



A PERFECT ENVIRONMENT

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Clerk/Treasurer
Dan Green

**TOWN OF DELAFIELD BOARD OF SUPERVISORS
BUDGET WORKSHOP
TUESDAY, SEPTEMBER 13, 2022 – 4:30 P.M.
DELAFIELD TOWN HALL – W302 N1254 MAPLE AVENUE, DELAFIELD, WI**

AGENDA

1. Call to Order
2. Roll Call
3. Discussion on 2023 Proposed Budget
4. Next Workshop meeting: Tuesday, September 27, 2022 @ 5:00 PM
5. Adjournment

Dan Green
Town of Delafield Clerk/Treasurer

PLEASE NOTE:

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

TOWN OF DELAFIELD

2023 BUDGET

TOWN OF DELAFIELD

2023 BUDGET

NOTICE OF PUBLIC BUDGET HEARING FOR
TOWN OF DELAFIELD - W302N1254 MAPLE AVENUE, DELAFIELD, WI
WAUKESHA COUNTY

Notice is hereby given that on Tuesday, November 15, 2022, at 5:30 p.m. at the Town Hall of Delafield a Public Hearing on the 2023 Proposed Budget of the Town of Delafield in Waukesha County will be held. Public comments on Town-related subjects will be welcomed. Immediately following the public hearing the Town will hold a Special Town meeting for the purpose of approving the 2022 tax levy. The proposed budget in detail is available for inspection at the Town Administrator/Clerk/ Treasurer's office from 8:00 a.m. to 4:00 p.m. on Monday through Friday. The following is a summary of the proposed budget.

TOWN OF DELAFIELD
2023 PROPOSED BUDGET SUMMARY

	2022 BUDGET	2023 PROPOSED BUDGET	% CHANGE
GENERAL FUND			
REVENUES AND OTHER SOURCES:			
TAXES	1,849,706	1,889,545	2.2
INTERGOVERNMENTAL	373,050	442,820	
LICENSES AND PERMITS	308,038	368,189	
FINES, PENALTIES AND JUDGMENTS	15,000	21,000	
PUBLIC CHARGES FOR SERVICES	982,965	1,028,712	
CONSERVATION AND DEVELOPMENT	17,000	17,000	
MISCELLANEOUS	36,595	78,002	
PROCEEDS OF LONG-TERM DEBT	250,000	250,000	
TRANSFERS FROM OTHER FUNDS	55,000	97,500	
TOTAL REVENUES AND OTHER SOURCES	3,887,354	4,192,768	7.9
APPLICATION OF SURPLUS	0	23,370	
TOTAL REVENUES AND APPLIED SURPLUS	3,887,354	4,216,138	
EXPENDITURES:			
GENERAL GOVERNMENT	521,792	525,139	
PUBLIC SAFETY	926,014	1,191,313	
PUBLIC WORKS	2,232,851	2,292,084	
HEALTH AND HUMAN SERVICES	3,346	3,846	
PARKS AND RECREATION	61,896	64,650	
CONSERVATION AND DEVELOPMENT	141,455	139,105	
CAPITAL EXPENDITURES	0	0	
TRANSFERS TO OTHER FUNDS	0	0	
TOTAL EXPENDITURES	3,887,354	4,216,138	8.5

	Fund Balance 12/31/2022	Total Revenues & Sources	Total Expenditures & Uses	Fund Balance 12/31/2023	Property Tax Contribution
ALL GOVERNMENTAL FUNDS	1,435,737	4,192,768	4,216,138	1,412,367	1,880,830
DESIGNATED:					
REPLACEMENT	476,286	0	97,500	378,786	0
PARK & REC DONATIONS	12,568	0	10,000	2,568	0
SPECIAL REVENUE:					
IMPACT FEE	97,797	40,500	0	138,297	0
DEBT SERVICE	123	449,734	449,734	123	449,734
	2,022,511	4,683,002	4,773,372	1,932,141	2,330,564

TOWN OF DELAFIELD
 2023 BUDGET
 REPLACEMENT FUND

09/09/22

		2022					2023	
		2020 ACTUAL	2021 ACTUAL	BUDGET	1ST 6 MOS ACTUAL	LAST 6 MOS ESTIMATE	TOTAL	BUDGET
REVENUES:								
22 41110	TAX LEVY	0	0	0	0	0	0	0
EXPENDITURES:								
22 57620-820	CAPITAL OUTLAYS	0	0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0	0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		0	0	0	0	0	0	0
OTHER FINANCING SOURCES USES:								
TRANSFER FROM GENERAL FUND			105,000	0		130,000	130,000	0
TRANSFER TO GENERAL FUND		(168,975)		(55,000)	(55,000)		(55,000)	(97,500)
TOTAL SOURCES (USES)		(168,975)	105,000	(55,000)	(55,000)	130,000	75,000	(97,500)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES (USES)		(168,975)	105,000	(55,000)	(55,000)	130,000	75,000	(97,500)
FUND BALANCE:								
BEGINNING OF PERIOD		465,261	296,286	401,286	401,286	346,286	401,286	476,286
END OF PERIOD		296,286	401,286	346,286	346,286	476,286	476,286	378,786

	Balance 12/31/2021	2022		Balance 12/31/2022	2023		Balance 12/31/2023
		Addition	Use		Addition	Use	
Revaluation	150,000			150,000			150,000
Highway Trucks	0			0			0
Hwy. Garage Addition/ Cold Storage	0			0			0
Roadwork/ Culvert Replacement	55,000	65,000	(55,000)	65,000		(65,000)	0
Police Contract	0	65,000		65,000		(32,500)	32,500
Facilities	196,286			196,286			196,286
Park Planning & Design	0			0			0
	401,286	130,000	(55,000)	476,286	0	(97,500)	378,786

TOWN OF DELAFIELD
 2023 BUDGET
 PARK DONATIONS FUND

09/09/22

		2022					2023	
		2020	2021	BUDGET	1ST 6 MOS	LAST 6 MOS	TOTAL	BUDGET
		ACTUAL	ACTUAL		ACTUAL	ESTIMATE		
REVENUES:								
10 48540	PARK DONATIONS	20,000	0	0	0	0	0	0
	TOTAL REVENUES	20,000	0	0	0	0	0	0
EXPENDITURES:								
10 55300 392	FUND RAISING EXPENSES	0	0	0	0	0	0	0
	CAPITAL IMPROVEMENTS	67,648	0	10,000	21,124	10,000	31,124	10,000
	TOTAL EXPENDITURES	67,648	0	10,000	21,124	10,000	31,124	10,000
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(47,648)	0	(10,000)	(21,124)	(10,000)	(31,124)	(10,000)
OTHER FINANCING USES:								
	TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0
	EXCESS OF REVENUES OVER EXPENDITURES AND USES	(47,648)	0	(10,000)	(21,124)	(10,000)	(31,124)	(10,000)
FUND BALANCE:								
	BEGINNING OF PERIOD	91,340	43,692	43,692	43,692	22,568	43,692	12,568
	END OF PERIOD	43,692	43,692	33,692	22,568	12,568	12,568	2,568

TOWN OF DELAFIELD
 2023 BUDGET
 IMPACT FEE FUND

09/09/22

		2022					2023
		2020	2021	BUDGET	1ST 6 MOS	LAST 6 MOS	BUDGET
		ACTUAL	ACTUAL		ACTUAL	ESTIMATE	
						TOTAL	
REVENUES:							
23 46720	IMPACT FEES	52,057	33,751	40,000	13,951	19,930	40,000
23 48110	INTEREST ON INVESTMENTS	370	83	100	262	350	500
TOTAL REVENUES		52,427	33,834	40,100	14,213	20,280	40,500
EXPENDITURES:							
PARKS							
23 57620-820	CAPITAL OUTLAYS	0	0	0	118,140	0	0
TOTAL EXPENDITURES		0	0	0	118,140	0	0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		52,427	33,834	40,100	(103,927)	20,280	40,500
OTHER FINANCING USES:							
TRANSFER TO GENERAL FUND		0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENDITURES AND USES		52,427	33,834	40,100	(103,927)	20,280	40,500
FUND BALANCE:							
BEGINNING OF PERIOD		95,183	147,610	181,444	181,444	77,517	97,797
END OF PERIOD		147,610	181,444	221,544	77,517	97,797	138,297

Impact fees collected - must be spent or else refunded within 7 years

2018	29,642
2019	65,377
2020	52,427
2021	33,751

TOWN OF DELAFIELD
 2023 BUDGET
 DEBT SERVICE FUND

9/9/2022

		2022						2023
		2020	2021	BUDGET	1ST 6 MOS	LAST 6 MOS	TOTAL	BUDGET
		ACTUAL	ACTUAL		ACTUAL	ESTIMATE		
REVENUES:								
30 41110	TOWN TAX	268,763	326,872	421,441	421,441	0	421,441	449,734
	BOND BID PREMIUM	0	-	0	0	0	-	-
	TOTAL REVENUES	268,763	326,872	421,441	421,441	0	421,441	449,734
EXPENDITURES:								
30 58100 610	PRINCIPAL							
	2010 NOTE - EQUIPMENT	35,275	0	-	0	0	-	-
	2014 COUNTY NOTE	2,465	2,465	2,465	2,465	0	2,465	-
	2014 BONDS	175,000	175,000	180,000	0	0	-	-
	2016 - ELECTION EQUIP	-	-	-	0	0	-	-
	2019 BORROWING	-	46,920	40,320	40,320	0	40,320	41,630
	2021 BORROWING - TRUCK	-	-	19,754	19,754	0	19,754	20,138
	2021 BORROWING - ROADS	-	-	47,794	47,794	0	47,794	48,698
	2021 BORROWING - EQUIPMENT	-	-	22,421	22,421	0	22,421	21,426
	2022 TOWN HALL BONDS	-	-	-	2,795,000	-	2,795,000	195,000
	2022 BORROWING - ROADS	-	-	-	-	-	-	47,593
	TOTAL EXPENDITURES	212,740	224,385	312,754	2,927,754	-	2,927,754	374,485
30 58100 620	INTEREST							
	2010 NOTE - EQUIPMENT	573	-	-	0	0	-	-
	2014 BONDS	95,725	92,225	88,675	45,238	34,113	79,351	-
	2019 BORROWING	-	10,262	6,600	6,600	0	6,600	5,290
	2021 BORROWING - TRUCK	-	-	4,290	4,290	-	4,290	3,907
	2021 BORROWING - ROADS	-	-	5,959	5,959	-	5,959	5,055
	2021 BORROWING - EQUIPMENT	-	-	3,163	3,163	-	3,163	4,157
	2022 TOWN HALL BONDS	-	-	-	-	-	-	49,650
	2022 BORROWING - ROADS	-	-	-	-	-	-	7,190
	TOTAL EXPENDITURES	96,298	102,487	108,687	65,250	34,113	99,363	75,249
	TOTAL EXPENDITURES	309,038	326,872	421,441	2,993,004	34,113	3,027,117	449,734
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(40,275)	-	-	(2,571,563)	(34,113)	(2,605,676)	-
OTHER FINANCING SOURCES:								
	TRANSFER FROM GENERAL FUND	40,275	-	-	-	-	-	-
	REFINANCING DEBT	-	-	-	2,605,799	-	2,605,799	-
	TOTAL OTHER FINANCING SOURCES	40,275	-	-	2,605,799	-	2,605,799	-
	EXCESS OF REVENUES & SOURCES OVER (UNDER) EXPENDITURES	-	-	-	34,236	(34,113)	123	-
FUND BALANCE:								
	BEGINNING OF PERIOD	-	-	-	-	34,236	-	123
	END OF PERIOD	-	-	-	34,236	123	123	123

TOWN OF DELAFIELD
 2023 BUDGET
 SUMMARY OF OUTSTANDING DEBT

09/09/22

	<u>BALANCE</u> <u>12/31/2021</u>	<u>2022</u>		<u>BALANCE</u> <u>12/31/2022</u>	<u>2023</u>		<u>BALANCE</u> <u>12/31/2023</u>	<u>MATURITY</u>
		<u>ADDITIONS</u>	<u>REPAYMENTS</u>		<u>ADDITIONS</u>	<u>REPAYMENTS</u>		
DEBT ISSUE:								
2014 WAUKESHA COUNTY	2,465	0	2,465	0	0	0	0	2022
2014 FIRE STATION/ TOWN HALL	2,795,000	0	2,795,000	0	0	0	0	2022
2019 BORROWING	203,080	0	40,320	162,760	0	41,630	121,130	2026
2021 BORROWING - TRUCK	150,000	0	19,754	130,246	0	20,138	110,108	2028
2021 BORROWING - ROADS	250,000	0	47,794	202,206	0	48,698	153,508	2026
2021 BORROWING - EQUIPMENT	161,000	0	22,421	138,579	0	21,426	117,153	2028
2022 TOWN HALL BORROWING		2,795,000		2,795,000	0	195,000	2,600,000	2034
2022 BORROWING - ROADS		250,000		250,000		47,593	202,407	2027
2023 BORROWING - ROADS				0	250,000		250,000	2028
TOTAL	<u>3,561,545</u>	<u>3,045,000</u>	<u>2,927,754</u>	<u>3,678,791</u>	<u>250,000</u>	<u>374,485</u>	<u>3,554,306</u>	