

# INCORPORATION APPLICATION

in support of the incorporation of the  
Village of Greenleaf, Wisconsin

Petitioner:  
John A. Brittnacher

Case:  
2019CV000896

Submittal Date:  
April 27, 2020



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Petition of Incorporation  
Greenleaf Incorporation FAQ  
Town Hall Rental Letter  
Letter from Brown County Sheriff  
Auto Aid (Mutual Aid Agreement)  
Mutual Aid Box Alarm System (MABAS)  
National Incident Management System (NIMS) Document  
Emergency Operation Plan

## **APPENDIX B: FILES FOR SECTION 2**

Proposed Village & Proposed Remnant Town Budget  
5-Year History of Changes in Equalized Values by Property Tax Classes  
Documents Related to the Town of Wrightstown Sanitary District No. 2  
Greenleaf Volunteer Fire Department Letter  
County Rescue Services, Inc Letter  
Brown County Sheriff Letter  
Document Related to the Intention to Allow the New Village to Lease the Town Hall Facility

## **APPENDIX C: ANNUAL FINANCIAL REPORTS FOR THE PRECEDING 5 YEARS**

Town of Wrightstown, Brown County Audit Report for Year Ending 2018  
Town of Wrightstown, Brown County Audit Report for Year Ending 2017  
Town of Wrightstown, Brown County Audit Report for Year Ending 2016  
Town of Wrightstown, Brown County Audit Report for Year Ending 2015  
Town of Wrightstown, Brown County Audit Report for Year Ending 2014

## **APPENDIX D: NEWSPAPER ARTICLES RELATED TO THE INCORPORATION PROCESS**

*Appendices are attached to this application document.*

APPLICATION IN SUPPORT OF THE INCORPORATION OF  
THE VILLAGE OF GREENLEAF

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## EXECUTIVE SUMMARY

The hamlet area of the Town of Wrightstown, supported by the Town Board, has petitioned to incorporate as a village. Circulators of the incorporation petition gathered approximately 103 signatures in March and April of 2019. The petition for incorporation includes exactly 0.947 square miles and roughly 814 persons. Petitioners are interested in incorporation due to the well-established identity of the proposed village area and an overall desire to effectively guide land use decisions and manage growth.

The spirit and intent of incorporation language in the Wisconsin Statutes is to prevent the state from experiencing an excess of municipal governance, and to ensure that a homogenous, compact community provides a solid foundation for newly incorporated lands. The Town of Wrightstown has provided necessary services for the proposed village area for many years, including such services as the Town of Wrightstown Sanitary District, an accompanying sewage treatment plant, and a fire department that has served the community for over 100 years. These services support the claim that the proposed village area currently functions like an incorporated municipality. Because the proposed village expects to share services with the remnant of the Town, the Town of Wrightstown believes that this incorporation will continue to serve all residents without creating excess governmental services.

### VILLAGE POWERS

The Town of Wrightstown has previously adopted the exercise of “Village Powers” as permitted under Wisconsin §60.10 and §60.22. This legislation allows the Town to exercise powers relating to villages and conferred on village boards under Chapter 61 except those powers which conflict with statutes relating to towns and town boards.

### THE PROPOSED VILLAGE OF GREENLEAF

Beyond simply an area with shared services and utilities, the proposed Village of Greenleaf is a true community. Most residents of the area get mail to a Greenleaf, WI mailing address, and identify themselves as living in Greenleaf. Part of the proposed Village is already considered a Census Designated Place (CDP), indicating that the U.S. Census Bureau acknowledges the area as a significant population concentration for statistical purposes. A rich history of industry binds the community together.

Neighbors in the proposed village gather at community establishments to share food and talk about local happenings, celebrate together at the annual picnic at the Greenleaf Fireman’s Park, meet to plan the next Greenleaf Riders Snowmobile Club meeting, and bump into each other at the post office.

The continued preservation of the Greenleaf’s community history and the future goals of the residents in the area hinge on the need to incorporate and become a Village, solidifying community identity and ensuring resident control over land use and other regulations now and in the future.



**Figure 1 – Partial view of the proposed Village of Greenleaf, 2019. Photo Source: John Brittnacher.**

# INTRODUCTION

## GENERAL DESCRIPTION

The Town of Wrightstown is located in southwestern Brown County, Wisconsin. The Town is bounded by The Towns of Rockland, Glenmore, and Morrison on the east, the Town of Rockland and Lawrence on the north, the Town of Holland on the south, and the Village of Wrightstown and the Towns of Kaukauna and Buchanan in Outagamie County to the west.

As of 2019, the Town of Wrightstown occupies about 21,180 acres (or about 33 square miles). The proposed incorporation will occupy approximately 604 acres (or about 0.945 square miles) in the center of the Town. The remaining 32 square miles will comprise the remainder of the Town of Wrightstown.

The Town of Wrightstown completed an update of the Town's Comprehensive Plan in 2018. Throughout this application, excerpts from the Comprehensive plan are used to illustrate key information about the Town, as well as information about the homogeneity and compactness of the proposed Village of Greenleaf.

## REFERENCES TO WRIGHTSTOWN & GREENLEAF

Throughout this application, we use several different terms to refer to the land that is proposed to be incorporated. The application uses the term "the proposed Village of Greenleaf" to refer to the land area inside the boundary that is proposed for incorporation with this application, shown on Map A and Map B. The term "Greenleaf" is used to refer to the community in general, not necessarily the specific boundaries proposed for incorporation. Since the area has historically been known as Greenleaf, current and historical references to the community have been simplified to "Greenleaf."

"The Town of Wrightstown" is used to refer to the entire town as it currently stands. Once the proposed Village of Greenleaf is incorporated, there will be a remnant of the Town of Wrightstown. This is referred to as the "town remnant" in this document.



**MAP A | Context map showing the boundaries of the proposed Village of Greenleaf.**

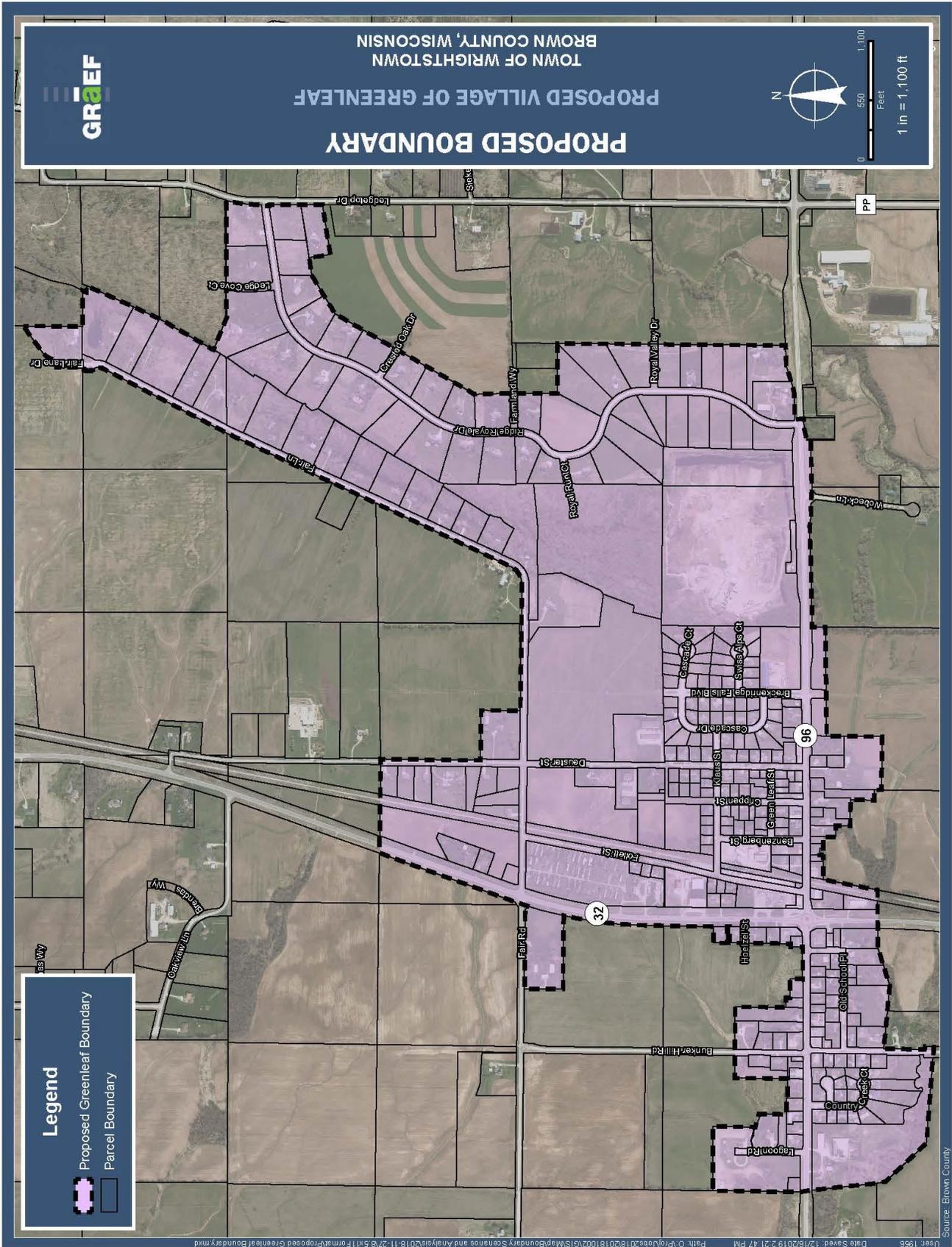
## GREENLEAF'S HISTORY & FUTURE

The Greenleaf community in Brown County has a rich history and storied past. From timber to agriculture, from crushed stone to residential development, Greenleaf has a legacy of locational advantages that have contributed to and propelled its growth. Though these advantages have changed over time in response to the changing needs of our developing nation, the attraction of Greenleaf as a desirable place to live and work has remained constant. When the first rail line was constructed through the Greenleaf community in 1873, the community was known as the “hub” of Brown County. Greenleaf is located about halfway between Appleton and Green Bay, and many households have members that commute to work in both cities. Now, with the present Petition for Incorporation, it is time for this “hub” to take the next step in its evolution and become the Village of Greenleaf.

The Greenleaf community has long thought of itself as an independent community. In fact, there is evidence to show that both residents and those outside the community have assumed that Greenleaf is an incorporated municipality over time. As detailed in the History section on page 24, the community was a center for innovation and industry. As early as 1924 the community was documented by the Sanborn Company with the creation of a fire insurance map showing the center of the proposed Village (see Map G, page 22). Maps such as this were typically undertaken for urbanized or commercial areas and the presence of this map indicates that this part of Greenleaf may have been thought of as a distinct center of commerce already back at that time. Since then, the area has developed as a unique and distinctive place, bound tightly together with a sense of place and community that is clearly demonstrated in Section 1(a) of this document, outlining Homogeneity and Compactness of the proposed Village of Greenleaf. Most importantly, the Greenleaf residents are strongly in support of incorporation, as demonstrated in the section below.



Figure 2 – Sign on I-43 at exit 171 indicating the Greenleaf community about 16 miles away.



**MAP B | The proposed Village of Greenleaf boundaries and land area.**

## PUBLIC PARTICIPATION IN THE INCORPORATION PROCESS

The current incorporation effort of the proposed Village of Greenleaf began in 2018. A group of citizens in the Town of Wrightstown requested the opportunity to explore the merits of incorporating the area referred to as Greenleaf as a Village, first as part of a public Town Board meeting on March 14, 2018, and again during the Plan Commission meeting on April 2, 2018. The potential pursuit of incorporation of Greenleaf was discussed at the Town of Wrightstown's Annual Meeting on April 17, 2018. Residents at the Annual Meeting supported the exploration, petition, and application to incorporate Greenleaf as a village. Since these initial efforts, there has been broad cooperation, unity, and mutual support of the application for incorporation of Greenleaf by citizens of the proposed Village of Greenleaf and the Town of Wrightstown, including the understanding and support by the future town remnant of Wrightstown.

On May 16, 2018, the Town of Wrightstown Board of Supervisors authorized Town staff and GRAEF consultants to create a Facts & Questions document to disseminate throughout the community at events and on the Town's website. A copy of this document mailed to all residents of the Town is attached in the Appendix.

As a result of broad community support, the Town Board of Supervisors created an advisory ad-hoc committee of community members to pursue incorporation in July 2018. The Town Chairman, Bill Verbeten, appointed the following members: Bob Brick, Matt Brick, John Brittnacher, Ron Diny, Bill Ehnerd, Rick Gerbers, Jesse Juedes, Donna Martzahl, Stephanie Owen, Jeanette Roskom, Zach Rutter, Bob Stephany, Bill Verbeten, and Mike Zirbel. The Incorporation Committee held its first meeting on July 27, 2018. Stephanie Owen serves as the committee chair. The petitioners designed John Brittnacher as their representative and circulator of the Petition, and Stephanie Owen as the alternate representative.

The Committee is working closely with GRAEF, CLA (Clifton Larson Allen LLP), and the continued assistance of Town Attorney James Kalny of Davis and Kuelthau.

Local citizens and the Town Board of Supervisors held twenty-seven (27) public meetings between March 2018 and November 19 of 2019. The meetings are listed below:

- March 14, 2018 (Town Board meeting)
- April 2, 2018 (Plan Commission meeting)
- April 17, 2018 (Annual Town meeting)
- May 1, 2018 (Town Board meeting)
- May 16, 2018 (Incorporation Committee meeting)
- July 11, 2018 (Town Board meeting)
- July 27, 2018 (Incorporation Committee meeting)
- March 6, 2018 meeting (Incorporation Committee meeting)
- April 11, 2018 (Town Board meeting)
- May 9, 2018 (Town Board meeting)
- August 8, 2018 (Town Board meeting)
- September 5, 2018 (Incorporation Committee meeting)
- September 12, 2018 (Town Board meeting)
- October 10, 2018 (Town Board meeting)
- November 1, 2018 (Incorporation Committee meeting)
- November 8, 2018 (Incorporation Committee meeting)
- November 14, 2018 (Town Board meeting)
- December 12, 2018 (Town Board meeting)
- January 9, 2019 (Town Board meeting)
- February 13, 2019 (Town Board meeting)
- March 13, 2019 (Town Board meeting)

- April 10, 2019 (Town Board meeting)
- May 8, 2019 (Town Board meeting)
- June 12, 2019 (Town Board meeting)
- July 10, 2019 (Town Board meeting)
- August 14, 2019 (Town Board meeting)
- November 13, 2019 (Town Board meeting)

Town Board members and staff were available at the following community events to share information regarding the positive and negative attributes of incorporation:

- Friday, June 8, 2018: Tractor pull – Wrightstown Wrestling Club's Thunder on the Ledge Tractor Pull
- Sunday, June 17, 2018: Brown County Breakfast on the Farm (church service at 7am, breakfast at 8am) – at the New Horizons Dairy on Rosin Road – 4220 Rosin Road
- Sunday, July 15, 2018: Greenleaf Fireman's Picnic at the Greenleaf Fireman's Park
- Wednesday, November 28, 2018: Evening Incorporation Open House at 6725 Elmro Road, Greenleaf, WI
- Sunday, July 21, 2019: Greenleaf Fireman's Picnic – Town staff attended the Fireman's Picnic to answer questions about incorporation

### STRONG COMMUNITY SUPPORT FOR INCORPORATION

It is clear during public meetings that there is support for incorporation both within the area proposed for incorporation and outside of it. The Incorporation Review Ad-Hoc Committee voted 9 to 0 to recommend that the Town proceed with the incorporation process for status as a Village. The Petition for Incorporation was signed by 103 electors and freeholders in the Town of Wrightstown who own real property in the portion of the Town of Wrightstown sought to be incorporated as the Village of Greenleaf.



**Figure 3 – Town Board and staff discussing incorporation.**

## SECTION 1(A) — HOMOGENEITY & COMPACTNESS

The standard to be applied as found in [§66.0207\(1\)\(a\)](#) reads as follows:

*The entire territory of the proposed village or city shall be reasonably homogenous and compact, taking into consideration natural boundaries, natural drainage basin, soil conditions, present and potential transportation facilities, previous political boundaries, boundaries of school districts, shopping and social customs.*

If the petition is for a proposed “isolated” village or city (see [section 66.0201 \(2\) Wis. Stats.](#)), describe how it has an identifiable “community center,” by using the information requested below. If there is no identifiable “community center,” explain why its absence does not matter.

### STATUTORY REQUIREMENTS

The incorporation process in the State of Wisconsin is regulated by §66.0207 of the State Statutes. Per §66.0207(1)(a), the “entire territory of the proposed village or city shall be reasonably homogenous and compact, taking into consideration natural boundaries, natural drainage basins, soil conditions, present and potential transportation facilities, previous political boundaries, boundaries of school districts, shopping and social customs.”

In addition, the statutes differentiate between ‘isolated’ and ‘metropolitan’ municipalities. A metropolitan community is one that features a city with a population of 25,000 or more, or two municipalities within five miles of one another with a combined population of at least 25,000, plus all adjacent areas with a population density of at least 100 persons per square mile. A ‘metropolitan’ municipality is one that resides “entirely or partly within a metropolitan community” while an ‘isolated’ municipality is not within a metropolitan community. A proposed isolated municipality must demonstrate that it contains a “reasonably developed community center.” By the definitions provided in §66.0201(2), the proposed Village of Greenleaf will be an isolated municipality, located entirely outside of any metropolitan community. A density map showing the Town of Wrightstown and the Village of Wrightstown is included as a part of the collection of maps in the following pages.

The proposed Village of Greenleaf contains a community center at its core, located at the crossroads of Wisconsin State Highway 32-57 and Day Street (State Highway 96), and extending east and west along Day Street. The crossroads is home to a branch of the US Postal Service (the only branch in the Town of Wrightstown), a local bank branch, a gas station with a convenience/hardware store, a farm supply store, and a restaurant. Just east of the crossroads down Day Street is the Greenleaf Volunteer Fire Department, three more bar/restaurants, and an additional mini-storage facility. To the west of the crossroads is St. Paul’s Lutheran Church, Wrightstown Town Hall, and a mini-storage facility. The neighborhoods surrounding the community center are home to the densest development pattern in the proposed village, with small lots laid out in modified grid pattern with some culs-de-sac. A sidewalk running along Day Street connects the businesses and institutions in the community’s center – a feature piece of pedestrian infrastructure in the Town of Wrightstown – and the Fox River Trail crosses Day Street just to the east of the crossroads,

promoting the identity of the area as a compact and accessible activity center. More detail about the elements of this community center is included in the sections that follow.

The territory proposed for incorporation fits the standards applied by the Incorporation Review Board as listed in §66.0207. The proposed village area is homogeneous and compact in terms of natural resource attributes, the built environment, and the socioeconomic activities that occur within the area. The following sections provide information to support this claim.

## A. REGIONAL CONTEXT & MAPS

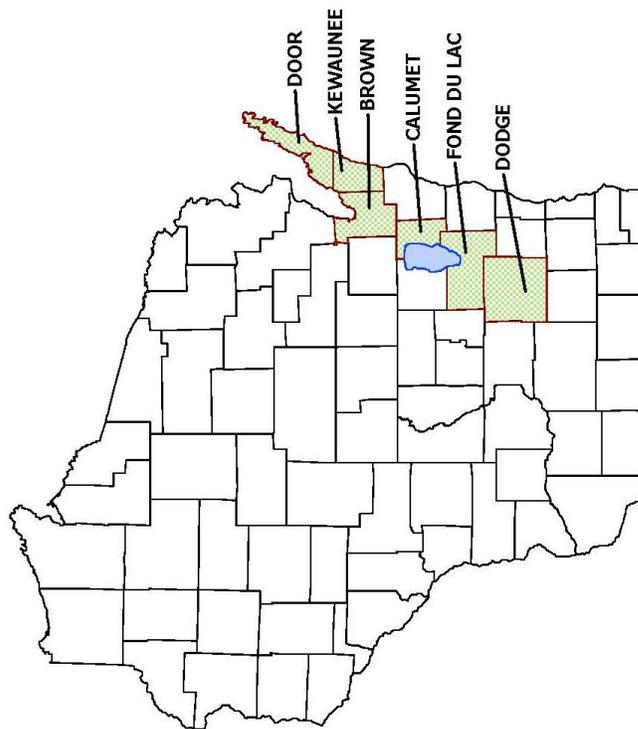
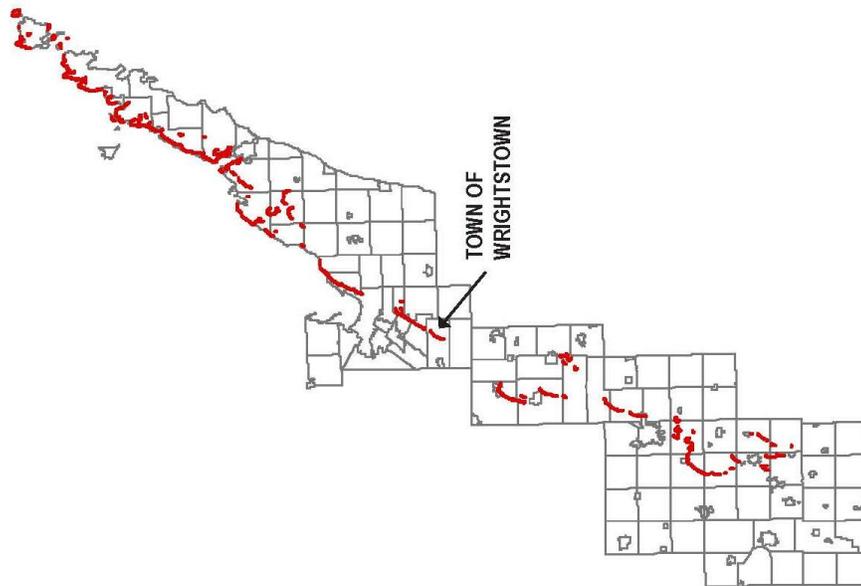
Maps showing the regional context of the territory proposed for incorporation including neighboring communities and other jurisdictions, and other information described in the enclosed instructions for map preparation. All submitted maps must, at a minimum, portray natural and man-made features for the petitioned territory as well as for abutting jurisdictions. The nature of the incorporation standards require an analysis of how the chosen boundary relates to these natural and man-made features, as well as socio-economic and municipal service issues.

The Town of Wrightstown, located in the southwestern portion of Brown County, Wisconsin, is primarily rural in nature. Agricultural uses dominate the landscape, taking advantage of the fertile soils and open land. The Town is bordered on the north by the Towns of Lawrence and Rockland, on the east by the Towns of Glenmore and Morrison, on the south by the Town of Holland, and on the west by Outagamie County. Along the western boundary of the Town of Wrightstown lies the Village of Wrightstown, a community of 2,827 people (2010 US Census) that straddles the Fox River.

The Niagara escarpment runs through the center of the Town of Wrightstown, a geological feature that extends from New York to Illinois. A map of the escarpment in Wisconsin is included on page 18. On the eastern side of the Town is the East River and its associated lowlands. Situated at the heart of this agricultural region lies the community of Greenleaf. For as long as the Town of Wrightstown has existed, the unincorporated community of Greenleaf has been its economic center. Now, with this application, this informal center of activity is proposed to incorporate as a village.

The proposed Village of Greenleaf is centered at the historic core of the unincorporated area of Greenleaf. The proposed boundaries are compatible with the many existing boundaries that informally define Greenleaf. These boundaries include the Town of Wrightstown Sanitary District #1, the Greenleaf boundary as a Census Designated Place by the U.S. Census, natural waterway features, and the Niagara escarpment (Greenleaf developed at the base of this escarpment, and newer development is located along the escarpment). The nearest incorporated area is the Village of Wrightstown, which is 2.12 miles west of the proposed Village of Greenleaf at their closest points.

The proposed Village of Greenleaf is the densest area within the current Town of Wrightstown measured by population per square mile, as shown in the population density map on page 21 (Map F), which shows density by Census blocks. On the map, the areas of greatest density are darkest red, and the lowest density are blue. The proposed village boundaries encompass not only the historic center of denser residential neighborhoods, but also new development that identifies as part of Greenleaf, even receiving mail delivered to their address in Greenleaf. This phenomenon is clearly demonstrated in the parcel address map, shown as Map E on page 20. The parcels which have a mailing address in Greenleaf are highlighted in yellow. The boundary of the proposed Village of Greenleaf is pictured in the middle of the yellow highlighted area. Notably, all the other postal address areas represent incorporated municipalities, save for the community of New Franken in the far northeast of Brown County.

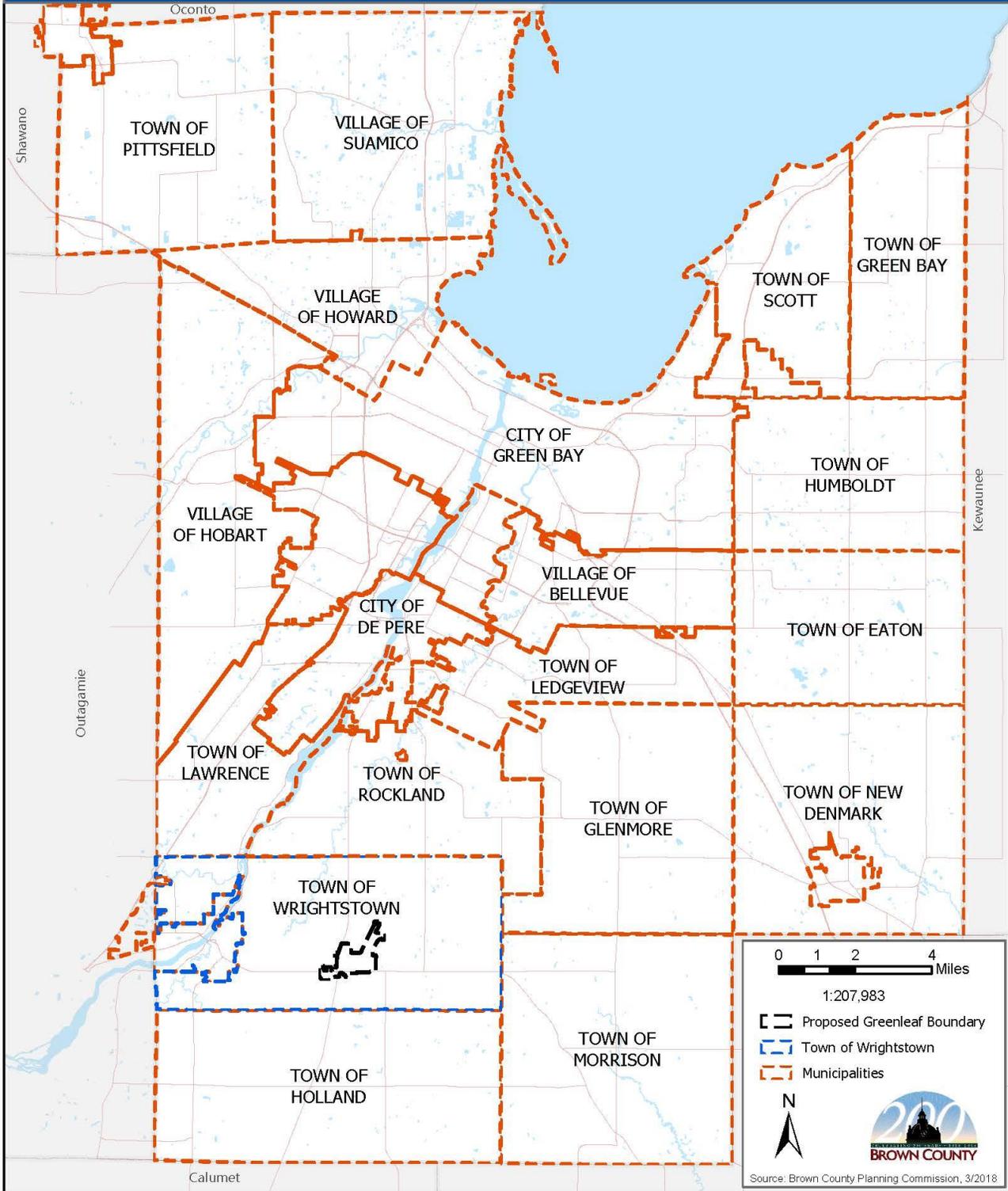


**MAP C | Map of the Niagara Escarpment in Wisconsin, Bay Lake Region Planning Commission, 2001.**



# Regional Location

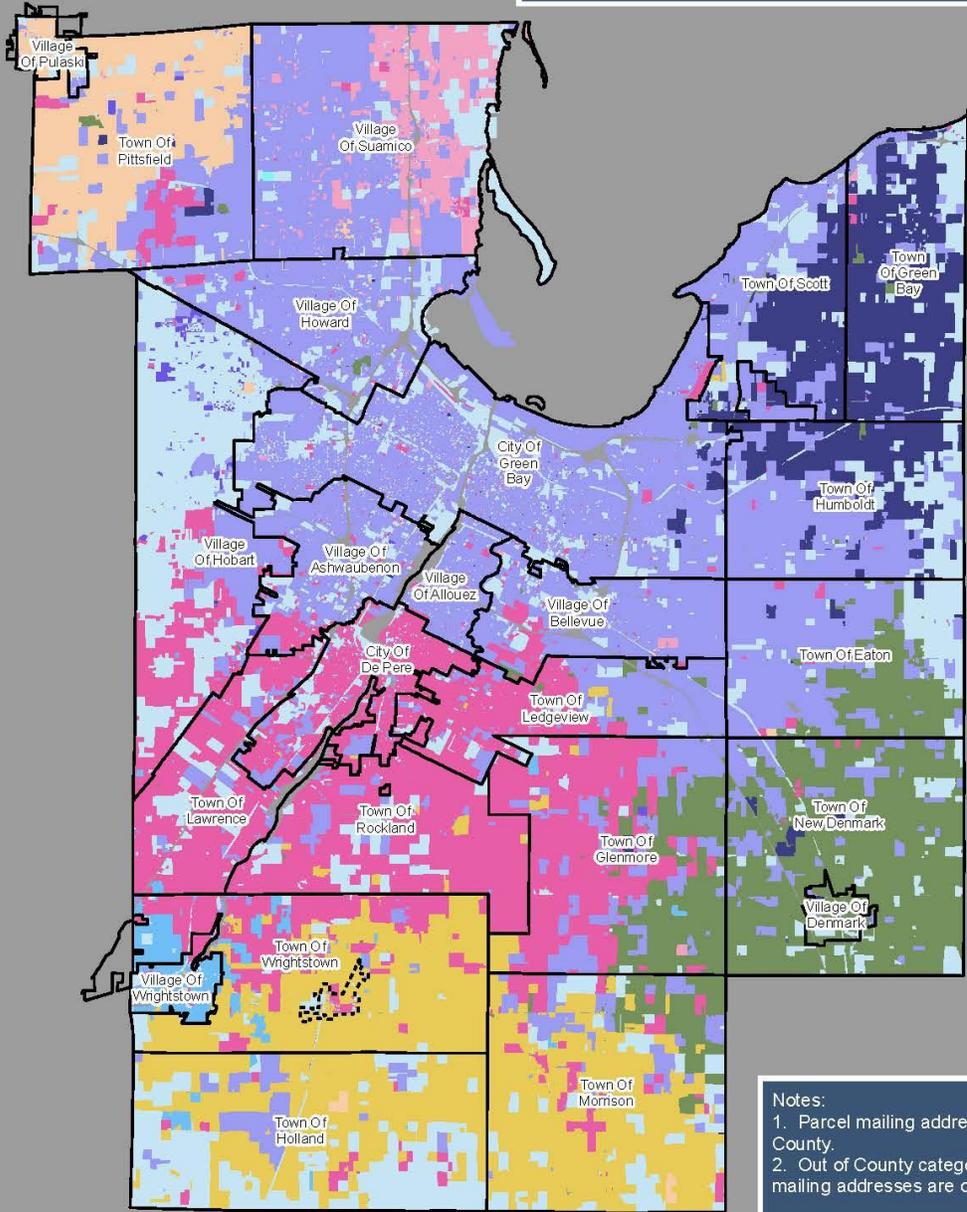
## Town of Wrightstown, Brown County, Wisconsin



**MAP D | General location of the proposed Village of Greenleaf in the region. This Brown County map has been altered by GRAEF to include the boundary of the proposed Village of Greenleaf.**

### Legend

Cities					
	Out of County		Denmark		Pulaski
	Green Bay		Greenleaf		Suamico
	Allouez		Hobart		Wrightstown
	Ashwaubenon		Howard		Other Unincorporated
	Bellevue		New Denmark		Proposed Greenleaf Boundary
	De Pere		New Franken		Municipalities



**Notes:**  
 1. Parcel mailing addresses acquired from Brown County.  
 2. Out of County category includes parcels whose mailing addresses are outside of Brown County.

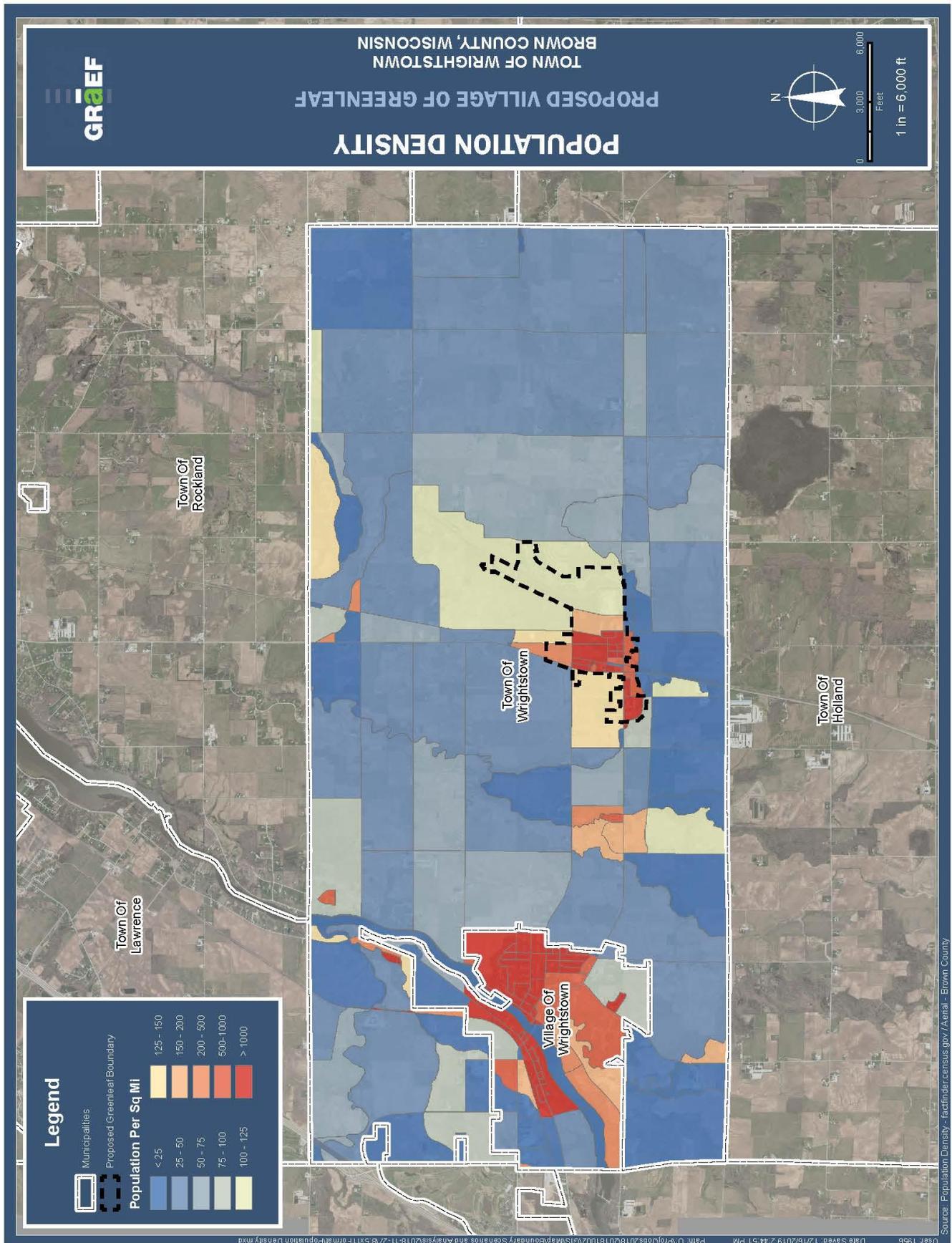
## MUNICIPAL MAILING ADDRESSES

### PROPOSED VILLAGE OF GREENLEAF

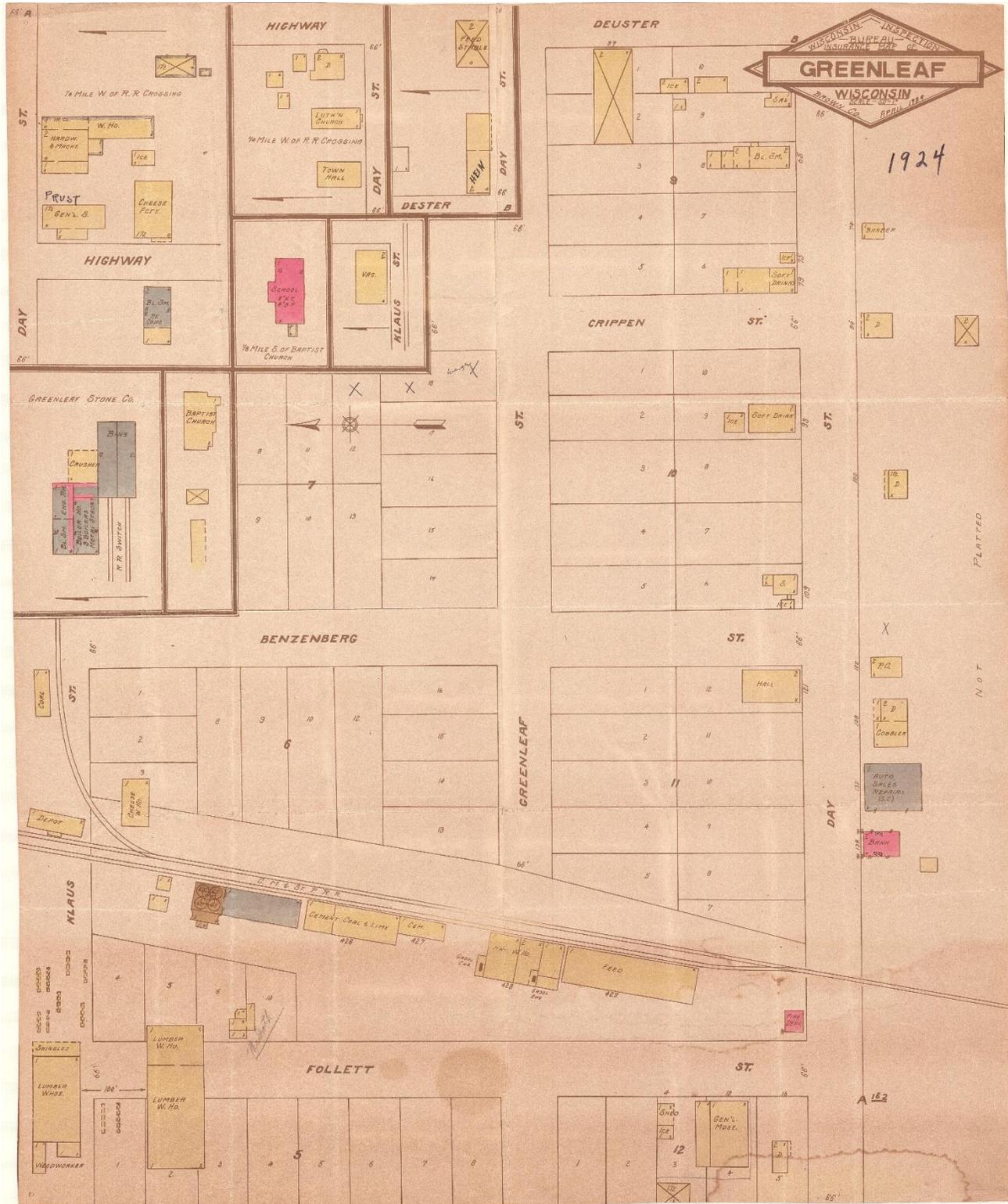
BROWN COUNTY, WISCONSIN

User: 1956 Date Saved: 12/16/2019 3:16:30 PM Path: C:\Proj\Map\2018\020181002\GIS\Map\Boundary\_Scenarios\_and\_Analysis\2018-11-27\8.5.41E-format\Parcel\_Address\_Map.mxd Source: Brown County

**MAP E | Parcel Mailing Address Map. Data source: Brown County, WI (2019). The boundary of the proposed Village of Greenleaf is pictured in the lower left-hand corner of the map.**



**MAP F | Population density map of the proposed Village of Greenleaf.**



**MAP G | Sanborn Company fire insurance map showing the center of the proposed Village of Greenleaf in 1924. This map shows only a portion of the proposed Village of Greenleaf. Sanborn only mapped urban areas; rural areas have little or no documentation by the Sanborn Company.**

## B. DESCRIPTION OF THE PROPOSED COMMUNITY

A description of historic, governmental, social, and economic factors that demonstrate cohesion, unity, and identity for the proposed community. Specific types of information include: a description of organized events and historic or other celebrations; shopping and social and recreational customs or other activity patterns of any type (such as a sanitary, lake, or utility district, volunteer fire department, etc.); a list of local groups, social clubs, churches, including meeting locations, frequency of meeting, and an estimate of the proportion of members who are residents of the proposed community.

### DESCRIPTION OF THE AREA PROPOSED FOR INCORPORATION

The proposed area for incorporation contains approximately 0.947 square miles of land and will have an estimated population of 814 residents. As the economic center of the Town of Wrightstown, Greenleaf is also the center of the community. With the Town Hall and post office located in Greenleaf, as well as most of the area's commercial activity, there is no doubt that Greenleaf exhibits a cohesive identity and sense of place – both currently and historically. The History of Greenleaf section uncovers the community's rich past and demonstrates how Greenleaf's sense of identity has strengthened over time.



Figure 4 - Looking out over Greenleaf, 1962 (left) and 2019 (right). Photo source: John Brittnacher.

## HISTORY OF GREENLEAF

Prior to the arrival of European settlers in 1850, the area now known as Greenleaf was covered by dense forests and inhabited by Native Americans – specifically, the Menominee people. These rich forests spurred the development of the timber industry in Greenleaf, which became the first major means of employment. During the next two decades, the timber industry and agricultural opportunities attracted new families and those in search of employment. Further employment opportunities were generated by the Niagara Escarpment, which runs straight through Greenleaf. A local quarry soon formed to take advantage of these limestone cliffs, which provided ample stone to build the foundation of the burgeoning community.

Largely due to the growth and success of the quarry, a new rail line was constructed in 1873 through Greenleaf, connecting Milwaukee to Green Bay. This rail line led to explosive growth, and Greenleaf soon became known as the “Mecca for the travelling public.” As the community expanded, supporting services grew to sustain the increasing population, including hotels, restaurants, barbershops, blacksmiths, general stores, saloons, harness shops, hardware stores, pubs, and dance halls. By 1874, Greenleaf had approximately 300 full-time residents.

During the next few decades, the Greenleaf community became a regional magnet. With its cultural offerings (including the Greenleaf Debating and Literary Association), its visitor attractions (including four flowing wells, a pub, and a dance hall), and its wide-ranging employment opportunities, Greenleaf became popularly recognized as the “hub” of Brown County. Professional services were available in Greenleaf during these times, including a lawyer and insurance office, as well as the regular holding of court by a local judge. With the growing population and construction of new buildings, local firefighting services became an urgent need. In 1906, the reorganization of the Citizens’ Fire Brigade into a fire department was completed, insurance premiums were reduced, and the Greenleaf Volunteer Fire Department was officially recognized as such with the election its first Fire Chief.

As new technologies developed in our nation, Greenleaf was quick to implement them. In 1900, Greenleaf received its first telephone. In 1906, Greenleaf installed electric lights on its roads. In 1907, the rail company incorporated a scale into its tracks

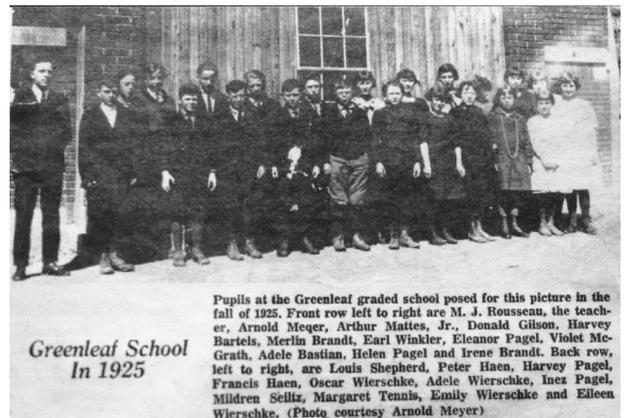
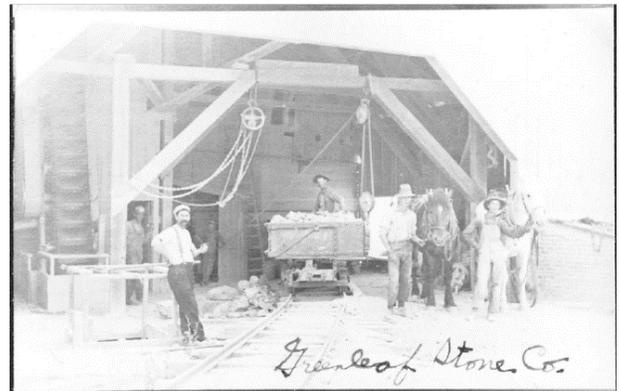


and started to charge by weight rather than by volume. All these technological advancements propelled Greenleaf's attractiveness as a place to work and live. In the early 1900s, Greenleaf was receiving at least two passenger trains per day.

As the trees depleted and agricultural opportunities saturated, the population boom of Greenleaf needed a new impetus. This need was satisfied with the development of the automobile and the burgeoning need for crushed stone for road construction. As road construction kicked into high gear, so did the Greenleaf quarry, providing a new wave of employment opportunities and attracting the next generation of families. During the 1920s, this new growth led to the development of Greenleaf's first bank, first fire station with cistern, and the purchase of the first piece of motorized fire apparatus, replacing the horse and hand drawn units. As with most of the country, this growth slowed to a standstill with the Great Depression, as most were forced to focus on securing the bare necessities for survival.

In the decades that followed the Great Depression, the Greenleaf community resumed its development. In 1943, the Greenleaf 4-H Club formed. A few years later, Greenleaf received its first bus service. As the community continued to blossom, a growing need for quality sewer and water services emerged. The conditions of these services became a critical issue, and led to Greenleaf's first attempt to incorporate as a village in 1959 so that it could provide adequate sewer and water services. Despite the fact that a judge determined Greenleaf to meet the qualifications for incorporation, the petition of community members failed to receive the adequate number of votes to proceed (the petition failed by 19 votes).

From the early 1960s to the present, Greenleaf entered its third generation of growth. Driven by the demand for single-family residences and high-quality educational services, families continued to relocate and join the Greenleaf community. In 1963, Greenleaf received its own zip code. In 1968, Greenleaf became the only community in the state and only one of four in the nation with phone service that had all push button service and private lines.



Pupils at the Greenleaf graded school posed for this picture in the fall of 1925. Front row left to right are M. J. Rousseau, the teacher, Arnold Meqer, Arthur Mattes, Jr., Donald Gilson, Harvey Bartels, Merlin Brandt, Earl Winkler, Eleanor Pagel, Violet McGrath, Adele Bastian, Helen Pagel and Irene Brandt. Back row, left to right, are Louis Shepherd, Peter Haen, Harvey Pagel, Francis Haen, Oscar Wierschke, Adele Wierschke, Inez Pagel, Mildren Selliz, Margaret Tennis, Emily Wierschke and Eileen Wierschke. (Photo courtesy Arnold Meyer)

**Looking back**  
**Day's Mill**  
**to be named**  
**Greenleaf**

**100 YEARS AGO**  
**Appleton Crescent, Sept. 20, 1873.**

The Milwaukee and Northern Railway is laying out a new village at what is now known as Day's Mill, four miles west of Wrightstown.

The company owns 40 acres at this point and its platting it into lots suitable for building purposes.

In honor of the Manager of the road, the new town will be named Greenleaf.

A Clintonville correspondent suggests this line be extended from Appleton next season, going north by way of New London or Stephenville, then follow up the valley of the Embarrass to Pigeon River or Clintonville; then follow the



## TIMELINE

- Pre-1850 – Native Americans lived in the area known today as Greenleaf.
- 1850 – The Day family reaches the area known today as Greenleaf, covered by dense forests, and builds their first cabin on an 80-acre tract of land.
- 1850 to 1870 – The forest industry and agriculture were the predominant means of employment.
- 1870 – New rail line planned for construction between Milwaukee and Green Bay, running through the Day family property.
- 1872—A new general store is constructed on Follett Street measuring 24' x 70' and includes a basement.
- 1873 – Greenleaf was officially established, and a first postmaster was chosen. Rail line is constructed, leading to explosive growth. Two new hotels constructed. Greenleaf was a “Mecca for the traveling public,” with a pub and dance hall. Most supplies could be purchased in Greenleaf, with those unavailable items being able to be delivered by train within a week or two.
- 1874 – Greenleaf has approximately 300 residents. Most worked in manufacturing. Supporting services grew to serve the increasing population, including hotels, restaurants, barbershops,



Figure 5 – Article in the De Pere Journal in 2002 highlighting the history and present of the Greenleaf quarry.

blacksmiths, general stores, saloons, harness shops, hardware stores, and more. A new bridge over the Fox River is planned.

- 1875 – By this time, Greenleaf residents had formed a Citizen’s Fire Brigade.
- 1891 – Greenleaf Debating and Literary Association debates other teams in the area on current issues; Greenleaf has four flowing wells that attracted travelers looking to water their horses; businesses reaped the benefits of these customers.
- 1894 – Greenleaf was popularly recognized as the “hub” of Brown County due to its manufacturing and employment opportunities. Local judge held court in Greenleaf.
- 1896 – Greenleaf is home to two general stores, one hardware store, a lawyer, a tinsmith, a drugstore, an insurance office, a preacher, and a barbershop.
- 1900 – Greenleaf gets its first telephone.
- 1902 – Greenleaf receives at least two passenger trains per day.
- 1903 – 4-silo grist mill was constructed adjacent to the rail line. As the population grew, so did the constant threat of fire. The unofficial start of a fire department begins when the ladder, hose and engine companies of the Citizens Fire Brigade combine into one organization known as a fire department. 10 men donate \$100 (\$2,900 today) each to purchase additional firefighting equipment.
- 1906 – Greenleaf receives electric lights and a new lumber mill. The reorganization of the Citizens Fire Brigade into a fire department is completed with the election of the first Fire Chief.
- 1907 – The railroad incorporates a scale on its railways, a major investment that allowed the railroad to charge companies that shipped by weight rather than by volume.
- 1900 to 1920 – as road construction kicked into high gear, so did the demand for crushed stone. The Greenleaf quarry responds to this tremendous demand and generates new employment opportunities that replaced the waning timber industry.
- 1912 – Greenleaf constructs its first bank.
- 1913 – Greenleaf establishes a weather station so that citizens could see the forecast by what flags were flying.
- 1919 – The Wisconsin Library Commission has a traveling library in a local store so that residents can access books.
- 1921 – The State Highway Commission announces that STH 57 once completed will be the main arterial between Green Bay and Milwaukee. The first Greenleaf Fireman’s Picnic is held.
- 1922 – The first fire station in Greenleaf is constructed on land leased from the railroad.
- 1923 – The first piece of motorized fire apparatus arrives, and a water cistern is constructed next to the new fire station.
- 1929 – The Greenleaf Fire Department purchases a partially wooded six-acre lot for a park.
- 1930 – Brown County Highway Commission constructs a 5,500 square foot facility.
- 1935 – Local citizens build 5 water cisterns for fire protection under a federal program known as the Works Progress Administration during the depression years.
- 1936 – The local repair garage sells 5 autos in one week.
- 1943 – Greenleaf 4-H Club forms.
- 1946 – Greenleaf gets bus service. STH 57 is rerouted to eliminate a dangerous curve and to increase the overall speed on the highway. A second gas station is built on the northwest corner of STH 32-57 and STH 96 (Day Street).
- 1956 – An outdoor warning siren is installed to alert citizens to potential nuclear attack.
- 1959 – Greenleaf begins the incorporation conversation out of the need for an adequate sewer and water system. The proposed incorporation area included 386 acres, 248 residents, with future expansions aimed at an additional 296 acres. Though a judge determined the petition for incorporation valid, the incorporation petition failed by 19 votes.

Petitions were circulated and more than 60% of the people living in Greenleaf were in favor of a sanitary district with municipal sewer and water.

Brown County Highway Commissions erects a 9,180 square foot addition to its highway shop to take care of the southern end of Brown County. Greenleaf Volunteer Fire Department incorporates into a non-profit, non-stock corporation and begins construction on a new 3 bay fire station with meeting room.

- 1960 – The Town of Wrightstown established a sanitary district on February 5. An architect was hired, and plans were drawn up for a well, sewage plant, and the installation of sewer and water lines.
- 1962 – The railway depot is removed when the rail lines trucking division takes over the freight operation in Greenleaf. A sewage plant is built in Greenleaf.
- 1963 – Greenleaf gets its own zip code.
- 1968 – Greenleaf receives high quality telephone service and is the first in the state and only the fourth in the nation to offer customers private lines and push button service. With the new service, the phone company installs a system call Fire Bar that allowed the Fire Department to have up to 10 fire phones and the ability to start the outdoor fire whistle (siren) remotely.
- 1969 – The Greenleaf Lions Club holds street dances with live bands to raise money for local projects.
- 1978 –Basic “911” service goes into operation in Brown County.
- 1982 – Greenleaf Fire Department makes improvements to their park.
- 1984 – Greenleaf Fire Department expands their building, constructs a 60,000-gallon water tank, and adds bleachers to their park.
- 1985 –First Responders (today, Emergency Medical Responders) begin to provide EMS service to the area.
- 1985 – Greenleaf receives a Community Block Grant to improve the sewage and water plant.
- 1988 – Greenleaf Recreational Club invests in playground equipment at the Greenleaf Volunteer Fireman’s Park.
- 1980 to present – the third generation of growth in Greenleaf is the result of the construction of new single-family housing, combined with an attractive educational system and its proximity to major metropolitan areas.
- 1990 – STH 57 becomes STH 32-57 when STH 32 is abandoned by the State and given to Brown County.
- 1994 – Green Acres subdivision (approximately 30 acres) is approved off STH 96 between Bunker Hill Road and Country Creek Court.
- 1995 – Emergency Medical Responders now have an ambulance which is also equipped with a defibrillation unit for heart attacks.
- 1997 – The world’s oldest known eastern red cedar (1,290 years old) in the world and possibly Wisconsin’s oldest tree is discovered on the Niagara Escarpment (Ledge) near Fair Lane.
- 2001 – The Brown County Park Department opens the Fox River State Recreational Trail on Memorial Day. Two cellular phone towers are erected on the sanitary district’s property.
- 2001 – Breckenridge Estate final plat is approved for development, a subdivision located at the east side of the proposed village, north of STH 96.
- 2003 – A Community Block Grant is given to the sanitary district to replace some of the water mains, hydrants and sanitary sewer lines. Brown County Highway Commission constructs a 1,500-ton salt shed due to additional lane miles. Another mini-warehouse facility is constructed. Greenleaf Volunteer Fire Department celebrates 100 years of service.
- 2004 –The Brown County Highway Commission tears down the old highway shop built in 1930 and replaces it with a new, fully sprinklered building to take care of the southwestern part of the county including the south end of I-41. After crossing STH 96 (Day Street) for 58 years without stopping, STH 32-57 becomes a 4-way stop due to the number of accidents.

- 2007 – One of the first roundabouts in the area replaces the 4-way stop at the intersection on STH 32-57 and STH 96 (Day Street) due to the number of motor vehicle accidents and the ever-increasing traffic volume.
- 2010 – The Fire Department along with other non-profit groups and individuals purchase and install additional playground equipment at the park.
- 2015 – Quarry Falls Business Park is established.
- 2017 – A custom cabinetry shop and a company that makes cleaning solutions for the food industry moves from the Town of Holland to the Quarry Falls Business Park.
- 2019 – The feed mill makes major improvements to their operation. This year there were 8 new homes under construction in the proposed village. Greenleaf Firefighters held their 98th picnic this year.

## DEMOGRAPHICS

The following information is a summary of the social and economic characteristics of the for the **entire Town of Wrightstown**, compared to Brown County and the State of Wisconsin when applicable. Because the boundary of the proposed Village of Greenleaf does not perfectly align with census tracts, analysis of data from the U.S. Census and the American Community Survey are not included with this submittal.

The U.S. Census has established boundaries for Greenleaf as Census Designated Place (CDP). CDPs are “delineated to provide data for settled concentrations of population that identifiable by name but are not legally incorporated under the laws of the state in which they are located” (U.S. Census Bureau). CDP boundaries are established by state and local officials in cooperation with the U.S. Census. In the case of Greenleaf, these CDP boundaries cover most of the proposed Village of Greenleaf, but not all of it. This is likely due to the fact that that the CDP boundaries were established prior to more recent development in Greenleaf, which has extended the settled community beyond the CDP boundaries. Because the Greenleaf CDP boundaries are close but not the same as the boundaries of the proposed village, data using these boundaries are not included in the demographic analysis in the following sections.

Each of the following sections, covering population and population projections, households, education, employment, income, and age, contain information gathered from the 2010 U.S. Census as well as excerpts from the Town of Wrightstown’s 2018 Comprehensive Plan Update.

## POPULATION & DEMOGRAPHIC CHARACTERISTICS

As of the 2010 U.S. Census, the total population of the Town of Wrightstown was 2,221, living in 808 households, for an average household size of 2.75. This household size is higher than both Brown County and the state of Wisconsin as a whole. 85.8% of the households in the Town of Wrightstown own their home, while 14.2% rent their units.

<b>TABLE 1: SELECTED DEMOGRAPHIC CHARACTERISTICS (2010)</b>				
	<b>TOWN OF WRIGHTSTOWN</b>	<b>GREENLEAF CDP (not the proposed village)</b>	<b>BROWN COUNTY</b>	<b>STATE OF WISCONSIN</b>
<b>Median Age</b>	38.1	34.9	36.2	38.5
<b>% White</b>	94.3	87.3	86.5	86.2
<b>% Black</b>	0.5	0.5	2.2	6.3
<b>% Hispanic (any race)</b>	4.3	11.4	7.3	5.9
<b>Ave. Household Size</b>	2.75	2.48	2.45	2.43

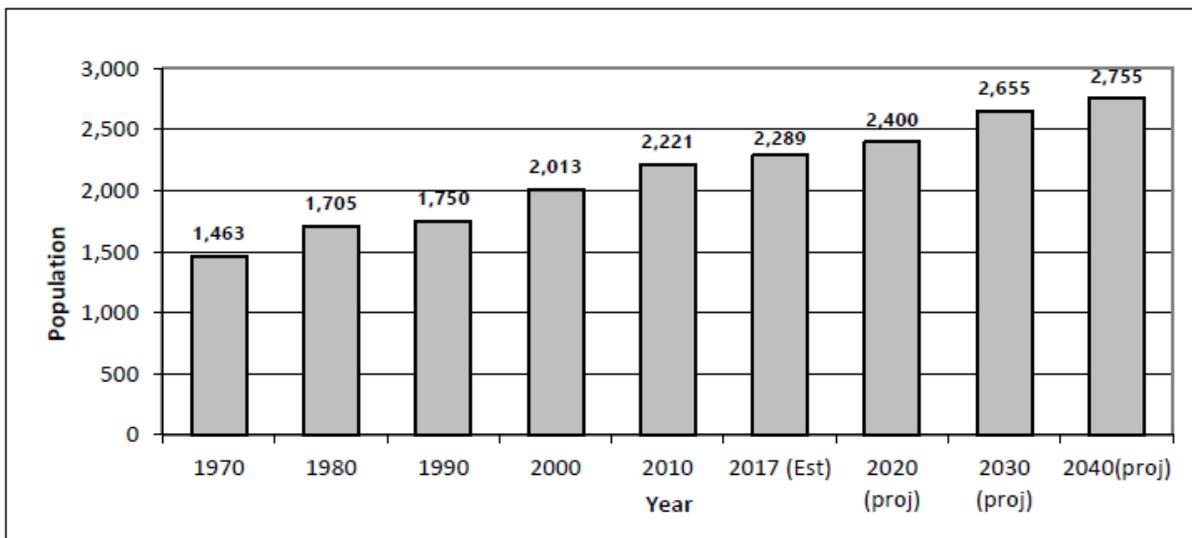
Source: U.S. Census Bureau, 2010.

## POPULATION PROJECTION

As outlined in the Town of Wrightstown 2018 Comprehensive Plan Update, the Wisconsin Department of Administration (DOA) released updated population projections for Wisconsin municipalities through the year 2040.

According to the DOA's projections, the population of the Town of Wrightstown is forecasted to increase from the 2010 census population of 2,221 by 534 persons to a 2040 population of 2,755. Every year, the DOA releases population estimates for each municipality as well. The 2019 population estimate for the Town of Wrightstown is 2,312, which appears to be slightly behind the DOA's projected population growth for 2020.

The table below is excerpted from the Town of Wrightstown 2018 Comprehensive Plan Update and shows the Town of Wrightstown's projected population from the DOA, alongside the DOA's 2017 population estimate for the Town. Though the Town is certainly growing, it does not appear to be growing as quickly as the DOA projected in 2013.

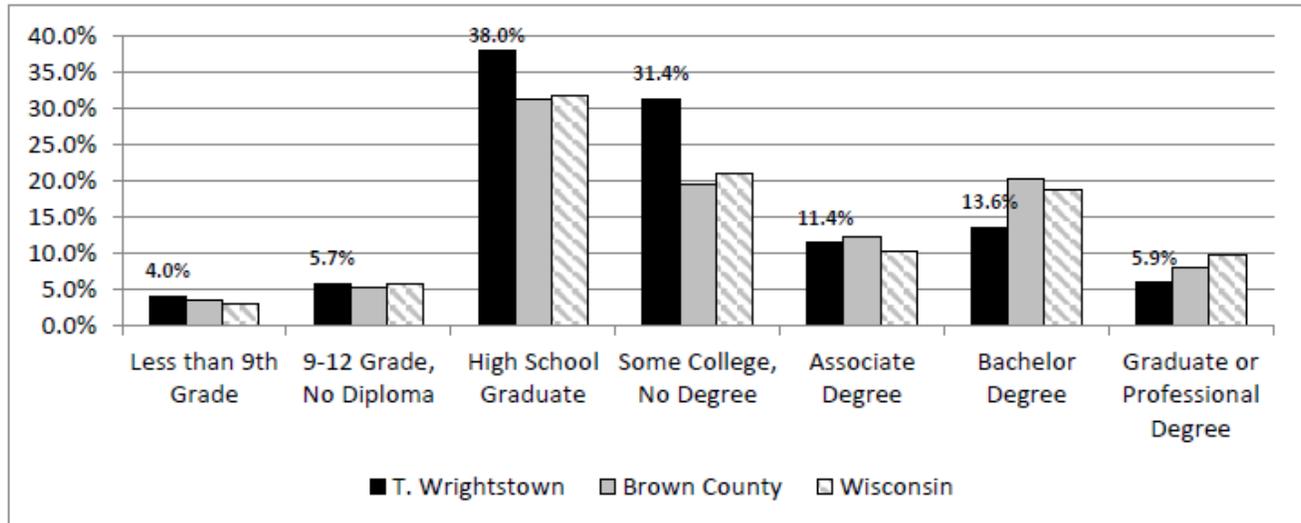


Source: U.S. Census Bureau 1960-2010; Wisconsin Dept. of Administration, 2018

**Figure 6 - Town of Wrightstown Historic and Projected Populations. Source: The Town of Wrightstown Comprehensive Plan Figure 1-11, Chapter 1, Page 13.**

## EDUCATION

According to the data provided as part of the Town of Wrightstown Comprehensive Plan, the largest percentage of Town of Wrightstown residents' highest level of educational attainment is a high school diploma – 38% of residents. The Town also has a higher percentage of residents with some college than either Brown County or the State of Wisconsin. The graph below, which is from the Town of Wrightstown Comprehensive Plan, illustrates these dynamics.



Source: U.S. Bureau of the Census, Census 2012-2016 American Community Survey 5-Year Estimates

**Figure 7 - Estimated Educational Attainment in the Town of Wrightstown. Source: Town of Wrightstown 2018 Comprehensive Plan, Figure 1-8, Page 11.**

## EMPLOYMENT

According to 2017 American Community Survey 5-year estimates, there are 1,429 people in the Town of Wrightstown labor force. Of that number, an estimated 1,365 are employed and 64 are unemployed.

As reported in the Town of Wrightstown 2018 Comprehensive Plan Update, the industry sectors that employ the largest number of Town of Wrightstown residents include manufacturing, agriculture/forestry/fishing/hunting/mining, and Educational/Health/Social Services. The Town of Wrightstown Comprehensive Plan notes that employment in these sectors are very typical for rural communities where there is a solid manufacturing base and a strong agricultural component to the local economy. The table below, taken from the Town of Wrightstown 2018 Comprehensive Plan Update, shows the breakdown of where the Town of Wrightstown labor force is employed by industry, based on 2016 American Community Survey 5-year estimates.

Industry	Percent
Manufacturing	20.8%
Agriculture, Forestry, Fishing and Hunting, and Mining	10.5%
Educational, Health, and Social Services	14.7%
Retail Trade	10.2%
Construction	8.5%
Transportation and Warehousing and Utilities	7.0%
Professional, Scientific, Management, Administrative, and Waste Management Services	5.3%
Finance, Insurance, Real Estate, and Rental and Leasing	5.0%
Arts, Entertainment, Recreation, Accommodation, and Food Services	9.1%
Public Administration	3.9%
Other Services (except Public Administration)	1.3%
Information	2.3%
Wholesale Trade	0.7%

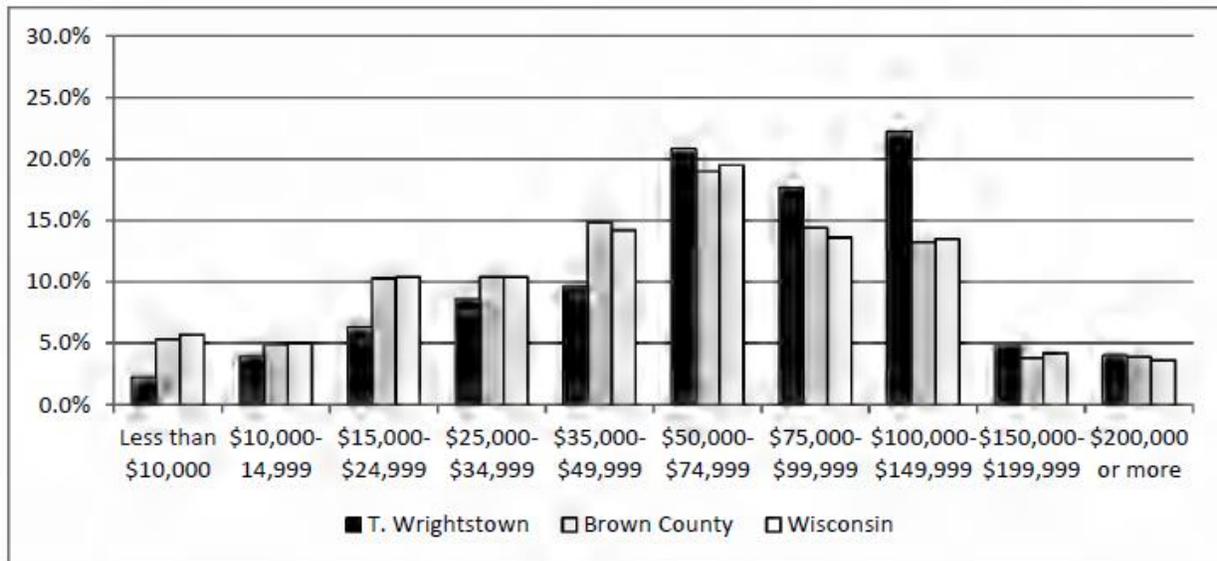
Source: U.S. Bureau of the Census, Census 2012-2016 American Community Survey 5-Year Estimates

**Figure 8 - Estimated Industry Sector Employment in the Town of Wrightstown. Source: Town of Wrightstown 2018 Comprehensive Plan, Figure 1-9, Page 11.**

## INCOME

According to the American Community Survey (ACS) data analyzed as part of the Town of Wrightstown Comprehensive Plan, the median gross household income for the Town of Wrightstown was approximately \$71,759 in 2016. The estimated median household income had grown to \$77,188 as of the 2017 American Community Survey estimates.

The largest percentages of households in Wrightstown are those households within the \$75,000 to \$99,999 and \$100,000 - \$149,999 income brackets. The Town has a lower percentage of households with incomes less than \$10,000 up to \$49,000 compared to the state and Brown County. For household incomes over \$50,000 and up the Town has a higher percentage of households compared to the state and the county.



Source: U.S. Bureau of the Census, Selected Economic Characteristics, 2012-2016 American Community Survey 5-Year Estimates.

**Figure 9 - Estimated Household Income Percentages in 2016 Inflation-Adjusted Dollars, Town of Wrightstown.**  
**Source: Town of Wrightstown 2018 Comprehensive Plan Update, Figure 1-6, Chapter 1, Page 10.**



**Figure 10 - The Greenleaf Band in the 1920s, sponsored by the Modern Woodman Association, a fraternal financial service organization formed in 1883 and still in existence today.**

## SOCIAL LIFE IN GREENLEAF

Social Life in Greenleaf has a long and vibrant history of civic engagement, volunteerism, small community businesses and commercial activity, dining establishments, and recreation opportunities – centered in the proposed Village of Greenleaf boundaries, historically known as the “hub” of the Town of Wrightstown. D&G Restaurant is known as a community gathering place where people meet to discuss happenings over a cup of coffee and a bite to eat.

The proposed Village of Greenleaf is also a center of services. The gas station – Greenleaf BP – is another spot many locals stop for a cup of coffee in the morning and a place to greet neighbors. The BP also offers residents the opportunity to grab a few simple groceries, sandwiches, personal pan pizzas, snacks, beverages, ice cream cones, a liquor selection, as well as hardware supplies.

The Greenleaf Volunteer Fire Department also adds to the social circle in Greenleaf. Its 50-person meeting hall is used by area businesses to educate customers as well as their employees. Non-profit groups use the facility for meetings and training. Area residents host showers, family reunions, birthday parties and celebrations there. The technical college also uses the building for a local, offsite classroom.

This community center or “hub” also encompasses the Greenleaf Wayside Bank and the Greenleaf Post Office. Two blocks to the east is Mally’s Spare Time (a bowling alley, bar and restaurant) and Flipper’s Cove Supper Club. Two blocks to the west is the Town Hall of the Town of Wrightstown, and one block north is a property owned by Brown County, used by the public works department to service roads in the southern part of Brown County.



## ORGANIZED COMMUNITY EVENTS & RECREATIONAL OPPORTUNITIES

- The annual Greenleaf Fireman's Picnic takes place at the Greenleaf Volunteer Fireman's Park located in the proposed village. In 2019 the Firemen hosted their 98<sup>th</sup> picnic. The picnic is an all-day festival with food, games and live music.
- The Greenleaf Fireman's Park is also used to host numerous community events each year, including family reunions, birthday parties, class reunions, weddings, Junior Optimist events, to name just a few.
- Flipper's Cove, a community restaurant with a supper club atmosphere located in the proposed village, hosts an outdoor summer party each year.
- Youth Day is put on by the Optimists in September and is held at the Greenleaf Firemen's Park. Children from the area can come to the park with their families and enjoy a petting zoo, games, educational activities, and view fire trucks, an ambulance and a Flight for Life helicopter.

## OTHER CIVIC & SOCIAL ORGANIZATIONS

Greenleaf's most prominent civic organization is surely the **Greenleaf Volunteer Fire Department**. Fire protection began in Greenleaf early on as nothing more than neighbors helping neighbors. In the late 1800s, the businessmen and community leaders donated equipment and a wagon and formed a citizen's fire brigade to support the development occurring in the area. The brigade was a loosely formed group and was manned by whoever was available at the time. By 1903, to assist in reducing insurance premiums, the fire brigade started to form an official fire department with a roster and formal members, and in 1906 the first Fire Chief was elected. In 1959, the organization was incorporated under Chapter 181 as a non-profit, non-stock corporation – an organizational structure it retains to this day.

Since its formation at the turn of the century, it has continued to be a volunteer organization with firefighters certified in many fields. They are the community's first line of defense and provide professional, rapid, humanitarian aid essential to the health, safety and well-being of residents. There are 11 firefighters living in the proposed Village of Greenleaf, 27 residing in the remaining area of the Town of Wrightstown, and 7 who live in other townships. They own and maintain a 6-acre park in Greenleaf that contains a baseball diamond, a nice assortment of playground equipment for children, and three pavilions that the community may use. The Fire Department also hosts an annual picnic at the park each July.

In 1943 **Greenleaf 4-H Club** was formed. Meetings were originally held at the Town Hall in Greenleaf. Over the years membership increased to approximately 60 members, so meetings are presently held at the St. Clair Parish basement, Greenleaf. The club performs community service project work, and fundraising activities, assists in cleanup at the Greenleaf Fireman's Picnic, a yearly Brat Fry, and Christmas caroling. Club members also participate in exhibiting crafts, art, photography, bakery and animals at the Brown County Fair. Additionally, the club supports volunteer projects that teach youth new skills, including animal sciences and cultural arts.

The **St. Paul Church** was established in 1909 when the congregation purchased the old Temple of Honor building, converting the building to a church by adding a steeple and remodeling the interior. Though the building has seating for 130, membership has decreased in recent years to around 40 people, including some residents of the proposed Village of Greenleaf. Members meet at least weekly to worship.

The **Greenleaf Riders Snowmobile Club** was organized in 1972. The club is in Greenleaf, WI (Southern Brown County). The club has 80 dedicated members; of the 80 members 23 members reside within the Town of Wrightstown and 6 members reside within the proposed Village. The club meets monthly from September to April in the Greenleaf area.

The Club maintains 25 miles of trails within the Greenleaf and Askeaton area. The members volunteer their time to obtain access from landowners; they prepare the trails by trimming brush and removing hazardous objects. They mark trails with directional and safety sign. They are responsible to remove all signs once the season is over. In addition to setting up and maintaining the trail system over the past years, they have been able to contribute back to Community Programs, Local Charities, School Athletics, College Scholarships and local individuals in need. They offer a snowmobile safety programs to the community. There are many club activities for the members to enjoy: Adult Weekend outing, Big Bucks fund raiser, Family and Landowners Picnic, Christmas parties, Packer parties and a golf outing.

The **Greenleaf –Wrightstown Optimist Club** was founded in 1991 and is committed to serving the youth in their community. It currently has 22 active senior members. They meet monthly on the 1<sup>st</sup> Thursday of the month at Hilly Haven Golf Course located at 5911 County Rd PP, De Pere. The Junior Optimist meets monthly at the Wrightstown Middle School. The club sponsors Youth Day in the park and an annual Easter Egg Hunt. Both events are held at the Greenleaf Volunteer Fireman’s Park, located in Greenleaf. The funds are generated from annual wreath sales, soup/dips sale, selling concessions at Green Bay Packer games and brat fries. The Junior Optimist help the senior members raise funds and assist in helping with the community events. The Junior Optimist are rewarded with a fun day in the spring and bowling party in the fall. The Optimist Club has contributed back to community programs, local charities and college scholarships.

## SOCIAL SPACES

**D & G Restaurant** (6794 State Rd 57, Greenleaf). In 1946 fuel tanks were laid for a new gas station, then in the mid 1960’s a fire occurred, and it was rebuilt as a truck stop hosting fuel and food. By the mid 1970’s, fuel sales ceased, and it was converted to a restaurant. Today it remains a restaurant and catering service, and has always been a great community gathering place. People meet to discuss happenings over a cup of coffee and a bite to eat.

**Greenleaf BP Gas Station** (6786 State Rd 57, Greenleaf). This family business started out as a full-service gas station and repair garage and remained that way for many years. Eventually, it evolved into a convenience/hardware store and gas station. Community members meet for coffee and a “good morning” to start their day. The BP also offers residents the opportunity to grab a few simple groceries, sandwiches, snacks, beverages, ice cream cones, and liquor selection.

**Flipper’s Cove** (1689 Day St, Greenleaf). Flipper’s Cove has a supper club atmosphere that provides excellent dining. Flipper’s also hosts a summer outdoor party that brings the community together.

**Mally’s Spare Time** (1681 Day St, Greenleaf). Built in 1946, this restaurant and bowling alley is located in the center of Greenleaf. The original owners served hamburgers and refreshments and sponsored horse pulls during the summer months. In 1957, they installed a kitchen and started serving a host of different foods daily. It was remodeled again in the 1970’s. Today, they serve delicious sandwiches and host bowling, volleyball, darts, pool leagues and milk bottle tournaments for community members from the proposed village and the remaining Town of Wrightstown.

**Slammer Inn Again** (1705 Day St, Greenleaf). Slammer Inn Again (locally known today as “the Slammer”) was originally a general store. In 1910 a second floor was added for a dance hall because dancing was so popular. At some point, the store was converted to a saloon. By 1947, the second floor was removed due to structural issues, the tavern remodeled, and new living quarters built. Today it boasts an outdoor patio and has a sports bar atmosphere. Slammer Inn hosts horseshoe, pool and dart leagues for members of the community. The proprietor often has some type of activity going on to raise money for local charities and non-profit groups.

**Brown County Fox River Trail.** The southern starting point of the trail is in the proposed Village of Greenleaf. The trail offers hiking and biking to residents and those who want to enjoy our community. Often several bikes will be parked at D&G Restaurant or Greenleaf BP enjoying the quaint community life.

## PARKS & OPEN SPACES

Greenleaf contains one park, the Greenleaf Volunteer Firemen's Park, located adjacent to STH 32-57 in the proposed village. This park is maintained by the Greenleaf Volunteer Fire Department. The park has a baseball diamond and a variety of structures used for picnics and gatherings. Playground equipment offers parents a place to go anytime with children on a picnic or to relieve energy. The Park is located one block from the Fox River Trail and offers car parking for people that wish to take advantage of the trail.



**Figure 11- (Left) Playground equipment at the Greenleaf Volunteer Fireman's Park; (Right) Pavilions at the Greenleaf Volunteer Fireman's Park**

## THE FOX RIVER TRAIL

The Fox River State Recreational Trail stretches more than 20 miles from downtown Green Bay to the Brown/Calumet County line along a former rail corridor running through the proposed Village of Greenleaf. The history of the corridor stretches back to footpaths traveled by the Native Americans, used to travel between villages located along the Fox River. The corridor was purchased by the Milwaukee Northern Railway Company in 1873, the same year that Greenleaf was established, a postmaster was chosen, and rail service was established through Greenleaf (see the timeline within the History section, beginning on page 27). In 1989 regular rail service was discontinued along the corridor, and in 2001 a collaborative effort between the Wisconsin Department of Natural Resources and Brown County Parks was formed to develop of the Fox River State Trail, and in 2006 an additional six miles of trail was completed to extend the trail to the Calumet County line.

The trailhead for the Fox River Trail, pictured below, is the southernmost trailhead in Brown County and allows for long daytrips to and from Greenleaf and Green Bay by bicycle. The trail can also be enjoyed on foot. South of Greenleaf, horseback riding is allowed on one side of the trail and snowmobiles can ride directly on the trail during winter months.

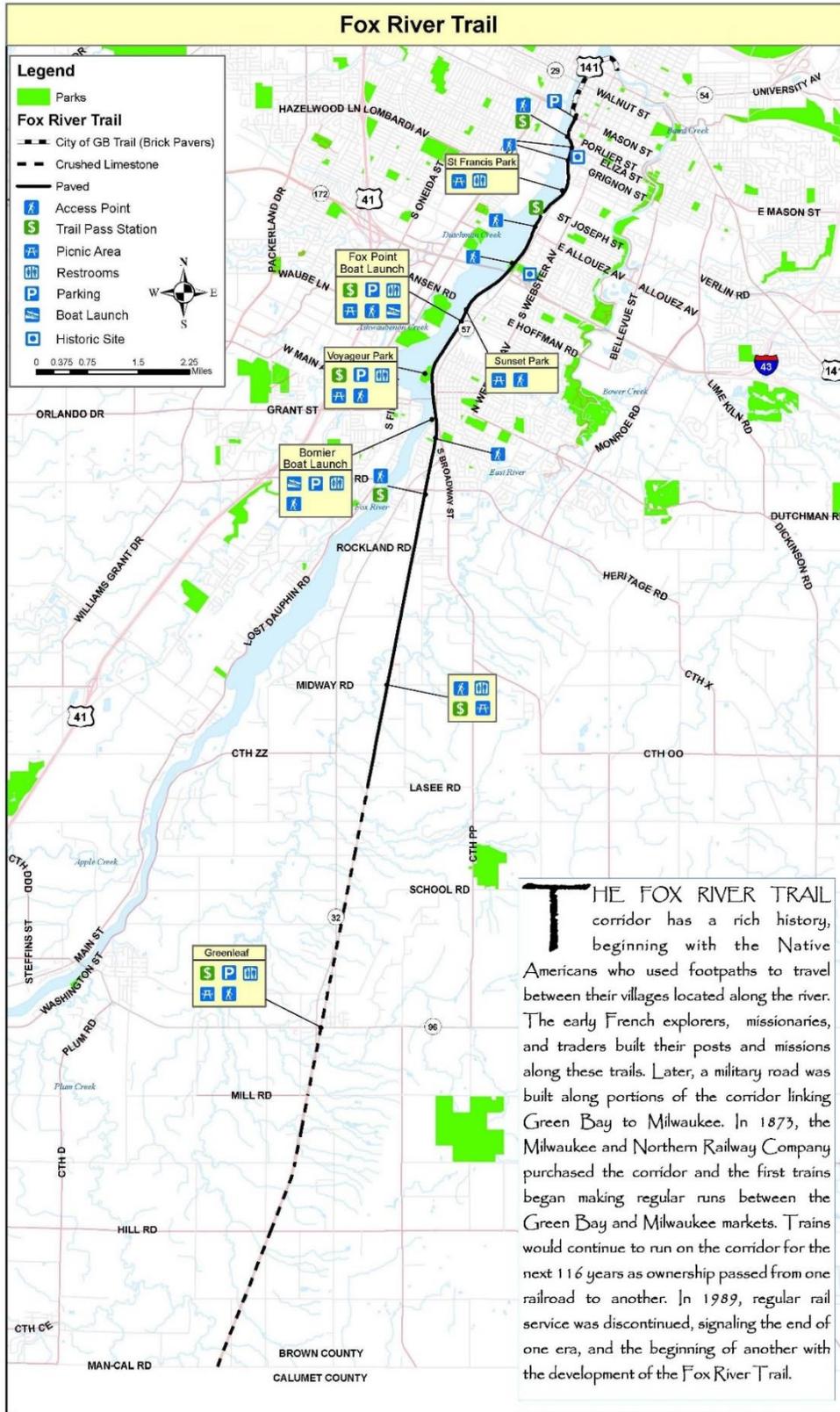


Fabulous Ride

jmclincoln  
June, 2018

The Fox River Trail in Green Bay WI should be in the Rails-to-Trails Hall of Fame. It's mostly pavement or cement the fist 11miles, with beautiful parks and gardens along the way. The northern half hugs the river, so cool breezes and intriguing vistas are part of the ride. Businesses along the way put out water for your dog. The south half, although a crushed stone surface just past mile marker 11, is worth the ride to Greenleaf for a scrumptious lunch.

**Figure 12 - (Top left) An information, air, and pay station at the Greenleaf trail head, (Top right) Greenleaf trailhead access and parking area, (Above) Comment from a Green Bay trail user about their visit to Greenleaf by bicycle.**



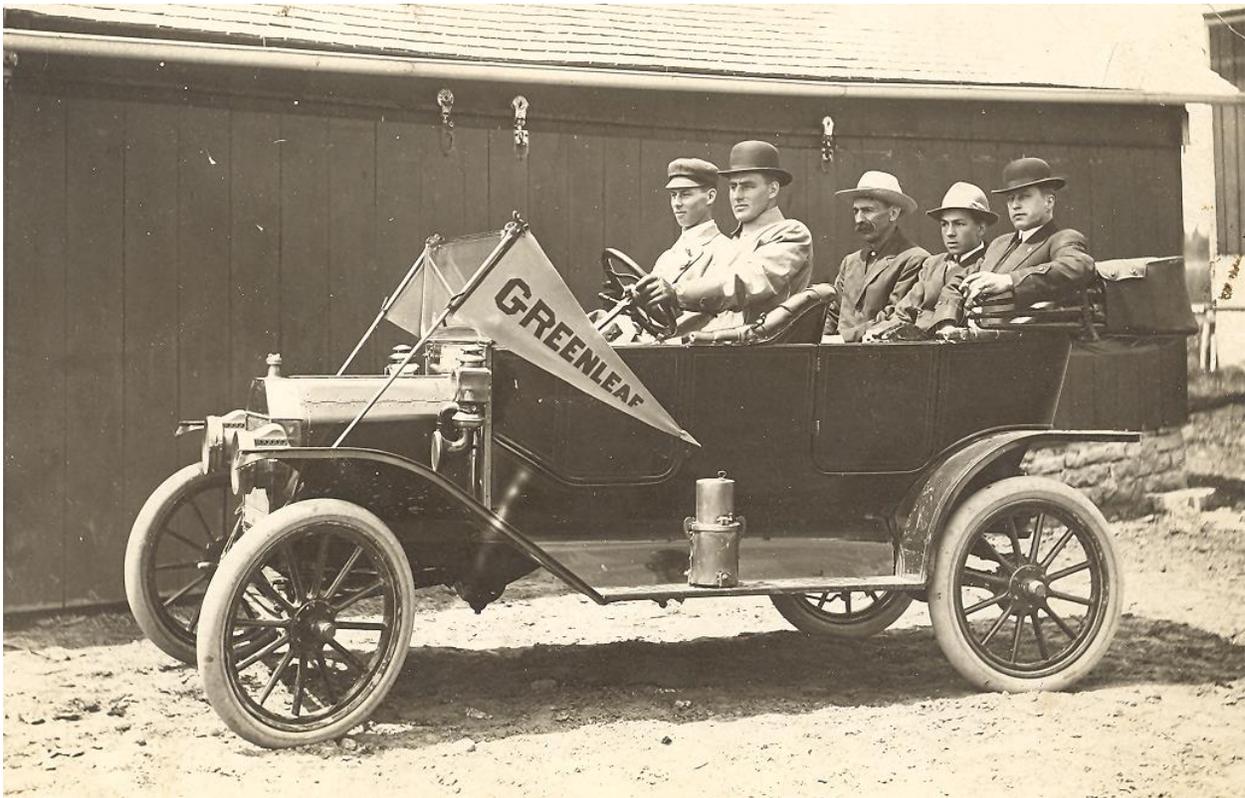
**MAP J | Trail Map of the Fox River Trail, showing the extension of the Rails-to-Trails corridor from downtown Green Bay to Greenleaf, and on to the border of Brown County and Calumet County.**

## ECONOMIC CENTER

*"The Town has one primary node of economic activity located in the community of Greenleaf." (From the 2018 Town of Wrightstown Comprehensive Plan Update, Chapter 4, Page 4).*

Greenleaf has always been the economic center of the Town of Wrightstown. With a greater density of housing and business than the surrounding Town, plus the availability of public water and sewer services, Greenleaf has a sense of place that differentiates it from its surrounding environs. The Town of Wrightstown Comprehensive Plan acknowledges Greenleaf as a unique community center:

*"A large component of economic development today is creating a sense of place that differentiates one community from another. With the community of Greenleaf, the Town of Wrightstown has a head start on other Towns that may not have that central place and/or identity. In order to foster an environment supportive of economic development, the Town should continue to make investments into Greenleaf through such activities as selective demolition of unsafe buildings, streetscaping improvements, and commercial site plan review to ensure Greenleaf remains unique, safe, and an interesting place to visit and perhaps start a business." (From 2018 Town of Wrightstown Comprehensive Plan Update, Chapter 4, Page 6).*



**Figure 13 - John P. Brittnacher drives his family from Greenleaf to a parade in De Pere in an early automobile.**



## TOWN HALL & OTHER PUBLIC FACILITIES

Greenleaf is home to the Wrightstown Town Hall, constructed in 1894 and located at 1527 Day Street. The Wrightstown Town Hall is utilized for all Town governmental meetings. The Town of Wrightstown Comprehensive Plan indicates that the Town Hall will eventually need to be rebuilt, and the new Town Hall should remain in Greenleaf because of the “centralized location and available town services.” (Town of Wrightstown Comprehensive Plan, Chapter 6, Page 16). When Greenleaf becomes a village, the current Town Hall will become the Village Hall, and the Town would continue to utilize the building for meetings and possibly elections, based on the approval of the proposed Village of Greenleaf. The Town would pay the Village at a rate agreed upon by the two governing boards; most likely \$150 per month (see Town Hall rental letter in appendix).

Greenleaf is also home to the **Greenleaf Post Office**, located at the southwest corner of STH 32-57 and STH 96, which serves as a central gathering point and an anchor in Greenleaf. A post office was first established in Greenleaf in 1873, the same year that the rail depot was first established in the area and has been in operation since that time. In 2010, the US Postal Service decided to consolidate many locations due to a decrease in mail. At that time, both Greenleaf and Oneida’s mail sorting were moved to the De Pere post office. The Greenleaf Post Office is open 24/7 for residents to pick up their mail at postal boxes. Window service is available Monday – Friday from 12:30-4:30 pm and Saturday from 8:00-10:00 am.

## THE GREENLEAF LANDSCAPE

### SOILS & NATURAL RESOURCES

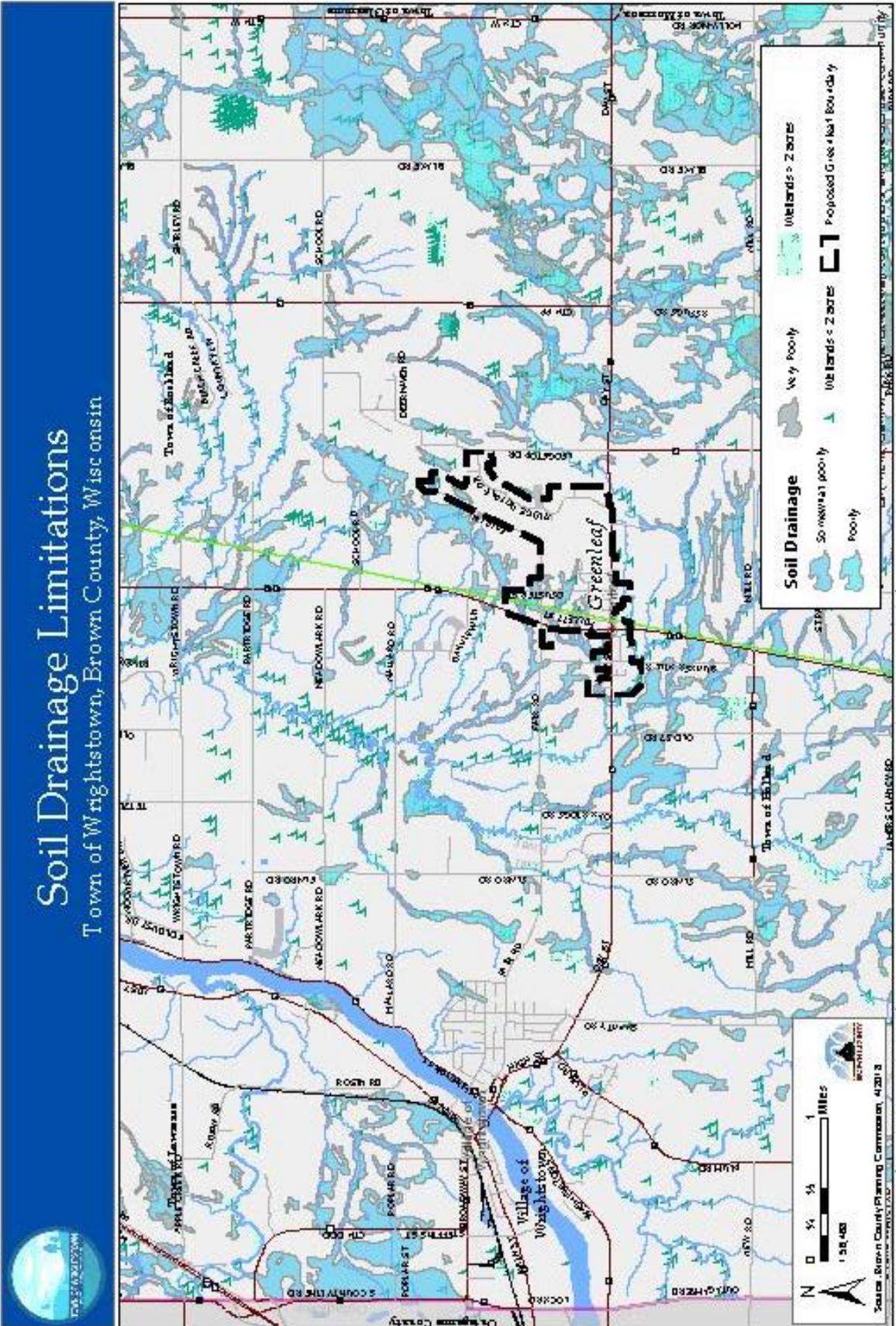
Historically, Brown County exhibited an abundance of forests and woodlands. As the timber industries of the 1800s depleted these resources, the predominant natural resource of Brown County became its fertile soils. Most of the soils in the Town of Wrightstown are deep and well-drained, lending themselves well to agricultural uses. Map L on page 47 shows the Soil Drainage Limitations of the Town of Wrightstown and the proposed Village of Greenleaf, demonstrating that the majority of the land around the proposed village and in the Town overall has acceptable drainage levels.

Nonmetallic mining is also widespread in Brown County. The Niagara escarpment (discussed in more detail in the Geology section, below) has provided ample opportunities for quarrying gravel and crushed stone and contributed to the second-wave growth of the Greenleaf community during the early 1900s. There is currently an active quarry site in the proposed Village of Greenleaf boundary, just to the north of Day Street and pictured in the photograph below.

To the north of the active quarry site is a wooded area. Old stone foundations can be seen when walking around this forested area. The area is also home to two notable natural features – a ledge, which is part of the Niagara Escarpment formation, and an extremely old red cedar tree – thought to be the oldest specimen of an eastern red cedar tree in the world, and possibly Wisconsin’s oldest tree overall. More information about the escarpment, the environment around the escarpment, and the history of the quarry industry in the proposed Village of Greenleaf is found in the following section.



**Figure 14 - Quarry site in the proposed Village of Greenleaf. Image Source: John Brittnacher.**



**MAP L | Soil drainage limitations in the Town of Wrightstown. This map has been altered from the original produced by Brown County by GRAEF to include the boundary of the proposed Village of Greenleaf.**



**Figure 15 – In the proposed Village of Greenleaf, the Niagara Escarpment is approximately 50 feet in height. Image Source: John Brittnacher.**

### **GEOLOGY: THE NIAGARA ESCARPMENT**

As mentioned previously in this document, there is a significant geological feature that runs through the proposed Village of Greenleaf: the Niagara Escarpment. The escarpment is a nearly 1,000-mile-long-cliff that runs north from east-central Wisconsin along one side of Lake Winnebago to form almost all the Door County peninsula. The escarpment then runs through Canada and into New York State, where the Niagara Falls cascade over it at US/Canadian Border.<sup>1</sup> The escarpment is one side of a long, concave plateau of sedimentary rock, or cuesta, that forms the Michigan Basin. 430 million years ago, this plateau formed at the bottom of ancient oceans that covered the land that is now Wisconsin. The Niagara Escarpment is the exposed, up-tilted, outer edge of this feature. The escarpment was referred to as “The Ledge” in the mid 1800’s by scientist Increase A. Lapham. Locally, this land feature is called the same. Some people quip that they live near “The Great Arc” – and are living “Life on the (L)edge.” The Wisconsin DNR has identified the Niagara Escarpment as a significant “Legacy Place.”<sup>2</sup>

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<sup>1</sup> *Niagara Escarpment Overlay Zoning Guide*, Bay-Lake Region Plan Commission

<sup>2</sup> *Wisconsin Land Legacy Report: An Inventory of Places to Meet Wisconsin’s Future Conservation and Recreation Needs*. Wisconsin Department of Natural Resources.

Doug McLean, writing for Wisconsin Natural Resources magazine in 2000, notes that much of the ledge is wooden and unsuitable for farming because of the fallen rock at its base and the thin soil on top.<sup>3</sup> The escarpment is a discontinuous ridge: at times it towers to great heights while in other areas it can't be seen or is beneath the waters of Lake Michigan and Huron.

This cliff's edge runs through the proposed Village of Greenleaf, just to the east of the community center. The area between Fair Lane and the escarpment in the proposed village was a lakeshore millions of years ago. When this area was being developed in the 1970's and 80's, licensed plumbers conducting percolation tests for sanitary permits would observe fine wash sand (like that on a beach) and seashells when examining the consistency of these soils. These items were deposited when glaciers eventually melted and formed a huge body of water encompassing Lake Michigan, the Bay of Green Bay, the Fox River Valley, Lake Winnebago and areas to the south.

### THE ESCARPMENT AS ENVIRONMENT AND NATURAL RESOURCE

The escarpment creates its own environment that allows a unique variety of plants and animal species to exist. At the base, there are remnants of rocks that have fallen from the cliffs over the years and formed a talus slope, an extremely sensitive and delicate type of ecosystem formed from piled-up loose rock and debris. In Wisconsin, the escarpment and talus slope are home to over 240 unique plant and animal species, many of them rare, threatened, or endangered, including the oldest forest ecosystem in eastern North America.<sup>4</sup> Some of these trees, plants and wildlife species are found nowhere else in the world (see newspaper clipping, below).

When Greenleaf was first being settled in the mid 1850's the rock of the escarpment made excellent stone for footings and foundations for early homes and structures. As time went on, it was used in the construction of bridges and significant community structures such as schools and churches. The escarpment provided stone for road projects and the community also used limekilns to burn the sedimentary stone in order to produce a white lime powder used for mortar, plaster and paint. The first quarry was located just below the escarpment on Fair Lane.

**Cliff-dwelling trees discover rigorous fountain of youth**  
Red cedar near Greenleaf could be state's oldest

By Susan Campbell  
Press-Gazette

GREENLEAF — Researchers say they have found the oldest known eastern red cedar in the world, and possibly Wisconsin's oldest tree, clinging to life here along the rocky slopes of the Niagara escarpment.

And what a life it's been. The stately cedar has held its ground an estimated 1,290 years, spanning the years from before the reign of Charlemagne, to Columbus' travels to the New World, to man's landing on the moon.

Douglas Larson, director of cliff ecology at the University of Guelph in Ontario, Canada, found the tree this month on a field study with University of Wisconsin-Green Bay researchers and said even older trees may inhabit the slopes. "They're hiding in plain view," he said.

Indeed, the steep limestone ridge visible from Fond du Lac County to northern Door County in Northeastern Wisconsin and beyond has become something of a geriatric ward for cedars. Larson has found white cedars along the Ontario side of the escarpment that make the Greenleaf tree seem middle-aged — the oldest of them a white cedar that dates about 1,890 years.

There's something about the rigorous lifestyle these cliff-dwellers endure that enables those that do manage to hang on — literally — to live longer than most.

The trees' secret is "unbelievably restrained growth," Larson said. "These are the slowest-growing things that have ever been

Greenleaf Cedar: Rugged rings of life  
Shown are the cross-sections of a 1,290-year-old escarpment tree and a 22-year-old tree growing in more favorable conditions.

Growth rings on the older tree are much closer together, showing the slow growth that keeps these trees small and able to withstand the cliff's harsh habitat.

Growth rings on the younger tree are larger, showing that in favorable conditions, trees will grow faster and larger.

Please see Tree/A-2

Press-Gazette graphics

**Cedar timeline**  
A brief history of time.

707 BC: Life begins for the state tree.  
712 BC: Area is first mentioned in writing.  
800: Chinese begin to use the tree for medicinal purposes.  
950: Emperor of the Tang Dynasty visits the tree.  
1000: Let's explore a large island in the Pacific Ocean (Hawaii).  
1328: Invention of the steam engine.  
1437: Area of the future state of Wisconsin is first explored by French explorer Jacques Cartier.  
1492: Christopher Columbus lands in the West Indies.  
1634: Jean Nicotian lands at Wisconsin's first settlement.  
1776: Declaration of Independence adopted.  
1848: Wisconsin achieves statehood.  
1848: New American Ceder discovered.  
1969: Ceder discovered, estimated age: 1,290 years.

Figure 16 – March 17, 1997 article from the Green Bay Press-Gazette regarding the trees on the Niagara Escarpment

<sup>3</sup> Doug McLean, Exploring Wisconsin's Great Cliff. Wisconsin Natural Resources Magazine, 2000.

<https://dnr.wi.gov/wnrmag/html/stories/2000/aug00/niagara.htm>.

<sup>4</sup> Friends of the Great Traverse Islands. [www.grandtraverseislands.org/guided-tour-niagara-escarpment.html](http://www.grandtraverseislands.org/guided-tour-niagara-escarpment.html)

### QUARRY OPERATIONS & THE NIAGARA ESCARPMENT

In 1905, 50 men were working at the quarry in Greenleaf and the owners were seeking to employ 100 more. A newspaper article that same year stated: "The quarry industry at Greenleaf promises to become one of the most important in the state." After \$25,000's worth of improvements in 1906 (\$725,000 today), the quarry was able to produce an unheard of 1,000 yards of crushed stone per day. In 1911, the State Highway Commission was formed and oversaw the laying out and construction of the highway system in Wisconsin. The next year, the State Surveyor from Madison, the Brown County Road Commissioner, and the Town Board of Wrightstown sat down to discuss how the present streets in Greenleaf and the surrounding areas would be developed and become part of the north-south corridor for the new highway system. The escarpment in the proposed village provided much of the stone for road projects throughout the state.

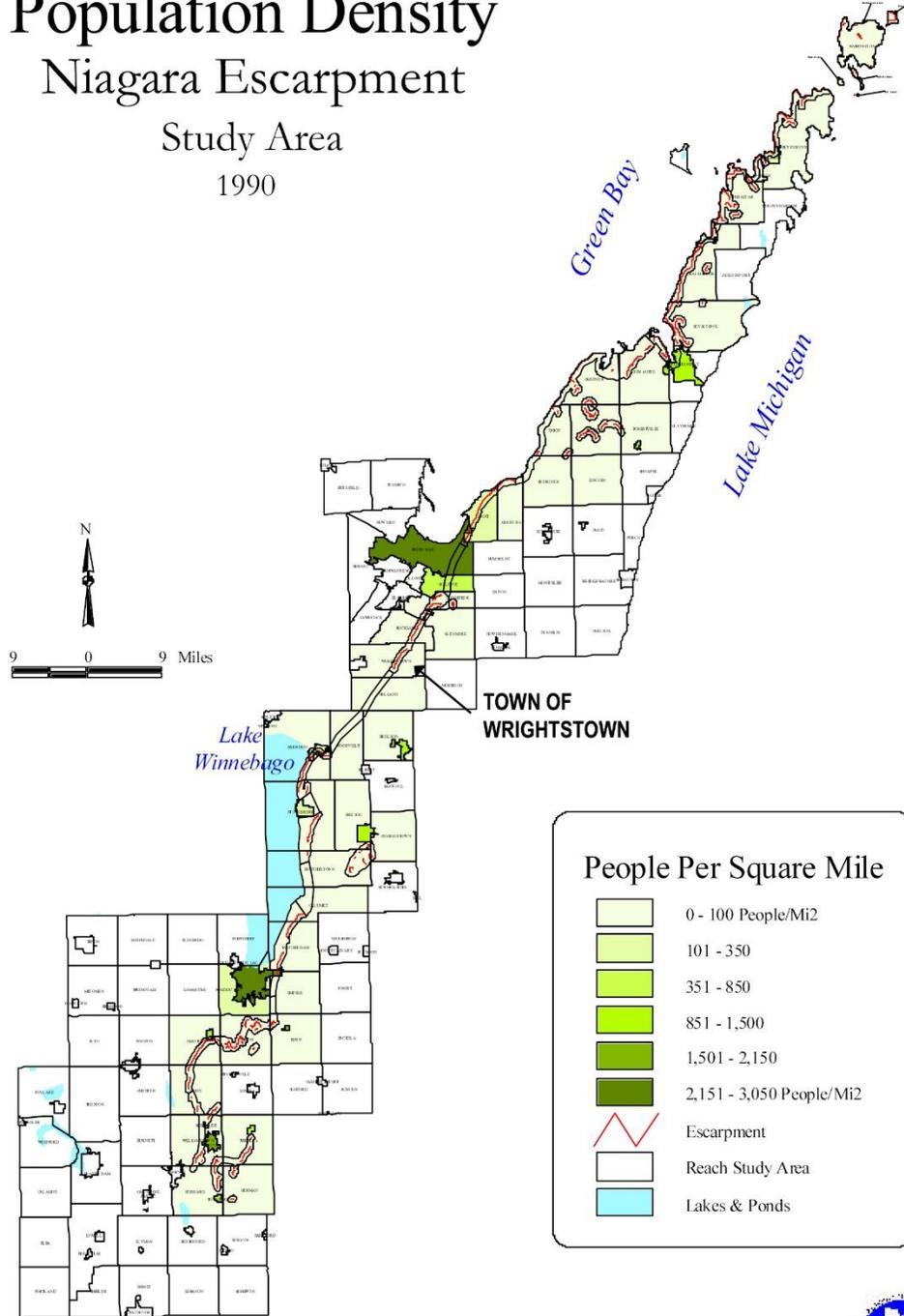


Figure 17 - These photographs show the quarry in Greenleaf before (left) and after (right) significant improvements were made to the facility in 1906.

### LIVING ON THE (L)EDGE

Inhabitants of the proposed Village of Greenleaf have built homes above and below the escarpment due to its unique features. Residents living on Fair Lane in the proposed village (located directly below the escarpment) built in this area because they wanted a partially wooded lot and an ever-changing view of the stunning escarpment in their backyards. All year long, and especially in the fall of each year, the beautiful foliage on the escarpment makes a perfect backdrop for wedding and family photos. In the winter months the stone in the escarpment will absorb and retain the cold temperatures. Once the weather warms, the temperature and moisture in the rock will form frost, changing the dark color of the rock face to a stunning white. Those living on Ridge Royale Drive in the proposed Village of Greenleaf (located on top of the escarpment) built homes there because of the breath-taking views of the Fox River Valley throughout the year. In both areas most families have outdoor patios and decks so they can enjoy the outdoors and the view of this enormous stone cliff. There are also numerous places in the proposed village near the escarpment that are not buildable due to the steep cliff (drop-off), sloping elevations, and shallow, rocky soil.

# Population Density Niagara Escarpment Study Area 1990

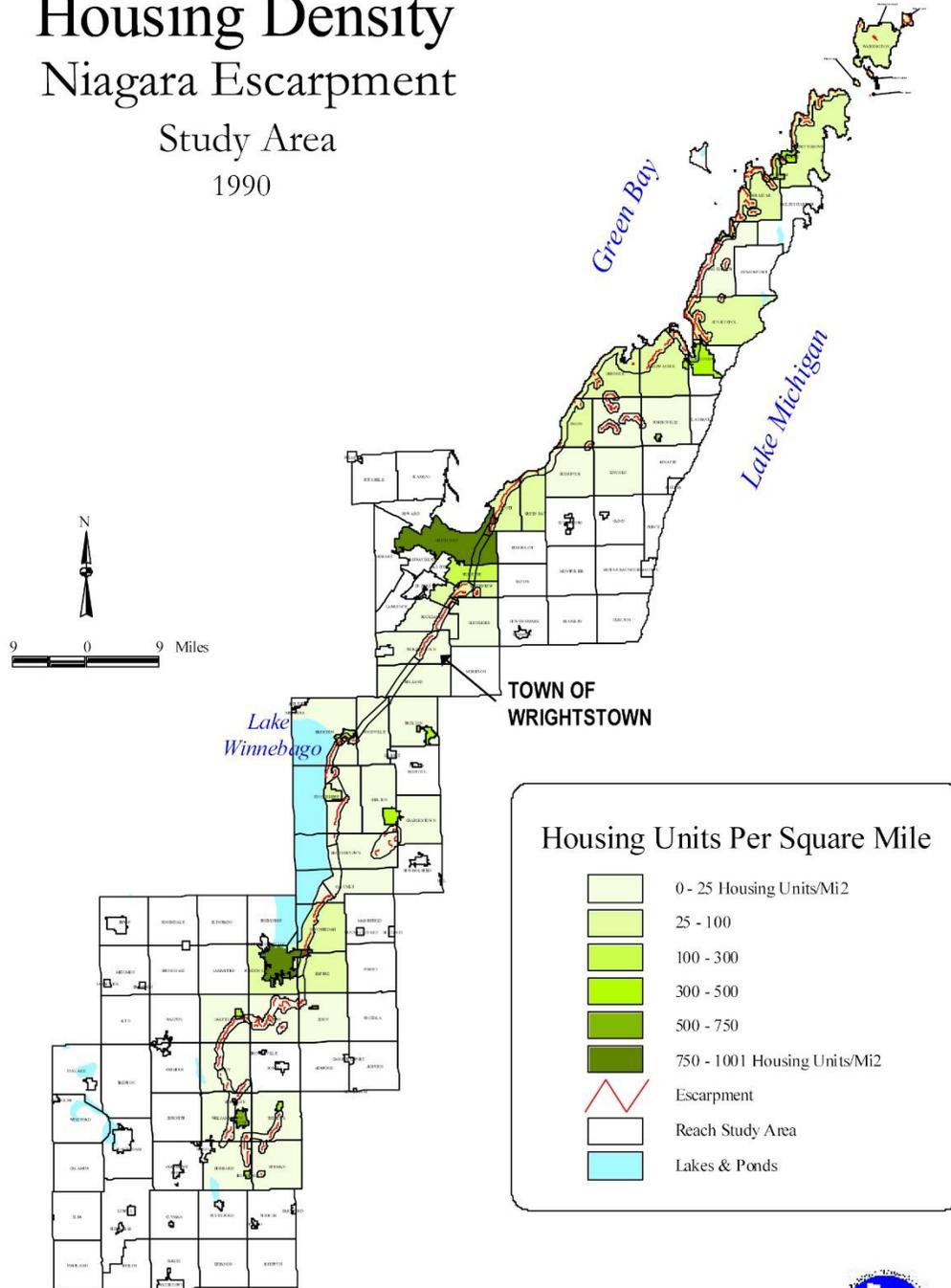


Source: US Dept. of Commerce, Bureau of the Census, 1990; Bay-Lake Regional Planning Commission, 2000.



**MAP M | Population Density, Niagara Escarpment Study Area. Map Source: Bay Lake Regional Planning Commission, 2000.**

# Housing Density Niagara Escarpment Study Area 1990



Source: US Dept. of Commerce, Bureau of the Census, 1990; Bay-Lake Regional Planning Commission, 2000.



MAP N | Housing Density, Niagara Escarpment Study Area. Map Source: Bay Lake Regional Planning Commission, 2000.



**Figure 18 - Rocky soil at the top of the escarpment, in an area to the north of the quarry that is considered non-buildable.**



**Figure 19 – A home that is using pieces of the escarpment as landscape features in the front yard.**



**Figure 20 - The left side of the image shows Fair Lane and the homes located below the Niagara Escarpment in the proposed Village of Greenleaf. The right side of the images shows Ridge Royale Drive and the homes perched on the top of the escarpment, overlooking the center of the proposed Village. Image Source: John Brittnacher.**



**Figure 21 - View of the center of the proposed Village of Greenleaf from the top of the Niagara Escarpment. Image Source: John Brittnacher.**



**Figure 23 - Just to the north of the proposed Village of Greenleaf, the escarpment towers more than 100 feet above the adjacent farmland. Image Source: John Brittnacher.**



**Figure 22 - To the south of the proposed Village of Greenleaf, the Niagara Escarpment appears as nothing more than a slight hump in the landscape. Image Source: John Brittnacher.**

# Introduction to Wisconsin's Niagara Escarpment

Ronald D. Stieglitz<sup>1</sup>

The Niagara Escarpment is the steep, nearly vertical, face of the most prominent of a series of asymmetrical ridges, or cuestas, that form the Ridges and Lowlands Geographic Province of eastern Wisconsin (fig. 1). In places, it is a striking physiographic feature that appears picturesque from the land or water below (fig. 2 and 3) and which provides impressive vistas of the bay of Green Bay, the Fox River Valley, and Lake Winnebago. At other locations, it is rounded and subdued having been reduced by weathering and erosion. The escarpment has been long valued for its natural beauty, and the citizens of Wisconsin are fortunate that measures have been taken to protect segments from development. A number of state, county, and town parks are located on or adjacent to the escarpment, from Rock Island State Park in the

“These public spaces are priceless: they preserve and provide public access to places that could only be admired from distant points...”

north to at least Ledge County Park in Dodge County in the south. These public spaces are priceless: they preserve and provide public access to areas that could only be admired from distant points if they were in private ownership. In addition to



Figure 2. Eagle Bluff from the water.

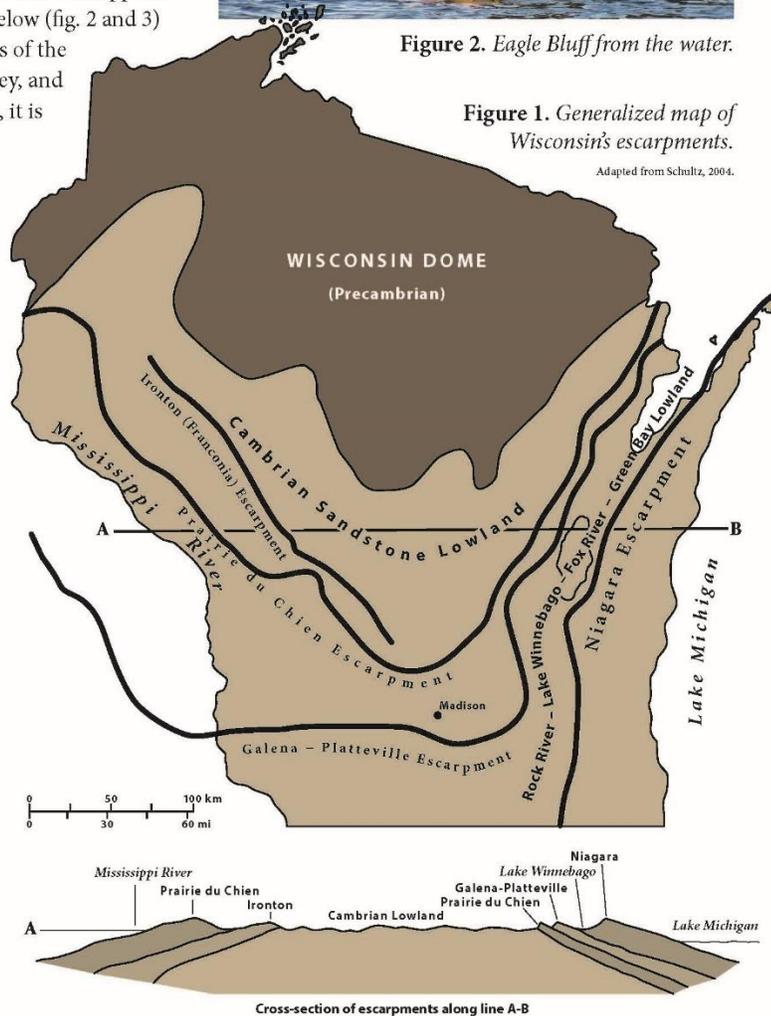


Figure 1. Generalized map of Wisconsin's escarpments.

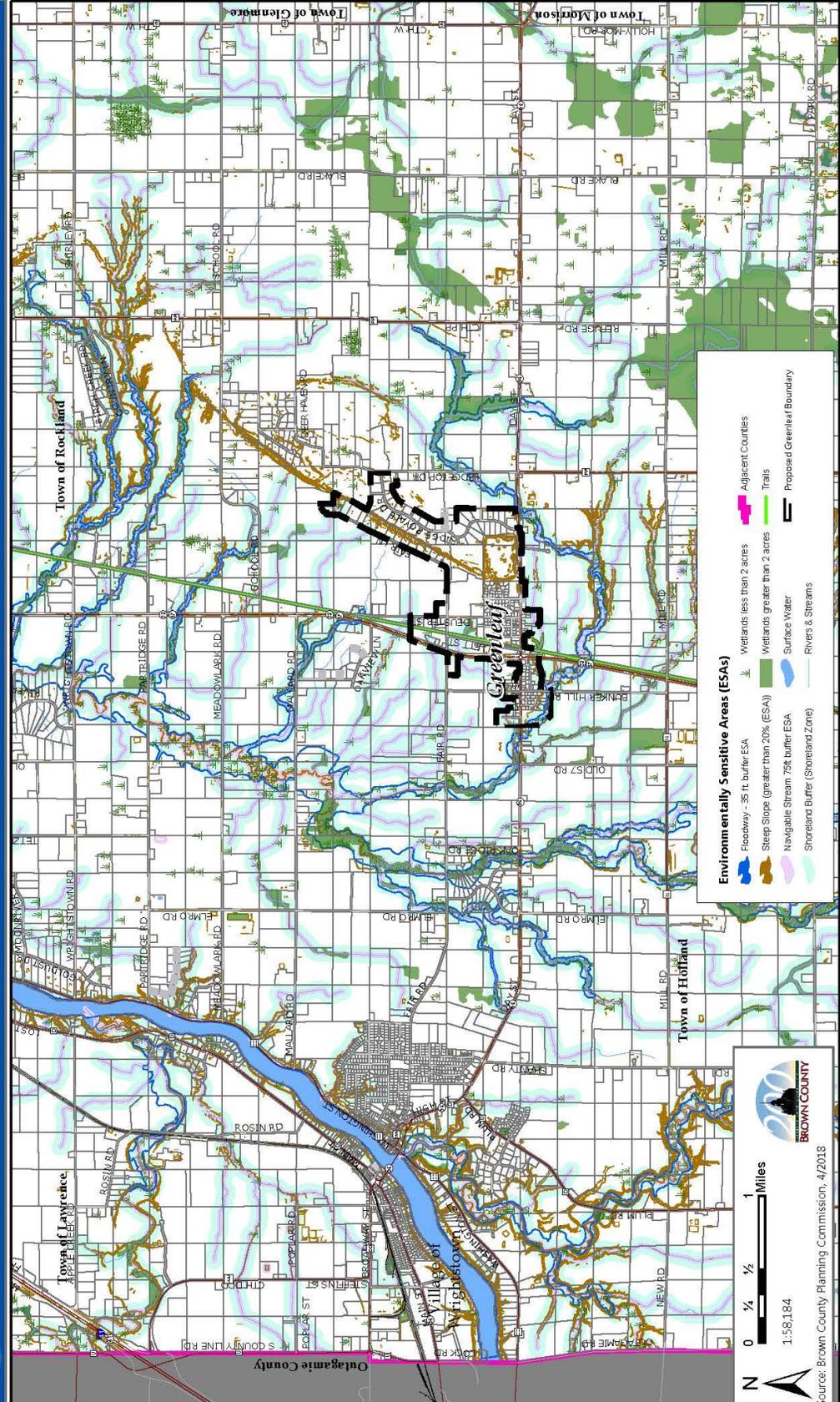
Adapted from Schultz, 2004.

<sup>1</sup>Professor Emeritus, Natural and Applied Sciences, University of Wisconsin–Green Bay, 2420 Nicolet Drive, Green Bay, WI 54311-7001 stieglir@uwgb.edu

Figure 24 - Page excerpted from Wisconsin's Niagara Escarpment, Wisconsin Geological and Natural History Survey Volume 22 – 2016.

# Environmentally Sensitive Areas

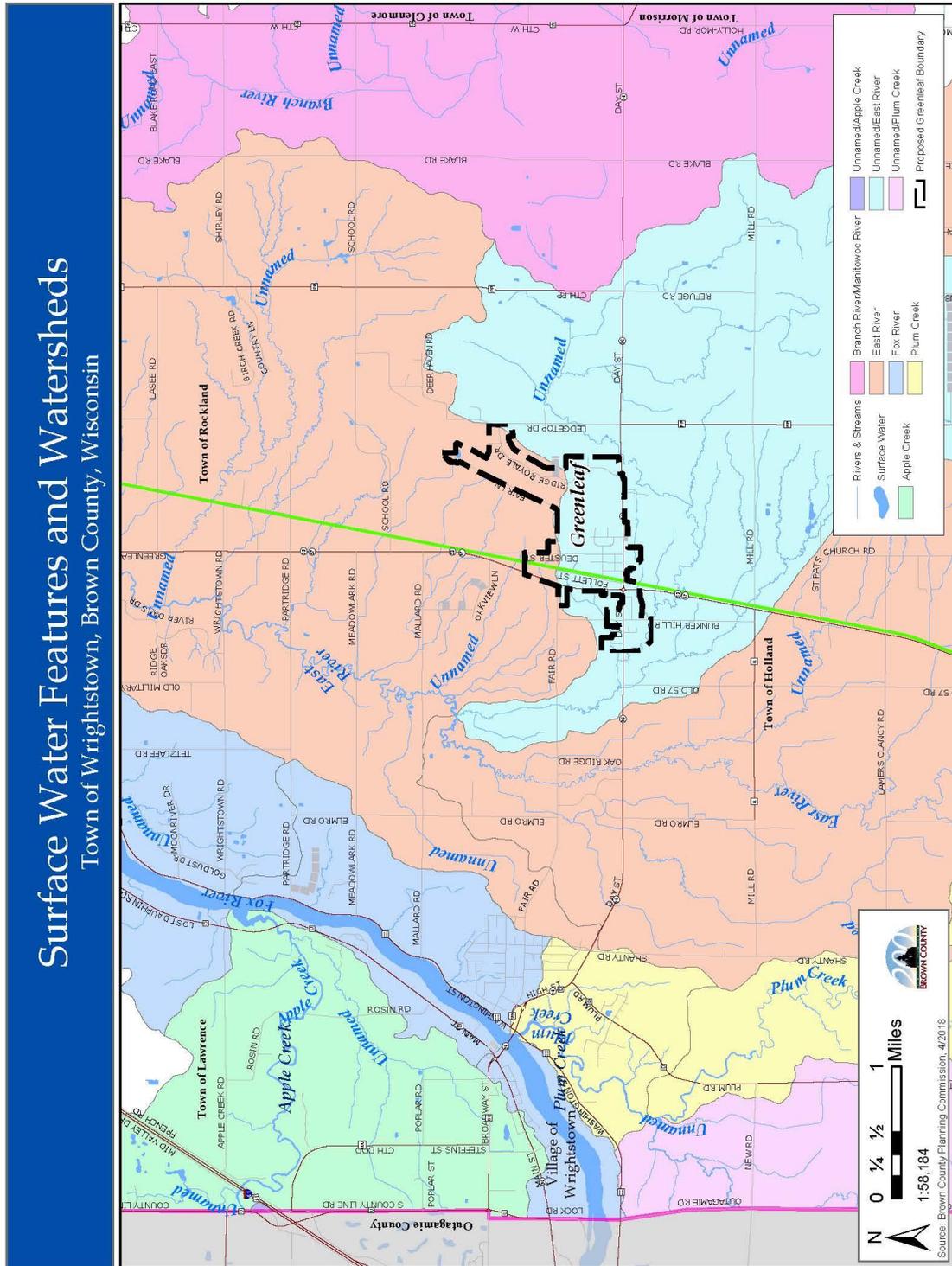
## Town of Wrightstown, Brown County, Wisconsin



**MAP O | Environmentally Sensitive Areas in the Town of Wrightstown. This map has been altered from the original produced by Brown County by GRAEF to include the boundary of the proposed Village of Greenleaf.**

**DRAINAGE BASINS**

The proposed Village of Greenleaf is located entirely within two drainage sub-basins that both flow west to the East River.



**MAP P | Surface Water Features and Watersheds Map - Town of Wrightstown.** This map has been altered from the original produced by Brown County by GRAEF to include the boundary of the proposed Village of Greenleaf.

## GREENLEAF UTILITY & SERVICES BOUNDARIES

### **TOWN OF WRIGHTSTOWN SANITARY DISTRICT**

The Town of Wrightstown provides public sanitary sewer service to residents within the Town of Wrightstown Sanitary District #1 (WSD #1). The boundaries of this district encompass much of the proposed Village of Greenleaf, and likewise the WSD #1 in turn is mostly encompassed by the proposed Village boundaries.

The sanitary district was established in 1960 and a wastewater treatment plant was built in 1962. In 1995, a new wastewater treatment plant was built to service WSD #1. At the time of this application, the existing water system meets the needs of the sanitary district users. The WSD #1 Wastewater Treatment Plant is designed to handle a maximum capacity of 130,000 gallons per day with the current average flow of approximately 45,000 to 50,000 gallons per day. This level of use is considered about 50% of capacity by Town engineers.

Town engineers estimate that the WSD #1 Wastewater Treatment Plan would be able to supply sanitary service to approximately 270 acres of additional development, depending on the type of development. There are about 330 acres available in the area which could be serviced by gravity sewer or minimal force main installation only, so supplying service to those 270 potential new acres of development would likely be possible without lift stations or major modifications to the sewer system.

The Town of Wrightstown's Comprehensive Plan notes that there are currently 53 acres of land in the Town that are allocated for future sewer service area amendments. However, the Plan also notes that residential development should be encouraged within the existing sewer service area as much as possible to allow for easier connections. The Plan also notes that the sewer service area could be changed by moving the boundary of the service area to align more directly with expected development and growth.

Maps of the sanitary district are included in the following pages.

### **WATER UTILITY**

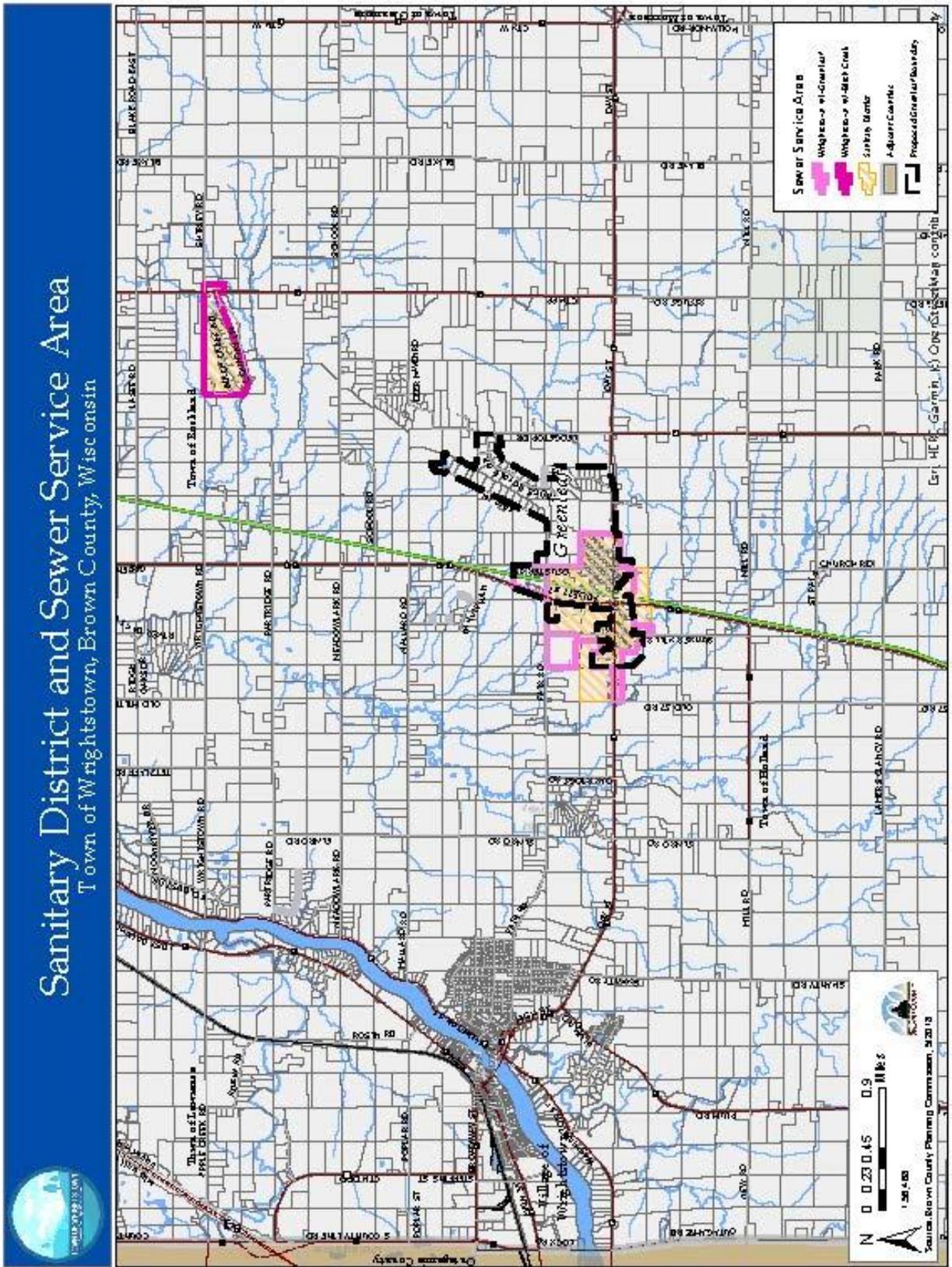
There is one well that is used to provide water service through the Wrightstown Sanitary District #1 (WSD #1) in the proposed Village of Greenleaf area. That well has an average daily use of 30,000 – 35,000 gallons of water per day but has also seen a peak daily as high as 80,000 – 90,000 of gallons per day.

Regardless of whether additional water flow is needed to provide water service to new development in the area, the Town of Wrightstown is considering the need for backup water supply in the WSD #1. Backup water supply could be accomplished by drilling another well or by connecting to another major water supplier in the area.

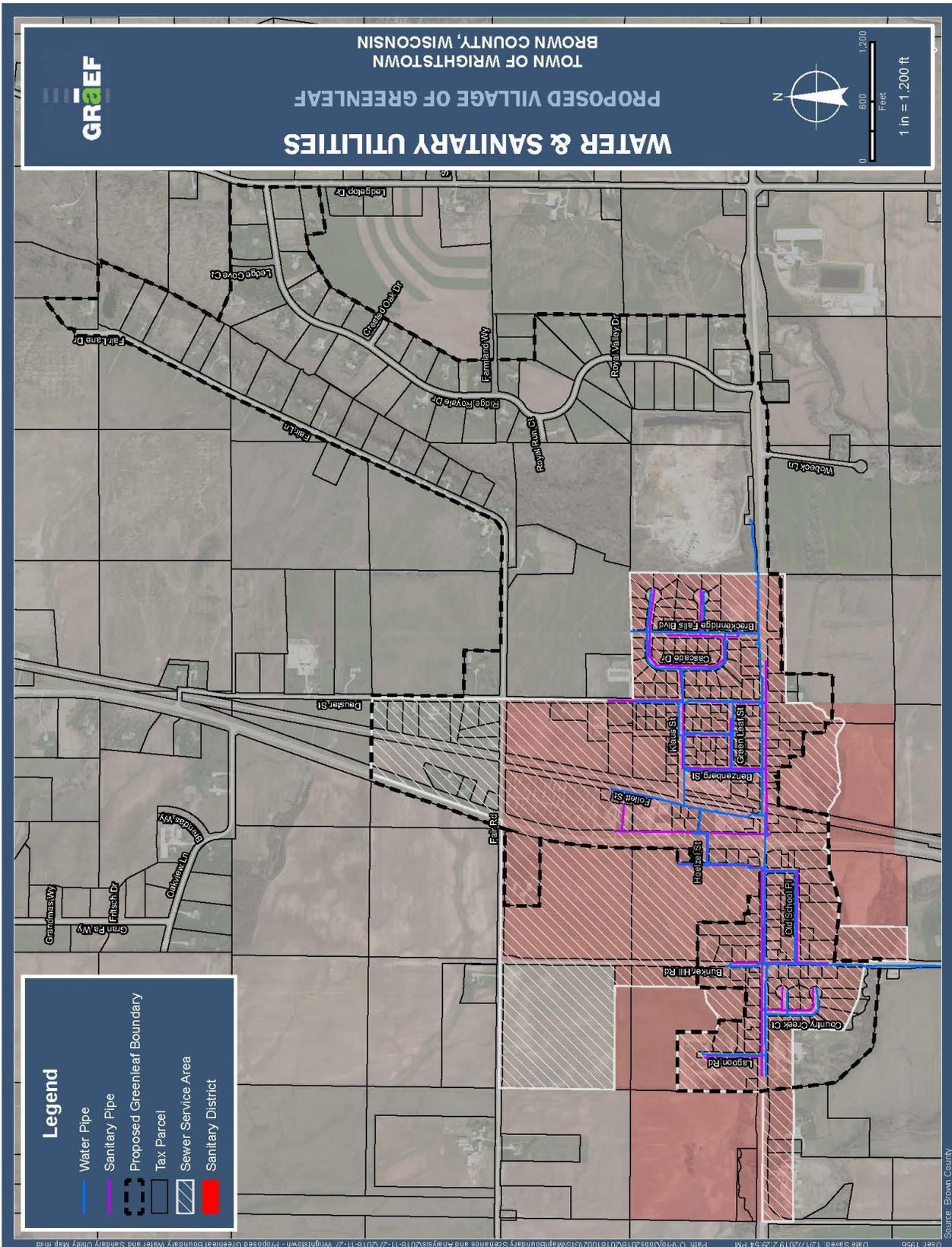
A map of the water utility service district is included in the following pages.

### **STORMWATER MANAGEMENT FACILITIES**

At present, there is no regional stormwater plan for the Town of Wrightstown, and there are no regional detentions ponds within the Town. Stormwater management is conducted on a case-by-case basis by property owners and developers. The Town of Wrightstown Comprehensive Plan notes that a regional stormwater plan should be implemented as Greenleaf continues to develop. The Comprehensive Plan also notes that the Town of Wrightstown has a subdivision code with provisions that could be interpreted to address stormwater erosion prevention. These provisions may be considered for future use in the subdivision review process.



MAP Q | Sanitary District and Sewer Service Area for the Town of Wrightstown. This map has been altered from the original produced by Brown County by GRAEF to include the boundary of the proposed Village of Greenleaf.



**MAP R | Water & Sanitary Utilities in the Proposed Village of Greenleaf.**

## **ELECTRICAL & NATURAL GAS SERVICE**

Per the Town of Wrightstown Comprehensive Plan, electricity is provided to Greenleaf through the Wisconsin Public Service Corporation:

*Electricity is provided to the Town by Wisconsin Public Service Corporation (WPS). Coal is the largest fuel source, generating around 40% of WPS customers' electricity. WPS provides natural gas service to the Greenleaf area, as well as other portions of the Town. Expansion of this service will occur depending on density of development in the Town. WPS is adequately positioned to continue to serve the future needs of the Town. (From the Town of Wrightstown Comprehensive Plan, Chapter 6, Page 14)*

## **WASTE & RECYCLING SERVICES**

Waste from the Town of Wrightstown is hauled to Outagamie County. Two 95-gallon containers are provided to each household, one for garbage and one for recycling. Garbage collection is provided every week and recycling collection is provided every other week.

## **FIRE & EMERGENCY MEDICAL SERVICES**

The proposed Village of Greenleaf is well served by fire rescue and emergency medical services. In 2008, the Town of Wrightstown adopted the Brown County Emergency Operations Plan. In addition to that plan, the following services are available in the proposed Village of Greenleaf.

### **FIRE RESCUE SERVICE**

Greenleaf has had fire services dating back to 1873, during a period when Greenleaf was growing so quickly that residents determined that additional fire protection was needed in the area, aside from just neighbors helping each other. In the late 19<sup>th</sup> century the Citizen's Fire Brigade was established, using donated equipment such as a wagon, hand pump, and hose cart.

In 1906 the Greenleaf Volunteer Fire Department was formed, partially in an effort to reduce insurance premiums in Greenleaf. The new Volunteer Fire Department had a roster, and ten residents donated money to purchase additional fire equipment, including a horse-drawn fire "truck." 1906 also marked the election of the first Fire Chief in Greenleaf. In 1922, the Fire Department built its first fire station on land leased from the railroad, and the firefighters began to host an annual fundraiser called the Greenleaf Fireman's Picnic to help offset increasing expenses. In 1959, the Fire Department built a new three-bay fire station, and the Fire Department incorporated into a non-profit corporation. The second fire station was remodeled and expanded in 1985.

The department is presently operated by a 45-person volunteer team and supported by two 1,500-gallon-per-minute pumper trucks, a support services unit, a brush/mini-pumper, and two 3,500-gallon tanker trucks. The department operates out of a 7,000-square-foot fire station located at 1657 Day Street in the proposed village. It consists of a 3-bay drive through garage that houses 6 pieces of fire apparatus, a 60,000-gallon cistern with a 1,000 GPM pump to refill trucks, a laundry/utility room with an Emergency Operations Center, 2 storage areas, an office, a 50-person meeting/training room and is protected by a UL listed reporting fire alarm system. The department participates in county-wide mutual aid agreements, including serving portions of the Towns of Holland and Rockland.

The Fire Department responded to 80 incidents in 2018 and is alerted to a call by a page from Brown County Public Safety Communications. The outdoor warning siren for the area is also located at the fire station and is used to alert people to tornados and national alerts. Its operation is over seen by Brown County Emergency Management and controlled by a radio signal from Brown County Public Safety Communications Center (dispatch).

The incorporation of the proposed Village of Greenleaf will have no effect on the operation of the Fire Department, nor will its service area change as a result of incorporation.

## COUNTY RESCUE

County Rescue has been in operation since 1982 as a 501(C)(3) non-profit organization and began providing service to the Greenleaf area in 1984. Their main headquarters is located at 1765 Allouez Avenue in Bellevue with satellite stations in Howard, Suamico, and Denmark. Through continuing education and training, their staff routinely exceeds state and local licensing standards.

They have a network of over 150 medical staff functioning in their contracted rural municipalities, including the proposed Village of Greenleaf. These personnel are licensed at all levels from volunteer Emergency Medical Responders through Critical-Care Paramedics. Emergency Medical Responders (EMRs), formerly known as first responders, live within proposed Village of Greenleaf and are certified by the State of Wisconsin. Many of the responders are also trained to the Emergency Medical Technician (EMT) level. They are dispatched when an ambulance is called and often arrive within minutes to provide care and sometimes life-saving interventions such as rescue breathing, defibrillation, or bleeding control before the paramedics arrive.

In addition, a helicopter called EAGLE III is available to serve the proposed Village of Greenleaf and the surrounding area. This vehicle and the professionals that staff it provide critical care at accident scenes and rapid transportation to a trauma center. Local emergency service agencies such as police and fire departments provide support to the EAGLE III transportation network when needed.

County Rescue Services has an outreach educational program that provides information and demonstrations at local civic events, to schools, and tours of their facilities, ambulances and helicopter. Their future plans include staying on the cutting edge of pre-hospital medical care and the transportation of patients. Additionally, as the southern end of Brown County continues to grow, they are studying the feasibility of another satellite station in that area.

When the proposed Village of Greenleaf is incorporated, there will be no change in the amenities or services that County Rescue provides.



**Figure 25 - (Left) County Rescue Service Open House in 1995, (Right) County Rescue Service, recent photograph.**

## FIRST RESPONDERS

In 1985 a group of individuals formed what is known as the Wrightstown Area First Responders. This group is an arm of County Rescue Service, a contracted ambulance service located in the Village of Bellevue about 15 miles away. The Wrightstown Area First Responders provide emergency medical services (EMS) to the sick and injured before the contracted ambulance service arrive. In 1995, they were given a used ambulance to improve their response and services. They work closely with the local fire departments during critical rescue situations.

## POLICE SERVICE

The Town of Wrightstown relies on the Brown County Sheriff's Department for police protection and patrol services.

Incorporation will not affect police services that are currently provided in the proposed Village of Greenleaf, per a letter from the Brown County Sherriff's Department. The letter is attached to this application as an Appendix.

## C. COMMUNITY BUSINESSES

A list of businesses within the proposed community organized by type of business, address and zip code. State whether the business is seasonal or year round, and the number of people employed on a part-or full-time basis. This information is most readily utilized by the Board when provided in printed and electronic format.

The following list of businesses in the proposed Village of Greenleaf was first generated by ESRI Business Analyst, and subsequently confirmed with business owners by local Greenleaf residents. Where data was available, the total employment has been divided into full-time, part-time, and year-round employees.

TABLE 2: BUSINESSES IN THE PROPOSED VILLAGE OF GREENLEAF				
Business Name	Address	Total Employment	Full-Time	Part-Time
<b>Banks</b>				
Greenleaf Wayside Bank	1608 Day St, Greenleaf, WI 54126	19	17	2
<b>Bars &amp; Restaurants</b>				
Mally's Spare Time	1681 Day St, Greenleaf, WI 54126	7	1	6
Flipper's Cove	1689 Day St, Greenleaf, WI 54126	8		8
The Slammer Inn Again	1705 Day St, Greenleaf, WI 54126	10		10
D & G Restaurant	6794 State Rd 57, Greenleaf, WI 54126	19	4	15
<b>Church</b>				
St Paul's Lutheran Church	1537 Day St, Greenleaf, WI 54126	2	1	1
<b>Construction / Service Businesses</b>				
Economy Roofing	6822 State Rd 57, Greenleaf, WI 54126	1	1	

Brick Plumbing	1513 Day St, Greenleaf, WI 54126	2	2	
J.C Enterprises	1562 Day St, Greenleaf, WI 54126	1 (owner operated)		
Joe Brice Cabinets	Breckenridge Blvd, Greenleaf, WI 54126	12	9	3
J. Owen Construction, LLC	6773 Deuster Rd, Greenleaf, WI 54126	2		
SCG Solutions	Breckenridge Blvd, Greenleaf, WI 54126	3	3	
Little Devils Pet Grooming	1480 Day St, Greenleaf, WI 54126	1	1	
Improved Living SVC	6630 Deuster Rd, Greenleaf, WI 54126	16		
Complete Storage	6825 State Highway 57, WI 54126	1 (owner operated)		

<b>Farm Supplies</b>				
Cornette's Farm Supply	Follett St, Greenleaf, WI 54126	37	23	14

<b>Gas Station / Convenience / Hardware</b>				
Greenleaf BP	6786 State Rd 57, Greenleaf, WI 54126	3	1	2

<b>Public Authority</b>				
US Post Office	6814 State Rd 57, Greenleaf, WI 54126	2		2
Greenleaf Volunteer Fire Department	1657 Day St, Greenleaf, WI 54126	45		
Brown County Shop	6757 State Rd 57, Greenleaf, WI 54126	10		10
Wrightstown Town Hall	1527 Day St, Greenleaf, WI 54126	4		
SD -Plant	Lagoon Rd, Greenleaf, WI 54126	2		

<b>Rentals</b>				
Wh Development (MHP)	6773 State Rd 57, Greenleaf, WI 54126	1		1
BJ Grandviews Estates	6708,6710 - 6723 - 2725 Deuster Rd, Greenleaf (three buildings), WI 54126	None on site		

Total Employees (all employers)		209		
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## D. SCHOOL DISTRICT INFORMATION

Current school district enrollment, and the proportion of students who live in the proposed city or village by type of school (elementary, middle, high school). A brief physical description of any school facilities within the proposed boundary, along with any proposed modifications/additions. Describe how adjoining neighborhoods or town residents use these school facilities and identify any formal or informal agreements between school districts and municipal jurisdictions or social organizations.

Students living in the proposed Village of Greenleaf attend one main school district: The Wrightstown Community School District. Some students also attend school at St John’s Lutheran School or St. Clare Catholic School. Total enrollment in these schools / school districts are as follows, as displayed in this table from the Town of Wrightstown Comprehensive Plan:

District	2013-14	2014-15	2015-16	2016-17	2017-18	% Change 2013-2018
<b>Wrightstown</b>	1369	1338	1321	1356	1348	-1.53%
High School	461	457	468	501	489	6.07%
Middle School	437	399	381	376	362	-17.16%
Elementary School	471	482	472	479	497	5.52%
<b>De Pere</b>	4148	4190	4276	4397	4491	8.27%
<b>Private Schools in both districts</b>	662	701	674	639	672	1.51%

Source: Wisconsin Information System for Education Data Dashboard.<sup>12</sup>

**Figure 26 - School District Enrollment for both the Wrightstown and De Pere School districts overall. Table source: Town of Wrightstown Comprehensive Plan, Figure 6-6 (page 105).**

The proposed Village of Greenleaf does not contain any school facilities within its proposed boundary. In the remaining Town of Wrightstown, some students attend school through the De Pere School District. At the time of this submittal, there are no proposed modifications or additions to the existing school facilities in either the Wrightstown School District or the De Pere School District that would result from incorporation of the proposed Village of Greenleaf. School districting is not expected to change for either district.

The following is a table showing school enrollment the schools that serve students living in the proposed Village of Greenleaf.

**TABLE 3: SCHOOL DISTRICT ENROLLMENT, PROPOSED VILLAGE OF GREENLEAF AND THE REMNANT TOWN OF WRIGHTSTOWN**

School Name & Type	Proposed Village of Greenleaf	Remnant Town of Wrightstown
Wrightstown Elementary School (grades K-4)	62 students	79 students
Wrightstown Middle School (grades 5-8)	29 students	50 students
Wrightstown High School (grades 9-12)	35 students	97 students
St John's Lutheran School (grades Pre-K-8)	6 students	11 students
St. Clare Catholic School	11 students	23 students

Source: Each school provided enrollment numbers for the proposed Village and remaining Town of Wrightstown

### WRIGHTSTOWN SCHOOL DISTRICT

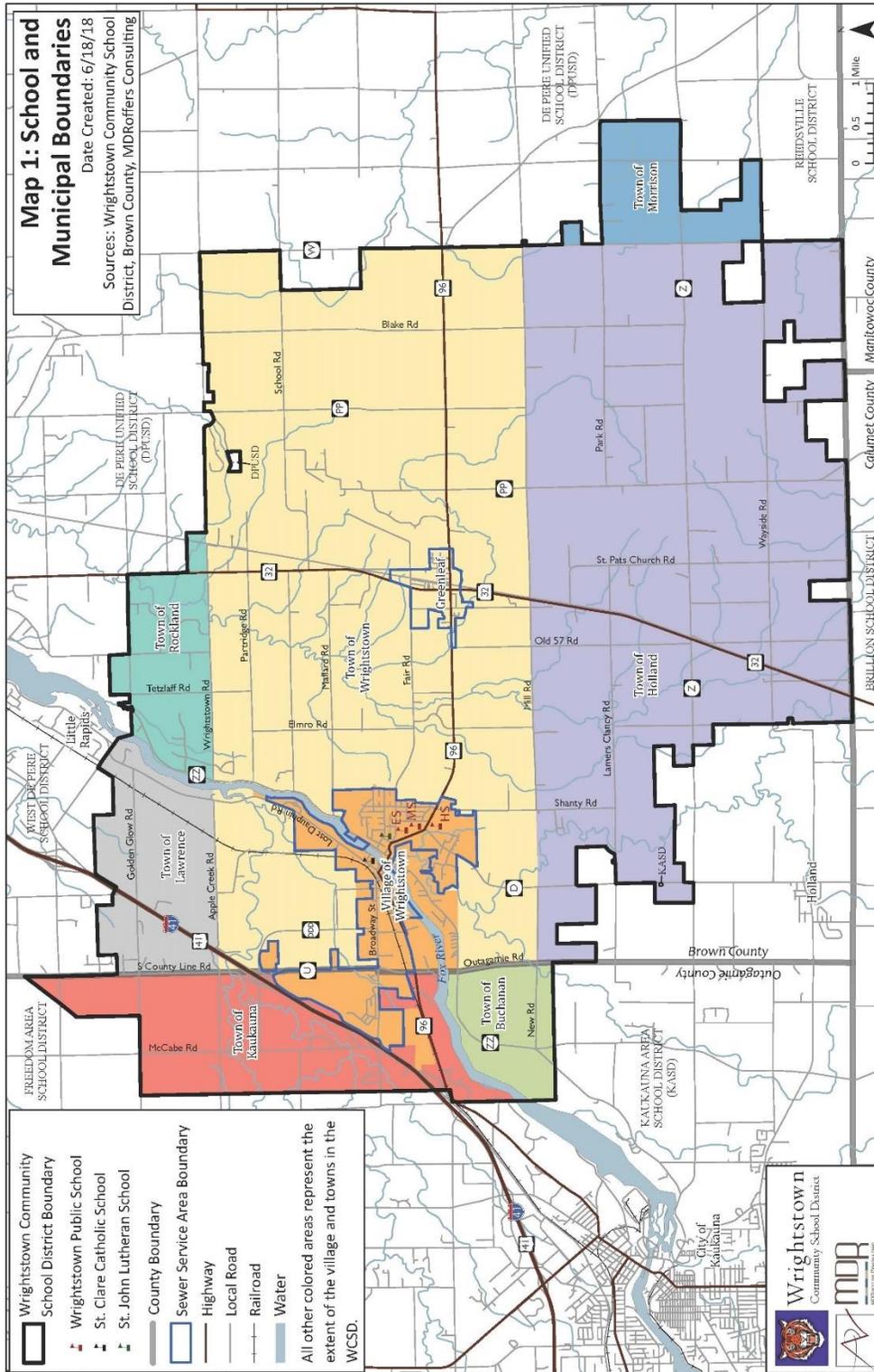
The majority of the Town of Wrightstown is located within the Wrightstown Community School District, with small portions of the community falling within the De Pere School District. The Wrightstown Community School District also includes the Village of Wrightstown, and parts of the Towns of Brillion, Buchanan, Holland, Kaukauna, Lawrence, Morrison, and Rockland. The School District features a full 4K-12 grade educational experience through its elementary school, middle school, and high school. The Wrightstown Community School District also provides busing for most of its students within the Town of Wrightstown.

In addition, private grade schools offer educational services to residents of the Town of Wrightstown. These include St. Clare Catholic School, and St. John's Evangelical Lutheran School.

The high school, constructed in 2000, is designed to accommodate 500 students, and can be expanded to accommodate 750 students. The September 2017 enrollment at the school was 489 students. The school houses grades 9 through 12. The middle school was constructed in 1964 and remodeled in 2000. The school has grades fifth through eighth grade. The elementary school is adjacent to the middle school and was constructed in 1972. Kindergarten (4K) through fourth grade students attend the school.

### DE PERE SCHOOL DISTRICT (IN TOWN BUT NOT PROPOSED VILLAGE)

The Unified School District of De Pere encompasses an area approximately 60 square miles in size and covers the area to the north of the Town of Wrightstown. The district only includes several non-contiguous areas in the northeast corner of the Town of Wrightstown, and one section along the Town's eastern border. In total, the parts of the Town of Wrightstown that are in the De Pere School District contains about eight homes.



**MAP 5 | The Wrightstown Community School District, which covers the entire area of the proposed Village of Greenleaf. The Wrightstown Community School District also includes most of the Town of Wrightstown. The Greenleaf boundary included here is the boundary of the Census Designated Area, not the proposed boundary of the new Village of Greenleaf.**

## E. EXISTING ORDINANCES & GOVERNING

A list of the existing ordinances in the proposed city or village, including a zoning map, zoning classification descriptions and abbreviations corresponding to the zoning map, subdivision regulations, an official map, and others that you think relate to compactness and homogeneity of the territory. Include analysis of how these ordinances relate to this Standard.

The proposed Village of Greenleaf is currently governed by Town of Wrightstown ordinances, which ensure that the proposed village is developed and managed in a cohesive and homogenous way. The town has long acknowledged Greenleaf as its center of activity and growth in its governing and ordinances, demonstrated by the land use planning focused on the proposed Village of Greenleaf in the 2018 Town of Wrightstown Comprehensive Plan Update.

Once incorporated as a Village, the proposed Village of Greenleaf will initially adopt all relevant ordinances from the Town of Wrightstown and Brown County, so that the laws and ordinances ruling the area will not change. Over time, the new Village of Greenleaf's government may choose to change or develop their own governing ordinances and laws.

The existing ordinances that apply to the proposed Village of Greenleaf include the following:

- ATV/UTV Vehicles on Town Roads (Ordinance 2018-01) – Town of Wrightstown
- Cost Recovery Ordinance – Town of Wrightstown
- Fire Access Ordinance – Town of Wrightstown
- Municipal Court Enforcement Ordinance – Town of Wrightstown
- Zoning Ordinance – Town of Wrightstown (see below)
- Brown County Land Division & Subdivision Ordinance –Brown County (see below)
- Brown County Shoreline & Floodplain Zoning Ordinances – Brown County (see below)

### TOWN OF WRIGHTSTOWN COMPREHENSIVE PLAN

The 2018 Town of Wrightstown Comprehensive Plan Update, which replaced the 2005 version of the same document, is adopted by ordinance by the Town of Wrightstown as a tool to guide land use change and growth. The plan includes sections and recommendations dedicated to the Greenleaf area, including a future land use map specifically for the area around the Greenleaf community center and the proposed Village. The land use planning that has taken place for the Greenleaf area discussed further in Section F of this document.

The Town of Wrightstown's Comprehensive Plan is particularly important because it very clearly identifies the proposed Village of Greenleaf as an important place in the Town, referring to Greenleaf by name as an unincorporated community at the center of the Town, and one of the primary areas of residential development. One of the Transportation goals of the plan is to provide safe and convenient pedestrian and bicycle connections within and between residential development in Greenleaf. One of the Economic Development goals listed in the plan is to "Encourage development and redevelopment of Greenleaf to help foster community identity, strengthen the local tax base, and serve as focal points for development."

### TOWN OF WRIGHTSTOWN ZONING ORDINANCE

The Town of Wrightstown Zoning Ordinance contains seven zoning districts. Three of the districts allow for agricultural uses and agricultural preservation – these zoning districts make up the majority of the land of the Town of Wrightstown. However, the area that makes up the proposed Village of Greenleaf is zoned

as R-1 Residential, B-1 Community Business District, and I-1 Limited Industrial District. The only other area of the Town of Wrightstown that is zoned as R-1 Residential is a small area at the very northern edge of the Town – otherwise, the R-1 districting in the Town is clustered around the community center of Greenleaf, demonstrated the proposed village’s compact nature, and the intention of the Town to retain residential growth in this area through the zoning ordinance.

The complete list of zoning districts are as follows, and the zoning map for the Town of Wrightstown is included as Map T on page 71. The zoning map was first adopted in 2010 and was amended in 2015.

- R-1: Residential** – Intended primarily for single-family residential and institutional uses
- A-R: Agricultural-Residential** – intended primarily for single-family residential and agricultural uses
- E-A: Exclusive Agriculture** – Intended for agricultural uses and single-family residential (of farm operator)
- AG: General Agricultural** – *not described in code*
- AG-FB: Agricultural-Farmland Preservation** – intended for agricultural uses
- T-R: Transitional Residential** – intended primarily for single-family residential and institutional uses
- B-1: Community Business District** – intended for commercial uses
- I-1: Limited Industrial District** – intended for manufacturing / industrial use

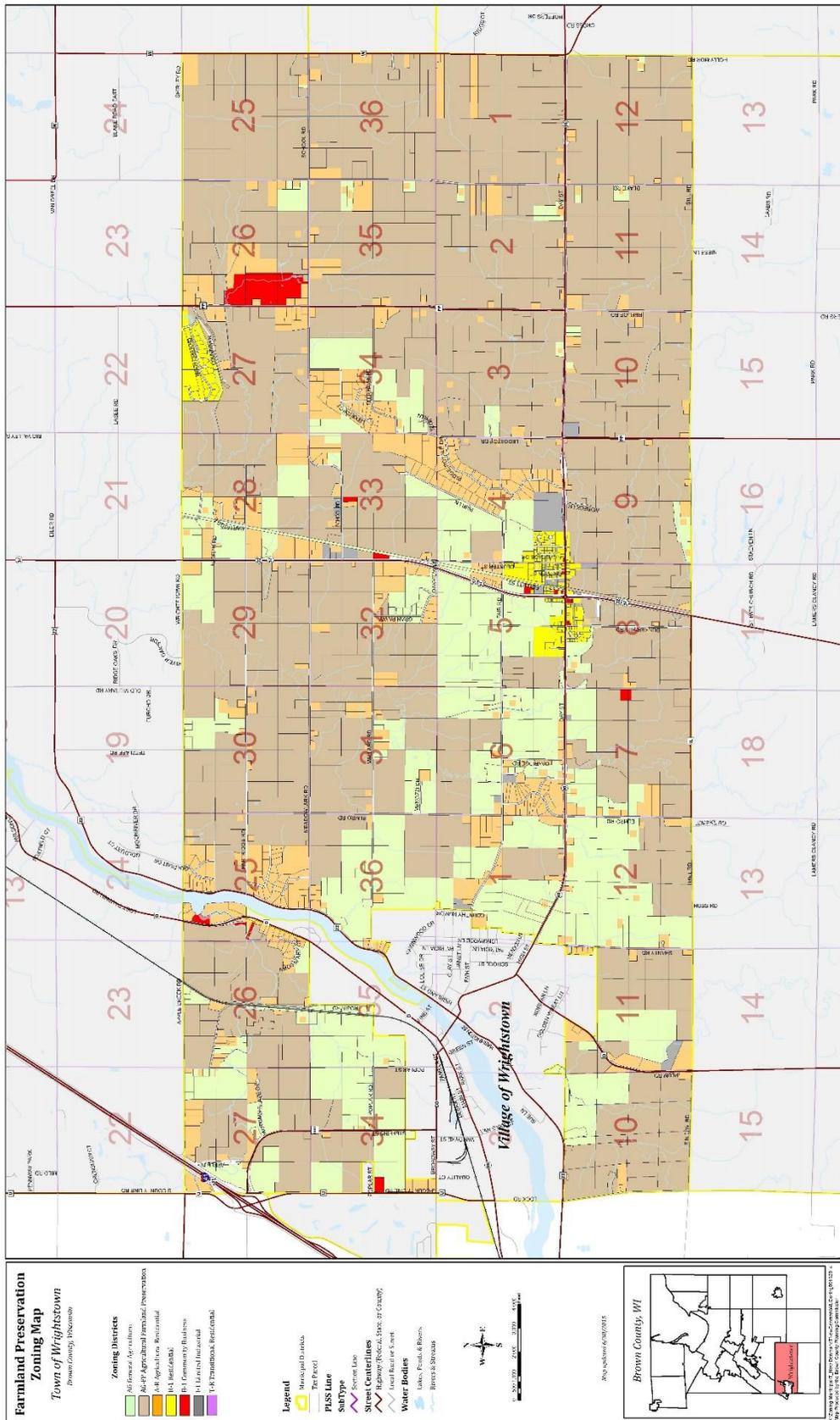
The Town of Wrightstown Zoning Ordinance also includes Subdivision and Platting Regulations in section XXI, Subdivision and Platting. The purpose of the Ordinance is to guide the future growth and development of the Town, in accordance with adopted Master Plans or Comprehensive Plans. This ordinance covers all subdivision, platting, Certified Survey Mapping, re-platting, and some lot reductions in the Town of Wrightstown area. The ordinance notes that any of the activities listed above must also follow the requirements of chapter 236 of Wisconsin State Statutes. The Town Board oversees the subdivision ordinance, and reviews applications to make sure that the purpose of the subdivision ordinance is upheld.

## BROWN COUNTY LAND DIVISION & SUBDIVISION ORDINANCE

Development and subdivision of land in the Town of Wrightstown, including the proposed Village of Greenleaf, are governed by the Town of Wrightstown Zoning Ordinance. However, some aspects of the Town of Wrightstown Zoning Ordinance refer to the requirements of the Brown County Land Division & Subdivision ordinance. However, surveying and certified survey map requirements are governed by the Brown County Land Division and Subdivision Ordinance, Chapter 21.

## BROWN COUNTY SHORELAND & FLOODPLAIN ZONING ORDINANCES

Chapter 22 – Shorelands and Wetlands and Chapter 23 – Floodplains of the Brown County Land Division and Subdivision Ordinance are both referenced in the Town of Wrightstown Zoning Code, and therefore would also be applicable to the proposed Village of Greenleaf.



**MAP T | Town of Wrightstown Zoning Map. Boundary of the proposed Village of Greenleaf is not pictured.**

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## F. LAND USE TRENDS

Information describing land use trends including the development potential of the territory proposed for incorporation. This information could include a list of parcel rezones, land divisions/subdivisions, building permits, and number of developable acres.

### EXISTING LAND USE

In 2014, Brown County updated their land use inventory. The land use inventory for the Town of Wrightstown is displayed below, showing total acres and percentages for 2004, 2010, and 2014. This table was published as part of the Town of Wrightstown’s 2018 Comprehensive Plan Update. From the 2019 inventory displayed below to the present, the land use in the Town has undoubtedly changed. There is likely more residential acreage and less agricultural land as agriculture land is converted to residential uses. Please note that the “Grand Total” numbers reported from Brown County are different in each inventory year, which the Town of Wrightstown Comprehensive Plan suggests may be attributed to how natural areas are counted (bodies of water weren’t counted as part of the total area in 2004), or to land lost due to annexation.

TABLE 4: EXISTING LAND USE IN WRIGHTSTOWN & PROPOSED VILLAGE OF GREENLEAF IN 2018				
Land Use Category	Existing Town		Proposed Village	
	Acres	%	Acres	%
Residential	1366.34	6.46%	235.63	38.96%
Commercial	12.93	0.06%	3.85	0.64%
Industrial	68.27	0.32%	51.93	8.59%
Transportation	781.61	3.69%	88.03	14.56%
Communication & Utilities	22.07	0.10%	3.8	0.63%
Institutional	26.98	0.13%	4.52	0.75%
Parks and Rec	249.55	1.18%	15.73	2.60%
Agricultural & Open Space	15345.2	72.53%	126.23	20.87%
Natural Area & Woodlands	3284.55	15.52%	75.04	12.41%
	<b>21,157.5</b>	<b>100.00%</b>	<b>604.8</b>	<b>100.00%</b>

Source: Brown County Land Use Inventory, Town of Wrightstown 2018 Comprehensive Plan.

## OVERVIEW OF LAND USE TRENDS

Land use in the Town of Wrightstown is slow to change – areas of development have historically emerged over long periods of time. This is partially by design, as most of the land in the Town of Wrightstown is rural in nature and is zoned as AG-FB: Agricultural-Farmland Preservation to protect this productive landscape and the agricultural economy.

However, there is an emerging area of land use change in the Town of Wrightstown where more residential development is expected: in and around the proposed Village of Greenleaf. The Town of Wrightstown’s Comprehensive Plan notes that one of the reasons that development should be expected in this area is the public water and sewer available in the area. In the preparation of this application, Town engineers note that the wastewater treatment plant is at about 50% capacity, or about 270 acres of new development in the area. In addition, the Town of Wrightstown’s Comprehensive Plan notes that there are 53 acres of land in the Town that are available for future sewer service area amendments. However, the Town notes that residential development should be encouraged within the existing sewer service area as much as possible to allow for easier connections:

*From the Town of Wrightstown 2018 Comprehensive Plan Update:*

The Town of Wrightstown should expect to see both urban and rural styles of residential development in the next 20 years. The Town has historically tried to steer most of the residential development into the sanitary district in Greenleaf. This development will likely be more urban in nature and will likely be served by public sewer and water if it’s within the Town’s sewer service area. Lot sizes associated with this development are substantially less than rural residential lots and typically range between 0.2 and 0.5 acres. The rural residential developments will be on larger lots, typically between 2 and 5 acres.

These areas of land use change and future development can be clearly seen in both the Future Land Use Map and the Farmland Preservation Areas with Future Land Use Map. Both maps are taken from the Town of Wrightstown’s Comprehensive Plan and are included on the following pages. The areas of future land use change surround and extend West from the proposed Village of Greenleaf.

### AGRICULTURAL LAND USE & SOIL

Much of the soil in the Town of Wrightstown is well-suited for farmland. This should not be surprising, as agriculture is the most common land use within the Town. According to the Town of Wrightstown Comprehensive Plan, 68.1% of the land in the Town was used as productive farmland in 2017. A map of this productive farmland is on the following page, taken from the Town of Wrightstown 2018 Comprehensive Plan Update. Notably, most of the proposed Village of Greenleaf is not farmland.

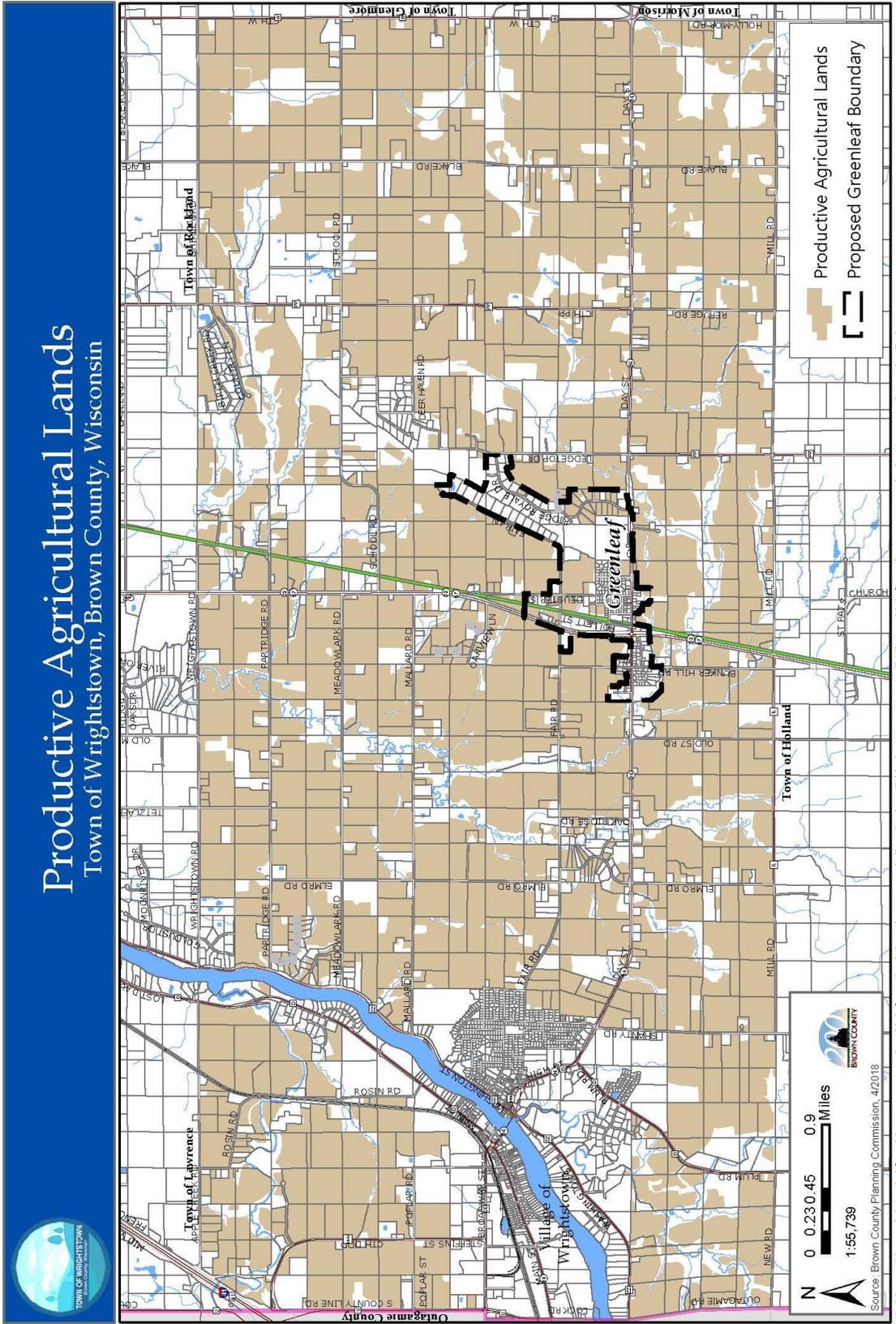
### RE-ZONINGS, LAND DIVISIONS, & BUILDING PERMITS

Development activity in the Town of Wrightstown is measured below through re-zonings, land divisions (certified survey maps and plats), and building permits. While the figures shown below do not reflect a high volume of development activity, it should be noted that activity has been increasing in recent years. Furthermore, in 2019, seven of the 16 building permits were for residential development in the proposed Village of Greenleaf.

**TABLE 5: TOWN OF WRIGHTSTOWN REZONING, LAND DIVISION, & BUILDING PERMIT DATA**

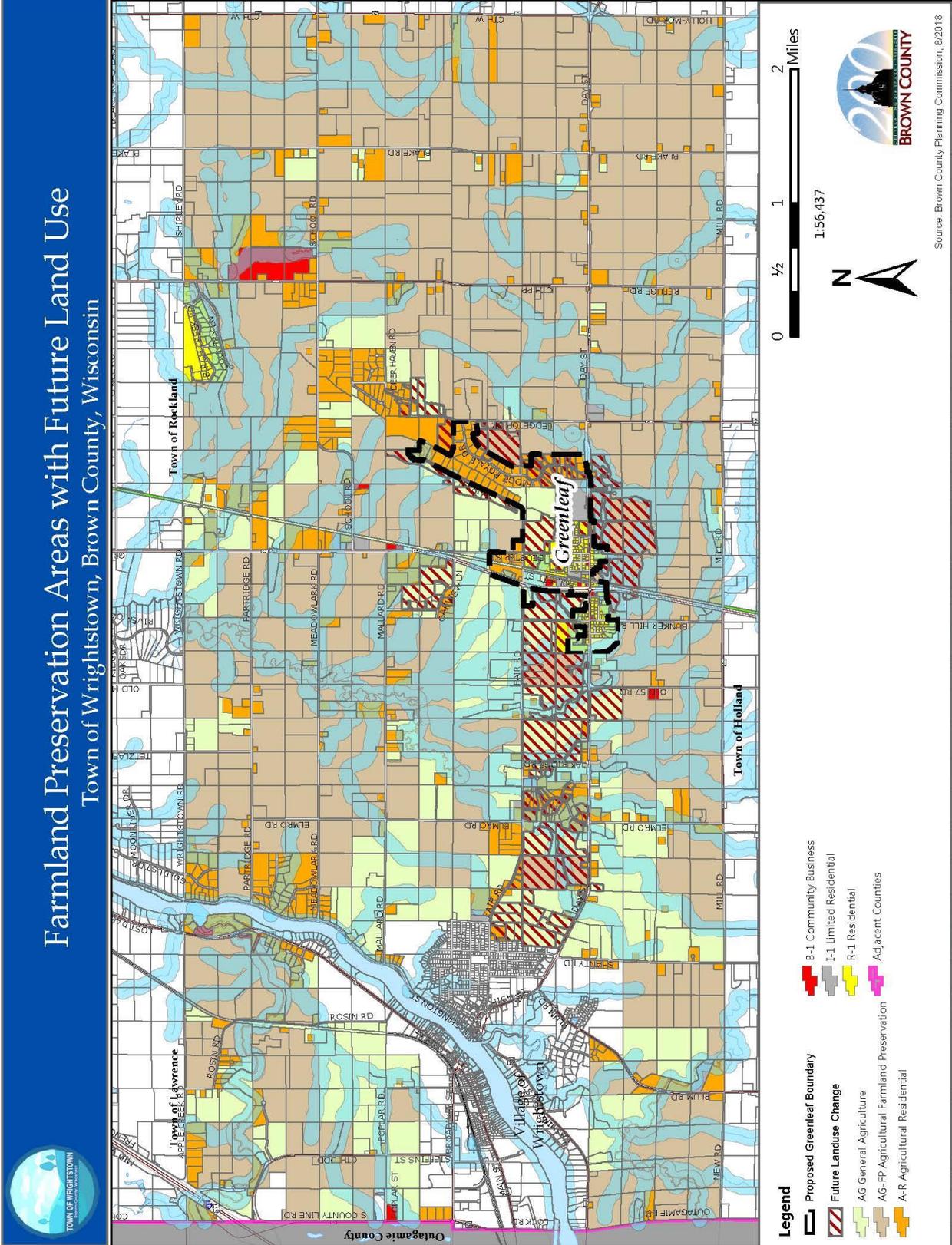
PROJECT TYPE	YEAR											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>RE-ZONINGS</b>	9	7	4	2	3	4	3	1	3	7	4	5
<b>LAND DIVISIONS</b>	6	5	8	2	2	9	8	2	4	10	8	4
<b>BUILDING PERMITS</b>	7	12	4	2	6	8	11	3	11	10	13	16

Source: Town of Wrightstown



**MAP U | Productive Agricultural Lands.** This map has been altered from the original produced by Brown County by GRAEF to include the boundary of the proposed Village of Greenleaf.

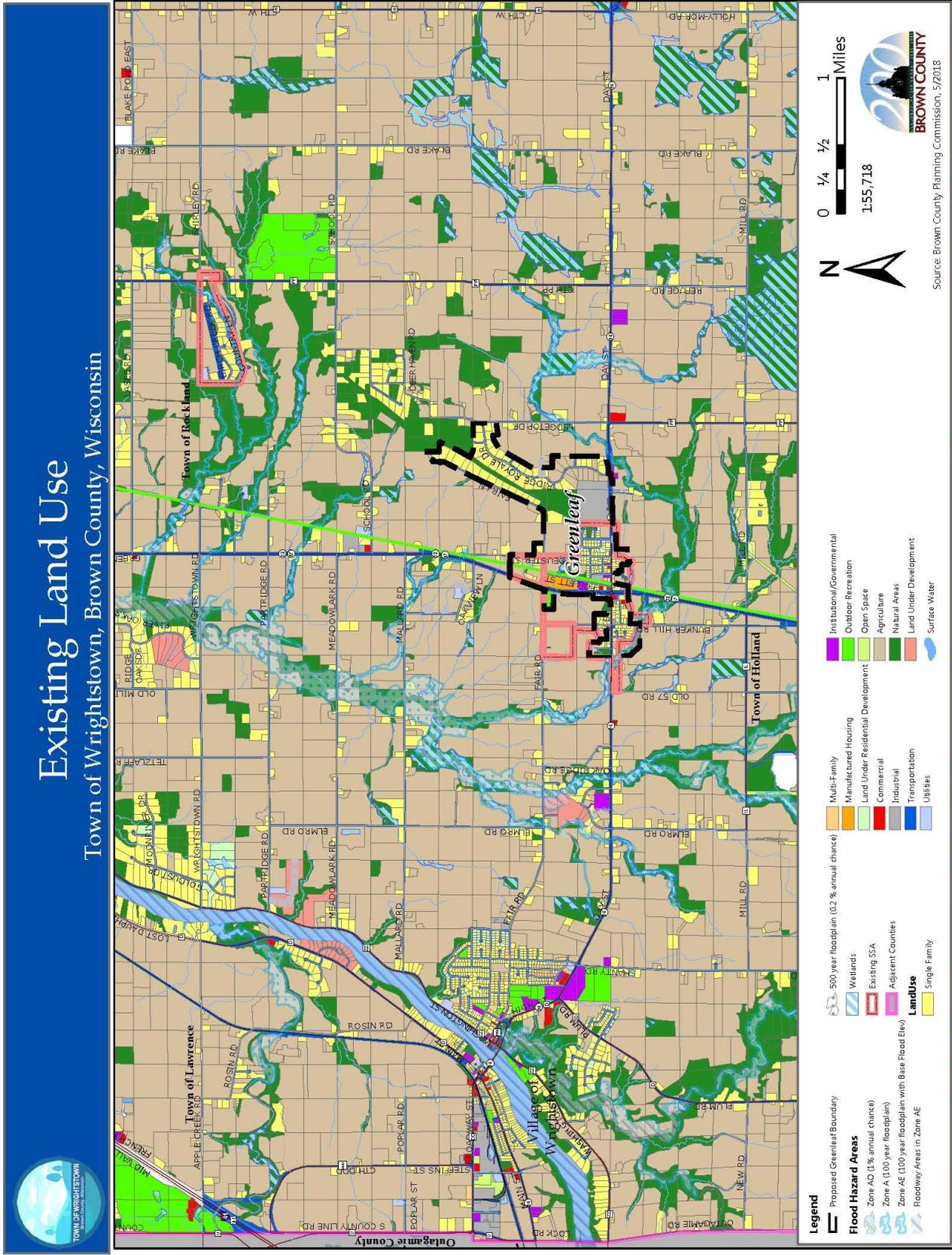
# Farmland Preservation Areas with Future Land Use Town of Wrightstown, Brown County, Wisconsin



**MAP V | Farmland Preservation Areas with Future Land Use, Town of Wrightstown. This map has been altered from the original produced by Brown County by GRAEF to include the boundary of the proposed Village of Greenleaf.**

# Existing Land Use

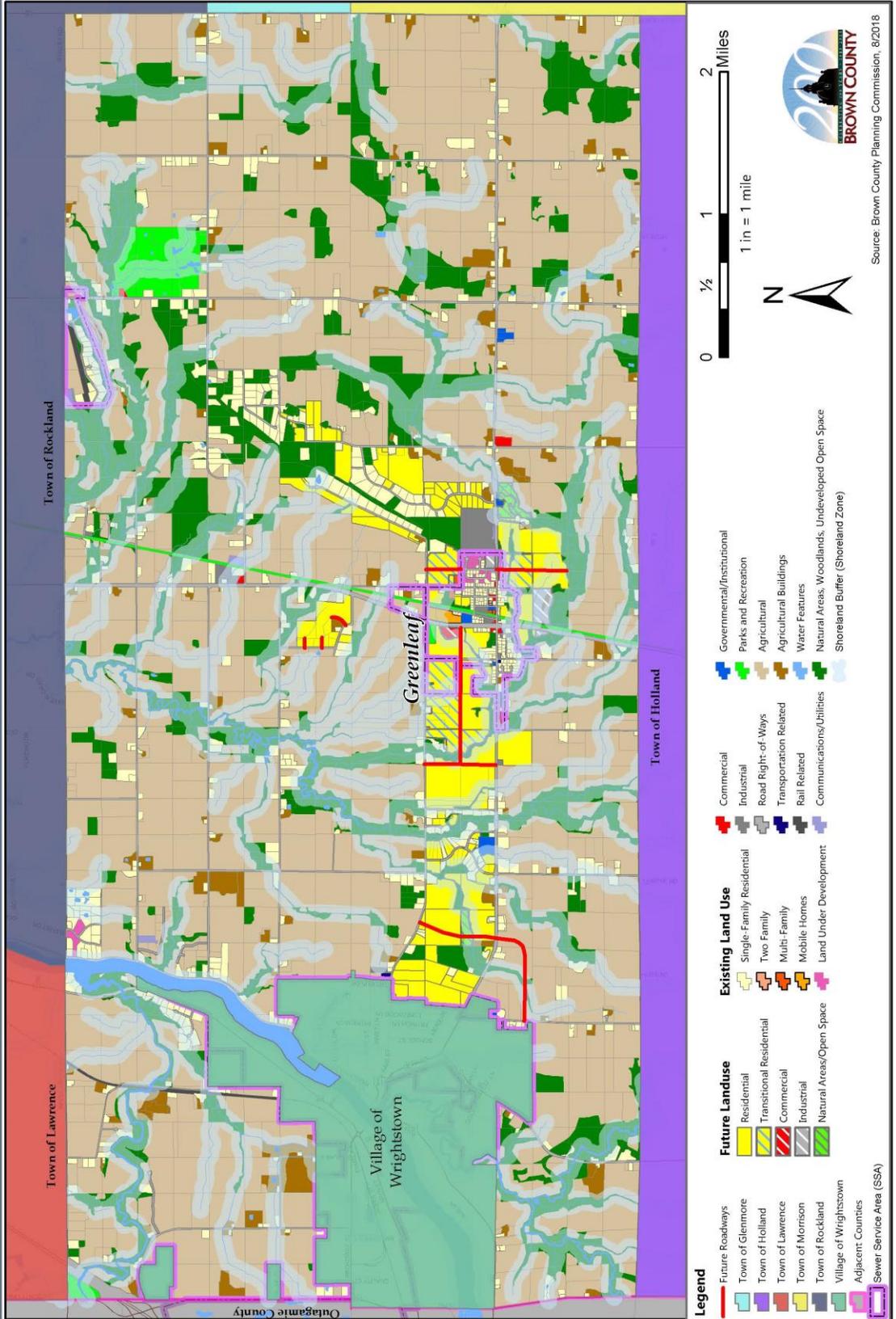
Town of Wrightstown, Brown County, Wisconsin



MAP W | Existing Land Use, Town of Wrightstown. This map has been altered from the original produced by Brown County by GRAEF to include the boundary of the proposed Village of Greenleaf.

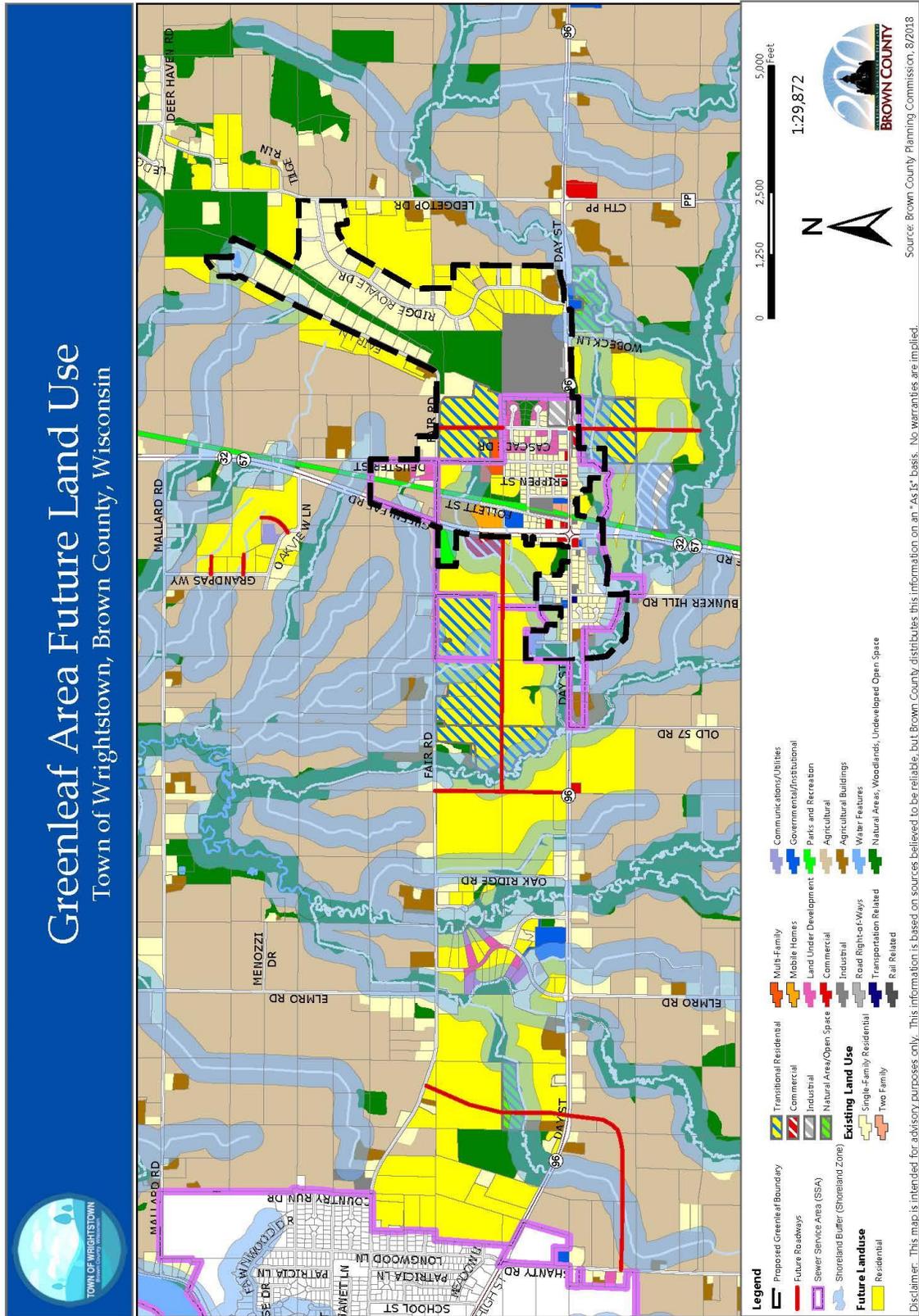
Figure 2-9

# Future Land Use Town of Wrightstown, Brown County, Wisconsin



Disclaimer: This map is intended for advisory purposes only. This information is based on sources believed to be reliable, but Brown County distributes this information on an "As Is" basis. No warranties are implied.

MAP X | Future Land Use, Town of Wrightstown. This map has not been altered.



MAP Y | Greenleaf Area Future Land Use. This map has been altered from the original produced by Brown County by GRAEF to include the boundary of the proposed Village of Greenleaf.

## G. TRANSPORTATION SYSTEM

A functional street classification map (shows various road classes i.e. state highways, county roads, etc.) for the territory, and any relevant transportation improvement plans, traffic data (traffic counts, level of service status, projections, etc.) and relevant corridor plans or special studies. Provide an explanation as to how this information supports your position and how the transportation system a finding that the proposed territory is compact and homogenous.

### ROADWAYS & HIGHWAYS

The proposed Village of Greenleaf is well served by existing roadways. Two State Highways cross through the proposed Village of Greenleaf – State Highway (STH) 32-57 and STH 96, otherwise known as Day Street. The proposed Village of Greenleaf’s position at the crossroads of two State Highways reinforces its status as the hub of the Town of Wrightstown.

### TRAFFIC COUNTS

The Wisconsin Department of Transportation reports traffic counts in annual average daily traffic (AADT) numbers, which provide the number of vehicles expected to pass a given location on an average day of the year. Within and surrounding the proposed Village of Greenleaf, only STH 32-57 and STH 96 are monitored for traffic volume. Within or just outside of the proposed village boundaries, STH 96 is estimated at 3,900 average daily traffic. North of the proposed village, STH 32-57 is estimated at 4,700 average daily traffic.

### AIR

Residents of the Town of Wrightstown and the proposed Village of Greenleaf have access to air service via the Green Bay Austin Straubel International Airport, just nine miles north of the Town. The airport is served commercially by American Airlines, United Airlines, and Delta Airlines, and serves as a regional base for the Transportation Security Administration. Additionally, residents of Wrightstown can travel west to the Appleton International Airport, just 20 miles away from the Town. There is one private airstrip in the Town.

### RAIL

There is an active rail line running through the western portion of the Town of Wrightstown, though at present this line does not serve any destination in the Town, nor the proposed Village of Greenleaf. The line is operated by Wisconsin Central Ltd., a subsidiary of the Canadian National Railway.

### PUBLIC TRANSPORTATION

#### GREEN BAY METRO FIXED ROUTE SERVICE

The Town of Wrightstown and the proposed Village of Greenleaf is not presently included in the service area for the Green Bay Metro Fixed Route Service. Future projections indicate that it is unlikely that the Town or proposed Village will be connected to this service within the next 20 years.

#### COUNTY ELDERLY AND DISABLED TRANSPORTATION ASSISTANCE

The County Elderly and Disabled Transportation Assistance is a state-funded program that provides transportation services to individuals over 60 years of age, as well as those with disabilities. In Brown County, this program is administered through the Rural Driver Escort program and the Wisconsin Medicaid and Badger Care Plus non-Emergency Medical Transportation.

## PEDESTRIAN & BICYCLE FACILITIES

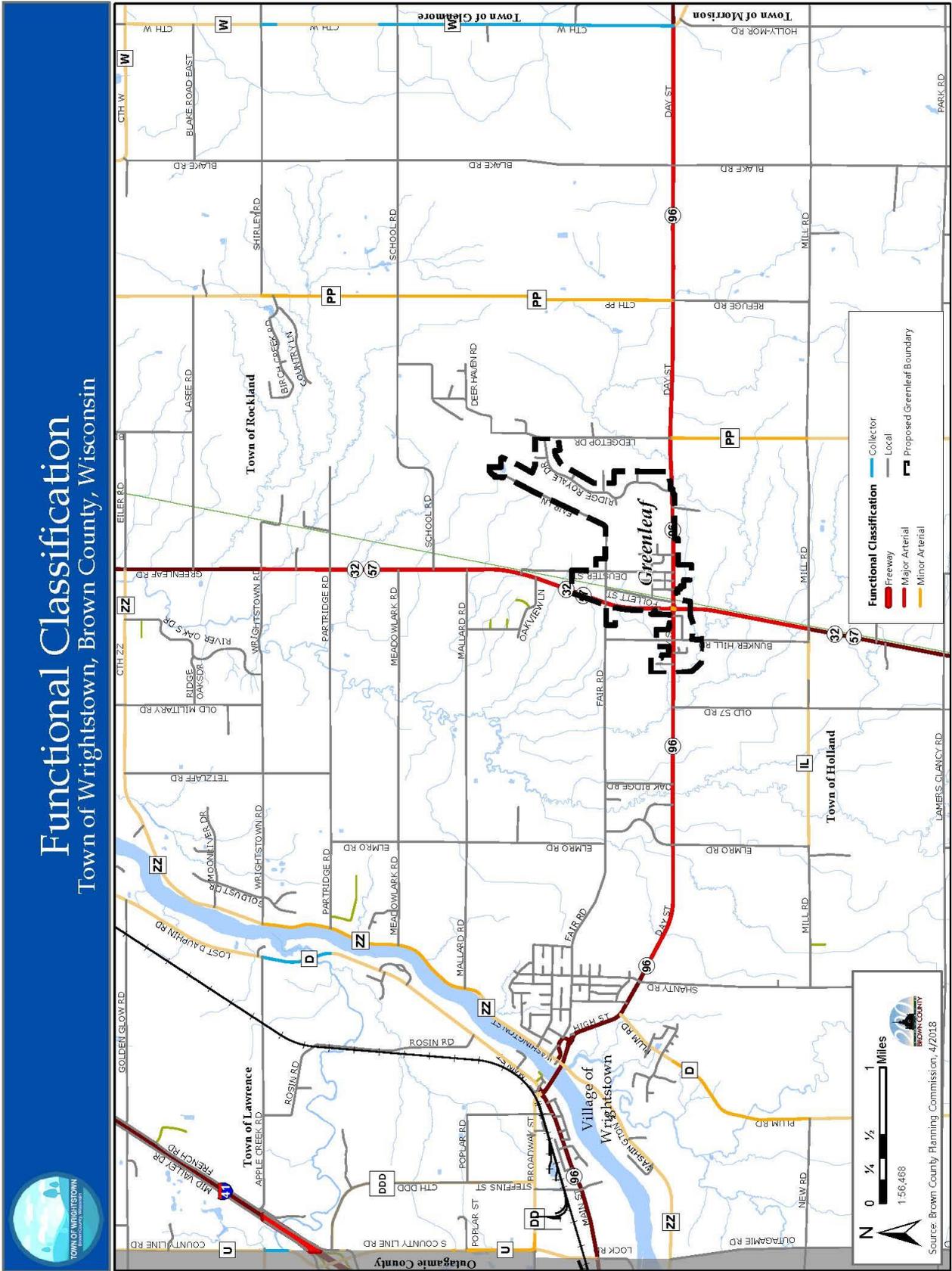
The Town of Wrightstown's Comprehensive Plan notes that the current land use pattern and the lack of bicycle facilities in the Town makes walking and biking difficult. As mentioned previously in this document, the only area with sidewalks is right at the center of the proposed Village of Greenleaf. One of the recommendations that the Town identifies in the plan is to develop land use patterns in Greenleaf that enable and encourage walking and bicycling.

*From the Town's Comprehensive Plan:*

As the sidewalk system within Greenleaf is being developed, the Town should investigate the possibility of developing an off-street pedestrian/bicycle trail system by purchasing land, placing trails within the many environmental corridors in the Town, cooperating with area utility companies to utilize utility easements, and requiring developers to dedicate land for trails before approving subdivisions or other development proposals.

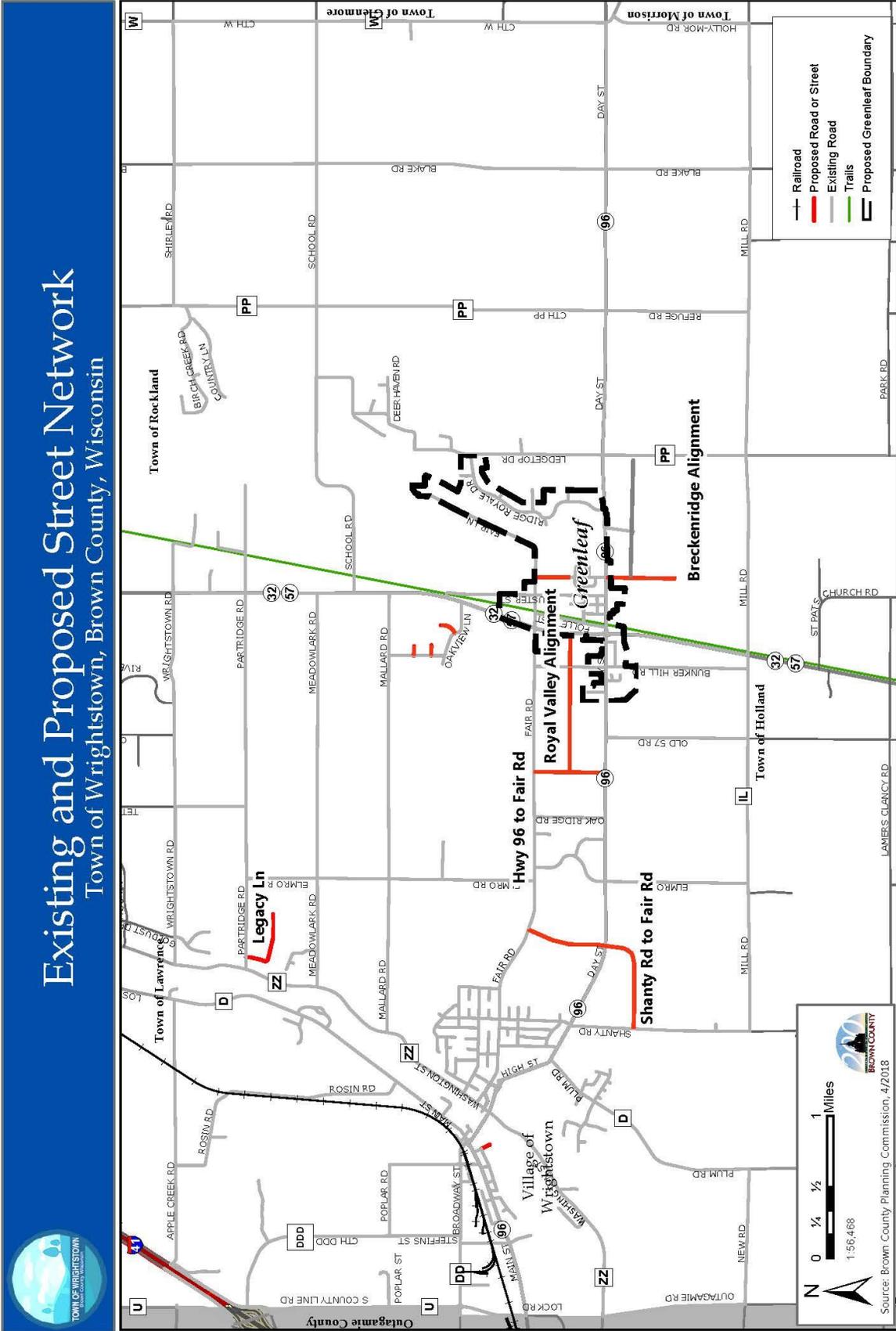
## PROPOSED STREET NETWORK

The Town of Wrightstown has identified general locations for future roads based on where future residential growth is expected. Within the proposed Village of Greenleaf, the Breckenridge Alignment will extend Breckenridge Falls Boulevard to the north and south, allowing for potential housing development growth within the proposed village boundaries. New roadways are also planned to the west of the proposed village, connecting new development extending West of Greenleaf to the community center. The proposed street additions can be seen in Map W, the Existing and Proposed Street Network.

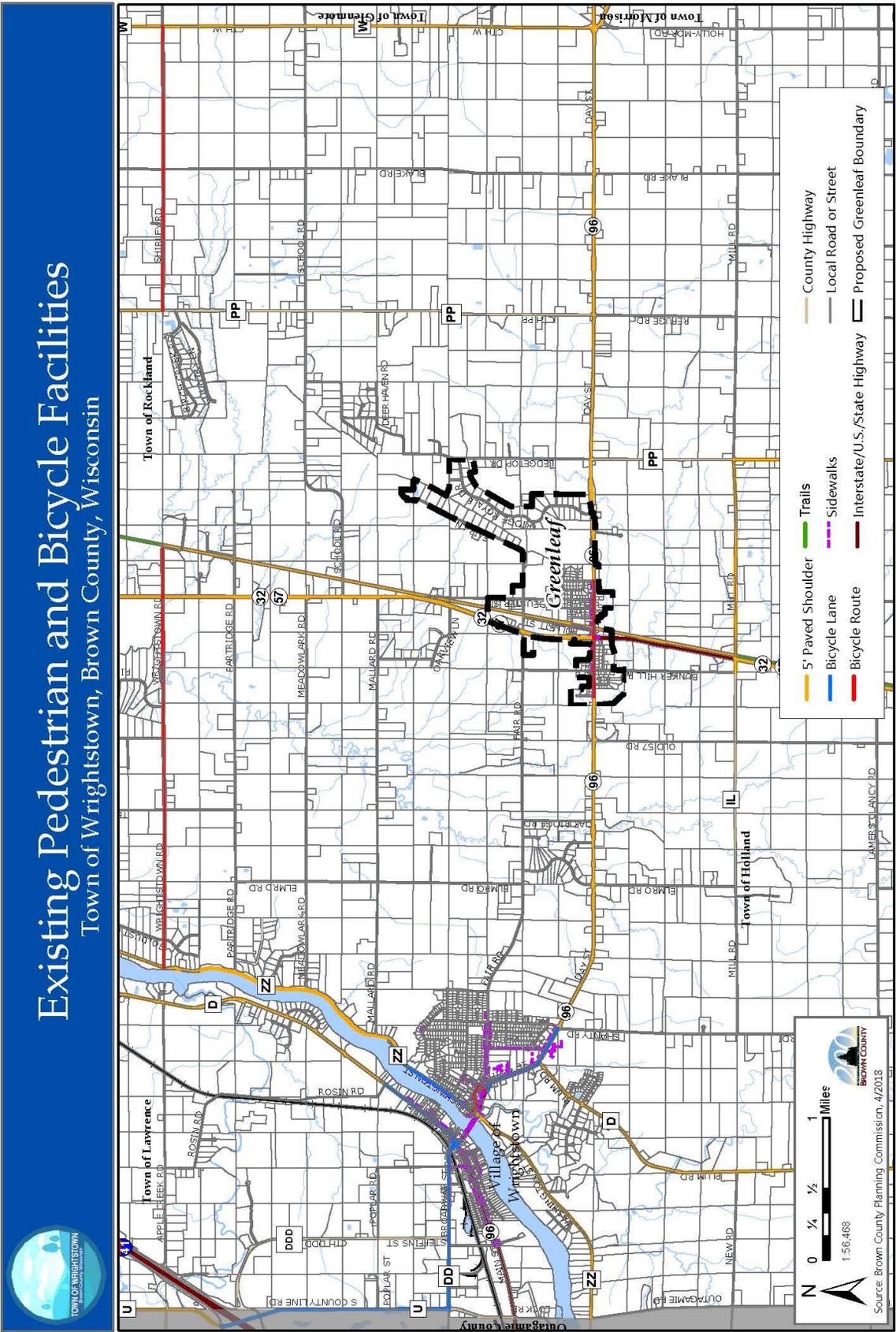


Disclaimer: This map is intended for advisory purposes only. This information is based on sources believed to be reliable, but Brown County distributes this information on an "As Is" basis. No warranties are implied.

**MAP Z | Functional Classification, Town of Wrightstown.** This map has been altered from the original produced by Brown County by GRAEF to include the boundary of the proposed Village of Greenleaf.



**MAP AA | Existing and Proposed Street Network, Town of Wrightstown. This map has been altered from the original produced by Brown County by GRAEF to include the boundary of the proposed Village of Greenleaf.**



**MAP BB | Existing Pedestrian and Bicycle Facilities, Town of Wrightstown.** This map has been altered from the original produced by Brown County by GRAEF to include the boundary of the proposed Village of Greenleaf.

## H. LOCAL, COUNTY, & REGIONAL PLANS

Relevant excerpts from local and county or regional plans and maps portraying and discussing existing and proposed land use. For example, these excerpts could address residential and commercial land uses, public facilities, parks, environmental corridors or significant natural resources, wetlands, and historic buildings/sites. Examples of relevant plans are comprehensive plans, farmland preservation plans, outdoor recreation plans, economic development plans, transportation improvement plans, erosion control and lake management districts, capital improvement plans, and urban service area plans. Provide an explanation as to how this information relates to the compactness and homogeneity standard.

### TOWN OF WRIGHTSTOWN COMPREHENSIVE PLAN

The 2018 Town of Wrightstown Comprehensive Plan Update, which replaced the 2005 version of the same document, is adopted by ordinance by the Town of Wrightstown as a tool to guide land use change and growth. The plan includes sections and recommendations dedicated to the Greenleaf area, including a future land use map specifically for the area around the Greenleaf community center and the proposed village. The land use planning that has taken place for the Greenleaf area discussed further in Section F of this document.

In addition, text excerpts from this plan are used throughout this incorporation application document. Maps from the plan are also used throughout, and they have been altered to include the boundary of the proposed Village of Greenleaf.

### BROWN COUNTY COMPREHENSIVE PLAN: A VISION FOR GREAT COMMUNITIES & BOOST BROWN COUNTY

Brown County completed a comprehensive planning process in 2004 and adopted their plan entitled *A Vision for Great Communities*. The plan was amended in 2007. Brown County is currently working on an updated to the plan entitled *Boost Brown County*, which is anticipated to be adopted in 2019.

### BROWN COUNTY PARKS & OUTDOOR RECREATION PLAN, 2017

One of the goals of the Brown County Parks and Outdoor Recreation Plan is to extend the paved portion of the Fox River State Recreational Trail past the community of Greenleaf. As such, Greenleaf is shown on maps in this plan, reinforcing its significance to the regional recreation and bicycle network. A map showing the trail network, and Greenleaf's important location in this network, is on the preceding page.

### BAY LAKE REGIONAL PLANNING COMMISSION PLANS

The Bay Lake Regional Planning Commission has released several plans with implications for proposed Village of Greenleaf, including the Comprehensive Economic Development Strategy (2017), the Regional Comprehensive Plan (2016), and the Niagara Escarpment Overlay Zoning Guide (2010) mentioned earlier in this document. While these plans can serve as resources to the proposed Village of Greenleaf and Town of Wrightstown, none of these plans or guides mention the Greenleaf community directly.

## I. REPORTS & FEASIBILITY STUDIES

Relevant excerpts from engineering, planning, financial reports or feasibility studies, and monitoring reports for public utilities including sewer, water, and stormwater management systems that explain how services are currently provided, and will be provided in the proposed territory for incorporation.

In 2018, the Town of Wrightstown worked with Robert E. Lee & Associates, Inc to complete a preliminary estimate of the cost to extend water and sanitary sewer utilities to Ridge Royale Drive and Fair Lane. It was determined that extending the utilities to these areas is possible despite the topographical challenges this task would present. However, the cost to do so is significant. The estimate for extending services along both roads comes to a total of \$4.6 million dollars. Due to the high cost, there is no plan to extend utility services to this area as a result of this study.

The Town of Wrightstown completed an update to their Comprehensive Plan in 2018 which is referenced throughout this application document.

## J. EXISTING OR CLOSED SOLID WASTE LANDFILLS

A description of any existing or closed solid waste landfills.

The Town of Wrightstown does not have any active landfills within its boundaries.

There is a closed dump in the Town of Wrightstown on County Trunk PP, about 1-2 mile from the proposed Village of Greenleaf. Currently, solid waste is managed by Brown County as part of a tri-county agreement, detailed below. Waste from the Town of Wrightstown is hauled to Outagamie County.

*From the Town of Wrightstown Comprehensive Plan, Chapter 6, Page 9:*

Prior to the 1970s, solid waste from Brown County's communities and businesses was put in unregulated garbage dumps or burned in unregulated incinerators. In 1976, Brown County built the East Landfill, the first engineered landfill in Wisconsin, and shortly thereafter, Brown County built the West Landfill, the second engineered landfill in Wisconsin. These landfills were an environmentally- and economically-sound alternative to previous methods of solid waste disposal. Brown County is now part of a tri-county agreement with Winnebago and Outagamie Counties for solid waste and recycling services to take advantage of economies of scale in terms of landfill space and selling recyclables.

## K. IRREGULAR BOUNDARIES

If the boundaries of the proposed incorporation are irregular and form peninsulas or town islands with an adjoining city or village, discuss why this does or does not matter. Provide copies of any existing intergovernmental agreements or other adopted instruments that address and resolve intergovernmental service delivery and identity issues for any peninsulas/islands.

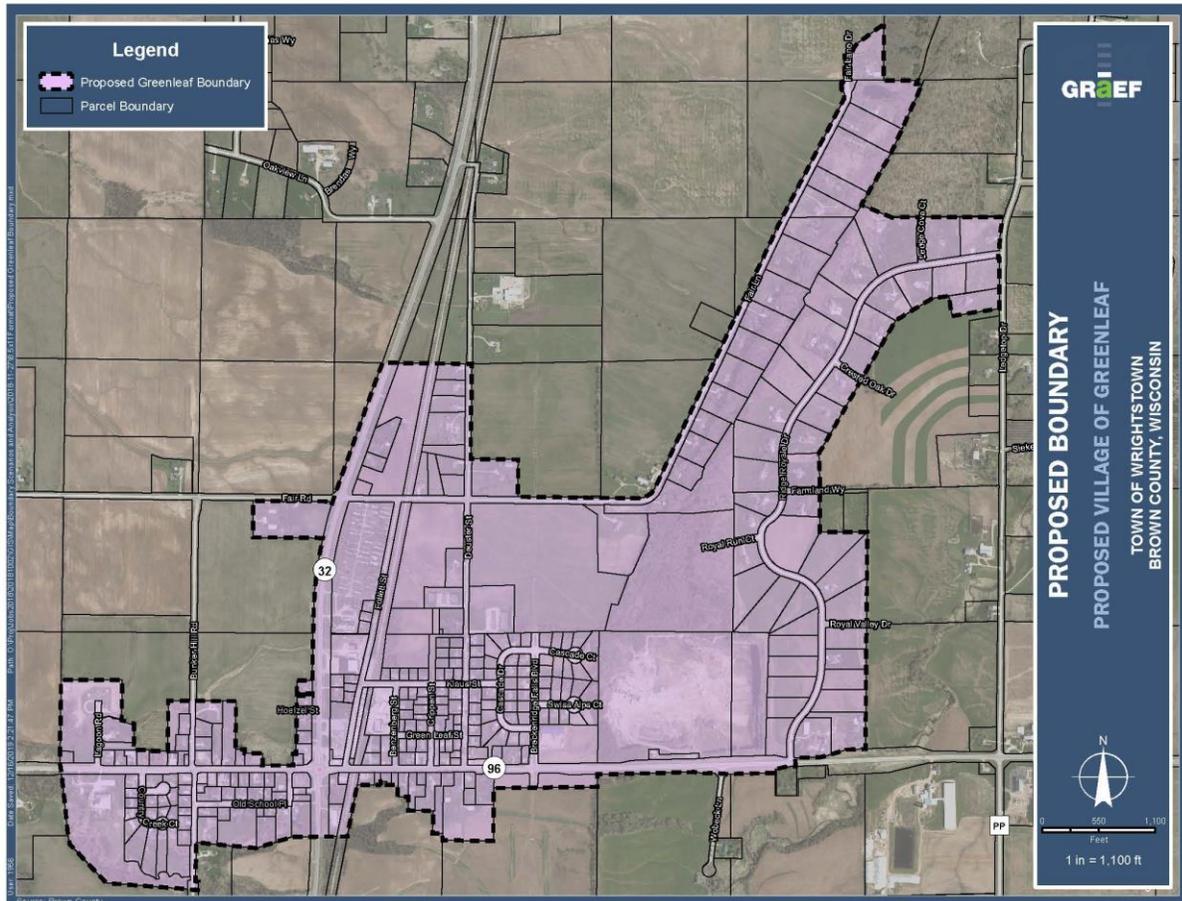


Figure 27 | Boundaries of the proposed Village of Greenleaf

The boundaries of the proposed Village of Greenleaf were chosen to follow the densest residential development surrounding the commercial center. Those boundaries do form an irregular shape, with peninsulas extending from the center following the development patterns around Greenleaf, but those development patterns are due to two factors. First, the Niagara Escarpment that runs on the eastern edge of the proposed village has proven to be an attractive place to build homes for many, resulting in a linear development pattern running along the ledge, both at the top and at the base. This development phenomenon is discussed further in the Niagara Escarpment section on page 48. Second, the development on the western side and northern side of the proposed Village of Greenleaf has followed State Highways 32-57 and 96. These two factors have resulted in a development pattern that appears peninsula-like, creating the slightly irregular boundary edge of the proposed Village of Greenleaf.

Because the proposed Village of Greenleaf would not be adjoining a city or village, no town island would be formed due to Greenleaf's incorporation.

## INTERGOVERNMENTAL AGREEMENTS

### AUTO AID

Auto aid is an agreement among emergency responders to lend assistance across jurisdictional boundaries at no charge during a first alarm assignment. This may occur due to an emergency response that exceeds local resources such as a disaster, catastrophic event, large injury/rescue event or a multiple-alarm fire. Auto Aid agreements are usually with neighboring departments. The agreement that outlines the agreement between area fire departments, including the Greenleaf Volunteer Fire Department, is included in Appendix A (called "Memorandum of Understanding Re: Mutual Aid Agreement").

### MABAS (MUTUAL AID BOX ALARM SYSTEM)

Auto Aid only covers incidents with neighboring departments – it doesn't extend beyond that. It is for this reason that MABAS came into existence. MABAS is a unique organization where every participating agency has signed the same contract with their 750+ counterparts throughout Wisconsin and Illinois. MABAS agencies agree to standards of operation, incident command, minimum level of equipment staffing, safety, and on-scene terminology. All MABAS agencies operate on a common radio frequency, have pre-designed run cards and provides station coverage to a stricken community when their fire/EMS resources are committed to an incident for an extended period.

In Brown County, MABAS Division 112 is comprised of 18 fire departments and a private ambulance service representing a diverse cross section of urban, suburban, rural, and international airport responsibilities. Division 112 is made up of 40+ engine companies, 8 ladder companies, 20 ambulance/medics, 28 tenders (tankers) and numerous UTV's and brush trucks. It also has a Haz Mat and urban search and rescue team, aircraft crash/fire/rescue units and other specialized apparatus. See Appendix A.

### NIMS (NATIONAL INCIDENT MANAGEMENT SYSTEM)

In 2005, the Federal government mandated training for all emergency responders called NIMS. This provided a consistent nationwide approach for governments to work together more effectively and efficiently to prevent, prepare for, respond to, and recover from domestic incidents regardless of cause, size or complexity. The Town of Wrightstown and the Greenleaf Volunteer Fire Department adopted a resolution to satisfy this Federal directive and took the necessary training. NIMS is now the standard and is used at every emergency. See Appendix A.

### EMERGENCY OPERATION PLAN

Municipalities are required to have an Emergency Operations Plan consistent with the State's Plan. To satisfy this requirement, the Town of Wrightstown adopted Brown County's Emergency Operations Plan. See Appendix A.

## SECTION 1(B) – TERRITORY BEYOND THE CORE

*The standard to be applied as found in §66.0207(1)(b), Wis.Stats, reads as follows:*

The territory beyond the most densely populated one-half square mile specified in s. 66.0205 (1) or the most densely populated square mile specified in s. 66.0205 (2) shall have an average of more than 30 housing units per quarter section or an assessed value, as defined in s. 66.0217 (1) (a) for real estate tax purposes, more than 25% of which is attributable to existing or potential mercantile, manufacturing or public utility uses. The territory beyond the most densely populated square mile as specified in s. 66.0205 (3) or (4) shall have the potential for residential or other land use development on a substantial scale within the next three years. The Board may waive these requirements to the extent that water, terrain or geography prevents such development.

### STATUTORY REQUIREMENTS

The incorporation process in the State of Wisconsin is regulated by §66.0207 of the State Statutes. Per §66.0207(1)(b), the “territory beyond the core” of the proposed city or village must meet certain criteria, based upon whether the proposed city or village is ‘isolated’ or ‘metropolitan.’ As defined by §66.0201(2)(c), the proposed Village of Greenleaf is an ‘isolated’ community as it is a proposed village entirely outside of the Green Bay metropolitan community at the time of this proposed incorporation. As a ‘isolated’ village, per §66.0205(1), the area must be at least one-half square mile in size, with a resident population of 150. Furthermore, according to §66.0207(1)(a), an isolated municipality shall have a reasonably developed community center, including some or all features such as retail stores, churches, post office, telecommunications exchange and similar centers of community activity, which has been demonstrated in Section 1a of this document.

In regards to the territory beyond the most densely populated one-half square mile as specified in §66.0205(1), the area “shall have an average of more than 30 housing units per quarter section or an assessed value, as defined in §66.0217(1)(a) for real estate tax purposes, more than 25% of which is attributable to existing or potential mercantile, manufacturing or public utility uses... The Board may waive these requirements to the extent that water, terrain or geography prevents the development.”

## A. POPULATION ESTIMATES & POPULATION PROJECTIONS

Provide the Board with an accurate estimate of the population of the proposed village, and area population trends using Wisconsin Demographics Services Center or U. S. Bureau of Census data. The population estimate is critical because if the incorporation petition is approved, population will determine the initial allocation of state aids and shared revenues for the community.

### POPULATION ESTIMATES

As of the 2010 U.S. Census, the total population of the Town of Wrightstown was 2,221, living in 808 households, for an average household size of 2.75. The population for the proposed Village of Greenleaf was calculated by counting the number of housing units in the proposed village boundary and multiplying this by the average household size for the Town of Wrightstown, per the recommendation of the Department of Administration. There are currently 296 housing units in the proposed Village of Greenleaf. The average household size for the Town of Wrightstown is 2.75 (2010 Census).

Assuming there is an average of 2.75 people in each household, this indicates that the estimated population of the proposed Village of Greenleaf is approximately 814 people. By comparison, the Greenleaf Census Designated Place (CDP), which has a different and smaller boundary the proposed village boundary for Greenleaf, has an estimated population of 946 (2013-2017 American Community Survey 5-Year Estimates) and 607 people as of the 2010 Census.

### POPULATION PROJECTIONS

As outlined in the Town of Wrightstown 2018 Comprehensive Plan Update, the Wisconsin Department of Administration (DOA) released updated population projections for Wisconsin municipalities through the year 2040.

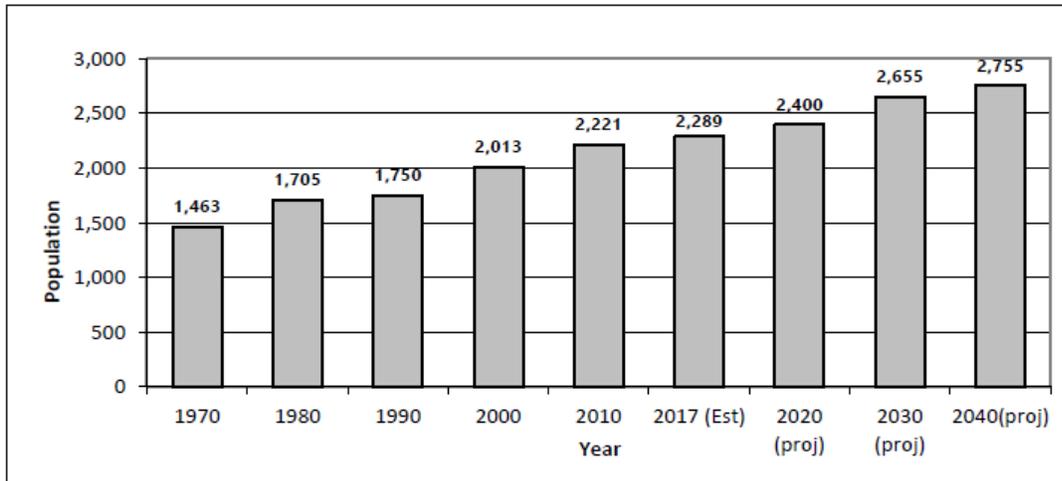
According to the DOA's projections, the population of the Town of Wrightstown is forecasted to increase from the 2010 census population of 2,221 by 534 persons to a 2040 population of 2,755. Every year, the DOA releases population estimates for each municipality as well. The DOA's 2019 population estimate for the Town of Wrightstown is 2,312, which appears to be slightly behind the DOA's projected population growth for 2020.

The table on the following page shows the DOA's population estimates and projections for each community in Brown County. The DOA projects that the Town of Wrightstown will grow by 16% from their population estimate in 2019 to their projected population in 2040.

MCD Type & Name	2010 Census	1/1/2013 Estimate	2015 Projection	1/1/2019 Estimate	2020 Projection	2025 Projection	2030 Projection	2035 Projection	2040 Projection	Numeric change from 2019	% change from 2019
C Green Bay	104,057	104,300	104,300	105,693	108,050	111,200	113,850	114,700	113,500	7,807	7%
C De Pere	23,800	24,047	24,450	24,742	26,260	27,950	29,550	30,700	31,280	6,538	21%
V Howard	17,399	18,348	19,090	19,680	21,480	23,820	26,110	28,000	29,370	9,690	33%
V Ashwaubenon	16,963	16,973	16,890	16,880	17,320	17,630	17,870	17,810	17,440	560	3%
V Bellevue	14,570	14,697	15,080	15,556	16,480	17,840	19,140	20,150	20,780	5,224	25%
V Allouez	13,975	13,932	13,810	13,793	14,030	14,150	14,200	14,030	13,600	- 193	-1%
V Suamico	11,346	11,523	11,900	12,735	13,180	14,430	15,650	16,620	17,290	4,555	26%
T Ledgeview	6,555	7,074	7,455	8,134	8,590	9,710	10,810	11,760	12,480	4,346	35%
V Hobart	6,182	7,070	7,450	9,599	8,585	9,705	10,810	11,750	12,480	2,881	23%
T Lawrence	4,284	4,511	4,750	5,690	5,480	6,195	6,900	7,505	7,965	2,275	29%
T Scott	3,545	3,571	3,640	3,658	3,935	4,210	4,470	4,665	4,770	1,112	23%
V Pulaski	3,321	3,310	3,345	3,624	3,555	3,740	3,915	4,025	4,060	436	11%
V Wrightstown	2,676	2,690	2,775	2,975	3,065	3,350	3,625	3,840	3,985	1,010	25%
T Pittsfield	2,608	2,635	2,660	2,758	2,815	2,960	3,090	3,165	3,190	432	14%
<b>T Wrightstown</b>	<b>2,221</b>	<b>2,237</b>	<b>2,260</b>	<b>2,312</b>	<b>2,400</b>	<b>2,535</b>	<b>2,655</b>	<b>2,725</b>	<b>2,755</b>	<b>443</b>	<b>16%</b>
V Denmark	2,123	2,135	2,155	2,212	2,275	2,385	2,490	2,550	2,565	353	14%
T Green Bay	2,035	2,046	2,080	2,126	2,240	2,385	2,530	2,625	2,675	549	21%
T Rockland	1,734	1,744	1,780	1,846	1,930	2,075	2,210	2,310	2,370	524	22%
T Morrison	1,599	1,599	1,595	1,613	1,635	1,670	1,695	1,695	1,665	52	3%
T New Denmark	1,541	1,553	1,565	1,566	1,645	1,715	1,780	1,820	1,825	259	14%
T Holland	1,519	1,524	1,540	1,575	1,630	1,715	1,790	1,840	1,855	280	15%
T Eaton	1,508	1,526	1,545	1,648	1,640	1,730	1,815	1,870	1,895	247	13%
T Humboldt	1,311	1,317	1,310	1,346	1,345	1,375	1,395	1,390	1,365	19	1%
T Glenmore	1,135	1,133	1,125	1,129	1,155	1,175	1,190	1,185	1,160	31	3%

Data Source: Wisconsin Department of Administration population projections and population estimates.

The table below is excerpted from the Town of Wrightstown 2018 Comprehensive Plan Update, and shows the Town of Wrightstown’s projected population from the DOA, alongside the DOA’s 2017 population estimate for the Town. Though the Town is certainly growing, it does not appear to be growing as quickly as the DOA projected in 2013.



Source: U.S. Census Bureau 1960-2010; Wisconsin Dept. of Administration, 2018

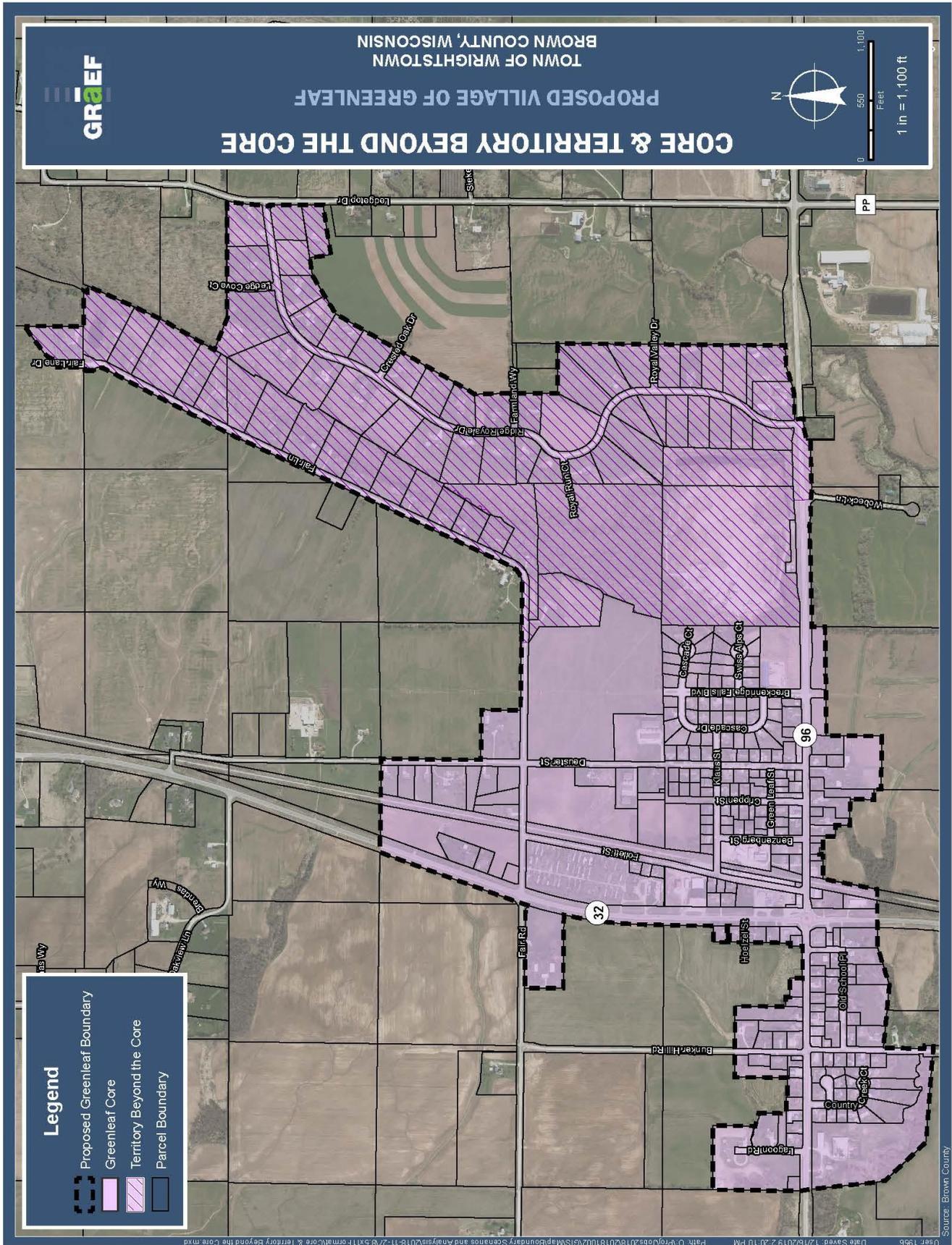
**Figure 28 - Town of Wrightstown Historic and Projected Populations. Source: The Town of Wrightstown Comprehensive Plan Figure 1-11, Chapter 1, Page 13.**

## B. FOR “ISOLATED” PETITIONERS

For “isolated” petitions, identify either the most densely populated contiguous one-half square mile if filing as a “village,” or contiguous one square mile if filing as a “city,” using a Public Land Survey System standard measurement (such as 40 acres, 80 acres, 160 acres).

### MOST DENSELY POPULATED ONE-HALF SQUARE MILE

The most density populated one-half square mile has an average 125.5 housing units per quarter section (251 total units in the one-half square mile area). The total population of the core area is approximately 690 people. The proposed total village area of 0.947 square miles has a total of 301 housing units, or an average of 79.46 housing units per quarter section. The number of housing units was manually counted by the Town Clerk in 2019 and confirmed and updated in March 2020.



MAP CC | Proposed Village of Greenleaf Core and Territory Beyond the Core.

## DENSITY OF THE TERRITORY BEYOND THE CORE

The statute requires that the territory beyond the core has an average of 30 housing units per quarter section. The territory beyond the core is 0.447 square miles in area. There are currently 50 housing units in the territory beyond the core with 13 additional lots available for residential development. As part of this application, two parcels are being requested to be waived, due to ongoing quarrying on parcels W-311 and W-314-1, which total 0.072 square miles. State §66.0207(1)(b) identifies that “[t]he Board may waive these requirements to the extent that water, terrain or geography prevents such development.” The Incorporation Review Board has previously waived<sup>5</sup> acreage being quarried; therefore, a waiver of 0.072 square miles is requested due to the quarried land being undevelopable for the foreseeable future. With the quarry waived from the density calculation, the housing density for the territory beyond the core is 33.34 housing units per quarter section as shown in the table on the following page.

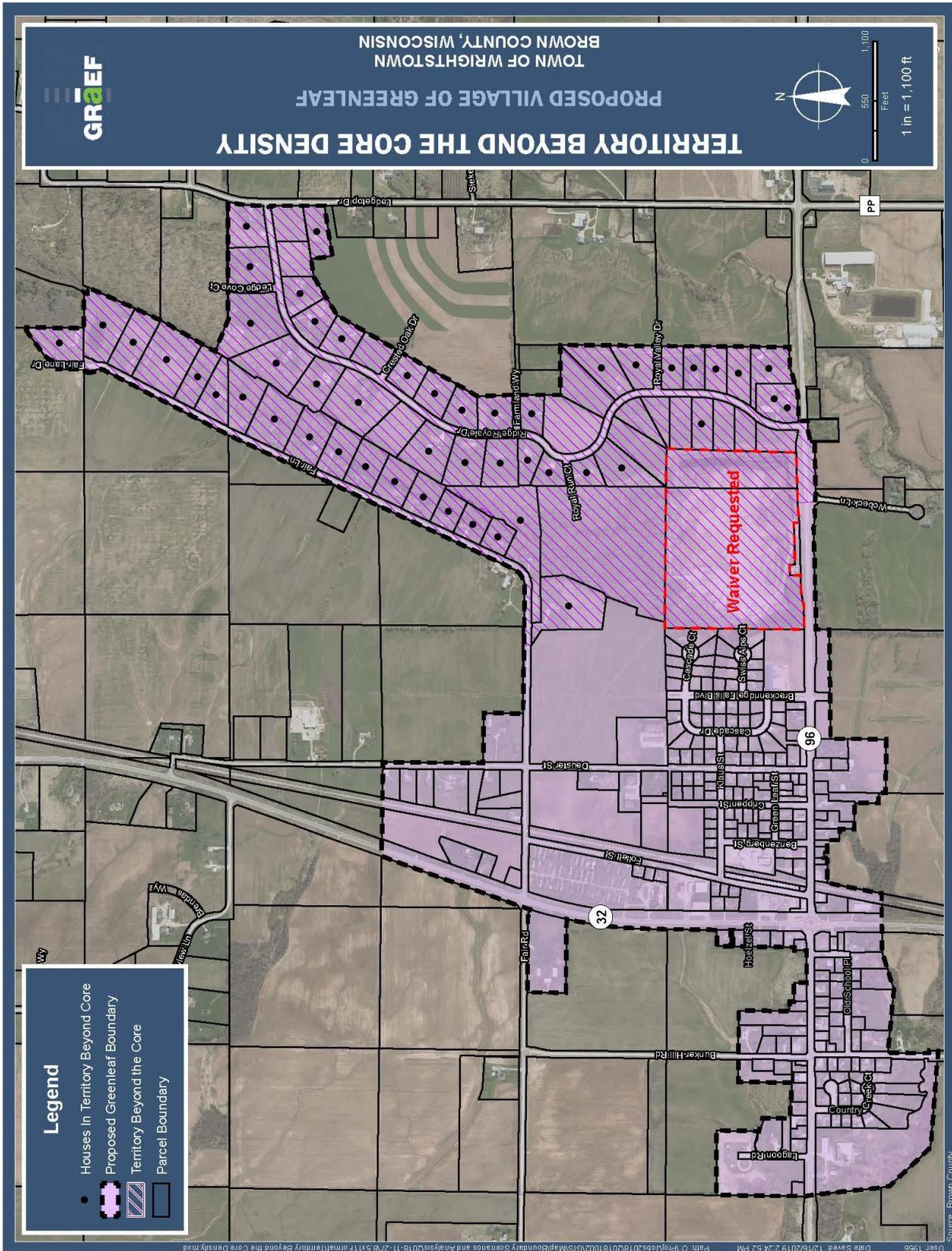
There are several reasons to include the quarry in the territory proposed for incorporation despite its impact on the density calculation for the territory beyond the core. Among them is the critical nature of deploying village-level resources to the planning of the quarry’s long-term future. Additionally, the quarry’s long-term future is likely to yield development aligned with that of an incorporated community.

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<sup>5</sup> Wisconsin Department of Administration. 2011. Determination of the Incorporation Review Board in Re: The Incorporation of the Town of Lisbon, Waukesha County, Wisconsin as a Village Case No 2010V001745.

<b>TABLE 7: HOUSING DENSITY FOR THE CORE &amp; TERRITORY BEYOND THE CORE</b>	
<b>Town of Wrightstown</b>	
Total Population (2010 Census)	2,221
Total Number of Households (2010 Census)	808
Average Household Size (2010 Census)	2.75
<b>Territory to Be Incorporated</b>	
Population in the Area to be Incorporated	814
Housing Units in the Area to be Incorporated (manual count)	301
Total Land Area in the Area to be Incorporated (square miles)	0.947
Undevelopable Areas in the Territory to be Incorporated (square miles)	0.072
Developable Area in the Area to be Incorporated (square miles)	0.875
<b>Core Area (Most densely populated one-half square mile)</b>	
Population in the Core Area	690
Housing Units in the Core Area (manual count)	251
Total Land Area in the Core Area (square miles)	0.5
Undevelopable Land in the Core Area (square miles)	0
Developable Area in the Core Area (square miles)	0.5
<b>Territory Beyond the Core</b>	
Population in the Territory Beyond the Core	126
Average Household Size (2010 Census)	2.75
Housing Units in the Territory Beyond the Core (manual count)	50
Total Land Area in the Territory Beyond the Core (square miles)	0.447
Undevelopable Quarry Land in the Territory Beyond the Core (square miles)	0.072
Developable Area in the Territory Beyond the Core (square miles)	0.375
<b>Housing Density of the Territory Beyond the Core (Housing Units/Quarter Section)</b>	<b>33.34</b>

Data source: U.S. Census, Town of Wrightstown



**MAP DD | Housing density in the Territory Beyond the Core.**

## **C. FOR “METROPOLITAN” PETITIONERS – LANDS SUITABLE FOR DEVELOPMENT**

For “metropolitan” petitioners, identify lands suitable for development and the availability of municipal sewer and water services within the territory proposed for incorporation. Use maps of environmental features, public utility maps, building permit data, and other supporting information.

Not applicable. The petition is for an isolated village.

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# SECTION 2(A) – TAX REVENUE

The standard to be applied is found in [§66.0207\(2\)\(a\), Wis. Stats.](#), and reads as follows:

*The present and potential sources of tax revenue appear sufficient to defray the anticipated cost of governmental services at a local tax rate, which compares favorably with the tax rate in a similar area for the same level of services.*

## STATUTORY REQUIREMENTS

The incorporation process in the State of Wisconsin is regulated by §66.0207 of the State Statutes. Per §66.0207(2)(a), the present and potential sources of tax revenue must appear sufficient to defray the anticipated cost of governmental services at a local tax rate, which compares favorably with the tax rate in a similar area for the same level of services.

## A. PROPOSED VILLAGE BUDGET

Appendix B includes the proposed Village budget and proposed remnant Town budget for 2020 using the Wisconsin Department of Revenue chart of accounts format. The documentation includes current debts and other liabilities and outlines how these debts and liabilities will be allocated to the proposed Village and remnant Town.

TABLE OF 2020 BUDGET OF EXISTING TOWN, PROPOSED VILLAGE, AND TOWN REMNANT

Table 8: 2020 Budget of Existing Town, Proposed Village & Remnant Town			
	Existing Town	Proposed Village	Remnant Town
<b>REVENUES</b>			
Taxes	\$ 611,948	\$ 173,551	\$ 438,397
Intergovernmental	1,277,903	57,898	1,220,005
Licenses and permits	35,600	8,383	27,217
Intergovernmental charges for services	2,800	2,800	-
Public charges for services	124,550	44,740	79,810
Miscellaneous	25,000	1,065	23,935
Other financing sources	17,695	-	17,695
<b>Total revenues</b>	<b>2,095,496</b>	<b>288,437</b>	<b>1,807,059</b>
<b>EXPENDITURES</b>			
Current			
General government	160,490	56,490	104,000
Public safety	347,198	123,015	224,183
Public works	1,360,406	88,920	1,271,486
Health and human services	500	50	450
Conservation and development	139,000	500	138,500
Capital outlay	68,440	-	68,440
Debt service			
Principal	14,646	14,646	-
Interest and fiscal charges	4,816	4,816	-
<b>Total expenditures</b>	<b>2,095,496</b>	<b>288,437</b>	<b>1,807,059</b>
Excess of revenues over expenditures	\$ -	\$ -	\$ -

DESCRIPTION OF BUDGET

In the proposed budget, Village Board and Clerk/Treasurer salaries and associated office expenses for the proposed village are included. It is planned that the new Village Board will be comprised of five members.

The town hall is within the proposed Village boundary and the remnant town will rent the facility from the new village. In a letter dated January 10, 2020, the Town Board Chairperson indicated the remnant Town would look to enter into agreements with the new Village of Greenleaf for the rental of the current Town Hall building and voting equipment, both of which would become assets of the new village upon incorporation.

The budgets include changes to revenue sources. The proposed Village will adjust the amount of debt added to their levy limit as detailed in the tax rate section. The proposed Village plans to collect a tax equivalent, as approved by the Public Service Commission of Wisconsin. It has been determined that the new tax equivalent can be paid by the new water utility without an increase in water rates. The proposed Village will also collect rental revenue from the remnant Town for use of the Village Hall and Village election equipment.

PROPOSED DETAILED BUDGET (BASED ON 2020 BUDGET NUMBERS)

Table 9: Village of Greenleaf and Town of Wrightstown

Proposed 2020 Budgets

Account Number	Description	2020 Budget	Proposed Village	Remnant Town
<b>REVENUES</b>				
<b>TAXES</b>				
41100.0	Tax levy	\$ 557,048	122,051	\$ 434,997
41140.0	Mobile home fees	7,500	7,500	-
41150.0	Mfg tax roll	400	-	400
41310.0	Utility tax equivalent	44,000	44,000	-
41801.0	Ag. use penalty monies	3,000	-	3,000
<b>TOTAL TAXES</b>		<b>611,948</b>	<b>173,551</b>	<b>438,397</b>
<b>INTERGOVERNMENTAL</b>				
43410.0	Shared revenues	68,158	20,921	47,237
43420.0	Fire dues 2% for fire insp	9,600	9,600	-
43430.0	Exempt computer aid	190	190	-
43531.0	Transportation aids	147,720	23,531	124,189
43534.0	TRIP/LRIP funds	908,900	-	908,900
43545.0	Recycling/Efficiency grant	4,600	1,656	2,944
43650.0	State aid - MFL	35	-	35
43660.0	January PILT	700	-	700
43690.0	Transmission/Franchise Fee	8,000	2,000	6,000
43710.0	County bridge aid	130,000	-	130,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>1,277,903</b>	<b>57,898</b>	<b>1,220,005</b>
<b>LICENSES AND PERMITS</b>				
44110.0	Licenses & Fees	4,000	3,000	1,000
44130.0	Franchise Fees	4,000	2,667	1,333
44200.0	Dog License	600	216	384
44300.0	Building Permit	25,000	2,500	22,500
44400.0	Zoning Fees	2,000	-	2,000
<b>TOTAL LICENSES AND PERMITS</b>		<b>35,600</b>	<b>8,383</b>	<b>27,217</b>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>				
47310.0	Rental Fee - Town election equipment	1,000	1,000	-
47310.0	Rental Fee - Village hall	1,800	1,800	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>2,800</b>	<b>2,800</b>	<b>-</b>
<b>PUBLIC CHARGES FOR SERVICES</b>				
46100.0	Special ass. letters	950	340	610
46420.0	Special charges - solid waste	123,600	44,400	79,200
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>		<b>124,550</b>	<b>44,740</b>	<b>79,810</b>
<b>MISCELLANEOUS</b>				
48110.0	Interest	5,000	1,065	3,935
48910.0	Fireman's pass through	20,000	-	20,000
<b>TOTAL MISCELLANEOUS</b>		<b>25,000</b>	<b>1,065</b>	<b>23,935</b>
<b>OTHER FINANCING SOURCES</b>				

49990.0	Fund balance applied - Rosin Rd reserves	17,695	-	17,695
<b>TOTAL REVENUES</b>		<b>\$ 2,095,496</b>	<b>\$ 288,437</b>	<b>\$ 1,807,059</b>
<b>Account Number</b>	<b>Description</b>	<b>2020 Budget</b>	<b>Proposed Village</b>	<b>Remnant Town</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
51101.0	Board Salaries	45,000	20,000	25,000
51102.0	Board Pub. & Printing	3,500	1,000	2,500
51103.0	Board of Review	400	200	200
51110.0	Board expenses	4,300	1,000	3,300
51200.0	Joint Municipal Court	2,500	-	2,500
51300.0	Legal Fees	5,000	1,065	3,935
51410.0	Clerk Salary	30,000	10,000	20,000
51411.0	Clerk Expense	3,700	1,200	2,500
51420.0	Election Wages	4,000	852	3,148
51421.0	Election Expense	6,000	1,278	4,722
51422.0	Election Equipment Expense	1,350	350	1,000
51510.0	Treasurer Salary	14,000	5,000	9,000
51511.0	Treasurer's Expense	3,000	1,000	2,000
51520.0	Assessor's Salary	10,200	2,173	8,027
51521.0	Assessor Expenses	550	117	433
51530.0	Audit	10,000	5,000	5,000
51600.0	Town hall	4,175	2,375	1,800
51938.0	Insurance	5,000	1,065	3,935
51990.0	Town Share of FICA	7,815	2,815	5,000
<b>TOTAL GENERAL GOVERNMENT</b>		<b>160,490</b>	<b>56,490</b>	<b>104,000</b>
<b>PUBLIC SAFETY</b>				
52201.0	Fire Protection	229,799	48,947	180,852
52202.0	2% Fire Dues	9,600	9,600	-
52203.0	Public Fire Protection	55,899	55,899	-
52204.0	Numbering System	700	149	551
52300.0	Ambulance	29,200	6,220	22,980
52400.0	Building Inspector	22,000	2,200	19,800
<b>TOTAL PUBLIC SAFETY</b>		<b>347,198</b>	<b>123,015</b>	<b>224,183</b>
<b>PUBLIC WORKS</b>				
53311.1	Highway and streets : Road Repairs/Maintenance	21,985	3,200	18,785
53311.2	Highway and streets : Bridge Inspections	3,000	-	3,000
53311.3	Highway and streets : Patching/Wedging	200,000	-	200,000
53311.4	Highway and streets : Culverts	10,000	-	10,000
53311.5	Highway and streets : Snow Plowing/Salting	120,000	19,200	100,800
53311.6	Highway and streets : Highway Records	11,000	1,760	9,240
53311.9	Highway and streets : Highway - other	15,000	2,400	12,600
53315.1	Road Construction: Mallard Road	520,000	-	520,000
53315.3	Road Construction: Partridge Cr/Wobeck/Treichel	220,221	-	220,221
53315.4	Road Construction: Rosin	61,000	-	61,000
53420.0	Street Lighting	9,200	9,200	-
53620.0	Recycling & solid waste : Solid Waste	105,000	37,800	67,200
53635.1	Recycling & solid waste : Recycling.Pick-up	34,000	12,240	21,760
53635.2	Recycling & solid waste : Recycling.MRF fees	5,000	1,800	3,200
53635.3	Recycling & solid waste : Household Hazardous Waste	1,000	360	640
53640.0	Vegetation/Brush/Weed Control	24,000	960	23,040

<b>TOTAL PUBLIC WORKS</b>		<u>1,360,406</u>	<u>88,920</u>	<u>1,271,486</u>
<b>Account Number</b>	<b>Description</b>	<b>2020 Budget</b>	<b>Proposed Village</b>	<b>Remnant Town</b>
<b>HEALTH &amp; HUMAN SERVICES</b>				
54100.0	Health Officer	<u>500</u>	<u>50</u>	<u>450</u>
<b>CONSERVATION &amp; DEVELOPMENT</b>				
56701.0	Incorporation Consulting Serv.	125,000	-	125,000
56901.0	Zoning Admin & Exp	6,500	-	6,500
56902.0	Zoning, Planning	7,500	500	7,000
<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>		<u>139,000</u>	<u>500</u>	<u>138,500</u>
<b>CAPITAL OUTLAY</b>				
57192.0	Election Equipment Outlay	3,440	-	3,440
57331.0	Bridge fund expense	25,000	-	25,000
57331.1	Bridge fund expense: County Line Bridge	40,000	-	40,000
<b>TOTAL CAPITAL OUTLAY</b>		<u>68,440</u>	<u>-</u>	<u>68,440</u>
<b>DEBT SERVICE</b>				
58101.1	Principal on Debt	14,646	14,646	-
58221.0	Interest on Debt	4,816	4,816	-
<b>TOTAL DEBT SERVICE</b>		<u>19,462</u>	<u>19,462</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>		<u>\$ 2,095,496</u>	<u>\$ 288,437</u>	<u>\$ 1,807,059</u>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## FUND BALANCES

Table 10: Audited Financial Statements	Existing Town	Proposed Village	Remnant Town
<i>Fund Balance- from latest audit report</i>			
General Fund Balance			
Restricted	24,474	-	-
Committed	306,000	-	306,000
Assigned	4,240	-	-
Unassigned	235,780	50,158	185,622
	\$ 570,494	\$ 50,158	\$ 491,622
Operating expenditure budget	2,007,594	268,975	1,738,619
	11.7%	18.6%	10.7%

According to the 2018 Town audited financial statement (see Appendix C), the unassigned fund balance was 12% of the estimated operating budget. The existing Town plans to distribute the fund balance based upon equalized valuation. After incorporation, the unassigned fund balance is estimated at 19% of the estimated operating budget for the proposed Village and 11% of the estimated operating budget for the remnant Town. In past years, the existing Town of Wrightstown has been operating with a reserve of 10-12%, and the unassigned fund balance as proposed for the remnant town is in alignment with those past approved budgets and the existing Town's informal policies.

## MUNICIPAL TAX RATE

### TABLE WITH TAX RATES FOR 2020 BUDGET, PROPOSED VILLAGE, TOWN REMNANT

The debt service added to the levy limit was distributed across the Town. After incorporation, the debt service will be distributed entirely to the proposed Village. The debt service amount of \$19,462 was added to the existing Town levy limit worksheet in 2020. After incorporation, the debt will be allocated entirely to the proposed Village. The proposed Village would need to reduce the amount of debt service placed on its levy limit worksheet by \$15,150, in order to keep the tax rates the same as the existing Town. As a result, the proposed Village will utilize other revenue sources such as the new water utility tax equivalent to fund the \$15,150 debt service that will no longer be placed on the levy limit. This would keep the tax levy rate the same for the proposed Village and the remnant Town would experience a decrease in their tax rate. See Table 11 for the tax rates.

Table 11: Municipal Tax Rates	Existing Town	Proposed Village	Remnant Town
Taxes Levied	\$ 572,198	\$ 122,051	\$ 434,997
Equalized Valuation	\$ 229,799,100	\$ 48,885,597	\$ 180,913,503
Ratio of Assessed to Full	0.845	0.845	0.845
Assessed Valuation	\$ 194,180,240	\$ 41,308,329	\$ 152,871,910
Mill Rate	\$ 2.95	\$ 2.95	\$ 2.85

## TABLE WITH COMPARISON OF ASSESSED TAX RATES

Based on comparable communities in population and level of services, the tax rate for the proposed Village is relatively low. In the proposed budgets for the remnant Town and proposed Village, the level of services currently provided to the existing Town will remain the same after incorporation. The tax rate for both the remnant Town and proposed Village will remain stable after incorporation.

Community	Population	Tax Rate*
<b>Greenleaf (proposed village)</b>	<b>814</b>	<b>\$ 2.95</b>
Gresham (V)	570	\$ 3.32
Kellnersville (V)	332	\$ 3.69
Whitelaw (V)	758	\$ 4.33
Francis Creek (V)	663	\$ 4.54
Birnamwood (V)	816	\$ 5.37
Valders (V)	952	\$ 6.61
Saint Nazianz (V)	962	\$ 7.40
Shiocton (V)	926	\$ 8.86

\*Per \$1,000 assessed

Sources: Population data from the Wisconsin Department of Administration, Official Final Population Estimates, 1/1/2019  
Equalized value data from the Wisconsin Department of Revenue, Statement of Changes in Equalized Values, 2019

Note: Proposed Village of Greenleaf population provided is an estimate.

## B. ESTIMATE OF CURRENT EQUALIZED VALUE FOR PROPOSED COMMUNITY

An estimate of the current equalized value of the proposed community.

The total equalized value of the Town of Wrightstown is \$229,799,100. The total assessed value of the Town of Wrightstown is \$190,999,100 according to Brown County GIS. The parcels within the proposed Village are approximately 21% of the total assessed value; therefore, the proposed Village has an equalized value of \$48,885,897. The equalized value of the proposed Village is comparable to other communities of similar population (see Table 14).

Geography	Equalized Value
Town of Wrightstown	\$ 229,799,100
Proposed Village	\$ 48,885,897
Town Remnant	\$ 180,913,503

Source: State of Wisconsin Department of Revenue, 2019

Table 14: Comparison of Equalized Values		
Community	Population	Equalized Value
Valders (V)	952	\$ 55,344,000
<b>Greenleaf (proposed village)</b>	<b>814</b>	<b>\$ 48,885,597</b>
Shiocton (V)	926	\$ 41,556,900
Francis Creek (V)	663	\$ 41,482,400
Whitelaw (V)	758	\$ 39,906,800
Saint Nazianz (V)	762	\$ 37,706,000
Birnamwood (V)	793	\$ 33,946,400
Gresham (V)	579	\$ 19,976,100

Sources: Population data from the Wisconsin Department of Administration, Official Final Population Estimates, 1/1/2019

Equalized value data from the Wisconsin Department of Revenue, Statement of Changes in Equalized Values, 2019

Note: Proposed Village of Greenleaf population provided is an estimate.

## C. FINANCIAL REPORTS

Town annual financial reports for the preceding 5 years along with a 5-year history of changes in equalized value by property tax classes.

### TABLE OF PERCENT CHANGE OF EQUALIZED VALUE

The following table illustrates the changes in equalized value between 2015-2019.

Table 15: 5-Year History of Equalized Value, Town of Wrightstown

Category	2015	2016	2017	2018	2019
Residential	\$ 150,481,000	\$ 153,257,700	\$ 163,986,700	\$ 179,160,400	\$ 188,045,400
Commercial	\$ 9,690,900	\$ 9,662,000	\$ 9,882,100	\$ 10,284,200	\$ 10,677,200
Manufacturing	\$ 551,800	\$ 555,300	\$ 552,100	\$ 552,100	\$ 552,100
Agricultural	\$ 2,263,900	\$ 2,283,400	\$ 2,316,600	\$ 2,370,100	\$ 2,419,900
Undeveloped	\$ 1,083,800	\$ 886,200	\$ 946,500	\$ 943,400	\$ 976,100
Ag Forest	\$ 2,301,800	\$ 2,304,900	\$ 2,366,400	\$ 2,590,000	\$ 2,409,000
Forest	\$ 756,400	\$ 775,000	\$ 800,000	\$ 875,000	\$ 825,000
Other	\$ 19,324,500	\$ 20,541,000	\$ 21,245,700	\$ 22,260,900	\$ 22,773,100
Total					
Real Estate	\$ 186,454,100	\$ 190,265,500	\$ 202,096,100	\$ 219,036,100	\$ 228,677,800
Total					
Personal Property	\$ 1,988,500	\$ 2,032,300	\$ 2,590,500	\$ 980,000	\$ 1,121,300
<b>TOTAL</b>					
<b>EQUALIZED VALUE</b>	<b>\$ 188,442,600</b>	<b>\$ 192,297,800</b>	<b>\$ 204,686,600</b>	<b>\$ 220,016,100</b>	<b>\$ 229,799,100</b>

Source: State of Wisconsin Department of Revenue, Statement of Changes in Equalized Values by Class and Item, 2015-2019.

Between 2015 and 2109, the Town's equalized value has increased by over 20%. Increases in residential and commercial are 25% and 10%, respectively.

## D. SPECIAL PURPOSE DISTRICTS

There are two sanitary districts within the Town of Wrightstown: District No. 1 and District No. 2. Both are illustrated on Map R.

The two sanitary districts are organized each with a commission appointed by the Town Board. There are three commissioners on each board. Both districts have their own budget, equipment, and personnel. The Town Board oversees the districts. Both were created pursuant to §66.0827.

The Town of Wrightstown receives water and sewer service from Wrightstown Sanitary District No. 1 (WSD1; see extents of service on Map R). At the time of incorporation, the sanitary district will need to dissolve, and the new Village water utility will be formed. After incorporation, the proposed Village will need to apply to the Public Service Commission (PSC) to be a public water utility. Concurrently, the WSD1 will need to file an application with the PSC to abandon its water utility and to sell its assets to the newly formed Greenleaf Water Utility. The WSD1 water and sewer lines are located within the proposed Village of Greenleaf with a couple of exceptions: near the proposed Village western boundary servicing properties on Greenleaf Road between Day Street and Fair Road; and within the Bunker Hill Road right-of-way south of the proposed

Village southern boundary; the well is also located within the remnant Town. An agreement between the proposed Village and the remnant Town will be drafted that addresses the assets that lie outside of the proposed Village boundaries. The level of service currently provided to serviced parcels is expected to continue after incorporation.

The Town of Wrightstown Sanitary District No. 2 (WSD2) provides sewer service to 18 homes (see location on Map R). This sanitary district is located with the Town of Wrightstown but outside of the proposed Village boundary. The district is in-process of abandoning the facilities and installing Private Onsite Wastewater Treatment Systems (POWTS) for each home in the sanitary district, per Wisconsin Department of Natural Resources WPDES Permit WI-0022357-08-0. The process began in 2019 and is expected to be completed by December 31, 2022. A letter from WSD2 Commission to the Wisconsin Department of Natural Resources (WI DNR) dated December 9, 2019 indicates the latest actions to be taken by the district in this process. Additionally, the WI DNR status report dated December 20, 2019, the WI DNR permit to discharge expiring December 31, 2022, and the facilities abandonment schedule is included in the appendix.

## E. AGREEMENTS

An explanation as to how any existing intergovernmental agreements address payment for services or shared infrastructure, and proposed contracts/agreements regarding water or sewer service, police, fire and rescue services, joint transportation projects, recreation programs, studies, etc.

### **Sanitary Sewer and Water Agreements**

The proposed Village would have water and sewer service through the sanitary district for the properties already serviced by the sanitary district. Incorporation would not affect sewer and water service. An agreement is planned between the proposed Village's new water utility and the remnant Town for any assets located outside of proposed incorporation boundary.

### **Fire Service & County Rescue Agreement**

Fire services are currently provided to the Town of Wrightstown by agreement the Greenleaf Volunteer Fire Department. It is planned that the fire department will honor a similar agreement for the area within the proposed Village of Greenleaf and services will continue as is currently provided. See letter from the Greenleaf Fire Department dated January 10, 2020 indicating the continuation of services to the proposed Village of Greenleaf (see appendix).

Rescue services are currently provided to the Town of Wrightstown by County Rescue Services, Inc. It is planned that the level of service will remain the same after incorporation for both the remnant Town and Village of Greenleaf. A letter from the Director of Operations of County Rescue Services, Inc. dated January 13, 2020 is included in the appendix, and indicates the intention to provide the same level of service at a negotiated per capita rate, similar to what is currently in place with the Town of Wrightstown.

### **Police Services Agreement**

The Town of Wrightstown relies on the Brown County Sheriff's Department for police protection and patrol services. The protection is provided in accordance with Wisconsin State Statutes governing law enforcement requirements and no separate agreement is needed. A letter from the Brown County Sheriff stating the existing service and level of service after incorporation is included in the appendix. Incorporation will not affect these services or the need for an agreement based on the current population of the proposed Village of Greenleaf.

### **Shared Service Agreement**

At this time, it is not envisioned that shared services between the remnant Town and proposed Village of Greenleaf will be necessary. The proposed Village and remnant Town will each provide for their own personnel and will continue to contract with contracted services as provided currently. The existing Town Hall property is located within the proposed Village and it is planned that the Village and Town will enter into an agreement for the proposed Village of Greenleaf to lease the facility for Town purposes after incorporation. A letter from the Town of Wrightstown Board Chair identifying this is included in the appendix.

## **F. ESTIMATE OF NEW CAPITAL FACILITY NEEDS OR IMPROVEMENTS TO EXISTING FACILITIES**

An estimate of new capital facility needs or improvements to existing facilities.

The remnant Town nor the proposed Village of Greenleaf project the need to build new facilities or improve existing facilities due to the incorporation. The remnant Town and proposed Village would operate out of the Town Hall (future Village Hall) and share equipment through a lease agreement.

## **G. INTERVENORS IN OPPOSITION**

This information is to be provided by the intervenors.

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## SECTION 2(B): LEVEL OF SERVICES

The standard to be applied is found in [s. 66.0207\(2\)\(b\), Wis. Stats.](#), and provides that the proposed incorporation must be in the public interest as determined by the board upon consideration of:

*Level of services. The level of governmental services desired or needed by the residents of the territory compared to the level of services offered by the proposed village or city and the level available from a contiguous municipality which files a certified copy of a resolution as provided in [s. 66.0203\(6\), Wis. Stats.](#)*

If no adjacent city files a resolution to annex the entire territory as provided for by [§66.0203\(6\), Wis. Stats.](#), with the circuit court, this standard is not applicable, and the information listed in below is not needed.

### STATUTORY REQUIREMENTS

The incorporation process in the State of Wisconsin is regulated by §66.0207 of the State Statutes. Per §66.0207(2)(b), if a contiguous municipality files a certified copy of a resolution as provided in §66.0203(6), Wis. Stats, the municipality proposing incorporation must provide the level of governmental services desired or needed by the residents of the territory compared to the level of services offered by the proposed village or city and the level available from that contiguous municipality.

Not applicable. This petition is for an isolated village and there are no village or cities directly adjacent to the proposed village. See Map F for location of proposed village. The Village of Wrightstown is 2.12 miles from the closest point to the proposed Village of Greenleaf. There are no additional villages or cities in close proximity to the proposed village.

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# SECTION 2(c): IMPACT ON THE REMAINDER OF THE TOWN

The standard to be applied is found in [Section 66.0207\(2\)\(c\), Wis. Stats.](#), calling for the Board to consider:

*The impact, financial and otherwise, upon the remainder of the Town from which the territory is to be incorporated.*

This section applies when less than an entire town is petitioned for incorporation. If the entire town is petitioning for incorporation, then this standard is not applicable and the information listed below is not needed.

## STATUTORY REQUIREMENTS

The incorporation process in the State of Wisconsin is regulated by §66.0207 of the State Statutes. Per §66.0207(2)(c), the Incorporation Review Board must consider the impact, financial and otherwise, upon the remainder of the Town from which the territory is to be incorporated.

### A. GENERAL IMPACT

An analysis of the impact of incorporation on the remainder of the Town and on surrounding municipalities within the metropolitan area, including evaluation of fiscal, service, political, environmental, and land use impacts.

Overview of the land areas of the town and proposed village, populations of the town and village. Detail this in context of the sizes of the communities, and rankings if it seems relevant.

Demonstrate that the village and town will both have sufficient populations and financial resources to sustain services in a sustainable manner.

Demonstrate that the village and town will both have sufficient populations for the elections and appointments of officials for boards, commissions, and committees.

It is anticipated that the incorporation will not significantly affect the remnant town politically, fiscally, or in the level of services. A summary matrix of services and systems for the current Town of Wrightstown, town remnant, and proposed Village of Greenleaf can be found on the following page.

### SERVICE, POLITICAL, & FISCAL IMPACTS

**Service.** Incorporation should not have an impact on the remnant town. Sewer and water service is available within portions of the remnant town should development occur in those areas and would be covered by the agreement between the proposed Village of Greenleaf Water Utility and the remnant town. Primarily, the properties within the remnant town currently served by on-site water and wastewater treatment systems and service would continue in this manner.

**Political.** The remnant town will continue to operate with its current Town Board after incorporation. At the time of this application, those holding elected positions on the Town Board and the Town Clerk all reside within the remnant town. After incorporation, it is expected that there will be a period of adjustment as the new Village of Greenleaf establishes its new Village Board and government. The Town Board will support the village during this transition process.

**Fiscal.** The remnant town will have an equalized value of \$180,913,503, which is 79% of the total value of the existing town. Section 2(c)(c) contains addition detail on this subject. The proposed budget for the remnant town is included in Section 2(a)(a).

### LAND USE & ENVIRONMENTAL IMPACTS

The new Village of Greenleaf will have the ability to control its zoning, which will create a strong governance structure around land use decisions within the proposed village. Additionally, the new village will have extraterritorial jurisdiction over surrounding unincorporated areas in the remnant town. It is expected that the new Village of Greenleaf and the remnant town will work closely together in cooperation regarding land use, development, and environmental issues as they arise. It's feasible that future development may occur in the area nearest the new Village of Greenleaf. Incorporating can ensure a stronger governance structure that can appropriately respond to this development pressure, and better accommodate development, working together with the remnant town.

It is not expected that the remnant town will experience any negative environmental impacts prompted by the incorporation process.

SYSTEMS & SERVICES	CURRENT STATUS	AFTER INCORPORATION	
	Town of Wrightstown	Town Remnant	Proposed Village of Greenleaf
<b>Law Enforcement</b>	Provided by Brown County Sheriff's Office	<b>No proposed change.</b>	<b>No proposed change in service;</b> future contracted services, once desired level of service is determined, will be reviewed as part of the financial analysis of the feasibility study.
<b>Fire Protection</b>	Provided by Greenleaf Volunteer Fire Department	<b>No proposed change.</b>	<b>No proposed change in service.</b>
<b>Ambulance Service</b>	Provided by County Rescue Service and Wrightstown Area First Responders	<b>No proposed change.</b>	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.
<b>Schools</b>	Wrightstown Community School District & De Pere School District	<b>No proposed change.</b>	<b>No proposed change.</b>
<b>Garbage &amp; Recycling</b>	Garbage pick-up every Wednesday, recycling pick-up every other Wednesday; contracted with Deyo Disposal	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.
<b>Sewer &amp; Water</b>	As existing	<b>No proposed change.</b>	<b>No proposed change;</b> there are no plans to extend the district to the rest of the proposed village.
<b>Building Permits &amp; Inspections</b>	Contracted through Martin J. Johnson (inspector)	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.
<b>Snow Plowing</b>	Contracted with Brown County Highway Commission/ Department of Public Works	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.
<b>Ordinances &amp; Zoning</b>	Town of Wrightstown and Brown County	<b>No proposed change.</b>	The new village would initially adopt similar ordinances of the Town of Wrightstown and the Brown County zoning ordinance. Over time, the village will update the ordinances to better align with local circumstances. Future necessary contracted services for zoning, if deemed necessary or desired, will be reviewed as part of the financial analysis of the feasibility study.
<b>Leadership &amp; Authority</b>	Town Board	<b>No proposed change;</b> the Town continues to have its own tax revenue and a budget to pay for services.	Village Board – newly elected officials that live in the proposed village: a Village President and Village Trustees. The village will have its own tax revenue and a budget to pay for services.
<b>Postal Addresses</b>	Addresses listed as Wrightstown or Greenleaf	<b>No changes expected</b> at this time.	<b>No changes expected</b> at this time.
<b>Residency</b>	Town of Wrightstown	<b>No change;</b> residency remains in the Town of Wrightstown.	Residency would be the new Village of Greenleaf.

## B. IMPACT ON EXISTING SPECIAL PURPOSE DISTRICTS AND URBAN SERVICE BOUNDARIES

A description of any impact of incorporation on existing special purpose districts or on urban service boundaries, supported by maps, data, or other documentation.

### SANITARY SEWER DISTRICTS

Town of Wrightstown Sanitary District No. 1 (WSD1) was established by the town in 1960. After incorporation, WSD1 will dissolve through a statutory process, and the new village will establish a water utility. The incorporation should not change the service provided by the WSD1 to the remnant town. An agreement will be put in place regarding the assets of the WSD1 that are within the remnant town. There are no current plans or needs to expand the water and/or sewer service.

Town of Wrightstown Sanitary District No. 2 (WSD2) lies in the far northeast corner of the Town of Wrightstown and provides sewer service to 18 homes. WSD2 is in-process of dissolving and has a plan on file with the Wisconsin Department of Natural Resources. Additional information on this can be found in Section 2(a)(d). It is not expected that the incorporation will impact the abandonment process, and service should continue per the abandonment plan.

## C. ESTIMATE OF RESIDUAL EQUALIZED VALUE, BUDGET, AND TAX LEVY

An estimate of the residual equalized value for the remainder of the town and a prospective budget and tax levy for the remainder of the town. The Board will seek to determine whether or not the remainder of the town would constitute a viable unit of government.

The State of Wisconsin Department of Revenue (DOR) equalized values for the Town of Wrightstown, the proposed Village of Greenleaf, and the remnant town are shown on Table 16. The values for the proposed village and the remnant town were estimated based on the percentage of assessed value in each area. The remnant town would have 79% of the value of the Town of Wrightstown.

Geography	Equalized Value
Town of Wrightstown	\$ 229,799,100
Proposed Village	\$ 48,885,597
Town Remnant	\$ 180,913,503

Source: State of Wisconsin Department of Revenue, 2019

The proposed budget for the remnant town and the proposed tax rate for the remnant town is found within Section 2(a)(a).

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## SECTION 2(D): IMPACT ON THE METROPOLITAN COMMUNITY

The standard to be applied is found in [Section 66.0207\(2\)\(d\)](#), Wis. Stats and reads as follows:

*The effect upon the future rendering of governmental services both inside the territory proposed for incorporation and elsewhere within the metropolitan community. There shall be an express finding that the proposed incorporation will not substantially hinder the solution of governmental problems affecting the metropolitan community.*

This section only applies to “metropolitan” incorporation petitions. If this is an “isolated” city or village petition, this standard does not apply, and therefore, the information listed below is not needed.

### STATUTORY REQUIREMENTS

As defined by §66.0201(2)(c), the proposed Village of Greenleaf is an ‘isolated’ community and therefore this standard is not applicable.

§66.0207(2) and (2)(d) Wis. Stats. provide:

(2) In addition to complying with each of the applicable standards set forth in sub. (1) and s. 66.0205 in order to be approved for referendum, a proposed incorporation must be in the public interest as determined by the board upon consideration of the following:

(d) Impact on the metropolitan community. The effect upon the future rendering of governmental services both inside the territory proposed for incorporation and elsewhere within the metropolitan community. There shall be an express finding that the proposed incorporation will not substantially hinder the solution of governmental problems affecting the metropolitan community.

§66.0201 (2) and (2)(bm), (c) and (d) Wis. Stats. provide:

2) Definitions. In ss. 66.0201 to 66.0213, unless the context requires otherwise:

(bm) "Isolated municipality" means any existing or proposed village or city entirely outside any metropolitan community at the time of its incorporation.

(c) "Metropolitan community" means the territory consisting of any city having a population of 25,000 or more, or any 2 incorporated municipalities whose boundaries are within 5 miles of each other whose populations aggregate 25,000, plus all the contiguous area which has a population density of 100 persons or more per square mile, or which the department has determined on the basis of population trends and other pertinent facts will have a minimum density of 100 persons per square mile within 3 years.

(d) "Metropolitan municipality" means any existing or proposed village or city entirely or partly within a metropolitan community.

The petition for incorporation of the Village of Greenleaf, is for an isolated municipality as defined in the statutes. The proposed Village of Greenleaf is not part of a "metropolitan community" as that term is defined by Wis. Stat. § 66.0201(2)(c). The territory contiguous to the Proposed Village does not have a population density of 100 persons or more per square mile, nor has the department determined on the basis of population trends and other pertinent facts that the area surrounding the proposed Village will have a minimum density of 100 persons per square mile within 3 years. The proposed Village and all areas of the Town of Wrightstown immediately adjacent to the proposed Village are surrounded by territory where the population density does not exceed 75 persons per square mile. The proposed Village does not border any incorporated municipalities, in fact the nearest incorporated area (the Village of Wrightstown is 2.12 miles away. The next nearest incorporated municipality, the City of De Pere is almost 6 miles away. The Proposed Village is by legal definition, and in fact an isolated municipality. As the Proposed Village is not part of a Metropolitan Community as defined by the statute Wis. Stats. §66.0207(2)(d) analysis cannot be performed in this case as applying the statute would require the analysis of a metropolitan community that does not include the Proposed Village.

# APPENDIX A: FILES FOR SECTION 1

**PETITION OF INCORPORATION**

**GREENLEAF INCORPORATION FAQ**

**TOWN HALL RENTAL LETTER**

**LETTER FROM BROWN COUNTY SHERIFF**

**AUTO AID (MUTUAL AID AGREEMENT)**

**MUTUAL AID BOX ALARM SYSTEM (MABAS)**

**NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS) DOCUMENT**

**EMERGENCY OPERATION PLAN**

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**FILED**  
**07-11-2019**  
**Clerk of Circuit Court**  
**Brown County, WI**  
**2019CV000896**  
**Honorable John P.**  
**Zakowski**  
**Branch 6**

STATE OF WISCONSIN

CIRCUIT COURT

BROWN COUNTY

In the Matter of INCORPORATION  
OF A PORTION OF LANDS COMPRISING  
THE TOWN OF WRIGHTSTOWN, Brown County,  
as a Village Pursuant to  
the Provisions of Chapter 66 of the Wisconsin Statutes.

PETITION FOR  
INCORPORATION OF THE  
VILLAGE OF GREENLEAF  
Case Code: 30703

No. \_\_\_\_\_

TO: Brown County Circuit Court  
100 S. Jefferson Street  
Green Bay, WI 54301

The undersigned, electors and freeholders within that portion of the territory comprising the Town of Wrightstown, Brown County, Wisconsin, which is proposed for incorporation by this document, respectfully petition the Circuit Court for Brown County, Wisconsin, for incorporation of the territory comprising a portion of the Town of Wrightstown, Brown County, Wisconsin, described herein, as the Village of Greenleaf, a body corporate and politic with powers and privileges of a municipal corporation at common law and conferred by Chapter 61 of the Wisconsin Statutes.

In support of this Petition for Incorporation, Petitioners allege as follows:

1. The Petitioners are electors and freeholders in the territory proposed by this Petition for Incorporation as the Village of Greenleaf.
2. Fifty or more persons who are electors and freeholders of the territory to be incorporated hereby have signed and joined this Petition as required by Wis. Stat. § 66.0203(2)(a).
3. Petitioners desire incorporation as a Village, organized under Chapter 61 of the Wisconsin Statutes, of lands located within the legal boundaries of the Town of Wrightstown, Brown County, Wisconsin, pursuant to the procedures set forth in Chapter 66 of the Wisconsin Statutes.

4. All of the territory proposed for incorporation lies within Brown County, Wisconsin.
5. On February 21, 2019, a Notice of Intention to Circulate this Petition for Incorporation was published in the Brillion News as required by Wis. Stat. § 66.0203(1). A copy of said notice as published, together with a copy of the Publisher's Affidavit of Publication, is marked as Exhibit "A" attached hereto, and incorporated herein by reference as if fully set forth herein.
6. Petitioners commenced circulation of this Petition no earlier than March 3, 2019.
7. Pursuant to Wis. Stats. § 66.0203(2)(c), Petitioners designate as their representative John A Brittnacher, 1894 Fair Lane, Greenleaf, Wisconsin 54126, an elector and freeholder in the territory to be incorporated, and Petitioners designate as their alternate representative Stephanie Owen, 6773 Deuster Street, Greenleaf, Wisconsin 54126, an elector and freeholder in the territory proposed to be incorporated.
8. As required by Wis. Stat. § 66.0203(2)(c), the territory for which incorporation is proposed is a part of the territory comprising and currently located within the present legal boundaries of the Town of Wrightstown, Brown County, Wisconsin, which territory is more particularly described in the legal description marked as Exhibit "B" attached hereto, and incorporated herein by reference as if fully set forth herein.
9. Attached hereto and marked as Exhibit "C" is a scale map reasonably showing the boundaries of the territory proposed for incorporation, as required by Wis. Stat. § 66.0203(2)(c), and said Exhibit C is incorporated herein by reference as if fully set forth herein.
10. The territory proposed for incorporation as the Village of Greenleaf contains a current resident population, as required by Wis. Stat. § 66.0203(2)(c), of 800 persons, as was derived by the 2010 U.S. Census.

11. The territory proposed for incorporation is located within an “isolated municipality” as defined by Wis. Stat. § 66.0201(bm), and such territory proposed to be incorporated constitutes an “isolated village” as defined by Wis. Stat. § 66.0205(1).

12. The territory proposed for incorporation meets and exceeds the minimum requirements for incorporation of an isolated village as defined by Wis. Stat. § 66.0205(1), as follows:

- a. The proposed isolated village has a resident population exceeding 150 persons in that it has a minimum of 800 resident persons.
- b. The proposed isolated village has a minimum area of  $\frac{1}{2}$  square mile (approximately 604.800 acres).

13. The territory of the proposed village meets the standards set forth in Wis. Stat. § 66.0207(1), as follows:

- a. The entire territory of the proposed village is reasonably homogeneous and compact, taking into consideration natural boundaries, natural drainage basins, soil conditions, present and potential transportation facilities, previous political boundaries, boundaries of school districts, shopping and social customs.
- b. The proposed village has a reasonably developed community center, including features such as retail stores, churches, post office, telecommunications exchange and similar centers of community activity.
- c. The territory beyond the most densely populated  $\frac{1}{2}$  square mile has an average of more than 30 housing units per quarter section.

14. The proposed incorporation is in the public interest considering the following criteria specified in Wis. Stat. § 66.0207(2):

- a. The present and potential sources of tax revenue available to such territory to defray the present and anticipated costs of governmental services thereon at a local tax rate compare favorably with tax rates in similar areas for similar services.
- b. The level of governmental services desired or needed by the residents of such territory compare favorably to the level of governmental services offered by the proposed village.
- c. There are no municipalities contiguous to the proposed village which may file a certified copy of a resolution indicating a willingness to annex the territory designated in this Petition pursuant to Wis. Stat. § 66.0203(6).
- d. The proposed incorporation will not substantially hinder the solution of governmental problems and will facilitate the solution of governmental problems by providing an adequate social and economic base to meet the health, safety and welfare needs of the residents in the territory proposed for incorporation and the remaining Town.

15. Petitioners respectfully request that the territory, when incorporated, be incorporated as the Village of Greenleaf.

16. The specimen affidavit of John A. Brittnacher, as circulator of this Petition for Incorporation, is annexed hereto, marked as Exhibit D-1 and made a part hereof as if fully set forth herein.

WHEREFORE, the undersigned Petitioners respectfully request the Court to refer this Petition to the Incorporation Review Board as provided by Wis. Stat. § 66.0203, for review as provided by Wis. Stat. § 66.0207 and, upon their review and approval, issue an order requiring a referendum as provided for in Wis. Stat. § 66.0211 and certify the incorporation of the Village of Greenleaf when all requirements for the incorporation of the above-described territory as set forth in Chapter 66 of the Wisconsin Statutes have been met.

Dated and signed in the Town of Wrightstown in Brown County, Wisconsin, as indicated on the attached Exhibit D-1.

**EXHIBIT A**

**NOTICE OF INTENT TO CIRCULATE PETITION**

# ZANDER PRESS INC.

425 WEST RYAN STREET BRILLION, WISCONSIN 54110 PHONE (920) 756-2222 FAX (920) 756-2701 PUBLICATIONS & COMMERCIAL PRINTING

*Copy of Publication*

## *Affidavit of Publication*

State of Wisconsin }  
County of Calumet }

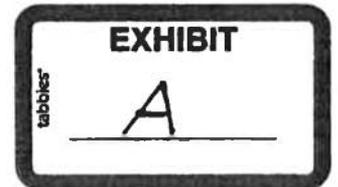
Elizabeth M. Wenzel of said county, being duly sworn, deposes and says that she is the president of Zander Press Inc., publisher of the Brillion News a weekly newspaper of general circulation, published in City of Brillion, in the County of Calumet and that the advertisement, a printed copy of which, taken from the paper in which it was printed, is attached hereto, was inserted and published in the said newspaper for 1 week, the publication being the 21st day of February, 2019.

Elizabeth M. Wenzel

Subscribed and sworn to before me this 21st day of February, 2019.

Charlene J. Schwoke  
Notary Public.

My commission expires July 22, 2021.



## NOTICE OF INTENT TO CIRCULATE PETITION

In re: The Proposed Incorporation of a Portion of Lands Comprising the Town of Wrightstown, Brown County, as a Village Pursuant to the Provisions of Ch. 66 of the Wisconsin Statutes

PLEASE TAKE NOTICE that it is the intent of the undersigned, John A. Brittnacher (hereinafter, the "Petitioner"), to circulate a petition seeking to incorporate a portion of the Town of Wrightstown, Brown County, Wisconsin, as a village pursuant to Wis. Stat. § 66.0203. The territory proposed for incorporation consists of the following lands:

Part of the NE ¼, NW ¼, SW ¼, and SE ¼, Section 4, and part of the NE ¼, SW ¼, and SE ¼, Section 5, and part of the NW ¼ and NE ¼, Section 8, and part of the NW ¼ and NE ¼, Section 9, Township 21 North, Range 20 East, and part of the SE ¼, Section 33, Township 22 North, Range 20 E, all in the Town of Wrightstown, Brown County, Wisconsin, described as follows:

Commencing at the East ¼ Corner of Said Section 8;  
Thence N 00° 41' 38" E, 1959.98 feet on the east line of the NE ¼ said Section 8 to the southeast corner of Lot 21, Central Greenleaf Assessor's Plat, the POINT OF BEGINNING;  
Thence N 89° 18' 24" W, 202.66 feet on the south line of said Lot 21 to the southwest corner thereof;  
Thence N 00° 41' 40" E, 67.30 feet on the west line of said Lot 21 to the southeast corner of Lot 20, Central Greenleaf Assessor's Plat;  
Thence S 89° 52' 05" W, 94.37 feet on the south line of said Lot 20 to the southwest corner thereof;  
Thence N 00° 41' 41" E, 220.00 feet on the west line of said Lot 20 to the south line of Lot 19, Central Greenleaf Assessor's Plat;  
Thence S 89° 52' 05" W, 78.00 feet on the south line of said Lot 19;  
Thence N 00° 41' 41" E, 4.00 feet on said south line;  
Thence S 89° 52' 05" W, 165.00 feet on said south line extended westerly to the southerly extension of the west line of Lot 17, Central Greenleaf Assessor's Plat;  
Thence N 00° 41' 41" E, 133.00 feet on said southerly extension of the west line to the southeast corner of Lot 16, Central Greenleaf Assessor's Plat;  
Thence S 89° 52' 05" W, 103.99 feet on the south line of said Lot 16, to the southwest corner thereof;  
Thence N 00° 41' 41" E, 116.99 feet to the easterly extension of the south line of Lot 15, Central Greenleaf Assessor's Plat;  
Thence S 89° 52' 05" W, 106.98 feet on said extended south line;  
Thence N 00° 07' 55" W, 33.00 feet on said south line of said Lot 15;  
Thence S 89° 52' 05" W, 60.00 feet on said south line to the southwest corner thereof;  
Thence S 00° 07' 55" E, 33.00 feet on the southerly extension of the west line of said Lot 15;  
Thence S 89° 52' 05" W, 229.78 feet to the easterly right of way line of the Wisconsin Department of Natural Resources Trail;  
Thence S 10° 52' 45" W, 511.40 feet on said easterly right of way line to the easterly extension of the south line of Lot 11, Central Greenleaf Assessor's Plat;  
Thence N 89° 55' 51" W, 182.65 feet on said extended south line to the east right of way line of State Trunk Highway 57 & 32;  
Thence S 88° 38' 57" W, 175.98 feet to the west right of way line of said State Trunk Highway 57 & 32;  
Thence S 89° 33' 01" W, 184.81 feet on the northerly line of Lot 29, West Greenleaf Assessor's Plat;  
Thence S 72° 18' 39" W, 360.34 feet on said northerly line;  
Thence N 84° 38' 28" W, 588.38 feet on the northerly line of Lots 29 & 37, West Greenleaf Assessor's Plat to the east right of way line of Bunker Hill Road;  
Thence S 00° 45' 54" W, 378.21 feet on said east right of way line;  
Thence S 82° 42' 39" E, 25.43 feet on said east right of way line;  
Thence S 00° 46' 03" W, 81.06 feet on said east right of way line;  
Thence N 85° 35' 13" W, 897.61 feet;  
Thence N 43° 13' 35" W, 518.80 feet;  
Thence N 10° 57' 53" W, 83.62 feet;  
Thence N 05° 59' 20" W, 605.97 feet to the south right of way line of State Trunk Highway 96;  
Thence N 09° 07' 05" W, 105.64 feet to the north right of way line of said State Trunk Highway 96;  
Thence N 00° 48' 17" E, 810.73 feet on the west line of Lots 13, 12, & 1, Northwest Greenleaf Assessor's Plat;  
Thence S 89° 50' 53" E, 596.00 feet;  
Thence S 00° 48' 14" W, 392.57 feet more or less to the centerline of an intermittent drainage course;  
Thence S 74° 57' 10" E, 124.73 feet more or less on said centerline;  
Thence S 00° 48' 20" W, 255.34 feet more or less to the north line of Lot 10, Northwest Greenleaf Assessor's Plat;  
Thence S 89° 50' 50" E, 153.66 feet on the north line of said Lot 10 and the north line of Lot 8, Northwest Greenleaf Assessor's Plat, to the northeast corner of said Lot 8;  
Thence S 00° 46' 04" W, 9.75 feet on the east line of said Lot 8 to the northwest corner of Lot 7, Northwest Greenleaf Assessor's Plat;  
Thence S 89° 50' 50" E, 178.00 feet on the north line of said Lot 7 to the northeast corner thereof;  
Thence N 00° 46' 04" E, 490.00 feet on the west line of Lot 1, Volume 28, Certified Survey Maps, Page 73 to the northwest corner thereof;  
Thence S 89° 50' 50" E, 204.26 feet on the north line of said Lot 1 to the west right of way line of Bunker Hill Road;  
Thence S 89° 40' 50" E, 59.74 feet to the east right of way line of said Bunker Hill Road;  
Thence S 89° 55' 23" E, 395.99 feet on the north line of Lots 1 & 7, West Greenleaf Assessor's Plat, to the northeast corner

of said Lot 7;  
Thence S 00° 46' 07" W, 472.51 feet on the east line of said Lot 7 to the northwest corner of Lot 8, West Greenleaf Assessor's Plat;  
Thence N 89° 57' 25" E, 90.00 feet on the north line of said Lot 8 to the northeast corner thereof;  
Thence S 00° 46' 07" W, 40.00 feet on the east line of said Lot 8 to the northwest corner of Lot 9, West Greenleaf Assessor's Plat;  
Thence N 89° 57' 25" E, 175.00 feet on the north line of Said Lot 9 to the northeast corner thereof;  
Thence S 00° 46' 07" W, 117.82 feet on the east line of said Lot 9 to the north right of way line of State Trunk Highway 96;  
Thence N 89° 46' 19" E, 297.34 feet on said north right of way line to the west line of Lot 7, Central Greenleaf Assessor's Plat;  
Thence N 00° 43' 13" E, 114.07 feet on the west line of said Lot 7 to the northwest corner thereof;  
Thence S 89° 55' 23" E, 29.99 feet to the west line of Lot 6, Central Greenleaf Assessor's Plat;  
Thence N 00° 43' 13" E, 566.17 feet on the west line of said Lot 6 and the west lines of Lot 5, Lot 4 extended northerly, and Lot 3, Central Greenleaf Assessor's Plat, to the northwest corner of said Lot 3;  
Thence S 89° 55' 23" E, 150.00 feet on the north line of said Lot 3 to the west right of way line of State Trunk Highway 57 & 32;  
Thence N 00° 43' 13" E, 25.00 feet on said west right of way line to the southeast corner of Lot 2, Central Greenleaf Assessor's Plat;  
Thence N 89° 55' 23" W, 150.00 feet on the south line of said Lot 2 to the southwest corner thereof;  
Thence N 00° 43' 13" E, 125.00 feet on the west line of said Lot 2 to the northwest corner thereof;  
Thence S 89° 55' 23" E, 150.00 feet on the north line of said Lot 2 to the westerly right of way line of State Trunk Highway 57 & 32;  
Thence N 00° 43' 13" E, 457.36 feet on said westerly right of way line;  
Thence S 89° 39' 14" E, 1.04 feet on said westerly right of way line;  
Thence N 01° 02' 46" E, 146.14 feet on said westerly right of way line;  
Thence on said westerly right of way line 789.35 feet on the arc of a 3894.80 foot radius curve to the right, long chord bears N 06° 35' 22" E, 788.00 feet;  
Thence N 89° 23' 01" W, 680.43 feet on the south line of Lot 1, Volume 49, Certified Survey Maps, Page 158 to the southwest corner thereof;  
Thence N 00° 45' 50" E, 356.50 feet on the west line of said Lot 1 to the south right of way line of Fair Road;  
Thence S 89° 23' 01" E, 735.17 feet on said south right of way line;  
Thence S 35° 48' 30" E, 43.48 feet on said south right of way line to the westerly right of way line of State Trunk Highway 57 & 32;  
Thence on said westerly right of way line 216.62 feet on the arc of a 3894.80 foot radius curve to the right, long chord bears N 18° 52' 10" E, 216.59 feet;  
Thence N 19° 49' 36" E, 1256.75 feet on said westerly right of way line to the north line of the SE ¼ of the NE ¼ of said Section 5;  
Thence S 89° 14' 32" E, 845.35 feet on said north line of the SE ¼ of the NE ¼ to the northeast corner thereof;  
Thence N 88° 57' 45" E, 24.76 feet to the east right of way line of Deuster Street;  
Thence S 00° 36' 26" W, 925.73 feet on said east right of way line;  
Thence S 89° 16' 57" E, 462.72 feet on the westerly extension of the north line of Lot 1, Volume 54, Certified Survey Maps, Page 206 to the northeast corner thereof;  
Thence S 00° 36' 26" W, 363.93 feet on the east line of said Lot 1 extended southerly to the north right of way of Fair Road;  
Thence S 89° 15' 55" E, 1172.12 feet on said north right of way line;  
Thence on said north right of way 205.01 feet on the arc of a 179.21 foot radius curve to the left, long chord bears N 57° 57' 50" E, 194.01 feet to the westerly right of way line of Fair Lane;  
Thence N 25° 11' 35" E, 2925.66 feet on said westerly right of way line;  
Thence N 27° 36' 45" E, 1271.35 feet on said westerly right of way line;  
Thence on said westerly right of way line 46.90 feet on the arc of a 98.84 foot radius curve to the left, long chord bears N 13° 51' 45" E, 46.46 feet;  
Thence N 00° 16' 02" E, 10.55 feet on said westerly right of way line;  
Thence on said westerly right of way line 46.60 feet on the arc of a 65.00 foot radius curve to the left, long chord bears N 20° 16' 13" W, 45.61 feet;  
Thence on said westerly right of way line 114.09 feet on the arc of a 65.00 foot radius curve to the right, long chord bears N 09° 28' 23" E, 100.00 feet;  
Thence N 00° 16' 02" E, 240.03 feet on said westerly right of way line;  
Thence S 89° 43' 58" E, 70.00 feet to the northwesterly line of Lot 1, Volume 29, Certified Survey Maps, Page 268;  
Thence on said northwesterly line 148.15 feet on the arc of a 158.32 foot radius curve to the right, long chord bears N 27° 04' 28" E, 142.80 feet;  
Thence N 53° 52' 54" E, 306.94 feet on said northwesterly line to the northeast corner thereof;  
Thence S 00° 14' 58" W, 550.25 feet on the east line of said Lot 1 extended southerly to the northwest corner of the SE ¼ of the SE ¼ of said Section 33;  
Thence N 89° 48' 27" E, 330.71 feet on the north line of said SE ¼ of the SE ¼;  
Thence S 26° 56' 32" W, 39.12 feet;  
Thence S 87° 20' 38" E, 63.40 feet;  
Thence S 24° 21' 38" W, 736.82 feet;

Thence S 29° 54' 32" W, 582.88 feet;  
Thence S 68° 05' 15" E, 322.48 feet to the north line of the NE ¼ of the NE ¼ of said Section 4;  
Thence N 89° 51' 11" E, 1085.02 feet on said north line of the NE ¼ of the NE ¼ to the northeast corner thereof;  
Thence S 00° 12' 36" W, 6.74 feet on the east line of said NE ¼ of the NE ¼ to the westerly right of way line of Lidgetop Drive;  
Thence on said westerly right of way line 264.02 feet on the arc of a 989.93 foot radius curve to the left, long chord bears S 07° 51' 03" W, 263.24 feet;  
Thence S 00° 12' 36" W, 48.78 feet on said westerly right of way line to the northerly right of way line of Ridge Royal Drive;  
Thence on said northerly right of way line 18.50 feet on the arc of a 12.00 foot radius curve to the right, long chord bears S 44° 22' 32" W, 16.72 feet;  
Thence S 00° 51' 59" W, 70.07 feet to the southerly right of way line of said Ridge Royale Drive;  
Thence on said southerly right of way line 19.30 feet on the arc of a 12.00 foot radius curve to the right, long chord bears S 45° 52' 17" E, 17.29 feet to the westerly right of way of Lidgetop Drive;  
Thence S 00° 12' 36" W, 480.00 feet on said westerly right of way to the southeast corner of Lot 1, Volume 46, Certified Survey Maps, Page 118;  
Thence S 80° 46' 29" W, 467.71 feet on the south line of said Lot 1 to the southwest corner thereof;  
Thence N 08° 24' 36" W, 200.00 feet on the west line of said Lot 1 to the southerly line of Lot 20, Ledgecrest Estates;  
Thence S 81° 35' 23" W, 165.00 feet on said southerly line of Lot 20 to the southwest corner thereof;  
Thence S 58° 41' 54" W, 418.10 feet on the southerly line of Lots 19 & 18, Ledgecrest Estates to the northeasterly corner of Lot 17, Ledgecrest Estates;  
Thence S 29° 58' 42" W, 1492.38 feet on the easterly line of Ledgecrest Estates to the northeast corner of Lot 12, Ledgecrest Estates;  
Thence S 01° 31' 45" E, 360.00 feet on the east line of said Lot 12 extended southerly to the centerline of Farmland Way;  
Thence S 01° 31' 56" W, 35.04 feet to the northeast corner of Lot 1, Volume 40, Certified Survey Maps, Page 330;  
Thence S 00° 00' 00" E, 375.00 feet on the east line of said Lot 1 extended southerly to the northwest corner of Lot 3, Diamond View Estates;  
Thence N 89° 59' 59" E, 462.10 feet on the north line of said Lot 3 to the east line of the NW ¼ of the SE ¼ of said Section 4;  
Thence S 00° 30' 22" W, 898.94 feet on said east line of the NW ¼ of the SE ¼ of said Section 4 to the southeast corner thereof;  
Thence continuing S 00° 30' 22" W, 1212.30 feet on the east line of the SW ¼ of the SE ¼ of said Section 4 to the north right of way line of State Trunk Highway 96;  
Thence S 87° 30' 46" W, 187.39 feet on said north right of way line;  
Thence S 73° 22' 02" W, 242.18 feet on said north right of way line;  
Thence S 87° 56' 32" W, 264.57 feet on said north right of way line;  
Thence S 02° 03' 53" E, 83.07 feet to the south right of way line of State Trunk Highway 96;  
Thence S 87° 56' 07" W, 100.67 feet on said south right of way line;  
Thence S 75° 18' 40" W, 101.90 feet on said south right of way line;  
Thence S 02° 26' 56" W, 33.23 feet on said south right of way line;  
Thence S 88° 25' 18" W, 429.06 feet on said south right of way line;  
Thence S 88° 25' 18" W, 29.25 feet on said south right of way line to the easterly right of way line of Wobeck Lane;  
Thence N 85° 01' 19" W, 131.41 feet to the intersection of the westerly right of way of said Wobeck Lane and the south right of way line of State Trunk Highway 96;  
Thence S 88° 25' 18" W, 109.39 feet on said south right of way line;  
Thence N 83° 02' 51" W, 101.12 feet on said south right of way line;  
Thence S 88° 25' 18" W, 613.75 feet on said south right of way line;  
Thence S 89° 05' 39" W, 316.94 feet on said south right of way line to the northeast corner of Lot 3, Volume 58, Certified Survey Maps, 360;  
Thence S 00° 29' 53" W, 123.51 feet on the east line of said Lot 3 to the southeast corner thereof;  
Thence S 89° 22' 54" W, 1008.68 feet on the south line of Volume 58, Certified Survey Maps, Page 360 to the southwest corner of Lot 2 thereof;  
Thence S 00° 41' 38" W, 514.76 feet on the southerly extension of the west line of said Lot 2;  
Thence N 89° 18' 24" W, 292.00 feet to the east line of the NE ¼ of said Section 8, the Point of Beginning.

Said described lands contain 26,345,075 Square Feet or 604.800 Acres more or less.

This petition shall be circulated no sooner than 10 days and no later than 20 days after the publication of this Notice and will be completed within six months of the date of this Notice. Please direct any questions regarding circulation of the Petition for Incorporation to the undersigned.

A scale map of the legal description above is available at the Town Hall or can be viewed on the Town website at [www.townofwrightstown.org](http://www.townofwrightstown.org)

/s/ John A. Brittnacher (920)371-1925  
Incorporation Petitioner

/s/ Stephanie Owen (920)309-1483  
Alternate Petitioner

**EXHIBIT B**

LEGAL DESCRIPTION

ATTACHED HERETO

PROPOSED VILLAGE OF GREENLEAF  
CORPORATE BOUNDARY LEGAL DESCRIPTION  
Updated February 15, 2019

Part of the NE  $\frac{1}{4}$ , NW  $\frac{1}{4}$ , SW  $\frac{1}{4}$ , and SE  $\frac{1}{4}$ , Section 4, and part of the NE  $\frac{1}{4}$ , SW  $\frac{1}{4}$ , and SE  $\frac{1}{4}$ , Section 5, and part of the NW  $\frac{1}{4}$  and NE  $\frac{1}{4}$ , Section 8, and part of the NW  $\frac{1}{4}$  and NE  $\frac{1}{4}$ , Section 9, Township 21 North, Range 20 East, and part of the SE  $\frac{1}{4}$ , Section 33, Township 22 North, Range 20 E, all in the Town of Wrightstown, Brown County, Wisconsin, described as follows:

Commencing at the East  $\frac{1}{4}$  Corner of Said Section 8;

Thence N  $00^{\circ} 41' 38''$  E, 1959.98 feet on the east line of the NE  $\frac{1}{4}$  said Section 8 to the southeast corner of Lot 21, Central Greenleaf Assessor's Plat, the POINT OF BEGINNING;

Thence N  $89^{\circ} 18' 24''$  W, 202.66 feet on the south line of said Lot 21 to the southwest corner thereof;

Thence N  $00^{\circ} 41' 40''$  E, 67.30 feet on the west line of said Lot 21 to the southeast corner of Lot 20, Central Greenleaf Assessor's Plat;

Thence S  $89^{\circ} 52' 05''$  W, 94.37 feet on the south line of said Lot 20 to the southwest corner thereof;

Thence N  $00^{\circ} 41' 41''$  E, 220.00 feet on the west line of said Lot 20 to the south line of Lot 19, Central Greenleaf Assessor's Plat;

Thence S  $89^{\circ} 52' 05''$  W, 78.00 feet on the south line of said Lot 19;

Thence N  $00^{\circ} 41' 41''$  E, 4.00 feet on said south line;

Thence S  $89^{\circ} 52' 05''$  W, 165.00 feet on said south line extended westerly to the southerly extension of the west line of Lot 17, Central Greenleaf Assessor's Plat;

Thence N  $00^{\circ} 41' 41''$  E, 133.00 feet on said southerly extension of the west line to the southeast corner of Lot 16, Central Greenleaf Assessor's Plat;

Thence S  $89^{\circ} 52' 05''$  W, 103.99 feet on the south line of said Lot 16, to the southwest corner thereof;

Thence N  $00^{\circ} 41' 41''$  E, 116.99 feet to the easterly extension of the south line of Lot 15, Central Greenleaf Assessor's Plat;

Thence S  $89^{\circ} 52' 05''$  W, 106.98 feet on said extended south line;

Thence N  $00^{\circ} 07' 55''$  W, 33.00 feet on said south line of said Lot 15;

Thence S  $89^{\circ} 52' 05''$  W, 60.00 feet on said south line to the southwest corner thereof;

Thence S  $00^{\circ} 07' 55''$  E, 33.00 feet on the southerly extension of the west line of said Lot 15;

Thence S  $89^{\circ} 52' 05''$  W, 229.78 feet to the easterly right of way line of the Wisconsin Department of Natural Resources Trail;

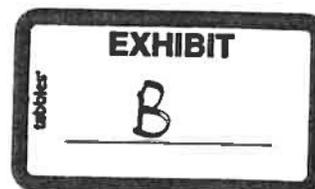
Thence S  $10^{\circ} 52' 45''$  W, 511.40 feet on said easterly right of way line to the easterly extension of the south line of Lot 11, Central Greenleaf Assessor's Plat;

Thence N  $89^{\circ} 55' 51''$  W, 182.65 feet on said extended south line to the east right of way line of State Trunk Highway 57 & 32;

Thence S  $88^{\circ} 38' 57''$  W, 175.98 feet to the west right of way line of said State Trunk Highway 57 & 32;

Thence S  $89^{\circ} 33' 01''$  W, 184.81 feet on the northerly line of Lot 29, West Greenleaf Assessor's Plat;

Thence S  $72^{\circ} 18' 39''$  W, 360.34 feet on said northerly line;



Thence N 84° 38' 28" W, 588.38 feet on the northerly line of Lots 29 & 37, West Greenleaf Assessor's Plat to the east right of way line of Bunker Hill Road;  
Thence S 00° 45' 54" W, 378.21 feet on said east right of way line;  
Thence S 82° 42' 39" E, 25.43 feet on said east right of way line;  
Thence S 00° 46' 03" W, 81.06 feet on said east right of way line;  
Thence N 85° 35' 13" W, 897.61 feet;  
Thence N 43° 13' 35" W, 518.80 feet;  
Thence N 10° 57' 53" W, 83.62 feet;  
Thence N 05° 59' 20" W, 605.97 feet to the south right of way line of State Trunk Highway 96;  
Thence N 09° 07' 05" W, 105.64 feet to the north right of way line of said State Trunk Highway 96;  
Thence N 00° 48' 17" E, 810.73 feet on the west line of Lots 13, 12, & 1, Northwest Greenleaf Assessor's Plat;  
Thence S 89° 50' 53" E, 596.00 feet;  
Thence S 00° 48' 14" W, 392.57 feet more or less to the centerline of an intermittent drainage course;  
Thence S 74° 57' 10" E, 124.73 feet more or less on said centerline;  
Thence S 00° 48' 20" W, 255.34 feet more or less to the north line of Lot 10, Northwest Greenleaf Assessor's Plat;  
Thence S 89° 50' 50" E, 153.66 feet on the north line of said Lot 10 and the north line of Lot 8, Northwest Greenleaf Assessor's Plat, to the northeast corner of said Lot 8;  
Thence S 00° 46' 04" W, 9.75 feet on the east line of said Lot 8 to the northwest corner of Lot 7, Northwest Greenleaf Assessor's Plat;  
Thence S 89° 50' 50" E, 178.00 feet on the north line of said Lot 7 to the northeast corner thereof;  
Thence N 00° 46' 04" E, 490.00 feet on the west line of Lot 1, Volume 28, Certified Survey Maps, Page 73 to the northwest corner thereof;  
Thence S 89° 50' 50" E, 204.26 feet on the north line of said Lot 1 to the west right of way line of Bunker Hill Road;  
Thence S 89° 40' 50" E, 59.74 feet to the east right of way line of said Bunker Hill Road;  
Thence S 89° 55' 23" E, 395.99 feet on the north line of Lots 1 & 7, West Greenleaf Assessor's Plat, to the northeast corner of said Lot 7;  
Thence S 00° 46' 07" W, 472.51 feet on the east line of said Lot 7 to the northwest corner of Lot 8, West Greenleaf Assessor's Plat;  
Thence N 89° 57' 25" E, 90.00 feet on the north line of said Lot 8 to the northeast corner thereof;  
Thence S 00° 46' 07" W, 40.00 feet on the east line of said Lot 8 to the northwest corner of Lot 9, West Greenleaf Assessor's Plat;  
Thence N 89° 57' 25" E, 175.00 feet on the north line of Said Lot 9 to the northeast corner thereof;  
Thence S 00° 46' 07" W, 117.82 feet on the east line of said Lot 9 to the north right of way line of State Trunk Highway 96;  
Thence N 89° 46' 19" E, 297.34 feet on said north right of way line to the west line of Lot 7, Central Greenleaf Assessor's Plat;  
Thence N 00° 43' 13" E, 114.07 feet on the west line of said Lot 7 to the northwest corner thereof;  
Thence S 89° 55' 23" E, 29.99 feet to the west line of Lot 6, Central Greenleaf Assessor's Plat;

Thence N 00° 43' 13" E, 566.17 feet on the west line of said Lot 6 and the west lines of Lot 5, Lot 4 extended northerly, and Lot 3, Central Greenleaf Assessor's Plat, to the northwest corner of said Lot 3;

Thence S 89° 55' 23" E, 150.00 feet on the north line of said Lot 3 to the west right of way line of State Trunk Highway 57 & 32;

Thence N 00° 43' 13" E, 25.00 feet on said west right of way line to the southeast corner of Lot 2, Central Greenleaf Assessor's Plat;

Thence N 89° 55' 23" W, 150.00 feet on the south line of said Lot 2 to the southwest corner thereof;

Thence N 00° 43' 13" E, 125.00 feet on the west line of said Lot 2 to the northwest corner thereof;

Thence S 89° 55' 23" E, 150.00 feet on the north line of said Lot 2 to the westerly right of way line of State Trunk Highway 57 & 32;

Thence N 00° 43' 13" E, 457.36 feet on said westerly right of way line;

Thence S 89° 39' 14" E, 1.04 feet on said westerly right of way line;

Thence N 01° 02' 46" E, 146.14 feet on said westerly right of way line;

Thence on said westerly right of way line 789.35 feet on the arc of a 3894.80 foot radius curve to the right, long chord bears N 06° 35' 22" E, 788.00 feet;

Thence N 89° 23' 01" W, 680.43 feet on the south line of Lot 1, Volume 49, Certified Survey Maps, Page 158 to the southwest corner thereof;

Thence N 00° 45' 50" E, 356.50 feet on the west line of said Lot 1 to the south right of way line of Fair Road;

Thence S 89° 23' 01" E, 735.17 feet on said south right of way line;

Thence S 35° 48' 30" E, 43.48 feet on said south right of way line to the westerly right of way line of State Trunk Highway 57 & 32;

Thence on said westerly right of way line 216.62 feet on the arc of a 3894.80 foot radius curve to the right, long chord bears N 18° 52' 10" E, 216.59 feet;

Thence N 19° 49' 36" E, 1256.75 feet on said westerly right of way line to the north line of the SE ¼ of the NE ¼ of said Section 5;

Thence S 89° 14' 32" E, 845.35 feet on said north line of the SE ¼ of the NE ¼ to the northeast corner thereof;

Thence N 88° 57' 45" E, 24.76 feet to the east right of way line of Deuster Street;

Thence S 00° 36' 26" W, 925.73 feet on said east right of way line;

Thence S 89° 16' 57" E, 462.72 feet on the westerly extension of the north line of Lot 1, Volume 54, Certified Survey Maps, Page 206 to the northeast corner thereof;

Thence S 00° 36' 26" W, 363.93 feet on the east line of said Lot 1 extended southerly to the north right of way of Fair Road;

Thence S 89° 15' 55" E, 1172.12 feet on said north right of way line;

Thence on said north right of way 205.01 feet on the arc of a 179.21 foot radius curve to the left, long chord bears N 57° 57' 50" E, 194.01 feet to the westerly right of way line of Fair Lane;

Thence N 25° 11' 35" E, 2925.66 feet on said westerly right of way line;

Thence N 27° 36' 45" E, 1271.35 feet on said westerly right of way line;

Thence on said westerly right of way line 46.90 feet on the arc of a 98.84 foot radius curve to the left, long chord bears N 13° 51' 45" E, 46.46 feet;

Thence N 00° 16' 02" E, 10.55 feet on said westerly right of way line;

Thence on said westerly right of way line 46.60 feet on the arc of a 65.00 foot radius curve to the left, long chord bears N 20° 16' 13" W, 45.61 feet;

Thence on said westerly right of way line 114.09 feet on the arc of a 65.00 foot radius curve to the right, long chord bears N 09° 28' 23" E, 100.00 feet;

Thence N 00° 16' 02" E, 240.03 feet on said westerly right of way line;

Thence S 89° 43' 58" E, 70.00 feet to the northwesterly line of Lot 1, Volume 29, Certified Survey Maps, Page 268;

Thence on said northwesterly line 148.15 feet on the arc of a 158.32 foot radius curve to the right, long chord bears N 27° 04' 28" E, 142.80 feet;

Thence N 53° 52' 54" E, 306.94 feet on said northwesterly line to the northeast corner thereof;

Thence S 00° 14' 58" W, 550.25 feet on the east line of said Lot 1 extended southerly to the northwest corner of the SE ¼ of the SE ¼ of said Section 33;

Thence N 89° 48' 27" E, 330.71 feet on the north line of said SE ¼ of the SE ¼;

Thence S 26° 56' 32" W, 39.12 feet;

Thence S 87° 20' 38" E, 63.40 feet;

Thence S 24° 21' 38" W, 736.82 feet;

Thence S 29° 54' 32" W, 582.88 feet;

Thence S 68° 05' 15" E, 322.48 feet to the north line of the NE ¼ of the NE ¼ of said Section 4;

Thence N 89° 51' 11" E, 1085.02 feet on said north line of the NE ¼ of the NE ¼ to the northeast corner thereof;

Thence S 00° 12' 36" W, 6.74 feet on the east line of said NE ¼ of the NE ¼ to the westerly right of way line of Lidgetop Drive;

Thence on said westerly right of way line 264.02 feet on the arc of a 989.93 foot radius curve to the left, long chord bears S 07° 51' 03" W, 263.24 feet;

Thence S 00° 12' 36" W, 48.78 feet on said westerly right of way line to the northerly right of way line of Ridge Royal Drive;

Thence on said northerly right of way line 18.50 feet on the arc of a 12.00 foot radius curve to the right, long chord bears S 44° 22' 32" W, 16.72 feet;

Thence S 00° 51' 59" W, 70.07 feet to the southerly right of way line of said Ridge Royale Drive;

Thence on said southerly right of way line 19.30 feet on the arc of a 12.00 foot radius curve to the right, long chord bears S 45° 52' 17" E, 17.29 feet to the westerly right of way of Lidgetop Drive;

Thence S 00° 12' 36" W, 480.00 feet on said westerly right of way to the southeast corner of Lot 1, Volume 46, Certified Survey Maps, Page 118;

Thence S 80° 46' 29" W, 467.71 feet on the south line of said Lot 1 to the southwest corner thereof;

Thence N 08° 24' 36" W, 200.00 feet on the west line of said Lot 1 to the southerly line of Lot 20, Ledgecrest Estates;

Thence S 81° 35' 23" W, 165.00 feet on said southerly line of Lot 20 to the southwest corner thereof;

Thence S 58° 41' 54" W, 418.10 feet on the southerly line of Lots 19 & 18, Ledgecrest Estates to the northeasterly corner of Lot 17, Ledgecrest Estates;

Thence S 29° 58' 42" W, 1492.38 feet on the easterly line of Ledgecrest Estates to the northeast corner of Lot 12, Ledgecrest Estates;

Thence S 01° 31' 45" E, 360.00 feet on the east line of said Lot 12 extended southerly to the centerline of Farmland Way;  
Thence S 01° 31' 56" W, 35.04 feet to the northeast corner of Lot 1, Volume 40, Certified Survey Maps, Page 330;  
Thence S 00° 00' 00" E, 375.00 feet on the east line of said Lot 1 extended southerly to the northwest corner of Lot 3, Diamond View Estates;  
Thence N 89° 59' 59" E, 462.10 feet on the north line of said Lot 3 to the east line of the NW ¼ of the SE ¼ of said Section 4;  
Thence S 00° 30' 22" W, 898.94 feet on said east line of the NW ¼ of the SE ¼ of said Section 4 to the southeast corner thereof;  
Thence continuing S 00° 30' 22" W, 1212.30 feet on the east line of the SW ¼ of the SE ¼ of said Section 4 to the north right of way line of State Trunk Highway 96;  
Thence S 87° 30' 46" W, 187.39 feet on said north right of way line;  
Thence S 73° 22' 02" W, 242.18 feet on said north right of way line;  
Thence S 87° 56' 32" W, 264.57 feet on said north right of way line;  
Thence S 02° 03' 53" E, 83.07 feet to the south right of way line of State Trunk Highway 96;  
Thence S 87° 56' 07" W, 100.67 feet on said south right of way line;  
Thence S 75° 18' 40" W, 101.90 feet on said south right of way line;  
Thence S 02° 26' 56" W, 33.23 feet on said south right of way line;  
Thence S 88° 25' 18" W, 429.06 feet on said south right of way line;  
Thence S 88° 25' 18" W, 29.25 feet on said south right of way line to the easterly right of way line of Wobeck Lane;  
Thence N 85° 01' 19" W, 131.41 feet to the intersection of the westerly right of way of said Wobeck Lane and the south right of way line of State Trunk Highway 96;  
Thence S 88° 25' 18" W, 109.39 feet on said south right of way line;  
Thence N 83° 02' 51" W, 101.12 feet on said south right of way line;  
Thence S 88° 25' 18" W, 613.75 feet on said south right of way line;  
Thence S 89° 05' 39" W, 316.94 feet on said south right of way line to the northeast corner of Lot 3, Volume 58, Certified Survey Maps, 360;  
Thence S 00° 29' 53" W, 123.51 feet on the east line of said Lot 3 to the southeast corner thereof;  
Thence S 89° 22' 54" W, 1008.68 feet on the south line of Volume 58, Certified Survey Maps, Page 360 to the southwest corner of Lot 2 thereof;  
Thence S 00° 41' 38" W, 514.76 feet on the southerly extension of the west line of said Lot 2;  
Thence N 89° 18' 24" W, 292.00 feet to the east line of the NE ¼ of said Section 8, the Point of Beginning.

Said described lands contain 26,345,075 Square Feet or 604.800 Acres more or less.

**EXHIBIT C**

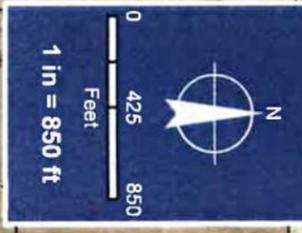
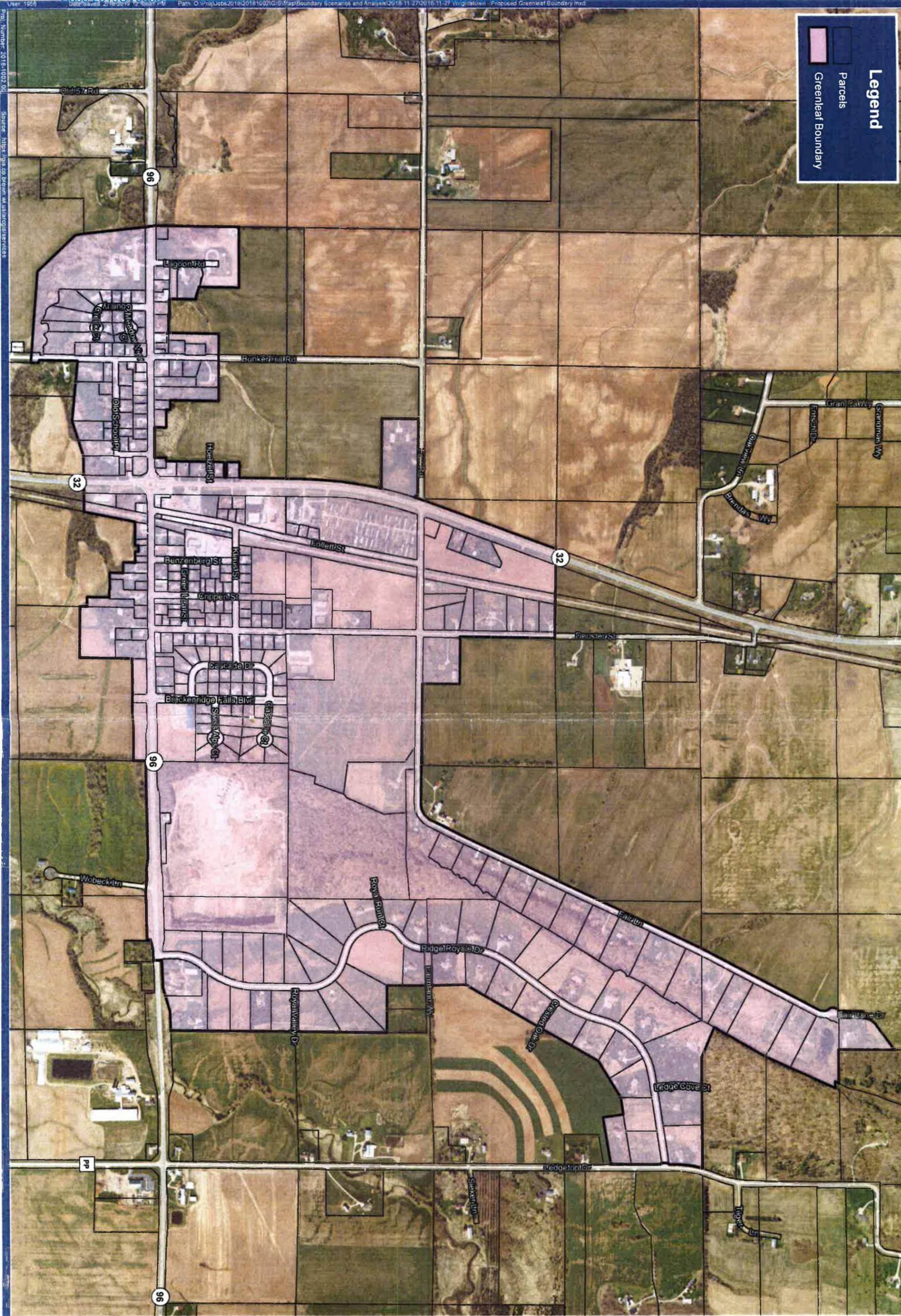
**SCALE MAP**

**ATTACHED HERETO**

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Proj: Number: 2018-1002-00  
Source: https://ms.cobrown.wi.us/info/services

**Legend**

- Parcels
- Greenleaf Boundary



**GREENLEAF HAMLET**  
 PROPOSED BOUNDARY  
 TOWN OF WRIGHTSTOWN  
 BROWN CO., WI

**EXHIBIT**  
**C**





PETITIONERS FOR  
INCORPORATION OF THE VILLAGE OF GREENLEAF

The undersigned are electors and freeholders in the Town of Wrightstown who own real property in that portion of the Town of Wrightstown sought to be incorporated as the Village of Greenleaf. Do not sign unless you are at least 18 years of age, U.S. Citizen, not a convicted felon and have resided at your current address in the Town of Wrightstown for at least 10 days.

(Date of  
Signature)

(Print)

(Signature)

(Street Number & Street)

<u>S. Brittnacher</u>	<u>J. Brittnacher</u>	<u>1894 Fair Lane Greenleaf</u>	<u>3-6-2019</u>
<u>Stephanie Owen</u>	<u>Stephanie Owen</u>	<u>6773 Deuster Rd. Greenleaf</u>	<u>3-6-2019</u>
<u>Robert BRICK</u>	<u>Robert BRICK</u>	<u>6787 BUNKER Hill RD</u>	<u>3-6-2019</u>
<u>Robert R. Stephany</u>	<u>Robert R. Stephany</u>	<u>6765 Deuster st Greenleaf</u>	<u>3-6-2019</u>
<u>Zachary Rutter</u>	<u>Zachary Rutter</u>	<u>6753 Deuster st Greenleaf</u>	<u>3-6-2019</u>
<u>JOHN F. DADIEL</u>	<u>John F. Dadiel</u>	<u>6771 State Hwy 57. Greenleaf</u>	<u>3/6/19</u>
<u>Mary Mancoske</u>	<u>Mary Mancoske</u>	<u>6826 Country Creek Ct. Greenleaf</u>	<u>3/6/19</u>
<u>ROBERT MANCOSKE</u>	<u>Robert Mancoske</u>	<u>6826 Country Creek Ct. Greenleaf</u>	<u>3-6-19</u>
<u>Brandie Rutter</u>	<u>Brandie Rutter</u>	<u>6753 Deuster St. Greenleaf</u>	<u>3-6-19</u>
<u>Michael P. Zibel</u>	<u>Michael P. Zibel</u>	<u>6771 Crippen St. Greenleaf</u>	<u>3-6-19</u>
<u>Michael P. Muelle</u>	<u>Michael P. Muelle</u>	<u>6752 Breckenridge Falls Blvd</u>	<u>3-<sup>6</sup><del>28</del>-19</u> <sup>MM</sup>
<u>Jill Hassemer</u>	<u>Jill Hassemer</u>	<u>6757 Cascade Dr.</u>	<u>3-6-19</u>
<u>Abe Hassemer</u>	<u>Abe Hassemer</u>	<u>6757 Cascade Dr.</u>	<u>3-6-19</u>

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Signature)

(Print)

(Signature)

(Street Number & Street)

Constance m. STEPHENSON Constance m. Stephen 6769 Densley St 3/6/19

Charlene Brittracher Charlene Brittracher 1894 Fair Ln 3/6/19  
Greenleaf

Brian Page B. Page 1786 Fair Rd Greenleaf 3/6/19

Bradley Jensen Bradley E Jensen 6808 County Creek Ct Greenleaf 3/6-19

Marilyn J Thompson Marilyn Thompson 1926 Fair Ln 3-6-19

James Thompson James B. Thompson 1926 Fair Lane Greenleaf 3-6-19

KEITH DECAMER Keith De Camer 1914 FAIR LA Greenleaf 3-6-19

Katherine DeCramer Katherine DeCramer 1914 Fair Ln Greenleaf 3/6/2019

Robert E Brittracher Robert E Brittracher 1846 Fair Lane Greenleaf W: 3-6-19

Shirley Bri Hnacher Shirley Brittracher 1846 Fair Ln Greenleaf 3-6-19

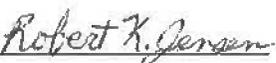
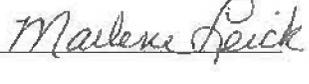
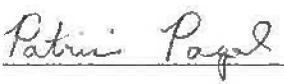
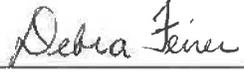
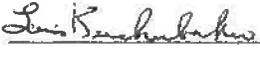
Michael McLellan Michael McLellan 6563 RIDGEWAY DR Greenleaf 3-6-19

Robert Blandebort Robert Blandebort 6822 Hwy 57 Greenleaf 3-6-19

Kimberly Mueller Kimberly Mueller 6752 Breckenridge Falls Blvd 3-6-19

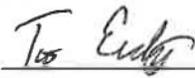
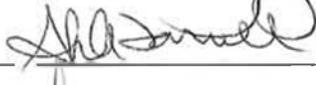
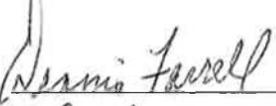
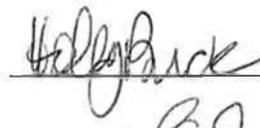
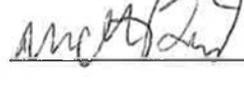
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(Print)	(Signature)	(Street Number & Street)	(Date of Signature)
Terry Petersen		6617 State Hwy 57	03/06/19
Debra J Jensen		6808 Country Creek Ct Greenleaf	03/06/19
Robert K. Jensen		6808 Country Creek Ct Greenleaf	03/06/19
Paul Schuette		1876 FAIRLANE Greenleaf	03/07/19
GARY LEICK		1693 Day St Greenleaf	03/13/19
Marlene Leick		1693 Day St. Greenleaf	03/18/19
Sharon Zachowski		1942 Fair Ln, Greenleaf St. (PP)	03/13/19
Patricia Pagel		6633 Deuster Rd. Greenleaf	03/13/19
Richard Pagel		6633 Deuster Rd. Greenleaf St. RP	03/13/19
Debra Feirer		1986 Fair Lane Greenleaf, WI	03/13/19
Louis Kuchenbecker		6747 Cascade Dr. Greenleaf W.	03/13/19
Todd Krause		6694 Deuster Rd Greenleaf WI.	3/13/19
Mary Busse		1588 Day St Greenleaf, WI	3/13/19

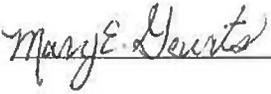
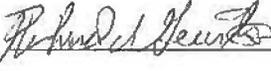
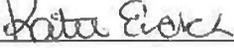
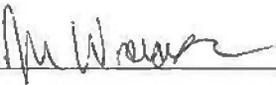
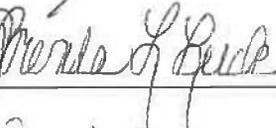
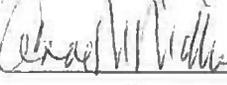
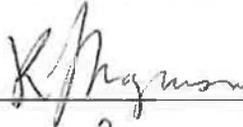
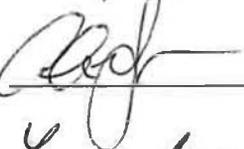
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(Print)	(Signature)	(Street Number & Street)	(Date of Signature)
JOHN BUSSE		1588 Day St. Greenleaf WI	3-13-19
TIM EICKERT		1962 FAIR LN GREENLEAF WI	3-13-19
Anna Brick		6782 Bunker Hill Rd.	3-13-19
Jerome G Laack		6607 Hwy 59 Greenleaf	3-13-19
Maryanne Weyenberg		6562 Ridge Royal Dr. Greenleaf	3-13-19
Tim Weyenburg		6562 Ridge Royal Dr Greenleaf	3-13-19
Sharon Farrell		6650 Ledge Top Dr. Greenleaf	3-13-19
Dennis Farrell		6650 Ledge Top Dr. Greenleaf	3-13-19
Lance Schroeder		1682 Waus St. Greenleaf	3-13-19
Sean Visacky		1671 Greenleaf St Greenleaf	3-13-19
Shelly Wiese		6759 Lagoon Rd Greenleaf	3-13-19
Holly Brick		1507 Day St Greenleaf	3-13-19
Matthew Brick		1507 Day St Greenleaf	3-13-19

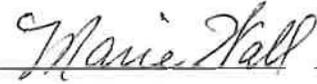
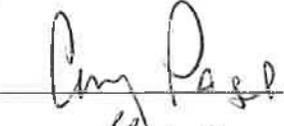
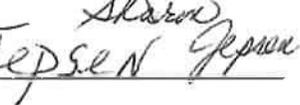
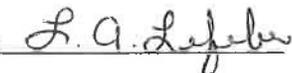
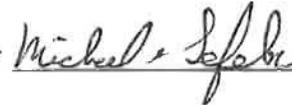
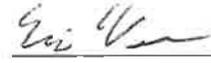
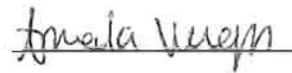
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(Print)	(Signature)	(Street Number & Street)	(Date of Signature)
MARY E. GEURTS		1563 OLD SCHOOL PL, GREENLEAF	3/13/19
Richard J. Geurts		1563 OLD SCHOOL PL. GREENLEAF	3/13/19
Travis V. Hietpas		6752 Devster St Greenleaf	3-13-19
Katie Eckert		1942 Fair LN. Greenleaf	3-13-19
Joshua Boromsky		1607 Old School Pl Greenleaf	3-13-19
Russ Feiner		1986 Fair Lane Greenleaf	3-13-19
Bryan Leick		1670 Day Street Greenleaf	3-13-19
Prenda L Leick		1670 Day Street Greenleaf	3-13-19
ANNE McMAHAN		6563 RIDGE PETALS DR GREENLEAF	3-13-19
Katherine Magnuson		1826 Fair Lane Greenleaf	3/13/19
ADAM MAGNUSON		1826 <sup>am</sup> <del>1826</del> Fair Lane Greenleaf	3/13/19
LINDA WIESE		2068 FAIR LANE, GREENLEAF	3/14/19
RUSSELL WIESE		2068 FAIR LANE, GREENLEAF	3/14/19

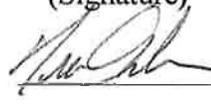
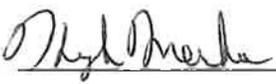
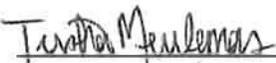
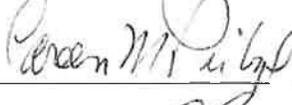
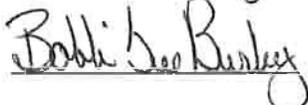
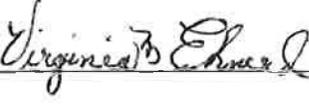
PETITIONERS FOR  
INCORPORATION OF THE VILLAGE OF GREENLEAF

The undersigned are electors and freeholders in the Town of Wrightstown who own real property in that portion of the Town of Wrightstown sought to be incorporated as the Village of Greenleaf. Do not sign unless you are at least 18 years of age, U.S. Citizen, not a convicted felon and have resided at your current address in the Town of Wrightstown for at least 10 days.

(Print)	(Signature)	(Street Number & Street)	(Date of Signature)
Marie Wall		1503 Day St Greenleaf	3-14-19
CURTIS CLANCY		1418 FAIR LN GREENLEAF	3-14-19
Amy Page		1786 Fair Rd Greenleaf	3-14-19
SHARON JEPSEN		1690 Klaus St Greenleaf	3-14-19
Louise Lefebvre		10620 Deuster St Greenleaf	3-14-19
Michael Lefebvre		6670 Deuster St Greenleaf	3-14-19
Eric Verhagen		2014 Fair Ln Greenleaf	3-14-19
Amanda Verriegen		2014 Fair Ln Greenleaf	3-14-19
Katie Rohlfing		2042 Fair Ln Greenleaf	3-14-19
Chris Rohlfing		2042 Fair Ln Greenleaf	3-14-19
Kimi Hruska		1859 Fair Ln Greenleaf	3-16-19
Travis Cornelissen		1766 Cascade Court Greenleaf	3-16-19
Tyles Vande Hey		1587 Old School Place Greenleaf	3-16-19

PETITIONERS FOR  
INCORPORATION OF THE VILLAGE OF GREENLEAF

The undersigned are electors and freeholders in the Town of Wrightstown who own real property in that portion of the Town of Wrightstown sought to be incorporated as the Village of Greenleaf. Do not sign unless you are at least 18 years of age, U.S. Citizen, not a convicted felon and have resided at your current address in the Town of Wrightstown for at least 10 days.

(Print)	(Signature)	(Street Number & Street)	(Date of Signature)
Tim Colwell		6599 Ridge Royale Dr	4/4/19
Kyle Meulemans		6627 Ridge Royale Dr	4/6/19
Trisha Meulemans		6627 Ridge Royale Dr.	4-6-19
Careen M. Pribyl		6680 Ridge Royale Dr	4-6-19
JARED ANDERSON		6797 Ridge Royale Dr	4-6-19
Emily Anderson		6797 Ridge Royale Dr	4-6-19
Roger Br. Truocher		1816 Fair Lane	4-6-19
ERIC BURBEY		6734 DEUSTER ST	4-6-19
Bobbi Sue Burbey		6734 Deuster St	4-6-19
Thomas J. Crossman		1564 Old School Pl.	4/6/19
Bonnie L. Crossman		1564 Old School Pl.	4/6/19
Virginia M. Ehnerd		1570 Old School Pl.	4/6/19
Edward J. Kadeffay		1693 Klaus St. Greenleaf	4/08/19

PETITIONERS FOR  
INCORPORATION OF THE VILLAGE OF GREENLEAF

The undersigned are electors and freeholders in the Town of Wrightstown who own real property in that portion of the Town of Wrightstown sought to be incorporated as the Village of Greenleaf. Do not sign unless you are at least 18 years of age, U.S. Citizen, not a convicted felon and have resided at your current address in the Town of Wrightstown for at least 10 days.

(Print)	(Signature)	(Street Number & Street)	(Date of Signature)
Trisha Verdellay	Trisha Verdellay	1693 Kluge St Greenleaf	4/8/19
JEFFREY KLUG	Jeffrey Klug	6814 BUNKER HILL Rd.	4/8/19
William Ehrhard	William Ehrhard	6771 Benzenberg St.	4/8/19
Christine Ehrhard	Christine Ehrhard	6771 Benzenberg St	4/8/19
JEFF Van Zealand	Jeff Van Zealand	6654 Ridge Royal Drive	4/10/19
Lee Mierow	Lee Mierow	6711 Ridge Royal Drive	4-13-19
Kelly Mierow	Kelly Mierow	6711 Ridge Royal Drive	4-13-19
Tracy Van Zeebroek	Tracy Van Zeebroek	6658 Ridge Royal Drive	4-13-19
Kim Saari	Kim Saari	6899 Ridge Royal Dr. West	4.13.19
Dane Saari	Dane Saari	6899 Ridge Royal Dr W	4-13-19
Teresa Whitman	Teresa Whitman	6570 Ridge Royal St.	4-19-19
George R Whitman	George R Whitman	6570 Ridge Royal Dr.	4-19-19





# GREENLEAF INCORPORATION FAQ

The Town Board of Wrightstown and some residents of the Greenleaf area are considering going through the process of incorporating Greenleaf as a village. In this process, the Town's Greenleaf hamlet area would become an incorporated village. This flyer has been prepared to help citizens understand and evaluate the impact of creating a new form of government for the Greenleaf area.

Prepared by the Town of Wrightstown Board & the Greenleaf Incorporation Committee • November 1, 2018

## Stay Tuned & Get Involved!

Upcoming public meetings regarding the process will be shared on the Town's website (see below) as well as posted at the Town Hall, Greenleaf Wayside Bank, Dick's Family Foods (Wrightstown), and Greenleaf BP.

To receive all meeting notices via email, send a request via email to Donna Martzahl, Town Clerk (see below).

More information on how to get involved is listed on the last page.

## Please contact us for more information & questions:

<https://www.townofwrightstown.org/incorporation/>

**John Brittnacher**

(920) 371-1925

[jbrittnacher1974@gmail.com](mailto:jbrittnacher1974@gmail.com)

**Donna Martzahl, Town Clerk**

(920) 609-7927

[tcmarzahl@centurytel.net](mailto:tcmarzahl@centurytel.net)

## What does it mean to “incorporate” as a village? What are the advantages of becoming the Village of Greenleaf?

Under Wisconsin state law (State Statutes), towns are intended to serve as rural communities with sparse populations and minimal service needs. Towns are unincorporated areas, and adjacent incorporated cities and villages can grow through annexation of town land. Through this annexation, the area of a town can shrink over time. Village and city boundaries can change through growth, such as through annexation.

Citizens in the Greenleaf area and the Town of Wrightstown are pursuing incorporation of Greenleaf as a village to:

- » Preserve the community's civic identity and character.
- » Improve the ability to control the community's destiny and growth by gaining direct control of the planning, use of land, and development process.
- » Provide greater access to facilitate growth through tools and funding for infrastructure and economic development, such as tax incremental financing (TIF).
- » Protect boundaries and areas of the Town from annexation by surrounding villages and cities.
- » Protect current and future revenue sources, that is, taxes from developed land that help offset the rising costs of providing government services.
- » Negotiate agreements with neighbors as equals.

The Town does not have a boundary agreement with the Village of Wrightstown that can protect land from future annexation. Incorporation of part of the Town of Wrightstown would allow for a future Village of Greenleaf to annex Town land and plan for the surrounding Town lands to be developed at the appropriate pace, as determined by the Town and new village leadership and residents. Defending unincorporated township boundaries can be very costly. The Town of Wrightstown has made multiple attempts toward a boundary agreement with the Village of Wrightstown, but no agreement has been reached.

## WHAT AREA WOULD BECOME A VILLAGE?

The Wisconsin State Statutes require the proposed village area be:

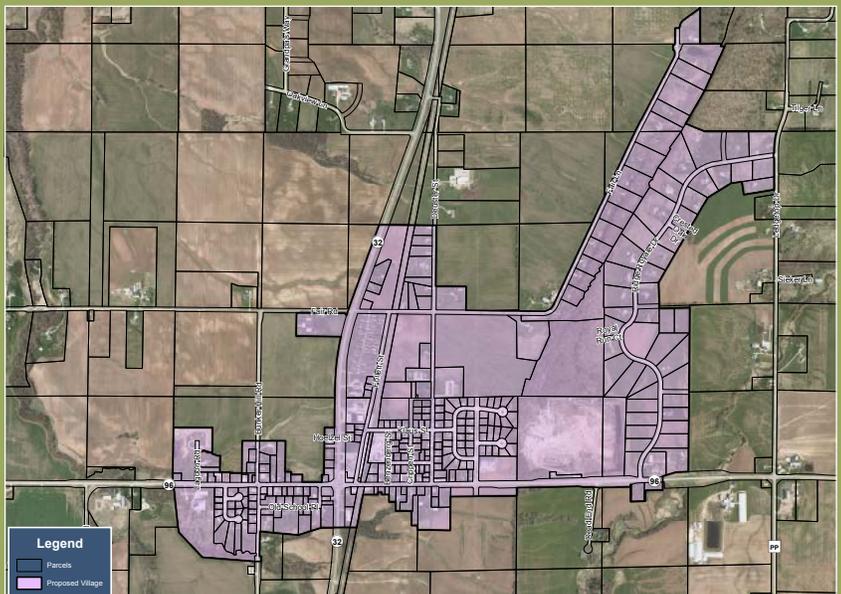
- » minimum ½ square mile in size
- » at least 150 residents

The proposed area (generally the urbanized Greenleaf hamlet area, see right) meets those requirements.

The area to be incorporated must also be urban and compact in character, meeting minimum density requirements. See page 3 for additional State Statute standards.

At the time of incorporation, the new village would be formed and current Town properties outside of the proposed village would remain in the Town.

After incorporation, the new village would have village powers through State Statutes. The village boundaries could grow through annexation and include adjacent land in the Town, if desired.



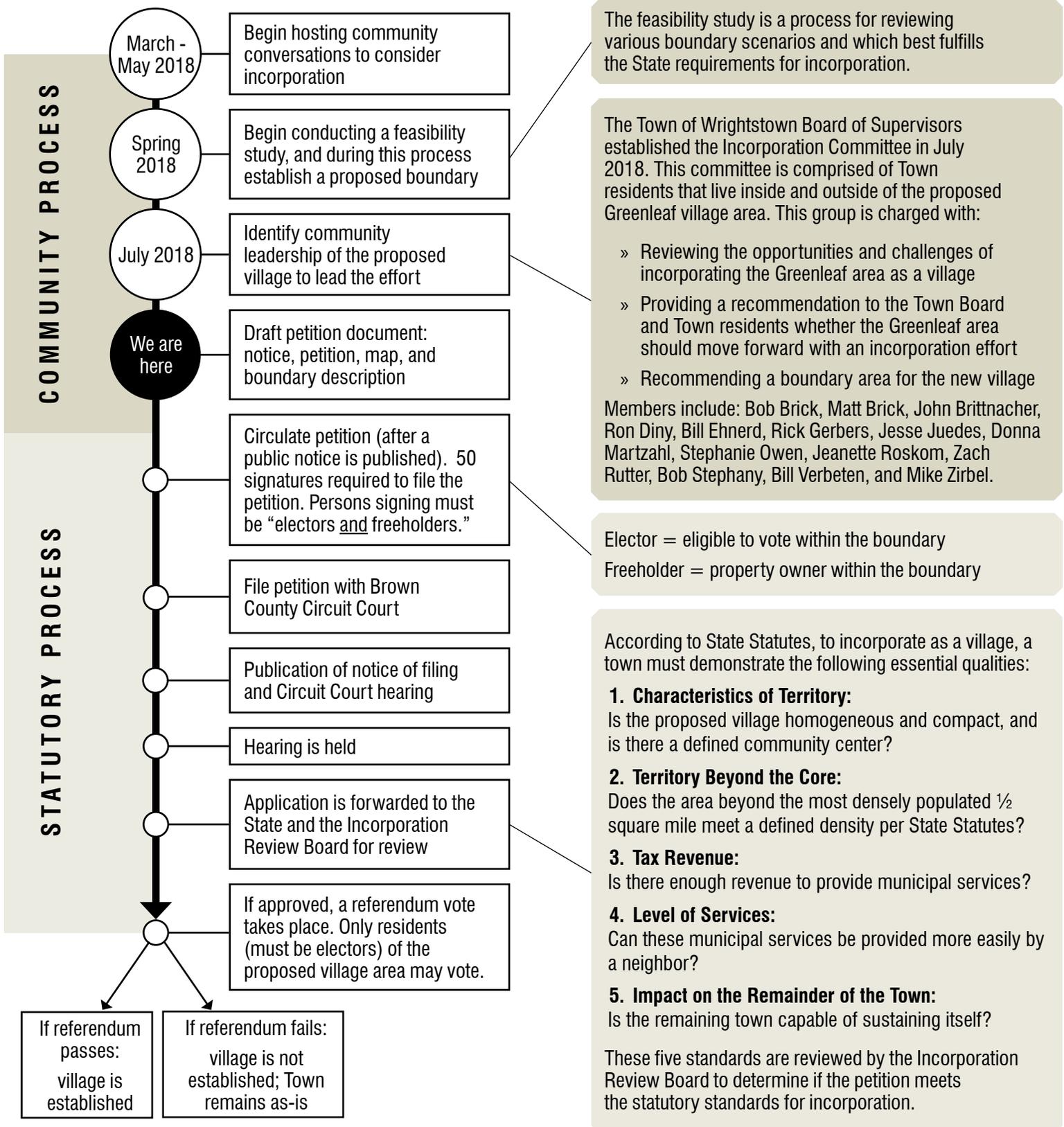
Proposed Village of Greenleaf Boundary | Data source: Brown County GIS 2018 and GRAEF

SYSTEMS & SERVICES	CURRENT STATUS	FUTURE STATUS IF GREENLEAF BECOMES A VILLAGE	
	Town of Wrightstown	If your property or residence is in the Remaining Town	If your property or residence is in the New Village
<b>Law Enforcement</b>	Provided by Brown County Sheriff's Office	<b>No proposed change.</b>	<b>No proposed change in service;</b> future contracted services, once desired level of service is determined, will be reviewed as part of the financial analysis of the feasibility study.
<b>Fire Protection</b>	Provided by Greenleaf Volunteer Fire Department	<b>No proposed change.</b>	<b>No proposed change in service.</b>
<b>Ambulance Service</b>	Provided by County Rescue Service and Wrightstown Area First Responders	<b>No proposed change.</b>	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.
<b>Schools</b>	Wrightstown Community School District & De Pere School District	<b>No proposed change.</b>	<b>No proposed change.</b>
<b>Garbage &amp; Recycling</b>	Garbage pick-up every Wednesday, recycling pick-up every other Wednesday; contracted with Deyo Disposal	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.
<b>Sewer &amp; Water</b>	As existing	<b>No proposed change.</b>	<b>No proposed change;</b> there are no plans to extend the district to the rest of the proposed village.
<b>Building Permits &amp; Inspections</b>	Contracted through Martin J. Johnson (inspector)	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.
<b>Snow Plowing</b>	Contracted with Brown County Highway Commission/ Department of Public Works	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.	<b>No proposed change in service;</b> contracted services will be reviewed as part of the financial analysis of the feasibility study.
<b>Ordinances &amp; Zoning</b>	Town of Wrightstown and Brown County	<b>No proposed change.</b>	The new village would initially adopt similar ordinances of the Town of Wrightstown and the Brown County zoning ordinance. Over time, the village will update the ordinances to better align with local circumstances. Future necessary contracted services for zoning, if deemed necessary or desired, will be reviewed as part of the financial analysis of the feasibility study.
<b>Leadership &amp; Authority</b>	Town Board	<b>No proposed change;</b> the Town continues to have its own tax revenue and a budget to pay for services.	Village Board – newly elected officials that live in the proposed village: a Village President and Village Trustees. The village will have its own tax revenue and a budget to pay for services.
<b>Postal Addresses</b>	Addresses listed as Wrightstown or Greenleaf	<b>No changes expected</b> at this time.	<b>No changes expected</b> at this time.
<b>Residency</b>	Town of Wrightstown	<b>No change;</b> residency remains in the Town of Wrightstown.	If the incorporation is successful, you would be a resident of the new village.

# WHAT IS THE INCORPORATION PROCESS?\*

The incorporation process is significant: 1-2 years in total.

This timeline includes time to work through the necessary steps for us as a community, as well as reviews by the County and State.



## \* Resources related to the rules for incorporation:

See Wis. Stats. 66.0201 - 66.02162 for further detailed information: <https://docs.legis.wisconsin.gov/statutes/statutes/66/II/0201>

Information and links to a flow chart can be found on the State of Wisconsin Department of Administration website:

<https://doa.wi.gov/Pages/LocalGovtsGrants/Incorporation.aspx>



Want to get involved in the process?

- » Attend upcoming Board and Committee meetings (publicly noticed, and calendar available on the website below)
- » Track the process online
- » Talk to your neighbors
- » Review the petition and ask questions
- » Consider signing the petition
- » Help gather petition signatures
- » Volunteer to help
- » Vote in the referendum, if the State approves the incorporation

### **Can we save money by voting on this first and then applying for incorporation once it is known if the residents want it?**

Wisconsin State Statutes require a referendum be held following the State's review of the requirements and our application to incorporate. In order to initiate the application process with Brown County and the State, 50 or more people must sign a petition to incorporate. We will be carrying out this process in 2018 and 2019. In order to sign the petition, you must own property and be eligible to vote in the proposed village area.

### **How much does incorporation cost and do I have to pay for it if I live in the designated village area?**

The State of Wisconsin charges a fee of \$25,000. Additional costs will be incurred because of the services performed by the professional consultants. The Town Board approved a resolution authorizing use of funds related to these expenses at the Town Board meeting on May 9, 2018.

### **If my property is not in the designated "future village" area, do I get to vote on whether to become a village?**

No – Wisconsin Statutes provides that only persons residing in the proposed incorporated area can vote in the referendum.

### **Do community members have a voice in the proposed incorporation & what is the process?**

- » Upcoming Public Open House, Town Board, and Committee Meetings
- » Collection of signatures of eligible residents (property owners that are registered voters) to Petition the Circuit Court of Brown County (Committee members will lead the community discussions and signature collecting)
- » Referendum – public vote by eligible voters that live in Greenleaf to become a village after approval by the State

### **What will happen to the Town of Wrightstown?**

If part of the Town pursues incorporation, the potential proposed village boundaries will not encompass the entire existing Town of Wrightstown. The Town of Wrightstown will remain as a defined municipal entity with the same powers that it presently has, but less land. If a new village is created, it may eventually annex additional territory from the Town into its boundaries, such that the Town of Wrightstown may shrink over time. A budget is required as part of this process, for the Town and the future village. These numbers have already been analyzed to ensure that the Town and proposed village can serve the community effectively.

### **Will my taxes increase?**

In terms of taxes and municipal finances, there is a financial analysis that is part of the process. It focuses on the Town and proposed village being financially stable, and includes proposed budgets for both governments. This is a requirement for the State of Wisconsin's Department of Administration's Incorporation Review Board to determine that the standards have been met, and to allow the final community incorporation referendum be held. Initial calculations indicate that the incorporation can be done without increasing taxes to either the new village or the remaining Town but a detailed review will follow.

**Did we miss anything?  
Additional questions?  
Please let us know.**

**Thank you for participating!**

**Please Contact Us for Additional  
Information & Questions**

John Brittnacher  
(920) 371-1925  
jbrittnacher1974@gmail.com

Donna Martzahl, Town Clerk  
(920) 609-7927  
tcmartzahl@centurytel.net

**Learn More About the Village  
Incorporation Process Online**

[www.townofwrightstown.org](http://www.townofwrightstown.org)

**TOWN OF WRIGHTSTOWN**  
**Brown County, Wisconsin**

Office of Clerk  
Donna Martzahl  
P O Box 175  
Greenleaf WI 54126  
Phone (920) 609-7927  
Email: tcmartzahl@centurytel.net

In Re: Proposed Incorporation of the Village of Greenleaf, Brown County, WI

To Whom It May Concern:

The Town of Wrightstown currently encompasses the area proposed for incorporation as the Village of Greenleaf. The Town Hall for the Town of Wrightstown is located at 1527 Day Street, Greenleaf, Wisconsin; which address is located in the proposed incorporation area.

The initial intent of the Town of Wrightstown would be to continue to utilize the building located at 1527 Day Street, Greenleaf, for meetings and possibly elections; based on the approval of the Village of Greenleaf.

The Town of Wrightstown would pay the Village of Greenleaf at a rate agreed upon by the two governing boards; most likely \$100 per month.

Dated this 22<sup>nd</sup> day of August, 2019.

William Verbeten  
Town Chairman  
Town of Wrightstown



Sheriff's Office  
Brown County

2684 Development Drive  
Green Bay, Wisconsin 54311  
Phone: (920) 448-4200



Todd J. Delain  
Sheriff

May 15, 2019

**Re: Law Enforcement Protection**

To Whom It May Concern:

The unincorporated area of Greenleaf, Wisconsin is currently located in and is a part of the Town of Wrightstown, Wisconsin. Both areas are located in Brown County. I have been informed that the unincorporated area of Greenleaf is presently applying for Incorporation to Village status.

The purpose of this letter is to inform all parties that current police protection provided by the Brown County Sheriff's Office will remain the same, in accordance to Wisconsin State Statutes governing law enforcement requirements. This continued police protection will not change from the protection currently provided and will be provided at no additional costs, so long as the Village population does not exceed 5,000.

Respectfully submitted,

A handwritten signature in black ink that reads "Todd J. Delain". The signature is written in a cursive style with a horizontal line above the first name.

Sheriff Todd J. Delain  
Brown County, Wisconsin

MEMORANDUM OF UNDERSTANDING RE: MUTUAL AID AGREEMENT

WHEREAS, there is in existence, in the Village of Allouez, Brown County, Wisconsin, a Fire Department; and

Whereas, there is in existence, in the Village of Ashwaubenon, Brown County, Wisconsin, a Village Public Safety Department; and

WHEREAS, there is in existence, at Austin Straubel Field Brown County, Wisconsin, a Fire Department; and

WHEREAS, there is in existence, in the Town of Bellevue, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in the Village of Denmark, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in Greenleaf, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in the Town of Hobart, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in Hollandtown, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in the Village of Howard, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in the Town of Lawrence, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in the Town of Ledgeview, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in the Town of Morrison, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in New Franken, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in the Village of Pulaski, Brown County, Wisconsin, A Tri-County Volunteer Fire Department; and

WHEREAS, there is in existence, in the Town of Suamico, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in Wayside, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, there is in existence, in the Village of Wrightstown, Brown County, Wisconsin, a Volunteer Fire Department; and

WHEREAS, the officials of each of the foregoing Volunteer Fire Departments; and Village Fire Departments are of the opinion that a Mutual Aid Agreement between each of the foregoing Volunteer Fire Departments and Village Fire Departments would be of mutual benefit to each Volunteer or Village Fire Department.

NOW, THEREFORE, IT IS HEREBY AGREED AND UNDERSTOOD BETWEEN THE ALLOUEZ FIRE DEPARTMENT, THE ASHWAUBENON FIRE DEPARTMENT, THE AUSTIN STRAUBEL FIRE DEPARTMENT, THE BELLEVUE FIRE DEPARTMENT, THE DENMARK FIRE DEPARTMENT, THE GREENLEAF FIRE DEPARTMENT, THE HOBART FIRE DEPARTMENT, THE HOLLANDTOWN FIRE DEPARTMENT, THE HOWARD FIRE DEPARTMENT, THE LAWRENCE FIRE DEPARTMENT, THE LEDGEVIEW FIRE DEPARTMENT, THE MORRISON FIRE DEPARTMENT, THE NEW FRANKEN FIRE DEPARTMENT, THE PULASKI TRI-COUNTY FIRE DEPARTMENT, THE SUAMICO FIRE DEPARTMENT, THE WAYSIDE FIRE DEPARTMENT, THE WRIGHTSTOWN FIRE DEPARTMENT, AS FOLLOWS:

1) In the event of a fire in any of the towns or villages, the officer in charge of the Fire Department from that Town or Village shall have the authority to call for assistance from any of the adjoining Towns or Villages, designating the persons or equipment that he desires to be furnished by the adjoining town or Village

2) For the purpose of mutual aid, each of the Fire Departments agrees to make a maximum of two (2) units with manpower available.

3) When the Mutual Aid Agreement is used, the Senior Officer in the community where the fire occurs shall be in charge of all firefighting operations.

4) If there is a need in the home Town or Village for the use of the equipment at the time a request for assistance is received, the home Town or Village shall have the right to retain such equipment and manpower; or should a need for the equipment and manpower develop in the home Town or Village at a time when such equipment and manpower are servicing a call for mutual assistance in an adjoining town or Village, the home Town or Village has the right to retain such equipment and manpower or return such equipment and manpower to the home Town or Village for fire fighting purposes. The decision to retain or return equipment and manpower to the home Town or Village is in the sole discretion of the home Town or Village.

5) It is understood that no liability shall attach to an assisting Town or Village for any claim for damage resulting from the furnishing of equipment or fire-fighting assistance under the Mutual Aid Agreement.

6) There shall be no exchange of fees, under the Mutual Aid Agreement, for any mutual assistance furnished, except supplies such as foam shall be replaced.

7) This agreement shall be in effect for a period of one (1) year. It shall automatically renew itself, unless any party hereto gives notice of its intent to terminate the Agreement thirty (30) days prior to the anniversary date of this Agreement, which shall be January 1 of each calendar year.

IT IS ALSO UNDERSTOOD THAT AN ANNUAL REVIEW OF THIS AGREEMENT AND THE WORKINGS OF THE MUTUAL AID AGREEMENT SHALL BE HELD BY THE PARTIES HERETO AT A TIME AND PLACE AGREED TO BY ALL PARTIES.

Mutual Aid Agreement.

DATED THIS 1st DAY OF SEPT., 1998

Rogc Melin  
ALLOUEZ FIRE DEPT.

Chief Trace Paulson  
AUSTIN STRAUBEL FIELD

Ken Peterson  
DENMARK FIRE DEPT.

Chitz R. High  
HOBART FIRE DEPT.

Howard Fire Dept.  
HOWARD FIRE DEPT.

David Guss  
LEDGEVIEW FIRE DEPT.

Leo Van Lishout  
NEW FRANKEN FIRE DEPT.

Thomas Hussin  
SUAMICO FIRE DEPT.

Gene Vande Hey  
WRIGHTSTOWN FIRE DEPT.

ASHWAUBENON PUBLIC SAFETY

BelleVue Fire Dept.  
BELLEVUE FIRE DEPT.

David J. Baining  
GREENLEAF FIRE DEPT.

Ray Rhen  
HOLLANDTOWN FIRE DEPT.

Lawrence Fire Dept.  
LAWRENCE FIRE DEPT.

Robert Pucelle Chief  
MORRISON FIRE DEPT.

Frank Wichlacz - chief  
PULASKI TRI-COUNTY FIRE DEPT.

Jon Stradel - chief  
WAYSIDE FIRE DEPT.

**MUTUAL AID BOX ALARM SYSTEM  
AGREEMENT**

This Agreement made and entered into the date set forth next to the signature of the respective parties, by and between the units of local government subscribed hereto [hereafter “Unit(s)”] that have approved this Agreement and adopted same in manner as provided by law and are hereafter listed at the end of this Agreement.

**WHEREAS**, the parties hereto have determined because of geographical considerations it is important for Illinois units and Wisconsin units to coordinate mutual aid through the Mutual Aid Box Alarm System for the effective and efficient provision of Mutual aid; and

**WHEREAS**, it is recognized and acknowledged that emergencies, natural disasters, and man-made catastrophes do not conform to designated territorial limits and state boundaries; and

**WHEREAS**, the Wisconsin Statute 66.0301(2) authorizes any municipality to contract with other municipalities for the receipt or furnishing of services, such as fire protection and emergency medical services. Such a contract may be with municipalities of another state. (Wis.Stats. 66.0303(3)(b).)

**WHEREAS**, the State of Illinois has provided similar provisions under the “Intergovernmental Cooperation Act” of 5 ILCS 220/1 et seq.

**WHEREAS**, Wisconsin Statutes 66.03125 authorizes fire departments to engage in mutual assistance within a requesting fire department’s jurisdiction; and

**WHEREAS**, 2005 Wis. Act 257 amended § 166.03(2)(a)3 of the Wisconsin Statutes relating to standards for local emergency management programs, and

**WHEREAS**, pursuant thereto the Adjutant General of the Department of Military Affairs of the State of Wisconsin is authorized to furnish guidance, develop and promulgate standards for emergency management programs; and

**WHEREAS**, pursuant thereto the standards for fire, rescue and emergency medical services shall include the adoption of the intergovernmental cooperation Mutual Aid Box Alarm System (MABAS) as a mechanism that may be used for deploying personnel and equipment in a multi-jurisdictional or multi-agency emergency response; and

**WHEREAS**, pursuant to such authority, Wis. Admin. Code. Chapter WEM 8 was promulgated in order to establish standards for the adoption of MABAS by local governments as a mechanism to be used for mutual aid for fire rescue and emergency medical services; and

**WHEREAS**, the parties hereto have determined that it is in their best interests to enter into this Agreement to secure to each the benefits of mutual aid in fire protection, firefighting and the protection of life and property from an emergency or disaster; and,

**WHEREAS**, the parties hereto have determined that it is in their best interests to associate to provide for communications procedures, training and other necessary functions to further the provision of said protection of life and property from an emergency or disaster;.

**NOW, THEREFORE**, in consideration of the foregoing recitals, the Unit's membership in the Mutual Aid Box Alarm System (hereinafter 'MABAS') and the covenants contained herein,

**THE PARTIES HERETO AGREE AS FOLLOWS:**

**SECTION ONE**

**Purpose**

It is recognized and acknowledged that in certain situations, such as, but not limited to, emergencies, natural disasters and man-made catastrophes, the use of an individual Member Unit's personnel and equipment to perform functions outside the territorial limits of the Member Unit is desirable and necessary to preserve and protect the health, safety and welfare of the public. It is further expressly acknowledged that in certain situations, such as the aforementioned, the use of other Member Unit's personnel and equipment to perform functions within the territorial limits of a Member Unit is desirable and necessary to preserve and protect the health, safety and welfare of the public. Further, it is acknowledged that coordination of mutual aid through the Mutual Aid Box Alarm System is desirable for the effective and efficient provision of mutual aid.

**SECTION TWO**

**Definitions**

For the purpose of this Agreement, the following terms as used in this agreement shall be defined as follows:

- A. "Mutual Aid Box Alarm System" (hereinafter referred to as "MABAS"): A definite and prearranged plan whereby response and assistance is provided to a Stricken Unit by the Aiding Unit(s) in accordance with the system established and maintained by the MABAS Member Units and amended from time to time;
- B. "Member Unit": A unit of local government including but not limited to a county, city, village, town, tribe or band, emergency medical services district, or fire

protection district having a fire department recognized by the State of Illinois, or the State of Wisconsin, or an intergovernmental agency and the units of which the intergovernmental agency is comprised which is a party to the MABAS Agreement and has been appropriately authorized by the governing body to enter into such agreement, and to comply with the rules and regulations of MABAS;

- C. “Stricken Unit”: A Member Unit or a non-participating local governmental unit which requests aid in the event of an emergency;
- D. “Aiding Unit”: A Member Unit furnishing equipment, personnel, and/or services to a Stricken Unit;
- E. “Emergency”: An occurrence or condition in a Stricken Unit’s territorial jurisdiction which results in a situation of such magnitude and/or consequence that it cannot be adequately handled by the Stricken Unit, so that it determines the necessity and advisability of requesting aid.
- F. “Division”: The geographically associated Member Units or Unit which have been grouped for operational efficiency and representation of those Member Units.
- G. “Training”: The regular scheduled practice of emergency procedures during non-emergency drills to implement the necessary joint operations of MABAS.
- H. “Executive Board”: The statewide oversight board of MABAS which is comprised of Division representatives.
- I. “MABAS or ‘Mutual Aid Box Alarm System’ region” means the WEM regional areas as identified by the Adjutant General under ss. 166.03(2)6.(b)1., Stats.
- J. “Chief Officer” means the highest ranking officer within a fire, rescue or emergency medical services unit.

- K. "Incident Command System" has the meaning specified in s. 166.02(6m), Stats. and follows the guidelines of the National Incident Management System, also known as NIMS.

### **SECTION THREE**

#### **Authority and Action to Effect Mutual Aid**

- A. The Member Units hereby authorize and direct their respective Chief Officer or his designee to take necessary and proper action to render and/or request mutual aid from the other Member Units in accordance with the policies and procedures established and maintained by the MABAS Member Units. The aid rendered shall be to the extent of available personnel and equipment not required for adequate protection of the territorial limits of the Aiding Unit. The judgment of the Chief Officer, or his designee, of the Aiding Unit shall be final as to the personnel and equipment available to render aid.
- B. Whenever an emergency occurs and conditions are such that the Chief Officer, Incident Commander or his designee, of the Stricken Unit determines it advisable to request aid pursuant to this Agreement he shall notify the Aiding Unit of the nature and location of the emergency and the type and amount of equipment and personnel and/or services requested from the Aiding Unit.
- C. The Chief Officer, or his designee, of the Aiding Unit shall take the following action immediately upon being requested for aid:
1. Determine what equipment, personnel and/or services is requested according to the system maintained by the MABAS.

2. Determine if the requested equipment, personnel, and/or services can be committed in response to the request from the Stricken Unit;
3. Dispatch immediately the requested equipment, personnel and/or services, to the extent available, to the location of the emergency reported by the Stricken Unit in accordance with the procedures of the MABAS;
4. Notify the Stricken Unit if any or all of the requested equipment, personnel and/or services cannot be provided.

## **SECTION FOUR**

### **Jurisdiction Over Personnel and Equipment**

Personnel dispatched to aid a party pursuant to this Agreement shall remain employees of the Aiding Unit. Personnel of the Aiding Unit shall report for direction and assignment at the scene of the emergency to the Fire Chief or Incident Commander of the Stricken Unit. The Aiding Unit shall at all times have the right to withdraw any and all aid upon the order of its Chief Officer or his designee; provided, however, that the Aiding Unit withdrawing such aid shall notify the Incident Commander or his designee of the Stricken Unit of the withdrawal of such aid and the extent of such withdrawal.

## **SECTION FIVE**

### **Compensation for Aid**

Equipment, personnel, and/or services provided pursuant to this Agreement shall be at no charge to the Stricken Unit; however, any expenses recoverable from third parties and responsible parties shall be equitably distributed among Aiding Units. Nothing herein shall operate to bar any recovery of funds from any state or federal agency under any existing state and federal laws.

## **SECTION SIX**

### **Insurance**

Each part hereto shall procure and maintain, at its sole and exclusive expense, insurance coverage, including: comprehensive liability, personal injury, property damage, worker's compensation, and, if applicable, emergency medical service professional liability, with minimum limits of \$1,000,000 auto and \$1,000,000 combined single limit general liability and professional liability. No party hereto shall have any obligation to provide or extend insurance coverage for any of the items enumerated herein to any other party hereto or its personnel. The obligations of the Section may be satisfied by a party's membership in a self-insurance pool, a self-insurance plan or arrangement with an insurance provider approved by the state of jurisdiction. The MABAS may require that copies or other evidence of compliance with the provisions of this Section be provided to the MABAS. Upon request, Member Units shall provide such evidence as herein provided to the MABAS members.

## **SECTION SEVEN**

### **Indemnification Liability and Waiver of Claims**

Each party hereto agrees to waive all claims against all other parties hereto for any loss, damage, personal injury or death occurring in consequence of the performance of this Agreement; provided, however, that such claim is not a result of willful or reckless misconduct by a party hereto or its personnel. The Stricken Unit hereby expressly agrees to hold harmless, indemnify and defend the Aiding Unit and its personnel from any and all claims, demands, liability, losses, including attorney fees and costs, suits in law or in

equity which are made by a third party that may arise from providing aid pursuant to this Agreement.

All employee benefits, wage and disability payments, pensions and worker's compensation claims, shall be the sole and exclusive responsibility of each party for its own employees provided, however, that such claim is not a result of willful or reckless misconduct by a party hereto or its personnel.

## **SECTION EIGHT**

### **Non-Liability for Failure to Render Aid**

The rendering of assistance under the terms of this Agreement shall not be mandatory and the Aiding Unit may refuse if local conditions of the Aiding Unit prohibit response. It is the responsibility of the Aiding Unit to immediately notify the Stricken Unit of the Aiding Unit's inability to respond, however, failure to immediately notify the Stricken Unit of such inability to respond shall not constitute evidence of noncompliance with the terms of this section and no liability may be assigned.

No liability of any kind or nature shall be attributed to or be assumed, whether expressly or implied, by a party hereto, its duly authorized agents and personnel, for failure or refusal to render aid. Nor shall there be any liability of a party for withdrawal of aid once provided pursuant to the terms of this Agreement.

## **SECTION NINE**

### **Term**

This Agreement shall be in effect for a term of one year from the date of signature hereof and shall automatically renew for successive one year terms unless terminated in accordance with this Section.

Any party hereto may terminate its participation in this Agreement at any time, provided that the party wishing to terminate its participation in this Agreement shall give written notice to the Board of their Division and to the Executive Board specifying the date of termination, such notice to be given at least 90 calendar days prior to the specified date of termination of participation. The written notice provided herein shall be given by personal delivery, registered mail or certified mail. In Wisconsin, a copy of such notice shall also be deposited with the Fire Service Coordinator (FSC), Wisconsin Emergency Management, 2400 Wright Street, Room 213, P.O. Box 7865, Madison, WI 53700-7865, telephone (608) 220-6049.

## **SECTION TEN**

### **Effectiveness**

This Agreement shall be in full force and effective upon approval by the parties hereto in the manner provided by law and upon proper execution hereof. In Wisconsin, a copy of such agreement shall be deposited with the Fire Services Coordinator (FSC), Wisconsin Emergency Management, 2400 Wright Street, Room 213, P.O. Box 7865, Madison, WI 53700-7865, telephone (608) 220-6049.

## **SECTION ELEVEN**

### **Binding Effect**

This Agreement shall be binding upon and inure to the benefit of any successor entity which may assume the obligations of any party hereto. Provided, however, that this Agreement may not be assigned by a Member Unit without prior written consent of the parties hereto.

## **SECTION TWELVE**

### **Validity**

The invalidity of any provision of this Agreement shall not render invalid any other provision. If, for any reason, any provision of this Agreement is determined by a court of competent jurisdiction to be invalid or unenforceable, that provision shall be deemed severable and this Agreement may be enforced with that provision severed or modified by court order.

## **SECTION THIRTEEN**

### **Notices**

All notices hereunder shall be in writing and shall be served personally, by registered mail or certified mail to the parties at such addresses as may be designated from time to time on the MABAS mailing lists or, to other such addresses as shall be agreed upon.

## **SECTION FOURTEEN**

### **Governing Law**

This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of Wisconsin.

## **SECTION FIFTEEN**

### **Execution in Counterparts**

This Agreement may be executed in multiple counterparts or duplicate originals, each of which shall constitute and be deemed as one and the same document.

## **SECTION SIXTEEN**

### **Executive Board of MABAS**

An Executive Board is hereby established to consider, adopt and amend from time to time as needed rules, procedures, by-laws and any other matters deemed necessary by the Member Units. The Executive Board shall consist of a member elected from each Division within MABAS who shall serve as the voting representative of said Division on MABAS matters, and may appoint a designee to serve temporarily in his stead. Such designee shall be from within the respective division and shall have all rights and privileges attendant to a representative of that Member Unit. In Wisconsin, the Executive Board shall be constituted as set forth in the Wisconsin State Administrative Code Chapter referenced above.

A President and Vice President shall be elected from the representatives of the Member Units and shall serve without compensation. The President and such other officers as are provided for in the by laws shall coordinate the activities of the MABAS.

## **SECTION SEVENTEEN**

### **Duties of the Executive Board**

The Executive Board shall meet regularly to conduct business and to consider and publish the rules, procedures and by laws of the MABAS, which shall govern the Executive Board meetings and such other relevant matters as the Executive Board shall deem necessary.

## **SECTION EIGHTEEN**

### **Rules and Procedure**

Rules, procedures and by laws of the MABAS shall be established by the Member Units via the Executive Board as deemed necessary from time to time for the purpose of administrative functions, the exchange of information and the common welfare of the MABAS. In Wisconsin, Member Units shall also comply with all requirements of WEM 8 currently in effect and as amended from time to time. In Wisconsin, MABAS policies and general operating procedures shall be available on request without charge from the Fire Services Coordinator (FSC), Wisconsin Emergency Management, 2400 Wright Street, Room 213, P.O. Box 7865, Madison, WI 53700-7865, telephone (608) 220-6049. MABAS policies and procedures may also be accessed from the Wisconsin Emergency Management webpage at <http://emergencymanagement.wi.gov>.

## **SECTION NINETEEN**

### **Amendments**

This Agreement may only be amended by written consent of all the parties hereto. This shall not preclude the amendment of rules, procedures and by laws of the MABAS as established by the Executive Board to this Agreement. The undersigned unit of local government or public agency hereby has adopted, and subscribes to and approves this MUTUAL AID BOX ALARM SYSTEM Agreement to which this signature page will be attached, and agrees to be a party thereto and be bound by the terms thereof.

This Signatory certifies that this Mutual Aid Box Alarm System Agreement has been adopted and approved by ordinance, resolution, or other manner approved by law, a copy of which document is attached hereto.

**GREENLEAF VOLUNTEER FIRE DEPARTMENT, INC.**

Glenn Geurts

Fire Chief / President Glenn Geurts

6-16-08

Date

ATTEST:

John Brittnacher

Fire Clerk John Brittnacher

6-16-08

Date

**MUTUAL AID BOX ALARM SYSTEM AGREEMENT (MABAS)**

**RESOLUTION NO. \_\_\_\_\_**

**WHEREAS**, the Greenleaf Volunteer Fire Department, Inc., provides fire, medical and/or emergency services under contract to the Town of Wrightstown, Brown County, Wisconsin, in accordance with Chapter 181 of the Wisconsin Statutes.

**WHEREAS**, whenever an emergency in the Town of Wrightstown, Brown County, Wisconsin takes place or another community requests the Town to provide mutual aid in such an event, the Greenleaf Volunteer Fire Department, Inc., could act swiftly to mitigate the incident.

**WHEREAS**, the Town of Wrightstown, Brown County, Wisconsin, has reviewed the agreement which is entitled the "Mutual Aid Box Alarm System Agreement" (Agreement) and has determined that it would be in the best interest of the Town to allow the Greenleaf Volunteer Fire Department, Inc., under contract with said Town to participate in the Agreement for the provision of fire, medical and/or emergency services.

**NOW, THEREFORE**, be it resolved by the Town of Wrightstown, Brown County, Wisconsin:

1. That the Mutual Aid Box Alarm System Agreement submitted for consideration is hereby approved.
2. That pursuant to the contract for fire, medical and/or emergency services between the Greenleaf Volunteer Fire Department, Inc., and the Town of Wrightstown, Brown County, Wisconsin, the Greenleaf Volunteer Fire Department, Inc., may participate in the Mutual Aid Box Alarm System Agreement in accordance with its terms.
3. That the Greenleaf Volunteer Fire Department, Inc., shall keep on file with the Town Clerk a current proof of insurance and other certifications required in the execution of this contract.
4. That the Town of Wrightstown, Brown County, Wisconsin, hereby authorizes the Fire Chief / President of the Greenleaf Volunteer Fire Department, Inc., to sign the Mutual Aid Box Alarm System Agreement in the form presented and submit it to the Mutual Aid Box Alarm System Executive Board.
5. That each of the fire, medical and/or emergency service organizations within the Town of Wrightstown, Brown County, Wisconsin, be furnished with a copy of the signed agreement and of this Resolution.

Introduced and adopted at a regular meeting of the Wrightstown Town Board, Brown County, Wisconsin.

Dated this 11 day of JUNE, 2008

**TOWN OF WRIGHTSTOWN**

By: William Verbeten  
William Verbeten – Town Chairperson

Attest: Donna Martzhal  
Donna Martzhal – Town Clerk

# **GREENLEAF VOLUNTEER FIRE DEPARTMENT, INC. BROWN COUNTY, WISCONSIN**

## ***A RESOLUTION DESIGNATING THE NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS) AS THE BASIS FOR ALL INCIDENT MANAGEMENT DURING ANY OPERATION OF THE GREENLEAF VOLUNTEER FIRE DEPARTMENT, INC.***

**WHEREAS**, the President of the United States issued Security Directive (HSPD-5) to the Secretary of Homeland Security to develop and administer a National Incident Management System (NIMS), which would provide a consistent nationwide approach for Federal, State, local and tribal governments to work together more effectively and efficiently, to prevent, prepare for, respond to and recover from domestic incidents regardless of cause, size or complexity;

**WHEREAS**, collective input and guidance from all Federal, State, local and tribal homeland security partners has been and will continue to be vital to the development, effective implementation and utilization of a comprehensive NIMS;

**WHEREAS**, it is necessary and desirable that all Federal, State, local and tribal emergency agencies and personnel coordinate their efforts to effectively and efficiently provide the highest levels of incident management;

**WHEREAS**, to facilitate the most efficient and effective incident management it is critical that Federal, State, local and tribal organizations utilize standardized terminology, standardized organizational structures, interoperable communications, consolidated action plans, unified command structures, uniform personnel qualification standards, uniform standard for planning, training and exercising, comprehensive resources management and designated incident facilities during emergencies or disasters;

**WHEREAS**, the NIMS standardized procedures for managing personnel, communications, facilities and resources will improve the State's ability to utilize federal funding to enhance local and state agency readiness, maintain first responder safety and streamline incident management processes;

**WHEREAS**, the Incident Command System components of NIMS are already an integral part of various incident management activities throughout the State and Towns, including current emergency management training programs;

**WHEREAS**, the National Commission of Terrorist Attacks (9-11 Commission) recommended adoption of a standardized incident command system;

**BE IT FURTHER RESOLVED**, that the Greenleaf Volunteer Fire Department, Inc. will comply with State and Federal rules for the programs and incidents utilizing the Incident Command System (NIMS) and the Fire Department does hereby establish the National Incident Management System as the Fire Department's standard for incident management.

**WE HEREBY CERTIFY** that the foregoing resolution was approved and duly adopted by the Greenleaf Volunteer Fire Department, Inc., at a legally called meeting on 3-21-05.

**APPROVED**

  
Glenn Geurts – Fire Chief

**WITNESSED**

  
John Brittnacher – Clerk

# TOWN OF WRIGHTSTOWN

## BROWN COUNTY, WISCONSIN

### *A RESOLUTION DESIGNATING THE NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS) AS THE BASIS FOR ALL INCIDENT MANAGEMENT IN THE TOWN OF WRIGHTSTOWN*

**WHEREAS**, the President of the United States issued Security Directive (HSPD-5) to the Secretary of Homeland Security to develop and administer a National Incident Management System (NIMS), which would provide a consistent nationwide approach for Federal, State, local and tribal governments to work together more effectively and efficiently, to prevent, prepare for, respond to and recover from domestic incidents regardless of cause, size or complexity;

**WHEREAS**, collective input and guidance from all Federal, State, local and tribal homeland security partners has been and will continue to be vital to the development, effective implementation and utilization of a comprehensive NIMS;

**WHEREAS**, it is necessary and desirable that all Federal, State, local and tribal emergency agencies and personnel coordinate their efforts to effectively and efficiently provide the highest levels of incident management;

**WHEREAS**, to facilitate the most efficient and effective incident management it is critical that Federal, State, local and tribal organizations utilize standardized terminology, standardized organizational structures, interoperable communications, consolidated action plans, unified command structures, uniform personnel qualification standards, uniform standard for planning, training and exercising, comprehensive resources management and designated incident facilities during emergencies or disasters;

**WHEREAS**, the NIMS standardized procedures for managing personnel, communications, facilities and resources will improve the State's ability to utilize federal funding to enhance local and state agency readiness, maintain first responder safety and streamline incident management processes;

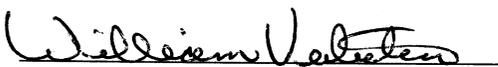
**WHEREAS**, the Incident Command System components of NIMS are already an integral part of various incident management activities throughout the State and Town, including current emergency management training programs;

**WHEREAS**, the National Commission of Terrorist Attacks (9-11 Commission) recommended adoption of a standardized incident command system;

**BE IT FURTHER RESOLVED**, that the Town of Wrightstown will comply with State and Federal rules for the programs and incidents utilizing the Incident Command System (NIMS) and the Town does hereby establish the National Incident Management System as the Town's standard for incident management.

**WE HEREBY CERTIFY** that the foregoing resolution was approved and duly adopted by the Town Board at a legally called meeting on Oct. 12, 2005.

**APPROVED**

  
William Verbeten – Town Chairman

**WITNESSED**

  
Faye Wierschke – Town Clerk

# EMERGENCY OPERATIONS PLAN FOR THE TOWN OF WRIGHTSTOWN

RESOLUTION NO. \_\_\_\_\_

**WHEREAS**, Statute 166.03(4)(a) reads: “The governing body of each county, town and municipality shall adopt an effective program of emergency management consistent with the state plan of emergency management and except at the county level in counties having a county executive, shall appoint a head of emergency management services. Each such governing body may appropriate funds and levy taxes for this program”.

**WHEREAS**, under Statute 166.03(4)(a), the Town of Wrightstown, Brown County, Wisconsin, has the duty, right and responsibility to implement such plan.

**WHEREAS**, whenever an emergency in the Town of Wrightstown, Brown County, Wisconsin takes place, an Emergency Operations Plan (EOP) needs to be in place for the efficiency of operations.

**WHEREAS**, by adopting Brown County’s Emergency Operations Plan, the document will;

- Facilitate in the protection of lives, property and the environment in major disasters;
- Coordinate response to disasters, assess damages, identify mitigation opportunities and implement recovery efforts;
- Describe the county’s responsibility in supporting local governmental units during response and recovery;
- Serve as a coordinating document to support Internal Agency Plans (IAP); and,
- Provide a link between the county and municipal plans.

**NOW, THEREFORE**, be it resolved by the Town of Wrightstown, Brown County, Wisconsin:

- Agrees to adopt the Brown County Emergency Operations Plan; and,
- That the Emergency Operations Plan submitted for consideration is hereby approved.

Introduced and adopted at a regular meeting of the Wrightstown Town Board, Brown County, Wisconsin.

Dated this 10 day of DECEMBER, 2008

**TOWN OF WRIGHTSTOWN**

  
William Verbeten – Town Chairperson

  
Donna Martzahl – Town Clerk

## APPENDIX B: FILES FOR SECTION 2

**PROPOSED VILLAGE & PROPOSED REMNANT TOWN BUDGET**

**5-YEAR HISTORY OF CHANGES IN EQUALIZED VALUES BY PROPERTY TAX CLASSES**

**DOCUMENTS RELATED TO THE TOWN OF WRIGHTSTOWN SANITARY DISTRICT No. 2**

**GREENLEAF VOLUNTEER FIRE DEPARTMENT LETTER**

**COUNTY RESCUE SERVICES, INC. LETTER**

**BROWN COUNTY SHERIFF LETTER**

**DOCUMENT RELATED TO THE INTENTION TO ALLOW THE NEW VILLAGE TO LEASE THE TOWN HALL FACILITY**

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**Table 8: 2020 Budget of Existing Town, Proposed Village & Remnant Town**

	Existing Town	Proposed Village	Remnant Town
<b>REVENUES</b>			
Taxes	\$ 611,948	\$ 173,551	\$ 438,397
Intergovernmental	1,277,903	57,898	1,220,005
Licenses and permits	35,600	8,383	27,217
Intergovernmental charges for services	2,800	2,800	-
Public charges for services	124,550	44,740	79,810
Miscellaneous	25,000	1,065	23,935
Other financing sources	17,695	-	17,695
<b>Total revenues</b>	<b>2,095,496</b>	<b>288,437</b>	<b>1,807,059</b>
<b>EXPENDITURES</b>			
Current			
General government	160,490	56,490	104,000
Public safety	347,198	123,015	224,183
Public works	1,360,406	88,920	1,271,486
Health and human services	500	50	450
Conservation and development	139,000	500	138,500
Capital outlay	68,440	-	68,440
Debt service			
Principal	14,646	14,646	-
Interest and fiscal charges	4,816	4,816	-
<b>Total expenditures</b>	<b>2,095,496</b>	<b>288,437</b>	<b>1,807,059</b>
Excess of revenues over expenditures	\$ -	\$ -	\$ -

Table 9: Village of Greenleaf and Town of Wrightstown

Proposed 2020 Budgets

Account Number	Description	2020 Budget	Proposed Village	Remnant Town
<b>REVENUES</b>				
<b>TAXES</b>				
41100.0	Tax levy	\$ 557,048	122,051	\$ 434,997
41140.0	Mobile home fees	7,500	7,500	-
41150.0	Mfg tax roll	400	-	400
41310.0	Utility tax equivalent	44,000	44,000	-
41801.0	Ag. use penalty monies	3,000	-	3,000
<b>TOTAL TAXES</b>		<b>611,948</b>	<b>173,551</b>	<b>438,397</b>
<b>INTERGOVERNMENTAL</b>				
43410.0	Shared revenues	68,158	20,921	47,237
43420.0	Fire dues 2% for fire insp	9,600	9,600	-
43430.0	Exempt computer aid	190	190	-
43531.0	Transportation aids	147,720	23,531	124,189
43534.0	TRIP/LRIP funds	908,900	-	908,900
43545.0	Recycling/Efficiency grant	4,600	1,656	2,944
43650.0	State aid - MFL	35	-	35
43660.0	January PILT	700	-	700
43690.0	Transmission/Franchise Fee	8,000	2,000	6,000
43710.0	County bridge aid	130,000	-	130,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>1,277,903</b>	<b>57,898</b>	<b>1,220,005</b>
<b>LICENSES AND PERMITS</b>				
44110.0	Licenses & Fees	4,000	3,000	1,000
44130.0	Franchise Fees	4,000	2,667	1,333
44200.0	Dog License	600	216	384
44300.0	Building Permit	25,000	2,500	22,500
44400.0	Zoning Fees	2,000	-	2,000
<b>TOTAL LICENSES AND PERMITS</b>		<b>35,600</b>	<b>8,383</b>	<b>27,217</b>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>				
47310.0	Rental Fee - Town election equipment	1,000	1,000	-
47310.0	Rental Fee - Village hall	1,800	1,800	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>2,800</b>	<b>2,800</b>	<b>-</b>
<b>PUBLIC CHARGES FOR SERVICES</b>				
46100.0	Special ass. letters	950	340	610
46420.0	Special charges - solid waste	123,600	44,400	79,200
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>		<b>124,550</b>	<b>44,740</b>	<b>79,810</b>
<b>MISCELLANEOUS</b>				
48110.0	Interest	5,000	1,065	3,935
48910.0	Fireman's pass through	20,000	-	20,000
<b>TOTAL MISCELLANEOUS</b>		<b>25,000</b>	<b>1,065</b>	<b>23,935</b>
<b>OTHER FINANCING SOURCES</b>				
49990.0	Fund balance applied - Rosin Rd reserves	17,695	-	17,695
<b>TOTAL REVENUES</b>		<b>\$ 2,095,496</b>	<b>\$ 288,437</b>	<b>\$ 1,807,059</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
51101.0	Board Salaries	45,000	20,000	25,000
51102.0	Board Pub. & Printing	3,500	1,000	2,500
51103.0	Board of Review	400	200	200
51110.0	Board expenses	4,300	1,000	3,300
51200.0	Joint Municipal Court	2,500	-	2,500
51300.0	Legal Fees	5,000	1,065	3,935
51410.0	Clerk Salary	30,000	10,000	20,000
51411.0	Clerk Expense	3,700	1,200	2,500

Proposed 2020 Budgets

Account Number	Description	2020 Budget	Proposed Village	Remnant Town
51420.0	Election Wages	4,000	852	3,148
51421.0	Election Expense	6,000	1,278	4,722
51422.0	Election Equipment Expense	1,350	350	1,000
51510.0	Treasurer Salary	14,000	5,000	9,000
51511.0	Treasurer's Expense	3,000	1,000	2,000
51520.0	Assessor's Salary	10,200	2,173	8,027
51521.0	Assessor Expenses	550	117	433
51530.0	Audit	10,000	5,000	5,000
51600.0	Town hall	4,175	2,375	1,800
51938.0	Insurance	5,000	1,065	3,935
51990.0	Town Share of FICA	7,815	2,815	5,000
<b>TOTAL GENERAL GOVERNMENT</b>		<b>160,490</b>	<b>56,490</b>	<b>104,000</b>
<b>PUBLIC SAFETY</b>				
52201.0	Fire Protection	229,799	48,947	180,852
52202.0	2% Fire Dues	9,600	9,600	-
52203.0	Public Fire Protection	55,899	55,899	-
52204.0	Numbering System	700	149	551
52300.0	Ambulance	29,200	6,220	22,980
52400.0	Building Inspector	22,000	2,200	19,800
<b>TOTAL PUBLIC SAFETY</b>		<b>347,198</b>	<b>123,015</b>	<b>224,183</b>
<b>PUBLIC WORKS</b>				
53311.1	Highway and streets : Road Repairs/Maintenance	21,985	3,200	18,785
53311.2	Highway and streets : Bridge Inspections	3,000	-	3,000
53311.3	Highway and streets : Patching/Wedging	200,000	-	200,000
53311.4	Highway and streets : Culverts	10,000	-	10,000
53311.5	Highway and streets : Snow Plowing/Salting	120,000	19,200	100,800
53311.6	Highway and streets : Highway Records	11,000	1,760	9,240
53311.9	Highway and streets : Highway - other	15,000	2,400	12,600
53315.1	Road Construction: Mallard Road	520,000	-	520,000
53315.3	Road Construction: Partridge Cr/Wobeck/Treichel	220,221	-	220,221
53315.4	Road Construction: Rosin	61,000	-	61,000
53420.0	Street Lighting	9,200	9,200	-
53620.0	Recycling & solid waste : Solid Waste	105,000	37,800	67,200
53635.1	Recycling & solid waste : Recycling.Pick-up	34,000	12,240	21,760
53635.2	Recycling & solid waste : Recycling.MRF fees	5,000	1,800	3,200
53635.3	Recycling & solid waste : Household Hazardous Waste	1,000	360	640
53640.0	Vegetation/Brush/Weed Control	24,000	960	23,040
<b>TOTAL PUBLIC WORKS</b>		<b>1,360,406</b>	<b>88,920</b>	<b>1,271,486</b>
<b>HEALTH &amp; HUMAN SERVICES</b>				
54100.0	Health Officer	500	50	450
<b>CONSERVATION &amp; DEVELOPMENT</b>				
56701.0	Incorporation Consulting Serv.	125,000	-	125,000
56901.0	Zoning Admin & Exp	6,500	-	6,500
56902.0	Zoning, Planning	7,500	500	7,000
<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>		<b>139,000</b>	<b>500</b>	<b>138,500</b>
<b>CAPITAL OUTLAY</b>				
57192.0	Election Equipment Outlay	3,440	-	3,440
57331.0	Bridge fund expense	25,000	-	25,000
57331.1	Bridge fund expense: County Line Bridge	40,000	-	40,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>68,440</b>	<b>-</b>	<b>68,440</b>
<b>DEBT SERVICE</b>				
58101.1	Principal on Debt	14,646	14,646	-
58221.0	Interest on Debt	4,816	4,816	-
<b>TOTAL DEBT SERVICE</b>		<b>19,462</b>	<b>19,462</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,095,496</b>	<b>\$ 288,437</b>	<b>\$ 1,807,059</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>







County 05 Brown  
Town 040 Wrightstown

REAL ESTATE	2015 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr Change	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2016 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	31,862,500	0	0%	318,600	1%	64,200	0%	0	0%	-8,900	0%	32,236,400	373,900	1%
Imp	118,618,500	0	0%	1,186,200	1%	1,222,700	1%	0	0%	-6,100	0%	121,021,300	2,402,800	2%
Total	150,481,000	0	0%	1,504,800	1%	1,286,900	1%	0	0%	-15,000	0%	153,257,700	2,776,700	2%
<b>Commercial</b>														
Land	2,192,700	0	0%	-21,900	-1%	0	0%	0	0%	0	0%	2,170,800	-21,900	-1%
Imp	7,498,200	0	0%	-75,000	-1%	81,700	1%	0	0%	-13,700	0%	7,491,200	-7,000	0%
Total	9,690,900	0	0%	-96,900	-1%	81,700	1%	0	0%	-13,700	0%	9,662,000	-28,900	0%
<b>Manufacturing</b>														
Land	35,000	0	0%	0	0%	0	0%	0	0%	0	0%	35,000	0	0%
Imp	516,800	0	0%	0	0%	3,500	1%	0	0%	0	0%	520,300	3,500	1%
Total	551,800	0	0%	0	0%	3,500	1%	0	0%	0	0%	555,300	3,500	1%
<b>Agricultural</b>														
Land/Total	2,263,900	0	0%	16,600	1%	0	0%	0	0%	2,900	0%	2,283,400	19,500	1%
<b>Undeveloped</b>														
Land/Total	1,083,800	0	0%	0	0%	0	0%	0	0%	-197,600	-18%	886,200	-197,600	-18%
<b>Ag Forest</b>														
Land/Total	2,301,800	0	0%	0	0%	0	0%	0	0%	3,100	0%	2,304,900	3,100	0%
<b>Forest</b>														
Land/Total	756,400	0	0%	0	0%	0	0%	0	0%	18,600	2%	775,000	18,600	2%
<b>Other</b>														
Land	2,567,000	0	0%	277,000	11%	0	0%	0	0%	48,000	2%	2,892,000	325,000	13%
Imp	16,757,500	0	0%	-167,600	-1%	1,068,900	6%	0	0%	-9,800	0%	17,649,000	891,500	5%
Total	19,324,500	0	0%	109,400	1%	1,068,900	6%	0	0%	38,200	0%	20,541,000	1,216,500	6%
<b>Total Real Estate</b>														
Land	43,063,100	0	0%	590,300	1%	64,200	0%	0	0%	-133,900	0%	43,583,700	520,600	1%
Imp	143,391,000	0	0%	943,600	1%	2,376,800	2%	0	0%	-29,600	0%	146,681,800	3,290,800	2%
Total	186,454,100	0	0%	1,533,900	1%	2,441,000	1%	0	0%	-163,500	0%	190,265,500	3,811,400	2%

PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property				
	2015	2016	% Change	2015	2016	% Change	2015 Total	2016 Total	Tot. \$ Chg in PP	% Change	
Watercraft	0	0	0%	0	0	0%	0	0	0	0%	
Machinery Tools & Patterns	1,197,700	1,238,400	3%	482,700	472,900	-2%	1,680,400	1,711,300	30,900	2%	
Furniture Fixtures & Equip	239,800	256,800	7%	18,900	16,100	-15%	258,700	272,900	14,200	5%	
All Other	44,500	45,400	2%	4,900	2,700	-45%	49,400	48,100	-1,300	-3%	
Prior Year Compensation	0	0	0%	0	0	0%	0	0	0	0%	
<b>Total Personal Property</b>	1,482,000	1,540,600	4%	506,500	491,700	-3%	1,988,500	2,032,300	43,800	2%	
<b>TOTAL EQUALIZED VALUE</b>											
Real Estate & Personal Property	188,442,600								192,297,800	3,855,200	2%



December 9, 2019

Laura Gerold, PE  
WISCONSIN DEPARTMENT OF NATURAL RESOURCES  
2984 Shawano Ave.  
Green Bay, WI 54313-6727

WPDS Permit No. WI-0022357-08-0  
Wrightstown Sanitary District No.2 (WSD2)  
Section 4 Schedules  
4.1 Facilities Abandonment

Planning and Financing of POWTS Status Report

The WSD2 has notified all 18 homeowners via e-mail, which is the accepted choice of all homeowners to receive official notifications from WSD2.

In November 2019, the WSD2 sent a questionnaire to all 18 homeowners connected to the WSD2 system.

The findings of this questionnaire are as follows:

Soil testing has been completed by all 18 homeowners  
Site plan for POWTS has been completed by 16 homeowners  
Licensed Installer is scheduled by 11 homeowners  
Due to the extremely wet 2nd half of 2019 contractors have been unable to install any systems in 2019.

Wrightstown Sanitary District No.2 Commission  
David Bloomer  
Michael Strohschein  
John McGregor



# WPDES PERMIT

*STATE OF WISCONSIN*  
*DEPARTMENT OF NATURAL RESOURCES*  
**PERMIT TO DISCHARGE UNDER THE WISCONSIN POLLUTANT DISCHARGE  
ELIMINATION SYSTEM**

**Wrightstown Sanitary District No. 2**

is permitted, under the authority of Chapter 283, Wisconsin Statutes, to discharge from a facility  
located in Brown County at  
NE ¼ of the NW ¼ Section 27, T22N, R20E, Tn of Wrightstown, Wisconsin

to  
**an unnamed tributary (Water Body Identification Code number 119800) to the East River – locally known as  
Birch Creek – in the East River Watershed (LF01) of the Lower Fox River Basin**

in accordance with the effluent limitations, monitoring requirements and other conditions set  
forth in this permit.

The permittee shall not discharge after the date of expiration. If the permittee wishes to continue to discharge after  
this expiration date an application shall be filed for reissuance of this permit, according to Chapter NR 200, Wis.  
Adm. Code, at least 180 days prior to the expiration date given below.

State of Wisconsin Department of Natural Resources  
For the Secretary

By Kelley O'Connor  
Kelley O'Connor  
Wastewater Supervisor, Northeast Region

December 27, 2017  
Date Permit Signed/Issued

**PERMIT TERM: EFFECTIVE DATE - January 01, 2018**

**EXPIRATION DATE - December 31, 2022**

State of Wisconsin  
DEPARTMENT OF NATURAL RESOURCES  
2984 Shawano Avenue  
Green Bay, WI 54313-6727

Tony Evers, Governor  
Preston D. Cole, Secretary  
Telephone (920) 662-5100  
Toll Free 1-888-936-7463  
TTY Access via relay - 711



December 20, 2019

Mr. David Bloomer  
Commissioner  
Wrightstown Sanitary District #2  
2098 Birch Creek Road  
De Pere, WI 54115

Subject: Wrightstown Sanitary District No. 2: Facilities Abandonment – Planning and Financing of  
POWTS Status Report  
APPROVAL  
WPDES Permit: WI-0022357-08-0

Dear Mr. Bloomer:

Thank you for submitting the Planning and Financing of Private Onsite Wastewater Treatment Systems (POWTS) Status Report that was required as part of the “Facilities Abandonment” compliance schedule (Section 4.1 of the WPDES permit). The report was received December 11, 2019. The Department has reviewed the report and is granting approval of the status report.

The department appreciates the progress that has been made on this project. All eighteen homeowners have agreed to this project. Soil testing has been completed by all eighteen homeowners. A site plan for the POWTS has been completed by sixteen homeowners. A licensed installer has been scheduled by eleven homeowners. Due to the extremely wet year, unfortunately none of the POWTS were able to be installed this year.

The next compliance schedule action required by December 31, 2020 is to install Private Onsite Wastewater Treatment Systems and disconnect private laterals of all the homes to the District’s sanitary sewer collection system. Submit a confirmation of completion report by the due date.

If you have any questions, please contact me (Laura Gerold) at (920) 662-5426 or email at [laura.gerold@wisconsin.gov](mailto:laura.gerold@wisconsin.gov).

Thank you again,



Laura Gerold, PE  
Wastewater Engineer

cc: Heidi Schmitt Marquez  
Permit File

## 4 Schedules

### 4.1 Facilities Abandonment

The approved Facility Plan requires abandonment of the Wastewater Treatment Facilities (aerated stabilization ponds and sanitary sewer collection system) and the installation of Private Onsite Wastewater Treatment Systems (POWTS) for each home in the Sanitary District.

Required Action	Due Date
<b>Planning and Financing of POWTS:</b> Complete planning and financing arrangements for the installation of Private Onsite Wastewater Treatment Systems (POWTS) by all homeowners. Submit a status report by the due date.	12/31/2019
<b>Install POWTS and Disconnect Laterals:</b> Install Private Onsite Wastewater Treatment Systems and disconnect private laterals of all the homes to the District's sanitary sewer collection system. Submit a confirmation of completion report by the due date.	12/31/2020
<b>Abandonment Plans and Specifications:</b> Submit Abandonment Plans and Specifications for the Wastewater Treatment Facilities (aerated lagoons and sanitary sewer collection system) by the due date.	12/31/2021
<b>Complete Abandonment:</b> Complete abandonment of the Wastewater Treatment Facilities. Submit a confirmation of completion report by the due date.	12/31/2022



**GREENLEAF VOLUNTEER FIRE DEPARTMENT, INC.**

*1657 Day Street P. O. Box 57 Greenleaf, WI 54126-0057*

*Emergencies Dial: 911*

*Administrative: 920-864-2200 Fax Line: 920-864-2622*

*Email: [greenleaffire@new.rr.com](mailto:greenleaffire@new.rr.com)*

January 10, 2020

To whom it may concern:

The Greenleaf Fire Department will provide fire/rescue services to the new Village of Greenleaf at the same rate that the rest of the municipalities pay. Additionally, the level of protection provided will remain the same.

Sincerely,

Chris D. Busse  
President

Joe W. Daul  
Fire Chief



# COUNTY RESCUE

January 13, 2020

To whom it may concern:

County Rescue Services, Inc. will provide 911 ambulance services to the new Village of Greenleaf at a negotiated per capita rate similar to other municipalities in the area.

The level of service will be a Paramedic level response in accordance with our State Operational plan.

If you have questions, please feel free to contact me.

Sincerely,

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

Chris Gabryszek  
Director of Operations

Sheriff's Office  
Brown County

2684 Development Drive  
Green Bay, Wisconsin 54311  
Phone: (920) 448-4200



Todd J. Delain  
Sheriff

May 15, 2019

**Re: Law Enforcement Protection**

To Whom It May Concern:

The unincorporated area of Greenleaf, Wisconsin is currently located in and is a part of the Town of Wrightstown, Wisconsin. Both areas are located in Brown County. I have been informed that the unincorporated area of Greenleaf is presently applying for Incorporation to Village status.

The purpose of this letter is to inform all parties that current police protection provided by the Brown County Sheriff's Office will remain the same, in accordance to Wisconsin State Statutes governing law enforcement requirements. This continued police protection will not change from the protection currently provided and will be provided at no additional costs, so long as the Village population does not exceed 5,000.

Respectfully submitted,

A handwritten signature in black ink that reads "Todd J. Delain". The signature is written in a cursive style with a horizontal line above the first name.

Sheriff Todd J. Delain  
Brown County, Wisconsin

**TOWN OF WRIGHTSTOWN**  
**Brown County, Wisconsin**

Office of Clerk  
Donna Martzahl  
P O Box 175  
Greenleaf WI 54126  
Phone (920) 609-7927  
Email: tcmartzahl@centurytel.net

January 11, 2020

In Re: Proposed Incorporation of the Village of Greenleaf, Brown County, WI

To Whom It May Concern:

The Town of Wrightstown currently encompasses the area proposed for incorporation as the Village of Greenleaf. The Town Hall for the Town of Wrightstown is located at 1527 Day Street, Greenleaf, Wisconsin; which address is located in the proposed incorporation area.

The initial intent of the Town of Wrightstown would be to continue to utilize the building located at 1527 Day Street, Greenleaf, for meetings and possibly elections; based on the approval of the Village of Greenleaf.

The Town of Wrightstown would pay the Village of Greenleaf at a rate agreed upon by the two governing boards; most likely \$150 per month for the hall rental.

The Town will also compensate the proposed Village of Greenleaf \$500 per election for use of the election equipment.

Dated this 10th day of January, 2020.



William Verbeten  
Town Chairman  
Town of Wrightstown

# APPENDIX C: ANNUAL FINANCIAL REPORTS FOR THE PRECEDING 5 YEARS

**TOWN OF WRIGHTSTOWN, BROWN COUNTY AUDIT REPORT FOR YEAR  
ENDING 2018**

**TOWN OF WRIGHTSTOWN, BROWN COUNTY AUDIT REPORT FOR YEAR  
ENDING 2017**

**TOWN OF WRIGHTSTOWN, BROWN COUNTY AUDIT REPORT FOR YEAR  
ENDING 2016**

**TOWN OF WRIGHTSTOWN, BROWN COUNTY AUDIT REPORT FOR YEAR  
ENDING 2015**

**TOWN OF WRIGHTSTOWN, BROWN COUNTY AUDIT REPORT FOR YEAR  
ENDING 2014**

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Town of Wrightstown  
Brown County, Wisconsin

**ANNUAL FINANCIAL REPORT**

December 31, 2018

# Town of Wrightstown Brown County, Wisconsin

DECEMBER 31, 2018

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## Independent auditors' report

To the Town Board  
Town of Wrightstown  
Brown County, Wisconsin

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Wrightstown, Brown County, Wisconsin (the "Town") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic 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.

### AUDITORS' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' 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 auditors consider internal control relevant to the Town'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 Town'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 respective financial position of the governmental activities, the business-type activities, and each major fund of the Town as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **OTHER MATTERS**

### **Required Supplementary Information**

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 opinions on the basic financial statements are 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's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Prior Year Summarized Financial information**

The 2017 financial statements were audited by Schenck SC, whose practice became part of CliftonLarsonAllen LLP as of January 1, 2019, and whose report dated March 29, 2018, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities and each major fund from which the prior year summarized from which the prior year summarized financial information was derived.

## **OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2019, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
February 25, 2019

## BASIC FINANCIAL STATEMENTS

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# Town of Wrightstown

## Brown County, Wisconsin

### STATEMENT OF NET POSITION

DECEMBER 31, 2018

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Governmental Activities	Business-type Activities	Totals	
			2018	2017
<b>ASSETS</b>				
Cash and investments	\$ 1,034,624	\$ 687,111	\$ 1,721,735	\$ 1,525,215
Receivables				
Taxes and special charges	3,426,299	39,570	3,465,869	3,453,116
Delinquent taxes	-	-	-	1,612
Accounts	-	46,646	46,646	47,795
Other	4,406	-	4,406	1,189
Internal balances	(16,897)	16,897	-	-
Due from other governments	-	3,958	3,958	3,242
Prepaid items	2,199	-	2,199	2,199
Restricted assets				
Cash and investments	-	309,808	309,808	270,249
Long-term receivable - Town of Wrightstown	-	233,015	233,015	247,019
Capital assets, nondepreciable	72,028	45,896	117,924	93,696
Capital assets, depreciable	2,939,026	3,227,180	6,166,206	6,364,851
<b>Total assets</b>	<b>7,461,685</b>	<b>4,610,081</b>	<b>12,071,766</b>	<b>12,010,183</b>
<b>LIABILITIES</b>				
Accounts payable	72,420	2,188	74,608	56,544
Accrued and other current liabilities	-	543	543	538
Due to other governments	3,122,183	-	3,122,183	2,919,830
Accrued interest payable	-	4,237	4,237	5,149
Long-term payable - Wrightstown Sanitary District No. 1	233,015	-	233,015	247,019
Long-term obligations				
Due within one year	-	96,089	96,089	93,919
Due in more than one year	-	700,055	700,055	796,144
<b>Total liabilities</b>	<b>3,427,618</b>	<b>803,112</b>	<b>4,230,730</b>	<b>4,119,143</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for subsequent year	561,535	39,570	601,105	586,141
Special charges on tax roll	121,800	-	121,800	120,750
<b>Total deferred inflows of resources</b>	<b>683,335</b>	<b>39,570</b>	<b>722,905</b>	<b>706,891</b>
<b>NET POSITION</b>				
Net investment in capital assets	2,778,039	2,709,947	5,487,986	5,568,484
Restricted	24,474	307,650	332,124	390,047
Unrestricted	548,219	749,802	1,298,021	1,225,618
<b>Total net position</b>	<b>\$ 3,350,732</b>	<b>\$ 3,767,399</b>	<b>\$ 7,118,131</b>	<b>\$ 7,184,149</b>

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

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>GOVERNMENTAL ACTIVITIES</b>				
General government	\$ 105,437	\$ 1,375	\$ -	\$ -
Public safety	282,022	40,590	8,410	-
Public works	649,638	123,001	138,925	29,393
Health and human services	50	-	-	-
Conservation and development	125,521	5,855	-	-
Interest and fiscal charges	5,466	-	-	-
<b>Total governmental activities</b>	<b>1,168,134</b>	<b>170,821</b>	<b>147,335</b>	<b>29,393</b>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Water utility	116,230	165,909	-	-
Sewer utility	158,571	160,220	-	-
<b>Total business-type activities</b>	<b>274,801</b>	<b>326,129</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 1,442,935</b>	<b>\$ 496,950</b>	<b>\$ 147,335</b>	<b>\$ 29,393</b>

General revenues  
 Taxes  
   Property taxes  
   Sales tax  
   Other taxes  
 Federal and state grants and other contributions  
 not restricted to specific functions  
 Interest and investment earnings  
 Miscellaneous

Total general revenues

**Change in net position**

**Net position - January 1**

**Net position - December 31**

*The notes to the basic financial statements are an integral part of this statement.*

**Net (Expense) Revenue  
and Changes in Net Position**

Governmental Activities	Business-type Activities	Totals	
		2018	2017
\$ (104,062)	\$ -	\$ (104,062)	(120,318)
(233,022)	-	(233,022)	(219,139)
(358,319)	-	(358,319)	(228,613)
(50)	-	(50)	(50)
(119,666)	-	(119,666)	(5,795)
(5,466)	-	(5,466)	(5,780)
<u>(820,585)</u>	<u>-</u>	<u>(820,585)</u>	<u>(579,695)</u>
-	49,679	49,679	59,938
-	1,649	1,649	4,666
-	51,328	51,328	64,604
<u>(820,585)</u>	<u>51,328</u>	<u>(769,257)</u>	<u>(515,091)</u>
546,574	39,570	586,144	576,518
2,045	-	2,045	3,370
11,267	-	11,267	16,590
77,448	64	77,512	78,495
6,631	10,538	17,169	14,255
8,879	223	9,102	9,963
<u>652,844</u>	<u>50,395</u>	<u>703,239</u>	<u>699,191</u>
(167,741)	101,723	(66,018)	184,100
<u>3,518,473</u>	<u>3,665,676</u>	<u>7,184,149</u>	<u>7,000,049</u>
<u>\$ 3,350,732</u>	<u>\$ 3,767,399</u>	<u>\$ 7,118,131</u>	<u>\$ 7,184,149</u>

# Town of Wrightstown

## Brown County, Wisconsin

**BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2018  
WITH COMPARATIVE AMOUNTS AS OF DECEMBER 31, 2017**

	General Fund	
	2018	2017
<b>ASSETS</b>		
Cash and investments	\$ 1,034,624	\$ 929,828
Receivables		
Taxes and special charges	3,426,299	3,413,546
Delinquent taxes	-	1,612
Other	4,406	1,189
Prepaid items	2,199	2,199
<b>Total assets</b>	<b><u>\$ 4,467,528</u></b>	<b><u>\$ 4,348,374</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Liabilities		
Accounts payable	\$ 72,420	\$ 49,591
Due to other funds	16,897	17,030
Due to other governments	3,122,183	2,919,830
<b>Total liabilities</b>	<b><u>3,211,500</u></b>	<b><u>2,986,451</u></b>
Deferred inflows of resources		
Property taxes levied for subsequent year	561,535	546,571
Special charges assessed	121,800	120,750
<b>Total deferred inflows of resources</b>	<b><u>683,335</u></b>	<b><u>667,321</u></b>
Fund balance		
Nonspendable	2,199	3,811
Restricted	24,474	122,086
Committed	306,000	250,000
Assigned	4,240	-
Unassigned	235,780	318,705
<b>Total fund balance</b>	<b><u>572,693</u></b>	<b><u>694,602</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b><u>\$ 4,467,528</u></b>	<b><u>\$ 4,348,374</u></b>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown Brown County, Wisconsin

BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2018  
WITH COMPARATIVE AMOUNTS AS OF DECEMBER 31, 2017

	General Fund	
	2018	2017
<b>RECONCILIATION TO THE STATEMENT OF NET POSITION</b>		
Total fund balance as shown on previous page	\$ 572,693	\$ 694,602
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	3,011,054	3,070,890
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Long-term payable - Wrightstown Sanitary District No. 1	<u>(233,015)</u>	<u>(247,019)</u>
Net position of governmental activities as reported on the Statement of Net Position (see page 3)	<u>\$ 3,350,732</u>	<u>\$ 3,518,473</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017**

	<b>General Fund</b>	
	<b>2018</b>	<b>2017</b>
<b>REVENUES</b>		
Taxes	\$ 559,886	\$ 556,970
Intergovernmental	270,662	311,756
Licenses and permits	38,748	32,461
Public charges for services	124,376	122,642
Miscellaneous	6,721	5,021
<b>Total revenues</b>	<b>1,000,393</b>	<b>1,028,850</b>
<b>EXPENDITURES</b>		
Current		
General government	105,121	121,500
Public safety	282,022	247,557
Public works	590,118	593,594
Health and human services	50	50
Conservation and development	125,521	8,445
Debt service		
Principal	14,004	13,694
Interest and fiscal charges	5,466	5,780
<b>Total expenditures</b>	<b>1,122,302</b>	<b>990,620</b>
<b>Net change in fund balance</b>	<b>(121,909)</b>	<b>38,230</b>
<b>Fund balance - January 1</b>	<b>694,602</b>	<b>656,372</b>
<b>Fund balance - December 31</b>	<b>\$ 572,693</b>	<b>\$ 694,602</b>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>General Fund</u>	
	<u>2018</u>	<u>2017</u>
<b>RECONCILIATION TO THE STATEMENT OF ACTIVITIES</b>		
Net change in fund balance as shown on previous page	\$ (121,909)	\$ 38,230
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	29,704	106,976
Contributed capital assets	29,393	28,996
Depreciation expense reported in the statement of activities	(118,933)	(117,420)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal repaid - long-term payable	<u>14,004</u>	<u>13,694</u>
Change in net position of governmental activities as reported in the statement of activities (see pages 4 - 5)	<u>\$ (167,741)</u>	<u>\$ 70,476</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE ACTUAL AMOUNTS AS OF DECEMBER 31, 2017**

	Budget		Actual	Variance Final Budget - Positive (Negative)	2017 Actual
	Original	Final			
<b>REVENUES</b>					
Taxes	\$ 554,758	\$ 554,758	\$ 559,886	\$ 5,128	\$ 556,970
Intergovernmental	232,232	232,232	270,662	38,430	311,756
Licenses and permits	22,100	22,100	38,748	16,648	32,461
Public charges for services	121,150	121,150	124,376	3,226	122,642
Miscellaneous	11,800	11,800	6,721	(5,079)	5,021
Total revenues	<u>942,040</u>	<u>942,040</u>	<u>1,000,393</u>	<u>58,353</u>	<u>1,028,850</u>
<b>EXPENDITURES</b>					
Current					
General government	104,000	105,600	105,121	479	121,500
Public safety	279,213	281,213	282,022	(809)	247,557
Public works	735,050	733,050	590,118	142,932	593,594
Health and human services	50	50	50	-	50
Conservation and development	31,500	130,309	125,521	4,788	8,445
Debt service					
Principal	14,004	14,004	14,004	-	13,694
Interest and fiscal charges	5,466	5,466	5,466	-	5,780
Total expenditures	<u>1,169,283</u>	<u>1,269,692</u>	<u>1,122,302</u>	<u>147,390</u>	<u>990,620</u>
<b>Net change in fund balance</b>	<u>(227,243)</u>	<u>(327,652)</u>	<u>(121,909)</u>	<u>205,743</u>	<u>38,230</u>
<b>Fund balance - January 1</b>	<u>694,602</u>	<u>694,602</u>	<u>694,602</u>	<u>-</u>	<u>656,372</u>
<b>Fund balance - December 31</b>	<u>\$ 467,359</u>	<u>\$ 366,950</u>	<u>\$ 572,693</u>	<u>\$ 205,743</u>	<u>\$ 694,602</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

STATEMENT OF NET POSITION  
 PROPRIETARY FUND  
 DECEMBER 31, 2018  
 WITH COMPARATIVE AMOUNTS AS OF DECEMBER 31, 2017

	Sanitary District No. 1	
	2018	2017
<b>ASSETS</b>		
Current assets		
Cash and investments	\$ 687,111	\$ 595,387
Receivables		
Taxes and special charges	39,570	39,570
Customer accounts	46,646	47,795
Due from other funds	16,897	17,030
Due from other governments	3,958	3,242
Current portion of long-term receivable	14,322	14,004
Total current assets	<u>808,504</u>	<u>717,028</u>
Noncurrent assets		
Restricted assets		
Cash and investments	309,808	270,249
Other assets		
Long-term receivable - general fund	218,693	233,015
Capital assets		
Nondepreciable	45,896	45,896
Depreciable	3,227,180	3,341,761
Total capital assets	<u>3,273,076</u>	<u>3,387,657</u>
Total assets	<u>4,610,081</u>	<u>4,607,949</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	2,188	6,953
Accrued interest payable	2,079	2,861
Accrued and other current liabilities	543	538
Current portion of long-term debt	59,665	58,275
Payable from restricted assets		
Accrued interest payable	2,158	2,288
Current portion of long-term debt	36,424	35,644
Total current liabilities	<u>103,057</u>	<u>106,559</u>
Long-term obligations, less current portion		
General obligation debt	147,044	206,709
Revenue bonds	553,011	589,435
Total long-term liabilities	<u>700,055</u>	<u>796,144</u>
Total liabilities	<u>803,112</u>	<u>902,703</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property taxes levied for subsequent year	39,570	39,570
<b>NET POSITION</b>		
Net investment in capital assets	2,709,947	2,744,613
Restricted	307,650	267,961
Unrestricted	749,802	653,102
Total net position	<u>\$ 3,767,399</u>	<u>\$ 3,665,676</u>

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

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 PROPRIETARY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2018  
 WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017**

	<b>Sanitary District No. 1</b>	
	<b>2018</b>	<b>2017</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 278,751	\$ 282,546
Other	47,601	47,933
Total operating revenues	<u>326,352</u>	<u>330,479</u>
<b>OPERATING EXPENSES</b>		
Operation and maintenance	58,407	50,728
Administrative and general	68,238	64,694
Depreciation	127,517	127,427
Taxes	1,731	1,668
Total operating expenses	<u>255,893</u>	<u>244,517</u>
Operating income	<u>70,459</u>	<u>85,962</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
General property taxes	39,570	39,508
Interest income	5,072	9,234
Interest on long-term receivable	5,466	-
Nonoperating grants	64	63
Interest and fiscal charges	(18,908)	(21,143)
Total nonoperating revenues (expenses)	<u>31,264</u>	<u>27,662</u>
<b>Change in net position</b>	101,723	113,624
<b>Net position - January 1</b>	<u>3,665,676</u>	<u>3,552,052</u>
<b>Net position - December 31</b>	<u>\$ 3,767,399</u>	<u>\$ 3,665,676</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017**

	<b>Sanitary District No. 1</b>	
	<b>2018</b>	<b>2017</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 283,314	\$ 299,293
Cash received from others	43,604	42,334
Cash paid for employee wages and benefits	(22,176)	(21,378)
Cash paid to suppliers	(110,960)	(94,982)
Net cash provided by operating activities	<u>193,782</u>	<u>225,267</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
General property taxes	39,570	39,571
Intergovernmental revenues	64	-
Net cash provided by noncapital financing activities	<u>39,634</u>	<u>39,571</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(12,936)	-
Repayment of advances to other funds	14,004	19,474
Principal paid on long-term debt	(93,919)	(91,710)
Interest paid on long-term debt	(19,820)	(22,039)
Net cash flows used by capital and related financing activities	<u>(112,671)</u>	<u>(94,275)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>10,538</u>	<u>3,454</u>
<b>Change in cash and investments</b>	131,283	174,017
<b>Cash and investments - January 1</b>	<u>865,636</u>	<u>691,619</u>
<b>Cash and investments - December 31</b>	<u>\$ 996,919</u>	<u>\$ 865,636</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown Brown County, Wisconsin

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017**

	<b>Sanitary District No. 1</b>	
	<b>2018</b>	<b>2017</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating income	\$ 70,459	\$ 85,962
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation	127,517	127,427
Change in operating assets and liabilities		
Customer accounts receivables	566	11,148
Accounts payable	(4,760)	730
Net cash provided by operating activities	<u>\$ 193,782</u>	<u>\$ 225,267</u>
Reconciliation of cash and cash equivalents to the statement of net position		
Cash and cash equivalents in current assets	\$ 687,111	\$ 595,387
Cash and cash equivalents in restricted assets	<u>309,808</u>	<u>270,249</u>
Total cash and investments	<u>\$ 996,919</u>	<u>\$ 865,636</u>
Noncash capital and related financing activities		
None		

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Town of Wrightstown, Brown County, Wisconsin (the "Town"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Town are described below:

#### A. REPORTING ENTITY

The Town is a municipal corporation governed by an elected three member board. In accordance with GAAP, the basic financial statements are required to include the Town (the primary government) and any separate component units that have a significant operational or financial relationship with the Town. The Town has identified the following component unit that is required to be included in the basic financial statements in accordance with standards established by GASB Statement No. 61.

#### Blended Component Unit

The following component unit is blended or included in the financial statements of the Town:

The Town of Wrightstown Sanitary District No. 1 (the "District") is governed by the three member Town Board of Wrightstown. Although it is legally separate from the Town, the District is reported as if it were part of the primary government because the Town Board is serving as the governing body of the component unit. The District provides water and sewage treatment services to a portion of the Town.

#### B. RELATED ORGANIZATION

The Town Board is responsible for appointing the members of the Town of Wrightstown Sanitary District No. 2, but the Town's accountability for this organization does not extend beyond making the appointments. Therefore, this organization is not included in the Town's reporting entity.

#### C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

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

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include the general fund. Proprietary funds include an enterprise fund. The Town has no internal service funds. The major individual governmental fund and the major individual enterprise fund are reported as separate columns in the fund financial statements.

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

---

The Town reports the following major governmental fund:

### **General Fund**

This is the Town's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Town reports the following major enterprise fund:

### **Town of Wrightstown Sanitary District No. 1**

This fund accounts for the operations of the Town of Wrightstown Sanitary District No 1, which provides water and sewage treatment services to a portion of the Town.

### **D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

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#### **E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE**

##### **1. Cash and Investments**

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

##### **2. Property Taxes and Special Charges/Receivable**

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against Town properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Town. Special charges not paid by January 31 are held in trust by the County and remitted to the Town, including interest, when collected by the County.

Brown County bills and collects property taxes for the Town.

##### **3. Accounts Receivable**

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

##### **4. Prepaid Items**

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

##### **5. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of \$2,000 or higher and an estimated useful life in excess of a year. Capital assets are defined by the Sanitary District as assets with an initial individual costs of \$1,000 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Infrastructure constructed prior to January 1, 2004 has not been included in the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

Assets	Governmental	Business-type
	Activities	Activities
	Years	
Buildings	40	30 - 50
Improvements other than buildings	10	15 - 25
Machinery and equipment	10	5 - 25
Infrastructure	15 - 50	25 - 100

#### 6. Deferred Inflows of Resources

Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those inflows as revenues are deferred until the future periods to which the inflows are applicable.

#### 7. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### 8. Fund Equity

##### *Governmental Fund Financial Statements*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- ▶ **Nonspendable fund balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- ▶ **Restricted fund balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- ▶ **Committed fund balance.** Amounts that are constrained for specific purposes by action of the Town Board. These constraints can only be removed or changed by the Town Board using the same action that was used to create them.
- ▶ **Assigned fund balance.** Amounts that are constrained for specific purposes by action of Town management. The Town Board has not authorized an employee to assign fund balance.
- ▶ **Unassigned fund balance.** Amounts that are available for any purpose.

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

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

### ***Government-Wide and Proprietary Fund Statements***

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

- ▶ **Net investment in capital assets.** Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- ▶ **Restricted net position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- ▶ **Unrestricted net position.** Net position that is neither classified as restricted nor as net investment in capital assets.

### **F. USE OF ESTIMATES**

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

### **G. PRIOR YEAR INFORMATION**

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the Town's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2017, from which the summarized information was derived.

### **H. RECLASSIFICATIONS**

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements with no change in previously reported net position, changes in net position, fund balance or changes in fund balance.

## **NOTE 2: STEWARDSHIP AND COMPLIANCE**

### **A. BUDGETS AND BUDGETARY ACCOUNTING**

The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During November, the Town Board prepares a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Town Board action.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget.

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

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4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Town Board.
5. Encumbrance accounting is not used by the Town to record commitments related to unperformed contracts for goods or services.

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2018.

### B. PROPERTY TAX LEVY LIMIT

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2018 and 2019 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the Town's January 1 equalized value as a result of net new construction. The actual limit for the Town for the 2018 budget was 2.08%. The actual limit for the Town for the 2019 budget was 2.24%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

### NOTE 3: DETAILED NOTES ON ALL FUNDS

#### A. CASH AND INVESTMENTS

The Town maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed on the financial statements as "Cash and investments".

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Town's cash and investments totaled \$2,031,543 on December 31, 2018 and consisted entirely of deposits with financial institutions.

Reconciliation to the basic financial statements:

#### Government-wide Statement of Net Position

Cash and investments	\$ 1,721,735
Restricted cash and investments	<u>309,808</u>
	<u>\$ 2,031,543</u>

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS

#### DECEMBER 31, 2018

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#### Fair Value Measurements

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The Town currently has no investments that are subject to fair value measurement.

Deposits and investments of the Town are subject to various risks. Presented below is a discussion of the Town's deposits and investments and the related risks.

#### Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will 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 credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The Town does not have an additional custodial credit policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Share Insurance Fund (NCUSIF) in the amount of \$250,000 per credit union member. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk. The Town and Sanitary District have separate coverage limits.

As of December 31, 2018, none of the Town's deposits with financial institutions were in excess of federal and state depository insurance limits.

As of December 31, 2018, none of the Sanitary District's deposits with financial institutions were in excess of federal and state depository insurance limits.

#### B. RESTRICTED ASSETS

Restricted assets on December 31, 2018 totaled \$309,808 and consisted of cash and investments held by the enterprise fund for the following purposes:

Funds	Amount	Purpose
Sanitary District No. 1		
Debt retirement	\$ 96,282	To be used for water and sewer debt service
Capital assets	213,526	To be used for the replacement of capital assets of the sewer utility
Total	\$ 309,808	

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

### C. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, nondepreciable:				
Land	\$ 47,800	\$ -	\$ -	\$ 47,800
Construction in progress	-	24,228	-	24,228
Total capital assets, nondepreciable	<u>47,800</u>	<u>24,228</u>	<u>-</u>	<u>72,028</u>
Capital assets, depreciable:				
Buildings and improvements	7,365	-	-	7,365
Machinery and equipment	5,935	-	-	5,935
Infrastructure	3,953,231	34,869	-	3,988,100
Subtotals	<u>3,966,531</u>	<u>34,869</u>	<u>-</u>	<u>4,001,400</u>
Less accumulated depreciation for:				
Buildings and improvements	2,703	316	-	3,019
Machinery and equipment	123,039	118,617	-	241,656
Infrastructure	817,699	-	-	817,699
Subtotals	<u>943,441</u>	<u>118,933</u>	<u>-</u>	<u>1,062,374</u>
Total capital assets, depreciable, net	<u>3,023,090</u>	<u>(84,064)</u>	<u>-</u>	<u>2,939,026</u>
Governmental activities capital assets, net	<u>\$ 3,070,890</u>	<u>\$ (59,836)</u>	<u>\$ -</u>	3,011,054
Less: Capital related debt				<u>233,015</u>
Net investment in capital assets				<u>\$ 2,778,039</u>
<b>Business-type activities:</b>				
Capital assets, nondepreciable:				
Land	\$ 45,896	\$ -	\$ -	\$ 45,896
Capital assets, depreciable:				
Buildings and improvements	944,994	-	-	944,994
Machinery and equipment	1,420,816	12,936	8,000	1,425,752
Infrastructure	2,741,466	-	600	2,740,866
Subtotals	<u>5,107,276</u>	<u>12,936</u>	<u>8,600</u>	<u>5,111,612</u>
Less accumulated depreciation	<u>1,765,515</u>	<u>127,517</u>	<u>8,600</u>	<u>1,884,432</u>
Total capital assets, depreciable, net	<u>3,341,761</u>	<u>(114,581)</u>	<u>-</u>	<u>3,227,180</u>
Business-type activities capital assets, net	<u>\$ 3,387,657</u>	<u>\$ (114,581)</u>	<u>\$ -</u>	3,273,076
Less: Capital related debt				<u>563,129</u>
Net investment in capital assets				<u>\$ 2,709,947</u>

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Depreciation expense was charged to functions of the Town as follows:

Governmental activities	
General government	\$ 316
Public works	118,617
Total depreciation expense - governmental activities	<u>\$ 118,933</u>
Business-type activities	
Water utility	\$ 42,459
Sewer utility	85,058
Total depreciation expense - business-type activities	<u>\$ 127,517</u>

### D. INTERFUND RECEIVABLE AND PAYABLE

Interfund receivables and payables between individual funds of the Town, as reported in the fund financial statements as of December 31, 2018 are detailed below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Delinquent water and sewer bills placed on the tax roll		
Governmental Fund		
General	\$ -	\$ 16,897
Proprietary Fund		
Sanitary District No. 1	<u>16,897</u>	<u>-</u>
Totals	<u>\$ 16,897</u>	<u>\$ 16,897</u>

### E. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the Town for the year ended December 31, 2018:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Business-type activities:</b>					
General Obligation Debt					
Notes	\$ 264,984	\$ -	\$ 58,275	\$ 206,709	\$ 59,665
Revenue bonds	625,079	-	35,644	589,435	36,424
Business-type activities					
Long-term obligations	<u>\$ 890,063</u>	<u>\$ -</u>	<u>\$ 93,919</u>	<u>\$ 796,144</u>	<u>\$ 96,089</u>

Total interest paid during the year on long-term debt totaled \$19,820.

### General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/18</u>
General obligation notes	5/8/15	10/14/24	2.25%	\$ 186,724	\$ 130,164
General obligation notes	10/14/15	3/18/20	2.57%	228,000	<u>76,545</u>
Total Outstanding General Obligation Debt					<u>\$ 206,709</u>

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Annual principal and interest maturities of the outstanding general obligation debt of \$206,709 on December 31, 2018 are detailed below:

Year Ended December 31,	Business-type Activities		
	Principal	Interest	Total
2019	\$ 59,665	\$ 5,090	\$ 64,755
2020	61,121	3,669	64,790
2021	22,977	2,208	25,185
2022	23,567	1,618	25,185
2023	24,173	1,012	25,185
2024	15,206	391	15,597
	<u>\$ 206,709</u>	<u>\$ 13,988</u>	<u>\$ 220,697</u>

### Legal Margin for New Debt

The Town's legal margin for creation of additional general obligation debt on December 31, 2018 was \$11,000,805 as follows:

Equalized valuation of the Town	\$ 220,016,100
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	11,000,805
Net outstanding general obligation debt applicable to debt limitation	<u>-</u>
Legal margin for new debt	<u>\$ 11,000,805</u>

In addition, in accordance with Wisconsin Statutes, the Town Sanitary District has a 5% of equalized valuation statutory debt limitation. On December 31, 2018, the legal margin for creation of additional general obligation debt for the Town Sanitary District was \$1,347,515 as follows:

Equalized valuation of the District	\$ 31,084,477
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	1,554,224
Net outstanding general obligation debt applicable to debt limitation	<u>206,709</u>
Legal margin for new debt	<u>\$ 1,347,515</u>

### Revenue Bonds

Revenue bonds outstanding on December 31, 2018 totaled \$589,435 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/18
Clean water fund revenue bonds	12/26/12	5/1/32	2.63%	\$ 320,795	\$ 229,100
Safe drinking water fund revenue bonds	12/26/12	5/1/32	1.95%	466,111	<u>360,335</u>
Total Outstanding Revenue Bonds					<u>\$ 589,435</u>

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Annual principal and interest maturities of the outstanding revenue bonds of \$589,435 on December 31, 2018 are detailed below:

Year Ended December 31,	Business-type Activities		
	Principal	Interest	Total
2019	\$ 36,424	\$ 12,552	\$ 48,976
2020	37,221	11,745	48,966
2021	38,036	10,921	48,957
2022	38,870	10,078	48,948
2023	39,722	9,216	48,938
2024 - 2028	212,081	32,459	244,540
2029 - 2032	187,081	8,355	195,436
	<u>\$ 589,435</u>	<u>\$ 95,326</u>	<u>\$ 684,761</u>

#### District Revenues Pledged

The District has pledged future water and sewer customer revenues, net of specified operating expenses, to repay the remaining outstanding water and sewer revenue bonds. Proceeds from the bonds provided financing for the construction of water and wastewater plant improvements. The water bonds are payable solely from water customer net revenues and are payable through 2032. The total principal and interest remaining to be paid on the bonds is \$411,037. Principal and interest paid on debt for the current year and total customer net revenues were \$29,393 and \$111,046 respectively. The sewer bonds are payable solely from sewer customer net revenues and property taxes and are payable through 2032. The total principal and interest remaining to be paid on the bonds is \$273,724. Principal and interest paid on the debt for the current year and total customer net revenues and property taxes were \$19,591 and \$86,930 respectively.

#### F. LONG-TERM PAYABLE TO WRIGHTSTOWN SANITARY DISTRICT NO. 1

During 2013, Wrightstown Sanitary District No. 1 completed a reconstruction project which included the replacement of water and sewer infrastructure and the reconstruction of roads. The District issued Clean Water Fund and Safe Drinking Water Fund loans to pay for the project costs. The Town agreed to pay the District \$150,000 over twenty years with interest at 2.625% for their share of the Clean Water Fund loan and \$150,000 over twenty years with interest at 1.925% for their share of the Safe Drinking Water Fund loan. Annual principal and interest maturities of the Town's portion of the loans is as follows:

Year Ended December 31,	Governmental Activities		
	Principal	Interest	Total
2019	\$ 14,322	\$ 5,145	\$ 19,467
2020	14,647	4,816	19,463
2021	14,979	4,480	19,459
2022	15,319	4,135	19,454
2023	15,668	3,783	19,451
2024 - 2028	83,851	13,337	97,188
2029 - 2032	74,229	3,439	77,668
	<u>\$ 233,015</u>	<u>\$ 39,135</u>	<u>\$ 272,150</u>

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

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### G. FUND EQUITY

#### Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2018, nonspendable fund balance was as follows:

General Fund	
Nonspendable	
Prepaid items	<u>\$ 2,199</u>

#### Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2018, restricted fund balance was as follows:

General Fund	
Restricted for	
Property tax relief and economic development	<u>\$ 24,474</u>

#### Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by Town Board action. At December 31, 2018, General Fund balance was committed as follows:

General Fund	
Committed for	
Mallard and County Line Road bridges	\$ 156,000
Rosin Road	<u>150,000</u>
Total Committed Fund Balance	<u>\$ 306,000</u>

#### Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2018, \$4,240 of fund balance was assigned for the subsequent year's budget.

#### Net Position

The Town reports restricted net position at December 31, 2018 as follows:

Governmental Activities	
Restricted for	
Property tax relief and economic development	<u>\$ 24,474</u>
Business-type Activities	
Restricted for	
Equipment replacement	213,526
Debt service	94,124
Total Business-type Activities Restricted Net Position	<u>307,650</u>
Total Restricted Net Position	<u>\$ 332,124</u>

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

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### NOTE 4: OTHER INFORMATION

#### A. COUNTY AID BRIDGE FUND

The Brown County Highway Department maintains a separate fund for financing bridge construction on the Town's roads. Financing for the fund is provided by annual tax levies from both the County and the Town. Financial transactions of the County's aid bridge fund are not included in the Town's basic financial statements.

A summary of transactions in the Town's county aid bridge fund for 2018, as report by the Brown County Highway Department, shows a balance of \$87,960 in the fund on December 31, 2018 as follows:

Balance - January 1, 2018	\$ 92,353
Tax levies for 2018	
County	<u>25,000</u>
Total available	117,353
Less:	
Expenditures by County Highway Department	<u>29,393</u>
Balance - December 31, 2018	<u><u>\$ 87,960</u></u>

#### B. RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Town completes an annual review of its insurance coverage to ensure adequate coverage.

#### C. CONTINGENCIES

From time to time, the Town is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

## SUPPLEMENTARY INFORMATION

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# Town of Wrightstown

## Brown County, Wisconsin

### GENERAL FUND

#### DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2018

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget		Actual	Variance Final Budget - Positive (Negative)	2017 Actual
	Original	Final			
<b>Taxes</b>					
General property	\$ 547,758	\$ 547,758	\$ 546,574	\$ (1,184)	\$ 537,010
Managed forest land	-	-	349	349	148
Mobile home	7,000	7,000	5,962	(1,038)	7,466
Ag use penalties	-	-	4,182	4,182	8,976
Excess stadium district sales tax	-	-	2,045	2,045	3,370
Other taxes	-	-	774	774	-
<b>Total taxes</b>	<b>554,758</b>	<b>554,758</b>	<b>559,886</b>	<b>5,128</b>	<b>556,970</b>
<b>Intergovernmental</b>					
State					
State shared taxes	69,404	69,404	68,387	(1,017)	68,554
Fire insurance dues	8,350	8,350	8,410	60	8,355
Tax exempt computer aid	-	-	187	187	184
Transportation	124,228	124,228	134,310	10,082	123,863
Local road improvement project	-	-	-	-	27,023
Recycling	4,600	4,600	4,615	15	4,608
Payment in lieu of taxes (PILT)	-	-	718	718	713
Transmission line fees	10,000	10,000	8,119	(1,881)	8,119
Severance	-	-	-	-	368
MFL	-	-	37	37	494
Other					
County - bridge aid	-	-	29,393	29,393	69,475
Fireman's length of service	15,650	15,650	16,486	836	-
<b>Total intergovernmental</b>	<b>232,232</b>	<b>232,232</b>	<b>270,662</b>	<b>38,430</b>	<b>311,756</b>
<b>Licenses and permits</b>					
Licenses					
Business	5,600	5,600	8,074	2,474	9,066
Dog	-	-	715	715	682
Permits					
Building	15,000	15,000	24,104	9,104	20,063
Zoning	1,500	1,500	5,855	4,355	2,650
<b>Total licenses and permits</b>	<b>22,100</b>	<b>22,100</b>	<b>38,748</b>	<b>16,648</b>	<b>32,461</b>
<b>Public charges for services</b>					
General government	800	800	1,375	575	1,498
Recycling	-	-	31	31	1,894
Garbage	120,350	120,350	120,930	580	119,250
Highway	-	-	2,040	2,040	-
<b>Total public charges for services</b>	<b>121,150</b>	<b>121,150</b>	<b>124,376</b>	<b>3,226</b>	<b>122,642</b>
<b>Miscellaneous</b>					
Interest on investments	4,300	4,300	6,631	2,331	5,021
Miscellaneous	7,500	7,500	90	(7,410)	-
<b>Total miscellaneous</b>	<b>11,800</b>	<b>11,800</b>	<b>6,721</b>	<b>(5,079)</b>	<b>5,021</b>
<b>Total Revenues</b>	<b>\$ 942,040</b>	<b>\$ 942,040</b>	<b>\$ 1,000,393</b>	<b>\$ 58,353</b>	<b>\$ 1,028,850</b>

# Town of Wrightstown

## Brown County, Wisconsin

### GENERAL FUND

#### DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2018

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget		Actual	Variance Final Budget - Positive (Negative)	2017 Actual
	Original	Final			
<b>General Government</b>					
Salaries					
Board, clerk and treasurer	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	\$ 53,150
Board expense	5,200	5,600	4,788	812	4,182
Clerk and treasurer expenses	4,500	4,100	1,572	2,528	3,425
Assessor	11,400	11,400	11,476	(76)	10,636
Elections	9,000	10,600	11,732	(1,132)	3,277
Legal fees	-	-	777	(777)	27,330
Joint municipal court	2,500	2,500	2,500	-	2,500
Insurance	5,000	5,000	4,460	540	3,948
Town hall	2,500	2,500	2,386	114	2,173
Accounting and audit	5,000	5,000	6,039	(1,039)	4,575
General fund	-	-	592	(592)	1,481
Town share of social security	4,900	4,900	4,799	101	4,823
Total general government	<u>104,000</u>	<u>105,600</u>	<u>105,121</u>	<u>479</u>	<u>121,500</u>
<b>Public Safety</b>					
Fire protection	218,063	220,063	218,459	1,604	208,552
Fireman's length of service	15,650	15,650	16,486	(836)	-
Ambulance	27,500	27,500	27,605	(105)	26,777
Building inspection	18,000	18,000	19,472	(1,472)	12,228
Total public safety	<u>279,213</u>	<u>281,213</u>	<u>282,022</u>	<u>(809)</u>	<u>247,557</u>
<b>Public Works</b>					
Street lighting	9,000	9,000	8,865	135	8,578
Recycling	30,000	30,040	31,905	(1,865)	29,931
Garbage	98,000	102,260	100,396	1,864	99,965
Road work					
Maintenance	299,000	355,000	357,352	(2,352)	276,643
Construction and blacktop	250,000	187,700	5,871	181,829	55,961
Brush and grass cutting	24,050	24,050	23,531	519	17,822
Bridge fund	25,000	25,000	62,198	(37,198)	104,694
Total public works	<u>735,050</u>	<u>733,050</u>	<u>590,118</u>	<u>142,932</u>	<u>593,594</u>
<b>Health and Human Services</b>					
Health officer	50	50	50	-	50
<b>Conservation and Development</b>					
Planning and zoning	31,500	29,900	25,112	4,788	8,445
Incorporation	-	100,409	100,409	-	-
Total conservation and development	<u>31,500</u>	<u>130,309</u>	<u>125,521</u>	<u>4,788</u>	<u>8,445</u>
<b>Debt Service</b>					
Principal	14,004	14,004	14,004	-	13,694
Interest	5,466	5,466	5,466	-	5,780
Total debt service	<u>19,470</u>	<u>19,470</u>	<u>19,470</u>	<u>-</u>	<u>19,474</u>
<b>Total Expenditures</b>	<u>\$ 1,169,283</u>	<u>\$ 1,269,692</u>	<u>\$ 1,122,302</u>	<u>\$ 147,390</u>	<u>\$ 990,620</u>

ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS

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## Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

To the Town Board  
Town of Wrightstown  
Brown County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Wrightstown, Brown County, Wisconsin (the "Town") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated February 25, 2019.

### **INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

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 Town's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2018-001 and 2018-002 that we consider to be significant deficiencies.

### **COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**TOWN OF WRIGHTSTOWN'S RESPONSE TO FINDINGS**

The Town's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
February 25, 2019

# Town of Wrightstown Brown County, Wisconsin

## SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED DECEMBER 31, 2018

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### SECTION I. INTERNAL CONTROL OVER FINANCIAL REPORTING

FINDING NO.	CONTROL DEFICIENCIES
2018-001	<p><b>Preparation of Annual Financial Report</b> Repeat of Finding 2017-001</p>
Condition:	<p>Current Town staff maintains accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town contracts with us and our knowledge of applicable accounting principles, financial statement format, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. For the same reasons, the Town contracts with us to compile the Wisconsin Municipal Report Form C.</p>
Criteria:	<p>The preparation and review of the annual financial report and Municipal Financial Report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.</p>
Cause:	<p>Town management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.</p>
Effect:	<p>Without our involvement, the Town may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.</p>
Recommendation:	<p>We recommend the Town continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report and Municipal Financial Report.</p>
Management Response:	<p>The Town Clerk and Town Treasurer have reviewed and approved the financial reports.</p>

# Town of Wrightstown Brown County, Wisconsin

## SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED DECEMBER 31, 2018

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<b>FINDING NO.</b>	<b>CONTROL DEFICIENCIES</b>
2018-002	<b>Adjustments to the Town's Financial Records</b> Repeat of Finding 2017-002
Condition:	As part of our audit, we proposed adjusting journal entries that were material to the Town's financial statements.
Criteria:	Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.
Cause:	While Town staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year-end adjusting and closing entries requires additional expertise that would entail additional training and staff time to develop.
Effect:	Year-end financial records prepared by the Town may contain material misstatements.
Recommendation:	We recommend the Town designate an individual to obtain additional training in order to prepare the adjusting and closing entries. We are available to assist the individual in obtaining the understanding to prepare these entries.
Management Response:	The Town Clerk is receiving the training necessary to prepare the material journal entries.

## SECTION II. COMPLIANCE AND OTHER MATTERS

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2018.

Town of Wrightstown  
Brown County, Wisconsin

**ANNUAL FINANCIAL REPORT**

December 31, 2017

# Town of Wrightstown Brown County, Wisconsin

DECEMBER 31, 2017

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## Independent auditors' report

To the Town Board  
Town of Wrightstown  
Brown County, Wisconsin

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Wrightstown, Brown County, Wisconsin (the "Town") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic 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.

### AUDITORS' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' 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 auditors consider internal control relevant to the Town'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 Town'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 respective financial position of the governmental activities, the business-type activities, and each major fund of the Town as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **OTHER MATTERS**

### **Required Supplementary Information**

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 opinions on the basic financial statements are 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's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

## **REPORT ON SUMMARIZED FINANCIAL INFORMATION**

We have previously audited the Town's 2016 financial statements, and our report dated April 10, 2017, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, and each major fund. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2018, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



Certified Public Accountants

Green Bay, Wisconsin  
March 29, 2018

**BASIC FINANCIAL STATEMENTS**

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# Town of Wrightstown

## Brown County, Wisconsin

### STATEMENT OF NET POSITION

DECEMBER 31, 2017

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Governmental Activities	Business-type Activities	Totals	
			2017	2016
<b>ASSETS</b>				
Cash and investments	\$ 929,828	\$ 595,387	\$ 1,525,215	\$ 1,825,906
Receivables				
Taxes and special charges	3,413,546	-	3,413,546	3,037,251
Delinquent taxes	1,612	-	1,612	10
Accounts	-	47,795	47,795	51,316
Other	1,189	-	1,189	13,004
Internal balances	(17,030)	17,030	-	-
Due from other governments	-	3,242	3,242	2,492
Prepaid items	2,199	-	2,199	2,199
Restricted assets				
Cash and investments	-	270,249	270,249	218,554
Long-term receivable - Town of Wrightstown	-	247,019	247,019	260,713
Capital assets, nondepreciable	47,800	45,896	93,696	93,696
Capital assets, depreciable	3,023,090	3,341,761	6,364,851	6,473,726
<b>Total assets</b>	<b>7,402,234</b>	<b>4,568,379</b>	<b>11,970,613</b>	<b>11,978,867</b>
<b>LIABILITIES</b>				
Accounts payable	49,591	6,953	56,544	47,363
Accrued and other current liabilities	-	538	538	615
Due to other governments	2,919,830	-	2,919,830	3,025,598
Accrued interest payable	-	5,149	5,149	6,045
Long-term payable - Wrightstown Sanitary District No. 1	247,019	-	247,019	260,713
Long-term obligations				
Due within one year	-	93,919	93,919	81,375
Due in more than one year	-	796,144	796,144	900,398
<b>Total liabilities</b>	<b>3,216,440</b>	<b>902,703</b>	<b>4,119,143</b>	<b>4,322,107</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for subsequent year	546,571	-	546,571	537,461
Special charges on tax roll	120,750	-	120,750	119,250
<b>Total deferred inflows of resources</b>	<b>667,321</b>	<b>-</b>	<b>667,321</b>	<b>656,711</b>
<b>NET POSITION</b>				
Net investment in capital assets	2,823,871	2,744,613	5,568,484	5,585,649
Restricted	122,086	270,249	392,335	337,270
Unrestricted	572,516	650,814	1,223,330	1,077,130
<b>Total net position</b>	<b>\$ 3,518,473</b>	<b>\$ 3,665,676</b>	<b>\$ 7,184,149</b>	<b>\$ 7,000,049</b>

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

# Town of Wrightstown Brown County, Wisconsin

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2017  
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>GOVERNMENTAL ACTIVITIES</b>				
General government	\$ 121,816	\$ 1,498	\$ -	\$ -
Public safety	247,557	20,063	8,355	-
Public works	574,726	121,144	128,471	96,498
Health and human services	50	-	-	-
Conservation and development	8,445	2,650	-	-
Interest and fiscal charges	5,780	-	-	-
Total governmental activities	<u>958,374</u>	<u>145,355</u>	<u>136,826</u>	<u>96,498</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Water utility	106,594	166,532	-	-
Sewer utility	159,066	163,732	-	-
Total business-type activities	<u>265,660</u>	<u>330,264</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 1,224,034</u>	<u>\$ 475,619</u>	<u>\$ 136,826</u>	<u>\$ 96,498</u>
General revenues				
Taxes				
Property taxes				
Sales tax				
Other taxes				
Federal and state grants and other contributions not restricted to specific functions				
Interest and investment earnings				
Miscellaneous				
Total general revenues				
<b>Change in net position</b>				
<b>Net position - January 1</b>				
<b>Net position - December 31</b>				

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

**Net (Expense) Revenue  
and Changes in Net Position**

Governmental Activities	Business-type Activities	Totals	
		2017	2016
\$ (120,318)	\$ -	\$ (120,318)	\$ (107,506)
(219,139)	-	(219,139)	(233,287)
(228,613)	-	(228,613)	622,605
(50)	-	(50)	(50)
(5,795)	-	(5,795)	(6,667)
(5,780)	-	(5,780)	(6,087)
<u>(579,695)</u>	<u>-</u>	<u>(579,695)</u>	<u>269,008</u>
-	59,938	59,938	56,240
-	4,666	4,666	6,085
-	64,604	64,604	62,325
<u>(579,695)</u>	<u>64,604</u>	<u>(515,091)</u>	<u>331,333</u>
537,010	39,508	576,518	594,945
3,370	-	3,370	3,536
16,590	-	16,590	9,219
78,432	63	78,495	63,961
5,021	9,234	14,255	13,988
9,748	215	9,963	24,079
<u>650,171</u>	<u>49,020</u>	<u>699,191</u>	<u>709,728</u>
70,476	113,624	184,100	1,041,061
<u>3,447,997</u>	<u>3,552,052</u>	<u>7,000,049</u>	<u>5,958,988</u>
<u>\$ 3,518,473</u>	<u>\$ 3,665,676</u>	<u>\$ 7,184,149</u>	<u>\$ 7,000,049</u>

# Town of Wrightstown

## Brown County, Wisconsin

**BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2017  
WITH COMPARATIVE AMOUNTS AS OF DECEMBER 31, 2016**

	General Fund	
	2017	2016
<b>ASSETS</b>		
Cash and investments	\$ 929,828	\$ 1,352,841
Receivables		
Taxes and special charges	3,413,546	3,037,251
Delinquent taxes	1,612	10
Other	1,189	13,004
Prepaid items	2,199	2,199
<b>Total assets</b>	<b><u>\$ 4,348,374</u></b>	<b><u>\$ 4,405,305</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Liabilities		
Accounts payable	\$ 49,591	\$ 41,217
Due to other funds	17,030	25,407
Due to other governments	2,919,830	3,025,598
<b>Total liabilities</b>	<b><u>2,986,451</u></b>	<b><u>3,092,222</u></b>
Deferred inflows of resources		
Property taxes levied for subsequent year	546,571	537,461
Special charges assessed	120,750	119,250
<b>Total deferred inflows of resources</b>	<b><u>667,321</u></b>	<b><u>656,711</u></b>
Fund balance		
Nonspendable	3,811	2,209
Restricted	122,086	118,716
Committed	250,000	59,000
Unassigned	318,705	476,447
<b>Total fund balance</b>	<b><u>694,602</u></b>	<b><u>656,372</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b><u>\$ 4,348,374</u></b>	<b><u>\$ 4,405,305</u></b>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2017  
WITH COMPARATIVE AMOUNTS AS OF DECEMBER 31, 2016**

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	<u>General Fund</u>	
	<u>2017</u>	<u>2016</u>
<b>RECONCILIATION TO THE STATEMENT OF NET POSITION</b>		
Total fund balance as shown on previous page	\$ 694,602	\$ 656,372
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	3,070,890	3,052,338
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Long-term payable - Wrightstown Sanitary District No. 1	<u>(247,019)</u>	<u>(260,713)</u>
Net position of governmental activities as reported on the Statement of Net Position (see page 3)	<u>\$ 3,518,473</u>	<u>\$ 3,447,997</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
**WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>General Fund</b>	
	<b>2017</b>	<b>2016</b>
<b>REVENUES</b>		
Taxes	\$ 556,970	\$ 568,199
Intergovernmental	311,756	644,689
Licenses and permits	32,461	32,487
Public charges for services	122,642	119,408
Miscellaneous	5,021	20,662
Total revenues	<u>1,028,850</u>	<u>1,385,445</u>
<b>EXPENDITURES</b>		
Current		
General government	121,500	109,941
Public safety	247,557	264,221
Public works	593,594	654,530
Health and human services	50	50
Conservation and development	8,445	8,257
Debt service		
Principal	13,694	13,390
Interest and fiscal charges	5,780	6,087
Total expenditures	<u>990,620</u>	<u>1,056,476</u>
<b>Net change in fund balance</b>	38,230	328,969
<b>Fund balance - January 1</b>	<u>656,372</u>	<u>327,403</u>
<b>Fund balance - December 31</b>	<u>\$ 694,602</u>	<u>\$ 656,372</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017  
WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	General Fund	
	2017	2016
<b>RECONCILIATION TO THE STATEMENT OF ACTIVITIES</b>		
Net change in fund balance as shown on previous page	\$ 38,230	\$ 328,969
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	106,976	294,191
Contributed capital assets	28,996	401,456
Depreciation expense reported in the statement of activities	(117,420)	(108,489)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal repaid	<u>13,694</u>	<u>13,390</u>
Change in net position of governmental activities as reported in the statement of activities (see pages 4 - 5)	<u>\$ 70,476</u>	<u>\$ 929,517</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	Budget		Actual	Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final			
<b>REVENUES</b>					
Taxes	\$ 555,003	\$ 555,003	\$ 556,970	\$ 1,967	\$ 568,199
Intergovernmental	240,786	240,786	311,756	70,970	644,689
Licenses and permits	21,500	21,500	32,461	10,961	32,487
Public charges for services	117,950	117,950	122,642	4,692	119,408
Miscellaneous	4,000	4,000	5,021	1,021	20,662
Total revenues	<u>939,239</u>	<u>939,239</u>	<u>1,028,850</u>	<u>89,611</u>	<u>1,385,445</u>
<b>EXPENDITURES</b>					
Current					
General government	115,050	127,050	121,500	5,550	109,941
Public safety	260,022	260,022	247,557	12,465	264,221
Public works	582,500	570,500	593,594	(23,094)	654,530
Health and human services	50	50	50	-	50
Conservation and development	10,500	10,500	8,445	2,055	8,257
Debt service					
Principal	13,694	13,694	13,694	-	13,390
Interest and fiscal charges	5,780	5,780	5,780	-	6,087
Total expenditures	<u>987,596</u>	<u>987,596</u>	<u>990,620</u>	<u>(3,024)</u>	<u>1,056,476</u>
<b>Net change in fund balance</b>	(48,357)	(48,357)	38,230	86,587	328,969
<b>Fund balance - January 1</b>	<u>656,372</u>	<u>656,372</u>	<u>656,372</u>	-	<u>327,403</u>
<b>Fund balance - December 31</b>	<u>\$ 608,015</u>	<u>\$ 608,015</u>	<u>\$ 694,602</u>	<u>\$ 86,587</u>	<u>\$ 656,372</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**  
**DECEMBER 31, 2017**  
**WITH COMPARATIVE AMOUNTS AS OF DECEMBER 31, 2016**

	<b>Sanitary District No. 1</b>	
	<b>2017</b>	<b>2016</b>
<b>ASSETS</b>		
Current assets		
Cash and investments	\$ 595,387	\$ 473,065
Receivables		
Customer accounts	47,795	51,316
Due from other funds	17,030	25,407
Due from other governments	3,242	2,492
Current portion of long-term receivable	14,004	13,693
Total current assets	<u>677,458</u>	<u>565,973</u>
Noncurrent assets		
Restricted assets		
Cash and investments	270,249	218,554
Other assets		
Long-term receivable - general fund	233,015	247,020
Capital assets		
Nondepreciable	45,896	45,896
Depreciable	3,341,761	3,469,188
Total capital assets	<u>3,387,657</u>	<u>3,515,084</u>
Total assets	<u>4,568,379</u>	<u>4,546,631</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	6,953	6,146
Accrued interest	2,861	3,630
Accrued and other current liabilities	538	615
Current portion of long-term debt	58,275	46,494
Payable from restricted assets		
Accrued interest	2,288	2,415
Current portion of long-term debt	35,644	34,881
Total current liabilities	<u>106,559</u>	<u>94,181</u>
Long-term obligations, less current portion		
General obligation debt	206,709	275,319
Revenue bonds	589,435	625,079
Total long-term liabilities	<u>796,144</u>	<u>900,398</u>
Total liabilities	<u>902,703</u>	<u>994,579</u>
<b>NET POSITION</b>		
Net investment in capital assets	2,744,613	2,794,024
Restricted	270,249	218,554
Unrestricted	650,814	539,474
Total net position	<u>\$ 3,665,676</u>	<u>\$ 3,552,052</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 PROPRIETARY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2017  
 WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>Sanitary District No. 1</b>	
	<b>2017</b>	<b>2016</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 282,546	\$ 285,058
Other	47,933	48,131
Total operating revenues	<u>330,479</u>	<u>333,189</u>
<b>OPERATING EXPENSES</b>		
Operation and maintenance	50,728	54,374
Administrative and general	64,694	62,744
Depreciation	127,427	127,368
Taxes	1,668	1,722
Total operating expenses	<u>244,517</u>	<u>246,208</u>
Operating income	<u>85,962</u>	<u>86,981</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
General property taxes	39,508	39,501
Interest income	9,234	9,043
Interest and fiscal charges	(21,143)	(24,050)
Other nonoperating revenues (expenses)	63	69
Total nonoperating revenues (expenses)	<u>27,662</u>	<u>24,563</u>
<b>Change in net position</b>	113,624	111,544
<b>Net position - January 1</b>	<u>3,552,052</u>	<u>3,440,508</u>
<b>Net position - December 31</b>	<u>\$ 3,665,676</u>	<u>\$ 3,552,052</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2017  
 WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>Sanitary District No. 1</b>	
	<b>2017</b>	<b>2016</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 299,293	\$ 276,460
Cash received from others	42,334	42,875
Cash paid for employee wages and benefits	(21,378)	(20,265)
Cash paid to suppliers	(94,982)	(107,439)
Net cash provided by operating activities	<u>225,267</u>	<u>191,631</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
General property taxes	<u>39,571</u>	<u>39,570</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	-	(50,439)
Capital contributions	-	23,740
Repayment of advances to other funds	19,474	19,477
Principal paid on long-term debt	(91,710)	(125,321)
Interest paid on long-term debt	(22,039)	(24,435)
Net cash flows used by capital and related financing activities	<u>(94,275)</u>	<u>(156,978)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>3,454</u>	<u>2,956</u>
<b>Change in cash and investments</b>	174,017	77,179
<b>Cash and investments - January 1</b>	<u>691,619</u>	<u>614,440</u>
<b>Cash and investments - December 31</b>	<u>\$ 865,636</u>	<u>\$ 691,619</u>

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
**WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>Sanitary District No. 1</b>	
	<b>2017</b>	<b>2016</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating income	\$ 85,962	\$ 86,981
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation	127,427	127,368
Change in operating assets and liabilities		
Customer accounts receivables	11,148	(13,854)
Accounts payable	730	(8,864)
Net cash provided by operating activities	<u>\$ 225,267</u>	<u>\$ 191,631</u>
Reconciliation of cash and cash equivalents to the statement of net position		
Cash and cash equivalents in current assets	\$ 595,387	\$ 473,065
Cash and cash equivalents in restricted assets	<u>270,249</u>	<u>218,554</u>
Total cash and investments	<u>\$ 865,636</u>	<u>\$ 691,619</u>
Noncash capital and related financing activities		
None		

*The notes to the basic financial statements are an integral part of this statement.*

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the Town of Wrightstown, Brown County, Wisconsin (the "Town"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Town are described below:

#### **A. REPORTING ENTITY**

The Town is a municipal corporation governed by an elected three member board. In accordance with GAAP, the basic financial statements are required to include the Town (the primary government) and any separate component units that have a significant operational or financial relationship with the Town. The Town has identified the following component unit that is required to be included in the basic financial statements in accordance with standards established by GASB Statement No. 61.

#### **Blended Component Unit**

The following component unit is blended or included in the financial statements of the Town:

The Town of Wrightstown Sanitary District No. 1 (the "District") is governed by the three member Town Board of Wrightstown. Although it is legally separate from the Town, the District is reported as if it were part of the primary government because the Town Board is serving as the governing body of the component unit. The District provides water and sewage treatment services to a portion of the Town.

#### **B. RELATED ORGANIZATION**

The Town Board is responsible for appointing the members of the Town of Wrightstown Sanitary District No. 2, but the Town's accountability for this organization does not extend beyond making the appointments. Therefore, this organization is not included in the Town's reporting entity.

#### **C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

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

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include the general fund. Proprietary funds include an enterprise fund. The Town has no internal service funds. The major individual governmental fund and the major individual enterprise fund are reported as separate columns in the fund financial statements.

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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The Town reports the following major governmental fund:

#### **General Fund**

This is the Town's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Town reports the following major enterprise fund:

#### **Town of Wrightstown Sanitary District No. 1**

This fund accounts for the operations of the Town of Wrightstown Sanitary District No 1, which provides water and sewage treatment services to a portion of the Town.

#### **D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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#### **E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE**

##### **1. Cash and Investments**

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

##### **2. Property Taxes and Special Charges/Receivable**

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against Town properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Town. Special charges not paid by January 31 are held in trust by the County and remitted to the Town, including interest, when collected by the County.

Brown County bills and collects property taxes for the Town.

##### **3. Accounts Receivable**

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

##### **4. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.

##### **5. Prepaid Items**

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

##### **6. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of \$2,000 or higher and an estimated useful life in excess of a year. Capital assets are defined by the Sanitary District as assets with an initial individual costs of \$1,000 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Infrastructure constructed prior to January 1, 2004 has not been included in the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

Assets	Governmental	Business-type
	Activities	Activities
	Years	
Buildings	40	30 - 50
Improvements other than buildings	10	15 - 25
Machinery and equipment	10	5 - 25
Infrastructure	15 - 50	25 - 100

#### 7. Deferred Inflows of Resources

Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those inflows as revenues are deferred until the future periods to which the inflows are applicable.

#### 8. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### 9. Fund Equity

##### *Governmental Fund Financial Statements*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- ▶ **Nonspendable fund balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- ▶ **Restricted fund balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- ▶ **Committed fund balance.** Amounts that are constrained for specific purposes by action of the Town Board. These constraints can only be removed or changed by the Town Board using the same action that was used to create them.
- ▶ **Assigned fund balance.** Amounts that are constrained for specific purposes by action of Town management. The Town Board has not authorized an employee to assign fund balance.
- ▶ **Unassigned fund balance.** Amounts that are available for any purpose.

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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

#### ***Government-Wide and Proprietary Fund Statements***

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

- ▶ **Net investment in capital assets.** Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- ▶ **Restricted net position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- ▶ **Unrestricted net position.** Net position that is neither classified as restricted nor as net investment in capital assets.

#### **F. USE OF ESTIMATES**

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

#### **G. PRIOR YEAR INFORMATION**

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the Town's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2016, from which the summarized information was derived.

#### **H. RECLASSIFICATIONS**

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements with no change in previously reported net position, changes in net position, fund balance or changes in fund balance.

### **NOTE 2: STEWARDSHIP AND COMPLIANCE**

#### **A. BUDGETS AND BUDGETARY ACCOUNTING**

The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During November, the Town Board prepares a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Town Board action.

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the general fund.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Town Board.
5. Encumbrance accounting is not used by the Town to record commitments related to unperformed contracts for goods or services.

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2017.

### **B. PROPERTY TAX LEVY LIMIT**

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2017 and 2018 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the Town's January 1 equalized value as a result of net new construction. The actual limit for the Town for the 2017 budget was 1.28%. The actual limit for the Town for the 2018 budget was 2.08%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

### **NOTE 3: DETAILED NOTES ON ALL FUNDS**

#### **A. CASH AND INVESTMENTS**

The Town maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed on the financial statements as "Cash and investments".

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Town's cash and investments totaled \$1,795,464 on December 31, 2017 and consisted entirely of deposits with financial institutions.

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 1,525,215
Restricted cash and investments	270,249
	<u>\$ 1,795,464</u>

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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#### Fair Value Measurements

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The Town currently has no investments that are subject to fair value measurement.

Deposits and investments of the Town are subject to various risks. Presented below is a discussion of the Town's deposits and investments and the related risks.

#### Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will 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 credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The Town does not have an additional custodial credit policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Share Insurance Fund (NCUSIF) in the amount of \$250,000 per credit union member. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk. The Town and Sanitary District have separate coverage limits.

As of December 31, 2017, none of the Town's deposits with financial institutions were in excess of federal and state depository insurance limits.

As of December 31, 2017, \$12,994 of the Sanitary District's deposits with financial institutions were in excess of federal and state depository insurance limits.

#### B. RESTRICTED ASSETS

Restricted assets on December 31, 2017 totaled \$270,249 and consisted of cash and investments held by the enterprise fund for the following purposes:

Funds	Amount	Purpose
Sanitary District No. 1		
Debt retirement	\$ 71,944	To be used for water and sewer debt service
Capital assets	198,305	To be used for the replacement of capital assets of the sewer utility
Total	\$ 270,249	

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

#### C. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 47,800	\$ -	\$ -	\$ 47,800
Capital assets, being depreciated:				
Buildings and improvements	7,365	-	-	7,365
Machinery and equipment	5,935	-	-	5,935
Infrastructure	3,817,259	135,972	-	3,953,231
Subtotals	3,830,559	135,972	-	3,966,531
Less accumulated depreciation for:				
Buildings and improvements	2,387	316	-	2,703
Machinery and equipment	5,935	117,104	-	123,039
Infrastructure	817,699	-	-	817,699
Subtotals	826,021	117,420	-	943,441
Total capital assets, being depreciated, net	3,004,538	18,552	-	3,023,090
Governmental activities capital assets, net	\$ 3,052,338	\$ 18,552	\$ -	3,070,890
Less: Capital related debt				247,019
Net investment in capital assets				\$ 2,823,871
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 45,896	\$ -	\$ -	\$ 45,896
Capital assets, being depreciated:				
Buildings and improvements	944,994	-	-	944,994
Machinery and equipment	2,741,536	-	70	2,741,466
Infrastructure	1,420,816	-	-	1,420,816
Subtotals	5,107,346	-	70	5,107,276
Less accumulated depreciation	1,638,158	127,427	70	1,765,515
Total capital assets, being depreciated, net	3,469,188	(127,427)	-	3,341,761
Business-type activities capital assets, net	\$ 3,515,084	\$ (127,427)	\$ -	3,387,657
Less: Capital related debt				643,044
Net investment in capital assets				\$ 2,744,613

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Depreciation expense was charged to functions of the Town as follows:

Governmental activities	
General government	\$ 316
Public works	117,104
Total depreciation expense - governmental activities	<u>\$ 117,420</u>
Business-type activities	
Water utility	\$ 42,359
Sewer utility	85,068
Total depreciation expense - business-type activities	<u>\$ 127,427</u>

### D. INTERFUND RECEIVABLE, PAYABLES, AND TRANSFERS

Interfund receivables and payables between individual funds of the Town, as reported in the fund financial statements, as of December 31, 2017 are detailed below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Delinquent water and sewer bills placed on the tax roll		
Governmental Funds		
General Fund	\$ -	\$ 17,030
Proprietary Fund		
Sanitary District No. 1	<u>17,030</u>	<u>-</u>
Totals	<u>\$ 17,030</u>	<u>\$ 17,030</u>

### E. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the Town for the year ended December 31, 2017:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Business-type activities:</b>					
General Obligation Debt					
Notes	\$ 321,813	\$ -	\$ 56,829	\$ 264,984	\$ 58,275
Revenue bonds	<u>659,960</u>	<u>-</u>	<u>34,881</u>	<u>625,079</u>	<u>35,644</u>
Business-type activities					
Long-term obligations	<u>\$ 981,773</u>	<u>\$ -</u>	<u>\$ 91,710</u>	<u>\$ 890,063</u>	<u>\$ 93,919</u>

Total interest paid during the year on long-term debt totaled \$22,039.

#### General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/17</u>
General obligation notes	5/8/15	10/14/24	2.25%	\$ 186,724	\$ 151,457
General obligation notes	10/14/15	3/18/20	2.57%	228,000	<u>113,527</u>
Total Outstanding General Obligation Debt					<u>\$ 264,984</u>

# Town of Wrightstown

## Brown County, Wisconsin

### NOTES TO BASIC FINANCIAL STATEMENTS

#### DECEMBER 31, 2017

Annual principal and interest maturities of the outstanding general obligation debt of \$264,984 on December 31, 2017 are detailed below:

Year Ended December 31,	Business-type Activities		
	Principal	Interest	Total
2018	\$ 58,275	\$ 6,481	\$ 64,756
2019	59,665	5,090	64,755
2020	61,121	3,669	64,790
2021	22,977	2,208	25,185
2022	23,567	1,618	25,185
2023 - 2024	39,379	1,403	40,782
	<u>\$ 264,984</u>	<u>\$ 20,469</u>	<u>\$ 285,453</u>

#### Legal Margin for New Debt

The Town's legal margin for creation of additional general obligation debt on December 31, 2017 was \$10,234,330 as follows:

Equalized valuation of the Town	\$ 204,686,600
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	<u>10,234,330</u>
Net outstanding general obligation debt applicable to debt limitation	-
Legal margin for new debt	<u>\$ 10,234,330</u>

In addition, in accordance with Wisconsin Statutes, the Town Sanitary District has a 5% of equalized valuation statutory debt limitation. On December 31, 2017, the legal margin for creation of additional general obligation debt for the Town Sanitary District was \$1,194,685 as follows:

Equalized valuation of the District	\$ 29,193,387
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	<u>1,459,669</u>
Net outstanding general obligation debt applicable to debt limitation	<u>264,984</u>
Legal margin for new debt	<u>\$ 1,194,685</u>

#### Revenue Bonds

Revenue bonds outstanding on December 31, 2017 totaled \$625,079 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/17
Clean water fund revenue bonds	12/26/12	5/1/32	2.63%	\$ 320,795	\$ 242,501
Safe drinking water fund revenue bonds	12/26/12	5/1/32	1.95%	466,111	<u>382,578</u>
Total Outstanding Revenue Bonds					<u>\$ 625,079</u>

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Annual principal and interest maturities of the outstanding revenue bonds of \$625,079 on December 31, 2017 are detailed below:

Year Ended December 31,	Business-type Activities		
	Principal	Interest	Total
2018	\$ 35,644	\$ 13,340	\$ 48,984
2019	36,424	12,552	48,976
2020	37,221	11,745	48,966
2021	38,036	10,921	48,957
2022	38,870	10,078	48,948
2023 - 2027	207,524	37,067	244,591
2028 - 2032	231,360	12,963	244,323
	<u>\$ 625,079</u>	<u>\$ 108,666</u>	<u>\$ 733,745</u>

### District Revenues Pledged

The District has pledged future water and sewer customer revenues, net of specified operating expenses, to repay the remaining outstanding water and sewer revenue bonds. Proceeds from the bonds provided financing for the construction of water and wastewater plant improvements. The water bonds are payable solely from water customer net revenues and are payable through 2032. The total principal and interest remaining to be paid on the bonds is \$440,430. Principal and interest paid on debt for the current year and total customer net revenues were \$29,397 and \$123,440 respectively. The sewer bonds are payable solely from sewer customer net revenues and property taxes and are payable through 2032. The total principal and interest remaining to be paid on the bonds is \$293,315. Principal and interest paid on the debt for the current year and total customer net revenues and property taxes were \$19,595 and \$89,949 respectively.

### F. LONG-TERM PAYABLE TO WRIGHTSTOWN SANITARY DISTRICT NO. 1

During 2013, Wrightstown Sanitary District No. 1 completed a reconstruction project which included the replacement of water and sewer infrastructure and the reconstruction of roads. The District issued Clean Water Fund and Safe Drinking Water Fund loans to pay for the project costs. The Town agreed to pay the District \$150,000 over twenty years with interest at 2.625% for their share of the Clean Water Fund loan and \$150,000 over twenty years with interest at 1.925% for their share of the Safe Drinking Water Fund loan. Annual principal and interest maturities of the Town's portion of the loans is as follows:

Year Ended December 31,	Governmental Activities		
	Principal	Interest	Total
2018	\$ 14,004	\$ 5,466	\$ 19,470
2019	14,322	5,145	19,467
2020	14,647	4,816	19,463
2021	14,979	4,480	19,459
2022	15,319	4,135	19,454
2023 - 2027	81,985	15,225	97,210
2028 - 2032	91,763	5,333	97,096
	<u>\$ 247,019</u>	<u>\$ 44,600</u>	<u>\$ 291,619</u>

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### G. FUND EQUITY

#### Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2017, nonspendable fund balance was as follows:

General Fund		
Nonspendable		
Delinquent taxes	\$	1,612
Prepaid items		2,199
Total General Fund Nonspendable Fund Balance	\$	<u>3,811</u>

#### Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2017, restricted fund balance was as follows:

General Fund		
Restricted for		
Property tax relief and economic development	\$	<u>122,086</u>

#### Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by Town Board action. At December 31, 2017, General Fund balance was committed as follows:

General Fund		
Committed for		
Mallard/County Line	\$	100,000
Rosin Road		150,000
Total Committed Fund Balance	\$	<u>250,000</u>

#### Net Position

The Town reports restricted net position at December 31, 2017 as follows:

Governmental Activities		
Restricted for		
Property tax relief and economic development	\$	<u>122,086</u>
Business-type Activities		
Restricted for		
Equipment replacement		198,305
Debt service		71,944
Total Business-type Activities Restricted Net Position		<u>270,249</u>
Total Restricted Net Position	\$	<u>392,335</u>

# Town of Wrightstown Brown County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### NOTE 4: OTHER INFORMATION

#### A. COUNTY AID BRIDGE FUND

The Brown County Highway Department maintains a separate fund for financing bridge construction on the Town's roads. Financing for the fund is provided by annual tax levies from both the County and the Town. Financial transactions of the County's aid bridge fund are not included in the Town's basic financial statements.

A summary of transactions in the Town's county aid bridge fund for 2017, as report by the Brown County Highway Department, shows a balance of \$92,353 in the fund on December 31, 2017 as follows:

Balance - January 1, 2017	\$ 161,828
Tax levies for 2017	
County	-
Town	-
Total available	<u>161,828</u>
Less:	
Expenditures by County Highway Department	69,475
Balance - December 31, 2017	<u><u>\$ 92,353</u></u>

#### B. RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Town completes an annual review of its insurance coverage to ensure adequate coverage.

#### C. CONTINGENCIES

From time to time, the Town is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

## SUPPLEMENTARY INFORMATION

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# Town of Wrightstown

Brown County, Wisconsin

## GENERAL FUND

### DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016

	Budget		Actual	Variance	2016 Actual
	Original	Final		Final Budget - Positive (Negative)	
<b>Taxes</b>					
General property	\$ 537,003	\$ 537,003	\$ 537,010	\$ 7	\$ 555,444
Managed forest land	-	-	148	148	148
Mobile home	5,000	5,000	7,466	2,466	7,225
Ag use penalties	-	-	8,976	8,976	1,842
Excess stadium district sales tax	-	-	3,370	3,370	3,536
Other taxes	13,000	13,000	-	(13,000)	4
<b>Total taxes</b>	<b>555,003</b>	<b>555,003</b>	<b>556,970</b>	<b>1,967</b>	<b>568,199</b>
<b>Intergovernmental</b>					
State					
State shared taxes	68,497	68,497	68,554	57	44,054
Fire insurance dues	23,500	23,500	8,355	(15,145)	7,793
Tax exempt computer aid	-	-	184	184	217
Transportation	123,863	123,863	123,863	-	119,766
Local road improvement project	-	-	27,023	27,023	-
Recycling	4,400	4,400	4,608	208	4,411
Payment in lieu of taxes (PILT)	-	-	713	713	743
Transmission line fees	10,000	10,000	8,119	(1,881)	18,770
Severance	-	-	368	368	-
MFL	-	-	494	494	108
Other					
County - bridge aid	10,526	10,526	69,475	58,949	448,827
<b>Total intergovernmental</b>	<b>240,786</b>	<b>240,786</b>	<b>311,756</b>	<b>70,970</b>	<b>644,689</b>
<b>Licenses and permits</b>					
Licenses					
Business	5,000	5,000	9,066	4,066	6,946
Dog	-	-	682	682	810
Permits					
Building	15,000	15,000	20,063	5,063	23,141
Zoning	1,500	1,500	2,650	1,150	1,590
<b>Total licenses and permits</b>	<b>21,500</b>	<b>21,500</b>	<b>32,461</b>	<b>10,961</b>	<b>32,487</b>
<b>Public charges for services</b>					
General government	500	500	1,498	998	553
Recycling	-	-	1,894	1,894	-
Garbage	117,450	117,450	119,250	1,800	118,800
Highway	-	-	-	-	55
<b>Total public charges for services</b>	<b>117,950</b>	<b>117,950</b>	<b>122,642</b>	<b>4,692</b>	<b>119,408</b>
<b>Miscellaneous</b>					
Interest on investments	4,000	4,000	5,021	1,021	4,945
Donations	-	-	-	-	15,717
<b>Total miscellaneous</b>	<b>4,000</b>	<b>4,000</b>	<b>5,021</b>	<b>1,021</b>	<b>20,662</b>
<b>Total Revenues</b>	<b>\$ 939,239</b>	<b>\$ 939,239</b>	<b>\$ 1,028,850</b>	<b>\$ 89,611</b>	<b>\$ 1,385,445</b>

# Town of Wrightstown

Brown County, Wisconsin

## GENERAL FUND

### DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016

	Budget		Actual	Variance	2016 Actual
	Original	Final		Final Budget - Positive (Negative)	
<b>General Government</b>					
Salaries					
Board, clerk and treasurer	\$ 54,000	\$ 54,000	\$ 53,150	\$ 850	\$ 54,000
Board expense	9,600	9,600	4,182	5,418	2,962
Clerk and treasurer expenses	4,250	4,250	3,425	825	3,287
Assessor	10,700	10,700	10,636	64	10,664
Elections	2,000	2,000	3,277	(1,277)	8,838
Legal fees	15,000	27,000	27,330	(330)	11,265
Joint municipal court	1,500	1,500	2,500	(1,000)	1,000
Insurance	5,000	5,000	3,948	1,052	4,269
Town hall	2,100	2,100	2,173	(73)	3,817
Accounting and audit	5,000	5,000	4,575	425	4,425
Town hall outlay	1,000	1,000	-	1,000	-
General fund	-	-	1,481	(1,481)	606
Town share of social security	4,900	4,900	4,823	77	4,808
Total general government	<u>115,050</u>	<u>127,050</u>	<u>121,500</u>	<u>5,550</u>	<u>109,941</u>
<b>Public Safety</b>					
Fire protection	223,922	223,922	208,552	15,370	221,016
Ambulance	26,100	26,100	26,777	(677)	25,899
Building inspection	10,000	10,000	12,228	(2,228)	17,306
Total public safety	<u>260,022</u>	<u>260,022</u>	<u>247,557</u>	<u>12,465</u>	<u>264,221</u>
<b>Public Works</b>					
Street lighting	8,750	8,750	8,578	172	8,831
Recycling	35,000	35,000	29,931	5,069	29,751
Garbage	97,700	97,700	99,965	(2,265)	97,551
Road work					
Maintenance	268,500	256,500	276,643	(20,143)	197,513
Construction and blacktop	44,500	44,500	55,961	(11,461)	160,108
Brush and grass cutting	24,050	24,050	17,822	6,228	27,931
Bridge fund	104,000	104,000	104,694	(694)	132,845
Total public works	<u>582,500</u>	<u>570,500</u>	<u>593,594</u>	<u>(23,094)</u>	<u>654,530</u>
<b>Health and Human Services</b>					
Health officer	<u>50</u>	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
<b>Conservation and Development</b>					
Planning and zoning	<u>10,500</u>	<u>10,500</u>	<u>8,445</u>	<u>2,055</u>	<u>8,257</u>
<b>Debt Service</b>					
Principal	13,694	13,694	13,694	-	13,390
Interest	5,780	5,780	5,780	-	6,087
Total debt service	<u>19,474</u>	<u>19,474</u>	<u>19,474</u>	<u>-</u>	<u>19,477</u>
<b>Total Expenditures</b>	<u>\$ 987,596</u>	<u>\$ 987,596</u>	<u>\$ 990,620</u>	<u>\$ (3,024)</u>	<u>\$ 1,056,476</u>

ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS

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## Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

To the Town Board  
Town of Wrightstown  
Brown County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Wrightstown, Brown County, Wisconsin (the "Town") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated March 29, 2018.

### **INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

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 Town's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2017-001 and 2017-002 that we consider to be significant deficiencies.

### **COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**TOWN OF WRIGHTSTOWN'S RESPONSE TO FINDINGS**

The Town's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants

Green Bay, Wisconsin

March 29, 2018

# Town of Wrightstown Brown County, Wisconsin

## SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED DECEMBER 31, 2017

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### SECTION I. INTERNAL CONTROL OVER FINANCIAL REPORTING

FINDING NO.	CONTROL DEFICIENCIES
2017-001	<p><b>Preparation of Annual Financial Report</b> Repeat of Finding 2016-001</p>
Condition:	<p>Current Town staff maintains accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town contracts with us and our knowledge of applicable accounting principles, financial statement format, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. For the same reasons, the Town contracts with us to compile the Wisconsin Municipal Report Form C.</p>
Criteria:	<p>The preparation and review of the annual financial report and Municipal Financial Report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.</p>
Cause:	<p>Town management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.</p>
Effect:	<p>Without our involvement, the Town may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.</p>
Recommendation:	<p>We recommend the Town continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report and Municipal Financial Report.</p>
Management Response:	<p>The Town Clerk and Town Treasurer have reviewed and approved the financial reports.</p>

# Town of Wrightstown Brown County, Wisconsin

## SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED DECEMBER 31, 2017

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FINDING NO.	CONTROL DEFICIENCIES
2017-002	<b>Adjustments to the Town's Financial Records</b> Repeat of Finding 2016-002
Condition:	As part of our audit, we proposed adjusting journal entries that were material to the Town's financial statements.
Criteria:	Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.
Cause:	While Town staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year-end adjusting and closing entries requires additional expertise that would entail additional training and staff time to develop.
Effect:	Year-end financial records prepared by the Town may contain material misstatements.
Recommendation:	We recommend the Town designate an individual to obtain additional training in order to prepare the adjusting and closing entries. We are available to assist the individual in obtaining the understanding to prepare these entries.
Management Response:	The Town Clerk is receiving the training necessary to prepare the material journal entries.

### SECTION II. COMPLIANCE AND OTHER MATTERS

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2017.

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

**ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 2016**

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
December 31, 2016

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## INDEPENDENT AUDITORS' REPORT

To the Town Board  
Wrightstown, Wisconsin

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Wrightstown, Brown County, Wisconsin ("the Town") as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic 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.

### ***Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' 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 auditors consider internal control relevant to the Town'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 Town'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 respective financial position of the governmental activities, the business-type activities, and each major fund of the Town as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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 opinions on the basic financial statements are 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's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Report on Summarized Financial Information**

We have previously audited the Town of Wrightstown's 2015 financial statements, and our report dated March 11, 2016, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, and each major fund. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 10, 2017, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



Certified Public Accountants  
Green Bay, Wisconsin  
April 10, 2017

## **BASIC FINANCIAL STATEMENTS**

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Net Position

December 31, 2016

(With Summarized Financial Information as of December 31, 2015)

	Governmental Activities	Business-type Activities	Totals	
			2016	2015
<b>ASSETS</b>				
Cash and investments	\$ 1,352,841	\$ 473,065	\$ 1,825,906	\$ 1,214,502
Receivables				
Taxes	3,037,261	-	3,037,261	3,135,286
Accounts	-	71,252	71,252	65,361
Other	13,004	-	13,004	24,482
Internal balances	(7,963)	7,963	-	-
Inventories and prepaid items	2,199	-	2,199	2,101
Restricted assets				
Cash and investments	-	218,554	218,554	192,329
Long-term receivable - Town of Wrightstown	-	260,713	260,713	274,103
Capital assets, nondepreciable				
Land	47,800	45,896	93,696	93,696
Construction in progress	-	-	-	75,255
Capital assets, depreciable				
Buildings and improvements	7,365	944,994	952,359	953,661
Machinery and equipment	5,935	1,420,816	1,426,751	1,422,951
Infrastructure	3,817,259	2,741,536	6,558,795	5,791,806
Less: Accumulated depreciation	(826,021)	(1,638,158)	(2,464,179)	(2,233,537)
<b>TOTAL ASSETS</b>	<b>7,449,680</b>	<b>4,546,631</b>	<b>11,996,311</b>	<b>11,011,996</b>
<b>LIABILITIES</b>				
Accounts payable	41,217	6,761	47,978	38,284
Contracts payable	-	-	-	97,356
Accrued interest payable	-	6,045	6,045	6,430
Due to other governments	3,043,492	-	3,043,492	2,974,297
Long-term payable -				
Wrightstown Sanitary District No. 1	260,713	-	260,713	274,103
Long-term obligations				
Due within one year	-	81,375	81,375	78,400
Due in more than one year	-	900,398	900,398	1,028,694
<b>TOTAL LIABILITIES</b>	<b>3,345,422</b>	<b>994,579</b>	<b>4,340,001</b>	<b>4,497,564</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for subsequent year	656,261	-	656,261	555,444
<b>NET POSITION</b>				
Net investment in capital assets	2,791,625	2,794,024	5,585,649	4,996,738
Restricted for				
Debt service	-	39,785	39,785	26,552
Capital assets	-	178,769	178,769	159,347
Property tax relief and economic development	118,716	-	118,716	115,181
Unrestricted	537,656	539,474	1,077,130	661,170
<b>TOTAL NET POSITION</b>	<b>\$ 3,447,997</b>	<b>\$ 3,552,052</b>	<b>\$ 7,000,049</b>	<b>\$ 5,958,988</b>

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

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Statement of Activities  
For the Year Ended December 31, 2016  
(With Summarized Financial Information for the Year Ended December 31, 2015)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General government	\$ 108,059	\$ 553	\$ -	\$ -
Public safety	264,221	23,141	7,793	-
Public works	470,710	118,855	124,177	850,283
Health and human services	50	-	-	-
Conservation and development	8,257	1,590	-	-
Interest expense	6,087	-	-	-
<b>Total Governmental Activities</b>	<b>857,384</b>	<b>144,139</b>	<b>131,970</b>	<b>850,283</b>
<b>Business-type Activities</b>				
Water	112,594	168,834	-	-
Sewer	157,664	163,749	-	-
<b>Total Business-type Activities</b>	<b>270,258</b>	<b>332,583</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 1,127,642</b>	<b>\$ 476,722</b>	<b>\$ 131,970</b>	<b>\$ 850,283</b>

General revenues  
Property taxes, levied for general purposes  
Other taxes  
Excess Stadium District sales tax  
State and federal aids not restricted to specific functions  
Interest and investment earnings  
Miscellaneous  
**Total general revenues**

Change in net position

Net position - January 1

Net position - December 31

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

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Totals	
		2016	2015

\$ (107,506)	\$ -	\$ (107,506)	\$ (98,971)
(233,287)	-	(233,287)	(210,926)
622,605	-	622,605	(252,239)
(50)	-	(50)	(50)
(6,667)	-	(6,667)	(7,238)
(6,087)	-	(6,087)	(6,387)
<u>269,008</u>	<u>-</u>	<u>269,008</u>	<u>(575,811)</u>

-	56,240	56,240	223,092
-	6,085	6,085	2,656
<u>-</u>	<u>62,325</u>	<u>62,325</u>	<u>225,748</u>
<u>269,008</u>	<u>62,325</u>	<u>331,333</u>	<u>(350,063)</u>

555,444	39,501	594,945	571,937
9,219	-	9,219	9,724
3,536	-	3,536	115,181
63,892	69	63,961	76,996
4,945	9,043	13,988	12,068
23,473	606	24,079	8,556
<u>660,509</u>	<u>49,219</u>	<u>709,728</u>	<u>794,462</u>

929,517	111,544	1,041,061	444,399
<u>2,518,480</u>	<u>3,440,508</u>	<u>5,958,988</u>	<u>5,514,589</u>

<u>\$ 3,447,997</u>	<u>\$ 3,552,052</u>	<u>\$ 7,000,049</u>	<u>\$ 5,958,988</u>
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**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Balance Sheet - General Fund  
December 31, 2016

(With Summarized Financial Information as of December 31, 2015)

	2016	2015
<b>ASSETS</b>		
Cash and investments	\$ 1,352,841	\$ 792,391
Receivables		
Taxes	3,037,261	3,135,286
Other	13,004	742
Prepaid items	2,199	2,101
<b>TOTAL ASSETS</b>	<b>\$ 4,405,305</b>	<b>\$ 3,930,520</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
Liabilities		
Accounts payable	\$ 41,217	\$ 22,659
Contracts payable	-	50,717
Due to other funds	7,963	-
Due to other governments	3,043,492	2,974,297
Total Liabilities	3,092,672	3,047,673
Deferred Inflows of Resources		
Property taxes levied for subsequent year	656,261	555,444
Fund Balance		
Nonspendable for:		
Prepaid items	2,199	2,101
Restricted for property tax relief and economic development	118,716	115,181
Committed for:		
Highway expenditures	59,000	-
Unassigned	476,457	210,121
Total Fund Balance	656,372	327,403
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 4,405,305</b>	<b>\$ 3,930,520</b>
<u>Reconciliation to the Statement of Net Position</u>		
Total Fund Balances as shown above	\$ 656,372	\$ 327,403
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	3,052,338	2,465,180
Some liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Long-term payable - Wrightstown Sanitary District No. 1	(260,713)	(274,103)
<b>Net Position of Governmental Activities as Reported on the Statement of Net Position (see page 3)</b>	<b>\$ 3,447,997</b>	<b>\$ 2,518,480</b>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Revenues, Expenditures and Changes in Fund Balance -  
General Fund

For the Year Ended December 31, 2016

(With Summarized Financial Information for the Year Ended December 31, 2015)

	2016	2015
<b>Revenues</b>		
Taxes	\$ 568,199	\$ 668,160
Intergovernmental	644,689	213,523
Licenses and permits	32,487	21,009
Charges for services	119,408	118,021
Miscellaneous	20,662	3,630
<b>Total Revenues</b>	<b>1,385,445</b>	<b>1,024,343</b>
<b>Expenditures</b>		
General government	109,941	98,691
Public safety	264,221	229,307
Public works	654,530	523,217
Health and human services	50	50
Conservation and development	8,257	8,338
Debt service		
Principal	13,390	13,093
Interest and fiscal charges	6,087	6,387
<b>Total Expenditures</b>	<b>1,056,476</b>	<b>879,083</b>
<b>Net Change in Fund Balance</b>	<b>328,969</b>	<b>145,260</b>
<b>Fund Balance - January 1</b>	<b>327,403</b>	<b>182,143</b>
<b>Fund Balance - December 31</b>	<b>\$ 656,372</b>	<b>\$ 327,403</b>
<b><u>Reconciliation to the Statement of Activities</u></b>		
<b>Net Change in Fund Balance as Shown Above</b>	<b>\$ 328,969</b>	<b>\$ 145,260</b>
<b>Amounts reported for governmental activities in the Statement of Activities are different because:</b>		
<b>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives:</b>		
Capital asset purchases reported as expenditures in governmental fund statements	294,191	123,459
Capital assets reported as capital contributions in the statement of activities	401,456	-
Depreciation expense reported in the statement of activities	(108,489)	(100,367)
<b>Repayment of principal on long-term payable is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term payable in the statement of net position and does not affect the statement of activities. The amount of long-term payable principal payments in the current year is:</b>	<b>13,390</b>	<b>13,093</b>
<b>Change in Net Position of Governmental Activities as Reported on the Statement of Activities (see pages 4 - 5)</b>	<b>\$ 929,517</b>	<b>\$ 181,445</b>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund

For the Year Ended December 31, 2016

(With Summarized Financial Information for the Year Ended December 31, 2015)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	Prior Year Actual Amounts
	Original	Final			
<b>Revenues</b>					
Taxes	\$ 572,644	\$ 572,644	\$ 568,199	\$ (4,445)	\$ 668,160
Intergovernmental	225,733	225,733	644,689	418,956	213,523
Licenses and permits	14,500	14,500	32,487	17,987	21,009
Charges for services	117,600	117,600	119,408	1,808	118,021
Miscellaneous	3,000	3,000	20,662	17,662	3,630
<b>Total Revenues</b>	<b>933,477</b>	<b>933,477</b>	<b>1,385,445</b>	<b>451,968</b>	<b>1,024,343</b>
<b>Expenditures</b>					
General government	109,900	109,900	109,941	(41)	98,691
Public safety	240,616	240,616	264,221	(23,605)	229,307
Public works	552,930	552,930	654,530	(101,600)	523,217
Health and human services	50	50	50	-	50
Conservation and development	10,500	10,500	8,257	2,243	8,338
Debt service					
Principal	13,390	13,390	13,390	-	13,093
Interest	6,091	6,091	6,087	4	6,387
<b>Total Expenditures</b>	<b>933,477</b>	<b>933,477</b>	<b>1,056,476</b>	<b>(122,999)</b>	<b>879,083</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>328,969</b>	<b>328,969</b>	<b>145,260</b>
<b>Fund Balance - January 1</b>	<b>327,403</b>	<b>327,403</b>	<b>327,403</b>	<b>-</b>	<b>182,143</b>
<b>Fund Balance - December 31</b>	<b>\$ 327,403</b>	<b>\$ 327,403</b>	<b>\$ 656,372</b>	<b>\$ 328,969</b>	<b>\$ 327,403</b>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Net Position

Enterprise Fund

December 31, 2016

(With Summarized Financial Information as of December 31, 2015)

	Sanitary District No. 1	
	2016	2015
<b>ASSETS</b>		
Current Assets		
Cash and investments	\$ 473,065	\$ 422,111
Customer accounts receivable	71,252	65,361
Grant receivable	-	23,740
Due from other funds	7,963	-
Total Current Assets	<u>552,280</u>	<u>511,212</u>
Restricted Assets		
Cash and investments	<u>218,554</u>	<u>192,329</u>
Capital Assets		
Land	45,896	45,896
Buildings	944,994	944,994
Machinery and equipment	1,420,816	1,417,016
Infrastructure	<u>2,741,536</u>	<u>2,743,356</u>
Gross Capital Assets	5,153,242	5,151,262
Less: Accumulated depreciation	<u>1,638,158</u>	<u>1,512,610</u>
Net Capital Assets	<u>3,515,084</u>	<u>3,638,652</u>
Other Assets		
Long-term receivable - Town of Wrightstown general fund	<u>260,713</u>	<u>274,103</u>
<b>TOTAL ASSETS</b>	<u>4,546,631</u>	<u>4,616,296</u>
<b>LIABILITIES</b>		
Accounts payable	6,761	15,625
Contracts payable	-	46,639
Interest accrued	6,045	6,430
Long-term obligations		
Due within one year	81,375	78,400
Due in more than one year	<u>900,398</u>	<u>1,028,694</u>
<b>TOTAL LIABILITIES</b>	<u>994,579</u>	<u>1,175,788</u>
<b>NET POSITION</b>		
Net investment in capital assets	2,794,024	2,805,661
Restricted for debt service	39,785	32,982
Restricted for capital assets	178,769	159,347
Unrestricted	<u>539,474</u>	<u>442,518</u>
<b>TOTAL NET POSITION</b>	<u>\$ 3,552,052</u>	<u>\$ 3,440,508</u>

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

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Statement of Revenues, Expenses and Changes in Net Position  
Enterprise Fund  
For the Year Ended December 31, 2016  
(With Summarized Financial Information for the Year Ended December 31, 2015)

	Sanitary District No. 1	
	2016	2015
Operating Revenues		
Charges for services	\$ 285,058	\$ 276,309
Other operating revenues	48,131	45,057
Total Operating Revenues	<u>333,189</u>	<u>321,366</u>
Operating Expenses		
Operation	52,672	57,549
Maintenance	1,702	1,555
Administration and general	62,744	67,748
Depreciation	127,368	117,967
Taxes	1,722	1,935
Total Operating Expenses	<u>246,208</u>	<u>246,754</u>
Operating Income	<u>86,981</u>	<u>74,612</u>
Nonoperating Revenues (Expenses)		
Property taxes	39,501	28,682
State of Wisconsin - computer aid	69	86
Interest income	2,956	2,051
Interest on advance to other funds	6,087	6,387
Interest and fiscal charges	(24,050)	(22,864)
Total Nonoperating Revenues (Expenses)	<u>24,563</u>	<u>14,342</u>
Contributions from federal and state governments	<u>-</u>	<u>174,000</u>
Change in Net Position	111,544	262,954
Net Position - January 1	<u>3,440,508</u>	<u>3,177,554</u>
Net Position - December 31	<u>\$ 3,552,052</u>	<u>\$ 3,440,508</u>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Cash Flows  
Enterprise Fund

For the Year Ended December 31, 2016

(With Summarized Financial Information for the Year Ended December 31, 2015)

	Sanitary District No. 1	
	2016	2015
<b>Cash Flows from Operating Activities</b>		
Cash received from customers	\$ 276,460	\$ 279,460
Other operating cash receipts	42,875	42,850
Cash payments to suppliers	(107,439)	(103,728)
Cash payments to employees	(20,265)	(21,204)
<b>Net Cash Provided by Operating Activities</b>	<b>191,631</b>	<b>197,378</b>
<b>Cash Flows from Noncapital Financing Activities</b>		
Property taxes and computer aid	39,570	28,768
<b>Cash Flows from Capital and Related Financing</b>		
Acquisition of capital assets	(50,439)	(422,047)
Federal and State grant contributions	23,740	150,260
Repayment of advances to other funds	19,477	19,480
Proceeds from the issuance of long-term debt	-	414,724
Principal paid on long-term debt	(125,321)	(238,972)
Interest paid on long-term debt	(24,435)	(27,162)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<b>(156,978)</b>	<b>(103,717)</b>
<b>Cash Flows from Investing Activities</b>		
Interest income	2,956	2,051
<b>Net Change in Cash and Cash Equivalents</b>	<b>77,179</b>	<b>124,480</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>614,440</b>	<b>489,960</b>
<b>Cash and Cash Equivalents - End of Year</b>	<b>\$ 691,619</b>	<b>\$ 614,440</b>
<b>Reconciliation of cash and cash equivalents to the statement of net position:</b>		
Cash and investments in current assets	\$ 473,065	\$ 422,111
Restricted cash and investments	218,554	192,329
<b>Total Cash and Cash Equivalents</b>	<b>\$ 691,619</b>	<b>\$ 614,440</b>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>		
Operating income	\$ 86,981	\$ 74,612
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	127,368	117,967
Changes in assets and liabilities		
Customer accounts receivable	(6,493)	(535)
Inventory	(7,361)	1,479
Accounts payable	(8,864)	3,855
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 191,631</b>	<b>\$ 197,378</b>

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

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the Town of Wrightstown, Wisconsin ("the Town"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Town are described below:

1. Reporting Entity

The Town of Wrightstown is a municipal corporation governed by an elected three member board.

In accordance with GAAP, the basic financial statements are required to include the Town (the primary government) and any separate component units that have a significant operational or financial relationship with the Town. The Town has identified the following component unit that is required to be included in the basic financial statements in accordance with the standards established by GASB Statement No. 61.

2. Individual Component Unit Disclosure

**BLENDED COMPONENT UNIT**

The following component unit is blended or included in the financial statements of the Town of Wrightstown:

The Town of Wrightstown Sanitary District No. 1 is governed by the three-member Town Board of Wrightstown. Although it is legally separate from the Town, the District is reported as if it were part of the primary government because the Town Board is serving as the governing body of the component unit. The District provides water and sewage services to a portion of the Town.

3. Related Organization

The Town Board is responsible for appointing the members to the Town of Wrightstown Sanitary District No. 2, but the Town's accountability for this organization does not extend beyond making the appointments. Therefore this organization is not included in the Town's reporting entity.

4. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

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

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include the general fund. Proprietary funds include an enterprise fund. The Town has no internal service funds. The major individual governmental fund and the major individual enterprise fund are reported as separate columns in the fund financial statements.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Town reports the following major governmental fund:

GENERAL FUND

This is the Town's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Town reports the following major enterprise fund:

SANITARY DISTRICT NO. 1

This fund accounts for the operations of the Town of Wrightstown Sanitary District No. 1, which provides water and sewage services to a portion of the Town.

5. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

6. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

b. Accounts Receivable

Accounts receivable are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

c. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

d. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

e. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of \$2,000 or higher and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Infrastructure constructed prior to January 1, 2004 has not been included in the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

	Governmental	Business-type
	Activities	Activities
	Years	
<u>Assets</u>		
Buildings	40	25 - 50
Improvements other than buildings	10	25 - 100
Machinery and equipment	10	3 - 10
Infrastructure	15 - 50	18 - 135

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

f. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows 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. The Town has one type of item that qualifies for reporting in this category, property taxes. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied.

g. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the current year.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

h. Fund Equity

**GOVERNMENTAL FUND FINANCIAL STATEMENTS**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- Committed fund balance - Amounts that are constrained for specific purposes by action of the Board. These constraints can only be removed or changed by the Board using the same action that was used to create them.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- Assigned fund balance - Amounts that are constrained for specific purposes by action of Town management. The Town Board has not authorized an employee to assign fund balances. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

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

**GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS**

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

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

**7. Use of Estimates**

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

**8. Summarized Comparative Information**

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2015, from which the summarized information was derived.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE B - STEWARDSHIP AND COMPLIANCE**

Budgets and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- a. During November, the Town Board prepares a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Town Board action.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments.
- c. During the year, formal budgetary integration is employed as a management control device for the general fund.
- d. Encumbrance accounting is not used by the Town to record commitments related to unperformed contracts for goods or services.

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2016.

**NOTE C - DETAILED NOTES ON ALL FUNDS**

1. Cash and Investments

The Town maintains various cash and investment accounts which are displayed in the financial statements as "Cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Town's cash totaled \$2,044,460 on December 31, 2016, and consisted entirely of deposits with financial institutions.

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position

Cash and investments	\$ 1,825,906
Restricted cash and investments	<u>218,554</u>
	<u>\$ 2,044,460</u>

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Fair Value Measurements

The Town implemented GASB Statement No. 72, *Fair Value Measurement and Application*, for the year ending December 31, 2016. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The Town currently has no investments subject to fair value measurement.

Deposits and investments of the Town are subject to various risks. Presented below is a discussion of the Town's deposits and investments and the related risks.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will 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 credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The Town does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2016, \$119,611 of the Town's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized

2. Property Taxes

Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Town. Brown County bills and collects property taxes for the Town.

3. Restricted Assets

Restricted assets on December 31, 2016 totaled \$218,554 and consisted of cash and investments held by the enterprise fund for the purpose of financing water plant and wastewater treatment plant modifications.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

4. Capital Assets

Capital asset activity for the year ended December 31, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 47,800	\$ -	\$ -	\$ 47,800
Construction in progress	75,255	-	75,255	-
Total capital assets, not being depreciated	<u>123,055</u>	<u>-</u>	<u>75,255</u>	<u>47,800</u>
Capital assets, being depreciated:				
Building and improvements	8,667	2,093	3,395	7,365
Machinery and equipment	5,935	-	-	5,935
Infrastructure	3,048,450	768,809	-	3,817,259
Subtotals	<u>3,063,052</u>	<u>770,902</u>	<u>3,395</u>	<u>3,830,559</u>
Less accumulated depreciation	<u>(720,927)</u>	<u>(108,489)</u>	<u>(3,395)</u>	<u>(826,021)</u>
Total capital assets, being depreciated, net	<u>2,342,125</u>	<u>662,413</u>	<u>-</u>	<u>3,004,538</u>
Governmental activities capital assets, net	<u>\$ 2,465,180</u>	<u>\$ 662,413</u>	<u>\$ 75,255</u>	3,052,338
Less related long-term debt outstanding				<u>260,713</u>
Net investment in capital assets				<u>\$ 2,791,625</u>
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 45,896	\$ -	\$ -	\$ 45,896
Capital assets, being depreciated:				
Buildings and improvements	944,994	-	-	944,994
Machinery and equipment	1,417,016	3,800	-	1,420,816
Infrastructure	2,743,356	-	1,820	2,741,536
Subtotals	<u>5,105,366</u>	<u>3,800</u>	<u>1,820</u>	<u>5,107,346</u>
Less accumulated depreciation	<u>(1,512,610)</u>	<u>(127,368)</u>	<u>(1,820)</u>	<u>(1,638,158)</u>
Total capital assets, being depreciated, net	<u>3,592,756</u>	<u>(123,568)</u>	<u>-</u>	<u>3,469,188</u>
Business-type activities capital assets, net	<u>\$ 3,638,652</u>	<u>\$ (123,568)</u>	<u>\$ -</u>	3,515,084
Less related long-term debt outstanding				<u>721,060</u>
Net investment in capital assets				<u>\$ 2,794,024</u>

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Depreciation expense was charged to functions of the Town as follows:

<b>Governmental activities</b>		
General government	\$	211
Public works		108,278
Total depreciation expense - governmental activities	\$	108,489
<b>Business-type activities</b>		
Water	\$	42,330
Sewer		85,038
Total depreciation expense business-type activities	\$	127,368

**5. Long-term Obligations**

The following is a summary of changes in long-term obligations of the Town for the year ended December 31, 2016:

	Outstanding 1/1/16	Issued	Retired	Outstanding 12/31/16	Due Within One Year
<b>Business-type activities:</b>					
<b>General Obligation Debt</b>					
Bank Promissory Notes	\$ 413,000	\$ -	\$ 91,187	\$ 321,813	\$ 46,494
Revenue Bonds	694,094	-	34,134	659,960	34,881
<b>Business-type activities</b>					
Long-term obligations	\$ 1,107,094	\$ -	\$ 125,321	\$ 981,773	\$ 81,375

Total interest paid during the year on long-term debt totaled \$24,435.

**General Obligation Debt**

General obligation debt currently outstanding is detailed as follows:

<b>General obligation notes payable</b>		
\$186,724 promissory note issued 5/8/2015; \$36,168 to \$38,686 due annually through 2020; interest at 2.25%	\$	149,661
\$228,000 promissory note issued 10/14/2015; \$942 to \$14,376 due annually through 2031; interest at 2.57%		172,152
Total Outstanding General Obligation Debt	\$	321,813

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Annual principal and interest maturities of the outstanding general obligation debt of \$321,813 on December 31, 2016 are payable by the enterprise fund as shown below:

Year Ended December 31	Principal	Interest	Total
2017	\$ 46,494	\$ 7,863	\$ 54,357
2018	47,540	6,806	54,346
2019	48,659	5,686	54,345
2020	49,792	4,554	54,346
2021	11,405	3,370	14,775
2022-2026	61,634	12,242	73,876
2027-2031	56,289	3,777	60,066
	<u>\$ 321,813</u>	<u>\$ 44,298</u>	<u>\$ 366,111</u>

Legal Margin for New Debt

The Town's legal margin for creation of additional general obligation debt on December 31, 2016 was \$9,614,890 as follows:

Equalized valuation of the Town	\$ 192,297,800
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	9,614,890
Outstanding general obligation Town debt applicable to debt limitation	-
Legal Margin for New Debt	\$ 9,614,890

In addition, in accordance with Wisconsin Statutes, the Town Sanitary District has a 5% of equalized valuation statutory debt limitation. On December 31, 2016, the legal margin for creation of additional general obligation debt for the Town Sanitary District was \$1,064,775 as follows:

Equalized valuation of the District	\$ 27,731,765
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	1,386,588
Outstanding general obligation District debt applicable to debt limitation	321,813
Legal Margin for New Debt	\$ 1,064,775

Revenue Bonds

Revenue bonds outstanding at December 31, 2016 consist of the following:

\$320,795 of Clean Water Fund revenue bonds issued 12/26/2012; \$13,058 to \$19,261 due annually through 2032; interest at 2.625%	\$ 255,559
\$466,111 of Safe Drinking Water Fund revenue bonds issued 12/26/2012; \$21,823 to \$29,048 due annually through 2032; interest at 1.925%	404,401
Total Outstanding Revenue Bonds	\$ 659,960

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Annual principal and interest maturities of the remaining outstanding revenue bonds are payable by the enterprise fund as shown below:

Year Ended December 31	Principal	Interest	Total
2017	\$ 34,881	\$ 14,112	\$ 48,993
2018	35,644	13,340	48,984
2019	36,424	12,552	48,976
2020	37,221	11,745	48,966
2021	38,036	10,921	48,957
2022-2026	203,066	41,575	244,641
2027-2031	226,378	18,001	244,379
2032	48,310	532	48,842
	<u>\$ 659,960</u>	<u>\$ 122,778</u>	<u>\$ 782,738</u>

District Revenues Pledged

The District has pledged future water and sewer customer revenues, net of specified operating expenses, to repay the remaining outstanding water and sewer revenue bonds. Proceeds from the bonds provided financing for the construction of water and wastewater plant improvements. The water bonds are payable solely from water customer net revenues and are payable through 2032. The total principal and interest remaining to be paid on the bonds is \$469,828. Principal and interest paid on debt for the current year and total customer net revenues were \$29,401 and \$122,620 respectively. The sewer bonds are payable solely from sewer customer net revenues and property taxes and are payable through 2032. The total principal and interest remaining to be paid on the bonds is \$312,910. Principal and interest paid on debt for the current year and total customer net revenues and property taxes were \$19,599 and \$131,230 respectively.

6. Long-term payable to Wrightstown Sanitary District No. 1

During 2013, Wrightstown Sanitary District No. 1 completed a reconstruction project which included the replacement of water and sewer infrastructure and the reconstruction of roads. The District issued Clean Water Fund and Safe Drinking Water Fund loans to pay for the project costs. The Town agreed to pay the District \$150,000 over twenty years with interest at 2.625% for their share of the Clean Water Fund loan and \$150,000 over twenty years with interest at 1.925% for their share of the Safe Drinking Water Fund loan. Annual principal and interest maturities of the Town's portion of the loans is as follows:

Year Ended December 31	Principal	Interest	Total
2017	\$ 13,693	\$ 5,780	\$ 19,473
2018	14,004	5,466	19,470
2019	14,322	5,145	19,467
2020	14,647	4,816	19,463
2021	14,979	4,480	19,459
2022-2026	80,161	17,070	97,231
2027-2031	89,717	7,404	97,121
2032	19,190	219	19,409
	<u>\$ 260,713</u>	<u>\$ 50,380</u>	<u>\$ 311,093</u>

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE D - OTHER INFORMATION**

1. County Aid Bridge Fund

The Brown County Highway Department maintains a separate fund for financing bridge construction on the Town's roads. Financing for the fund is provided by annual tax levies from both the County and the Town. Financial transactions of the County aid bridge fund are not included on the Town's basic financial statements.

A summary of transactions in the Town's county aid bridge fund for 2016, as reported by the Brown County Highway Department, shows a balance of \$161,828 in the fund on December 31, 2016 as follows:

Balance - January 1, 2016	\$ 746,362
Tax levies for 2016	
County	-
Town	-
Total available	746,362
Less:	
Expenditures by County Highway Department	(75,646)
Funds returned to Town	(373,181)
Funds returned to Brown County	(135,707)
Balance - December 31, 2016	\$ 161,828

During 2016, the County returned the Town share of tax levies. These amounts were reported in other aid-County bridge fund along with the bridge fund monies received from the county for work performed in 2016.

2. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Town completes an annual review of its insurance coverage to ensure adequate coverage.

3. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2016 and 2017 budget years, Wisconsin statutes limit the increase in the maximum allowable tax levy to the change in the Town's January 1 equalized value as a result of net new construction. The actual limit for the Town for the 2016 budget was 2.48%. The actual limit for the Town for the 2017 budget was 1.28%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

4. Contingencies

From time to time, the Town is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

General Fund

Schedule of Budgeted and Actual Revenues

For the Year Ended December 31, 2016

(With Summarized Financial Information for the Year Ended December 31, 2015)

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Prior Year Actual
<b>Taxes</b>					
General property	\$ 555,644	\$ 555,644	\$ 555,444	\$ (200)	\$ 543,255
Managed forest land	10,500	10,500	148	(10,352)	148
Mobile home	6,500	6,500	7,225	725	6,980
Ag use penalties	-	-	1,842	1,842	2,592
Excess Stadium District sales tax	-	-	3,536	3,536	115,181
Other taxes	-	-	4	4	4
<b>Total Taxes</b>	<b>572,644</b>	<b>572,644</b>	<b>568,199</b>	<b>(4,445)</b>	<b>668,160</b>
<b>Intergovernmental</b>					
State shared taxes					
Shared	68,787	68,787	44,054	(24,733)	69,152
Fire insurance	7,300	7,300	7,793	493	7,028
Exempt computer aid	500	500	217	(283)	312
State aids					
Transportation	119,766	119,766	119,766	-	119,767
Local road improvement	13,480	13,480	-	(13,480)	-
Recycling	4,400	4,400	4,411	11	4,620
Payment in lieu of taxes (PILT)	1,000	1,000	743	(257)	743
Managed forest lands	500	500	108	(392)	37
Transmission line fees	10,000	10,000	18,770	8,770	6,666
Other aid					
County - bridge aid	-	-	448,827	448,827	5,198
<b>Total Intergovernmental</b>	<b>225,733</b>	<b>225,733</b>	<b>644,689</b>	<b>418,956</b>	<b>213,523</b>
<b>Licenses and Permits</b>					
Business licenses	3,000	3,000	6,946	3,946	7,765
Dog licenses	-	-	810	810	791
Building inspections and permits	10,000	10,000	23,141	13,141	11,353
Zoning permits and fees	1,500	1,500	1,590	90	1,100
<b>Total Licenses and Permits</b>	<b>14,500</b>	<b>14,500</b>	<b>32,487</b>	<b>17,987</b>	<b>21,009</b>
<b>Charges for Services</b>					
General government	300	300	553	253	420
Recycling	-	-	-	-	451
Garbage	117,300	117,300	118,800	1,500	117,150
Highway	-	-	55	55	-
<b>Total Charges for Services</b>	<b>117,600</b>	<b>117,600</b>	<b>119,408</b>	<b>1,808</b>	<b>118,021</b>
<b>Miscellaneous</b>					
Interest on investments	3,000	3,000	4,945	1,945	3,630
Donations	-	-	15,717	15,717	-
<b>Total Miscellaneous</b>	<b>3,000</b>	<b>3,000</b>	<b>20,662</b>	<b>17,662</b>	<b>3,630</b>
<b>TOTAL REVENUES</b>	<b>\$ 933,477</b>	<b>\$ 933,477</b>	<b>\$ 1,385,445</b>	<b>\$ 451,968</b>	<b>\$ 1,024,343</b>

## **SUPPLEMENTARY INFORMATION**

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

General Fund

Schedule of Budgeted and Actual Expenditures

For the Year Ended December 31, 2016

(With Summarized Financial Information for the Year Ended December 31, 2015)

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Prior Year Actual
<b>General Government</b>					
Salaries					
Board, clerk and treasurer	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	\$ 52,250
Board expense	3,100	3,100	2,962	138	2,522
Clerk and treasurer expenses	4,000	4,000	3,287	713	4,544
Assessor	10,700	10,700	10,664	36	10,075
Elections	9,000	9,000	8,838	162	1,812
Legal fees	10,000	10,000	11,265	(1,265)	12,012
Joint municipal court	1,200	1,200	1,000	200	1,000
Insurance	5,000	5,000	4,269	731	3,864
Town hall	2,000	2,000	3,817	(1,817)	1,984
Accounting and audit	5,000	5,000	4,425	575	3,500
General fund	-	-	606	(606)	453
Town share of social security	4,900	4,900	4,808	92	4,675
Town hall outlay	1,000	1,000	-	1,000	-
Total General Government	109,900	109,900	109,941	(41)	98,691
<b>Public Safety</b>					
Fire protection	205,016	205,016	221,016	(16,000)	197,908
Ambulance	25,600	25,600	25,899	(299)	25,021
Building inspection	10,000	10,000	17,306	(7,306)	6,378
Total Public Safety	240,616	240,616	264,221	(23,605)	229,307
<b>Public Works</b>					
Street lighting	8,500	8,500	8,831	(331)	9,176
Recycling	34,000	34,000	29,751	4,249	29,640
Garbage	101,200	101,200	97,551	3,649	91,602
Road work					
Maintenance	216,980	216,980	197,513	19,467	217,349
Construction and blacktop	146,200	146,200	160,108	(13,908)	127,839
Brush and grass cutting	21,050	21,050	27,931	(6,881)	17,413
Bridge fund	25,000	25,000	132,845	(107,845)	30,198
Total Public Works	552,930	552,930	654,530	(101,600)	523,217
<b>Health and Human Services</b>					
Health officer	50	50	50	-	50
<b>Conservation and Development</b>					
Zoning and planning	10,500	10,500	8,257	2,243	8,338
<b>Debt Service</b>					
Principal	13,390	13,390	13,390	-	13,093
Interest	6,091	6,091	6,087	4	6,387
Total Debt Service	19,481	19,481	19,477	4	19,480
<b>TOTAL EXPENDITURES</b>	<b>\$ 933,477</b>	<b>\$ 933,477</b>	<b>\$ 1,056,476</b>	<b>\$ (122,999)</b>	<b>\$ 879,083</b>

**ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Town Board  
Town of Wrightstown  
Brown County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Wrightstown, Wisconsin, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town of Wrightstown's basic financial statements, and have issued our report thereon dated April 10, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Wrightstown, Wisconsin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 Wrightstown, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Wrightstown, Wisconsin's internal control.

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 Town's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2016-001 and 2016-002 that we consider to be significant deficiencies.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Wrightstown, Wisconsin's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Town of Wrightstown, Wisconsin's Response to Findings**

The Town of Wrightstown, Wisconsin's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Town of Wrightstown, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Town of Wrightstown, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wrightstown, Wisconsin's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants  
Green Bay, Wisconsin  
April 10, 2017

**TOWN OF WRIGHTSTOWN, WISCONSIN**  
 Schedule of Findings and Responses  
 For the Year Ended December 31, 2016

**Section I - Internal Control Over Financial Reporting**

Finding No.	Control Deficiencies
-------------	----------------------

**2016-001      Preparation of Annual Financial Report**

Repeat of Finding 2014-001

**Condition:** Current Town staff maintain accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. For the same reasons, the Town contracts with us to compile the Wisconsin Municipal Financial Report Form C.

**Criteria:** The preparation and review of the annual financial report and municipal financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.

**Cause:** Town management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

**Effect:** Without our involvement, the Town may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

**Recommendation:** We recommend the Town continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report and municipal financial report.

**Management Response:** The Town Clerk and Town Treasurer have reviewed and approved the financial reports.

**TOWN OF WRIGHTSTOWN, WISCONSIN**  
 Schedule of Findings and Responses (Continued)  
 For the Year Ended December 31, 2016

**Section I - Internal Control Over Financial Reporting (Continued)**

Finding No.	Control Deficiencies
<b>2016-002</b>	<p><b>Adjustments to the Town's Financial Records</b></p> <p>Repeat of Finding 2014-002</p> <p><b>Condition:</b> As part of our 2016 audit, we proposed adjusting journal entries that were material to the Town's financial statement.</p> <p><b>Criteria:</b> Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.</p> <p><b>Cause:</b> While Town staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year end adjusting and closing entries requires additional expertise that would entail additional training and staff time to develop.</p> <p><b>Effect:</b> Year-end financial records prepared by the Town may contain material misstatements.</p> <p><b>Recommendation:</b> We recommend the Town designate an individual to obtain additional training in order to prepare the adjusting and closing entries. We are available to assist the individual in obtaining the understanding to prepare these entries.</p> <p><b>Management Response:</b> The Town Clerk is receiving the training necessary to prepare the material journal entries.</p>

**Section II - Compliance and Other Matters**

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2016.

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

**ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 2015**

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN  
December 31, 2015**

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## INDEPENDENT AUDITORS' REPORT

To the Town Board  
Wrightstown, Wisconsin

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Wrightstown, Brown County, Wisconsin ("the Town") as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic 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.

### *Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' 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 auditors consider internal control relevant to the Town'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 Town'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 respective financial position of the governmental activities, the business-type activities, and each major fund of the Town as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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 opinions on the basic financial statements are 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's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Report on Summarized Financial Information**

We have previously audited the Town of Wrightstown's 2014 financial statements, and our report dated February 4, 2015, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, and each major fund. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2016, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



Certified Public Accountants  
Green Bay, Wisconsin  
March 11, 2016

## **BASIC FINANCIAL STATEMENTS**

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Net Position  
December 31, 2015

(With Summarized Financial Information as of December 31, 2014)

	Governmental Activities	Business-type Activities	Totals	
			2015	2014
<b>ASSETS</b>				
Cash and investments	\$ 792,391	\$ 422,111	\$ 1,214,502	\$ 1,223,753
Receivables				
Taxes	3,135,286	-	3,135,286	2,583,933
Accounts	-	65,361	65,361	66,305
Other	742	23,740	24,482	1,988
Inventories and prepaid items	2,101	-	2,101	1,870
Restricted assets				
Cash and investments	-	192,329	192,329	273,622
Long-term receivable - Town of Wrightstown	-	274,103	274,103	287,196
Capital assets, nondepreciable				
Land	47,800	45,896	93,696	93,696
Construction in progress	75,255	-	75,255	25,350
Capital assets, depreciable				
Buildings and improvements	8,667	944,994	953,661	953,661
Machinery and equipment	5,935	1,417,016	1,422,951	966,041
Infrastructure	3,048,450	2,743,356	5,791,806	5,736,236
Less: Accumulated depreciation	(720,927)	(1,512,610)	(2,233,537)	(2,044,963)
<b>TOTAL ASSETS</b>	<b>6,395,700</b>	<b>4,616,296</b>	<b>11,011,996</b>	<b>10,168,688</b>
<b>LIABILITIES</b>				
Accounts payable	22,659	15,625	38,284	50,054
Contracts payable	50,717	46,639	97,356	-
Accrued interest payable	-	6,430	6,430	10,728
Due to other governments	2,974,297	-	2,974,297	2,831,516
Long-term payable -				
Wrightstown Sanitary District No. 1	274,103	-	274,103	287,196
Long-term obligations				
Due within one year	-	78,400	78,400	51,895
Due in more than one year	-	1,028,694	1,028,694	879,447
<b>TOTAL LIABILITIES</b>	<b>3,321,776</b>	<b>1,175,788</b>	<b>4,497,564</b>	<b>4,110,836</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes	555,444	-	555,444	543,263
<b>NET POSITION</b>				
Net investment in capital assets	2,191,077	2,805,661	4,996,738	4,798,679
Restricted for				
Debt service	-	32,982	32,982	26,409
Capital assets	-	159,347	159,347	247,213
Property tax relief and economic development	115,181	-	115,181	-
Unrestricted	212,222	442,518	654,740	442,288
<b>TOTAL NET POSITION</b>	<b>\$ 2,518,480</b>	<b>\$ 3,440,508</b>	<b>\$ 5,958,988</b>	<b>\$ 5,514,589</b>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Activities

For the Year Ended December 31, 2015

(With Summarized Financial Information for the Year Ended December 31, 2014)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General government	\$ 99,391	\$ 420	\$ -	\$ -
Public safety	229,307	11,353	7,028	-
Public works	499,425	117,601	124,387	5,198
Health and human services	50	-	-	-
Conservation and development	8,338	1,100	-	-
Interest expense	6,387	-	-	-
<b>Total Governmental Activities</b>	<u>842,898</u>	<u>130,474</u>	<u>131,415</u>	<u>5,198</u>
<b>Business-type Activities</b>				
Water	116,266	165,358	-	174,000
Sewer	153,352	156,008	-	-
<b>Total Business-type Activities</b>	<u>269,618</u>	<u>321,366</u>	<u>-</u>	<u>174,000</u>
<b>Total</b>	<u>\$ 1,112,516</u>	<u>\$ 451,840</u>	<u>\$ 131,415</u>	<u>\$ 179,198</u>

General revenues

  Property taxes, levied for general purposes

  Other taxes

  Excess Stadium District sales tax

  State and federal aids not restricted to specific functions

  Interest and investment earnings

  Miscellaneous

  Repayment of contributions from federal and state governments

**Total general revenues**

Change in net position

Net position - January 1

Net position - December 31

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

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Totals	
		2015	2014

\$ (98,971)	\$ -	\$ (98,971)	\$ (93,344)
(210,926)	-	(210,926)	(202,623)
(252,239)	-	(252,239)	(305,990)
(50)	-	(50)	(50)
(7,238)	-	(7,238)	(7,349)
(6,387)	-	(6,387)	(6,680)
<u>(575,811)</u>	<u>-</u>	<u>(575,811)</u>	<u>(616,036)</u>

-	223,092	223,092	(9,550)
-	2,656	2,656	(47,975)
<u>-</u>	<u>225,748</u>	<u>225,748</u>	<u>(57,525)</u>

<u>(575,811)</u>	<u>225,748</u>	<u>(350,063)</u>	<u>(673,561)</u>
------------------	----------------	------------------	------------------

543,255	28,682	571,937	568,041
9,724	-	9,724	9,330
115,181	-	115,181	-
76,910	86	76,996	77,781
3,630	8,438	12,068	12,988
8,556	-	8,556	7,643
-	-	-	(45,406)
<u>757,256</u>	<u>37,206</u>	<u>794,462</u>	<u>630,377</u>

181,445	262,954	444,399	(43,184)
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<u>2,337,035</u>	<u>3,177,554</u>	<u>5,514,589</u>	<u>5,557,773</u>
------------------	------------------	------------------	------------------

<u>\$ 2,518,480</u>	<u>\$ 3,440,508</u>	<u>\$ 5,958,988</u>	<u>\$ 5,514,589</u>
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**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**  
Balance Sheet - General Fund  
December 31, 2015

(With Summarized Financial Information as of December 31, 2014)

	2015	2014
<b>ASSETS</b>		
Cash and investments	\$ 792,391	\$ 1,007,415
Receivables		
Taxes	3,135,286	2,583,933
Other	742	1,988
Prepaid items	2,101	1,870
	<u>\$ 3,930,520</u>	<u>\$ 3,595,206</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
Liabilities		
Accounts payable	\$ 22,659	\$ 40,238
Contracts payable	50,717	-
Due to other governments	2,974,297	2,829,562
Total Liabilities	<u>3,047,673</u>	<u>2,869,800</u>
Deferred Inflows of Resources		
Property taxes	555,444	543,263
Fund Balance		
Nonspendable for:		
Prepaid items	2,101	1,870
Restricted for property tax relief and economic development	115,181	-
Unassigned	210,121	180,273
Total Fund Balance	<u>327,403</u>	<u>182,143</u>
	<u>\$ 3,930,520</u>	<u>\$ 3,595,206</u>
<b>Reconciliation to the Statement of Net Position</b>		
Total Fund Balances as shown above	\$ 327,403	\$ 182,143
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,465,180	2,442,088
Some liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Long-term payable - Wrightstown Sanitary District No. 1	(274,103)	(287,196)
Net Position of Governmental Activities as Reported on the Statement of Net Position (see page 3)	<u>\$ 2,518,480</u>	<u>\$ 2,337,035</u>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Revenues, Expenditures and Changes in Fund Balance -  
General Fund

For the Year Ended December 31, 2015

(With Summarized Financial Information for the Year Ended December 31, 2014)

	2015	2014
<b>Revenues</b>		
Taxes	\$ 668,160	\$ 537,483
Intergovernmental	213,523	211,572
Licenses and permits	21,009	25,029
Charges for services	118,021	114,000
Miscellaneous	3,630	4,218
<b>Total Revenues</b>	<b>1,024,343</b>	<b>892,302</b>
<b>Expenditures</b>		
General government	98,691	93,284
Public safety	229,307	226,214
Public works	523,217	696,945
Health and human services	50	50
Conservation and development	8,338	8,449
Debt service		
Principal	13,093	12,804
Interest and fiscal charges	6,387	6,680
<b>Total Expenditures</b>	<b>879,083</b>	<b>1,044,426</b>
<b>Net Change in Fund Balance</b>	<b>145,260</b>	<b>(152,124)</b>
<b>Fund Balance - January 1</b>	<b>182,143</b>	<b>334,267</b>
<b>Fund Balance - December 31</b>	<b>\$ 327,403</b>	<b>\$ 182,143</b>
<b><u>Reconciliation to the Statement of Activities</u></b>		
<b>Net Change in Fund Balance as Shown Above</b>	<b>\$ 145,260</b>	<b>\$ (152,124)</b>
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives:		
Capital asset purchases reported as expenditures in governmental fund statements	123,459	235,787
Depreciation expense reported in the statement of activities	(100,367)	(85,679)
Repayment of principal on long-term payable is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term payable in the statement of net position and does not affect the statement of activities. The amount of long-term payable principal payments in the current year is:	<u>13,093</u>	<u>12,804</u>
<b>Change in Net Position of Governmental Activities as Reported on the Statement of Activities (see pages 4 - 5)</b>	<b>\$ 181,445</b>	<b>\$ 10,788</b>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund

For the Year Ended December 31, 2015

(With Summarized Financial Information for the Year Ended December 31, 2014)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	Prior Year Actual Amounts
	Original	Final			
<b>Revenues</b>					
Taxes	\$ 551,501	\$ 551,501	\$ 668,160	\$ 116,659	\$ 537,483
Intergovernmental	228,005	228,005	213,523	(14,482)	211,572
Licenses and permits	16,800	16,800	21,009	4,209	25,029
Charges for services	122,300	122,300	118,021	(4,279)	114,000
Miscellaneous	4,000	4,000	3,630	(370)	4,218
<b>Total Revenues</b>	<b>922,606</b>	<b>922,606</b>	<b>1,024,343</b>	<b>101,737</b>	<b>892,302</b>
<b>Expenditures</b>					
General government	102,050	108,062	98,691	9,371	93,284
Public safety	235,501	234,825	229,307	5,518	226,214
Public works	554,025	530,689	523,217	7,472	696,945
Health and human services	50	50	50	-	50
Conservation and development	11,500	11,500	8,338	3,162	8,449
Debt service					
Principal	13,093	13,093	13,093	-	12,804
Interest	6,387	6,387	6,387	-	6,680
<b>Total Expenditures</b>	<b>922,606</b>	<b>904,606</b>	<b>879,083</b>	<b>25,523</b>	<b>1,044,426</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>18,000</b>	<b>145,260</b>	<b>127,260</b>	<b>(152,124)</b>
<b>Fund Balance - January 1</b>	<b>182,143</b>	<b>182,143</b>	<b>182,143</b>	<b>-</b>	<b>334,267</b>
<b>Fund Balance - December 31</b>	<b>\$ 182,143</b>	<b>\$ 200,143</b>	<b>\$ 327,403</b>	<b>\$ 127,260</b>	<b>\$ 182,143</b>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Net Position

Enterprise Fund

December 31, 2015

(With Summarized Financial Information as of December 31, 2014)

	Sanitary District No. 1	
	2015	2014
<b>ASSETS</b>		
Current Assets		
Cash and investments	\$ 422,111	\$ 216,338
Customer accounts receivable	65,361	66,305
Grant receivable	23,740	-
Total Current Assets	<u>511,212</u>	<u>282,643</u>
Restricted Assets		
Cash and investments	<u>192,329</u>	<u>273,622</u>
Capital Assets		
Land	45,896	45,896
Construction work in progress	-	25,350
Buildings	944,994	944,994
Machinery and equipment	1,417,016	960,106
Infrastructure	2,743,356	2,735,990
Gross Capital Assets	<u>5,151,262</u>	<u>4,712,336</u>
Less: Accumulated depreciation	1,512,610	1,424,403
Net Capital Assets	<u>3,638,652</u>	<u>3,287,933</u>
Other Assets		
Long-term receivable - Town of Wrightstown general fund	<u>274,103</u>	<u>287,196</u>
<b>TOTAL ASSETS</b>	<u>4,616,296</u>	<u>4,131,394</u>
<b>LIABILITIES</b>		
Accounts payable	15,625	11,770
Contracts payable	46,639	-
Interest accrued	6,430	10,728
Long-term obligations		
Due within one year	78,400	51,895
Due in more than one year	<u>1,028,694</u>	<u>879,447</u>
<b>TOTAL LIABILITIES</b>	<u>1,175,788</u>	<u>953,840</u>
<b>NET POSITION</b>		
Net investment in capital assets	2,805,661	2,643,787
Restricted for debt service	32,982	26,409
Restricted for capital assets	159,347	247,213
Unrestricted	<u>442,518</u>	<u>260,145</u>
<b>TOTAL NET POSITION</b>	<u>\$ 3,440,508</u>	<u>\$ 3,177,554</u>

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

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Statement of Revenues, Expenses and Changes in Net Position  
Enterprise Fund  
For the Year Ended December 31, 2015  
(With Summarized Financial Information for the Year Ended December 31, 2014)

	Sanitary District No. 1	
	2015	2014
Operating Revenues		
Charges for services	\$ 276,309	\$ 273,867
Other operating revenues	45,057	46,651
Total Operating Revenues	<u>321,366</u>	<u>320,518</u>
Operating Expenses		
Operation	57,549	59,936
Maintenance	1,555	119,980
Administration and general	67,748	59,808
Depreciation	117,967	108,561
Taxes	1,935	1,966
Total Operating Expenses	<u>246,754</u>	<u>350,251</u>
Operating Income (Loss)	<u>74,612</u>	<u>(29,733)</u>
Nonoperating Revenues (Expenses)		
Property taxes	28,682	39,888
State of Wisconsin - computer aid	86	112
Interest income	2,051	2,279
Interest on advance to other funds	6,387	6,680
Interest and fiscal charges	<u>(22,864)</u>	<u>(27,792)</u>
Total Nonoperating Revenues (Expenses)	<u>14,342</u>	<u>21,167</u>
Other Changes in Net Position		
Contributions from federal and state governments	174,000	-
Repayment of contributions from federal and state governments	-	<u>(45,406)</u>
Total Other Changes in Net Position	<u>174,000</u>	<u>(45,406)</u>
Change in Net Position	262,954	(53,972)
Net Position - January 1	<u>3,177,554</u>	<u>3,231,526</u>
Net Position - December 31	<u>\$ 3,440,508</u>	<u>\$ 3,177,554</u>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Cash Flows  
Enterprise Fund

For the Year Ended December 31, 2015

(With Summarized Financial Information for the Year Ended December 31, 2014)

	Sanitary District No. 1	
	2015	2014
<b>Cash Flows from Operating Activities</b>		
Cash received from customers	\$ 280,693	\$ 281,592
Other operating cash receipts	41,703	39,762
Cash payments to suppliers	(103,728)	(212,648)
Cash payments to employees	(21,204)	(23,882)
Net Cash Provided by Operating Activities	<u>197,464</u>	<u>84,824</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Property taxes	<u>28,682</u>	<u>39,888</u>
<b>Cash Flows from Capital and Related Financing</b>		
Acquisition of capital assets	(422,047)	(78,247)
Federal and State grant contributions	150,260	-
Repayment of Federal and State grant contributions	-	(45,406)
Due from general fund for capital assets paid by District	-	48,745
Repayment of advances to other funds	19,480	19,484
Proceeds from the issuance of long-term debt	414,724	28,540
Principal paid on long-term debt	(238,972)	(148,746)
Interest paid on long-term debt	(27,162)	(29,026)
Net Cash Used by Capital and Related Financing Activities	<u>(103,717)</u>	<u>(204,656)</u>
<b>Cash Flows from Investing Activities</b>		
Interest income	<u>2,051</u>	<u>2,279</u>
<b>Net Change in Cash and Cash Equivalents</b>	124,480	(77,665)
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u>489,960</u>	<u>567,625</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u>\$ 614,440</u>	<u>\$ 489,960</u>
<b>Reconciliation of cash and cash equivalents to the statement of net position:</b>		
Cash and investments in current assets	\$ 422,111	\$ 216,338
Restricted cash and investments	192,329	273,622
Total Cash and Cash Equivalents	<u>\$ 614,440</u>	<u>\$ 489,960</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>		
Operating income (loss)	\$ 74,612	\$ (29,733)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Miscellaneous nonoperating revenues	86	112
Depreciation	117,967	108,561
Changes in assets and liabilities:		
Customer accounts receivable	(535)	724
Inventory	1,479	-
Accounts payable	3,855	5,160
Net Cash Provided by Operating Activities	<u>\$ 197,464</u>	<u>\$ 84,824</u>

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

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the Town of Wrightstown, Wisconsin ("the Town"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Town are described below:

1. Reporting Entity

The Town of Wrightstown is a municipal corporation governed by an elected three member board.

In accordance with GAAP, the basic financial statements are required to include the Town (the primary government) and any separate component units that have a significant operational or financial relationship with the Town. The Town has identified the following component unit that is required to be included in the basic financial statements in accordance with the standards established by GASB Statement No. 61.

2. Individual Component Unit Disclosure

**BLENDED COMPONENT UNIT**

The following component unit is blended or included in the financial statements of the Town of Wrightstown:

The Town of Wrightstown Sanitary District No. 1 is governed by the three-member Town Board of Wrightstown. Although it is legally separate from the Town, the District is reported as if it were part of the primary government because the Town Board is serving as the governing body of the component unit. The District provides water and sewage services to a portion of the Town.

3. Related Organization

The Town Board is responsible for appointing the members to the Town of Wrightstown Sanitary District No. 2, but the Town's accountability for this organization does not extend beyond making the appointments. Therefore this organization is not included in the Town's reporting entity.

4. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

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

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include the general fund. Proprietary funds include an enterprise fund. The Town has no internal service funds. The major individual governmental fund and the major individual enterprise fund are reported as separate columns in the fund financial statements.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Town reports the following major governmental fund:

GENERAL FUND

This is the Town's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Town reports the following major enterprise fund:

SANITARY DISTRICT NO. 1

This fund accounts for the operations of the Town of Wrightstown Sanitary District No. 1, which provides water and sewage services to a portion of the Town.

5. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

6. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

b. Accounts Receivable

Accounts receivable are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

c. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

d. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

e. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of \$2,000 or higher and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. Infrastructure constructed prior to January 1, 2004 has not been included in the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	Governmental	Business-type
	Activities	Activities
	Years	
Buildings	40	25 - 50
Improvements other than buildings	10	25 - 100
Machinery and equipment	10	3 - 10
Infrastructure	15 - 50	18 - 135

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

f. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows 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. The Town has one type of item that qualifies for reporting in this category, property taxes. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied.

g. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the current year.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

h. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- Committed fund balance - Amounts that are constrained for specific purposes by action of the Board. These constraints can only be removed or changed by the Board using the same action that was used to create them.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- Assigned fund balance - Amounts that are constrained for specific purposes by action of Town management. The Town Board has not authorized an employee to assign fund balances. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

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

**GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS**

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

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

**7. Use of Estimates**

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

**8. Summarized Comparative Information**

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2014, from which the summarized information was derived.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE B - STEWARDSHIP AND COMPLIANCE**

Budgets and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- a. During November, the Town Board prepares a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Town Board action.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments.
- c. During the year, formal budgetary integration is employed as a management control device for the general fund.
- d. Encumbrance accounting is not used by the Town to record commitments related to unperformed contracts for goods or services.

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2015.

**NOTE C - DETAILED NOTES ON ALL FUNDS**

1. Cash and Investments

The Town maintains various cash and investment accounts which are displayed in the financial statements as "Cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Town's cash totaled \$1,406,831 on December 31, 2015, and consisted entirely of deposits with financial institutions.

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position

Cash and investments	\$ 1,214,502
Restricted cash and investments	192,329
	<hr/>
	\$ 1,406,831

Deposits and investments of the Town are subject to various risks. Presented below is a discussion of the Town's deposits and investments and the related risks.

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS**

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will 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 credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The Town does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2015, none Town's deposits with financial institutions were in excess of federal and state depository insurance limits.

2. Property Taxes

Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Town. Brown County bills and collects property taxes for the Town.

3. Restricted Assets

Restricted assets on December 31, 2015 totaled \$192,329 and consisted of cash and investments held by the enterprise fund for the purpose of financing water plant and wastewater treatment plant modifications.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

4. Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 47,800	\$ -	\$ -	\$ 47,800
Construction in progress	-	75,255	-	75,255
Total capital assets, not being depreciated	<u>47,800</u>	<u>75,255</u>	<u>-</u>	<u>123,055</u>
Capital assets, being depreciated:				
Building and improvements	8,667	-	-	8,667
Machinery and equipment	5,935	-	-	5,935
Infrastructure	3,000,246	48,204	-	3,048,450
Subtotals	<u>3,014,848</u>	<u>48,204</u>	<u>-</u>	<u>3,063,052</u>
Less accumulated depreciation	<u>(620,560)</u>	<u>(100,367)</u>	<u>-</u>	<u>(720,927)</u>
Total capital assets, being depreciated, net	<u>2,394,288</u>	<u>(52,163)</u>	<u>-</u>	<u>2,342,125</u>
Governmental activities capital assets, net	<u>\$ 2,442,088</u>	<u>\$ 23,092</u>	<u>\$ -</u>	<u>2,465,180</u>
Less related long-term debt outstanding				<u>274,103</u>
Net investment in capital assets				<u>\$ 2,191,077</u>
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 45,896	\$ -	\$ -	\$ 45,896
Construction work in progress	25,350	456,560	481,910	-
Subtotals	<u>71,246</u>	<u>456,560</u>	<u>481,910</u>	<u>45,896</u>
Capital assets, being depreciated:				
Buildings and improvements	944,994	-	-	944,994
Machinery and equipment	960,106	481,910	25,000	1,417,016
Infrastructure	2,735,990	12,126	4,760	2,743,356
Subtotals	<u>4,641,090</u>	<u>494,036</u>	<u>29,760</u>	<u>5,105,366</u>
Less accumulated depreciation	<u>(1,424,403)</u>	<u>(117,967)</u>	<u>(29,760)</u>	<u>(1,512,610)</u>
Total capital assets, being depreciated, net	<u>3,216,687</u>	<u>376,069</u>	<u>-</u>	<u>3,592,756</u>
Business-type activities capital assets, net	<u>\$ 3,287,933</u>	<u>\$ 832,629</u>	<u>\$ 481,910</u>	<u>3,638,652</u>
Less related long-term debt outstanding				<u>832,991</u>
Net investment in capital assets				<u>\$ 2,805,661</u>

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Depreciation expense was charged to functions of the Town as follows:

Governmental activities		
General government	\$	700
Public works		99,667
Total depreciation expense - governmental activities	\$	100,367
Business-type activities		
Water	\$	43,295
Sewer		74,672
Total depreciation expense business-type activities	\$	117,967

5. Long-term Obligations

The following is a summary of changes in long-term obligations of the Town for the year ended December 31, 2015:

	Outstanding 1/1/15	Issued	Retired	Outstanding 12/31/15	Due Within One Year
<b>Business-type activities:</b>					
General Obligation Debt					
Bank Promissory Notes	\$ -	\$ 414,724	\$ 1,724	\$ 413,000	\$ 44,265
State Trust Fund Loan	203,843	-	203,843	-	-
Total General Obligation Debt	203,843	414,724	205,567	413,000	44,265
Revenue Bonds	727,499	-	33,405	694,094	34,135
Business-type activities					
Long-term obligations	\$ 931,342	\$ 414,724	\$ 238,972	\$ 1,107,094	\$ 78,400

Total interest paid during the year on long-term debt totaled \$33,549.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

General obligation notes payable

\$186,724 promissory note issued 5/8/2015; \$35,350 to \$38,686 due annually through 2022; interest at 2.25%	\$ 185,000
\$228,000 promissory note issued 10/14/2015; \$8,915 to \$170,951 due annually through 2020; interest at 2.57%	228,000
	\$ 413,000

Total Outstanding General Obligation Debt

\$ 413,000

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Annual principal and interest maturities of the outstanding general obligation debt of \$413,000 on December 31, 2015 are payable by the enterprise fund as shown below:

Year Ended December 31	Principal	Interest	Total
2016	\$ 44,265	\$ 10,080	\$ 54,345
2017	45,301	9,044	54,345
2018	46,362	7,985	54,347
2019	47,446	6,899	54,345
2020	48,554	5,792	54,346
2021-2022	181,072	9,047	190,119
	<u>\$ 413,000</u>	<u>\$ 48,847</u>	<u>\$ 461,847</u>

Legal Margin for New Debt

The Town's legal margin for creation of additional general obligation debt on December 31, 2015 was \$9,421,130 as follows:

Equalized valuation of the Town	\$ 188,422,600
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	9,421,130
Outstanding general obligation Town debt applicable to debt limitation	<u>-</u>
Legal Margin for New Debt	<u>\$ 9,421,130</u>

In addition, in accordance with Wisconsin Statutes, the Town Sanitary District has a 5% of equalized valuation statutory debt limitation. On December 31, 2015, the legal margin for creation of additional general obligation debt for the Town Sanitary District was \$834,890 as follows:

Equalized valuation of the District	\$ 24,957,800
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	1,247,890
Outstanding general obligation District debt applicable to debt limitation	<u>413,000</u>
Legal Margin for New Debt	<u>\$ 834,890</u>

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Revenue Bonds

Revenue bonds outstanding at December 31, 2015 consist of the following:

\$320,795 of Clean Water Fund revenue bonds issued 12/26/2012; \$12,724 to \$19,261 due annually through 2032; interest at 2.625%	\$ 268,283
\$466,111 of Safe Drinking Water Fund revenue bonds issue 12/26/2012; \$21,411 to \$29,048 due annually through 2032; interest at 1.925%	<u>425,811</u>
Total Outstanding Long-term Obligations	<u>\$ 694,094</u>

Annual principal and interest maturities of the remaining outstanding revenue bonds are payable by the enterprise fund as shown below:

Year Ended December 31	Principal	Interest	Total
2016	\$ 34,135	\$ 14,866	\$ 49,001
2017	34,881	14,112	48,993
2018	35,644	13,340	48,984
2019	36,424	12,552	48,976
2020	37,221	11,745	48,966
2021-2025	198,707	45,983	244,690
2026-2030	221,506	22,928	244,434
2031-2032	95,576	2,118	97,694
	<u>\$ 694,094</u>	<u>\$ 137,644</u>	<u>\$ 831,738</u>

District Revenues Pledged

The District has pledged future water and sewer customer revenues, net of specified operating expenses, to repay the remaining outstanding water and sewer revenue bonds. Proceeds from the bonds provided financing for the construction of water and wastewater plant improvements. The water bonds are payable solely from water customer net revenues and are payable through 2032. The total principal and interest remaining to be paid on the bonds is \$499,229. Principal and interest paid on debt for the current year and total customer net revenues were \$29,405 and \$113,505 respectively. The sewer bonds are payable solely from sewer customer net revenues and property taxes and are payable through 2032. The total principal and interest remaining to be paid on the bonds is \$332,509. Principal and interest paid on debt for the current year and total customer net revenues and property taxes were \$19,598 and \$107,756 respectively.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

6. Long-term payable to Wrightstown Sanitary District No. 1

During 2013, Wrightstown Sanitary District No. 1 completed a reconstruction project which included the replacement of water and sewer infrastructure and the reconstruction of roads. The District issued Clean Water Fund and Safe Drinking Water Fund loans to pay for the project costs. The Town agreed to pay the District \$150,000 over twenty years with interest at 2.625% for their share of the Clean Water Fund loan and \$150,000 over twenty years with interest at 1.925% for their share of the Safe Drinking Water Fund loan. Annual principal and interest maturities of the Town's portion of the loans is as follows:

Year Ended December 31	Principal	Interest	Total
2016	\$ 13,390	\$ 6,087	\$ 19,477
2017	13,693	5,780	19,473
2018	14,004	5,466	19,470
2019	14,322	5,145	19,467
2020	14,647	4,816	19,463
2021-2025	78,379	18,874	97,253
2026-2030	87,716	9,427	97,143
2030-2032	37,952	872	38,824
	<u>\$ 274,103</u>	<u>\$ 56,467</u>	<u>\$ 330,570</u>

**NOTE D - OTHER INFORMATION**

1. County Aid Bridge Fund

The Brown County Highway Department maintains a separate fund for financing bridge construction on the Town's roads. Financing for the fund is provided by annual tax levies from both the County and the Town. Financial transactions of the County aid bridge fund are not included on the Town's basic financial statements.

A summary of transactions in the Town's county aid bridge fund for 2015, as reported by the Brown County Highway Department, shows a balance of \$746,362 in the fund on December 31, 2015 as follows:

Balance - January 1, 2015	\$ 706,758
Tax levies for 2015	
County	25,000
Town	25,000
Total available	756,758
Less: Expenditures by County Highway Department for bridge construction on Town Road	(10,396)
Balance - December 31, 2015	\$ 746,362

2. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Town completes an annual review of its insurance coverage to ensure adequate coverage.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE D - OTHER INFORMATION (Continued)**

3. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2015 and 2016 budget years, Wisconsin statutes limit the increase in the maximum allowable tax levy to the change in the Town's January 1 equalized value as a result of net new construction. The actual limit for the Town for the 2015 budget was 3.07%. The actual limit for the Town for the 2016 budget was 2.48%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

4. Contingencies

From time to time, the Town is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

5. Upcoming Accounting Pronouncements

In February 2015, the Governmental Accounting Standards Boards (GASB) issued Statement No. 72, *Fair Value Measurement and Application*. Statement No. 72 requires measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and acceptable valuation techniques. This Statement also requires disclosures about the impact of fair value measurements on a government's financial position. GASB Statement No. 72 is required to be adopted for years beginning after June 15, 2015. The Town is currently evaluating the impact this standard will have on the financial statements when adopted.

## **SUPPLEMENTARY INFORMATION**

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

General Fund

Schedule of Budgeted and Actual Revenues

For the Year Ended December 31, 2015

(With Summarized Financial Information for the Year Ended December 31, 2014)

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Prior Year Actual
<b>Taxes</b>					
General property	\$ 543,001	\$ 543,001	\$ 543,255	\$ 254	\$ 528,153
Managed forest land	-	-	148	148	146
Mobile home	8,500	8,500	6,980	(1,520)	8,157
Ag use penalties	-	-	2,592	2,592	1,023
Excess Stadium District sales tax	-	-	115,181	115,181	-
Other taxes	-	-	4	4	4
<b>Total Taxes</b>	<b>551,501</b>	<b>551,501</b>	<b>668,160</b>	<b>116,659</b>	<b>537,483</b>
<b>Intergovernmental</b>					
State shared taxes					
Shared	69,172	69,172	69,152	(20)	69,554
Fire insurance	7,300	7,300	7,028	(272)	7,116
Exempt computer aid	-	-	312	312	281
State aids					
Transportation	119,767	119,767	119,767	-	115,144
Local road improvement	15,000	15,000	-	(15,000)	-
Recycling	4,600	4,600	4,620	20	5,688
Payment in lieu of taxes (PILT)	1,500	1,500	743	(757)	711
Managed forest lands	-	-	37	37	37
Severance/yield/withdrawal	-	-	-	-	420
Transmission line fees	10,666	10,666	6,666	(4,000)	6,666
Other aid					
County - bridge aid	-	-	5,198	5,198	5,955
<b>Total Intergovernmental</b>	<b>228,005</b>	<b>228,005</b>	<b>213,523</b>	<b>(14,482)</b>	<b>211,572</b>
<b>Licenses and Permits</b>					
Business licenses	4,800	4,800	7,765	2,965	7,408
Dog licenses	-	-	791	791	46
Building inspections and permits	10,000	10,000	11,353	1,353	16,475
Zoning permits and fees	2,000	2,000	1,100	(900)	1,100
<b>Total Licenses and Permits</b>	<b>16,800</b>	<b>16,800</b>	<b>21,009</b>	<b>4,209</b>	<b>25,029</b>
<b>Charges for Services</b>					
General government	300	300	420	120	640
Recycling	3,500	3,500	451	(3,049)	3,452
Garbage	118,500	118,500	117,150	(1,350)	109,908
<b>Total Charges for Services</b>	<b>122,300</b>	<b>122,300</b>	<b>118,021</b>	<b>(4,279)</b>	<b>114,000</b>
<b>Miscellaneous</b>					
Interest on investments	4,000	4,000	3,630	(370)	4,029
Miscellaneous	-	-	-	-	189
<b>Total Miscellaneous</b>	<b>4,000</b>	<b>4,000</b>	<b>3,630</b>	<b>(370)</b>	<b>4,218</b>
<b>TOTAL REVENUES</b>	<b>\$ 922,606</b>	<b>\$ 922,606</b>	<b>\$ 1,024,343</b>	<b>\$ 101,737</b>	<b>\$ 892,302</b>

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

General Fund

Schedule of Budgeted and Actual Expenditures

For the Year Ended December 31, 2015

(With Summarized Financial Information for the Year Ended December 31, 2014)

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Prior Year Actual
<b>General Government</b>					
Salaries					
Board, clerk and treasurer	\$ 54,000	\$ 54,000	\$ 52,250	\$ 1,750	\$ 47,000
Board expense	1,900	1,900	2,522	(622)	3,279
Clerk and treasurer expenses	4,200	4,200	4,544	(344)	2,861
Assessor	10,700	10,700	10,075	625	10,301
Elections	5,300	5,300	1,812	3,488	6,638
Publishing	1,000	1,000	-	1,000	-
Legal fees	6,000	12,012	12,012	-	6,323
Joint municipal court	1,200	1,200	1,000	200	1,000
Insurance	5,000	5,000	3,864	1,136	4,210
Town hall	3,000	3,000	1,984	1,016	1,932
Accounting and audit	4,500	4,500	3,500	1,000	5,150
General fund	350	350	453	(103)	362
Town share of social security	4,900	4,900	4,675	225	4,228
Total General Government	<u>102,050</u>	<u>108,062</u>	<u>98,691</u>	<u>9,371</u>	<u>93,284</u>
<b>Public Safety</b>					
Fire protection	198,480	198,480	197,908	572	193,427
Ambulance	25,021	25,021	25,021	-	24,473
Building inspection	12,000	11,324	6,378	4,946	8,314
Total Public Safety	<u>235,501</u>	<u>234,825</u>	<u>229,307</u>	<u>5,518</u>	<u>226,214</u>
<b>Public Works</b>					
Street lighting	8,500	9,176	9,176	-	8,925
Recycling	25,000	29,640	29,640	-	24,681
Garbage	95,200	91,602	91,602	-	93,251
Road work					
Maintenance	284,275	278,263	217,349	60,914	282,717
Construction and blacktop	96,000	96,000	127,839	(31,839)	235,817
Brush and grass cutting	20,050	1,008	17,413	(16,405)	20,599
County bridge fund	25,000	25,000	30,198	(5,198)	30,955
Total Public Works	<u>554,025</u>	<u>530,689</u>	<u>523,217</u>	<u>7,472</u>	<u>696,945</u>
<b>Health and Human Services</b>					
Health officer	50	50	50	-	50
<b>Conservation and Development</b>					
Zoning and planning	11,500	11,500	8,338	3,162	8,449
<b>Debt Service</b>					
Principal	13,093	13,093	13,093	-	12,804
Interest	6,387	6,387	6,387	-	6,680
Total Debt Service	<u>19,480</u>	<u>19,480</u>	<u>19,480</u>	<u>-</u>	<u>19,484</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 922,606</u>	<u>\$ 904,606</u>	<u>\$ 879,083</u>	<u>\$ 25,523</u>	<u>\$ 1,044,426</u>

**ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Town Board  
Town of Wrightstown  
Brown County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Wrightstown, Wisconsin, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Town of Wrightstown's basic financial statements, and have issued our report thereon dated March 11, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Wrightstown, Wisconsin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 Wrightstown, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Wrightstown, Wisconsin's internal control.

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 Town's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2014-001 and 2015-001 that we consider to be significant deficiencies.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Wrightstown, Wisconsin's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Town of Wrightstown, Wisconsin's Response to Findings**

The Town of Wrightstown, Wisconsin's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Town of Wrightstown, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Town of Wrightstown, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wrightstown, Wisconsin's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants  
Green Bay, Wisconsin  
March 11, 2016

**TOWN OF WRIGHTSTOWN, WISCONSIN**  
 Schedule of Findings and Responses  
 For the Year Ended December 31, 2015

**Section I - Internal Control Over Financial Reporting**

Finding No.	Control Deficiencies
<b>2014-001</b>	<b>Preparation of Annual Financial Report</b>
Condition:	Current Town staff maintain accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. For the same reasons, the Town contracts with us to compile the Wisconsin Municipal Financial Report Form C.
Criteria:	The preparation and review of the annual financial report and municipal financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.
Cause:	Town management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.
Effect:	Without our involvement, the Town may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.
Recommendation:	We recommend the Town continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report and municipal financial report.
Management Response:	The Town Clerk and Town Treasurer have reviewed and approved the financial reports.

**TOWN OF WRIGHTSTOWN, WISCONSIN**  
Schedule of Findings and Responses (Continued)  
For the Year Ended December 31, 2015

**Section I - Internal Control Over Financial Reporting (Continued)**

Finding No.	Control Deficiencies
<b>2015-001</b>	<b>Adjustments to the Town's Financial Records</b>
Condition:	As part of our 2015 audit, we proposed adjusting journal entries that were material to the Town's financial statement.
Criteria:	Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.
Cause:	While Town staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year end adjusting and closing entries requires additional expertise that would entail additional training and staff time to develop.
Effect:	Year-end financial records prepared by the Town may contain material misstatements.
Recommendation:	We recommend the Town designate an individual to obtain additional training in order to prepare the adjusting and closing entries. We are available to assist the individual in obtaining the understanding to prepare these entries.
Management Response:	The Town Clerk is receiving the training necessary to prepare the material journal entries.

**Section II - Compliance and Other Matters**

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2015.

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN  
ANNUAL FINANCIAL REPORT  
DECEMBER 31, 2014**

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
December 31, 2014

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## INDEPENDENT AUDITORS' REPORT

To the Town Council  
Wrightstown, Wisconsin

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Wrightstown, Brown County, Wisconsin ("the Town") as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic 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.

### ***Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' 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 auditors consider internal control relevant to the Town'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 Town'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 respective financial position of the governmental activities, the business-type activities, and each major fund of the Town as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

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's basic financial statements. The financial information listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Report on Summarized Financial Information**

We have previously audited the Town of Wrightstown 2013 financial statements, and our report dated March 27, 2014, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 4, 2015, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



Certified Public Accountants  
Green Bay, Wisconsin  
February 4, 2015

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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's basic financial statements. The financial information listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Report on Summarized Financial Information**

We have previously audited the Town of Wrightstown 2013 financial statements, and our report dated March 27, 2014, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 4, 2015, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



Certified Public Accountants  
Green Bay, Wisconsin  
February 4, 2015

# **FINANCIAL STATEMENTS**

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Net Position

December 31, 2014

(With Summarized Financial Information as of December 31, 2013)

	Governmental Activities	Business-type Activities	Totals	
			2014	2013
<b>ASSETS</b>				
Cash and investments	\$ 1,007,415	\$ 216,338	\$ 1,223,753	\$ 1,176,916
Receivables				
Taxes	2,583,933	-	2,583,933	2,848,141
Accounts	-	66,305	66,305	67,029
Other	1,988	-	1,988	1,846
Inventories and prepaid items	1,870	-	1,870	1,657
Restricted assets				
Cash and investments	-	273,622	273,622	303,170
Long-term receivable - Town of Wrightstown	-	287,196	287,196	300,000
Capital assets, nondepreciable				
Land	47,800	45,896	93,696	93,696
Construction in progress	-	25,350	25,350	-
Capital assets, depreciable				
Buildings and improvements	8,667	944,994	953,661	953,661
Machinery and equipment	5,935	960,106	966,041	966,041
Infrastructure	3,000,246	2,735,990	5,736,236	5,497,348
Less: Accumulated depreciation	(620,560)	(1,424,403)	(2,044,963)	(1,853,803)
<b>TOTAL ASSETS</b>	<b>6,037,294</b>	<b>4,131,394</b>	<b>10,168,688</b>	<b>10,355,702</b>
<b>LIABILITIES</b>				
Accounts payable	38,284	11,770	50,054	7,963
Contracts payable	-	-	-	46,716
Accrued interest payable	-	10,728	10,728	11,962
Due to other governments	2,831,516	-	2,831,516	2,851,587
Long-term payable -				
Wrightstown Sanitary District No. 1	287,196	-	287,196	300,000
Long-term obligations				
Due within one year	-	51,895	51,895	121,885
Due in more than one year	-	879,447	879,447	929,663
<b>TOTAL LIABILITIES</b>	<b>3,156,996</b>	<b>953,840</b>	<b>4,110,836</b>	<b>4,269,776</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes	543,263	-	543,263	528,153
<b>NET POSITION</b>				
Net investment in capital assets	2,154,892	2,643,787	4,798,679	4,605,395
Restricted for debt service	-	26,409	26,409	68,276
Restricted for capital assets	-	247,213	247,213	234,894
Unrestricted	182,143	260,145	442,288	649,208
<b>TOTAL NET POSITION</b>	<b>\$ 2,337,035</b>	<b>\$ 3,177,554</b>	<b>\$ 5,514,589</b>	<b>\$ 5,557,773</b>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Activities

For the Year Ended December 31, 2014

(With Summarized Financial Information for the Year Ended December 31, 2013)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General government	\$ 93,984	\$ 640	\$ -	\$ -
Public safety	226,214	16,475	7,116	-
Public works	546,137	113,360	120,832	5,955
Health and human services	50	-	-	-
Conservation and development	8,449	1,100	-	-
Interest expense	6,680	-	-	-
<b>Total Governmental Activities</b>	<u>881,514</u>	<u>131,575</u>	<u>127,948</u>	<u>5,955</u>
<b>Business-type Activities</b>				
Water	174,348	164,798	-	-
Sewer	203,695	155,720	-	-
<b>Total Business-type Activities</b>	<u>378,043</u>	<u>320,518</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 1,259,557</u>	<u>\$ 452,093</u>	<u>\$ 127,948</u>	<u>\$ 5,955</u>

General revenues

  Property taxes, levied for general purposes

  Other taxes

  State and federal aids not restricted to specific functions

  Interest and investment earnings

  Miscellaneous

  Repayment of contributions from federal and state governments

**Total general revenues**

Change in net position

Cumulative Effect of Correction of an Error

Net position - January 1

Net position - January 1, as restated

Net position - December 31

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

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Totals	
		2014	2013

\$ (93,344)	\$ -	\$ (93,344)	\$ (122,414)
(202,623)	-	(202,623)	(189,153)
(305,990)	-	(305,990)	(59,160)
(50)	-	(50)	(50)
(7,349)	-	(7,349)	(4,473)
(6,680)	-	(6,680)	-
<u>(616,036)</u>	<u>-</u>	<u>(616,036)</u>	<u>(375,250)</u>

-	(9,550)	(9,550)	237,513
-	(47,975)	(47,975)	221,814
-	<u>(57,525)</u>	<u>(57,525)</u>	<u>459,327</u>

<u>(616,036)</u>	<u>(57,525)</u>	<u>(673,561)</u>	<u>84,077</u>
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528,153	39,888	568,041	557,192
9,330	-	9,330	10,486
77,669	112	77,781	72,552
4,029	8,959	12,988	8,488
7,643	-	7,643	8,954
-	(45,406)	(45,406)	-
<u>626,824</u>	<u>3,553</u>	<u>630,377</u>	<u>657,672</u>

<u>10,788</u>	<u>(53,972)</u>	<u>(43,184)</u>	<u>741,749</u>
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-	-	-	(123,874)
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<u>2,326,247</u>	<u>3,231,526</u>	<u>5,557,773</u>	<u>4,939,898</u>
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<u>2,326,247</u>	<u>3,231,526</u>	<u>5,557,773</u>	<u>4,816,024</u>
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<u>\$ 2,337,035</u>	<u>\$ 3,177,554</u>	<u>\$ 5,514,589</u>	<u>\$ 5,557,773</u>
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**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Balance Sheet - General Fund  
December 31, 2014

(With Summarized Financial Information as of December 31, 2013)

	2014	2013
<b>ASSETS</b>		
Cash and investments	\$ 1,007,415	\$ 912,461
Receivables		
Taxes	2,583,933	2,848,141
Other	1,988	1,846
Prepaid items	1,870	1,657
	<u>\$ 3,595,206</u>	<u>\$ 3,764,105</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
Liabilities		
Accounts payable	\$ 40,238	\$ 1,353
Due to other funds	-	48,745
Due to other governments	2,829,562	2,851,587
Total Liabilities	<u>2,869,800</u>	<u>2,901,685</u>
Deferred Inflows of Resources		
Property taxes	543,263	528,153
Fund Balance		
Nonspendable for:		
Prepaid items	1,870	1,657
Assigned for:		
Subsequent year's budget	-	136,867
Hwy 96 Street Lights	-	50,000
Unassigned	180,273	145,743
Total Fund Balance	<u>182,143</u>	<u>334,267</u>
	<u>\$ 3,595,206</u>	<u>\$ 3,764,105</u>
<b>Reconciliation to the Statement of Net Position</b>		
Total Fund Balances as shown above	\$ 182,143	\$ 334,267
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,442,088	2,291,980
Some liabilities are not due and payable in the current period and therefore are not reported in the funds.	(287,196)	(300,000)
Notes payable	<u>(287,196)</u>	<u>(300,000)</u>
Net Position of Governmental Activities as Reported on the Statement of Net Position (see page 3)	<u>\$ 2,337,035</u>	<u>\$ 2,326,247</u>

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

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
General Fund  
For the Year Ended December 31, 2014  
(With Summarized Financial Information for the Year Ended December 31, 2013)

	2014	2013
<b>Revenues</b>		
Taxes	\$ 537,483	\$ 517,631
Intergovernmental	211,572	198,772
Licenses and permits	25,029	30,233
Charges for services	114,000	114,789
Miscellaneous	4,218	4,152
<b>Total Revenues</b>	<b>892,302</b>	<b>865,577</b>
<b>Expenditures</b>		
General government	93,284	121,946
Public safety	226,214	212,879
Public works	696,945	743,300
Health and human services	50	50
Conservation and development	8,449	8,348
Debt service		
Principal	12,804	-
Interest and fiscal charges	6,680	-
<b>Total Expenditures</b>	<b>1,044,426</b>	<b>1,086,523</b>
Excess of Revenues Under Expenditures	(152,124)	(220,946)
<b>Other Financing Sources</b>		
Debt issued from Wrightstown Sanitary District No. 1	-	300,000
<b>Net Change in Fund Balance</b>	<b>(152,124)</b>	<b>79,054</b>
Fund Balance - January 1	334,267	255,213
<b>Fund Balance - December 31</b>	<b>\$ 182,143</b>	<b>\$ 334,267</b>

Reconciliation to the Statement of Activities

Net Change in Fund Balance as Shown Above	\$ (152,124)	\$ 79,054
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives:

Capital asset purchases reported as expenditures in governmental fund statements	235,787	384,178
Capital assets reported as capital contributions in the statement of activities	-	145,354
Depreciation expense reported in the statement of activities	(85,679)	(80,722)

The issuance of long-term debt provides current financial resources to governmental funds, but is reported as an increase in long-term debt in the statement of net position and does not affect the statement of activities. The amount of debt issued in the current year is:

-	(300,000)
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Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.

The amount of long-term debt principal payments in the current year is:

12,804	-
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Change in Net Position of Governmental Activities as Reported on the Statement of Activities (see pages 4 - 5)

<b>\$ 10,788</b>	<b>\$ 227,864</b>
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The notes to the basic financial statements are an integral part of this statement.

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
For the Year Ended December 31, 2014

(With Summarized Financial Information for the Year Ended December 31, 2013)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	Prior Year Actual Amounts
	Original	Final			
<b>Revenues</b>					
Taxes	\$ 536,913	\$ 536,913	\$ 537,483	\$ 570	\$ 517,631
Intergovernmental	192,003	192,003	211,572	19,569	198,772
Licenses and permits	20,500	20,500	25,029	4,529	30,233
Charges for services	113,908	113,908	114,000	92	114,789
Miscellaneous	4,000	4,000	4,218	218	4,152
<b>Total Revenues</b>	<b>867,324</b>	<b>867,324</b>	<b>892,302</b>	<b>24,978</b>	<b>865,577</b>
<b>Expenditures</b>					
General government	101,350	101,350	93,284	8,066	121,946
Public safety	218,017	218,017	226,214	(8,197)	212,879
Public works	653,290	692,468	696,945	(4,477)	743,300
Health and human services	50	50	50	-	50
Conservation and development	12,000	12,000	8,449	3,551	8,348
Debt service					
Principal	12,804	12,804	12,804	-	-
Interest	6,680	6,680	6,680	-	-
<b>Total Expenditures</b>	<b>1,004,191</b>	<b>1,043,369</b>	<b>1,044,426</b>	<b>(1,057)</b>	<b>1,086,523</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(136,867)</b>	<b>(176,045)</b>	<b>(152,124)</b>	<b>23,921</b>	<b>(220,946)</b>
<b>Other Financing Sources</b>					
Debt issued from Wrightstown Sanitary District No. 1	-	-	-	-	300,000
<b>Net Change in Fund Balance</b>	<b>(136,867)</b>	<b>(176,045)</b>	<b>(152,124)</b>	<b>23,921</b>	<b>79,054</b>
<b>Fund Balance - January 1</b>	<b>334,267</b>	<b>334,267</b>	<b>334,267</b>	<b>-</b>	<b>255,213</b>
<b>Fund Balance - December 31</b>	<b>\$ 197,400</b>	<b>\$ 158,222</b>	<b>\$ 182,143</b>	<b>\$ 23,921</b>	<b>\$ 334,267</b>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Net Position

Enterprise Fund

December 31, 2014

(With Summarized Financial Information as of December 31, 2013)

		Sanitary District No. 1	
		2014	2013
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and investments	\$	216,338	\$ 264,455
Customer accounts receivable		66,305	67,029
Due from other funds		-	48,745
<b>Total Current Assets</b>		<u>282,643</u>	<u>380,229</u>
<b>Restricted Assets</b>			
Cash and investments		<u>273,622</u>	<u>303,170</u>
<b>Capital Assets</b>			
Land		45,896	45,896
Construction work in progress		25,350	-
Buildings		944,994	944,994
Machinery and equipment		960,106	960,106
Infrastructure		<u>2,735,990</u>	<u>2,732,889</u>
<b>Gross Capital Assets</b>		<u>4,712,336</u>	<u>4,683,885</u>
Less: Accumulated depreciation		<u>1,424,403</u>	<u>1,318,922</u>
<b>Net Capital Assets</b>		<u>3,287,933</u>	<u>3,364,963</u>
<b>Other Assets</b>			
Long-term receivable - Town of Wrightstown general fund		<u>287,196</u>	<u>300,000</u>
<b>TOTAL ASSETS</b>		<u>4,131,394</u>	<u>4,348,362</u>
<b>LIABILITIES</b>			
Accounts payable		11,770	6,610
Contracts payable		-	46,716
Interest accrued		10,728	11,962
<b>Long-term obligations</b>			
Due within one year		51,895	121,885
Due in more than one year		<u>879,447</u>	<u>929,663</u>
<b>TOTAL LIABILITIES</b>		<u>953,840</u>	<u>1,116,836</u>
<b>NET POSITION</b>			
Net investment in capital assets		2,643,787	2,613,415
Restricted for debt service		26,409	68,276
Restricted for capital assets		247,213	234,894
Unrestricted		<u>260,145</u>	<u>314,941</u>
<b>TOTAL NET POSITION</b>		<u>\$ 3,177,554</u>	<u>\$ 3,231,526</u>

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

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Statement of Revenues, Expenses and Changes in Net Position  
Enterprise Fund  
For the Year Ended December 31, 2014  
(With Summarized Financial Information for the Year Ended December 31, 2013)

	Sanitary District No. 1	
	2014	2013
Operating Revenues		
Charges for services	\$ 273,867	\$ 261,216
Other operating revenues	46,651	44,420
Total Operating Revenues	<u>320,518</u>	<u>305,636</u>
Operating Expenses		
Operation	59,936	66,539
Maintenance	119,980	572
Administration and general	59,808	53,765
Depreciation	108,561	100,849
Taxes	1,966	2,918
Total Operating Expenses	<u>350,251</u>	<u>224,643</u>
Operating Income (loss)	<u>(29,733)</u>	<u>80,993</u>
Nonoperating Revenues (Expenses)		
Property taxes	39,888	50,047
State of Wisconsin - computer aid	112	175
Interest income	2,279	2,340
Interest on advance to other funds	6,680	1,996
Interest and fiscal charges	(27,792)	(22,814)
Total Nonoperating Revenues (Expenses)	<u>21,167</u>	<u>31,744</u>
Other Changes in Net Position		
Contributions from federal and state governments	-	401,148
Repayment of contributions from federal and state governments	(45,406)	-
Total Other Changes in Net Position	<u>(45,406)</u>	<u>401,148</u>
Change in Net Position	<u>(53,972)</u>	<u>513,885</u>
Cumulative Effect of Correction of an Error	-	(123,874)
Net position - January 1	<u>3,231,526</u>	<u>2,841,515</u>
Net position - January 1, as restated	<u>3,231,526</u>	<u>2,717,641</u>
Net Position - December 31	<u>\$ 3,177,554</u>	<u>\$ 3,231,526</u>

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

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

Statement of Cash Flows

Enterprise Fund

For the Year Ended December 31, 2014

(With Summarized Financial Information for the Year Ended December 31, 2013)

	Sanitary District No. 1	
	2014	2013
<b>Cash Flows from Operating Activities</b>		
Cash received from customers	\$ 281,592	\$ 249,143
Other operating cash receipts	39,762	38,526
Cash payments to suppliers	(212,648)	(90,650)
Cash payments to employees	(23,882)	(36,379)
Net Cash Provided by Operating Activities	<u>84,824</u>	<u>160,640</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Property taxes	<u>39,888</u>	<u>50,047</u>
<b>Cash Flows from Capital and Related Financing</b>		
Acquisition of capital assets	(78,247)	(857,041)
Federal and State grant contributions	-	496,960
Repayment of Federal and State Grant Contributions	(45,406)	-
Due from general fund for capital assets paid by District	48,745	(48,745)
Advances to other funds	-	(300,000)
Repayment of advances to other funds	19,484	1,996
Proceeds from the issuance of long-term debt	28,540	662,395
Principal paid on advance from other funds	-	(41,539)
Principal paid on long-term debt	(148,746)	(86,246)
Interest paid on long-term debt	(29,026)	(21,395)
Net Cash Used by Capital and Related Financing Activities	<u>(204,656)</u>	<u>(193,615)</u>
<b>Cash Flows from Investing Activities</b>		
Interest income	<u>2,279</u>	<u>2,340</u>
<b>Net Change in Cash and Cash Equivalents</b>	(77,665)	19,412
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u>567,625</u>	<u>548,213</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u>\$ 489,960</u>	<u>\$ 567,625</u>
<b>Reconciliation of cash and cash equivalents to the statement of net position:</b>		
Cash and investments in current assets	\$ 216,338	\$ 264,455
Restricted cash and investments	273,622	303,170
Total Cash and Cash Equivalents	<u>\$ 489,960</u>	<u>\$ 567,625</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>		
Operating income (loss)	\$ (29,733)	\$ 80,993
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Miscellaneous nonoperating revenues	112	175
Depreciation	108,561	100,849
Changes in assets and liabilities		
Customer accounts receivable	724	(18,142)
Inventory	-	437
Accounts payable	5,160	(3,672)
Net Cash Provided by Operating Activities	<u>\$ 84,824</u>	<u>\$ 160,640</u>

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

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the Town of Wrightstown, Wisconsin ("the Town"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Town are described below:

1. Reporting Entity

The Town of Wrightstown is a municipal corporation governed by an elected three member board.

In accordance with GAAP, the basic financial statements are required to include the Town (the primary government) and any separate component units that have a significant operational or financial relationship with the Town. The Town has identified the following component unit that is required to be included in the basic financial statements in accordance with the standards established by GASB Statement No. 61.

2. Individual Component Unit Disclosure

**BLENDED COMPONENT UNIT**

The following component unit is blended or included in the financial statements of the Town of Wrightstown:

The Town of Wrightstown Sanitary District No. 1 is governed by the three-member Town Board of Wrightstown. Although it is legally separate from the Town, the District is reported as if it were part of the primary government because the Town Board is serving as the governing body of the component unit. The District provides water and sewage services to a portion of the Town.

3. Related Organization

The Town Board is responsible for appointing the members to the Town of Wrightstown Sanitary District No. 2, but the Town's accountability for this organization does not extend beyond making the appointments. Therefore this organization is not included in the Town's reporting entity.

4. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

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

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include the general fund. Proprietary funds include an enterprise fund. The Town has no internal service funds. The major individual governmental fund and the major individual enterprise fund are reported as separate columns in the fund financial statements.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Town reports the following major governmental fund:

GENERAL FUND

This is the Town's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Town reports the following major enterprise fund:

SANITARY DISTRICT NO. 1

This fund accounts for the operations of the Town of Wrightstown Sanitary District No. 1, which provides water and sewage services to a portion of the Town.

5. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

6. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

b. Accounts Receivable

Accounts receivable are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

c. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

d. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

e. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of \$2,000 or higher and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. Infrastructure constructed prior to January 1, 2004 has not been included in the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

	Governmental	Business-type
	Activities	Activities
	Years	
<u>Assets</u>		
Buildings	40	25 - 50
Improvements other than buildings	10	25 - 100
Machinery and equipment	10	3 - 10
Infrastructure	15 - 50	18 - 135

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

f. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows 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. The Town has one type of item that qualifies for reporting in this category, property taxes. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied.

g. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the current year.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

h. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- Committed fund balance - Amounts that are constrained for specific purposes by action of the Board. These constraints can only be removed or changed by the Board using the same action that was used to create them.
- Assigned fund balance - Amounts that are constrained for specific purposes by action of Town management. The Town Board has not authorized an employee to assign fund balances. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS**

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

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

7. Use of Estimates

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

8. Summarized Comparative Information

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2013, from which the summarized information was derived.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE B - STEWARDSHIP AND COMPLIANCE**

Budgets and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- a. During November, the Town Board prepares a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Town Board action.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments.
- c. During the year, formal budgetary integration is employed as a management control device for the general fund.
- d. Encumbrance accounting is not used by the Town to record commitments related to unperformed contracts for goods or services.

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2014.

**NOTE C - DETAILED NOTES ON ALL FUNDS**

1. Cash and Investments

The Town maintains various cash and investment accounts which are displayed in the financial statements as "Cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Town's cash totaled \$1,497,375 on December 31, 2014, and consisted entirely of deposits with financial institutions.

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position

Cash and investments	\$ 1,223,753
Restricted cash and investments	273,622
	<u>\$ 1,497,375</u>

Deposits and investments of the Town are subject to various risks. Presented below is a discussion of the Town's deposits and investments and the related risks.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE C - DETAILED NOTES ON ALL FUNDS**

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will 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 credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The Town does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2014, \$194,660 of the Town's deposits with financial institutions were in excess of federal and state depository insurance limits. \$194,660 was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the Town's name.

2. Property Taxes

Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Town. Brown County bills and collects property taxes for the Town.

3. Restricted Assets

Restricted assets on December 31, 2014 totaled \$273,622 and consisted of cash and investments held by the enterprise fund for the purpose of financing water plant and wastewater treatment plant modifications.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

4. Capital Assets

Capital asset activity for the year ended December 31, 2014 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 47,800	\$ -	\$ -	\$ 47,800
Capital assets, being depreciated:				
Building and improvements	8,667	-	-	8,667
Machinery and equipment	5,935	-	-	5,935
Infrastructure	2,764,459	235,787	-	3,000,246
Subtotals	2,779,061	235,787	-	3,014,848
Less accumulated depreciation	(534,881)	(85,679)	-	(620,560)
Total capital assets, being depreciated, net	2,244,180	150,108	-	2,394,288
Governmental activities capital assets, net	\$ 2,291,980	\$ 150,108	\$ -	2,442,088
Less related long-term debt outstanding				287,196
Net investment in capital assets				\$ 2,154,892
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 45,896	\$ -	\$ -	\$ 45,896
Construction work in progress	-	25,350	-	25,350
Subtotals	45,896	25,350	-	71,246
Capital assets, being depreciated:				
Buildings and improvements	944,994	-	-	944,994
Machinery and equipment	960,106	-	-	960,106
Infrastructure	2,732,889	6,181	3,080	2,735,990
Subtotals	4,637,989	6,181	3,080	4,641,090
Less accumulated depreciation	(1,318,922)	(108,561)	(3,080)	(1,424,403)
Total capital assets, being depreciated, net	3,319,067	(102,380)	-	3,216,687
Business-type activities capital assets, net	\$ 3,364,963	\$ (77,030)	\$ -	3,287,933
Less related long-term debt outstanding				644,146
Net investment in capital assets				\$ 2,643,787

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Depreciation expense was charged to functions of the Town as follows:

Governmental activities		
General government	\$	700
Public works		84,979
Total depreciation expense - governmental activities	<u>\$</u>	<u>85,679</u>
Business-type activities		
Water	\$	42,075
Sewer		66,486
Total additions to accumulated depreciation	<u>\$</u>	<u>108,561</u>

5. Long-term Obligations

The following is a summary of changes in long-term obligations of the Town for the year ended December 31, 2014:

	Outstanding 1/1/14	Issued	Retired	Outstanding 12/31/14	Due Within One Year
<b>Business-type activities:</b>					
General Obligation Debt					
Clean Water Fund Loan	\$ 9,957	\$ -	\$ 9,957	\$ -	\$ -
State Trust Fund Loan	221,440	-	17,597	203,843	18,490
Total General Obligation Debt	<u>231,397</u>	<u>-</u>	<u>27,554</u>	<u>203,843</u>	<u>18,490</u>
Revenue Bonds	820,151	28,540	121,192	727,499	33,405
Business-type activities					
Long-term obligations	<u>\$ 1,051,548</u>	<u>\$ 28,540</u>	<u>\$ 148,746</u>	<u>\$ 931,342</u>	<u>\$ 51,895</u>

Total interest paid during the year on long-term debt totaled \$29,026.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Notes

\$350,000 State Trust Fund loans issued in 2003; \$28,682, including interest, due annually through 2023; interest at 5%

\$ 203,843

Annual principal and interest maturities of the outstanding general obligation debt of \$203,843 on December 31, 2014 are payable by the enterprise fund as shown below:

Year Ended December 31	Principal	Interest	Total
2015	\$ 18,490	\$ 10,192	\$ 28,682
2016	19,402	9,292	28,694
2017	20,384	8,298	28,682
2018	21,403	7,278	28,681
2019	22,474	6,208	28,682
2020-2023	101,690	13,036	114,726
	<u>\$ 203,843</u>	<u>\$ 54,304</u>	<u>\$ 258,147</u>

Legal Margin for New Debt

The Town's legal margin for creation of additional general obligation debt on December 31, 2014 was \$8,988,640 as follows:

Equalized valuation of the Town	\$ 179,772,800
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	<u>8,988,640</u>
Outstanding general obligation Town debt applicable to debt limitation	-
Legal Margin for New Debt	<u>\$ 8,988,640</u>

In addition, in accordance with Wisconsin Statutes, the Town Sanitary District has a 5% of equalized valuation statutory debt limitation. On December 31, 2014, the legal margin for creation of additional general obligation debt for the Town Sanitary District was \$979,176 as follows:

Equalized valuation of the District	\$ 23,660,389
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	1,183,019
Outstanding general obligation District debt applicable to debt limitation	203,843
Legal Margin for New Debt	<u>\$ 979,176</u>

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Revenue Bonds

Revenue bonds outstanding at December 31, 2014 consist of the following:

\$345,256 of Clean Water Fund revenue bonds authorized 12/26/2012; \$320,795 issued in 2012 and 2013; principal due annually through 2032; interest at 2.625%	\$ 280,682
\$470,152 of Safe Drinking Water Fund revenue bonds authorized 12/26/2012; \$437,570 issued in 2012 and 2013; principal due annually through 2031; interest at 1.925%	<u>446,817</u>

Total Outstanding Long-term Obligations	<u><u>\$ 727,499</u></u>
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Annual principal and interest maturities of the remaining outstanding revenue bonds are payable by the enterprise fund as shown below:

Year Ended December 31	Principal	Interest	Total
2015	\$ 33,405	\$ 15,598	\$ 49,003
2016	34,135	14,866	49,001
2017	34,881	14,112	48,993
2018	35,644	13,340	48,984
2019	36,424	12,552	48,976
2019-2023	194,443	50,295	244,738
2024-2028	216,741	27,746	244,487
2029-2032	141,826	4,733	146,559
	<u>\$ 727,499</u>	<u>\$ 153,242</u>	<u>\$ 880,741</u>

District Revenues Pledged

The District has pledged future water and sewer customer revenues, net of specified operating expenses, to repay the remaining water and sewer revenue bonds of \$931,342 issued in December, 2012. Proceeds from the bonds provided financing for the construction of water and wastewater plant improvements. The bonds are payable solely from water and sewer customer net revenues and are payable through 2032. The total principal and interest remaining to be paid on the bonds is \$880,741. Principal and interest paid for the current year and total customer net revenues were \$139,136 and \$72,524, respectively.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

6. Long-term payable to Wrightstown Sanitary District No. 1

During 2013, Wrightstown Sanitary District No. 1 completed a reconstruction project which included the replacement of water and sewer infrastructure and the reconstruction of roads. The District issued Clean Water Fund and Safe Drinking Water Fund loans to pay for the project costs. The Town agreed to pay the District \$150,000 over twenty years with interest at 2.625% for their share of the Clean Water Fund loan and \$150,000 over twenty years with interest at 1.925% for their share of the Safe Drinking Water Fund loan. Annual principal and interest maturities of the Town's portion of the loans is as follows:

Year Ended December 31	Principal	Interest	Total
2015	\$ 13,094	\$ 6,387	\$ 19,481
2016	13,390	6,087	19,477
2017	13,693	5,780	19,473
2018	14,004	5,466	19,470
2019	14,322	5,145	19,467
2020-2024	76,636	20,636	97,272
2025-2029	85,762	11,405	97,167
2030-2032	56,295	1,948	58,243
	<u>\$ 287,196</u>	<u>\$ 62,854</u>	<u>\$ 350,050</u>

**NOTE D - OTHER INFORMATION**

1. County Aid Bridge Fund

The Brown County Highway Department maintains a separate fund for financing bridge construction on the Town's roads. Financing for the fund is provided by annual tax levies from both the County and the Town. Financial transactions of the County aid bridge fund are not included on the Town's basic financial statements.

A summary of transactions in the Town's county aid bridge fund for 2014, as reported by the Brown County Highway Department, shows a balance of \$706,758 in the fund on December 31, 2014 as follows:

Balance - January 1, 2014	\$ 668,669
Tax levies for 2014	
County	25,000
Town	25,000
Total available	718,669
Less: Expenditures by County Highway Department for bridge construction on Town Road	(11,911)
Balance - December 31, 2014	\$ 706,758

2. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Town completes an annual review of its insurance coverage to ensure adequate coverage.

**TOWN OF WRIGHTSTOWN**  
**BROWN COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2014

**NOTE D - OTHER INFORMATION (Continued)**

3. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2014 and 2015 budget years, Wisconsin statutes limit the increase in the maximum allowable tax levy to the change in the Town's January 1 equalized value as a result of net new construction. The actual limit for the Town for the 2014 budget was 0.37%. The actual limit for the Town for the 2015 budget was 3.07%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

4. Contingencies

From time to time, the Town is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

## **SUPPLEMENTARY INFORMATION**

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

General Fund

Schedule of Budgeted and Actual Revenues

For the Year Ended December 31, 2014

(With Summarized Financial Information for the Year Ended December 31, 2013)

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Prior Year Actual
<b>Taxes</b>					
General property	\$ 528,413	\$ 528,413	\$ 528,153	\$ (260)	\$ 507,145
Managed forest land	-	-	146	146	124
Mobile home	8,500	8,500	8,157	(343)	8,534
Ag use penalties	-	-	1,023	1,023	1,824
Other taxes	-	-	4	4	4
<b>Total Taxes</b>	<b>536,913</b>	<b>536,913</b>	<b>537,483</b>	<b>570</b>	<b>517,631</b>
<b>Intergovernmental</b>					
State shared taxes					
Shared	64,595	64,595	69,554	4,959	64,786
Fire insurance	-	-	7,116	7,116	6,322
Exempt computer aid	-	-	281	281	274
State aids					
Transportation	115,142	115,142	115,144	2	115,122
Recycling	4,600	4,600	5,688	1,088	4,628
Payment in lieu of taxes (PILT)	1,000	1,000	711	(289)	614
Managed forest lands	-	-	37	37	37
Severance/yield/withdrawal	-	-	420	420	-
Transmission line fees	6,666	6,666	6,666	-	6,666
Other aid					
County - bridge aid	-	-	5,955	5,955	323
<b>Total Intergovernmental</b>	<b>192,003</b>	<b>192,003</b>	<b>211,572</b>	<b>19,569</b>	<b>198,772</b>
<b>Licenses and Permits</b>					
Business licenses	7,000	7,000	7,408	408	8,070
Dog licenses	-	-	46	46	884
Building inspections and permits	10,500	10,500	16,475	5,975	17,404
Zoning permits and fees	3,000	3,000	1,100	(1,900)	3,875
<b>Total Licenses and Permits</b>	<b>20,500</b>	<b>20,500</b>	<b>25,029</b>	<b>4,529</b>	<b>30,233</b>
<b>Charges for Services</b>					
General government	-	-	640	640	570
Recycling	4,000	4,000	3,452	(548)	4,737
Garbage	109,908	109,908	109,908	-	109,482
<b>Total Charges for Services</b>	<b>113,908</b>	<b>113,908</b>	<b>114,000</b>	<b>92</b>	<b>114,789</b>
<b>Miscellaneous</b>					
Interest on investments	3,000	3,000	4,029	1,029	4,152
Miscellaneous	1,000	1,000	189	(811)	-
<b>Total Miscellaneous</b>	<b>4,000</b>	<b>4,000</b>	<b>4,218</b>	<b>218</b>	<b>4,152</b>
<b>TOTAL REVENUES</b>	<b>\$ 867,324</b>	<b>\$ 867,324</b>	<b>\$ 892,302</b>	<b>\$ 24,978</b>	<b>\$ 865,577</b>

**TOWN OF WRIGHTSTOWN  
BROWN COUNTY, WISCONSIN**

General Fund

Schedule of Budgeted and Actual Expenditures

For the Year Ended December 31, 2014

(With Summarized Financial Information for the Year Ended December 31, 2013)

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Prior Year Actual
<b>General Government</b>					
Salaries					
Board, clerk and treasurer	\$ 47,000	\$ 47,000	\$ 47,000	\$ -	\$ 47,000
Board expense	3,250	3,250	3,279	(29)	2,984
Clerk and treasurer expenses	3,000	3,000	2,861	139	2,691
Assessor	10,500	10,500	10,301	199	40,397
Elections	8,500	8,500	6,638	1,862	5,011
Legal fees	12,000	12,000	6,323	5,677	9,120
Joint municipal court	1,000	1,000	1,000	-	1,000
Insurance	4,000	4,000	4,210	(210)	3,562
Town hall	2,000	2,000	1,932	68	1,704
Accounting and audit	4,500	4,500	5,150	(650)	4,200
General fund	-	-	362	(362)	40
Town share of social security	4,600	4,600	4,228	372	4,237
Town hall outlay	1,000	1,000	-	1,000	-
<b>Total General Government</b>	<b>101,350</b>	<b>101,350</b>	<b>93,284</b>	<b>8,066</b>	<b>121,946</b>
<b>Public Safety</b>					
Fire protection	185,917	185,917	193,427	(7,510)	177,738
Ambulance	24,600	24,600	24,473	127	23,805
Building inspection	7,500	7,500	8,314	(814)	11,336
<b>Total Public Safety</b>	<b>218,017</b>	<b>218,017</b>	<b>226,214</b>	<b>(8,197)</b>	<b>212,879</b>
<b>Public Works</b>					
Street lighting	8,500	8,500	8,925	(425)	9,160
Recycling	25,000	25,000	24,681	319	20,999
Garbage	97,200	97,200	93,251	3,949	94,121
Road work					
Maintenance	275,000	314,178	282,717	31,461	184,015
Construction and blacktop	202,540	202,540	235,817	(33,277)	389,046
Brush and grass cutting	20,050	20,050	20,599	(549)	20,636
County bridge fund	25,000	25,000	30,955	(5,955)	25,323
<b>Total Public Works</b>	<b>653,290</b>	<b>692,468</b>	<b>696,945</b>	<b>(4,477)</b>	<b>743,300</b>
<b>Health and Human Services</b>					
Health officer	50	50	50	-	50
<b>Conservation and Development</b>					
Zoning and planning	12,000	12,000	8,449	3,551	8,348
<b>Debt Service</b>					
Principal	12,804	12,804	12,804	-	-
Interest	6,680	6,680	6,680	-	-
<b>Total Debt Service</b>	<b>19,484</b>	<b>19,484</b>	<b>19,484</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,004,191</b>	<b>\$ 1,043,369</b>	<b>\$ 1,044,426</b>	<b>\$ (1,057)</b>	<b>\$ 1,086,523</b>

**ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS**



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners  
Town of Wrightstown  
Brown County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Wrightstown, Wisconsin, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town of Wrightstown's basic financial statements, and have issued our report thereon dated February 4, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Wrightstown, Wisconsin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 Wrightstown, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Wrightstown, Wisconsin's internal control.

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 Town's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2014-001 that we consider to be a significant deficiency.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Wrightstown, Wisconsin's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Town of Wrightstown, Wisconsin's Response to Findings**

The Town of Wrightstown, Wisconsin's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Town of Wrightstown, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Town of Wrightstown, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wrightstown, Wisconsin's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants  
Green Bay, Wisconsin  
February 4, 2015

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Wrightstown, Wisconsin's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Town of Wrightstown, Wisconsin's Response to Findings**

The Town of Wrightstown, Wisconsin's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Town of Wrightstown, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Town of Wrightstown, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wrightstown, Wisconsin's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants  
Green Bay, Wisconsin  
February 4, 2015

**TOWN OF WRIGHTSTOWN, WISCONSIN**  
 Schedule of Findings and Responses  
 For the Year Ended December 31, 2014

**Section I - Internal Control Over Financial Reporting**

Finding No.	Control Deficiencies
<b>2014-001</b>	<p><b>Preparation of Annual Financial Report</b></p> <p><b>Condition:</b> Current Town staff maintain accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. For the same reasons, the Town contracts with us to compile the Wisconsin Municipal Financial Report For C.</p> <p><b>Criteria:</b> The preparation and review of the annual financial report and municipal financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.</p> <p><b>Cause:</b> Town management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.</p> <p><b>Effect:</b> Without our involvement, the Town may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.</p> <p><b>Recommendation:</b> We recommend the Town continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report and municipal financial report.</p> <p><b>Management Response:</b> The Town Clerk and Town Treasurer have reviewed and approved the financial reports.</p>

**TOWN OF WRIGHTSTOWN, WISCONSIN**  
Schedule of Findings and Responses (Continued)  
For the Year Ended December 31, 2014

**Section II - Compliance and Other Matters**

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2014.

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# APPENDIX D: NEWSPAPER ARTICLES RELATED TO THE INCORPORATION PROCESS

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(<http://www.thebrillionnews.com/subscribe/>)

## Town studying incorporation of Greenleaf as a village

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Posted at 12:15 p.m. on March 15, 2018

The Brillion News

GREENLEAF – After months of failed border talks between the Town of Wrightstown and the Village of Wrightstown, the town is now considering incorporation as a village as a means of protecting its territory.

At the town board meeting on Wednesday, March 14, town attorney James Kalny and certified planner Tanya Fonseca, an expert who handles incorporations for rural towns, outlined the process of incorporating the urban borough of Greenleaf as a village.

Once incorporated as a village, Greenleaf could then proceed to annex the remainder of the township.

During the process of incorporation – which could take several years – none of the town's territory could be annexed by the Village of Wrightstown or any other municipality.

The town board referred the incorporation issue to its Plan Commission's April 2 meeting. The town is currently beginning the process of updating its comprehensive plan, and Fonseca said that is an ideal time to pursue incorporation, since both are essentially planning for the future.

*This is a brief summary of this breaking story. A complete story will be featured in the April 22 print edition of THE BRILLION NEWS.*

# Greenleaf incorporation project moves forward

By Ed Byrne  
The Brillion News

**GREENLEAF** – The initiative to explore possible incorporation of Greenleaf into a village is alive and well, and it appears to be significantly more than just a response to the Village of Wrightstown's plans to annex more land from the Town of Wrightstown.

The idea of incorporating Greenleaf – the unincorporated urban borough centered around the intersection of State 96 and State 57/32, four miles west of the Village of Wrightstown – began as a response to the expansionist plans of the Village of Wrightstown and the failure of "boundary talks" between the town and village.

But at a special, May 16 meeting of the Wrightstown Town Board, it was full speed ahead.

Incorporation planning consultant Kristian Sanchez, of Graef USA, laid out a focused path for the township to take in incorporating Greenleaf as a village.

The working group, tentatively called the Greenleaf Incorporation Committee, consists of the town board and five residents of Greenleaf: Robert Brick, Stephanie Owen, Zac Rutter, Bill Ehnerd and Chris Ehnerd.

Earlier discussions about incorporation focused on using incorporation to stop the expansion of the Village of Wrightstown by incorporating much of the town.

But on May 16, it became clear that Greenleaf has merits that, on their own, warrant a look at incorporation – irrespective of the border protection issue.

Sanchez said there are very few situations where people can be compelled to have their property annexed from a town into a village or city.

In most cases, she said, annexation begins with a property owner who wants his property annexed into a village or city.

At the May 16 meeting, the group went through the draft of an informational handout on Greenleaf Village Incorporation that would be widely distributed in the area, including at the Wrightstown Wrestling Club's Thunder on the Ledge Tractor



This map shows the possible boundaries of a Village of Greenleaf. (Submitted photo)



Kristian Sanchez (center) showed one of several maps at last week's meeting. (Ed Byrne/BN)

Wrightstown Town Chairman Ehaerd said he spoke with the Town of Harrison, in northwest Calumet County, incorporated to become the Village of Harrison – and taxes went down after incorporation because it no longer had to spend money on lawyers to prevent annexations by nearby cities.

Once an area is incorporated, it cannot be annexed by a bordering village or city.

Town Clerk Donna Martzahl said the costs of government would probably not go up just because Greenleaf became a village.

Sanchez said the state Department of Administration will require a detailed financial analysis of both the new village of Greenleaf and the remaining Town of Wrightstown, which would still exist once Greenleaf becomes a village.

Sanchez said the handout needs to answer the questions that people in the community are asking.

"We don't have all the answers, but we need to have them before it comes to a vote [on incorporation]," Ehnerd said.

"You don't want to get to the end [of this process] and then the vote fails," Sanchez said.

## Borders

The working group chose a layout for the new village that includes the urbanized Greenleaf area and an older subdivision along Fair Lane, below the ledge and north of Fair Road.

Although there is a large subdivision on top of the ledge, it would not be a part of the village unless residents wanted it to be.

The next steps for the working group were identified as:

- Getting advice from Schenck, the town's financial consultants, on the finances for the new village and the remaining Town of Wrightstown
- Doing a business inventory
- Collecting local history of the Greenleaf community
- Gathering maps of Greenleaf from the Brown County Planning Department
- Updating the state Department of Administration and seeking their advice on the next steps

## Big concerns

Committee member Bill Ehnerd, who works as a rural postal carrier in southern Brown County, said people are worried about the Village of Wrightstown forcing annexation on them, and are worried about their property taxes going up if the Village of Greenleaf is incorporated.

In addition, Sanchez said there will be a new page on the town's website dedicated to the Greenleaf incorporation initiative.

"It's a way to keep people informed about what's going on," she said.

The web page will aim at giving transparency to the whole process.

Pull on June 9 and 10; at the Brown County Breakfast on the Farm on Fathers' Day, June 17, at the New Horizons Farm on Rosin Road; and at the Greenleaf Firemen's Picnic on Sunday, July 15.

The handout will list frequently asked questions and provide answers.



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## Towns to discuss State 57/32 upgrades

Posted at 1:45 p.m. on July 19, 2018

The Brillion News

GREENLEAF – Town officials from the towns of Brillion, Holland and Wrightstown will meet together at the Wrightstown Town Hall, 1527 Day Street in Greenleaf, on Thursday, July 26, at 5 p.m. to discuss coming upgrades to State 57/32.

The road work will begin in Greenleaf and continue to the Town of Brillion. Details of the project, and the nature of the road work, will be laid out at the meeting.

### GREENLEAF INCORPORATION

On Wednesday, July 25 at 5:30 p.m., the Greenleaf Incorporation Committee will hold its first meeting since it was constituted by the Wrightstown Town Board on July 11.

The meeting will take place at the town hall at 1527 Day Street, Greenleaf. The committee is expected to decide which model for boundaries of the proposed Village of Greenleaf.

The meeting also includes a closed session where attorney James Kalny is expected to discuss strategies for dealing with opposition to the incorporation. The Village of Wrightstown has been monitoring the incorporation discussions in the Town of Wrightstown, and agreed to contract for consulting services, using a firm that has worked on incorporation planning.



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(<http://www.thebrillionnews.com/2018/07/19/towns-to-discuss-state-57-32-upgrades/>)  
u=http%3A%2F%2Fwww.thebrillionnews.com%2F2018%2F07%2F19%2Ftowns-to-discuss-state-57-32-upgrades%2F&utm\_source=facebook.com%2Fthebrillionnews%2F&utm\_medium=social%2Ffacebook.com%2Fthebrillionnews%2F&utm\_campaign=thebrillionnews%2F&utm\_term=.5732upgrades

### IN OTHER NEWS:

# Wrightstown Area Spirit

32 pages Free Serving the communities of Wrightstown, Greenleaf, Morrison, Wayside, Hollandtown, Rural Kaukauna and Rural De Pere Vol. 14, No. 42 • Sept. 12, 2018

## Town of Wrightstown incorporation committee moving forward with petition

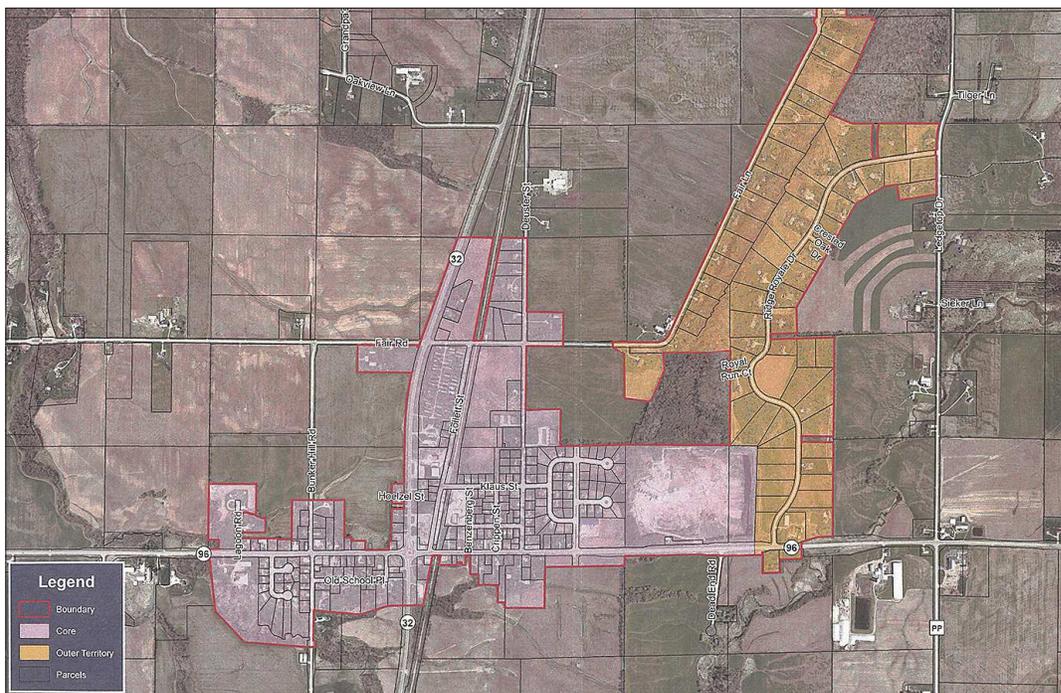
By Brian Roebke  
Editor

Town Attorney James Kalny presented a rough draft of the proposed incorporation of a portion of the town of Wrightstown at last week's incorporation committee meeting.

Kalny went through the petition that will eventually be filed in Brown County Circuit Court with incorporation committee members at the town hall.

Among the requirements are that at least 50 "freeholders" of the territory sign the petition to turn the area into a village named Greenleaf. A freeholder is a registered voter who owns local property and has been a local resident for a specified length of time. Eventually, a vote will be held

See Petition, page 5



GRAEF illustration

The core area of the proposed Village of Greenleaf is highlighted in pink, with the outer territory in gold. At least 150 "freeholders" must sign the incorporation. The outer territory is required to be part of the petition but residents in that area are not allowed to sign the petition or vote in a special election.

# 1 DAY Friday, Sept. 14<sup>th</sup> MEAT SALE

W647 Knight Dr., Sherwood - 920-507-0080 | 400 High St., Wrightstown - 920-532-4890 | OPEN FRIDAY 7 AM - 9 PM

<p>80% lean <b>Ground Beef Family Pack</b> Friday, Sept. 14 ONLY - No Rain Checks, Store may limit quantities - <b>\$1.98</b> lb.</p>	<p>Prime Grade, all natural <b>Pork Steak Family Pack</b> Friday, Sept. 14 ONLY <b>\$1.50</b> lb.</p>	<p>Frozen <b>Chicken Drumsticks or Thighs, Family Pack</b> Friday, Sept. 14 ONLY <b>69¢</b> lb.</p>
<p>Prime Grade, all natural <b>Bone-In Pork Butt Roast</b> Friday, Sept. 14 ONLY <b>\$1.15</b> lb.</p>	<p>Recipes at <a href="http://www.Hormel.com">www.Hormel.com</a> <b>Hormel Pork Tenderloin Pieces</b> Friday, Sept. 14 ONLY <b>\$1.49</b> lb.</p>	<p>Angus Choice Beef <b>Sirloin Sizzler Steak Family Pack</b> Friday, Sept. 14 ONLY <b>\$3.29</b> lb.</p>
<p>Sugardale, fully cooked <b>Portion Ham</b> Friday, Sept. 14 ONLY <b>\$1.15</b> lb.</p>	<p>Frozen, whole <b>Butterball Turkey Breast</b> Friday, Sept. 14 ONLY <b>\$1.15</b> lb.</p>	<p>USDA Choice Angus Beef <b>Bottom Round Roast</b> Friday, Sept. 14 ONLY <b>\$2.49</b> lb.</p>

**10 lb. box Covered Wagon Sliced Bacon** Friday, Sept. 14 ONLY **\$1.99** box

**5 lb. box Icelandic Haddock Fillets** Friday, Sept. 14 ONLY **\$3.49** box

**14-16 oz. pkg. Bar 5 Turkey or Ham Lunch Meat** Friday, Sept. 14 ONLY **\$1.99** lb.

**STOCK YOUR FREEZER!** Hurry on over - Prices good on Friday, Sept. 14th Only!!

WE RESERVE THE RIGHT TO LIMIT QUANTITIES

# Petition

continued from page 1

for freeholders to voice their opinion on becoming a village. The committee must yet determine which people can vote, particularly renters and trailer park residents.

Before a vote is held, however, there will be a public open house when town residents can ask questions and be heard.

At last week's meeting, John Brittnacher was approved as the representative of the petitioners, with Stephanie Owen the alternate.

The population of the area must be at least 150 people and the geographical area be 1/2 square mile. Based on the geographical area selected by the incorporation committee, the current population is about 715 people. At least 150 people must sign the petition.

A key to the geographical area, and one that Kalny said is where most petitions fail, is the following:

*The entire territory of the proposed village is reasonably homogeneous and compact, taking into consideration natural boundaries, natural drainage basins, soil conditions, present and past transportation facilities, previous political boundaries, boundaries of school districts, shopping and social customs.*

Both the incorporated area and remainder of the town must be proven to be self-sustaining, with current taxing levels able to pay for the existing level of services.

The proposed area must also have a "reasonably developed community center," which Greenleaf does, with a post office, church, small businesses, and gas station.

The territory beyond the most densely populated 1/2 square mile must have an average of 30 housing units per quarter section. This area, known as "the ledge," has just more than that average.

Town resident Tim Weyenberg, who does not live in the proposed corporation area but on top of "the ledge" adjacent to it, told board members that people in his neighborhood didn't know what was going on.

"How we found out about it is reading about it in the Wrightstown Spirit," he said.

He suggested the incorporation committee have information available to those people, perhaps even a separate meeting for them.

"It has meaning to us," he said, noting they need to know why the incorporation is happening and why they are not included in the proposal.

Weyenberg noted there were not a lot of positive comments being made about the incorporation in his neighborhood.

He also told the committee they need to be careful when mentioning the sanitary district, since when he hears that, his puts a tentacle up. Neighbors are concerned about what might happen in five years after being initially told there would not be a sewer expansion.

"If you want this to work, involve the people who are affected sooner than later," he said. "If you go to a notice of intent before you let us all know what's going on, prepare for a battle."

Town Chairman Bill Verbeten told him of the plans the town has to hold informational meetings and Fonseca noted that in a flow chart she presented, the committee



Brian Roebke photo

The Town of Wrightstown's incorporation committee met last week with Town Attorney James Kalny and Planner Tanya Fonseca of GREAF to review a draft of the petition that will eventually be filed in Brown County Circuit Court for a portion of the town to become the Village of Greenleaf.

tee is still on the first of many steps in the incorporation process.

Verbeten said committee members are willing to answer questions because they want it to happen, and it can only happen if a referendum passes.

"It's really going to help the Town of Wrightstown, which will be the Village of Greenleaf," he said. "We want to preserve everything."

The committee plans to have a public meeting this fall, likely at Alleluia Lutheran Church, but wants to have another committee meeting before that. Fonseca has a few details they need to get in place before holding the public hearing since that starts a process that includes time-related deadlines.

Once the petition is filed with the court (likely in the spring), it will certify the petition, and the committee can go to the incorporation review board in Madison. There, the committee must present data that proves the standards are being met.

"The incorporation review board is usually pretty thorough about going through each of the factors and analyzing so we have to be prepared," Kalny said.

Also on hand at the meeting was Planner Tanya Fonseca of the consulting firm GREAF, who said they must do "due diligence" up front so there aren't issues at the review board level.

"There is evidence of communities that don't do that on the front end, and they usually are denied

and then they have to apply again," she said.

With a \$25,000 application fee, they want to get it right the first time.

Fonseca told the committee this process is usually done between 1 1/2 and 2 years, but they are working on this very swiftly.

"I know it's really exciting and folks want this done like two years ago now, but there is a formal process," she said.

"We want it to go fast but we want it done right," said Town Chairman Bill Verbeten.

Fonseca is feeling very good about the process and isn't experiencing any "heartburn" about anything related to the application.

Fonseca said in their initial

meeting with the Department of Administration in Madison, they were asked if people felt like they were driving into "a place" when they entered the proposed area, and the committee feels the answer is a strong yes.

"Greenleaf has a very, very, thorough, long, in-depth history that began before the 1900s of settlement here, and the name Greenleaf has been part of the community here for a long while," she said. "A lot of communities don't have that story to tell necessarily, so they're talking more about the present community. We're able to talk about both."

The group meets again in about a month after solidifying information to be included in the petition.



Brian Roebke photo

John Brittnacher was approved as the petitioner, with Stephanie Owen the alternate by the Town of Wrightstown's incorporation committee last week.

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peggy.l.dvorachek@mwarep.org

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**Southern Brown Conservation Club**

**Family Fun Day**  
and fundraiser

**Saturday, September 29**  
11am-3pm *Rain or Shine!*

- Prize raffle
- Booyah
- Refreshments
- 50/50 raffle
- Games

Buy tickets at Rocky Top Bar, 1710 Hill Rd, Greenleaf or from club members.

Drawings at 2pm; need not be present to win  
Prize chances available day of event.

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Admin Nov 21, 2019 1 min read

## Judge moves Greenleaf incorporation forward

Posted at 2 p.m. on November 21, 2019

The Brillion News

GREEN BAY – At the end of a hearing in Brown County Circuit Court on Thursday, November 21, Judge John Zakowski ruled that the petitioners behind the initiative to incorporate Greenleaf as a village had met all the legal requirements for the matter to go forward to a study and hearing by the state Department of Administration.

Also at the hearing, the Village of Wrightstown asked to be officially listed as an “interested party” in the process, and Zakowski granted that request.

The Village of Wrightstown’s attorney, Robert Gagan, argued that the Greenleaf group – which the village feels is really the Town of Wrightstown – wants to incorporate Greenleaf, then annex the rest of the Town of Wrightstown, essentially surrounding the Village of Wrightstown on three sides and blocking it from expanding.

A COMPLETE REPORT ON THE HEARING BEFORE JUDGE ZAKOWSKI WILL BE FEATURED IN THE NOVEMBER 28 PRINT EDITION OF THE BRILLION NEWS. THE BRILLION NEWS IS THE OFFICIAL NEWSPAPER OF BOTH THE TOWN OF WRIGHTSTOWN AND THE VILLAGE OF WRIGHTSTOWN.



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