



**A PERFECT ENVIRONMENT**

**Residential      Recreational      Responsible**

**Chair**  
Ron Troy  
**Supervisors**  
Edward Kranick  
Christie Dionisopoulos  
Steve Michels  
**Clerk/Treasurer**  
Dan Green

**TOWN OF DELAFIELD ANNUAL MEETING OF ELECTORS  
TUESDAY, APRIL 20, 2021 – 5:30 P.M.  
DELAFIELD TOWN HALL – W302 N1254 MAPLE AVENUE, DELAFIELD, WI**

**AGENDA**

*Presentation of the 2020 Delafield Fire Department's Member of the Year Award By Chief Hoppe*

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Introduction and swearing in of Town Board Elected Officials
5. Approval of April 21, 2020 Annual Meeting Minutes
6. Old Business
7. New Business
  - a. Citizens comments:
  - b. Presentation and approval of 2020 Annual Audit Report by Retroff & Jeanson.
  - c. Discussion and possible action to adopt Resolution 21-647, a resolution to authorize the Town Board to issue General Obligation Bonds Pursuant to sec. 60.10(2)(d) Wisconsin Statutes.
8. Department Reports: Attached
9. Adjournment

*Daniel Green*

Dan Green  
Town of Delafield Clerk/Treasurer

**PLEASE NOTE:**

- ✓ It is possible that action will be taken on any of the items on the agenda and that the agenda may be discussed in any order. It is also possible that 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.



**A PERFECT ENVIRONMENT**

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

**NOTICE OF ANNUAL TOWN MEETING OF THE ELECTORS  
DELAFIELD TOWN HALL – W302 N1254 MAPLE AVENUE, DELAFIELD, WI  
TUESDAY, APRIL 20, 2021  
5:30 PM**

**NOTICE IS HEREBY GIVEN** that on Tuesday, April 20, 2021 at 5:30 p.m., at the Delafield Town Hall, W302N1254 Maple Avenue, Delafield, WI, the **Annual Town Meeting of the Electors** will be held, which was called by the Town Board pursuant to Section 60.11 of Wisconsin Statutes. The Annual Town Meeting may transact any business as outlined in Section 60.10 of Wisconsin Statutes. will be held for the following purposes:

1. Introduce and swear in Town Board Elected Officials
2. Presentation and approval of 2020 Annual Audit Report by Rotroff & Jeanson.
3. Authorize the Town Board to issue general obligation bonds pursuant to Sec. 60.10(2)(D). Wisconsin Statutes.
4. Adjournment.

Dan Green  
Town Administrator

**TOWN OF DELAFIELD ANNUAL MEETING**  
**April 21, 2020 @ 6:30 PM**

**Members Present:** Chairman Troy, Supervisor Kranick, Supervisor Cooley, Supervisor Van Horn and Supervisor Dionisopoulos. Town residents present were Bob Schieble and Richard Nowacki. 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:** Introduction and swearing in of Town Board Elected Officials

Chairman Ron Troy introduced the two elected officials to the Town Board, Christie Dionisopoulos and Pete Van Horn. Ms. Dionisopoulos and Mr. Van Horn were sworn in by the Town Clerk.

**Fourth order of business:** Approval of April 16, 2019 Annual Meeting Minutes.

**MOTION MADE BY RICHARD NOWACKI TO APPROVE THE MINUTES AS PRESENTED BY THE CLERK. ROBERT SCHIEBLE SECONDED. MOTION CARRIED 7-0.**

**Fifth order of Business:** Old Business: None

**Sixth order of Business:** New Business

A. Citizen Comments: None

**Seventh order of Business:** Department Reports: No Action

**Eighth order of Business:** Set next Annual Meeting date for Tuesday, April 20, 2021

Ninth order of Business: Adjournment

**RICHARD NOWACKI MADE A MOTION TO ADJOURN THE APRIL 21, 2020 ANNUAL MEETING AT 6:34 PM. SECONDED BY BOB SCHIEBLE. THE MOTION PASSED 7-0.**

Respectfully submitted:

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

**TOWN OF DELAFIELD  
WAUKESHA COUNTY, WISCONSIN**

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**FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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## Independent Auditors' Report

Town Board  
Town of Delafield  
Waukesha County, Wisconsin

Dear Board Members:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Delafield, Wisconsin as of and for the year ended December 31, 2020, 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, 2020, 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.

## **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.

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TOWN OF DELAFIELD  
STATEMENT OF NET POSITION  
Governmental Activities  
December 31, 2020

## Assets:

## Current assets:

Cash and temporary investments	\$	3,112,435
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## Receivables:

Property taxes		1,591,046
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Other (net)		110,217
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Prepaid expenses		5,989
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Inventory of supplies		72,443
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## Non-current assets:

Special assessments		25,714
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## Capital assets:

## Non-depreciable:

Land		544,229
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## Depreciable:

Capital assets, net of accumulated depreciation		11,844,013
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Total assets		<u>17,306,086</u>
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## Liabilities:

## Current liabilities:

Accounts payable		115,842
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Refundable bonds and deposits		138,895
-------------------------------	--	---------

Other accrued liabilities		103,728
---------------------------	--	---------

Unearned revenue		686,145
------------------	--	---------

Current portion of long-term obligations		215,188
--	--	---------

## Non-current liabilities:

Non-current portion of long-term obligations		3,038,761
--	--	-----------

Total liabilities		<u>4,298,559</u>
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## Deferred Inflows of Resources:

Subsequent year's tax levy		<u>2,113,543</u>
----------------------------	--	------------------

## Net Position:

Net investment in capital assets		9,193,956
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## Restricted

## Expendable:

Capital outlays		147,610
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Unrestricted		1,552,418
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Total net position	\$	<u><u>10,893,984</u></u>
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The accompanying notes are an integral part of these financial statements



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TOWN OF DELAFIELD  
STATEMENT OF ACTIVITIES  
Governmental Activities  
Year Ended December 31, 2020

		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	\$ 682,812	25,450	40,501	-	(616,861)
Public safety	1,201,919	456,044	83,521	-	(662,354)
Health and sanitation	677,754	660,641	-	-	(17,113)
Highway and transportation	1,177,923	12,310	201,232	-	(964,381)
Parks and recreation	94,531	10,348	-	72,057	(12,126)
Indirect expenses:					
Interest and other related charges	111,635	-	-	-	(111,635)
Total primary government	\$ 3,946,574	1,164,793	325,254	72,057	(2,384,470)
General revenues:					
					\$ 2,028,403
Property taxes					124,584
Grants not restricted to specific programs					61,334
Video service provider fee					19,971
Interest and investment earnings					5,192
Gain on sale of assets					238
Miscellaneous					2,239,722
Total general revenues					
					(144,748)
					11,038,732
					\$ 10,893,984

The accompanying notes are an integral part of these financial statements

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TOWN OF DELAFIELD  
BALANCE SHEET  
Governmental Funds  
December 31, 2020

	General	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>				
Cash and temporary investments	\$ 2,824,090	140,735	147,610	3,112,435
<b>Receivables:</b>				
Taxes	1,404,909	186,137	-	1,591,046
Accounts	42,677	-	-	42,677
Intergovernmental	58,010	-	-	58,010
Special assessments	25,714	-	-	25,714
Prepaid expenditures	5,989	-	-	5,989
Inventory of supplies	72,443	-	-	72,443
<b>Total assets</b>	<b>\$ 4,433,832</b>	<b>326,872</b>	<b>147,610</b>	<b>4,908,314</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 115,842	-	-	115,842
Accrued payroll	64,857	-	-	64,857
Refundable bonds and deposits	138,895	-	-	138,895
Other accrued liabilities	6,785	-	-	6,785
Unearned revenue	686,145	-	-	686,145
<b>Total liabilities</b>	<b>1,012,524</b>	<b>-</b>	<b>-</b>	<b>1,012,524</b>
<b>Deferred Inflows of Resources:</b>				
Subsequent year's tax levy	1,786,671	326,872	-	2,113,543
Special assessments	25,714	-	-	25,714
<b>Total deferred inflows of resources</b>	<b>1,812,385</b>	<b>326,872</b>	<b>-</b>	<b>2,139,257</b>
<b>Fund Balance:</b>				
Nonspendable	78,432	-	-	78,432
Restricted	-	-	147,610	147,610
Assigned	339,977	-	-	339,977
Unassigned	1,190,514	-	-	1,190,514
<b>Total fund balance</b>	<b>1,608,923</b>	<b>-</b>	<b>147,610</b>	<b>1,756,533</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 4,433,832</b>	<b>326,872</b>	<b>147,610</b>	<b>4,908,314</b>

The accompanying notes are an integral part of these financial statements

TOWN OF DELAFIELD  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
Governmental Funds  
December 31, 2020

Total fund balances - governmental funds		\$ 1,756,533
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		35,244
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Governmental capital assets	\$ 19,144,090	
Less: Accumulated depreciation	<u>(6,755,848)</u>	12,388,242
Interest payable used in the governmental activities is not payable from current resources and therefore is not reported in the governmental funds.		(32,086)
Accrued compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds.		(20,437)
Premiums associated with the issuance of long-term debt are amortized over the life of the debt issue in the governmental activities.		(8,582)
Long-term liabilities are not due and payable in the current year and therefore are not reported in the governmental funds.		<u>(3,224,930)</u>
Total net position - governmental activities		<u>\$ 10,893,984</u>

The accompanying notes are an integral part of these financial statements

TOWN OF DELAFIELD  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Governmental Funds  
Year Ended December 31, 2020

	General	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 1,759,640	268,763	-	2,028,403
Special assessments	8,572	-	-	8,572
Intergovernmental	458,316	-	-	458,316
Regulation and compliance	397,599	-	-	397,599
Charges for services	859,712	-	-	859,712
Public improvement	-	-	52,057	52,057
Interest	19,601	-	370	19,971
Miscellaneous	38,119	-	-	38,119
	<u>3,541,559</u>	<u>268,763</u>	<u>52,427</u>	<u>3,862,749</u>
Expenditures:				
Current:				
General government	682,628	-	-	682,628
Public safety	992,823	-	-	992,823
Health and sanitation	677,754	-	-	677,754
Highway and transportation	1,109,079	-	-	1,109,079
Parks and recreation	61,769	-	-	61,769
Capital outlays	168,394	-	-	168,394
Debt service:				
Principal	-	212,740	-	212,740
Interest	-	96,298	-	96,298
	<u>3,692,447</u>	<u>309,038</u>	<u>-</u>	<u>4,001,485</u>
Excess (deficiency) of revenues over expenditures	<u>(150,888)</u>	<u>(40,275)</u>	<u>52,427</u>	<u>(138,736)</u>
Other financing sources (uses):				
Transfers in	-	40,275	-	40,275
Transfers out	<u>(40,275)</u>	<u>-</u>	<u>-</u>	<u>(40,275)</u>
	<u>(40,275)</u>	<u>40,275</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(191,163)	-	52,427	(138,736)
Fund balance:				
January 1	1,800,086	-	95,183	1,895,269
December 31	<u>\$ 1,608,923</u>	<u>-</u>	<u>147,610</u>	<u>1,756,533</u>

The accompanying notes are an integral part of the financial statements

TOWN OF DELAFIELD  
 RECONCILIATION OF THE STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 TO THE STATEMENT OF ACTIVITIES  
 Governmental Funds  
 Year Ended December 31, 2020

Net change in fund balances - total governmental funds	\$	(138,736)
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.		(48,284)
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 (\$840,381) exceeds capital asset purchases (\$652,894)		(187,487)
In governmental funds, gains from the exchange of capital assets are not recognized. In the Statement of Activities, however, gains are recognized to the extent that the value of assets received exceeds the remaining net book value of the assets disposed of.		5,192
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.		(6,755)
Premiums associated with the issuance of long-term debt are reported as other financing sources in the governmental funds. In the Statement of Activities, these are amortized over the life of the debt issue.		(8,582)
Compensated absences payable from current year resources are reported as expenditures of the current year. In the Statement of Activities, however, these costs are expensed as they accrue.		27,164
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>212,740</u>
Change in net position of governmental activities	\$	<u><u>(144,748)</u></u>

The accompanying notes are an integral part of these financial statements

TOWN OF DELAFIELD  
BUDGETARY COMPARISON STATEMENT  
General Fund  
Year Ended December 31, 2020

	Budget		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Budgetary fund balance, January 1	\$ 1,800,086	1,800,086	1,800,086	-
Resources (inflows):				
Taxes	1,752,442	1,752,442	1,759,640	7,198
Special assessments	8,571	8,571	8,572	1
Intergovernmental	400,557	435,821	458,316	22,495
Regulation and compliance	275,980	365,198	397,599	32,401
Charges for services	877,732	877,732	859,712	(18,020)
Interest	53,871	53,871	19,601	(34,270)
Miscellaneous	2,500	20,248	38,119	17,871
Amounts available for appropriation	<u>5,171,739</u>	<u>5,313,969</u>	<u>5,341,645</u>	<u>27,676</u>
Charges to appropriations (outflows):				
Current:				
General government	732,421	785,033	682,628	102,405
Public safety	942,269	1,031,887	992,823	39,064
Health and sanitation	665,928	678,823	677,754	1,069
Highway and transportation	1,149,942	1,149,942	1,109,079	40,863
Parks and recreation	77,453	77,453	61,769	15,684
Capital outlays	144,122	184,629	168,394	16,235
Transfers out	-	40,275	40,275	-
Total charges to appropriations	<u>3,712,135</u>	<u>3,948,042</u>	<u>3,732,722</u>	<u>215,320</u>
Fund balance, December 31	\$ <u>1,459,604</u>	<u>1,365,927</u>	<u>1,608,923</u>	<u>242,996</u>

The accompanying notes are an integral part of the financial statements

TOWN OF DELAFIELD  
STATEMENT OF FIDUCIARY NET POSITION  
Custodial Fund  
December 31, 2020

	Tax Collection Fund
<b>Assets:</b>	
Cash and cash equivalents	\$ 8,302,504
Taxes receivable	10,980,898
Total assets	\$ 19,283,402
 <b>Liabilities:</b>	
Due to other taxing units:	
School districts	\$ 15,417,820
Waukesha County	3,611,267
Sanitary districts	254,315
Total liabilities	\$ 19,283,402

The accompanying notes are an integral part of the financial statements

TOWN OF DELAFIELD  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
Custodial Fund  
Year Ended December 31, 2020

	<u>Tax Collection Fund</u>
Additions:	
Taxes collected on behalf of other taxing entities	\$ 18,661,772
Deductions:	
Taxes remitted to other taxing entities	<u>(18,661,772)</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



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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****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.

**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.

**(1) Summary of Significant Accounting Policies - Continued****B. Government-Wide and Fund Financial Statements - continued****Fund Financial Statements - continued**

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.

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

The Town reports the following non-major governmental fund:

*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.

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.

**(1) Summary of Significant Accounting Policies - Continued****C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - continued****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.
- 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.

**(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**

- 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 2020 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, 2020, 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 – 2020 tax roll:

Levy:

Tax lien and levy date	December 2020
Tax bills mailed	December 2020

Due dates:

Real property taxes:

Payment in full or first installment	January 31, 2021
Second installment payable to County	July 31, 2021

Personal property taxes, special assessments and special charges, in full	January 31, 2021
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Tax settlements with taxing jurisdictions:

First settlement	January 15, 2021
Second settlement	February 20, 2021
Final settlement	August 20, 2021

Tax sale - 2020 delinquent real estate taxes	October 2023
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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	10-25 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, 2020, the total liability for payments related to accrued sick time was \$20,437.

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, 2020.

All vested vacation and sick leave pay are 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.

**(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 and notes payable.

For the government-wide statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year-end is shown as an increase or decrease in the liability section of the Statement of Net Position.

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	\$ 275,980	365,198
Expenditures:		
General government	732,421	785,033
Public safety	942,269	1,031,887
Capital outlays	144,122	184,629
Other financing sources:		
Transfers out	-	40,275

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, 2020 were comprised of the following:

	<u>Carrying Value</u>	<u>Bank and Investment Balances</u>	<u>Associated Risks</u>
Deposits	\$ 11,147,229	11,163,458	Custodial credit risk
LGIP	267,160	267,160	Credit and Interest rate risk
Petty cash	<u>550</u>	<u>550</u>	
	<u>\$ 11,414,939</u>	<u>11,431,168</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	\$ 3,112,435
Per Statement of Fiduciary Net Position	<u>8,302,504</u>
	<u>\$ 11,414,939</u>

TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

**(3) Detailed Notes on All Funds - Continued****A. Deposits and Investments - continued**

At December 31, 2020, 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 87% of its investments in U.S. government securities at December 31, 2020.

*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, 2020, 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, 2020, the Town held investments with a fair value of \$267,160 in the LGIP. The average maturity date for investments held by the LGIP is 39 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	\$ 1,404,909	-	1,404,909
Debt service fund	186,137	-	186,137
Special assessments receivable:			
General fund	<u>-</u>	<u>25,714</u>	<u>25,714</u>
	<u>\$ 1,591,046</u>	<u>25,714</u>	<u>1,616,760</u>

In addition, other receivables are reported in the government-wide financial statements net of the amount estimated to be uncollectible of \$29,966.

**C. Capital Assets**

Capital asset activity in the governmental activities for the year ended December 31, 2020 was as follows:

	<u>Balance 12/31/19</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 12/31/20</u>
Capital Assets Not Being Depreciated:				
Land	\$ 544,229	-	-	544,229
Construction in progress	<u>141,061</u>	<u>-</u>	<u>141,061</u>	<u>-</u>
	<u>685,290</u>	<u>-</u>	<u>141,061</u>	<u>544,229</u>
Capital Assets Being Depreciated:				
Buildings and improvements	4,604,280	-	-	4,604,280
Land improvements	756,103	64,870	73,383	747,590
Machinery and equipment	1,111,212	118,462	114,038	1,115,636
Vehicles	2,492,020	181,569	156,941	2,516,648
Infrastructure	<u>9,102,652</u>	<u>513,055</u>	<u>-</u>	<u>9,615,707</u>
	<u>18,066,267</u>	<u>877,956</u>	<u>344,362</u>	<u>18,599,861</u>
Total capital assets	<u>18,751,557</u>	<u>877,956</u>	<u>485,423</u>	<u>19,144,090</u>
Less Accumulated Depreciation:				
Buildings and improvements	(920,484)	(111,499)	-	(1,031,983)
Land improvements	(480,135)	(26,067)	(58,706)	(447,496)
Machinery and equipment	(668,895)	(91,141)	(49,906)	(710,130)
Vehicles	(1,016,108)	(135,122)	(156,941)	(994,289)
Infrastructure	<u>(3,095,398)</u>	<u>(476,552)</u>	<u>-</u>	<u>(3,571,950)</u>
Total accumulated depreciation	<u>(6,181,020)</u>	<u>(840,381)</u>	<u>(265,553)</u>	<u>(6,755,848)</u>
Capital assets, net of depreciation	<u>\$ 12,570,537</u>	<u>37,575</u>	<u>219,870</u>	<u>12,388,242</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	209,946
Highway and transportation	542,622
Parks and recreation	<u>29,984</u>
	<u>\$ 840,381</u>

**D. Payables**

Payables as of December 31, 2020 for the Town's individual major funds and non-major funds in the aggregate, are as follows:

Accounts payable	\$ 115,842
Accrued payroll	64,857
Refundable bonds and deposits	138,895
Other accrued liabilities	<u>6,785</u>
Total per fund balance sheet	326,379
Accrued interest	<u>32,086</u>
Total per government-wide statement of net position	<u>\$ 358,465</u>

**E. Long-Term Obligations**

Changes in long-term obligations activity for the year ended December 31, 2020 are as follows:

	Balance <u>12/31/19</u>	Increases	Decreases	Balance <u>12/31/20</u>	Amounts Due Within <u>One Year</u>
Governmental Activities:					
General obligation bonds	\$ 3,145,000	-	175,000	2,970,000	175,000
Notes from direct borrowings	292,670	-	37,740	254,930	39,123
Other liabilities:					
Unamortized premium	-	9,688	1,106	8,582	1,065
Vested compensated absences	<u>47,601</u>	<u>687</u>	<u>27,851</u>	<u>20,437</u>	<u>-</u>
Total governmental long-term liabilities	<u>\$ 3,485,271</u>	<u>10,375</u>	<u>241,697</u>	<u>3,253,949</u>	<u>215,188</u>

The following is a list of long-term obligations at December 31, 2020:

	Final <u>Maturity</u>	Interest <u>Rates</u>	Original <u>Indebtedness</u>	Balance <u>12/31/20</u>	Amounts Due Within <u>One Year</u>
General obligation debt:					
2014 Promissory note	2/15/22	0%	\$ 19,720	4,930	2,465
2014 Town building bonds	4/1/34	2.0-3.75%	3,950,000	2,970,000	175,000
2019 State trust fund loan	3/15/26	3.25%	250,000	<u>250,000</u>	<u>36,658</u>
				<u>\$ 3,224,930</u>	<u>214,123</u>

**(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 \$1,803,432,000. The debt limit as of December 31, 2020, was \$90,171,600. Total general obligation debt outstanding at year-end was \$3,224,930.

Debt service requirements on long-term debt at December 31, 2020 are as follows:

	Bonds		Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
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	195,000	72,700	44,012	2,907
2026 - 2030	1,060,000	269,113	45,443	1,477
2031 - 2034	<u>985,000</u>	<u>74,275</u>	<u>-</u>	<u>-</u>
	\$ <u>2,970,000</u>	<u>759,563</u>	<u>254,930</u>	<u>31,518</u>

**F. Governmental Activities Net Position/Fund Balances**

Governmental activities net position reported on the government-wide statement of net position at December 31, 2020 includes the following:

Governmental Activities	
Net investment in capital assets:	
Capital assets, net of accumulated depreciation	\$ 12,388,242
Less: related long-term debt outstanding, excluding borrowings for non-capital purposes	<u>(3,194,286)</u>
	9,193,956
Restricted	
Expendable	
Enabling legislation for capital projects	147,610
Unrestricted	<u>1,552,418</u>
Total governmental activities net position	\$ <u>10,893,984</u>

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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, 2020 include the following:

Non-Spendable - Major Funds:	
General Fund	
Prepaid expenditures	\$ 5,989
Inventory of supplies	72,443
Restricted:	
Non-Major Funds	
Impact Fee Funds:	
Capital improvements	147,610
Assigned – Major Funds:	
General Fund	
Future capital outlays	296,286
Park improvements	43,691
Unassigned:	
Major Funds:	
General Fund	<u>1,190,514</u>
 Total governmental fund balances	 \$ <u>1,756,533</u>

**G. Interfund Transfers**

The transfer from the General fund to the Debt Service fund of \$40,275 was to finance a portion of the current year principal and interest requirements related to general long-term borrowings.

**(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, 2020, was \$54,866.

**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.

TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

**(4) Other Information - Continued**

**C. Effect of New Accounting Standards on Current Period Financial Statements**

The Governmental Accounting Standards Board (GASB) has approved the following:

Statement No. 87, *Leases*  
Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*  
Statement No. 91, *Conduit Debt Obligations*  
Statement No. 92, *Omnibus*  
Statement No. 93, *Replacement of Interbank Offered Rates*  
Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*  
Statement No. 96, *Subscription-Based Information Technology Arrangements*  
Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements*

When they become effective, application of these standards may restate portions of these financial statements. The statements listed through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years.

**D. Subsequent Events**

In preparing the financial statements, the Town has evaluated events and transactions for potential recognition or disclosure through **April 6, 2021**, the date the financial statements were available to be issued.

The Town entered into an agreement to become part of Lake Country Fire & Rescue (LCFR) effective January 1, 2021. In addition to the Town, the joint fire department includes the Villages of Chenequa, Nashotah, Oconomowoc Lake, Wales, the Town Genesee and the City of Delafield.

The joint fire department will provide fire protection, rescue operations, emergency medical and paramedic services, water rescue, haz-mat services, fire prevention and education, and inspections to those municipalities.

The Town will continue to own the assets it has prior to this agreement until such time as they are replaced by LCFR. This includes the fire station, vehicles, equipment and consumable inventory. LCFR will rent the Town fire station for \$1 per year.



Draft

**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, 2020

Draft

	<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>	
Current:				
General government	\$ 682,628	25,318	40,501	-
Public safety	992,823	476,688	83,221	-
Health and sanitation	677,754	660,641	-	-
Highway and transportation	1,109,079	12,310	201,232	28,072
Parks and recreation	61,769	10,348	-	72,057
Capital outlays	168,394	-	-	-
Debt service:				
Principal	212,740	-	-	-
Interest	96,298	-	-	-
Total primary government	<u>\$ 4,001,485</u>	<u>1,185,305</u>	<u>324,954</u>	<u>100,129</u>
General revenues:				
Property taxes				\$ 2,028,403
Grants not restricted to specific programs				124,584
Video service provider fee				61,334
Interest and investment earnings				19,971
Miscellaneous				18,069
Total general revenues				<u>2,252,361</u>
Net change in fund balance				(138,736)
Fund balance - Beginning of year				1,895,269
Fund balance - End of year				<u>\$ 1,756,533</u>

Draft

TOWN OF DELAFIELD  
General Fund  
STATEMENT OF REVENUES COMPARED TO BUDGET  
Year Ended December 31, 2020

	Budget		Actual	Variance:
	Original	Final		Favorable (Unfavorable)
Taxes:				
General tax levy	\$ 1,752,268	1,752,268	1,752,268	-
Land-use penalties	-	-	7,229	7,229
Managed forest land	144	144	143	(1)
Other	30	30	-	(30)
<b>Total taxes</b>	<b>1,752,442</b>	<b>1,752,442</b>	<b>1,759,640</b>	<b>7,198</b>
Special assessments	8,571	8,571	8,572	1
Intergovernmental:				
State shared revenues	101,484	101,484	101,805	321
Personal property tax aids	4,072	4,072	4,072	-
Fire insurance dues	58,785	58,785	59,015	230
Lake patrol aids	14,579	14,579	13,484	(1,095)
Aids in lieu of taxes	5,640	5,640	5,633	(7)
Exempt computer aids	508	508	508	-
Transportation aids	201,954	201,954	201,232	(722)
Local road improvement grants	-	-	19,500	19,500
COVID-19 grants	-	35,264	40,501	5,237
Video service provider aids	-	-	12,566	12,566
County recycling aids	13,535	13,535	-	(13,535)
<b>Total intergovernmental</b>	<b>400,557</b>	<b>435,821</b>	<b>458,316</b>	<b>22,495</b>
Regulation and compliance:				
Licenses:				
Liquor	1,520	1,520	1,415	(105)
Operator	825	825	900	75
Soda	35	35	5	(30)
Dog	4,500	4,500	2,510	(1,990)
Other	300	300	125	(175)
Permits:				
Building	88,000	167,410	167,410	-
Electrical	30,000	30,000	41,773	11,773
Heating	25,000	25,000	35,174	10,174
Plumbing	25,000	25,000	31,193	6,193
Zoning	12,000	12,000	15,135	3,135
Temporary occupancy	1,500	1,500	810	(690)
State code stamps	1,000	1,000	2,065	1,065
Driveway	200	200	1,100	900
Right of way	-	-	2,475	2,475

Draft

TOWN OF DELAFIELD  
General Fund  
STATEMENT OF REVENUES COMPARED TO BUDGET  
Year Ended December 31, 2020

	Budget		Actual	Variance:
	Original	Final		Favorable (Unfavorable)
Regulation and compliance - continued:				
Inspection plan review	\$ -	9,808	9,808	-
Building reinspection	100	100	70	(30)
Court fines	12,500	12,500	9,874	(2,626)
Parking tickets	500	500	3,073	2,573
Occupancy bond forfeitures	-	-	11,350	11,350
Video service provider fee	73,000	73,000	61,334	(11,666)
Total regulation and compliance	<u>275,980</u>	<u>365,198</u>	<u>397,599</u>	<u>32,401</u>
Charges for services:				
Sales of maps and code books	100	100	211	111
Tax search	500	500	2,463	1,963
Public hearing	1,500	1,500	3,125	1,625
Building grade review	1,200	1,200	1,315	115
Reimbursed fees:				
Engineering	20,000	20,000	8,469	(11,531)
Legal	7,000	7,000	5,995	(1,005)
Sale of highway materials	-	-	12,310	12,310
Refuse collection	658,582	658,582	660,641	2,059
Fire runs	4,500	4,500	3,357	(1,143)
Ambulance runs	144,000	144,000	139,948	(4,052)
Services to Wisconsin	10,700	10,700	10,672	(28)
Park reservation fees	5,000	5,000	9,231	4,231
Little league Brewers sales	3,000	3,000	35	(2,965)
Baseball program fees	14,000	14,000	282	(13,718)
Team sponsors	7,500	7,500	800	(6,700)
Other	150	150	858	708
Total charges for services	<u>877,732</u>	<u>877,732</u>	<u>859,712</u>	<u>(18,020)</u>
Interest:				
Investments	52,500	52,500	18,230	(34,270)
Special assessments	1,371	1,371	1,371	-
	<u>53,871</u>	<u>53,871</u>	<u>19,601</u>	<u>(34,270)</u>
Miscellaneous:				
Donations	1,000	1,000	20,050	19,050
Insurance recoveries	-	17,748	17,831	83
Other	1,500	1,500	238	(1,262)
Total miscellaneous	<u>2,500</u>	<u>20,248</u>	<u>38,119</u>	<u>17,871</u>
Total revenues	<u>\$ 3,371,653</u>	<u>3,513,883</u>	<u>3,541,559</u>	<u>27,676</u>

Draft

TOWN OF DELAFIELD  
General Fund  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
General government:				
Town board	\$ 47,054	47,054	41,753	5,301
Clerk/Treasurer	204,323	212,876	174,595	38,281
Elections	20,500	26,577	26,259	318
Assessor	38,316	38,316	38,637	(321)
Outside services:				-
Legal	67,000	67,000	46,055	20,945
Accounting	44,500	44,500	33,367	11,133
Engineering	159,500	159,500	137,836	21,664
Town hall	63,610	101,592	104,843	(3,251)
Plan commission	2,353	2,353	1,143	1,210
Board of appeals	265	265	1,223	(958)
Insurance	85,000	85,000	76,917	8,083
Total general government	<u>732,421</u>	<u>785,033</u>	<u>682,628</u>	<u>102,405</u>
Public safety:				
Law enforcement	64,274	64,674	65,663	(989)
Inspection	103,970	193,188	189,605	3,583
Lake patrol	25,114	25,114	25,114	-
Fire and rescue	748,911	748,911	712,441	36,470
Total public safety	<u>942,269</u>	<u>1,031,887</u>	<u>992,823</u>	<u>39,064</u>
Health and sanitation:				
Refuse collection	658,582	671,477	671,477	-
Stormwater control	4,000	4,000	2,931	1,069
Animal control	2,346	2,346	2,346	-
Hazardous waste	1,000	1,000	1,000	-
Total health and sanitation	<u>665,928</u>	<u>678,823</u>	<u>677,754</u>	<u>1,069</u>
Highway and transportation:				
Operations and maintenance	1,149,942	1,149,942	1,109,079	40,863

Draft

TOWN OF DELAFIELD  
 General Fund  
 STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
 Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Parks and recreation:				
Parks	\$ 46,465	46,465	44,168	2,297
Recreation	30,988	30,988	17,601	13,387
Total parks and recreation	<u>77,453</u>	<u>77,453</u>	<u>61,769</u>	<u>15,684</u>
Capital outlays:				
General government:				
Elections	600	600	-	600
Public safety:				
Fire and rescue	71,522	71,522	60,239	11,283
Highway and transportation	-	40,507	40,507	-
Parks and recreation	72,000	72,000	67,648	4,352
Total capital outlays	<u>144,122</u>	<u>184,629</u>	<u>168,394</u>	<u>16,235</u>
Total expenditures	<u>\$ 3,712,135</u>	<u>3,907,767</u>	<u>3,692,447</u>	<u>215,320</u>

Draft

TOWN OF DELAFIELD  
Debt Service Fund  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
Year Ended December 31, 2020

	Actual	Budget	Variance: Favorable (Unfavorable)
Revenues:			
Tax levy	\$ 268,763	268,763	-
Expenditures:			
Debt service:			
Principal	212,740	212,740	-
Interest	96,298	96,298	-
Total expenditures	309,038	309,038	-
Excess (deficiency) of revenues over expenditures	(40,275)	(40,275)	-
Other financing sources:			
Transfers in	40,275	40,275	-
Net change in fund balance	-	-	-
Fund balance, January 1	-	-	-
Fund balance, December 31	\$ -	-	-

Draft

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, 2020

	<u>Actual</u>	<u>Budget</u>	Variance: Favorable (Unfavorable)
Revenues:			
Public improvement:			
Impact fees	\$ 52,057	40,000	12,057
Interest	<u>370</u>	<u>100</u>	<u>270</u>
Net change in fund balance	52,427	<u><u>40,100</u></u>	<u><u>12,327</u></u>
Fund balance, January 1	<u>95,183</u>		
Fund balance, December 31	\$ <u><u>147,610</u></u>		



## RESOLUTION NO. 21-647

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**A RESOLUTION TO AUTHORIZE THE TOWN BOARD TO ISSUE GENERAL OBLIGATION BONDS PURSUANT TO SEC. 60.10(2)(D). WISCONSIN STATUTES**

---

**WHEREAS**, the electors of the Town of Delafield have the ability to issue directives or grant authority to the Town Board at an annual or special meeting pursuant to Section 60.10(2) of the Wisconsin Statutes; and

**WHEREAS**, town electors pursuant to Section 60.10(2)(d) of the Wisconsin Statutes, may by resolution authorize the Town Board to issue general obligation bonds in the manner and for the purposes provided by law; and

**WHEREAS**, Wisconsin Statutes Section 67.04(3) provides authority for the issuance of General Obligation Refunding Bonds to refund any outstanding obligation of the Town;

**NOW, THEREFORE, BE IT RESOLVED** that the electors of the Town of Delafield, convened in a Town Meeting held on April 20, 2021, hereby grant authority for the Delafield Town Board to issue General Obligation Refunding Bonds.

**BE IF FURTHER RESOLVED** that this grant of authority is general and continuing unless the town electors rescinds such authority by resolution at a subsequent meeting of the town electors.

**PASSED AND ADOPTED** by the Town Board of Electors of the Town of Delafield, Waukesha County, Wisconsin this 20th day of April, 2021.

The undersigned, being the Town Chairman and Clerk of the Town of Delafield, do hereby affirm that the foregoing resolution was duly adopted by the electors of the Town of Delafield at a Regular Town Meeting held on April 20, 2021. Notice of the Regular Town Meeting was posted in at least 3 public places likely to give notice to persons affected not more than 20 nor less than 15 days before the date of the Special/Regular Meeting. The notice included the purpose, date, time, and location of the Special/Regular Town Meeting.

TOWN OF DELAFIELD

\_\_\_\_\_  
Ron Troy, Town Chairman

ATTEST:

\_\_\_\_\_  
Dan Green, Administrator-Clerk/Treasurer



## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

**Chair**  
Ron Troy  
**Supervisors**  
Edward Kranick  
Christie Dionisopoulos  
Steve Michels  
**Clerk/Treasurer**  
Dan Green

### 2020 Annual Report Administration Office

The Town had its share of challenges in 2020, most of which were brought on by the pandemic. We were fortunate to take advantage of some opportunities and were successful in running four elections during such a pandemic. Not all of the goals of 2020 were realized, but we made tremendous strides in moving the Town forward.

This year the Administrative office received numerous phone calls on garbage collection, building permits, zoning inquiries, taxes, voting and dog licenses. We also took calls related to the skate park, baseball cancellations, Covid-19 concerns, proposed Town Ordinances, and the tax referendum. We set out in the beginning of 2020 with a number of goals. Many were accomplished, and some we are still working on.

1. **New Website:** In 2020 we implemented a new website to help with better communication to the Town residents. The website was developed by CivicPlus. A workgroup of three residents and a Town Supervisor worked on the navigability of the site and layout features. The new website allows residents to get email notifications of News & Announcements as well as alerts to new meeting agendas and other alert options. The website allows for total control by Town staff, without requiring the use of our engineering firm to post on our behalf. The website was rolled out after the pandemic hit. It was a great recourse for keeping residents informed, while the State was on lockdown. A portion of the “Road to Recovery” funds were used to help finance the website, as it was not budgeted for in 2020. With the design of the new website, the Town also created a Facebook page to help promote the Town. We began this project a year ago, and now have over 500 followers on Facebook.
2. **Health Insurance:** One of the goals in 2020 was to review our current health insurance carrier for a better solution that would be cost effective for the Town. We also wanted to review options that could better benefit our employees, with the possibility of adding dental coverage. The Town was able to take advantage of the State Group Health Insurance plan, that included dental coverage. The plan gave the Town the opportunity to provide health savings accounts for those covered under this plan.
3. **Updated Technology:** Town Hall made a few upgrades to the office to help improve productivity and allow for more transparency. We were able to upgrade our printer/copier with a new Canon. The lease with Gordon Flesh will save the Town \$600 to \$1,200 per year. We were also able to upgrade our postage machine which was outdated. This was done with no cost increase. The new machine fell under the “Road to Recovery” funds provided by the Federal Government. One of the biggest changes in the office was providing the Administrator and the Deputy Clerk with laptops for mobile use. This was especially important during the pandemic, allowing for staff to work remotely when needed. It also proved to be an asset when running Town meetings and Elections. These were also purchased through federal funds from the pandemic.

4. **Video Recorded Meetings:** The Town was able to upgrade its AV equipment to allow live streaming video for all Town meetings. This has been a tremendous benefit to the Town and residents, with the pandemic limiting the number of people we can have in our board room. Having video recorded meetings on demand for residents will continue to be a huge benefit, not only to view meetings live, but to watch previous meetings. It is also a tremendous help to the Administrator when drafting minutes.
5. **Assessor Services:** The Town approved moving forward with a contract with Grota Appraisals. This is a big change, as Schultz Appraisal was the Town's assessor for many years. The transition has gone smoothly to this point. Grota Appraisals' team has been responsive and timely in their communications. They will continue to be a great fit for the Town in the future.
6. **Elections:** In 2020 the Town had four elections, two of which had turnouts of over 65%. Town staff, along with our election inspectors were able to get through all four elections in the Town without a hitch. Due to the pandemic, we were forced to change polling locations for Wards 3 and 4. The Red School House has served us well through the last three elections. 2020 also was the first year the Town combined polling locations at Dayspring Church. This has proved to be a great success. The folks at Dayspring have been more than generous, accommodating any needs we have. We had unprecedented elections this year, with a record number of absentee ballots by mail for April, August and November. With the help of office staff, chief inspectors, and election inspectors, we were able to manage the 8,473 absentee ballots throughout 2020.

The poll workers did a fantastic job this year. They had to do a lot more than just work the polls on Election Day this year. They were asked to work despite concerns of a pandemic. Most poll workers in the Town are at a higher risk, but they still came to support the Town and the rights of its residents. I, and my staff, thank them for their efforts in a challenging year.

7. **Skate Park Upgrade:** This issue was not a planned goal for 2020, but nonetheless, was brought to the attention of the Town Board. The skate park needed major structural repairs which the Town did not budget for. Supporters of the park were able to raise \$20,000 which allowed the Town to fully update all structures of the skate park using other donation funds from past fundraisers. We will continue to monitor the condition of the park, as we expect future needs for repairs down the road.
8. **Consolidation to Lake Country Fire:** The Town Board moved forward with a contract for Lake Country Fire to provide Fire protection and EMS services to the Town, disbanding the Town's Fire Department. The Town Chair, Town Administrator, and a Town Supervisor sat in discussions with other community representatives, to discuss the process and review the updated contract, line by line. This was a long process that ultimately ended with an approved contract from all parties. The contract was approved by the Town on September 1, 2020.

## Future Goals

There are still goals that the Town would like to see accomplished in the future. The biggest of which is a referendum, to allow the Town's road projects to be funded by the tax levy, not by borrowing. The referendum would also give the Town's budget some breathing room for the general budget and give an opportunity for 40-hour a week police service. The goal is to put another referendum before the Town residents in 2022.

The Administrative staff would like to continue moving Town Hall into the 21<sup>st</sup> century by going digital with its filing system. We would like to get rid of many physical files and convert those to digital storage, making the jobs of staff easier, and giving better access to residents. We are starting to do this already by scanning Plan Commission applications and packets for Town Board meetings. The end goal will be a 100% digital filing system.

The Parks and Recreation Facilities Master Plan will need to be updated in 2021. The ultimate goal for this project will be to find where improvements should be made to our Town parks and utilize impact fee monies to fund those projects.

In 2021 the Town will send requests for proposals for garbage collection services. The Town will work to find a waste hauler that best fits the needs of the Town. The current contract with Waste Management expires December 31, 2021.

I would like to thank all the Town staff for the work they put in last year. The year 2020 presented its share of challenges. The Town staff continued to work diligently through all the ups and downs. There were significant changes in 2020 that affected all staff members. Each one took those changes in stride and we ended up with an extremely productive year. Karen Nipko and Lori Schmeling did everything possible to make my job easier. Karen and Lori handle payroll, accounts payable and day to day interactions at the front desk. They made me feel at home in a newly created Administrator position. Don Roberts and his crew did an exceptional job with snow removal last year and into the new year. Don and his crew were responsive to requests, beyond their normal duties. They continue to work with what they are given, and always demonstrate exceptional work.

Sincerely,



Dan Green  
Town Administrator

## **2020 HIGHWAY DEPARTMENT ANNUAL REPORT**

The Town of Delafield Highway Department is led by Highway Superintendent, Don Roberts. The department has four full-time employees. Matt Burrill, Highway Superintendent Assistant, Greg Krofta, Patrick Schampers, and Robert Metzdorf. During the winter and summer months, the Town hires seasonal employees to assist in lawn mowing and snow plowing.

### **PROJECTS IN 2020**

The Highway Department performed normal maintenance of roads and roadsides, along with crack filling and chip sealing. Staff also did grass mowing, tree trimming and removal, as well as garbage pickup. The Department also assisted in managing road projects along Lakeside Road. Crew members assisted the Administrator in setting up and taking down election materials at Dayspring Church and the Little Red School House. All other duties assigned to the department, including snow plowing, salting, shoveling, maintenance of all Town parks and fields were also performed. In 2020, the Highway Department spent time attempting to repair the skate park, including breaking down the halfpipe, ordering plywood for the project and working with the administrator and vendors on other repair options.

### **ROAD PAVING COMPARISON 2020 VERSUS 2021**

#### **2020 PAVING**

OLD SCHOOL ROAD

MIDDLEFIELD ROAD

ROUND HILL CIRCLE

FIELDING LANE

TAYLORS WOODS ROAD

LAKESIDE ROAD

LAKESIDE LANE

ABITZ ROAD

BURNING TREE COURT

#### **2021 PAVING**

TREELINE COURT

FOXFIELD COURT

MIDDLEFIELD ROAD

DRY CREEK COURT

LAKESIDE ROAD

OAKWOOD GROVE ROAD

SHEL-MAR DRIVE

SHOREWOOD ROAD

GOVERNMENT HILL ROAD (WEST)

WILDFLOWERS COURT

GLEN OAKS DRIVE

HIDDEN HOLLOW

April 6, 2021

TO: Town of Delafield, Board of Supervisors  
FR: Tim Barbeau, Town Engineer *TGB*  
Kevin Fitzgerald, Plan Commission Chairman  
CC: Dan Green, Town Administrator/Clerk/Treasurer  
RE: **2020 Annual Report – Plan Commission**

The Plan Commission held 10 meetings and 3 public hearings in 2020. Highlights of the items addressed by the Plan Commission in 2020 include:

**Conditional Uses and Amendments thereto:**

- Shallock Foundation/HAWS
- Horneck – Veterinary Clinic, STH 83 (amendment)
- Prairie Hill Waldorf School – Outdoor classrooms (amendment)

**Subdivisions (Preliminary and Final Plats):**

- The Retreat (Pequet) Preliminary Plat; allocation of development permits; cul-de-sac length exception

**Certified Survey Maps:**

• Flaughter (combination)
• Krofta (combination)
• Agrawal (combination)
• Dillig (combination)
• Hausmann (combination)
• Hunley (combination)
• Haubner (combination)

**Rezoning:**

- Gerke/Brock – Cushing Park Road A-1 to A-2

**Comprehensive Plan Amendments:** None

**Site Plans/Plan of Operations Reviews/Approvals:**

- Lake Country Mini-Storage

**Code Revisions:**

- Chapters 17 (text amendments)
- Mixed Use Code (consideration – no action)



**Home Occupations:** None

**Development Discussions:** None

**Miscellaneous Items:**

- Gwenyn Hill Farm - signage
- Hunley - sale or exchange of adjacent parcels
- Hall - fence greater than 3 feet in front yard, Maple Ave.
- Ruggles/Beaman - fence greater than 3 feet in front yard, Maple Ave.
- Korkos – driveway slope exception, Lakeside Road
- Deriaz - fence greater than 3 feet in front yard, Elmhurst Dr.
- McNamara – fence greater than 3 feet in front yard, Elmhurst Dr.
- Koehler/Sacharok - retaining wall within 5 feet of lot line, Lakeside Dr.
- Stueber - fence greater than 3 feet in front yard, Louis Ave.
- Fallon - fence greater than 3 feet in front yard, Oakwood Grove Road
- Vacation of unnamed road adjacent to Oakwood Grove Road

<b>Approvals by Plan Commission Summary by Year</b>											
	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
Conditional Uses (new or amendment)	3	0	0	5	1	3	6	3	4	2	1
Subdivision (finals)	0	0	1	1	2	1	2	0	0	0	0
Certified Survey Maps (approved)	7	12	4	5	3	7	8	4	2	3	3
Site Plans/Plan of Operation (approved)	1	4	4	0	5	4	7	4	5	3	2
Home Occupations	0	1	0	0	0	1	1	1	0	2	3
Zoning map Amendment	1	0	2	3	1	5	2	1	3	0	3
Comprehensive Plan Amendment (Land Use)	0	1	0	0	1	0	0	0	0	0	1

April 6, 2020

TO: Town of Delafield, Board of Supervisors  
FR: Tim Barbeau, Town Engineer *TGB*  
CC: Dan Green, Town Administrator/Clerk/Treasurer  
RE: Engineer's Report for Year 2020

Projects in which Engineering has played a major role include:

- 2020 Annual Road Paving program – Design, bidding and inspection of various roads in the Town
- WDNR216 WPDES - annual report and implementation.
- Upper Fox River Watershed Stormwater Discharge Permit – annual inspection of stormwater facilities, coordination with homeowner associations for maintenance of stormwater facilities
- Planned Development District/Thomas property work group
- Board of Appeals meeting coordination, preparation and attendance
- Presentation of 10-Year Road Improvement Plan

Engineering services provided throughout the year on a regular basis include:

- Updating Town maps
- Meeting with citizens and developers regarding various planning, zoning and engineering issues during office hours.
- Preparation of Plan Commission agendas
- Review of items to come before the Planning Commission and preparing planning/engineering reports for the meetings
- Attendance at Plan Commission and Town Board meetings
- Setting building grades on all buildings constructed in the Town.
- Consultation and coordination with the Town Administrator, Highway Superintendent, Building Inspector and Town Attorney on various matters.
- Preparation of Conditional Uses, Ordinances and Resolutions as needed by the Town.
- Investigation of drainage problems and answering citizens' questions and concerns.
- Staff meetings.

tgb: H:\Delafield-TVAnnual Reports\2020 EngrgReport.docx



## **Building Inspection Report**

2020 was another busy year for the Town of Delafield. Even during Covid-19, the Town had very strong numbers for new homes and alterations. Below are the detailed permit numbers for 2020.

<b>2020</b>	
<b>Permit Detail</b>	<b>Number of Permits Issued</b>
New Home	27
Residential Alteration	64
Residential Addition	10
Accessory Building	21
Residential Deck	16
Commercial New Building	3
Commercial Addition	0
Commercial Alteration	3
Fence	8
Razed	8
Total	160

***The total construction value added in 2020 was \$27,966,962.57***

***The total construction value added in 2019 was \$41,282,061.77***

***The total permit fees collected for 2020 was \$272,423.04***

***The total permit fees collected for 2019 was \$257,312.55***

### Quarterly Updates

The building inspector is now meeting quarterly with the Town Administrator along with other members of the Safebuilt team to review the Town's permit numbers and projections. During these quarterly meetings, the Town reviews any areas of concern, goals for the future, and potential development that may result in higher permits for a given period. The result is better communication with both the building inspector, the administrator, and the Safebuilt team. Attached to this report is a breakdown of the quarter 4 review for 2020.

We will continue to work with the Board and Town staff to ensure good communication and quality service to the Town of Delafield and its residents.

Sincerely,

Dave Hendrix  
SAFEbuilt  
Wisconsin Operations Manager



TRANSFORMING COMMUNITY DEVELOPMENT

## Quarterly Business Review Delafield, WI

April 1, 2021



# What to Expect

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✓ Previous Quarter Recap

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✓ Measuring Success

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✓ Our Partnership

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✓ Our Performance

---

✓ Looking Forward

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## Joining Today's Meeting

Joe DeRosa - Chief Revenue Officer

Steve Burns - Vice President Account Management

Al Greene - Account Manager

Dave Hendrix - Operations Manager

Kati Vokovitch – Assistant Operations Manager

# Previous Quarter Recap

## Completed Action Items

- Management of Covid response for plan review and inspections has been effective no substantial delays to our essential activities
- Inspections were conducted on time, with special access to virtual inspections as needed
- Safety masking and distancing implemented and continues

## Outstanding Action Items

In the process of applying for commercial plan review delegation.

## Wins

- Implemented safe plan review procedures to minimize citizen and office staff exposures in the delivery and handling of plans.
- Managing service delivery during Covid challenges

# Scope Review

## Services Provided To Delafield, WI:

- **Building, Mechanical and Electrical and Plumbing Inspections**
- **Code Enforcement Services**
- **Administrative Customer Service**
- **Plan Review Services**
- **Permit Services**
- **Zoning Administrative Services**
- **Community Core Software**

### Strengths

- Consistency & staff experience
- Highly certified team
- Focus on SAFEbuilt SLA's
- Focus on Customer Service
- Educational approach with homeowners and contractors
- Concurrent Plan Review Process Started

### Opportunities

- Improve tracking of SLA's in systems of record to reduce manual tracking by SAFEbuilt staff.
- Improve interdepartmental tracking for plan reviews

### Challenges

### Threats

- Covid -19 restrictions have impacted outreach and training efforts since Feb/ Mar 2020
- Activity remains high, loss of staff members needing to quarantine puts strain on operations

# Measuring Success - Key Performance Indicators

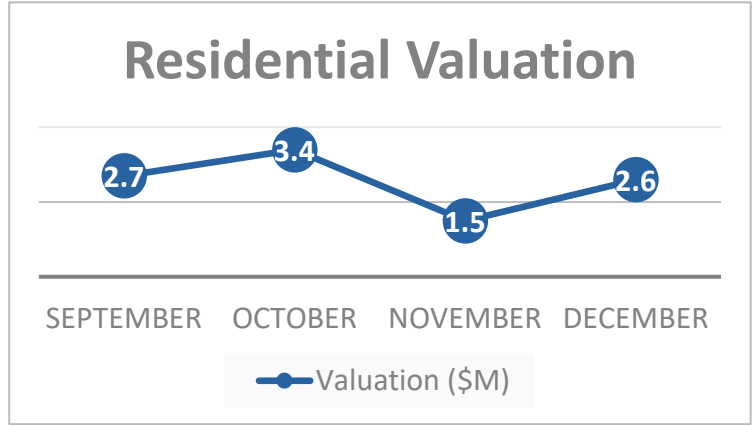
KPI	Expectation	Performance			
		Overall for Quarter	Month 1	Month 2	Month 3
Plan Review Time Residential	5 days	5 days	5 days	5 days	5 days
Inspection Time	24 Hours	24 Hours	SLA's Met	SLA's Met	SLA's Met
One Stop Permits	Issued daily for certain types	Done Everyday			

**Comments:**

- Inspections/plan review 720/71 for the quarter
- SLA's were consistently met or exceeded

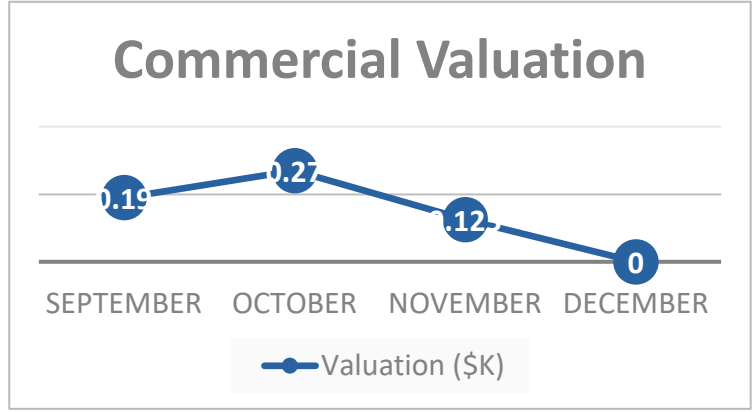
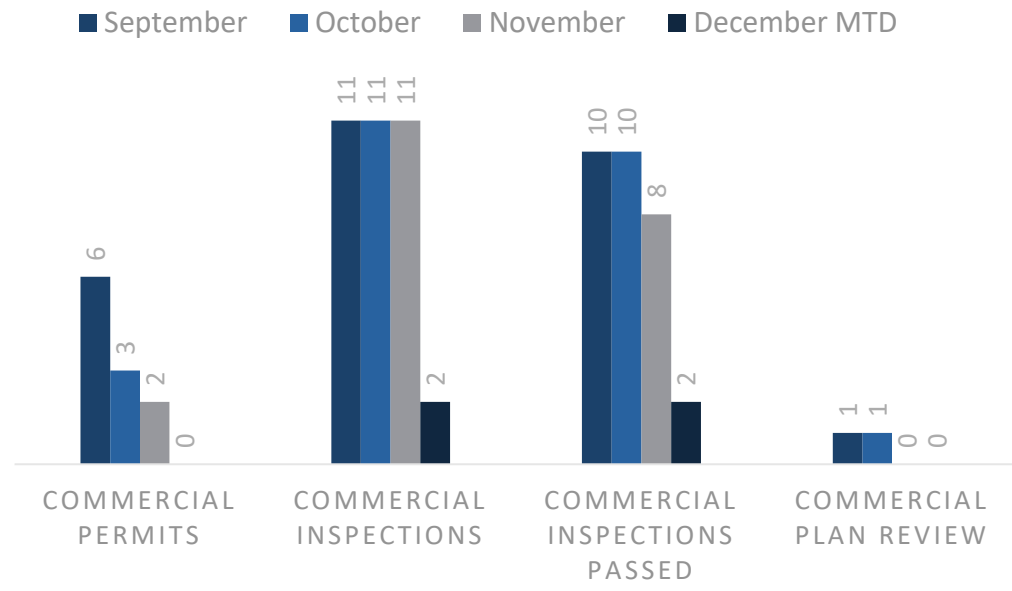
# RESIDENTIAL

Permits - 215  
 Inspections – 685  
 70.22% passed  
 Plan Review- 69



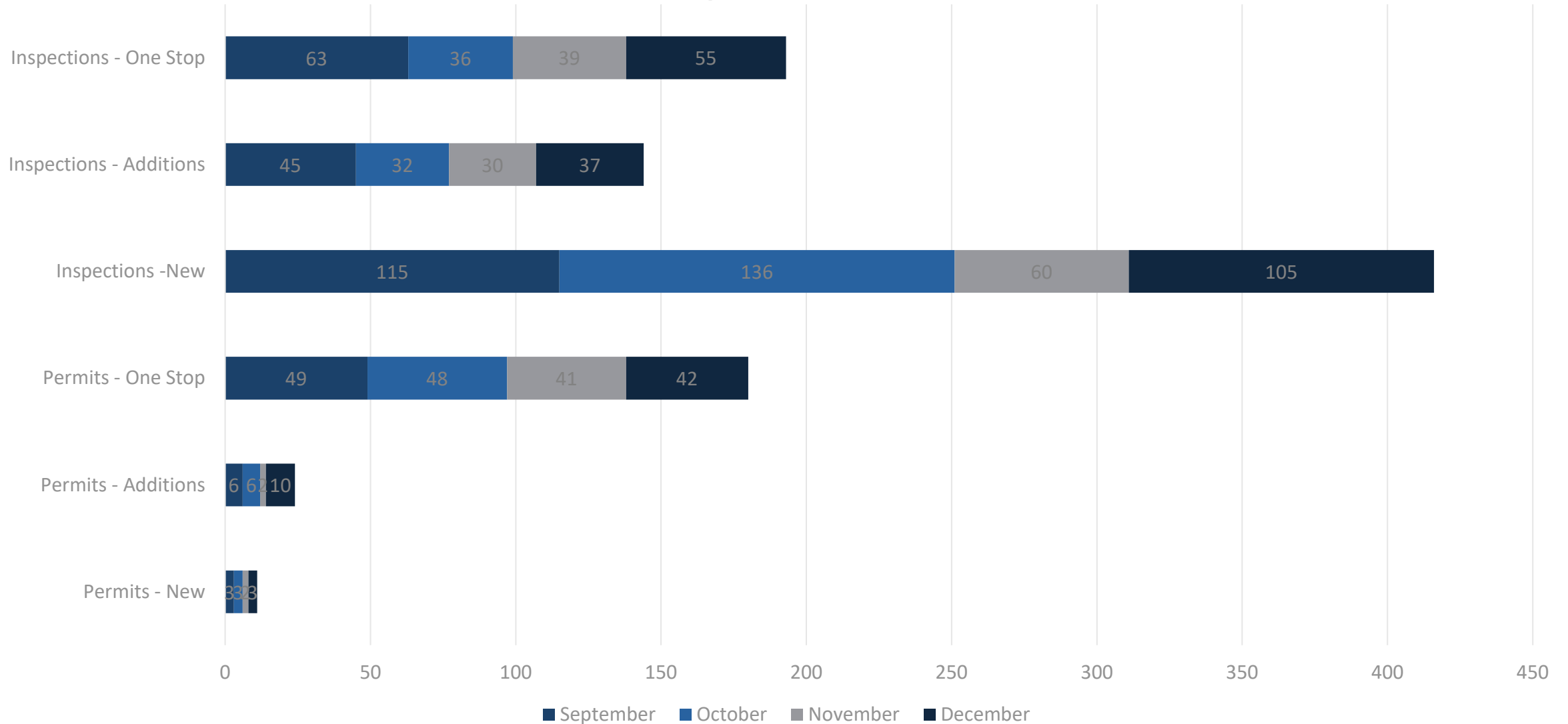
# COMMERCIAL

Permits - 11  
 Inspections – 35  
 85.71% passed  
 Plan Review - 2



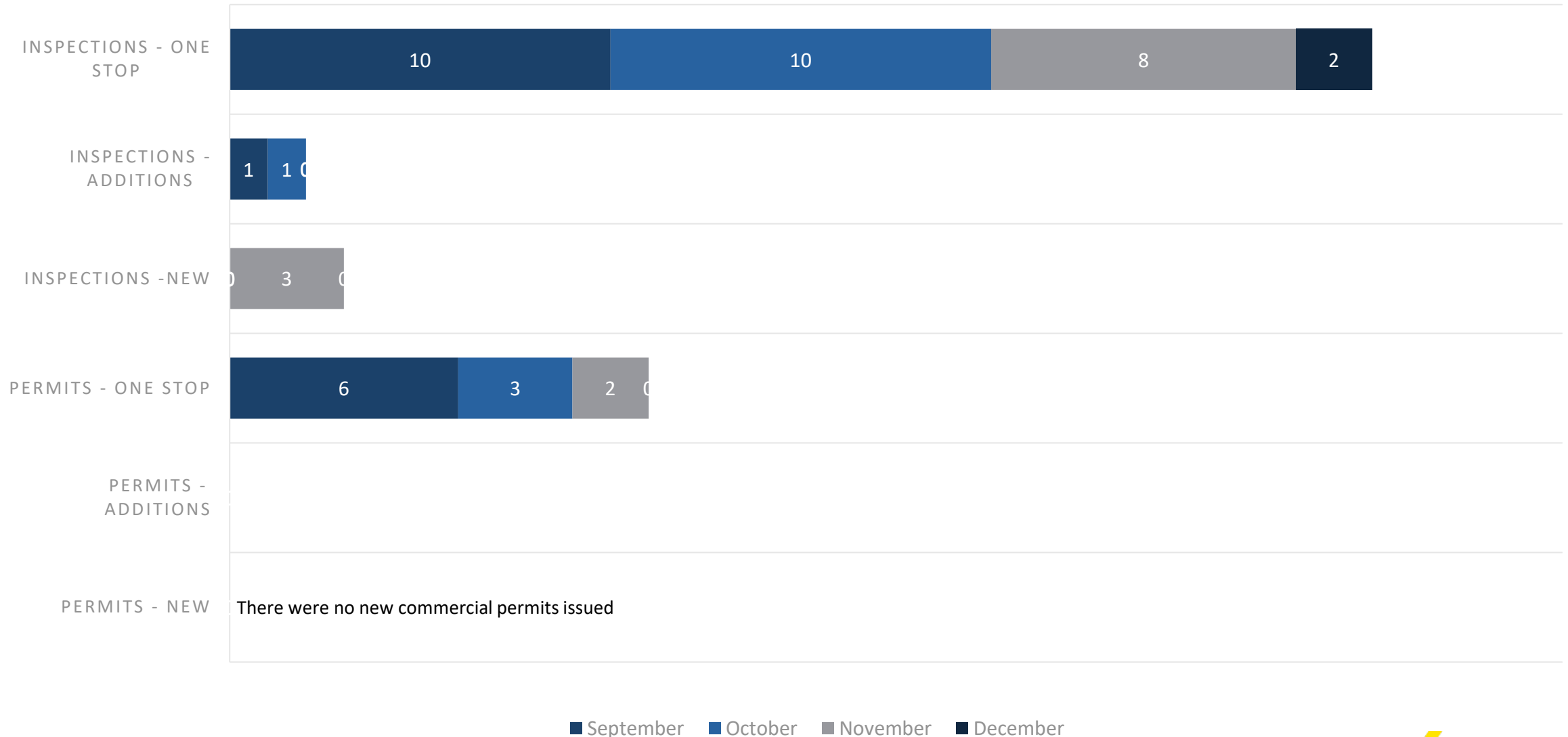


# Residential Detail Sept- Dec







# Commercial Detail Sept-Dec



# Our Value YTD & YOY Comparison

	Commercial	Residential
Permit Activity 2020	29	670
Inspection Activity Sept-Dec 2020	35	685
	2020	
Valuation	\$33,548,659.65	
Inspection Activity	2553 (2020)	

	Turn around Time	SLA
Plan Review 	5 days	5 days - met or exceeded
Inspection 	24 Hours	SLA's met

**Permits for  
new SFR**

30

**Permits  
Commercial**

29

**Projects  
>10M**

N/A

## Considerations

- Current QTR Permit Activity: 29 Commercial 670 Residential
- Inspections/plan review 2553/243 (2020)
- 2020 activity has remained strong despite Covid-19 related struggles
- Staff have continued to keep projects moving with RVI (remote video inspections) when possible
- Implemented safe protocols for managing intake of applications and plans

# Our Performance

## Client Satisfaction

### SAFEbuilt's Net Promoter Score:

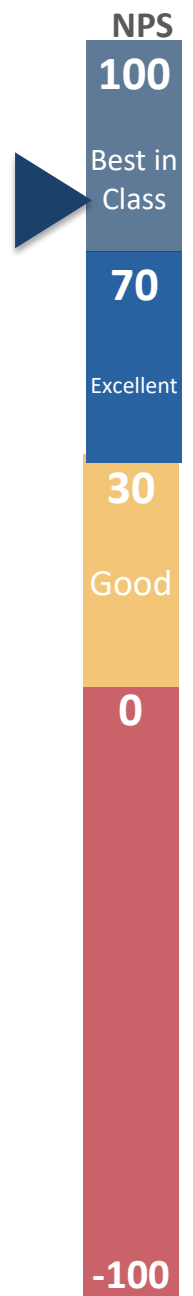
*On a scale from 1 to 10, how likely are you to recommend SAFEbuilt services?*

- From the most recent client satisfaction survey SAFEbuilt received a Client Satisfaction Score of 91%
- Our Net Promoter Score was 71%

#### Common Comments Received Were:

“Good communication with the building inspector and staff. Inspector has good rapport with residents, staff and officials. Responsive to resident's requests”

“Good Communication Quick Response Accurate Information Good Customer Service”



# 90 Day Action Plan

## Priority

- Management of COVID response for plan review & inspections effective;
  - No substantial delays to essential activities
- Inspections conducted on time, w/ access to virtual inspections & plan reviews
- Management of safe & efficient Plan Review process
- Get approval for commercial plan permit delegation

## Secondary

- SAFEbuilt Staff continues to support KPI & SLA reporting out of Community Core Software (completed early Q4)
- Continued refinement of reporting capabilities out of Community Core to provide visibility for each department in the development review process
- Temporarily suspended in-person workshops since our January 29<sup>th</sup> 2020 code training due to Covid-19. These are all virtual until further notice.

# Looking Forward

- Continue to provide a very high level of service monitoring KPI's
- SAFEbuilt employees will continue follow our core values of Integrity, Improvement, Respect, Teamwork and Service.
- Provide outreach programs: Contributions to local events as requested, citizen & contractor engagement/ education regarding code requirements
- Continue to work with the Town of Delafield Department Directors and staff to provide outstanding customer service
- Truly being a part of the “Delafield Team”

# Wrap Up



SAFEbuilt®

## **Assessor's Office Report**

Hello and thank you for choosing Grota Appraisals as your Assessor. Grota Appraisals has been providing municipal assessment services since 1974. We assess many other lake country communities and are very familiar with the many types of properties which makes Town of Delafield a perfect fit.

We obtained all the necessary information from the previous Assessor in December of 2020. After obtaining the information, we reviewed the files to make sure all previous projects were accounted for and are working to resolve any issues that were found for the 2021 assessment year.

In December 2020, we performed Personal Property verification inspections, and then followed that by sending Personal Property forms to all businesses to fill out and return to our office before March 1<sup>st</sup>, 2021. Currently we are receiving, processing and data entering those forms.

The Assessor's office is up to date with gathering, entering and validating real estate sales that have transpired with the Town.

Annually the Assessor's office obtains information from Waukesha County in regards to property splits, combinations & legal description changes. We are current on processing those changes for the 2021 assessment year.

The Assessor has performed most exterior inspections due to new building permits issued or incomplete projects from previous years. Letters for interior inspections were mailed on 03/02/2021. After all inspections are completed, all information gathered will be data entered, reviewed and new assessed values set for the physical changes made.

The Assessor will review any exemption requests or request for property reviews prior to sending new assessment notices for 2021.

Assessment notices will be mailed in mid-May to owners that had a change in assessed value. After notices are sent we will field calls and emails from residents that may have questions in regards to the assessment notice ending with an Open Book which will be held on 06/02/2021 from 2-4pm. Due to Covid-19 restrictions, Open Book will be held by phone or email only.

The Town will hold its annual Board of Review meeting on 06/28/2021 from 5-7pm at the Town Hall. There we will address any formal appeals for the 2021 assessment year.

After Board of Review we will file the appropriate reports with the state and county to fulfill our statutory requirements as well as have some communication with them to review yearly economic adjustments.

Please continue to forward any resident that may have assessment related questions to our office so we can continue to provide answers and information to the questions and requests.

Raymond G. Koscak

A handwritten signature in black ink, appearing to read 'Raymond G. Koscak', written in a cursive style.

Lead Assessor, Town of Delafield



# TOWN OF DELAFIELD

## FIRE DEPARTMENT



## ANNUAL REPORT

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2020



Former Member Jack Z during road clean-up post vehicle accident

March 30<sup>th</sup> , 2021

Subject: Message from Interim Chief Hoppe

To: Town of Delafield Town Board

It is my pleasure to present the 2020 Fire Department Annual Report. We are honored to welcome and serve each citizen and visitor in our community.

The year brought new challenges and ushered in some historic changes for the Town of Delafield Fire department. The dedicated members of our organization worked tirelessly to handle all emergencies safely and quickly while do so during a global pandemic.

We are extremely proud to provide a high level of emergency medical response at the ALS level, rapid response to all fire incidents and efficient response to technical rescue, dive rescue and motor vehicle accident incidents.

The brief reports highlights some of the fire department activities throughout 2020.

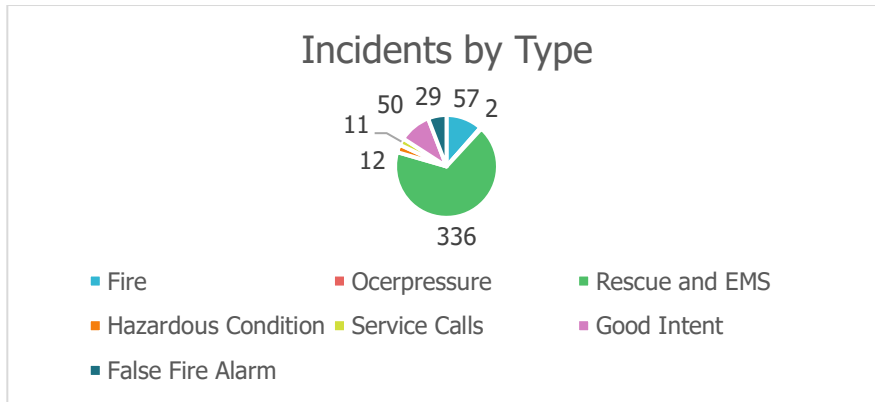
I look forward to answering any questions you may have on Tuesday April 29<sup>th</sup>.

Sincerely,

Mark W. Hoppe  
Assistant Fire Chief  
Town of Delafield

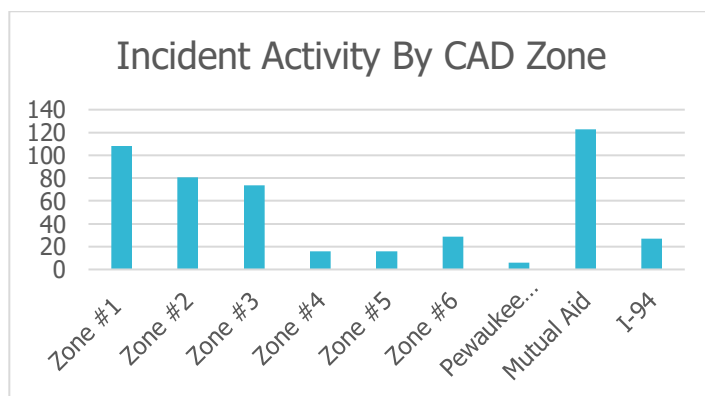
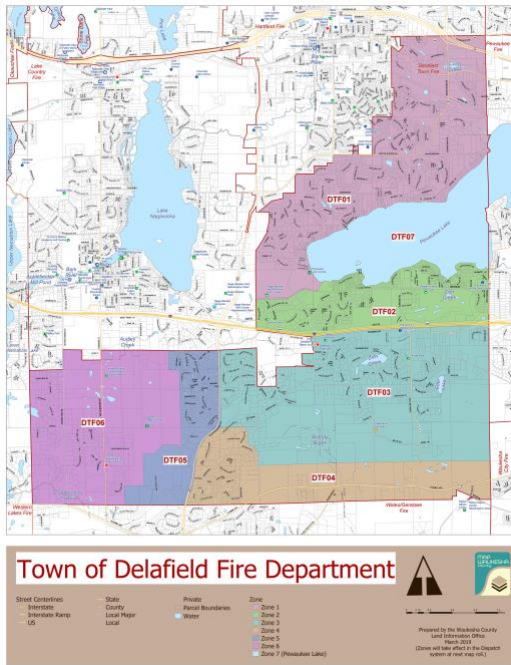
## Emergency Incident Activity Review

The fire department responded to 497 incidents during the calendar year of 2020. August was the busiest month with 62 calls for the month. The incidents are broken down into seven general call types. Emergency Medical incidents accounted for 68% of the activity. A total of 57 fire type incidents occurred which included building fires, brush fires, vehicle fire and dumpster fires. Estimated dollar loss for fires located in the Town of Delafield totaled \$106,000. One significant building fire occurred on Silvernail Road in a single-family home that was undergoing a remodel.



Town of Delafield Fire crews working at the Silvernail Road basement fire on Mother's Day, May 10<sup>th</sup>, 2020

The Town of Delafield is split up into multiple CAD response zones to assist in the response of Delafield and mutual aid units. The busiest zone is Zone #1 with 108 calls or 22% of the activity. The next busiest zone is the Northeast with 108 calls or 22% of the activity. The next busiest zone is Zone #2 just north of I-94 up to Pewaukee last. Zone #2 had 81 incidents for 16.3 of the incidents.



Mutual Aid responses accounted for 25% of the incident activity. Mutual aid was provided to 13 different agencies throughout SE Wisconsin. Mutual Aid was given to the Lake Country Fire Department 51 times during 2020.



Example of Mutual Aid Fire Response- Michaels House of Prime in Pewaukee during December of 2020.



## COVID-19

COVID-19 brought significant challenges to the Town of Delafield Fire Department. It changed daily operations in emergency response, fire inspections and public education.

Despite the added safety measures, including decontaminating all equipment after each response, there was not a significant increase in time dedicated to each response.



Crew cleaning up after an EMS call and retired Captain Smaglick performing some light station maintenance.

Fire prevention saw a reduction in inspections for 2020. A total of 87 fire prevention inspections were conducted in places of employee and public buildings noting 100 violations/corrections. All public education events after March were cancelled.

Several members of the department spent time away from the department during their individual quarantine periods.

Public relation event were limited to socially distanced Birthday Party Visits.



Birthday Party gift drop by the fire department on Glen Cove Road

## **Fire and EMS Training**

The Department hosted 47 different training opportunities during 2020. Most trainings fell into the category of the monthly business meeting, EMS Training or Fire Training. Over the 47 training opportunities were 638 attendees accumulated over 1,155 hours. That is an average of 14 people attending each training.

During 2020 the fire training offerings were expanded by collaborating with Lake Country Fire Rescue. The same monthly fire training topic was offered on Monday evening, Tuesday morning and Saturday morning. The member could then pick a day and time that works better for their schedule. This change improved the training attendance overall.





Socially Distanced Extrication Training instructed by DC Formea

## **Personnel Updates and Awards**

Several personnel changes occurred during the course of 2020. Chief Kozlowski retired after serving ten years as the full-time chief. Captain Mike Smaglick retired after serving 28 years and most of the time in the rank of Captain. EMT/FF Nicole Cummings was selected as the 2020 Member of Year after showing a year of focusing on mentoring newer members and always providing help with EMS training and CPR education. Ten-year employee Matt Smaglick was promoted to Lieutenant.

**Town of Delafield Fire Department**

**Staff List By Hire Date**

**All Applicable Records**

<b>Name</b>	<b>Staff ID</b>	<b>Rank</b>	<b>Stn</b>	<b>Status</b>	<b>Hire Date</b>
Kinley, Tom C	19	Division Chief	1	Full Time	05/04/1980
Hoppe, Mark W	16	Assistant Chief	1	Paid on Call	03/31/1985
Smaglick, Mike J	28	Captain	1	Paid on Call	10/31/1993
Dunker, Sherry S	3997	Captain	1	Paid on Call	06/19/2002
Mraz, Anne C	65	EMT	1	Paid on Call	09/13/2004
Cummings, Nicole	75	Firefighter/EMT	1	Paid on Call	06/05/2006
Wachtl, Jeremy	76	Division Chief	1	Paid on Call	08/07/2006
Formea, Jamie D	82	Division Chief	1	Paid on Call	06/04/2007
Gollnick, Carl M	90	Firefighter/EMT	1	Paid on Call	04/06/2009
Smaglick, Matt	105	Lieutenant	1	Paid on Call	04/04/2011
Tousignant, Brandon R.	123	Firefighter/EMT	1	Leave	06/19/2015
Zwisler, Jack A	124	Firefighter/EMT	1	Paid on Call	11/05/2015
Reid, Paige	125	EMT	1	Paid on Call	11/09/2015
Orgas, Aleah K	126	Lieutenant	1	Paid on Call	12/03/2015
Zahorik, Casey J	127	Firefighter	1	Leave	12/17/2015
Cloherly, Michael J	128	Lieutenant	1	Paid on Call	01/12/2016
Price, Bethany J.	132	Firefighter/EMT	1	Paid on Call	01/06/2017
Spheeris, Matthew J	133	Firefighter/EMT	1	Paid on Call	01/20/2017
Kolar, Jamie	135	Firefighter/EMT	1	Paid on Call	08/29/2017
Westover, James	136	Firefighter	1	Paid on Call	12/19/2017
Portz, Danny D	139	Probationary Member	1	Paid on Call	09/07/2018
Akers, John J	141	Probationary Member	1	Paid on Call	12/19/2018
Moore, Keith	142	Firefighter	1	Paid on Call	01/14/2019
Burg, Ed J	144	Firefighter/EMT	1	Paid on Call	02/27/2019
Cummings, Emma	145	EMT	1	Paid on Call	06/19/2019
Eaton, MacKenzie M.	146	Probationary Member	1	Paid on Call	07/22/2019
Steggall, Autumn	147	Firefighter/EMT	1	Paid on Call	10/01/2019
Scott, Anchal	148	Probationary Member	1	Paid on Call	10/16/2019
Kreitlow, Christopher L.	151	Probationary Member	1	Paid on Call	07/14/2020
McCormick, Devan E	150	Probationary Member	1	Paid on Call	07/14/2020
Beaman, Zac H.	152	Probationary Member	1	Paid on Call	07/22/2020

**Total Staff Members Listed: 31**

The end of 2020 brought the end of the Town of Delafield Fire Department as it was known to the community since 1919. For over 100 years, hundreds of volunteers professionally served the citizens by responding to thousands of emergencies. The Town of Delafield Fire department boasts a rich history that cannot be summarized in a few paragraphs. The department evolved and adapted when needed to meet the demands of the community and the ever-changing fire service. The next phase is before us as the department joins the team of the very capable Lake Country Fire Rescue.



Pewaukee  
Lake

# POLICE

The Lake Patrol is a multi-jurisdictional agency comprised of the Town of Delafield, City of Pewaukee, and Village of Pewaukee. The Village of Pewaukee is responsible for the administration of the Lake Patrol, whom works collaboratively with the Lake Patrol Advisory Committee. The Board is comprised of members of each of the participating communities. The Pewaukee Lake Advisory Committee recently signed an extension of the intergovernmental cooperation agreement through March 31 2026.

During the summer of 2020 the Lake Patrol worked a total of 929.50 hours. That figure is broken down between working 712 patrol hours, 74 Exempt Hours and 143.50 Administrative hours. In addition to the Summer Responsibilities the Lake Patrol also patrols on the frozen waters of Pewaukee Lake utilizing two ATV's.



Officers focus on education, and establishing voluntary compliance with local ordinances, and state laws. Officers accomplish these goals by building a rapport boaters, issuing warnings, and only when required issuing municipal citations. Throughout the summer Officers conducted the following self-initiated field activity;

- 32 Citations
- 139 Warnings
- 199 Safety / Compliance Inspections
- 3 Search and Rescue Missions
- Investigated 3 accidents and 1 drowning



The Lake Patrol also has an abundance of collateral duties. These duties consist of hosting Boaters Safety Classes, as well as Buoy Maintenance. The Lake Patrol is also responsible for installation and removal of 180 buoys. It is my sincere pleasure to be a member of such a dynamic team, and a fundamental partner in ensuring safety within the Pewaukee Lake Community.

Respectfully,

Sergeant Lucas G Twelmeyer





## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

**Chair**  
Ron Troy  
**Supervisors**  
Edward Kranick  
Christie Dionisopoulos  
Steve Michels  
**Clerk/Treasurer**  
Dan Green

**To:** Board of Electors & Town Board  
**From:** Alyssa Vaughan, Baseball Coordinator  
**Date:** April 20, 2021  
**Subject:** Park and Rec Annual Report

### 2020 Annual Baseball Report, Park and Rec

Unfortunately, we had to cancel our Park and Rec baseball/softball season in 2020 due to COVID-19. Our registration deadline had just ended when COVID hit. We had our best turnout yet, 300 players, 55 volunteer coaches and 23 teams ready to go. We canceled and refunded those families, and hope to see them back for the 2021 season. We had collected money from 12 sponsors of local businesses and had to return the money. We did have two sponsors donate to Park and Rec and not accept the returned funds. We were still able to rent out all three ball fields to 15 different select teams. We also rented out the soccer field to many lacrosse teams. Sports Commons and Del-Town baseball diamonds are the home fields to our Park and Rec Baseball & Softball program, along with a number of select teams that rent the fields for practices and games. We are optimistic for a successfully 2021 season, as we have a record number of donations from sponsors, and our enrollment is up to 287 plays with 22 teams.

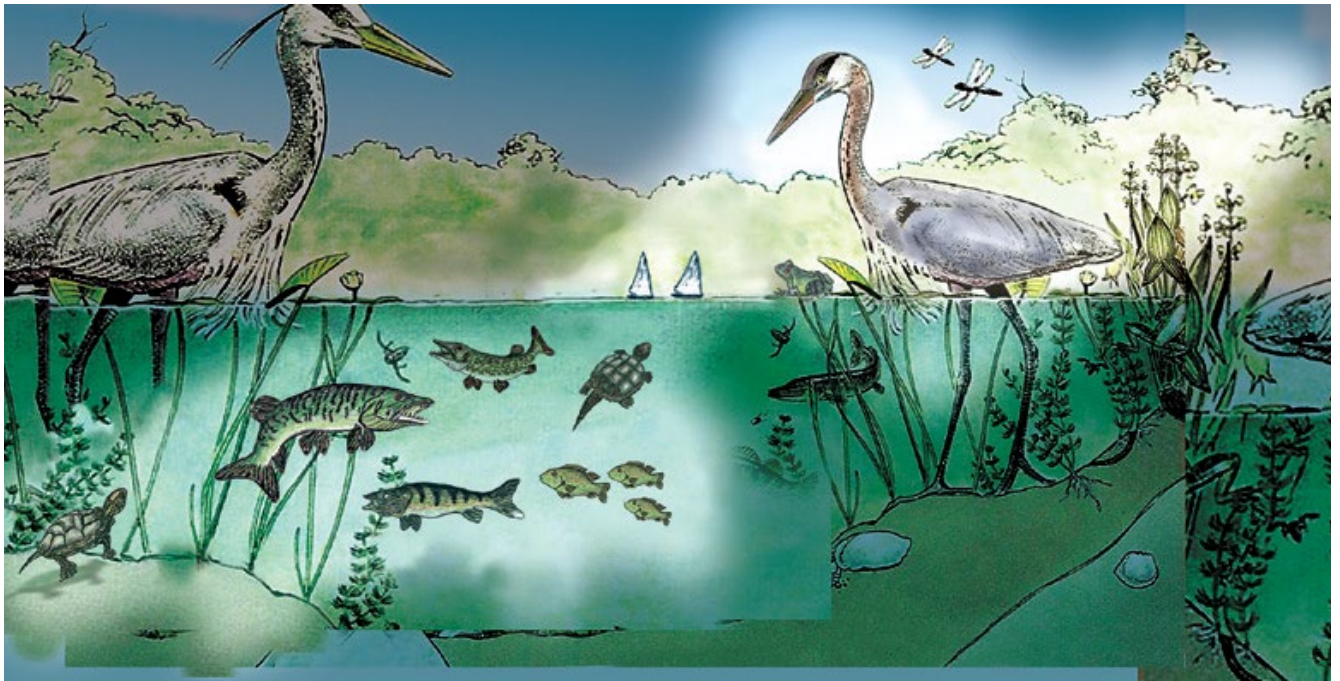
Photo from 2019 Season...



# AQUATIC PLANT HARVESTING REPORT

2020

PEWAUKEE LAKE, WISCONSIN



LAKE PEWAUKEE SANITARY DISTRICT

Of the City of Pewaukee and the Town of Delafield, Wisconsin

N25W27534 Oak Street

Pewaukee, WI 53072

# AQUATIC PLANT HARVESTING REPORT

2020

PEWAUKEE LAKE, WISCONSIN

## Table of Contents

History and Background

Permitting

Aquatic Plant Management Plan

A. Summary

B. Goals and Objectives

Aquatic Plant Removal 2020

A. Beginning and ending dates

B. areas worked

C. Total number of days

D. Total loads

1. Shore Barge

2. Harvester

3. Pile Pick up

Plant Types

Costs

Changes

Secchi Disc readings

Lake Temperatures – East and West basin

Aquatic Plant Removal Program Budget for 2021

Aquatic Plant Survey Plans for 2021

## History/Background

Pewaukee Lake a 2500 acre lake located in Southeastern Wisconsin centrally located in Waukesha County. The drainage basin equates to approximately 14,817 acres. When the first white settlers arrived in the area around 1800, the lake consisted of approximately 1200 acres. This deep basin was formed by the last glacier to visit Wisconsin. Prior to the arrival of settlers in the area, the basin was comprised of wetlands, prairies and stands of hardwoods. East of the lake was a large wetland area with a small stream running through it. The lake was known as Snail Lake by the Indians who lived around it. In 1838 a dam was constructed on the stream which allowed the wetlands to flood and in turn, doubled the size of the lake. The lake reached its current size of 2500 acres, the West basin which reaches depths of 45 feet and the eastern basin consisting of depths of less than 10 feet with a muck bottom. With the construction of the dam for power, the area was soon developed and any land that could be utilized for agricultural use was tilled and planted. Wetlands were drained, prairies were plowed and woodlands cut down to provide space for home sites, resorts and farmed croplands. Shoreline areas were rapidly developed into home sites and resorts.

The Sanitary District was formed in 1944 and at that time the private septic systems were viewed as one of the major sources of pollution in the drainage basin. The runoff from animal wastes and soil erosion made a major contribution to an already fertile lake. The district installed the sanitary sewer system around the lake in 1976. The sewer installation caused a shift in nutrient loading problem. Agricultural use has diminished and residential development has taken over, bringing with it soil erosion, animal waste and fertilizer runoff.

The first weed harvesting funds were made available through borrowing in 1945. The weeds were cut and left afloat which became unpopular with the residents and was discontinued. In 1947 a chemical treatment program and a mechanical harvesting program was instituted. The combined program, chemical and mechanical has been in use up to about 1965. From 1965-1972 very little chemical was used by the district. The district has researched the use of chemicals and understands that it is a short term solution that has long term negative effects on the environment and there are liability concerns. Since 1984 the district has not provided chemical treatment.

The Sanitary District at this time owns and operates 4 harvesters, 3 shore barges, 4 transporters, 2 - 30 cubic yard dump trucks, a large conveyor and a conveyor/trailer in its daily operations during the late spring and through the summer months and into the fall. The aquatic plant removal program that is in place today is working to reduce the potentials for user conflicts while improving habitat. Harvesting shorelines allow people to swim and fish from their piers. Cutting access channels allow travel routes for boaters as well as cruising lanes for predator fish to forage. The district focuses on the cutting to remove dense stands of milfoil and allow an increase of native species that are spreading throughout the lake.

## Permitting

The Lake Pewaukee Sanitary District (LPSD) is the responsible agency for aquatic plant removal of invasive and nuisance aquatic plants in Pewaukee Lake. The Sanitary District provides this service to the Town of Delafield and the City of Pewaukee. The Wisconsin Department of Natural Resources (WDNR) implemented new rules and regulations regarding mechanical harvesting of aquatic plants in Wisconsin's lakes in 2002. The new rule (Wisconsin Administrative Code NR109) requires agencies that have a mechanical harvesting program to obtain a permit from the WDNR. One of the permit conditions is that the District is required to submit an annual report that indicates the harvesting activities that were completed during the previous summer operations.

## Aquatic Plant Management Plan

### A. Summary

Currently the District operates 4 harvesters, 3 shore barges, 4 transporters, 2 trucks, a conveyor and trailer/conveyor combination. The transporters and shore barges are unloaded by a conveyor to a 30 yard dump truck built specifically to haul weeds. The truck and trailer/conveyor operate at strategic locations to improve efficiencies. All the general operations and the mooring of the equipment take place at our marine depot, located on the south shore of the lake. Sixteen summer employees, one summer "on the lake supervisor" and 3 full time year round district employees support the program. The current program was developed through years of experience coupled with a citizen's advisory committee report in 1992, the South Eastern Regional Planning Commission's (SEWRPC) report no. 58 "A Lake Management Plan for Pewaukee Lake" in 2003 and a white paper "The Aquatic Plants of Pewaukee Lake – Tracking the Past, Looking into the Future" prepared by Eco-Resource Consulting, LLC in July of 2007. An updated Management and Watershed Protection Plan has just been finalized this year 2020.

The goals are summarized as follows:

- To remove as much non-native plant material as possible
- To manage without the use of chemicals
- To reduce the nutrient loading in the lake
- Improve the growth rate of the native plants in the lake
- Improve the quality of the resource for all to enjoy.

The Harvesting Plan is summarized as follows:

- Begin by harvesting from the end of piers to about 250 feet from shore
- Provide access channels to open water after completion of the shore area
- Use second shift to open dense weed beds off shore
- Remove as much floating debris as possible with the use of shore crews



- Maintain native beds if possible
- Choose harvesting areas by severity of growth and weather conditions

Normal hours for single shift 7:00 a.m. – 3:30 p.m.

Two shift, harvesting only. First – 5 a.m. till noon. Second – noon till 7 p.m.

## B. Goals and Objectives

The current goal of the Lake Pewaukee Sanitary District's aquatic plant management program is to provide access, for all lake users, to those areas of the lake that can become weed choked and unproductive. In the process of reaching that goal there are other objectives to achieve.

1. By harvesting channels and shoreline areas to approximately 250 feet in width, we provide access for boaters and cruising lanes for game fish to use for feeding. This can increase the productivity of a formerly inaccessible area. It also allows for sport fishers to access these areas. It is important to understand that during peaks of the heavy aquatic plant cycles the goal of 250 feet may not be reached.
2. With harvesting, we remove the plant material that if were chemically treated would decay and replenish the bottom sediments with more nutrients.
3. By harvesting Eurasian Milfoil we take the energy out of the cut milfoil, allow deeper sunlight penetration, allowing for a greater diversity of native aquatic plant species.
4. By abandoning a chemical treatment program in favor of expanding a harvesting program we are seeing a return of more native plants and a better balanced aquatic system. By removing the aquatic plants we help maintain the dissolved oxygen levels for the fisheries, the cut plant root systems maintain sediment control, native plants are allowed to prosper and it minimizes the chances of a large algae blooms.
5. It is our continued goal to educate the lake residents about hand throwing rakes and cutters so they understand how to maintain their own pier area without the use of chemicals.
6. If we wish to return to a more balanced natural system we must educate all the residents in the Watershed that how they treat their local environment (lawns and landscaping) will have an impact on the waters of Pewaukee Lake.
7. By purchasing wetlands located in the drainage basin, we will insure their permanent conservancy and the continuation of the balance they provide to the ecosystem.
8. By restoring natural prairies and educating and restoring stream banks (stabilize and enhance) we can decrease nutrient loadings entering the lake.

This list is a current list that is subject to change with the ever changing ecosystem of the lake. Updating and amending the program is critical to keeping harmony among the users of the lake.

The ultimate goal of the Lake Pewaukee Sanitary District's aquatic plant management program is to return to a population of native growing plants that allows continued high quality recreational use and an improved environment for fish and other aquatic life.

The white paper conducted by Eco-Resource prepared in 2007 indicated that Pewaukee Lake has a more desirable species assemblage than about 75% of comparable lakes in the eco-region.

## Aquatic Plant Removal 2020

### **BEGINNING AND ENDING DATES**

**Harvesting** started on the 27th of May and ended on August 26th. **Shore cleanup** started on May 26th and ended on October 30th. **Pile Pick-up** was performed typically on Mondays and Fridays started on May 12th and ended on October 30th.

### **AREAS WORKED**

All areas indicated on the permit map (see appendix - Figure 1) were harvested at least one time. Areas of shallow water have had multiple cuttings. Eurasian water milfoil was moderate. Native plants appeared to be flourishing with a great variety of plants seen in areas that have been predominantly been Eurasian water milfoil in the past. Auer Park received its first harvesting on May 28<sup>th</sup> and only a half of a load could be accumulated and removed due to a lack of growth. The crews returned several times in June for light cutting. July and August the growth came and was removed on 3 separate occasions (July 14<sup>th</sup>, 15<sup>th</sup> and August 4<sup>th</sup> and 19<sup>th</sup>). A minimum of 8 loads were removed on all these occasions.

The first harvesting in the Kopmeier area was June 17<sup>th</sup>. The aquatic plants had minimal growth the rest of the year and the area has become 90% native plants and they remained well submerged. The milfoil appeared in the Kopmeier area (by Coco creek) in late September and the District did not have the manpower to attempt any late season harvesting. It will be interesting to see what pops up in Spring of 2021.

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

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

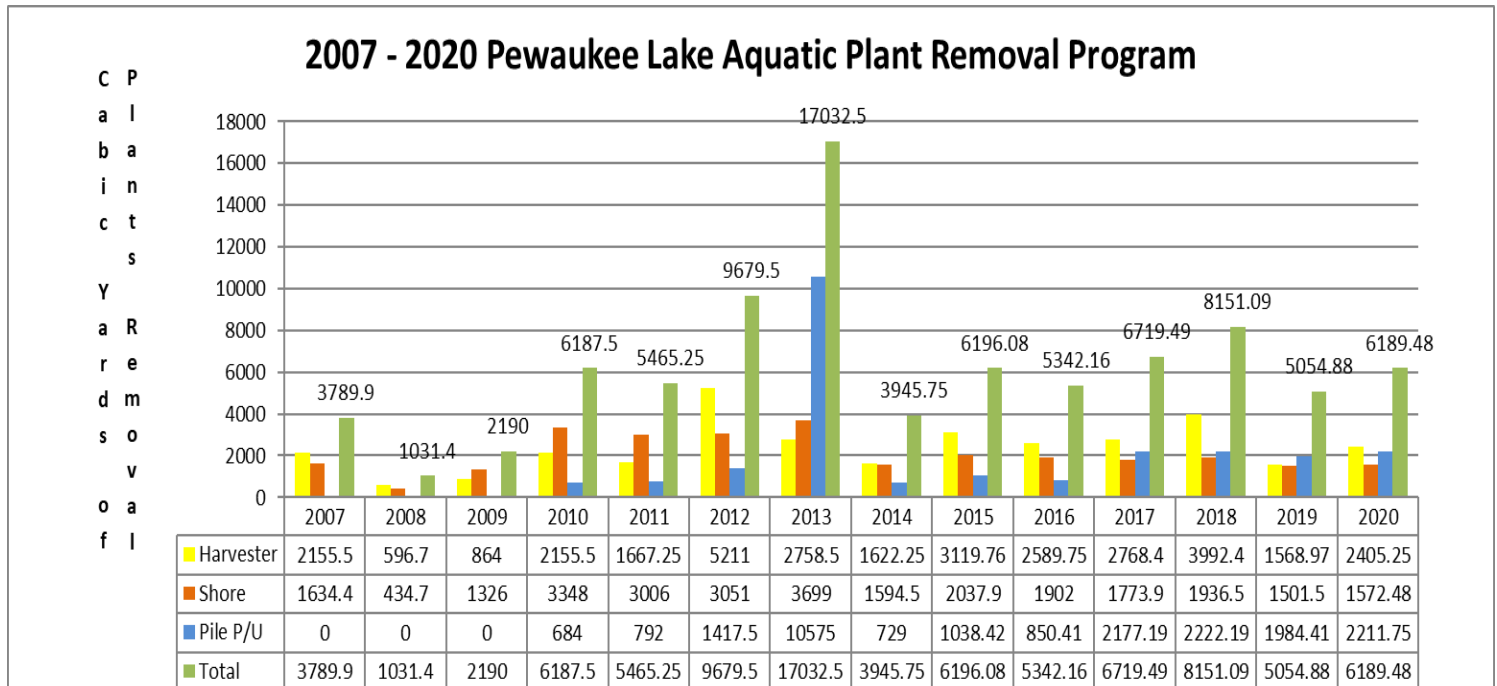
The Valisneria (eel grass, Wild Celery) once again uprooted itself and caused 2 -3 weeks of floaters to clean up taking most of the late season efforts from our crews.

### **TOTAL NUMBER OF DAYS**

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

## TOTAL LOADS

**The shore Barge** crew removed a total of 262 loads at 6 cubic yards per load for a total of 1573 cubic yards of aquatic plant material. **The Harvesters** removed 267 loads at 9 cubic yards per load for a total of 2405 cubic yards of aquatic plant material. **The Pile Pick Up** program collected 246 loads at 9 cubic yards per load for a total of 2212 cubic yards of aquatic plant material. The combined total equates to 6,189 cubic yards of plant material. There were a total of 149 truckloads (includes trailer loads) at an average weight of 13,000 lbs. /load or a total of 1,937,000 pounds (or 969 tons) of material removed. This shows a slight increase from the previous year, however the aquatic plant growth is still at a moderate level for Pewaukee Lake.



## PLANT TYPES

Eurasian water milfoil was the predominant plant species harvested (60%) with curly leaf pond weed being the second most common invasive species (30%). All areas had native some growth present at various times during the summer. Care was taken to avoid the incidental harvesting of the native plant species (10%). The incidental harvesting (although minimal) of native plants in order of predominance was as follows: Wild Celery, Coontail, Large leaf pondweed, Sago pondweed and Elodea.

## COSTS

The budget for the calendar year 2020 was established at \$384,000 which included \$118,000 for the lake equipment replacement fund and \$9,000 for the wetland purchase fund.

We have budgeted \$396,000 for the 2021 season. This includes \$118,000 for lake equipment replacement and \$9,000 for the wetland purchase and maintenance fund. The 3.13% increase is typical due to the rising cost of labor, equipment and maintenance.

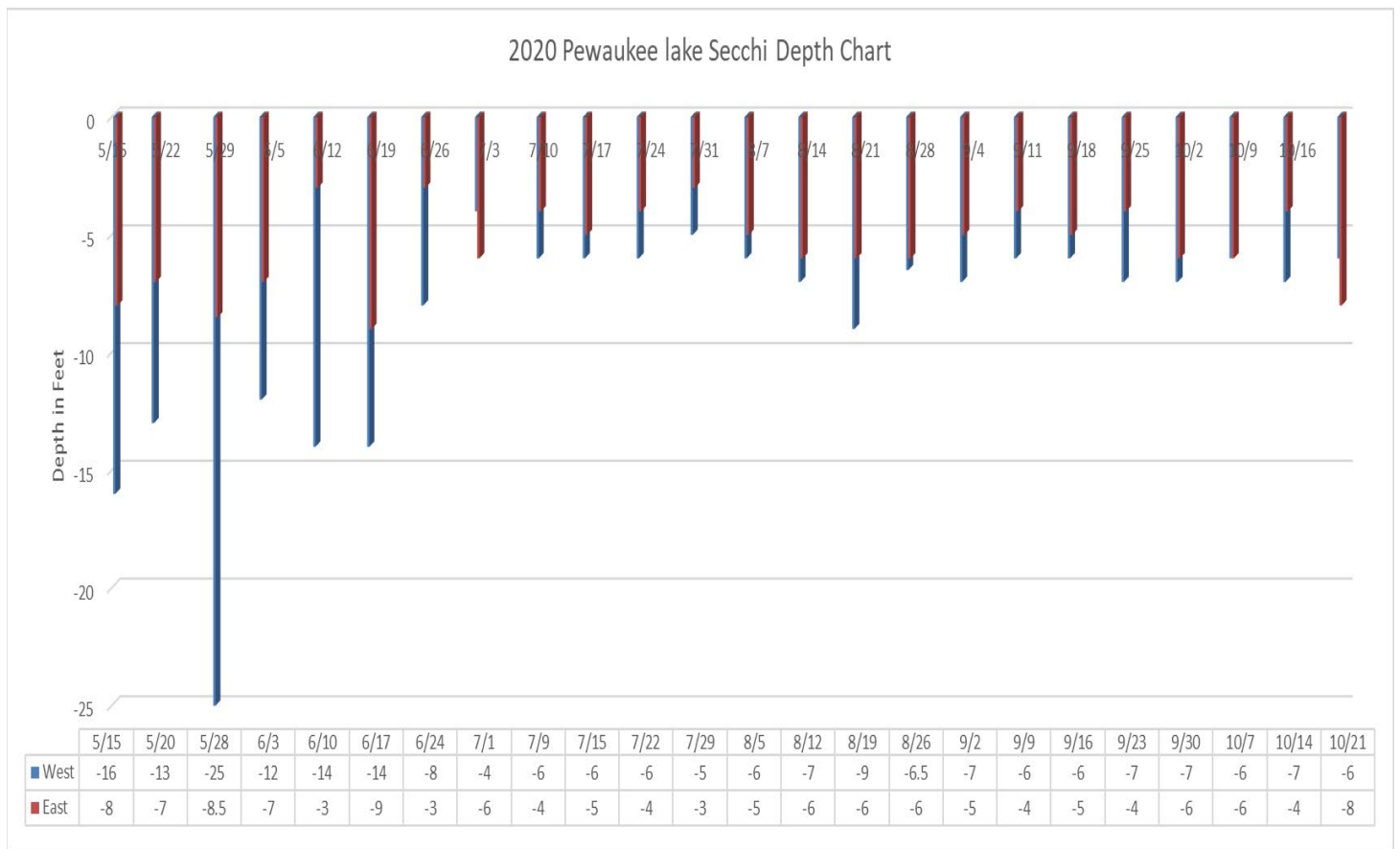
## CHANGES

There are some ongoing investigations into alternative aquatic plant removal sites to improve efficiencies, save gas, time and greatly increase the amount of nutrients removed from the lake through the harvesting program. The District continues to start Harvesting a little earlier and run a little longer (when growth is present) and as weather permits.

The District will continue to promote individual lake property owners cutting between piers with hand held cutting devices and rakes to address the areas along the shores between piers. The District will continue to pass along names of companies and people that provide this service to property owners. The District will continue to assist in picking up of piles established by these individuals. This results in larger volumes of non-native aquatic plants being removed from the lake.

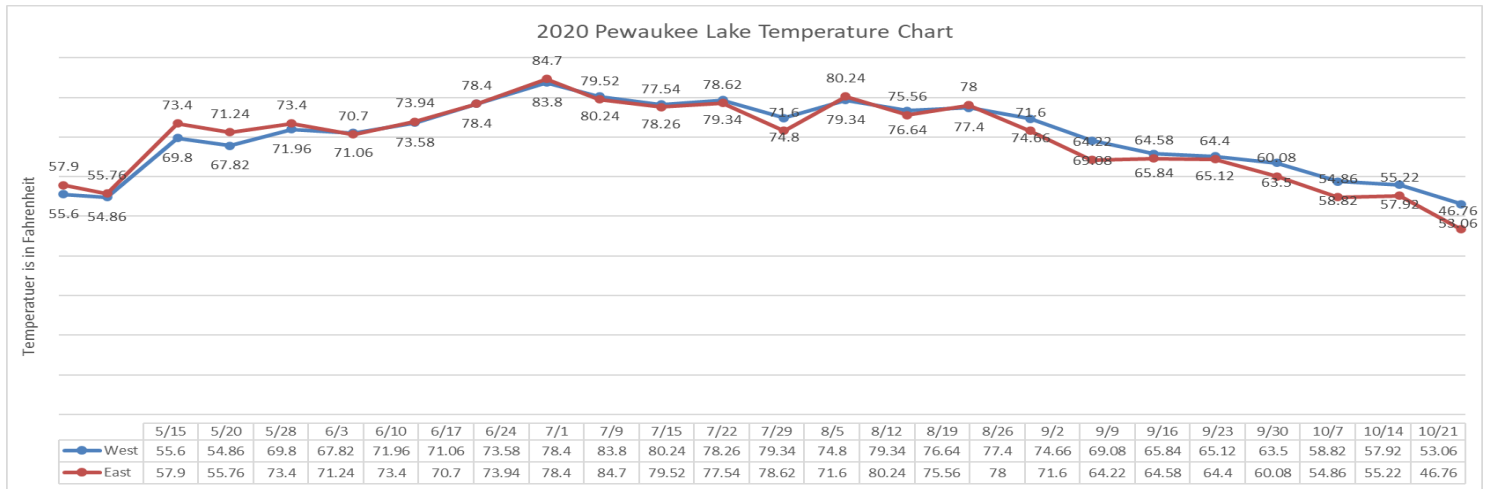
Teaming efforts with The Village of Pewaukee Department of Public works have occurred again this year. The District and the Village continue will continue to work together on the pile pick up in the Village and the Village truck's use as long as the Village puts forth an effort toward the lake in late fall. The materials are taken to the District's site.

## SECCHI DISC READINGS



Secchi Disc readings were fantastic at the beginning of the Spring season and tended to decrease with recreational activities and heavy boat traffic as typical. However water clarity appeared to stay fairly clear throughout the eastern basin despite boat and recreational activities.

# LAKE TEMPERATURES



## VIOLATIONS

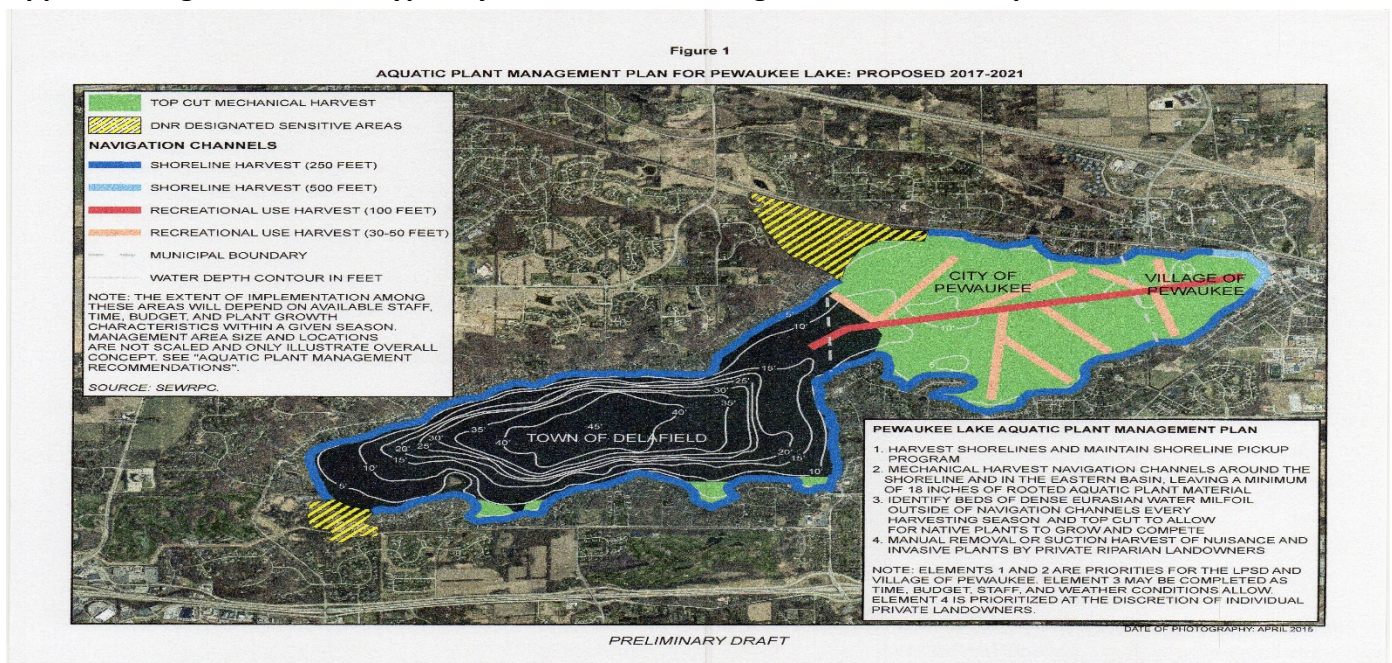
No violations of the Lake Pewaukee Sanitary District’s permit have occurred.

## MANAGEMENT PLAN UPDATES/PROGRESS

The Southeastern Regional Planning Commission finalize the updated Lake Management and Watershed Protection Plan. It will be put on the District’s website as soon as it is available. It will be located at: [www.lakepewaukee.org](http://www.lakepewaukee.org)

This report prepared on January 29th, 2021 by Thomas H. Koepp, P.E., Manager – Lake Pewaukee Sanitary District. The information on the daily reports related to Aquatic plant removal, the lake temperatures and secchi disc readings were provided by Shawn O’Hern – 2020 Lake Operations Summer Supervisor.

## Appendix - Figure 1 “Area’s Typically Worked” Harvesting and shore clean-up efforts





# LAKE PEWAUKEE SANITARY DISTRICT



JANUARY, 2021

**LET'S PUT 2020 BEHIND US AND HAVE A PROSPEROUS AND HEALTHY NEW YEAR!**

**NEW – ACH Payment Program** – Lake Pewaukee Sanitary District is offering this payment option as a convenience. If you would like to participate & pay your quarterly sewer bill through an ACH withdrawal, please fill out the enclosed form & return with an attached voided check. Funds will be withdrawn on the 20<sup>th</sup> following your quarterly billing. (January 1<sup>st</sup>, April 1<sup>st</sup>, July 1<sup>st</sup> & Oct. 1<sup>st</sup>) If you have any questions please feel free to contact our office at (262)691-4485.

## SEWER SYSTEM

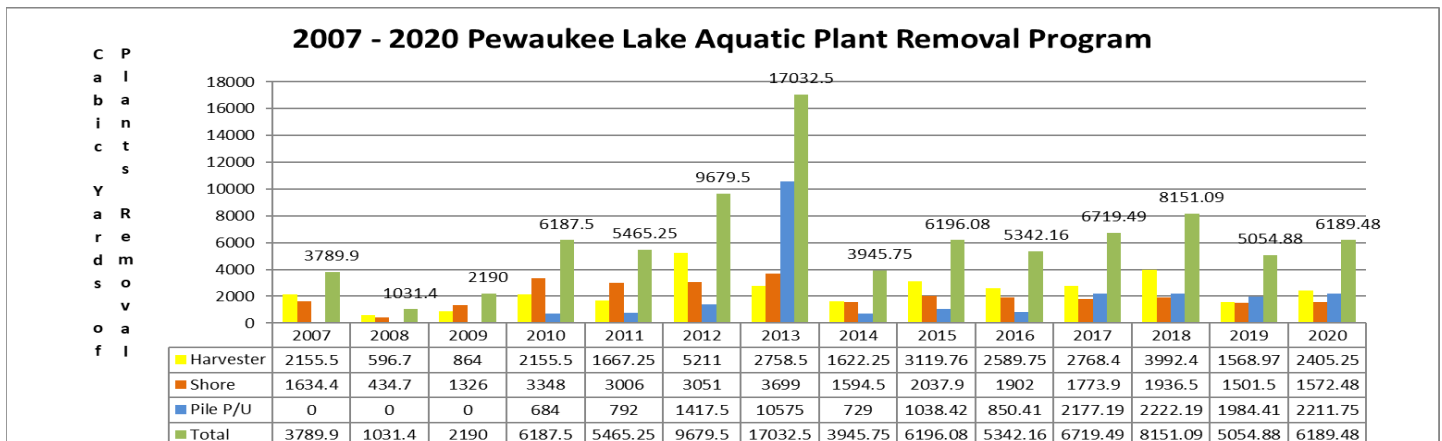
### USER FEE SLOWLY RISES WITH THE COST OF LIVING

The new rate for our quarterly sewer user fee will be \$121.00 starting with the April 1<sup>st</sup>, 2021 billing. The user fee covers the operations and maintenance of the sewer. These costs to the district continue to rise and it is not in our control - the price of parts, pumps, transfer switches and generators simply continue to rise as well as construction costs. Several pumps have been replaced as well as some internal piping inside the wet wells that have corroded over the past 35 years. A few stations have been upgraded and several more stations need to be done over the next few years. Generators are in need of replacement, mostly due to not being able to find parts for the older ones that aren't made anymore. The generator housing units that were made of fiberglass are deteriorating and in need of replacement. Several have pumping stations have been done, some are being completed this year and a few need to be done over the next few years.

Remember - Don't throw rags or cleaning "flushable" wipe's into the toilet, it clogs pumps and cause costly "extra" maintenance that we all pay for. Help keep our rates down, don't flush anything except toilet paper!!

## LAKE CLEAN UP SUMMARY

It was once again a fair year with the aquatic plants on the lake. Clean-up crews worked through October cutting, picking up shorelines and doing lots of pile pick up. Below is a chart that shows the volume of aquatic plants taken out of the lake over the years and how this last year compares to the previous years and cycles. The total volume of aquatic plants removed from the lake equates to 6,189 cubic yards. Below is a graph of the volumes of aquatic plant removed over the past 30+ years. The tallest spikes are the combined volumes of all the methods of the districts aquatic removal operations (the harvesters, shore barges and pile pick up).



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

**Clean Streams = Clean Lake:** The 3 main tributary's to Pewaukee Lake are Coco, Meadowbrook and Zion Creeks. These provide most of the flow from the watershed and are extremely critical to the lake's ecology, quality and clarity. Stream bank protection (native wetland vegetation, woody structure and rock) help minimize erosion. Stream buffers (75-100 foot wide strips of land bordering the streams) are absolutely critical for stream protection. Getting people to understand about buffers and streambank protection and spread the word is the answer in helping clean up the lake. To date the Lake Pewaukee Sanitary District has partnered with the local Pewaukee Chapter of Walleyes for Tomorrow and has helped install 300 feet of streambank restoration on Meadowbrook Creek. The restoration consists of coconut bio-logs and native prairie and wetland plantings. The bio-logs are heavily staked in place just inside of the eroded riverbanks. Native plants are planted in the bio-logs and behind the bio-logs. High flows overtopping the banks fill in the gaps behind the bio-logs with sediment and then the native plants spread out and flourish creating fish spawning areas and stream protection against erosion. This narrows the river and allows the river to flow faster providing cooler, deeper water which improves the natural spawning of fish and allows other aquatic life and organisms to flourish. The organisms eat algae which keeps the lake clean and clear. The District acquired a \$50,000 WDNR matching grant to help with the financial aspects, but it takes other funds and volunteer time to make up the cost share of the grant. While achieving 300 feet of restoration is a great start, there are 1,000's of feet that need attention. You want to clean a lake? Clean the streams and areas that drain into the lake. Get to the sources of the problem and that is just what these folks are doing. If you want to help, donations can be made to the "Lake Pewaukee Sanitary District Wetland Fund" and they are all tax deductible. If you want to volunteer and get your hands dirty call the District in Spring at 262-691-4485 and we will put volunteers to work. Thanks to all who have helped and donated in the past, we are making great progress!!

### **Employment – Summer Lake Crews**

Lake Pewaukee Sanitary District will be looking to hire enthusiastic people to help with the lake operations this next year. The temporary summer employees work from early May until the end of August. The shift starts at 7:00 a.m. and ends at 3:30 p.m. with opportunities for overtime depending on lake conditions. Applications for the seasonal help will be accepted for review starting any time after January 1<sup>st</sup>, 2021. Applicants must be at least 18 years of age.

We also have a need for some temporary help that could start earlier and work through October. **Call Rita at (262) 691-4485** for more information or go to our website at: [www.lakepewaukee.org](http://www.lakepewaukee.org)

April 1, 2021

Attention: Dan Green, Clerk

**Report for Town of Delafield – Annual Meeting**

	<u>Real Estate Tax Bills</u>		
	<u>2019</u>	<u>2020</u>	
A. LPSD Milrate on Assessed Value:	.201	.205	1.99% UP

The assessed property values in the Lake Pewaukee Sanitary District increased from \$955 million (2019) to \$964 million (2020) due to a \$70 million increase in equalized full values. The Town of Delafield 2020 assessment ratio of 89.12% decreased from the 94.37% assessment ratio that was used for 2019.

B. <u>LPSD Dollar Tax Levy to Delafield:</u>			
Tax Levy Year	<u>2019</u>	<u>2020</u>	
Net levy – Lake weed removal ops	\$ 192,000	\$ 198,000	3.12% UP
C.. Sewer User Charge:			
	<u>2019</u>	<u>2020</u>	
Quarterly charge	118.00	121.00	2.54% UP

See attached reports:

Delafield 2020 Tax Levy Report dated 10/20/2020

Community Contribution Allocation of 2020 Tax Levy to Cover LPSD's 2021

Operations dated 10/20/2020

Detailed Breakdown of LPSD Tax Levy and Milrate (Tax levy years 2015-2020)

2021 LPSD Fee Schedule dated 10/20/2020



# LAKE PEWAUKEE SANITARY DISTRICT

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P O BOX 111

PEWAUKEE, WISCONSIN 53072

(414) 691-4485

October 20, 2020

Town of Delafield  
W302 N1254 Maple Ave  
Delafield, WI 53018

Attn: Dan Green

To: Dan Green, Clerk of the Town of Delafield  
County of Waukesha, State of Wisconsin

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

I, John F. Ruf, Commissioner of the Lake Pewaukee Sanitary District, which District serves a portion of the City of Pewaukee, and a portion of the Town of Delafield, County of Waukesha, do hereby depose and say that the sum of \$396,000 was levied by the Commission of the above named Sanitary District at a meeting duly held on the 20th day of October, 2020 and the proportion of such sum that is the obligation of your Town is \$198,000 which you are hereby requested to levy against the taxable property of such Sanitary District lying in your Town, as required by subsection (3), Section 60.306 of the Statutes.

LAKE PEWAUKEE SANITARY COMMISSION

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John Gutenkunst, Treasurer  
Lake Pewaukee Board of Commissioners

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

# LAKE PEWAUKEE SANITARY DISTRICT

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

## **COMMUNITY CONTRIBUTION ALLOCATIONS TO COVER LPSD'S 2021 OPERATIONS OCTOBER 20, 2020**

The Lake Pewaukee Sanitary District ("LPSD") serves a portion of the Town of Delafield and a portion of the City of Pewaukee. LPSD has entered into an agreement with the City of Pewaukee ("City") regarding the City's proportionate share of the total required community contribution toward LPSD's lake management operations. The following is a computation of each community's proportionate share of the total required community contribution for LPSD's 2021 operations.

### **Allocation of 2020 LPSD Tax Levy:**

<u>Municipality</u>	<u>Total</u>	<u>Lake Management Operations</u>
Delafield	198,000	198,000
Pewaukee	<u>198,000</u>	<u>198,000</u>
Totals	<u>396,000</u>	<u>396,000</u>

**LAKE PEWAUKEE SANITARY DISTRICT**

Detailed Breakdown of Tax Levy

BUDGET YEAR	2016	2017	2018	2019	2020	2021	Increase
TAX LEVY YEAR	2015	2016	2017	2018	2019	2020	(Decrease)
<b>Tax Levy/Service Fee Breakdown (Dollars):</b>							
Sewer Debt Retirement/Capital Fund	90,000	90,000	0	0	0	0	
Lake Cleanup Operations	282,000	292,000	363,400	374,000	384,000	396,000	3.13%
Subtotal	372,000	382,000	363,400	374,000	384,000	396,000	3.13%
Less City of Pewaukee Service Fee-							
Sewer Debt Retirement	-35,005	-34,995	0	0	0	0	
Lake Cleanup Operations	-141,000	-146,000	-181,700	-187,000	-192,000	-198,000	3.13%
	-176,005	-180,995	-181,700	-187,000	-192,000	-198,000	3.13%
Less Credit for Prior Year Budget Excess (Lake)	0	0	0	0	0	0	
Net Tax Levy	195,995	201,005	181,700	187,000	192,000	198,000	3.13%

<b>Tax Levy Breakdown (Dollars per \$1,000 of property equalized full values):</b>							
Total Equalized Full Values (thousands)	878,386	904,134	932,510	970,930	1,011,928	1,082,126	6.94%
Sewer Debt Retirement	0.063	0.061	0.000	0.000	0.000	0.000	
Lake Cleanup Operations	0.161	0.161	0.195	0.193	0.190	0.183	-3.68%
Totals	0.224	0.222	0.195	0.193	0.190	0.183	-3.68%
Tax on House with FMV of \$450,000	100.80	99.90	87.75	86.85	85.50	82.35	

<b>Tax Levy Breakdown (Dollars per \$1,000 of property assessed values):</b>							
<b>TOWN OF DELAFIELD</b>							
Total Equalized Full Values (thousands)	878,386	904,134	932,510	970,930	1,011,928	1,082,126	6.94%
Assessment Ratio	99.26%	99.26%	99.16%	96.42%	94.37%	89.12%	-5.56%
Total Assessed Values (thousands)	871,886	897,444	924,677	936,171	954,956	964,390	0.99%
Sewer Debt Retirement	0.063	0.061	0.000	0.000	0.000	0.000	
Lake Cleanup Operations	0.162	0.163	0.197	0.200	0.201	0.205	1.99%
Totals	0.225	0.224	0.197	0.200	0.201	0.205	1.99%

**LAKE PEWAUKEE SANITARY DISTRICT**  
2021 Fee Recommendations  
10/20/20

	<u>Actual 2020</u>	<u>Recommended 2021</u>	<u>% Increase</u>
[1] Quarterly Sewer User Charge	118.00	121.00	2.54%
[2] Contribution in Aid Charges (Ordinance 101):			
Residential	10,800.00	11,340.00	5.00%
Commercial Class A	10,800.00	11,340.00	5.00%
Commercial Class B	13,380.00	14,040.00	4.93%
Commercial Class C	16,190.00	17,000.00	5.00%
[3] Wastewater Conveyance and Treatment Capacity Charge (Ordinance 102)	4,200.00	4,320.00	2.86%
[4] Wetland Charge (Ordinance 102)	500.00	500.00	0.00%

Adopted by Board of Commissioners  
at meeting duly held on 10/20/2020



## LAKE COUNTRY MUNICIPAL COURT

630 E. Wisconsin Avenue  
Oconomowoc, WI 53066  
Tel: 262-569-0920

Clerk Theresa Berlin  
clerk@lcmunict.org

Deputy Clerk  
deputyclerk@lcmunict.com

Honorable Timothy T. Kay

[www.lcmunict.com](http://www.lcmunict.com)

February 25, 2021

TO: MAYOR, CHAIRS, PRESIDENTS and  
LAKE COUNTRY MUNICIPAL COURT MUNICIPALITIES

Re: LAKE COUNTRY MUNICIPAL COURT  
ANNUAL STATE OF THE COURT 2020

Dear Sir / Madam:

I would like to take this opportunity to provide your Municipality with this Annual State of the Court for our Lake Country Municipal Court for the Year 2020 in Review. We remain the largest joint Municipal Court in the State of Wisconsin.

Several municipalities have requested that the Judge appear before their Boards to provide an annual update. I enjoy the opportunity to appear before your Board. I would appreciate if your Clerk could contact my Chief Clerk, Terri Berlin, or a member of her staff, at 262 569 0920, or my Office Administrator, Kit Allen, at 262 784 7110 in order to expedite matters. If you do not believe that you need for me to appear before your Board, you can simply re-print copies of this correspondence and provide the copies to your Trustees, Supervisors or Alderman.

Once again, I am pleased to report that by all accounts, Lake Country Municipal Court is running smoothly and efficiently.

### 1. LCMC BUDGET.

The Budget was approved at the Annual Administrative Committee meeting on November 19, 2020. This was a difficult year due to significant Court closures from the COVID-19 pandemic. Additionally, we had moving expenses and capital expenses. For this year, we were under budget by \$45,715.95 in revenue. We were projected to have a revenue loss of \$17,000.00 as set forth in last year's budget. Therefore, the difference of \$28,000.00 was

*Honorable Timothy T. Kay proudly serving the following municipalities:*

*City of Oconomowoc, Town of Delafield, Town of Erin, Town of Ixonia, Town of Lisbon, Town of Merton,  
Town of Oconomowoc, Town of Ottawa, Town of Sullivan, Village of Chenequa, Village of Dousman,  
Village of Hartland, Village of Johnson Creek, Village of Lac La Belle, Village of Merton, Village of Nashotah,  
Village of Oconomowoc Lake, Village of Sullivan, Village of Summit, Village of Sussex*

actually due to COVID related matters. However, there is some good news. Based upon the 2019 audit, the Court actually ended up with a surplus of \$36,872.00, which will help to offset this year's impact from COVID. Additionally, because of COVID, we were able to apply through many municipalities in order to obtain reimbursement from county programs based upon the "Road To Recovery" Program. Several municipalities participated and those funds were then forwarded to our Municipal Court, under that program. Chief Hartert, from Village of Summit, played a major role in procuring those applications, grants, and funds. We received approximately \$8,000.00 from this program.

## **2. NEW COURTHOUSE**

The new courtroom and facilities are simply marvelous. We moved in November and held an Open House in conjunction with the City of Oconomowoc. If you have not had the opportunity to view our new facilities, please contact myself or my Clerks, we would be more than happy to show you around. The courtroom and bench are very impressive. We have completed decorating the courtroom by adding our flags. I now have an office / chambers, so that I can conduct my official municipal court work. My chambers also double as a pretrial conference room during Court wherein we conduct our juvenile hearings in private, as required by the state statutes. The clerks have excellent state-of-the-art workspaces and office equipment. We also have a wonderful new break room -- which is a first for us. We could not be more pleased with the completion of the new facilities, which complement the City Police Administration. In our move to the new facility, we worked closely with the Operations Committee, as well as a Long-Range Planning Committee, consisting of Atty. Bill Chapman, Larry Krause, Maureen Stapleton, Former Clerk Pam Strunk, Don Wiemer, Kurt Shrang, and others.

## **3. COVID-19**

As mentioned previously, COVID-19 took a toll on our Municipal Court System. We received orders from the Wisconsin Supreme Court to essentially lock down our facilities during the months of March and April, 2020. I persevered through our local Chief Judge Dorow and her Assistant, Court Administrator Mike Neimon, in order to begin the process of slowly reopening our courthouse.

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Town of Oconomowoc, Town of Ottawa, Town of Sullivan, Village of Chenequa, Village of Dousman,  
Village of Hartland, Village of Johnson Creek, Village of Lac La Belle, Village of Merton, Village of Nashotah,  
Village of Oconomowoc Lake, Village of Sullivan, Village of Summit, Village of Sussex*

- a. We were the first Municipal Court in the county to conduct telephonic Initial Appearances, which operated during the month of April.
- b. We then quickly moved to become the first Municipal Court to conduct Zoom video Court appearances for Initial Appearances, during the months of May and June.
- c. We were the first to begin in-person Initial Appearances during the month of July.
- d. In order to catch up on our backlog, we doubled-up our Court appearances during the month of August and conducted Court every Thursday, in addition to our Friday Court sessions.

By the end of August, we completed eight court sessions and substantially reduced all of our prior backlog. This was a complicated process, which entailed Judicial Orders disseminating from myself, that paralleled Judicial Orders from the Supreme Court, along with Governor Tony Evers' Executive Orders.

#### **4. COURT STAFF.**

Clerk Pam Strunk recently retired on very short notice during the latter part of January 2021. We were all very saddened to see her go and wish her the best of health and success in her retirement. On the brighter side, I was fortunate to be able to promote Deputy Clerk Theresa Berlin to Head Clerk, in order to assume Pam's role. We quickly conducted a search and interviews for a new Deputy Clerk. We recently hired a part-time Deputy Clerk, Dawn Kirly. The other two part-time clerks will remain on the work schedule. During the transitions process, I was very pleased that they were able to work additional hours to fill the void after Pam Strunk left the office.

Going forward, it is my intention to keep the Deputy Clerk position as a part-time position, as opposed to a full-time position. We have over the years stream-lined our processes. We have expanded room and electronic capabilities at our new facility; and, therefore, in the long run, if we are able to keep the Deputy Clerk position as a part-time position as compared to full-time position, we hope to saved significant employee expenses throughout the remainder of 2021.

***Honorable Timothy T. Kay proudly serving the following municipalities:***

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Town of Oconomowoc, Town of Ottawa, Town of Sullivan, Village of Chenequa, Village of Dousman,  
Village of Hartland, Village of Johnson Creek, Village of Lac La Belle, Village of Merton, Village of Nashotah,  
Village of Oconomowoc Lake, Village of Sullivan, Village of Summit, Village of Sussex*

**5. IN CONCLUSION.**

I enjoy drafting this Annual State of the Court newsletter and I also enjoy appearing before your Board in order to present this Annual Report and answer any questions. I would appreciate if you could have your Clerks distribute copies of this report and attachments to all other elected officials, including aldermen, supervisors, and trustees, as well as police chiefs and police personnel.

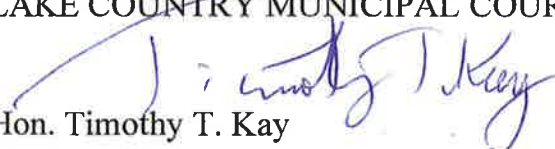
This is my third term serving the Lake Country Municipal Community, consisting of 20 municipalities. There is over 100,000 people that reside within our Municipal Court region.

I look forward to fine-tuning our new facilities and solidifying a more part-time clerk work schedule, along with providing justice for our citizens who appear before our Lake Country Municipal Court.

Thank you for your attention to this Report. I look forward to meeting with your various Boards should you have any questions.

Very truly yours,

LAKE COUNTRY MUNICIPAL COURT

  
Hon. Timothy T. Kay  
Municipal Judge

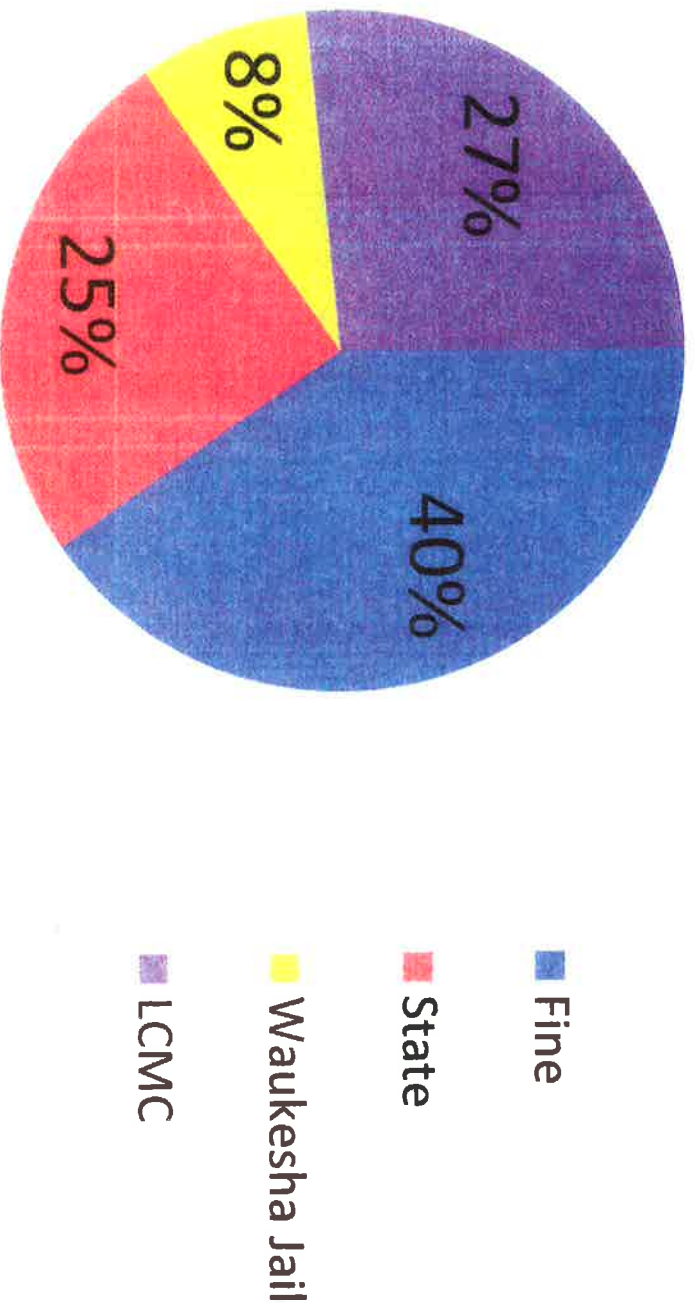
TTK/sls

pc Clerk Theresa Berlin  
LCMC Chiefs and Administrators  
LCMC Municipal Clerks

*Honorable Timothy T. Kay proudly serving the following municipalities:  
City of Oconomowoc, Town of Delafield, Town of Erin, Town of Ixonia, Town of Lisbon, Town of Merton,  
Town of Oconomowoc, Town of Ottawa, Town of Sullivan, Village of Chenequa, Village of Dousman,  
Village of Hartland, Village of Johnson Creek, Village of Lac La Belle, Village of Merton, Village of Nashotah,  
Village of Oconomowoc Lake, Village of Sullivan, Village of Summit, Village of Sussex*



## LCMC Breakdown of Forfeiture



For example, a \$50 dollar *fine* plus costs mandated by statute totals a \$124 *forfeiture*.

Fine	State	County	LCMC	Total forfeiture
\$50	\$31	\$10	\$33	\$124

All *fine* dollars are returned in full to the 20 municipal members; i.e. no costs to the taxpayers.