-through and bi-directional power</p>	1	\$620.00	\$620.00


Rack

\$1,999.00

ITEMS	QTY	UNIT PRICE	TOTAL
 <p>Tascam VS-R265 AV Over IP Encoder and Decoder Appliance for 4K Live Streaming</p>	1	\$1,999.00	\$1,999.00

Supplies and Labor

\$1,215.00

ITEMS	QTY	UNIT PRICE	TOTAL
 <p>Installation</p>	8h	\$95.00/hr	\$760.00

**ICE Cable Cat 6/P/White**

23awg, 4 Pr, Solid, 550mhz (w/spine), Plenum, HDBaseT Certified

300

\$0.50

\$150.00

**AudioQuest PEARL HDMI 0.6**

Pearl HDMI Video Cable - 0.6 Meter

1

\$26.00

\$26.00

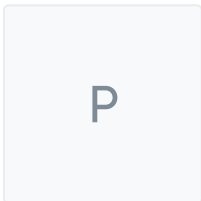
**AudioQuest PEARL HDMI 1.5**

Pearl HDMI Video Cable - 1.5 Meter

1

\$34.00

\$34.00

**Programming**

1h

\$145.00/hr

\$145.00

**Installation Supplies**

Installation Supplies (Brackets, Wallplates, etc.)

1

\$100.00

\$100.00

Summary

Subtotal

\$4,934.00

Taxes

\$271.38

Total Price**\$5,205.38**

Payment Terms

<input type="radio"/>	Deposit (50%)	\$2,602.69
<input type="radio"/>	Upon Equipment Order (40%)	\$2,082.15
<input type="radio"/>	Completion (10%)	\$520.54

Signature

Signature

Date



414-221-0200
7125 W. North Avenue
Wauwatosa WI 53213

Invoice

DATE	INVOICE #
10/20/2020	11116

SOLD TO
Dan Green W302N1254 Maple Ave Delafield, WI 53018

SHIP TO

P.O. NUMBER	TERMS	REP	PROJECT
		JG	

QUANTITY	ITEM CODE	DESCRIPTION	PRICE EACH	SERIAL NUM...	AMOUNT
1	atlhdcamhdm	Atlona HDVS-CAM-HDMI PTZ Camera	1,100.00		1,100.00T
1	atlex70ckit	Atlona AVA-EX-70C-KIT	620.00		620.00T
1	nonstock	Tascam VS-R265 Hardware Streaming Encoder	1,999.00		1,999.00T
8	lain	Installation / Troubleshooting Services - Tech:	95.00		760.00T
1	lapg	Programming Services - Tech:	145.00		145.00T
300	cat6	Category 6 Data/Telephony/Control Cable (FT)	0.50		150.00T
1	aqpearlhdm0.6m	Audioquest Pearl HDMI Digital Audio/Video Cable - 0.6M	26.00		26.00T
1	aqpearlhdm1.5m	Audioquest Pearl HDMI Digital Audio/Video Cable - 1.5M	34.95		34.95T
1	mis	Misc. installation supplies	100.00		100.00T

	Subtotal	\$4,934.95
Payment Accepted by Check, Visa, Master Card, & Discover	Sales Tax (0.0%)	\$0.00
	Total	\$4,934.95