



**A PERFECT ENVIRONMENT**

**Residential      Recreational      Responsible**

**Chair**  
Edward Kranick  
**Supervisors**  
Steve Michels  
Joe Woelfle  
Magalie Miller  
Terri Mahoney-Ogden  
**Clerk/Treasurer**  
Dan Green

**TOWN OF DELAFIELD ANNUAL MEETING OF ELECTORS  
TUESDAY, APRIL 16, 2024 – 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 18, 2023, Annual Meeting Minutes
6. Old Business
7. New Business
  - a. Citizens comments:
  - b. Presentation by Lake Country Municipal Court: Judge Kay
  - c. Presentation and approval of 2023 Annual Audit Report by Rotroff & Jeanson.
8. Department Reports: Attached
9. Adjournment

*Daniel Green*

Dan Green  
Town of Delafield Clerk/Treasurer

**PLEASE NOTE:**

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



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**NOTICE OF ANNUAL TOWN MEETING OF THE ELECTORS  
DELAFIELD TOWN HALL – W302 N1254 MAPLE AVENUE, DELAFIELD, WI  
TUESDAY, APRIL 16, 2024  
6:30 PM**

**NOTICE IS HEREBY GIVEN** that on Tuesday, April 16, 2024, 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 2023 Annual Audit Report by Retroff & Jeanson.
3. Adjournment.

Dan Green  
Town Administrator



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1. Introduce and swear in Town Board Elected Officials
2. Presentation and approval of 2023 Annual Audit Report by Rotroff & Jeanson.
3. Adjournment.

Dan Green  
Town Administrator

**ANNUAL MEETING OF THE ELECTORS MEETING**  
**April 18, 2023 @ 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 Miller, Supervisor Kranick, Supervisor Michels, Supervisor Woelfle, and Chairman Troy. Also present was Administrator Dan Green and incoming Supervisor Terri Mahoney-Ogden.

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

Joe Woelfle and Terri Mahoney-Ogden were sworn into office as Town Supervisors, and Edward Kranick was sworn in as Town Chair.

**Fifth order of business:**

- A. Approval of April 19, 2022, Annual Meeting Minutes

*Motion by Dick Nowacki to approve the minutes from April 19, 2022. Seconded by Peter Ogden. Motion passed unanimously.*

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

**Seventh order of Business:**

- a. Citizen's Comments: Ed, thank you for Ron's service. Learned a lot from him. Being elected Town Chair is surreal for him. Remembers when he was young and going to the Town Board meetings. Motion to recess by Joe, second by Steve.
- b. Presentation and approval of 2022 Annual Audit Report by Rotroff & Jeanson.

*Motion to approve the 2022 audit by Peter Ogden, Seconded by Jim Frett. Motion passed.*

**Eighth order of Business:** Department Reports

**Ninth order of Business:** Adjournment:

*Motion by Chairperson Troy to adjourn the Tuesday, April 18, 2023, Town Board meeting at 7:02 PM. Seconded by Supervisor Woelfle. Motion passed unanimously.*

Respectfully submitted:

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

**DRAFT**

**TOWN OF DELAFIELD  
WAUKESHA COUNTY, WISCONSIN**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2023**

DRAFT

TOWN OF DELAFIELD

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## 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, 2023, and the related notes to the financial statements, which collectively comprise the Town of Delafield, Wisconsin'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, 2023, 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, Wisconsin, 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, Wisconsin'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.

## DRAFT

Town Board  
Town of Delafield  
Page Two

### **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, Wisconsin'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 of Delafield, Wisconsin'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 was 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  
June 1, 2024

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TOWN OF DELAFIELD  
STATEMENT OF NET POSITION  
Governmental Activities  
December 31, 2023

## Assets:

## Current assets:

Cash and temporary investments	\$	4,490,453
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## Receivables:

Property taxes	2,083,674
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Other (net)	86,179
-------------	--------

Prepaid expenses	4,672
------------------	-------

Inventory of supplies	38,743
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## Non-current assets:

## Capital assets:

## Non-depreciable:

Land	544,229
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Construction in progress	172,849
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## Depreciable:

Capital assets, net of accumulated depreciation	12,249,670
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Total assets	19,670,469
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## Liabilities:

## Current liabilities:

Accounts payable	138,603
------------------	---------

Refundable bonds and deposits	81,395
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Other accrued liabilities	62,311
---------------------------	--------

Unearned revenue	1,154,493
------------------	-----------

Current portion of long-term obligations	439,007
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## Non-current liabilities:

Non-current portion of long-term obligations	2,983,104
--	-----------

Total liabilities	4,858,913
-------------------	-----------

## Deferred Inflows of Resources:

Subsequent year's tax levy	2,930,113
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## Net Position:

Net investment in capital assets	9,627,440
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## Restricted

## Expendable:

Capital outlays	96,671
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Unrestricted	2,157,332
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Total net position	\$ 11,881,443
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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, 2023

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Primary government:				
Direct expenses:				
General government	\$ 665,535	55,978	1,093	(608,464)
Public safety	1,371,287	290,273	96,493	(984,521)
Health and sanitation	981,376	965,892	8,405	(7,079)
Highway and transportation	1,311,481	2,740	238,510	(328,625)
Parks and recreation	96,194	37,262	-	(44,981)
Indirect expenses:				
Interest and other related charges	69,598	-	-	(69,598)
Total primary government	<u>\$ 4,495,471</u>	<u>1,352,145</u>	<u>344,501</u>	<u>(2,043,268)</u>
General revenues:				
Property taxes				\$ 2,384,543
Grants not restricted to specific programs				141,128
Video service provider fee				49,737
Interest and investment earnings				230,826
Miscellaneous				32,443
Total general revenues				<u>2,838,677</u>
Change in Net Position				795,409
Net Position - Beginning of Year				11,086,034
Net Position - End of Year				<u>\$ 11,881,443</u>

The accompanying notes are an integral part of these financial statements

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TOWN OF DELAFIELD  
BALANCE SHEET  
Governmental Funds  
December 31, 2023

	General	ARPA	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>					
Cash and temporary investments	\$ 4,022,881	128,026	242,875	96,671	4,490,453
<b>Receivables:</b>					
Taxes	1,817,656	-	266,018	-	2,083,674
Accounts	19,327	-	-	-	19,327
Intergovernmental	66,852	-	-	-	66,852
Prepaid expenditures	4,672	-	-	-	4,672
Inventory of supplies	38,743	-	-	-	38,743
<b>Total assets</b>	<b>\$ 5,970,131</b>	<b>128,026</b>	<b>508,893</b>	<b>96,671</b>	<b>6,703,721</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance:</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 138,603	-	-	-	138,603
Accrued payroll	19,414	-	-	-	19,414
Refundable bonds and deposits	81,395	-	-	-	81,395
Other accrued liabilities	1,942	-	-	-	1,942
Unearned revenue	1,046,069	108,424	-	-	1,154,493
<b>Total liabilities</b>	<b>1,287,423</b>	<b>108,424</b>	<b>-</b>	<b>-</b>	<b>1,395,847</b>
<b>Deferred Inflows of Resources:</b>					
Subsequent year's tax levy	2,421,344	-	508,769	-	2,930,113
<b>Fund Balance:</b>					
Nonspendable	43,415	-	-	-	43,415
Restricted	-	-	-	96,671	96,671
Assigned	495,956	19,602	124	-	515,682
Unassigned	1,721,993	-	-	-	1,721,993
<b>Total fund balance</b>	<b>2,261,364</b>	<b>19,602</b>	<b>124</b>	<b>96,671</b>	<b>2,377,761</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 5,970,131</b>	<b>128,026</b>	<b>508,893</b>	<b>96,671</b>	<b>6,703,721</b>

The accompanying notes are an integral part of these financial statements

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TOWN OF DELAFIELD  
 RECONCILIATION OF THE BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 Governmental Funds  
 December 31, 2023

Total fund balances - governmental funds	\$	2,377,761
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Governmental capital assets	\$	22,013,274
Less: Accumulated depreciation		<u>(9,046,526)</u>
		12,966,748
Interest payable used in the governmental activities is not payable from current resources and therefore is not reported in the governmental funds.		(40,955)
Accrued compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds.		(27,400)
Premiums associated with the issuance of long-term debt are amortized over the life of the debt issue in the governmental activities.		(55,403)
Long-term liabilities are not due and payable in the current year and therefore are not reported in the governmental funds.		<u>(3,339,308)</u>
Total net position - governmental activities	\$	<u><u>11,881,443</u></u>

The accompanying notes are an integral part of these financial statements

TOWN OF DELAFIELD  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Governmental Funds  
Year Ended December 31, 2023

	General	ARPA	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 1,934,809	-	449,734	-	2,384,543
Special assessments	8,571	-	-	-	8,571
Intergovernmental	454,702	380,108	-	-	834,810
Regulation and compliance	374,870	-	-	-	374,870
Charges for services	1,036,633	-	-	-	1,036,633
Public improvement	-	-	-	13,951	13,951
Interest	207,275	19,602	-	3,949	230,826
Miscellaneous	37,735	-	-	-	37,735
	<u>4,054,595</u>	<u>399,710</u>	<u>449,734</u>	<u>17,900</u>	<u>4,921,939</u>
Expenditures:					
Current:					
General government	640,924	-	-	-	640,924
Public safety	1,208,371	-	-	-	1,208,371
Health and sanitation	981,376	-	-	-	981,376
Highway and transportation	1,159,401	-	-	-	1,159,401
Parks and recreation	61,699	-	-	-	61,699
Capital outlays	380,108	-	-	-	380,108
Debt service:					
Principal	-	-	374,484	-	374,484
Interest	-	-	75,250	-	75,250
	<u>4,431,879</u>	<u>-</u>	<u>449,734</u>	<u>-</u>	<u>4,881,613</u>
Excess (deficiency) of revenues over expenditures	<u>(377,284)</u>	<u>399,710</u>	<u>-</u>	<u>17,900</u>	<u>40,326</u>
Other financing sources (uses):					
Face value of long-term debt	250,000	-	-	-	250,000
Transfers in	380,108	-	-	-	380,108
Transfers out	-	(380,108)	-	-	(380,108)
	<u>630,108</u>	<u>(380,108)</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
Net change in fund balances	252,824	19,602	-	17,900	290,326
Fund balance:					
January 1	2,008,540	-	124	78,771	2,087,435
December 31	<u>\$ 2,261,364</u>	<u>19,602</u>	<u>124</u>	<u>96,671</u>	<u>2,377,761</u>

The accompanying notes are an integral part of the financial statements

TOWN OF DELAFIELD  
 RECONCILIATION OF THE STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 TO THE STATEMENT OF ACTIVITIES  
 Governmental Funds  
 Year Ended December 31, 2023

Net change in fund balances - total governmental funds	\$ 290,326
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.	(8,571)
Contributed capital assets are not included as revenues in the governmental funds. In the Statement of Activities, however, they are reported at their estimated fair value at the time of acquisition.	382,804
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 (\$859,140) exceed depreciation expense (\$856,325).	2,815
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.	(4,771)
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.	10,423
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.	(2,101)
Debt proceeds provide current financial resources to government funds but issuing debt increases long-term liabilities in the Statement of Net Position.	(250,000)
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>374,484</u>
Change in net position of governmental activities	<u>\$ 795,409</u>

The accompanying notes are an integral part of these financial statements

TOWN OF DELAFIELD  
BUDGETARY COMPARISON STATEMENT  
General Fund  
Year Ended December 31, 2023

	Budget		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Budgetary fund balance, January 1	\$ 2,008,540	2,008,540	2,008,540	-
Resources (inflows):				
Taxes	1,932,492	1,932,492	1,934,809	2,317
Special assessments	8,571	8,571	8,571	-
Intergovernmental	431,749	431,749	454,702	22,953
Regulation and compliance	384,689	384,689	374,870	(9,819)
Charges for services	1,052,452	1,052,452	1,036,633	(15,819)
Interest	39,904	39,904	207,275	167,371
Miscellaneous	25,002	25,002	37,735	12,733
Transfers in	-	380,108	380,108	-
Face amount of long-term debt	250,000	250,000	250,000	-
Amounts available for appropriation	<u>6,133,399</u>	<u>6,513,507</u>	<u>6,693,243</u>	<u>179,736</u>
Charges to appropriations (outflows):				
Current:				
General government	671,054	671,054	640,924	30,130
Public safety	1,208,284	1,208,284	1,208,371	(87)
Health and sanitation	972,529	972,529	981,376	(8,847)
Highway and transportation	1,305,441	1,305,441	1,159,401	146,040
Parks and recreation	75,050	75,050	61,699	13,351
Capital outlays	-	380,108	380,108	-
Total charges to appropriations	<u>4,232,358</u>	<u>4,612,466</u>	<u>4,431,879</u>	<u>180,587</u>
Fund balance, December 31	\$ <u>1,901,041</u>	<u>1,901,041</u>	<u>2,261,364</u>	<u>360,323</u>

The accompanying notes are an integral part of the financial statements



TOWN OF DELAFIELD  
STATEMENT OF FIDUCIARY NET POSITION  
Custodial Fund  
December 31, 2023

		<u>Tax Collection Fund</u>
Assets:		
Cash and cash equivalents	\$	9,418,781
Taxes receivable		<u>10,321,572</u>
Total assets	\$	<u><u>19,740,353</u></u>
Liabilities:		
Due to other taxing units:		
School districts	\$	15,546,461
Waukesha County		3,866,938
Sanitary districts		325,724
Fire districts		<u>1,230</u>
Total liabilities	\$	<u><u>19,740,353</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF DELAFIELD  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
Custodial Fund  
Year Ended December 31, 2023

	<u>Tax Collection Fund</u>
Additions:	
Taxes collected on behalf of other taxing entities	\$ 19,199,883
Deductions:	
Taxes remitted to other taxing entities	<u>(19,199,883)</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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**(1) Summary of Significant Accounting Policies**

The accounting and reporting policies of the Town of Delafield included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

**A. Reporting Entity**

This report includes all of the funds of the Town of Delafield. The reporting entity for the Town consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. This report does not contain any component units.

**B. Government-Wide and Fund Financial Statements****Government-Wide Financial Statements**

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

**Fund Financial Statements**

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

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

TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

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

**B. Government-Wide and Fund Financial Statements - continued**

**Fund Financial Statements - continued**

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

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

The Town reports the following major governmental funds:

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

*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.

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

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

Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Unearned revenue represents resources related to certain grants, which have been received, but have 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.
- e. Bonds issued by the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

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

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

Investments made during 2023 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, 2023, 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 – 2023 tax roll:

Levy:

Tax lien and levy date	December 2023
Tax bills mailed	December 2023

Due dates:

Real property taxes:

Payment in full or first installment	January 31, 2024
Second installment payable to County	July 31, 2024

Personal property taxes, special assessments and special charges, in full	January 31, 2024
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Tax settlements with taxing jurisdictions:

First settlement	January 15, 2024
Second settlement	February 20, 2024
Final settlement	August 20, 2024

Tax sale - 2023 delinquent real estate taxes	October 2026
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Delinquent real estate taxes as of July 31 are paid in full by Waukesha County, which assumes their collection. The Town maintains responsibility for collection of delinquent personal property taxes.

**3. Inventories and Prepaid Items**

Governmental fund inventories are valued at cost on a first in, first out basis. Inventory in the general fund consists of expendable supplies held for consumption. Costs are recorded as expenditures at the time individual inventory items are consumed. Reported inventories are offset as nonspendable fund balance, which indicates that they do not constitute "available spendable resources" even though they are a component of net position.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**4. Capital Assets****Government – Wide Statements**

In the government-wide financial statements, capital assets are defined by the government as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

Prior to 2004, infrastructure assets of governmental funds were not capitalized. Upon implementing GASB 34, governmental units were required to account for all capital assets, including infrastructure, in the government-wide statements. As allowed under the reporting standards the Town elected to report its infrastructure prospectively from the date of implementation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.



TOWN OF DELAFIELD  
NOTES TO FINANCIAL STATEMENTS

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

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

**4. Capital Assets - continued**

**Government – Wide Statements - continued**

The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	5-50 Years
Land improvements	10-40 Years
Machinery and equipment	5-22 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 ends. A liability is recorded only to the extent that it is estimated to result in termination payments. At December 31, 2023, the total liability for payments related to accrued sick time was \$27,400.

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, 2023.

All vested vacation and sick leave pay are accrued when earned in the full-accrual government-wide financial statements. The vacation pay liability is reported in governmental fund financial statements however, vested sick pay is accrued only to the extent that it is expected to utilize current financial resources.

**(1) Summary of Significant Accounting Policies - Continued****D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity – continued****7. Long-Term Obligations**

All long-term obligations to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term obligations consist of bonds, notes and loans payable.

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

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures.

**8. Claims and Judgments**

Claims and judgments are recorded as liabilities if all of the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements as expenses when the related liabilities are incurred. There were no significant claims or judgements at year end.

**9. Equity Classifications****Government–Wide Statements**

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets includes the Town’s capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position includes assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position includes all other net positions that do not meet the definition of “net investment in capital assets” or “restricted.”

**Fund Statements**

Governmental fund equity is classified as fund balance. In accordance with Governmental Standards Board Statement No. 54 fund balance is further categorized into five classifications based on the constraints imposed on the use of these resources. These five classifications are nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form – prepaids or inventories; or are legally or contractually required to be maintained intact. The spendable portion of the fund balance comprises the remaining four classifications.

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

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

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:		
Capital outlays	\$ -	380,108
Other financing sources:		
Transfers in	-	380,108

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, 2023 were comprised of the following:

	Carrying Value	Bank and Investment Balances	<u>Associated Risks</u>
Deposits	\$ 200,078	403,957	Custodial credit risk
LGIP	13,708,606	8,652,393	Credit and Interest rate risk
Petty cash	550	550	
	<u>\$ 13,909,234</u>	<u>9,056,900</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	\$ 4,490,453
Per Statement of Fiduciary Net Position	<u>9,418,781</u>
	<u>\$ 13,909,234</u>

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

At December 31, 2023, 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 94% of its investments in U.S. government securities at December 31, 2023.

*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, 2023, the Town's total bank balance was either collateralized by securities held by the pledging financial institution or covered by 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, 2023, the Town held investments with a fair value of \$8,652,393 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	\$ 1,817,656	-	1,817,656
Debt service fund	<u>266,018</u>	<u>-</u>	<u>266,018</u>
	<u>\$ 2,083,674</u>	<u>-</u>	<u>2,083,674</u>

**C. Capital Assets**

Capital asset activity in the governmental activities for the year ended December 31, 2023 was as follows:

	<u>Balance 12/31/22</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 12/31/23</u>
Capital Assets Not Being Depreciated:				
Land	\$ 544,229	-	-	544,229
Construction in progress	<u>59,474</u>	<u>122,075</u>	<u>8,700</u>	<u>172,849</u>
	<u>603,703</u>	<u>122,075</u>	<u>8,700</u>	<u>717,078</u>
Capital Assets Being Depreciated:				
Buildings and improvements	4,610,195	-	-	4,610,195
Land improvements	865,272	-	-	865,272
Machinery and equipment	1,451,240	205,000	-	1,656,240
Vehicles	2,529,252	31,727	5,283	2,555,696
Infrastructure	<u>10,716,951</u>	<u>891,842</u>	<u>-</u>	<u>11,608,793</u>
	<u>20,172,910</u>	<u>1,128,569</u>	<u>5,283</u>	<u>21,296,196</u>
Total capital assets	<u>20,776,613</u>	<u>1,250,644</u>	<u>13,983</u>	<u>22,013,274</u>
Less Accumulated Depreciation:				
Buildings and improvements	(1,253,290)	(111,627)	-	(1,364,917)
Land improvements	(467,794)	(31,199)	-	(498,993)
Machinery and equipment	(791,104)	(72,231)	-	(863,335)
Vehicles	(1,125,906)	(129,464)	(5,283)	(1,250,087)
Infrastructure	<u>(4,557,390)</u>	<u>(511,804)</u>	<u>-</u>	<u>(5,069,194)</u>
Total accumulated depreciation	<u>(8,195,484)</u>	<u>(856,325)</u>	<u>(5,283)</u>	<u>(9,046,526)</u>
Capital assets, net of depreciation	<u>\$ 12,581,129</u>	<u>394,319</u>	<u>8,700</u>	<u>12,966,748</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	\$ 49,792
Public safety	160,221
Highway and transportation	611,817
Parks and recreation	<u>34,495</u>
	<u>\$ 856,325</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, 2023 for the Town's individual major funds and non-major funds in the aggregate, are as follows:

Accounts payable	\$ 138,603
Accrued payroll	19,414
Refundable bonds and deposits	81,395
Other accrued liabilities	<u>1,942</u>
Total per fund balance sheet	241,354
Accrued interest	<u>40,955</u>
Total per government-wide statement of net position	\$ <u>282,309</u>

**E. Long-Term Obligations**

Changes in long-term obligations activity for the year ended December 31, 2023 are as follows:

	Balance <u>12/31/22</u>	Increases	Decreases	Balance <u>12/31/23</u>	Amounts Due Within <u>One Year</u>
Governmental Activities:					
General obligation bonds	\$ 2,580,000	-	195,000	2,385,000	200,000
Notes from direct borrowings	<u>883,792</u>	<u>250,000</u>	<u>179,484</u>	<u>954,308</u>	<u>229,435</u>
Total general obligation debt	3,463,792	250,000	374,484	3,339,308	429,435
Other liabilities:					
Unamortized premium	65,826	-	10,423	55,403	9,572
Compensated absences	<u>25,299</u>	<u>2,101</u>	<u>-</u>	<u>27,400</u>	<u>-</u>
Total governmental long-term liabilities	\$ <u>3,554,917</u>	<u>252,101</u>	<u>384,907</u>	<u>3,422,111</u>	<u>439,007</u>

The following is a list of long-term obligations at December 31, 2023:

	Final <u>Maturity</u>	Interest <u>Rates</u>	Original <u>Indebtedness</u>	Balance <u>12/31/23</u>	Amounts Due Within <u>One Year</u>
General obligation debt:					
2019 State trust fund loan	3/15/26	3.25%	\$ 250,000	121,131	42,972
2021 State trust fund loan	3/15/26	2.50%	250,000	153,509	49,904
2021 State trust fund loan	3/15/28	3.00%	150,000	110,108	20,733
2021 State trust fund loan	3/15/28	3.00%	161,000	117,153	22,059
2022 State trust fund loan	3/15/27	3.25%	250,000	202,407	48,187
2022 Refunding bonds	4/1/34	2.00%	2,580,000	2,385,000	200,000
2023 State trust fund loan	3/15/28	5.25%	250,000	<u>250,000</u>	<u>45,580</u>
				\$ <u>3,339,308</u>	<u>429,435</u>

All general obligation 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 \$2,429,161,100. The debt limit as of December 31, 2023, was \$121,458,055. Total general obligation debt outstanding at year-end was \$3,339,308.

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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, 2023 are as follows:

	<u>Bonds</u>		<u>Notes from Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 200,000	45,700	229,435	33,633
2025	200,000	41,700	236,662	26,408
2026	205,000	37,650	232,761	18,266
2027	210,000	33,500	152,186	10,213
2028	210,000	29,300	103,264	4,349
2029 - 2033	1,125,000	80,450	-	-
2034	235,000	2,350	-	-
	<u>\$ 2,385,000</u>	<u>270,650</u>	<u>954,308</u>	<u>92,869</u>

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

Governmental activities net position reported on the government-wide statement of net position at December 31, 2023 includes the following:

## Governmental Activities

## Net investment in capital assets:

Capital assets, net of accumulated depreciation \$ 12,966,748

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

(3,339,308)  
9,627,440

## Restricted

## Expendable

Enabling legislation for capital projects 96,671

## Unrestricted

Total governmental activities net position \$ 11,881,443

Governmental fund balances reported on the fund financial statements at December 31, 2023 include the following:

## Non-Spendable - Major Funds:

## General Fund

Prepaid expenditures \$ 4,672

Inventory of supplies 38,743

## Restricted:

## Non-Major Funds

## Impact Fee Funds:

Capital improvements 96,671

## Assigned – Major Funds:

## General Fund

Future capital outlays 483,785

Park improvements 12,171

ARPA Fund – Future capital outlays 19,602

Debt service 124

## Unassigned:

## Major Funds:

General Fund 1,721,993

Total governmental fund balances \$ 2,377,761



**(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 for 2024 will be \$6,000.

**H. Interfund Transfers**

A transfer of \$380,108 from the ARPA fund to the general fund was for the purpose of financing the purchases of equipment in 2023.

**(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, 2023, was \$42,063.

In October 2023, the Town Board approved a resolution to join the Wisconsin Retirement System beginning in January 2024.

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

**(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 Town's share of the operating and capital costs for 2023 was \$736,078.

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.

As of October 28, 2023, the Department and the member municipalities renewed a revolving credit agreement of \$500,000 with Town Bank. The Town has guaranteed 22.63% of the outstanding balance. As of December 31, 2023, there have been no advances on it. The agreement matures October 28, 2024.

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. 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 June 1, 2023, the date the financial statements were available to be issued. There were no subsequent events that required recognition or disclosure.

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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, 2023

		Program Revenues and Other Sources			Net (Expenditure)
	Expenditures	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Fund Balance
Current:					
General government	\$ 640,924	55,978	1,093	-	(583,853)
Public safety	1,208,371	290,273	96,493	-	(821,605)
Health and sanitation	981,376	965,892	8,405	-	(7,079)
Highway and transportation	1,159,401	2,740	238,510	367,373	(550,778)
Parks and recreation	61,699	37,262	-	13,951	(10,486)
Capital outlays	380,108	-	-	-	(380,108)
Debt service:					
Principal	374,484	-	-	-	(374,484)
Interest	75,250	-	-	-	(75,250)
Total primary government	\$ 4,881,613	1,352,145	344,501	381,324	(2,803,643)
General revenues and other sources:					
					\$ 2,384,543
					141,128
					49,737
					230,826
					37,735
					250,000
					3,093,969
					290,326
					2,087,435
					\$ 2,377,761

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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, 2023

Revenues:		
Intergovernmental:		
ARPA grant	\$	380,108
Interest		<u>19,602</u>
Total revenues		<u>399,710</u>
Other financing uses:		
Transfer to general fund		<u>(380,108)</u>
Net change in fund balance		19,602
Fund balance, January 1		<u>-</u>
Fund balance, December 31	\$	<u><u>19,602</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, 2023

	<u>Actual</u>	<u>Budget</u>	Variance: Favorable (Unfavorable)
Revenues:			
Tax levy	\$ 449,734	449,734	-
Expenditures:			
Debt service:			
Principal	374,484	374,485	1
Interest	75,250	75,249	(1)
Total expenditures	<u>449,734</u>	<u>449,734</u>	<u>-</u>
Net change in fund balance	-	<u>-</u>	<u>-</u>
Fund balance, January 1	<u>124</u>		
Fund balance, December 31	\$ <u><u>124</u></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, 2023

	<u>Actual</u>	<u>Budget</u>	Variance: Favorable (Unfavorable)
Revenues:			
Public improvement:			
Impact fees	\$ 13,951	40,000	(26,049)
Interest	<u>3,949</u>	<u>500</u>	<u>3,449</u>
Total revenues	<u>17,900</u>	<u>40,500</u>	<u>(22,600)</u>
Expenditures:			
Capital outlays	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	17,900	<u>40,500</u>	<u>(22,600)</u>
Fund balance, January 1	<u>78,771</u>		
Fund balance, December 31	\$ <u>96,671</u>		

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ROTROFF  
JEANSON, sc

Certified Public Accountants & Consultants

June 1, 2024

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, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Delafield's internal control.

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

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

- Internal Control Environment

#### **Internal Control Environment**

##### Segregation of Duties

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

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



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

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

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

#### Internal Control over Financial Reporting

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

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

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

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

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

As part of the audit, management requested that we prepare the Town's annual financial statements, including the notes to those financial statements.

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

### Audit Adjustments

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

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

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

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

- Adjust State Investment Pool for deposits in transit
- Adjusting accounts receivable and supplies inventory
- Updating the Town's capital asset and long-term liability balances
- Updating fund balance components for current year activity
- 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, ARPA 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 you with 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 so that errors or irregularities in your processes will be discovered by your staff.

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

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

#### Resolved

The 2022 tax roll was 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 September 2023.

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

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2023.

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.

### **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, which 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.

**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.

**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.

**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, 2023, 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
- Tax roll and accounting assistance and consulting
- Compiled regulatory reports
- Maintenance of capital assets and depreciation schedules

**Difficulties Encountered in Performing the Audit**

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

**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 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



## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

**Chair**  
Edward Kranick  
**Supervisors**  
Steve Michels  
Joe Woelfle  
Magalie Miller  
Terri Mahoney-Ogden  
**Clerk/Treasurer**  
Dan Green

### 2023 Annual Report Administration Office

In 2023, the Town was able to make substantial purchases to update the Highway Department's fleet of vehicles. In 2022 the Town ordered two chassis from International. The first chassis was completed and has been delivered. The second chassis was delayed, but has since been delivered, and is being outfitted with equipment by Casper. The Town also purchased a second John Deere loader, for multiple uses including plowing, salting, and loading. Town Hall was finally able to get its AV equipment upgraded, so meetings can stream on YouTube, while viewing what is being presented on the overhead screen. The Town was also able to pass a referendum in April that allowed for additional contributions to the Lake Country Fire and Rescue. Once again, the Town came in under budget, thanks in part to interest revenue exceeding the budget by nearly \$160,000. Below are some other highlights of the Town's year in 2023.

1. **Elections:** In 2023 the Town had two elections. 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. In 2023, the Town was able to obtain the usage of the Church of the Resurrection as a voting location for Wards 3 & 4. This location gives more room for both workers and voters to navigate, and is much more ADA accessible.

**Future Changes:** The County will be requiring new election equipment in the next 2 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. **Internet & Phone Service Upgrades:** In April of 2024, our service contract with Lumen for phone and internet ends. We began the process of finding a new service provider in the hopes of saving money, and adding better service. At the end of 2023, the Town was able to orchestrate a change that will be taking place in the spring of 2024, switching from Lumen/Brightspeed to Spectrum for phone and internet. The change will save the Town money on its monthly bill, while increasing internet speed dramatically. The Town is currently going through this transition.

3. **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 an International plow truck replaced a 1999 Sterling, which was sold in early 2024. The Town also purchased a John Deere loader in early 2024, to serve multiple uses, including acting as a plow and salter, as well as a loader. The Town has also purchased a second chassis from International, which will replace a 2001 Sterling plow truck. These purchases ensure that no major truck purchases will be required until 2028.
4. **Budget Book and Financial Policies:** In 2023 the Town approved financial policies, which set the standard for how the budget is created, how dollars are spent, and limits borrowing in terms of amount and use. The Town also had its first budget book, which gives a clearer picture to residents of what the Town's goals and objectives are, and gives a clearer picture of the Town's financial position.

### **Future Goals**

In 2024, the Town focuses on three elections throughout the year. The Presidential Election is typically a 2-month endeavor to ensure that appropriate staffing is in place, both for early voting, and Election Day. One of the staff's goals is to run successful, safe elections, and have adequate staff for each.

This year, the Town will be making a change to its internet and phone provider. Currently the Town uses Lumen (Century Link) for its internet, and Brightspeed for phone service. In order to save money, and increase the level of service, we are switching to Charter. Charter offers a 300 mbs faster internet speed (500 mbs), and the same phone service at a lesser amount. Because we were unable to make a digital phone line conversion possible with Lumen, we

This year will be the last with Rotroff and Jeanson, our accounting firm. This will require us to seek out a new company to prepare the audit. This summer, Town staff will go through an RFP process to find a new firm to perform our audits. Down the road, the Town may consider changing the accounting software, depending on if there are compatibility issues with the new firm. We wish our auditor, Howard Jeanson, all the best as he moves on to the next chapter of his life. He has been with the Town for over 40 years, and will be sorely missed.

This year, staff were able to again secure the Church of the Resurrection as a polling location for Wards 3 and 4. To improve the election process in the future, staff will be looking at the potential of e-poll books. This will help to minimize the amount of poll workers needed at each location, and minimize errors that happen at the polling sites. This year we will be conducting research to determine the upfront cost, and yearly maintenance. This may be a potential budget item for 2025.

### **Conclusion**

I would like to thank all of the Town staff for their hard work and dedication in making 2023 a success. The Town has been able to grow our assets, minimize tax increases, and operate with one of the lowest tax rates in the County. The entire staff does an incredible job serving the residents, with great customer service from our Highway Department to our Clerk's office.

Thank you to Karen Nipko and Lori Schmeling from the Administrative Office for their hard work and dedication. The Town does not function without their outstanding customer service skills, and their daily work, to ensure bills and employees are paid! Alyssa Vaughan does a fantastic job running our baseball and recreational programs during the spring and summer. She is an incredible asset, and the Town is lucky to have her.

The Highway Department continues to do an excellent job keeping up with the parks and roadways. Don Roberts and his staff, Matt Burrill, Marty Krofta, PJ Schampers, and John Schick are a dedicated team that have dealt with some heavy snowstorms to start 2024. They work whenever they are needed to make sure the roadways are safe to drive on, no matter the weather conditions.

Staff continue to maintain the level of service that our Town residents expect, as we continue to make strides to make the Town a great community to live in.

Sincerely,

A handwritten signature in black ink that reads "Daniel Green". The signature is written in a cursive, flowing style.

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:** March 10, 2024  
**Subject:** **2023 Annual Baseball Report, Park and Rec**

We had another great turnout that led to a successful baseball season for 2023. Families and players are always excited to get their children back into playing for our program. This year we were able to field 15 teams with 200 players, with children ranging in age from 4-14 from Delafield and surrounding communities. Unfortunately, girls' softball has been discontinued from our program due to not enough girls or teams to play. Our baseball 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 40 coaches, sponsored by 15 local businesses, and played about 85 home games, plus practices on our fields. We continue to have successful sponsorship donations and support. Our annual picture night is always fun time, dinner and dessert sponsored by The Chocolate Factory. The Sport Commons and Del-Town Baseball diamonds are the home fields to our Park and Rec Baseball. Several select baseball teams rent the fields as well for practices and games, about 40 home games in 2023 (this does not include three tournament days and many practices). Our soccer field was rented out for the season as well for 20 soccer days. The shelters (mainly Sport Commons, but also Elmhurst) were rented for 10 events this season.

Teams continue to enjoy playing at these fields, due to the updates that were completed and also the great location being close to the highway. Sponsors love to sponsor us for the same reasons. We continue to have a few new sponsors, but most of the sponsors are reoccurring sponsors that continue to support this program year after year.

## Assessor's Office Report

In 2023 the State of Wisconsin passed Act 12 which eliminated much of the personal property tax from the assessment roll for 2024. Building on leased land and towers were not eliminated but are now added to the real estate assessment roll for 2024. The Town will get reimbursed for the lost revenue due to the elimination of personal property only if the clerk fills out and files the PA-551 form with the State of Wisconsin before July 1<sup>st</sup>. We will assist by providing some of the figures necessary to complete this document upon request.

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 2024 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 1/29/2024 and in person appointment days were scheduled in early February. After all inspections are completed, all information gathered will be data entered, reviewed and new assessed values set for physical changes made.

The Assessor will review any exemption requests or request for property reviews prior to sending new assessment notices for 2024.

Assessment notices will be mailed on 5/7/2024 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 regarding their assessment notice, ending with a formal Open Book meeting which will be held on 05/30/2024 from 1-3pm at the Delafield Town Hall.

The Town will hold its annual Board of Review meeting on 06/27/2024 from 5-7pm at the Town Hall. There we will address any formal appeals for the 2024 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 the Department of Revenue 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  
Lead Assessor, Town of Delafield  
Catalis Tax & CAMA, Inc



Pewaukee  
Lake

# POLICE

The Pewaukee Lake Patrol is responsible for enforcing marine laws and local ordinances all while providing high-visibility patrol on Pewaukee Lake. The Lake Patrol also investigates boating accidents, related crime scenes, and hosts boaters' education courses. These measures allow Officers to focus on education, and establishing voluntary compliance. The Pewaukee Lake Patrol is also an essential asset for providing search and rescue services, and medical care as an initial response unit. The application of our patrol boats allow the police to reach



locations quickly, that are not easily accessible from land.

The Pewaukee Lake Patrol is also responsible for enforcement of winter ordinances and ice safety. This year the agencies which make up the Lake Patrol (Town of Delafield, City of Pewaukee, and Village of Pewaukee) worked collaboratively to purchase a new UTV. This vital piece of equipment allows for much faster response times, ability to carry personnel / equipment, and an electric winch for ice rescue.

I am also pleased to report we have secured another mooring location, and purchased a boat lift. With the recent addition, both boats are stored on their respective boat lifts on the water. This saves vital response time for emergencies which present themselves upon the waters of Pewaukee Lake.

In addition, the Lake Patrol secured a lease agreement with the Pewaukee Lake Sanitary District for the use of their flat barge. This collaborative relationship ensures the Lake Patrol is able to use the barge to deploy 180 Slow No Wake Buoys, and 11 Hazard buoys. In turn the Sanitary District uses the lease payment to upgrade equipment vital to the cleanliness of the lake and its water shed.

Respectfully,

Patrol Sergeant Lucas G Twelmeyer





*Pewaukee  
Lake*

**POLICE**



# ***LAKE COUNTRY FIRE & RESCUE***

## ***MEMORANDUM***

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**DATE:** APRIL 9<sup>TH</sup>, 2024  
**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 2023 calendar year.

In 2023, LCFR responded to a total of 474 calls. This is down from 488 incidents in 2022. Of the 474 calls, 326 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: 6 structure fires, 28 unintentional alarm transmissions, 9 service calls, 26 dispatched and canceled enroute, 3 false call, 6 wrong location / no emergency found, 4 smoke / odor removal, 9 system / detector malfunctions, 1 combustible leak, 13 public service assistance, 18 electrical problems, 1 standby, 1 chemical release, 1 person in distress, 1 good intent call, 2 steam or gas mistaken for smoke, 3 vehicle fires, 7 grass fires, 5 unknown problems, 1 unauthorized burning, and 1 rubbish (trash) fire.

Aside from responding to emergencies, LCFR staff spends time each year completing various fire prevention and public education tasks. In 2023, LCFR conducted over 126 inspections at the 81 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 (90 children, 20 adults), Dayspring School (98 children, 15 adults) and St Anthony's on the Lake (156 children, 22 adults). In total, we taught basic fire prevention skills to 344 students in the PK – 5<sup>th</sup> grades. Fire Drills were witnessed at these schools for a total of 402 students seen from 3K to 8<sup>th</sup> grades..

I would like to personally thank the elected officials, citizens and administrative staff for their support during the successful fire and EMS staffing referendum in April of 2023. Support from the top down shows the value of partnership and what can happen when everyone works together toward a common goal.

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



TRANSFORMING COMMUNITY DEVELOPMENT

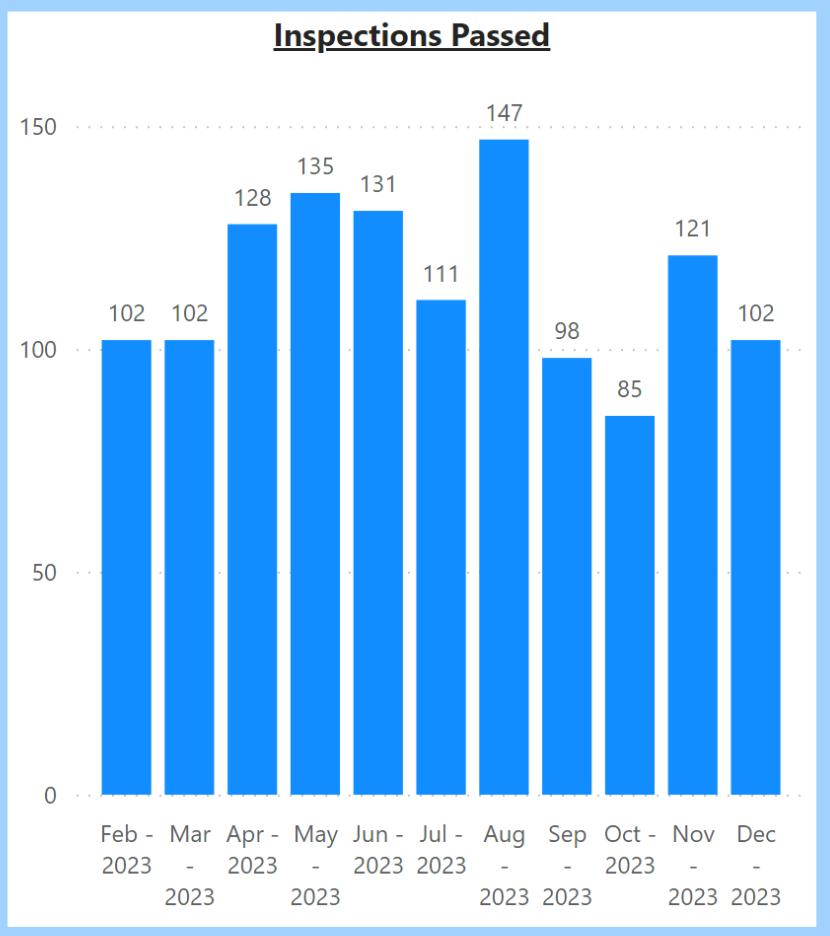
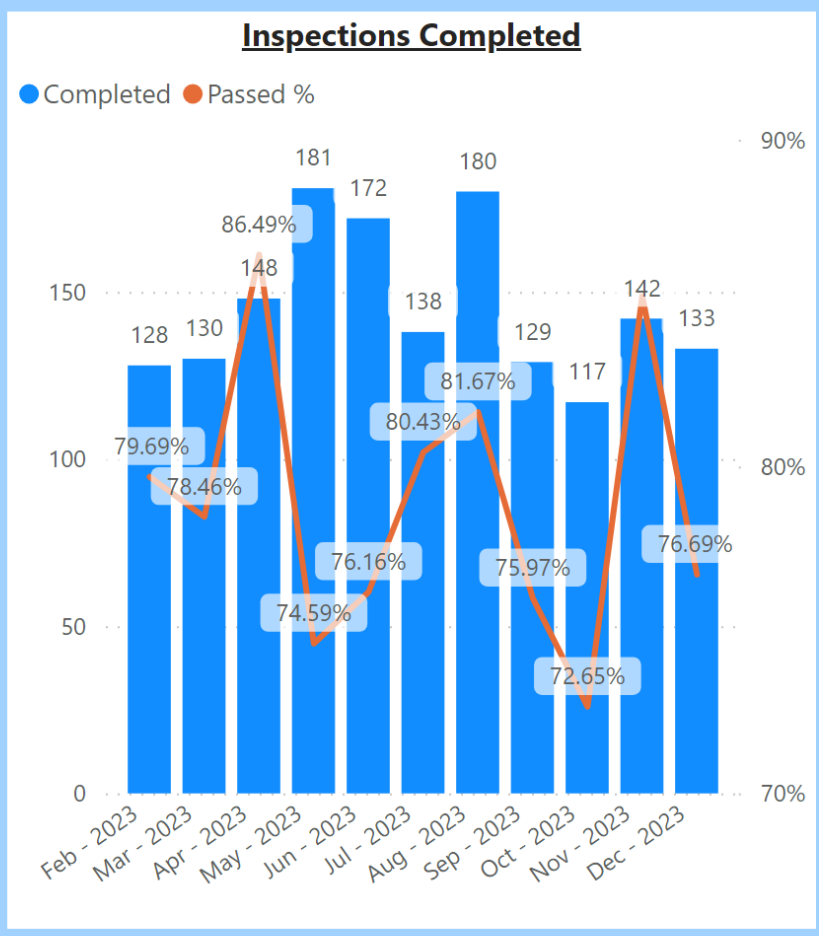
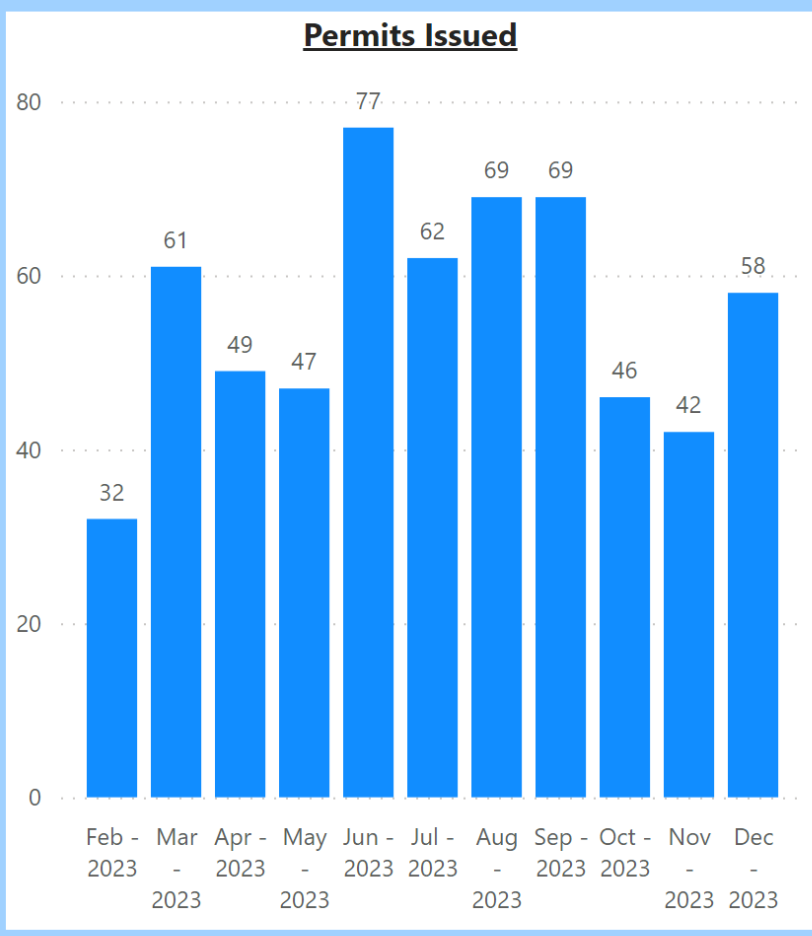
# Business Review Delafield, WI

March 6, 2024



Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan David Greene	Delafield, WI, Town of	Multiple selectio...	All	All	<input checked="" type="radio"/> True

<b>Permits Issued</b> <b>612</b>	<b>Inspections Completed</b> <b>1,598</b>	<b>Inspections Passed</b> <b>1,262</b>	<b>Inspections Passed %</b> <b>78.97%</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** Alan David Greene 
**Account Name** Delafield, WI, Town of 
**Month** Multiple sele... 
**Source** All 
**Service Category** Multiple selections 
**Book of Business**  True

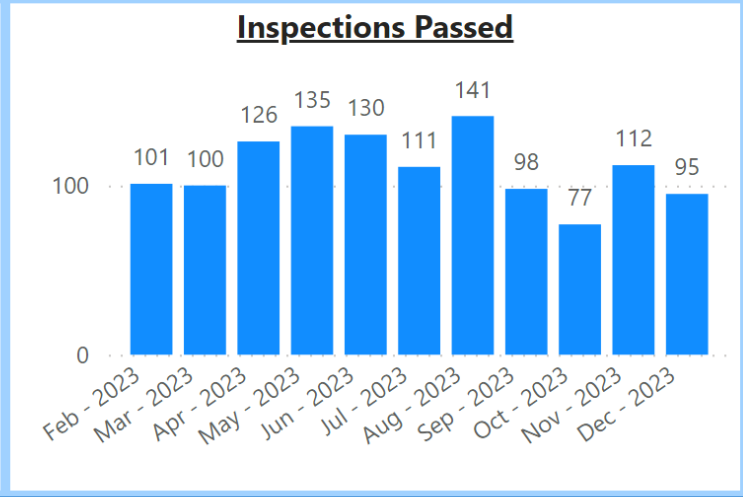
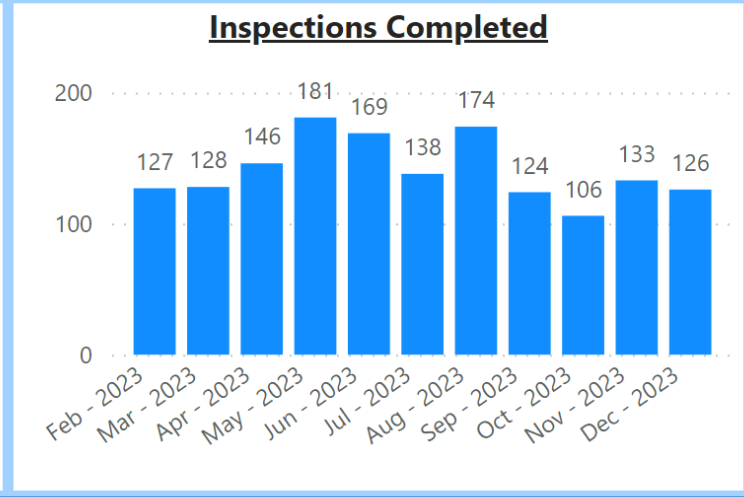
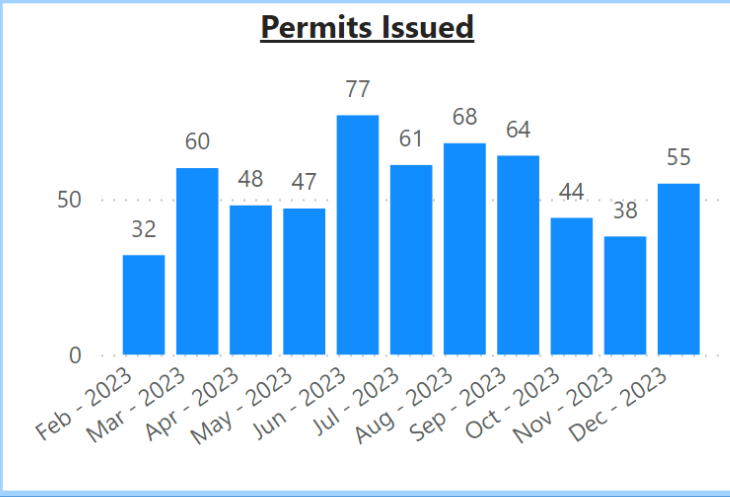
**Residential**

**594**  
Permits Issued

**1,552**  
Inspections Completed

**1,226**  
Inspections Passed

**78.99%**  
Inspections Passed %



**Account Manager** Alan David Greene 
**Account Name** Delafield, WI, Town of 
**Month** Multiple sele... 
**Source** All 
**Service Category** Multiple selections 
**Book of Business**  True

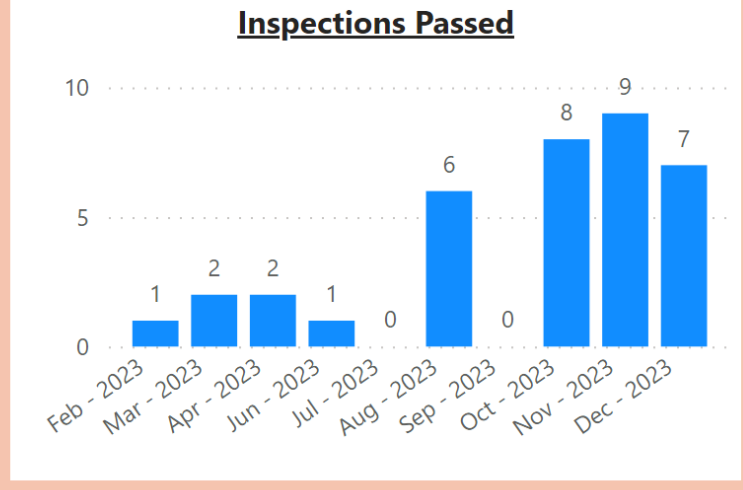
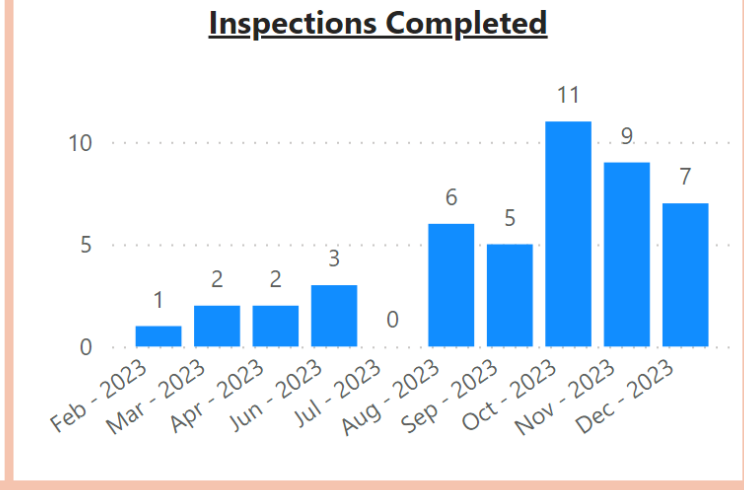
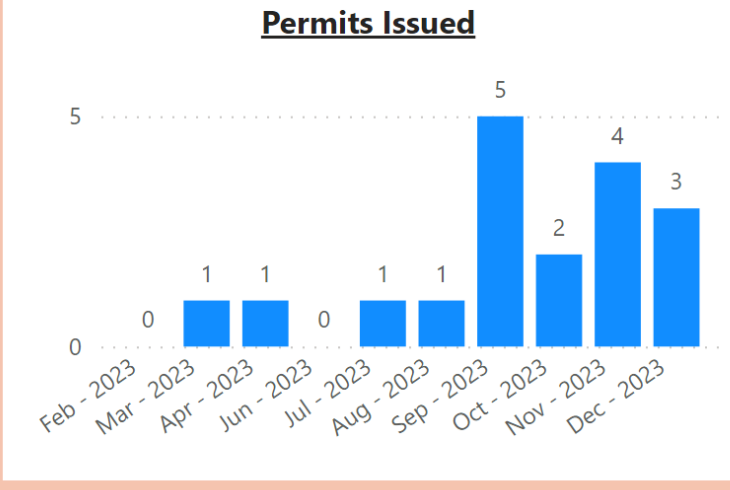
**Commercial**

**18**  
Permits Issued

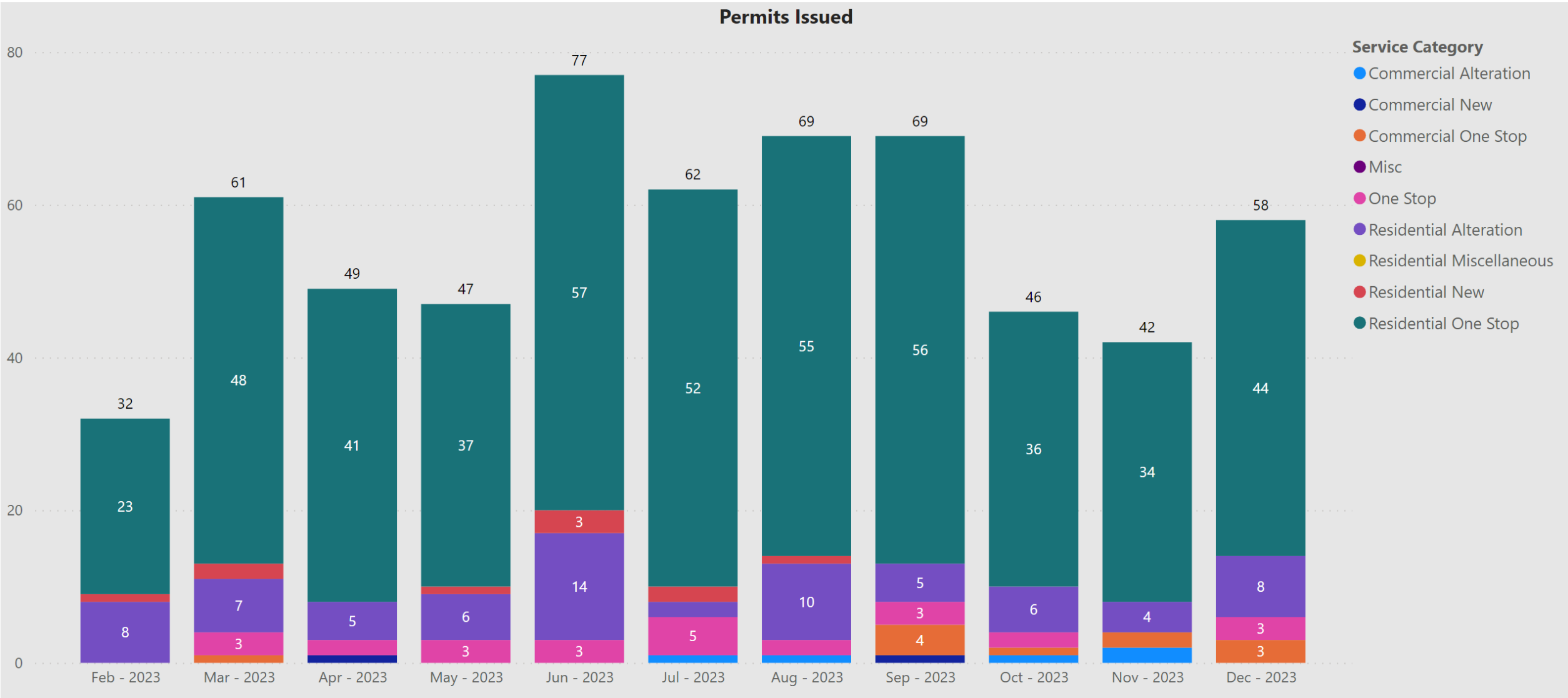
**46**  
Inspections Completed

**36**  
Inspections Passed

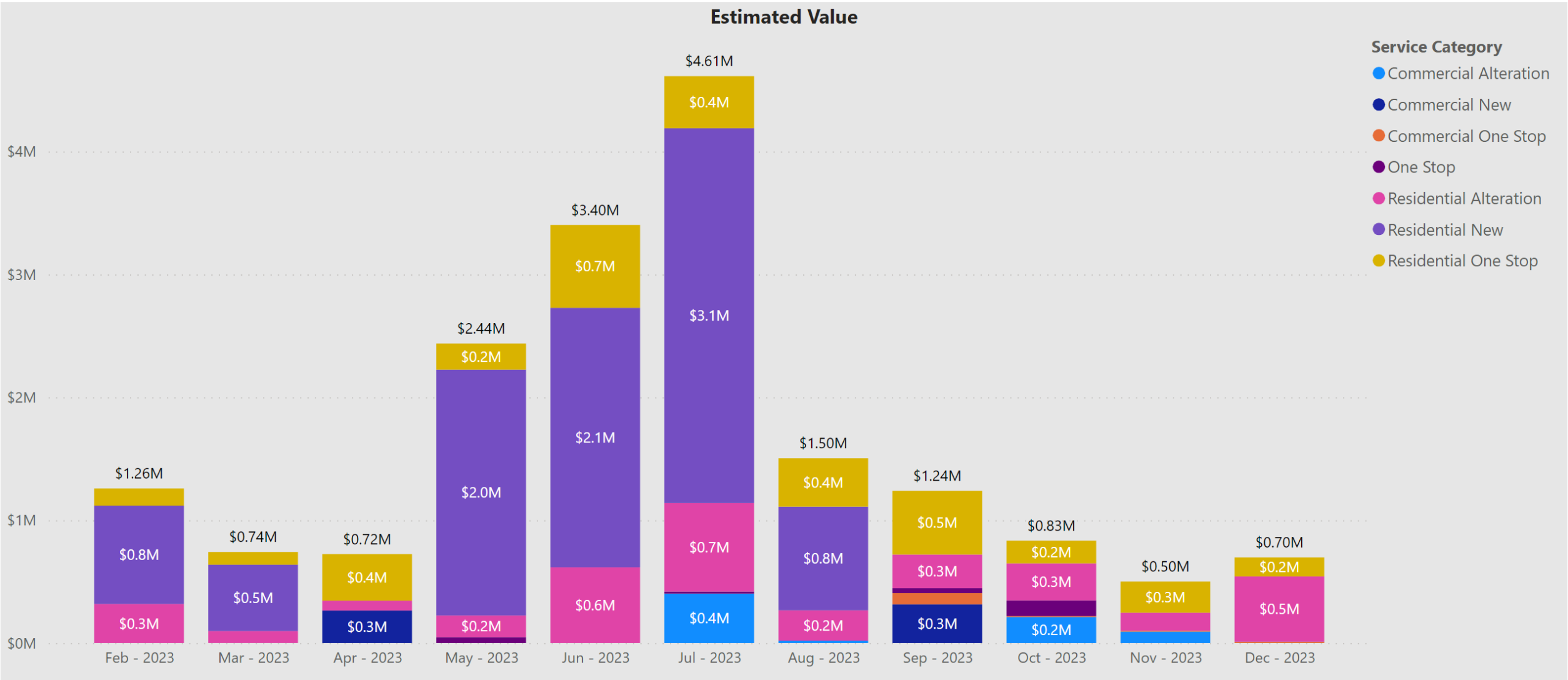
**78.26%**  
Inspections Passed %



**Account Manager** Alan David Greene 
**Account Name** Delafield, WI, Town of 
**Month** Multiple sele... 
**Source** All 
**Service Category** All 
**Book of Business**  True

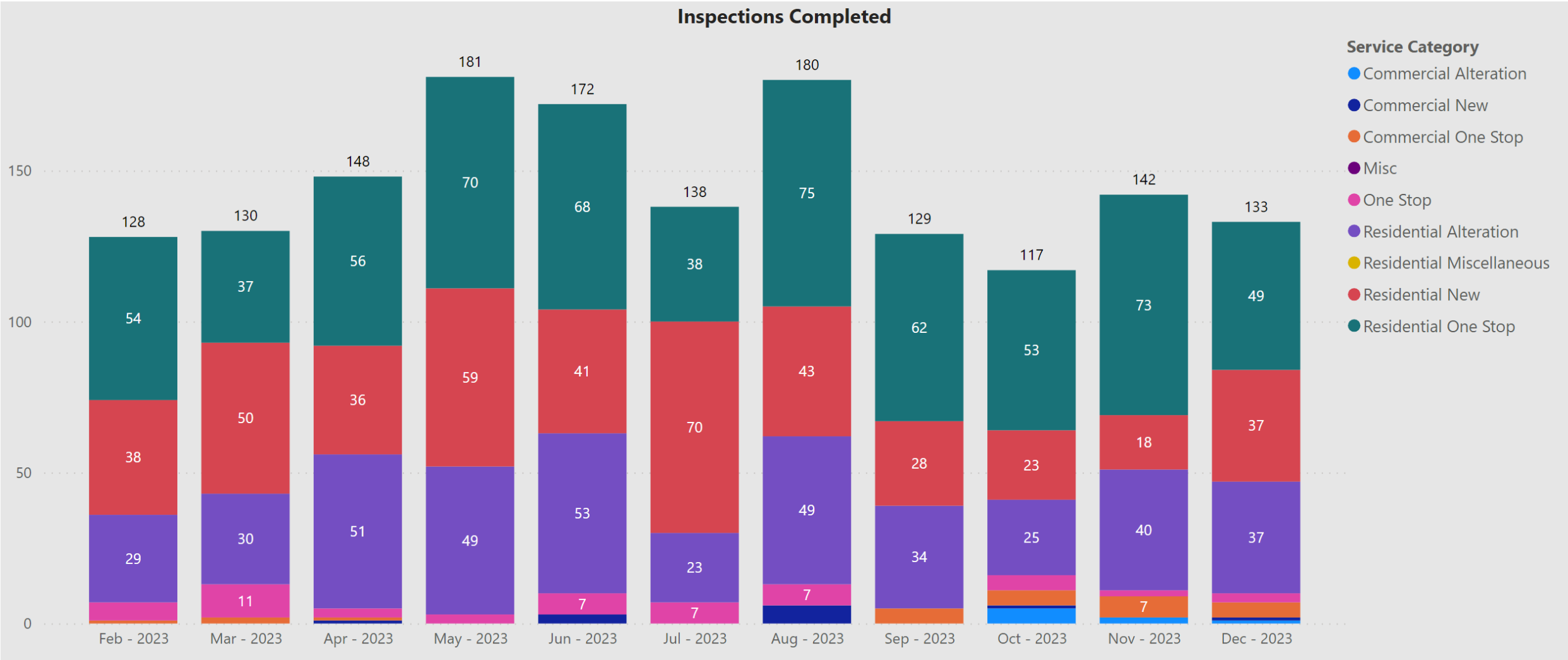


**Account Manager**: Alan David Greene 
**Account Name**: Delafield, WI, Town of 
**Month**: Multiple sele... 
**Source**: All 
**Service Category**: All 
**Book of Business**:  True



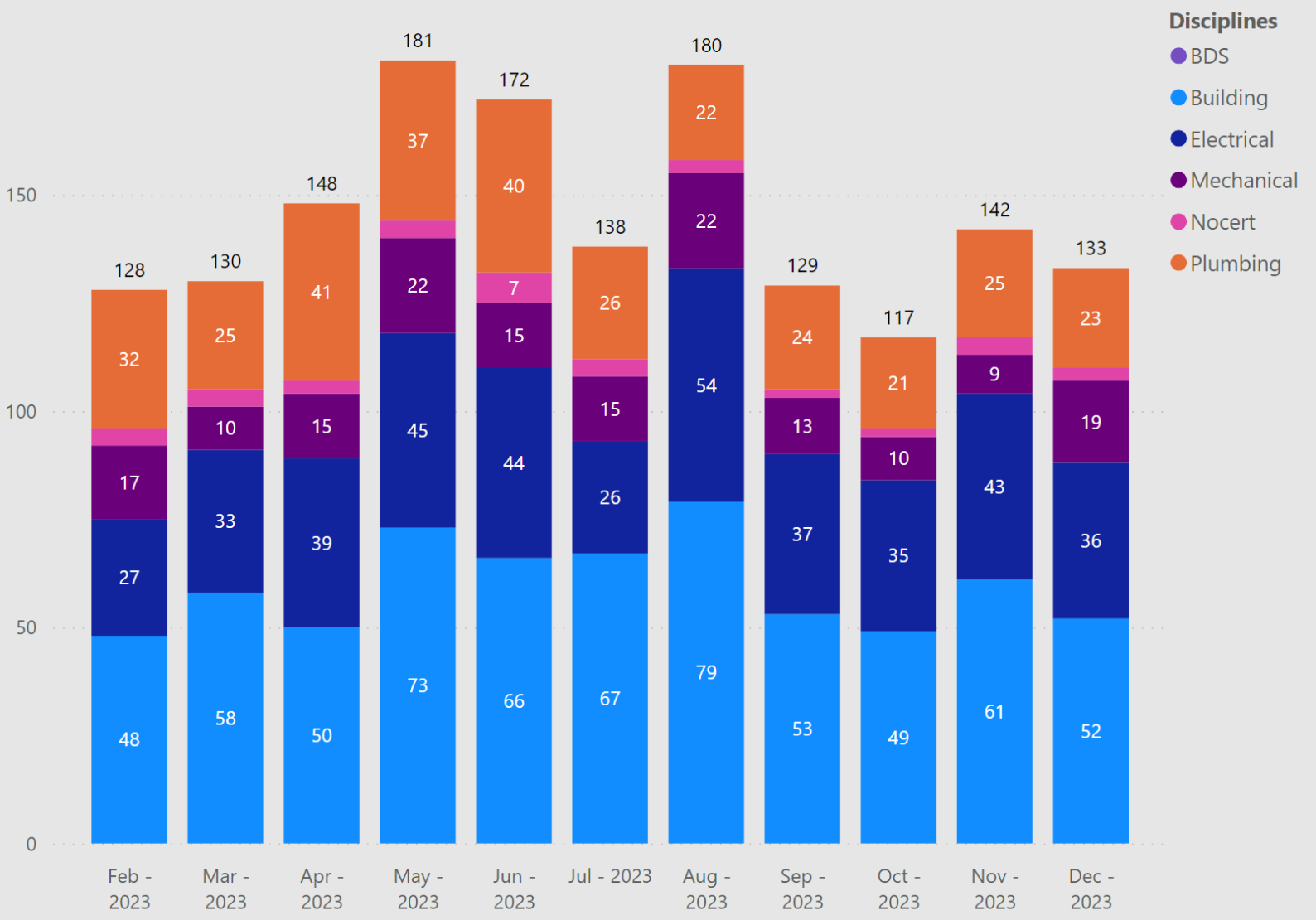
**Note:** Valuations may not be provided by client and/or are unavailable for certain permits. Valuations presented reflect what is shown in the source system(s) and estimates are not validated for accuracy.

<b>Account Manager</b> Alan David Greene	<b>Account Name</b> Delafield, WI, Town of	<b>Month</b> Multiple sele...	<b>Source</b> All	<b>Service Category</b> All	<b>Book of Business</b> <input checked="" type="radio"/> True
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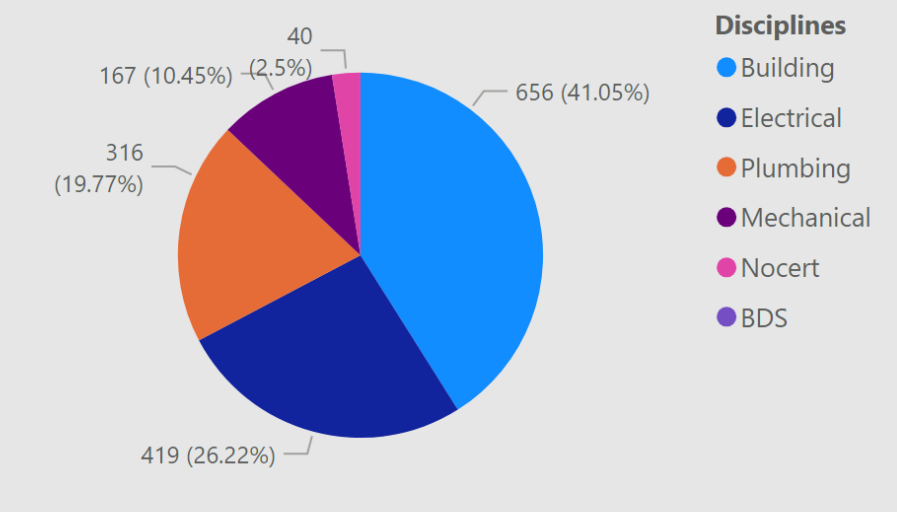


**Account Manager**: Alan David Greene 
**Account Name**: Delafield, WI, Town of 
**Month**: Multiple sele... 
**Source**: All 
**Service Category**: All 
**Book of Business**:  True

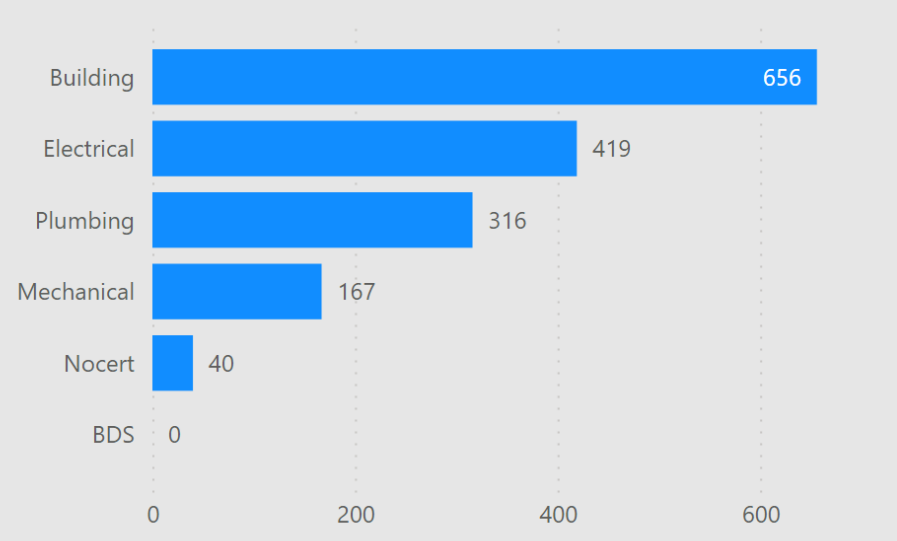
Inspections Completed



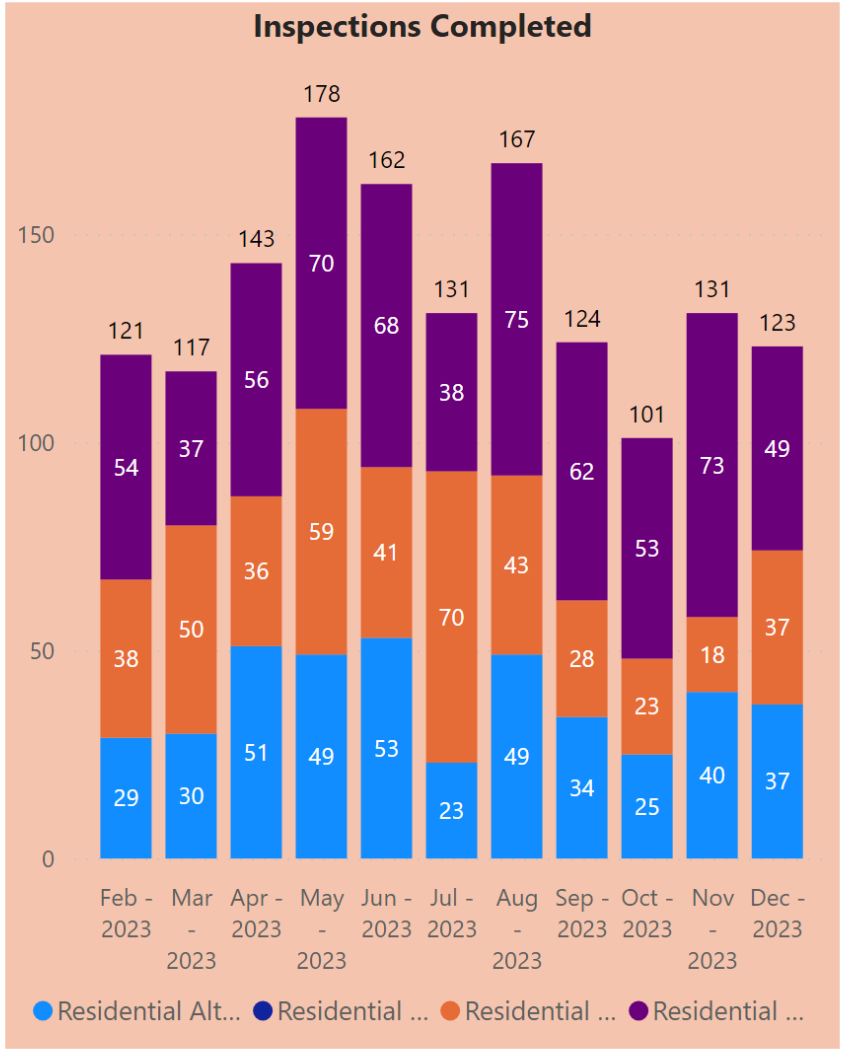
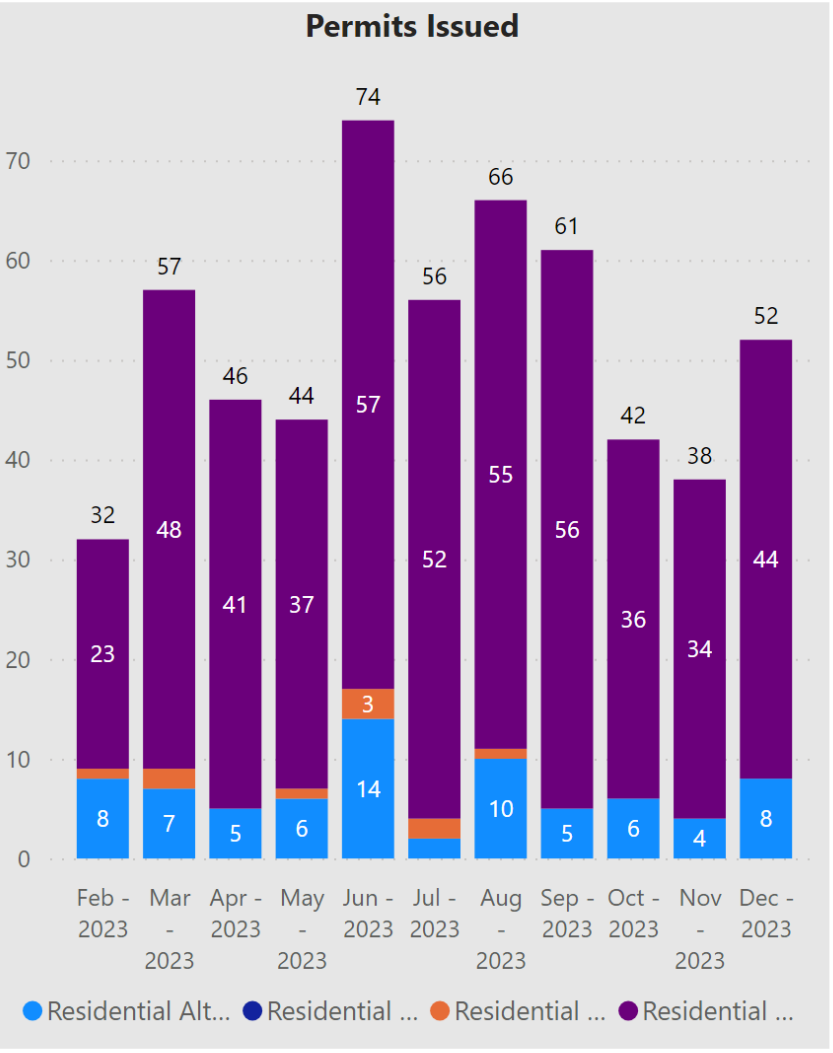
Inspections Completed



Inspections Completed

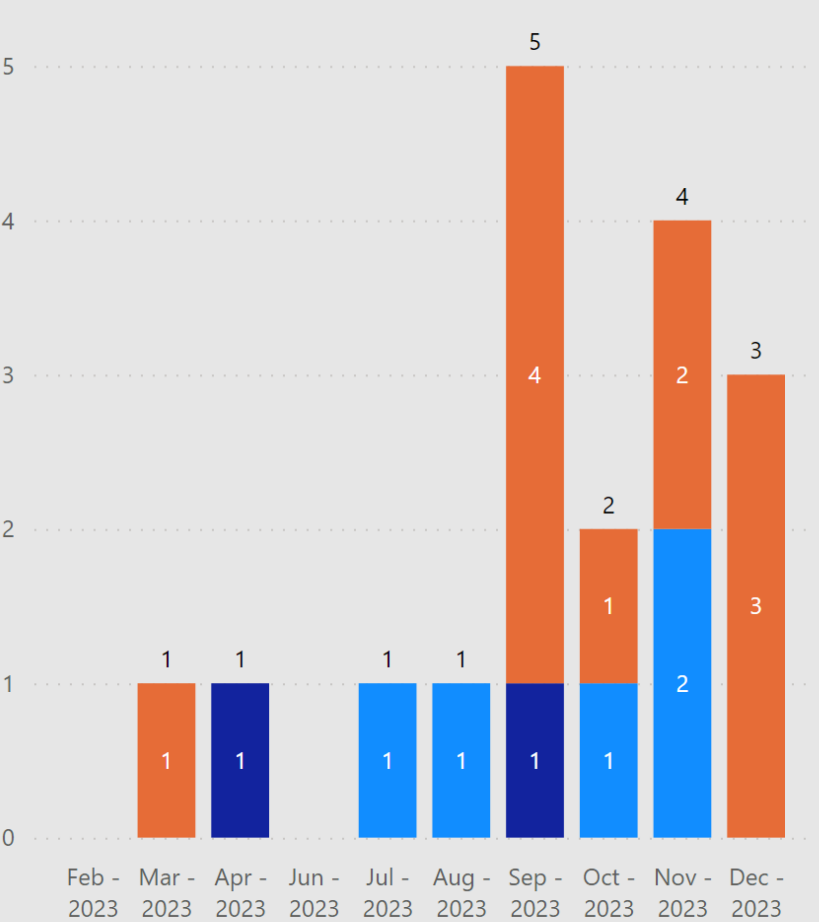


**Account Manager**: Alan David Greene  **Account Name**: Delafield, WI, Town of  **Month**: Multiple sele...  **Source**: All  **Service Category**: Multiple selections  **Book of Business**:  True

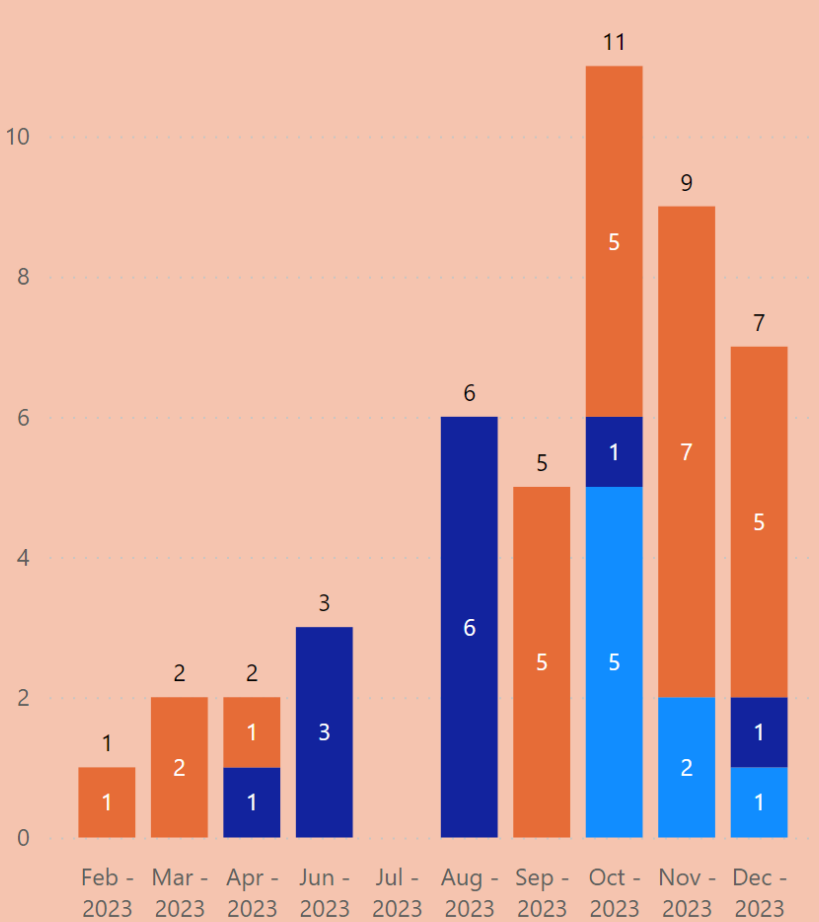


<b>Account Manager</b> Alan David Greene	<b>Account Name</b> Delafield, WI, Town of	<b>Month</b> Multiple sele...	<b>Source</b> All	<b>Service Category</b> Multiple selections	<b>Book of Business</b> <input checked="" type="radio"/> True
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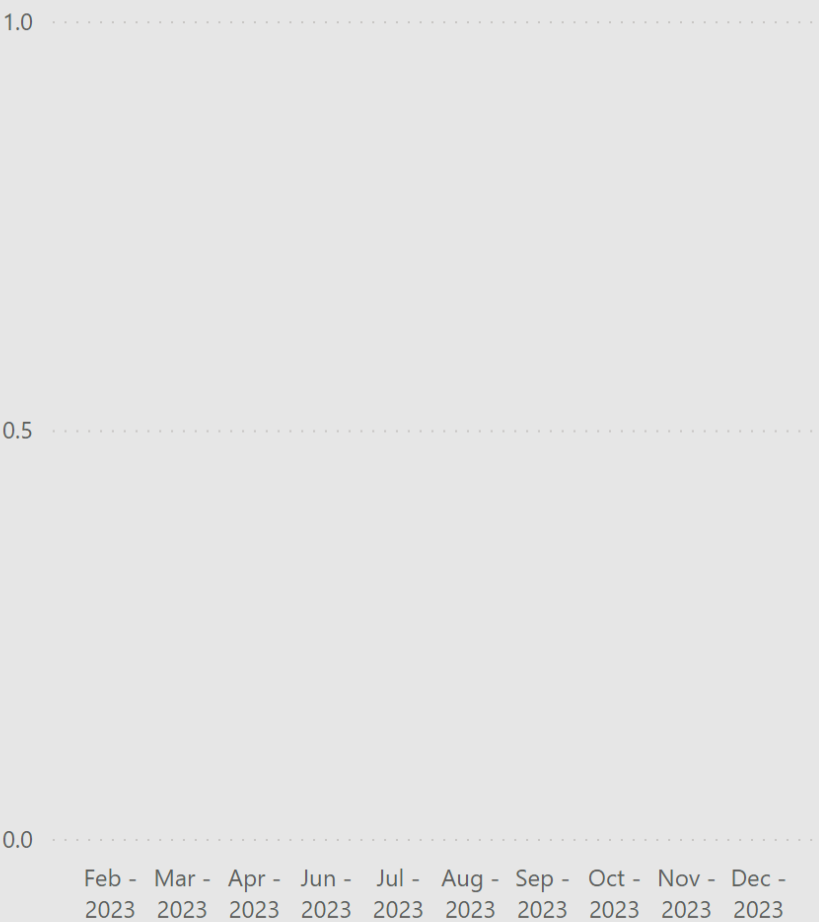
**Permits Issued**



**Inspections Completed**



**Submittals Completed**



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

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

● Initial Completed Submittals ● Resubmittals Completed

<b>Account Manager</b>	<b>Account Name</b>	<b>Month</b>	<b>Source</b>	<b>Service Category</b>	<b>Book of Business</b>
Alan David Greene	Delafield, WI, Town of	Multiple sele...	All	All	<input checked="" type="radio"/> True

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
Residential	Residential New	New Single Family Dwelling	10	443	281	141	63.43%	162	19	0
		<b>Total</b>	<b>10</b>	<b>443</b>	<b>281</b>	<b>141</b>	<b>63.43%</b>	<b>162</b>	<b>19</b>	<b>0</b>
	Residential Alteration	Residential Alteration	70	315	262	45	83.17%	53	2	1
		Residential - Addition	5	105	78	25	74.29%	27	0	0
		<b>Total</b>	<b>75</b>	<b>420</b>	<b>340</b>	<b>70</b>	<b>80.95%</b>	<b>80</b>	<b>2</b>	<b>1</b>
		<b>Residential One Stop</b>		<b>483</b>	<b>635</b>	<b>560</b>	<b>35</b>	<b>88.19%</b>	<b>75</b>	<b>14</b>
Residential	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>568</b>	<b>1,498</b>	<b>1,181</b>	<b>246</b>	<b>78.84%</b>	<b>317</b>	<b>35</b>	<b>6</b>
Commercial	Commercial One Stop	One Stop	11	26	21	5	80.77%	5	0	0
		<b>Total</b>	<b>11</b>	<b>26</b>	<b>21</b>	<b>5</b>	<b>80.77%</b>	<b>5</b>	<b>0</b>	<b>0</b>
	Commercial Alteration	Commercial Alteration	5	8	5	3	62.50%	3	0	0
		<b>Total</b>	<b>5</b>	<b>8</b>	<b>5</b>	<b>3</b>	<b>62.50%</b>	<b>3</b>	<b>0</b>	<b>0</b>
Commercial New	New	2	12	10	2	83.33%	2	0	0	
	<b>Total</b>	<b>2</b>	<b>12</b>	<b>10</b>	<b>2</b>	<b>83.33%</b>	<b>2</b>	<b>0</b>	<b>0</b>	
	<b>Total</b>		<b>18</b>	<b>46</b>	<b>36</b>	<b>10</b>	<b>78.26%</b>	<b>10</b>	<b>0</b>	<b>0</b>
One Stop	One Stop	One Stop	14	49	40	2	81.63%	9	6	0
		Fence	11	4	4	0	100.00%	0	0	0
		Zoning	1	1	1	0	100.00%	0	0	0
		<b>Total</b>	<b>26</b>	<b>54</b>	<b>45</b>	<b>2</b>	<b>83.33%</b>	<b>9</b>	<b>6</b>	<b>0</b>
	<b>Total</b>		<b>26</b>	<b>54</b>	<b>45</b>	<b>2</b>	<b>83.33%</b>	<b>9</b>	<b>6</b>	<b>0</b>
Miscellaneous	Misc		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>612</b>	<b>1,598</b>	<b>1,262</b>	<b>258</b>	<b>78.97%</b>	<b>336</b>	<b>41</b>	<b>6</b>



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

**Report Last Modified:** 6/9/2023

#### Report Description:

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

**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.

6/9/2023: Erika Marroquín: Added Estimated Value tab.

Metric	Metric Description
Initial Completed Submittals	Sum of service closed date for initial submittals.
Inspections Completed	The volume of inspections which have been completed during the designated period
Inspections Part Passed	The volume of inspections which have been partially passed during the designated period.
Inspections Whole Passed	The volume of inspections which have been passed during the designated period. Excludes partial pass.
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.
Resubmittals Completed	Sum of service closed date for submittals that are NOT initial submittals.
Total Submittals Completed	Initial Completed Submittals plus Resubmittals Completed.

March 12, 2024

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 2023

Projects in which Engineering has played a major role include:

- 2023 Annual Road Paving program – Design, bidding and inspection of Oakton Road in the Town
- Analysis of improvement for Silvernail Road and coordination with WisDOT.
- 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 and lighting ordinances.
- 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 ordinances as needed by the Town.
- Investigation of drainage problems and answering citizens' questions and concerns.
- Staff meetings.

tgb: H:\Delafield-TVAnnual Reports\2023 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)

March 12, 2024

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: **2023 Annual Report – Plan Commission**

The Plan Commission held 9 meetings and 4 public hearing in 2023. Highlights of the items addressed by the Plan Commission in 2023 include:

**Conditional Uses and Amendments thereto:** None

**Subdivisions (Preliminary and Final Plats):** None

**Certified Survey Maps:**

- Kotovic/Krueger (combination)
- Trotier (combination)
- French (combination)
- Wankowski (reconfiguration)
- Beaudry/Cassandras (split - re-approval due to delay in recording)

**Rezoning:**

- Kessler, Cushing Park Road, A-1 to A-3
- Thomas Family, Golf Road, A-1 to PDD 1

**Comprehensive Plan Amendments:** None

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

- OsteoStrong Wellness (Ridgepoint Centre)

**Code Revisions:**

- Code Enforcement Officer allowance to approve signs (recommended to Town Board)
- Outdoor lighting ordinance (recommended to Town Board)

**Home Occupations:**

- Natalie Peters, Bryn Dr. Aesthetics and skin care business

**Development Discussions:** None



**Miscellaneous Items:**

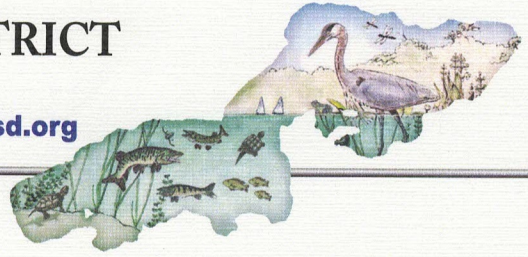
- Oakton Investment, LLC (Blenker) Continuation of a legal nonconforming use and improve inside of structure (Waukesha County CUP)
- Scharek, Maple Ave. Driveway slope variance
- Nagel, Woodcrest Dr., Installation of 7-foot fence between road and house
- .
- Strom, Maple Ave. 6-foot fence between road and house
- US Cellular, Oxford Dr., Remove and replace antennas.
- Collins, Locust Lane, Lot line adjustment

<b>Approvals by Plan Commission Summary by Year</b>											
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Conditional Uses (new or amendment)	0	2	1	3	0	0	5	1	3	6	3
Subdivision (finals)	0	0	1	0	0	1	1	2	1	2	0
Certified Survey Maps (approved)	5	11	6	7	12	4	5	3	7	8	4
Site Plans/Plan of Operation (approved)	1	2	3	1	4	4	0	5	4	7	4
Home Occupations	1	0	1	0	1	0	0	0	1	1	1
Zoning map Amendment	2	0	1	1	0	2	3	1	5	2	1
Comprehensive Plan Amendment (Land Use)	0	0	0	0	1	0	0	1	0	0	0
Zoning Code Amendment Recommendation	2	1	1	1	2	0	1	0	2	1	2

# LAKE PEWAUKEE SANITARY DISTRICT

N25 W27534 Oak Street • P. O. Box 111 • Pewaukee, WI 53072

(262) 691-4485 • Fax (262) 691-8096 [www.lakepewaukeesd.org](http://www.lakepewaukeesd.org)



April 10, 2024

Attention: Dan Green, Administrator – Clerk/Treasurer

## Report for Town of Delafield – Annual Meeting

	<u>Real Estate Tax Bills</u>		
	<u>2022</u>	<u>2023</u>	
A. LPSD Milrate on Assessed Value	.209	.244	16.75%
B. <u>LPSD Dollar Tax Levy to Delafield:</u>			
Tax Levy Year	<u>2022</u>	<u>2023</u>	
Net Levy – Lake weed removal ops	\$244,230	\$256,445	5.00% UP
C. Sewer User Charge:			
Quarterly charge	<u>126.00</u>	<u>143.00</u>	13.49% UP

### Attached Reports:

Copy of Levy Report letter to the Town of Delafield

Community Contribution Allocation of 2023 Tax Levy to cover LPSD's 2024 Ops dated 10/31/23

Detailed Breakdown of LPSD Tax Levy & Milrate (Tax levy years 2017-2023)

LPSD 2023 Fee Schedule dated 10/25/22

Newsletter – January 2024

Aquatic Plant Removal 2023 Report

Weed Removal Report for 2023

# Weed Removal Report for 2023

SUMMARY	Edgewood		Rocky Point		Starky Bay		Peninsula		Woodland		Peterson		Kopmeier		Parkside		Taylors Woods	
	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester
April	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.75	0.00	0.00	0.00	1.75	3.75	0.50	0.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	1.00	0.00	0.00	0.00	2.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.50	0.00	16.25	20.50	4.50	2.75	0.50	4.00	1.75	0.00	4.50	11.25	0.75	0.50	18.75	6.50
	0.00	0.00	1.00	0.00	6.00	4.00	3.00	1.00	1.00	1.00	1.00	0.00	2.00	2.00	1.00	1.00	7.00	2.00
July	2.00	0.00	0.00	0.00	7.75	10.00	9.00	21.00	4.50	0.00	6.75	0.00	25.00	4.00	6.00	5.50	1.00	0.00
	1.00	0.00	0.00	0.00	4.00	1.00	3.00	3.00	3.00	0.00	4.00	1.00	6.00	1.00	2.00	2.00	1.00	0.00
August	1.00	0.00	0.00	0.00	41.75	14.50	13.75	0.00	7.25	5.00	6.75	0.00	13.75	18.25	2.25	0.00	3.75	3.25
	1.00	0.00	0.00	0.00	9.00	2.00	4.00	0.00	4.00	2.00	3.00	0.00	3.00	2.00	2.00	0.00	1.00	1.00
September	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	10.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	2.00	0.00
October	0.00	0.00	0.25	0.00	2.00	0.00	7.00	0.00	7.00	0.00	28.00	0.00	3.00	0.00	2.00	0.00	3.50	0.00
	0.00	0.00	1.00	0.00	2.00	0.00	3.00	0.00	2.00	0.00	3.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
November	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Load</b>	<b>3.00</b>	<b>0.00</b>	<b>1.50</b>	<b>0.00</b>	<b>67.75</b>	<b>45.00</b>	<b>36.00</b>	<b>27.50</b>	<b>19.75</b>	<b>9.00</b>	<b>43.50</b>	<b>0.00</b>	<b>53.75</b>	<b>33.50</b>	<b>11.00</b>	<b>6.00</b>	<b>37.00</b>	<b>9.75</b>

North Shore		Buena Vista		Glencove		South Shore		Auer Park		Beach Park		Yacht Club		Loads & Days Per M		Shore and Harvester	
Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester	Shore	Harvester
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	<b>April</b>
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	
3.25	7.00	6.50	4.50	0.50	0.00	0.25	0.00	5.00	14.00	0.00	0.00	1.75	1.50			0	<b>May</b>
2.00	3.00	3.00	1.00	2.00	0.00	1.00	0.00	3.00	2.00	1.00	0.00	2.00	1.00	19.00	8.00	27	
3.00	2.75	26.50	4.00	27.50	27.25	0.00	0.00	11.50	12.25	0.00	0.00	0.50	0.00	116.50	91.75	208.25	<b>June</b>
2.00	1.00	8.00	1.00	7.00	4.00	0.00	0.00	2.00	3.00	0.00	0.00	1.00	0.00	42.00	20.00	62	
0.00	0.00	3.00	20.25	2.25	16.25	0.00	4.00	10.50	21.00	0.00	0.00	1.00	0.00	78.75	102.00	180.75	<b>July</b>
0.00	0.00	1.00	2.00	1.00	3.00	0.00	1.00	2.00	1.00	0.00	0.00	1.00	0.00	29.00	15.00	44	
0.00	0.00	0.00	0.00	6.25	12.00	0.00	0.00	9.25	7.00	0.00	0.00	2.00	10.75	107.75	70.75	178.5	<b>August</b>
0.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00	4.00	2.00	0.00	0.00	1.00	2.00	34.00	13.00	47	
0.00	0.00	0.00	0.00	4.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.25	0.00	22.25	<b>September</b>
0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	6	
0.00	0.00	3.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56.50	0.00	56.5	<b>October</b>
0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	0.00	15	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	3	<b>November</b>
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	16.00	32	
6.25	9.75	39.75	28.75	41.25	55.50	0.25	4.00	36.25	54.25	0.00	0.00	5.25	12.25	402.25	295.25	697.5	<b>Total Loads</b>
4.00	4.00	13.00	4.00	14.00	9.00	1.00	1.00	11.00	8.00	1.00	0.00	5.00	3.00	145.00	56.00	201	<b>Total Days</b>

Total Loads	Shore	Harvester	Pile P/U	TOTAL
Load	402.25	295.25	256.25	697.50
Days	145.00	56.00	61.00	201.00

Total Plant Material Remo	Shore	Harvester	Pile P/U	Total
YD³	2413.50	2657.25	1537.5	6608.25
Truck Loads	76.69731	84.44331	48.85938	210.00
Lbs	997065	1097763	635171.9	2730000

October 31, 2023

Town of Delafield  
W302 N1254 Maple Ave  
Delafield, WI 53018

Attn: Dan Green

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

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

I, John F. Ruf, Commissioner of the Lake Pewaukee Sanitary District, which District serves a portion of the City of Pewaukee, and a portion of the Town of Delafield, County of Waukesha, do hereby depose and say that the sum of \$512,890 was levied by the Commission of the above named Sanitary District at a meeting duly held on the 17th day of October, 2023 and the proportion of such sum that is the obligation of your Town is \$256,445 which you are hereby requested to levy against the taxable property of such Sanitary District lying in your Town, as required by subsection (3), Section 60.306 of the Statutes.

LAKE PEWAUKEE SANITARY COMMISSION

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John F. Ruf, Chairman  
Lake Pewaukee Board of Commissioners

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

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	1,158,000	3.08%
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	0.211	16.57%
Totals	0.195	0.193	0.190	0.183	0.181	0.211	16.57%
Tax on House with FMV of \$450,000	87.75	86.85	85.50	82.35	81.45	94.95	

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

<u>TOWN OF DELAFIELD</u>							
Total Equalized Full Values (thousands)	932,510	970,930	1,011,928	1,082,126	1,123,405	1,158,000	3.08%
Assessment Ratio	99.16%	X 96.42%	X 94.37%	X 89.12%	X 86.50%	X 86.50%	0.00%
Total Assessed Values (thousands)	924,677	936,171	954,956	964,390	971,745	1,001,670	3.08%
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	0.244	16.75%
Totals	0.197	0.200	0.201	0.205	0.209	0.244	16.75%



LAKE PEWAUKEE SANITARY DISTRICT  
2023 Fee Schedule  
10/25/22

		<u>Actual</u> <u>2022</u>	<u>Recommended</u> <u>2023</u>	<u>%</u> <u>Increase</u>
[1]	Quarterly Sewer User Charge	126.00	143.00	13.49%
[2]	Contribution in Aid Charges (Ordinance 101):			
	Residential	11,910.00	12,510.00	5.04%
	Commercial Class A	11,910.00	12,510.00	5.04%
	Commercial Class B	14,730.00	15,460.00	4.96%
	Commercial Class C	17,850.00	18,740.00	4.99%
[3]	Wastewater Conveyance and Treatment Capacity Charge (Ordinance 102)	4,360.00	4,710.00	8.03%
[4]	Wetland Charge (Ordinance 102)	525.00	550.00	4.76%

Presented to Board of Commissioners  
at meeting duly held on 10/25/2022

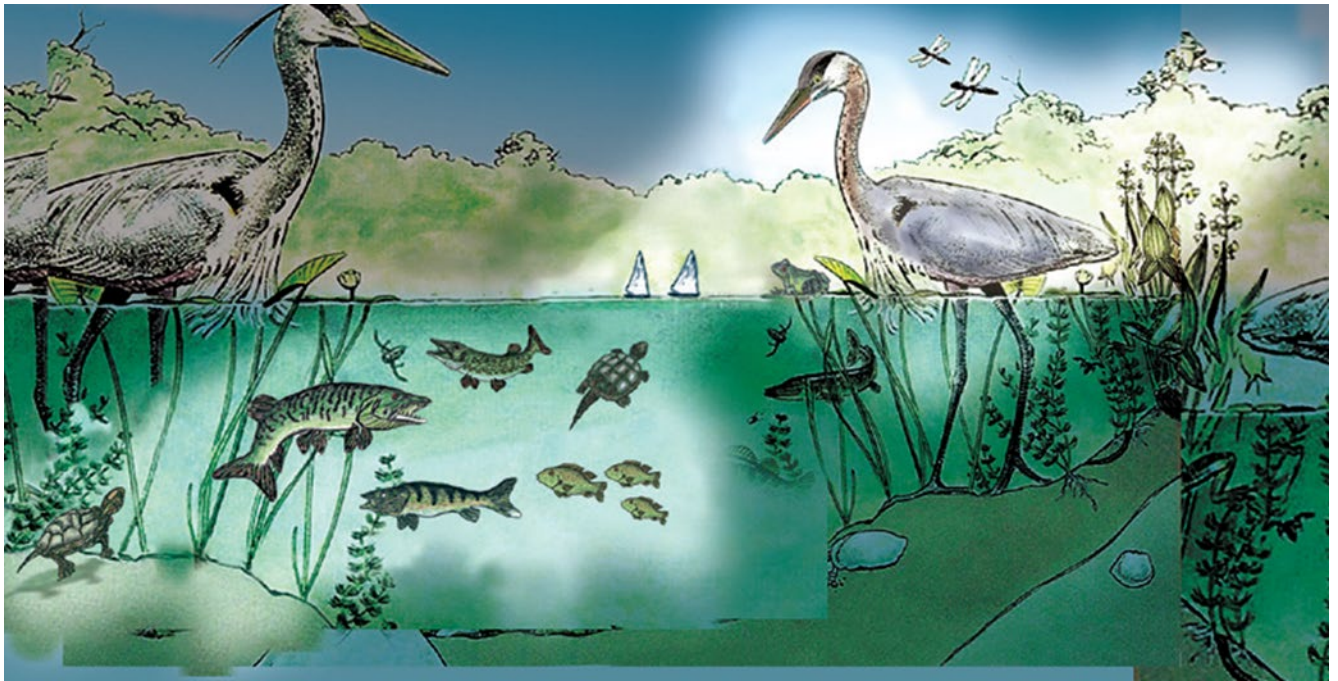
**12/14/2023**

State of Wisconsin  
Department of Natural Resources  
PO Box 7185  
Madison WI 53707-7185

## AQUATIC PLANT HARVESTING REPORT

2023

PEWAUKEE LAKE, WISCONSIN



LAKE PEWAUKEE SANITARY DISTRICT

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

N25W27534 Oak Street

Pewaukee, WI 53072

## **Annual Summary Report - HARVESTING**

**Permit #:** SE-2022-68-12635M

**Holder:** Lake Pewaukee Sanitary District

**Holder address:** N25W27534 Oak St. Pewaukee, WI 53072

**Lake:** Pewaukee

**Acreage:** 2,437

### **Starting and Ending Dates of Project:**

**Harvesting** started on the 16th of May and ended on August 22nd. **Shore cleanup** started on May 16th and ended on November 3rd. **Pile Pick-up** was performed on Mondays and Fridays typically. The operation started on May 15th and ended on November 2nd.

### **Harvest Hours:**

Harvesting within LPSD's operation takes place Monday-Thursday from 7am-3:30pm. Harvest time during the 2023 season equated to roughly 56 days. Harvest operators are assigned an area for a full day of harvesting. After accounting for drive time to and from, set-up and clean-up, and employee breaks, a "full day" of harvesting equates to roughly 6.5hrs of actual operation. Therefore, the approximate harvest hours this season is 364hrs. Top harvested areas included Glen Cove (9 days), Auer Park (8), Peninsula (8), and Starke Bay (7). Throughout the entire harvesting plan area, the average is 5.27 loads/day or 0.81 loads/hr.

### **Total Acreage Harvested:**

The total area harvested during the 2023 season was roughly 261 acres along the entire littoral zone of Pewaukee Lake **except** for the shoreline in the Village of Pewaukee and in the protected natural (no harvest) areas. The general focus was to harvest from the dock ends out to the slow no wake buoys. See **Figure 1** and **Figure 2** below or attached map for typically harvested areas and their respective acreages. No open lake navigation channels were harvested during the 2023 season.

### **Total amount of plant material removed:**

**The Harvesters** removed 295.25 loads. At 9 cubic yards per load, the total harvested material removed was 2,657.25 cubic yards of material. **The shore Barge** crews removed a total of 402.25 loads. At 6 cubic yards per load, the total shore cleanup material removed is 2,413.5 cubic yards of aquatic plant material. **The Pile Pick-up** program collected 256.25 loads at 6 cubic yards per load for a total of 1,537.5 cubic yards of aquatic plant material. The total for all operations combined equates to 6,608.25 cubic yards of plant material removed. There was a total of 210 truckloads (including trailer loads) at an average weight of 13,000 lbs. /load or a total of 2,730,000lbs of material removed. This shows a slight increase from the previous year. However, the aquatic plant growth is still at a moderate level for Pewaukee Lake. The slight increase for the 2023 season can be attributed to early ice off, a longer and warmer growing season, and increased boat traffic/recreation.

### **Types of plants harvested by area:**

The focus this season was to harvest the entire littoral zone from the end of homeowners' docks to about the slow no wake buoy line as mentioned above. All harvest areas as depicted in **Figure 2** had been harvested at least once if there was any sign of invasive species (specifically Curly Leaf and Eurasian Milfoil), or if there was any species creating a nuisance to residents or recreators (surface mats). The usual target areas with the most harvest loads removed in each area are as follows; Glen Cove (55.5 loads), Auer Park (54.25), Starke Bay (45), and Kopmeier (33.5).

The majority of the harvested loads removed from the west basin such as Glen Cove, Auer Park, Taylors Woods, or North Shore were of Curly Leaf Pondweed early in the season within the last few weeks of May until the end of June. The Majority of loads removed from areas in the East Basin such as Kopmeier, Starke, Peninsula, Woodland, etc. were of Eurasian Milfoil, Vallisneria, and various pondweed species as they reached the surface and impeded recreation. Native plant communities were only given a top cut and not fully cut to the standard 1 foot off bottom. This allows us to maintain a healthy and diverse plant community, yet also keep a clean and aesthetic recreation area. The majority of the harvesting in the East Basin occurred later in the season.

### **Violations:**

No Violations of the Lake Pewaukee Sanitary Districts permits have occurred.

### **Estimated cost:**

The budget for the calendar year 2023 was established at \$512,940 which included \$125,000 for the lake equipment replacement fund and \$9,000 for the wetland fund. There was 4.8% increase is typical due to the rising cost of labor, equipment, and maintenance.

### **Any By-Catch (ex: fish, turtles, etc):**

As it is inevitable, there was a significant amount of by-catch. Most by-catch is young of year panfish and bullhead. All harvester operators are trained to identify and stop the conveyor for any Turtles, Frogs, Mudpuppy's, or Gamefish.

### **Additional Info:**

It was concluded that an early warm up and off the charts water clarity led to a great increase in the growth success of Curly-Leaf Pondweed. Water clarity throughout the entire lake was greater than anyone has seen before reaching 30ft on May 24<sup>th</sup>. Charts depicting the weekly Secchi Disk readings and surface temperatures are depicted below.

This report was prepared on December 14, 2023 by Dakota Koepp – 2023 Lake Operations Supervisor, and reviewed by Thomas H. Koepp, P.E., Manager – Lake Pewaukee Sanitary District.

Figure 1: Aquatic Plant Management Plan

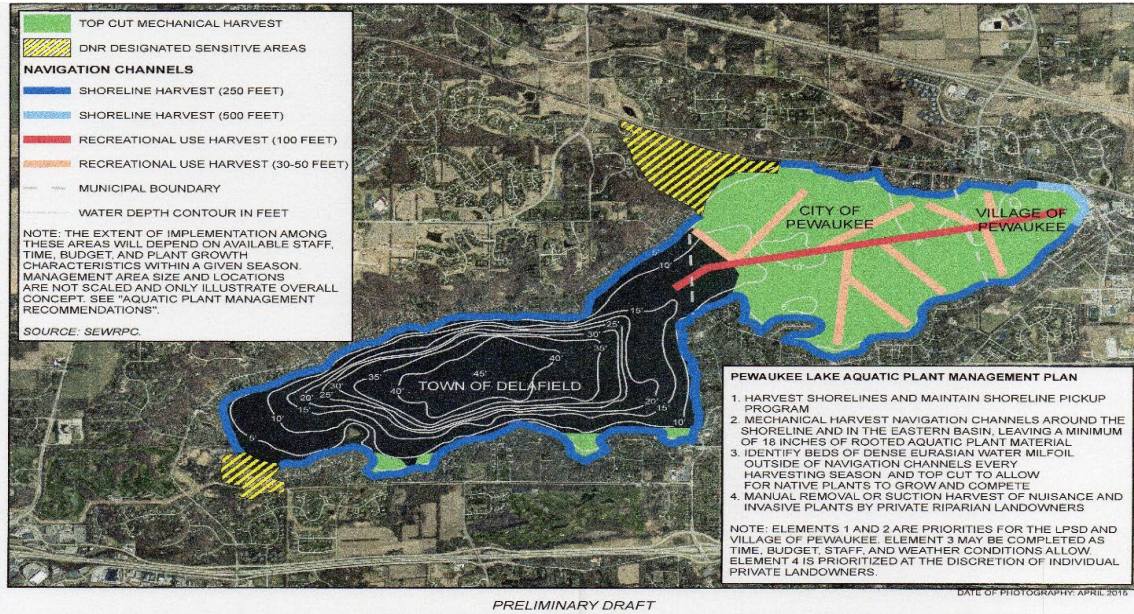
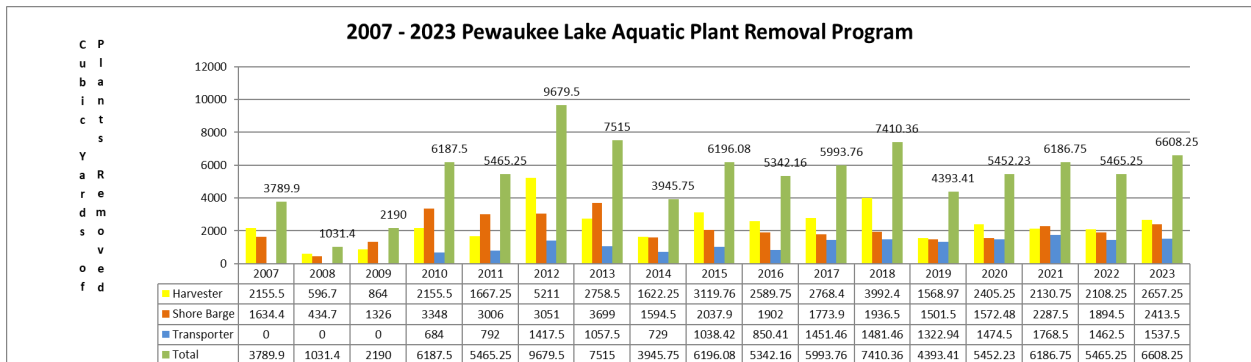
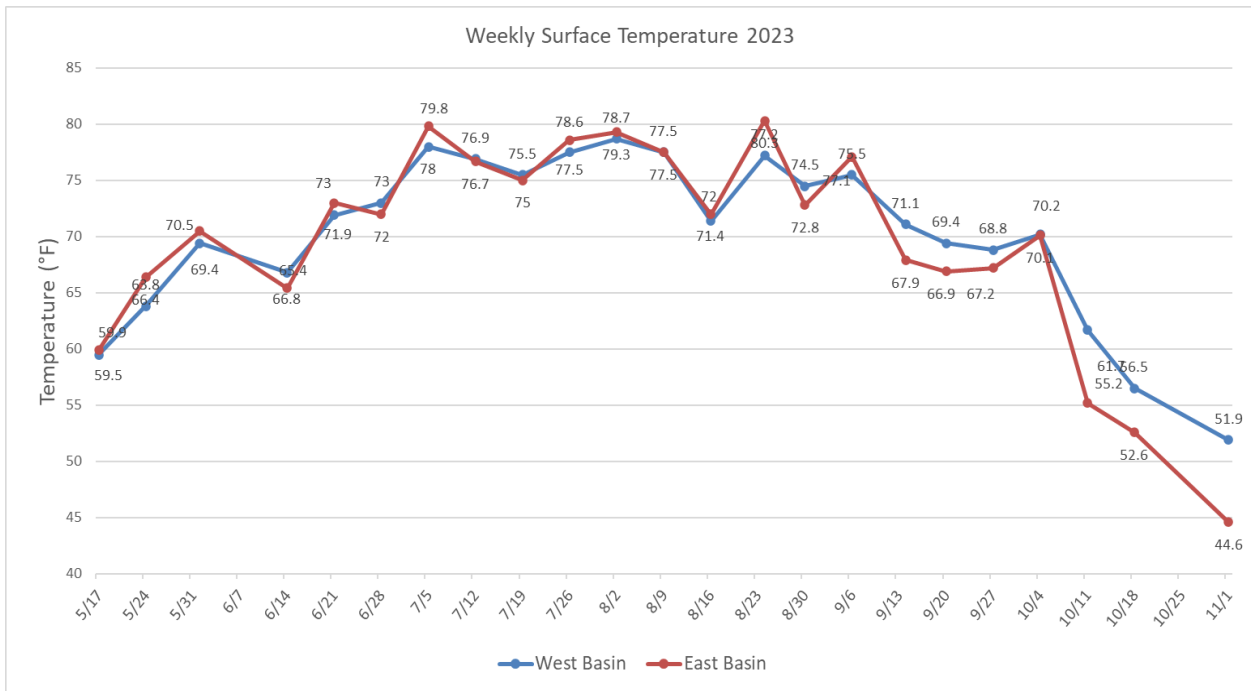


Figure 2: Typical Harvest Areas, Respective Acreage, and Observed Plant Communities







**COMMUNITY CONTRIBUTION ALLOCATIONS  
TO COVER LPSD'S 2024 OPERATIONS  
OCTOBER 31, 2023**

The Lake Pewaukee Sanitary District ("LPSD") serves a portion of the Town of Delafield and a portion of the City of Pewaukee. LPSD has entered into an agreement with the City of Pewaukee ("City") regarding the City's proportionate share of the total required community contribution toward LPSD's lake management operations. The following is a computation of each community's proportionate share of the total required community contribution for LPSD's 2024 operations.

**Allocation of 2023 LPSD Tax Levy:**

<u>Municipality</u>	<u>Total</u>	<u>Lake Management Operations</u>
Delafield	256,445	256,445
Pewaukee	<u>256,445</u>	<u>256,445</u>
Totals	<u>512,890</u>	<u>512,890</u>



**LAKE PEWAUKEE SANITARY DISTRICT**



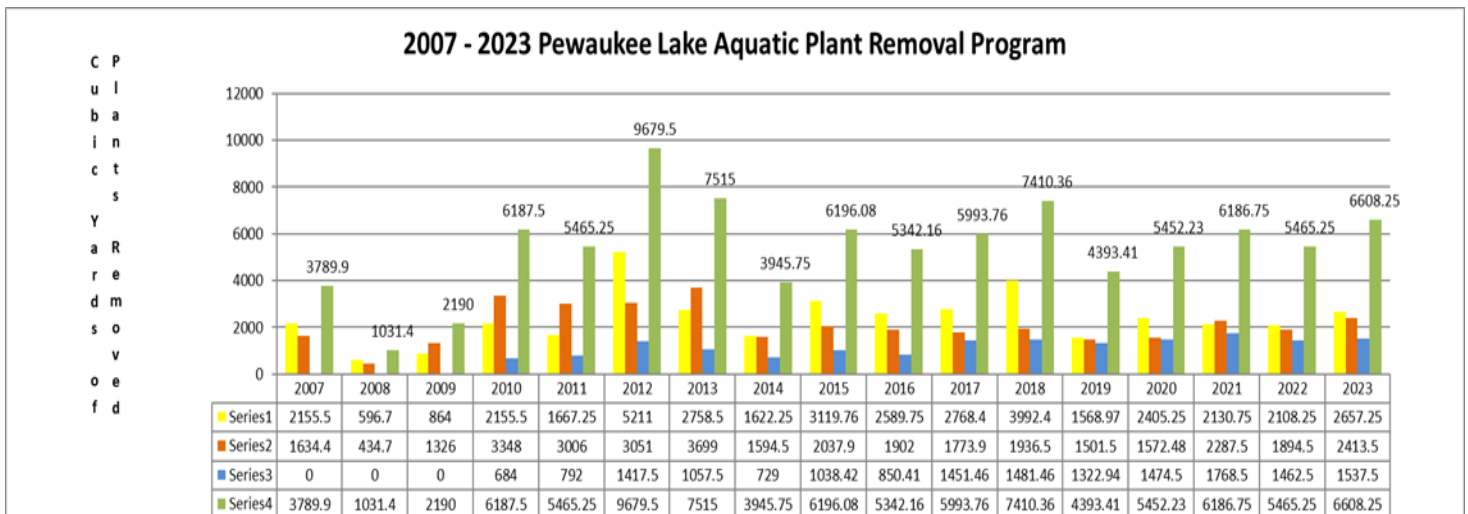
**JANUARY, 2024**

**HAPPY HOLIDAYS AND A PROSPEROUS AND HEALTHY NEW YEAR TO ALL!**

**LAKE CLEAN UP SUMMARY**

It was fair year with the aquatic plants on the lake. Clean-up crews worked through October mostly picking up shorelines and doing pile pick up. We have included a chart that shows the volume of aquatic plants taken out of the lake over the years and how this last year compare's to the previous years and cycles.

The total volume of aquatic plants removed from the lake equates to 6,608.25 cubic yards or 212 very large truck loads. Below is a graph of the volumes of aquatic plant removed over the past 17 years. The tallest spikes are the combined volumes of all the methods of the districts removal operations (the harvesters, shore barges and pile pick up).



In the last 10 years we “stepped up” the efforts of our Harvesting and aquatic plant removal program. We basically doubled the volume of aquatic plants being removed on an annual basis. With the larger volumes of plants removed we have also doubled the amount of phosphorous removed. Excess nutrients (like phosphorous) cause algae blooms and the lake turns to pea green soup. It has been years since the lake has looked like pea green soup. In fact, water clarity and quality has shown a constant trend in the positive direction. We will create a graph for the next newsletter. Unfortunately, the Wild Celery or Eel grass shoots up its “curly q” seeds which cause frustration with swimmers and fishermen and then to make matters worse the entire plant uproots itself to float and drop those seeds. While this is a good native plant it really makes a floating mess in September and keeps our crews busy through October. If we let it be, the aquatic plants would rot and then decay using up dissolved oxygen and then adding nutrients to the bottom sediment. So we work hard to get most of it out of the lake to avoid the decaying smells and the negative impacts to the water quality, clarity and overall health of the lake and ecosystem.

## SEWER SYSTEM

The District has reached a point where we needed to be looking at the next 50 years of sewer service. To accomplish this, we need several detailed steps, they are as follows:

1. Complete a **detailed sewer system study** that indicates exactly what flow is coming in and what the future flows will be at full build out. A sewer system study has reached a draft stage that already indicates what we suspected as far as capacity in some of our lift stations. Having an engineering firm look at the system from a 3<sup>rd</sup> party view solidified our thoughts of what is needed and needed soon.
2. **Financing** options: This means we need to investigate financing and figure out what the cheapest solution is to provide the required sewer service for the next 50 years that will protect public welfare and the overall health of Pewaukee Lake. Fortunately, there are WDNR Clean Water Fund Loans with cheap interest rates (2.5%+/-), bonds and State Trust funds that we are thoroughly investigating and reviewing now to help us. We intend to apply for these programs to assure we have the most fiscally responsible solutions for financing.
3. Then there's **detailed planning, engineering and construction** and timing it all so that it is the most effective to reach future goals and has the least amount of impact on our sewer users.

It is important to note that if the sewer system were not upgraded, lift stations would surcharge and cause basements to back up with sewage and potential bi-pass pumping into Pewaukee lake. Can you imagine that? We don't even want to think of the nightmare that could bring. Bear with us as we figure out the best steps to avoid these potential tragedies and realize as we raise sewer rates in the future, that it is inevitable, but it is for the good and public health of everyone in the lake country area.

In summary, The District is beginning plans to upgrade some of our main lift stations over the next few years. With continued development we have reached the capacity in these lift stations. When the pumps reach capacity you need to upsize the pumps, motors, power and space. Once the pumps reach a certain size, the wet wells and generators that provide the emergency power need to be upsized as well. We will keep the sewer users up to date on our progress going forward in the coming newsletters.

One other item we have to mention in every newsletter is the issue with rags and cleaning wipes that say "flushable" but they clog our pumps. **It is a Major issue in all sewage pump stations. Remember and teach your families - If you didn't eat it or it isn't toilet paper it does NOT belong in the toilet.** Help us keep the cost of maintenance down, its hard enough for the District to deal with the upgrades we are looking at and trying to keep the user fee down. Adding additional maintenance that could be avoided by not flushing wipes is 100% in your hands to help control. Lets keep working together to control costs.

### Employment – Summer Lake Crews

Lake Pewaukee Sanitary District will be looking to hire enthusiastic people to help with the lake operations this next year. The temporary summer employees work from early May until the end of August. The shift starts at 7:00 a.m. and ends at 3:30 p.m. **Applications for the seasonal help will be accepted for review starting any time after January 1<sup>st</sup>, 2024.** Applicants must be at least 18 years of age.

We also have a need for some temporary help that could start earlier and work through October. Call Rita at (262) 691-4485 for more information.