



Due to the COVID-19 pandemic, the Verona Town Board will hold its regular town board meeting as a virtual meeting. The Town Board will not meet at Town Hall, 7669 County Highway PD. Members of the Town Board and Staff may join the meeting by using Zoom Webinar, as described immediately below.

Members of the public can join the meeting using Zoom Webinar via a computer, tablet, or smartphone, or by calling into the meeting.

Join the meeting via computer, tablet, or smart phone:

<https://zoom.us/j/94330177237?pwd=dEM5dWtlcjZ3ZHJsSnRsbzF3MFZldz09>

Meeting ID: 943 3017 7237

Passcode: 026121

Join the meeting via phone by dialing the number below and use the same meeting ID and password information

(312) 626-6799

Anyone with questions prior to the meeting may contact the Town at (608) 845-7187 or email Teresa Withee at

twithee@town.verona.wi.us

PUBLIC SPEAKING INSTRUCTIONS

WRITTEN COMMENTS: You can send comments to the Town Board on any matter, either on or not on the agenda, by emailing mgeller@town.verona.wi.us or twithee@town.verona.wi.us or in writing to Town Board Chair, 7669 County Highway PD, Verona, WI, 53593.

- 1) Call to Order/Approval of the agenda
- 2) Public Comment – Comments on matters not listed on this agenda could be placed on a future meeting agenda. If the Chair or staff has received written comments for items not on the agenda, these will be read.
- 3) Approval of minutes from May 4th, 2021
- 4) Presentation by Tara Bast from Johnson Block Regarding the 2020 Financial Audit Summary Report
- 5) Staff Reports
 - A. Administrator/Planner Report
 - B. Public Works Project Manager Report
 - C. Clerk/Treasurer Report
- 6) Committee Reports
 - a) Plan Commission
 - i) Discussion and Possible Action: Land Use Application 2021-08 submitted by Z Stanek for a rezone for parcel number 062/0608-313-9190-0 located at 1718 Spring Rose Road and 062/0608-313-8055-0 at 1645 Fritz Road
 - b) Public Works
 - i) Discussion and Possible Action: 2021 Crack-Filling Projects Bid Award

- c) Ordinance Committee
 - d) Financial Sustainability Committee
 - e) Natural and Recreational Areas Committee
 - f) EMS Commission
 - g) Town Chair's Business
 - h) Supervisor Announcements
- 7) Old Business
- A. Discussion and Possible Action: Ordinance 2021-03 establishing speed limits on Twin Rock Road, Prairie Vista Drive, and Dragonfly Court
 - B. Discussion and possible action: Ordinance 2021-04 updating stop sign locations
- 8) New Business
- A. Discussion and Possible Action re: Renewal Applications for Alcohol Licenses with an Opportunity for Public Comment:
 - a. Class "B" retail license for the sale of fermented malt beverages to be consumed on premises for Blackhawk Bowhunters, LLC, Dale Goytowski President/Agent, 2103 County Highway PB, main clubhouse bar
 - b. Class "B" retail license for the sale of fermented malt beverages to be consumed on premises and "Class B" retail license for the sale of intoxicating liquor to be consumed on premises for Ole Duffers Pub, Susan Kaye Buchanan President/Agent, 1755 County Highway PB
 - c. Discussion and Possible Action re: Operator's Licenses for year ending June 30, 2021
 - B. Discussion and Possible Action: Town of Verona 2021-01 Cycle Road Event Permit submitted by Wisconsin Triathlon
 - C. Discussion and Possible Action: Ordinance 2021-05 Alternative Claims Procedure
 - D. Discussion and Possible Action: Resolution 2021-04 WI DNR NR 208 Compliance Maintenance for 2020
 - E. Discussion and Possible Action: Citizen Appointments to the Natural and Recreational Areas Committee
 - F. Discussion and Possible Action: 2021 Committee goals and projects
 - G. Discussion: Timeline for transition to in-Person meetings
 - H. Discussion: Marty Farm Proposal
 - I. Discussion and Possible Action: Payment of the Bills
- 9) Adjournment

Regular board agendas are published in the Town's official newspaper, The Verona Press. Per Resolution 2016-2 agendas are posted at the Town Hall and online at www.town.verona.wi.us. Use the 'subscribe' feature on the Town's website to receive agendas and other announcements via email. Notice is also given that a possible quorum of the Plan Commission and/or Public Works, Ordinance, Natural and Recreational Areas, and Financial Sustainability Committees and could occur at this meeting for the purposes of information gathering only.

If anyone having a qualifying disability as defined by the American with Disabilities Act needs an interpreter, materials in alternate formats, or other accommodations to access these meetings, please contact the Town of Verona @ 608-845-7187 or twithee@town.verona.wi.us. Please do so at least 48 hours prior to the meeting so that proper arrangements can be made.

Mark Geller, Town Chair, Town of Verona
 Printed in VP: 5/27/2021
 Amended: 06/01/2021

**Town of Verona
Town Board Meeting
Tuesday, May 4, 2021 6:30 p.m.
Zoom meeting**

Join Zoom Meeting

<https://zoom.us/j/94487780143?pwd=V0QyMIZaVURVeXRkSWg4dC90SGZyUT09>

Meeting ID: 944 8778 0143

Passcode: 894058

(312) 626-6799

Town Board Members Present: Geller, Mathies, Lonsdorf, Wiederhoeft and Maxwell

Staff Present: Administrator/Planner Gaskell, Public Works Director Barnes and Clerk/Treasurer Withee

Others Present: Zbigniew Stanek, Marilyn Rybowski, Rosemary Bodolay, Jo Tucker, Bill and Sara Schmid and Paul Spetz

- 1) Call to Order/Approval of the Agenda – Chair Geller called the meeting to order at 6:30 pm. Motion to approve the agenda by Maxwell, second by Mathies. Motion carried by voice vote.
- 2) Public Comment – Jo Tucker addressed the town board regarding the comprehensive plan. She would recommend the town establish a committee of town residents to study the purchase of development rights, easements, acceptance of parks and open spaces and to work on land preservation programs. She also suggested the town request a moratorium on annexations and take other reasonable steps to preserve agriculture land. Chair Geller stated that staff and the town board will follow up on this request.
- 3) Approval of minutes from April 13, 2021 and April 27, 2021 Town Board Meeting; Motion by Wiederhoeft to approve minutes from April 13, 2021, second by Maxwell. Motion carried by voice vote. Motion by Lonsdorf to approve minutes from April 27, 2021, Maxwell noted that corrections were sent to Clerk Withee prior to being sent to the rest of the board, second by Mathies. Motion carried by voice vote.
- 4) Staff Reports
 - a) Administrator/Planner Report – Gaskell introduced Marilyn Rybowski as the new office manager. Gaskell reviewed the report included in packet.
 - b) Public Works Project Manager Report – Barnes reviewed the report included in packet.
 - c) Clerk/Treasurer Report – Withee reviewed the report included in packet.
- 5) Committee Reports
 - a) Plan Commission:
 - i) Discussion and Possible Action: Land Use Application 2021-08 submitted by Zbigniew Stanek for a CSM for parcel number 062/0608-313-9190-0 located at 1718 Spring Rose Road and 062/0608-313-8055-0 at 1645 Fritz Road. Gaskell reviewed staff report. Plan Commission approved with a condition regarding the driveway that was met prior to the board meeting and is noted on the CSM. Motion by Maxwell to approve Land Use Application 2021-08 submitted by Zbigniew Stanek for a CSM for parcel number 062/0608-313-9190-0 located at 1718 Spring Rose Road and 062/0608-313-8055-0 at 1645 Fritz Road, second by Mathies. Discussion by board. Motion carried by voice vote.
 - ii) Discussion and Possible Action: Land Use Application 2021-09 submitted by Bill, Sara and Justine Schmid for a CSM and rezone from RR-8 to RR-16 for parcel number 062/0608-302-8700-0 (2109 Schmid Lane) from AT-35 parcel number 062/0608-302-8501-0 located

adjacent to 2144 Schmid Lane. Gaskell reviewed the staff report. Motion by Maxwell to approve Land Use Application 2021-09 submitted by Bill, Sara and Justine Schmid for a CSM and rezone from RR-8 to RR-16 for parcel number 062/0608-302-8700-0 (2109 Schmid Lane) from AT-35 parcel number 062/0608-302-8501-0 located adjacent to 2144 Schmid Lane, second by Lonsdorf. Motion carried by voice vote.

- b) Public Works: none
- c) Ordinance Committee: none
- d) Financial Sustainability Committee: none
- e) Natural and Recreational Areas Committee: none
- f) EMS Commission: none
- g) Town Chair's Business: Geller stated he received an email from Dane Co Towns Association regarding their annual meeting scheduled for May 19, 2021 at 7:00 PM. There will be an open seat on the executive committee and Wiederhoeft has expressed interest in serving. He would like to see the represented with a quorum. Wiederhoeft stated that she will not be available for this meeting. The Marty farm development has been moving forward. He submitted a letter to the City of Verona mayor, planner and plan commission on behalf of the town. He will send a copy to all board members.
- h) Supervisor Announcements: none

6) New Business

- A. Discussion and Possible Action: 2021 Annual Meeting Advisory Motions. Geller stated there were approximately 34 - 38 people in attendance. Two motions were made and passed. The board will discuss them once the report is received from the Ad Hoc Committee. Wiederhoeft said original motion at the 2019 Annual Meeting regarding the Ad Hoc Committee stated this should go to Town Board and not Plan Commission. Gaskell stated that these are only advisory motions and the board is not held to any prior motions and they are not statutory. Geller stated that the board has several options and has not seen the report from the Ad Hoc Committee.
- B. Discussion and Possible Action: Town of Verona Committee Appointments. Gaskell and Geller reviewed the report. Discussion by board. Motion by Geller to approve Town of Verona committee and commission appointments as presented, second by Maxwell. Motion carried by voice vote.
- C. Discussion and Possible Action re: Payment of Bills. Gaskell stated budget to actual will be presented quarterly and staff is working on better process and reports to present to the board. Gaskell reviewed the bill paying process for new board members. Geller would like a report that will accurately reflect the status of the town and not just review the list of checks.

Motion to adjourn by Maxwell, second by Lonsdorf, meeting adjourned with no objections at 7:47 pm.

Prepared by Teresa Withee, Town Clerk

Approved:

DRAFT



**TOWN OF VERONA
GENERAL FUND**

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

For the Year Ended December 31, 2020

**TOWN OF VERONA
GENERAL FUND
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December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Town Board
Town of Verona
Verona, Wisconsin

We have audited the accompanying financial statements of the General Fund of the Town of Verona, Wisconsin, as of and for the year ended December 31, 2020, and the related notes to the financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the General Fund of the Town of Verona, Wisconsin as of December 31, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the General Fund and do not purport to, and do not, present fairly the financial position of the Town of Verona, Wisconsin, as of December 31, 2020, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United State of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, the Wisconsin Retirement System schedules, and the Local Retiree Life Insurance Fund Schedules on pages 22 through 25 be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted a management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Johnson Block & Company, Inc.
Date XX, 2021

**Town of Verona
Balance Sheet
General Fund
December 31, 2020**

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	<u>General Fund</u>
ASSETS	
Cash and Investments:	
Tax Collections	\$ 2,511,963
General Fund	576,630
Receivables:	
Taxes	5,120,093
Accounts	27,554
Due from Other Governments	71,784
Prepaid Expenses	10,829
Total Assets	\$ 8,318,853
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
Liabilities:	
Accounts Payable	\$ 4,191
Accrued Liabilities	8,158
Due to Other Funds - Sanitary District	7,481
Payable to Other Governments	6,336,514
Deposits Payable	114,076
Total Liabilities	6,470,420
Deferred Inflows of Resources:	
2020 Tax Levy	1,321,527
Future Annexation Revenue	71,784
Total Deferred Inflows of Resources	1,393,311
Fund Balance:	
Nonspendable	12,433
Assigned	156,751
Unassigned	285,938
Total Fund Balances	455,122
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 8,318,853

See accompanying notes to the basic financial statements.

Town of Verona
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund
For the Year Ended December 31, 2020

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	General Fund
REVENUES	
Property Taxes	\$ 1,162,049
Other Taxes	14,033
Intergovernmental	292,527
Licenses and Permits	110,556
Fines, Forfeits and Penalties	8,532
Charges for Services	126,123
Interest Income	11,505
Miscellaneous Income	4,431
Total Revenues	1,729,756
 EXPENDITURES	
Current:	
General Government	372,251
Public Safety	427,119
Public Works	366,968
Health and Human Services	30,348
Conservation and Development	7,814
Capital Outlay	470,494
Total Expenditures	1,674,994
Excess (Deficiency) of Revenues Over Expenditures	54,762
Fund Balances - Beginning, as Previously Reported	406,560
Restatement - See Note 11	(6,200)
Fund Balances - Beginning, as Restated	400,360
Fund Balances - Ending	\$ 455,122

See accompanying notes to the basic financial statements.

**TOWN OF VERONA
GENERAL FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

DRAFT

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying summary of the Town of Verona's more significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. These policies, as presented, should be reviewed as an integral part of the accompanying financial statements. The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to municipalities. A summary of the significant accounting policies follows:

REPORTING ENTITY

This report only includes the general fund of the Town of Verona. The reporting entity for the Town consists of the primary government.

U.S. Generally Accepted Accounting Principles do not require government-wide statements for the financial statements of an individual fund. Therefore, the Town's capital assets and general long-term debt balances are not represented in the financial statements.

The Town of Verona is a municipal corporation governed by an elected five-member board. The Town has no component units which must be included in the reporting entity because of the significance of their operational or financial relationships with the Town.

A. FUND FINANCIAL STATEMENTS

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by maintaining a separate set of self-balancing accounts which constitute its assets, liabilities, deferred inflows, net assets/fund equity, and expenditures/expenses. This report consists only of the general fund of the Town.

The Town's General Fund is its only major 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.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

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. Measurable means the amount of the transaction can be determined. 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, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

**TOWN OF VERONA
GENERAL FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

DRAFT

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. Property taxes are levied in November 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 state and county governments as well as the local school districts and technical college district. Taxes for all state and other local governmental units billed in the current year for the succeeding year are reflected as due to other taxing units on the accompanying agency fund statement of net position.

Property tax calendar – 2020 tax roll:

Lien date and levy date	December 2020
Tax bills mailed	December 2020
Payment in full, or	January 31, 2021
First installment due	January 31, 2021
Second installment due to County	July 31, 2021
Personal property taxes in full	January 31, 2021
Tax deed by County - 2020	
delinquent real estate taxes	October 2023

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, which are not available, are recorded as receivables and deferred inflows. Amounts received prior to the entitlement period are also recorded as deferred inflows.

Special assessments are recognized as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows. Delinquent special assessments being held for collection by the county are reported as receivables and non-spendable fund balance in the General Fund.

**TOWN OF VERONA
GENERAL FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments, and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The Town reports deferred inflows on its governmental funds balance sheet. Deferred inflows arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred inflows arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows also arise when resources are received before the Town has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the deferred inflow is removed from the balance sheet and revenue is recognized.

Since the Town is reporting only the general fund, the balance sheet reports all of the activity related to tax collections that are used for the Town's operations and those that are due to other taxing jurisdictions. Taxes receivable includes the 2020 tax roll levied (\$7,630,452) in 2020 less the advanced tax collections received in December (\$2,511,963). The advanced tax collections of \$2,511,963 is included in cash at December 31, 2020. The amount reported as deferred inflows (\$1,321,527) represents the Town's portion of the levy to be used for 2021 operations. The amount reported as payable to other governments (\$6,336,514) represents the amount of taxes levied in 2020 that are due to all of the taxing jurisdictions for 2021 operations.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

C. BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for the General Fund as described in Note 1. B. See notes to required supplementary information for additional information.

D. CASH AND CASH EQUIVALENTS

The Town considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. At December 31, 2020, all investments held were cash equivalents.

**TOWN OF VERONA
GENERAL FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. RECEIVABLES

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof.

F. INVENTORIES AND PREPAID ITEMS

Inventories of materials and supplies are not recognized when amount is not considered material.

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.

G. CAPITAL ASSETS

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

H. COMPENSATED ABSENCES

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

Employees may convert 100% of sick leave to pay for health care premiums upon retirement. The cost is recognized as an expenditure as the premiums are paid. The entire cost is paid by the Town. The accumulated sick leave liability for current retired Town employees is \$12,989 as of December 31, 2020.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2020, are determined on the basis of current salary rates and include salary related payments. Accumulated sick pay is estimated to be \$30,049 as of December 31, 2020. This amount is not included as a liability on the fund financial statements.

TOWN OF VERONA
GENERAL FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Deferred outflow of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Deferred inflow of resources represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

J. CLAIMS AND JUDGMENTS

Claims and judgments are recorded as liabilities if all 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. There were no significant claims or judgments at year-end.

K. EQUITY CLASSIFICATIONS

In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – Resources which cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – Resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Resources which are subject to limitation the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Assigned – Resources neither restricted nor committed for which a government has a stated intended use as established by the Town Board or a body or official to which the Town Board has delegated the authority to assign amounts for specific purposes.

Unassigned – Resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

When both restricted and unrestricted resources are available, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

**TOWN OF VERONA
GENERAL FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. LIMITATIONS ON THE TOWN'S TAX LEVY

As part of Wisconsin's Act 28 (2009), legislation was passed that limits the Town's future tax levies. Generally, the Town is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the Town's equalized value due to new construction, or 0%. Changes in debt service from one year to the next are generally exempt from this limit.

2. DEPOSITS AND INVESTMENTS

Investment of Town funds is restricted by State statutes. Available investments are limited to:

- Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.
- Bonds issued by a local exposition district.
- Bonds issued by a local professional baseball park district.
- Bonds issued by the University of Wisconsin Hospital and Clinics Authority.
- Bond issued by a local football stadium district.
- Bonds issued by a local arts district.
- Bonds issued by the Wisconsin Aerospace Authority

TOWN OF VERONA
GENERAL FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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2. DEPOSITS AND INVESTMENTS (Continued)

The Town's deposits and investments at year end were comprised of the following:

	Bank Balance	Carrying Value Balance	Associated Risk
Deposits	\$ 2,931,392	\$ 2,929,133	Custodial credit risk
LGIP	159,460	159,460	Credit risk, interest rate risk
Total Cash and Investments	\$ 3,090,852	\$ 3,088,593	

Interest Rate Risk

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 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 increasing interest rates.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The Town has no investment policy that would further limit its investments choices.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Board would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the Town would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The Board does not have an investment policy for custodial credit risk.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts and \$250,000 for demand deposit accounts. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations.

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2. DEPOSITS AND INVESTMENTS (Continued)

Fluctuating cash flows during the year due to tax collections, receipt of state aids and/or proceeds from borrowing may have resulted in temporary balances exceeding insured amounts by substantially higher amounts.

As of December 31, 2020, the Town had \$2,931,392 on deposit with financial institutions. Of this amount, the Town had deposits that were exposed to custodial credit risk as follows:

Insured by FDIC and state coverage	\$ 805,256
Collateralized by securities held by the pledging financial institution	<u>2,126,136</u>
Total	<u><u>\$ 2,931,392</u></u>

Concentration of Credit Risk

The Town does not have a policy for concentration of credit risk. No Town investment represents 5% or more of the total investments.

Wisconsin Local Government Investment Pool

The Wisconsin Local Government Investment Pool is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board (SWIB). The SIF 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. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <http://doa.wi.gov/Pages/StateFinances/LGIP.aspx>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the Town's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

Investment allocation in the LGIP as of December 31, 2020, was: 86.76% in U.S. Government Securities, 2.39% in Certificates of Deposit and Bankers' Acceptances and 10.85% in Commercial Paper and Corporate Notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

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3. RECEIVABLES

All of the receivables on the balance sheet are expected to be collected within one year.

Governmental funds report deferred inflow in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of deferred inflows reported in the governmental fund were as follows:

	Unearned
Property taxes receivable for subsequent year	\$ 1,321,527
Future annexation revenue	71,784
Total Deferred Inflows for General Fund	\$ 1,393,311

4. LONG-TERM OBLIGATIONS

In accordance with Wisconsin Statutes, total indebtedness of the Town may not exceed five percent of the equalized value of taxable property within the Town's jurisdiction. The debt limit as of December 31, 2020, is \$18,283,900.

As of December 31, 2020, the Town of Verona did not have any outstanding debt obligations.

5. EMPLOYEE RETIREMENT PLAN

Defined Benefit Pension Plan

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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5. EMPLOYEE RETIREMENT PLAN (Continued)

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement.

The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2010	(1.3%)	22%
2011	(1.2)	11
2012	(7)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2	4
2018	2.4	17
2019	0.0	(10)

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5. EMPLOYEE RETIREMENT PLAN (Continued)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$15,496 in contributions from the employer.

Contribution rates as of December 31, 2020, are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General	6.75%	6.75%
Protective with Social Security	6.75%	11.65%
Protective without Social Security	6.75%	16.25%

Net pension liability. At December 31, 2020, the Town had a liability (asset) of (\$50,894) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2018, rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net pension liability (asset) was based on the Town's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the Town's proportion was 0.00157839%, which was a decrease of 0.00006993% from its proportion measured as of December 31, 2018.

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5. EMPLOYEE RETIREMENT PLAN (Continued)

Actuarial assumptions. The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments*	1.9%

**No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

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5. EMPLOYEE RETIREMENT PLAN (Continued)

**Asset Allocation Targets and Expected Returns
As of December 31, 2019**

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49	8.0	5.1
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
Variable Fund Asset Class			
U.S. Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

Single Discount Rate. A single discount rate of 7.00% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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5. EMPLOYEE RETIREMENT PLAN (Continued)

Sensitivity of the Town's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the Town's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the Town's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Town's proportionate share of the net pension liability (asset)	\$ 131,062	\$ (50,894)	\$ (186,928)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

6. OTHER POSTEMPLOYMENT BENEFITS

Plan description. The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Benefits provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2020, are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of employee contribution

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6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2019, are as listed below:

Life Insurance Employee Contribution Rates* For the year ended December 31, 2019		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57
*Disabled members under age 70 receive a waiver-of-premium benefit.		

During the reporting period, the LRLIF recognized \$183 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At December 31, 2020, the LRLIF Employer had a liability (asset) of \$43,136 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2019, rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net OPEB liability (asset) was based on the Town's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the Town's proportion was 0.01013000%, which was an increase of 0.000449% from its proportion measured as of December 31, 2018.

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6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial assumptions. The total OPEB liability in the January 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
20 Year Tax-Exempt Municipal Bond Yield	2.74%
Long-Term Expected Rate of Return	4.25%
Discount Rate	2.87%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total OPEB Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the January 1, 2019 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

**Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2019**

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Credit Bonds	Barclays Credit	45%	2.12%
US Long Credit Bonds	Barclays Long Credit	5%	2.90%
US Mortgages	Barclays MBS	50%	1.53%
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

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6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

The long-term expected rate of return decreased slightly from 5.00% in the prior year to 4.25% in the current year. This change was primarily based on the target asset allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.30% in the prior year to 2.20% in the current year. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Single Discount Rate. A single discount rate of 2.87% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the Town's proportionate share of the net OPEB liability (asset) to changes in the discount rate. The following presents the Town's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.87 percent, as well as what the Town's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.87 percent) or 1-percentage-point higher (3.87 percent) than the current rate:

	1% Decrease to Discount Rate (1.87%)	Current Discount Rate (2.87%)	1% Increase to Discount Rate (3.87%)
Town's proportionate share of the net OPEB liability (asset)	\$ 35,536	\$ 24,980	\$ 16,839

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

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7. FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2020, includes the following:

NONSPENDABLE

General Fund

Delinquent personal property taxes and special charges	\$ 1,604
Prepaid items	10,829
Total Nonspendable Fund Balance	\$ 12,433

ASSIGNED

General Fund

Leave Time Escrow	\$ 23,917
Future Capital Projects	132,834
Total Assigned Fund Balance	\$ 156,751

8. JOINT VENTURE

Fitchrona EMS District

The Town of Verona and the Cities of Fitchburg and Verona jointly operate the local EMS District, which is called the Fitchrona EMS District.

The district adopts its own budget. Net operating costs including debt service are shared by the three communities based on the ratio of equalized values. The district is governed by the Fitchrona EMS Commission. The board consists of the citizens from each community. Town of Verona representatives are appointed by the Town chair. The Town made payments to the district in 2020 of \$81,923 for operations. The Town believes that the district will continue to provide services in the future at similar rates. The Town's equity interest in the EMS District is equal to its percentage share of participation. The Town's share of the district's assets and liabilities is about 5.21% or \$46,294. This amount is not presented in the General Fund Financial Statements.

Verona Fire District

The Town contracts fire services from the City of Verona which operates its own fire department. Annual payments for services include a variable cost component for operating expenses and a fixed component for future capital expenses. The Town made payments to the City in 2020 of \$88,287 for operations, \$11,692 for pass-through of 2% fire dues, and \$121,779 for capital outlay. Separate financial statements of the district were not available.

**TOWN OF VERONA
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NOTES TO FINANCIAL STATEMENTS
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9. RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health claims; unemployment compensation claims; and environmental damage for which the Town purchases commercial insurance. There has been no reduction in insurance coverage from the coverage in the prior year. Insurance settlements for claims resulting from the risks covered by commercial insurance have not exceeded the insurance coverage in any of the past three years.

10. CONTINGENCIES AND COMMITMENTS

From time to time the Town may be involved in legal actions and claims, most of which normally occur in governmental operations. These actions and claims are being defended by the Town's various insurance carriers, since claims brought against the Town are generally covered by insurance policies. In the opinion of Town management, these actions, claims and any other proceedings known to exist at December 31, 2019, are not likely to have a material adverse impact on the Town's financial position.

11. RESTATEMENT

Reversal of revenue recognized in past years of fire fees payable to the City resulted in a restatement of fund balance as of January 1, 2020 as follows:

Fund Balances - as previously reported	\$ 406,560
Restatement - Fire Fees	<u>(6,200)</u>
Fund Balances - as restated	<u><u>\$ 400,360</u></u>

12. SUBSEQUENT EVENTS

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REQUIRED SUPPLEMENTARY INFORMATION

Town of Verona
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (with Variances) - General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variances with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,154,871	\$ 1,154,871	\$ 1,162,049	\$ 7,178
Other Taxes	29,303	29,303	14,033	(15,270)
Intergovernmental	253,965	253,965	292,527	38,562
Licenses and Permits	44,070	44,070	110,556	66,486
Fines, Forfeits and Penalties	10,000	10,000	8,532	(1,468)
Charges for services	117,748	117,748	126,123	8,375
Interest Income	14,075	14,075	11,505	(2,570)
Miscellaneous Income	9,549	9,550	4,431	(5,119)
Total Revenues	<u>1,633,581</u>	<u>1,633,582</u>	<u>1,729,756</u>	<u>96,174</u>
Expenditures:				
Current				
General Government	363,142	363,142	372,251	(9,109)
Public Safety	369,994	369,994	427,119	(57,125)
Public Works	367,944	367,944	366,968	976
Health and Human Services	30,364	30,364	30,348	16
Conservation and Development	7,500	7,500	7,814	(314)
Capital Outlay	433,099	498,248	470,494	27,754
Total Expenditures	<u>1,572,043</u>	<u>1,637,192</u>	<u>1,674,994</u>	<u>(37,802)</u>
Excess (deficiency) of revenues over expenditures	<u>61,538</u>	<u>(3,610)</u>	<u>54,762</u>	<u>58,372</u>
Other Financing Sources (Uses):				
Transfers to reserves	(61,538)	(61,538)	-	61,538
Total Other Financing Sources (Uses)	<u>(61,538)</u>	<u>(61,538)</u>	<u>-</u>	<u>61,538</u>
Net change in fund balance	-	(65,148)	54,762	119,910
Fund balance - Beginning of year	400,360	400,360	400,360	-
Fund balance - End of year	<u>\$ 400,360</u>	<u>\$ 335,212</u>	<u>\$ 455,122</u>	<u>\$ 119,910</u>

See accompanying notes to the required supplementary information.

**Required Supplementary Information
Town of Verona
Wisconsin Retirement System Schedules
December 31, 2020**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE**

Year ended December 31	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2019	(0.00157839%)	\$ (50,894)	\$ 236,591	(21.51%)	102.96%
2018	0.00164832%	58,642	246,375	23.80%	96.45%
2017	(0.00171484%)	(50,915)	246,256	(20.68%)	102.93%
2016	0.00173230%	14,278	243,899	5.85%	99.12%
2015	0.00174507%	28,357	255,909	11.08%	98.20%
2014	(0.00175483%)	(43,092)	239,079	(18.02%)	102.74%

**Schedule of Town's Contributions
For the Year Ended**

Year ended December 31	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2020	\$ 13,994	\$ (13,994)	\$ -	\$ 207,317	6.75%
2019	16,436	(16,436)	-	250,931	6.55%
2018	16,507	(16,507)	-	246,394	6.70%
2017	16,745	(16,745)	-	246,256	6.80%
2016	16,097	(16,097)	-	243,899	6.60%
2015	17,402	(17,402)	-	255,909	6.80%

See accompanying notes to required supplementary information.

**Required Supplementary Information
Town of Verona
Local Retiree Life Insurance Fund
December 31, 2020**

**Schedule of Town's Proportionate Share of the Net OPEB Liability (Asset)
As of the Measurement Date**

Year ended December 31	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered- employee payroll	Proportionate share of the net OPEB liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2019	0.01013000%	\$ 43,136	\$ 255,000	16.92%	37.58%
2018	0.00968100%	24,980	252,000	9.91%	48.69%
2017	0.00888300%	26,725	373,556	7.15%	44.81%

**Schedule of Town's Contributions
For the Year Ended**

Year ended December 31	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
2020	\$ 1,655	\$ (1,655)	\$ -	\$ 207,317	(0.80%)
2019	1,012	(1,012)	-	237,071	(0.43%)
2018	1,680	(1,680)	-	246,782	(0.68%)

See accompanying notes to required supplementary information.

**TOWN OF VERONA
GENERAL FUND
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2020**

1. Budgetary Information and Excess Expenditures and Other Financing Uses Over Appropriations

Annual budgets, as required by state statutes, are adopted on a basis consistent with U.S. generally accepted accounting principles for all governmental funds. Budget amounts in the financial statements include appropriations authorized in the original budget resolution and subsequent revisions authorized by the Town Board. Changes to the overall budget must be approved by a two-thirds Town Board action. Such revisions are required by a statutory provision which states that no expenditure can be made from an expired appropriation. The statutes also require publication of these budget revisions. Appropriations lapse at year end, except those specifically carried forward by Board action.

The Town does not utilize encumbrances in its budget process but does take into consideration certain appropriations, which do not lapse on an annual basis.

The Town controls expenditures at the department level. During 2020, the Town had expenses in excess of budget of more than \$1,000 as follows:

General Government	\$	9,109
Public Safety	\$	57,125

2. Wisconsin Retirement System Schedules

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 4 preceding years.

Changes to Benefit Terms: There were no changes of benefit terms for any participating employer in WRS.

Changes of Assumptions: No significant change in assumptions were noted from the prior year.

3. Local Retiree Life Insurance Fund Schedules

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 7 preceding years.

Changes to Benefit Terms: There were no changes of benefit terms for any participating employer in LRLIF.

Changes of Assumptions: Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the Actuarial Assumptions section in Note 6 for additional details.

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**TOWN OF VERONA
VERONA, WISCONSIN**

**REQUIRED AUDIT COMMUNICATIONS
TO THE TOWN BOARD**

Year Ended December 31, 2020

**Johnson Block & Company, Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, WI 53562
(608) 274-2002**

**TOWN OF VERONA
VERONA, WISCONSIN**

Year Ended December 31, 2020

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Appendix

Adjusting Journal Entries

AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY

To the Town Board
Town of Verona
Verona, Wisconsin

We have audited the financial statements of the General Fund of the Town of Verona for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 5, 2020. Professional standards also require that we communicate to you the following information related to you audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Verona are described in Note 1 to the financial statements. No new significant accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The material misstatements detected as a result of audit procedures were corrected by management: The entries are attached.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated Date XX, 2021.

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 Town's financial statements or a determination of the type of auditor's opinion that may be expressed on these statements, our professional standards require the consulting 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 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.

Other Matters

We applied certain limited procedures to the budgetary comparison information, the Wisconsin Retirement System and Local Retiree Life Insurance Fund schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction of Use

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

Sincerely,

Johnson Block & Company, Inc.
Date XX, 2021

COMMUNICATION OF MATERIAL WEAKNESSES

To the Town Board
Town of Verona
Verona, Wisconsin

In planning and performing our audit of the financial statements of the General Fund of the Town of Verona as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Town of Verona's internal control over financial reporting (internal control) 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 of Verona's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Verona'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 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 a 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 deficiencies in the Town of Verona's internal control to be material weaknesses:

Segregation of Duties

Many smaller municipalities, like the Town of Verona, have an accounting and financial reporting department that consists of just two to three people. The necessity for a large multi-staffed accounting and financial reporting department could result in inefficient use of personnel time and be cost prohibitive. However, the effect of having a small accounting and financial reporting department is a lack of segregation of duties. The Town currently has a limited number of people performing all the accounting functions.

Effective internal controls with a proper segregation of duties would provide an adequate "checks and balances," thereby reducing the risk of a material misstatement to the financial statements due to an error of fraud. Currently, the Town's lack of segregation of duties permeates through the areas of the Town's financial reporting functions. Thus, we consider this lack of segregation of duties to be a material weakness that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town's internal control.

We recommend the Town review internal controls and job duties to segregate duties where possible or have review procedures in place. We also recommend that the board take an active part in monitoring matters related to the Town of Verona's operations.

Financial Reporting

Preparation of Financial Statements

A consequence of the size, combined with the specific expertise of your accounting and financial reporting department, is that management has elected to rely on the knowledge of its auditors to prepare its annual financial statements and related disclosures. Again, your Town, like many others, has made the determination that because of the ever changing and numerous reporting requirements associated with preparing financial statements that are in conformity with accounting principles generally accepted in the United States of America, it is more cost advantageous to rely on the expertise of its outside auditors to assist in the preparation of its financial statements.

Preparation of the financial statements is considered a “non-audit” service, which requires that the Town accept responsibility for the financial statements.

Internal controls over preparation of the financial statements, including footnote disclosures, should be in place to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected. Because preparation of the financial statements is a non-audit service, the Town should designate an individual(s) who possesses suitable skills, knowledge, or experience necessary to be able to review, understand and take responsibility for the financial statements.

Because management relies on the auditor to assist with the preparation of the financial statements, the organization’s system of internal control may not prevent, detect, or correct misstatements in the financial statements.

The auditor will continue to work with the Town, providing information and training where needed, to make the Town’s personnel more knowledgeable about its responsibility for the financial statements.

Material Audit Adjustments

Proper financial closing and yearend reconciliation procedures should be in place to identify and adjust the financial records to ensure the financial statements are fairly stated. During our audit procedures we proposed various audit adjustments, that, if not made, we feel would have resulted in the financial statements being materially misstated.

We recommend the Town review the various yearend processes and transactions necessary to close the financial records and establish written procedures to be followed.

In addition, we noted other matters involving internal controls and Town operations that we have reported to management of Town of Verona in a separate letter dated Date XX, 2021.

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

Johnson Block & Company, Inc.
Date XX, 2021

To the Town Board
Town of Verona
Verona, Wisconsin

In planning and performing our audit of the financial statements of the Town of Verona for the year ended December 31, 2020, we considered the Town's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated Date XX, 2021, on the financial statements of the Town of Verona.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the Town's personnel during the course of our work.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block & Company, Inc.
Date XX, 2021

**TOWN OF VERONA
VERONA, WISCONSIN
Year Ended December 31, 2020**

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The Town processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. These three systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the three systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances. Please see the attached journal entries in the appendix.

The proposed entries were accepted by the Town's management. All of these changes are reflected properly in your audited financial statements. A copy of the adjusting entries has been provided to your staff and they have been posted to your 2020 general ledger.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year-end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year-end financial statements and note disclosures. We have provided these services to your Town.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. There were no potential (passed) journal entries identified in our audit that was not posted to the general ledger.

CURRENT YEAR COMMENTS

Credit Card Policy

The use of credit cards allows expenditures of Town funds prior to formal approval by the Board. During our testing we noted there were instances where proper supporting receipts were not turned in and filed with the credit card statements. To strengthen internal control over those expenditures, we recommend adoption and implementation of a policy to guide the issuance and use of credit cards by Town employees. Such a policy should include:

- a) Instructions on employee responsibility and written acknowledgments signed by the employee
- b) Spending and transaction limits for each cardholder both per transaction and on a monthly basis
- c) Written requests to justify higher spending limits
- d) Recordkeeping requirements, including the review and approval process
- e) Clear guidelines on the appropriate uses of cards, including approved and unapproved merchant categories
- f) Guidelines for making purchases by telephone, fax or internet
- g) Periodic audits for card activity and retention of sales receipts and documentation of purchases
- h) Procedures for handling disputes and unauthorized purchases
- i) Procedures for card issuance and cancellation, lost or stolen cards, and employee termination
- j) Segregation of duties for payments, accounting and reconciliations

Board Oversight

As members of the Town board, you have a fiduciary responsibility to tax payers to ensure that the Town's finances are being monitored. It is important for the Board to be aware of the process and procedures followed by town staff and to identify the financial risks associated with staff roles and processes followed.

Given the turnover this past year in key financial personnel, we recommend the Town Board review the financial policies and procedures as well as job roles and responsibilities to identify ways to strengthen internal controls. Given this size of the Town staff, this may include continuing or increasing the level of oversight performed by the Board. This could include but is not limited to: 1) review of invoices and payables, 2) review of payroll processing and overtime paid, 3) review of bank account reconciliations.

CURRENT YEAR COMMENTS, CONTINUED

Account Reconciliations

Bank Reconciliations

During our year-end substantive procedures related to cash accounts, we noted the following related to the bank account reconciliations:

- Reconciliations were not being performed on all accounts and a couple transactions were not recorded in the Town's general ledger for activity in these accounts.
- Interest income had not been recorded for some LGIP accounts through the end of the year.
- There were various reconciling items that were not valid and required further attention as a result of duplication or being voided.

Monthly bank account reconciliations are the primary internal control procedure relating to the Town's cash accounts. Performing timely monthly bank reconciliations reduces the risk that errors will go undetected and/or uncorrected. We recommend management and /or the Town Board review bank account reconciliations for accuracy and timely completion.

Escrow Accounts

During our audit, it was noted that escrow account spreadsheets had not been reviewed or updated and were not in agreement with actual activity recorded in the Town general ledger. These spreadsheets should be kept up to date to ensure accuracy of the accounts in the ledger and to support deposits and refund transactions with town property owners.

Sanitary District items paid from General Fund Account

During our audit, it was noted that items were paid from the General Fund on behalf of the Sanitary District. While the payments were not considered material, the accounting for the Town general operations and the Sanitary District should be kept separated. Town Staff and Board should review and ensure payment from the proper accounts and recording in accounting software.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the Town of Verona and our comments are intended to draw to your attention to issues which need to be addressed by the Town to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the Town. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The Town's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

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APPENDIX

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Client: *Town of Verona*
 Engagement: *2020 Town of Verona*
 Period Ending: *12/31/2020*
 Workpaper: *Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1001				
To record prior year AJE 1001				
10-21200	to utility dist - tax		64,832.75	
10-21611	tax payment to County		559,985.98	
10-21711	tax payment to schools		2,088,400.79	
10-21721	tax payment to MATC		148,755.06	
10-22111	Deferred revenues		1,168,912.65	
10-22211	Adv Tax Collection		3,933,964.56	
10-30002	Retained Earnings		2,184,219.68	
10-12111	Taxes Receivable			6,817,031.79
10-22211	Adv Tax Collection			3,332,039.68
Total			<u><u>10,149,071.47</u></u>	<u><u>10,149,071.47</u></u>
Adjusting Journal Entries JE # 1002				
To record prior year AJE 1004.				
10-12311	DELIN PERS PROP TAXES REC		2,093.00	
10-21411	Due to utility distric		5,001.25	
10-30000	Opening Balance Equity			7,094.25
Total			<u><u>7,094.25</u></u>	<u><u>7,094.25</u></u>
Adjusting Journal Entries JE # 1003				
To record prior year AJE 1005.				
10-30002	Retained Earnings		4,960.00	
10-23003	Fire Fees to City			4,960.00
Total			<u><u>4,960.00</u></u>	<u><u>4,960.00</u></u>
Adjusting Journal Entries JE # 1004				
To record prior year audit adjustments related to Accounts Payable.				
10-21000	ACCOUNTS PAYABLE		9,900.00	
10-30002	Retained Earnings		1,833.69	
122-51700	Snow/ice materials			11,733.69
Total			<u><u>11,733.69</u></u>	<u><u>11,733.69</u></u>
Adjusting Journal Entries JE # 1005				
To record prior year audit adjustment 1008.				
10-30002	Retained Earnings		5,015.26	
10-11001	GENERAL FUND:CASH AND CASH EQUIVALANTS:CAP BANK tax			5,015.26
Total			<u><u>5,015.26</u></u>	<u><u>5,015.26</u></u>
Adjusting Journal Entries JE # 1006				
to record prior year audit adjustment 1009				
10-16200	Prepaid insurance		1,476.25	
10-30002	Retained Earnings			1,476.25
Total			<u><u>1,476.25</u></u>	<u><u>1,476.25</u></u>
Adjusting Journal Entries JE # 1007				
To reclassify pass through fire fees to be paid to City out of revenue to liability account.				
10-44481	fire fees- developers		11,160.00	
10-23003	Fire Fees to City			11,160.00
Total			<u><u>11,160.00</u></u>	<u><u>11,160.00</u></u>
Adjusting Journal Entries JE # 1008				
To clear deposit that was recorded twice.				
103-43410	Shared Revenue		313,080.10	
10-99999	GENERAL FUND			313,080.10
Total			<u><u>313,080.10</u></u>	<u><u>313,080.10</u></u>

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Client: *Town of Verona*
 Engagement: *2020 Town of Verona*
 Period Ending: *12/31/2020*
 Workpaper: *Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1009				
To reclassify first Routes to Recovery grant deposit to revenue.				
10-12000	Accounts Receivable		9,992.92	
103-43546	State Aid CARES Grant			9,992.92
Total			<u>9,992.92</u>	<u>9,992.92</u>
Adjusting Journal Entries JE # 1010				
To record overpayment to Boardman Clark as receivable.				
10-12000	Accounts Receivable		1,075.00	
10-21000	ACCOUNTS PAYABLE			1,075.00
Total			<u>1,075.00</u>	<u>1,075.00</u>
Adjusting Journal Entries JE # 1011				
To clear WRS ETF out of AP aging.				
10-58003	Misc exp other		3,301.51	
10-21000	ACCOUNTS PAYABLE			3,301.51
Total			<u>3,301.51</u>	<u>3,301.51</u>
Adjusting Journal Entries JE # 1012				
To adjust a/p and cash for check that had stop payment and re-issued.				
10-11000	GENERAL FUND:CASH AND CASH EQUIVALANTS:CAP BANK checking		2,055.68	
10-21000	ACCOUNTS PAYABLE			2,055.68
Total			<u>2,055.68</u>	<u>2,055.68</u>
Adjusting Journal Entries JE # 1013				
To clean up tax roll.				
100-41001	Delinq Specials		2,267.50	
100-41110	Gen Prep Tax		3,668,848.49	
103-43410	Shared Revenue		3,479.27	
10-41900	Other Taxes		2,040.89	
113-48900	Other misc		1,474.68	
118-51600	Town Hall operations		162.00	
118-51910	Illegal taxes, refunds, etc.		1,192.33	
10-12111	Taxes Receivable			162.00
10-12311	DELIN PERS PROP TAXES REC			489.00
10-21411	Due to utility distric			1,064.25
10-21411	Due to utility distric			3,074.50
10-21611	tax payment to County			696.21
10-22211	Adv Tax Collection			3,555,654.07
10-41170	Managed Forest Law			3,258.56
10-48130	interest on maj reserv			23.57
109-46420	Refuse and Garbage Collection			83,981.00
109-46435	Recycling Charges			31,062.00
Total			<u>3,679,465.16</u>	<u>3,679,465.16</u>
Adjusting Journal Entries JE # 1014				
To adjust annexation receivable and deferral balances.				
10-10914	Annex - City of Verona		24,331.06	
10-13913	Annex - Madison			1,428.09
10-22114	Def rev annex			22,902.97
Total			<u>24,331.06</u>	<u>24,331.06</u>
Adjusting Journal Entries JE # 1015				
To record deposit for developer escrow that did not get recorded.				
10-10000	GENERAL FUND:CASH AND CASH EQUIVALANTS:Cap Bank - MM		15,000.00	
10-23001	Dev Escrow			15,000.00
Total			<u>15,000.00</u>	<u>15,000.00</u>
Adjusting Journal Entries JE # 1016				
To reclassify the developer escrow coded to new home escrow				
10-23002	New home escrow		15,000.00	
10-23001	Dev Escrow			15,000.00
Total			<u>15,000.00</u>	<u>15,000.00</u>

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Client: *Town of Verona*
 Engagement: *2020 Town of Verona*
 Period Ending: *12/31/2020*
 Workpaper: *Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1017				
to reclassifly plowing charges for services.				
113-48900	Other misc		6,394.74	
109-46300	Public Works charges for Services			6,394.74
Total			<u>6,394.74</u>	<u>6,394.74</u>
Adjusting Journal Entries JE # 1018				
Accrue interest income				
10-10000	GENERAL FUND:CASH AND CASH EQUIVALANTS:Cap Bank - MM		231.63	
10-48000	INTEREST INCOME			231.63
Total			<u>231.63</u>	<u>231.63</u>
Adjusting Journal Entries JE # 1019				
To record AR for EMS aid paid to Fire District by mistake.				
10-12000	Accounts Receivable		22,878.84	
10-42920	State Aid - EMS			22,878.84
Total			<u>22,878.84</u>	<u>22,878.84</u>
Adjusting Journal Entries JE # 1020				
To clear duplicate checks and deposits posted to two different cash accounts.				
10-10006	LGIP Dev Escrow		2,000.00	
105-44100	Liquor and Operators		25.00	
105-44300	Res building permits		3,533.00	
105-44375	Road ROW permits		550.00	
105-44400	Land Use permit		450.00	
10-99999	GENERAL FUND		3,940.03	
10-58003	Misc exp other			150.00
10-58003	Misc exp other			2,000.00
118-51305	Plan/Admin Fringe			8,348.03
Total			<u>10,498.03</u>	<u>10,498.03</u>
Adjusting Journal Entries JE # 1021				
To adjust operating checking for duplicate amounts still sitting in reconciliation.				
10-11000	GENERAL FUND:CASH AND CASH EQUIVALANTS:CAP BANK checking		3,084.46	
118-51305	Plan/Admin Fringe			2,494.84
118-51600	Town Hall operations			296.43
122-51600	Utilities for shop			293.19
Total			<u>3,084.46</u>	<u>3,084.46</u>
Adjusting Journal Entries JE # 1022				
To record payables found in search.				
120-52100	Sherriff Patrol		2,699.49	
10-21000	ACCOUNTS PAYABLE			2,699.49
Total			<u>2,699.49</u>	<u>2,699.49</u>
Adjusting Journal Entries JE # 1023				
To adjust checking for duplicate check not cashed that is still sitting as an o/s item.				
10-11000	GENERAL FUND:CASH AND CASH EQUIVALANTS:CAP BANK checking		711.33	
118-51550	Assessment			711.33
Total			<u>711.33</u>	<u>711.33</u>
Adjusting Journal Entries JE # 1024				
To adjust escrow accounts per analysis and activity posted to revenues and expenses.				
10-23000	Driveway escrow		2,000.00	
105-44300	Res building permits		6,000.00	
10-23002	New home escrow			6,000.00
10-58003	Misc exp other			2,000.00
Total			<u>8,000.00</u>	<u>8,000.00</u>
Adjusting Journal Entries JE # 1025				
Restate beginning fund balance for fire fee escrow run through revenue.				
10-30001	UNRESERVED/UNDESIGNATED FUND BA		6,200.00	
10-23003	Fire Fees to City			6,200.00
Total			<u>6,200.00</u>	<u>6,200.00</u>

DRAFT

Client: *Town of Verona*
Engagement: *2020 Town of Verona*
Period Ending: *12/31/2020*
Workpaper: *Adjusting Journal Entries Report*

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 1026				
Add'l adjustment to permit revenue and escrow after clients review of JBC analysis worksheet.				
105-44300	Res building permits		2,000.00	
10-23002	New home escrow			2,000.00
Total			<u>2,000.00</u>	<u>2,000.00</u>

TOWN OF VERONA

TO: Town Board of Supervisors

FROM: Sarah Gaskell, Planner/Administrator

SUBJECT: Administrator Report for June 2021

Upcoming Meetings

- Financial Sustainability Committee, June 16th 2:30pm at Town Hall
- Plan Commission June 18th
- NRAC June 22nd, 6:30 at Town Hall
- Public Works June 29th

General

- Started Blanket Rezone process for Cross Country Circle Neighborhood
- Remote hours continue for the following staff:
 - Teresa Withee - Wednesdays
 - Sarah Gaskell – Thursdays
- Website is live – please forward any suggestions or corrections
- Plan for late summer Town Hall Open House
- Preparation for allocation of Recovery Act Funds – approximately \$190,000

Work Plan

- Finalize Subdivision Ordinance – final draft expected mid-summer
- Electronic file organization
- Communications Plan
- Emergency Plan
- Impact Fee Analysis

TOWN OF VERONA

TO: Town Board of Supervisors

FROM: Teresa Withee, Clerk/Treasurer

SUBJECT: May 2021 Clerk/Treasurer Report

Clerk

- Attended Town Board meeting and recorded minutes.
- Liquor Licenses / Operator Licenses Renewals processed and prepared for town board approval
- Printed and witnessed oath of office filings for committees and town board members
- Attended online training for WI Alcohol and Tobacco Laws
- Prepared and posted agenda for NRAC Meeting

Treasurer

- Reviewed invoices, printed checks, prepared unpaid invoice report and check detail report
- Monthly bank reconciliations
- Completed Statement of Assessment form for Dane County
- Prepared options for financial oversight for Financial Sustainability Committee
- Attended Financial Sustainability Committee meeting
- Reviewed draft audit reports with auditors prior to board meeting presentation

TOWN OF VERONA

TO: Town Board of Supervisors

FROM: Sarah Gaskell, Planner/Administrator

DATE: June 1st, 2021

RE: Administrator's Memo – June Town Board Meeting

Plan Commission

1. Discussion and Possible Action: Land Use Application 2021-08 submitted by Z Stanek for a rezone for parcel number 062/0608-313-9190-0 located at 1718 Spring Rose Road and 062/0608-313-8055-0 at 1645 Fritz Road

The applicant is seeking approval for a rezone to accommodate an increase in acreage from 5.08 to 7.63 via a lot line adjustment. The Town Board approved the related CSM 5-0 at its May meeting. Approval for the rezone is requested.

Public Works

2. Discussion and Possible Action: 2021 Road Maintenance Crack Filling Bid Award
The PWC met and discussed the bids for the Crack Filing projects at their May 25th meeting and voted to recommend approval of the contract to Crack Filling Service Corporation in the amount of \$9,500.

Old Business

1. Discussion and Possible Action: Ordinance 2021-03 establishing speed limits on Twin Rock Road, Prairie Vista Drive, and Dragonfly Court
2. Discussion and possible action: Ordinance 2021-04 updating stop sign locations

New Business

1. Discussion and Possible Action re: Renewal Applications for Alcohol Licenses with an Opportunity for Public Comment:
 - a. Class "B" retail license for the sale of fermented malt beverages to be consumed on premises for Blackhawk Bowhunters, LLC, Dale Goytowski President/Agent, 2103 County Highway PB, main clubhouse bar
 - b. Class "B" retail license for the sale of fermented malt beverages to be consumed on premises and "Class B" retail license for the sale of intoxicating liquor to be consumed on premises for Ole Duffers Pub, Susan Kaye Buchanan President/Agent, 1755 County Highway PB

c. Discussion and Possible Action re: Operator's Licenses for year ending June 30, 202

2. Discussion and Possible Action: Town of Verona 2021-01 Cycle Road Event Permit submitted by Wisconsin Triterium Triathlon

Race Day Events is seeking a permit for the Wisconsin Triterium Triathlon to be held on June 26th, 2021 from 7am to 12pm. Participants will be utilizing town roads as part of the bike course. Affected roads include Paoli St/Hwy 69, Valley Road, Sugar River Road, Riverside Road and Fritz Road

3. Discussion and Possible Action: Ordinance 2021-05 Alternate Claims Procedure

There are two ways that a Town Board can approve payment of the bills according to statute. This ordinance references the method currently used by the Town.

4. Discussion: Timeline for transition to in-Person meetings

The Madison Dane County Public Health order expires on June 2nd, 2021 with no future orders expected. As such, the mask order and limits on gatherings will be lifted. Currently, the town does not have the capability to accommodate hybrid meetings in the Community Room. Estimates to accommodate hybrid meetings range from \$20,000 to \$100,000 to upgrade equipment and meeting spaces.

TOWN OF VERONA
APPLICATION FOR LAND USE CHANGE

Please review the Town of Verona Comprehensive Land Use Plan and Subdivision and Development Ordinance 05-04 (found on the Town website: www.town.verona.wi.us) and Dane County Ordinances Chapter 10 – Zoning, Chapter 11 – Shoreland, Shoreland-Wetland and Inland-Wetland Regulations and Chapter 75 – Land Division and Subdivision Regulations prior to application.

APPLICATION IS MADE to the Town of Verona Board for a land use change for:

Property address/legal description 1718 Spring Rose Rd Verona, WI 53593 (Lot 1 CSM 12831)
and 1645 Fritz Rd. Verona WI 53593 (Lot # CSM 12831)

Please check all that apply:

- comprehensive plan amendment**
- rezone petition**
 - current zoning category AT-35
 - new zoning category requested RR-4
- conditional use permit**
 - conditional use requested _____
- certified survey map**
- preliminary plat**
- final certified survey map**
- concept plan**
- site plan**
- request for Town road access**

Property Owner: Zbigniew and Marta Stanek Phone# 608 440 3966

Address: 1718 Spring Rose Road E-Mail zstanek1@gmail.com

Applicant, if different from the property owner: _____

Applicant's Phone# _____ E-Mail _____

If the applicant is different from property owner, please sign below to allow the agent to act on behalf of property owner.

I hereby authorize Zbigniew and Marta Stanek
to act as my agent in the application process for the above indicated land use change.

Richard Jaggi Richard Jaggi 3-29-21
Signature Date

Description of Land Use Change requested: (use reverse side if additional space is needed)

The owners of lot 1 and lot 3, # CSM 12831 wish to adjust their lot lines as outlined in the attached plan.

I certify that all information is true and correct. I understand that failure to provide all required information will be grounds for denial of my request

Lynne Stover Marta Stanek 3-29-21
Applicant Signature Date

Print Name Zbigniew and Marta Stanek

RETURN COMPLETED APPLICATION OF MAP/PLAN AND ANY OTHER INFORMATION VIA EMAIL TO:

Sarah Gaskell, Planner/Administrator, Town of Verona
7669 County Highway PD, Verona, WI 53593-1035
sgaskell@town.verona.wi.us

A pre-application meeting or initial review may be scheduled with Town Staff and/or Plan Commission Chair if you have questions or concerns. Please call 608-845-7187 with questions.

1718 Spring Rose Road

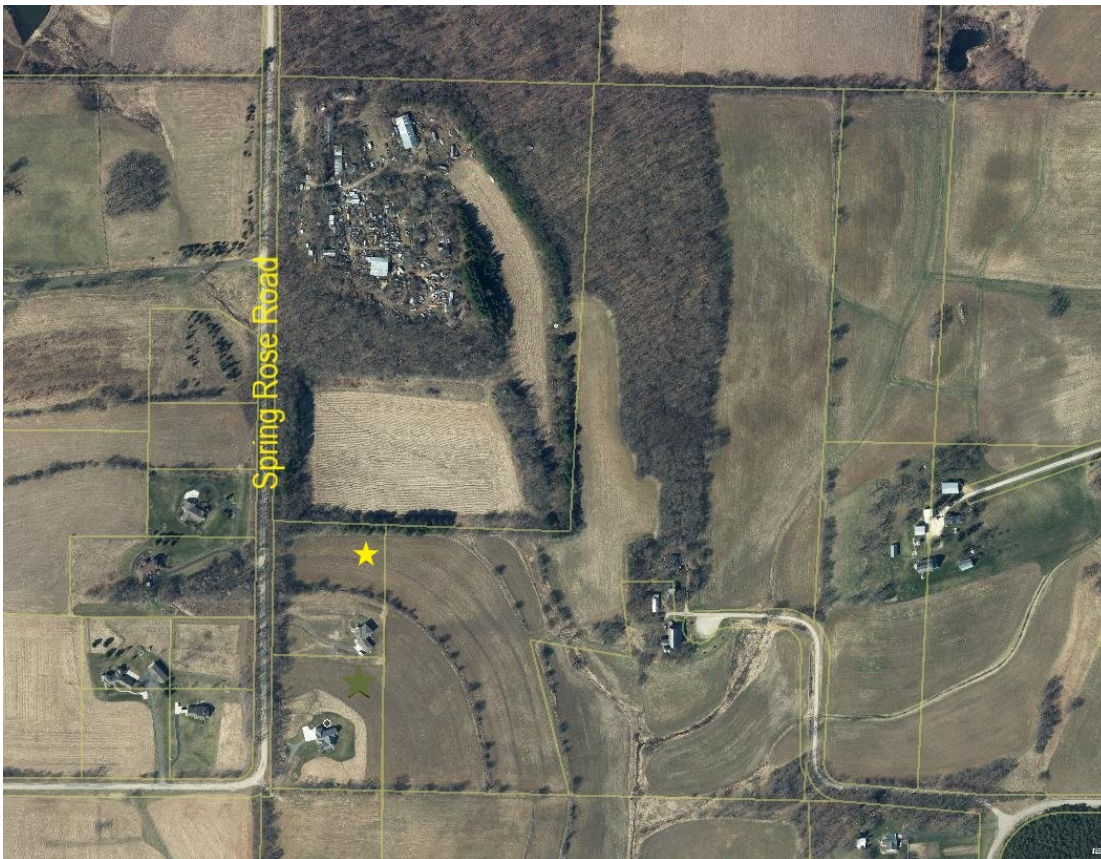
Summary: The applicant seeks a CSM and rezone due to the potential purchase of 2.55 acres from an adjacent landowner. The applicant parcel 062/0608-313-9190-0 (RR-4) will increase in size from 5.08 to 7.63 acres. The adjacent AT-35 parcel 062/0608-313-8055-0 will be reduced from 56.24 to 53.69 acres. The reduction in acreage for the AT-35 parcel will have no impact on its zoning classification for the larger parcel.

Property Owner: Zbigniew and Marta Stanek

Property Addresses: 1718 Spring Rose Road, Verona WI 53593

Applicant: Same

Location Map



Comprehensive Plan Guidance:

The density of this area is Residential RR 2-4 acres which is 1 house per 2 acres. The parcel from which land will be acquired is zoned AT-35 and is in the RR 4-8 density category. Neither parcel will be affected by the change in acreage in terms of their respective zoning categories.

Current and Proposed Zoning: The current zoning for the parcels are RR-4 and AT-35 respectively, and will remain unchanged.

Extra-territorial Review/Boundary Agreement Authority: This parcel is in Area C of the boundary agreement with the City of Verona so no further action is needed.

Surrounding Land Use and Zoning: The surrounding land use is a combination of AT-35, RI and SRF-1 for the parcel directly north, AT-35 for the parcels to the east and northeast and RR-8 to the south. This parcel is the in the southwest corner of the town – where the towns of Verona, Springdale, Montrose and Primrose all meet.

Site Features: The addition of the requested acreage will allow the parcel to follow an existing, vegetated fence line and will be a continuation of new lot configuration for the parcel directly to the south, recently approved by the Town.

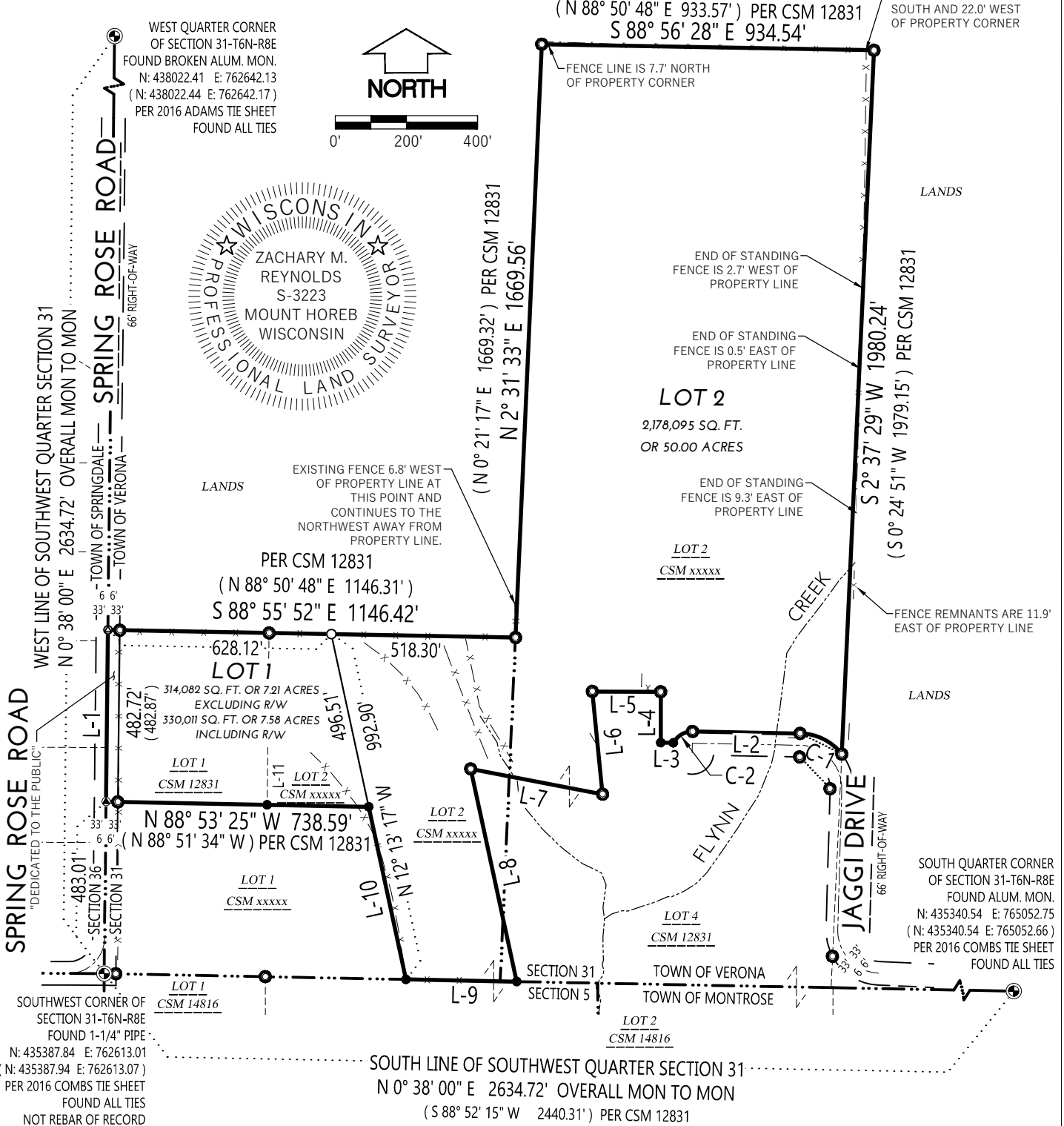
Driveway Access: Unchanged

Other: none.

Staff Comments: Staff recommends approval of the CSM and re.

CERTIFIED SURVEY MAP NO. _____

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- ### LEGEND
- SECTION CORNER FOUND
 - MAG NAIL FOUND
 - 3/4" REBAR FOUND
 - 1" IRON PIPE FOUND
 - 3/4" REBAR SET 2.55 LB/FT
 - MAG NAIL SET
 - CSM BOUNDARY
 - RIGHT-OF-WAY LINE
 - CENTERLINE
 - SECTION/QUARTER LINE
 - PLATTED/RECORD LINE
 - STREAM/DITCH CENTERLINE
 - FENCE LINE
 - RECORDED INFORMATION

- ### NOTES:
1. FIELD WORK PERFORMED BY WYSER ENGINEERING, LLC. ON THE WEEKS OF JANUARY 11TH, AND 18TH 2021.
 2. NORTH REFERENCE FOR THIS CERTIFIED SURVEY AND MAP ARE BASED ON THE WISCONSIN COORDINATE REFERENCE SYSTEM, WISCRS DANE, NAD 83 (2011), GRID NORTH. THE WEST LINE OF THE SOUTHWEST QUARTER OF SECTION 31, T6N, R8E, BEARS N 0°38' 00" E
 3. THIS PARCEL IS SUBJECT TO ALL EASEMENTS AND AGREEMENTS, BOTH RECORDED AND UNRECORDED.
 4. SEE SHEETS 2 AND 3 OF 6 FOR EXISTING IMPROVEMENT AND ADDITIONAL FENCE LINE DETAILS.
 5. SEE SHEET 4 OF 6 FOR LINE AND CURVE TABLES.
 6. REFER TO BUILDING SITE INFORMATION CONTAINED IN THE DANE COUNTY SOIL SURVEY.

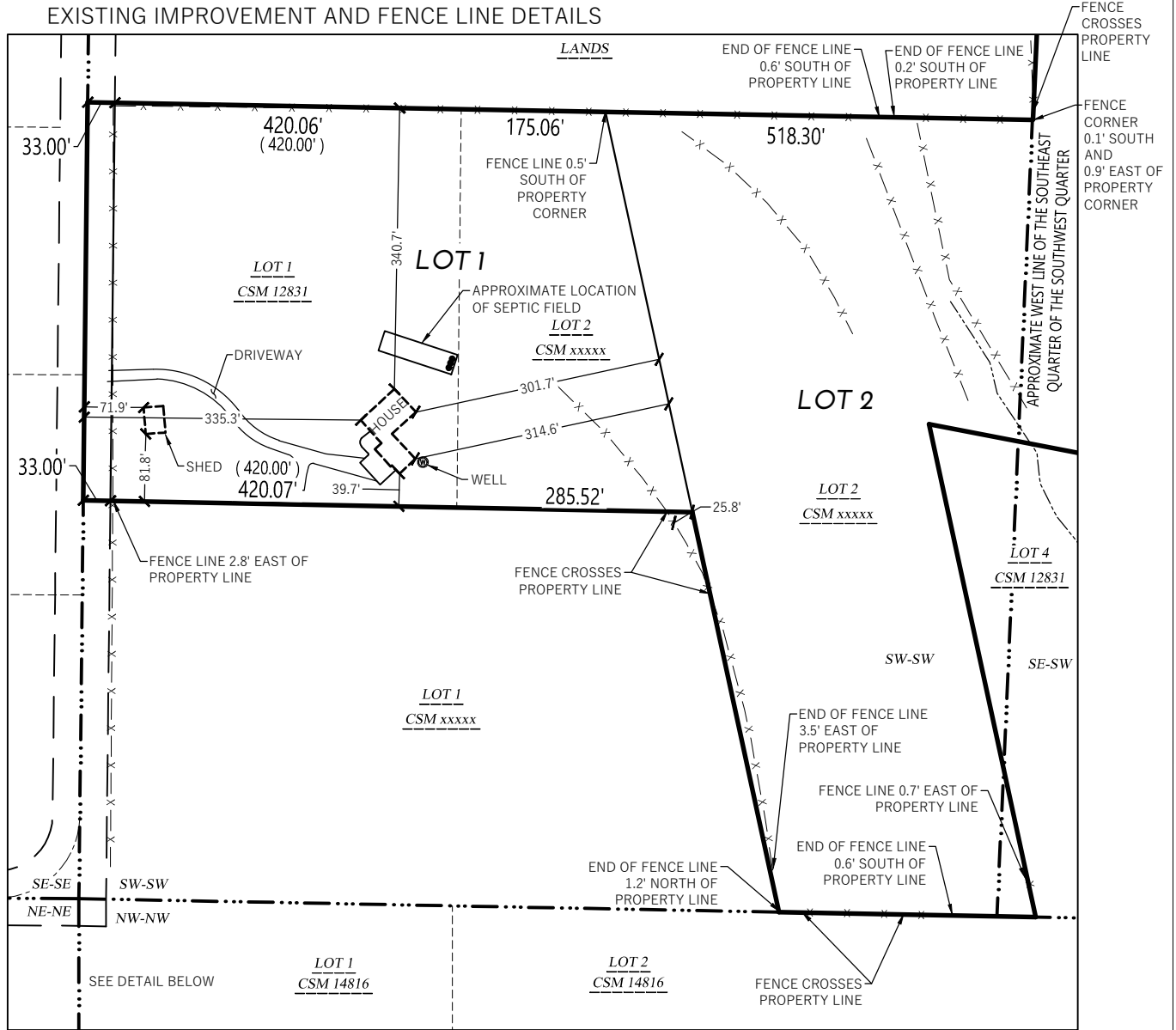
File: C:\Projects\160320_Dillis Driveway\DWG\160320-CSM_StaneK.dwg Layout: CSM 1 of 6 User: Zach Plotted: Apr 04, 2021 - 9:00pm

<p>PREPARED BY: 312 EAST MAIN STREET MOUNT HOREB, WI 53572 www.wyserengineering.com</p>	<p>PREPARED FOR:</p> <p>ZBIGNIEW AND MARTA STANEK 1718 SPRING ROSE ROAD VERONA, WI 53593</p>	<p>SURVEYED BY: MAL DRAWN BY: ZMR APPROVED BY: WPW</p>	<p>VOL. _____ PAGE _____</p> <p>DOC. NO. _____</p> <p>C.S.M. NO. _____</p> <p>PROJECT NO: 160320 SHEET NO: 1 of 6</p>
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EXISTING IMPROVEMENT AND FENCE LINE DETAILS

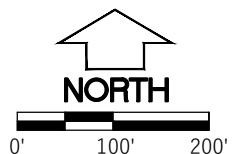


LEGEND

- CSM BOUNDARY
- RIGHT-OF-WAY LINE
- CENTERLINE
- SECTION/QUARTER LINE
- PLATTED/RECORD LINE
- EXISTING EASEMENT
- FENCE LINE

NOTES:

1. THIS PARCEL IS SUBJECT TO ALL EASEMENTS AND AGREEMENTS, BOTH RECORDED AND UNRECORDED.
2. SEE SHEET 4 OF 6 FOR LINE AND CURVE TABLES.



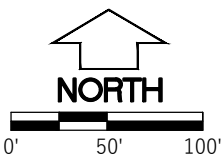
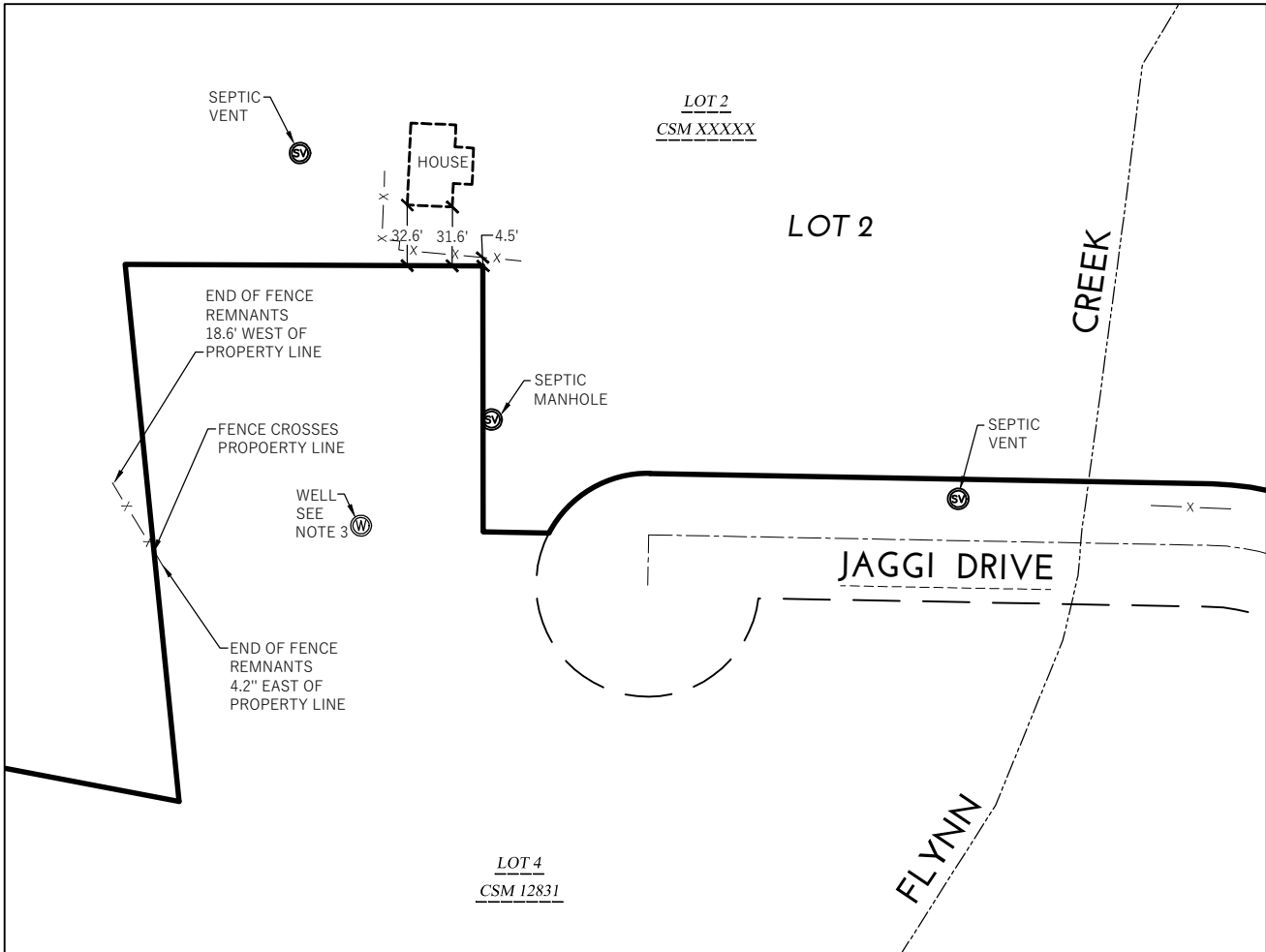
File: C:\Projects\160320_Drives\160320-05-Stanek.dwg Layout: CSM 2 OF 6 User: Zach Plotted: Apr 19, 2021 - 11:21pm

	PREPARED BY:	PREPARED FOR:	SURVEYED BY: MAL	VOL. _____ PAGE _____
	312 EAST MAIN STREET MOUNT HOREB, WI 53572 www.wyserengineering.com	ZBIGNIEW AND MARTA STANEK 1718 SPRING ROSE ROAD VERONA, WI 53593	DRAWN BY: ZMR APPROVED BY: WPW	PROJECT NO: 160320 SHEET NO: 2 of 6

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EXISTING IMPROVEMENT AND FENCE LINE DETAILS

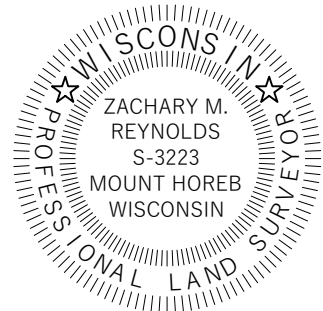


LEGEND

- CSM BOUNDARY
- RIGHT-OF-WAY LINE
- CENTERLINE
- SECTION/QUARTER LINE
- PLATTED/RECORD LINE
- STREAM/DITCH CENTERLINE
- FENCE LINE

NOTES:

1. THIS PARCEL IS SUBJECT TO ALL EASEMENTS AND AGREEMENTS, BOTH RECORDED AND UNRECORDED.
2. SEE SHEET 4 OF 6 FOR LINE AND CURVE TABLES.
3. WELL IS SHARED BETWEEN THE HOUSE ON LOT 2 (FORMERLY LOT 2 OF CSM XXXXX AND FORMERLY LOT 3 OF CSM 12831) SHOWN HEREON AND A HOUSE ON LOT 4 OF CSM 12831. NO SHARED USE AGREEMENT CURRENTLY EXISTS.



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SURVEYED BY: MAL
DRAWN BY: ZMR
APPROVED BY: WPW

PROJECT NO: 160320
SHEET NO: 3 of 6

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LINE TABLE		
LINE #	BEARING	DISTANCE
L-1	N 0° 38' 00" E	482.70'
(*)	N 1° 35' 29" W	482.86'
L-2	N 88° 55' 43" W	302.39'
(*)	S 88° 48' W	302.30'
L-3	N 88° 55' 43" W	35.43'
(*)	S 88° 48' W	
L-4	N 0° 02' 04" W	142.95'
(*)	N 1° 55' W	142.75'
L-5	N 89° 46' 50" W	192.40'
(*)	S 88° 04' 46" W	193.26'
L-6	S 5° 44' 22" E	290.20'
(*)	S 7° 57' 44" E	290.14'
L-7	N 79° 09' 07" W	377.57'
(*)	N 81° 25' 06" W	377.69'
L-8	S 12° 13' 17" E	611.50'
(*)	S 14° 27' 00" E	611.42'
L-9	N 88° 53' 18" W	311.43'
(*)	S 88° 52' 15" W	
L-10	N 12° 13' 17" W	496.39'
L-11	S 0° 37' 58" W	483.02'
(*)	S 1° 35' 29" E	482.96'
(*)	PER CSM 12831	

CURVE TABLE							
CURVE #	CURVE LENGTH	RADIUS	DELTA	CHORD BEARING	CHORD LENGTH	TANGENT IN	TANGENT OUT
C-1	135.07'	153.00'	50° 34' 50"	N 63° 38' 18" W	130.72'	N 38° 20' 53" W	N 88° 55' 43" W
(*)	135.29'		50° 39' 52"	N 65° 52' 04" E	130.93'	N 40° 32' 08" W	S 88° 48' W
C-2	66.26'	60.00'	63° 16' 15"	S 59° 26' 09" W	62.94'	N 88° 55' 43" W	S 27° 48' 02" W
(*)	66.24'		63° 15' 23"	S 57° 10' 19" W	62.93'	S 88° 48' W	S 25° 32' 35" W
(*)	PER CSM 12831						

LEGAL DESCRIPTION

ALL OF LOT 1 OF CERTIFIED SURVEY MAP NO. 12831, RECORDED ON JANUARY 5, 2010 IN VOLUME 81 OF CERTIFIED SURVEY MAPS OF DANE COUNTY ON PAGES 184-186 AS DOCUMENT NO. 4623775, AND ALL OF LOT 2 OF CERTIFIED SURVEY MAP NO. XXXXX, RECORDED IN VOLUME XX OF CERTIFIED SURVEYS ON PAGES XXX-XXX AS DOCUMENT NO. XXXXXXXX, ALL LOCATED IN THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER, THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER, AND THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 31, TOWN 6 NORTH, RANGE 8 EAST, TOWN OF VERONA, DANE COUNTY, WISCONSIN.

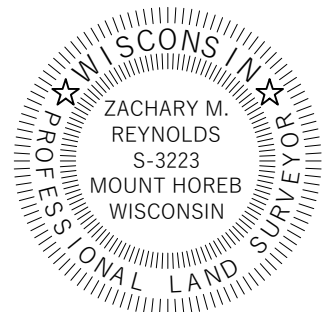
SAID PARCEL CONTAINS 2,508,107 SQUARE FEET OR 57.58 ACRES.

SURVEYOR'S CERTIFICATE

I, ZACHARY M. REYNOLDS, WISCONSIN PROFESSIONAL LAND SURVEYOR S-3223, DO HEREBY CERTIFY THAT BY DIRECTION OF ZBIGNIEW STANEK, I HAVE SURVEYED, DIVIDED, AND MAPPED THE LANDS DESCRIBED HEREON AND THAT THE MAP IS A CORRECT REPRESENTATION IN ACCORDANCE WITH THE INFORMATION PROVIDED. I FURTHER CERTIFY THAT THIS CERTIFIED SURVEY MAP IS IN FULL COMPLIANCE WITH CHAPTER 236.34 OF THE WISCONSIN STATUTES AND THE SUBDIVISION REGULATIONS OF THE TOWN OF VERONA AND CHAPTER 75, LAND DIVISION AND SUBDIVISION REGULATIONS, DANE COUNTY CODE OF ORDINANCES, DANE COUNTY, WISCONSIN.

ZACHARY M. REYNOLDS, S-3223
WISCONSIN PROFESSIONAL LAND SURVEYOR

DATE



File: C:\Projects\160320_Dillis Driveway\DWG\160320-CSM_StaneK.dwg Layout: CSM 4 Of 6 User: Zach Plotted: Apr 04, 2021 - 9:02pm



PREPARED BY:
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www.wyserengineering.com

PREPARED FOR:
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SURVEYED BY: MAL
DRAWN BY: ZMR
APPROVED BY: WPW

PROJECT NO: 160320
SHEET NO: 4 of 6

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TOWN OF VERONA APPROVAL

THIS CERTIFIED SURVEY MAP AND PUBLIC ROAD RIGHT-OF-WAY DEDICATION IS HEREBY ACKNOWLEDGED AND APPROVED BY THE TOWN OF VERONA BOARD ACTION ON THIS _____ DAY OF _____, 2021.

THERESA WITHEE
TOWN CLERK, TOWN OF VERONA

DATE

OWNER'S CERTIFICATE OF DEDICATION

AS OWNERS, WE HEREBY CERTIFY THAT WE CAUSED THE LANDS DESCRIBED ON THIS CERTIFIED SURVEY MAP TO BE SURVEYED, DIVIDED MAPPED AND DEDICATED AS REPRESENTED ON THIS CERTIFIED SURVEY MAP. WE ALSO CERTIFY THAT THIS CERTIFIED SURVEY MAP IS REQUIRED BY S. 75.17(1)(A), DANE COUNTY CODE OF ORDINANCES, TO BE SUBMITTED TO THE DANE COUNTY ZONING AND LAND REGULATION COMMITTEE FOR APPROVAL.

BY: _____
HELEN M JAGGI

RICHARD M JAGGI

MARIE L JAGGI

MARY L WEISENSEL

STATE OF WISCONSIN) SS
DANE COUNTY) SS

PERSONALLY CAME BEFORE ME THIS _____ DAY OF _____, 2021, THE ABOVE NAMED

THE ABOVE NAMED OWNERS, HELEN M. JAGGI, RICHARD M. JAGGI, MARIE L. JAGGI, AND MARY L. WEISENSEL, TO ME KNOWN TO BE THE PERSONS WHO EXECUTED THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED THE SAME.

NOTARY PUBLIC, STATE OF WISCONSIN

MY COMMISSION EXPIRES



File: C:\Projects\160320_Dillis Driveway\DWG\160320-CSM_Starek.dwg Layout: CSM 5 OF 6 User: Zach Plotted: Apr 04, 2021 - 9:02pm



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LOT 1 OF CERTIFIED SURVEY MAP NO. 12831, RECORDED IN VOLUME 81 OF CERTIFIED SURVEYS ON PAGES 184-186 AS DOCUMENT NO. 4623775, AND LOT 2 OF CERTIFIED SURVEY MAP NO. XXXXX, RECORDED IN VOLUME XX OF CERTIFIED SURVEYS ON PAGES XXX-XXX AS DOCUMENT NO. XXXXXXXX, ALL LOCATED IN THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER, THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER, AND THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 31, TOWN 6 NORTH, RANGE 8 EAST, TOWN OF VERONA, DANE COUNTY, WISCONSIN.

OWNER'S CERTIFICATE CONTINUED

AS OWNERS, WE HEREBY CERTIFY THAT WE CAUSED THE LANDS DESCRIBED ON THIS CERTIFIED SURVEY MAP TO BE SURVEYED, DIVIDED MAPPED AND DEDICATED AS REPRESENTED ON THIS CERTIFIED SURVEY MAP. WE ALSO CERTIFY THAT THIS CERTIFIED SURVEY MAP IS REQUIRED BY S. 75.17(1)(A), DANE COUNTY CODE OF ORDINANCES, TO BE SUBMITTED TO THE DANE COUNTY ZONING AND LAND REGULATION COMMITTEE FOR APPROVAL.

BY: _____
ZBIGNIEW STANEK _____ MARTA STANEK _____

STATE OF WISCONSIN) SS
DANE COUNTY) SS

PERSONALLY CAME BEFORE ME THIS _____ DAY OF _____, 2021, THE ABOVE NAMED

THE ABOVE NAMED OWNERS, ZBIGNIEW STANEK AND MARTA STANEK, TO ME KNOWN TO BE THE PERSONS WHO EXECUTED THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED THE SAME.

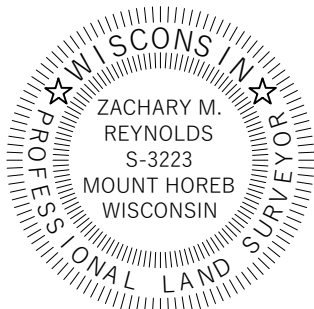
NOTARY PUBLIC, STATE OF WISCONSIN MY COMMISSION EXPIRES _____

DANE COUNTY APPROVAL CERTIFICATE

APPROVED FOR RECORDING PER DANE COUNTY ZONING AND LAND REGULATION COMMITTEE

ACTION, ON THIS _____ DAY OF _____, 2021.

DANIEL EVERSON, DATE: _____
AUTHORIZED REPRESENTATIVE



OFFICE OF THE REGISTER OF DEEDS

COUNTY, WISCONSIN
RECEIVED FOR RECORD _____,
20 ____ AT _____ O'CLOCK ____ M AS
DOCUMENT # _____
IN VOL. _____ OF CERTIFIED SURVEY
MAPS ON PAGE(S) _____

KRISTI CHLEBOWSKI, REGISTER OF DEEDS



PREPARED BY:
312 EAST MAIN STREET
MOUNT HOREB, WI 53572
www.wyserengineering.com

PREPARED FOR:
ZBIGNIEW AND MARTA STANEK
1718 SPRING ROSE ROAD
VERONA, WI 53593

SURVEYED BY: MAL
DRAWN BY: ZMR
APPROVED BY: WPW

PROJECT NO: 160320
SHEET NO: 6 of 6

File: C:\Projects\160320_Dillis Driveway\DWG\160320-CSM_StaneK.dwg Layout: CSM 6 OF 6 User: Zach Plotted: Apr 04, 2021 - 9:02pm

TOWN OF VERONA

TO: Public Works Committee

DATE: May 21, 2021

FROM: W. Christopher Barnes, Public Works Project Manager

SUBJECT: 2021 Road Maintenance-Crack Filling

As the committee may know, the town performs annual crack filling which consists of applying a hot asphalt sealant after routing and air blowing the road cracks. Crack filling is key preventive maintenance which helps in keeping water from getting into the road base. Once water gets to the road base material, the aggregate loses its strength and causes further surface cracking and settlement. For 2021, \$10,000 was established in the street maintenance budget for crack filling.

Staff requested quotes on Purcell Road (County Highway PD to Borchert Road) and Range Trail (Montrose Town Line to City of Verona line). The town of Montrose shares a boundary with the maintenance on Purcell Road and Montrose and has agreed to split the cost of the work on Purcell Road. Two quotes were received. The quotes are as follows:

Crack Filling Service Corp, Cross Plains, WI.	\$9,500.00
Fahrner Asphalt Sealers Inc., Waunakee, WI.	\$7,700.00

In addition to crack filling, Crack Filling Service Corp. has provided in their quote to perform spot sealing which is a superior, more robust road maintenance treatment compared to only a crack fill. While not the lowest cost, it is the staff's opinion that the quote of Crack Filling Service, Corp. best fits the needs of the town and represents the best value for this work. It is recommended that the town accept the quote from Crack Filling Service Corp. to do crack filling for 2021. Crack filling Service Corp. has been the vendor of choice for a number of years.

Attachments

Cc Sarah Gaskell, Town Planner and Administrator

Crack Filling Service, Corp.

4033 Barlow Road

Cross Plains, WI 53528

1-800-732-4379

Fax (608) 798-4379

Pioneers in crack routing and rubberized sealants

Town of Verona
Attn: Chris Barnes
7669 County Road PD
Verona, WI 53593
cbarnes@town.verona.wi.us

4/8/2021

2021 Crack Sealing Proposal

Crack Sealing Procedure:

1. Rout cracks 1 to 1 ratio.
2. Blow cracks clean of debris with compressed air.
3. Torch cracks with LP heat lance to clean and thoroughly dry.
4. Fill cracks with C.F.S. 3405 rubberized sealant and squeegee with V shaped squeegee.

Spot Sealing Procedure:

1. Torch areas to be sealed with heat lance to clean and dry the pavement.
2. Cleaned areas are covered with modified C.F.S. sealant and squeegeed with a wide squeegee.
3. Asphalt coated chips are then blown into the rubberized sealant.

After looking at your roads, these are my suggestions.

Paulson Road and Nesbitt have very few new cracks and can wait for crack sealing.

Shady Oak is beyond doing more crack filling. Should consider a little wedging and another sealcoat in the next couple of years.

Purcell Road and Range Trail are good candidates for crack sealing now. Range Trail could use crack sealing of new cracks and spot sealing deteriorated areas in asphalt and edge cracking.

Purcell Road \$4,500

Range Trail \$5,000

Respectfully,  Jim Herrling



Crack Filling Service, Corp

Pioneers in asphalt crack routing and rubberized sealants
for Wisconsin municipalities

1-800-732-4379

Home

About Us

Crack Sealing

Spot Sealing

Contact Us

Spot Sealing

When is spot sealing the appropriate road maintenance procedure?

- * Asphalt pavement that has developed secondary or compound cracking is ideally suited for our spot seal procedure
- * Leveling settled or dipped cross cracks to improve rideability
- * Provides an additional seal on alligatored areas prior to seal coating
- * Works very well around high manhole covers and water boxes to prevent snow plow damage



Spot Sealing Procedure

- Selected areas are heat lanced to clean and dry the pavement
- Cleaned areas are covered with a rubberized sealant and squeegeed with a wide squeegee
- Pre-coated asphalt chips are then blown into rubberized sealant to prevent tracking and increase durability



PROPOSAL / CONTRACT

Job. No. _____

Date: May 17, 2021



Pavement Maintenance Contractors

EEO/AA Employer

CORPORATE OFFICE: 1.800.332.3360

PLOVER, WI 54467
2800 Mecca Drive
Ph.: 715.341.2868
Fax: 715.341.1054

WAUNAKEE, WI 53597
316 Raemisch Road
Ph.: 608.849.6466
Fax: 608.849.6470

KAUKAUNA, WI 54130
860 Eastline Road
Ph.: 920.759.1008
Fax: 920.759.1019

EAU CLAIRE, WI 54703
6615 U.S. Hwy 12 W
Ph.: 715.874.6070
Fax: 715.874.6717

FREDERIC, WI 54837
3468 115th Street
Ph.: 715.653.2535
Fax: 715.653.2553

SAGINAW, MI 48601
2224 Veterans Memorial Pkwy
Ph.: 989.752.9200
Fax: 989.752.9205

DUBUQUE, IA 52002
7680 Commerce Park
Section C
Ph.: 563.556.6231
Fax: 563.588.1240

OAKDALE, MN 55128
7500 Hudson Blvd., Ste. 305
Ph.: 651.340.6212
Fax: 651.340.6221

Contact Name: Chris Barnes	Contract Price	\$7,700.00
PURCHASER: TOWN OF VERONA	TELEPHONE:	(269) 217-6717
ADDRESS: 7669 HWY PD	DESCRIPTION OF PROPERTY:	
VERONA, WI 53593	2021 Crack Filling	
	7669 County Road PD	
	Verona, WI 53593	

1. FAHRNER Asphalt Sealers, L.L.C. (CONTRACTOR) and PURCHASER agree that, CONTRACTOR shall furnish the labor and materials to complete certain construction in accordance with the following specifications:

- Rout out cracks to a 3/4 x 3/4 ratio width versus depth where applicable.
- Blow out and clean cracks with compressed air and heat lance.
- Seal cracks with a rubberized asphalt crack sealant. This material exceeds Fed Spec ASTM D6690 Type II. Touch up previously sealed cracks.
- Crackfilling does not include alligatored areas.

Roadways:
Purcell Road - Borchert Rd to Hwy PD
Range Trail - South Town Line to North Town Line

**Note: Purcell Road cracks will not be routed. Road has been chip sealed. Range Trail new cracks will be routed. Touch up previously sealed cracks.

This proposal may be withdrawn if not accepted and received by CONTRACTOR within 30 days of the date above and/ or at any time before performance of the work hereunder upon CONTRACTOR'S determination that the PURCHASER is not creditworthy.

- 2. If proposal is accepted please sign, retain one copy and forward a copy to our office.
- 3. The undersigned ("PURCHASER") agrees to pay CONTRACTOR the total price of \$7,700.00 and/or the unit prices specified above for the labor and materials specified above which payment shall be due upon completion of each stage of work. PURCHASER acknowledges that the specifications, conditions and price quotes specified above are satisfactory and hereby accepted.

Acceptance of this Proposal includes acceptance of all the terms and conditions on back.

CONTRACTOR:
Fahrner Asphalt Sealers, LLC:608-280-1452
mike.jenquin@fahrnerasphalt.com

PURCHASER:
I have read and understand the terms and conditions on both sides of this contract.

Mike Jenquin

(PRINT OR TYPE NAME)

(PRINT OR TYPE NAME)

By: Mike Jenquin
(CONTRACTOR REPRESENTATIVE)

By: _____
(PURCHASER AUTHORIZED REPRESENTATIVE)

Date: May 17, 2021

Date of acceptance: _____

TERMS AND CONDITIONS

NOTICE OF LIEN RIGHTS

AS REQUIRED BY THE WISCONSIN CONSTRUCTION LIEN LAWS, CONTRACTOR HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION ON OWNER'S LAND MAY HAVE LIEN RIGHTS ON OWNER'S LAND AND BUILDING IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE UNDERSIGNED CONTRACTOR, ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN SIXTY (60) DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION. ACCORDINGLY, OWNER PROBABLY WILL RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION, AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO THE MORTGAGE LENDER, IF ANY. CONTRACTOR AGREES TO COOPERATE WITH THE OWNER AND THE OWNER'S LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMS ARE DULY PAID.

ACCEPTANCE OF WORK

All labor and material is conclusively accepted as satisfactory unless excepted to in writing within seven (7) days of performance.

EXTRA WORK

All alterations or deviations from any of the terms of this contract shall be in writing and executed by the parties hereto. Any extra cost involved therein will become an extra charge to be paid by PURCHASER over and above the contract price.

PURCHASER'S RESPONSIBILITIES

PURCHASER acknowledges and understands that it shall be responsible for obtaining any and all permits which may be required in connection with performance of this Proposal/Contract. Where applicable, PURCHASER shall also be responsible for backfilling areas that border along the newly paved surface with appropriate material to eliminate potential cracking and uneven surface at the edge of the paved surface and for installing, replacing, maintaining and repairing shoulders. PURCHASER assumes all liability for any damages done to underground utilities and/or structures unless CONTRACTOR has been notified, upon acceptance of this Proposal, as to the specific location and depth of any such buried utility/structures.

Unless exempt, in accepting this Proposal/Contract, PURCHASER acknowledges that it shall comply with the requirements of all applicable federal, state, and local employment laws, executive orders, codes and regulations (the "Requirements") effective where the work and/or services are being performed including, but not limited to, 41 CFR §§ 60-1.4(a)(1)-(8), 60-1.4(b), 60-1.4(c) or their successors effective where this Proposal/Contract is performed. To the extent required by law, all provisions of the Requirements are hereby incorporated into and made a part of this Agreement and any applicable agreements of CONTRACTOR. To the extent applicable, the Requirements include, but are not limited to, (1) prohibition of discrimination because of protected veteran status, disability, race, color, religion, sex, sexual orientation, gender identity, national origin and because of inquiry or discussion about or disclosure of compensation, (2) affirmative action to employ and advance in employment individuals without regard to race, sex, disability, or protected veteran status, (3) compliance with the Employee Notice clause contained in 29 C.F.R. part 471, Appendix A to Subpart A, or its successors, (4) compliance with the EEO-1 and VETS-4212 reports filing requirements in 41 C.F.R. §§ 60-1.7 and 41 C.F.R. §61-300.10, or their successors, (5) compliance with paycheck transparency obligations of 48 C.F.R. § 22.2005, including the contract clause found at 48 C.F.R. § 52.222-60, which is incorporated by reference as if fully set forth herein, (6) other affirmative action in employment, (7) required/certified payrolls, (8) social security acts, (9) unemployment compensation acts, (10) worker's compensation acts, (11) equal employment opportunity acts and (12) the required contract provisions for Federal-Aid Construction Contracts, Form FHWA-1273, if applicable.

When applicable, PURCHASER and CONTRACTOR shall abide by the requirements of 41 CFR 60-300.5(a). This regulation prohibits discrimination against qualified protected veterans, and requires affirmative action by covered prime contractors and subcontractors to employ and advance in employment qualified protected veterans. When applicable, PURCHASER and CONTRACTOR shall abide by the requirements of 41 CFR 60-741.5(a). This regulation prohibits discrimination against qualified individuals on the basis of disability, and requires affirmative action covered by prime contractors and subcontractors to employ and advance in employment qualified individuals with disabilities.

INCLEMENT WEATHER

Inclement weather may alter the completion of the work to be furnished hereunder. Furthermore, special consideration should be given if work is to be performed before May 1 or after October 15 in light of less than desirable weather conditions which could potentially impair the quality of the work performed hereunder.

WARRANTY

All material is guaranteed to be as specified and all work is to be completed in a workmanlike manner according to standard practices. All labor and materials will be guaranteed against defect for one (1) year from date of installation. Due to Wisconsin winters and expansion and contraction of the ground, some cracking of the pavement may be experienced. There are no express or implied warranties of merchantability, quality, quantity or of fitness for any particular purpose, which extend beyond those specifically set out in this document.

All warranties are void if payment is not made as stipulated.

DELINQUENCY CHARGE

Payment is due and payable upon completion of each stage of the work. If PURCHASER defaults on the payment required, PURCHASER will be liable for all costs of collection, including reasonable attorney's fees, and a delinquency charge on the balance at the maximum rates allowed by law. If PURCHASER is an organization as defined by Wis. Statutes, Section 421.301(28), the Delinquency Charge rate shall be 1.5% per month (18% APR) plus all costs of collection, including reasonable attorney's fees. CONTRACTOR retains title to all merchandise covered by this Agreement until full payment is received according to the above terms of sale. PURCHASER consents in any action or legal proceeding relating to this Contract commenced by the CONTRACTOR to the personal jurisdiction of any court that is either a court of record in the State of Wisconsin or a court of the United States located in the State of Wisconsin. It is hereby agreed that no legal action with respect to this contract may be brought by either party later than one (1) year after the cause of action accrues and that the party asserting such a legal action shall be barred from any remedy thereto.

INDIVIDUAL LIABILITY

The undersigned PURCHASER agrees to be individually liable for all terms of the Agreement, regardless of whether he or she signs individually or as an agent for the owner of the property upon which the work is being performed or for any other individual, partnership or corporation.

PRODUCT INFORMATION AND MAINTENANCE

Since the asphalt in blacktop needs time to harden and cure, usually 6-12 months, your asphalt pavement will remain soft and pliable during warm weather. During this time, don't park in the same spot every time and do not turn your steering wheel back and forth when your car is not moving. It is not unusual to experience some cracking over the winter due to the contraction and expansion of the ground, especially over culverts, pipes, electric wires, etc. Avoid gasoline and petroleum product spills as they will destroy your pavement. If spills do occur, immediately flush with lots of soapy water. If you decide to seal coat your pavement, wait until the summer following installation.

BINDING EFFECT

This Agreement shall be binding upon the parties hereto, their heirs, personal representatives, successors and assigns.

ENTIRE AGREEMENT

The entire contract is embodied in this writing. This writing constitutes the final expression of the party's agreement, and is a complete and exclusive statement of that agreement. In the event that any term of this contract is unenforceable, the remaining terms of the contract shall still be in full force and effect.

Chris Barnes

From: Kanning, David <DKanning@cityofmadison.com>
Sent: Friday, April 2, 2021 11:33 AM
To: Chris Barnes
Cc: Schaefer, William
Subject: RE: Traffic data- Fitchrona Road

Chris,

We ran an O-D analysis in StreetLight in order to determine the amount of traffic on Fitchrona Road being made by vehicles originating from or destined for the Town. Results indicate that up to 10% of the volumes on Fitchrona Road contain a trip end attributable to the Town.

Our detailed findings are below. We could not include all of the requested locations due to the significant amount of time that would have added to the analysis. Please note that the analysis was completed using AWDT volume estimates from 2019.

O-D Analysis Results:

NB traffic on Fitchrona Road (Location: South of Verona Road)

- AWDT Volume: 3,745
- 88% of NB traffic originates from DC (outside of the Town); 7% originates from outside of DC; 5% originates from the Town.
- Roadway Origin Analysis: 40% of NB traffic is from vehicles making a WB right from Lacy Road. 30% is from vehicles turning north from CTH M (i.e., traveling entire length of corridor).

SB traffic on Fitchrona Road (Location: South of Verona Road)

- AWDT Volume: 3,497
- 87% of SB traffic is destined for DC (outside of the Town); 7% is destined for outside of DC, 6% is destined for the Town.
- Roadway Destination Analysis: 40% of SB traffic is destined for Lacy Road. 32% is destined for CTH M.

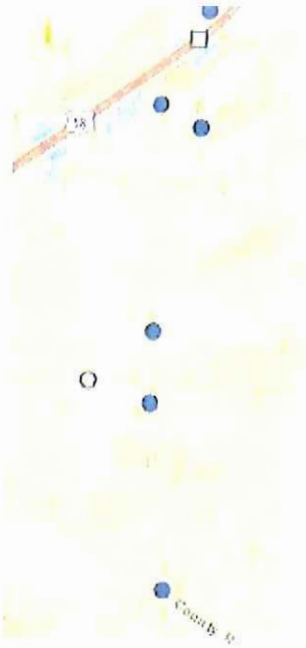
SB traffic on Fitchrona Road (Location: North of CTH M)

- AWDT Volume: 1,467
- 92% of SB traffic originates from DC (outside of the Town), 1% originates from outside DC; and 7% originates from the Town.
- Roadway Origin Analysis: About 77% of traffic originates from just south of Verona Road (i.e., vehicles traveling entire length of corridor). About 2% originates from Lacy Road.

NB traffic on Fitchrona Road (Location: North of CTH M)

- AWDT Volume: 1,423
- 88% of NB traffic is destined for DC (outside of the Town); 2% is destined for outside of DC; and 10% is destined for the Town.
- Roadway Destination Analysis: 79% of NB traffic is destined for north end of Fitchrona Road. 4% is destined for Lacy Road.

David



I am not sure what data is obtained from the street light data or what the cost would be, but any thoughts on this matter are appreciated.

Regards,

Chris

W. Christopher Barnes, P.E.
Public Works Director
Town of Verona, WI
(8:00 am -noon)
608-807-4471 direct
608-845-7187 office



ORDINANCE NO. 2021-03

Town of Verona
Dane County, Wisconsin

ORDINANCE TO ESTABLISH THE SPEED LIMITS ON TWIN ROCK ROAD, PRAIRIE VISTA DRIVE, AND DRAGONFLY COURT

WHEREAS, the Town Board of the Town of Verona, Dane County, Wisconsin, has received approval from the Wisconsin Department of Transportation pursuant to Section 349.11(3)(c) Wis. Stat. to establish speed limits of 25 miles an hour on Twin Rock Road, Prairie Vista Drive, and Dragonfly Court,

NOW, THEREFORE, the Town Board, in order to promote public safety and welfare, does ordain as follows:

Section 5.03(2) of the Town of Verona Code of Ordinances shall be amended as provided below by adding the underlined language:

(a) To 25 Miles per Hour.

11. Twin Rock Road in its entirety.

12. Prairie Vista Drive in its entirety.

13. Dragonfly Court in its entirety.

This ordinance shall take effect upon publication or posting as required by law.

Adopted this _____ day of _____, 20____.

Mark Geller, Town Board Chair

Attest:

Teresa Withee, Clerk/Treasurer

ORDINANCE NO. 2021-04

Town of Verona
Dane County, Wisconsin

ORDINANCE TO ESTABLISH REQUIRED STOPS

WHEREAS, the Town Board of the Town of Verona, Dane County, Wisconsin, has authority under Section 349.07(8) Wis. Stat. to provide for the installation of stop signs at intersections on highways over which it has exclusive jurisdiction,

NOW, THEREFORE, the Town Board, in order to promote public safety and welfare, does ordain as follows:

Section 5.04 of the Town of Verona Code of Ordinances shall be amended as provided below by adding the underlined language and deleting the language that is stricken:

2) LOCATION OF REQUIRED STOPS. All motorists traveling on the following highways shall stop before entering the designated intersections as follows:

~~Northbound on Range Trail at County Road M;~~

Northbound on Twin Rock Road at Prairie Vista Drive (west end);

Northbound on Twin Rock Road at Prairie Vista Drive (east end);

Westbound on Prairie Vista Drive at Spring Rose Road;

Southbound on Dragonfly Court at Prairie Vista Drive;

This ordinance shall take effect upon publication or posting as required by law.

Adopted this _____ day of _____, 20____.

Mark Geller, Town Board Chair

Attest:

Teresa Withee, Clerk/Treasurer

**Notice of Applications for Liquor / Beer Licenses
Town of Verona Public Notice**

Notice is hereby given that the following individual(s) have filed with the Town Clerk of the Town of Verona an application for liquor / beer licenses expiring on June 30, 2021.

Application for a Class "B" Beer License has been made for:

Trade Name: Blackhawk Bowhunters, Inc
Agent: Dale Goytowski
Address: 2013 County Highway PB, Verona, WI 53593

Application for a "Class B" Liquor and Class "B" Beer License have been made by:

Trade Name: Ole Duffers Pub, LLC
Agent: Susan Kaye Buchanan, Agent
Address: 1755 County Highway PB, Verona, WI 53593

This notice is given pursuant to Section 125.04(3)(g) Wis. Statute. The Town of Verona Board will consider these applications at the regular town board meeting to be held on Tuesday, June 1, 2021 at 6:30 pm.

Teresa Withee
Clerk/Treasurer

Published: May 27, 2021

TOWN OF VERONA
REQUEST FOR TOWN BOARD CONSIDERATION

ITEM DESCRIPTION: Request for Operator’s Licenses for 2021 – 2022

REPORT PREPARED BY: Teresa Withee

MEETING DATE: **June 1, 2021**

STATUTORY REFERENCE: **Wisconsin Statutes: ss. 125.32(2) and 125.68(2)**

STAFF COMMENTS: The following persons have applied for an Operator’s License in the Town of Verona.

License Number	Applicant	Establishment	License Type	Course Completed	Background Check
2021-01	Derrick Buchanan	Ole Duffers Pub	Renewal	Yes	N/A
2021-02	Detra Drews	Ole Duffers Pub	Renewal	Yes	N/A
2021-03	James Kampfer	Ole Duffers Pub	Renewal	Yes	N/A
2021-04	Betty Katzenmeyer	Ole Duffers Pub	Renewal	Yes	N/A
2021-05	Natalie Marking	Ole Duffers Pub	Renewal	Yes	N/A
2021-06	Eric Wersland	Old Duffers Pub	Renewal	Yes	N/A
2021-07	Anthony Bickel	Blackhawk Bowhunters	Renewal	Yes	N/A
2021-08	Sheryl Blaschka	Blackhawk Bowhunters	Renewal	Yes	N/A
2021-09	Amy Crooks	Blackhawk Bowhunters	Renewal	Yes	N/A
2021-10	Jonathan Dove	Blackhawk Bowhunters	Renewal	Yes	N/A
2021-11	Ann Gleisner	Blackhawk Bowhunters	Renewal	Yes	N/A
2021-12	Dale Goytowski	Blackhawk Bowhunters	Renewal	Yes	N/A
2021-13	Brian Kreutz	Blackhawk Bowhunters	Renewal	Yes	N/A
2021-14	Marquis Noyce	Blackhawk Bowhunters	Renewal	Yes	N/A
2021-15	Chad Worrall	Blackhawk Bowhunters	Renewal	Yes	N/A
2021-16	James Zahalka	Blackhawk Bowhunters	Renewal	Yes	N/A

- ✓ **Background checks** are conducted only on new (not renewal) applications which include criminal history and wanted / probation status. Crime Information Bureau (CIB) Fee is (\$10) to conduct the background check.
- ✓ **New and Renewal License Fees** are (\$25).
- ✓ As required by Wisconsin Statutes s.125.17(6), the applicant has provided a copy of **Wisconsin Seller/Server Certification** for completion of an alcohol awareness course dated within the last 2 years. Renewal applicants are exempted from the training course requirement if they are renewing an existing operator’s license, have completed the training course within the last two years, or have held a retail license, manager’s or operator’s license anywhere in the state within the last two years.
- ✓ When can an Operator’s license be denied? If the basis for denial is that the applicant has an arrest or conviction record, then that record must substantially relate to the licensed activity. Wisconsin s. 125.04(5)(b) states: “No license or permit related to alcohol beverages may, subject to ss. 111.321, 111.322 and 111.335, be issued under this chapter to any person who has habitually been a law offender or has been convicted of a felony unless the person has been duly pardoned.” S. 111.335(3)(a)1 further states: “...the individual has been convicted of any felony, misdemeanor, or other offense the circumstances of which substantially relate to the circumstances of the particular job or licensed activity”. This will always be a case-by-case analysis. Generally, ordinance violations and civil court cases are not criminal cases; the type of criminal charge and how recently it happened are factors. The State Department of Justice Crime Information Bureau (CIB) was utilized to perform adequate background checks.
- ✓ **ACTION REQUESTED:** Motion to approve the issuance of Operator’s Licenses to the above listed applicants for the Year/License ending 06-30-2021.



CYCLE ROAD EVENT PERMIT
(For more information see Town of Verona Ordinance 2016-1)

7669 County Highway PD, Verona, WI 53593-1035
845-7187 (office phone), 845-7143 (office fax)

Issue Date: _____

Name of Event Wisconsin Triterium Triathlon

Requested By (Organization Name) Race Day Events, LLC

Address 2995 Sub-Zero Pkwy City Fitchburg State WI Zip 53719

Name of Person in Charge Ken Ellingsen

Phone (612) 220-3731 E-mail ken.ellingsen@racedayevents.com

Date of Event 6/26/21 Time Range of Event 7am - 12 pm
(A separate permit is required for each separate date) (Start/End time)

Description of Route *see attached map*

Copy of a Certificate of Liability Insurance in the name of the Town of Verona is enclosed

Map of route is enclosed

Rules have been provided to participants

Signed  Date 5/4/21

OFFICE USE ONLY: APPLICATION RECEIVED: _____ Next Town Board Meeting: _____

Supplemental Cycle Road Event Permit Application Information – Town of Verona
2021 Wisconsin Triterium Triathlon

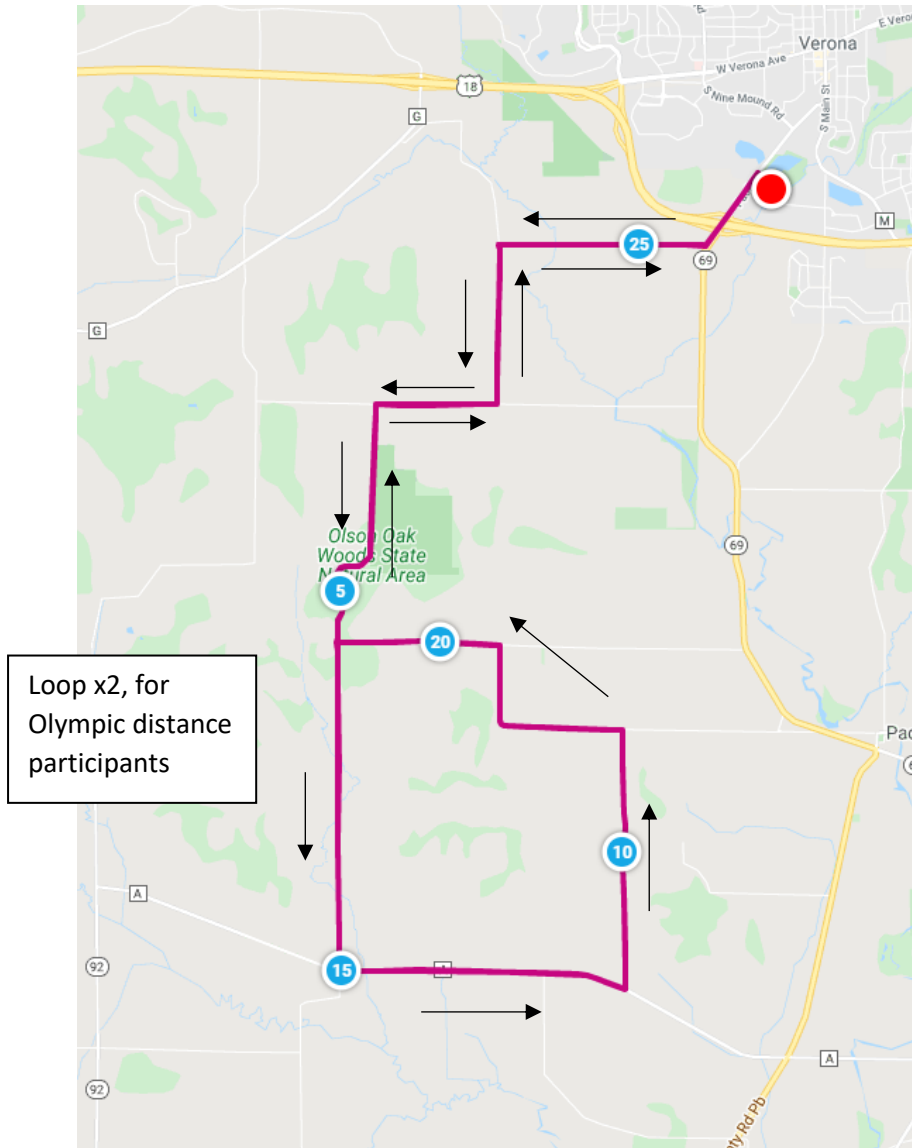
- **Event Description**

The Wisconsin Triterium Triathlon will take place on June 26th, 2021 and starts with a swim in Fireman’s Park in the City of Verona, with the bike portion exiting the park and traveling south to go through the Town of Verona. They will return through the Town on the same route before returning to complete the run portion from Fireman’s park.

Approximately 500 participants are anticipated to participate in the event, with the first participant expected to begin the bike at approximately 7:15am and the last participant finishing the bike at approximately 11:00am. The bike course is shown below with a list of affected roads in the Town of Verona.

- **Traffic Safety Plan**

- a. **Course Map**



Affected roads in the Town of Verona:

- Paoli St/Hwy 69
- Valley Road
- Sugar River Road
- Riverside Road
- Fritz Road

b. Method of Participant Identification

Participants will be identified during the race by their assigned bib number received at packet pick-up/registration. This number will be marked on participants arms and legs for identification during the bike portion of the race.

c. Method for Identifying Event Course

The course will be identified by directional arrows made of duct tape at each corner. These will be placed the day before the event and removed immediately following the completion of the bike course by the last participant during the event.

d. Method for Informing and Alerting Traffic

“Bike Race in Progress” signage will be put in place near key intersections in addition to support from local law enforcement.

e. Use of Road Marshals

Volunteer road marshals will be put in place at corners along the course to direct participants to follow the route. They will be identified by neon yellow safety vest provided to them in addition to having orange flags to hold in their hands. They will not be utilized to stop or direct traffic in any way in accordance with WI law.

f. Notification of Affected Residents


Affected residents along the route will be informed of the race at least two (2) weeks out from the event by letter, or by another preferred method suggested by the Town of Verona.

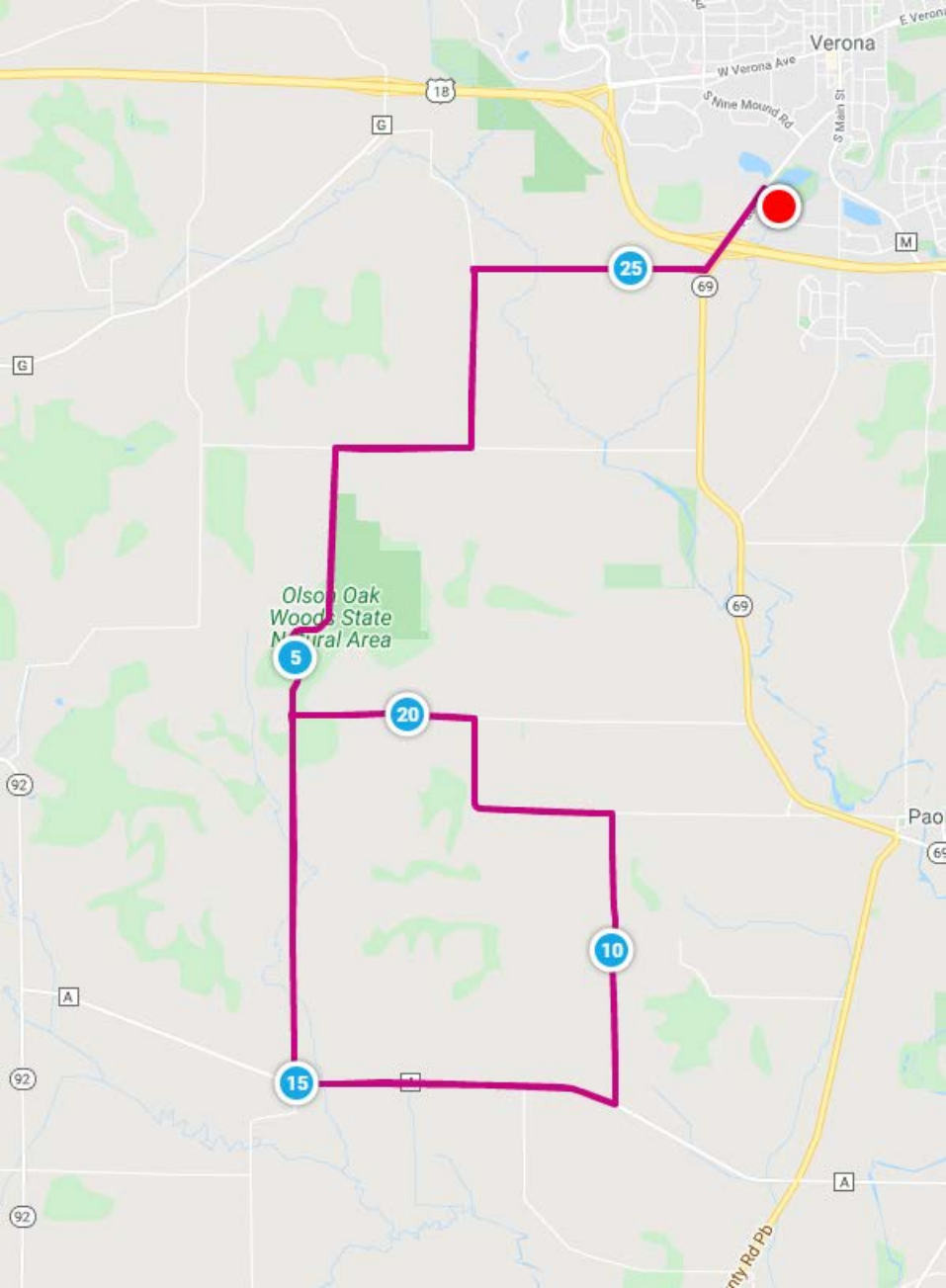
g. Rules of Competition

• **Agreement of Fees to Be Paid**

I, Ken Ellingsen, a representative of Race Day Events, LLC, agree to pay all fees and costs incurred by Town of Verona for any cleanup, damages, or provision of special services from the event.

Name: Ken Ellingsen

Signature: 



Verona

18

W Verona Ave

S Nine Mound Rd

S Main St

G

M

25

69

69

Olson Oak Woods State Natural Area

5

20

10

15

Pao

69

A

A

my rd Pb

92

92

92



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/12/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement.

Table with PRODUCER (Robertson Ryan - Madison), CONTACT NAME, PHONE, FAX, E-MAIL ADDRESS, INSURER(S) AFFORDING COVERAGE (WEST BEND MUTUAL INSURANCE COMPANY, STATE FUND MUTUAL), and INSURED (Race Day Events LLC).

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES.

Main table with columns: INSR LTR, TYPE OF INSURANCE, ADDL INSD, SUBR WVD, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Includes Commercial General Liability, Automobile Liability, Umbrella Liability, Workers Compensation, and Liquor Liability.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Town of Verona is an additional insured ATIMA in regards to the contract with the above named insured for the Wisconsin Triathlon.

Table with CERTIFICATE HOLDER (Town of Verona) and CANCELLATION (SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.)

ORDINANCE NO. 2021-05

Town of Verona
Dane County, Wisconsin

ORDINANCE FOR ALTERNATIVE CLAIMS PROCEDURE

It is hereby ordained by the Town Board of the Town of Verona, Dane County, Wisconsin, as follows:

Section 1. Authority: This ordinance is adopted pursuant to the authority granted town boards under s. 60.44(2), Wis. Stats. which allows for the adoption of an alternative claim procedure for approving financial claims against the town which are in the nature of bills and vouchers.

Section 2. Payments may be made from the town treasury pursuant to this ordinance for bills or vouchers that are of a routine nature.

Section 3. Procedure: Payments may be made from the town treasury after the town clerk/treasurer audits and approves each claim as a proper charge against the treasury by first determining that the following conditions have been complied with:

1. Funds are available under the town budget to pay the bill or voucher.
2. The item or service covered by the bill or voucher has been duly authorized.
3. The item or service covered by the bill or voucher has been supplied or rendered in conformity with the authorization.
4. The claim appears to be a valid claim against the town.

The Town Clerk/Treasurer may require submission of proof to determine compliance with the conditions under (1-4), prior to approval. For example, the Town Clerk/Treasurer may require verification of quantity, quality, etc. by another town official or employee.

After determining that the above conditions have been met, the Town Clerk/Treasurer shall distribute claims to the appropriate town official or employee to indicate approval by placing his or her initials on the bill. Upon approval of the bill or voucher under this procedure, the Town Clerk/Treasurer shall prepare an unpaid invoice report for approval by the Town Administrator. After the Town Administrator has approved the unpaid invoice report the Town Clerk/Treasurer shall prepare a payment approval report for the Town Chair to approve. Pursuant to s. 66.0607, Wis. Stat. the Town Chair and Town Clerk/Treasurer shall countersign all approved checks. The Town Clerk/Treasurer shall then mail or deliver the completed checks to the appropriate parties.

At least monthly, the Town Clerk/Treasurer shall file with the town board a written list of claims approved pursuant to this ordinance. The list shall include the date paid, name of claimant, purpose and amount.

This ordinance shall take effect upon publication or posting as required by law.

Adopted this 1st day of June 2021.

Mark Geller, Town Board Chair

Attest:

Teresa Withee, Clerk/Treasurer

2021 - 04
Town of Verona
WI DNR NR 208 Compliance Maintenance for 2020

Resolution for the Compliance Maintenance to WI DNR for the Annual
Report on Town of Verona Wastewater Treatment Collection System
(sewer lines)

WHEREAS, it is a requirement under the Wisconsin Pollutant Discharge Elimination System (WPDES) permit issued by the Wisconsin Department of Natural Resources to file a Compliance Maintenance Annual Report (CMAR) for its wastewater treatment/wastewater collection system under Wisconsin Administrative Code NR 208; and

WHEREAS, it is necessary to acknowledge that the governing body has reviewed the Compliance Maintenance Annual Report (CMAR) for year 2020; and

WHEREAS, the Town of Verona has received an "A" rating;

BE IT THEREFORE RESOLVED, by the Town Board of the Town of Verona that the following actions will be taken to ensure continued compliance of Utility District #1 collection system as identified in the Compliance Maintenance Annual Report (CMAR) as follows:

- Continue to compare actual costs with those forecast in the five-year financial management plan
- Work with the City of Fitchburg on an agreement to maintain the shared main along Fitchrona Road and to address with infiltration/outflow issues in a cooperative manner
- Continue to address maintenance issues based upon televising reports from preceding year

ADOPTED by the Town of Verona Board on June 1, 2021, Dane County, Wisconsin.

Mark Geller, Town Chair

I hereby certify that the foregoing resolution was duly adopted by the Town of Verona Board at a legal meeting on the 1st day of June, 2021.

Teresa Withee, Clerk/Treasurer

Dated _____