

TOWN OF WESTPORT

NOTICE OF ANNUAL TOWN MEETING

Virtual Meeting Via GoToMeeting

PLEASE TAKE NOTICE that this meeting will take place virtually via GoToMeeting. Please join the meeting from your computer, tablet or smartphone by visiting <https://global.gotomeeting.com/join/805346701>. You can also participate by phone by dialing +1 (646) 749-3122 and use access code: 805-346-701. If you are new to GoToMeeting, get the app and be ready when the meeting starts. You may be muted or be asked to mute your device

PLEASE TAKE NOTICE that the Annual Town Meeting for the Town of Westport, Dane County, Wisconsin, for the purpose of transacting such business as may be necessary and allowed by law, including approving hourly pay for supervisors as employees, will be held electronically due to the COVID 19 pandemic, on the third Tuesday of April (April 20, 2021), commencing at 7:00 p.m. Instructions will be posted at www.townofwestport.org.

Dated: April 1, 2020

Thomas G. Wilson, Attorney/Administrator/Clerk-Treasurer

TOWN OF WESTPORT
2021 ANNUAL TOWN MEETING
Kennedy Administration Building
Community Meeting Room
5387 Mary Lake Road
Town of Westport, Wisconsin

Virtual Meeting Via GoToMeeting

PLEASE TAKE NOTICE that this meeting will take place virtually via GoToMeeting. Please join the meeting from your computer, tablet or smartphone by visiting <https://global.gotomeeting.com/join/805346701>. You can also participate by phone by dialing +1 (646) 749-3122 and use access code: 805-346-701. If you are new to GoToMeeting, get the app and be ready when the meeting starts. You may be muted or be asked to mute your device.

AGENDA - Tuesday, April 20, 2021 7:00 p.m.

1. Call to Order/Welcome
2. Approve Minutes of 2020 Annual Meeting
3. Financial Report by Bob Anderson, Deputy Clerk/Treasurer
4. New Business As Allowed By Law
Hourly Pay for Potential Town Officials as Town Employees Resolution
Discussion/Action
5. Old Business Carried Over (None)
6. Adjourn

If you need reasonable accommodations to access this meeting, please contact the clerk's office at 849-4372 at least three business days in advance so arrangements can be made to accommodate the request.

TOWN OF WESTPORT

ANNUAL TOWN MEETING - April 21, 2020

The Town of Westport Annual Meeting was called to order by Town Chair Dean Grosskopf on Tuesday, April 21, 2020, by FreeTeleconference.com due to the COVID-19 pandemic and declared State of Emergency, at 7:02 p.m. Also attending were: John Cuccia, Terry Enge, Ken Sipsma, Susan Stolen, Mitchell Trotter, Mark Trotter, Deputy Clerk-Treasurer Bob Anderson (also a resident elector), and Attorney/Administrator/Clerk-Treasurer Tom Wilson.

The minutes of the 2019 Annual Meeting were approved as presented on a motion by Ken Sipsma, second John Cuccia, 8-0.

A written statement of the Town's financial condition for 2019 including revenues, expenditures and current indebtedness, was presented by Bob Anderson, in the form of the available draft 2019 financial audit, and shows the Town to be in excellent financial health. Mr. Anderson then answered general questions from those in attendance, and commented on the fine financial health of the utilities and on investigating the use of sweep accounts to protect higher year end funds. Dean Grosskopf commented that he agrees with the draft report. Mr. Sipsma thanked staff for doing such a fine job with the Town finances.

There was no new business raised. There was no old business to be raised.

Motion to adjourn by Susan Stolen, second Terry Enge. The meeting adjourned at 7:14 p.m. by a vote of 8-0.

Thomas G. Wilson
Town Attorney/Administrator/Clerk-Treasurer

TOWN OF WESTPORT

Balance Sheet Governmental Funds December 31, 2020

	<u>General Fund</u>	<u>Parks Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and Investments	\$ 3,664,915	\$ 109,271	\$ 3,774,186
Receivables:			
Taxes	1,913,590	-	1,913,590
Delinquent Special Assessments	263,200	-	263,200
Other	22,640	-	22,640
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 5,863,929</u>	<u>\$ 109,271</u>	<u>\$ 5,973,200</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 124,610	\$ -	\$ 124,610
Accrued Liabilities	1,603	-	1,603
Due to Other Funds	191,664	-	191,664
Deposits Payable	47,600	-	47,600
Total Liabilities	<u>365,477</u>	<u>-</u>	<u>365,477</u>
Deferred Inflows			
Deferred Tax Levy	<u>2,670,694</u>	<u>-</u>	<u>2,670,694</u>
Fund Balances:			
Nonspendable	263,200	-	263,200
Assigned	1,035,913	105,113	1,141,026
Unassigned	1,528,645	4,158	1,532,803
Total Fund Balances	<u>2,827,758</u>	<u>109,271</u>	<u>2,937,029</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 5,863,929</u>	<u>\$ 109,271</u>	<u>\$ 5,973,200</u>

See accompanying notes to the basic financial statements.

TOWN OF WESTPORT

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds

For the Year Ended December 31, 2020
With Comparative Totals for December 31, 2019

			<u>Governmental Funds</u>	
	<u>General Fund</u>	<u>Parks Fund</u>	<u>2020</u>	<u>2019</u>
REVENUES				
Property Taxes	\$ 2,141,268	\$ -	\$ 2,141,268	\$ 1,955,979
Intergovernmental	1,742,389	-	1,742,389	314,759
License and Permits	196,204	3,284	199,488	137,037
Fines, Forfeits and Penalties	9,087	-	9,087	9,535
Public Charges for Services	312,703	-	312,703	306,594
Interest Income	66,754	874	67,628	150,369
Miscellaneous Income	103,895	-	103,895	117,865
Total Revenues	<u>4,572,603</u>	<u>4,158</u>	<u>4,576,761</u>	<u>2,992,138</u>
EXPENDITURES				
Current:				
General Government	740,234	-	740,234	717,358
Public Safety	545,293	-	545,293	419,332
Public Works	2,426,991	-	2,426,991	1,573,548
Health and Social Services	18,768	-	18,768	14,717
Parks and Recreation	1,351,249	-	1,351,249	183,260
Conservation and Development	16,824	-	16,824	12,615
Capital Outlay	113,437	-	113,437	193,210
Debt Service				
Principal	722,000	-	722,000	300,000
Interest	44,172	-	44,172	7,438
Total Expenditures	<u>5,978,968</u>	<u>-</u>	<u>5,978,968</u>	<u>3,421,478</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,406,365)</u>	<u>4,158</u>	<u>(1,402,207)</u>	<u>(429,340)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Notes Payable	<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>	<u>1,602,000</u>
Total Other Financing Sources and Uses	<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>	<u>1,602,000</u>
Net Change in Fund Balances	93,635	4,158	97,793	1,172,660
Fund Balances - Beginning	2,734,123	105,113	2,839,236	1,696,576
Fund Balances - Ending	<u>\$ 2,827,758</u>	<u>\$ 109,271</u>	<u>\$ 2,937,029</u>	<u>\$ 2,869,236</u>

See accompanying notes to the basic financial statements.

TOWN OF WESTPORT

**Statement of Net Position
Proprietary Funds
December 31, 2020**

	Water Utility	Sewer Utility	Total
ASSETS			
Current Assets:			
Cash and Investments	\$ 1,396,712	\$ 730,128	\$ 2,126,840
Accounts Receivable	13,124	5,485	18,609
Due from Tax Roll	14,193	56,037	70,230
Due from Other Funds	62,378	60,152	122,530
Total Current Assets	<u>1,486,407</u>	<u>851,802</u>	<u>2,338,209</u>
Restricted Assets:			
Restricted Cash and Cash Equivalents	66	322,133	322,199
Total Restricted Assets	<u>66</u>	<u>322,133</u>	<u>322,199</u>
Noncurrent Assets:			
Special Assessments	-	36,307	36,307
Total Noncurrent Assets	<u>-</u>	<u>36,307</u>	<u>36,307</u>
Capital Assets:			
Property, Plant and Equipment	5,255,608	5,934,119	11,189,727
Less: Accumulated Depreciation	(1,719,071)	(3,242,275)	(4,961,346)
Net Capital Assets	<u>3,536,537</u>	<u>2,691,844</u>	<u>6,228,381</u>
Total Assets	<u>\$ 5,023,010</u>	<u>\$ 3,902,086</u>	<u>\$ 8,925,096</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 3,963	\$ 111,154	\$ 115,117
Due to Other Funds	680	416	1,096
Total Current Liabilities	<u>4,643</u>	<u>111,570</u>	<u>116,213</u>
Non-Current Liabilities:			
Deferred Regulatory Credit	36,970	-	36,970
Total Non-Current Liabilities	<u>36,970</u>	<u>-</u>	<u>36,970</u>
Total Liabilities	<u>41,613</u>	<u>111,570</u>	<u>153,183</u>
NET POSITION			
Net Investment in Capital Assets	3,499,567	2,691,844	6,191,411
Restricted	66	322,133	322,199
Unrestricted	1,481,764	776,539	2,258,303
Total Net Position	<u>4,981,397</u>	<u>3,790,516</u>	<u>8,771,913</u>
Total Liabilities and Net Position	<u>\$ 5,023,010</u>	<u>\$ 3,902,086</u>	<u>\$ 8,925,096</u>

See accompanying notes to the basic financial statements.

TOWN OF WESTPORT

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended December 31, 2020

	Water Utility	Sewer Utility	Total
OPERATING REVENUES			
Charges for Services	\$ 225,722	\$ 658,940	\$ 884,662
Other Operating Revenues	1,843	8,310	10,153
Total Operating Revenues	<u>227,565</u>	<u>667,250</u>	<u>894,815</u>
OPERATING EXPENSES			
Operation and Maintenance	56,319	572,769	629,088
Salaries	32,252	25,563	57,815
Outside Services Employed	9,528	-	9,528
Depreciation	87,069	127,902	214,971
Total Operating Expenses	<u>185,168</u>	<u>726,234</u>	<u>911,402</u>
Operating Income (Loss)	<u>42,397</u>	<u>(58,984)</u>	<u>(16,587)</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	10,330	13,961	24,291
Amortization of Regulatory Credit	12,323	-	12,323
Total Non-Operating Revenue (Expenses)	<u>22,653</u>	<u>13,961</u>	<u>36,614</u>
Change in Net Position	65,050	(45,023)	20,027
Total Net Position - Beginning	<u>4,916,347</u>	<u>3,835,539</u>	<u>8,751,886</u>
Total Net Position - Ending	<u><u>\$4,981,397</u></u>	<u><u>\$3,790,516</u></u>	<u><u>\$ 8,771,913</u></u>

See accompanying notes to the basic financial statements.

TOWN OF WESTPORT
Statement of Fiduciary Net Position
December 31, 2020

	<u>Custodial Fund</u>
ASSETS	
Cash and Investments	\$ 5,612,430
Taxes Receivable	<u>8,618,976</u>
Total Assets	<u><u>\$ 14,231,406</u></u>
LIABILITIES	
Due to Other Governments	<u>\$ 14,231,406</u>
Total Liabilities	<u><u>\$ 14,231,406</u></u>

DRAFT

See accompanying notes to the basic financial statements.

TOWN OF WESTPORT

**Statement of Changes in Fiduciary Net Position
Fiduciary Fund
December 31, 2020**

	<u>Custodial Fund</u>
ADDITIONS	
Property tax collections for other governments	<u>\$ 9,035,106</u>
Total Additions	<u>9,035,106</u>
DEDUCTIONS	
Payments of taxes to other governments	<u>9,035,106</u>
Total Deductions	<u>9,035,106</u>
Net increase (decrease) in fiduciary net position	-
Net position - Beginning	<u>-</u>
Net position - Ending	<u><u>\$ -</u></u>

DRAFT

TOWN OF WESTPORT
TOWN MEETING
RESOLUTION NO. 21-_____

A RESOLUTION BY THE TOWN MEETING OF THE TOWN OF WESTPORT, DANE COUNTY, WISCONSIN, REGARDING PAYING ELECTED OFFICERS SERVING AS TOWN EMPLOYEES

The Town Meeting of the Town of Westport, Dane County, Wisconsin, hereby resolves as follows regarding paying elected officers serving as Town employees:

WHEREAS, pursuant to Section 60.37(4), Wis. Stats., the Town Meeting is to establish the hourly wage to be paid to an elected town officer serving as a town employee, and that amount shall not exceed \$15,000 each year; and,

WHEREAS, the Town Board by motion submitted this Resolution to the Town Meeting for consideration, and the Town Meeting finds that it is reasonable and acceptable to employ Town of Westport officers for some positions as may be needed by the Town based on experience, skills, and availability.

NOW, THEREFORE, BE IT RESOLVED, by the Town Meeting of the Town of Westport held on April____, 2021, that it is acceptable for the Town of Westport to hire Westport Town Officers based on their skills, experience, and availability, as Town employees, and those employees shall be paid no more than \$25 per hour, with the actual rate of hourly pay to be determined in the discretion of the Town Administrator, but such officers shall not be paid more than \$15,000 each year as an employee, exclusive of their pay as a Town Officer.

This Resolution shall take effect upon passage and proper posting, and shall remain in effect until cancelled or amended by the Town Meeting.

The above and foregoing Resolution was duly adopted by a vote of the electors present at the Annual Town Meeting of the Town of Westport, Dane County, Wisconsin, held on April ____, 2021, by a vote of ____ ayes, ____ nays, and ____ abstaining.

TOWN OF WESTPORT

By: _____
Dean A. Grosskopf Town Board Chair

Attest: _____
Thomas G. Wilson,
Town Attorney/Administrator/Clerk-Treasurer

Approved: _____
Posted: _____

January 26, 2021

To: Westport Town Board

Dean Grosskopf, Chair

John Cuccia

Terry Enge

Ken Sipsma

Mark Trotter

Re: Resolution to allow employment of elected officials

The Town of Westport must keep a very clear line between elected officials and paid staff to avoid any appearance of conflict of interest.

I have worked with boards for more than 30 years, and both Paul and I have served as board members for other organizations. In all cases, it was imperative—for ethical purposes and to avoid conflict of interest—to keep a well-defined separation of duties between elected officials and paid staff.

Boards are responsible for setting vision, direction, and policies. Staff are responsible for establishing procedures to carry them out.

If the town needs “very limited-term, temporary type of work,” as noted by Administrator Tom Wilson in the *Waunakee Tribune*, then that’s a function to be performed by paid staff (or area temporary-help agencies), not by board members.

We appreciate the Town Board’s efforts on the part of constituents and the creative thinking in trying to resolve unexpected issues. However, a resolution to hire elected officials—regardless of how temporarily—doesn’t pass the smell test on multiple levels, including potential conflict of interest.

Kathy Kuehn

Paul Kuehn

5527 Maria Way

Waunakee, WI 53597

paulkathykuehn@gmail.com

608-849-9300