



**A PERFECT ENVIRONMENT**

**Residential      Recreational      Responsible**

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

**TOWN OF DELAFIELD ANNUAL MEETING OF ELECTORS  
TUESDAY, APRIL 19, 2022 – 6:30 P.M.  
DELAFIELD TOWN HALL – W302 N1254 MAPLE AVENUE, DELAFIELD, WI**

**AGENDA**

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 20, 2021 Annual Meeting Minutes
6. Old Business
7. New Business
  - a. Citizens comments:
  - b. Presentation and approval of 2021 Annual Audit Report by Rotroff & Jeanson.
8. Department Reports: Attached
9. Adjournment

Dan Green  
Town of Delafield Clerk/Treasurer

**PLEASE NOTE:**

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



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**NOTICE OF ANNUAL TOWN MEETING OF THE ELECTORS  
DELAFIELD TOWN HALL – W302 N1254 MAPLE AVENUE, DELAFIELD, WI  
TUESDAY, APRIL 19, 2022  
6:30 PM**

**NOTICE IS HEREBY GIVEN** that on Tuesday, April 19, 2022, at 6:30 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 2021 Annual Audit Report by Rotroff & Jeanson.
3. Adjournment.

Dan Green  
Town Administrator

**TOWN OF DELAFIELD ANNUAL MEETING OF ELECTORS**  
**April 20, 2021 @ 5:30 PM**

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

Chief Mark Hoppe presented the Delafield Fire Department Member of the Year Award to Nicole Cummings.

**First order of business:** Call to Order  
Supervisor Troy called the meeting to order at 5:49 p.m.

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

**Third order of business:** Roll Call

Present were: Supervisor Kranick, Supervisor Dionisopoulos, Supervisor Michels, Chairperson Troy, Richard Nowacki, Karen Nipko, Jim Frett and Rob Thomas. Also present were Administrator Green and Supervisor Elect Joseph Woelfle.

**Fourth order of business:** Introduction and swearing in of Town Board Elected Officials

Chairman Troy introduced the elected officials, re-elected Supervisor Edward Kranick and newly elected Supervisor Joseph Woelfle. Chairman Troy, Supervisor Kranick and Supervisor Woelfle were sworn in by the Clerk.

**Fifth order of business:**

A. Approval of April 21, 2020 Annual Meeting Minutes

*Motion made by Richard Nowacki to approve the minutes from April 21, 2020. Seconded by Karen Nipko. Motion carried unanimously.*

**Sixth order of Business:** Old Business: None

**Seventh order of Business:** New Business

A. Citizens comments: None.

B. Presentation and approval of 2020 Annual Audit Report by Rotroff & Jeanson.

Howard Jeanson reviewed the draft financial statements with the board. He explained he has not received all the comments back on the review of his audit. He reviewed the actual revenues and expenditures compared to the budgeted amounts for 2020. Overall, the Town saved \$149,000 from the anticipated deficit of \$340,000. He explained the deficit was due to the use of the replacement funds for roads (\$168,000) and the budget of \$72,000 from the Park Donation Fund. The budget was still budgeted to have a \$99,000 deficit to come from the General Fund. He reviewed specific expenditure accounts that were under budget, revenues that were overbudget, as well as items the Town lost revenue from.

Mr. Jeanson reviewed new GASB laws regarding leases. He also reviewed major events that occurred in 2020, including the merger with Lake Country Fire, which affected how assets will be maintained until they are sold.

*Motion by Richard Nowacki to approve the 2020 Annual Audit Report as presented. Seconded by Karen Nipko. Motion passed unanimously.*

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.

Administrator Green explained this Resolution would allow the Town to issue refund bonds for the Town's debt for the Fire Station/Town Hall. Due to the interest rates being low, to refinance the building through the refunding of bonds, the Town could save quite a bit of money. Mr. Green made it clear that by approving this resolution, it would allow the Town to issue General Obligation Bonds for borrowing beyond 10 years without having to go to a referendum.

*Motion by Richard Nowacki to approve Resolution 21-647, a resolution to authorize the Town Board to issue General Obligation Bonds Pursuant to Sec. 60.10(2)(d) Wisconsin Statutes. Seconded by Karen Nipko. Motion passed unanimously.*

**Eighth order of Business:** Department Reports

**Ninth order of Business:** Adjournment

*Motion by Richard Nowacki to adjourn the April 20, 2021 Annual Meeting of Electors at 6:08 p.m. Seconded by Karen Nipko. Motion carried unanimously.*

Respectfully submitted:

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



April 27, 2022

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

Dear Board Members,

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Delafield as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Delafield's internal control.

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

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

- Internal Control Environment

#### **Internal Control Environment**

##### Segregation of Duties

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

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

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

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

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

#### Internal Control over Financial Reporting

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

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

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

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

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

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

### Audit Adjustments

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

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

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

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

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

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

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

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

### **Other Comments and Recommendations**

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

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

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

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

### **Status of Prior Year Comments and Recommendations**

#### Resolved

Debt payments were made on a timely manner in 2021.

#### Unresolved

There are still discrepancies between the number of garbage and recycling pickups the Town is being charged and the number that it is charging back to Town residents;

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

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

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

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

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing discussed with management and previously communicated to you in our letter submitted to you in October 2021.

### **Qualitative Aspect of Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2021.



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

### **Accounting Estimates**

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

The estimated amount to be paid out for long-term sick pay benefits. We evaluated the key factors and assumptions used to develop the estimated accrual of benefits expected to be paid out for each eligible employee.

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

### **Management Consultations with Other Independent Accountants**

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

### **Disagreements with Management**

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

### **Other Audit Findings or Issues**

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

### **Difficulties Encountered in Performing the Audit**

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

### **Independence**

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

Town of Delafield

Relating to our audit of the financial statements as of and for the year ended December 31, 2021, Rotroff Jeanson, SC hereby confirms in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants, that we are, in our professional judgment, independent with respect to the Town and provided no services to the Town other than services provided in connection with the audit of the current year's financial statements and the following non-audit services which in our judgment do not impair our independence:

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

### **Management Representations**

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

### **Other Information in Documents Containing Audited Financial Statements**

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

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

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

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

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

Sincerely,

A handwritten signature in blue ink that reads "Rotroff Jeanson SC". The signature is written in a cursive style.

**Rotroff Jeanson, SC**

Cc: Dan Green, Town Administrator, Clerk/ Treasurer

**TOWN OF DELAFIELD  
WAUKESHA COUNTY, WISCONSIN**

**DRAFT**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**TOWN OF DELAFIELD**

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TOWN OF DELAFIELD

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Certified Public Accountants & Consultants

## Independent Auditors' Report

Town Board  
Town of Delafield  
Waukesha County, Wisconsin

Dear Board Members:

### Opinions

We have audited the 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, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2021, 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.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Delafield and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Delafield's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Town Board  
Town of Delafield  
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**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 Town of Delafield's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**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 opinions on the basic financial statements are not affected by this missing information.

**Supplementary 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.

Town Board  
Town of Delafield  
Page Three

Such information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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.

A handwritten signature in blue ink, appearing to read "Robert J. Sc...".

Delafield, Wisconsin  
April 27, 2022



TOWN OF DELAFIELD  
STATEMENT OF NET POSITION  
Governmental Activities  
December 31, 2021

## Assets:

## Current assets:

Cash and temporary investments	\$	3,735,845
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## Receivables:

Property taxes	1,924,448
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Other (net)	79,378
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Prepaid expenses	3,881
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Inventory of supplies	57,771
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## Non-current assets:

Special assessments	17,143
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## Capital assets:

## Non-depreciable:

Land	544,229
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## Depreciable:

Capital assets, net of accumulated depreciation	11,965,000
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Total assets	18,327,695
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## Liabilities:

## Current liabilities:

Accounts payable	132,806
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Refundable bonds and deposits	133,395
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Other accrued liabilities	58,276
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Unearned revenue	1,237,256
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Current portion of long-term obligations	313,777
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## Non-current liabilities:

Non-current portion of long-term obligations	3,280,188
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Total liabilities	5,155,698
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## Deferred Inflows of Resources:

Subsequent year's tax levy	2,262,576
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## Net Position:

Net investment in capital assets	8,967,292
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## Restricted

## Expendable:

Capital outlays	181,444
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Unrestricted	1,760,685
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Total net position	\$ 10,909,421
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TOWN OF DELAFIELD  
STATEMENT OF ACTIVITIES  
Governmental Activities  
Year Ended December 31, 2021

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		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	\$ 616,456	28,681	-	-	(587,775)
Public safety	1,190,982	319,246	91,313	-	(780,423)
Health and sanitation	686,667	667,239	-	-	(19,428)
Highway and transportation	1,251,020	4,770	202,482	184,540	(859,228)
Parks and recreation	64,442	36,328	-	33,751	5,637
Indirect expenses:					
Interest and other related charges	107,736	-	-	-	(107,736)
Total primary government	\$ 3,917,303	1,056,264	293,795	218,291	(2,348,953)
General revenues:					
Property taxes				\$ 2,118,399	
Grants not restricted to specific programs				137,256	
Video service provider fee				47,893	
Interest and investment earnings				2,837	
Gain on sale of assets				38,797	
Miscellaneous				19,208	
Total general revenues				2,364,390	
					15,437
					10,893,984
					\$ 10,909,421

The accompanying notes are an integral part of these financial statements

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TOWN OF DELAFIELD  
BALANCE SHEET  
Governmental Funds  
December 31, 2021

	General	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>				
Cash and temporary investments	\$ 3,107,411	169,090	459,344	3,735,845
<b>Receivables:</b>				
Taxes	1,672,097	252,351	-	1,924,448
Accounts	17,335	-	-	17,335
Intergovernmental	62,043	-	-	62,043
Special assessments	17,143	-	-	17,143
Prepaid expenditures	3,881	-	-	3,881
Inventory of supplies	57,771	-	-	57,771
<b>Total assets</b>	<b>\$ 4,937,681</b>	<b>421,441</b>	<b>459,344</b>	<b>5,818,466</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 132,806	-	-	132,806
Accrued payroll	17,111	-	-	17,111
Refundable bonds and deposits	133,395	-	-	133,395
Other accrued liabilities	2,765	-	-	2,765
Unearned revenue	959,475	-	277,781	1,237,256
<b>Total liabilities</b>	<b>1,245,552</b>	<b>-</b>	<b>277,781</b>	<b>1,523,333</b>
<b>Deferred Inflows of Resources:</b>				
Subsequent year's tax levy	1,841,135	421,441	-	2,262,576
Special assessments	17,143	-	-	17,143
<b>Total deferred inflows of resources</b>	<b>1,858,278</b>	<b>421,441</b>	<b>-</b>	<b>2,279,719</b>
<b>Fund Balance:</b>				
Nonspendable	61,652	-	-	61,652
Restricted	-	-	181,444	181,444
Assigned	444,977	-	119	445,096
Unassigned	1,327,222	-	-	1,327,222
<b>Total fund balance</b>	<b>1,833,851</b>	<b>-</b>	<b>181,563</b>	<b>2,015,414</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 4,937,681</b>	<b>421,441</b>	<b>459,344</b>	<b>5,818,466</b>

The accompanying notes are an integral part of these financial statements

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TOWN OF DELAFIELD  
 RECONCILIATION OF THE BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 Governmental Funds  
 December 31, 2021

Total fund balances - governmental funds	\$	2,015,414
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		
		17,143
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Governmental capital assets	\$ 19,998,781	
Less: Accumulated depreciation	<u>(7,489,552)</u>	12,509,229
Interest payable used in the governmental activities is not payable from current resources and therefore is not reported in the governmental funds.		
		(38,400)
Accrued compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds.		
		(24,903)
Premiums associated with the issuance of long-term debt are amortized over the life of the debt issue in the governmental activities.		
		(7,517)
Long-term liabilities are not due and payable in the current year and therefore are not reported in the governmental funds.		
		<u>(3,561,545)</u>
Total net position - governmental activities	\$	<u><u>10,909,421</u></u>

The accompanying notes are an integral part of these financial statements

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TOWN OF DELAFIELD  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Governmental Funds  
Year Ended December 31, 2021

	General	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 1,791,527	326,872	-	2,118,399
Special assessments	8,571	-	-	8,571
Intergovernmental	414,889	-	184,540	599,429
Regulation and compliance	357,513	-	-	357,513
Charges for services	772,336	-	-	772,336
Public improvement	-	-	33,751	33,751
Interest	2,635	-	202	2,837
Miscellaneous	31,936	-	-	31,936
	<u>3,379,407</u>	<u>326,872</u>	<u>218,493</u>	<u>3,924,772</u>
Expenditures:				
Current:				
General government	602,872	-	-	602,872
Public safety	982,495	-	-	982,495
Health and sanitation	686,667	-	-	686,667
Highway and transportation	1,179,881	-	-	1,179,881
Parks and recreation	56,421	-	-	56,421
Capital outlays	417,433	-	-	417,433
Debt service:				
Principal	-	224,385	-	224,385
Interest	-	102,487	-	102,487
	<u>3,925,769</u>	<u>326,872</u>	<u>-</u>	<u>4,252,641</u>
Excess (deficiency) of revenues over expenditures	<u>(546,362)</u>	<u>-</u>	<u>218,493</u>	<u>(327,869)</u>
Other financing sources (uses):				
Sale of assets	25,750	-	-	25,750
Face value of long-term debt	561,000	-	-	561,000
Transfers in	184,540	-	-	184,540
Transfers out	-	-	(184,540)	(184,540)
	<u>771,290</u>	<u>-</u>	<u>(184,540)</u>	<u>586,750</u>
Net change in fund balances	224,928	-	33,953	258,881
Fund balance:				
January 1	1,608,923	-	147,610	1,756,533
December 31	<u>\$ 1,833,851</u>	<u>-</u>	<u>181,563</u>	<u>2,015,414</u>

The accompanying notes are an integral part of the financial statements

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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, 2021

Net change in fund balances - total governmental funds	\$ 258,881
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.	(18,101)
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 exceeds capital asset purchases (\$970,262) exceed depreciation expense (\$862,322).	107,940
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.	13,047
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.	(6,314)
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.	1,065
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.	(4,466)
Debt proceeds provide current financial resources to government funds but issuing debt increases long-term liabilities in the Statement of Net Position.	(561,000)
Repayment of long-term debt obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	<u>224,385</u>
Change in net position of governmental activities	<u>\$ 15,437</u>

The accompanying notes are an integral part of these financial statements

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TOWN OF DELAFIELD  
BUDGETARY COMPARISON STATEMENT  
General Fund  
Year Ended December 31, 2021

	Budget		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Budgetary fund balance, January 1	\$ 1,608,923	1,608,923	1,608,923	-
Resources (inflows):				
Taxes	1,786,701	1,786,701	1,791,527	4,826
Special assessments	8,571	8,571	8,571	-
Intergovernmental	350,900	414,416	414,889	473
Regulation and compliance	298,389	298,389	357,513	59,124
Charges for services	757,200	757,200	772,336	15,136
Interest	27,000	27,000	2,635	(24,365)
Miscellaneous	1,500	12,209	31,936	19,727
Proceeds from sale of assets	-	-	25,750	25,750
Transfers in	-	184,540	184,540	-
Face amount of long-term debt	400,000	561,000	561,000	-
Amounts available for appropriation	<u>5,239,184</u>	<u>5,658,949</u>	<u>5,759,620</u>	<u>100,671</u>
Charges to appropriations (outflows):				
Current:				
General government	667,442	668,326	602,872	65,454
Public safety	881,018	981,488	982,495	(1,007)
Health and sanitation	680,746	687,233	686,667	566
Highway and transportation	1,237,814	1,182,814	1,179,881	2,933
Parks and recreation	88,170	60,364	56,421	3,943
Capital outlays	75,000	420,552	417,433	3,119
Total charges to appropriations	<u>3,630,190</u>	<u>4,000,777</u>	<u>3,925,769</u>	<u>75,008</u>
Fund balance, December 31	\$ <u>1,608,994</u>	<u>1,658,172</u>	<u>1,833,851</u>	<u>175,679</u>

The accompanying notes are an integral part of the financial statements

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TOWN OF DELAFIELD  
STATEMENT OF FIDUCIARY NET POSITION  
Custodial Fund  
December 31, 2021

	<u>Tax Collection Fund</u>
Assets:	
Cash and cash equivalents	\$ 7,629,035
Taxes receivable	<u>11,385,685</u>
Total assets	<u>\$ 19,014,720</u>
Liabilities:	
Due to other taxing units:	
School districts	\$ 15,155,106
Waukesha County	3,601,256
Sanitary districts	<u>258,358</u>
Total liabilities	<u>\$ 19,014,720</u>

The accompanying notes are an integral part of the financial statements



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Exhibit I  
12

TOWN OF DELAFIELD  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
Custodial Fund  
Year Ended December 31, 2021

	<u>Tax Collection Fund</u>
Additions:	
Taxes collected on behalf of other taxing entities	\$ 19,283,402
Deductions:	
Taxes remitted to other taxing entities	<u>(19,283,402)</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 funds:

*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.

*ARPA Fund* – This is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures allowable under the American Rescue Plan Act of 2021.

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.

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

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

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

**Fund Financial Statements**

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

Inspection fees, refuse collection fees 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.

TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

**(1) Summary of Significant Accounting Policies - Continued**

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

**1. Deposits and Investments - continued**

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

Investments made during 2021 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, 2021, 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.

**(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 – 2021 tax roll:

Levy:

Tax lien and levy date	December 2021
Tax bills mailed	December 2021

Due dates:

Real property taxes:

Payment in full or first installment	January 31, 2022
Second installment payable to County	July 31, 2022
Personal property taxes, special assessments and special charges, in full	January 31, 2022

Tax settlements with taxing jurisdictions:

First settlement	January 15, 2022
Second settlement	February 20, 2022
Final settlement	August 20, 2022

Tax sale - 2021 delinquent real estate taxes	October 2024
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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 320 hours for all 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, 2021, the total liability for payments related to accrued sick time was \$24,903.

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, 2021.

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, notes and loans 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.

**(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.

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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:		
Intergovernmental	\$ 350,900	414,416
Expenditures:		
Public safety	881,018	981,488
Highway and transportation	1,237,814	1,182,814
Capital outlays	75,000	420,552
Other financing sources:		
Transfers in	-	184,540
Face amount of long-term debt	400,000	561,000

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, 2021 were comprised of the following:

	<u>Carrying Value</u>	<u>Bank and Investment Balances</u>	<u>Associated Risks</u>
Deposits	\$ 10,603,588	10,608,514	Custodial credit risk
LGIP	760,742	760,742	Credit and Interest rate risk
Petty cash	550	550	
	<u>\$ 11,364,880</u>	<u>11,369,806</u>	

The difference between the carrying value and bank balance is due to 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	\$ 3,735,845
Per Statement of Fiduciary Net Position	<u>7,629,035</u>
	<u>\$ 11,364,880</u>

TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

### **(3) Detailed Notes on All Funds - Continued**

#### **A. Deposits and Investments - continued**

At December 31, 2021, 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 81% of its investments in U.S. government securities at December 31, 2021.

#### *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, 2021, all of the Town's total bank balance was collateralized with financial institutions in excess of federal depository insurance limits. 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, 2021, the Town held investments with a fair value of \$760,742 in the LGIP. The average maturity date for investments held by the LGIP is 61 days.

#### **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.

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TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

**(3) Detailed Notes on All Funds - Continued****B. Receivables - continued**

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	\$ 1,671,927	-	1,671,927
Debt service fund	252,351	-	252,351
Special assessments receivable:			
General fund	-	17,143	17,143
	<u>\$ 1,924,278</u>	<u>17,143</u>	<u>1,941,421</u>

**C. Capital Assets**

Capital asset activity in the governmental activities for the year ended December 31, 2021 was as follows:

	<u>Balance</u> <u>12/31/20</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/21</u>
Capital Assets Not Being Depreciated:				
Land	\$ <u>544,229</u>	-	-	<u>544,229</u>
Capital Assets Being Depreciated:				
Buildings and improvements	4,604,280	11,915	6,000	4,610,195
Land improvements	747,590	12,780	4,000	756,370
Machinery and equipment	1,115,636	369,552	99,187	1,386,001
Vehicles	2,516,648	71,842	30,384	2,558,106
Infrastructure	<u>9,615,707</u>	<u>528,173</u>	-	<u>10,143,880</u>
	<u>18,599,861</u>	<u>994,262</u>	<u>139,571</u>	<u>19,454,552</u>
Total capital assets	<u>19,144,090</u>	<u>994,262</u>	<u>139,571</u>	<u>19,998,781</u>
Less Accumulated Depreciation:				
Buildings and improvements	(1,031,983)	(111,480)	(1,800)	(1,141,663)
Land improvements	(447,496)	(27,593)	(4,000)	(471,089)
Machinery and equipment	(710,130)	(96,518)	(92,434)	(714,214)
Vehicles	(994,289)	(138,530)	(30,384)	(1,102,435)
Infrastructure	<u>(3,571,950)</u>	<u>(488,201)</u>	-	<u>(4,060,151)</u>
Total accumulated depreciation	<u>(6,755,848)</u>	<u>(862,322)</u>	<u>(128,618)</u>	<u>(7,489,552)</u>
Capital assets, net of depreciation	<u>\$ 12,388,242</u>	<u>131,940</u>	<u>10,953</u>	<u>12,509,229</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	\$ 58,277
Public safety	208,487
Highway and transportation	564,048
Parks and recreation	31,510
	<u>\$ 862,322</u>

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TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

**(3) Detailed Notes on All Funds - Continued****D. Payables**

Payables as of December 31, 2021 for the Town's individual major funds and non-major funds in the aggregate, are as follows:

Accounts payable	\$ 132,806
Accrued payroll	17,111
Refundable bonds and deposits	133,395
Other accrued liabilities	<u>2,765</u>
Total per fund balance sheet	286,077
Accrued interest	<u>38,400</u>
Total per government-wide statement of net position	\$ <u>324,477</u>

**E. Long-Term Obligations**

Changes in long-term obligations activity for the year ended December 31, 2021 are as follows:

	Balance <u>12/31/20</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>12/31/21</u>	Amounts Due Within <u>One Year</u>
Governmental Activities:					
General obligation bonds	\$ 2,970,000	-	175,000	2,795,000	180,000
Notes from direct borrowings	<u>254,930</u>	<u>561,000</u>	<u>49,385</u>	<u>766,545</u>	<u>132,754</u>
Total general obligation debt	3,224,930	561,000	224,385	3,561,545	312,754
Other liabilities:					
Unamortized premium	8,582	-	1,065	7,517	1,023
Compensated absences	<u>20,437</u>	<u>4,526</u>	<u>60</u>	<u>24,903</u>	-
Total governmental long-term liabilities	\$ <u>3,253,949</u>	<u>565,526</u>	<u>225,510</u>	<u>3,593,965</u>	<u>313,777</u>

The following is a list of long-term obligations at December 31, 2021:

	Final <u>Maturity</u>	Interest <u>Rates</u>	Original <u>Indebtedness</u>	Balance <u>12/31/21</u>	Amounts Due Within <u>One Year</u>
General obligation debt:					
2014 Promissory note	2/15/22	0%	\$ 19,720	2,465	2,465
2014 Town building bonds	4/1/34	2.0-3.75%	3,950,000	2,795,000	180,000
2019 State trust fund loan	3/15/26	3.25%	250,000	203,080	40,320
2021 State trust fund loan	3/15/26	2.50%	250,000	250,000	47,794
2021 State trust fund loan	3/15/28	3.00%	150,000	150,000	19,754
2021 State trust fund loan	3/15/28	3.00%	161,000	<u>161,000</u>	<u>22,421</u>
				\$ <u>3,561,545</u>	<u>312,754</u>

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 \$1,881,829,900. The debt limit as of December 31, 2021, was \$94,091,495. Total general obligation debt outstanding at year-end was \$3,561,545.

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TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

**(3) Detailed Notes on All Funds - Continued****E. Long-Term Obligations - continued**

Debt service requirements on long-term debt at December 31, 2021 are as follows:

	<u>Bonds</u>		<u>Notes from Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 180,000	88,675	132,754	20,013
2023	185,000	84,100	131,890	18,410
2024	190,000	78,475	135,668	14,631
2025	195,000	72,700	139,637	10,664
2026	200,000	66,775	131,637	6,620
2027 - 2031	1,095,000	233,976	94,959	4,298
2032 - 2034	750,000	42,637	-	-
	<u>\$ 2,795,000</u>	<u>667,338</u>	<u>766,545</u>	<u>74,636</u>

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

Governmental activities net position reported on the government-wide statement of net position at December 31, 2021 includes the following:

## Governmental Activities

## Net investment in capital assets:

Capital assets, net of accumulated depreciation \$ 12,509,229

Less: related long-term debt outstanding, excluding  
borrowings for non-capital purposes

(3,541,937)  
8,967,292

## Restricted

## Expendable

Enabling legislation for capital projects 181,444

## Unrestricted

Total governmental activities net position \$ 10,909,421

Governmental fund balances reported on the fund financial statements at December 31, 2021 include the following:

## Non-Spendable - Major Funds:

## General Fund

Prepaid expenditures \$ 3,881

Inventory of supplies 57,771

## Restricted:

## Non-Major Funds

## Impact Fee Funds:

Capital improvements 181,444

## Assigned – Major Funds:

## General Fund

Future capital outlays 401,286

Park improvements 43,691

ARPA funds 119

## Unassigned:

## Major Funds:

General Fund 1,327,222

Total governmental fund balances \$ 2,015,414

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TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

**(3) Detailed Notes on All Funds - Continued****G. Leases**

Beginning April 1, 2021 the Town began leasing the premises of the former fire station # 2 to a local business for \$2,000 per month. The term of the lease is for three years and will expire March 31, 2024. Future revenues are:

2022	\$ 24,000
2023	24,000
2024	6,000

**H. Interfund Transfers**

A transfer of \$184,540 from the ARPA fund to the general fund was for the purpose of financing the purchase of a wheel loader in 2021.

**(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, 2021, was \$41,169.

**B. Risk Management**

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

**C. Joint Ventures**

On September 29, 2020 under the authority of Wisconsin State Statutes Section 66.0301, the Town entered into an agreement with the Villages of Chenequa, Nashotah, Oconomowoc Lake and Wales, the Town Genesee and the City of Delafield to establish a joint municipal fire department known as Lake Country Fire & Rescue (LCFR), effective January 1, 2021. The Department provides fire protection, rescue operations, emergency medical and paramedic services, water rescue, fire prevention and education, and inspections to those municipalities.

A fourteen-member Fire Board comprised of two members, serving two-year terms, from each municipality is responsible for overseeing the operations of the Fire Department.

The Fire Board prepares an annual budget for the fire department consisting of an operating budget and a capital budget and submits it to the participating municipalities no later than September 1. All funding and expenditures must be authorized and approved by the municipalities with the final budget adopted no later than December 1. If the municipalities do not adopt identical budgets for the Fire Board by December 1, the last budget approved, less amounts budgeted for capital expenditures, shall be deemed to be adopted for the next calendar year.



TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS**(4) Other Information - Continued****C. Joint Ventures – continued**

The Fire Chief is responsible for administering the annual budget for the department and is accountable to the Fire Board for the same. At no time may the Fire Chief or Fire Board or Fire Commission exceed, by any amount, the total budget. Any expenditure over the annual budget is required to receive unanimous prior approval by the municipalities. The Fire Board is authorized to amend the budget to recognize additional unbudgeted revenue to pay additional unbudgeted expenses by a 2/3 vote of the entire membership with at least one representative from each municipality voting in favor of the amendment, provided that the amendment does not require additional financial contributions from the member Municipalities.

All budgeted funds which are not spent prior to the end of the year will be retained by LCFR. Surplus funds may, upon approval of the Fire Board, be used to fund shortfalls, in current or future budgets, reserve accounts, or capital equipment purchases. Upon termination of the Fire Department, all surplus funds will be returned to each participating municipality in accordance with the current year's financing formula.

All proposed capital equipment expenditures included in the budget, and which are not spent prior to the end of the year, will be retained by LCFR. These remaining budgeted funds will be reserved for future capital equipment purchases.

65% of the Department's budgeted operating costs are shared between the participating municipalities based upon agreed percentages; the Town's portion of which is 20.5%. The remaining 35% is based upon a financing formula which includes the average of the most recent three-years for call volume, equalized value of improvements and population. Capital costs are shared on a pre-determined basis with the Town paying 24%. The Village's share of the operating and capital costs for 2021 was \$640,127.

Pursuant to the agreement, the Town will continue to own its fire station and lease it to LCFR for \$1/ year. Capital improvements, maintenance and utility costs are the responsibility of the Town. Vehicles and equipment owned prior to the agreement will continue to be owned by the Town until such time as they are replaced by LCFR. Any proceeds from disposal of the existing assets are to be returned to the Town.

The agreement, effective January 1, 2021, remains in effect for a minimum of seven years. After the expiration of the initial five-year period, any municipality wishing to withdraw from the agreement may do so by providing two years written notice.

Financial statements of the District can be obtained at the office of the District clerk.

**D. 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. 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*

TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

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**(4) Other Information - Continued**

**D. Effect of New Accounting Standards on Current Period Financial Statements - continued**

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.

**E. Subsequent Events**

In preparing the financial statements, the Town has evaluated events and transactions for potential recognition or disclosure through **April 27, 2021**, the date the financial statements were available to be issued.

On February 3, 2022, the Town issued \$2,580,000 general obligation refunding bonds. On April 1, 2022, the Town will use the net proceeds of the Bonds to redeem the 2023 through 2034 maturities of the Series 2014A Bonds. The interest rate on the refunding bonds is 2%. The interest rates on the bonds which are being refunded are 3.0% - 3.75%.

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**SUPPLEMENTARY INFORMATION**

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TOWN OF DELAFIELD  
STATEMENT OF NET EXPENDITURES, REVENUES AND CHANGES IN FUND BALANCE - BUDGETARY BASIS  
All Governmental Fund Types  
Year Ended December 31, 2021

	<u>Expenditures</u>	<u>Program Revenues and Other Sources</u>			<u>Net (Expenditure) Revenue and Changes in Fund Balance</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Current:					
General government	\$ 602,872	28,992	-	-	(573,880)
Public safety	982,495	328,165	91,613	-	(562,717)
Health and sanitation	686,667	667,239	-	-	(19,428)
Highway and transportation	1,179,881	4,770	202,482	193,111	(779,518)
Parks and recreation	56,421	36,328	-	33,751	13,658
Capital outlays	417,433	-	-	-	(417,433)
Debt service:					
Principal	224,385	-	-	-	(224,385)
Interest	102,487	-	-	-	(102,487)
Total primary government	<u>\$ 4,252,641</u>	<u>1,065,494</u>	<u>294,095</u>	<u>226,862</u>	<u>(2,666,190)</u>
General revenues and other sources:					
Property taxes					\$ 2,118,399
Grants not restricted to specific programs					137,256
Video service provider fee					47,893
Interest and investment earnings					2,837
Proceeds from sale of assets					25,750
Miscellaneous					31,936
Face amount of long-term debt					561,000
Total general revenues and other sources					<u>2,925,071</u>
					Net change in fund balance 258,881
					Fund balance - Beginning of year 1,756,533
					Fund balance - End of year \$ <u>2,015,414</u>

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TOWN OF DELAFIELD  
General Fund  
STATEMENT OF REVENUES COMPARED TO BUDGET  
Year Ended December 31, 2021

	Budget		Actual	Variance:
	Original	Final		Favorable (Unfavorable)
Taxes:				
General tax levy	\$ 1,786,527	1,786,527	1,786,527	-
Land-use penalties	-	-	3,882	3,882
Managed forest land	144	144	145	1
Other	30	30	973	943
	<u>1,786,701</u>	<u>1,786,701</u>	<u>1,791,527</u>	<u>4,826</u>
Special assessments	<u>8,571</u>	<u>8,571</u>	<u>8,571</u>	<u>-</u>
Intergovernmental:				
State shared revenues	101,481	101,481	102,292	811
Personal property tax aids	4,072	4,072	4,072	-
Fire insurance dues	-	63,516	63,516	-
Lake patrol aids	14,579	14,579	11,635	(2,944)
Aids in lieu of taxes	5,640	5,640	5,913	273
Exempt computer aids	508	508	508	-
Transportation aids	200,149	200,149	202,482	2,333
Video service provider aids	24,471	24,471	24,471	-
	<u>350,900</u>	<u>414,416</u>	<u>414,889</u>	<u>473</u>
Regulation and compliance:				
Licenses:				
Liquor	1,400	1,400	1,400	-
Operator	825	825	-	(825)
Soda	35	35	15	(20)
Dog	3,300	3,300	3,588	288
Other	300	300	200	(100)
Permits:				
Building	115,000	115,000	148,175	33,175
Electrical	35,000	35,000	36,041	1,041
Heating	30,000	30,000	31,034	1,034
Plumbing	30,000	30,000	24,987	(5,013)
Zoning	12,000	12,000	13,931	1,931
Temporary occupancy	500	500	-	(500)
State code stamps	1,000	1,000	1,470	470
Driveway	1,000	1,000	600	(400)
Right of way	1,500	1,500	2,775	1,275

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TOWN OF DELAFIELD  
General Fund  
STATEMENT OF REVENUES COMPARED TO BUDGET  
Year Ended December 31, 2021

	Budget		Actual	Variance:
	Original	Final		Favorable (Unfavorable)
Regulation and compliance - continued:				
Inspection plan review	\$ 5,500	5,500	6,335	835
Building reinspection	500	500	-	(500)
Court fines	12,500	12,500	18,934	6,434
Parking tickets	2,500	2,500	435	(2,065)
Occupancy bond forfeitures	-	-	19,700	19,700
Video service provider fee	45,529	45,529	47,893	2,364
Total regulation and compliance	<u>298,389</u>	<u>298,389</u>	<u>357,513</u>	<u>59,124</u>
Charges for services:				
Sales of maps and code books	100	100	5	(95)
Tax search	500	500	2,575	2,075
Public hearing	2,500	2,500	3,138	638
House numbers	150	150	642	492
Building grade review	1,200	1,200	945	(255)
Reimbursed fees:				
Engineering	20,000	20,000	13,408	(6,592)
Legal	7,000	7,000	4,663	(2,337)
Sale of highway materials	12,000	12,000	4,770	(7,230)
Refuse collection	673,400	673,400	667,239	(6,161)
Ambulance runs	-	-	22,161	22,161
Services to Wisconsin	10,700	10,700	16,462	5,762
Park reservation fees	5,000	5,000	5,959	959
Little league Brewers sales	3,000	3,000	378	(2,622)
Baseball program fees	14,000	14,000	18,766	4,766
Team sponsors	7,500	7,500	11,225	3,725
Other	150	150	-	(150)
Total charges for services	<u>757,200</u>	<u>757,200</u>	<u>772,336</u>	<u>15,136</u>
Interest:				
Investments	26,000	26,000	1,607	(24,393)
Special assessments	1,000	1,000	1,028	28
	<u>27,000</u>	<u>27,000</u>	<u>2,635</u>	<u>(24,365)</u>
Miscellaneous:				
Building rental	-	-	18,002	18,002
Insurance recoveries	-	10,709	12,728	2,019
Other	1,500	1,500	1,206	(294)
Total miscellaneous	<u>1,500</u>	<u>12,209</u>	<u>31,936</u>	<u>19,727</u>
Total revenues	<u>\$ 3,230,261</u>	<u>3,304,486</u>	<u>3,379,407</u>	<u>74,921</u>

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TOWN OF DELAFIELD  
General Fund  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
General government:				
Town board	\$ 45,954	45,954	40,811	5,143
Administrator	178,236	178,236	167,836	10,400
Elections	12,400	12,400	8,618	3,782
Assessor	49,862	49,862	50,924	(1,062)
Outside services:				
Legal	52,000	52,000	38,960	13,040
Accounting	38,500	38,500	30,168	8,332
Engineering	153,500	153,500	131,515	21,985
Town hall	72,910	80,410	79,993	417
Plan commission	1,815	1,815	1,415	400
Board of appeals	265	265	354	(89)
Insurance	62,000	51,900	51,251	649
Other	-	3,484	1,027	2,457
Total general government	<u>667,442</u>	<u>668,326</u>	<u>602,872</u>	<u>65,454</u>
Public safety:				
Law enforcement	64,341	64,341	64,388	(47)
Inspection	151,025	166,348	166,348	-
Lake patrol	25,525	25,525	25,525	-
Fire and rescue	640,127	725,274	726,234	(960)
Total public safety	<u>881,018</u>	<u>981,488</u>	<u>982,495</u>	<u>(1,007)</u>
Health and sanitation:				
Refuse collection	673,400	679,887	679,887	-
Stormwater control	4,000	4,000	2,931	1,069
Animal control	2,346	2,346	2,346	-
Hazardous waste	1,000	1,000	1,503	(503)
Total health and sanitation	<u>680,746</u>	<u>687,233</u>	<u>686,667</u>	<u>566</u>
Highway and transportation:				
Operations and maintenance	<u>1,237,814</u>	<u>1,182,814</u>	<u>1,179,881</u>	<u>2,933</u>

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TOWN OF DELAFIELD  
 General Fund  
 STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
 Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Parks and recreation:				
Parks	\$ 56,853	29,047	22,595	6,452
Recreation	31,317	31,317	33,826	(2,509)
Total parks and recreation	88,170	60,364	56,421	3,943
Capital outlays:				
Highway and transportation	75,000	420,552	417,433	3,119
Total expenditures	\$ 3,630,190	4,000,777	3,925,769	75,008



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TOWN OF DELAFIELD  
Debt Service Fund  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Tax levy	\$ 326,872	326,872	-
Expenditures:			
Debt service:			
Principal	224,385	224,385	-
Interest	102,487	102,487	-
Total expenditures	<u>326,872</u>	<u>326,872</u>	<u>-</u>
Net change in fund balance	-	<u>-</u>	<u>-</u>
Fund balance, January 1	<u>-</u>		
Fund balance, December 31	\$ <u>-</u>		

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TOWN OF DELAFIELD  
Non-Major Governmental Funds  
COMBINING BALANCE SHEET

	<u>Impact Fee</u>	<u>ARPA</u>	<u>Total Non-Major Funds</u>
Assets:			
Cash and temporary investments	\$ 181,444	277,900	459,344
Total assets	<u>\$ 181,444</u>	<u>277,900</u>	<u>459,344</u>
Liabilities and Fund Balance:			
Liabilities:			
Unearned revenue	\$ -	277,781	277,781
Fund balance:			
Restricted	181,444	-	181,444
Assigned	-	119	119
	<u>181,444</u>	<u>119</u>	<u>181,563</u>
Total liabilities and fund balance	<u>\$ 181,444</u>	<u>277,900</u>	<u>459,344</u>

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TOWN OF DELAFIELD  
 Non-Major Governmental Funds  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 Year Ended December 31, 2021

	Impact Fee	ARPA	Total Non-Major Funds
	<u>          </u>	<u>          </u>	<u>          </u>
Revenues:			
Intergovernmental	\$ -	184,540	184,540
Public improvement	33,751	-	33,751
Interest	83	119	202
Total revenues	<u>33,834</u>	<u>184,659</u>	<u>218,493</u>
Other financing uses:			
Transfer to general fund	<u>-</u>	<u>(184,540)</u>	<u>(184,540)</u>
Net change in fund balance	33,834	119	33,953
Fund balance, January 1	<u>147,610</u>	<u>-</u>	<u>147,610</u>
Fund balance, December 31	<u>\$ 181,444</u>	<u>119</u>	<u>181,563</u>

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TOWN OF DELAFIELD  
 Special Revenue Fund  
 Impact Fee Fund  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET  
 Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Variance: Favorable <u>(Unfavorable)</u>
Revenues:			
Public improvement:			
Impact fees	\$ 33,751	40,000	(6,249)
Interest	<u>83</u>	<u>100</u>	<u>(17)</u>
Net change in fund balance	33,834	<u><u>40,100</u></u>	<u><u>(6,266)</u></u>
Fund balance, January 1	<u>147,610</u>		
Fund balance, December 31	\$ <u><u>181,444</u></u>		

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TOWN OF DELAFIELD  
Special Revenue Fund  
ARPA Fund  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
Year Ended December 31, 2021

Revenues:		
Intergovernmental:		
ARPA grant	\$	184,540
Interest		119
Total revenues		<u>184,659</u>
Other financing uses:		
Transfer to general fund		<u>(184,540)</u>
Net change in fund balance		119
Fund balance, January 1		<u>-</u>
Fund balance, December 31	\$	<u><u>119</u></u>



## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

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

### 2021 Annual Report Administration Office

The Town continued with its share of challenges in 2021 due to the pandemic. As we slowly started coming out of the State and Federal mandated restrictions, we were able to successfully run two elections safely. We were again able to take advantage of federal funds which allowed us to purchase a new wheel loader with a plow attachment. The remaining funds will continue to be used for highway equipment and other updates needed to our facility.

The Administrative office took in many inquiries related to garbage in 2021. Due to some of the service issues we had with our past hauler, we worked with residents on trying to rectify those errors, many times being the go-between for WM and residents. Town Hall staff also took on calls related to development in the area, Covid-19 concerns, zoning, permitting, dog licensing and elections.

I am happy to say Town staff had a productive 2021, completing some of our bigger projects for the year. There are still goals we have set for 2022 and beyond which we will continue to work towards. As we move forward with technology upgrades, 2021 brought us a few steps closer, and we hope to continue utilizing the Town funds in a responsible way to get as much improvement to our processes as we can. Below are some of the projects from 2021 that we have accomplished, or are still working on as we enter into 2022.

1. **Filing Project:** Administrative staff (Lori Schmeling and Karen Nipko) worked throughout the summer of 2021 to purge old files that were beyond their retention date. They were able to clear out space in our back room dramatically, to allow for future storage of financial records, election documentation, building plans and more. This project was tedious and a long time in the making. With two less elections, they were able to make this happen.
2. **IT Upgrades:** In 2021 the Town went with a cloud based automated backup system. This system runs backups of our servers each night, to ensure that in the case of a computer attack, or a loss in power, our files are safe and accessible. The Town has other IT upgrades in mind for 2022, including replacing two more laptop computers, and purchasing desktop scanners to begin the digitalizing of documents, to reduce the alliance of paper documents. We also have utilized our new website, making more documents accessible to the public, including permit applications, past ordinances and resolutions.
3. **Video Recorded Meetings:** The Town continues to utilize the YouTube channel to televise town meetings. This was a great addition for both meeting administration and our residents to view meetings without having to physically attend. We were able to use this technology beyond regular Plan Commission and Town Board meetings. Election training was able to be broadcast and viewed from home. We will continue to utilize our channel for election trainings and find other ways to take advantage of this technology.

4. **Garbage Services:** The end of 2021 brought about changes to our garbage hauler. The Town contracted with GFL for garbage and recycling services. The switch was due to the change in ownership of Advanced Disposal to Waste Management. We had experienced a decline in service, and with their contract expiring, we found it was a good opportunity to change. We were able to provide the same service, including up the drive pickup with the new provider. So far, we have experienced much less complaints and hope to continue a fruitful relationship in the future.
5. **Facility Upgrades:** The Town purchased a new chiller unit for our IT room in 2021. The old unit was found to be undersized and was failing often. The installation of a new unit has eliminated those issues, with the higher capacity to handle the size of the space. In 2022, we are planning on upgrades to Town Hall, the highway garage, and Fire Station 2. These upgrades include a new heating and A/C unit at Fire Station 2, and an iron curtain for the water at both Town Hall and the highway garage. The highway garage also purchased a new furnace for the highway garage at the end of 2021.
6. **Refunding Bond:** At the last Annual Meeting, the residents voted in favor of giving the Town Board the authority to issue General Obligation Bonds. In doing so, we were able to refund bonds for the Town Hall, with an overall savings over the next 12 years of over \$268,000. These bonds have been refunded and new payment schedules will be in effect in 2023.
7. **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 new consolidation took effect in January of 2021. The response times have improved under the new department. We have seen several improvements with handling inclement weather and training opportunities. They also utilized Town Hall to administer one of the first vaccine locations in the County, early in 2021.

### Future Goals

This year, the Town continues to look to the future, and is looking to continue digitalizing documents, giving residents the ability to view documents online. We will be looking to purchase scanning equipment in 2022 that will improve the flow of documents for agenda items, and our filing system. We have made vast improvements with our agenda and minute distribution to the public, and would like to see a continued use of our "Notify Me" feature on our website.

This year the Town Board authorized substantial improvements to our Sports Commons facilities. We have an approved bid for expanding the parking lot, to provide for more spaces while maintaining the current basketball court. We also have purchased two scoreboards for our baseball program. This provides a better experience for our baseball program and gives sponsorship opportunities for our program supporters. We have been given a donation for a flagpole to be placed between the fields. The Town will be installing an outfield fence on our small field. These improvements will be a great asset and hopefully will attract more residents to our baseball programs. Alyssa Vaughan is our baseball coordinator and did most of the leg work to make this happen.

This year will be the first year that our budget will have a comprehensive booklet for residents and board members to read. This will be more detailed than our adopted budgets outline, including long range plans for debt service, roadway improvements, and capital expenditures. This will help residents get a clear picture of our goals, and what areas we need to improve. Included in the budget book will be a detailed plan for long-term borrowing to maintain our roadways. With the referendum failing in 2020, the Town will continue to fund our road maintenance plan through debt service. A detailed debt service plan will give residents a clearer picture of the borrowing cycle and how it affects their taxes. Consistency will help with future budget planning.

### **Conclusion**

Overall, 2021 was a successful year, given the obstacles of the pandemic and operating under a tight budget. Luckily, we were able to finish the year under budget, and we will remain good stewards of the Town's finances as we move forward in 2022. None of our accomplishments over the past year could have been realized without the support of all our staff. Karen Nipko and Lori Schmeling from the Administrative office continue to shine in their roles. They provide a warm welcome to those who call or come into Town Hall. The Highway staff, under Don Roberts, the Superintendent, have weathered the storms of Covid, being short staffed, and working on a tight budget. They've weathered the physical storms that Wisconsin winters bring, and continue to do an exceptional job year after year. I want to thank Don and his crew, Matthew Burrill, Robert Metzdorf, Greg "Marty" Krofta, and Patrick "PJ" Schampers, for their work this year and their continued efforts in 2022.

Sincerely,



Dan Green  
Town Administrator





3/21/2022

## Assessor's Office Report

In December 2021, 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 1st, 2022. 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 within the Town.

Annually the Assessor's office obtains information from Waukesha County in regard to property splits, combinations & legal description changes. We are current on processing those changes for the 2022 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 03/7/2022. 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 2022.

Assessment notices will be mailed on 5/3/22 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 05/23/2022 from 2-4pm. Again, this years Open-Book will be held by phone or email only.

The Town will hold its annual Board of Review meeting on 06/20/2022 from 5-7pm at the Town Hall. There we will address any formal appeals for the 2022 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

March 18, 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 2021

Projects in which Engineering has played a major role include:

- 2021 Annual Road Paving program – Design, bidding and inspection of various roads in the Town, Elmhurst Drive topographic survey
- Development of GIS on Town web site indicating parcel zoning
- 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
- Various drainage related issues.
- Preparation of agenda for Plan Commission, review of items, presentation at Plan Commission and Town Board meetings

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\2021 EngrgReport.docx

March 18, 2022

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: **2021 Annual Report – Plan Commission**

The Plan Commission held 10 meetings and 1 public hearing in 2021. Highlights of the items addressed by the Plan Commission in 2021 include:

**Conditional Uses and Amendments thereto:**

- Cassandra's Motorsports

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

- The Retreat (Pequet) Final Plat and Developer's Agreement

**Certified Survey Maps:**

- Leverage (reconfiguration)
- Tetzlaff (combination)
- Taylor (combination)
- Gambatese (combination)
- Sharanek (combination)
- Flaughner (combination)

**Rezoning:**

- Ernest – Cushing Park Road A-1 to A-2

**Comprehensive Plan Amendments:** None

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

- Lake Country Mini-Storage
- Wisconsin Hero's Outdoors
- Cassandra's Motorsports

**Code Revisions:**

- Planned Development District (recommended to Town Board)
- Outdoor lighting ordinance (discussion only)



**Home Occupations:**

- Cepolski – Silvernail Road making and selling wine

**Development Discussions:** None

**Miscellaneous Items:**

- WE Energies Gas Regulator fence
- Krause, Bryn Drive 10 high garage door
- Wisconsin Hero's Outdoors wall sign
- Varga grading permit, Lakewood Lane
- HAWS entrance sign
- Verizon antennas change-out on SBA tower
- Stitch retaining wall closer than 5 feet to lot line
- Kettle View Vet Clinic sign

Approvals by Plan Commission Summary by Year											
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Conditional Uses (new or amendment)	1	3	0	0	5	1	3	6	3	4	2
Subdivision (finals)	1	0	0	1	1	2	1	2	0	0	0
Certified Survey Maps (approved)	6	7	12	4	5	3	7	8	4	2	3
Site Plans/Plan of Operation (approved)	3	1	4	4	0	5	4	7	4	5	3
Home Occupations	1	0	1	0	0	0	1	1	1	0	2
Zoning map Amendment	1	1	0	2	3	1	5	2	1	3	0
Comprehensive Plan Amendment (Land Use)	0	0	1	0	0	1	0	0	0	0	0
Zoning Code Amendment Recommendation	1	1	2	0	1	0	2	1	2	5	5





## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

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

**To:** Board of Electors & Town Board  
**From:** Alyssa Vaughan, Baseball Coordinator  
**Date:** April 19, 2022  
**Subject:** Park and Rec Annual Baseball Report



### 2021 Annual Baseball Report, Park and Rec

We had our biggest turnout that lead to a very successful baseball/softball season for 2021. Families and players were very eager to get their children back into playing after being off a year in 2020. This year we were able to field 22 teams with 294 players, with children ranging in age from 5-16 from Delafield and surrounding communities. These teams were led by 60 coaches, sponsored by 19 local businesses and played over 65 home games, plus practices on our fields. We ended with record sponsor donations as well. Sport Commons and Del-Town Baseball diamonds are the home fields to our Park and Rec Baseball & Softball program. Along with a number of select baseball teams that rent the fields for practices and games, about 45 home games in 2021. Our soccer field is rented out for the season as well for both soccer and lacrosse. Our shelters (mainly Sport Commons, but also Elmhurst) were rented for 13 events this season, which is higher than normal. With COVID, many people were able to enjoy outdoor gatherings at our parks. 2022 is looking even stronger with new improvements to the fields and Little League Night and parade back at the Brewers stadium.











The Pewaukee Lake Patrol is a part time multi-jurisdictional Law Enforcement agency comprised of the Town of Delafield, City of Pewaukee, and Village of Pewaukee. The mission of the Pewaukee Lake patrol is to promote boating safety by gaining compliance with the Boating Laws of the State of Wisconsin.

The Village of Pewaukee is responsible for the administration of the Lake Patrol, whom works collaboratively with the Lake Patrol Advisory Committee. The Pewaukee Lake Advisory Committee acts as a liaison to each respective government body. Current members of the Pewaukee Lake Advisory Committee: Town of Delafield Supervisor: Joseph Woelfle, City of Pewaukee Council Member: Ian Clark, and Village of Pewaukee Board Member: Ed Hill.

This year during our annual training, the Lake Patrol received legal update training from Recreation Warden Jason Roberts. This training was coupled with hands on practical application of trained techniques. The Lake Patrol trained collaboratively with the Pewaukee Fire as well as the Town of Delafield Fire Department to implement integrated response plans to medical emergencies on the lake, In addition the lake Patrol was trained by the Waukesha County Sheriff’s Department Dive Team Regarding Search, Rescues, and Recovery.

The Pewaukee Lake Patrol Officers are all subject matter experts based on their previous Law Enforcement. Currently, the Lake Patrol has approximately 210 years of combined experience. The Patrols is current experience includes, 1 acting Police Chief, 2 Captains, 2 Sergeants and 1 Detective.

During the summer of 2021 The Lake Patrol Investigations included the following;

	# of Citations/ Arrests	# of Warnings		Total
Wearable PFDs	3	4	Compliance/Safety Inspections	92
Type IV PFDs	1	5	Search & Rescue Cases	
Fire Extinguishers	3	2	Persons Assisted	11
Visual Distress Signals			Vessels Assisted	21
Sound Producing Devices			Patrol Boats	2
BUI/OUI			Patrol Boats with LE Radio	0
Careless/Negligent/Reckless Operation	9	17	Squads used only for boat patrol activities	1
Navigation Rules	2	31	Media Contacts	3
Mandatory PFD Wear	1		Public Service Announcements Released	3
Registration/Numbering Violations	8	8		
All Other Violations	19	38		
<b>Total</b>	<b>46</b>	<b>105</b>		





## 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)

January 13, 2022

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

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

Dear Sir / Madam:

Please accept this letter as the Annual State of the Court for our Lake Country Municipal Court 2021 Year in Review.

As always, the court staff will be contacting each municipality to determine whether the municipality would like the Judge to appear before their respective Boards and provide further information as 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 staff, Kit or Shannon, at 262-784-7110 in order to schedule an appearance. Otherwise, please feel free to re-print copies of this Annual Report and provide the copies to your Trustees, Supervisors or Alderman.

### 1. LCMC BUDGET.

The Budget was approved at the Annual Administrative Committee meeting in November 2021. We have recovered from COVID! Therefore our municipal ticket volume has resumed to normal ticket levels. Fortunately we ended up for year end with a surplus of \$11,556.42. Initially the budget projected an expected loss of \$45,169.42.

***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*

This surplus is the result of an increase in the number of citation post-COVID, but most importantly the decrease in employee payroll expenses and decrease in employee health insurance expenses as a result of replacing and modifying my clerks' scheduled hours from two full-time clerks and two part-time clerk to one full-time clerk and three part-time clerks which will be discussed later in this report.

Again, there will be no cost to member municipalities to participate. All of our costs are covered by the Court's share of citation collections.

## **2. NEW COURTHOUSE.**

As referenced last year, the new facilities are marvelous. We have fully moved in and completed all of the audio / visual connections. The new office / chambers has proved to be very effective for juvenile court appearances. The clerks have excellent workspace and enjoy the new breakroom.

## **3. BAILIFFS.**

A big shout-out to all of our bailiffs, who do an excellent job overseeing the court operations and ensuring the staff's safety. They are City Officer Chief James Schyler, City Officer Jerry Kleepin, Waukesha County Deputy Adam Rhode, Waukesha County Lt. Corey Carell, and Waukesha County Capt. Michelle Loeffler.

## **4. COURT STAFF.**

As you are aware, Clerk Theresa Berlin was promoted to our Clerk of Courts. As referenced last year, I retained Dawn Kirley as our part-time Deputy Clerk of Court. Kathy Pedri and Elaine Lynott remained as part-time clerks. I can report that all of the clerks work very well together during this transition year.

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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*

As a result of maintaining the Deputy Clerk in a part-time status, the Court has saved expenses as compared to the Deputy Clerk being a full-time position. Part-time status does not require the Court to pay for health insurance. As a result of our changes, the Court has been able to reduce health care premiums for three individuals; again, resulting in substantial reduction in Court expenses.

The savings has resulted in a surplus and essentially is passed on to each of the 20 municipalities.

## **5. ADMINISTRATIVE CHANGES.**

As you are aware, Atty. Bill Chapman passed away during the past year. He was always a mentor and one of the original architects of our Lake Country Municipal Court. Without Bill Chapman's guidance and insight, I firmly believe that our Municipal Court would not have been able to consolidate so many municipalities in its early years, which formed the foundation and basis for our Court. Under Bill's guidance and direction, we were allowed to expand to our twenty current members.

Donald Wiemer has now assumed the role of Bill Chapman as Administrator. He continues to provide excellent guidance for our Court and for the Administrative Committee, as well as the Operations Committee.

I would also like to thank the Police Chiefs who participate in our monthly Operations Committee meeting. They are Capt. Lisa Panas, Chief James Pfister, Chief Michael Hartert, Chief Torin Misko, and Chief Daniel R. Neumer. We meet monthly and double check expenses and budget items so that we are allowed to continue in an efficient basis.

## **6. IN CONCLUSION.**

Lake Country Municipal Court remains the largest Joint Municipal Court in the State. We have an excellent rapport with those defendants who appear before Judge Kay.

I always enjoy drafting this Annual State of the Court newsletter and hopefully will have an opportunity to appear before your respective Boards. I would appreciate if you could have your Clerks distribute copies of this report and attachments to all other elected

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*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*

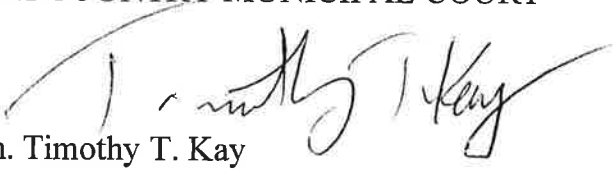
officials, including aldermen, supervisors, and trustees, as well as police chiefs and police personnel.

This is my third term serving the Lake Country Municipal Community, consisting of 20 municipalities. There are over 100,000 people that reside within our Municipal Court region which spans over three counties: Waukesha, Jefferson and Washington.

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

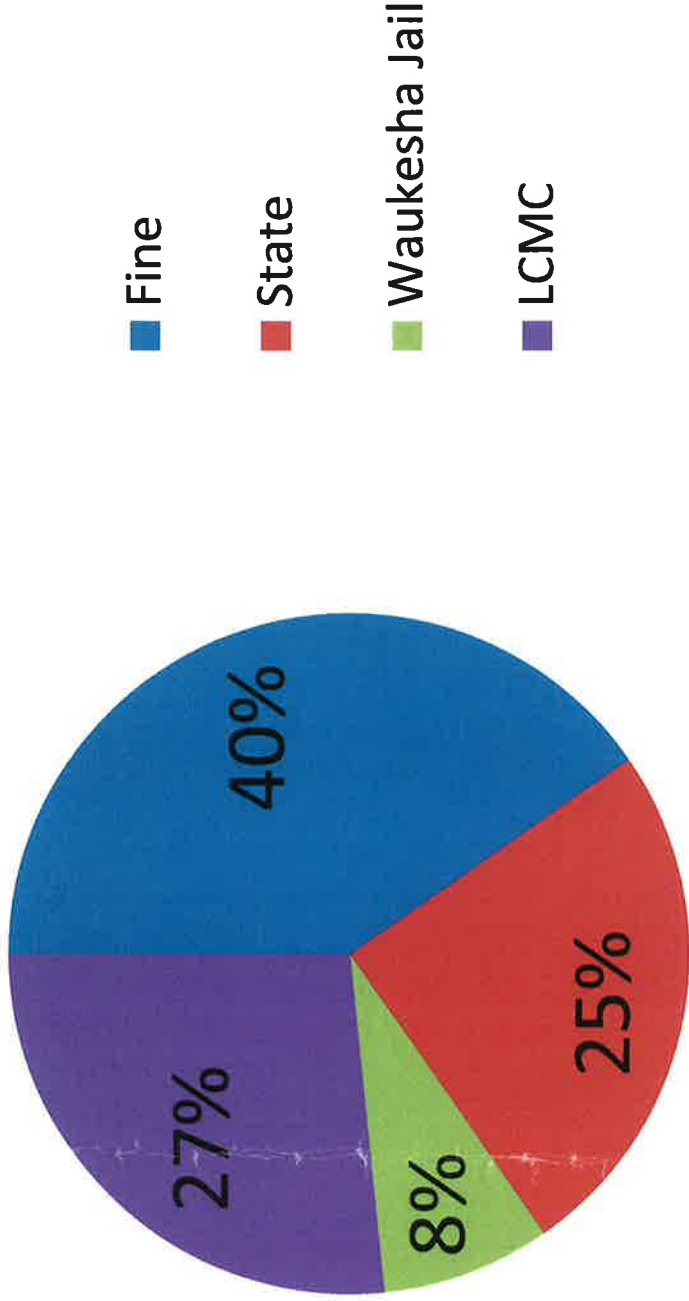
  
Hon. Timothy T. Kay  
Municipal Judge

TTK/kfa

pc Clerk Theresa Berlin  
LCMC Chiefs and Administrators  
LCMC Municipal Clerks  
LCMC Prosecutors

***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 18 municipal members; i.e. no costs to the taxpayers.



TRANSFORMING COMMUNITY DEVELOPMENT

# Quarterly Business Review Delafield, WI

March 31, 2022

# Measuring Success - Key Performance Indicators

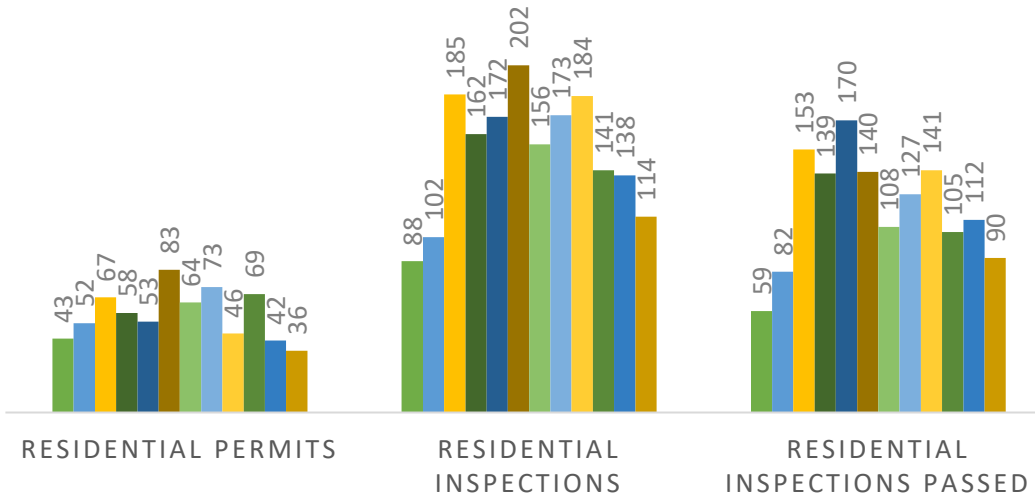
KPI	Expectation	Performance			
		Overall for Quarter	Months 1 -12		
Plan Review Time					
Residential	5 days	5 days	SLA's Met		
Commercial	10 days	10 days	SLA's Met		
Large Commercial	15 days	15 days	SLA's Met		
Inspection Time	24 Hours	24 Hours	SLA's Met		
One Stop Permits	Issued daily for certain types	Done Everyday			

## Comments:

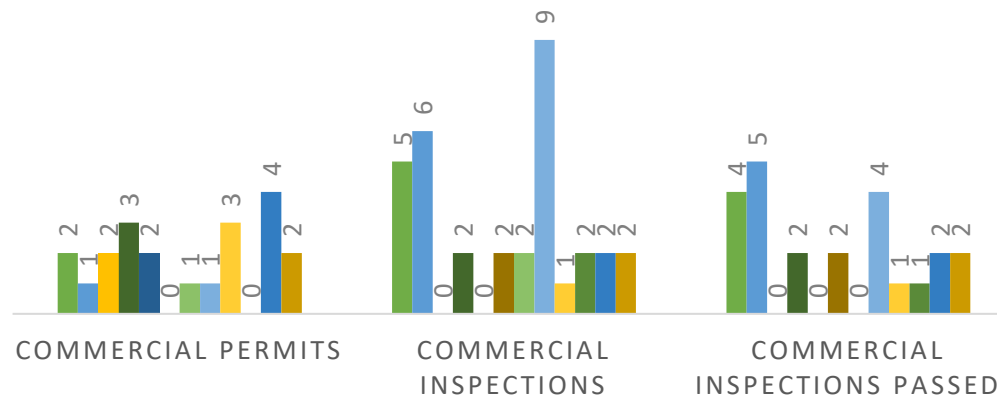
- 1849 Inspections For 2021
- SLA's were consistently met or exceeded

# RESIDENTIAL

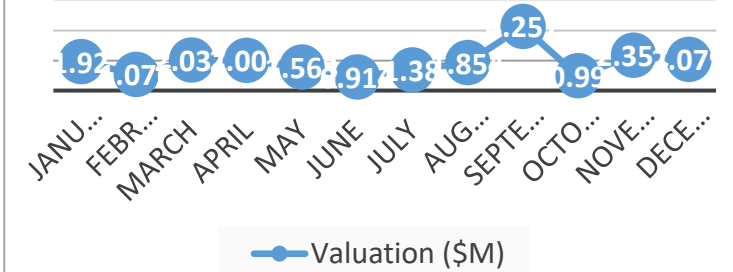
Review Permits - 686  
 Inspections – 1817  
 77% passed



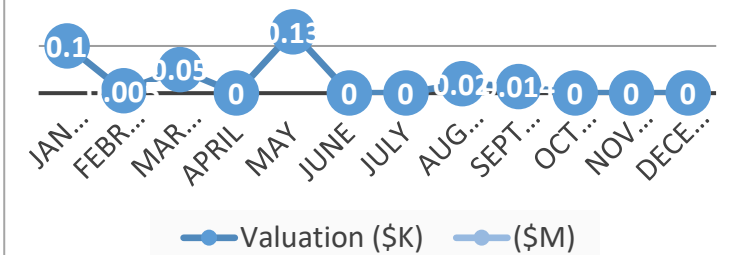
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December



## Residential Valuation



## Commercial Valuation

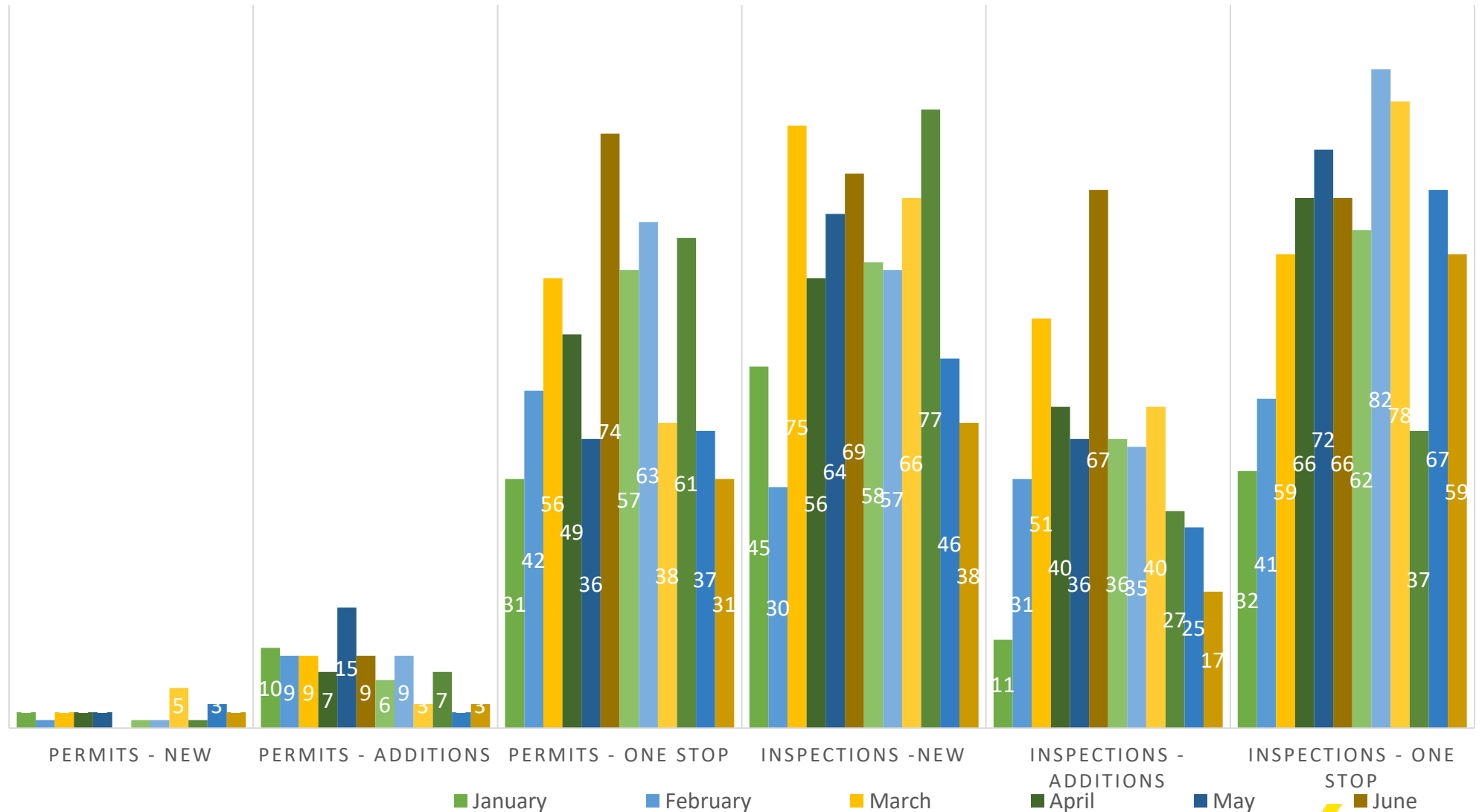


# COMMERCIAL

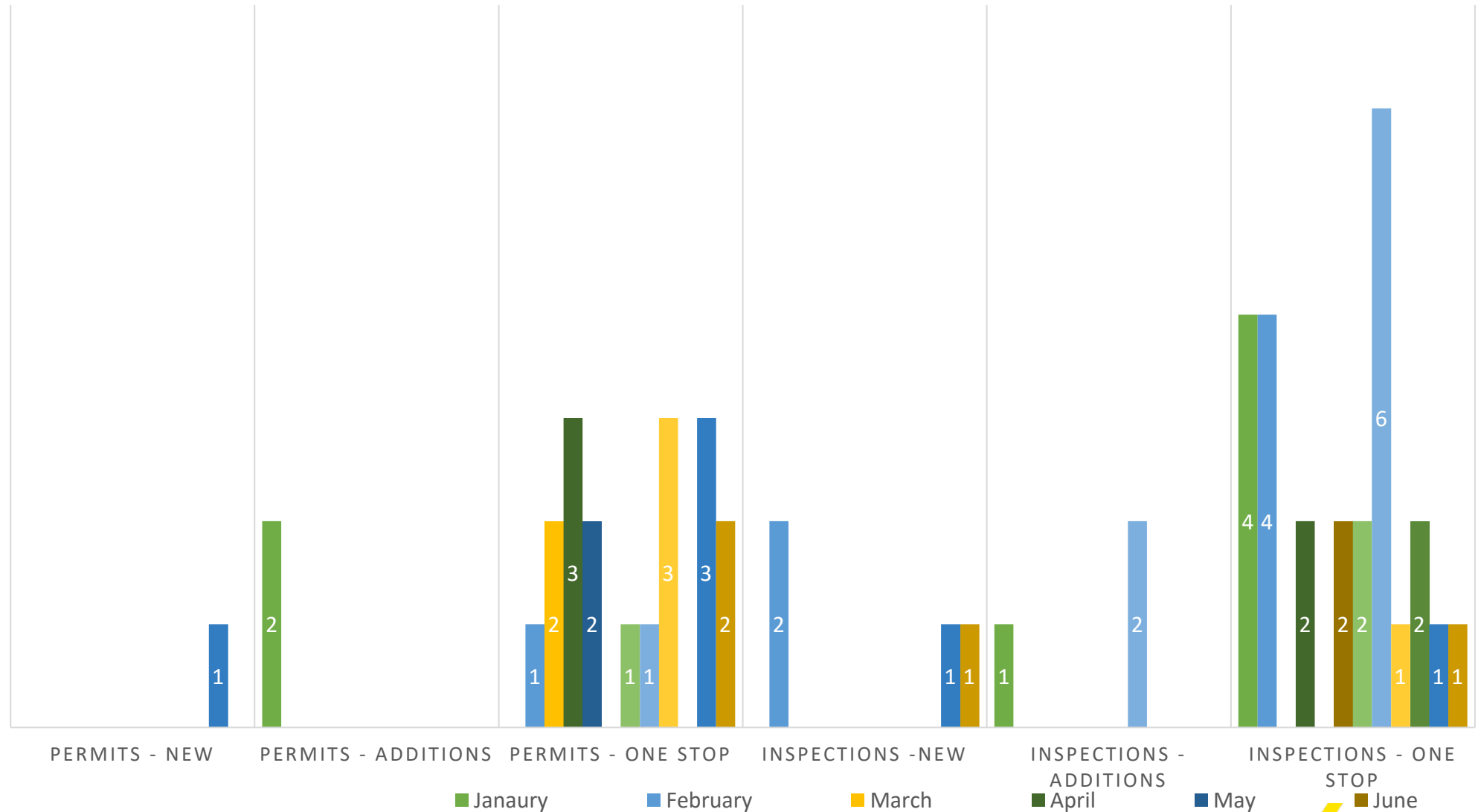
Permits -21  
 Inspections – 32  
 72% passed



# Residential Detail 2021



# Commercial Detail 2021





## LAKE PEWAUKEE SANITARY DISTRICT

APRIL 2022

Visit us on the web at [www.lakepewaukee.org](http://www.lakepewaukee.org)

### SEWER PUMPS – they do not like cleaning rags!

This time of year we can have sewer pump clogging issues typically due to cleaning up homes and throwing the supposedly “flushable” rags into the toilet. All disposable towels cause problems. None of them are pump friendly. Toilet paper is the only paper that is “toilet and pump” friendly. Help us keep the District fee down, tell your cleaners to dispose of the rags/wipes properly - **into a garbage can**. Help us avoid responding to emergency pump problems which requires staff to show up at 2 a.m. and then we have to pay overtime. This work cost the District and the user’s unnecessary expenses. Think about it, you pay to have a cleaning service come in to clean your home, if they throw their used rags down the toilet and they clog a pump. You are then paying the District staff overtime to clean the pump. You are paying twice for the use of those rags. Pass the word tell the cleaners to take the cleaning rags with them or put them in the garbage or you’ll find another service.

The other big item is illegal sump pump connections. This is the time of year when we will be looking for sump pump discharge to our sewer system in the middle of the night. If your pump is going into your sewer drain, you will be getting a large fine. I’d rather see those funds go toward correcting the problem. If you feel like you may have a problem, but don’t understand it, call the district for a free review of your plumbing. The District has a policy to help fund the first \$500 of a sewer lateral problem. Help us help you keep the cost of our sewer services down. We will fix our leaks in the main lines and we together we can reduce costs of wastewater treatment.

### LAKE OPERATIONS

The ice will be gone by the time you read this newsletter. We plan to have transports and shore units up and running by the biggening of May and looking to start lake clean up by May 16<sup>th</sup> when the college students get free to help. At that time if the weather permits, we will start our Monday and Friday pile pickup with the lake clean-up crew. This has become a very well used service with the number of residents stacking weeds increasing every year. We would like to thank all those that participate in making piles since this makes our regular shore cleanup more efficient.

We do not pick up sediment and broken down aquatic plants if they fall through the pitch fork so lake residents need to do a little yard work themselves to clean up any loose dirt, leaves and sticks along the lake shore. This material is excellent fertilizer and should be put in gardens. This same material should not be pushed back into the lake as it is nutrient rich material that will promote aquatic plant growth and algae blooms in your riparian zone. It is important for lake residents to understand that anything that runs or gets tossed into the lake actually affects the condition of the water in front of your lake home. If leaves, dog feces and soil are tossed in the lake you are creating your own problem and compounding the very things that most lake users complain about - too many aquatic plants and/or algae blooms.

We may start some early harvesting if weather permits, but full operations with both harvesting and regular shore cleanup will begin when our students arrive around the 2<sup>nd</sup> and 3<sup>rd</sup> week in May.

For more information on the operation or tips on how to maintain your pier area, go to our web site [www.lakepewaukee.org](http://www.lakepewaukee.org) or e-mail us at [lpsd@lakepewaukee.org](mailto:lpsd@lakepewaukee.org)

## NATIVE PLANT SALE

The 14th annual native plant sale, sponsored by the District and the Pewaukee River Partnership, will take place May 12<sup>th</sup>, 2022. **The deadline for the Pre-sale orders is April 22nd** - for your order contact Charlie Shong at (262)443-6737 or by email at [lcshong@milwpc.com](mailto:lcshong@milwpc.com). **You must fill out and return the form to Charlie to get your plants ordered. This year will again be drive through only for pre-ordered plants, sorry no plant stand for browsing and last minute shopping.** The plant pick up location is on the East side of Noah's Pizza, 220 Oakton Ave. Pewaukee, WI. This is across from the Pewaukee Village hall and Police station. These are the plants we want to see around the lake. They are deep rooted plants that help reduce pollutant and heavy metal loadings to the lake. They are nature's way of cleaning the water before it gets into the lake. They also remove nutrients which help minimize algae blooms and help minimize aquatic plant growth. They are ideal for the perennial garden, shoreline buffer or rain garden. Over 30 species are available. A complete plant list may be viewed on the District web site at [lakepewaukee.org](http://lakepewaukee.org). All plants will be \$3.00 each. All proceeds will be used to promote education and restoration projects within the watershed.

**ACH Payment Program** – The Lake Pewaukee Sanitary District is offering this “direct auto payment” option as a convenience. If you would like to participate and pay your quarterly sewer bill through an ACH withdrawal (auto pay) there are several options for you to sign up. Request a form by phone (262)691-4485, email [lpsd@lakepewaukee.org](mailto:lpsd@lakepewaukee.org), or download the form off the website at [www.lakepewaukee.org](http://www.lakepewaukee.org), fill it out and send it to us by mail or email.

## Train Derailment on Pewaukee Lake

Well thankfully nobody was hurt and there were no environmental impacts we are aware of to date in the lake or in the pond when the train derailed on March 19<sup>th</sup> at 6:30 a.m. The District was on site immediately to inspect the cars for oil or other toxic contents. Thank goodness the rail cars that turned over in the pond were empty and the one on the lake side was only full of lumber. We've always feared what “could happen” with all the oil tanks that go across these tracks next to the lake. We have worked way too hard and the lake's water quality has improved too much to see something horrible like that occur. The clean-up efforts by the rail company appeared impressive as trains were moving again by 6:30 pm that same day. LPSD is taking water samples to assure no serious contamination occurred to the lake and watershed.



For more questions on sewer leaks and connections or lake operations contact the Lake Pewaukee sanitary District at 262-691-4485, email us at [LPSD@wi.rr.com](mailto:LPSD@wi.rr.com) or go to our website at [www.lakepewaukee.org](http://www.lakepewaukee.org)

# Aquatic Plant Removal 2021

## **BEGINNING AND ENDING DATES**

**Harvesting** started on the 17th of May and ended on August 25th. **Shore cleanup** started on May 4th and ended on October 28th. **Pile Pick-up** was performed typically on Mondays and Fridays started on May 3rd and ended on October 29th.

## **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 Eurasian water milfoil in the past. Auer Park received its first harvesting on June 14<sup>th</sup>, 15<sup>th</sup>, and 16<sup>th</sup>. The crews returned on July 7<sup>th</sup>, 8<sup>th</sup>, and 9<sup>th</sup> and then again on August 24<sup>th</sup> and 25<sup>th</sup>.

The first harvesting in the Kopmeier area was June 15<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 did not appear in the Kopmeier area as we would have expected at the confluence of coco creek, but a decent amount of flat stem pondweed appeared in place of the historic milfoil. Parkside road was only harvested 1 time this summer.

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. It appeared that the Eurasian water milfoil growth throughout the entire east basin was very low as compared to the last 20 years. 90% of the milfoil that was removed came from the outer parts of Auer Park, Glen Cove, and Buena Vista in 6-10 feet of water outside the buoy line.

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/was harvested. This year the Chara remained stable or possibly decreased and an abundant amount of flat stem pond weed seemed to flourish significantly on the east end of the lake.

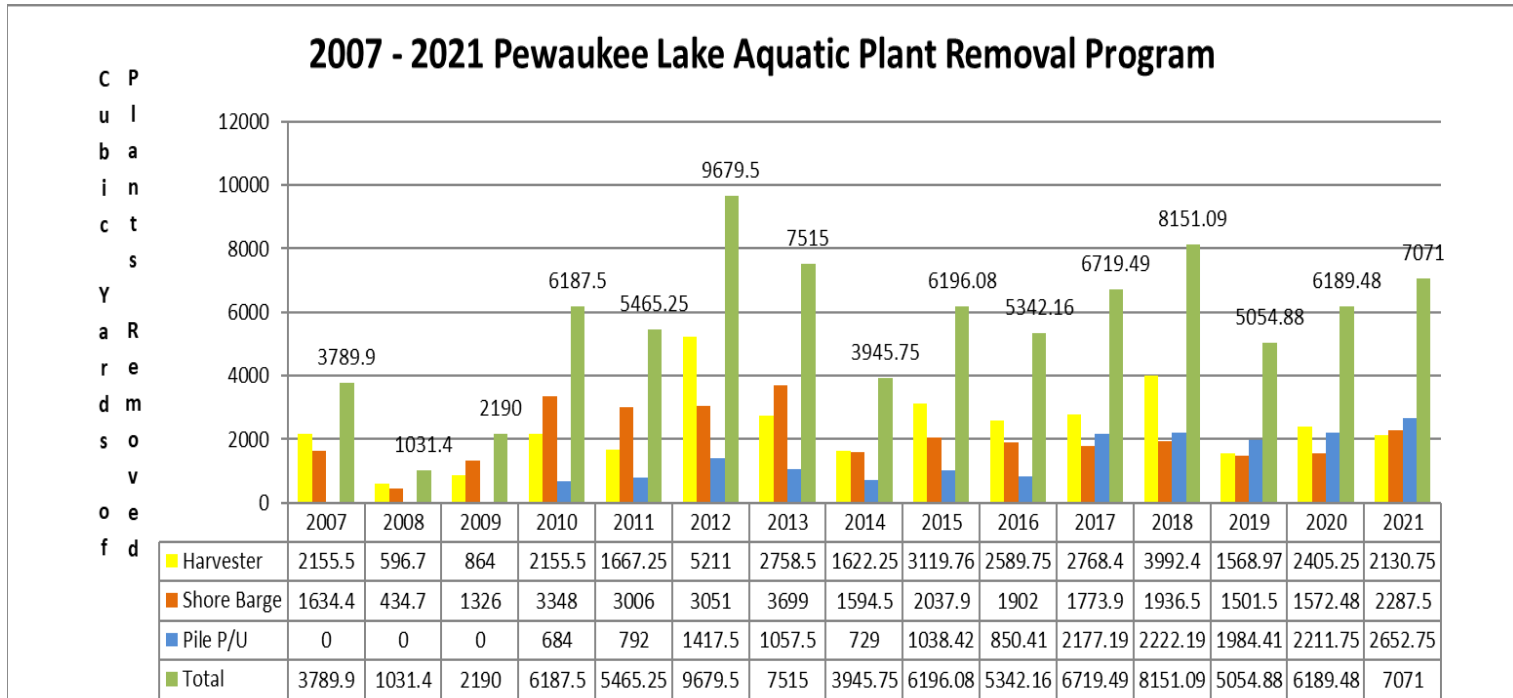
The Valisneria (eel grass, Wild Celery) once again uprooted itself and caused 2 -3 weeks of floaters to clean up taking most of the late season efforts from our crews.

## **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 381.25 loads at 6 cubic yards per load for a total of 2,287.50 cubic yards of aquatic plant material. **The Harvesters** removed 236.75 loads at 9 cubic yards per load for a total of 2,130.75 cubic yards of aquatic plant material. **The Pile Pick** Up program collected 294.75 loads at 9 cubic yards per load for a total of 2,652.75 cubic yards of aquatic plant material. The combined total equates to 7,071 cubic yards of plant material. There were a total of 173.5 truckloads (includes trailer loads) at an average weight of 13,000 lbs. /load or a total of 2,255,500 pounds (or 1,127.75 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 anticipated to be harvested (40%) with curly leaf pond weed being the second most common invasive species (40%). 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 (20%). 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 2021 was established at \$396,000 which included \$118,000 for the lake equipment replacement fund and \$9,000 for the wetland fund. We have budgeted \$410,000 for the 2022 season. This includes \$118,000 for lake equipment replacement and \$9,000 for the wetland purchase and maintenance fund. The 3.50% increase is typical due to the rising cost of labor, equipment, and maintenance.

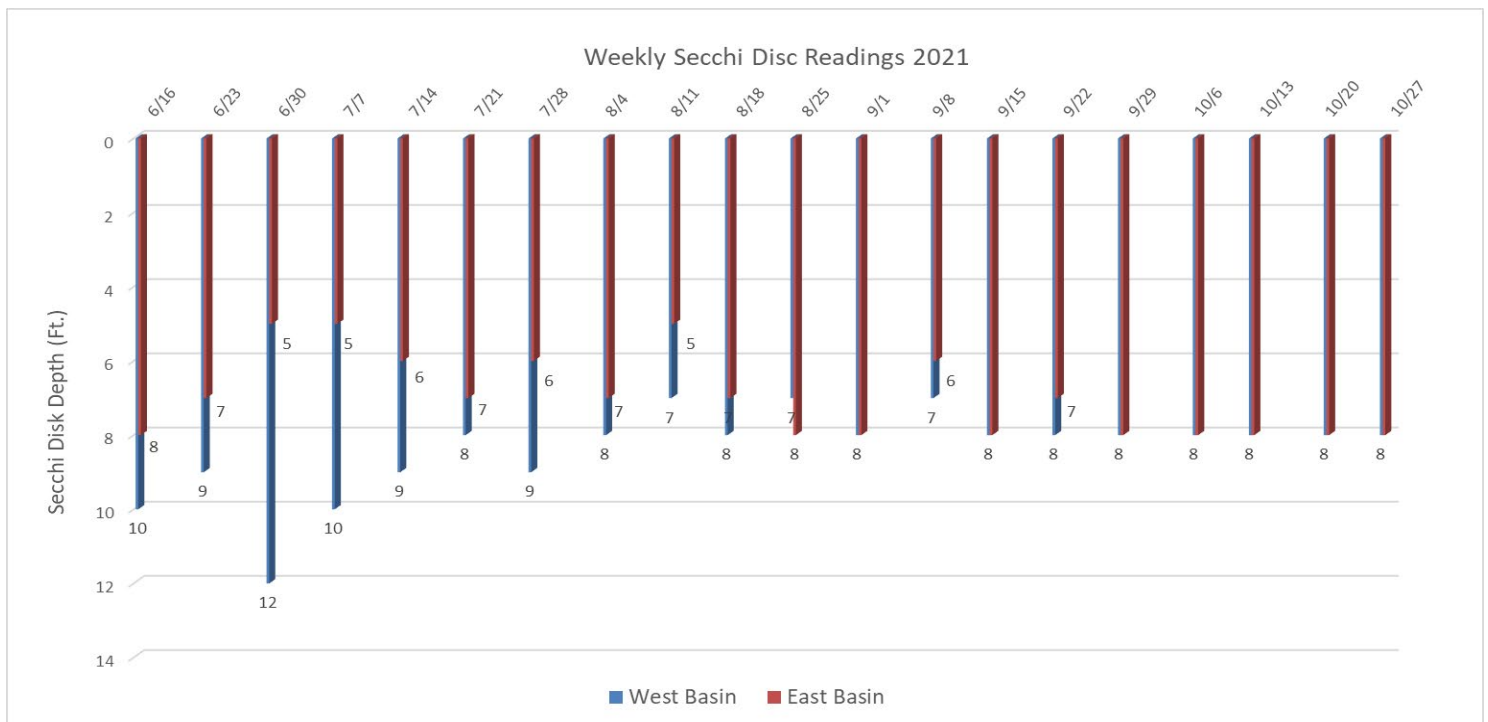
## CHANGES/ADDITIONAL INFORMATION

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.

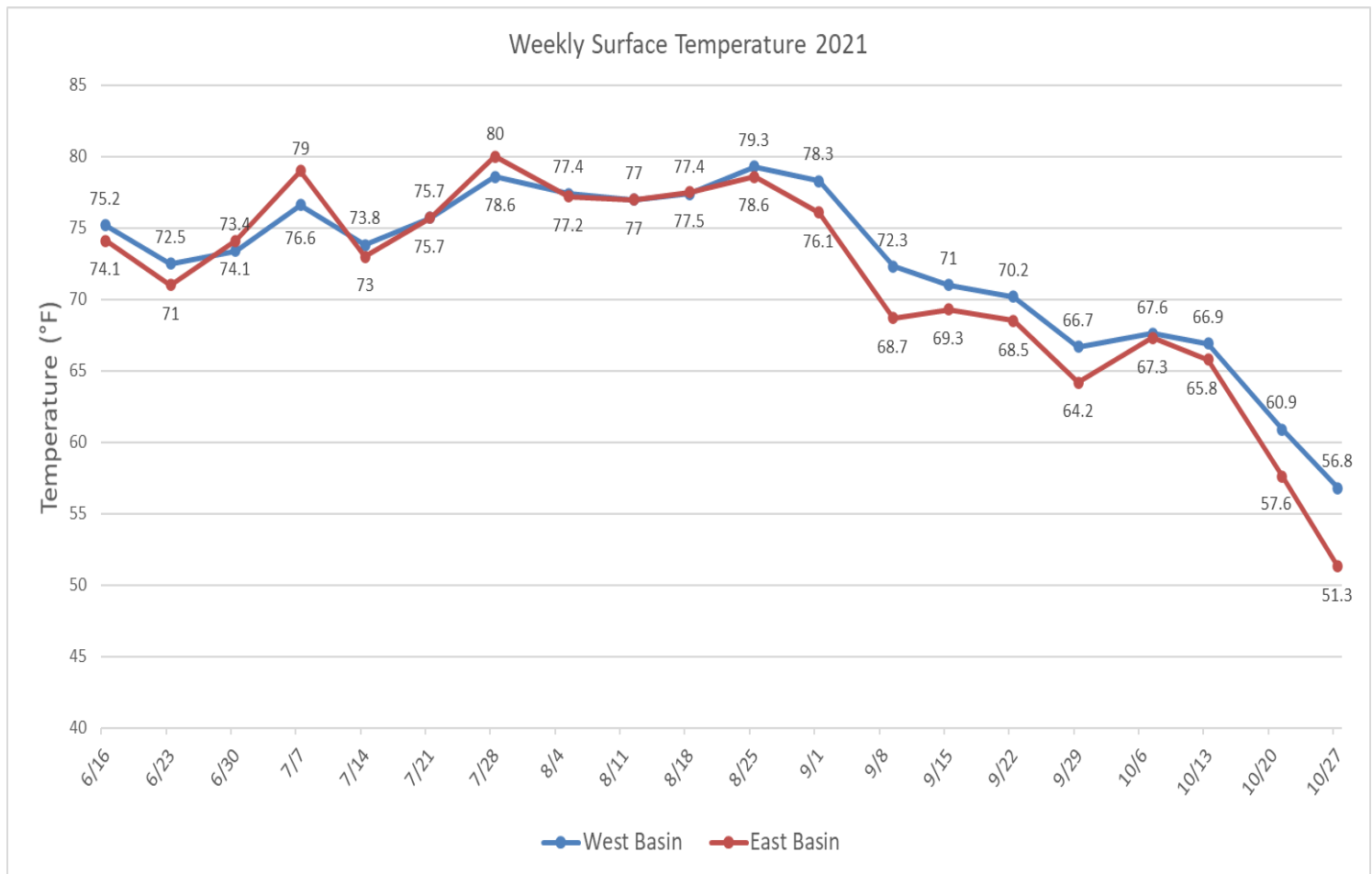
Discussions continue with the Village of Pewaukee in how to improve the efficiencies and increase the Villages efforts on the east basin. Fortunately it was a low year for aquatic plant growth and the milfoil has not proliferated. Multiple meetings with the Village have occurred to discuss off-loading sites and staffing. Staffing (lack of summer help) has remained a problem for the Village for the last 3 or 4 years. The boating traffic due to the enormous amount of boat rentals has impacted the floating aquatic plants due to increased prop chop. When the winds change to east and the Village neglects shore clean up, the floaters hit the Districts side of the lake in large clumps and it becomes problematic for the District.

## SECCHI DISC READINGS





## WEEKLY SURFACE TEMPERATURE READINGS



## 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 December 7<sup>th</sup>, 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 Dakota Koepp – 2021 Lake Operations Summer Supervisor.



**LAKE PEWAUKEE SANITARY DISTRICT**

2022 Fee Schedule

10/19/21

		<u>Actual 2021</u>	<u>Recommended 2022</u>	<u>% Increase</u>
[1]	Quarterly Sewer User Charge	121.00	126.00	4.13%
[2]	Contribution in Aid Charges (Ordinance 101):			
	Residential	11,340.00	11,910.00	5.03%
	Commercial Class A	11,340.00	11,910.00	5.03%
	Commercial Class B	14,040.00	14,730.00	4.91%
	Commercial Class C	17,000.00	17,850.00	5.00%
[3]	Wastewater Conveyance and Treatment Capacity Charge (Ordinance 102)	4,320.00	4,360.00	0.93%
[4]	Wetland Charge (Ordinance 102)	500.00	525.00	5.00%

Adopted by Board of Commissioners  
at meeting duly held on 10/19/2021

# LAKE PEWAUKEE SANITARY DISTRICT

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

## **COMMUNITY CONTRIBUTION ALLOCATIONS TO COVER LPSD'S 2022 OPERATIONS OCTOBER 27, 2021**

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 2022 operations.

### **Allocation of 2021 LPSD Tax Levy:**

<u>Municipality</u>	<u>Total</u>	<u>Lake Management Operations</u>
Delafield	203,500	203,500
Pewaukee	<u>203,500</u>	<u>203,500</u>
Totals	<u>407,000</u>	<u>407,000</u>

# LAKE PEWAUKEE SANITARY DISTRICT

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P O BOX 111

PEWAUKEE, WISCONSIN 53072

(414) 691-4485

October 27, 2021

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 \$407,000 was levied by the Commission of the above named Sanitary District at a meeting duly held on the 19th day of October, 2021 and the proportion of such sum that is the obligation of your Town is \$203,500 which you are hereby requested to levy against the taxable property of such Sanitary District lying in your Town, as required by subsection (3), Section 60.306 of the Statutes.

LAKE PEWAUKEE SANITARY COMMISSION

---

John F. Ruf, Chairman  
Lake Pewaukee Board of Commissioners

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

**LAKE PEWAUKEE SANITARY DISTRICT**

Detailed Breakdown of Tax Levy

<b>BUDGET YEAR</b>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	Increase
<b>TAX LEVY YEAR</b>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>(Decrease)</u>
<u>Tax Levy/Service Fee Breakdown (Dollars):</u>							
Sewer Debt Retirement/Capital Fund	90,000	0	0	0	0	0	
Lake Cleanup Operations	<u>292,000</u>	<u>363,400</u>	<u>374,000</u>	<u>384,000</u>	<u>396,000</u>	<u>407,000</u>	2.78%
Subtotal	<u>382,000</u>	<u>363,400</u>	<u>374,000</u>	<u>384,000</u>	<u>396,000</u>	<u>407,000</u>	2.78%
Less City of Pewaukee Service Fee-							
Sewer Debt Retirement	-34,995	0	0	0	0	0	
Lake Cleanup Operations	<u>-146,000</u>	<u>-181,700</u>	<u>-187,000</u>	<u>-192,000</u>	<u>-198,000</u>	<u>-203,500</u>	2.78%
	<u>-180,995</u>	<u>-181,700</u>	<u>-187,000</u>	<u>-192,000</u>	<u>-198,000</u>	<u>-203,500</u>	2.78%
Less Credit for Prior Year Budget Excess (Lake)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Net Tax Levy	<u><u>201,005</u></u>	<u><u>181,700</u></u>	<u><u>187,000</u></u>	<u><u>192,000</u></u>	<u><u>198,000</u></u>	<u><u>203,500</u></u>	2.78%

<u>Tax Levy Breakdown (Dollars per \$1,000 of property equalized full values):</u>							
Total Equalized Full Values (thousands)	<u>904,134</u>	<u>932,510</u>	<u>970,930</u>	<u>1,011,928</u>	<u>1,082,126</u>	<u>1,123,405</u>	3.81%
Sewer Debt Retirement	0.061	0.000	0.000	0.000	0.000	0.000	
Lake Cleanup Operations	0.161	0.195	0.193	0.190	0.183	0.181	-1.09%
Totals	<u>0.222</u>	<u>0.195</u>	<u>0.193</u>	<u>0.190</u>	<u>0.183</u>	<u>0.181</u>	-1.09%
Tax on House with FMV of \$450,000	<u>99.90</u>	<u>87.75</u>	<u>86.85</u>	<u>85.50</u>	<u>82.35</u>	<u>81.45</u>	

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

<u>TOWN OF DELAFIELD</u>							
Total Equalized Full Values (thousands)	904,134	932,510	970,930	1,011,928	1,082,126	1,123,405	3.81%
Assessment Ratio	99.26%	X 99.16%	X 96.42%	X 94.37%	X 89.12%	X 86.50%	-2.94%
Total Assessed Values (thousands)	<u>897,444</u>	<u>924,677</u>	<u>936,171</u>	<u>954,956</u>	<u>964,390</u>	<u>971,745</u>	0.76%
Sewer Debt Retirement	0.061	0.000	0.000	0.000	0.000	0.000	
Lake Cleanup Operations	0.163	0.197	0.200	0.201	0.205	0.209	1.95%
Totals	<u>0.224</u>	<u>0.197</u>	<u>0.200</u>	<u>0.201</u>	<u>0.205</u>	<u>0.209</u>	1.95%

April 6, 2022

Attention: Dan Green, Clerk

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

	<u>Real Estate Tax Bills</u>		
	<u>2020</u>	<u>2021</u>	
A. LPSD Milrate on Assessed Value:	.205	.209	1.95% UP

The assessed property values in the Lake Pewaukee Sanitary District increased from \$964 million (2020) to \$972 million (2021) due to a \$41 million increase in equalized full values. The Town of Delafield 2021 assessment ratio of 86.50% increased from the 89.12% assessment ratio that was used for 2020.

B. <u>LPSD Dollar Tax Levy to Delafield:</u>			
Tax Levy Year	<u>2020</u>	<u>2021</u>	
Net levy – Lake weed removal ops	\$ 198,000	\$ 203,500	2.78% UP
C.. Sewer User Charge:			
	<u>2020</u>	<u>2021</u>	
Quarterly charge	121.00	126.00	4.13% UP

See attached reports:

Delafield 2021 Tax Levy Report dated 10/27/2021

Community Contribution Allocation of 2021 Tax Levy to Cover LPSD's 2022 Operations dated 10/27/2021

Detailed Breakdown of LPSD Tax Levy and Milrate (Tax levy years 2016-2021)

2022 LPSD Fee Schedule dated 10/19/2021

## ***Town of Delafield Contract***

### ***Annual Report 2021***



The Waukesha County Sheriff's Office has a long tradition of providing law enforcement services on a contractual basis to communities within Waukesha County. In 2021, Deputy McKenzie Kubisiak was assigned to the Town of Delafield contract on second shift (3p.m.- 11p.m.), working two days a week.

This annual report will address the statistics for the Town of Delafield for the year of 2021. The Town of Delafield contract deputy responded to a total of **294** calls for service. Of those calls, **44** (15%) were pertaining to 911 calls that were dispatched as hang-ups, open lines, or no causes. **61** (20.7%) calls were taken to assist the Lake Country Fire and Rescue either by responding for a medical call for service or for a fire call for service.

The Town of Delafield contract deputy issued **60** traffic citations, **29** written warnings and **25** verbal warnings during traffic stops. In addition to traffic related citations being issued, **4** municipal ordinance citations and **20** parking citations were issued in 2021. There was a total of **2** OWI arrest, **28** incidents were reported as "Other Traffic Offenses." These types of incidents are generally dispatched as Possible Drunk Driver, Reckless Driver, and/ or Traffic Hazard calls.

The Town of Delafield contract deputy responded to a total of **25** vehicle crashes in 2021. **15** of the crashes involved property damage only, **3** involved an injury, **7** of the crashes involved some type of animal (Car/Deer). Of the total **34** property crimes reported in the Town of Delafield contract hours, **3** involved criminal damage to property, **3** involved fraud, **1** involved theft, **1** involved burglary, **2** domestic incidents were dispatched in 2021, along with **10** animal cases.

The Waukesha County Sheriff's Office remains dedicated to providing responsive, customer-oriented service to contract communities and unincorporated areas of Waukesha County.

**TOWN OF DELAFIELD  
2021 YEAR END STATISTICS**

**ADMINISTRATIVE**

CALLS FOR SERVICE	<b>294</b>
YEAR END TOTAL MILEAGE	<b>7931</b>
GAS GALLONS	<b>742.8</b>
COMMUNITY PROGRAM CONTACTS	<b>10</b>

**ENFORCEMENT**

911 HANG-UPS	<b>43</b>
VEHICLE LOCK-OUTS	<b>2</b>
ALARMS	<b>1</b>
ASSIST OTHER AGENCY / WSD	<b>102</b>
ASSIST FIRE/EMS	<b>36</b>
BAR CHECKS	<b>5</b>
DISABLED VEHICLES	<b>16</b>
HOUSE/BUILDING CHECKS	<b>235</b>
SUSPICIOUS PERSONS/VEHICLES	<b>13</b>
CITATIONS	<b>60</b>
PARKING CITATIONS	<b>20</b>
WRITTEN WARNINGS	<b>29</b>
VERBAL WARNINGS	<b>25</b>
ORDINANCE CITATIONS	<b>4</b>
WARRANT PICK-UPS	<b>0</b>
PROCESS SERVICE	<b>12</b>
CITIZEN SERVICE/WALK INS	<b>12</b>
FOLLOW-UP / INVESTIGATIONS	<b>34</b>
WELL BEING CHECK	<b>10</b>
RAIL ROAD CROSSING COMPLAINTS	<b>1</b>

**TRAFFIC INCIDENTS**

PROPERTY DAMAGE ONLY	<b>15</b>
PERSONAL INJURY ACCIDENT	<b>3</b>
CAR/DEER	<b>7</b>
ELUDING	<b>0</b>
HIT AND RUN	<b>0</b>
OPERATING AFTER SUS/REV	<b>0</b>
OPERATING UNDER THE INFLUENCE	<b>2</b>
ROAD RAGE	<b>5</b>
TOW AWAY	<b>2</b>
OTHER TRAFFIC OFFENSES	<b>28</b>

**INCIDENTS**

ANIMAL CASE	<b>10</b>
ANNOYING PHONE CALLS	<b>0</b>
FIRE INVESTIGATION	<b>0</b>
BATTERY	<b>0</b>
BURGLARY	<b>1</b>
CHILD ABUSE	<b>1</b>
EMERGENCY DETENTION	<b>0</b>
CONSERVATION	<b>0</b>
CONTROLLED SUBSTANCE	<b>0</b>
CRIMINAL DAMAGE TO PROPERTY	<b>3</b>
DEATH REPORT	<b>2</b>
DISORDERLY CONDUCT	<b>1</b>
DOMESTIC	<b>2</b>
FRAUD	<b>3</b>
GAS SKIP	<b>1</b>
HARASSMENT	<b>0</b>
INDUSTRIAL ACCIDENT	<b>0</b>
LIQUOR LAW/UNDER AGE DRINKING	<b>0</b>
LOUD NOISE	<b>1</b>
MATTER OF RECORD	<b>1</b>
MISSING PERSON	<b>1</b>
MOTOR VEHICLE THEFT	<b>0</b>
OBSTRUCTING	<b>0</b>
RECOVERED PROPERTY	<b>0</b>
ROBBERY	<b>0</b>
SEXUAL ASSAULT	<b>0</b>
SUICIDE	<b>0</b>
THEFT	<b>1</b>
THREATS	<b>2</b>
TRESPASS	<b>0</b>
UNCONTROLLABLE JUVENILE	<b>2</b>
VIOLATION COURT ORDER	<b>2</b>
WEAPON VIOLATION	<b>0</b>
ALL OTHER OFFENSES	<b>10</b>



Respectfully Lieutenant Nicholas Wenzel