



## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

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

**TOWN OF DELAFIELD ANNUAL MEETING OF ELECTORS  
TUESDAY, APRIL 18, 2023 – 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 19, 2022, Annual Meeting Minutes
6. Old Business
7. New Business
  - a. Citizens comments:
  - b. Presentation and approval of 2022 Annual Audit Report by Rotroff & Jeanson.
8. Department Reports: Attached
9. Adjournment

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Dan Green  
Town of Delafield Clerk/Treasurer

#### PLEASE NOTE:

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



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**NOTICE OF ANNUAL TOWN MEETING OF THE ELECTORS  
DELAFIELD TOWN HALL – W302 N1254 MAPLE AVENUE, DELAFIELD, WI  
TUESDAY, APRIL 18, 2023  
6:30 PM**

**NOTICE IS HEREBY GIVEN** that on Tuesday, April 18, 2023, 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 2022 Annual Audit Report by Retroff & Jeanson.
3. Adjournment.

Dan Green  
Town Administrator

**ANNUAL MEETING OF THE ELECTORS MEETING**  
**April 19, 2022 @ 6:30 PM**

**Video Link:**

**First order of business:** Call to Order

Chairman Troy called the meeting to order at 6:30 p.m.

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

**Third order of business:** Roll Call

Present: Supervisor Kranick, Supervisor Michels, Supervisor Woelfle, and Chairman Troy. Also present was Administrator Dan Green and incoming Supervisor Magalie Miller.

Supervisor Dionisopoulos was excused.

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

Steve Michels and Magalie Miller were sworn into office as Town Supervisors.

**Fifth order of business:**

- A. Approval of April 20, 2021, Annual Meeting Minutes

*Motion by Dick Nowacki to approve the minutes from April 20, 2021. Seconded by Karen Nipko. Motion passed unanimously.*

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

**Seventh order of Business:**

- a. Citizen's Comments: None
- b. Presentation and approval of 2021 Annual Audit Report by Rotroff & Jeanson.

*Motion to approve the 2021 audit by John Miller, Seconded by Karen Nipko. Motion passed.*

**Eighth order of Business:** Department Reports

Chief Fennig presented statistics from 2021. He explained there have been decreased response times by 39.15% through October. Through the end of the year, they have decreased even more. Response times are from more stations being closer to the areas of concern. There were 992 calls in 2021. LCFR ended on the positive side of the balance sheet. There have been substantial shifts in staffing due to Covid 19 and has been leading cause of line of duty deaths. Nationwide there has been increased concerns for recruitment and retention. Capital equipment costs have gone up 28%. LCFR was able to order the ladder truck to lock in pricing. A long-range staffing group has been working on a strategic plan for staffing the next 10 years.

**Ninth order of Business:** Adjournment:

*Motion by Dick Nowacki to adjourn the Tuesday, April 19, 2022, Town Board meeting at 7:22 PM. Seconded by Karen Nipko. Motion passed unanimously.*

Respectfully submitted:

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



May 24, 2023

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, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Delafield's internal control.

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

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

- Internal Control Environment

### **Internal Control Environment**

#### Segregation of Duties

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

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

## Town of Delafield

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

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

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

### Internal Control over Financial Reporting

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

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

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

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

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

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:

- Adjust State Investment Pool for deposits in transit
- 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
- Record transfers between funds
- 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.

### **Prior year tax roll**

During the audit it was noted that the 2021 tax roll wasn't reconciled. We recommend that all tax collections be reconciled to Waukesha County's records for December and January immediately.

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

#### **Resolved**

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 have been reconciled.

### **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. With the exception of the implementation of GASB 87, as discussed below, no new accounting policies were adopted, and the application of existing policies was not changed during 2022.



The Town implemented GASB statement No. 87 – *Leases* on January 1, 2022. The purpose of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

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.



Town of Delafield

## **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.

Relating to our audit of the financial statements as of and for the year ended December 31, 2022, 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,



**Rotroff Jeanson, SC**

Cc: Dan Green, Town Administrator, Clerk/ Treasurer

**DRAFT**

**TOWN OF DELAFIELD  
WAUKESHA COUNTY, WISCONSIN**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

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 accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Delafield, Wisconsin as of and for the year ended December 31, 2022, 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 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, 2022, 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. 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 generally accepted auditing standards 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 generally accepted auditing standards, 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.

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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  
May 24, 2023

TOWN OF DELAFIELD  
STATEMENT OF NET POSITION  
Governmental Activities  
December 31, 2022

## Assets:

## Current assets:

Cash and temporary investments	\$	3,517,698
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## Receivables:

Property taxes		2,571,836
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Other (net)		81,439
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Prepaid expenses		3,984
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Inventory of supplies		20,155
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## Non-current assets:

Special assessments		8,571
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## Capital assets:

## Non-depreciable:

Land		544,229
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Construction in progress		59,474
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## Depreciable:

Capital assets, net of accumulated depreciation		11,977,426
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Total assets		<u>18,784,812</u>
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## Liabilities:

## Current liabilities:

Accounts payable		137,071
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Refundable bonds and deposits		105,395
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Other accrued liabilities		66,494
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Unearned revenue		1,452,674
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Current portion of long-term obligations		384,907
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## Non-current liabilities:

Non-current portion of long-term obligations		3,170,010
--	--	-----------

Total liabilities		<u>5,316,551</u>
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## Deferred Inflows of Resources:

Subsequent year's tax levy		<u>2,382,227</u>
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## Net Position:

Net investment in capital assets		9,125,908
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## Restricted

## Expendable:

Capital outlays		78,771
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Unrestricted		1,881,355
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Total net position	\$	<u>11,086,034</u>
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The accompanying notes are an integral part of these financial statements



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TOWN OF DELAFIELD  
STATEMENT OF ACTIVITIES  
Governmental Activities  
Year Ended December 31, 2022

		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	\$ 647,119	49,621	-	-	(597,498)
Public safety	1,197,293	342,810	91,831	-	(762,652)
Health and sanitation	933,692	940,755	-	-	7,063
Highway and transportation	1,349,810	7,920	246,088	236,310	(859,492)
Parks and recreation	101,517	40,108	-	21,923	(39,486)
Indirect expenses:					
Interest and other related charges	129,657	-	-	-	(129,657)
Total primary government	\$ 4,359,088	1,381,214	337,919	258,233	(2,381,722)
General revenues and gains:					
Property taxes				\$ 2,275,957	
Grants not restricted to specific programs				138,784	
Video service provider fee				51,546	
Interest and investment earnings				47,649	
Miscellaneous				24,022	
Gain on sale of assets				20,377	
Total general revenues and gains				2,558,335	
					176,613
					10,909,421
					\$ 11,086,034

The accompanying notes are an integral part of these financial statements

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TOWN OF DELAFIELD  
BALANCE SHEET  
Governmental Funds  
December 31, 2022

	General	ARPA	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>					
Cash and temporary investments	\$ 2,845,224	488,532	105,171	78,771	3,517,698
<b>Receivables:</b>					
Taxes	2,227,149	-	344,687	-	2,571,836
Accounts	15,219	-	-	-	15,219
Intergovernmental	66,220	-	-	-	66,220
Special assessments	8,571	-	-	-	8,571
Prepaid expenditures	3,984	-	-	-	3,984
Inventory of supplies	20,155	-	-	-	20,155
<b>Total assets</b>	<b>\$ 5,186,522</b>	<b>488,532</b>	<b>449,858</b>	<b>78,771</b>	<b>6,203,683</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance:</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 137,071	-	-	-	137,071
Accrued payroll	23,502	-	-	-	23,502
Refundable bonds and deposits	105,395	-	-	-	105,395
Other accrued liabilities	6,808	-	-	-	6,808
Unearned revenue	964,142	488,532	-	-	1,452,674
<b>Total liabilities</b>	<b>1,236,918</b>	<b>488,532</b>	<b>-</b>	<b>-</b>	<b>1,725,450</b>
<b>Deferred Inflows of Resources:</b>					
Subsequent year's tax levy	1,932,493	-	449,734	-	2,382,227
Special assessments	8,571	-	-	-	8,571
<b>Total deferred inflows of resources</b>	<b>1,941,064</b>	<b>-</b>	<b>449,734</b>	<b>-</b>	<b>2,390,798</b>
<b>Fund Balance:</b>					
Nonspendable	24,139	-	-	-	24,139
Restricted	-	-	-	78,771	78,771
Assigned	488,457	-	124	-	488,581
Unassigned	1,495,944	-	-	-	1,495,944
<b>Total fund balance</b>	<b>2,008,540</b>	<b>-</b>	<b>124</b>	<b>78,771</b>	<b>2,087,435</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 5,186,522</b>	<b>488,532</b>	<b>449,858</b>	<b>78,771</b>	<b>6,203,683</b>

The accompanying notes are an integral part of these financial statements

DRAFT

TOWN OF DELAFIELD  
 RECONCILIATION OF THE BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 Governmental Funds  
 December 31, 2022

Total fund balances - governmental funds	\$	2,087,435
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		
		8,571
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Governmental capital assets	\$ 20,776,613	
Less: Accumulated depreciation	<u>(8,195,484)</u>	12,581,129
Interest payable used in the governmental activities is not payable from current resources and therefore is not reported in the governmental funds.		
		(36,184)
Accrued compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds.		
		(25,299)
Premiums associated with the issuance of long-term debt are amortized over the life of the debt issue in the governmental activities.		
		(65,826)
Long-term liabilities are not due and payable in the current year and therefore are not reported in the governmental funds.		
		<u>(3,463,792)</u>
Total net position - governmental activities	\$	<u><u>11,086,034</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, 2022

	General	ARPA	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 1,854,516	-	421,441	-	2,275,957
Special assessments	8,571	-	-	-	8,571
Intergovernmental	451,074	251,570	-	-	702,644
Regulation and compliance	418,343	-	-	-	418,343
Charges for services	1,024,787	-	-	-	1,024,787
Public improvement	-	-	-	21,923	21,923
Interest	37,781	8,748	-	1,120	47,649
Miscellaneous	24,022	-	-	-	24,022
	<u>3,819,094</u>	<u>260,318</u>	<u>421,441</u>	<u>23,043</u>	<u>4,523,896</u>
Expenditures:					
Current:					
General government	627,255	-	-	-	627,255
Public safety	1,006,823	-	-	-	1,006,823
Health and sanitation	933,692	-	-	-	933,692
Highway and transportation	1,273,308	-	-	-	1,273,308
Parks and recreation	84,979	-	-	-	84,979
Capital outlays	251,570	-	-	125,716	377,286
Debt service:					
Principal	-	-	2,927,753	-	2,927,753
Interest	-	-	99,363	-	99,363
Debt issue costs	-	-	50,095	-	50,095
	<u>4,177,627</u>	<u>-</u>	<u>3,077,211</u>	<u>125,716</u>	<u>7,380,554</u>
Excess (deficiency) of revenues over expenditures	<u>(358,533)</u>	<u>260,318</u>	<u>(2,655,770)</u>	<u>(102,673)</u>	<u>(2,856,658)</u>
Other financing sources (uses):					
Sale of assets	22,785	-	-	-	22,785
Face value of long-term debt	250,000	-	2,580,000	-	2,830,000
Bond bid premium	-	-	75,894	-	75,894
Transfers in	260,437	-	-	-	260,437
Transfers out	-	(260,437)	-	-	(260,437)
	<u>533,222</u>	<u>(260,437)</u>	<u>2,655,894</u>	<u>-</u>	<u>2,928,679</u>
Net change in fund balances	174,689	(119)	124	(102,673)	72,021
Fund balance:					
January 1	1,833,851	119	-	181,444	2,015,414
December 31	<u>\$ 2,008,540</u>	<u>-</u>	<u>124</u>	<u>78,771</u>	<u>2,087,435</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, 2022

Net change in fund balances - total governmental funds	\$	72,021
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.		(8,572)
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 (\$941,316) exceed depreciation expense (\$867,008).		74,308
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.		(2,408)
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.		2,216
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.		(58,309)
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.		(396)
Debt proceeds provide current financial resources to government funds but issuing debt increases long-term liabilities in the Statement of Net Position.		(2,830,000)
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>2,927,753</u>
Change in net position of governmental activities	\$	<u><u>176,613</u></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, 2022

	Budget		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Budgetary fund balance, January 1	\$ 1,833,851	1,833,851	1,833,851	-
Resources (inflows):				
Taxes	1,841,135	1,841,135	1,854,516	13,381
Special assessments	8,571	8,571	8,571	-
Intergovernmental	362,350	362,350	451,074	88,724
Regulation and compliance	323,038	323,038	418,343	95,305
Charges for services	1,017,377	1,017,377	1,024,787	7,410
Interest	2,595	2,595	37,781	35,186
Miscellaneous	25,500	25,500	24,022	(1,478)
Proceeds from sale of assets	-	-	22,785	22,785
Transfers in	-	-	260,437	260,437
Face amount of long-term debt	250,000	250,000	250,000	-
Amounts available for appropriation	<u>5,664,417</u>	<u>5,664,417</u>	<u>6,186,167</u>	<u>521,750</u>
Charges to appropriations (outflows):				
Current:				
General government	663,247	656,976	627,255	29,721
Public safety	926,014	1,006,823	1,006,823	-
Health and sanitation	948,823	948,823	933,692	15,131
Highway and transportation	1,285,586	1,285,586	1,273,308	12,278
Parks and recreation	71,896	93,416	84,979	8,437
Capital outlays	-	251,570	251,570	-
Total charges to appropriations	<u>3,895,566</u>	<u>4,243,194</u>	<u>4,177,627</u>	<u>65,567</u>
Fund balance, December 31	\$ <u>1,768,851</u>	<u>1,421,223</u>	<u>2,008,540</u>	<u>587,317</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, 2022

	<u>Tax Collection Fund</u>
Assets:	
Cash and cash equivalents	\$ 4,484,447
Taxes receivable	<u>14,715,436</u>
Total assets	<u>\$ 19,199,883</u>
Liabilities:	
Due to other taxing units:	
School districts	\$ 15,083,145
Waukesha County	3,815,345
Sanitary districts	<u>301,393</u>
Total liabilities	<u>\$ 19,199,883</u>

The accompanying notes are an integral part of the financial statements



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TOWN OF DELAFIELD  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
Custodial Fund  
Year Ended December 31, 2022

	<u>Tax Collection Fund</u>
Additions:	
Taxes collected on behalf of other taxing entities	\$ 19,014,720
Deductions:	
Taxes remitted to other taxing entities	<u>(19,014,720)</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

In June 2017, the GASB issued Statement No. 87 – *Leases*. The purpose of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This standard was implemented January 1, 2022.

#### 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.

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Funds are organized as major funds or non-major funds within the governmental statements. An emphasis is placed on major funds within the governmental category. Major individual governmental funds are reported in separate columns in the fund financial statements.

A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual fund is at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual fund that met the 10 percent test is at least 5 percent of the corresponding total for all funds combined.
- c. In addition, any other fund that the Town believes is particularly important to financial statement users may be reported as a major fund.

The Town reports the following major governmental funds:

*General Fund* – The general fund accounts for the Town's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

*ARPA Fund* – The ARPA fund 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.

*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.

In addition, the Town reports the following fund type:

*Custodial Fund* – The custodial fund accounts for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation****Government-Wide Financial Statements**

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position.

TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

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

Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied.

Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Unearned revenue represents resources related to certain grants, which have been received, but not yet been earned.

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 unearned revenues.

**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.

**(1) Summary of Significant Accounting Policies - Continued****D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity - continued****1. Deposits and Investments - continued**

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

Investments made during 2022 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, 2022, 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 statement of fiduciary net position.

**(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 – 2022 tax roll:

Levy:

Tax lien and levy date	December 2022
Tax bills mailed	December 2022

Due dates:

Real property taxes:

Payment in full or first installment	January 31, 2023
Second installment payable to County	July 31, 2023

Personal property taxes, special assessments and special charges, in full	January 31, 2023
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Tax settlements with taxing jurisdictions:

First settlement	January 15, 2023
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Second settlement	February 20, 2023
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Final settlement	August 20, 2023
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Tax sale - 2022 delinquent real estate taxes	October 2025
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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.



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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, 2022, the total liability for payments related to accrued sick time was \$25,299.

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, 2022.

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.

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TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

**(1) Summary of Significant Accounting Policies - Continued****D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity – continued****9. Equity Classifications - continued****Fund Statements - continued**

- a. Restricted - This classification reflects the constraints imposed on resources externally by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.
- b. Committed - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Town Board, the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Town Board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- c. Assigned - This classification reflects the amounts the Town intends to be used for a specific purpose but are neither restricted nor committed. The Town Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
- d. Unassigned - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

The Town has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. In these circumstances GASB Statement No. 54 indicates that restricted funds are to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

**10. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**(2) Stewardship, Compliance, and Accountability****A. Budgetary Information**

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1(C). The Town prepares an annual budget for all funds on a basis consistent with generally accepted accounting principles.

Public hearings are conducted on the proposed budget prior to Town Board approval. After such hearings, the Town holds a special town meeting at which time the Town residents set and approve the annual tax levy. The budget is legally enacted prior to December 31 through approval of the Town Board.

All 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		
Expenditures:		
Public safety	\$ 926,014	1,006,823
Capital outlays	-	251,570
Debt Service Fund		
Expenditures:		
Principal	312,754	2,927,753
Debt issue costs	-	50,095
Impact Fee Fund		
Expenditures:		
Capital outlays	-	125,716

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, 2022 were comprised of the following:

	<u>Carrying Value</u>	<u>Bank and Investment Balances</u>	<u>Associated Risks</u>
Deposits	\$ 168,290	199,460	Custodial credit risk
LGIP	7,833,305	6,032,991	Credit and Interest rate risk
Petty cash	550	550	
	<u>\$ 8,002,145</u>	<u>6,233,001</u>	

The difference between the carrying value and bank balance is due to deposits in transit and outstanding checks. Reconciliation of the carrying values of the deposits and investments to the statement of net position and statement of fiduciary assets is as follows:

Per Statement of Net Position	\$ 3,517,698
Per Statement of Fiduciary Net Position	<u>4,484,447</u>
	<u>\$ 8,002,145</u>

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

At December 31, 2022, idle funds were invested in time and demand deposits of authorized depositories. Such deposits and investments are insured in any one depository institution through federal depository insurance funds. Insurance coverage for governmental depositors depends upon the type of deposit and the location of the insured depository institution.

All time and savings deposits owned by the Town and held by the Town's official custodian in an insured depository institution within the State of Wisconsin are combined and insured up to \$250,000. All demand deposits owned by the Town and held by the Town's official custodian in an insured depository institution within the State of Wisconsin are combined and insured up to \$250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts. The term 'demand deposits' means both interest bearing and non-interest bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal. For accounts held by the Town located outside the State of Wisconsin, all time, savings, and demand deposits are combined within each depository institution and insured up to \$250,000.

In addition to FDIC insurance, there is insurance currently available through the State of Wisconsin depository insurance program, which would provide a maximum of \$400,000 of insurance on deposits in any one institution. The amount available to fund the entire Wisconsin program is limited and, therefore, the actual benefits available at a time of claim would depend upon the remaining balance in the state fund.

The State Investment Fund, which the LGIP is a part of, had 88% of its investments in U.S. government securities at December 31, 2022.

*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, 2022, all of the Town's total bank balance was collateralized with federal depository insurance. 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, 2022, the Town held investments with a fair value of \$7,833,305 in the LGIP. The average maturity date for investments held by the LGIP is 35 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	\$ 2,227,149	-	2,227,149
Debt service fund	344,687	-	344,687
Special assessments receivable:			
General fund	-	8,571	8,571
	<u>\$ 2,571,836</u>	<u>8,571</u>	<u>2,580,407</u>

**C. Capital Assets**

Capital asset activity in the governmental activities for the year ended December 31, 2022 was as follows:

	<u>Balance</u> <u>12/31/21</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/22</u>
Capital Assets Not Being Depreciated:				
Land	\$ 544,229	-	-	544,229
Construction in progress	-	59,474	-	59,474
	<u>544,229</u>	<u>59,474</u>	<u>-</u>	<u>603,703</u>
Capital Assets Being Depreciated:				
Buildings and improvements	4,610,195	-	-	4,610,195
Land improvements	756,370	142,851	33,949	865,272
Machinery and equipment	1,386,001	83,448	18,209	1,451,240
Vehicles	2,558,106	82,472	111,326	2,529,252
Infrastructure	10,143,880	573,071	-	10,716,951
	<u>19,454,552</u>	<u>881,842</u>	<u>163,484</u>	<u>20,172,910</u>
Total capital assets	<u>19,998,781</u>	<u>941,316</u>	<u>163,484</u>	<u>20,776,613</u>
Less Accumulated Depreciation:				
Buildings and improvements	(1,141,663)	(111,627)	-	(1,253,290)
Land improvements	(471,089)	(30,067)	(33,362)	(467,794)
Machinery and equipment	(714,214)	(93,278)	(16,388)	(791,104)
Vehicles	(1,102,435)	(134,797)	(111,326)	(1,125,906)
Infrastructure	(4,060,151)	(497,239)	-	(4,557,390)
Total accumulated depreciation	<u>(7,489,552)</u>	<u>(867,008)</u>	<u>(161,076)</u>	<u>(8,195,484)</u>
Capital assets, net of depreciation	<u>\$ 12,509,229</u>	<u>74,308</u>	<u>2,408</u>	<u>12,581,129</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	\$ 55,450
Public safety	190,470
Highway and transportation	587,415
Parks and recreation	33,673
	<u>\$ 867,008</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, 2022 for the Town's individual major funds and non-major funds in the aggregate, are as follows:

Accounts payable	\$ 137,071
Accrued payroll	23,502
Refundable bonds and deposits	105,395
Other accrued liabilities	<u>6,808</u>
Total per fund balance sheet	272,776
Accrued interest	<u>36,184</u>
Total per government-wide statement of net position	\$ <u>308,960</u>

**E. Long-Term Obligations**

Changes in long-term obligations activity for the year ended December 31, 2022 are as follows:

	Balance <u>12/31/21</u>	Increases	Decreases	Balance <u>12/31/22</u>	Amounts Due Within <u>One Year</u>
Governmental Activities:					
General obligation bonds	\$ 2,795,000	2,580,000	2,795,000	2,580,000	195,000
Notes from direct borrowings	<u>766,545</u>	<u>250,000</u>	<u>132,753</u>	<u>883,792</u>	<u>179,484</u>
Total general obligation debt	3,561,545	2,830,000	2,927,753	3,463,792	374,484
Other liabilities:					
Unamortized premium	7,517	75,894	17,585	65,826	10,423
Compensated absences	<u>24,903</u>	<u>454</u>	<u>58</u>	<u>25,299</u>	<u>-</u>
Total governmental long-term liabilities	\$ <u>3,593,965</u>	<u>2,906,348</u>	<u>2,945,396</u>	<u>3,554,917</u>	<u>384,907</u>

The following is a list of long-term obligations at December 31, 2022:

	Final <u>Maturity</u>	Interest <u>Rates</u>	Original <u>Indebtedness</u>	Balance <u>12/31/22</u>	Amounts Due Within <u>One Year</u>
General obligation debt:					
2019 State trust fund loan	3/15/26	3.25%	\$ 250,000	162,761	41,630
2021 State trust fund loan	3/15/26	2.50%	250,000	202,206	48,697
2021 State trust fund loan	3/15/28	3.00%	150,000	130,246	20,137
2021 State trust fund loan	3/15/28	3.00%	161,000	138,579	21,426
2022 State trust fund loan	3/15/27	3.25%	250,000	250,000	47,594
2022 Refunding bonds	4/1/34	2.00%	2,580,000	<u>2,580,000</u>	<u>195,000</u>
				\$ <u>3,463,792</u>	<u>374,484</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 \$2,187,285,800. The debt limit as of December 31, 2022, was \$109,364,290. Total general obligation debt outstanding at year-end was \$3,463,792.



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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, 2022 are as follows:

	Bonds		Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
2023	\$ 195,000	49,650	179,484	25,600
2024	200,000	45,700	183,855	21,227
2025	200,000	41,700	189,408	15,676
2026	205,000	37,650	183,027	10,015
2027	210,000	33,500	99,839	4,573
2028 - 2032	1,100,000	102,700	48,179	1,449
2033 - 2034	470,000	9,400	-	-
	<u>\$ 2,580,000</u>	<u>320,300</u>	<u>883,792</u>	<u>78,540</u>

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

Governmental activities net position reported on the government-wide statement of net position at December 31, 2022 includes the following:

## Governmental Activities

## Net investment in capital assets:

Capital assets, net of accumulated depreciation \$ 12,581,129

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

(3,455,221)  
9,125,908

## Restricted

## Expendable

Enabling legislation for capital projects 78,771

## Unrestricted

Total governmental activities net position \$ 11,086,034

Governmental fund balances reported on the fund financial statements at December 31, 2022 include the following:

## Non-Spendable - Major Funds:

## General Fund

Prepaid expenditures \$ 3,984

Inventory of supplies 20,155

## Restricted:

## Non-Major Funds

## Impact Fee Funds:

Capital improvements 78,771

## Assigned – Major Funds:

## General Fund

Future capital outlays 476,286

Park improvements 12,171

Debt service 124

## Unassigned:

## Major Funds:

General Fund 1,495,944

Total governmental fund balances \$ 2,087,435

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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:

2023	\$ 24,000
2024	6,000

**H. Interfund Transfers**

A transfer of \$260,437 from the ARPA fund to the general fund was for the purpose of financing the purchases of equipment in 2022.

**(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, 2022, was \$43,103.

**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.

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.

TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

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**(4) Other Information - Continued****C. Joint Ventures – continued**

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 2022 was \$668,965.

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 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. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements*  
*Statement No. 96, Subscription-Based Information Technology Arrangements*  
*Statement No. 99, Omnibus 2022*  
*Statement No. 100, Accounting Changes and Error Corrections*  
*Statement No. 101, Compensated Absences*

When they become effective, application of these standards may restate portions of these financial statements.

**E. Subsequent Events**

In preparing the financial statements, the Town has evaluated events and transactions for potential recognition or disclosure through **May 24, 2023**, the date the financial statements were available to be issued.

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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, 2022

	<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	\$ 627,255	49,622	-	-	(577,633)
Public safety	1,006,823	342,810	91,831	-	(572,182)
Health and sanitation	933,692	940,755	-	-	7,063
Highway and transportation	1,273,308	7,920	246,088	244,881	(774,419)
Parks and recreation	84,979	40,108	-	21,923	(22,948)
Capital outlays	377,286	-	-	-	(377,286)
Debt service:					
Principal	2,927,753	-	-	-	(2,927,753)
Interest	149,458	-	-	-	(149,458)
Total primary government	<u>\$ 7,380,554</u>	<u>1,381,215</u>	<u>337,919</u>	<u>266,804</u>	<u>(5,394,616)</u>
General revenues and other sources:					
Property taxes					\$ 2,275,957
Grants not restricted to specific programs					138,784
Video service provider fee					51,546
Interest and investment earnings					47,649
Proceeds from sale of assets					22,785
Miscellaneous					24,022
Face amount of long-term debt					2,830,000
Bond bid premium					75,894
Total general revenues and other sources					<u>5,466,637</u>
					72,021
					2,015,414
					<u>\$ 2,087,435</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, 2022

Revenues:		
Intergovernmental:		
ARPA grant	\$	251,570
Interest		<u>8,748</u>
Total revenues		<u>260,318</u>
Other financing uses:		
Transfer to general fund		<u>(260,437)</u>
Net change in fund balance		(119)
Fund balance, January 1		<u>119</u>
Fund balance, December 31	\$	<u><u>-</u></u>

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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, 2022

	<u>Actual</u>	<u>Budget</u>	Variance: Favorable (Unfavorable)
Revenues:			
Tax levy	\$ 421,441	421,441	-
Expenditures:			
Debt service:			
Principal	2,927,753	2,927,753	-
Interest	99,363	108,687	9,324
Debt issue costs	50,095	50,095	-
Total expenditures	<u>3,077,211</u>	<u>3,086,535</u>	<u>9,324</u>
Excess (deficiency) of revenues over expenditures	<u>(2,655,770)</u>	<u>(2,665,094)</u>	<u>9,324</u>
Other financing sources:			
Face value of long-term debt	2,580,000	-	2,580,000
Bond bid premium	75,894	-	75,894
Total other financing sources	<u>2,655,894</u>	<u>-</u>	<u>2,655,894</u>
Net change in fund balance	124	<u>(2,665,094)</u>	<u>2,665,218</u>
Fund balance, January 1	<u>-</u>		
Fund balance, December 31	\$ <u>124</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, 2022

	<u>Actual</u>	<u>Budget</u>	Variance: Favorable (Unfavorable)
Revenues:			
Public improvement:			
Impact fees	\$ 21,923	40,000	(18,077)
Interest	<u>1,120</u>	<u>100</u>	<u>1,020</u>
Total revenues	<u>23,043</u>	<u>40,100</u>	<u>(17,057)</u>
Expenditures:			
Capital outlays	<u>125,716</u>	<u>125,716</u>	<u>-</u>
Net change in fund balance	(102,673)	<u>(85,616)</u>	<u>(17,057)</u>
Fund balance, January 1	<u>181,444</u>		
Fund balance, December 31	\$ <u>78,771</u>		





## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

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

### 2022 Annual Report Administration Office

In 2022, the Town took advantage of the federal funds from the American Rescue Act, to order two plow trucks. The Town also purchased an asphalt hot box and plainer, a new lawn mower, and a new work truck. Staff continued to make technological improvements, including updating our conference room with a display TV/computer and a camera for Zoom meetings. Staff was able to utilize impact fee monies to make substantial improvements to our Sports Commons, including a repaved and expanded parking lot. As we look to 2023 and beyond, staff continue to look for ways to improve the quality of life for residents and keep the Town moving forward in improving services, transparency, and access. Below are five projects and accomplishments from 2022.

1. **Elections:** In 2022 the Town had four elections. As we see increasing turnout, we continue to look for ways to make voting as efficient as possible. Staff continue to work with our election inspectors, through training and staff meetings, to ensure they are ready for each election day. The Town has an excellent group of poll workers who continue to do a tremendous job with our residents at each election. Clerical staff have seen more in-person absentee and mail in votes that have increased their workloads. They continue to do a wonderful job both at the counter and answering people's calls and emails.

**Future Changes:** The County will be requiring new election equipment in the next 2 to 3 years. This is due to ADA changes for screen resolution requirements. We will wait for the timeline from our County officials, and prepare to budget for this expense. Town staff will consider potentially purchasing electronic poll books. As we have witnessed other communities move to "E-poll books" we have seen positive results from those communities. This option would require less poll workers on election day, have less chance of errors in reporting totals, and make election clean up much faster.

2. **IT Upgrades:** In 2022 the AV equipment remote broke down. This required staff to manually operate the equipment and forced the audio equipment to stay on. The board approved a contract with AVI systems to make the necessary repairs in late 2022. The AV equipment has been upgraded to serve more efficiently than in the past. These upgrades and repairs were purchased with American Rescue Plan funds. The Administrative office also purchased two scanners for digitalizing documents. We have been able to make significant space in our storage room by scanning documents. Scanners have given us instant access to all applications and documents as they are received. They have also made the audit process much faster with the ability to scan bills and accounts receivable, and emailing them directly to our auditor.

**Future Changes:** Depending on what ARPA funds remain, staff will conduct a full review of its IT infrastructure and determine what upgrades need to be done. This assessment will be completed this summer. We will also look at any grant funds that may be available to purchase

upgrades to our system. Items that may need replacement are servers, switches, phones, firewalls, and outdated computers/laptops.

3. **Garbage Services:** The Town welcomed a new garbage hauler in 2022. GFL now serves the Town for waste hauling. They continue to operate up the drive collection. With the change, the Town has been able to maintain an accurate garbage customer to keep our costs in line and our budget on target.
4. **Highway Capital Investments:** The Town made numerous capital purchases with the use of ARPA funds. This was in an effort to save the Town from future borrowing for asset replacement. The purchase of a 2500 Ram truck with a plow attachment replaced a 1992 Ford F-250, which sold for \$9,000. The Town also purchased a hot box and plainer for the highway department to work on road repairs all summer long. This saves money on having to rent these machines, and only use them for a limited time during the year. The Town also purchased a new mower to replace an 11-year-old John Deere. Money was put down for plow fittings on a new truck that is on order to be ready in the Spring of 2023.
5. **Park Improvements:** The Town made substantial upgrades to its Sports Commons Park. The parking lot was repaved and expanded to fit more parking stalls. The basketball court was reconfigured to serve as overflow parking. A homerun fence was purchased for the smaller field along with foul ball polls and a fence topper. A flag poll was donated by Bluebell Realty and two scoreboards were put up for each field to benefit our baseball programs. We provided opportunities for sponsorships on each scoreboard to bring in revenue for the Town.

### **Future Goals**

In 2023 one of the focuses will be on a comprehensive budget book that will have newly adopted financial policies, and required budget guidelines set by the GFOA. The County will require new voting equipment in the next two years. Staff will work with the board to find appropriate funding for that purchase. Administrative staff will look into the purchase of e-poll books and weigh the benefits of implementing this process for our poll workers. This could be a potential ARPA purchase.

The Highway Department has two new plow trucks on order for 2023. With supply shortages, it has taken over a year to get our orders completed. Our objective is to have both trucks delivered and equipped in time for the winter season. These trucks will be the last major capital purchases from the ARPA fund.

The Town will have one more year with Retroff and Jeanson, our accounting firm. This will require us to seek out a new company to support our financial software. Later this year, Town staff will review potential software companies and accounting firms for future audits after 2024.

Staff will be working on a needs study for future park and recreation needs. This study will determine how the Town can utilize impact fees.

Administrative staff's goal in 2023 was to find a new polling location to replace the Little Red School House. The Church of the Resurrection has allowed us to once again use their facility, bringing a much-needed improvement to our voters on the north side, and the poll workers at that location.

## **Conclusion**

2022 was a great year, with a lot of accomplishments from the Town Board and staff. The progress we made this year would not be possible without the full support of the Town Board.

The Highway Department did an excellent job with winter storm cleanup, as well as clearing brush and fallen trees from storms during the spring and summer. They also provided the Administrative staff assistance with elections, by hauling equipment to and from each polling location. Don Roberts and his staff, Matt Burrell, Marty Krofta, PJ Schampers and John Schick are an amazing team. The Town residents are lucky to have them servicing the community.

Alyssa Vaughan, our baseball coordinator, played a huge role in accomplishing the updates to the Sports Commons. She operates the baseball program and manages the park rentals at our 3 locations. We are lucky to have her on our team and hope she continues operating our baseball program for years to come.

Our front office staff, Karen Nipko and Lori Schmeling bring joy to the residents and staff. They continue to take on new projects, including a massive file scanning project in 2022. They helped run 4 elections, including managing the counter during in-person absentee voting time.

I would like to thank all of our staff, poll workers, contractors, and board members for a great year. I look forward to working with the new board on future initiatives in the Town in 2023.

Sincerely,



Dan Green  
Town Administrator





## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

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

**To:** Board of Electors & Town Board  
**From:** Alyssa Vaughan, Baseball Coordinator  
**Date:** April 21, 2023  
**Subject:** 2022 Annual Baseball Report, Park and Rec

We had another great turnout that led to a very successful baseball/softball season for 2022. Families and players are always excited to get their children back into playing for our program. This year we were able to field 20 teams with 233 players, with children ranging in age from 5-14 from Delafield and surrounding communities. Unfortunately, we had to cancel the older girls' softball due to not having any teams to play. Our players also participated in a parade at American Family Field for Little League Night in June and enjoyed a Brewers game afterwards. These teams were led by 50 coaches, sponsored by 17 local businesses, and played about 100 home games, plus practices on our fields. We continue to have successful sponsor donations and support. The Sport Commons and Del-Town Baseball diamonds are the home fields to our Park and Rec Baseball & Softball program. Several select baseball teams rent the fields as well for practices and games, about 60 home games in 2022 (this includes two tournament weekends). Our soccer field is rented out for the season as well for both soccer and lacrosse. The shelters (mainly Sport Commons, but also Elmhurst) were rented for 15 events this season, which is higher than in the past.

Word spread quickly about the new improvements to the Sport Commons fields that we completed last season. All the teams enjoyed playing with the new and exciting enhancements. The sponsors that contributed to some of these improvements were also impressed with the outcome. Please see the pictures attached: youth field homerun fence, back stop netting on large field, two scoreboards, a flagpole and the new parking lot.











3/29/2023

## Assessor's Office Report

In December 2022, 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, 2023. 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 regarding property splits, combinations & legal description changes. We are currently processing those changes for the 2023 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 02/20/2023 and in person appointment days were scheduled on 3/7, 3/9 & 3/10/23. 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 2023.

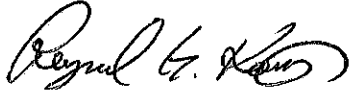
Assessment notices will be mailed on 5/4/23 to owners that had a change in assessed value. After notices are sent, we will field calls and emails from residents that may have questions in regard to the assessment notice, ending with an Open Book which will be held on 05/25/2023 from 2-4pm in person at the Delafield Town Hall.

The Town will hold its annual Board of Review meeting on 06/29/2023 from 5-7pm at the Town Hall. There we will address any formal appeals for the 2023 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". The signature is fluid and cursive, with the first name being the most prominent.

Lead Assessor, Town of Delafield

April 6, 2023

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 2022

Projects in which Engineering has played a major role include:

- 2022 Annual Road Paving program – Design, bidding and inspection of various roads in the Town
- WDNR216 WPDES - annual report and implementation.
- Upper Fox River Watershed Stormwater Discharge Permit – annual inspection of stormwater facilities, coordination with homeowner associations for maintenance of stormwater facilities
- Planned Development District/Thomas property work group
- 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-T\Annual Reports\2022 EngrgReport.docx





CREATIVITY BEYOND ENGINEERING

R.A. Smith, Inc.  
16745 W. Bluemound Road  
Brookfield, WI 53005-5938  
(262) 781-1000 | [rasmith.com](http://rasmith.com)

April 6, 2023

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: **2022 Annual Report – Plan Commission**

The Plan Commission held 12 meetings and 7 public hearing in 2022. Highlights of the items addressed by the Plan Commission in 2022 include:

**Conditional Uses and Amendments thereto:**

- STC Communications Tower
- Cassandra's Expansion

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

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

**Certified Survey Maps:**

- Bopp (combination)
- Zaulke-Thomas (combination)
- Studer (split)
- Jakel (combination)
- Beaudry/Cassandras (split)
- Halquist (combination)
- Dierkes (combination)
- Roy (combination)
- Palmer (combination)
- Southard (combination tabled)
- Esser (combination)

**Rezoning:** None

**Comprehensive Plan Amendments:** None

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

- Bloch Wellness Chiropractic (Ridgepoint Centre)
- Lake Country Toy Box

**Code Revisions:**

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



**Home Occupations:** None

**Development Discussions:**

- Thomas Family Farm Layout
- Neumann Proposed Layout for Thomas Property

**Miscellaneous Items:**

Palmer, Height increase  
 White Oak, monument sign  
 SBA, Remove and replace antennas  
 Jaeger, Height Increase  
 Esslinger, House location in INRA  
 Brophy, Retaining wall < 5 feet to lot line  
 Tomich, Retaining wall <5 feet to lot line  
 Zak, entrance monument 11 feet from ROW  
 Korkos, sale or exchange of parcels  
 Gwenyn Hill Farm, sign approval  
 Turner, Height increase  
 Studer, Lot not abutting a road approval  
 Studer, Recommendation to County on rezoning petition  
 Bence, Land altering activities  
 Davis, Recommendation to County to legalize summer cottage

Approvals by Plan Commission Summary by Year												
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	
Conditional Uses (new or amendment)	2	1	3	0	0	5	1	3	6	3	4	
Subdivision (finals)	0	1	0	0	1	1	2	1	2	0	0	
Certified Survey Maps (approved)	11	6	7	12	4	5	3	7	8	4	2	
Site Plans/Plan of Operation (approved)	2	3	1	4	4	0	5	4	7	4	5	
Home Occupations	0	1	0	1	0	0	0	1	1	1	0	
Zoning map Amendment	0	1	1	0	2	3	1	5	2	1	3	
Comprehensive Plan Amendment (Land Use)	0	0	0	1	0	0	1	0	0	0	0	
Zoning Code Amendment Recommendation	1	1	1	2	0	1	0	2	1	2	5	



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# *LAKE COUNTRY FIRE & RESCUE*

## *MEMORANDUM*

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**DATE:** APRIL 10<sup>TH</sup>, 2023  
**TO:** DAN GREEN – TOWN OF DELAFIELD  
**FROM:** MATTHEW FENNIG, FIRE CHEIF  
**RE:** LCFR ANNUAL REPORT

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This memo is an annual report of responses and activities regarding Lake Country Fire Rescue specifically for the Town of Delafield for the 2022 calendar year.

In 2022, LCFR responded to a total of 488 calls. Down from 501 incidents in 2021. Of the 488 calls, 341 were for emergency medical-related incidents. This includes vehicle accidents and water-related rescue calls. The balance of calls are broken down by the following: 40 false alarms (fire alarms), 35 good intent calls, 34 service calls, 16 hazardous conditions, 9 working fires (car fires, structure fires, brush fires), 9 severe weather incidents (trees down, lightning strikes), 3 overpressure calls (gas leaks) and 1 severe weather assessment call.

The 90<sup>th</sup> percentile response time for Lake Country Fire and Rescue to incidents in the Town of Delafield was 9 minutes and 50 seconds. This is above last year's response times and outside of the recommended response times by both the National Fire Protection Association and the American Heart Association. This is a direct result of the staffing shortage that LCFR, and many other fire departments across the country, are facing.

Aside from responding to emergencies, LCFR staff spends time each year completing various fire prevention and public education tasks. In 2022, LCFR conducted over 114 inspections at the 71 commercial properties in the Town of Delafield. As part of our fire prevention program, we visit every school in our response area in October. The Town of Delafield currently has 3 schools that we visit in October. Prairie Hill Waldorf School (126 children, 24 adults), Dayspring School (77 children, 12 adults) and St Anthony's on the Lake (216 children, 24 adults). In total, we taught basic fire prevention skills to 419 students in the PK – 5<sup>th</sup> grades.

As everyone is aware, aside from responding to emergencies in 2022 an abundant amount of staff time was spent on developing and implementing a hiring plan to address LCFR's current situation. This plan was developed during the summer of 2022 and approved by the board on November 11<sup>th</sup>, 2022. While the individual years still need to be approved by the board during LCFR's normal budget process, the foundation has been laid for the future. We appreciate the support received from the LCFR fire board and Town's citizens during the referendum process. The results speak loud and clear as to the extent that our citizens value public safety.

Thank you for the opportunity to send this report to you. Please let me know if you have any other questions.

*115 Main Street, Delafield, WI 53018*  
*Phone: 262-646 6235 Fax: 262-646 6236*



Pewaukee  
Lake

**POLICE**

The Lake Patrol is a multi-jurisdictional agency comprised of the Town of Delafield, City of Pewaukee, and Village of Pewaukee. The Pewaukee Lake Patrol is responsible for maintaining a safe recreational environment for the lake users year-round. Officers focus on education, and establishing voluntary compliance with local ordinances, and state laws. Officers accomplish these goals by building a rapport with users, issuing warnings, and only when required issuing municipal citations

In addition, the Lake Patrol is responsible to responding to emergencies which occur on the lake. Lake emergencies may consist of accidents, medical crisis, overdue boaters, and or disabled boats. The Lake Patrol has cultivated a relationship, and training regimen with the Pewaukee Fire Department, to augment their agency in the event of a medical emergency.

	# of Citations/ Arrests	# of Warnings
Wearable PFDs	2	5
Type IV PFDs	6	5
Fire Extinguishers	2	1
Visual Distress Signals		
Sound Producing Devices		
BUI/OUI		
Careless/Negligent/Reckless Operation	2	6
Navigation Rules	5	20
Mandatory PFD Wear		
Registration/Numbering Violations	6	19
All Other Violations	8	19
<b>Total</b>	<b>31</b>	<b>75</b>

New for the 2022 season, the Officers attended a Tacticle Emergency Casualty Care class. Moreover we refreshed or medical bag to include Homeostatic Dresings, Ilisraeli Bandages, Tourniquets, and an AED.

Additionally we were awarded two Grants. I applied for DNR Grant RBF-1831 for 30 Slow no Wake Buoy's, 12 Hazard Buiouys, and one Dam Bouy. The DNR awarded us 50% of the total cost being \$4,677.00 The second grant we were awreded is Wisconsin Department of Justic Grant #2023 BWC-01-17719 for \$2,587.50. This Grant will cover 50% of Body Worn Cameras for our Officers.

Respectfully,

Sergeant Lucas G Twelmeyer





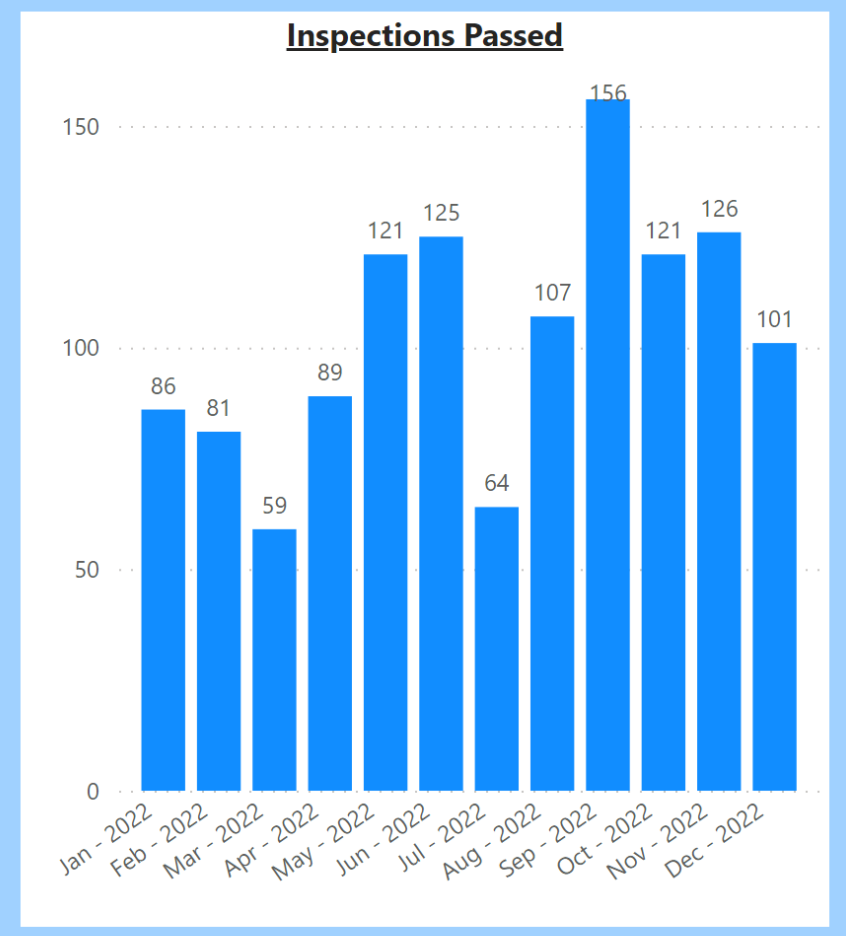
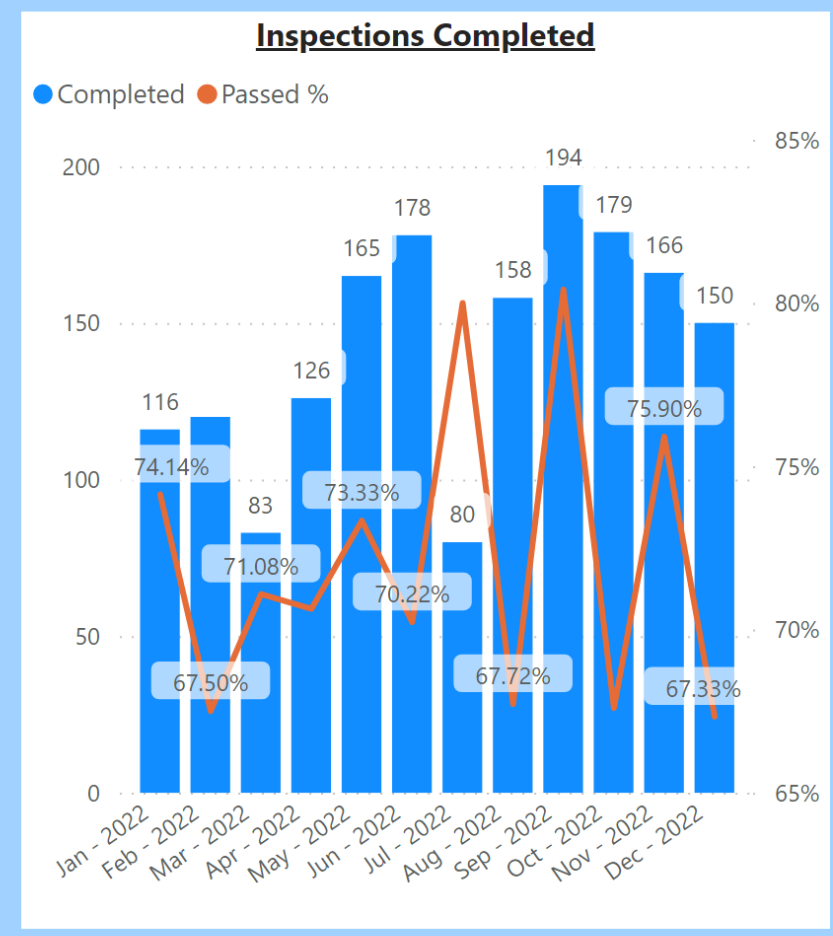
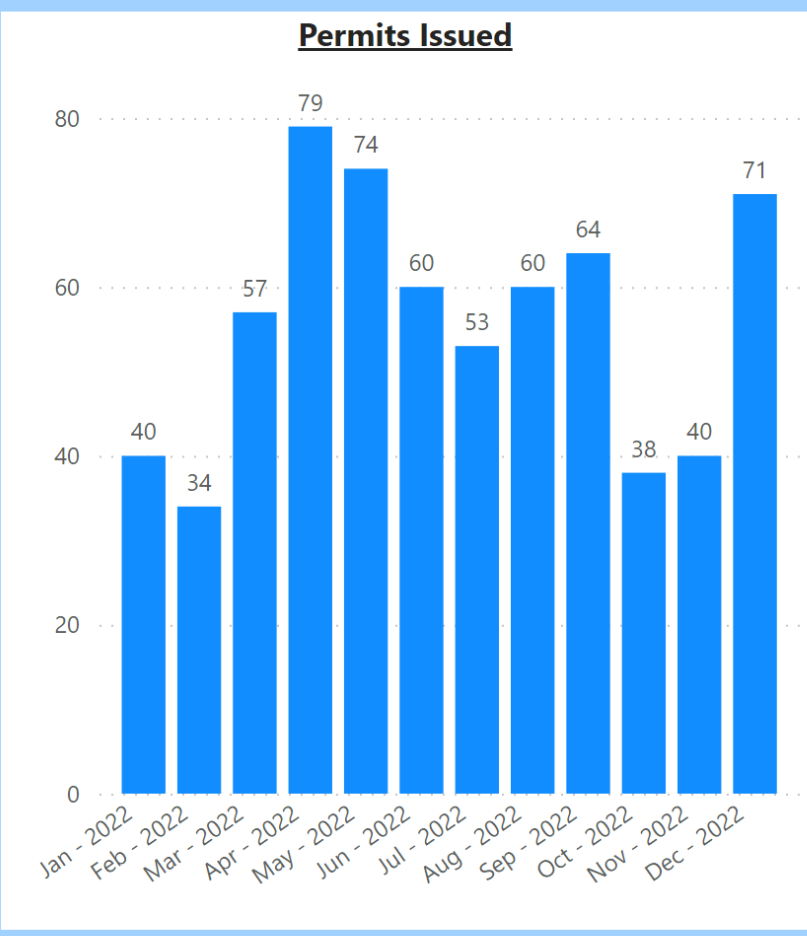
TRANSFORMING COMMUNITY DEVELOPMENT

# Quarterly Business Review Delafield, WI

April 6, 2023

Account Manager	Account Name	Month	Source	Service Category
Alan Greene	Delafield, WI, Town of	Multiple selectio...	ComCore	All

<b>Permits Issued</b> <b>670</b>	<b>Inspections Completed</b> <b>1,715</b>	<b>Inspections Passed</b> <b>1,236</b>	<b>Inspections Passed %</b> <b>72.07%</b>
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**Note:** Inspections Passed and Inspections Passed % : based on whole inspections passed, excludes partial pass.  
 Passed % = Whole Passed Inspections / Total Inspections



Account Manager

Account Name

Month

Source

Service Category

Alan Greene

Delafield, WI, Town of

Multiple selectio...

ComCore

Multiple selections

### Residential

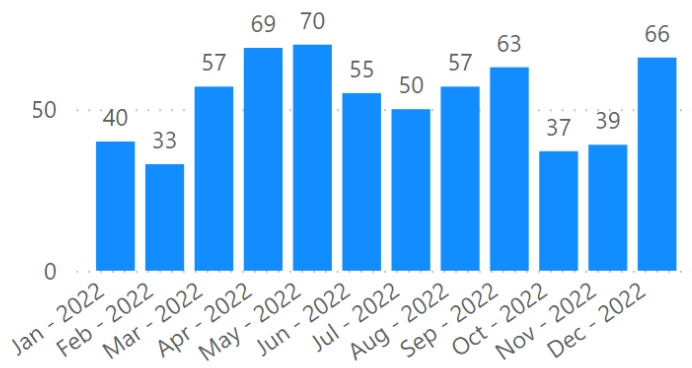
**636**  
Permits Issued

**1,635**  
Inspections Completed

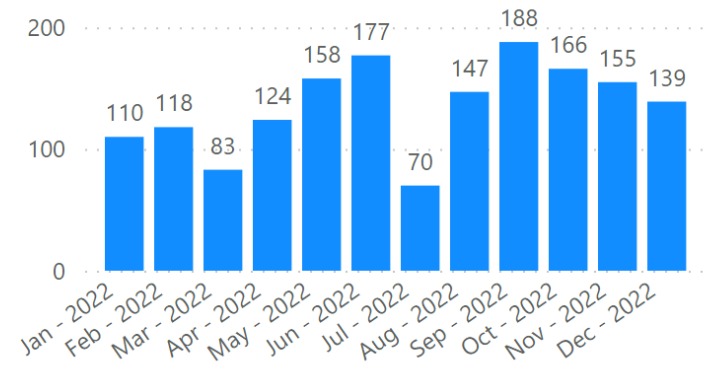
**1,166**  
Inspections Passed

**71.31%**  
Inspections Passed %

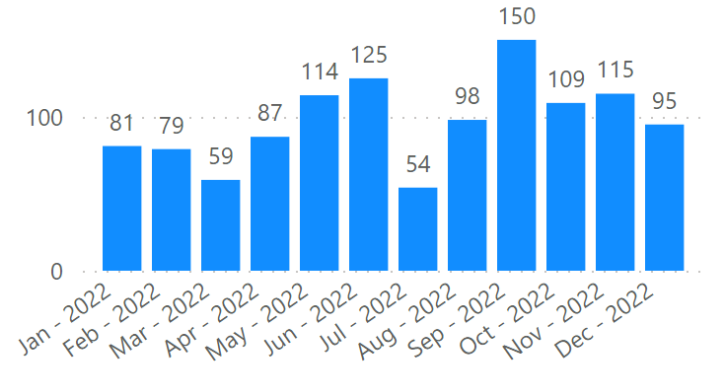
### Permits Issued



### Inspections Completed



### Inspections Passed



Account Manager

Account Name

Month

Source

Service Category

Alan Greene

Delafield, WI, Town of

Multiple selectio...

ComCore

Multiple selections

### Commercial

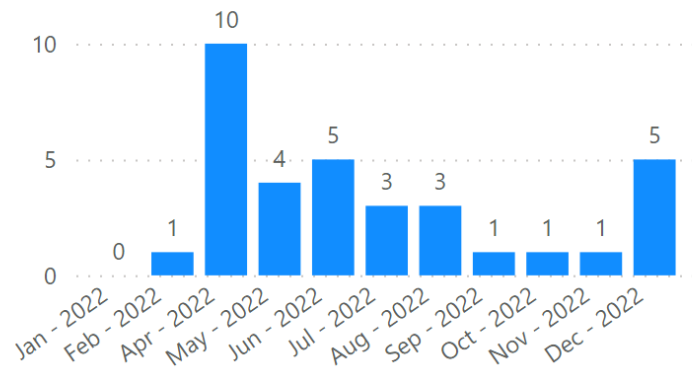
**34**  
Permits Issued

**80**  
Inspections Completed

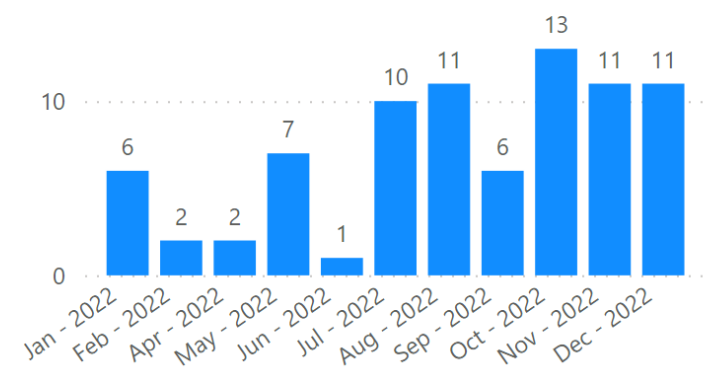
**70**  
Inspections Passed

**87.50%**  
Inspections Passed %

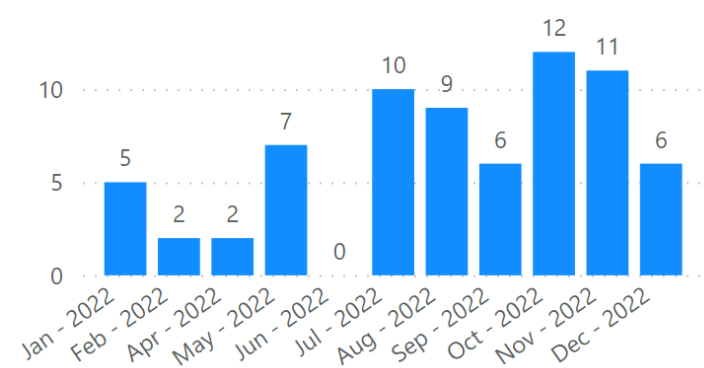
### Permits Issued



### Inspections Completed

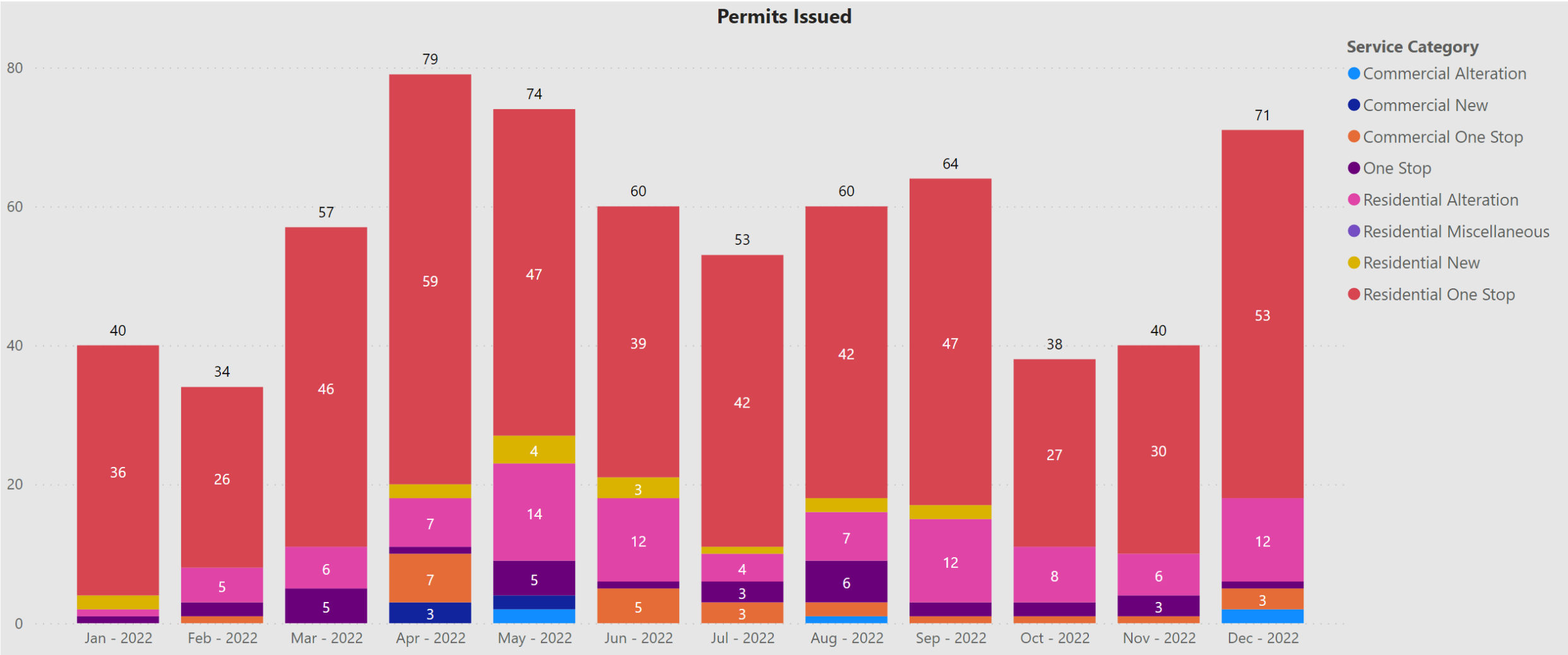


### Inspections Passed

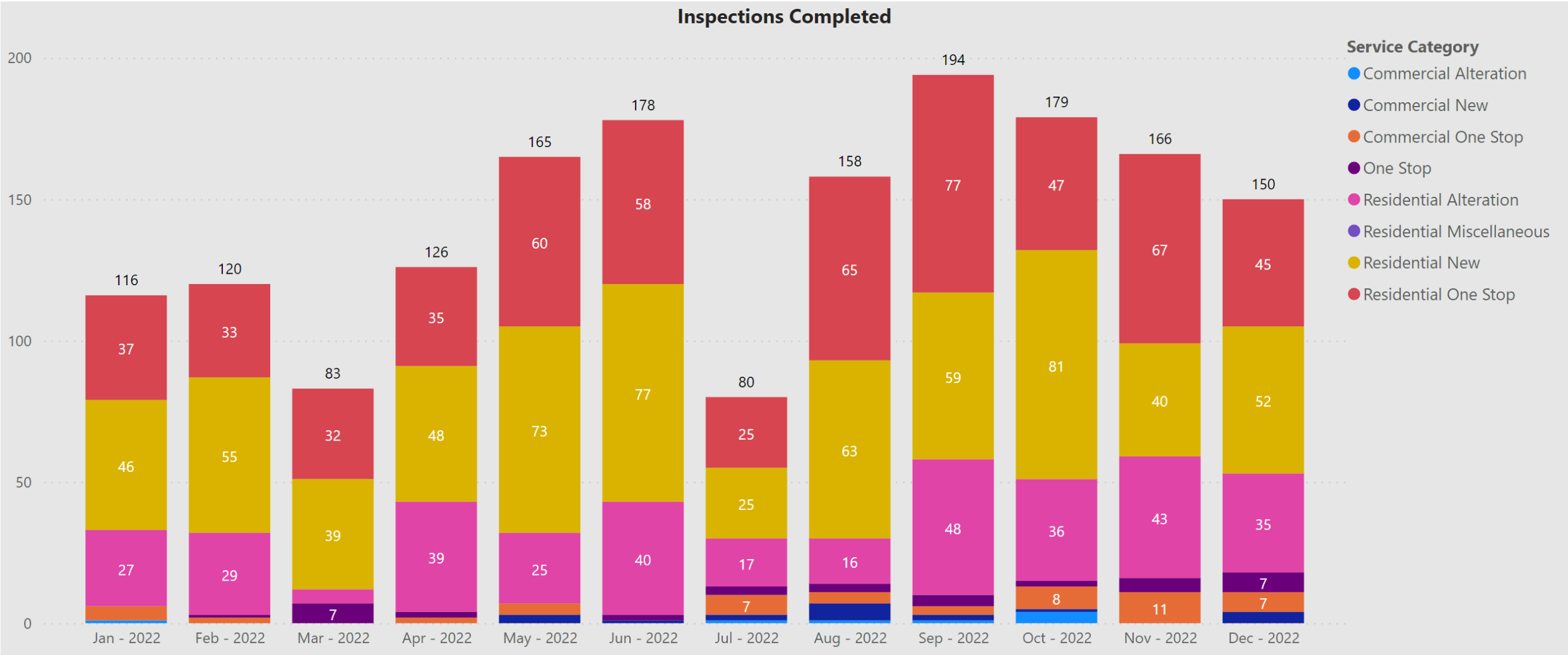




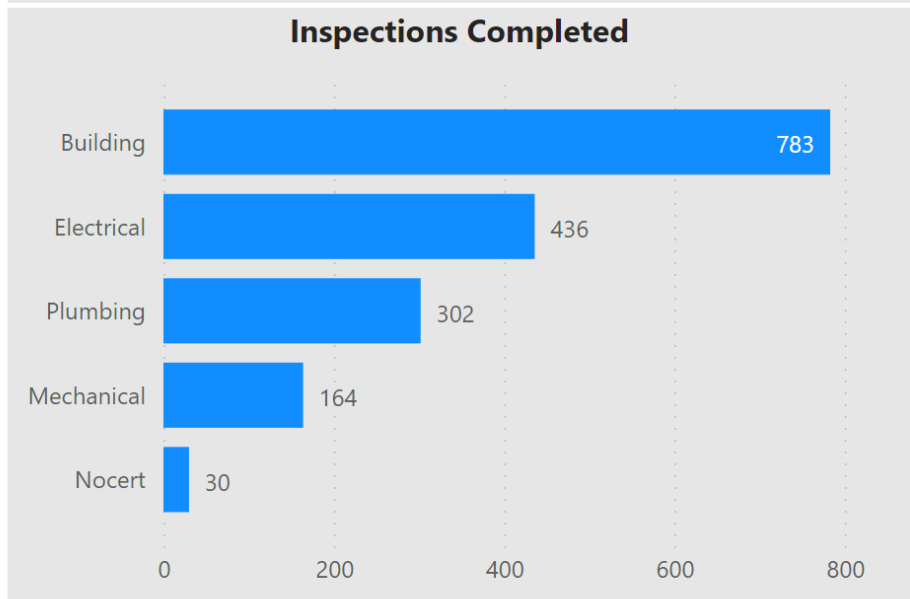
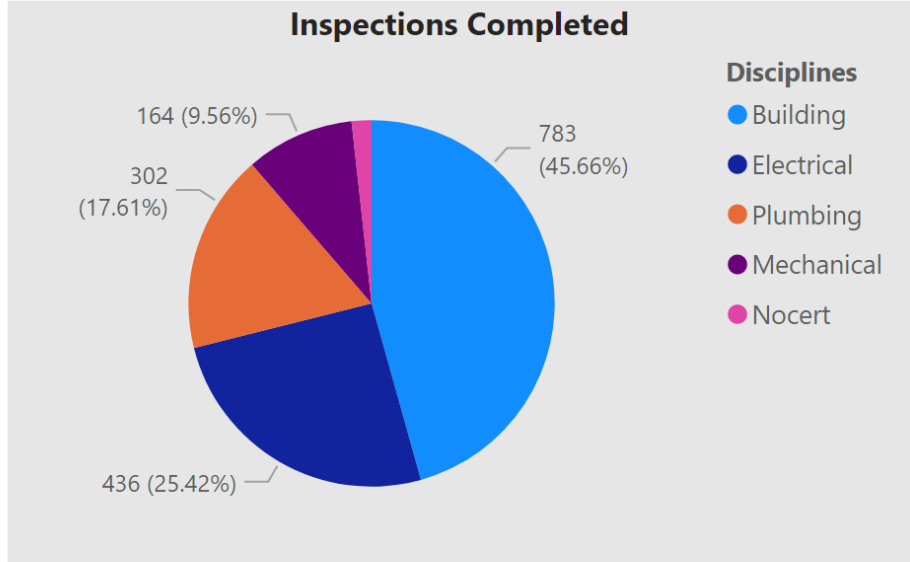
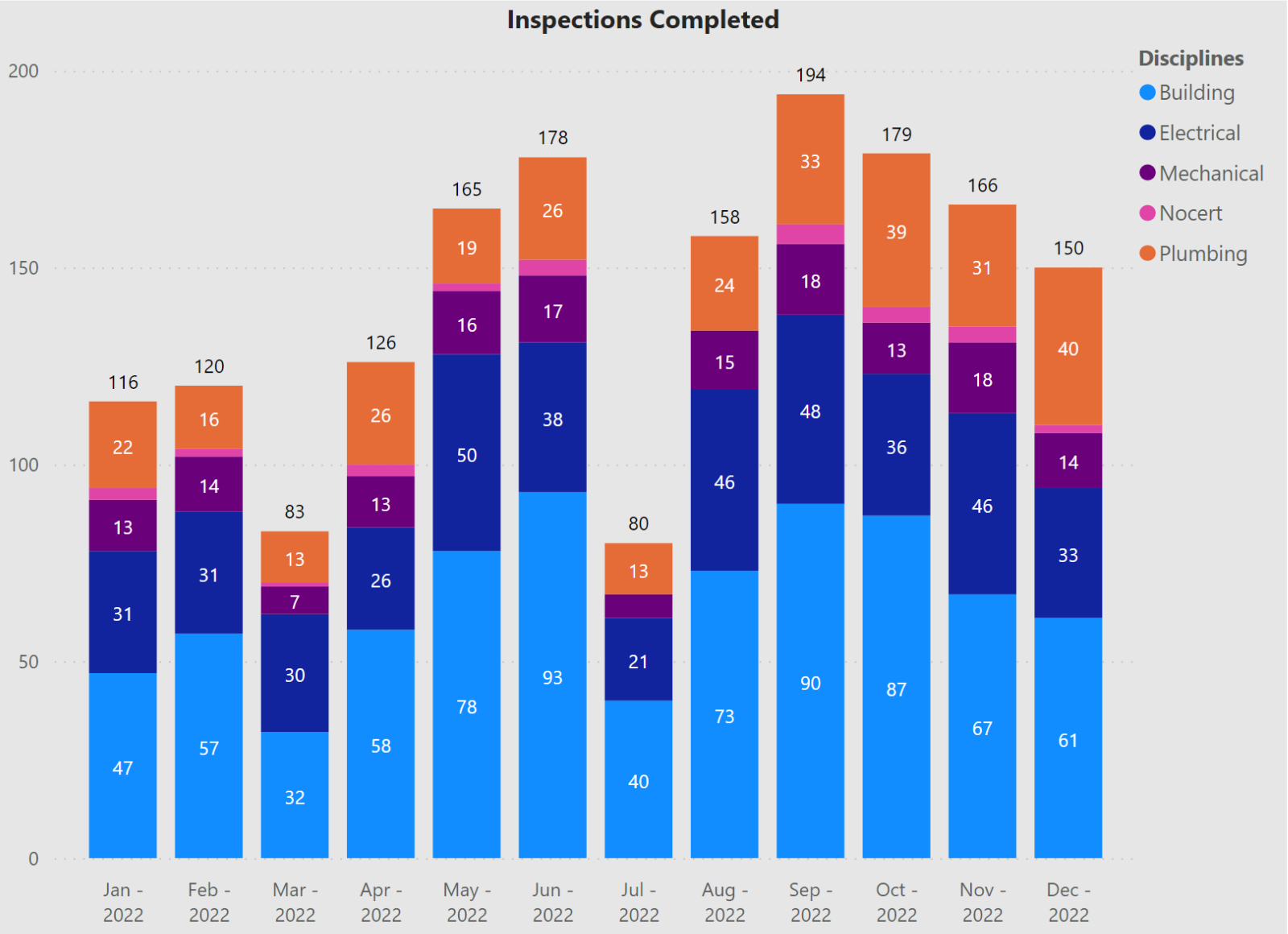
Account Manager	Account Name	Month	Source	Service Category
Alan Greene	Delafield, WI, Town of	Multiple selectio...	ComCore	All



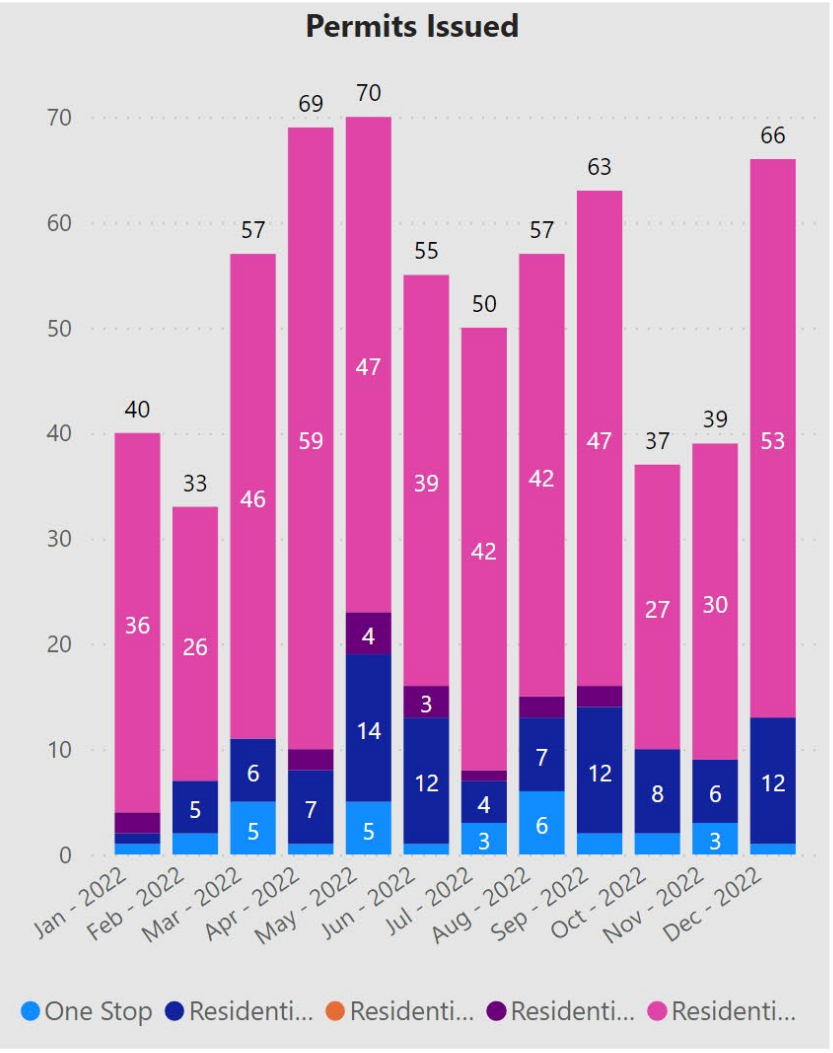
<b>Account Manager</b>	<b>Account Name</b>	<b>Month</b>	<b>Source</b>	<b>Service Category</b>
Alan Greene	Delafield, WI, Town of	Multiple selectio...	ComCore	All



**Account Manager** Alan Greene ▼
**Account Name** Delafield, WI, Town of ▼
**Month** Multiple selectio... ▼
**Source** ComCore ▼
**Service Category** All ▼

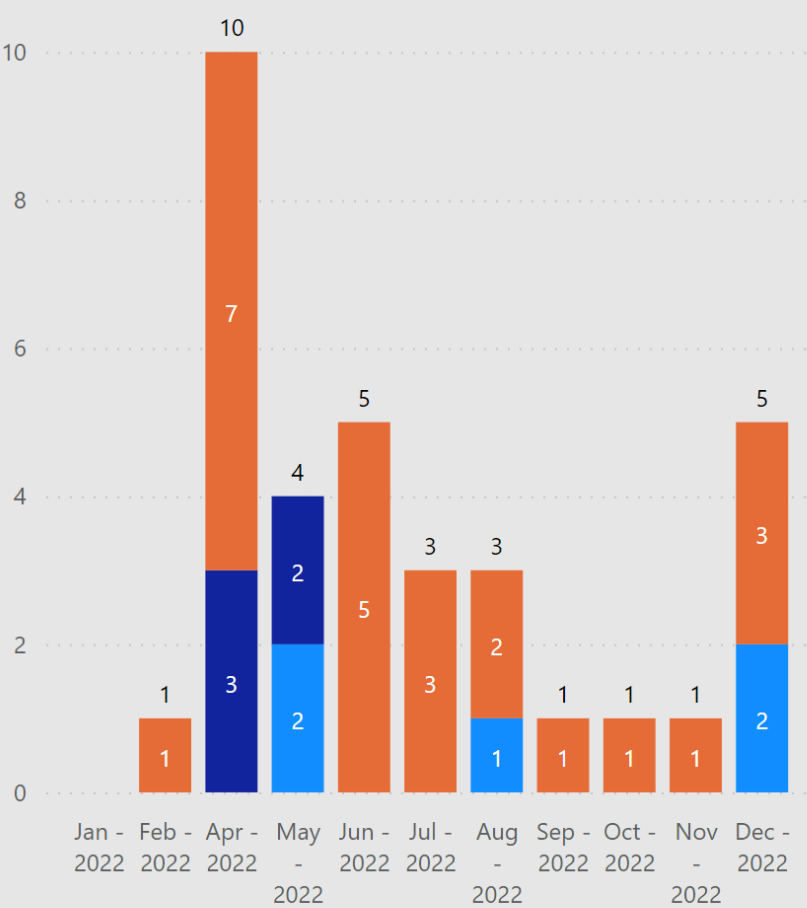


**Account Manager**: Alan Greene ▼
**Account Name**: Delafield, WI, Town of ▼
**Month**: Multiple selectio... ▼
**Source**: ComCore ▼
**Service Category**: Multiple selections ▼



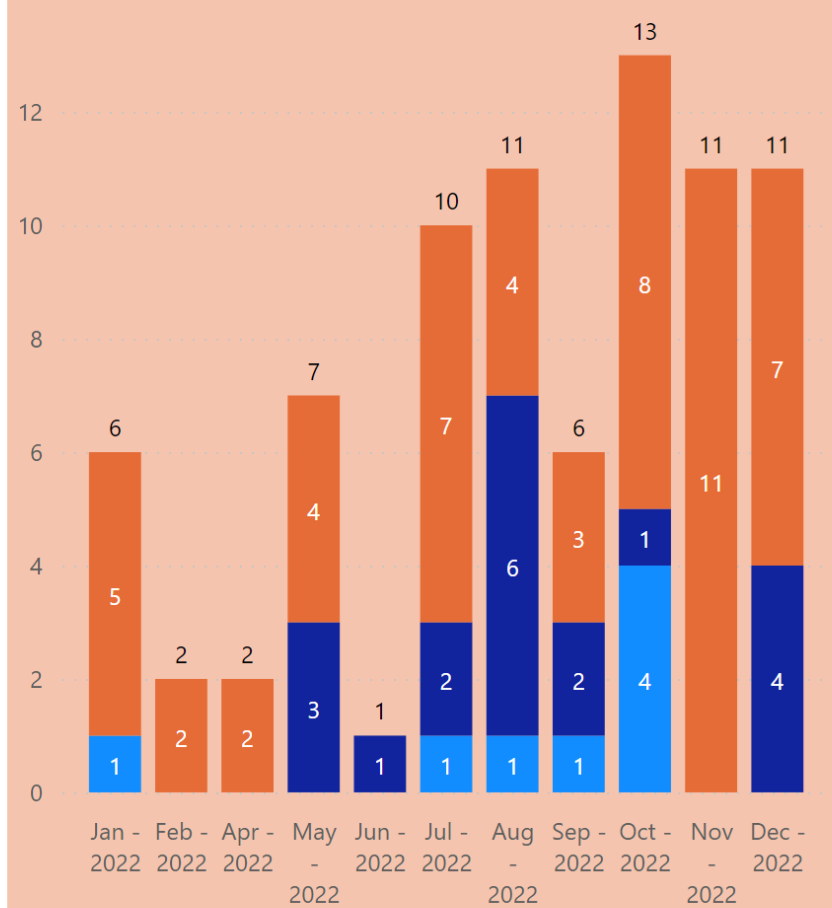
**Account Manager**: Alan Greene  
**Account Name**: Delafield, WI, Town of  
**Month**: Multiple selectio...  
**Source**: ComCore  
**Service Category**: Multiple selections

### Permits Issued



● Commercial Alteration ● Commercial New ● Commercial One St...

### Inspections Completed



● Commercial Alteration ● Commercial New ● Commercial One St...

### Submittals Completed



● Initial Completed Submittals ● Resubmittals Completed

Account Manager	Account Name	Month	Source	Service Category
Alan Greene	Delafield, WI, Town of	Multiple selectio...	ComCore	All

Category Group	Service Category	Service Subcategory	Permits Issued	Inspections Completed	Inspections Whole Passed	Inspections Part Passed	Inspections Whole Passed %	Inspections Whole Failed	Inspections Failed Code Violation	Inspections Failed Not Present	LI	FF	FF
Residential	Residential New	New Single Family Dwelling	16	658	368	205	55.93%	290	69	0			
		<b>Total</b>	<b>16</b>	<b>658</b>	<b>368</b>	<b>205</b>	<b>55.93%</b>	<b>290</b>	<b>69</b>	<b>0</b>			
	Residential Alteration	Residential Alteration	81	290	222	28	76.55%	68	18	16			
		Residential - Addition	13	68	42	20	61.76%	26	1	0			
		<b>Total</b>	<b>94</b>	<b>360</b>	<b>265</b>	<b>49</b>	<b>73.61%</b>	<b>95</b>	<b>19</b>	<b>16</b>			
	<b>Residential One Stop</b>		<b>494</b>	<b>581</b>	<b>506</b>	<b>31</b>	<b>87.09%</b>	<b>75</b>	<b>20</b>	<b>3</b>			
	Residential Miscellaneous	Other	0	0	0	0	0.00%	0	0	0			
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Total</b>		<b>604</b>	<b>1,599</b>	<b>1,139</b>	<b>285</b>	<b>71.23%</b>	<b>460</b>	<b>108</b>	<b>19</b>				
Commercial	Commercial One Stop	One Stop	24	53	47	1	88.68%	6	4	0			
		<b>Total</b>	<b>24</b>	<b>53</b>	<b>47</b>	<b>1</b>	<b>88.68%</b>	<b>6</b>	<b>4</b>	<b>0</b>			
	Commercial New	New	5	19	16	3	84.21%	3	0	0			
		<b>Total</b>	<b>5</b>	<b>19</b>	<b>16</b>	<b>3</b>	<b>84.21%</b>	<b>3</b>	<b>0</b>	<b>0</b>			
Commercial Alteration	Commercial Alteration	5	8	7	1	87.50%	1	0	0				
	<b>Total</b>	<b>5</b>	<b>8</b>	<b>7</b>	<b>1</b>	<b>87.50%</b>	<b>1</b>	<b>0</b>	<b>0</b>				
<b>Total</b>		<b>34</b>	<b>80</b>	<b>70</b>	<b>5</b>	<b>87.50%</b>	<b>10</b>	<b>4</b>	<b>0</b>				
One Stop	One Stop	One Stop	29	31	23	3	74.19%	8	0	2			
			0	1	0	1	0.00%	1	0	0			
		Fence	3	4	4	0	100.00%	0	0	0			
	<b>Total</b>	<b>32</b>	<b>36</b>	<b>27</b>	<b>4</b>	<b>75.00%</b>	<b>9</b>	<b>0</b>	<b>2</b>				
<b>Total</b>		<b>32</b>	<b>36</b>	<b>27</b>	<b>4</b>	<b>75.00%</b>	<b>9</b>	<b>0</b>	<b>2</b>				
<b>Total</b>		<b>670</b>	<b>1,715</b>	<b>1,236</b>	<b>294</b>	<b>72.07%</b>	<b>479</b>	<b>112</b>	<b>21</b>				

Account Manager	Account Name	Month	Source	Service Category
Alan Greene	Delafield, WI, Town of	Multiple selectio...	ComCore	All

### Submittals Completed



**Report Created:** 2/2/2022 | Mohammed Junedi and Tyson Weigel

**Report Last Modified:** 3/1/2023

### Report Description:

- Data only validated for Community Core
- Non-Safebuilt employees excluded from data presented in dashboard

### Report Definitions:

- Permits Issued = The volume of Permits which have been issued during the designated period.
- Inspections Completed = The volume of inspections which have been completed during the designated period.
- Passed Inspections = Whole Passed Inspections

### Data Source (S) :

**Server:** sb-dwh-cluster-1.culiqmfoic90.us-east-2.redshift.amazonaws.com

**Data Base:** sb-dwh-prod

**Table / Views :** report\_qbr\_account\_summary\_view

### Report Updates:

2/17/2018: Mohammed: Added Service Subcategory in Activity Detail tab.

2/20/2023: Mohammed: Added Submittals tab to the report with Completed Submittals.

2/28/2023: Mohammed: Added Inspections Detail tab to report the Inspections by Disciplines.

Metric	Metric Description
Inspections Completed	The volume of inspections which have been completed during the designated
Inspections Part Passed	The volume of inspections which have been partially passed during the design
Inspections Whole Passed	The volume of inspections which have been passed during the designated peri
Inspections Whole Passed %	Sum of Whole Inspections Passed divided by sum of Total Inspections.
Permits Issued	The volume of permits which have been issued during the designated period.



**LAKE PEWAUKEE SANITARY DISTRICT**

MILRATE.341

Detailed Breakdown of Tax Levy

BUDGET YEAR	2018	2019	2020	2021	2022	2023	Increase
TAX LEVY YEAR	2017	2018	2019	2020	2021	2022	(Decrease)
<u>Tax Levy/Service Fee Breakdown (Dollars):</u>							
Sewer Debt Retirement/Capital Fund	0	0	0	0	0	0	
Lake Cleanup Operations	363,400	374,000	384,000	396,000	407,000	488,460	20.01%
Subtotal	363,400	374,000	384,000	396,000	407,000	488,460	20.01%
Less City of Pewaukee Service Fee-							
Sewer Debt Retirement	0	0	0	0	0	0	
Lake Cleanup Operations	-181,700	-187,000	-192,000	-198,000	-203,500	-244,230	20.01%
	-181,700	-187,000	-192,000	-198,000	-203,500	-244,230	20.01%
Less Credit for Prior Year Budget Excess (Lake)	0	0	0	0	0	0	
Net Tax Levy	181,700	187,000	192,000	198,000	203,500	244,230	20.01%

<u>Tax Levy Breakdown (Dollars per \$1,000 of property equalized full values):</u>							
Total Equalized Full Values (thousands)	932,510	970,930	1,011,928	1,082,126	1,123,405	1,305,250	16.19%
Sewer Debt Retirement	0.000	0.000	0.000	0.000	0.000	0.000	
Lake Cleanup Operations	0.195	0.193	0.190	0.183	0.181	0.187	3.31%
Totals	0.195	0.193	0.190	0.183	0.181	0.187	3.31%
Tax on House with FMV of \$450,000	87.75	86.85	85.50	82.35	81.45	84.15	

<u>Tax Levy Breakdown (Dollars per \$1,000 of property assessed values):</u>							
<u>CITY OF PEWAUKEE (formerly TOWN OF PEWAUKEE)</u>							
Total Equalized Full Values (thousands)							
Assessment Ratio							
Total Assessed Values (thousands)							
Sewer Debt Retirement							
Lake Cleanup Operations							
Totals							
<u>TOWN OF DELAFIELD</u>							
Total Equalized Full Values (thousands)	932,510	970,930	1,011,928	1,082,126	1,123,405	1,305,250	16.19%
Assessment Ratio	99.16% X	96.42% X	94.37% X	89.12% X	86.50% X	75.36%	-12.88%
Total Assessed Values (thousands)	924,677	936,171	954,956	964,390	971,745	983,634	1.22%
Sewer Debt Retirement	0.000	0.000	0.000	0.000	0.000	0.000	
Lake Cleanup Operations	0.197	0.200	0.201	0.205	0.209	0.248	18.66%
Totals	0.197	0.200	0.201	0.205	0.209	0.248	18.66%

April 11, 2023

Attention: Dan Green, Administrator – Clerk/Treasurer

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

	<u>Real Estate Tax Bills</u>		
	<u>2021</u>	<u>2022</u>	
A. LPSD Milrate on Assessed Value	.209	.244	16.75%

The assessed property values in the Lake Pewaukee Sanitary District increased from \$972 million (2021) to 1,305 (2022) due to a increase in equalized full values. The Town of Delafield 2022 assessment ratio of 75.359% down from assessment ratio that was used in 2021.

B. LPSD Dollar Tax Levy to Delafield:

Tax Levy Year	<u>2021</u>	<u>2022</u>	
Net Levy – Lake weed removal ops	\$203,500	<b>\$244,230</b>	20.01% UP
C. Sewer User Charge:	<u>2021</u>	<u>2022</u>	
Quarterly charge	126.00	143.00	13.49% UP

**Attached Reports:**

Copy of Levy Report letter to the Town of Delafield

Community Contribution Allocation of 2022 Tax Levy to cover LPSD's 2023 Ops dated 10/26/22

Detailed Breakdown of LPSD Tax Levy & Milrate (Tax levy years 2017-2022)

LPSD 2023 Fee Schedule dated 10/25/22

Newsletter – January 2023

Aquatic Plant Removal 2022 Report

Weed Removal Report for 2022