

Town of Berry Board Meeting
March 16, 2020, 7:00 p.m., at the Town Hall, 9046 State Road 19, Mazomanie, WI 53560
Agenda

1. Call to order
2. Approve minutes of February 17, 2020
3. Public Comments: You may address the Board on any item not on the agenda. A discussion item may be placed on a future agenda. Public comment may be heard on any agenda item either now, or at the time the agenda item is to be discussed, or at the discretion of the Town Chair at any other time the agenda item is discussed. Comments are generally limited to three minutes.
4. Discussion/action re: 2019 Audit
5. Discussion/action re: Meet with legal counsel, John Gerlach, for update and possible future action regarding 6389 Rimmel Court
6. Patrolman Report, if necessary
7. Discussion/action re: Cycle Road Event Permit for Friends of Blue Mounds State Park on June 20, 2020
8. Budgetary Matters
 - A. Discussion/action re: Payment of bills
 - B. Discussion/action re: Rear tires for John Deere Tractor
9. Committee reports/Correspondence/Communications
 - A. Fire Districts
 - B. EMS Districts
 - C. Other
10. Discussion of future agenda items
11. Adjourn

Persons requiring additional services to participate in a public meeting should contact the Town Clerk at the Town Hall, 9046 Hwy 19, Mazomanie, WI 53560. 767-4152 twnberry@chorus.net

Posted: 3/9/20

Brenda Kahl, Clerk/Treasurer

TITLE: Town of Berry Board Meeting Minutes
DATE: February 17, 2020
TIME: 7:00 – 8:41 p.m.
PLACE: Town Hall, 9046 State Road 19, Mazomanie, WI 53560
POSTINGS: Town Hall and Town of Berry website

I. CALL TO ORDER – ROLL CALL: The meeting was called to order at 7:00 p.m. Board members present: Anthony Varda, David Evert, Michael Statz, Joe Kruchten and Duane Haag. Also present Clerk, Brenda Kahl.

II. APPROVE MINUTES OF JANUARY 21, 2020

Motion Haag/Kruchten to approve the minutes of January 21, 2020. Motion carried. Vote 5-0

III. PUBLIC COMMENTS: You may address the Board on any item not on the agenda. A discussion item may be placed on a future agenda. Public comment may be heard on any agenda item either now, or at the time the agenda item is to be discussed, or at the discretion of the Town Chair at any other time the agenda item is discussed.

*Christine Molling commented about the mixture of dirt and manure on town roads due the wet weather and how the town can encourage property owners and/or farmers to remove it from the roads

*Duane Haag asked if the town has proceeded with the Turkey Road project

IV. PATROLMAN REPORT, IF NECESSARY

No report

V. PRESENTATION BY DAVID STANFIELD, re Black Earth Electric exploring the costs and benefits of installing a solar generation facility

Discussion only. David Stanfield is asking the Town to write a letter to the Village of Black Earth and Mazomanie requesting that Vanguard Electric explore options for a local solar generation facility.

Motion Varda/Evert to move agenda item number 7 up to agenda item number 6. Motion carried. Vote 5-0

VI. DISCUSSION/ACTION RE: CLIMATE ACTION WORKSHOP, BE LISTED AS A SUPPORTER OF THE WORKSHOP

Discussion only. Workshops are scheduled for February 25, March 31 and April 28

VII. DISCUSSION/RECOMMENDATION TO THE BOARD OF ZONING APPEALS RE:

A. (V-2020-1) David & Candace May, 5403 Otto Kerl Rd, variance to permit a reduced setback from 50' to 49'

Anthony Varda recused himself

Motion Haag/Kruchten to recommend approval of David & Candace May's, 5403 Otto Kerl Road, variance to permit a reduced setback from 50' to 49'. Motion carried. Vote 4-0

VIII. DISCUSSION/ACTION RE: REQUEST FROM EMPIRE-SAUK CHAPTER OF THE PRAIRIE ENTHUSIASTS TO WAIVE TOWN HALL RENTAL FEE FOR PRESCRIBED FIRE BASIC TRAINING CLASS

Motion Varda/Haag to waive the town hall rental fee for prescribed fire basic training class. Motion carried. Vote 5-0

IX. DISCUSSION/ACTION RE: ORDINANCE DESIGNATING ALL-TERRAIN VEHICLE ROUTES AND REGULATING THE OPERATION OF ALL-TERRAIN VEHICLES

Motion Kruchten/Evert to adopt the ordinance Designating All-Terrain Vehicle Routes and Regulating the Operation of All-Terrain Vehicles

Motion Kruchten/Varda to amend the motion that the ordinance not be published nor go into effect until it is reviewed by legal counsel and until the Village of Cross Plains adopts an all-terrain vehicle ordinance. Motion carried. Vote 3-2 In favor: Haag, Varda and Kruchten
Opposed: Statz and Evert

Motion Evert/ to amend that all town roads be included in the ordinance. Motion failed for lack of a second

Motion Varda/ to amend to remove Enchanted Valley Road out of the designated routes. Motion failed for lack of a second

Motion Varda/Haag to amend Section IV (L) to read as "All ATV and UTV equipment is required to have applicable liability insurance and proof of insurance with them when on a town road designed as a route.". Motion carried. Vote 5-0

Motion Varda/Haag to amend Section IV (M) to read as "Routes must be signed in accordance with NR 64.12 and NR 64.12(7)c. All required designed route signs and posts and their installation shall be paid for by an ATV/UTV Club, with approval, installation and maintenance of the signs by the Town of Berry. Repair of any damaged or vandalized signs will be paid for by the ATV/UTV Club. No ATV/UTV designated route will be open for use until properly signed." Motion carried. Vote 5-0

Motion to adopt the ordinance Designating All-Terrain Vehicle Routes and Regulating the Operation of All-Terrain Vehicles as amended. Motion carried. Vote 4-1 In favor: Haag, Varda, Kruchten and Evert Opposed: Statz

X. DISCUSSION/ACTION RE: PROPERTY LOCATED AT 8785 STATE ROAD 19
On the agenda for review. No action taken.

XI. DISCUSSION/ACTION RE: CONFIRMING OPEN BOOK AND BOARD OF REVIEW DATES

Motion Varda/Haag to accept the dates for Open Book on May 11 from 5:30-7:30 pm and Board of Review on June 4 from 6:00-8:00 pm. Motion carried. Vote 5-0

XII. BUDGETARY MATTERS

A. Discussion/action re: Payment of bills

Motion Varda/Kruchten to approve the payment of bills. Motion carried. Vote 5-0
Check numbers 4530-4532 and 17290-17346

B. Discussion/action re: Purchase a torque multiplier and wrench

Motion Evert/Kruchten to purchase the Matco torque wrench for \$685.75. Motion carried. Vote 4-1
In favor: Statz, Varda, Kruchten and Evert Opposed: Haag

XIII. COMMITTEE REPORTS/CORRESPONDENCE/COMMUNICATIONS

*Cross Plains EMS: Interviewed three applicants and hired the current Chief for the full-time Chief/EMT position

*District 1 EMS: Had a successful pancake breakfast fundraiser

XIV. DISCUSSION OF FUTURE AGENDA ITEMS

XV. ADJOURN

Motion Varda/Haag to adjourn until the next regular meeting or the call of the chair. Motion carried. Vote 5-0.

Brenda Kahl, Clerk/Treasurer

Anthony Varda, Chair

JBC

TOWNSON BLOCK

CPAs



**TOWN OF BERRY
GENERAL FUND
FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S
REPORT
For The Year Ended December 31, 2019**

**TOWN OF BERRY
GENERAL FUND
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December 31, 2019

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JOHNSON BLOCK
CPAs

INDEPENDENT AUDITOR'S REPORT

Town Board
Town of Berry
Mazomanie, Wisconsin

We have audited the accompanying financial statements of the General Fund of the Town of Berry, Wisconsin, as of and for the year ended December 31, 2019, and the related notes to the financial statements, as 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 Berry, Wisconsin as of December 31, 2019, 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 Berry, Wisconsin, as of December 31, 2019, 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 States 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 and Wisconsin Retirement System schedules on pages 16 and 17 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 the 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Berry, Wisconsin's General Fund financial statements as a whole. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
February 20, 2020

FINANCIAL STATEMENTS

TOWN OF BERRY

BALANCE SHEET - GENERAL FUND

December 31, 2019

	<u>General Fund</u>
<u>Assets</u>	
Current Assets:	
Cash and Investments	
Tax Collections	\$ 1,718,447
General Fund	587,416
Current Property Taxes Receivable	<u>2,171,941</u>
Total Assets	<u><u>\$ 4,477,804</u></u>
<u>Liabilities, Deferred Inflows of Resources and Fund Balance</u>	
Current Liabilities:	
Accounts Payable	\$ 13,014
Due to Other Taxing Units	<u>3,225,158</u>
Total Current Liabilities	<u><u>3,238,172</u></u>
Deferred Inflows of Resources:	
2019 Tax Levy	<u>665,230</u>
Total Deferred Inflows of Resources	<u><u>665,230</u></u>
Total Liabilities and Deferred Inflows of Resources	<u><u>3,903,402</u></u>
Fund Balance:	
Assigned	38,354
Unassigned	<u>536,048</u>
Total Fund Balance	<u><u>574,402</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 4,477,804</u></u>

The accompanying notes to financial statements are an integral part of this statement.

TOWN OF BERRY

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - GENERAL FUND
For the Year Ended December 31, 2019**

	<u>General Fund</u>
Revenues	
Taxes	\$ 610,428
Intergovernmental Revenues	228,506
Licenses and Permits	23,321
Charges for Services	70,514
Interest	9,495
Miscellaneous	2,163
Total Revenues	<u>944,427</u>
Expenditures	
Current:	
General Government	148,960
Public Safety	99,493
Sanitation	65,456
Highways	334,673
Conservation and Development	7,063
Health and Human Services	6,175
Parks	1,609
Debt Service	175,519
Total Expenditures	<u>838,948</u>
Excess of Revenues Over (Under)	
Expenditures	105,479
Fund Balances - January 1	<u>468,923</u>
Fund Balances - December 31	<u>\$ 574,402</u>

The accompanying notes to financial statements are an integral part of this statement.

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

1. Summary of Significant Accounting Policies

A summary of the significant accounting policies follows:

Reporting Entity

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

The financial statements exclude the School Districts of Middleton-Cross Plains, Wisconsin Heights and Sauk Prairie because the Town does not have control in any budgetary, fiscal or management capacity, evidencing a lack of oversight responsibility and authority. 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 does not maintain records of its capital assets. The Town has disclosed its long-term debt at note 7.

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 and deferred outflows, liabilities and deferred inflows, net assets/fund equity, revenues 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.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. 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.

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.

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.

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

1. Summary of Significant Accounting Policies (Continued)

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's general fund reports deferred inflows on its general fund 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 liability for deferred revenue 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 2019 tax roll levied (\$3,890,388) in 2019 less the advanced tax collections received in December (\$1,718,447). The advanced tax collections of \$1,718,447 is included in cash at December 31, 2019. The amount reported as deferred inflows (\$665,230) represents the Town's portion of the levy to be used for 2020 operations. The amount reported as payable to other governments (\$3,225,158) represents the amount of taxes levied in 2019 that are due to all of the taxing jurisdictions for 2020 operations.

The preparation of financial statements in conformity with 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 to 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.

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

1. Summary of Significant Accounting Policies (Continued)

Assets, Liabilities, and Fund Balance or Equity

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Town, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district.

Property tax calendar – 2019 tax roll:

Lien date and levy date	December 2019
Tax bills mailed	December 2019
Payment in full, or	
First installment due	January 31, 2020
Second installment due	July 31, 2020
Personal property taxes in full	January 31, 2020
Tax sale – 2019 delinquent	
Real estate taxes	October 2022

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof.

Capital Assets

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

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.

Vacation time does not accumulate from one year to the next. Upon termination or retirement, payment shall be made for any unused vacation days accumulated in the calendar year. Sick leave can be accumulated and accrued up to a maximum of 1,440 hours by the Treasurer and Patrolman. Upon retirement, an employee will receive the number of accumulated sick hours times hourly rate of pay in the form of paid health insurance premiums. Accumulated sick pay is estimated to be \$49,715 as of December 31, 2019. This amount is not included as a liability on the fund financial statements.

Deferred Outflows and Inflows of Resources

Deferred outflow of resources represents 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.

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

1. Summary of Significant Accounting Policies (Continued)

Assets, Liabilities, and Fund Balance or Equity (Continued)

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. The Town has assigned authority to assign fund to the Town Clerk to the extent such assignment does not create a negative unassigned fund balance.

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.

It is the Town's policy to work to achieve and then maintain an unassigned balance in the general fund to provide for unanticipated expense of a nonrecurring nature. Reserves will be built up and then maintained at no less than an amount equal to 15-25% of the current operating budget for each fund.

The Town's long-term goals for fund balance is to achieve and maintain a general fund balance that would alleviate the need for short-term borrowing for operational cash flow needs. Fund balance in excess of this goal may be used for one-time expenditures or unforeseen cost (i.e. damages). The general fund balance shall not be used for recurring costs in the operating budget.

When restricted and other fund balance resources are available for use, it is the Town's policy to use restricted resources first, followed by committed, assigned, and unassigned amounts, respectively.

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

2. Stewardship, Compliance, and Accountability

Budgetary Information

Operating budgets are adopted each year for the general fund. The original budget was adopted in November 2018. No budget changes were made throughout 2019. Changes to the overall budget must be approved by a two-thirds Town board action.

3. Cash and Investments

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

1. Time deposits in financial institutions.
2. Bonds or securities of local governments or special governmental districts in the State of Wisconsin.
3. Bonds or securities issued or guaranteed by the federal government.
4. The state local government investment pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

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. The Town has no investment policy that would limit its investments choices beyond the statutory limits listed above.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town 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 banks are insured by the FDIC in the amount of \$250,000 for demand accounts and \$250,000 for time accounts. Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. 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 not be significant to individual municipalities.

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

3. Cash and Investments (Continued)

As of December 31, 2019, the Town had \$1,806,439 on deposit with financial institutions. Of this amount, the Town had deposits in excess of federal depository insurance limits that were exposed to custodial credit risk as follows:

Covered by state deposit guarantee fund	\$ 400,000
Covered by irrevocable letter of credit	782,197
Uninsured and collateral held by pledging bank's trust agent and in the Town's name	624,242
Total	<u>\$ 1,806,439</u>

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.

Fluctuating cash flows during the year due to tax collections, receipt of state aids and proceeds from borrowing may have resulted in temporary balances during the year exceeding uninsured amounts at the balance sheet date.

4. Property Taxes

Amounts due to other taxing units at December 31, 2019 as the result of the billing of the 2019 tax roll are as follows:

State of Wisconsin	\$ -
Dane County	731,692
Wisconsin Heights School District	1,234,189
Middleton-Cross Plains School District	1,033,701
Sauk Prairie School District	26,463
Madison Area Vocational District	194,622
Other	4,491
Total due to other taxing units	<u>\$ 3,225,158</u>

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

5. Wisconsin Retirement System

Plan Description. The Wisconsin Retirement System (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>.

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 occupation employees, 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.

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

5. Wisconsin Retirement System (Continued)

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>
2009	(2.1%)	(42%)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17

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. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. 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 \$5,536 in contributions from the employer.

Contribution rates as of December 31, 2019 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General	6.55%	6.55%
Protective with Social Security	6.55%	10.55%
Protective without Social Security	6.55%	14.95%

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

5. Wisconsin Retirement System (Continued)

Net Pension Liability

At December 31, 2019, the Town of Berry had a liability of \$19,359 for its proportionate share of the net pension liability. The net pension liability (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town of Berry's proportion of the net pension liability (asset) was based on the Town of Berry's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the Town of Berry's proportion was 0.00054416%, which was a decrease of 0.00000508% from its proportion measured as of December 31, 2017.

Actuarial Assumptions. The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset):	December 31, 2018
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. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

5. Wisconsin Retirement System (Continued)

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:

Asset Allocation Targets and Expected Returns
As of December 31, 2018

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49	8.1	5.5
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
Variable Fund Asset Class			
U.S. Equities	70	7.6	5.0
International Equities	30	8.5	5.9
Total Variable Fund	100	8.0	5.4

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

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, as opposed to a discount rate of 7.20% for the 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 3.71%. 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.

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

5. Wisconsin Retirement System (Continued)

Sensitivity of the Town of Berry's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the Town of Berry's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the Town of Berry'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)	\$ 76,936	\$ 19,359	\$ (23,453)

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. Leases

The Town obtained a five-year capital lease for a copier in October 2017. The lease calls for monthly payments of \$190 through September 2022. Lease payments for the copier were \$2,284 for the year ended December 31, 2019. Minimum future payments under the current lease are as follows:

	Payments
2020	\$ 2,284
2021	2,284
2022	1,713
	6,281
Less interest portion	(815)
Obligation under capital lease	\$ 5,466

7. Changes in Long-Term Debt

The following is a summary of long-term debt transactions for the year ended December 31, 2019:

Long-term debt at January 1, 2019	\$ 599,456
Debt retired during year	(159,382)
Long-term debt at December 31, 2019	\$ 440,074

**TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019**

7. Changes in Long-Term Debt (Continued)

The long-term debt at December 31, 2019 consisted of the following:

General Obligation Debt - Notes from Direct Borrowings or Direct Placements:

\$90,516 promissory note, due January 29, 2020. Interest at 2.14%	\$ 23,364
\$97,800 promissory note, due January 6, 2022. Interest at 2.47%	60,124
\$350,000 promissory note, due August 13, 2022. Interest at 3.06%	266,357
\$111,170 promissory note, due January 2, 2023. Interest at 1.97%	<u>90,229</u>
Total general obligation debt	<u><u>\$ 440,074</u></u>

The annual requirements to amortize debt as of December 31, 2019, are as follows:

Year Ending December 31,	General Obligation Debt		
	Notes from Direct Borrowings or Direct Placements		
	Principal	Interest	Total
2020	\$ 150,379	\$ 12,104	\$ 162,483
2021	130,618	7,994	138,612
2022	134,317	4,295	138,612
2023	24,760	497	25,257
	<u>\$ 440,074</u>	<u>\$ 24,890</u>	<u>\$ 464,964</u>

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, 2019 is \$11,017,035.

TOWN OF BERRY
GENERAL FUND
Notes to Financial Statements
December 31, 2019

8. Assigned Fund Balance

The Town has the following assigned fund balances at December 31, 2019:

Professional Fees and Engineers	\$ 10,263
Highway Contingency	22,340
Park Shelter	158
Parks	3,389
Bike Path	204
Highway Capital Equipment	1,669
Town Events	<u>331</u>
Total	<u><u>\$ 38,354</u></u>

9. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The Town maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

10. Joint Ventures

The Town of Berry, the Village of Cross Plains and the Town of Cross Plains jointly operate a fire and emergency medical service district. The Town pays a portion of the district's operating expenses. Such payments totaled \$54,582 for the year ended December 31, 2019.

Separate financial statements of the district were not available. The Town's share of the district's assets and liabilities is about 15%.

The Town of Berry, the Village of Black Earth, Town of Black Earth, Town of Vermont and the Town of Mazomanie jointly operate a fire and emergency medical service district. The Town pays a portion of the district's operating expenses. Such payments totaled \$27,516 for the year ended December 31, 2019.

Separate financial statements of the district were not available. The Town's share of the district's assets and liabilities is about 15%.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF BERRY

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2019**

	<u>General Fund</u>			Variance Favorable (Unfavorable)
	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	
Revenues				
Taxes	\$ 610,428	\$ 608,598	\$ 608,598	\$ 1,830
Intergovernmental revenues	228,506	173,365	173,365	55,141
Licenses and permits	23,321	32,770	32,770	(9,449)
Charges for services	70,514	40,781	40,781	29,733
Interest	9,495	5,000	5,000	4,495
Miscellaneous	2,163	400	400	1,763
Total Revenues	<u>944,427</u>	<u>860,914</u>	<u>860,914</u>	<u>83,513</u>
Expenditures				
Current:				
General government	148,960	163,188	163,188	14,228
Public safety	99,493	125,388	125,388	25,895
Sanitation	65,456	62,131	62,131	(3,325)
Highways	334,673	312,001	312,001	(22,672)
Conservation and development	7,063	14,725	14,725	7,662
Health and human services	6,175	6,395	6,395	220
Parks and recreation	1,609	1,550	1,550	(59)
Debt service	175,519	175,536	175,536	17
Total Expenditures	<u>838,948</u>	<u>860,914</u>	<u>860,914</u>	<u>21,966</u>
Excess of Revenues Over (Under)				
Expenditures	<u>105,479</u>	<u>-</u>	<u>-</u>	<u>105,479</u>
Excess of Revenues and Other Financing				
Sources Over Expenditures and Other Uses	<u>105,479</u>	<u>-</u>	<u>-</u>	<u>105,479</u>
Fund Balances - January 1	<u>468,923</u>	<u>468,923</u>	<u>468,923</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 574,402</u>	<u>\$ 468,923</u>	<u>\$ 468,923</u>	<u>\$ 105,479</u>

See accompanying notes to the required supplementary information.

TOWN OF BERRY
WISCONSIN RETIREMENT SYSTEM SCHEDULES
December 31, 2019

**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)
2018	0.00054416%	\$ 19,359	\$ 82,639	23.43%	96.45%
2017	-0.00054924%	(16,307)	80,538	(20.25%)	102.93%
2016	0.00055866%	4,605	79,977	5.76%	99.12%
2015	0.00056886%	9,244	78,494	11.78%	98.20%
2014	-0.00057331%	(14,078)	79,779	(17.65%)	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
2019	\$ 5,635	\$ (5,635)	\$ -	\$ 86,022	6.55%
2018	5,537	(5,537)	-	82,639	6.70%
2017	5,477	(5,477)	-	80,539	6.80%
2016	5,279	(5,279)	-	79,977	6.60%
2015	5,279	(5,279)	-	78,494	6.73%

See accompanying notes to the required supplementary information.

**TOWN OF BERRY
GENERAL FUND
Notes to Required Supplementary Information
December 31, 2019**

1. Notes to Budgetary Comparison Schedule

A. Basis of Accounting

The General Fund budgetary comparison schedule has been presented on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America. See Note 2 in the notes to the financial statements for more information on the Town's budgetary information.

B. Excess of Expenditures over Appropriations

The Town controls expenditures at the department level. For the year ended December 31, 2019, expenditures for some departments exceeded the budget. Revenues and other financing sources were available to fund any excess. The following expenditure functions had an excess of actual expenditures over budget for the year ended December 31, 2019:

	<u>Excess Expenditures</u>
Sanitation	\$ 3,325
Highways	22,672
Parks and recreation	59

2. Notes to Wisconsin Retirement System Schedules

The illustrations do not present similar information for the 5 preceding years.

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions. Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 – 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop total pension liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

SUPPLEMENTARY INFORMATION

TOWN OF BERRY

**DETAILED SCHEDULE OF GENERAL FUND REVENUES
BUDGET AND ACTUAL
For the Year Ended December 31, 2019**

	<u>Actual</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Taxes			
General property taxes	\$ 600,479	\$ 600,598	\$ (119)
In lieu of tax	9,949	8,000	1,949
	<u>610,428</u>	<u>608,598</u>	<u>1,830</u>
Intergovernmental Revenues			
State shared taxes	20,674	20,673	1
State aid - local streets	109,894	109,894	-
State aid - recycling	3,292	3,280	12
State aid - computer	35	34	1
County aid - roads and bridges	32,173	32,468	(295)
Fire insurance taxes	7,718	6,940	778
Personal property aid	76	76	-
Other state payments	54,644	-	54,644
	<u>228,506</u>	<u>173,365</u>	<u>55,141</u>
Licenses and Permits			
Liquor and malt beverages	320	320	-
Building and driveway permits	19,635	29,500	(9,865)
Zoning fees	2,800	2,400	400
Dog licenses	566	550	16
	<u>23,321</u>	<u>32,770</u>	<u>(9,449)</u>
Charges for Services			
General	70,466	40,733	29,733
Cemetery	48	48	-
	<u>70,514</u>	<u>40,781</u>	<u>29,733</u>
Interest			
Investments	9,300	5,000	4,300
Special assessments	195	-	195
	<u>9,495</u>	<u>5,000</u>	<u>4,495</u>
Miscellaneous Revenues			
Miscellaneous	2,163	400	1,763
	<u>2,163</u>	<u>400</u>	<u>1,763</u>
Total Revenues and Other Financing Sources	<u>\$ 944,427</u>	<u>\$ 860,914</u>	<u>\$ 83,513</u>

TOWN OF BERRY

**DETAILED SCHEDULE OF GENERAL FUND EXPENDITURES
BUDGET AND ACTUAL**

For the Year Ended December 31, 2019

	Actual	Final Budget	Variance Favorable (Unfavorable)
General Government			
Town board	\$ 13,457	\$ 17,882	\$ 4,425
Clerk/Treasurer	88,114	88,817	703
Assessor fee and supplies	8,200	8,200	-
Audit	5,800	5,800	-
Elections	5,358	8,278	2,920
Website/Computer software	1,012	3,600	2,588
Office supplies & equipment	4,712	5,042	330
Newsletter	50	250	200
Insurance	10,595	11,370	775
Town hall expenses	5,616	7,940	2,324
Membership dues	3,033	3,141	108
Telephone	3,013	2,868	(145)
	<u>148,960</u>	<u>163,188</u>	<u>14,228</u>
Public Safety			
Fire	64,608	64,247	(361)
Ambulance	17,491	33,991	16,500
Building inspection	15,685	25,000	9,315
Other	1,709	2,150	441
	<u>99,493</u>	<u>125,388</u>	<u>25,895</u>
Sanitation Expense			
Recycling	23,580	22,418	(1,162)
Solid waste	41,876	39,713	(2,163)
	<u>65,456</u>	<u>62,131</u>	<u>(3,325)</u>
Highways			
Maintenance/Fuel/Equipment	113,009	104,837	(8,172)
Road construction	152,010	125,604	(26,406)
Highway salaries	69,127	81,014	11,887
Miscellaneous	527	546	19
	<u>334,673</u>	<u>312,001</u>	<u>(22,672)</u>
Conservation and Development			
Planning commission	1,222	1,105	(117)
Zoning	5,841	13,620	7,779
	<u>7,063</u>	<u>14,725</u>	<u>7,662</u>
Health and Human Services			
Dane County services	5,695	5,695	-
Cemetery	480	700	220
	<u>6,175</u>	<u>6,395</u>	<u>220</u>
Parks and Recreation			
Parks	1,609	1,550	(59)
	<u>1,609</u>	<u>1,550</u>	<u>(59)</u>
Debt Service			
Principal	159,382	159,401	19
Interest	16,137	16,135	(2)
	<u>175,519</u>	<u>175,536</u>	<u>17</u>
Total Expenditures	<u>\$ 838,948</u>	<u>\$ 860,914</u>	<u>\$ 21,966</u>



www.townofberry.org

9046 State Road 19, Mazomanie, WI 53560, 608-767-4152

CYCLE ROAD EVENT PERMIT

Issue Date: 2/4/2020

This permit is issued to Friends of Blue Mound State Park
(Group Name)
4350 Mounds Park Rd, Blue Mounds, WI 53517 for a bicycle/motorcycle
(Group Address)
(circle one) ride through the Town of Berry on Saturday, 4/20/2020
(Day) (Date)
beginning at approximately 9:00am and ending at approximately 5:00pm.
(Time) (Time)
The route of travel to be (attach map or description of route being traveled).

The organizer/s of this event acknowledge that they have received and have read a copy of the Town's Cycle Policy 201.1. A refundable deposit of \$100, or larger, to be determined by the board as necessary to secure payment of anticipated costs and assure performance of permit requirements according to Policy 201.1, has been received by the Town.

The contact person/office for the event to handle complaints shall be Abbey
(Required)
VanValkenburg, phone 608.316.5755 and shall be staffed one hour
(Required)
prior to the start and one hour after the ending of the event.

The Town shall place and remove all route warning signs furnished by the Town.
The organizers of the cycle event shall place and remove all cycle event route marking signs immediately after the end of the event.

You are further required to answer the following questions as a condition of this permit:
How will the permit holder provide insurance for the Town? Included

Permit holder carries liability insurance and
will indemnify coverage to the township.

How will the permit holder plan to minimize traffic disruption for residents of the Town?

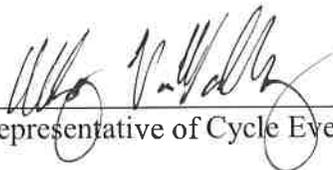
This proposed event is a "Ride," not a "race". Therefore there
are no road closures. However, there will be constant
monitoring of roadways.

What actions will the permit holder take to improve motorist and cyclist interactions? ___

Numerous steps are being taken, including instituting
a better process of education of participants.

Signed by:

Brenda Kahl, Clerk/Treasurer, Town of Berry



Representative of Cycle Event

3/9/2020

List of bills to be approved at the March 16, 2020 board meeting

Date	Check #	Payee	Amount
2/18/2020	17347	Brenda Kahl	1157.65
2/18/2020	17348	Orlin Danz	1177.04
2/18/2020	17349	Tyler Danz - part-time highway employee	439.33
3/3/2020	17350	Brenda Kahl	1157.65
3/3/2020	17351	Craig Wagner - part-time highway employee	228.16
3/3/2020	17352	Orlin Danz	1177.04
3/3/2020	17353	Tyler Danz - part-time highway employee	717.37
3/16/2020	17354	Alliant Energy	236.38
3/16/2020	17355	Bear Graphics - absentee voting envelopes	116.88
3/16/2020	17356	Bonnie Dauck - February election inspector	64.00
3/16/2020	17357	Brenda Kahl - mileage	65.15
3/16/2020	17358	Dane County Treasurer - property tax bill envelopes	14.98
3/16/2020	17359	Debra Belongea - February election inspector	64.00
3/16/2020	17360	Dixie Johnson - February election inspector	64.00
3/16/2020	17361	Dorothy Seston - February election inspector	64.00
3/16/2020	17362	GFC Leasing - copier lease	190.31
3/16/2020	17363	Group Health Coop - medical and dental insurance	4638.00
3/16/2020	17364	Joan Paar - February election inspector	64.00
3/16/2020	17365	John Deere Financial - filters and chain lubricant	130.28
3/16/2020	17366	Johnson Block & Co - audit	6100.00
3/16/2020	17367	Josephine Grosch - February election inspector	64.00
3/16/2020	17368	Kathy Bladl - February election inspector	64.00
3/16/2020	17369	Ken Johnson - February election inspector	64.00
3/16/2020	17370	Lois Fitzsimmons - February election inspector	64.00
3/16/2020	17371	Matco Tools - torque wrench	650.00
3/16/2020	17372	McFarlane - supplies	5.49
3/16/2020	17373	News Publishing - election and zoning notices	78.08
3/16/2020	17374	O'Donnells Truck & Body - 2012 and 2017 vehicles	621.83
3/16/2020	17375	Robert Agee - February election inspector	64.00
3/16/2020	17376	State Bank of Cross Plains - postage and tools	1081.87
3/16/2020	17377	TDS Telecom - internet and phone	196.01
3/16/2020	17378	Town & Country Sanitation - garbage & recycling	5904.40
3/16/2020	17379	US Cellular - patrolman's cell phone	54.82

Additional bills will be handed out at the meeting

3-9-20

Agenda Item #8 (B), Rear tires for John Deere Tractor

Received two estimates (attached)

McFarlane = 1904.40

Pomp's Tire = 1974.00



780 Carolina Street / P.O. Box 100, Sauk City—WI, 53583

608.643.3321

www.mcfarlanes.net

Where Service is a "Family" Tradition
Tell us how we did at feedback@mcfarlanes.net

SHIP TO

SOLD TO
T25200 TOWN OF BERRY
9046 STATE ROAD 19
MAZOMANIE, WI 53560

Sold By: 690 PO #: REARS Date 3/02/20 QUOTE QU03683
Ship By: Tax #: GOVT EXEMPT 8/13* 9:19:23 PRT: 2 Open

Quote Summary

01 QUOTE FOR REAR TIRES ON TRACTOR 460/80R38	1904.40
** DISCOUNT TAKEN	-211.60
** TOTAL	1904.40

Tax	D	Qty	Description	Price	Amount
			Group: 01		

01 QUOTE FOR REAR TIRES ON TRACTOR 460/80R38

PRICE GOOD FOR THE MONTH OF MARCH 10% DISCOUNT CUSTOMER APPRICIATION DAYS

TIRE LABOR FARM

** TOTAL TIRE LABOR FARM 63.00

TIRES AG					
00000C	2	Z10 6006436090000	460/85R38	TW-41A / DISPLAY	958.00 1724.40

TIRE DISPOSAL					
00000C	2	DISPOSAL			55.00 99.00

TIRE PATCHES					
00000C	2	AIR WATER VALVE STEMS			10.00 18.00

* SEGMENT SUBTOTAL 1904.40

March 10th - 14th Customer Appreciation Days

** SUBTOTAL 1904.40

X _____ Charge Sale

Phone: (608) 444-0359

PAY THIS AMOUNT

\$1904.40

\$ 2051



POMP'S TIRE SERVICE, INC.

REMITTANCE ADDRESS:
 POMP'S TIRE SERVICE, INC.
 ATTN: AR DEPARTMENT
 P.O. BOX 1630
 GREEN BAY, WI 54305-1630

*Tractor
Rear Tires*

POMP'S TIRE-DEFOREST (GENE ST)
 7231 GENE ST

ESTIMATE #: 286493

DE FOREST, WI 53532

PAGE: 1

608/846-0674

CUSTOMER: TOWN OF BERRY
 9046 STATE RD 19
 7674152
 MAZOMANIE, WI 53560

SHIP TO: QUOTE ON TRACTOR REARS

CREATED BY TOMMY
 FAX NUMBER: 6087673015
 BUSINESS: 608/767-4152 0
 SALESMAN: MOSE GROSZ
 ESTIMATE DATE: 02/25/20

TERMS: 1 PMT DUE 10TH OF MON AFTR INV

PRODUCT	MECHANIC	QUANTITY	PRICE	F.E.T.	EXTENSION
FARM ROAD SERVICE HRLY RATE		1.00	110.00		110.00
FRS					
TRUCK SUPPLIES		1	8.00		8.00
FUEL PRICE SURCHARGE		1	10.00		10.00
460/85R38/149A8 MITAS AC85 R1W		2	795.00		1590.00
M6006436090000					
18.4R38 DIS/MT ON UNIT DRY		2.00	85.00		170.00
FML					
TR861 VALVE STEM		2	18.00		36.00
OVALV					
FARM TIRE SCRAP DISPOSAL FEE		2	25.00		50.00
FDISP					

MERCHANDISE: 1634.00
 LABOR: 280.00
 OTHER: 60.00
 ESTIMATE TOTAL: 1974.00

THANK YOU FOR YOUR BUSINESS

***** Valid for 30 days *****