



Village of Grantsburg

316 South Brad Street
Grantsburg, WI 54840

Village Board Meeting Agenda Monday, May 12, 2025 at 6:00 p.m. Village Board Room, 316 S. Brad Street

The Village Board of Trustees will discuss the following items and take action as needed:

1. Call to Order; Roll Call; Pledge of Allegiance
2. Oath of Office administered to newly elected Trustees
3. Appearances:
 - 6:05 pm (via zoom): Brandon Wilger, Two Rivers Accounting–[2024 Audit presentation](#) **AUDIT**
 - 6:20 pm: Scott DeRocker, Dirt Devil UTV Club – [trails](#), [street routes](#)
 - 6:40 pm: Pam Peterson, Chamber – [street closures](#) for Big Gust Days
4. **Public Comments:** 30 minutes per meeting/5 minutes per speaker. Pursuant to WI Statutes § 19.83(2) and 19.84(2), the public may present matters; however, they cannot be discussed or acted upon until specific notice of the subject matter of the proposed action can be given.
5. **Correspondence:** [Burnett Co Admin newsletter](#); [NWRPC newsletter](#); [S E H project update](#) report; [Notice of Public Comment Period](#) for Memory Lake Aquatic Plant Management plan; [Industrial Park project – EDA closeout letter](#)
6. **Minutes** from the following 2025 meetings: [April 14th Administration Committee](#); [April 14th Village Board](#); [April 15th Administration Committee](#); [April 28th Administration Committee](#); [April 28th Public Safety Committee](#); [May 8th Administration Committee](#)
7. **Wastewater Treatment Plant Improvements** – [award bid](#) [WWTP Facilities Plan](#)
8. **Street Closure requests:** 1) [Watercross](#) 2) [Grantoberfest](#) 3) [Alley for Squirrels Banquet](#)
9. **(Re)appointments to Plan Commission for terms to expire May 1, 2028:** Natalie Finch, Brent Blomberg and Tyler Meyers
10. **(Re)appointment to Grantsburg Housing Authority/Crexway Court Board of Commissioners for a term to expire March 1, 2030:** Kathe Good, Resident Rep
11. **Staff Reports**
 - A. **Public Works Director** 1) [DPW report](#) 2) Blacktop campground entrance road/parking area

- B. Police Chief 1) [Police report & graph](#) 2) [Ordinance 507 Vehicles, All-Terrain and Off-Road](#)
- C. Clerk/Treasurer 1) [License/permits issued](#) 2) [Cash Report](#) 3) [Budget to Actual](#) C/T Memo
- D. Library Director 1) [Library report](#)
- E. Ambulance 1) [Village Rep Trustee Peer's report](#)

- 12. Payment of **Bills**
- 13. Trustee reports, concerns, etc. (no action will be taken at this meeting)
- 14. THE VILLAGE BOARD WILL CONVENE INTO CLOSED SESSION to discuss a legal case involving the Village of Grantsburg pursuant to Wis. Stats. 19.85 (1) (a) "Deliberating concerning a case which was the subject of any judicial or quasi-judicial trial."
- 15. THE VILLAGE BOARD WILL RECONVENE INTO OPEN SESSION pursuant to Wis. Stats. 19.85 (2).
- 16. Any motions needed from closed session
- 17. Adjournment

Sheila Meyer, Clerk/Treasurer

**** Appearance times/agenda order may change at the discretion of the Village Board****

Posted May 8, 2025, Village of Grantsburg website www.villageofgrantsburg.gov ; Village Office 316 South Brad Street; Community Center 315 South Robert Street; Grantsburg Public Library 415 S. Robert Street

The Village Office is handicapped accessible. If you need any other special accommodations please contact the Village Clerk, 316 S. Brad Street, Grantsburg, Wisconsin – (715) 463-2405.

2024 Financial Statement Notations

Audit		
Item #	Report Page	
1	1-3	Auditor's Report (Opinion): The auditors have issued an unmodified opinion on the Village's financial statements for the year ending December 31, 2024. This is the highest opinion that the Village can earn and it means that the Village is following Generally Accepted Accounting Principles (GAAP) when accounting for and reporting its financial transactions.
2	4-12	Management's Discussion and Analysis Provides and overview of the Village as a whole.
3	29-64	Notes to the Basic Financial Statements Provides additional detailed information about the Village's operations.
4	82-83	Independent Auditor's 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 See the 'Schedule of Findings and Questioned Costs' section.
5	84-86	Independent Auditor's Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance, Wisconsin State Single Audit Guidelines and the Wisconsin Department of Public Instruction No findings noted.
6	87-97	Schedule of Findings and Questioned Costs Our report on internal control included the following deficiencies in internal control over financial reporting. Financial Statement Material Weaknesses: 2024-001: Limited Segregation of Duties 2024-002: Material Audit Adjustments 2024-003: Financial Accounting and Reporting Under Generally Accepted Accounting Principals (GAAP) 2024-004: Financial Reporting for Federal Awards and State Assistance 2024-005: Financial Reporting for the Federal Clearing House Data Collection Form
7	16, 19 65, 72-75	General Fund: The General Fund is the general operating fund of the Village. It is used to account for all financial resources which are not required to be accounted for in another fund.

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
General Fund Balance Sheet Summary:				
Cash and Investments	\$ 185,085	\$ 388,767	\$ 107,912	\$ 234,758
Taxes Receivable	418,552	428,352	406,256	439,357
Other Assets	279,341	97,750	220,195	137,782
Total Assets	<u>\$ 882,978</u>	<u>\$ 914,869</u>	<u>\$ 734,363</u>	<u>\$ 811,897</u>
Liabilities & Special Deposits	\$ 62,765	\$ 104,345	\$ 156,065	\$ 42,848
Deferred Inflows of Resources	488,924	483,679	465,331	475,060
Total Liabilities & Deferred Inflows	<u>551,689</u>	<u>588,024</u>	<u>621,396</u>	<u>517,908</u>
Fund Balance:				
Nonspendable	7,230	9,748	36,446	45,924
Assigned	-	-	-	87,000
Unassigned	324,059	317,097	76,521	161,065
Total Fund Balance	<u>331,289</u>	<u>326,845</u>	<u>112,967</u>	<u>293,989</u>
	<u>\$ 882,978</u>	<u>\$ 914,869</u>	<u>\$ 734,363</u>	<u>\$ 811,897</u>
General Fund Operations Summary:				
Revenues	\$ 1,627,539	\$ 1,465,808	\$ 1,501,716	\$ 1,447,919
Expenditures	(1,643,710)	(1,484,986)	(1,604,406)	(1,485,742)
Net Other Financing Sources/Uses	20,615	249,720	(12,908)	(18,805)
	<u>\$ 4,444</u>	<u>\$ 230,542</u>	<u>\$ (115,598)</u>	<u>\$ (56,628)</u>

% of Unassigned Fund Balance to General Fund Expenditures	19.7%	21.4%	4.8%	10.8%
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2024 Financial Statement Notations

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- 8 16, 19 Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Special Revenue Funds Balances:				
Library Fund	\$ 102,538	\$ 71,823	\$ 56,203	\$ 28,468

- 9 16, 19 Capital Project Funds:** Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed from proprietary funds.

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Capital Project Fund Balances:				
Tax Incremental District #4	\$ 54,488	\$ 54,260	\$ 66,463	\$ (38,827)
Tax Incremental District #5	287,694	259,942	223,692	250,105
Tax Incremental District #6	1,009,206	(119,855)	(93,942)	(24,156)
	<u>\$ 1,351,388</u>	<u>\$ 194,347</u>	<u>\$ 196,213</u>	<u>\$ 187,122</u>

- 10 44-50 Long-Term Obligations**

Governmental Activities:

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
General Obligation Debt;				
General Obligation Notes	\$ 2,625,066	\$ 616,600	\$ 676,365	\$ 735,134
State Trust Fund Loans	420,525	479,525	292,000	350,000
Revenue Bonds	-	-	307,608	330,628
Total Governmental Activities	3,045,591	1,096,125	1,275,973	1,415,762

Business-Type Activities:

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
General Obligation Notes	178,893	201,017	151,357	172,213
Water System Revenue Bonds	840,899	937,697	594,168	657,298
Stormwater System Revenue Bonds	40,294	53,025	103,372	118,337
Sewer System Revenue Bonds	224,985	258,220	290,573	322,056
Total Business-Type Activities	1,285,071	1,449,959	1,139,470	1,269,904
Total Long-Term Debt	<u>\$ 4,330,662</u>	<u>\$ 2,546,084</u>	<u>\$ 2,415,443</u>	<u>\$ 2,685,666</u>

Other Long-Term Obligations**Governmental:**

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Employee Vacation and				
Sick Leave Liability	\$ 108,040	\$ 90,170	\$ 76,157	\$ 109,711
Lease Obligation	2,515	3,562	4,568	-
Net State OPEB Liability	27,541	30,883	45,661	38,240
Total Governmental	<u>\$ 138,096</u>	<u>\$ 124,615</u>	<u>\$ 126,386</u>	<u>\$ 147,951</u>

Business-Type Activities:

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Net State OPEB Liability	<u>\$ 11,371</u>	<u>\$ 10,537</u>	<u>\$ 15,334</u>	<u>\$ 12,422</u>

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Equalized Valuation	\$ 114,803,300	\$ 102,094,500	\$ 89,953,200	\$ 81,349,300
General Obligation Debt Limit	\$ 5,740,165	\$ 5,104,725	\$ 4,497,660	\$ 4,067,465
Debt Subject to Limit	\$ 3,224,484	\$ 1,297,142	\$ 1,119,722	\$ 1,257,347

**General Obligation Debt as
Percent of Debt Limitation**

	56.2%	25.4%	24.9%	30.9%
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2024 Financial Statement Notations

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|--------------|--------------|---|
| 11 | 22-26 | Enterprise Funds: Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs of providing the services is to be recovered from those using the services. |
| 79-81 | | |

	Water Utility	Stormwater Utility	Sewer Utility
12/31/24 Summary Balance Sheets			
Current Assets	\$ 349,510	\$ 149,194	\$ 109,675
Restricted Assets	95,838	14,897	100,220
Capital Assets, Net of Accumulated Depreciation	3,543,007	544,224	2,580,857
WRS Asset Deferred Outflows of Resources	50,298	8,318	42,126
Multi-Employer OPEB Deferred Outflows	2,187	1,130	2,187
Total Assets and Deferred Outflows of Resources	\$ 4,040,840	\$ 717,763	\$ 2,835,065
Current Liabilities	\$ 159,721	\$ 19,009	\$ 539,877
Long-Term Obligations	824,924	84,023	244,035
WRS Asset Deferred Inflows of Resources	29,814	4,931	24,970
Multi-Employer OPEB Deferred Inflows	3,989	2,062	3,989
Total Liabilities and Deferred Inflows of Resources	1,018,448	110,025	812,871
Net Position:			
Net Investment in Capital Assets	2,627,638	444,896	2,310,483
Restricted for Asset Replacement	40,692	14,875	68,078
Restricted for Debt Service	52,244	-	30,666
Restricted - WRS Pension Plan Items	14,902	2,464	12,481
Unrestricted	286,916	145,503	(399,514)
Total Net Position	3,022,392	607,738	2,022,194
	\$ 4,040,840	\$ 717,763	\$ 2,835,065
2024 Current Ratio (1+ Desired)	2.19	7.85	0.20
2023 Current Ratio (1+ Desired)	2.16	6.34	0.24
2024 Fixed Assets to Debt (2+ Desired)	4.29	6.48	10.58
2023 Fixed Assets to Debt (2+ Desired)	3.32	4.78	5.03
2024 Operating Income (Loss)	\$ 51,699	\$ 15,694	\$ (47,871)
2023 Operating Income (Loss)	\$ 36,916	\$ 15,262	\$ (90,749)
2024 Change in Net Position	\$ 481,594	\$ 89,608	\$ 927,130
2023 Change in Net Position	\$ 47,442	\$ 14,698	\$ (98,668)

VILLAGE OF GRANTSBURG, WISCONSIN

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2024

VILLAGE OF GRANTSBURG
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Independent Auditor's Report

Village Board and Management
Village of Grantsburg
Grantsburg, Wisconsin

Report on Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Grantsburg, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village of Grantsburg's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Grantsburg, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village of Grantsburg and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Grantsburg's ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance; therefore, it is not a guarantee that an audit conducted in accordance with GAAS or *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village of Grantsburg's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Grantsburg's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 12, and budgetary comparison information, required OPEB information, and required pension information on pages 64 through 74

be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Grantsburg's basic financial statements. The general fund detailed statement of revenues, expenditures, and changes in fund balance – budget and actual, the water utility enterprise fund budget to actual comparison, the stormwater utility enterprise fund budget to actual comparison, and the sewer utility enterprise fund budget to actual comparison, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The general fund detailed statement of revenues, expenditures, and changes in fund balance – budget and actual, the water utility enterprise fund budget to actual comparison, the stormwater utility enterprise fund budget to actual comparison, and the sewer utility enterprise fund budget to actual comparison, are the responsibility of management and were 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 general fund detailed statement of revenues, expenditures, and changes in fund balance – budget and actual, the water utility enterprise fund budget to actual comparison, the stormwater utility enterprise fund budget to actual comparison, and the sewer utility enterprise fund budget to actual comparison, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the Village's basic financial statements for the year ended December 31, 2023, which are not presented with the accompanying financial statements. In our report dated October 31, 2024, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the Village's financial statements. The 2023 column of the general fund budgetary comparison schedule is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other

records used to prepare the 2023 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 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 2023 general fund budgetary comparison schedule is fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2025 on our consideration of the Village of Grantsburg'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 solely 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 effectiveness of the Village of Grantsburg's 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 Village of Grantsburg's internal control over financial reporting and compliance.

Two Rivers Accounting, LLC

Two Rivers Accounting, LLC
Rice Lake, Wisconsin
May 7, 2025

VILLAGE OF GRANTSBURG
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024

As management of the Village of Grantsburg, Wisconsin (the "Village"), we offer readers of the Village's financial statements this narrative overview and analysis of the financial activities of the Village for the fiscal year ended December 31, 2024. Please consider this information in conjunction with the Village's financial statements, which begin on page 13 following this narrative.

FINANCIAL HIGHLIGHTS

Key financial highlights for the year ended December 31, 2024 include the following:

- The assets of the Village exceeded its liabilities at the close of the most recent fiscal year by \$9,817,563 (net position). Of this amount, \$7,855,735 represented the Village's investment in capital assets, \$1,702,062 was held for restricted purposes, and \$259,766 was unrestricted. The unrestricted net position may be used to meet the Village's ongoing obligations to citizens and creditors.
- During the fiscal year, the Village's total net position increased by \$1,429,241, or approximately 17.0 percent. Net position related to the business-type activities of the Village increased \$1,498,332, while net position related to governmental activities decreased \$69,091.
- At the close of the fiscal year, the Village's governmental funds reported combined ending fund balance of \$1,785,215, an increase of \$1,192,200 from the previous year.
- At the end of 2024, the unassigned general fund balance was \$324,059, or 20.2 percent of the general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Village's basic financial statements. The Village's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements – The two government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business.

- The *Statement of Net Position* presents information on all of the Village of Grantsburg's assets, deferred outflows, liabilities, and deferred inflows, with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village of Grantsburg is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e. g., uncollected taxes and earned but unused vacation and sick leave).

Both of the government-wide financial statements distinguish functions of the Village of Grantsburg that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village of Grantsburg include general government, public safety, public works, health and human services, culture, recreation, and education, and conservation and development. The Library Fund is also included in the governmental activities. The business-type activities of

VILLAGE OF GRANTSBURG
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024

the Village of Grantsburg include the Grantsburg Water Utility, Grantsburg Stormwater Utility, and Grantsburg Sewer Utility.

Fund Financial Statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other governmental entities, uses fund accounting to ensure and demonstrate compliance with various finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund *Balance Sheet* and the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balances* provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village of Grantsburg maintains five (5) individual governmental funds. Information is presented separately in the governmental funds *Balance Sheet* and in the *Statement of Revenues, Expenditures, and Changes in Fund Balances* for the General Fund, Library Fund, Tax Incremental District #4, Tax Incremental District #5, and Tax Incremental District #6.

The Village of Grantsburg adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for each governmental fund to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on beginning on page 13 of this report.

Proprietary Funds – The Village maintains one type of proprietary fund - enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village uses enterprise funds to account for its water utility, stormwater utility, and its sewer utility.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the enterprise funds, each of which is considered to be a major fund of the Village.

The basic proprietary fund financial statements can be found beginning on page 22 of this report.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 27 of this report.

VILLAGE OF GRANTSBURG
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024

Notes to the Financial Statements – The notes to basic financial statements provide additional detail that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found beginning on page 29 of this report.

Supplementary Information – In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information on the Village's operating budget to actual, library fund budget to actual, pension plan, and State OPEB plan. Required supplementary information can be found beginning on page 64 of this report.

Following the basic government-wide and fund financial statements, accompanying notes, and required supplementary information, additional supplementary information has been provided as part of this report. The supplementary information includes a detailed budget to actual schedule. This supplementary information section of the report begins on page 75.

FINANCIAL ANALYSIS OF THE VILLAGE AS A WHOLE

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Village's assets and deferred outflows exceeded liabilities and deferred inflows by \$9,817,563 at the close of 2024. The largest portion of net position (80.0%) reflects the Village's investment in capital assets, including land, land improvements, buildings, machinery and equipment, and plant in service, net of related outstanding debt used to acquire the assets. These capital assets are used to provide services to citizens and are not available for future spending. Although the Village's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. The following is a summary of the Village's statement of net position:

Table 1
Condensed Statement of Net Position
December 31, 2024 and 2023

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Assets:						
Current and Other Assets	\$ 2,381,602	\$ 1,280,258	\$ 468,323	\$ 577,902	\$ 2,849,925	\$ 1,858,160
Capital Assets	5,520,824	4,785,345	6,668,088	5,122,113	12,188,912	9,907,458
Internal Balances	150,661	(14,285)	(150,661)	14,285	-	-
Total Assets	8,053,087	6,051,318	6,985,750	5,714,300	15,038,837	11,765,618
Total Deferred Outflows of Resources	399,032	604,018	106,246	187,933	505,278	791,951
Liabilities:						
Long-Term Liabilities	3,045,591	1,096,124	1,285,071	1,449,958	4,330,662	2,546,082
Other Long-Term Obligations	180,897	282,856	22,551	59,635	203,448	342,491
Other Liabilities	169,685	104,115	62,295	126,741	231,980	230,856
Total Liabilities	3,396,173	1,483,095	1,369,917	1,636,334	4,766,090	3,119,429
Total Deferred Inflow of Resources	890,707	937,911	69,755	111,907	960,462	1,049,818
Net Position:						
Investment in Capital Assets	2,472,718	3,685,659	5,383,017	3,672,155	7,855,735	7,357,814
Restricted	1,465,660	411,727	236,402	248,468	1,702,062	660,195
Unrestricted	226,861	136,944	32,905	233,369	259,766	370,313
Total Net Position	\$ 4,165,239	\$ 4,234,330	\$ 5,652,324	\$ 4,153,992	\$ 9,817,563	\$ 8,388,322

VILLAGE OF GRANTSBURG
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024

An additional portion of the Village's net position (17.3%) represents resources that are subject to other restrictions as to how they may be used. The remaining \$259,766 of total net position (2.7%) may be used to meet the Village's ongoing obligations to its citizens and creditors. It is important to note that \$32,905 of unrestricted net position is related to the Village's business-type activities. Consequently, it generally may not be used to fund governmental activities.

Table 2, the condensed statement of changes in net position below shows that total net position of the Village decreased \$1,429,241 or approximately 17.0 percent. The change consisted of a decrease in net position related to governmental activities in the amount of \$69,091 and an increase in net position related to business-type activities in the amount of \$1,498,332.

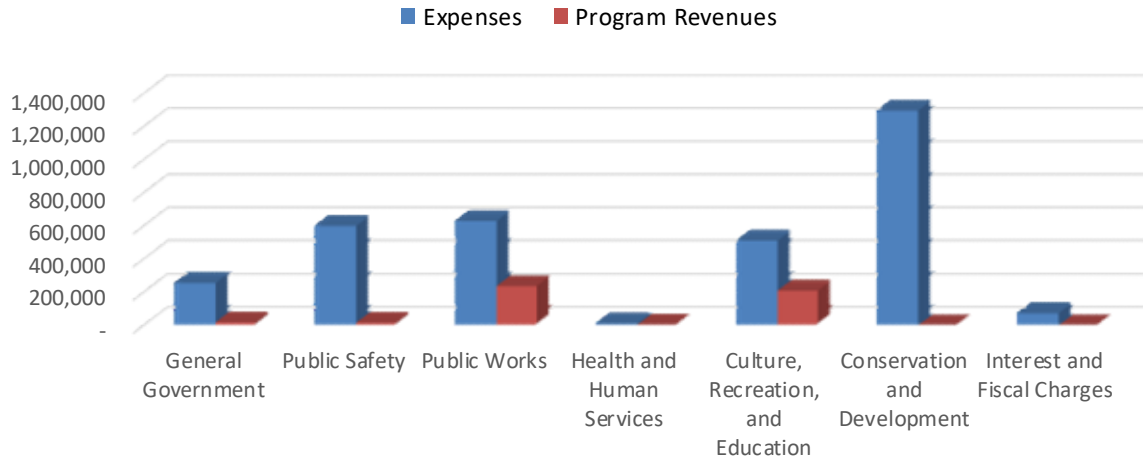
Table 2
Condensed Statement of Changes in Net Position
Years Ended December 31, 2024 and 2023

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Program Revenues:						
Charge for Services	\$ 285,130	\$ 317,314	\$ 789,879	\$ 732,120	\$ 1,075,009	\$ 1,049,434
Operating Grants and Contributions	205,846	174,780	-	-	205,846	174,780
Capital Grants and Contributions	-	-	1,549,361	75,291	1,549,361	75,291
General Revenues:						
Property Taxes	579,481	561,962	-	-	579,481	561,962
Other Taxes	12,495	9,518	-	-	12,495	9,518
State and Federal Aids Not Restricted to Specific Programs	1,835,017	443,147	-	-	1,835,017	443,147
Other Revenues	353,984	165,302	3,206	3,638	357,190	168,940
Total Revenues	3,271,953	1,672,023	2,342,446	811,049	5,614,399	2,483,072
Expenses:						
General Government	257,546	196,417	-	-	257,546	196,417
Public Safety	602,357	480,771	-	-	602,357	480,771
Public Works	632,159	746,640	-	-	632,159	746,640
Health and Human Services	11,651	12,314	-	-	11,651	12,314
Culture, Education, and Recreation	513,055	317,067	-	-	513,055	317,067
Conservation and Development	1,298,565	51,404	-	-	1,298,565	51,404
Interest and Fiscal Charges	74,304	29,441	-	-	74,304	29,441
Water Utility	-	-	362,576	384,382	362,576	384,382
Stormwater Utility	-	-	61,198	61,192	61,198	61,192
Sewer Utility	-	-	371,747	354,251	371,747	354,251
Total Expenses	3,389,637	1,834,054	795,521	799,825	4,185,158	2,633,879
Net Change before Transfers	(117,684)	(162,031)	1,546,925	11,224	1,429,241	(150,807)
Transfers	48,593	47,754	(48,593)	(47,754)	-	-
Change in Net Position	(69,091)	(114,277)	1,498,332	(36,530)	1,429,241	(150,807)
Net Position - Beginning of the Year, As Previously Stated	4,234,330	4,057,663	4,153,992	4,481,466	-	8,539,129
Prior Period Adjustment	-	290,944	-	(290,944)	-	-
Net Position - Beginning of the Year	4,234,330	4,348,607	4,153,992	4,190,522	8,388,322	8,539,129
Net Position - End of Year	\$ 4,165,239	\$ 4,234,330	\$ 5,652,324	\$ 4,153,992	\$ 9,817,563	\$ 8,388,322

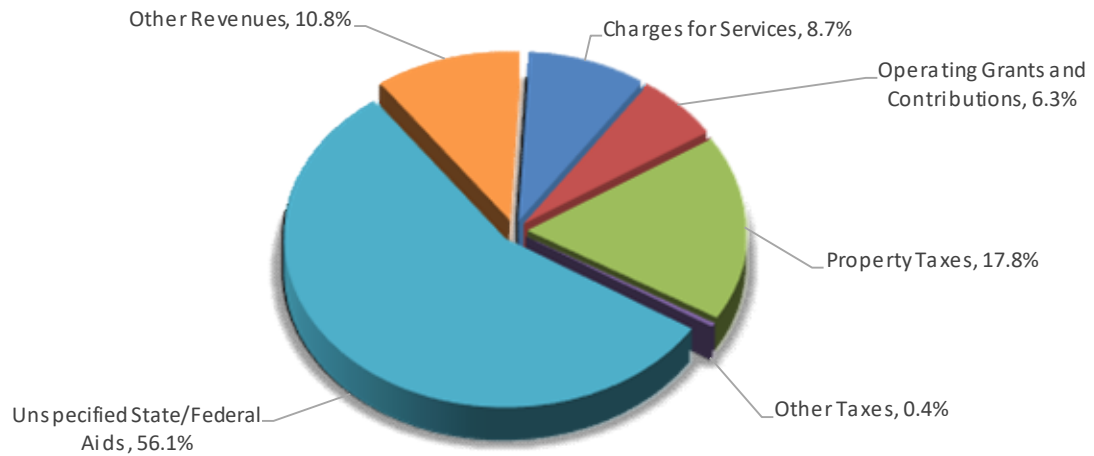
A review of the statement of activities can provide a concise picture of how the various functions/programs of the Village are funded. The following charts draw data from the statement of activities. For governmental services, the Village is primarily dependent on property taxes (17.7%), unspecified state and federal aids (56.1%) and charges for services (8.7%).

VILLAGE OF GRANTSBURG
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024

2024 Expenses and Program Revenues - Governmental Activities

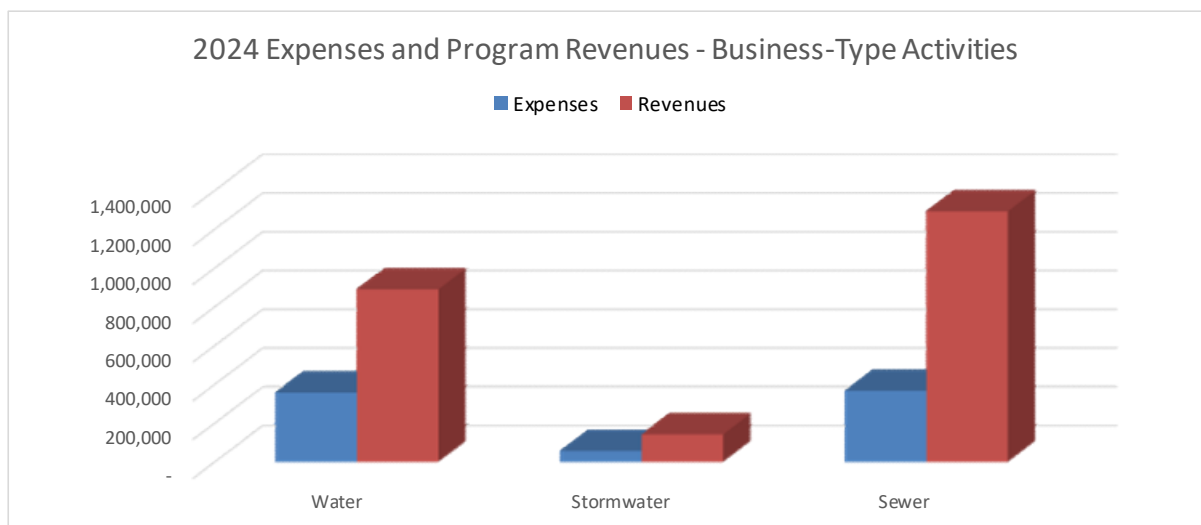
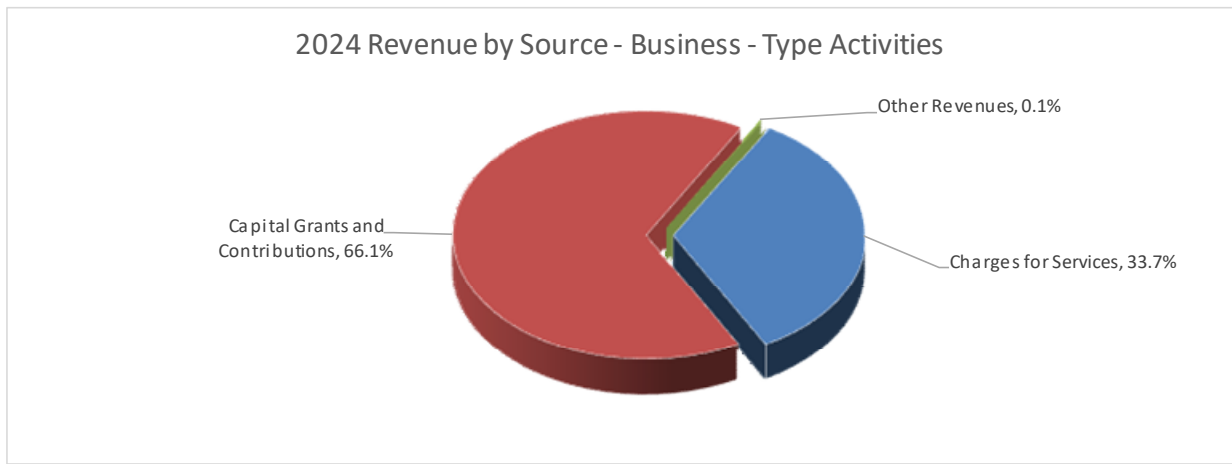


2024 Revenues by Source - Governmental Activities



VILLAGE OF GRANTSBURG
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024

In the case of business-type activities, charges for service (33.7%) and capital grants and contributions (66.1%) are the primary source of revenues.



FINANCIAL ANALYSIS OF THE VILLAGE'S MAJOR FUNDS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, the level of unassigned fund balances may serve as a useful measure of the Village's net resources available for spending at the end of the fiscal year.

As of December 31, 2024, the Village's governmental funds reported combined ending fund balances of \$1,785,215, an increase of \$1,192,200 from the prior year. The governmental funds comprising this balance are shown on Table 3 on the next page:

VILLAGE OF GRANTSBURG
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024

	Nonspendable	Restricted	Assigned	Unassigned	Total	Change During Year
Major Funds:						
General Fund	\$ 7,230	\$ -	\$ -	\$ 324,059	\$ 331,289	\$ 4,444
Library Fund	-	-	102,538	-	102,538	30,715
TID #4 Fund	-	54,488	-	-	54,488	228
TID #5 Fund	-	287,694	-	-	287,694	27,752
TID #6 Fund	-	-	-	1,009,206	1,009,206	1,129,061
Total Fund Balances	<u>\$ 7,230</u>	<u>\$ 342,182</u>	<u>\$ 102,538</u>	<u>\$ 1,333,265</u>	<u>\$ 1,785,215</u>	<u>\$ 1,192,200</u>

Restrictions of fund balances represent amounts that are not subject to appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change. The balance of the unassigned fund balance is not for any specific purposes.

The general fund is the chief operating fund of the Village. At the end of the current year, unassigned fund balance of the general fund was \$324,059. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 20.2% of total general fund expenditures and transfers. During the current year, the Village's general fund balance increased by \$4,444.

The Library Fund has a total fund balance of \$102,538, representing 67.9% of fund expenditures.

Proprietary Funds – The Village of Grantsburg's proprietary funds provide the same type of information found in the Village's government-wide financial statements, but in more detail. As shown below in Table 4, the net position of the enterprise-type proprietary funds at the end of 2024 totaled \$5,652,324, up \$1,498,332 from the previous year.

	Water Utility		Stormwater Utility		Sewer Utility		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Operating Revenues	\$ 401,289	\$ 406,550	\$ 73,195	\$ 72,164	\$ 315,395	\$ 253,406	\$ 789,879	\$ 732,120
Operating Expenses:								
Depreciation	106,456	98,041	33,326	32,098	86,729	81,499	226,511	211,638
Other	243,134	271,595	24,175	24,804	276,537	262,656	543,846	559,055
Operating Income	51,699	36,914	15,694	15,262	(47,871)	(90,749)	19,522	(38,573)
Nonoperating Income (Expense)	(11,637)	(13,288)	70,375	(4,103)	(6,936)	(8,103)	51,802	(25,494)
Income before Transfers	40,062	23,626	86,069	11,159	(54,807)	(98,852)	71,324	(64,067)
Capital Contributions:								
Other	493,848	75,291	-	-	981,753	-	1,475,601	75,291
Transfers	(52,316)	(51,477)	3,539	3,539	184	184	(48,593)	(47,754)
Changes in Net Position	<u>\$ 481,594</u>	<u>\$ 47,440</u>	<u>\$ 89,608</u>	<u>\$ 14,698</u>	<u>\$ 927,130</u>	<u>\$ (98,668)</u>	<u>\$ 1,498,332</u>	<u>\$ (36,530)</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

As shown in the Budgetary Comparison Schedule for the general fund (in the required supplementary information), the final 2024 general fund budget differed from the original budget adopted by the Village due to approved amendments by the Village Board and Management. The Village ended the year with a net negative budget variance of \$187,954. Revenues were \$6,506 more than amounts budgeted, while expenditures and other financing sources and uses were \$194,460 more than amounts budgeted.

VILLAGE OF GRANTSBURG
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

Table 5 summarizes the Village's investment in capital assets for its governmental and business-type activities. As of December 31, 2024 and 2023, it was \$12,188,912 and \$9,907,458, respectively, (net of accumulated depreciation) as shown below:

Table 5
Capital Assets, Net of Accumulated Depreciation
December 31, 2024 and 2023

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Not Subject to Depreciation:						
Land	\$ 629,752	\$ 629,752	\$ 17,717	\$ 17,717	\$ 647,469	\$ 647,469
Construction Work in Progress	166,129	156,235	393,072	186,364	559,201	342,599
Subject to Depreciation:						
Land Improvements	814,348	741,839	-	-	814,348	741,839
Buildings	2,287,218	2,287,218	-	-	2,287,218	2,287,218
Equipment and Vehicles	1,462,641	1,375,299	-	-	1,462,641	1,375,299
Property in the Open	291,710	291,710	-	-	291,710	291,710
Infrastructure	9,178,403	8,334,898	-	-	9,178,403	8,334,898
Water System Plant	-	-	5,214,798	4,712,099	5,214,798	4,712,099
Stormwater System Plant	-	-	1,008,639	934,879	1,008,639	934,879
Sewer System Plant	-	-	4,398,557	3,415,463	4,398,557	3,415,463
Subtotal	14,830,201	13,816,951	11,032,783	9,266,522	25,862,984	23,083,473
Accumulated Depreciation	(9,309,377)	(9,031,606)	(4,364,695)	(4,144,409)	(13,674,072)	(13,176,015)
	<u>\$ 5,520,824</u>	<u>\$ 4,785,345</u>	<u>\$ 6,668,088</u>	<u>\$ 5,122,113</u>	<u>\$ 12,188,912</u>	<u>\$ 9,907,458</u>

Additional information related to the Village's capital assets is reported in Note 3 following the financial statements.

Long-Term Obligations

Table 6 is a summary at December 31, 2024, the Village had outstanding \$4,534,110 of long-term debt and other long-term obligations. A summary detail of this amount, together with the net change from the previous year, is shown below:

Table 6
Outstanding Long-Term Obligations
December 31, 2024 and 2023

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Long-Term Debt:						
General Obligation Notes	\$ 2,625,066	\$ 616,599	\$ 178,893	\$ 201,016	\$ 2,803,959	\$ 817,615
Revenue Bonds	-	-	-	-	-	-
State Trust Fund Loans	420,525	479,525	-	-	420,525	479,525
Water Revenue Bonds	-	-	840,899	937,697	840,899	937,697
Stormwater Revenue Bonds	-	-	40,294	53,025	40,294	53,025
Sewer Revenue Bonds	-	-	224,985	258,220	224,985	258,220
Subtotal	3,045,591	1,096,124	1,285,071	1,449,958	4,330,662	2,546,082
Other Long-Term Obligations:						
Capital Leases	2,515	3,562	-	-	2,515	3,562
Net WRS Pension Liability	42,801	158,241	11,180	49,098	53,981	207,339
Net State OPEB Liability	27,541	30,883	11,371	10,537	38,912	41,420
Estimated Employee Leave	108,040	90,170	-	-	108,040	90,170
Total	<u>\$ 3,226,488</u>	<u>\$ 1,378,980</u>	<u>\$ 1,307,622</u>	<u>\$ 1,509,593</u>	<u>\$ 4,534,110</u>	<u>\$ 2,888,573</u>

VILLAGE OF GRANTSBURG
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024

Under Wisconsin State Statutes, the outstanding general obligation long-term debt of a municipality may not exceed five (5) percent of the equalized property value of all taxable property within the jurisdiction. The applicable debt of the Village outstanding at December 31, 2024 totaled \$3,224,486, approximately 56.2 percent of the maximum legal limit of \$5,740,165.

Additional information related to the Village's long-term debt is reported in Note 5 following the financial statements.

CURRENTLY KNOWN FACTS

The State of Wisconsin has imposed limits on the Village's property tax levy beginning with the 2006 budget year levy. Essentially, the legislation restricts the growth in the Village's property taxes (except for debt service and tax increments) to the percentage increase in the Village's equalized value due to new construction. The Village approved a levy of \$488,924 for its 2025 balanced budget, an increase of \$5,664 (or 1.17%) from the 2024 budget levy of \$483,260.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Village of Grantsburg's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Village of Grantsburg, 316 South Brad Street, Grantsburg, WI 54840 or by calling the Village Office at (715) 463-2405.

VILLAGE OF GRANTSBURG
STATEMENT OF NET POSITION
December 31, 2024

	Governmental Activities	Business-Type Activities	Total
Assets:			
Treasurer's Cash and Investments	\$ 1,032,034	\$ -	\$ 1,032,034
Current Taxes Receivable	567,388	-	567,388
Customer Accounts Receivable	65,927	201,817	267,744
Special Assessments Receivable	30,536	22,059	52,595
Other Receivables	678,474	188	678,662
Delinquent Special Assessments	6,807	-	6,807
Prepaid Expenses	436	177	613
Materials and Supplies	-	33,127	33,127
Internal Balances	150,661	(150,661)	-
Restricted Assets:			
Cash and Investments	-	210,955	210,955
Capital Assets:			
Capital Assets Not Being Depreciated	795,881	22,277	818,158
Capital Assets Being Depreciated	14,034,320	11,010,506	25,044,826
Accumulated Depreciation	(9,309,377)	(4,364,695)	(13,674,072)
Net Capital Assets	<u>5,520,824</u>	<u>6,668,088</u>	<u>12,188,912</u>
Total Assets	<u>8,053,087</u>	<u>6,985,750</u>	<u>15,038,837</u>
Deferred Outflows of Resources:			
Wisconsin Retirement System Pension Related	385,699	100,742	486,441
Other Postemployment Benefits	13,333	5,504	18,837
Total Deferred Outflows of Resources	<u>399,032</u>	<u>106,246</u>	<u>505,278</u>

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
STATEMENT OF NET POSITION (Continued)
December 31, 2024

	Governmental Activities	Business-Type Activities	Total
Liabilities:			
Accounts Payable	\$ 86,067	\$ 28	\$ 86,095
Accrued Payroll	22,343	3,463	25,806
Accrued Taxes	-	54,195	54,195
Unearned Revenue	878	-	878
Accrued Interest	60,397	4,609	65,006
Long-Term Liabilities:			
Amounts Due Within One Year	837,403	154,640	992,043
Amounts Due in More than One Year	2,318,743	1,130,431	3,449,174
Wisconsin Retirement System Net Pension Liability	42,801	11,180	53,981
Other Postemployment Benefits Liability	27,541	11,371	38,912
Total Liabilities	<u>3,396,173</u>	<u>1,369,917</u>	<u>4,766,090</u>
Deferred Inflows of Resources:			
Succeeding Years' Property Taxes	637,760	-	637,760
Wisconsin Retirement System Pension Related	228,626	59,715	288,341
Other Postemployment Benefits	24,321	10,040	34,361
Total Deferred Inflows of Resources	<u>890,707</u>	<u>69,755</u>	<u>960,462</u>
Net Position:			
Net Investment in Capital Assets	2,472,718	5,383,017	7,855,735
Restricted for:			
Wisconsin Retirement System Net Pension Items	114,272	29,847	144,119
Asset Replacement	-	123,645	123,645
Debt Service	-	82,910	82,910
Capital Projects	1,351,388	-	1,351,388
Unrestricted	226,861	32,905	259,766
Total Net Position	<u><u>\$ 4,165,239</u></u>	<u><u>\$ 5,652,324</u></u>	<u><u>\$ 9,817,563</u></u>

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Capital Contributions	Governmental Activities	Business- Type Activities	Total
Governmental Activities:							
General Government	\$ 257,546	\$ 20,075	\$ -	\$ -	\$ (237,471)	\$ -	\$ (237,471)
Public Safety	602,357	4,725	12,257	-	(585,375)	-	(585,375)
Public Works	632,159	146,370	92,709	-	(393,080)	-	(393,080)
Health and Human Services	11,651	3,825	-	-	(7,826)	-	(7,826)
Culture, Recreation, and Education	513,055	110,135	100,880	-	(302,040)	-	(302,040)
Conservation and Development	1,298,565	-	-	-	(1,298,565)	-	(1,298,565)
Interest and Fiscal Charges	74,304	-	-	-	(74,304)	-	(74,304)
Total Governmental Activities	3,389,637	285,130	205,846	-	(2,898,661)	-	(2,898,661)
Business-Type Activities:							
Water Utility	362,576	401,289	-	493,848	-	532,561	532,561
Stormwater Utility	61,198	73,195	-	73,760	-	85,757	85,757
Sewer Utility	371,747	315,395	-	981,753	-	925,401	925,401
Total Business-Type Activities	795,521	789,879	-	1,549,361	-	1,543,719	1,543,719
Total Primary Government	\$ 4,185,158	\$ 1,075,009	\$ 205,846	\$ 1,549,361	(2,898,661)	1,543,719	(1,354,942)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes					483,261	-	483,261
Property Taxes, Levied for TIF District Purposes					96,220	-	96,220
Property Taxes from Other Exempt Entities					11,702	-	11,702
Other Taxes					793	-	793
State/Federal Aids Not Restricted to Specific Functions					1,835,017	-	1,835,017
Interest and Investments Earnings					27,513	3,206	30,719
Sale of Village Property					500	-	500
Miscellaneous					325,971	-	325,971
Total General Revenues					2,780,977	3,206	2,784,183
Transfers					48,593	(48,593)	-
Change in Net Position					(69,091)	1,498,332	1,429,241
Net Position - Beginning of Year					4,234,330	4,153,992	8,388,322
Net Position - End of Year					\$ 4,165,239	\$ 5,652,324	\$ 9,817,563

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2024

	General Fund	Library Fund	Tax Incremental District #4 Fund	Tax Incremental District #5 Fund	Tax Incremental District #6 Fund	Totals
Assets:						
Treasurer's Cash and Investments	\$ 185,085	\$ 103,963	\$ -	\$ 224,503	\$ 518,483	\$ 1,032,034
Current Taxes Receivable	418,552	-	89,176	19,752	39,908	567,388
Receivables:						
Customer Accounts	65,927	-	-	-	-	65,927
Street Special Assessments	30,536	-	-	-	-	30,536
Due from Other Governments	-	-	-	-	678,474	678,474
Due from Other Funds	175,648	-	54,488	119,701	-	349,837
Delinquent Special Assessments	6,807	-	-	-	-	6,807
Prepaid Expenditures	423	13	-	-	-	436
Total Assets	<u>\$ 882,978</u>	<u>\$ 103,976</u>	<u>\$ 143,664</u>	<u>\$ 363,956</u>	<u>\$ 1,236,865</u>	<u>\$ 2,731,439</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances:						
Liabilities:						
Accounts Payable	\$ 15,995	\$ -	\$ -	\$ 2,022	\$ 68,050	\$ 86,067
Payroll Deductions	12,636	1,438	-	-	-	14,074
Accrued Taxes and Benefits	8,269	-	-	-	-	8,269
Due to Other Funds	-	-	-	54,488	119,701	174,189
Due to Stormwater Utility	2,083	-	-	-	-	2,083
Due to Water Utility	12,838	-	-	-	-	12,838
Due to Sewer Utility	10,066	-	-	-	-	10,066
Unearned Revenue	878	-	-	-	-	878
Total Liabilities	<u>62,765</u>	<u>1,438</u>	<u>-</u>	<u>56,510</u>	<u>187,751</u>	<u>308,464</u>

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
BALANCE SHEET
GOVERNMENTAL FUNDS (Continued)
December 31, 2024

	General Fund	Library Fund	Tax Incremental District #4 Fund	Tax Incremental District #5 Fund	Tax Incremental District #6 Fund	Totals
Deferred Inflows of Resources:						
Succeeding Years' Property Taxes	\$ 488,924	\$ -	\$ 89,176	\$ 19,752	\$ 39,908	\$ 637,760
Fund Balances:						
Nonspendable	7,230	-	-	-	-	7,230
Restricted for Capital Projects	-	-	54,488	287,694	1,009,206	1,351,388
Assigned for:						
Library	-	102,538	-	-	-	102,538
Unassigned	324,059	-	-	-	-	324,059
Total Fund Balances	<u>331,289</u>	<u>102,538</u>	<u>54,488</u>	<u>287,694</u>	<u>1,009,206</u>	<u>1,785,215</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 882,978</u>	<u>\$ 103,976</u>	<u>\$ 143,664</u>	<u>\$ 363,956</u>	<u>\$ 1,236,865</u>	<u>\$ 2,731,439</u>

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
December 31, 2024

Total Fund Balances for Governmental Funds: \$ 1,785,215

Amounts reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These consist of:

Land	\$ 629,752	
Land Improvements	814,348	
Buildings	2,287,218	
Equipment and Vehicles	1,462,641	
Property in the Open	291,710	
Infrastructure	9,178,403	
Construction Work in Progress	166,129	
Accumulated Depreciation	<u>(9,309,377)</u>	5,520,824

Wisconsin Retirement System net pension asset and related deferred outflows and inflows are recorded only on the statement of net position. Balances at year-end are:

Net Pension Plan Liability	(42,801)	
Deferred Outflows of Resources	385,699	
Deferred Inflows of Resources	<u>(228,626)</u>	114,272

Wisconsin Public Employers Group Life Insurance net other postemployment benefit liability and related deferred outflows and inflows are recorded only on the statement of net position. Balances at year-end are:

Net OPEB Liability	(27,541)	
Deferred Outflows of Resources	13,333	
Deferred Inflows of Resources	<u>(24,321)</u>	(38,529)

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities consist of:

General Obligation Notes Payable	(2,625,066)	
State Trust Fund Loans	(420,525)	
Lease Obligation	(2,515)	
Accrued Interest on Long-Term Debt	(60,397)	
Vacation and Sick Leave Liabilities	<u>(108,040)</u>	(3,216,543)

Total Net Position of Governmental Activities \$ 4,165,239

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	General Fund	Library Fund	Tax Incremental District #4 Fund	Tax Incremental District #5 Fund	Tax Incremental District #6 Fund	Totals
Revenues:						
Taxes	\$ 495,756	\$ -	\$ 71,943	\$ 14,009	\$ 10,268	\$ 591,976
Intergovernmental	656,859	100,880	4,421	-	1,278,703	2,040,863
Licenses and Permits	17,942	-	-	-	-	17,942
Fines and Forfeits	4,580	-	-	-	-	4,580
Public Charges for Services	258,583	4,025	-	-	-	262,608
Miscellaneous	193,819	26,845	-	-	132,820	353,484
Total Revenues	<u>1,627,539</u>	<u>131,750</u>	<u>76,364</u>	<u>14,009</u>	<u>1,421,791</u>	<u>3,271,453</u>
Expenditures:						
General Government	222,858	-	-	-	-	222,858
Public Safety	551,946	-	-	-	-	551,946
Public Works	446,391	-	-	11,241	-	457,632
Health and Human Services	11,651	-	-	-	-	11,651
Culture, Recreation, and Education	296,716	151,035	-	-	-	447,751
Conservation and Development	-	-	12,778	1,165	2,346,022	2,359,965
Debt Service:						
Principal Retirement	99,587	-	-	21,205	-	120,792
Interest and Fiscal Charges	14,561	-	-	10,402	-	24,963
Total Expenditures	<u>1,643,710</u>	<u>151,035</u>	<u>12,778</u>	<u>44,013</u>	<u>2,346,022</u>	<u>4,197,558</u>
Excess (Deficiency) of						
Revenues Over Expenditures	(16,171)	(19,285)	63,586	(30,004)	(924,231)	(926,105)

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS (Continued)
For the Year Ended December 31, 2024

	General Fund	Library Fund	Tax Incremental District #4 Fund	Tax Incremental District #5 Fund	Tax Incremental District #6 Fund	Totals
Other Financing Sources (Uses):						
Sale of Capital Assets	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Transfer In	70,115	50,000	-	63,358	-	183,473
Issuance of Long-Term Debt	-	-	-	-	2,069,212	2,069,212
Transfer Out	(50,000)	-	(63,358)	(5,602)	(15,920)	(134,880)
Total Other Financing Sources (Uses)	<u>20,615</u>	<u>50,000</u>	<u>(63,358)</u>	<u>57,756</u>	<u>2,053,292</u>	<u>2,118,305</u>
Net Change in Fund Balances	4,444	30,715	228	27,752	1,129,061	1,192,200
Fund Balance, January 1	<u>326,845</u>	<u>71,823</u>	<u>54,260</u>	<u>259,942</u>	<u>(119,855)</u>	<u>593,015</u>
Fund Balances (Deficits), December 31	<u>\$ 331,289</u>	<u>\$ 102,538</u>	<u>\$ 54,488</u>	<u>\$ 287,694</u>	<u>\$ 1,009,206</u>	<u>\$ 1,785,215</u>

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

Net Change in Fund Balances - Total Governmental Funds \$ 1,192,200

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital Outlays Reported in Governmental Fund Statements	\$ 1,061,400	
Depreciation Expense Reported in the Statement of Activities	<u>(325,921)</u>	735,479

Pension expenditures in the governmental funds are measured by current year employee contributions. Pension expenses on the statement of activities are measured by the change in net pension asset (liability) and related deferred outflows and inflows of resources.		16,747
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Other postemployment benefit (OPEB) expenditures in the governmental funds are measured by current year employee contributions. OPEB expenses on the state of activities are measured by the change in net OPEB liability and related deferred outflows and inflows of resources.		2,114
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Increase in long-term debt is a revenue source in the governmental funds but increases the debt liability in the statement of net position and does not affect the statement of activities. The amount of long-term debt incurred in the current year is:		(2,069,212)
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Repayment of long-term debt and related long-term obligations is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

General Obligation Notes Payable	60,745	
State Trust Fund Loans	59,000	
Lease Obligation	<u>1,047</u>	120,792

Some items reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These activities consist of:

Net Change in Accrued Interest Payable	(49,341)	
Net Change in Vacation and Sick Leave Liabilities	<u>(17,870)</u>	(67,211)
Change in Net Position of Governmental Activities		<u><u>\$ (69,091)</u></u>

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Stormwater Utility	Sewer Utility	Totals
Assets:				
Current Assets:				
Customer Receivables	\$ 102,603	\$ 17,023	\$ 82,191	\$ 201,817
Special Assessments Receivables	12,355	-	9,704	22,059
Other Receivables	188	-	-	188
Due from Other Funds	208,783	132,162	10,066	351,011
Prepaid Expenditures	84	9	84	177
Materials and Supplies	25,497	-	7,630	33,127
Total Current Assets	349,510	149,194	109,675	608,379
Restricted Assets:				
Replacement Fund Cash	40,692	14,875	68,078	123,645
Debt Service Cash	55,146	22	32,142	87,310
Total Restricted Assets	95,838	14,897	100,220	210,955
Capital Assets:				
Utility Plant in Service	5,232,515	1,008,639	4,398,557	10,639,711
Less: Accumulated Depreciation	(1,694,068)	(464,415)	(2,206,212)	(4,364,695)
Net Utility Plant in Service	3,538,447	544,224	2,192,345	6,275,016
Construction Work in Progress	4,560	-	388,512	393,072
Total Capital Assets	3,543,007	544,224	2,580,857	6,668,088
Total Assets	3,988,355	708,315	2,790,752	7,487,422
Deferred Outflows of Resources:				
Wisconsin Retirement System Pension Related	50,298	8,318	42,126	100,742
Other Postemployment Benefits	2,187	1,130	2,187	5,504
Total Deferred Outflows of Resources	52,485	9,448	44,313	106,246

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (Continued)
December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Stormwater Utility	Sewer Utility	Totals
Liabilities:				
Current Liabilities:				
Vouchers Payable	\$ 14	\$ -	\$ 14	\$ 28
Accrued Interest	2,902	231	1,476	4,609
Accrued Payroll	2,065	215	1,183	3,463
Due to Other Funds	-	-	501,672	501,672
Accrued Taxes	54,195	-	-	54,195
Current Portion of Long-Term Debt	100,545	18,563	35,532	154,640
Total Current Liabilities	159,721	19,009	539,877	718,607
Long-Term Liabilities:				
Long-Term Debt	814,824	80,765	234,842	1,130,431
WRS Pension Plan Liability	5,582	923	4,675	11,180
Other Postemployment Benefits Liability	4,518	2,335	4,518	11,371
Total Long-Term Liabilities	824,924	84,023	244,035	1,152,982
Total Liabilities	984,645	103,032	783,912	1,871,589
Deferred Inflows of Resources:				
Wisconsin Retirement System Pension Related	29,814	4,931	24,970	59,715
Other Postemployment Benefits	3,989	2,062	3,989	10,040
Total Deferred Inflows of Resources	33,803	6,993	28,959	69,755
Net Position:				
Net Investment in Capital Assets	2,627,638	444,896	2,310,483	5,383,017
Restricted for:				
Asset Replacement	40,692	14,875	68,078	123,645
Debt Service	52,244	-	30,666	82,910
Wisconsin Retirement System Pension Plan Items	14,902	2,464	12,481	29,847
Unrestricted	286,916	145,503	(399,514)	32,905
Total Net Position	\$ 3,022,392	\$ 607,738	\$ 2,022,194	\$ 5,652,324

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Stormwater Utility	Sewer Utility	Totals
Operating Revenues:				
Sales of Water/Sewerage Services:				
Residential	\$ 135,416	\$ 13,640	\$ 190,952	\$ 340,008
Commercial	48,056	32,972	53,115	134,143
Industrial	33,878	10,222	29,760	73,860
Multi-Family	10,805	2,350	10,307	23,462
Public Authorities	21,207	13,511	12,310	47,028
Fire Protection	128,970	-	-	128,970
Total Sales	378,332	72,695	296,444	747,471
Other Operating Revenues:				
Forfeited Discounts	2,329	311	1,826	4,466
Other Revenues	20,628	189	17,125	37,942
Total Other Operating Revenues	22,957	500	18,951	42,408
Total Operating Revenues	401,289	73,195	315,395	789,879
Operating Expenses:				
Operation	110,246	3,837	157,270	271,353
Maintenance	25,188	-	25,273	50,461
Administrative and General	107,700	20,338	93,994	222,032
Total Operation and Maintenance	243,134	24,175	276,537	543,846
Depreciation	106,456	33,326	86,729	226,511
Total Operating Expenses	349,590	57,501	363,266	770,357
Operating Income	51,699	15,694	(47,871)	19,522
Nonoperating Revenues (Expenses):				
Federal Grant	-	73,760	-	73,760
Interest Income	1,349	312	1,545	3,206
Interest on Long-Term Debt	(12,986)	(3,697)	(8,481)	(25,164)
Total Nonoperating Revenues (Expenses)	(11,637)	70,375	(6,936)	51,802
Income (Loss) Before Transfers	40,062	86,069	(54,807)	71,324
Transfers and Contributions:				
Capital Contributions	493,848	-	981,753	1,475,601
Transfer Out - In Lieu of Taxes	(54,195)	-	-	(54,195)
Transfers In	1,879	3,539	184	5,602
Total Transfers and Contributions	441,532	3,539	981,937	1,427,008
Change in Net Position	481,594	89,608	927,130	1,498,332
Net Position, January 1	2,540,798	518,130	1,095,064	4,153,992
Net Position, December 31	\$ 3,022,392	\$ 607,738	\$ 2,022,194	\$ 5,652,324

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Stormwater Utility	Sewer Utility	Totals
Cash Flows from Operating Activities:				
Cash Received from Utility Customers	\$ 252,897	\$ 72,669	\$ 289,199	\$ 614,765
Cash Received from Public Fire Protection	128,970	-	-	128,970
Cash Received (Paid) for Sewer Utility Share of Meter Related and Other Expenses	11,674	-	(11,674)	-
Cash Paid to Suppliers for Goods and Services	(137,250)	(137,447)	(207,839)	(482,536)
Cash Paid for Employee Services	(116,437)	(17,411)	(101,653)	(235,501)
Net Cash Provided by (Used for) Operating Activities	139,854	(82,189)	(31,967)	25,698
Cash Flows from Noncapital Financing Activities:				
Tax Equivalent Paid to General Fund	(54,195)	-	-	(54,195)
Cash Received (Repaid) for Working Capital Purposes - General Fund	-	-	(4,907)	(4,907)
Cash Received (Repaid) for Working Capital Purposes - Sewer Utility	-	-	289,436	289,436
Net Cash Provided by (Used for) Noncapital Financing Activities	(54,195)	-	284,529	230,334
Cash Flows from Capital and Related Financing Activities:				
Cash Paid for Acquisition of Plant Assets	(511,240)	(73,760)	(1,188,461)	(1,773,461)
Cash Received from Federal Grant	493,848	73,760	981,753	1,549,361
Cash Received from Issuance of Long-Term Debt	-	-	-	-
Cash Received from Other Funds	1,879	3,539	184	5,602
Principal Paid on Long-Term Debt	(98,059)	(18,080)	(48,748)	(164,887)
Interest Paid on Long-Term Debt	(12,986)	(3,697)	(8,481)	(25,164)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(125,583)	(18,238)	(263,753)	(407,574)
Cash Flows from Investing Activities:				
Interest on Investments	1,349	312	1,545	3,206
Net Increase (Decrease) in Cash and Cash Equivalents	(38,575)	(100,115)	(9,646)	(148,336)
Cash and Cash Equivalents, January 1	134,413	115,012	109,866	359,291
Cash and Cash Equivalents, December 31	\$ 95,838	\$ 14,897	\$ 100,220	\$ 210,955

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Stormwater Utility	Sewer Utility	Totals
Reconciliation of Operating Income (Loss) to Net				
Cash Provided by Operating Activities:				
Operating Income (Loss)	\$ 51,699	\$ 15,694	\$ (47,871)	\$ 19,522
Adjustments to Reconcile Operating Income (Loss) to				
Net Cash Provided by Operating Activities:				
Depreciation	106,456	33,326	86,729	226,511
Change in WRS Pension Related Items	866	(11)	(444)	411
Change in Life Insurance Postemployment Benefit Related Items	749	542	749	2,040
(Increase) Decrease in Assets:				
Customer Accounts Receivable	(7,748)	(526)	(26,196)	(34,470)
Due from Other Funds	11,608	(131,191)	(78)	(119,661)
Prepaid Expenses	(77)	(9)	(4,122)	(4,208)
Inventory	(1)	-	-	(1)
Increase (Decrease) in Liabilities:				
Accounts Payable	(23,409)	-	(41,010)	(64,419)
Accrued Payroll	(289)	(14)	276	(27)
Net Cash Provided by (Used for) Operating Activities	<u>\$ 139,854</u>	<u>\$ (82,189)</u>	<u>\$ (31,967)</u>	<u>\$ 25,698</u>
Reconciliation of Cash and Investments				
to Cash and Cash Equivalents:				
Cash and Investments per Statement of Net Position:				
Cash and Investments - Restricted	<u>\$ 95,838</u>	<u>\$ 14,897</u>	<u>\$ 100,220</u>	<u>\$ 210,955</u>

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
STATEMENT OF NET POSITION
FIDUCIARY FUND
December 31, 2024

	Custodial Fund
	Tax Collection
	Fund
Assets:	
Cash and Investments	\$ 129,635
Taxes Receivable	689,208
Total Assets	<u>818,843</u>
Liabilities:	
Due to Other Governments	<u>818,843</u>
Net Position	<u><u>\$ -</u></u>

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
For the Year Ended December 31, 2024

	Custodial Fund
	Tax Collection
	Fund
Additions:	
Taxes Collected on Behalf of Other Taxing Entities	\$ 520,641
Deductions:	
Taxes Remitted to Other Taxing Entities	520,641
Change in Net Position	-
Net Position - Beginning of Year	-
Net Position - End of Year	\$ -

See accompanying Notes to the Basic Financial Statements.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Village of Grantsburg (the Village) conform to accounting principles generally accepted in the United States of America as applicable to local governments. 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 Village are described below:

- A. Reporting Entity** – In evaluating how to define the Village for financial reporting purposes, management has considered all potential component units as required under Government Accounting Standards. Based upon the criteria, the financial statements of the Village of Grantsburg contain all the funds and account groups controlled by the Village Board. There are no other entities which meet the criteria to be considered a blended component unit or a discretely presented component of the Village, nor is the Village a component unit of another entity. The Village, governed by a seven-member elected village board, is a community of fewer than 2,500 persons incorporated as a village under Wisconsin law.

The basic financial statements of the Village consist solely of the primary government. No other organizations were identified for inclusion in the financial reporting entity of the Village.

B. Government-Wide and Fund Financial Statements

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds) as described below:

Government-Wide Statements – The government-wide financial statements (i.e., the statement of net position and the statement of activities) report financial information on all the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable to a specific function or segment. Program revenues include (a) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements – Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, fund equity, revenues, and expenditures/expenses. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds even though the latter two are excluded from the government-wide financial statements.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The Village reports the following major governmental funds:

General Fund – The General Fund is the operating fund of the Village. It is used to account for all financial resources of the Village, except those required to be accounted for in another fund.

Library Fund – The Library Fund is a special revenue fund of the Village. It is used to account for all financial resources of the Village related to the library.

Tax Incremental District #4 Fund – The Tax Incremental District #4 Fund, a capital projects fund, is used to account for revenues and expenditures of the Village's Tax Incremental District #4 (TID #4).

Tax Incremental District #5 Fund – The Tax Incremental District #5 Fund, a capital projects fund, is used to account for revenues and expenditures of the Village's Tax Incremental District #5 (TID #5).

Tax Incremental District #6 Fund – The Tax Incremental District #6 Fund, a capital projects fund, is used to account for revenues and expenditures of the Village's Tax Incremental District #6 (TID #6).

Transactions of all TID Funds are further discussed in Note 7.

The Village does not report any nonmajor funds.

The Village reports the following major enterprise funds:

Water Utility – This fund accounts for the operations of the water system. Utility operations are subject to regulation by the Wisconsin Public Service Commission.

Stormwater Utility – This fund accounts for the operations of the stormwater system.

Sewer Utility – This fund accounts for the operations of the wastewater collection system and treatment facilities.

The Village had no other enterprise funds to report as nonmajor funds. Additionally, the Village reports the following fiduciary fund:

Custodial Fund – This fund is used to account for assets held by the Village in a trustee capacity or as a custodian for individuals, private organizations, and/or other governmental units.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting

The government-wide financial statements, the proprietary funds, and the fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Nonexchange transactions, in which the Village gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables, if material, are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's utility functions and various other functions of the government; elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are deemed 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 Village considers revenues reported in the governmental funds to be available if they are collected within sixty days after the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in financial statements and accompanying notes. Actual results could differ from those estimates.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

- 1) Deposits and Investments** – The Village's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. Cash and investment balances for individual funds are pooled unless maintained in segregated accounts. State statutes permit the Village to invest available cash balances in time deposits of authorized depositories, U.S. Treasury obligations, U.S. agency issues, high-grade commercial paper, and the local government pooled-investment fund administered by the state investment board. Donations to the Village of securities or other property are considered trust funds and are invested as the donor specifies. In the absence of any specific directions, the Village may invest the donated items in accordance with laws applicable to trust investments.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

2) Receivables and Payables

Property Taxes – Property taxes are levied prior to the end of the calendar year and are due and collectible in the following year. Property taxes attach an enforceable lien as of January 1. The resulting tax roll is recorded as receivable in the Village's custodial fund with amounts due to other governmental units and other funds of the Village recorded as liabilities therein. Since Village property taxes are not considered available until January 1 of the year following the levy, they are recorded as deferred inflows of resources in the funds budgeted therefore.

Real property taxes are payable in full on or before January 31 or, alternatively, if over \$100, can be paid in two equal installments with the first installment payable on or before January 31 and the second installment payable on or before July 31. Personal property taxes and special assessments, special charges (including delinquent utility billings), and special taxes placed on the tax roll are payable in full on or before January 31. All uncollected items on the current tax roll, except delinquent personal property taxes, are turned over to the Burnett County Treasurer for collection in February. Burnett County subsequently settles in full with the Village in August of the same year, including settlement for uncollected delinquent special assessments and special charges. (The County has the option to settle in full for delinquent special assessments and special charges or to remit them to the Village as collections are received.) Delinquent personal property taxes are retained by the Village for collection.

Special Assessments – Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds are recognized as collections when made, or as current installments are placed on tax rolls. Installments placed on the 2023 tax roll are recognized as revenue in 2024. Special assessments recorded in proprietary funds are recorded as revenue at the time the assessments are subject to collection procedures.

Accounts Receivable – All accounts receivable are shown at gross amounts. No allowance for uncollectible accounts has been provided since such allowance would not be material.

Interfund Balances – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a fund balance nonspendable account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable/available financial resources.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

3) Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds, if material, are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4) Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. The Wisconsin Retirement Net Pension Asset has been presented as a restricted asset based on these criteria. Current liabilities payable from these restricted assets are so classified.

5) Capital Assets

Government-Wide Financial Statements – Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with initial, individual costs as shown below and an estimated useful life of two years or greater. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if material, is included as part of the capitalized value of the assets constructed.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	\$2,000	N/A	N/A
Land Improvements	2,000	Straight-line	50 Years
Equipment and Vehicles	2,000	Straight-line	30 Years
Property in the Open	2,000	Straight-line	5-20 Years
Infrastructure	2,000	Straight-line	50 Years

The Water Utility follows the capitalization threshold and estimated useful lives outlined above but utilizes a depreciation method required by the Wisconsin Public Service Commission. This method dictates that cost of property replaced, retired, or otherwise disposed of, is deducted from plant accounts, and generally, together with removal costs less salvage, is charged to accumulated depreciation.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

5) Capital Assets (Continued)

Government-Wide Financial Statements (Continued)

The results of applying this method approximate that of the straight-line depreciation method. Depreciation for the Sewer Fund is applied to average plant balance at a rate of 2% per year.

Fund Financial Statements – In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for in the same manner as in the government-wide statements.

6) Compensated Absences

The village adopted GASB Statement No. 101, which requires that compensated absences be recognized as a liability when they are attributable to services already rendered and it is probable that payment will be required. The liability must be measured using the expected future payment method, considering projected salary increases and employee eligibility for payment upon separation. Management continually reviews the compensated absence liability to ensure compliance with the standard and updates assumptions based on historical patterns.

7) Long-Term Obligations

In the government-wide financial statements and proprietary 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 type statement of net position. In the governmental fund financial statements, 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) Deferred Outflows of Resources

The Village reports a decrease in net position or fund equity that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statements of net position or governmental fund balance sheet. The Village reports deferred outflows of resources for pension and other postemployment benefit related items.

9) Deferred Inflows of Resources

The Village's governmental activities and governmental fund financial statements report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position or fund equity that applies to a future period. The Village will not recognize the related revenue until a future event occurs. The Village has two types of items which occur related to revenue recognition. The first occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year. The second type of deferred inflow of resources occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the Village's year) under the modified accrual basis of accounting. The Village reports deferred inflows of resources for pension and other postemployment benefit related items.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

10) Budgetary Accounting

The Village follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) A formal budget is adopted for the general fund in the fall of each year, for the succeeding calendar year. This budget is adopted on a basis consistent with generally accepted accounting principles.
- 2) The Village Board approves the budget by department. No transfers between departments are allowed without Board approval. Therefore, the level of budgetary responsibility is by a functional departmental basis.
- 3) Unused appropriations for all annually budgeted funds lapse at the end of the year.
- 4) Revised budget amounts are approved by the board.
- 5) The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

11) 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 reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

12) Defining Operating Revenues and Expenses

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 water utility, stormwater utility, and sewer utility are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

13) Use of Restricted Resources

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

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

14) Wisconsin Retirement System Pension Plan Benefits

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

15) Other Postemployment Benefits (OPEB) – Multi-Employer Plan

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability,
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post-Employment Benefits, and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

16) Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, towns and counties. For the 2024 and 2025 budget years, Wisconsin statutes limit the increase in the maximum allowable tax levy to the change in the Village's January 1 equalized value as a result of net new construction. The actual limit for the Village for the 2024 budget was 1.071%. The actual limit for the Village for the 2025 budget was 3.331%. 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.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

17) Equity Classifications

Fund equity, representing the difference between assets, deferred outflows of resources less liabilities and deferred inflows of resources, is classified as follows in the Village's financial statements:

Government-Wide and Proprietary Fund Statements – Fund equity is classified as net position in the government-wide and proprietary fund financial statements and is displayed in three components. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net positions are reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, granters or laws or regulations of other governments. All other net positions are displayed as unrestricted.

Fund Financial Statements – In the fund financial statements, governmental funds report components of fund balance to provide information about fund balance availability for appropriation. Nonspendable fund balance represents amounts that are inherently nonspendable or assets that are legally or contractually required to be maintained intact. Restricted fund balance represents amounts available for appropriation but intended for a specific use and is legally restricted by outside parties. Committed fund balance represents constraints on spending that the government imposes upon itself by high-level formal action prior to the close of the fiscal period.

Assigned fund balance represents resources intended for spending for a purpose set by the government body itself or by some person or body delegated to exercise such authority in accordance with policy established by the board. Unassigned fund balance is the residual classification for the Village's general fund and includes all spendable amounts not contained in the other classifications. The Village has established a policy for minimum unassigned general fund balance to be 20 percent of general fund expenditures.

Committed fund balance is required to be established, modified, or rescinded by resolution of the Village Board prior to each year end. Based on resolution of the Village Board, the Finance Committee has been given the authority to establish or modify assigned fund balance. When restricted and unrestricted fund balance is available for expenditure, it is the Village's practice to first use restricted fund balance. When committed, assigned, and unassigned fund balance is available for expenditure, it is the Village's practice to first use committed, then assigned, and finally unassigned fund balance.

18) Statement of Cash Flows

For the purpose of cash flows, all cash and investments are considered in beginning or ending cash balances. The Village considers cash equivalents to include cash and investments having an original maturity of three months or less.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

19) Lease Obligations

The Village follows GASB Statement No. 87 which requires recognition of certain lease assets and liabilities for leases and recognizes as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use underlying assets. A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. There was one material lease obligation that was required to be recorded for the year ended December 31, 2024.

20) Subscription-Based Information Technology Agreements

The Village follows GASB Statement No. 96 for the year ended December 31, 2024, which requires recognition in the financial statements of certain subscription-based information technology agreements (SBITAs). A SBITA is any contract conveying control of the right to use another party's information technology software. This statement requires the Village to report a right-to-use subscription asset and corresponding subscription liability for any SBITAs. There were no material SBITAs that were required to be recorded for the year ended December 31, 2024.

NOTE 2 – CASH AND INVESTMENTS

The Village's cash and investments balances at December 31, 2024 are reflected in the financial statements as follows:

Governmental Funds	\$ 1,032,034
Proprietary Funds	210,955
Fiduciary Funds	<u>129,635</u>
Total	<u><u>\$ 1,372,624</u></u>

Deposits in Financial Institutions	\$ 498,025
Deposits at Other Institutions	35,000
Deposits in Local Government Investment Pool	<u>839,599</u>
Total	<u><u>\$ 1,372,624</u></u>

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 2 – CASH AND INVESTMENTS (Continued)

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 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 Village has a custodial credit risk policy to minimize custodial risk. It maintains a list of public depositories, financial institutions, and broker/dealers authorized to provide deposit and investment services that must supply, as appropriate, audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.

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 \$1,000,000 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 not been considered in determining custodial credit risk.

The Village's deposits were insured and undercollateralized at December 31, 2024 as follows:

	Demand Deposit Accounts
FDIC Insured	\$ 250,000
Undercollateralized	316,572
Total	<u>\$ 566,572</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations.

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Village does not have a formal investment policy.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments

The Village's investments at December 31, 2024 consisted of deposits in the following external investment pool:

Deposits in State and Local Government Pooled-Investment Fund

The State of Wisconsin offers a Local Government Investment Pool (LGIP) to local government units to enable them to voluntarily invest idle funds in the State Investment Fund. Local funds are pooled with state funds and invested by the State Investment Board. There is no minimum or maximum amount that can be invested by a local government unit. Interest is earned on a daily basis and withdrawals are generally available on the day of request. Deposits in the LGIP are not covered by federal depository insurance but are subject to coverage under the State Guarantee Fund. Investments in the local government investment pool are not insured. Investments in the LGIP are valued at amortized cost. Also, the State of Wisconsin Investment Board has obtained a surety bond to protect deposits in the LGIP against defaults in principal payments of the LGIP's investments (subject to certain limitations). The weighted average maturity of the State Investment Fund's investments for 2024 was 13 days.

NOTE 3 – CAPITAL ASSETS

A summary of the changes in governmental capital assets is as follows:

	Balance 1/1/24	Additions	Disposal	Transfers	Balance 12/31/24
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Land	\$ 629,752	\$ -	\$ -	\$ -	\$ 629,752
Construction Work in Progress	156,235	129,690	-	(119,796)	166,129
Total Capital Assets Not Being Depreciated	785,987	129,690	-	(119,796)	795,881
Capital Assets Being Depreciated:					
Land Improvements	741,839	72,509	-	-	814,348
Buildings	2,287,218	-	-	-	2,287,218
Equipment and Vehicles	1,375,299	87,342	-	-	1,462,641
Property in the Open	291,710	-	-	-	291,710
Infrastructure	8,334,898	771,859	(48,150)	119,796	9,178,403
Total Capital Assets Being Depreciated	13,030,964	931,710	(48,150)	119,796	14,034,320
Total Capital Assets	13,816,951	1,061,400	(48,150)	-	14,830,201
Accumulated Depreciation	(9,031,606)	(325,921)	48,150	-	(9,309,377)
Total Governmental Activities Capital Assets	\$ 4,785,345	\$ 735,479	\$ -	\$ -	\$ 5,520,824

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 3 – CAPITAL ASSETS (Continued)

Depreciation was charged to governmental activities as follows:

General Government	\$ 18,748
Public Safety	10,662
Public Works	231,207
Culture, Recreation, and Education	65,304
	<u>\$ 325,921</u>

The following is a summary of the proprietary fund's property, plant, and equipment at December 31, 2024:

	Beginning Balance	Increases	Decreases	Ending Balance
Water Utility:				
Capital Assets Not Being Depreciated:				
Land and Land Rights	\$ 16,376	\$ -	\$ -	\$ 16,376
Construction Work In Progress	4,560	-	-	4,560
Total Capital Assets Not Being Depreciated	20,936	-	-	20,936
Capital Assets Being Depreciated:				
Source of Supply	63,608	-	-	63,608
Pumping Plant	443,711	-	-	443,711
Water Treatment	680,688	-	-	680,688
Transmission and Distribution	3,456,233	511,240	(7,200)	3,960,273
General Plant	67,859	-	-	67,859
Total Capital Assets Being Depreciated	4,712,099	511,240	(7,200)	5,216,139
Total Capital Assets	4,733,035	511,240	(7,200)	5,237,075
Less: Accumulated Depreciation	(1,593,837)	(106,456)	6,225	(1,694,068)
Net Capital Assets - Water Department	3,139,198	404,784	(975)	3,543,007
Stormwater Utility:				
Capital Assets Being Depreciated:				
Collection System	932,929	73,760	-	1,006,689
General Plant	1,950	-	-	1,950
Total Capital Assets Being Depreciated	934,879	73,760	-	1,008,639
Total Capital Assets	934,879	73,760	-	1,008,639
Less: Accumulated Depreciation	(431,089)	(33,326)	-	(464,415)
Net Capital Assets - Stormwater Department	503,790	40,434	-	544,224
Sewer Utility:				
Capital Assets Not Being Depreciated:				
Land and Land Rights	1,341	-	-	1,341
Construction Work In Progress	181,804	206,708	-	388,512
Total Capital Assets Not Being Depreciated	183,145	206,708	-	389,853
Capital Assets Being Depreciated:				
Collection System	2,091,810	981,753	-	3,073,563
Treatment and Disposal Plant	1,284,756	-	-	1,284,756
General Plant	38,897	-	-	38,897
Total Capital Assets Being Depreciated	3,415,463	981,753	-	4,397,216
Total Capital Assets	3,598,608	1,188,461	-	4,787,069
Less: Accumulated Depreciation	(2,119,483)	(86,729)	-	(2,206,212)
Net Capital Assets - Sewer Department	1,479,125	1,101,732	-	2,580,857
Net Capital Assets - Business-Type Activities	<u>\$ 5,122,113</u>	<u>\$ 1,546,950</u>	<u>\$ (975)</u>	<u>\$ 6,668,088</u>

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2024 was as follows:

Due to/from Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
Tax Incremental District #4	Tax Incremental District #5	\$ 54,488	Cashflow Purposes
Tax Incremental District #5	Tax Incremental District #6	119,701	Cashflow Purposes
Water Utility	Sewer Utility	195,945	Cashflow Purposes
Stormwater Utility	Sewer Utility	130,079	Cashflow Purposes
General Fund	Sewer Utility	175,648	Cashflow Purposes
Water Utility	General Fund	12,838	Delinquent Utility on Tax Roll
Sewer Utility	General Fund	10,066	Delinquent Utility on Tax Roll
Stormwater Utility	General Fund	2,083	Delinquent Utility on Tax Roll
		<u>\$ 700,848</u>	

Interfund Transfers

<u>Funds Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Water Utility	\$ 54,195	Payment in Lieu of Tax
Library Fund	General Fund	50,000	Operating Budget
General Fund	TID #6	15,920	Debt Service
Water Utility	TID #5	1,879	Debt Service
Sewer Utility	TID #5	184	Debt Service
Stormwater Utility	TID #5	3,539	Debt Service
TID #5	TID #4	63,358	Excess Increment
		<u>\$ 189,075</u>	

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 5 – LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The following is a summary of changes in long-term obligations of the Village for the year ended December 31, 2024:

	Balances 12/31/23	Additions	Reductions	Balances 12/31/24	Amounts Due Within One Year
Long-Term Debt:					
Governmental Activities:					
General Obligation Notes	\$ 616,599	\$ 2,069,212	\$ (60,745)	\$ 2,625,066	\$ 733,033
State Trust Fund Loans	479,525	-	(59,000)	420,525	60,000
Total Governmental Activities	1,096,124	2,069,212	(119,745)	3,045,591	793,033
Business-Type Activities:					
General Obligation Notes	201,016	-	(22,123)	178,893	8,180
Water Utility Revenue Bonds	937,697	-	(96,798)	840,899	99,251
Stormwater Utility Revenue Bonds	53,025	-	(12,731)	40,294	13,081
Sewer Utility Revenue Bonds	258,220	-	(33,235)	224,985	34,128
Total Business-Type Activities	1,449,958	-	(164,887)	1,285,071	154,640
Total Long-Term Debt	<u>\$ 2,546,082</u>	<u>\$ 2,069,212</u>	<u>\$ (284,632)</u>	<u>\$ 4,330,662</u>	<u>\$ 947,673</u>
Other Long-Term Obligations:					
Governmental Activities:					
Lease Obligations	\$ 3,562	\$ -	\$ (1,047)	\$ 2,515	\$ 1,090
Net WRS Pension Liability	158,241	-	(115,440)	42,801	-
Net State OPEB Liability	30,883	-	(3,342)	27,541	-
Employee Vacation and Sick Leave Liability	90,170	17,870	-	108,040	43,280
Total Other Liabilities	<u>\$ 282,856</u>	<u>\$ 17,870</u>	<u>\$ (119,829)</u>	<u>\$ 180,897</u>	<u>\$ 44,370</u>
Business-Type Activities:					
Net WRS Pension Liability	\$ 49,098	\$ -	\$ (37,918)	\$ 11,180	\$ -
Net State OPEB Liability	10,537	834	-	11,371	-
Total Other Liabilities	<u>\$ 59,635</u>	<u>\$ 834</u>	<u>\$ (37,918)</u>	<u>\$ 22,551</u>	<u>\$ -</u>

All debt issues are direct borrowing or direct placement.

General Obligation Debt Limitation - Section 67.03(1) of the Wisconsin Statutes provides that the amount of indebtedness of a municipality shall not exceed five (5) percent of the equalized valuation of the taxable property in the municipality. At December 31, 2024, the Village's debt limit amounted to \$5,740,165 and indebtedness subject to the limitation totaled \$3,224,484.

General Obligation Debt Issuance

On April 8, 2024, the Village issued a General Obligation Promissory Note of \$1,398,000 for the Village's share of the new industrial park in TID #6. The loan accrues interest at 5.05 percent and is due on October 10, 2027.

On April 8, 2024, the Village issued a General Obligation Promissory Note of \$1,401,000 to finance the Economic Development Administration share of the new industrial park in TID #6. The loan accrues interest at 5.55 percent and is due on June 1, 2025.

Revenues for Debt Retirement

Principal and interest on general obligation notes recorded in the enterprise funds are expected to be paid by the utilities as they mature. Also, repayment requirements on debt issued to finance TID project costs are expected to be funded from tax increment district revenues.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 5 – LONG-TERM OBLIGATIONS (Continued)

General Obligation Long-Term Debt

Annual Requirements for Retirement – Individual debt issues outstanding at December 31, 2024 and annual requirements for their retirement are as follows:

Description	Due Date	Principal	Interest	Total
General Obligation Promissory Note	2025	\$ 18,000	\$ 1,577	\$ 19,577
\$162,000, dated 12/18/2017,	2026	18,000	944	18,944
due 3/18/2027, interest at 3.46%	2027	18,000	313	18,313
		<u>54,000</u>	<u>2,834</u>	<u>56,834</u>
General Obligation Promissory Note	2025	25,102	2,634	27,736
\$247,250, dated 9/16/2019,	2026	25,683	2,056	27,739
due 9/12/2029, interest at 2.259%	2027	26,275	1,462	27,737
	2028	26,879	857	27,736
	2029	20,373	234	20,607
		<u>124,312</u>	<u>7,243</u>	<u>131,555</u>
General Obligation Promissory Note	2025	26,899	12,178	39,077
\$610,000, dated 10/28/2019,	2026	27,594	11,472	39,066
due 10/27/2029, interest at 2.56%	2027	28,307	10,759	39,066
	2028	29,039	10,027	39,066
	2029	373,446	9,277	382,723
		<u>485,285</u>	<u>53,713</u>	<u>538,998</u>
State Trust Fund Loan	2025	60,000	7,000	67,000
\$853,000, dated 7/13/2012,	2026	60,000	4,600	64,600
due 3/15/2027, interest at 4.0%	2027	55,000	2,200	57,200
		<u>175,000</u>	<u>13,800</u>	<u>188,800</u>
State Trust Fund Loan	2025	22,896	24,889	47,785
\$316,675, dated 12/12/2023,	2026	29,424	18,361	47,785
due 3/15/2033, interest at 6.25%	2027	31,263	16,522	47,785
	2028	33,177	14,608	47,785
	2029	35,290	12,495	47,785
	2030-2033	164,625	26,517	191,142
		<u>316,675</u>	<u>113,392</u>	<u>430,067</u>
General Obligation Promissory Note	2025	-	100,211	100,211
\$1,398,000, dated 4/8/2024,	2026	-	70,599	70,599
due 10/1/2027, interest at 5.05%	2027	1,398,000	70,599	1,468,599
		<u>1,398,000</u>	<u>241,409</u>	<u>1,639,409</u>
General Obligation Promissory Note	2025	671,212	84,451	755,663
\$1,401,000, dated 4/8/2024,				
due 6/1/2025, interest at 5.55%				
Total General Obligation Debt		<u>\$ 3,224,484</u>	<u>\$ 516,842</u>	<u>\$ 3,741,326</u>

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 5 – LONG-TERM OBLIGATIONS (Continued)

Water Revenue Bonds

Annual Requirements for Retirement – Individual debt issues outstanding at December 31, 2024 and annual requirements for their retirement are as follows:

Description	Due Date	Principal	Interest	Total
Water Utility Mortgage Revenue Refunding Bonds, \$586,800, dated 11/22/2005, due 9/1/2025, interest at 4.81%	2025	\$ 38,800	\$ 1,892	\$ 40,692
Water Utility Mortgage Revenue Bonds, \$209,674, dated 6/13/2012, due 5/1/2032, interest at 1.32%	2025	10,802	1,123	11,925
	2026	10,945	980	11,925
	2027	11,089	835	11,924
	2028	11,236	688	11,924
	2029	11,384	538	11,922
	2030-2032	35,061	697	35,758
		<u>90,517</u>	<u>4,861</u>	<u>95,378</u>
Water Utility Mortgage Revenue Bonds, \$447,557, dated 9/24/2014, due 5/1/2034, interest at 1.155%	2025	22,529	2,612	25,141
	2026	22,789	2,350	25,139
	2027	23,052	2,085	25,137
	2028	23,318	1,817	25,135
	2029	23,588	1,546	25,134
	2029-2034	122,088	3,557	125,645
		<u>237,364</u>	<u>13,967</u>	<u>251,331</u>
Water Utility Mortgage Revenue Bonds, \$138,072, dated 12/16/2018, due 5/1/2038, interest at 1.122%	2025	6,625	1,083	7,708
	2026	6,699	1,008	7,707
	2027	6,775	932	7,707
	2028	6,851	856	7,707
	2029	6,928	779	7,707
	2029-2034	35,823	2,705	38,528
	2035-2038	30,133	679	30,812
		<u>99,834</u>	<u>8,042</u>	<u>107,876</u>
Water Utility Mortgage Revenue Bonds, \$338,248, dated 6/23/2021, due 5/1/2041, interest at 0.891%	2025	20,495	3,245	23,740
	2026	20,677	3,061	23,738
	2027	20,861	2,876	23,737
	2028	21,047	2,690	23,737
	2029	21,235	2,501	23,736
	2030-2034	109,046	9,618	118,664
	2035-2039	113,992	4,653	118,645
	2040-2041	47,031	420	47,451
		<u>374,384</u>	<u>29,064</u>	<u>403,448</u>
Total Water Utility Revenue Bonds		<u>\$ 840,899</u>	<u>\$ 57,826</u>	<u>\$ 898,725</u>

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 5 – LONG-TERM OBLIGATIONS (Continued)

Water Revenue Bonds (Continued)

The water utility, stormwater utility, and general fund have pledged future water, stormwater, and general revenues, net of specified operating expenses, to repay \$1,720,351 in revenue bonds issued in 2005, 2012, 2014, 2018, and 2021. Proceeds from the bonds provided financing for the water utility, stormwater utility, and general fund. The bonds are payable from utility and general revenues and are payable through 2025, 2032, 2034, 2038, and 2041. Annual principal and interest payments on the bonds are expected to require 74.7% of gross revenues. The total principal and interest remaining to be paid on the bonds is \$898,725. Principal and interest paid for the year and total customer net revenues were \$109,237 and \$150,504, respectively.

Sewer Revenue Bonds

Annual Requirements for Retirement – Individual debt issues outstanding at December 31, 2024 and annual requirements for their retirement are as follows:

Description	Due Date	Principal	Interest	Total
Sewer Utility Mortgage Revenue Bonds, \$323,692, dated 4/9/2014, due 5/1/2033, interest at 1.32%	2025	\$ 17,309	\$ 4,319	\$ 21,628
	2026	17,763	3,859	21,622
	2027	18,229	3,386	21,615
	2028	18,708	2,901	21,609
	2029	19,199	2,404	21,603
	2030-2033	81,971	4,374	86,345
		<u>173,179</u>	<u>21,243</u>	<u>194,422</u>
Sewer Utility Mortgage Revenue Bonds, \$480,000, dated 3/1/2008, due 1/1/2028, interest at 4.44%	2025	29,700	3,923	33,623
	2026	30,500	1,991	32,491
	2027	31,100	1,225	32,325
	2028	800	88	888
Total Sewer Utility Mortgage Revenue Bonds		<u>92,100</u>	<u>7,227</u>	<u>99,327</u>
		<u>\$ 265,279</u>	<u>\$ 28,470</u>	<u>\$ 293,749</u>

The sewer utility and stormwater utility have pledged future sewer and stormwater revenues, net of specified operating expenses, to repay \$803,692 in revenue bonds issued in 2008 and 2014. Proceeds from the bonds provided financing for the sewer utility and stormwater utility. The bonds are payable solely from utility revenues and are payable through 2028 and 2033. Annual principal and interest payments on the bonds are expected to require 73.0% of net revenues. The total principal and interest remaining to be paid on the bonds is \$265,279. Principal and interest paid for the year and total customer net revenues were \$79,006 and \$89,735, respectively.

Revenues for Debt Retirement

The ordinances authorizing the issuance of the revenue bonds calls for the establishment of separate and special funds into which utility revenues are to be set aside. The Village has established the required Bond Special Redemption Fund. Monthly deposits are being made to the Bond Special Redemption Fund from which principal and interest payments are made.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 5 – LONG-TERM OBLIGATIONS (Continued)

The following is a summary of the long-term debt issues and transactions of the Village governmental funds for the year ended December 31, 2024:

	Balances 1/1/24	Additions	Retirements	Balances 12/31/24
State of WI-Bd of Comm of Public Lands Note, 4.00% Interest, Principal & Interest Due 3/15/2027	\$ 234,000	\$ -	\$ (59,000)	\$ 175,000
State of WI-Bd of Comm of Public Lands Note, 6.25% Interest, Principal & Interest Due 3/15/2033	245,525	-	-	245,525
Community Bank Note, 5.05% Interest, Due 10/1/2027	-	1,398,000	-	1,398,000
Community Bank Note, 5.55% Interest, Due 6/1/2025	-	671,212	-	671,212
Bremer Bank Note, 3.46% Interest, Principal due 3/18, Interest Due 3/18 & 9/18	72,000	-	(18,000)	54,000
Bremer Bank Note, 2.56% Interest, Principal & Interest Due Quarterly	413,839	-	(21,216)	392,623
Community Bank Note, 2.259% Interest, Principal & Interest Due Quarterly	130,760	-	(21,529)	109,231
Total General Fund Debt	<u>\$ 1,096,124</u>	<u>\$ 2,069,212</u>	<u>\$ (119,745)</u>	<u>\$ 3,045,591</u>

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 5 – LONG-TERM OBLIGATIONS (Continued)

The following is a summary of the long-term debt transactions of the Village proprietary funds for the year ended December 31, 2024:

	Balances 1/1/24	Additions	Retirements	Balances 12/31/24
Water Utility:				
W-1 Revenue Bonds/Refunding 2005	\$ 75,800	\$ -	\$ (37,000)	\$ 38,800
W-2 Revenue Bonds/St. Projects 2012	101,178	-	(10,661)	90,517
W-3 WI DNR Bond Payable 2021	394,697	-	(20,314)	374,383
W-4 Revenue Bonds/St. Project 2014	259,636	-	(22,271)	237,365
W-5 Revenue Bonds/St. Project 2018	106,387	-	(6,552)	99,835
W-6 GO/St. Project 2019	24,602	-	(1,261)	23,341
State Trust Fund Loan 2023	51,128	-	-	51,128
Total Water Utility	<u>1,013,428</u>	<u>-</u>	<u>(98,059)</u>	<u>915,369</u>
Stormwater Utility:				
SW-3 Revenue Bonds/St. Project 2007	53,025	-	(12,731)	40,294
SW-6 GO/St. Project 2019	46,330	-	(2,376)	43,954
SW-7 GO/Sweeper 2019	18,053	-	(2,973)	15,080
Total Stormwater Utility	<u>117,408</u>	<u>-</u>	<u>(18,080)</u>	<u>99,328</u>
Sewer Utility:				
S-1 Revenue Bonds/St. Project 2007	68,175	-	(16,369)	51,806
S-3 GO/St. Project 2014	14,145	-	(14,145)	-
S-4 Revenue Bonds/Diffusors 2014	190,044	-	(16,866)	173,178
S-5 GO/St. Project 2019	26,735	-	(1,368)	25,367
State Trust Fund Loan 2023	20,023	-	-	20,023
Total Sewer Utility	<u>319,122</u>	<u>-</u>	<u>(48,748)</u>	<u>270,374</u>
Total Proprietary Fund Long-Term Debt	<u>\$ 1,449,958</u>	<u>\$ -</u>	<u>\$ (164,887)</u>	<u>\$ 1,285,071</u>

W-1 – Water System Mortgage Revenue Bonds were issued for the Northside Water Project in 1993. The bonds carried varying maturities at a constant interest rate of 5.25%, with principal due January 1 and interest due January 1 and July 1 of each year. These bonds were paid off in 2005 by the Water System Mortgage Refunding Bonds, Series 2005A. The new issue carries varying maturities at a constant interest rate of 4.81%, with principal due September 1 and interest due March 1 and September 1 each year.

W-2 – Water System Revenue Bonds were issued in 2012 for improvements to the Water Utility system.

W-3 – Water System Mortgage Revenue Bonds were issued for the Well Manganese Project in 2021. The bonds carry varying maturities at a constant interest rate of 0.891%, with principal due May 1 and interest due May 1 and November 1 of each year and are set to be paid off in 2041.

SW-3 & S-1 – Stormwater System and Sewer System Revenue Bonds were issued in 2008, totaling \$480,000. These bonds carry varying maturities at a constant interest rate of 4.44%, with principal and interest due quarterly on January 1, April 1, July 1, and October 1 of each year. The final payment is scheduled for January 1, 2028.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 5 – LONG-TERM OBLIGATIONS (Continued)

S-3 – Sewer improvements on the West Broadway Avenue Utility Improvement Project in 2014 were not eligible for WI DNR SDWLF funds. Sewer Utility debt was issued for these improvements in the amount of \$90,000 with an interest rate of 2.33%. This note has a 10-year term with quarterly interest only payments in the first three years and quarterly principal and interest payments starting in the fourth year in amounts sufficient to pay the loan off in the 10 years.

S-4 – Sewer System Revenue Bonds were issued in 2014 totaling \$323,692. The bonds mature in installments of principal due May 1 and interest due May 1 and November 1 of each of the years 2014 through 2033 and bear interest at a rate of 2.625%. These bonds were issued as part of the Federal Environmental Improvement Fund through the WI Department of Natural Resources Clean Water Fund and were used for improvements at the Wastewater Treatment Plant.

W-4 & SW-5 – The Federal Environmental Improvement Fund, through the WI Department of Natural Resources Safe Drinking Water Loan Fund (WI DNR SDWLF) was used to fund the West Broadway Avenue Utility Improvement Project in 2014. The final installment of this loan was received in 2015 in the amount of \$17,505. This Revenue Bond is recorded in multiple funds. The 20-year bonds total \$447,557 with an interest rate of 1.155%. Principal payments are due May 1 and interest payments are due May 1 and November 1 of each of the years 2015 through 2034. The disposition of these funds includes Water Utility \$119,408, Stormwater Utility \$60,331; and General Fund \$267,818. In addition to this low interest loan, principal forgiveness was received in the amount of \$414,919. This amount was distributed as follows: General Fund \$248,288, Water Utility \$110,700 and Stormwater Utility \$55,931.

W-5 – Water System Revenue Bonds were issued in 2018 for improvements to the Water Utility system. An additional amount of \$14,514 was received in the Water Utility during 2019.

W-6, SW-6 & S-5 – A Community Development Block Grant (CDBG) Downtown Street Project Loan was issued in 2019. The total loan of \$610,000 is financed over 20 years with a 10-year amortization at an interest rate of 2.56% with quarterly principal and interest payments due on January 28, April 28, July 28 and October 28 of each year. There is a balloon payment due on October 27, 2029, in the amount of \$351,181. The disposition of these funds includes Water Utility \$29,340; Stormwater Utility \$55,253, Sewer Utility \$31,847, and General Fund \$493,560. In addition to this loan, a \$500,000 CDBG-Public Facilities was received from the Wisconsin Department of Administration, Division of Energy, Housing and Community Resources.

SW-7 – A general obligation loan for miscellaneous items, including a street sweeper, was obtained in 2019.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 6 – GOVERNMENTAL FUND BALANCES

The governmental fund balances at December 31, 2024 consisted of the following:

	<u>Total</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>
Major Funds:					
General Fund					
Delinquent Special Assessments	\$ 6,807	\$ 6,807	\$ -	\$ -	\$ -
Prepaid Expenditures	423	423	-	-	-
Unassigned	<u>324,059</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,059</u>
Sub-Total General Fund	331,289	7,230	-	-	324,059
Library Fund	102,538	-	-	102,538	-
Tax Incremental District #4 Fund	54,488	-	54,488	-	-
Tax Incremental District #5 Fund	287,694	-	287,694	-	-
Tax Incremental District #6 Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Government Fund Balances at December 31, 2024	<u><u>\$ 776,009</u></u>	<u><u>\$ 7,230</u></u>	<u><u>\$ 342,182</u></u>	<u><u>\$ 102,538</u></u>	<u><u>\$ 324,059</u></u>

NOTE 7 – TAX INCREMENTAL DISTRICTS

The Village had three tax incremental districts (TID #4, TID #5 and TID #6) in existence during 2024. Additionally, it started the planning phase to start TID #7 as well. District #4 was created January 1, 2005, for construction, capital costs, and real property assembly costs; District #5 was created January 1, 2008 to facilitate rehabilitation costs; District #6 was created January 1, 2021 as a mixed-use district. Costs of the tax district projects are recovered through the property tax increment received due to the project value increase. The statutes further allowed the municipality to collect tax increments for sixteen years after the last project expenditure was made or until the net project cost of the district had been recovered, whichever occurred first. The State enacted several changes relating to the tax incremental district in 2004 (with amending legislation in 2005). One of these changes extends the expenditure period for all current and future districts to five years prior to the termination of the district's unextended maximum life. For those districts that have reached the end of its expenditure period prior to October 1, 2004, it allows a municipality to expand additional project costs included in the project plan (subject to certain conditions).

The project plans of all the tax incremental districts are on file in the Village administrative offices; they detail the proposed projects, the estimated years of construction or site acquisition and the estimated costs of the individual project components.

Project expenditures to date have been financed by long-term debt proceeds, grant funds and advances from the General Fund. The advances and long-term debt are to be repaid from the increase in property tax revenue expected to result from the increased valuation in the tax increment districts.

Project costs uncollected at the dissolution date are absorbed by the municipality.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 7 – TAX INCREMENTAL DISTRICTS (Continued)

The following is a summary of TID #4, TID #5, and TID #6 project costs and revenues through December 31, 2024:

	<u>TID #4</u>	<u>TID #5</u>	<u>TID #6</u>
Accumulated Project Costs (from inception to December 31, 2024):			
Capital Expenditures	\$ 552,514	\$ 182,731	\$ -
Administrative Costs	150	41,338	2,472,487
Transfers Out	140,217	16,806	15,920
Interest Charges	<u>113,055</u>	<u>44,749</u>	<u>-</u>
Total Project Costs	805,936	285,624	2,488,407
Accumulated Project Revenues:			
Tax Increments	839,021	33,963	16,878
Intergovernmental Aids	21,403	-	1,278,703
Transfers In	-	539,355	-
Other	<u>-</u>	<u>-</u>	<u>132,820</u>
Total Project Revenues	<u>860,424</u>	<u>573,318</u>	<u>1,428,401</u>
(Unrecovered) Project Costs at December 31, 2024	<u><u>\$ 54,488</u></u>	<u><u>\$ 287,694</u></u>	<u><u>\$ (1,060,006)</u></u>

The above summary of transactions is reconcilable to the TID fund balances at December 31, 2024 as follows:

	<u>TID #4</u>	<u>TID #5</u>	<u>TID #6</u>
Debt Payable from TID Funds:			
G.O. Notes	\$ -	\$ -	\$ 2,069,212
(Unrecovered) Project Costs at Year-End	<u>54,488</u>	<u>287,694</u>	<u>(1,060,006)</u>
Fund Balance at December 31, 2024	<u><u>\$ 54,488</u></u>	<u><u>\$ 287,694</u></u>	<u><u>\$ 1,009,206</u></u>

When tax incremental revenues received have extinguished the project costs plus interest, that tax district is either terminated or amended to allocate increments to another district. Expected termination dates by district are estimated below:

	<u>Termination Year</u>
District 4	2025
District 5	2041
District 6	2041

For each district, the growth in equalized value from the date of inception through January 1, 2024 is as follows:

	<u>Inception</u>	<u>01-01-2024</u>	<u>Growth</u>
District 4	\$ 1,091,000	\$ 8,119,500	\$ 7,028,500
District 5	4,309,500	5,866,300	1,556,800
District 6	3,908,600	7,054,000	3,145,400

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 8 – WISCONSIN RETIREMENT SYSTEM PENSION PLAN BENEFITS

General Information About the Pension Plan

Plan Description

The WRS is a cost-sharing, multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

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

Benefits Provided

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

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

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

The WRS also provides death and disability benefits for employees.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 8 – WISCONSIN RETIREMENT SYSTEM PENSION PLAN BENEFITS (Continued)

Post-Retirement Adjustments

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21
2021	5.1	13
2022	7.4	15
2023	1.6	(21)

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the fiscal reporting period January 1, 2024 through December 31, 2024, the WRS recognized \$54,315 in contributions from the employer. Contribution rates as of December 31, 2024 are:

	<u>Employee</u>	<u>Employer</u>
General (including teachers, executive, and elected official)	6.90%	6.90%
Protective with Social Security	6.90%	14.32%

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 8 – WISCONSIN RETIREMENT SYSTEM PENSION PLAN BENEFITS (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the Village of Grantsburg reported a liability of \$53,981 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the Village's proportion was 0.00363063% which was a decrease of 0.00028313% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Village recognized pension expense of \$38,004.

At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 217,648	\$ 288,276
Changes in Assumptions	23,528	-
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	188,113	-
Changes in Proportion and Differences Between Village Contributions and Proportionate Share of Contributions	2,837	65
Village Contributions Subsequent to the Measurement Date	54,315	-
Total	<u>\$ 486,441</u>	<u>\$ 288,341</u>

The \$54,315 reported as deferred outflows, related to pension resulting from the WRS Employer's contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended December 31:	Net Deferred Outflows and (Inflows) of Resources
2025	\$ 29,797
2026	31,277
2027	118,743
2028	(36,032)
	<u>\$ 143,785</u>

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 8 – WISCONSIN RETIREMENT SYSTEM PENSION PLAN BENEFITS (Continued)

Actuarial Assumptions

The Total Pension Liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*:	1.7%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018, to December 31, 2020. The Total Pension Liability for December 31, 2023, is based upon a roll-forward of the liability calculated from the December 31, 2022, actuarial valuation.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 8 – WISCONSIN RETIREMENT SYSTEM PENSION PLAN BENEFITS (Continued)

Long-Term Expected Return on Plan Assets

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

Retirement Funds Asset Allocation Targets and Expected Returns¹

As of December 31, 2023:

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %²</u>
Global Equities	40.0%	7.6%	5.0%
Fixed Income	27.0%	5.3%	2.7%
Inflation Sensitive	19.0%	3.6%	1.1%
Real Estate	8.0%	5.2%	2.6%
Private Equity/Debt	18.0%	9.6%	6.9%
Leverage ³	-12.0%	0.0%	0.0%
Total Core Fund	<u>100.0%</u>	7.4%	4.8%
<u>Variable Fund Asset Class</u>			
U.S. Equities	70.0%	7.2%	4.6%
International Equities	30.0%	8.1%	5.5%
Total Variable Fund	<u>100.0%</u>	7.7%	5.1%

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.7%

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 8 – WISCONSIN RETIREMENT SYSTEM PENSION PLAN BENEFITS (Continued)

Single Discount Rate

A single discount rate of 6.80% was used to measure the Total Pension Liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.70% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Village of Grantsburg's proportionate share of the Net Pension Liability (Asset) calculated using the discount rate of 6.80 percent, as well as what the Village of Grantsburg's proportionate share of the Net Pension Liability (Asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)
Village's Proportionate Share of the Net Pension Liability (Asset)	\$ 521,746	\$ 53,981	\$ (273,335)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

As of December 31, 2024, the Village reported a payable to the pension plan of \$7,716, which represents contractually required contributions outstanding as of the end of the year.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER PLAN

General Information about the Other Postemployment Benefits (OPEB)

Plan Description

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

OPEB Plan Fiduciary Net Position

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided

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

Contributions

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

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

Contribution rates as of December 31, 2024 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Post Retirement Coverage	40% of member contribution
25% Post Retirement Coverage	20% of member contribution

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER PLAN

Contributions (Continued)

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2023, are as listed below:

<u>Attained Age</u>	<u>Basic</u>	<u>Supplemental</u>
Under 30	\$ 0.05	\$ 0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized \$1,322 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2024, the Village of Grantsburg reported a liability of \$38,912 for its proportionate share of the Net OPEB Liability. The Net OPEB Liability was measured as of December 31, 2023, and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the Net OPEB Liability was based on the Village's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the Village's proportion was 0.00845800%, which was a decrease of 0.002414% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2023, the Village recognized OPEB expense of \$1,202.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER PLAN (Continued)

At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 3,443
Changes of Assumptions or Other Input	12,172	15,323
Net Difference Between Projected and Actual Earnings on Investments	525	-
Change in proportion and differences between employer contributions and proportionate share of contributions	4,818	15,595
Village Contributions Subsequent to the Measurement Date	1,322	-
Total	<u>\$ 18,837</u>	<u>\$ 34,361</u>

\$1,322, reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date, will be recognized as a reduction of the Net OPEB Liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:	Net Deferred Outflows and (Inflows) of Resources
2025	\$ (2,557)
2026	(2,479)
2027	(3,525)
2028	(3,419)
2029	(3,801)
Thereafter	(1,065)
	<u>\$ (16,846)</u>

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER PLAN (Continued)

Actuarial Assumptions

The Total OPEB Liability in the January 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018, to December 31, 2020. The Total OPEB Liability for December 31, 2023, is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

Long-Term Expected Return on Plan Assets

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

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40%	2.32%
U.S. Mortgages	Bloomberg U.S. MBS	60%	2.52%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER PLAN (Continued)

Single Discount Rate

A single discount rate of 3.32% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022, to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

Sensitivity of the Village's Proportionate Share of the Net OPEB Liability to changes in the Discount Rate

The following presents the Village's proportionate share of the Net OPEB Liability calculated using the discount rate of 3.32 percent, as well as what the Village's proportionate share of the Net OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32 percent) or 1-percentage-point higher (4.32 percent) than the current rate:

	1% Decrease (2.32%)	Current Discount Rate (3.32%)	1% Increase (4.32%)
Village's Share of Proportionate Share of the Net OPEB Liability	\$ 52,284	\$ 38,912	\$ 28,705

NOTE 10 – RESERVED AND RESTRICTED FUNDS

The long-term bonded debt secured for the Sewer Fund and Stormwater Fund projects includes in its indenture the requirement that a debt service reserve account be maintained until the bonds are retired. \$32,142 is currently held in this account. The indenture also requires a Depreciation Fund to accumulate deposits annually of \$4,800 until a balance of \$48,000 is reached. At year-end, \$48,000 is held in this account. These funds are available, at management's discretion, for their specified use for debt service. In addition, a replacement fund has been established for equipment replacement in the Sewer Fund with a year-end balance of \$20,078. These funds are available for replacement of equipment, to be used at the discretion of management.

The Water Fund long-term bonded debt includes in its indenture a requirement for a Debt Service Reserve Fund, used to accumulate monthly deposits to meet the debt service requirements. The year-end balance in this account is \$55,146. The indenture also requires a Depreciation Fund to accumulate monthly deposits, totaling \$4,700 annually until a balance of \$47,000 is achieved. The year-end balance in this account is \$40,692.

VILLAGE OF GRANTSBURG
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2024

NOTE 11 – RISK MANAGEMENT

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

NOTE 12 – EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure and Classification of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF GRANTSBURG
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues:				
Taxes	\$ 494,210	\$ 494,210	\$ 495,756	\$ 1,546
Intergovernmental	620,723	648,223	656,859	8,636
Licenses and Permits	17,350	17,350	17,942	592
Fines and Forfeits	4,000	4,000	4,580	580
Public Charges for Services	260,450	260,450	258,583	(1,867)
Miscellaneous	89,611	196,800	193,819	(2,981)
Total Revenues	<u>1,486,344</u>	<u>1,621,033</u>	<u>1,627,539</u>	<u>6,506</u>
Expenditures:				
General Government	213,774	213,774	222,858	(9,084)
Public Safety	526,172	544,848	551,946	(7,098)
Public Works	510,242	441,786	446,391	(4,605)
Health and Human Services	18,250	18,250	11,651	6,599
Culture, Recreation, and Education	149,647	260,819	296,716	(35,897)
Debt Service				
Principal Retirement	123,168	99,587	99,587	-
Interest and Fiscal Charges	17,742	14,561	14,561	-
Total Expenditures	<u>1,558,995</u>	<u>1,593,625</u>	<u>1,643,710</u>	<u>(50,085)</u>
Excess (Deficiency) of Revenues Over Expenditures	(72,651)	27,408	(16,171)	(43,579)
Other Financing Sources (Uses):				
Sale of Village Property	-	-	500	500
Transfer In - Tax Equivalent	54,195	54,195	70,115	15,920
Transfer In - TID #3 Closeout	68,456	160,795	-	(160,795)
Transfer Out	(50,000)	(50,000)	(50,000)	-
Total Other Financing Sources (Uses)	<u>72,651</u>	<u>164,990</u>	<u>20,615</u>	<u>(144,375)</u>
Net Change in Fund Balance	-	192,398	4,444	(187,954)
Fund Balance, January 1	326,845	326,845	326,845	-
Fund Balance, December 31	<u>\$ 326,845</u>	<u>\$ 519,243</u>	<u>\$ 331,289</u>	<u>\$ (187,954)</u>

See accompanying Notes to Required Supplementary Information.

VILLAGE OF GRANTSBURG
BUDGETARY COMPARISON SCHEDULE
LIBRARY FUND
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 101,561	\$ 101,561	\$ 100,880	\$ (681)
Public Charge for Services	3,000	3,000	4,025	1,025
Miscellaneous:				
Donations and Contributions	2,000	2,000	26,845	24,845
Total Revenues	<u>106,561</u>	<u>106,561</u>	<u>131,750</u>	<u>25,189</u>
Expenditures:				
Culture, Recreation, and Education	<u>160,202</u>	<u>160,202</u>	<u>151,035</u>	<u>9,167</u>
Excess Revenues Over (Expenditures)	(53,641)	(53,641)	(19,285)	34,356
Other Financing Sources:				
Operating Transfer	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balance	(3,641)	(3,641)	30,715	34,356
Fund Balance, Beginning of Year	<u>71,823</u>	<u>71,823</u>	<u>71,823</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 68,182</u>	<u>\$ 68,182</u>	<u>\$ 102,538</u>	<u>\$ 34,356</u>

See accompanying Notes to Required Supplementary Information.

VILLAGE OF GRANTSBURG
SCHEDULE OF THE VILLAGE'S PROPORTIONATE SHARE OF
THE NET PENSION PLAN LIABILITY (ASSET)
Wisconsin Retirement System
Last 10 Fiscal Years
(Schedule is Presented Prospectively from Implementation)

WRS Fiscal Year End Date (Measurement Date)	The Village's Proportionate Share of the Net Pension (Asset)/Liability	The Village's Proportionate Share of the Net Pension (Asset)/Liability	The Village's Covered-Employee Payroll	The Village's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2023	0.00363063%	\$ 53,980	\$ 528,522	10.21%	98.85%
12/31/2022	0.00391376%	207,339	548,506	37.80%	95.72%
12/31/2021	0.00398721%	(321,376)	514,160	62.51%	106.02%
12/31/2020	0.00417399%	(260,587)	567,144	45.95%	105.26%
12/31/2019	0.00422394%	(136,199)	551,309	24.70%	102.96%
12/31/2018	0.00424483%	151,017	549,249	27.50%	96.45%
12/31/2017	0.00421910%	(125,270)	541,142	23.15%	102.93%
12/31/2016	0.00419709%	34,594	529,060	6.54%	99.12%
12/31/2015	0.00421521%	68,496	528,836	12.95%	98.20%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

VILLAGE OF GRANTSBURG
SCHEDULE OF THE VILLAGE'S CONTRIBUTIONS
Wisconsin Retirement System
Last 10 Fiscal Years
(Schedule is Presented Prospectively from Implementation)

Village's Fiscal Year:	The Village's Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	The Village's Covered Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
12/31/2023	\$ 54,315	\$ 54,315	\$ -	\$ 603,589	9.00%
12/31/2023	44,056	44,056	-	528,522	8.34%
12/31/2022	45,384	45,384	-	548,506	8.27%
12/31/2021	43,326	43,326	-	514,161	8.43%
12/31/2020	46,794	46,794	-	567,144	8.25%
12/31/2019	43,066	43,066	-	551,309	7.81%
12/31/2018	43,946	43,946	-	549,249	8.00%
12/31/2017	43,445	43,445	-	541,142	8.03%
12/31/2016	39,697	39,697	-	529,060	7.50%
12/31/2015	40,477	40,477	-	528,836	7.65%

See accompanying Notes to Required Supplementary Information.

VILLAGE OF GRANTSBURG
SCHEDULE OF THE VILLAGE'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
WISCONSIN LOCAL RETIREE LIFE INSURANCE FUND MULTI-EMPLOYER OPEB PLAN
(Schedule is Presented Prospectively from Implementation)

State OPEB Fiscal Year End Date (Measurement Date)	The Village's Proportionate Share of the Net OPEB Liability	The Village's Proportionate Share of the Net OPEB Liability	The Village's Covered- Employee Payroll	The Village's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/2023	0.00845800%	\$ 38,912	\$ 446,000	8.72%	33.90%
12/31/2022	0.01087200%	41,420	493,000	8.40%	38.81%
12/31/2021	0.01032000%	60,995	531,000	11.49%	29.57%
12/31/2020	0.00921000%	50,662	473,000	10.71%	31.36%
12/31/2019	0.01288000%	51,473	447,000	11.52%	37.58%
12/31/2018	0.01340300%	34,584	507,000	6.82%	48.69%
12/31/2017	0.01359500%	40,902	571,709	7.15%	44.81%

*The amounts presented for each fiscal year were determined as of the 12/31 measurement date that occurred within the fiscal year.

VILLAGE OF GRANTSBURG
SCHEDULE OF THE VILLAGE'S CONTRIBUTIONS TO
WISCONSIN LOCAL RETIREE LIFE INSURANCE FUND MULTI-EMPLOYER OPEB PLAN
LAST TEN FISCAL YEARS
(Schedule is Presented Prospectively from Implementation)

<u>Village Fiscal Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>The Village's Covered - Employee Payroll</u>	<u>Contributions as a Percentage of Covered - Employee Payroll</u>
12/31/2024	\$ 1,322	\$ 1,322	\$ -	\$ 550,000	0.24%
12/31/2023	172	172	-	446,000	0.04%
12/31/2022	211	211	-	531,000	0.04%
12/31/2021	183	183	-	468,000	0.04%
12/31/2020	183	183	-	473,000	0.04%
12/31/2019	258	258	-	447,000	0.06%
12/31/2018	258	258	-	571,709	0.05%

See accompanying Notes to Required Supplementary Information.

VILLAGE OF GRANTSBURG
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2024

NOTE 1 – BUDGETARY INFORMATION

GASB Statement No. 34 requires the presentation of budgetary comparison schedules for the general fund and for each major special revenue fund. Budgetary information is derived from the Village's annual operating budget.

The Village's budget is adopted in accordance with Chapter 65 of the Wisconsin Statutes and on a basis consistent with generally accepted accounting principles. Changes to appropriations authorized in the adopted budget generally require a vote of two-thirds of the entire membership of the governing body. The Village's legal budget is adopted at the major function level in the general fund (i.e., general government) and at the fund level in all other funds. The Village exercises budgetary expenditure control at the department level.

Budget amounts in the statements include both the original adopted budget and the final budget. Changes to the budget during the year (if any), generally include amendments authorized by the governing body, additions of approved carryover amounts and appropriations of revenues and other sources for specified expenditures/uses. Appropriated budget amounts in the general fund lapse at the end of the year unless specifically carried over for financing subsequent year expenditures.

The Village has some overdrawn appropriations for the year ended December 31, 2024. Actual disbursements exceeded budgeted amounts in the General Fund by function as follows:

General Government	\$ 9,084
Public Safety	7,098
Public Works	4,605
Culture, Recreation, and Education	35,897

VILLAGE OF GRANTSBURG
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2024

NOTE 2 – CHANGE IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO PENSION LIABILITIES (ASSETS)

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

Changes of assumptions: Based on a three-year experience study conducted in 2021, covering January 1, 2018, through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.00% to 6.80%
- Lowering the discount rate from 7.00% to 6.80%
- Lowering the price inflation rate from 2.50% to 2.40%
- Lowering the post-retirement adjustments from 1.90% to 1.70%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018, covering January 1, 2015, through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.20% to 7.00%
- Lowering the discount rate from 7.20% to 7.00%
- Lowering the wage inflation rate from 3.20% to 3.00%
- Lowering the price inflation rate from 2.70% to 2.50%
- Lowering the post-retirement adjustments from 2.10% to 1.90%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

VILLAGE OF GRANTSBURG
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2024

**NOTE 3 – SIGNIFICANT METHODS AND ASSUMPTIONS USED IN CALCULATING WISCONSIN RETIREMENT SYSTEM
ACTUARIALLY DETERMINED CONTRIBUTIONS**

	2023	2022	2021	2020	2019
Valuation Date:	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	7.0%	7.0%	7.0%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.2%
Seniority/Merit:	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%
Post-Retirement Benefit Adjustments*:	1.7%	1.9%	1.9%	1.9%	2.1%
	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.
Retirement Age:	2020 WRS Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).
Mortality:					

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

VILLAGE OF GRANTSBURG
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2024

**NOTE 3 – SIGNIFICANT METHODS AND ASSUMPTIONS USED IN CALCULATING WISCONSIN RETIREMENT SYSTEM
ACTUARIALLY DETERMINED CONTRIBUTIONS (Continued)**

	2018	2017	2016	2015	2014
Valuation Date:	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.0%	3.0%	3.2%
Seniority/Merit:	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%
Post-Retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience- based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.
Retirement Age:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all future improvements (margin) in mortality.
Mortality:					

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

VILLAGE OF GRANTSBURG
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2024

NOTE 4 – CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO LRLIF OPEB LIABILITIES (ASSETS)

Benefit Terms: There were no recent changes in benefit terms.

Assumptions: In addition to the rate changes detailed in the tables on the previous page, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three-year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021, total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.50% to 2.40%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018, total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.20% to 3.00%
- Lowering the price inflation rate from 2.70% to 2.50%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

SUPPLEMENTARY INFORMATION

VILLAGE OF GRANTSBURG
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2024
(WITH ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024			2023
	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues:				
Taxes:				
General Property Taxes	\$ 483,260	\$ 483,261	\$ 1	\$ 479,177
In Lieu of Taxes - Housing Authority	5,650	5,651	1	5,535
In Lieu of Taxes - Other	5,100	6,051	951	3,900
Interest on Delinquent Taxes	200	793	593	83
Total Taxes	494,210	495,756	1,546	488,695
Intergovernmental:				
State Shared Revenues	505,565	506,538	973	428,404
Personal Property Aids	1,192	1,192	-	1,192
Fire Insurance Tax	4,000	4,376	376	3,848
State Grant - Computer Aid	3,534	3,534	-	3,534
State Grant - Law Enforcement	800	7,881	7,081	7,824
General Transportation Aids	92,480	92,709	229	90,712
Local Transportation Improvement Aids	6,332	6,332	-	-
Municipal Services Aid	6,179	6,156	(23)	4,955
Airport Grant	20,000	20,000	-	-
DNR Park Grant	7,500	7,500	-	-
State Grant - Election Aid	-	-	-	1,200
In Lieu of Taxes - DNR	641	641	-	641
Total Intergovernmental	648,223	656,859	8,636	542,310
Licenses and Permits:				
Liquor and Malt Beverages	13,200	11,945	(1,255)	23,762
Dog Licenses	950	1,281	331	1,264
Building Permits	2,000	3,380	1,380	28,507
Zoning Permits	1,200	1,336	136	3,300
Total Licenses and Permits	17,350	17,942	592	56,833
Fines and Forfeitures:				
Ordinance and Municipal Citations	4,000	4,580	580	2,537
Public Charges for Services:				
Clerk's Fees	2,000	2,133	133	1,580
Law Enforcement Fees	150	145	(5)	370
Street Department Services	800	1,270	470	837
Airport Services	6,800	6,884	84	6,805
Campground Fees	85,000	79,839	(5,161)	85,014
Pool	24,200	26,271	2,071	23,277
Trash Collection	139,500	138,112	(1,388)	134,884
Recycling	-	104	104	46
Riverside Cemetery	2,000	3,825	1,825	1,525
Total Public Charges for Services	260,450	258,583	(1,867)	254,338
Miscellaneous:				
Interest on Investments	25,500	25,586	86	22,801
Interest on Special Assessments	1,500	1,927	427	2,343
Rent Income	7,500	9,521	2,021	8,751
Insurance Recoveries	-	568	568	1,974
Donations and Contributions	161,344	154,722	(6,622)	81,418
Other Revenues	956	1,495	539	4,647
Total Miscellaneous	196,800	193,819	(2,981)	121,934
Total Revenues	1,621,033	1,627,539	6,506	1,466,647

VILLAGE OF GRANTSBURG
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (Continued)
YEAR ENDED DECEMBER 31, 2024
(WITH ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024			2023
	Final Budget	Actual	Variance Positive (Negative)	Actual
Expenditures:				
General Government:				
Village Board	\$ 8,558	\$ 7,903	\$ 655	\$ 9,148
Legal	6,500	8,511	(2,011)	7,114
Clerk-Treasurer	109,453	117,643	(8,190)	110,126
Elections	5,000	6,169	(1,169)	7,088
IT Services	16,000	14,756	1,244	15,358
Assessor	16,050	16,120	(70)	16,045
Village Office Building	28,141	26,846	1,295	34,971
Insurance	20,420	17,580	2,840	19,642
Other General Expenses	3,652	3,629	23	33,423
Engineering Services	-	3,701	(3,701)	217
Total General Government	213,774	222,858	(9,084)	253,132
Public Safety:				
Law Enforcement	404,701	411,423	(6,722)	300,361
Fire Protection	57,835	58,211	(376)	60,032
Ambulance	82,312	82,312	-	78,401
Total Public Safety	544,848	551,946	(7,098)	438,794
Public Works:				
Machinery and Equipment	44,812	48,967	(4,155)	56,243
Garage and Shop	23,367	24,280	(913)	26,243
Street Construction	42,000	71,280	(29,280)	43,278
Street Maintenance	104,840	110,554	(5,714)	100,628
Snow and Ice Control	50,303	26,474	23,829	71,100
Street Lighting	26,100	23,305	2,795	30,540
Capital Outlay	500	693	(193)	428
Airport	8,511	5,715	2,796	5,965
Trash Collection	139,372	132,312	7,060	129,682
Recycling	1,981	2,811	(830)	2,418
Total Public Works	441,786	446,391	(4,605)	466,525
Health and Social Services:				
Cemetery	18,250	11,651	6,599	12,314
Culture, Recreation, and Education:				
Community Center	10,455	8,399	2,056	9,916
Community Events	11,783	19,173	(7,390)	18,647
Fairgrounds	834	785	49	834
Pool Operations	61,884	63,823	(1,939)	64,866
Golf Course	8,254	8,953	(699)	1,475
Skating Rink	-	25	(25)	849
Memory Lake Dam	-	1,139	(1,139)	1,015
Park	135,456	130,851	4,605	41,751
Campground	32,153	63,568	(31,415)	55,552
Total Culture, Recreation, and Education	260,819	296,716	(35,897)	194,905

VILLAGE OF GRANTSBURG
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (Continued)
YEAR ENDED DECEMBER 31, 2024
(WITH ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024			2023
	Final Budget	Actual	Variance Positive (Negative)	Actual
Expenditures (Continued):				
Conservation and Development:				
Economic Development	\$ -	\$ -	\$ -	\$ 1,430
Debt Service:				
Principal Long-Term	99,587	99,587	-	98,086
Interest	14,561	14,561	-	19,800
Total Debt Service	<u>114,148</u>	<u>114,148</u>	<u>-</u>	<u>117,886</u>
Total Expenditures	1,593,625	1,643,710	(50,085)	1,484,986
Excess (Deficiency) of Revenues				
Over Expenditures	27,408	(16,171)	(43,579)	(18,339)
Other Financing Sources (Uses):				
Sale of Village Property	-	500	500	-
Transfer In - Tax Equivalent	54,195	70,115	15,920	53,356
Issuance of Long-Term Debt	160,795	-	(160,795)	245,525
Transfer Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>(50,000)</u>
Total Other Financing Sources (Uses)	<u>164,990</u>	<u>20,615</u>	<u>(144,375)</u>	<u>248,881</u>
Net Change in Fund Balance	192,398	4,444	(187,954)	230,542
Fund Balance, January 1, As Previously Stated	326,845	326,845	-	112,967
Prior Period Adjustment	-	-	-	(16,664)
Fund Balance, January 1, As Restated	<u>326,845</u>	<u>326,845</u>	<u>-</u>	<u>96,303</u>
Fund Balance, December 31	<u>\$ 519,243</u>	<u>\$ 331,289</u>	<u>\$ (187,954)</u>	<u>\$ 326,845</u>

VILLAGE OF GRANTSBURG
WATER UTILITY
BUDGET TO ACTUAL COMPARISON
Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues	\$ 411,130	\$ 411,130	\$ 401,289	\$ (9,841)
Operating Expenses:				
Operation	160,308	160,308	110,246	50,062
Maintenance	5,000	5,000	25,188	(20,188)
Administrative and General	96,629	96,629	107,700	(11,071)
Total Operation and Maintenance	<u>261,937</u>	<u>261,937</u>	<u>243,134</u>	<u>18,803</u>
Depreciation	96,015	96,015	106,456	(10,441)
Total Operating Expenses	<u>357,952</u>	<u>357,952</u>	<u>349,590</u>	<u>8,362</u>
Operating Income	53,178	53,178	51,699	(1,479)
Nonoperating Revenues (Expenses):				
Interest Income	-	-	1,349	1,349
Interest on Long-Term Debt	(9,381)	(9,381)	(12,986)	(3,605)
Total Nonoperating Revenues (Expenses)	<u>(9,381)</u>	<u>(9,381)</u>	<u>(11,637)</u>	<u>(2,256)</u>
Income Before Transfers and Capital Contributions	43,797	43,797	40,062	(3,735)
Transfers and Capital Contributions				
Transfer to General Fund - Tax Equivalents	(54,195)	(54,195)	(54,195)	-
Transfers In	-	-	1,879	1,879
Capital Contributions	-	-	493,848	493,848
Total Capital Contributions and Transfers	<u>(54,195)</u>	<u>(54,195)</u>	<u>441,532</u>	<u>495,727</u>
Change in Net Position	(10,398)	(10,398)	481,594	491,992
Net Position, Beginning of Year	<u>2,540,798</u>	<u>2,540,798</u>	<u>2,540,798</u>	<u>-</u>
Net Position, End of Year	<u>\$ 2,530,400</u>	<u>\$ 2,530,400</u>	<u>\$ 3,022,392</u>	<u>\$ 491,992</u>

VILLAGE OF GRANTSBURG
STORMWATER UTILITY
BUDGET TO ACTUAL COMPARISON
Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues	\$ 72,000	\$ 72,000	\$ 73,195	\$ 1,195
Operating Expenses:				
Operation	10,177	10,177	3,837	6,340
Administrative and General	23,586	23,586	20,338	3,248
Total Operation and Maintenance	33,763	33,763	24,175	9,588
Depreciation	32,098	32,098	33,326	(1,228)
Total Operating Expenses	65,861	65,861	57,501	8,360
Operating Income	6,139	6,139	15,694	9,555
Nonoperating Revenues (Expenses):				
Interest Income	150	150	312	162
Interest on Long-Term Debt	(4,084)	(4,084)	(3,697)	387
Total Nonoperating Revenues (Expenses)	(3,934)	(3,934)	70,375	74,309
Income Before Transfers	2,205	2,205	86,069	83,864
Transfers	3,539	3,539	3,539	-
Change in Net Position	5,744	5,744	89,608	83,864
Net Position, Beginning of Year	518,130	518,130	518,130	-
Net Position, End of Year	\$ 523,874	\$ 523,874	\$ 607,738	\$ 83,864

VILLAGE OF GRANTSBURG
SEWER UTILITY
BUDGET TO ACTUAL COMPARISON
Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues	\$ 263,700	\$ 263,700	\$ 315,395	\$ 51,695
Operating Expenses:				
Operation	172,336	172,336	157,270	15,066
Maintenance	5,000	5,000	25,273	(20,273)
Administrative and General	97,731	97,731	93,994	3,737
Total Operation and Maintenance	<u>275,067</u>	<u>275,067</u>	<u>276,537</u>	<u>(1,470)</u>
Depreciation	77,152	77,152	86,729	(9,577)
Total Operating Expenses	<u>352,219</u>	<u>352,219</u>	<u>363,266</u>	<u>(11,047)</u>
Operating Income	(88,519)	(88,519)	(47,871)	40,648
Nonoperating Revenues (Expenses):				
Interest Income	2,000	2,000	1,545	(455)
Interest on Long-Term Debt	(8,484)	(8,484)	(8,481)	3
Total Nonoperating Revenues (Expenses)	<u>(6,484)</u>	<u>(6,484)</u>	<u>(6,936)</u>	<u>(452)</u>
Income Before Transfers and Capital Contributions	(95,003)	(95,003)	(54,807)	40,196
Transfers and Capital Contributions				
Capital Contributions	-	-	981,753	981,753
Transfers	183	183	184	1
Total Transfers and Capital Contributions	<u>183</u>	<u>183</u>	<u>981,937</u>	<u>981,754</u>
Change in Net Position	(94,820)	(94,820)	927,130	1,021,950
Net Position, Beginning of Year	<u>1,095,064</u>	<u>1,095,064</u>	<u>1,095,064</u>	-
Net Position, End of Year	<u>\$ 1,000,244</u>	<u>\$ 1,000,244</u>	<u>\$ 2,022,194</u>	<u>\$ 1,021,950</u>

SINGLE AUDIT SECTION



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INDEPENDENT AUDITOR'S 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*

Village Board
Village of Grantsburg
Grantsburg, Wisconsin

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Grantsburg as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village of Grantsburg's basic financial statements, and have issued our report thereon dated May 7, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village of Grantsburg's internal control over financial reporting (internal control) as a basis for designing 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 Village of Grantsburg's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Grantsburg's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, 2024-003, 2024-004, and 2024-005 to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village of Grantsburg'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 financial statements. 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 did not disclose any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Village of Grantsburg's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village of Grantsburg's response to the findings identified in our engagement and described in the accompanying schedule of findings and questioned costs. Village of Grantsburg's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Two Rivers Accounting, LLC

Two Rivers Accounting, LLC
Rice Lake, Wisconsin
May 7, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Village Board
Village of Grantsburg
Grantsburg, Wisconsin

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Village of Grantsburg's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the Village of Grantsburg's major federal programs for the year ended December 31, 2024. Village of Grantsburg's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Village of Grantsburg complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Village of Grantsburg and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Village of Grantsburg's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Village of Grantsburg's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Village of Grantsburg's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance; and therefore, it is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Village of Grantsburg's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Village of Grantsburg's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Village of Grantsburg's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Village of Grantsburg's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Two Rivers Accounting, LLC

Two Rivers Accounting, LLC
Rice Lake, Wisconsin
May 7, 2025

VILLAGE OF GRANTSBURG
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Receivable (Unearned Revenue) January 01, 2024	Expenditures	Grant Reimburse- ments	Accrued Receivable (Unearned Revenue) December 31, 2024
<u>U.S. Department of Commerce</u>							
Public Works and Economic Development Act of 1965, as amended (06-01-06335)	11.300			\$ -	\$ 1,278,703	\$ 600,229	\$ 678,474

VILLAGE OF GRANTSBURG
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2024

NOTE 1 – BASIS OF PRESENTATIONS

The accompanying schedule of expenditures of federal awards includes the federal award activity of the Village of Grantsburg under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Village of Grantsburg, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Village of Grantsburg.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported in accordance with accounting principles generally accepted in the United States of America. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent deferred revenue, recognized adjustments, or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

Village of Grantsburg has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

VILLAGE OF GRANTSBURG
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION I: SUMMARY OF AUDITOR'S RESULTS:

Financial Statements

Type of auditor's report issued:

Unmodified

Internal Control over financial reporting:

* Material weakness (es) identified?

 x Yes

 No

Significant deficiency (es) identified?

 Yes

 x None Reported

Noncompliance material to the financial statements?

 Yes

 x No

* See 'Section II: Financial Statement Findings' for additional information on the material weaknesses.

Federal Awards

Internal Control over federal major programs:

Material weakness (es) identified?

 Yes

 x No

Significant deficiency (es) identified?

 Yes

 x None Reported

Type of auditor's report issued on compliance
for major federal programs:

Unmodified

Any audit findings disclosed that are required to be
reported in accordance with the *Uniform Guidance*?

 Yes

 x No

Identification for major federal programs:

ALN(s)

Name of Federal Program or Cluster

11.300

Public Works and Economic Development Act of 1965, as amended

Dollar threshold used to distinguish between type A and type B programs:

 \$ 750,000

Auditee qualified as low-risk auditee?

 Yes

 x No

VILLAGE OF GRANTSBURG
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION I: SUMMARY OF AUDITOR'S RESULTS (Continued):

Other Issues

- | | | |
|---|---|-----------|
| 1. Do the auditors' report or the notes to the financial statements include disclosure | | <u>No</u> |
| 2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the Uniform Guidance: | | <u>No</u> |
| 3. Was a management letter or other document conveying audit comments issued as | | <u>No</u> |
| 4. Name and signature of Principal | Brandon Willger, CPA

<i>Brandon Willger, CPA</i> | |
| 5. Date of Report | May 7, 2025 | |

VILLAGE OF GRANTSBURG
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS

FINDING: 2024-001 – Limited Segregation of Duties

Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Criteria:	Village Board and management are responsible for establishing and maintaining internal controls over financial reporting to prevent misstatements in their financial reporting.
Condition:	During our audit, we noted that many of the accounting functions are performed by a few individuals (recording receipts, recording vendor invoices, transporting the bank deposit, opening mail, preparing checks, and mailing checks). These same individuals have the ability to record journal entries and reconcile accounts.
Cause:	Limited staff retracts the ability to properly segregate duties.
Effect:	Because of the lack of segregation of duties, unauthorized transactions, or misstatements as a result of errors could occur.
Recommendation:	We recognized that the Village is not large enough to employ additional staff for the sole purpose of segregation of duties. Therefore, the Village Board should rely on its direct knowledge of the Village's operations and thoroughly review financial reports to control and safeguard assets and ensure accurate financial reporting. We also recommend the Village Board reviews bank reconciliations and journal entries.
Management's Response:	The Village is aware of the lack of segregation of duties caused by the limited size of its staff and therefore, agrees with this matter. The Village will continue to improve the segregation of duties wherever possible and will continue to have the Village Board's involvement in the review and approval process as much as practical.
Responsible Official:	Sheila Meyer, Village Clerk-Treasurer
Anticipated Completion Date:	This finding will not completely resolve given the limited number of financial staff and limited financial resources of the Village. The Village will rely on the Village Board for oversight and review of financial records.

VILLAGE OF GRANTSBURG
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING: 2024-002 – Material Audit Adjustments

Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Criteria:	The Village should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.
Condition:	The audit firm proposed, and the Village posted to its general ledger accounts, journal entries for correcting certain misstatements.
Cause:	The Village has not established controls to ensure that all accounts are adjusted to their appropriate year-end balances in accordance with GAAP.
Effect:	The financial statements of the Village may include inaccurate information not detected or prevented by village staff.
Recommendation:	We recommend the Village should continue to evaluate its internal control process to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year-end balances in accordance with GAAP.
Management's Response:	The Village will continue to rely on the expertise of the audit firm to continue to propose audit adjustments as necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP). Management will review and approve those entries prior to recording them.
Responsible Official:	Sheila Meyer, Village Clerk-Treasurer
Anticipated Completion Date:	The Village will continue to rely on the expertise of the audit firm to continue to propose audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP).

VILLAGE OF GRANTSBURG
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING 2024-003 – Financial Accounting and Reporting

Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Criteria:	Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial position, change in net position, and disclosures in the financial statements, in conformity with U.S. Generally Accepted Accounting Principles (GAAP).
Condition:	During our audit, we noted that the internal control system does not include a process for preparing the annual audited financial statements and the related disclosures in accordance with GAAP.
Cause:	Management does not have the training and/or skills to prepare the financial statements in accordance with the generally accepted accounting principles.
Effect:	Although the auditors are preparing the financial statements and related footnotes, management of the Village thoroughly reviews them and accepts responsibility for their completeness and accuracy.
Recommendation:	We recommend that management continue to make this decision on a cost/benefit basis.
Management's Response:	The Village accepts this finding. The decision by the Board and Management to outsource the preparation of the financial statements and related notes has been on a cost/benefit basis. The Village has assigned an individual with the knowledge and skills to review the financial statements which includes comparing the financial statements to the trial balances and prior year financial statements. After this process is complete, the Village accepts responsibility for the financial statements.
Responsible Official:	Sheila Meyer, Village Clerk-Treasurer
Anticipated Completion Date:	This finding will not completely resolve given the cost/benefit basis decision the Village Board and management continue to make.

VILLAGE OF GRANTSBURG
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING 2024-004 – Financial Reporting for Federal Awards and State Assistance

Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Criteria:	The Village should prepare the schedule of expenditures of federal awards in accordance with federal requirements.
Condition:	The Village is required to prepare appropriate financial statements, including the schedules of expenditures of federal awards. The Village did not prepare the schedule of expenditures of federal awards. The schedule was prepared by Two Rivers Accounting, LLC.
Cause:	Management does not have the training and/or skills to prepare this schedule.
Effect:	Although the auditors are preparing the schedule of expenditures of federal awards, management of the Village thoroughly reviews the schedule and accepts responsibility for its completeness and accuracy.
Recommendation:	We recommend that management continue to make this decision on a cost/benefit basis.
Management's Response:	The Village will continue to rely on the expertise of an accounting firm to prepare this schedule.
Responsible Official:	Sheila Meyer, Village Clerk-Treasurer
Anticipated Completion Date:	This finding will not completely resolve given the cost/benefit basis decision the Village Board and management continue to make.

VILLAGE OF GRANTSBURG
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING 2024-005 – Financial Reporting for the Federal Clearing House Data Collection Form

Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Criteria:	The Village should prepare the data collection form in accordance with the requirements of the Federal Clearinghouse.
Condition:	The Village is required to prepare the data collection form in accordance with the requirements of the Federal Clearinghouse. The Village did not prepare the data collection form. The data collection form was prepared by Two Rivers Accounting, LLC.
Cause:	Management does not have the training and/or skills to prepare the data collection form.
Effect:	Although the auditors are preparing the data collection form, management of the Village thoroughly reviews the form and accepts responsibility for its completeness and accuracy.
Recommendation:	We recommend that management continue to make this decision on a cost/benefit basis.
Management's Response:	The Village will continue to rely on the expertise of an accounting firm to prepare this data collection form.
Responsible Official:	Sheila Meyer, Village Clerk-Treasurer
Anticipated Completion Date:	This finding will not completely resolve given the cost/benefit basis decision the Village Board and management continue to make.

SECTION III - FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

None.



Village of Grantsburg

316 South Brad Street
Grantsburg, WI 54840

CORRECTIVE ACTION PLAN

Financial Statement Findings:

FINDING 2024-001: Segregation of Duties – The Village is aware of the lack of segregation of duties caused by the limited size of staff. Segregation of duties are enhanced whenever possible, and the Village Board Finance Committee assumes an active role through monthly review of receipt and disbursement transactions and monthly financial statements.

Responsible Official – Sheila Meyer, Village Clerk-Treasurer

Anticipated Completion Date – This finding will not completely resolve itself given the limited number of financial staff and limited financial resources of the Village. The Village will rely on the Village Board Finance Committee for oversight and review of financial records.

FINDING 2024-002: Material Audit Adjustments – The Village will continue to rely on the expertise of the audit firm to continue to propose audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP). Management will review and approve those entries prior to recording them. The Village has reviewed and approved the proposed material audit adjustments and has made the adjustments to the Village's general ledger.

Responsible Official – Sheila Meyer, Village Clerk-Treasurer

Anticipated Completion Date – This finding will not completely resolve itself given the Village will continue to rely on the expertise of the audit firm to continue to propose audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP).

FINDING 2024-003: Financial Accounting and Reporting – The Village is aware that its staff does not have the training to prepare the financial statements and related notes in accordance with GAAP. The Village will rely on the assistance of the auditors for the preparation of the financial statements and related notes. The Village has assigned an individual with the knowledge and skills to review financial statements. This includes comparing the financial statements to the trial balances and prior year financial statements. After this process is complete, the Village accepts responsibility for the financial statements.

Responsible Official – Sheila Meyer, Village Clerk-Treasurer

Anticipated Completion Date – This finding will not completely resolve itself given the cost/benefit basis decision the Village Board and management continue to make.

Corrective Action Plan (Continued):

FINDING 2024-004: Financial Reporting for Federal Awards and State Assistance – The Village is aware that its staff does not have the training to prepare the schedule of expenditures of federal awards and related footnotes. The Village will rely on the assistance of the auditors for preparation of these schedules and related footnotes. After the review process is completed, the Village accepts responsibility for the schedules and related footnotes.

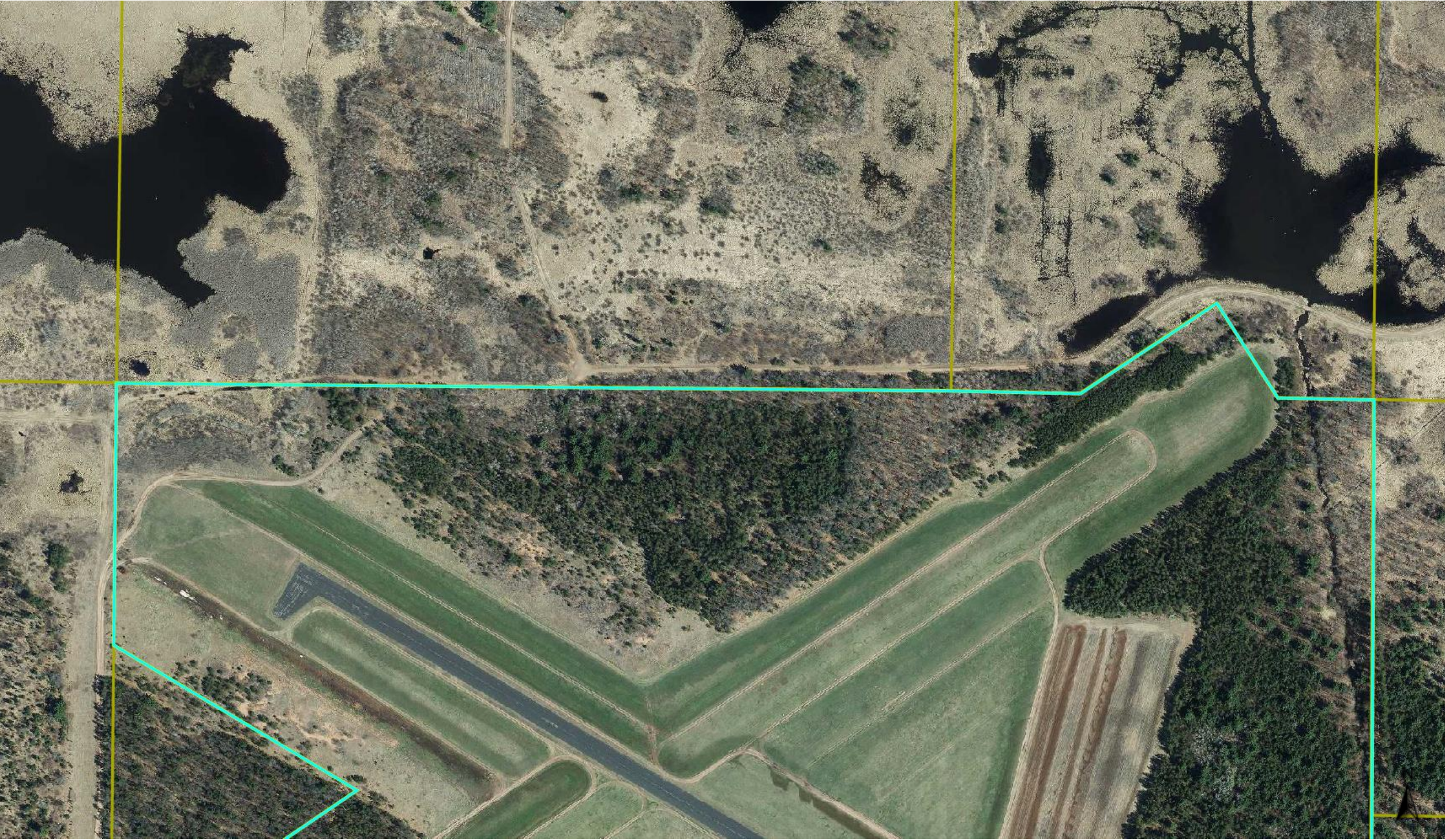
Responsible Official – Sheila Meyer, Village Clerk-Treasurer

Anticipated Completion Date – This finding will not completely resolve itself given the cost/benefit basis decision the Village Board and management continue to make.

FINDING 2024-005 – Financial Reporting for the Federal Clearing House Data Collection Form – The Village is aware that its staff does not have the training to prepare the data collection form. The Village will rely on the assistance of the auditors for the preparation of this form. After the review process is completed, the Village accepts responsibility for the data collection form.

Responsible Official – Sheila Meyer, Village Clerk-Treasurer

Anticipated Completion Date – This finding will not completely resolve given the cost/benefit basis decision the Village Board and management continue to make.



Chapter 507. Vehicles, All-Terrain and Off-Road

[HISTORY: Adopted by the Village Board of the Village of Grantsburg at time of adoption of Code (see Ch. 1, General Provisions, Art. II). Amendments noted where applicable.]

GENERAL REFERENCES

Parks and recreation — See Ch. **396**.

Snowmobiles — See Ch. **451**.

Vehicles and traffic — See Ch. **511**.

§ 507-1. All-terrain vehicles and utility terrain vehicles.

A. State statutes adopted. The provisions and defining regulations with respect to all-terrain vehicles and utility terrain vehicles in the following enumerated subsections of § 23.22, Wis. Stats., and any future amendments or revisions, are hereby adopted by reference and made part of this section as if fully set forth herein. Any acts required to be performed by the following statutory subsections or which are prohibited by such statutory subsections are required to be performed or are prohibited by this section.

- (1) Section 23.33(1), Definitions [including Subsections (a) through (np)].
- (2) Section 23.33(2), Registration.
- (3) Section 23.33(3), Rules of operation [including Subsections (a) through (i)].
- (4) Section 23.33(4), Operation on or near highways [including Subsections (a) through (e)].
- (5) Section 23.33(5), Age restrictions [including Subsections (a) and (c)].
- (6) Section 23.33(6), Equipment requirements [including Subsections (a) through (e)].
- (7) Section 23.33(7), Accidents [including Subsections (a) and (b)].

B. All-terrain and utility terrain vehicle use in Village.
[Amended 5-13-2019 by Ord. No. 04-19]

- (1) The Village Board designates all Village streets as all-terrain and utility terrain vehicle routes/trails, except the following:
 - (a) West Madison Avenue from South Pine Street to South Oak Street.
 - (b) East James Avenue from South Robert Street to Johnson Street.
 - (c) Johnson street from State Highway 70 to the schools.
- (2) All-terrain and utility terrain vehicles may be operated directly from a Village resident's dwelling to access a designated trail and directly back on Village streets.

C. Conditions.

- (1) All all-terrain vehicle and utility terrain vehicle operators shall obey posted route speed limit of 25 miles per hour.
[Amended 1-14-2019 by Ord. No. 01-19]
- (2) All all-terrain vehicle and utility terrain vehicle operators shall ride in single file on the right-hand side of the paved portion of the roadway.
- (3) Operators must be 16 years of age or older.
- (4) All all-terrain vehicle and utility terrain vehicle operators born after January 1, 1988, must have a valid safety certificate.
- (5) Hours of operation of all-terrain vehicles and utility terrain vehicles shall be from 6:00 a.m. to 10:00 p.m. on all routes within the Village of Grantsburg.
- (6) Routes must be signed in accordance with § NR 64.12(7), Wis. Adm. Code.
- (7) All all-terrain vehicles and utility terrain vehicles operated on routes must activate their headlights and taillights.
- (8) All all-terrain vehicle and utility terrain vehicle operators and passengers under the age of 18 must wear a helmet.

D. Enforcement. This section shall be enforced by any law enforcement officer authorized to enforce the laws of the State of Wisconsin.

§ 507-2. Additional restrictions on all-terrain vehicles.

- A. No person shall operate any all-terrain vehicle within the Village of Grantsburg at a speed in excess of 25 miles per hour. No person may operate an all-terrain vehicle on a designated access route within the Village of Grantsburg at a speed in excess of 25 miles per hour.
[Amended 5-13-2019 by Ord. No. 05-19]
- B. No person shall leave or allow an all-terrain vehicle owned or operated by him to remain unattended on any public highway or public property while the motor is running or with the starting key left in the ignition.
- C. Parking of all-terrain vehicles out of the traffic lanes will be permitted on the all-terrain vehicle route portion.
- D. No person shall operate an all-terrain vehicle on any private property not owned or controlled by him within the Village of Grantsburg without the express consent or permission of the owner of said property.

§ 507-3. Unauthorized off-road operation of motor vehicles.

- A. Findings. The unauthorized off-road operation of motor vehicles has resulted in:
 - (1) Serious damage to public and private lands, including damage or destruction to vegetation, animal life and improvement to lands;
 - (2) The permanent scarring of land and an increase in both erosion and air pollution;
 - (3) Collisions and near collisions threatening the life and safety of the operators of such vehicles as well as of other persons; and
 - (4) A loss of the privacy and quiet to which the owners and users of land are rightfully entitled.
- B. Definitions. For purposes of this section, the terms below shall be defined as follows:

MOTOR VEHICLE

Any vehicle which is self-propelled and shall include but not be limited to automobiles, trucks, jeeps, vans, motorcycles, motorbikes, go-carts, motorized three-wheeled vehicles, all-terrain vehicles, motorized scooters, light utility vehicles, mopeds, snowmobiles, dune buggies and tractors. "Motor vehicle" shall not mean any airplane, railroad train, boat, wheelchair or bicycle. A vehicle which would otherwise be defined as a motor vehicle under this section shall not be so defined while it is being operated:

- (1) Solely for the purpose of construction or maintenance of an improvement to land or solely for access to construction or maintenance sites, provided that such operation is by persons having legitimate business on such lands or sites.
- (2) By or at the direction of public employees or utility company employees as part of their employment duties.
- (3) By the holder of an easement or right of access on or over the land on which operation is occurring or the holder's employees or agents.

OFF-ROAD

- (1) Any location which:
 - (a) Is not a paved or maintained public street or alley;
 - (b) Is not used or maintained by the owner or lessee of land as a driveway, parking lot or other way for motor vehicles; or
 - (c) Is a private trail for use only by the owner or his permittees for recreational or other vehicular use.
- (2) "Off-road" shall not include any creek bed, riverbed or lake; provided, however that this subsection shall not apply to snowmobiles or other vehicles being operated on the ice covering such creek bed, riverbed or lake.

OPERATION

The physical manipulation or activation of any of the controls of a motor vehicle necessary to put it in motion.

UNAUTHORIZED

Without the express prior consent of the owner, lessee, manager or other person authorized to give consent by the owner or lessee of land. Authorization shall not be implied from a failure to post private or public land.

- C. Unauthorized off-road operation prohibited.
 - (1) The unauthorized off-road operation of a motor vehicle is prohibited.
 - (2) Except for authorized maintenance vehicles and snowmobiles or all-terrain vehicles operating in areas authorized by the Village Board, it shall be unlawful to operate any minibike, go-cart, all-terrain vehicle, motorized scooter, light utility vehicle, or any other motor-driven craft or vehicle principally manufactured for off-highway use on the Village streets, alleys, parks, sidewalks, bikeways, parking lots or on any public lands or private lands or parking lots held open to the public. The operator shall at all times have the written consent of the owner before operation of such craft or vehicle on private lands.

§ 507-4. Golf carts.

[Amended 7-10-2023 by Ord. No. 2023-03]

Golf carts may operate directly from a Village resident's home to the golf course and directly back on the Village streets. No more than two occupants shall be allowed on a golf cart at any one time. All golf carts shall be operated during daylight hours only. Operation shall only be allowed between April 1 and November 1 of the calendar year. Operators must be at least 18 years of age or 16 years of age with a valid driver's license. Operators are to obey all traffic laws. Permission may be granted by the Village Board for golf cart use during events.

§ 507-5. Minibikes and self-propelled vehicles.

A. Definitions. The following definitions shall be applicable in this section:

HIGHWAY

All public ways and thoroughfares and bridges on the same. It includes the entire highway right-of-way width, not limited to the actual traveled portion; it also includes the shoulders, ditches and other areas adjacent thereto.

MINIBIKE

Any motorized vehicle primarily used for transportation or sport, including but not limited to motorcycles, off-the-road trail bikes and motorized bicycles.

MOTORIZED VEHICLE

Any self-propelled device in, upon or by which any person or property is or may be transported.

SELF-PROPELLED VEHICLE

Any motorized vehicle primarily used for off-the-road use, including but not limited to go-carts, all-terrain vehicles and all other vehicles not registered pursuant to Ch. 341, Wis. Stats., but not snowmobiles.

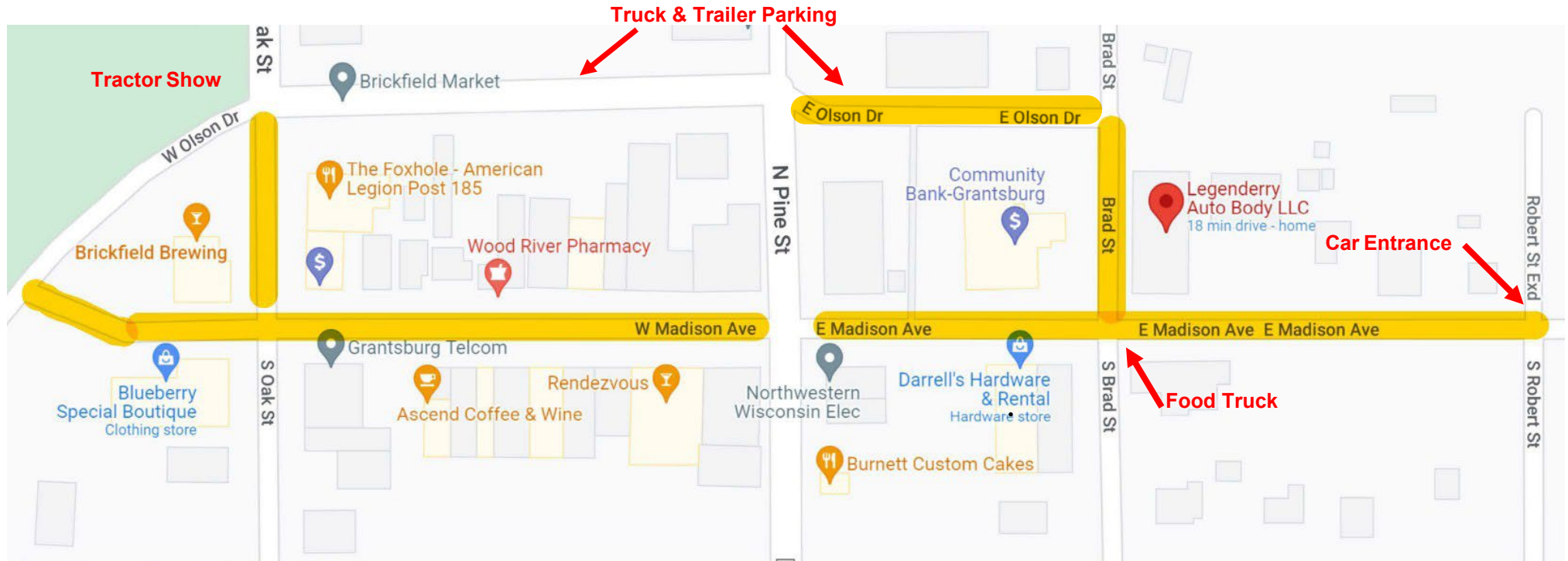
B. Operation of minibikes and self-propelled vehicles. No person shall operate a minibike or self-propelled vehicle in the Village of Grantsburg in the following manner:

- (1) At a rate of speed that is unreasonable or imprudent under the circumstances.
- (2) In any careless way so as to endanger the person or property of another.
- (3) While under the influence of intoxicating liquor, fermented malt beverages, narcotics or other controlled substances.
- (4) In such a way that the exhaust of the motor makes an excessive or unusual noise.
- (5) Without a functioning muffler.
- (6) Upon any public highway, street or alley or upon any sidewalk or parkway in the Village of Grantsburg unless such vehicle is registered as required by Ch. 341, Wis. Stats., and its operator is specifically permitted to operate said vehicle by the Wisconsin Statutes or this section.
- (7) Upon any slide, ski or skating area, except for the purposes of serving the area or crossing the places where marked.
- (8) Upon any lands owned, operated or leased by the Village of Grantsburg.
- (9) Upon a cemetery, burial ground, school or church property, without the express consent of the owner.

C. Liability of parent or guardian. No parent or guardian of any child under the age of 18 years shall authorize or permit such child to violate any of the provisions of this section. Any child under the age of 18 years who shall operate a minibike or self-propelled device shall be presumed to be operating said vehicle under the authority of a parent or guardian.

D. Penalties. Any person who shall violate this section shall, upon conviction thereof, forfeit for each offense not less than \$25 nor more than \$200, together with the costs of prosecution, and in default of payment of such forfeiture and costs of prosecution shall be imprisoned in the county jail not to exceed 30 days.

SATURDAY, JUNE 1, 2024 BIG GUST DAYS



2024 VILLAGE BOARD MEETING

- Big Gust Days
 - Saturday, June 1st
 - Street Closure Request (Handout)
 - Village Operations
 - Barricades (in place Friday afternoon)
 - Main Street closure sign out on Friday morning
 - Are picnic tables available for placement on Main Street?
 - Does the Village have additional trash cans versus what is already on Main Street?
 - Port-A-Potties
 - Delivery Friday
 - Pick-Up Monday
- Chamber of Commerce Update
 - Mailed 106 letters
 - As of April 3rd, have 16 business members (Handout)
 - Have two businesses offering to volunteer when needed
 - Listed April 12 as deadline for payment
 - Pam meeting with Siren Chamber, Webster Chamber and Burnett County Tourism Coalition on April 9 to get ideas on how to grow the Chamber
 - Will have meeting with all registered Grantsburg businesses after the April 12th deadline.
 - Can Chamber use Village logo versus having their own? If so, can someone send Pam a high-res version?
 - Events/Items to be handled as of now
 - Big Gust Days
 - Sign honoring Leo Chenal at the high school
 - Any others the Board would like to see?

**GRANTSBURG CHAMBER OF COMMERCE MEMBERS
AS OF APRIL 3, 2024**

Anderson & Norenberg Law Office
Bass Lake Lumber
Community Bank - Grantsburg
Darrell's Hardware Hank
Friends of Crex, Inc.
Grantsburg School District
Grantsburg Telcom
The Grind Coffee Bar & Boutique
Indianhead Credit Union
Jensen-Sundquist Insurance
K-Wood Truss Rafters, Inc.
Legenderry Auto Body
Northwestern Wisconsin Electric Company
Trailer City
Wood Lake Camp & Retreat Center
Wood River Pharmacy



County Administration Newsletter

Vision & Stewardship

Issue 127

April 2025

Administration

As public servants, we understand and accept the rightful scrutiny that comes with our roles. We know that our responsibilities don't end at 4.30PM; that nights, weekends and holidays often call us to action. Whether we serve as social workers, deputies, highway maintenance operators, county administrators, zoning administrators, fiscal specialists, jailers, facilities maintenance staff, or any other important County position, we take pride in our work!

We embrace the fact that public sector careers are often thankless; and in a way we like that, as we do not want to be in the limelight. We've heard the jokes about our shirt sleeves being upside down to rest on a shovel, and the familiar quip from taxpayers about how they "pay our salaries." And still – we show up. Because we care about the people we serve. Because we desire making the world a little better. Because we truly believe in the mission of Burnett County: *To Provide Vision and Stewardship*.

Over the past few weeks, we've all witnessed the tension surrounding Treatment Court play out in our community. From the hurtful words exchanged on social media to the outright falsehoods – sometimes even from those in public positions – it's been disheartening.

When reflecting on what has unfolded, it is hard to imagine this is the Burnett County we knew when we chose to serve. For many of us, Burnett County has always represented the best of the Midwest – the kind of place you visit as a child and never forget. It's the quintessential Americana experience. Where Fourth of July parades reign supreme, the smell of grilling fills the summer air, and blaze orange in the fall is as iconic as any Oscar-worthy gown. It's a place people come for its deep-rooted sense of *community*.

That's why it's so important for us to take a moment and remember what makes this place special. I believe a community thrives when its people lift each other up, engage in respectful dialogue, and work together toward solutions. My hope is that, as we move forward, we carry with us the words of Robert Ingersoll:

"We rise by lifting others."

-Nate

Sheriff's Office

In 1962 President Kennedy made May 15th National Peace Officers Memorial Day. The week in which this day falls is National Police Week. This is something that the Burnett County Sheriff's Office takes very seriously. Paul Gramer, Richard Schinzing, Allen Albee and Michael Seversen have all given the ultimate sacrifice for our community. Their sacrifices cannot be forgotten.

On May 14th at 6:00pm we will be having our annual memorial service. This will be held at the Adventure Church in Siren. We have multiple speakers, music, refreshments and camaraderie. Please consider attending. This will also be broadcast on the We Are Network.



NATIONAL POLICE WEEK
MAY 12-18
PEACE OFFICERS
MEMORIAL DAY
MAY 15
HONOR THE FALLEN

Sheriff's Office



Burnett County Law Enforcement
Please join us at 6:00pm
Wednesday, May 14, 2025

As we remember and honor
our fallen heroes

Adventure Church
23985 STH 35 Siren, WI

Refreshment to follow provided by the Burnett
County Citizens Auxiliary

For those unable to attend in person the service will be
broadcasted on Facebook on The We Are Network:
We Are Siren, We Are Webster, We Are Grantsburg



Paul Robert Gramer
End of Watch
November 20, 1968



Richard Floyd Schinzing
End of Watch
October 17, 1974



Allen Arthur Albee
End of Watch
April 19, 1991



Michael Seversen
End of Watch
April 14, 2014

UW – Extension



Extension
UNIVERSITY OF WISCONSIN-MADISON
BURNETT COUNTY

Healthy Choices Healthy Lives

FoodWise in **Burnett County** is federally funded by the Supplemental Nutrition Assistance Program-Education (SNAP-Ed). With local strengths, we support healthy eating habits, active lifestyles and healthy community environments for Wisconsin residents experiencing limited incomes through nutrition education at the individual, community and systems levels.



Burnett County Landscape

Whether people are healthy or not is affected by systems, policies, and environmental factors.

58%

of children in schools were eligible for free or reduced price meals.[^]



12%

of county residents use SNAP benefits to purchase food for themselves and their families.*



[^]Wisconsin Department of Public Instruction

* WI Dept of Administration and WI Dept of Health Services

Achieving More Together

UW-Madison Division of Extension works alongside the people of Wisconsin throughout urban and rural communities to deliver practical educational programs where people live and work. In Burnett County, FoodWise partners with schools, the St. Croix Tribe, Head Start programs, the Burnett County Family Resource Center, and food distribution programs to help make the healthy choice the easy choice in our communities.

Community

Impacts in 2024

Engaged with **997 learners** around nutrition education topics in a variety of settings, including Head Start, K-12 school settings, food pantries, community centers, and Tribal centers.

Through our unique connection to UW- Madison's Spooner Agricultural Research Station, the FoodWise team received donations of fresh fruits, vegetables, and herbs from their Seed to Kitchen project to use in our direct education and other activities. In 2024, our team helped distribute **580 pounds of produce** donated to FoodWise participants and partners to promote locally grown foods and nutrition.

UW – Extension

Inspiring Collaborations



FoodWise is partnering with the Wisconsin Department of Public Instruction (DPI) to improve the school cafeteria environment for schools across the state through a Policy, System, and Environment initiative called *Wisconsin School Meals Rock!* In Burnett County, FoodWise built a team with the food service program and the wellness team at Webster School District to evaluate their cafeteria spaces and identify strategies to improve meal appeal and increase the student selection of nutritious food choices.

The team identified multiple strategies to work on in the 2024-2025 school year. Food service personnel in the Webster district will receive free training as well as \$1,000 to put towards the cafeteria-based project goals. Partnerships like this one create lasting impacts in schools to keep our communities healthy.



Connect With Us

burnett.extension.wisc.edu
7410 County Road K, #107
Siren, WI 54872

Multi-level Program Efforts



FoodWise collaborated with the St. Croix Tribal YES (Youth Enrichment Scholarship) Program to expand a community learning garden through a FoodWise garden grant. The plan included steps to maintain, expand, and sustain the garden started in 2023. YES students learned about traditional lifeways, food sovereignty, sustainable agriculture, food preservation, and preparing recipes with produce harvested from the garden. Our local FoodWise team was part of a larger state team to receive an award for this collaborative community garden work in Wisconsin communities that expand access to fresh, local produce.



Bridget Rongner
FoodWise Administrator



Julie Yezek
Nutrition Educator

Clerk of Courts

Clerks Amy Tromberg and Olivia Wells attended the Courthouse Safety & Security Training in Appleton, on March 11-13, 2025, which was put on by the National Criminal Justice Training Center. There was a strong emphasis on the importance of safety – not just for the Judge and court staff, but for everyone who enters the building and the courtroom. The courtroom is a cornerstone of our democracy, and hearing about past failures alongside current recommended practices was eye-opening as often people worry about doing “too much,” until it becomes painfully clear that what was done wasn’t enough to prevent a tragedy. Presenters at the conference were Judges, former Sheriffs, security personnel and a very funny former District Attorney. Topics covered included high profile cases, emergency response and what people would have done differently, as well as training which is essential in our day-to-day operations such as: public disturbances and de-escalation; creating safer spaces & empowering individuals to strengthen court safety & security; security protocols for all courthouse staff; being aware of our surroundings and reporting suspicious behavior promptly, and the need for security to be sustainable, regardless of staffing. Overall, both of the Clerks felt it was a worthwhile training and they gained valuable information from it.

The State of Wisconsin, Office of Court Operations, held a regional training in Eau Claire on March 28, 2025. Deputy Clerk Danielle Kolecki attended the training which covered a significant portion of her day-to-day workload in the civil field. Topics covered included: Restraining Order Processing, Case Retention and Processing Eviction Cases; Victims’ Rights Overview; Local Domestic Abuse Resources, and Working with Immigrant Survivors. We are very grateful Danielle could take advantage of this free training and she brought back some valuable information regarding injunctions, evictions, and victims’ rights.



ADRC

Medicare & Telehealth Coverage

Medicare Coverage Ending for Most Telehealth Service After March 31st, 2025

By the GWAAR Legal Services Team

Telehealth includes certain medical or health services that an individual receives in real time from a doctor or other health care provider who is located elsewhere, using communication technology, such as a phone or computer. Through March 31, 2025, Medicare beneficiaries can receive telehealth services at any location in the U.S., including at home. After an Original Medicare beneficiary meets the annual Part B deductible amount, Medicare covers 80% of the cost of care, and the beneficiary is responsible for paying the remaining 20% of the Medicare-approved amount for the doctor's or other health care provider's services. For most telehealth services, a beneficiary pays the same amount that they would if they received the services in person.

Starting April 1, 2025, telehealth services will generally no longer be covered by Medicare except under certain circumstances, including:

- A beneficiary must be in an office or medical facility located in a rural U.S. area;

- Services for the diagnosis, evaluation, or treatment of a mental and/or behavioral health disorder (including a substance use disorder) can still be provided via telehealth at home;

- A beneficiary with End-Stage Renal Disease (ESRD) can still receive virtual monthly visits for home dialysis;

- Services for diagnosis, evaluation, or treatment of symptoms of an acute stroke can still be provided via telehealth, regardless of where the beneficiary is located in the U.S., including in a mobile stroke unit.

In addition, Medicare Advantage plans and Original Medicare providers who participate in Accountable Care Organizations (ACOs) may offer more telehealth benefits than the basic coverage in Original Medicare. If applicable, beneficiaries should check with their Advantage plan or ACO provider to find out what telehealth benefits may be available for them.

Virtual Check-Ins

Original Medicare will still continue to cover virtual check-ins with doctors and other healthcare providers after March 31, 2025. Virtual check-ins differ from telehealth visits, because they usually last 10 minutes or less and do not happen in real time. Virtual check-ins allow beneficiaries to briefly communicate with their health care providers using audio or video communication technology, like a phone or computer, without going to a medical office.

Continued on next page...

ADRC

A doctor can also conduct remote assessments using photo or video images they are sent for review to determine whether a beneficiary has to come into the office to be seen. The doctor or other provider can respond to a beneficiary by phone, virtual delivery, secure text message, email, or patient portal.

Beneficiaries can have a virtual check-in if they meet these conditions:

They talked to their health care provider about starting these types of visits.

They verbally consented to the virtual check-in, and their doctor documented their consent in their medical record.

The virtual check-in does not relate to a medical visit that they have had within the past 7 days and does not lead to a medical visit within the next 24 hours (or the soonest appointment available). Some clinics and providers may or may not charge for virtual check-ins. If there is a charge, Original Medicare covers 80% of the cost of care once the beneficiary has met their Part B deductible for the year, and the beneficiary is responsible for paying the remaining 20% of the Medicare-approved amount for the doctor's or other health care provider's services. Medicare Advantage plans may offer more virtual check-in services than Original Medicare. Beneficiaries with an Advantage Plan should check with their plan to find out what benefits their plan offers.

Aging Advocacy Day



SAVE THE DATE

AGING ADVOCACY DAY 2025

Tuesday, May 13, 2025 | Madison, WI

#WIAgingAdvocacyDay #WIAAD25

Anyone interested in attending Aging Advocacy Day in Madison on May 13th can register at <https://gwaar.org/aging-advocacy-day-2025>

Health and Human Services

Burnett County Youth Expressive Art Scholarship

Breaking the Silence: Art as a Voice for Mental Health and Substance Misuse Awareness

We are proud to announce the winners of the **Burnett County Youth Expressive Art Scholarship**—a powerful initiative aimed at empowering youth to raise awareness about **mental health and substance misuse** through creative expression.

This year, **25 incredible youth** from across Burnett County bravely shared their voices through visual, performance, literary, and multimedia art. Their submissions were deeply moving, thought-provoking, and courageous—shedding light on personal stories, hopes, and experiences that too often go unspoken.

From this field of remarkable talent, **five outstanding entries** were selected to receive **\$1,000 scholarships** to support educational opportunities, creative development, and prosocial hobbies.

Selah from Grantsburg, "Hold On" Here is the song link: <https://youtu.be/V9cE7R9QM30?si=XhLB0ZqHOn9Ydgo1>

Sandy from Webster, "Beneath Everything"



Eliza from Grantsburg, "The Balancing Act"



Jahnua from Grantsburg, "Choices"



Elle from Webster, "The Heaviness of Adolescence"



Received **Best in Show** – awarded an additional \$250 for exceptional creativity, clarity of message, and emotional impact.

Health and Human Services

💬 Why It Matters

This scholarship was more than a competition—it was a community invitation to start **conversations that matter**. The 25 youth who participated helped challenge stigma, promote mental wellness, and express what so many feel but cannot say. These youth are not just artists; they are **advocates, storytellers, and leaders**.

We honor **every participant** who contributed their voice to this effort. Your bravery and creativity left a lasting mark on this community.

We are excited to partner with **Northwest Passage's In a New Light Gallery** to display this year's submissions.

 *Date & Time: To Be Announced*

Come celebrate with us as we view the incredible work of Burnett County youth artists, honor our scholarship recipients, and recognize all participants whose powerful voices are helping to break the silence around mental health and substance misuse.

This scholarship and recognition effort was made possible through American Rescue Plan Act (ARPA) grant funds. We thank our judges for supporting local youth, community resilience, and mental health awareness through the power of art.

Health and Human Services

May is Foster Care Appreciation Month, a time to recognize and celebrate the incredible contributions of foster parents and families who provide safe, nurturing homes for children in need. Burnett County Health and Human Services (HHS) is proud to join communities across Wisconsin in honoring these dedicated individuals who help children heal, grow, and thrive. Did you know that any lifestyles could potentially qualify for a foster care license?

"Fostering Hope for a Better Tomorrow" reminds us that foster families play a vital role in giving children the stability, love, and support they need to overcome challenges and build a brighter future.

Why Foster Care Matters

Foster care is a lifeline for children who have experienced abuse, neglect, or other traumatic events. Foster families offer more than just a roof over a child's head—they provide emotional support, guidance, and a sense of belonging during one of the most difficult times in a child's life. Their unwavering commitment to children and to families in need helps break the cycle of trauma and creates opportunities for healing and growth.

Celebrating Foster Families

Foster families come from all walks of life, but they share a common bond of compassion and a commitment to making a difference. These families provide children with:

- **Safety and Stability:** A safe, supportive environment where children can feel secure.
- **Nurturing Relationships:** Loving caregivers who provide emotional support and encouragement.
- **Opportunities for Growth:** Encouraging children to thrive and develop in all aspects of their lives—socially, emotionally, and academically.
- **Hope for the Future:** Fostering the belief that every child has potential and deserves a chance to succeed.

Burnett County HHS is committed to supporting foster families through resources, training, and community partnerships to help them succeed in their important role.

How You Can Help

Thank a Foster Parent: Whether it's a card, a kind word, or a gesture of appreciation, take a moment to thank a foster parent for their incredible work.

Become a Foster Parent: Consider opening your home to a child in need. Foster parents can have a non-typical lifestyle, or even have a family of their own!

Support Foster Families and Community Programs: Offer help to foster families in your community—whether it's providing respite care, offering a meal, or simply being there for support. Support community programs that help support families and provide children with material belongings.

Advocate for Foster Care: Contact your legislators to advocate for policies that strengthen the foster care system and provide more support to foster families. Policies that address mental health, access to resources, and financial support are crucial in making foster care sustainable and effective.

This Foster Care Appreciation Month, let's come together to celebrate the dedication, love, and resilience of foster families who are making a difference in the lives of children every day.

Contact Alyssa White, Foster Care/Kinship Care Coordinator for more information!

(715) 349-7600

Alyssa.White@burnettcountywi.gov

Welcome!



——— ” ———

Hello-My name is Matt. I'm new to the area. I moved from southern Wisconsin to Siren a year and a half ago. I enjoy being outside. I especially enjoy working on my property - whether it be painting, to putting on a new roof. I was in the construction business for 30 years and I'm grateful for the knowledge. I look forward to meeting people here along the way!

——— ” ———

MATT LASKY
CUSTODIAN

Welcome!

Welcome TO THE TEAM

JIM ZAHLER

Hello – My name is Jim Zahler. I have been working in the information technology field for 30 years. Things have sure changed (anyone remember floppy disks?) over 3 decades! I live near Centuria, WI. I have six children and eight grandchildren, with one grandchild on the way. I enjoy tinkering with computer and mechanical systems. Looking forward to extending my career here at Burnett County.





Northwest Regional Planning Commission

NWRPC

Keeping your Future as our Focus

1400 S River St. Spooner, WI 54801

Volume 1, Issue 2 April 2025

FEDERAL FUNDING UPDATE

FEMA ELIMINATES ESSENTIAL GRANT PROGRAM

As the national landscape around funding and federal programs continues to shift, it is more important than ever to stay informed and engaged. We are closely monitoring these evolving conversations and changes, recognizing how these decisions will impact our work and the communities we serve.

A recent example occurred on April 4, when the Federal Emergency Management Agency (FEMA) announced the discontinuation of the Building Resilient Infrastructure and Communities (BRIC) program. This decision cancels \$750 million in planned funding for fiscal year 2024 and withdraws previously approved grants from fiscal years 2020 to 2023. This change will have significant impacts nationwide, including in Wisconsin, where many communities have relied on BRIC funding for disaster preparedness and infrastructure projects.

Launched in 2020 under the Disaster Recovery Reform Act of 2018, BRIC aimed to help communities reduce risks and prepare for future disasters by strengthening infrastructure and improving public safety. The program allocated approximately \$5 billion nationwide to help prepare for floods, tornadoes, wildfires, and other natural disasters.

In Wisconsin, communities were set to receive \$55 million through the BRIC program, **with \$19 million allocated to the Northwest Region.**



Hwy 13 near Highbridge, WI - 2016 Flood

These funds were earmarked for essential projects, including stormwater upgrades, flood control, wildfire prevention, hazard mitigation planning, and storm shelter construction. By covering up to 75% of project costs, BRIC made large-scale mitigation efforts financially feasible, enabling initiatives that might have otherwise been out of reach. Research has shown that BRIC was a cost-effective program, delivering an average return on investment of 6:1 or more. For every \$1 spent on hazard mitigation, \$6 in future disaster recovery costs were saved (National Institute of Building Sciences), highlighting the program's potential to reduce long-term expenses. This proactive approach helped reduce risks and protect lives and property before disasters occurred, supporting important initiatives across counties, cities, villages, towns, tribes, and school districts in the region.

The cancellation of BRIC funding represents a setback for communities that had already incorporated these

resources into long-term disaster preparedness and infrastructure planning. Projects already underway may face delays, reductions in scope, or even cancellation. This underscores the ongoing need for stable, predictable investment in disaster preparedness and risk reduction. As communities adjust, it will be important to identify alternative funding sources, adapt project timelines, and strengthen coordination across counties, municipalities, and tribal governments to keep essential preparedness and infrastructure efforts moving forward.

As always, keeping your future as our focus remains at the core of our mission. No matter the challenges ahead, we're committed to meeting them with the steady advocacy and leadership you've come to expect from us. We'll continue to keep you updated as more information becomes available, and we appreciate your continued partnership and support as we move forward together.



GRANTSBURG PROJECTS MONTHLY UPDATE REPORT

April 29, 2025

Copies to: Sheila Meyer, John Erickson and Allison Longhenry (Village of Grantsburg)
Dan Penzkover, Bryan Cunningham, Jeremiah Wendt, Derrick Bacha, Jeff
Nussbaum, Isaac Steinmeyer, Jana Nyhagen, Renee Cance, Brea Grace and
Henry Elling (SEH)

I. Industrial Park Project

- A. The start up for the lift station is scheduled for 9:00 AM on Tuesday, May 6th.
- B. A warranty walk-through inspection of the project will be scheduled with McCabe later in the summer.

II. WWTP/Main Lift Station Project

- A. Final plans, specifications and bidding documents have been completed.
- B. The bid opening is scheduled for 2:00 PM on Tuesday, April 29th.
- C. SEH will provide a recommendation for award, and the bids will be reviewed and approved by the Village Board at the May 12th meeting.

III. Memory Lake Aquatic Plant Management (APM) Plan

- A. The final draft of the APM Plan is due to WDNR on May 1, 2025. WDNR has 30 days to review the APM Plan.
- B. Village will begin a 21-day public comment period in early May.
- C. Sheila and Nicki have been assisting with providing information needed for the APM plan.

IV. Campground Expansion/Stewardship Project

- A. DNR Stewardship grant end date is June 2026.
- B. Stout Construction has been working on the project and completed all clearing and grubbing and is currently working on utility line installation and grading.
- C. Bryan C. and John E. completed a site inspection with Stout on April 22nd.
- D. SEH will make periodic site visits as the work continues in May & June.

V. James & Johnson Street WisDOT STP-R Project

- A. Final PS&E documents were submitted to WisDOT on February 1, 2025, and all comments and final revisions have been completed.
- B. WisDOT LET date is May 13, 2025, and construction to follow in summer 2025.
 - a. NWBE will be the construction project manager for WisDOT.

VI. Water Treatment Plant Project

- A. SEH submitted the ITA/PERF for the project to WDNR in October 2024.
- B. SEH is currently making minor revisions to the study per DNR comments.
- C. A kick-off meeting for the preliminary water treatment plant design, with Village/SEH staff, will be held at 9:30 AM on Thursday, May 8th.

VII. Water Tower Rehabilitation Projects

- A. SEH submitted an ITA/PERF for the work to WDNR in October 2024.
 - a. The DNR marked the project “Ineligible”. The DNR comment for the project is “The repairs for the 200,000-gallon elevated storage tank (North) are eligible. The coating has been split and is ineligible for funding based on the requirements in s. NR 166.06, Wis. Adm. Code.” ***SEH has reached out to DNR for additional information.*** A re-evaluation request can be made between July 1, 2025 – July 30, 2025, and the full SDWL application is still due by June 30, 2025, for this funding cycle.

VIII. STH 70 (State Line to 350’ East of Johnson St.) WisDOT Paving Project

- A. Construction currently proposed in 2031
- B. Dan spoke with John to discuss watermain/utility needs on Dec. 3, 2024, and Dan contacted WisDOT and emailed their response to the Village.



Village of Grantsburg

316 South Brad Street
Grantsburg, WI 54840

VILLAGE OF GRANTSBURG NOTICE OF PUBLIC COMMENT PERIOD MEMORY LAKE AQUATIC PLANT MANAGEMENT PLAN

NOTICE IS HEREBY GIVEN to all persons in the Village of Grantsburg that a draft Aquatic Plant Management (APM) plan for Memory Lake is available to view at the Village Office, 316 S. Brad Street, M-F 9:00 am to 3:00 pm until May 27, 2025. The plan may also be viewed on the Village's website at www.villageofgrantsburg.gov.

Comments on the draft plan can be submitted until May 27, 2025 by calling the Village Office at 715-463-2405, sending an email to office@villageofgrantsburg.gov, or dropping off written comments at the Village Office.

Sheila Meyer
Clerk/Treasurer



U.S. DEPARTMENT OF COMMERCE
Economic Development Administration
CHICAGO REGIONAL OFFICE
230 S. DEARBORN ST., SUITE 3208
CHICAGO, ILLINOIS 60604

Sheila Meyer
Clerk Treasurer
Village of Grantsburg
316 S. Brad St.
Grantsburg, WI 54840-7944

Subject: EDA No. 06-01-06335 - Project Closeout

Dear Ms. Meyer:

We would like to advise you that the Economic Development Administration has closed out the above referenced grant. Final eligible project costs were determined as follows:

The final accepted total project cost:	\$	2,341,867.16
EDA's share of the final accepted total project cost:	\$	1,278,703.33
EDA's grant amount:	\$	1,400,680.00
Amount disbursed to date:	\$	600,229.00
Balance to be disbursed:	\$	678,474.33

If a final audit has not been completed for this project, EDA retains the right to recover the appropriate amount based on the recommendations of a final audit.

Please be advised that financial records pertaining to this project must be retained for (3) three years from the date of this letter.

As required under the Government Performance and Results Act (GPRA), you are required to submit Performance Measurement Reports, three, six, and nine years after the date of the Award, July 14, 2021, to accurately and completely report the impacts of the Project, in terms of job creation and private investment leveraging.

We hope that this grant has helped to alleviate the conditions of unemployment and underemployment and has strengthened and improved the economy in your area.

Sincerely,

Digitally signed by SUSAN BREHM
Date: 2025.04.25 14:19:45 -05'00'

Susan Brehm
Regional Director



Village of Grantsburg

316 Brad Street South
Grantsburg, WI 54840

Administration Committee Meeting Minutes

The Village Administration Committee met on Monday, April 14 at 4:30 p.m.
in the Village Board room, 316 Brad St S, Grantsburg, WI 54840.

Present: Chairman/President Terrance Kucera
Trustee Greg Peer
Trustee Hank Java

Others: Trustee Rick Lindberg
Chief of Police Jared Woody
Clerk/Treasurer Sheila Meyer
Director of Public Works John Erickson

President Kucera called the Administration Committee Meeting to order at 4:30 p.m. The Pledge of Allegiance was recited.

THE ADMINISTRATION COMMITTEE WILL CONVENE INTO CLOSED SESSION to perform a 6-month performance evaluation of the Police Chief pursuant to Wis. Stats. 19.85 (1) (c) "Considering employment, promotion, compensation or performance evaluation data of any public employee over which the government body has jurisdiction or exercises responsibility."

Motion by Trustee Java second by Trustee Peer to convene into closed session. Motion carried.

THE ADMINISTRATION COMMITTEE WILL RECONVENE INTO OPEN SESSION pursuant to Wis. Stats. 19.85 (2).

Motion by Trustee Java second by Trustee Peer to reconvene into open session. Motion carried.

Any motions needed from closed session.

Motion by President Kucera second by Trustee Java to recommend the Village Board honor the employment contract with Chief Woody and provide him the agreed upon 4% increase as of his 6-month anniversary date. Motion carried.

Community Center a) School rental agreement approved b) order room divider panels?
Clerk/Treasurer Meyer reported that the Grantsburg School District signed the final draft of the community center rental agreement and asked the committee if she should now order the room divider panels. The contract stated that the Village would pay 1/3 and the school district 2/3 of the total panel cost.

Motion by Trustee Java second by Trustee Peer to recommend the Village Board direct Clerk/Treasurer Meyer to purchase the room divider panels. Motion carried.

Stout Construction change orders CO 1 and CO 2 for campground project

Clerk/Treasurer Meyer reviewed the change orders included in the packet. She explained CO 1 was removing the shower section of the bathhouse, eliminating a section of blacktop road through the campground, removing fire rings, and removing ten picnic tables. She indicated that we may add our own picnic tables and/or fire rings at but at a lower cost. C/T Meyer continued to explain CO 2 provided cost savings to bore utilities under the road rather than removing a section of blacktop. The total cost savings of CO 1 totaled \$113,395.70 and the CO 2 savings totaled \$3,682.56.

Motion by President Kucera second by Trustee Peer to recommend the Village Board approve change order CO 1 and CO 2 for the campground project. Motion carried.

Aquatic Plant Management plan draft for review and comments

Clerk/Treasurer Meyer asked the committee to review the plan and provide her feedback by Thursday this week and she will send to Renee with SEH to update the plan. The plan needs to be submitted to the WI DNR by May 1st. C/T Meyer explained that the plan provides steps that the Village can do or can choose to do nothing. However, the Village must follow the plan if Watercross continues to request a mechanical weed harvesting permit.

No motions made.

Adjournment

The meeting was adjourned at 5:24 p.m.

Allison Longhenry
Deputy Clerk/Treasurer



Village of Grantsburg

Village Board of Trustees Meeting

Monday, April 14, 2025

The Board of Trustees for the Village of Grantsburg met on Monday, April 14, 2025, at 6:00 p.m. in the Village Board Room, 316 S. Brad Street, Grantsburg, Wisconsin.

Present: President Terrance Kucera, Trustee Greg Peer, Trustee Diane Barton, Trustee Leo Janke, Trustee Hank Java, Trustee John McNally, Trustee Rick Lindberg.

Others: Police Chief Jared Woody, Director of Public Works John Erickson, Deputy Clerk/Treasurer Allison Longhenry, Library Director Lynett Yoerg, Greg Marsten-Burnett County Sentinel, Kianna Lindh-MSA Professional Services, Scott DeRocker, John Addison, Sam Campeau, Todd Satter, Brent Blomberg.

Call to Order. President Kucera called the Village Board meeting to order at 6:00 p.m. Clerk/Treasurer Meyer conducted roll call. The pledge of allegiance was recited. President Kucera congratulated the three Trustees elected at the April election and Deputy Clerk/Treasurer Longhenry for handling a successful Spring Election.

Appearances. Kianna Lindh with MSA Professional Services presented an agreement for Tax Increment Financing (TIF) Planning and Consultant Services for 2025-2027, in the amount of \$7,500. **Motion by Trustee Java, second by Trustee Barton to approve the 2025 to December 31, 2027, agreement with MSA Professional Services for Tax Increment Financing Planning and Consultant Services in the amount of \$7,500. Motion passed unanimously.**

Scott DeRocker appeared on behalf of the Grantsburg American Legion requesting permission to host a UTV/ATV run. The event is expected to attract over 150 participants and DeRocker asked to have vehicles with trailers park at the Village Shop and Village Office parking lots, if needed. **Motion by President Kucera, second by Trustee Janke to approve the request from Scott DeRocker, Grantsburg American Legion, to host the 2nd Annual Spring UTV/ATV Patriot Run on Saturday, April 26, 2025, to close one-half of E. Olson Drive by the Legion and to use the Village parking lots, if needed. Motion passed unanimously.**

Public Comments. No one appeared.

Correspondence. Included in the Trustee packets were the Burnett County Administration newsletter, a Northwest Regional Planning Commission newsletter and a monthly project update report from S E H.

Minutes. President Kucera asked if there were any changes, corrections or additions to the minutes presented from the following 2025 meetings: March 10th Administration Committee; March 10th Village Board; March 24th Administration Committee. None were proposed.

Minutes were accepted as presented.

TLC Liquors, LLC. Troy Chamberlin submitted a change of agent form for the liquor license and tobacco license currently held by TLC Liquors, LLC dba Red Stag Saloon to change the agent from Laura Chamberlin to Troy Chamberlin. **Motion by Trustee McNally, second by Trustee Janke to approve changing the agent from Laura Chamberlin to Troy Chamberlin on the liquor license and tobacco license currently held by TLC Liquors, LLC dba Red Stag Saloon, 101 W. Madison Avenue. Motion passed unanimously.**

Grantsburg Housing Authority Appointment. Motion by President Kucera, second by Trustee Peer to appoint Hank Java to the Grantsburg Housing Authority/Crexway Court Board of Commissioners to fill an unexpired term to expire March 1, 2028. Motion passed. Trustee Java abstained.

STAFF REPORTS

Fire Assn. Village Rep Trustee Barton reported on the April 3rd Fire Association meeting. There are currently 16 active firefighters, the department is still looking for grant money for purchasing SCBA equipment and the grant for High School students has been approved. Chief Barnette will be working with Grantsburg School Superintendent Josh Watt about the details.

Library 1) Library Director Yoerg presented the monthly Library report showing March activities and upcoming April programs. Yoerg reported on a successful craft show held in the Learning Center.

Clerk/Treasurer C/T Meyer presented the licenses and permits report showing seven operator licenses, three building/zoning permits, and one license extension issued since the last meeting, the cash report showing a checking account balance of \$26,206.65 after all vouchers are paid, and a Treasury account balance of \$356,420.98. C/T Meyer also provided an Actual to Expected report showing revenues and expenditures to date compared to the 2025 budget.

Police Chief Woody presented his police report and graph comparing the number of calls in March 2025 to March 2024 and March 2023. Chief Woody reported the department is still working on the large drug bust case, Rock the Block event went fine, and while at training, Officer Tyler's squad was damaged by a hit and run driver. When the squad is repaired, it will be getting the new Police Department logo.

Public Works 1) DPW Erickson presented his report informing the Trustees of items the Village crew has been working on since the last board meeting. Erickson reported the new Dodge

pickup has arrived, the campground is open, the street signs are up in the new Industrial Park expansion along with 5 new stop signs throughout the Village, hydrant flushing has started, street pole banners are up, main street benches are out, street patching and sweeping is being done, the street painter has been ordered so lines can be painted before Big Gust Days, and Spring Cleanup has been set for June 16-20. DPW Erickson also reported there was damage done to the new pickleball surface over the winter/spring possibly from roller blades or skateboards. The contractor will come back and repair the surface this time, at no cost.

COMMITTEE REPORTS

Administration Committee

- 1) Community Center room divider panels. C/T Meyer reported the Grantsburg School District has approved the Community Center & Storage Room #2 rental agreement for January 1, 2025 to December 31, 2029. **Motion by Trustee Peer, second by Trustee Janke to approve the purchase of portable room divider panels at an estimated cost of \$9,000 to be used by the gymnastics program to separate their equipment from the south one-half of the Community Center when it is rented. Motion passed unanimously.**
- 2) Stout Construction-campground change orders. **Motion by Trustee Java, second by President Kucera to approve Change Orders #1 and #2 from Stout Construction reducing the cost of the campground project by \$113,395.70 with the elimination of items including the shower addition, pavement on back roadway loop, fire rings, and 20 picnic tables made from recycled material and another reduction of \$3,682.56 for directionally drilling rather than cutting the asphalt on Olson Drive when installing the water and sewer services for the campground. Motion passed unanimously.**
- 3) Aquatic Plant Management (APM) plan. C/T Meyer explained the draft APM report was included in the Board packets, The Trustees were asked to review the report and give any changes or corrections to C/T Meyer by Thursday, April 17th so SEH can incorporate them into the report before submittal to the WDNR by May 1st.

Bills Motion by Trustee Janke, second by Trustee Java to approve payment of the bills as presented:

Checks #36333-36379	\$153,511.66
Payroll vouchers V9375-V9409	\$37,698.42
ACH/EFTPS payments	\$275,455.84
Total	<u><u>\$466,665.92</u></u>

Motion passed unanimously.

Local Government 101. C/T Meyer reported she will be signing up for the League of WI

Municipalities' Local Government 101 virtual link and will be distributing the link to Trustees Lindberg, Campeau and Addison once received.

Trustee reports, concerns... Trustee Peer reported on the Housing Meeting held at Burnett County which was sponsored by area Chamber of Commerce's. 56% of houses in Burnett County are cabins and vacant for one-half of the year and home prices are higher in Burnett County than in Polk County.

THE VILLAGE BOARD WILL CONVENE INTO CLOSED SESSION to perform a 6-month performance evaluation of the Police Chief pursuant to Wis. Stats. 19.85 (1) (c) "Considering employment, promotion, compensation or performance evaluation data of any public employee over which the government body has jurisdiction or exercises responsibility."

**Motion by Trustee Peer, second by Trustee Janke to convene into closed session at 6:56 p.m.
Motion passed unanimously.**

THE VILLAGE BOARD WILL RECONVENE INTO OPEN SESSION pursuant to Wis. Stats. 19.85 (2).
**Motion by Trustee Java, second by Trustee Barton to reconvene into open session at 7:03 p.m.
Motion passed unanimously.**

Motion by President Kucera, second by Trustee Java to honor the employment offer letter issued to Chief Woody upon hire to increase his salary by 4% after six months of employment, provided he receives a satisfactory or above at his performance review. Motion passed unanimously.

Adjournment The Village Board meeting was adjourned at 7:05 p.m.

Sheila Meyer
Clerk/Treasurer



Village of Grantsburg

316 Brad Street South
Grantsburg, WI 54840

Administration Committee Meeting Minutes

The Village Administration Committee met on Tuesday, April 15 at 3:00 p.m.
in the Village Board room, 316 Brad St S, Grantsburg, WI 54840.

Present: Chairman/President Rick Lindberg
Trustee Greg Peer
Trustee Hank Java, arrived at 3:26 p.m.

Others: Clerk/Treasurer Sheila Meyer
Chief Jared Woody
Officer Bridget Getts
Officer Andrew Tyler
Nathan Miller, Weld Riley
Aaron Bembinster, Local 662 Teamsters Union

President Kucera called the Administration Committee Meeting to order at 3:22 p.m. The Pledge of Allegiance was recited.

THE ADMINISTRATION COMMITTEE WILL CONVENE INTO CLOSED SESSION pursuant to Wis. Stats. 19.85 (1) (e) to discuss matters pertaining to a collective bargaining agreement which for competitive or bargaining reasons requires a closed session.

Motion by Trustee Peer second by President Lindberg to convene into closed session. Motion carried.

THE ADMINISTRATION COMMITTEE WILL RECONVENE INTO OPEN SESSION pursuant to Wis. Stats. 19.85 (2).

Motion by Trustee Java second by Trustee Peer to reconvene into open session. Motion carried.

Any motions needed from closed session.

No motions made from closed session.

The meeting was adjourned at 7:22 p.m.

Allison Longhenry
Deputy Clerk/Treasurer



Village of Grantsburg

316 Brad Street South
Grantsburg, WI 54840

Administration Committee Meeting Minutes

The Village Administration Committee met on Monday, April 28 at 1:00 p.m.
in the Village Board room, 316 Brad St S, Grantsburg, WI 54840.

Present: Chairman/President Rick Lindberg
Trustee Greg Peer
Trustee Hank Java

Others: Clerk/Treasurer Sheila Meyer
Director of Public Works John Erickson
Chief Jared Woody
Police/Office Admin Assistant Larissa Lee

President Lindberg called the Administration Committee Meeting to order at 1:00 p.m. The Pledge of Allegiance was recited.

Splashpad Meter

DPW Erickson asked the committee to clarify the plan to pay for water usage at the splashpad since the pool was not budgeted in 2024 or 2025. The committee discussed the Village Board's decision to include \$6,000 in the 2025 budget to cover water usage at the splashpad but indicated that GRO would pay what they were able with any extra funds. Clerk/Treasurer Meyer spoke with Niki Peterson, and she indicated the GRO splashpad group is signed up to work the Dairy Breakfast to fundraise for water usage, in the past they had raised \$2500 from that event.

DPW Erickson indicated he purchased a meter for the splashpad to track water usage separately from the pool. The Village provides a meter for all new water connections, but GRO did agree to pay for a backflow preventer.

The committee discussed what the future looks like for the pool and splashpad about budgeting, fees, and daily management. They requested to have a future meeting scheduled with Pool Manager Julie Fiedler and GRO President Niki Peterson to discuss.

No motions made.

THE ADMINISTRATION COMMITTEE WILL CONVENE INTO CLOSED SESSION pursuant to Wis. Stats. 19.85 (1) (e) to discuss matters pertaining to a collective bargaining agreement which for competitive or bargaining reasons requires a closed session.

Motion by Trustee Java second by Trustee Peer to convene into closed session. Motion carried.

THE ADMINISTRATION COMMITTEE WILL RECONVENE INTO OPEN SESSION pursuant to Wis. Stats. 19.85 (2).

Motion by Trustee Java, second by Trustee Peer to reconvene into open session. Motion carried.

Any motions needed from closed session.

No motions made from closed session.

The meeting was adjourned at 1:52 p.m.

Allison Longhenry
Deputy Clerk/Treasurer



Village of Grantsburg

316 Brad Street South
Grantsburg, WI 54840

Public Safety Committee Meeting Minutes

The Village Administration Committee met on Monday, April 28 at 2:00 p.m.
in the Village Board room, 316 Brad St S, Grantsburg, WI 54840.

Present: Chairman/Trustee Greg Peer
Trustee John Addison
Trustee Sam Campeau

Others: Clerk/Treasurer Sheila Meyer
Chief Jared Woody
Police/Office Admin Assistant Larissa Lee
President Rick Lindberg

Chairman Peer called the Public Safety Committee Meeting to order at 2:00 p.m. The Pledge of Allegiance was recited.

Property Maintenance Questions and Review.

Clerk/Treasurer Meyer informed the committee that one complaint regarding 420 N Pine St was received in the mail and one natural lawn request was received. Both items will be added to next meeting's agenda.

Chief Woody reviewed the property maintenance citation process for the new committee members. He indicated the process is working well but would like to implement a few procedural changes. He requested that letters notifying property owners of violations allow for 30 days to fix rather than 15 days. With this change, all properties will be reviewed at each meeting so the properties can have quicker follow-up.

Chief Woody asked the committee if properties that were being reviewed in 2024 would start fresh or continue with the ticketing process. The committee agreed those properties that had received citations will continue in the process, while those who had not received a citation can start fresh in 2025.

Chief Woody also asked the committee how they would like other property maintenance issues handled like chipping paint, structural issues, broken windows, etc. Trustee Addison asked what goal the committee was trying to achieve, was it a focus on beautification or safety. It was indicated that cleaning up town was the initial intent, but safety is always a focus. The committee agreed that the police department should focus on the structural items causing safety concerns first.

Motion by Trustee Addison, second by Trustee Campeau to approve notices to include 30 days to fix cited issues and include an invitation to the next Public Safety Committee meeting. Motion carried.

The meeting was adjourned at 3:03 p.m.

Allison Longhenry
Deputy Clerk/Treasurer



Village of Grantsburg

316 Brad Street South
Grantsburg, WI 54840

Administration Committee Meeting Minutes

The Village Administration Committee met on Thursday, May 8 at 1:00 p.m.
in the Village Board room, 316 Brad St S, Grantsburg, WI 54840.

Present: Chairman/President Rick Lindberg
Trustee Greg Peer
Trustee Hank Java

Others: Clerk/Treasurer Sheila Meyer
Chief Jared Woody
Nathan Miller, Weld Riley

President Lindberg called the Administration Committee Meeting to order at 1:00 p.m. The Pledge of Allegiance was recited.

THE ADMINISTRATION COMMITTEE WILL CONVENE INTO CLOSED SESSION pursuant to Wis. Stats. 19.85 (1) (e) to discuss matters pertaining to a collective bargaining agreement which for competitive or bargaining reasons requires a closed session.

Motion by Trustee Java second by Trustee Peer to convene into closed session. Motion carried.

THE ADMINISTRATION COMMITTEE WILL RECONVENE INTO OPEN SESSION pursuant to Wis. Stats. 19.85 (2).

Motion by Trustee Peer second by Trustee Java to reconvene into open session. Motion carried.

Any motions needed from closed session.

No motions made from closed session.

The meeting was adjourned at 3:38 p.m.

Allison Longhenry
Deputy Clerk/Treasurer



Building a Better World
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April 29, 2025

RE: Wastewater Treatment Plant
Improvements
GRANT 172213
SEH No. GRANT 172213 14.00

Sheila Meyer, Clerk/Treasurer
Village of Grantsburg
316 Brad Street S
Grantsburg, WI

Dear Ms. Meyer:

On April 29, 2025, unit price bids were received for the Wastewater Treatment Plant Improvements project. The attached Tabulation of Bids shows the unit price bids received from all bids submitted.

Three bids were received for the project. The bids ranged from \$5,435,026.00 to \$5,927,000.00. The low bid was submitted by Market & Johnson, Inc., Eau Claire, WI. Based on the information provided by the contractor, Market & Johnson, Inc. has the required equipment and expertise to perform the work as outlined in the contract specifications. We, therefore, recommend award of the project in the low bid amount of \$5,435,026.00. SEH recommends you closely review, with counsel, the bid materials provided before awarding the Project.

SEH retains electronic copies of bids and bonds of all bidders. The bid and bond of the awarded bidder will be incorporated into the contract documents after all applicable documentation has been signed by the Contractor and Client and provided to SEH.

We hope this analysis of the bids is adequate for your needs. If you have any questions regarding this information, please contact me.

Sincerely,

Jeremiah Wendt, PE
Project Manager (Lic. FL,IN,NE,SC,SD,VA,WI)

hh

Enclosure

r:\admin\conformed contracts\contract ltr\bid award ltr_4.29.2025.docx

Engineers | Architects | Planners | Scientists

Short Elliott Hendrickson Inc., 10 North Bridge Street, Chippewa Falls, WI 54729-2550

715.720.6200 | 800.472.5881 | 888.908.8166 fax | sehinc.com

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					Market & Johnson		Minger Construction Co. Inc.		Staab Construction Corporation	
Line Item	Item Code	Item Description	UofM	Qty	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
Base Bid										
1	1	Lump sum for lift station and associated gravity sewer and forcemain work in campground (Sites 10, 30 and 40)	LS	1	\$2,022,046.00	\$2,022,046.00	\$2,000,000.00	\$2,000,000.00	\$2,200,000.00	\$2,200,000.00
2	2	Lump sum for all work at the WWTP site	LS	1	\$2,771,292.00	\$2,771,292.00	\$2,700,000.00	\$2,700,000.00	\$2,969,693.00	\$2,969,693.00
3	02 81 00.1	Lagoon Sludge Removal and Disposal	Dry Ton	135	\$1,118.00	\$150,930.00	\$1,305.00	\$176,175.00	\$1,200.00	\$162,000.00
Base Bid Total						\$4,944,268.00		\$4,876,175.00		\$5,331,693.00
Water Main										
4	31 11 00	Clearing & Grubbing	LS	1	\$15,750.00	\$15,750.00	\$15,325.00	\$15,325.00	\$66,500.00	\$66,500.00
5	31 22 10	Strip Topsoil	AC	1.5	\$3,900.00	\$5,850.00	\$5,240.00	\$7,860.00	\$5,250.00	\$7,875.00
6	32 11 26	Base Aggregate Dense (3/4-Inch)(12" In-Place)(WWTP Driveway)	TN	89	\$22.00	\$1,958.00	\$31.00	\$2,759.00	\$33.00	\$2,937.00
7	32 11 26	Base Aggregate Dense (1-1/4-Inch)(12" In-Place)(WWTP Driveway)	TN	267	\$22.00	\$5,874.00	\$29.80	\$7,956.60	\$33.00	\$8,811.00
8	32 11 26	Base Aggregate Dense (3/4-Inch)(12" In-Place)(25% of Gary Street replacement)	TN	261	\$22.00	\$5,742.00	\$30.35	\$7,921.35	\$33.00	\$8,613.00
9	32 11 26	Base Aggregate Dense (1-1/4-Inch)(12" In-Place)(25% of Gary Street replacement)	TN	750	\$22.00	\$16,500.00	\$29.80	\$22,350.00	\$33.00	\$24,750.00
10	32 92 12	Turf Establishment	AC	1	\$10,500.00	\$10,500.00	\$9,400.00	\$9,400.00	\$16,800.00	\$16,800.00
11	33 11 00	Connect to Existing (MJ Plug)	EA	1	\$1,700.00	\$1,700.00	\$3,125.00	\$3,125.00	\$1,785.00	\$1,785.00
12	33 11 00	04-Inch D.I. Water Main CL 52	LF	4	\$75.00	\$300.00	\$270.00	\$1,080.00	\$260.00	\$1,040.00
13	33 11 00	06-Inch D.I. Water Main CL 52 (Hydrant Lead)	LF	127	\$75.00	\$9,525.00	\$99.50	\$12,636.50	\$101.00	\$12,827.00
14	33 11 00	08-Inch D.I. Water Main CL 52	LF	3364	\$80.00	\$269,120.00	\$97.25	\$327,149.00	\$80.00	\$269,120.00
15	33 11 00	Fittings	LB	788	\$15.50	\$12,214.00	\$19.75	\$15,563.00	\$23.00	\$18,124.00
16	33 11 00	Hydrant (Waterous Pacer WB-67)	EA	7	\$5,900.00	\$41,300.00	\$7,785.00	\$54,495.00	\$7,350.00	\$51,450.00
17	33 11 00	Valve & Box, 4-Inch	EA	1	\$2,125.00	\$2,125.00	\$3,165.00	\$3,165.00	\$2,675.00	\$2,675.00
18	33 11 00	Valve & Box, 6-Inch	EA	7	\$2,420.00	\$16,940.00	\$3,495.00	\$24,465.00	\$3,000.00	\$21,000.00
19	33 11 00	Valve & Box, 8-Inch	EA	8	\$3,170.00	\$25,360.00	\$4,325.00	\$34,600.00	\$3,875.00	\$31,000.00
Water Main Total						\$440,758.00		\$549,850.45		\$545,307.00
Allowance										
20	1	Utility Services	LS	1	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Allowance Total						\$50,000.00		\$50,000.00		\$50,000.00
Alternate 1										
21	44 42 19	Deduct for Aerzen Positive Displacement	LS	1	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Alternate 2										
22	46 66 00	Deduct for Wedeco Ultraviolet Light Disinfection Equipment	LS	1	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Base Bid Total:						\$5,435,026.00		\$5,476,025.45		\$5,927,000.00

Facility Plan

Grantsburg WWTP Facility Plan

Grantsburg, WI

GRANT 163312 | April 19, 2024



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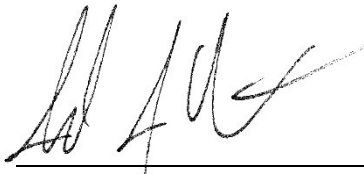
Engineers | Architects | Planners | Scientists

Grantsburg WWTP Facility Plan
Grantsburg, WI

Prepared for:
Village of Grantsburg
Grantsburg, Wisconsin

Prepared by:
Short Elliott Hendrickson Inc.
156 High Street, Suite 300
New Richmond, WI 54017-1128
715.246.9906

I, Jeremiah Wendt, PE (WI,SD,NE), hereby certify that I am a registered professional engineer in the State of Wisconsin, registered in accordance with the requirements of ch. A-E 4, Wis. Adm. Code; that this document has been prepared in accordance with the Rules of Professional Conduct in ch. A-E 8, Wis. Adm. Code; and that, to the best of my knowledge, all information contained in this document is correct and the document was prepared in compliance with all applicable requirements in chs. NR 700 to 726, Wis. Adm. Code.



E40472

April 19, 2024

Jeremiah Wendt, PE (WI,SD,NE), PE Number
Senior Engineer 1

Date



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Letter of Transmittal
Certification Page
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Facility Plan

Grantsburg WWTP Facility Plan

Prepared for Village of Grantsburg

1 Introduction

1.1 Purpose, Scope, and History

The Village of Grantsburg owns and operates a domestic Wastewater Treatment Plant (WWTP) that consists of a bar screen, two aerated lagoons operated in series, and disinfection by way of chlorination and dechlorination. Ferric chloride is added in-between the first and second lagoons to promote phosphorus removal in the second lagoon. A decommissioned seepage cell exists west of the two lagoons. The Village collection system includes 3 lift stations, two of which pump into the South Lift Station sewershed. The South Lift Station is the only station that pumps directly to the WWTP, and all flow passes through this station.

The original treatment plant was designed in 1989 with construction completed in 1990. In 2013, the coarse bubble diffusers used in the lagoons were replaced with more efficient, fine bubble diffusers and a third positive displacement blower was added. Two of the original blowers remain in place for standby service. The WWTP was designed for an average annual design flow of 0.270 MGD, including inflow/infiltration (I/I) at the time.

In the 30 years since construction, the treatment plant has aged, and upgrades to address plant condition, safety issues, and operational issues have become necessary. The Village of Grantsburg's current Wisconsin Pollution Discharge Elimination System (WPDES) permit is included as Appendix A. Grantsburg WWTP does not currently take in hauled waste or septage.

Based on this Facility Plan and after approval from the Village and The Wisconsin Department of Natural Resources (WDNR), design plans and specifications for the upgrade will be prepared. After approval, the project will be then bid for construction. The Village anticipates using Clean Water Fund (CWF) funding to support the project.

This WWTP Facility Plan is prepared per the WDNR regulations (NR 10). A 20-year planning design life is used, with the design year being 2045. Cost estimates for a physical upgrade of the plant, alternatives considered, and a present worth analysis will be considered.

1.2 Location

The Village of Grantsburg is situated in Burnett County in northwestern Wisconsin. It is located near State Road 70, with the treatment plant located on the northwest side of the Village in a non-residential area. The planning area will remain within the corporate limits of the Village of Grantsburg. The WWTP discharges treated effluent into the Wood River within the Wood River Watershed in the St. Croix River Drainage Basin in Burnett County.

2 Existing Conditions

2.1 Environmental Setting

2.1.1 Transportation

The Village of Grantsburg is located just north of the intersection of State Highways 70 and 48. The Wood River flows through the Village. The WWTP is located on the northwest side of the Village and is accessible by Village streets.

2.1.1 Climate

The average annual temperature for the Village of Grantsburg is 41.50 degrees Fahrenheit. The average July high is 82 degrees Fahrenheit, and the average January low is 1-degree Fahrenheit. Average annual precipitation is 32 inches. Average annual snowfall is 53 inches.

2.1.2 Air Quality

A review of USEPA Air Quality map indicates the Grantsburg planning area is classified as attainment/unclassified, indicating that the area does meet primary, secondary and national standards for ambient air quality.

2.2 Demographics and Land Use

Demographic and water usage data for the Village was collected from a combination of a review of the 2021 Village of Grantsburg Municipal Water Utility PSC report, and data collected from annual budgeting for the sewer utility. Table 1 below shows a breakdown of the water usage within the Village by user class.

Table 1 – Water Usage by User Class

User Class	Residential	Commercial	Industrial	Public Authority
Number of Users	510	80	11	30
Average Annual Water Usage (MG)	23.31	9.62	8.97	5.92
Average Daily Water Usage (MG)	0.06	0.03	0.02	0.02
Percent of Total Water Sales	49%	20%	19%	12%

2.1 Population

2020 Census data for the Village of Grantsburg will be used as the current population, estimated at 1,330 people. The Village of Grantsburg is expected to increase to its highest population in 2035, creating a 12.8 percent increase to 1,500 people. Because population is not at its highest peak in 2045, the population in year 2035 will be used as the design population to accommodate for the largest single population within the design period.

2.2 Existing Collection System

The Village of Grantsburg has approximately 17.5 miles of sanitary sewer and three lift stations.

The Village cleans the sewers annually and will televise select areas if deemed necessary. There are no current projects to reduce I/I at the WWTP. The Village's sewer use ordinance prevents the discharge of storm, drainage, ground, and unpolluted water into the sanitary sewers. Grantsburg's 2021 CMAR (Compliance Maintenance Annual Report) report is attached as Appendix B.

The Facility Plan will address improvements to the WWTP for the expected flows and loadings for the next 20-years, including I/I as it is calculated today. (See Section 2.5.1).

2.3 Existing Wastewater Loading

Wastewater flows and loadings are taken from an average of the last three years of data (2019-2021) from the monthly Discharge Monitoring Reports (DMRs) supplied by the Village and WDNR. Table 2 summarizes the loadings from this period. The Village does not currently have any large industrial or heavy users in the system. A graphic summary of monthly influent flow is presented in Figure 1. A graphical summary average basis for influent TSS and BOD is presented in Figure 2.

Table 2 – WWTP Influent Flow and Loading Summary

Influent Summary	Units	2019	2020	2021	Values Used for Upgrade
Flow					
Minimum Month	MGD	0.136	0.168	0.161	0.136
Average Annual	MGD	0.199	0.191	0.181	0.190
Maximum Month	MGD	0.268	0.226	0.221	0.268
Peak Day	MGD	0.509	0.317	0.375	0.509
BOD (lb/d)					
Average Annual	lb/d	208	245	247	233
Maximum Month	lb/d	277	351	325	351
Peak Day	lb/d	416	675	514	675
TSS (lb/d)					
Average Annual	lb/d	233	278	334	282
Maximum Month	lb/d	368	350	388	388
Peak Day	lb/d	718	386	923	923
BOD (mg/L)					
Average Annual	mg/L	124	151	171	148
Maximum Month	mg/L	192	238	215	238
Peak Day	mg/L	218	433	341	433

Table 2 (Continued) – WWTP Influent Flow and Loading summary

Influent Summary	Units	2019	2020	2021	Values Used for Upgrade
TSS (mg/L)					
Average Annual	mg/L	136	170	206	171
Maximum Month	mg/L	196	239	250	250
Peak Day	mg/L	297	268	423	423

The average daily wastewater divided out over the population of Grantsburg's results in a per capita flow of 143 gpd, a per capita BOD of 0.18 lb/day, and a per capita TSS of 0.21 lb/day. These values fall within the range of expected values for a mainly residential community.

It is worthwhile to note that the configuration of the influent flow monitoring system has led to inaccuracies in the past. The v notch weir where influent flow is measured frequently gets rags and other debris caught on it, creating an artificially high flow reading. This is a concern for I/I determination, compliance issues, and operability of the plant.

2.3.1 Inflow and Infiltration Analysis

An evaluation of I/I into the Village of Grantsburg wastewater collection system has been studied and explained below. The I/I study was conducted to determine if excess waters from groundwater and storm water are significant enough to raise concern.

Infiltration and inflow can enter the system in two ways. Infiltration occurs when groundwater seeps into sewer pipes through cracks or leaks, while inflow occurs when stormwater that enters the sewer system through rain leaders, basement sump pumps, or manholes. These two sources can make the total quantity of water entering a treatment plant difficult to accurately predict.

The United States Environmental Protection Agency (EPA) provides several documents to assist in determining whether I/I at wastewater treatment plants should be considered excessive. The following passages utilize the EPA's guide for calculating infiltration and inflow.

2.3.1.1 Baseflow Determination

The Wisconsin Public Service Commission (PSC) provides reliable water usage data, a resource used in evaluating I/I activity. The average daily water usage in million gallons per day (MGD) from 2019 to 2021 is provided in Table 3.

Table 3 – PSC Water Use Data from 2019 to 2021 (MGD)

PSC Water Use Data from 2018 to 2020 (MGD)				
	2019	2020	2021	3-year Average
Residential (R)	0.056	0.055	0.094	0.068
Commercial (C)	0.023	0.024	0.030	0.026
Industrial (I)	0.016	0.019	0.018	0.018
Public Authority (PA)	0.012	0.039	0.020	0.024
Total	0.107	0.138	0.171	0.135
Total (R, C, and PA)	0.091	0.118	0.145	0.118

The baseflow value is calculated as the sum of residential, commercial, and public sources averaged over the most recent 3-year period. The Village of Grantsburg baseflow is determined to be 0.118 MGD. Using the DOA's 2020 population served, this would equate to 88.7 gpcd for 2019 through 2021. It is important to note determining the exact baseflow for a community is extremely difficult as clean water usage flows are typically different than the flow received at the wastewater treatment plant.

2.3.1.2 EPA I/I Calculation

The EPA handbook also states that rehabilitation of sanitary sewer systems exhibiting less than 6,000 gallons of I/I flow per day per inch-miles of collection pipe is not cost effective. The Village of Grantsburg has approximately 17.5 miles of primarily 8-inch sanitary sewer pipes. Based on the Village's total number of inch-miles (140), 840,000 gpd of I/I would be considered not cost effective for the collection system. The highest maximum monthly flow in recent years occurred in 2019, the month of May wastewater baseflow flow of 0.118 mgd gives a total I/I flow of 0.15 mgd. Comparing this value to the EPA's cost-effective value for I/I of 0.840 mgd shows that I/I is well below this limit.

The EPA handbook also stated that infiltration is non-excessive if the 7–14-day average dry weather domestic wastewater flow does not exceed 120 gallons per capita per day (gpcd) during periods of high groundwater. The period of analysis (2019-2021) was one of high groundwater for the region and the minimum 7-day flow occurred in February 2019, at 121,000 gpd. Based on a population of 1,330 people, the per capita flowrate is approximately 91 gpcd, below the 120 gpcd standard set by the EPA.

2.4 Village Lift Stations

2.4.1 South Lift Station

Located on the north end of the James Mc Nally Campground, the South Lift Station is the only lift station that pumps directly to the WWTP. As such, the South Lift Station accommodates all of the Village's sewer demands. Raw sewage from the Village enters the wet well of the raw sewage pumping station. Two 20 HP pumps located in the dry well pump the raw sewage through a 6-inch force main to the WWTP. The pumps are Crane-Deming Model 7182, centrifugal, non-clog sewage pumps capable of pumping 450 gpm against 94 feet of total dynamic head (TDH). The pumps were sized to pump the peak instantaneous flow when one

pump is out of service. The pumps are controlled by floats in the wet well. Gate valves have been installed on both the suction and discharge of the pumps and are to be kept open unless a pump is to be removed. A swing check valve is also located on the discharge side to prevent backflow from the forcemain. The station is not currently tied in with any off-site monitoring. In the past, the station has had problems with pumps clogging. When problems at the station are detected, an on-sight light begins to flash alerting any Village staff that may pass by the station.

Location of the South Lift Station can be seen in Figure 3. The existing lift station is located in the floodplain.

2.4.2 North Ave Lift Station

The North Ave Lift Station services a small sewershed located on the east side of Grantsburg. The station itself is positioned on the north side of E North Ave just past the E Madison Ave intersection. Like the South Lift Station, the North Ave Lift Station is not connected to any off-site monitoring systems. The station pumps through a 600-foot long forcemain to a manhole at the intersection of E Madison Ave and E North Ave where flow by gravity to the South Lift Station can occur.

2.4.3 Industrial Park Lift Station

Plans for a new lift station are currently in development, with construction expected early to mid-2023. The lift station will service a small industrial park as well as a few residential users. The station itself is positioned on the north end of the Village near the water tower on N Park St.

2.5 Existing WWTP

After being pumped through a forcemain from the South Lift Station, flow enters the plant near the blower building and passes through a bar screen. The influent then flows by gravity to the north lagoon. As flow passes from the north lagoon to the south, ferric chloride is added to the crossover manhole to promote phosphorus removal in the second lagoon. Treated flow exits on the west end of the south lagoon and enters a manhole where sodium hypochlorite is added seasonally to disinfect. Flow is directed by a series of baffles through a large diameter pipe that serves as the chlorine contact chamber to ensure proper residence time and disinfection. Sodium bisulfite is then added to dechlorinate, and an effluent sample is taken before flow is discharged into Wood River.

In the winter months, disinfection is not required, but sulfuric acid is added for pH adjustment to maintain compliance with effluent ammonia limitations.

The plant has a seepage cell, previously used as an old stabilization pond but has not been used in many years. The WWTP is permitted to use the seepage cell if an emergency occurs and with WDNR approval.

2.5.1 Influent Flow/Sampling

Influent is measured at the WWTP using an ultrasonic level sensor as it passes over a v-notch weir. In the past, plant staff have recorded inaccurate flow measurements from this weir as rags often become stuck in the v-notch, resulting in a higher water elevation reading by the ultrasonic level sensor. This problem persists today.

Influent flow is sampled by one of two automatic samplers, the other being for effluent sampling. The samplers are American Sigma model 704, both of which are capable of collecting liquid samples and preserving them by refrigeration. The samplers contain a high-speed peristaltic pump for the collection of samples and purging of intake lines before and after taking samples. The samplers regularly operate in flow proportional mode paced by the influent flow meter but are capable of operating on time increments as well. Currently, the samplers are located in the same room as the sodium hypochlorite, sodium bisulfate, and sulfuric acid storage vessels. This creates a corrosive environment which causes irritation to plant staff when they are retrieving samples, as well as damage to the sampling equipment.

New flow measurement equipment should be included in any recommended upgrades. Any upgrades should also include new rooms to separate the samplers and chemical feed equipment.

2.5.1 Preliminary Treatment

2.5.1.1 Screening

The influent structure contains a v-notch weir followed by a manually raked bar screen. This is located just west of the blower building and east of the lagoons. The screen is used to remove debris such as rags that could negatively impact performance. The bar screen is cleaned regularly by hand to prevent clogging issues. This manual handling of raw wastewater and screening materials exposes plant staff to unsafe pathogens that may be present in wastewater. The collected materials are then disposed of in a sanitary landfill.

Samples are taken upstream of the v-notch weir and are flow-paced based on the readings from the weir. As mentioned earlier, the v-notch weir collects rags and gives a false, higher flow reading. This causes the flow-proportional samples that are collected to be inaccurate at times.

As part of any recommended upgrades, the screening system should be replaced with a mechanical screen upstream of flow monitoring to improve screenings removal, operator safety, and accuracy of influent data.

2.5.2 Aerated Lagoons

Wastewater typically enters the north lagoon after the influent structure and later flows to the south lagoon. The lagoons were once designed to be able to be operated in either series or parallel, prior to discharge to the seepage cell. With the 2013 upgrade, the lagoons are best operated in series, though the piping remains to operate them in parallel. The aeration is not designed for parallel operation, with the north lagoon having more aeration than the south lagoon. Should either lagoon need to be drained, slide gates exist in the influent structure to allow wastewater to flow into either or both lagoons. Under normal operating conditions, a maximum depth of 15 feet is maintained. This depth provides 12 MG of storage between the two lagoons and a design hydraulic residence time (HRT) of 45 days.

2.5.2.1 Lagoon Sludge

A sludge judge was used to measure sludge depth on a fixed grid pattern in both lagoons to determine accumulation throughout each pond. The average depth in each lagoon was then used to obtain a sludge volume in each lagoon. Sludge depth measurements can be found in the tables below. The top of the table can be thought of as the north end of the pond, and the lines separating the columns as the laterals.

Table 4 – Sludge Depth in North Lagoon (ft)

.5	.5	0	.5	1.5
0	0	0	2	.5
1	0	0	0	.5
3.5	2	1.5	1.5	.5

Table 5 – Sludge Depth in South Lagoon (ft)

1	1	1.5	.5	2
1	0	1	0	.25
2	0	.5	0	0
1.5	1.5	.5	1.5	1

Average depth in the north lagoon was determined to be 0.8 feet, and 0.84 feet in the south lagoon. The total sludge volume is estimated to be 736,000 gallons in both lagoons, at an estimated solids concentration of 2.85 percent.

In addition to the sludge quantity, a composite sample of the sludge was collected to analyze for the constituents required in section 3.2.1 of the Village's WPDES permit. The results of that sampling are summarized as dry weight in Table 6 below, and attached as Appendix C.

Table 6 – Sludge Sampling Results

Parameter	Ceiling Limit (mg/kg)	High Quality Limit (mg/kg)	Sample Result (mg/kg)
Arsenic	75	41	13.8
Cadmium	85	39	4.1
Copper	4,300	1,500	1,510 ^{1,2}
Lead	840	300	175 ²
Mercury	57	17	2.5
Molybdenum	75	-	8.1
Nickel	420	420	34.4 ²
Selenium	100	100	5.5
Zinc	7,500	2,800	5,610 ^{1,2}
¹ - Matrix Spike and/or Matrix Spike Duplicate recovery outside acceptance limits. ² - Replicate/Duplicate precision outside acceptance limits.			

As shown above, none of the constituents exceeded the limitations for land application of sludge. However, copper and zinc did exceed the limitations for disposal as high-quality sludge. Per

NR 204.07, if this sludge were to be land applied, the permittee is required to monitor and retain cumulative pollutant loading records for each site and notify WDNR when the loadings reach a certain level. It is recommended that the Village re-test for copper and zinc concentrations prior to land application, especially considering these values had laboratory errors.

While the volume of sludge in the lagoons is likely not sufficient to considerably impact the treatment capacity of the WWTP, sludge removal in conjunction with an upgrade project would be convenient, and if the WWTP is replaced altogether, would be a necessary part of the lagoon decommissioning process.

2.5.2.2 Aeration System

Aeration is used for BOD reduction and to maintain proper aerobic conditions in the aerated lagoons. Air is supplied from the positive displacement blower (or the standby centrifugal blowers) and is distributed into the basin through fine bubble diffusers. The aeration system has been designed to maintain a dissolved oxygen concentration of 3.0 mg/L at a BOD load of 490 lbs/day.

The subsurface aeration diffusion system consists of 42 fine bubble diffusers. Air is transferred to each diffuser through 2-inch lateral pipes and is introduced to each diffuser through two orifices. Several of the membranes in the lagoons have ruptured, resulting in energy loss and decreased oxygen transfer efficiency. The membranes around the diffusers have served their useful life and should be replaced to ensure reliable and efficient operation.

2.5.2.3 Phosphorus Removal

Ferric chloride is added in between the first and second lagoons to promote phosphorus removal in the second lagoon. The amount of ferric added is paced manually by adjusting the speed of the chemical feed pump. However, as chemical is removed from the storage tanks, changes in TDH result in differing flow rates at the same pump speed. As a result, plant operators have little control over the amount of chemical that reach the basin and need to continually make adjustments to the feed rate. Chemical use is recorded after the fact by change in stored volume rather than by a concurrent flowmeter.

The ferric chloride is stored in a 140-gallon polyethylene storage tank in a temporary structure adjacent to the blower building. The building does not provide containment for the chemical or meet current code requirements. As such, the phosphorus removal system should be upgraded to improve operator safety and more efficiently use chemical.

The existing facility is not served by potable water, and therefore plumbed eyewashes/ safety showers are not provided at the chemical feed systems.

2.5.3 Disinfection

The plant seasonally disinfects (May – Oct) using sodium hypochlorite to disinfect and sodium bisulfite to dechlorinate the effluent. The chemicals are stored in polyethylene storage tanks in a room on the south side of the blower building. The sodium hypochlorite is stored on the south side of the same structure in the sampler room.

The Village wishes to minimize the amount of chemical that is being used at the plant and improve operator safety for chemicals that do continue to be used. Alternative processes exist for disinfection with ultraviolet (UV) light, which will be evaluated further.

2.5.4 pH Adjustment

The Village's WPDES permit includes a variable effluent ammonia limit that varies depending on the effluent pH at the time of discharge. In general, the lower the effluent pH, the higher the effluent ammonia limit (see Section 3.4 for additional details). Sulfuric acid is added to the effluent in the winter months to adjust pH as a means of complying with this variable ammonia limit. This chemical is stored in the same space as the sodium hypochlorite, the sodium bisulfite, and the samplers.

The Village wishes to minimize the amount of chemical that is being used at the plant and improve operatory safety for chemicals that do continue to be used. Alternative processes exist for ammonia removal, which will be evaluated further. If chemical continues to be used, new dedicated code-compliant storage and chemical feed space should be provided.

2.5.5 Effluent Flow

Effluent flow is measured as it passes over the weir in the sampling manhole located in the southeast corner of the plant. A level sensor is used to measure the height of the water as it passes over the weir. This value is then sent to the flow totalizer located in the control room.

2.5.6 SCADA Upgrades

The Grantsburg WWTP and collection system are not currently integrated into any SCADA system. A failure at any of the three lift stations triggers an on-site light to flash, alerting operators of a failure as they pass by the station. Current technology allows for an integrated SCADA network to monitor the Village WWTP and collection system remotely and should be included in any proposed upgrades to the WWTP.

2.6 Existing WWTP Characteristics and Performance

According to the Village of Grantsburg's 2021 CMAR report, the plant scored very well in all categories except for three. The effluent quality for BOD scored a C, primarily due to seasonal turnover of the lagoons. The "Ponds" category, which addresses potential lagoon leakage, scored a "D" due to the difference between the influent and effluent flow rates. As mentioned above, there are issues with the accuracy of the influent flow meter that the Village feels provides inaccurate influent flow rates. With this in mind, the Village feels that the flow metering should be addressed, and then the influent and effluent flows compared again to provide a more accurate assessment of potential lagoon leakage. The Village scored a "C" in operator certification due to recent turnover within the Village's Public Works staff. All other categories including influent flow and loadings, TSS, phosphorus, biosolids quality and management, staffing, financial management, collection systems received an A grading. The DNR gives the Village of Grantsburg's WWTP a GPA score of 2.90 out of a possible 4. The Village of Grantsburg's full 2021 CMAR report can be found in Appendix B.

Effluent DMR data from the period 2019 to 2021 was reviewed and is summarized below in Table 7. A graphical summary on a monthly average basis for effluent TSS, BOD, and TP is presented in Figure 4, Figure 5, and Figure 6 respectively.

Table 7 – Effluent Flow and Loading Summary

Influent Summary	Units	2019	2020	2021	Values Used for Upgrade
Flow					
Minimum Month	MGD	0.107	0.129	0.124	0.107
Average Annual	MGD	0.175	0.168	0.157	0.167
Maximum Month	MGD	0.243	0.205	0.181	0.243
Peak Day	MGD	0.368	0.299	0.249	0.368
BOD (lb/d)					
Average Annual	lb/d	25	28	30	28
Maximum Month	lb/d	93	56	54	93
Peak Day	lb/d	152	87	87	152
TSS (lb/d)					
Average Annual	lb/d	26	21	14	20
Maximum Month	lb/d	93	59	30	93
Peak Day	lb/d	120	70	44	120
Phosphorus (lb/d)					
Average Annual	lb/d	1.5	1.2	1.3	1.3
Maximum Month	lb/d	2.4	1.9	1.7	2.4
Peak Day	lb/d	2.9	3.4	2.7	3.4
Ammonia (lb/d)					
Average Annual	mg/L	15	22	23	20
Maximum Month	mg/L	33	38	39	39
Peak Day	mg/L	42	47	41	47
BOD (mg/L)					
Average Annual	mg/L	16	19	20	18
Maximum Month	mg/L	43	33	38	43
Peak Day	mg/L	53	43	61	61
TSS (mg/L)					
Average Annual	mg/L	18	13	10	14
Maximum Month	mg/L	47	35	21	47
Peak Day	mg/L	69	40	35	69
Phosphorus (mg/L)					
Average Annual	mg/L	1.1	0.8	1.0	1.0
Maximum Month	mg/L	1.9	1.2	1.2	1.9
Peak Day	mg/L	2.0	1.8	1.5	2.0
Ammonia (mg/L)					
Average Annual	mg/L	12	16	18	15
Maximum Month	mg/L	22	25	29	29
Peak Day	mg/L	25	25	30	30

3 Design Criteria

3.1 Design Year

To comply with typical facility planning periods, a 20-year design period is used in the alternatives analysis that follows. The design year for the purpose of this report is 2045. Intermediate projections using 5-year increments are also included.

3.2 Future Population

The Village of Grantsburg is estimated to increase to its highest population in 2035, a 12.8 percent increase from the current population (1,330) to 1,500 people. Currently in the area, the Village of Grantsburg's WWTP does not serve any major industrial businesses and does not have specific future industrial users planned. However, future projections at the WWTP will involve an additional 10 percent loading for unexpected growth or businesses. A summary of DOA future projections and expected growth with interpolated values in a 5-year increment to 2040 is shown in Table 8.

Table 8 – Population Projection Summary

Village of Grantsburg	2010 Census	2015 Proj.	2020 Proj.	2025 Proj.	2030 Proj.	2035 Proj.	2040 Proj.	Peak Population in 2035 ¹
Population	1,341	1,336	1,330	1,385	1,455	1,500	1,450	1,500
% Difference		-0.37%	-0.45%	4.14%	5.05%	3.09%	-3.33%	12.8%
¹ 2035 population will be used for design due to the highest population within the 20-year design period.								

3.3 Future Wastewater Loading

A summary of future wastewater loadings calculated using the DOA's 12.8 percent future population growth with an additional 10 percent industrial growth is shown in Table 9. Peaking factors for the industrial growth are capped at 1.5 times the annual average flow.

Table 9 – WWTP Influent Design Year 2035 Characteristics

FLOW (MGD)	2019-2021	DOA Projected Growth (12.8%)	10% Industrial Growth	Design Year Values
Average Annual	0.190	0.024	0.019	0.27 ¹
Maximum Month	0.268	0.034	0.029	0.33
Peak Day	0.509	0.065	0.029	0.60
Peak Hour				0.93

Table 9 (Continued) – WWTP Influent Desing Year 2035 Characteristics

BOD (lb/d.)	2019-2021	DOA Projection (12.8%)	10% Industrial Growth	Design Year Values
Average Annual	233	29.8	23.3	286
Maximum Month	351	44.9	35.1	490 ¹
Peak Day	675	86.4	67.5	829
TSS (lb/d.)	2019-2021	DOA Projection (12.8%)	10% Industrial Growth	Design Year Values
Average Annual	282	36.1	28.2	346
Maximum Month	388	49.7	38.8	477
Peak Day	923	118.1	92.3	1133
¹ – These numbers reflect the current rated capacity of the plant rather than the calculated projection, to avoid artificially derating the plant.				

It should be noted that the calculated average flow is slightly less (0.233 MGD) than the 0.27 MGD at which the plant is currently rated. In order to avoid artificially derating the plant, the current rated value is used. Similarly, the maximum month BOD projection would be 431 lb/d rather than the currently rated capacity of 490 lb/d, so the current rated value is used for the future project.

3.4 Effluent Requirements

The current WPDES is effective from January 1, 2022 through December 31, 2026. The permit is included as Appendix A. A summary of the current WPDES effluent limitation requirements for Grantsburg's WWTP is provided in Tables 10 and 11.

Table 10 – Current WPDES Permit Limits

Parameter	Limit Type	Limit and Units	Sample Frequency	Sample Type	Notes
BOD5, Total	Monthly Avg	30 mg/L	Weekly	24-Hr Flow Prop Comp	
BOD5, Total	Weekly Avg	45 mg/L	Weekly	24-Hr Flow Prop Comp	
Suspended Solids, Total	Monthly Avg	60 mg/L	Weekly	24-Hr Flow Prop Comp	
pH Field	Daily Min	6.0 su	Weekly	Grab	
pH Field	Daily Max	9.0 su	Weekly	Grab	
Fecal Coliform <i>Interim Limit</i>	Geometric Mean - Monthly	400 #/100 ml	Weekly	Grab	Limit and monitoring effective May through September.

Table 10 (Continued) – Current WPDES Permit Limits

Parameter	Limit Type	Limit and Units	Sample Frequency	Sample Type	Notes
E. coli Final Limit	Geometric Mean – Monthly	126 #/100 mL	Weekly	Grab	
Chlorine, Total Residual	Daily Max	38 µg/ L	3/ Week		Limit and monitoring effective May through September.
Phosphorus, Total	Monthly Avg	1.0 mg/ L	Weekly	24-Hr Flow Prop Comp	
Nitrogen, Ammonia	Daily Max – Variable	mg/L	Weekly	24-Hr Flow Prop Comp	See Variable Limit in Table 11 Below

Table 11 – Variable Limits Table

Effluent pH s.u.	Limit mg/L	Effluent pH s.u.	Limit mg/L	Effluent pH s.u.	Limit mg/L
6.0 ≤ pH ≤ 6.1	108	7.0 < pH ≤ 7.1	66	8.0 < pH ≤ 8.1	14
6.1 < pH ≤ 6.2	106	7.1 < pH ≤ 7.2	59	8.1 < pH ≤ 8.2	11
6.2 < pH ≤ 6.3	104	7.2 < pH ≤ 7.3	52	8.2 < pH ≤ 8.3	9.4
6.3 < pH ≤ 6.4	101	7.3 < pH ≤ 7.4	46	8.3 < pH ≤ 8.4	7.8
6.4 < pH ≤ 6.5	98	7.4 < pH ≤ 7.5	40	8.4 < pH ≤ 8.5	6.4
6.5 < pH ≤ 6.6	94	7.5 < pH ≤ 7.6	34	8.5 < pH ≤ 8.6	5.3
6.6 < pH ≤ 6.7	89	7.6 < pH ≤ 7.7	29	8.6 < pH ≤ 8.7	4.4
6.7 < pH ≤ 6.8	84	7.7 < pH ≤ 7.8	24	8.7 < pH ≤ 8.8	3.7
6.8 < pH ≤ 6.9	78	7.8 < pH ≤ 7.9	20	8.8 < pH ≤ 8.9	3.1
6.9 < pH ≤ 7.0	72	7.9 < pH ≤ 8.0	17	8.9 < pH ≤ 9.0	2.6

The Village of Grantsburg requested and received effluent limits from the WDNR as part of this facility planning study per NR 110 Wis Adm. Code regulation. The planning effluent limits memo and calculations are included as Appendix D. No changes were noted from the limits summarized above.

The phosphorus limit of 1.0 mg/L in Table 10 is a Technology Based Limit (TBL), and was selected as the controlling (or most stringent) limit between the TBL, the Water Quality Based Effluent Limit (WQBEL - calculated at 1.8 mg/L at 0.27 MGD), and the Total Maximum Daily Load (TMDL – 7.1 lb/d or 3.1 mg/L at 0.27 MGD).

4 Description of Wastewater Treatment Plant Alternatives

4.1 General

As detailed above, there are several issues with the existing WWTP that need to be addressed due to equipment age and condition, operator safety, and reliability concerns. The alternatives developed below are intended to address these issues and provide capacity to serve the projected Village growth over the next twenty years.

4.2 No Construction: Alternative 1

This option would keep the WWTP same as it is now. The WWTP was designed for an average annual design flow of 0.270 MGD. Though, the WWTP currently has an average daily flow of 0.183 mgd, well below design limits, the treatment plant equipment is over 30 years old. Aged equipment is likely to be less efficient, more difficult to obtain parts for repair, and may be past its useful life expectancy already.

Should the Village choose to maintain the WWTP in its current state, operators will continue to face several ongoing issues including but not limited to:

- South Lift Station pump clogging and reliability issues.
- Inaccurate influent flow measurements at v-notch weir, inhibiting the Village's ability to detect lagoon leakage.
- Manual cleaning of screening equipment, placing operators in direct contact with raw wastewater.
- Inefficient aeration due to ruptured diffusers.
- Limited redundancy of positive displacement blowers.
- Code non-compliant chemical feed and sampling spaces, resulting in damage to samplers and potential operator safety issues.
- Continued use of a variety of chemicals to maintain compliance.
- Inaccurate metering of ferric chloride to the lagoons limits operator ability to effectively meet phosphorus limits and efficiently use chemical.

Because of the long list of age and condition related issues, this alternative was not evaluated further.

4.3 Alternative 2: Sequencing Batch Reactor

This alternative would include the following:

- Replace the current aerated lagoon process with a Sequencing Batch Reactor (SBR) located to the south of the current plant.
- Lagoon sludge removal/disposal, abandonment of lagoons.
- Relocate the South Lift Station out of the floodplain.
- Addition of a new fine screening system at the South Lift Station.
- Add a grit removal system to the treatment train prior the SBR.

- Construct a new operations building to house the blowers, controls, chemical feed system, pumps, and samplers.
- Replace the current chlorine disinfection system with an ultraviolet disinfection system.
- Develop a SCADA system to serve the WWTP and lift stations.
- Install a new waterline to provide potable water to the WWTP.

4.3.1 New Fine Screen at South LS

To address flooding concerns the South Lift Station will be relocated out of the floodplain. A new submersible pumping station will be provided along Olson Drive.

To mitigate pumps clogging at the South Lift Station, the WWTP screening process will be relocated to the South Lift Station. A vertical mechanical fine screen will be installed inside the wet well through which all influent flow will pass before being pumped to the WWTP. Additionally, a magnetic flow meter will be installed on the discharge forcemain to replace the existing influent flow measurement weir/level sensor. Flow would proceed through the existing forcemain to the existing WWTP site.

4.3.2 Grit Removal

At the existing WWTP site, flow would enter a vortex grit removal system, where grit would be segregated and classified for disposal at a landfill. Flow from grit removal would proceed to the SBR.

4.3.3 Sequencing Batch Reactor

Alternative 2 proposes that the Village of Grantsburg replace the current aerated lagoon treatment process with an SBR. Instead of two large lagoons for treatment, a SBR system would instead consist of two much smaller concrete basins. SBR basins typically come in sets of at least two, operating in parallel, which provides built in resiliency in the event either of the basins need to be taken down for maintenance. The SBR proposed in this alternative would be constructed at the current WWTP site, south of the existing lagoons.

SBRs operate with biological processes similar to the aerated lagoons currently in use at the plant. However, the activated sludge within a SBR is more concentrated allowing for faster treatment within a smaller footprint. SBRs typically operate in 4 stages, staggered between the multiple reactor basins. First, the SBR is filled with influent. Once it has reached capacity, the influent gate closes, and flow begins entering the other basin. The filled basin is then aerated, providing oxygen to the microbes present in the SBR. Once the microbes have been given enough time to sufficiently breakdown the organic matter and reduce the BOD in the tank to acceptable levels, the aerators are turned off. This allows the sludge in the basin to settle out.

SBR treatment should be able to biologically remove phosphorus to below 1 mg/L without chemical addition. It should also be able to meet the ammonia limits specified in the WPDES permit without chemical addition. This aligns with the Village's goals to minimize or remove as much chemical treatment as possible.

Once complete, the treated wastewater is decanted from the surface of the SBR and discharged to the next treatment process.

4.3.4 UV Disinfection

Currently, the Grantsburg WWTP employs chlorine as means of disinfection. The added chlorine is later neutralized by adding sodium bisulfite to the effluent to meet effluent residual chlorine limits. Chlorine can be a dangerous chemical to work with and the Village would like to eliminate chemical usage. One way to do that is to disinfect with UV. UV systems do not involve chemicals and are relatively simple pieces of equipment to operate and maintain. This process would be located in or alongside the new operations building. If located inside, the UV system is essentially a large piece of pipe and totally enclosed. If located outside, an overhang would be located above the channel system. Channel systems typically use less energy and are slightly less expensive. A channel system was used for cost estimates in this report, but the type of UV system will be further evaluated during design.

A proposed site map for this Alternative 2 can be found in Figure 7.

4.3.5 Water Main

A new water main is proposed to provide potable water for the eyewash and safety shower station. The new water main is proposed to run west from West Harrison Avenue and parallel to Gary Street.

4.4 Alternative 3: Upgrades to Existing WWTP

This alternative would include the following:

- Relocate the South Lift Station out of the floodplain.
- Addition of a new fine screening system at the South Lift Station.
- Construct a new operations building to house the blowers, controls, chemical feed system, pumps, and samplers.
- Replace the current chlorine disinfection system with an ultraviolet disinfection system.
- Replacement of fine bubble membranes (diffusers, if necessary) in both lagoons.
- Lagoon sludge removal/disposal.
- Develop a SCADA system to serve the WWTP and lift stations.
- Install a new waterline to provide potable water to the WWTP.

This alternative maintains the current lagoon treatment system with upgrades being made to disinfection, preliminary screening, and renovations to the blower/controls/sample building.

4.4.1 New Fine Screen at South LS

This alternative would propose the same changes as Section 4.3.1.

4.4.2 Lagoon Diffuser Replacement

In 2013, the original coarse bubble diffusers were replaced with fine bubble diffusers and a new energy efficient, positive displacement blower was added. Two of the existing 50 HP blowers remain as a back-up for the 2013 upgraded system. The fine bubble diffusers that were installed in 2013 are in poor condition due to ruptured membranes. The two older blowers are also in poor condition, and do not provide the energy-efficiency of the positive displacement blower if it needs to be taken offline for maintenance or repair.

With this in mind, the diffuser membranes would be replaced, and one additional positive displacement blower added to provide efficiency, redundancy, and reliability.

While the diffusers could be removed without draining the lagoons, a contractor may choose to drain the lagoons first for sludge removal. In this case, the adjacent lagoon could still be operated. Once the first lagoon is finished with sludge removal, the adjacent lagoon could then begin the same drain and replacement process while the recently upgraded lagoon temporarily takes over operations.

4.4.3 UV Disinfection

This alternative would propose the same changes as Section 4.3.3.

4.4.4 Chemical Feed/Sampling

Under this alternative, the Village would still need to feed ferric chloride for phosphorus removal and sulfuric acid for pH adjustment. New code compliant space would be provided in the operations building to house these chemicals and related feed pumps. New chemical feed pumps would be able to deliver a consistent dosage to the ponds that isn't tied to the level in the day tank. A new eyewash and safety shower would be provided. An aeration diffuser would also be added to the crossover manhole to enhance mixing. This would be aerated through a small diameter airline tapped from the air main. This could also be used to purge the lines of moisture/water, if needed.

A separate space would be provided for influent and effluent samplers.

A proposed site map for this alternative can be found in Figure 8.

4.4.5 Water Main

A new water main is proposed to provide potable water for the eyewash and safety shower station. The new water main is proposed to run west from West Harrison Avenue and parallel to Gary Street.

4.5 Alternative 4: Upgrades to Existing WWTP and Ammonia Removal

This alternative would include the following:

- Relocate the South Lift Station out of the floodplain.
- Addition of a new fine screening system at the South Lift Station
- Construct a new operations building to house the blowers, controls, chemical feed system, pumps, and samplers.
- Replace the current chlorine disinfection system with an ultraviolet disinfection system.
- Replacement of fine bubble diffusers in both lagoons.
- Lagoon sludge removal/disposal.
- The addition of a new polishing reactor to provide post-lagoon ammonia removal.
- Develop a SCADA system to serve the WWTP and lift stations.

4.5.1 New Fine Screen at South LS

This alternative would propose the same changes as Section 4.3.1.

4.5.2 Lagoon Diffuser Replacement

This alternative would propose the same changes as Section 4.4.2.

4.5.3 Ammonia Polishing Reactor

As lagoon temperature drops in the winter months, both the reproduction rate and the metabolism of the nitrifying microbes slows. This results in a reduced consumption of ammonia as well as the formation of any biomass that could have made up for the reduced consumption. Because of this, nitrification does not occur in the existing lagoons during winter months. The Village adds sulfuric acid to the effluent to comply with the variable effluent ammonia limitation by adjusting the pH.

This alternative would include addition of a polishing reactor to achieve <1 mg/L ammonia concentration in the effluent year-round. This would mitigate the burden placed on plant operators who currently must add sulfuric acid in the winter months, as well as eliminate the recurring cost to do so. Unlike lagoons, polishing reactors contain media for nitrifying microbes to attach to. Typically, in colder temperatures these microbes slow down and are sloughed off in the lagoon effluent, however by storing the nitrifying bacteria on the media during warmer conditions, when the temperature begins to drop, the bacteria already exist in the reactor. This media gives them a place to stay and nitrify year-round.

This reactor would be a separate tank located to the south of the existing lagoons; effluent would be diverted through the reactor from the south lagoon prior to entering the disinfection process.

4.5.4 UV Disinfection

This alternative would propose the same changes as Section 4.3.3.

4.5.5 Chemical Feed/Sampling

Under this alternative, the Village would still need to feed ferric chloride for phosphorus removal, but not sulfuric acid for pH adjustment. New code compliant space would be provided in the operations building to house ferric chloride storage and related feed pumps. New chemical feed pumps would be able to deliver a consistent dosage to the ponds that isn't tied to the level in the day tank. An aeration diffuser would also be added to the crossover manhole to enhance mixing. This would be aerated through a small diameter airline tapped from the air main. This could also be used to purge the lines of moisture/water, if needed.

A separate space would be provided for influent and effluent samplers.

A proposed site map for this alternative can be found in Figure 9.

4.5.6 Water Main

A new water main is proposed to provide potable water for the eyewash and safety shower station. The new water main is proposed to run west from West Harrison Avenue and parallel to Gary Street.

5 Evaluation of WWTP Alternatives

5.1 Alternative 2

The advantages of Alternative 2 are:

- Improves operator safety and WWTP reliability.
- SBR plants provide a lower footprint than other options and would work well with current space restrictions.
- Additional SBR basins can be added in the future to accommodate further increases in flows and loadings.
- SBRs are typically well equipped to handle slug flows if properly sized, this would likely open up the WWTP to accept hauled waste, potentially adding an additional revenue stream.
- Controls and instrumentation allow for more automation of the treatment process, as well as greater ability to monitor treatment performance in real time.
- SBR plants provide the opportunity to produce a higher quality effluent.
- SBR plants can be used to provide biological phosphorus and ammonia removal, limiting or eliminating the need for chemicals at the WWTP.

The disadvantages of Alternative 2 are:

- High capital cost.
- High operational cost.
- New treatment process would require extensive training for WWTP personnel and a new sub-class certification.

5.2 Alternative 3

The advantages of Alternative 3 are:

- Improves operator safety and WWTP reliability.
- Low capital cost.
- Eliminates the need for sodium hypochlorite and sodium bisulfate.
- Maintains existing treatment process scheme that is familiar to Village personnel.

The disadvantages of Alternative 3 are:

- The addition of ferric and sulfuric acid would still be necessary.

5.3 Alternative 4

The advantages of Alternative 4 are:

- Improves operator safety and WWTP reliability.
- Moderate capital cost.
- Eliminates the need for sodium hypochlorite and sodium bisulfate.
- Maintains existing treatment process scheme that is familiar to Village personnel.

The disadvantages of Alternative 4 are:

- The addition of ferric chloride would still be necessary.
- Additional capital costs to eliminate sulfuric acid addition are significant. Additional operational costs would be minimal.

5.4 Cost Effective Analysis

A cost effectiveness analysis is performed to determine which wastewater treatment alternative will minimize total resource cost for the design life of the facilities and remain compatible with water quality goals. In a cost effectiveness analysis using the present worth analysis method, future costs are reduced to their present worth cost and summarized for each alternative. Future expenditures are converted to a present worth cost at the beginning of the planning period. The planning period is a time span for which alternative wastewater collection and treatment facilities are evaluated for cost effectiveness. Typically, a 20-year planning period is selected which corresponds to the design life of most process equipment.

The total capital investment includes:

1. Initial capital construction costs plus engineering, legal, and administrative costs.
2. The capital costs necessary for major equipment replacement during the planning period. All future costs are discounted to the present using a single payment present worth factor computed at 2.625 percent, the present federally mandated discount rate. This yields the amount of money that must be theoretically invested at 2.625 percent when the project is initially constructed so that the capital required for equipment replacement would be available when such expenditures are required.

The salvage value at the end of the planning period, which represents a credit, must also be considered in the present worth costs. Structures and equipment with a service life extending beyond the 20-year planning period are considered to have a salvage value. Straight line depreciation methods are used to determine the salvage value for these components. The single payment present worth factor computed at 2.625 percent is also applied to the total salvage value. The resulting present worth is subtracted from the present worth cost for each alternative.

The values of operation and maintenance costs that occur during the planning period are discounted to a present worth. The value of operation and maintenance costs that occur during the planning period is obtained by multiplying the estimated average operation and maintenance expenses during the 20-year planning period by a series present worth factor computed at 2.625 percent. This yields the amount of money that must be theoretically invested at 2.625 percent when the project is initially constructed so that the annual operation and maintenance expenses can be paid each year for the 20-year facilities design life.

Inflation of costs during the planning period was not considered in the analysis as specified in the Environmental Protection Agency (EPA) guidelines. Therefore, all costs quoted are based on December 2023 costs including future replacement costs and salvage values. The employed assumption is that all prices involved will tend to change by approximately the same percentage; thus, the results and conclusions drawing from the present worth cost analysis will not be affected by changes in the general level of prices.

Detailed cost estimates for each alternative are found in Appendix E.

Table 12 – 20-Year Present Worth Summary of Alternatives

Alternative	Initial Capital Cost	Present Worth of Annual Cost	Present Worth of 20-Year Salvage Value	20-Year Net Present Cost Worth
Alternative 2	\$13,824,000	\$2,933,000	\$(1,026,000)	\$15,730,000
Alternative 3	\$4,303,000	\$1,761,000	\$(161,000)	\$5,902,000
Alternative 4	\$5,953,000	\$1,825,000	\$(111,000)	\$7,667,000

5.5 Parallel Cost Percentage

The parallel cost percentage refers to the proportion of project costs that correspond to and are eligible for below-market-rate financing relative to the total project cost eligible for CWF financing. To apply for a CWF loan, the Village must submit a parallel cost estimate to the WDNR. This identifies the portion of the project eligible for a low-interest loan.

The parallel cost percentage is determined by calculating a reduced capacity condition that removes reserve capacity provided for:

- Projected flows beyond 10 years from the project completion date
- Industrial users with equivalent flows greater than 25,000 gpd
- State/federal facilities if the flow exceeds 5 percent of the total flow to the WWTP

Since the peak population occurs in 2035, 10 years from the projected project completion, and there are no industrial, state or federal users meeting the criteria above, the reduced capacity condition is the same as the design capacity. As a result, the parallel cost percentage is 100 percent.

5.6 Non- Monetary Comparison

5.6.1 Primary Environmental Impacts

Each alternative, with the exclusion of Alternative 1, will be able to achieve the goals for providing adequate wastewater treatment for current permit limits once the new facilities are completed, which will maintain the current quality of the Wood River.

Each alternative, with the exception of Alternative 1, has construction occurring on the current City-owned property, therefore, minimal impact is expected.

Construction impacts will include noise in the local area of the project, as well as air-emissions from construction equipment, but are expected to be similar to other construction projects. The entire construction area is previously disturbed, and currently in use as a WWTP, so there will be no negative impacts on flora, fauna, agricultural land or cultural, historic or archaeological features.

According to FEMA's National Flood Hazard Map, floodplains are present on the west side of the current plant near the river, although do not continue to the proposed construction area for Alternatives 4A-C. The National Flood Hazard Map can be seen Figure 10.

Figure 11 shows the wetland/wetland indicator soils mapping for the site. It should be noted that there are no mapped wetlands within the site. Wetland indicator soils do cover a portion of the

South Lift Station site adjacent to the Wood River. However, the proposed disturbance does not extend beyond the footprint of the existing buildings, so wetland impacts are not anticipated. As part of the design, the City will submit the project as part of the Wetland Identification Program to ensure DNR concurrence.

An Endangered Resources Preliminary Assessment was performed for the proposed project, which indicated that an Endangered Resources Review would be required. The findings of the assessment and review are included as Appendix F.

An Archaeological Survey was conducted for the proposed project with no indication of archaeological materials located. Reference Appendix G for the results.

5.6.2 Secondary Environmental Impacts

While the Village of Grantsburg is projected to grow slightly over the next twenty years, this growth is not the only factor, or even the principal factor in the need to upgrade the WWTP. The project is also driven by factors such as operator/public safety and the condition of the existing facility. A failure of the existing facility due to its age and condition will have a much larger environmental impact than the expected growth anticipated over the design life of the new facility.

5.6.3 Reliability of Treatment

Each alternative, with the exception of Alternative 1, will provide greater reliability of treatment over the existing WWTP.

Alternative 2 does require a level of understanding of SBRs in terms of automatic operation techniques, but once mastered, there is operational flexibility and control and will provide better treatment than the existing WWTP. The current staff has experience operating a lagoon plant; Alternatives 3 and 4 repurpose the existing lagoon system while also replacing existing treatment processes with more reliable systems and refurbishing existing ones. These measures will provide better treatment than what currently exists at the WWTP.

With either a lagoon upgrade or a SBR, the Village will have better reliability of treatment than its current state.

6 Recommended Alternative and Implementation Plan

Based on the monetary and non-monetary evaluations presented in Section 5, it is recommended the Village of Grantsburg select Alternative 3. Alternative 3 will extend the WWTP's design life and provide reliable treatment over the next twenty years at the lowest cost to the Village.

SEH recommends implementing this alternative as a single project as opposed to a phased series of projects based on the condition and age limitations of a number of the existing unit treatment processes. The estimated project cost is \$4,303,000 including contingencies, engineering, administration, and legal fees which is detailed in Appendix E. These costs are estimated for market conditions as of December 2023, and do not account for inflation beyond that date.

6.1 Implementation Schedule

The anticipated implementation schedule is outlined below:

- | | |
|--|---------------|
| • Conduct Public Hearing | April 2024 |
| • Submit Facility Plan to WDNR | April 2024 |
| • Begin Design | December 2023 |
| • WDNR Approval of Facility Plan | May 2024 |
| • Submit Drawings and Specifications to WDNR | May 2024 |
| • WDNR Approval of Drawings and Specifications | July 2024 |
| • Award of Construction Contract | October 2024 |
| • Start Construction | November 2024 |
| • End Construction/Startup | August 2026 |

6.2 Project Cost and Funding

The Village is pursuing financial assistance from the WDNR Clean Water Fund Loan Program (CWF). CWF provides subsidized interest rate loans and principal forgiveness (essentially grant dollars) to municipalities seeking to fund wastewater infrastructure projects.

6.3 Estimated User Rate Impact

The Village of Grantsburg currently charges a fixed quarterly sewer charge of \$62.25 for a residential water meter, plus \$3.85 per 1,000 gallons of water used. Based on current average residential usage of 3,800 gallons of water per month, the average annual residential sewer bill is \$424.56.

Assuming the proposed project is funded by the CWF and financed over 20 years, the current interest rate would be 55 percent of the market rate of 3.9 percent, or 2.145 percent. Additionally, current levels of principal forgiveness through the CWF indicate that the Village could receive up to 60 percent principal forgiveness. Based on the proposed estimated capital cost of \$4,303,000, and assuming 60 percent principal forgiveness up to the loan forgiveness cap of \$2,100,000, the Village's loan amount would be \$2,203,000. The annual debt service for this loan would be approximately \$136,600.

With the recommended alternative, operation and maintenance costs are similar to existing costs. Time that has been spent on the chemical feed switchover will be replaced with UV bulb installation, removal, and cleaning. Costs that would be eliminated from chemical feed should offset the costs for UV power and bulb replacement.

CWF requires the Village to have in place and pay into an equipment replacement fund. To fully replace all equipment at the WWTP when equipment is at the end of its design life, the Village would need to contribute \$72,000 annually to the fund. CWF does not require the Village to plan for all equipment and deposits of less than \$72,000 would be accepted and encouraged. It is suggested that the Village work with their accounting team to determine an appropriate amount for the equipment replacement fund once CWF loan funds are awarded.

While the details of user charge changes will need to be calculated with the final bid price, for the purposes of this exercise, it is assumed that the debt service payment will be added to the fixed

charge, allocated to the approximately 630 sewer users in the Village of Grantsburg equally. This amounts to an additional annual cost of \$216.90, or \$54.22 per quarter for a new fixed charge of \$116.47. This does not account for any additional funds for an equipment replacement fund.

With the assumptions outlined above, the total annual impact on an average residential user will be an increase of \$216.90 for a total annual cost of \$641.46 for a 'typical' residential user. Based on Grantsburg's FY 2023 Median Household Income (MHI) of \$47,589, this represents 1.35 percent of MHI. EPA considers sewer costs at or above 2 percent of the MHI to be a hardship. Most communities are between 1-2 percent of their MHI.

7 Public Participation

7.1 Public Hearing

A public hearing for the recommended alternative was held on May 13, 2024 in compliance with NR 110.09 requirements. Minutes of that meeting will be provided after meeting is held.

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Figures

Figure 1 – Average Monthly Influent Flow

Figure 2 – Average Monthly Influent TSS and BOD

Figure 3 – WWTP and South Lift Station Location

Figure 4 – Average Monthly Effluent TSS

Figure 5 – Average Monthly Effluent BOD

Figure 6 – Average Monthly Effluent Phosphorus

Figure 7 – Alternative 2 Layout

Figure 8 – Alternative 3 Layout

Figure 9 – Alternative 4 Layout

Figure 10 – Floodplain Map

Figure 11 – Wetlands Map

Figure 1: Grantsburg WWTP
Average Monthly Influent Flow
2019-2021

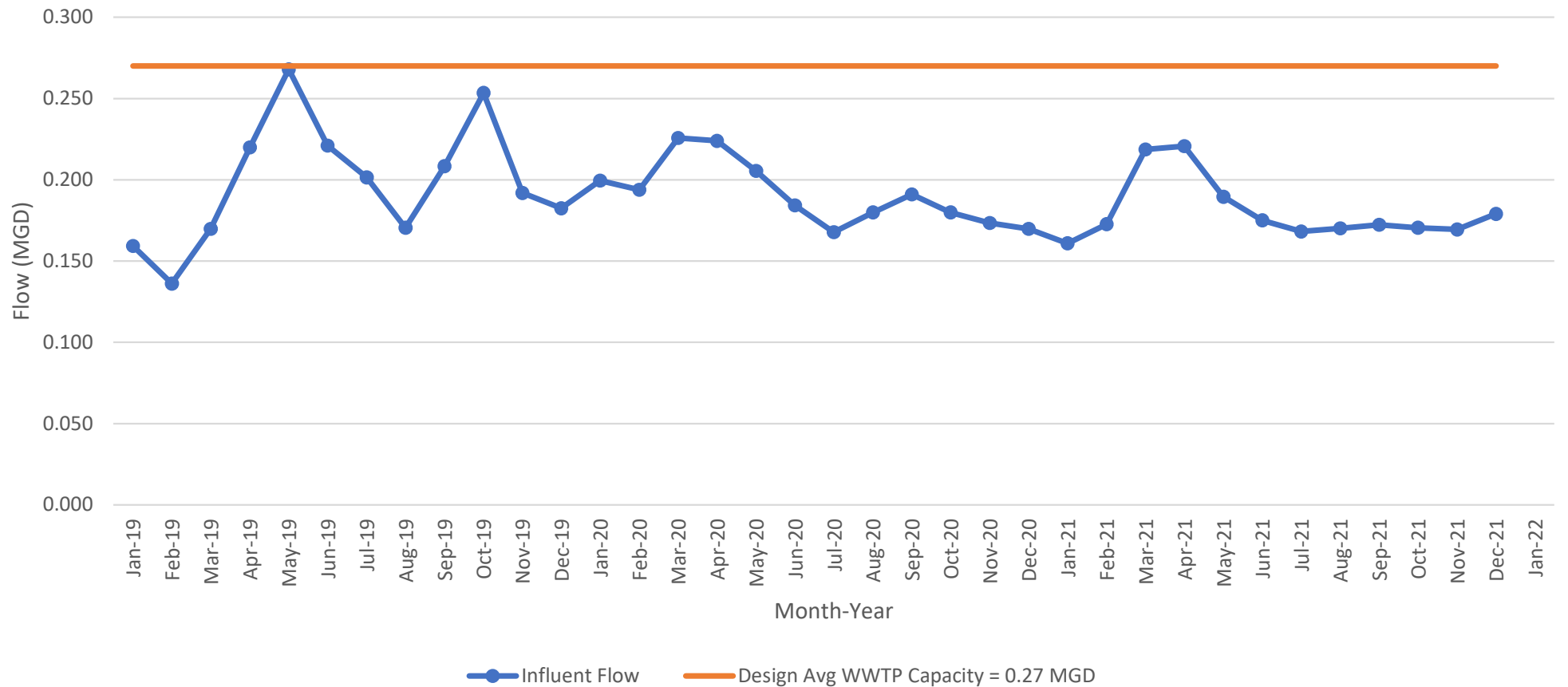
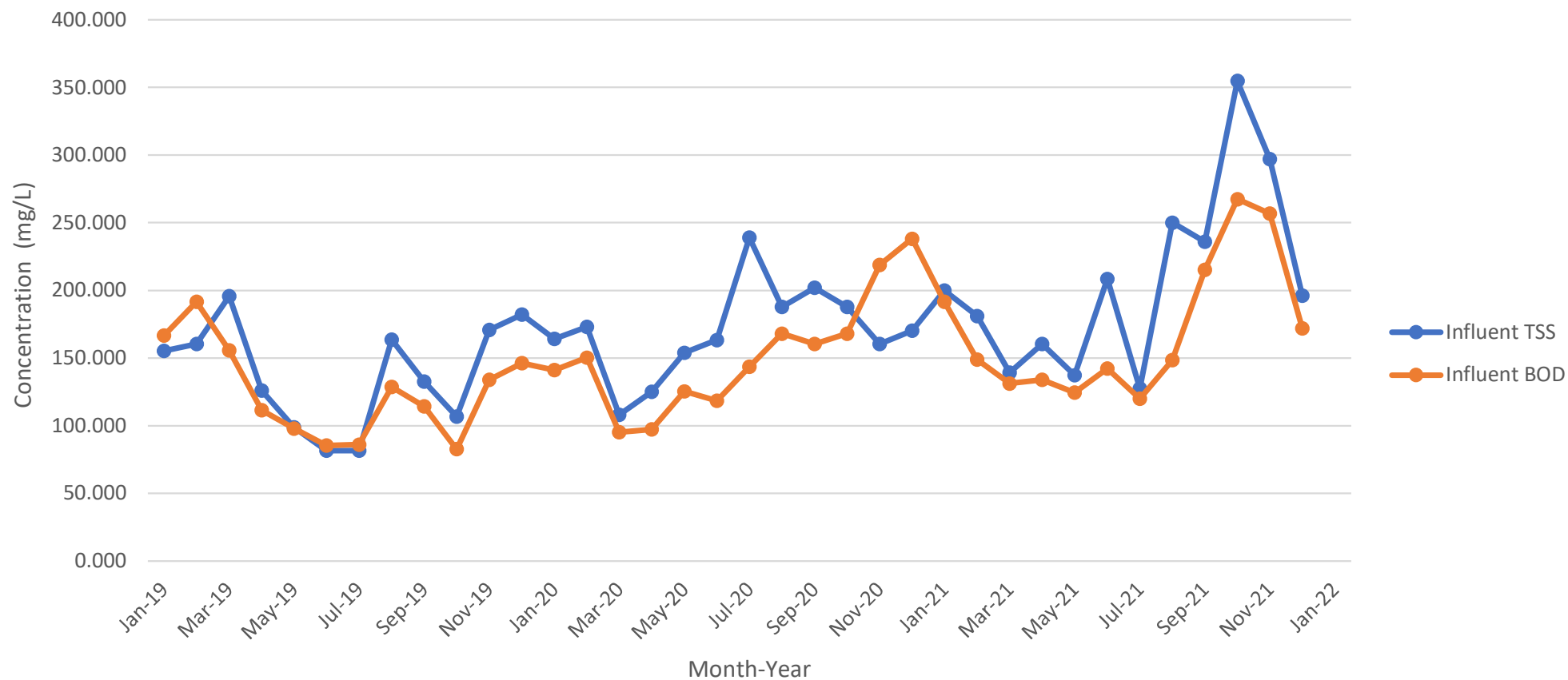
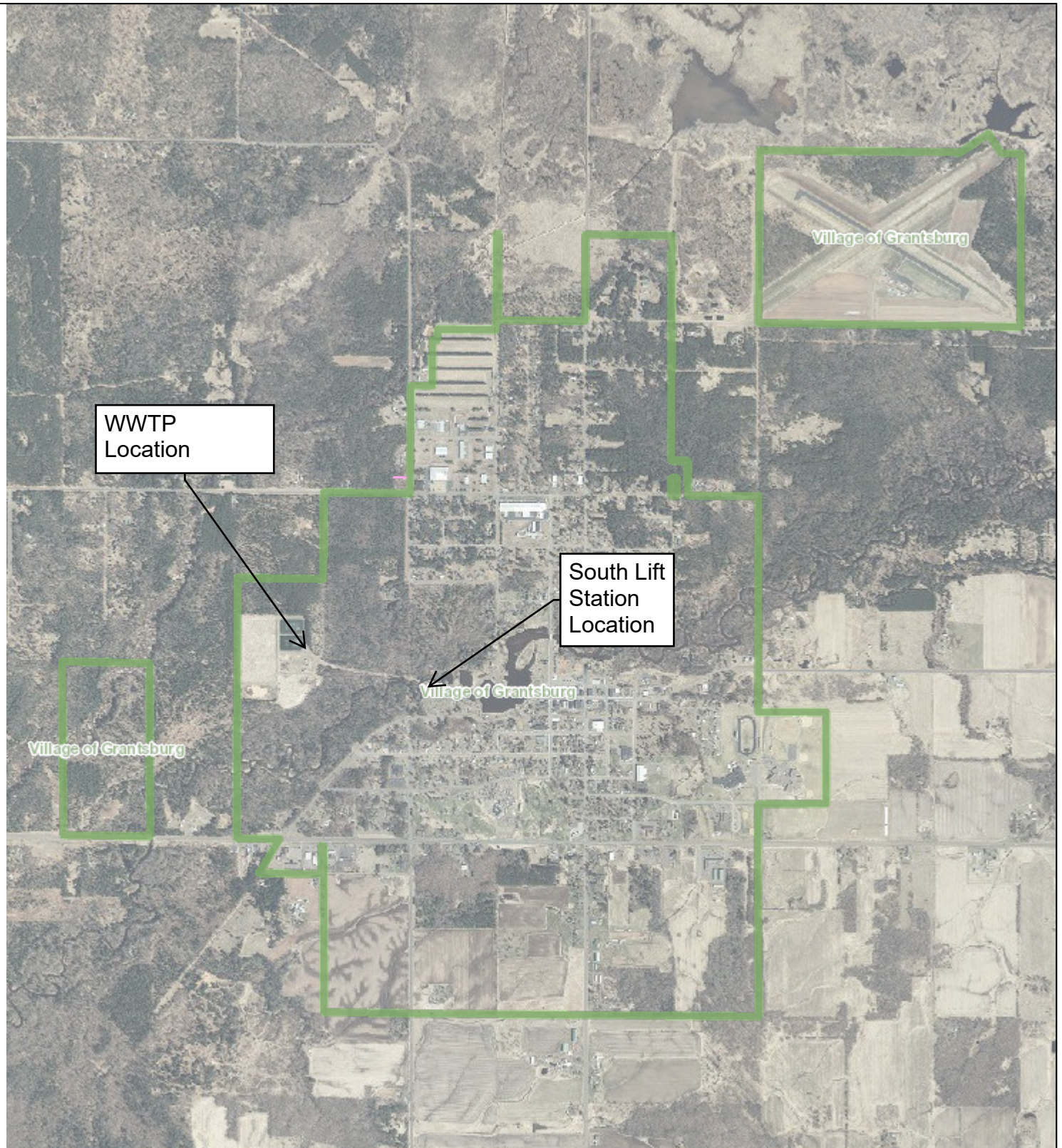


Figure 2: Grantsburg WWTP
Average Monthly Influent TSS & BOD
2019-2021





Village of Grantsburg
WWTP and South Lift Station Location

FILE NO.
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FIGURE NO.
3

Figure 4: Grantsburg WWTP
Average Monthly Effluent TSS
2019 - 2021

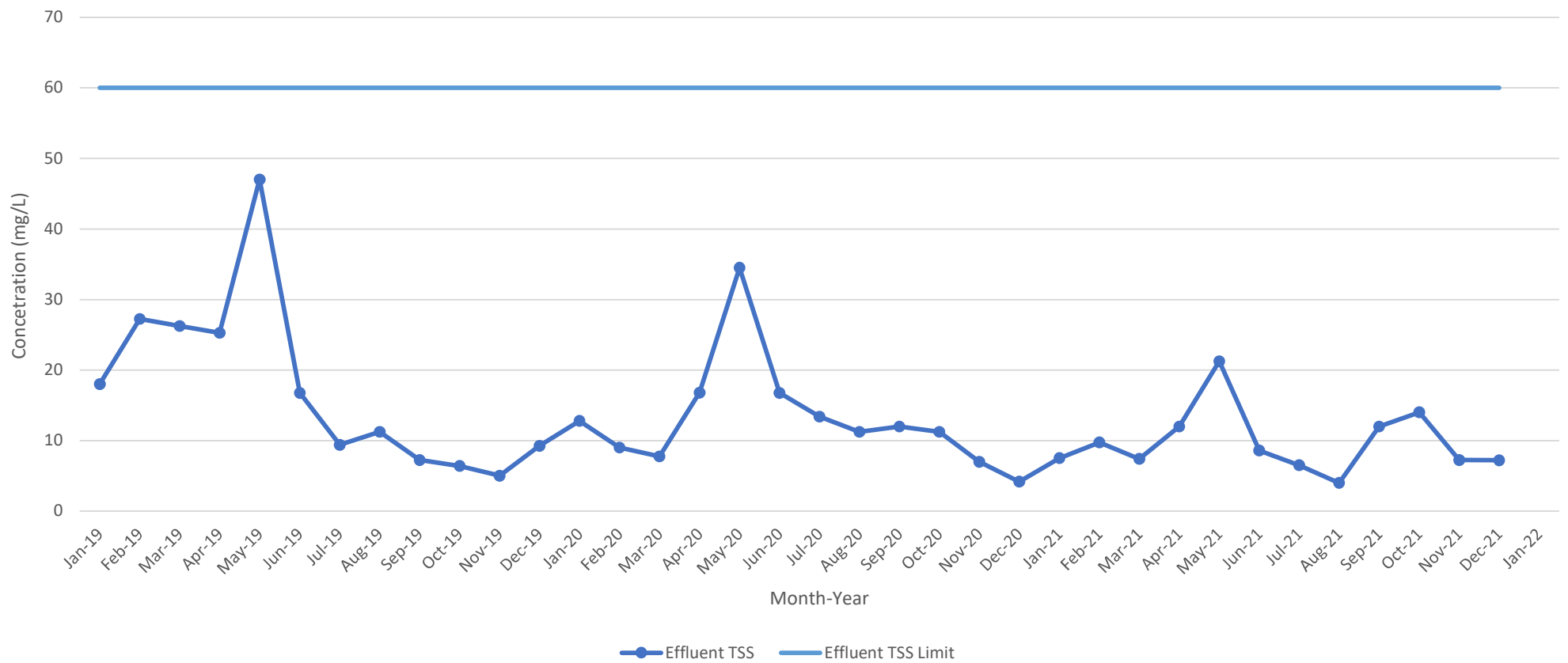


Figure 5: Grantsburg WWTP
Average Monthly Effluent BOD
2019-2021

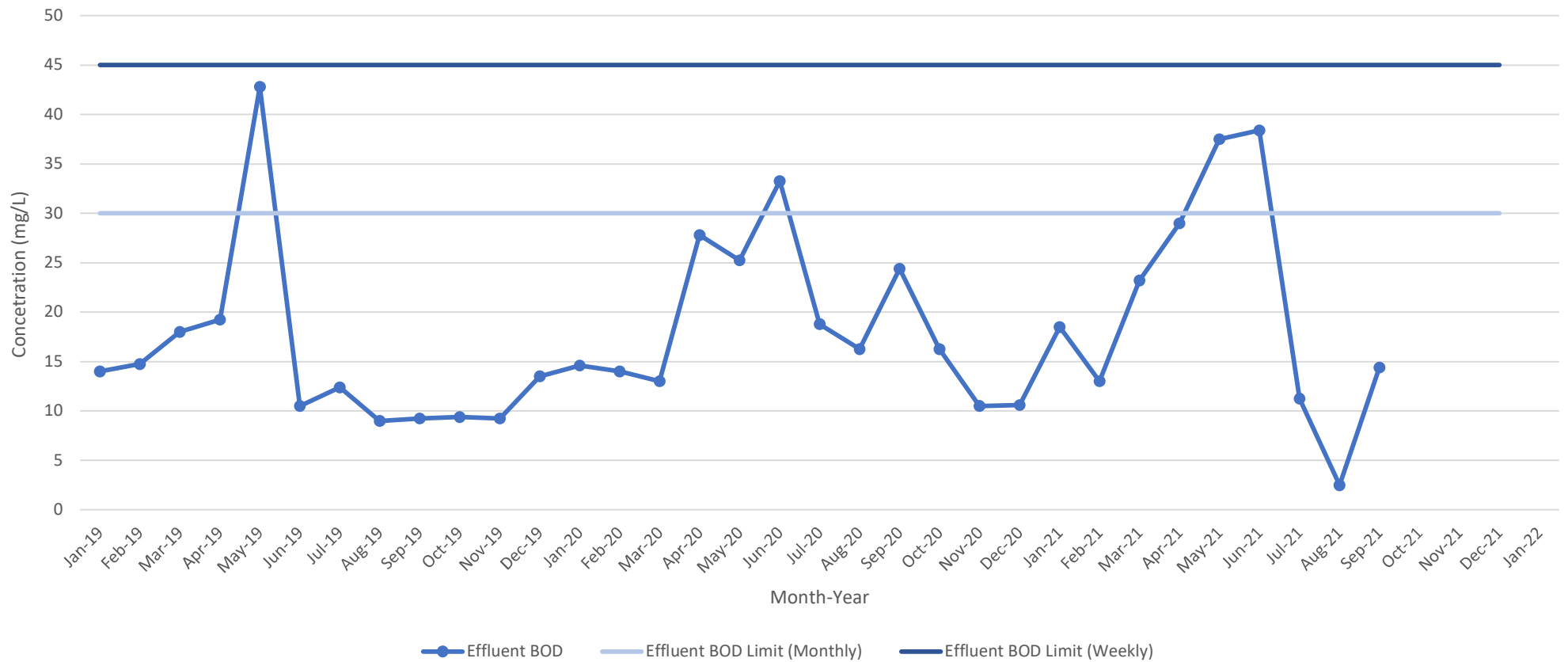
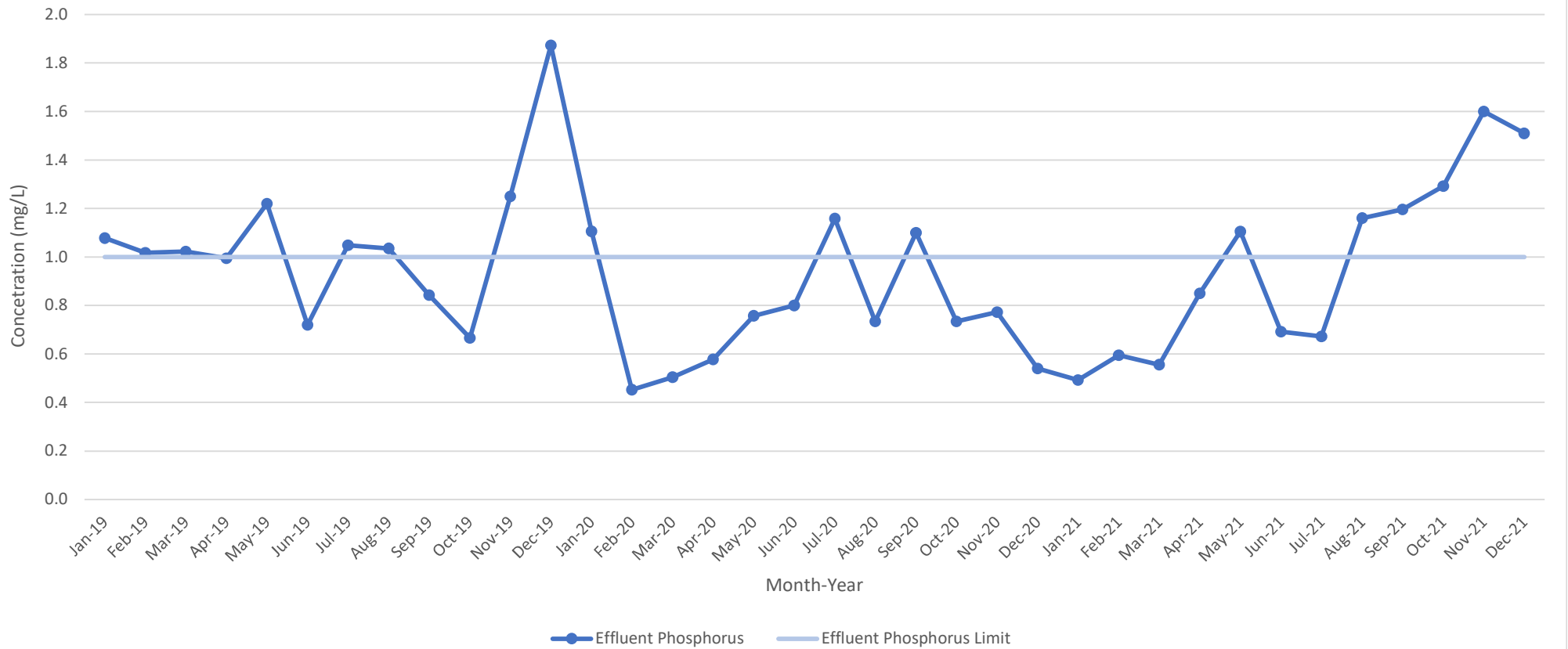
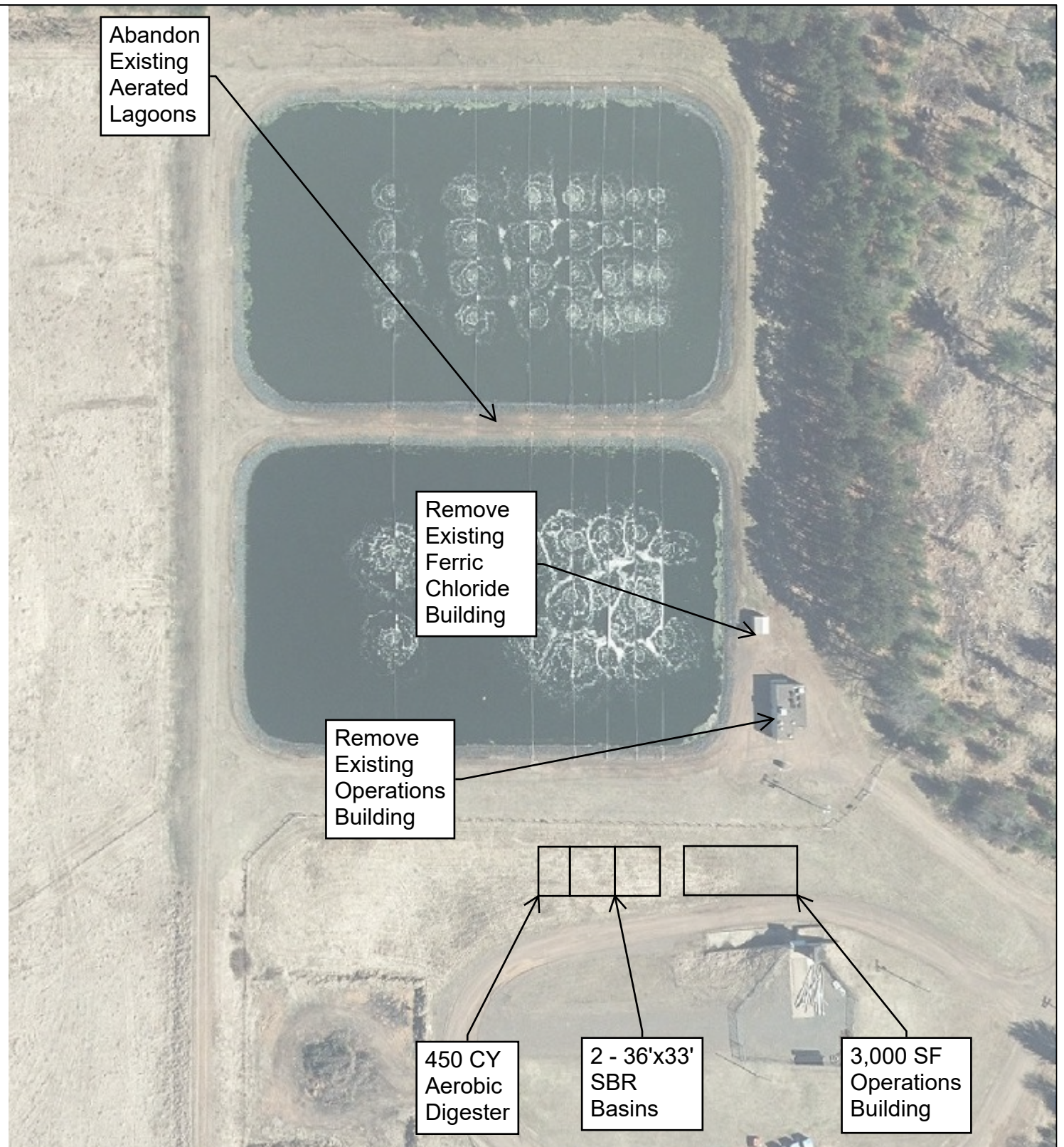


Figure 6: Grantsburg WWTP
Average Monthly Effluent Phosphorus
2019-2021

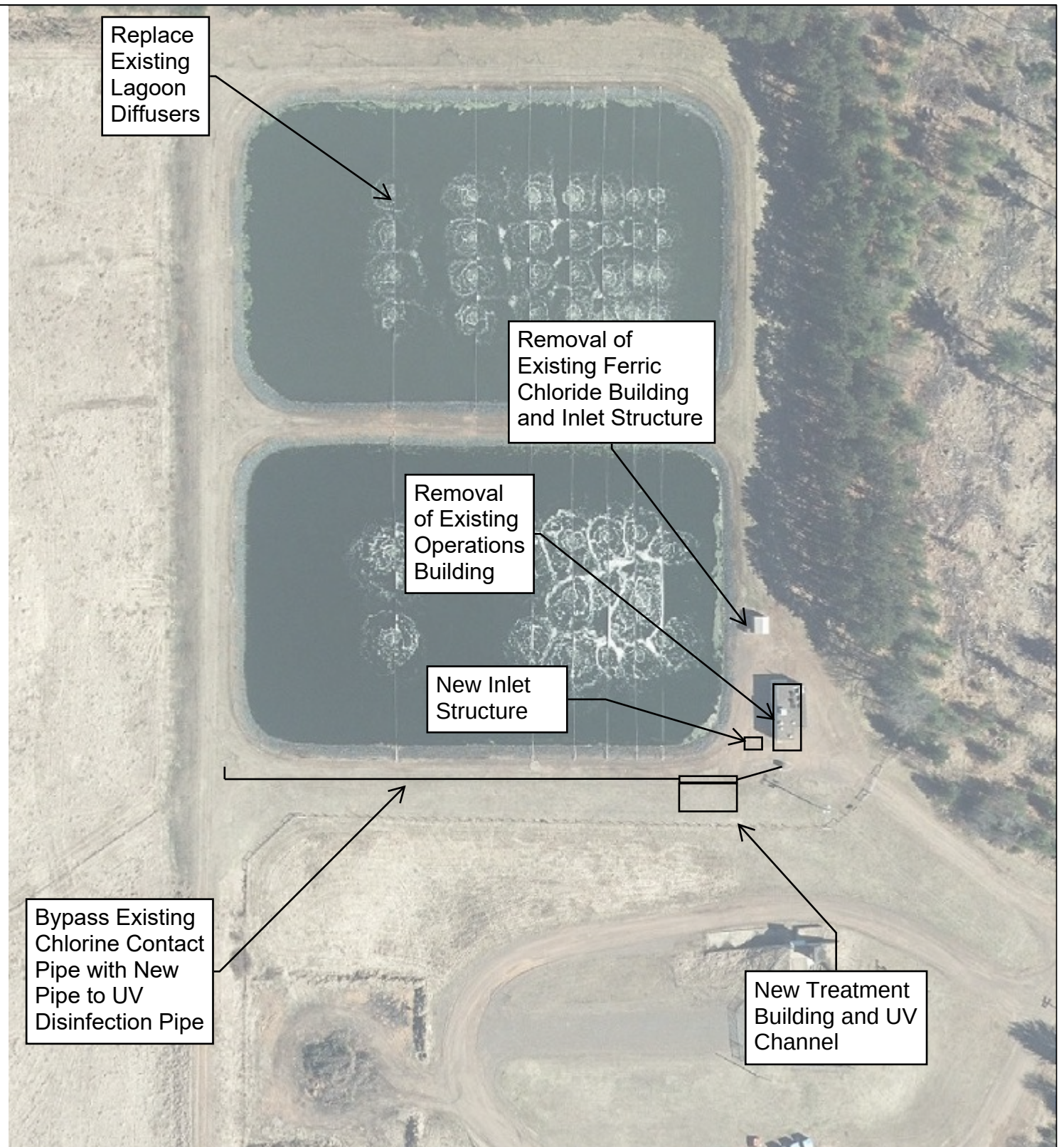




Village of Grantsburg
Alternative 2 Layout

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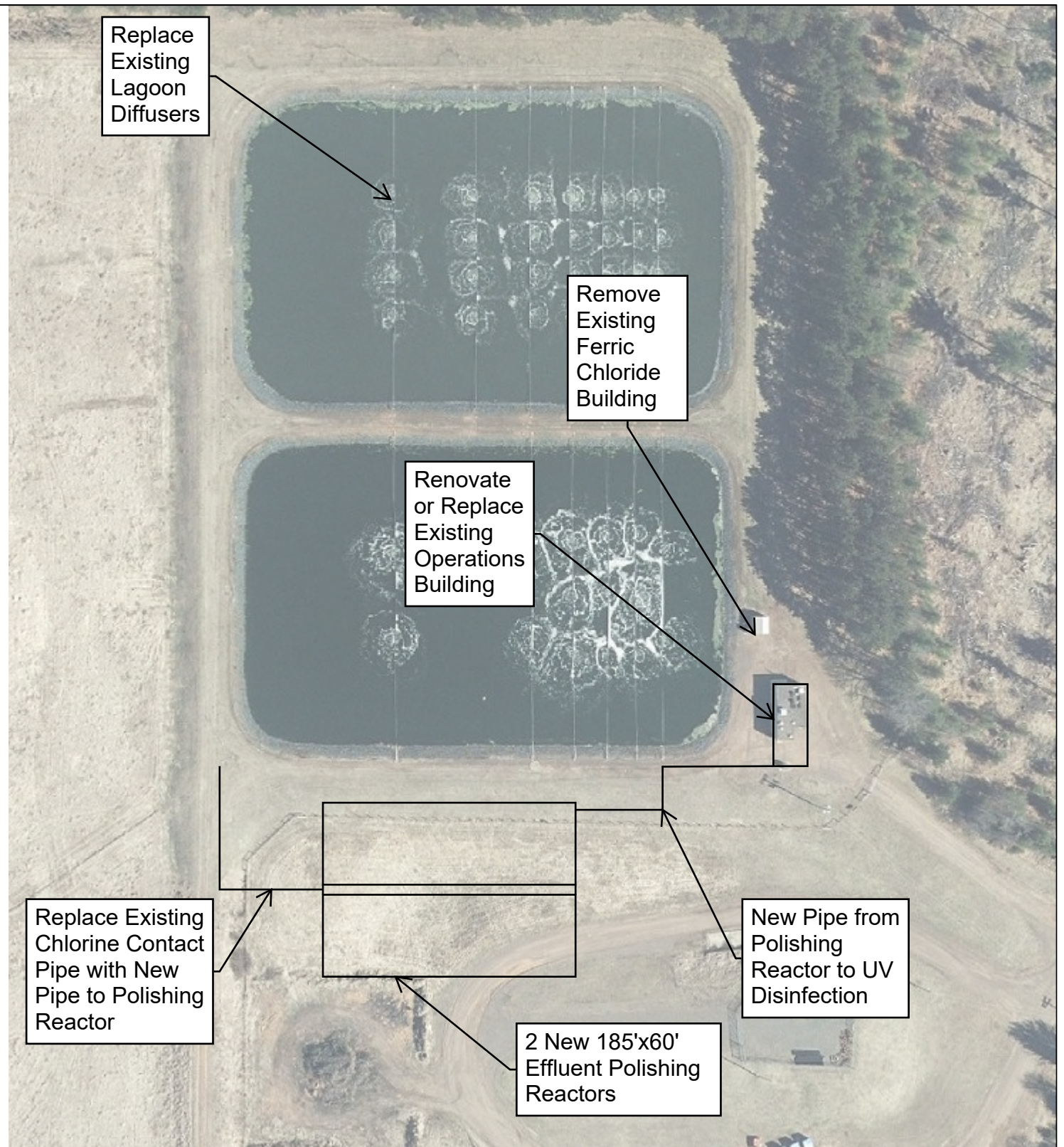
FIGURE NO.
7



Village of Grantsburg
Alternative 3 Layout

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GRANT 163312

FIGURE NO.
8

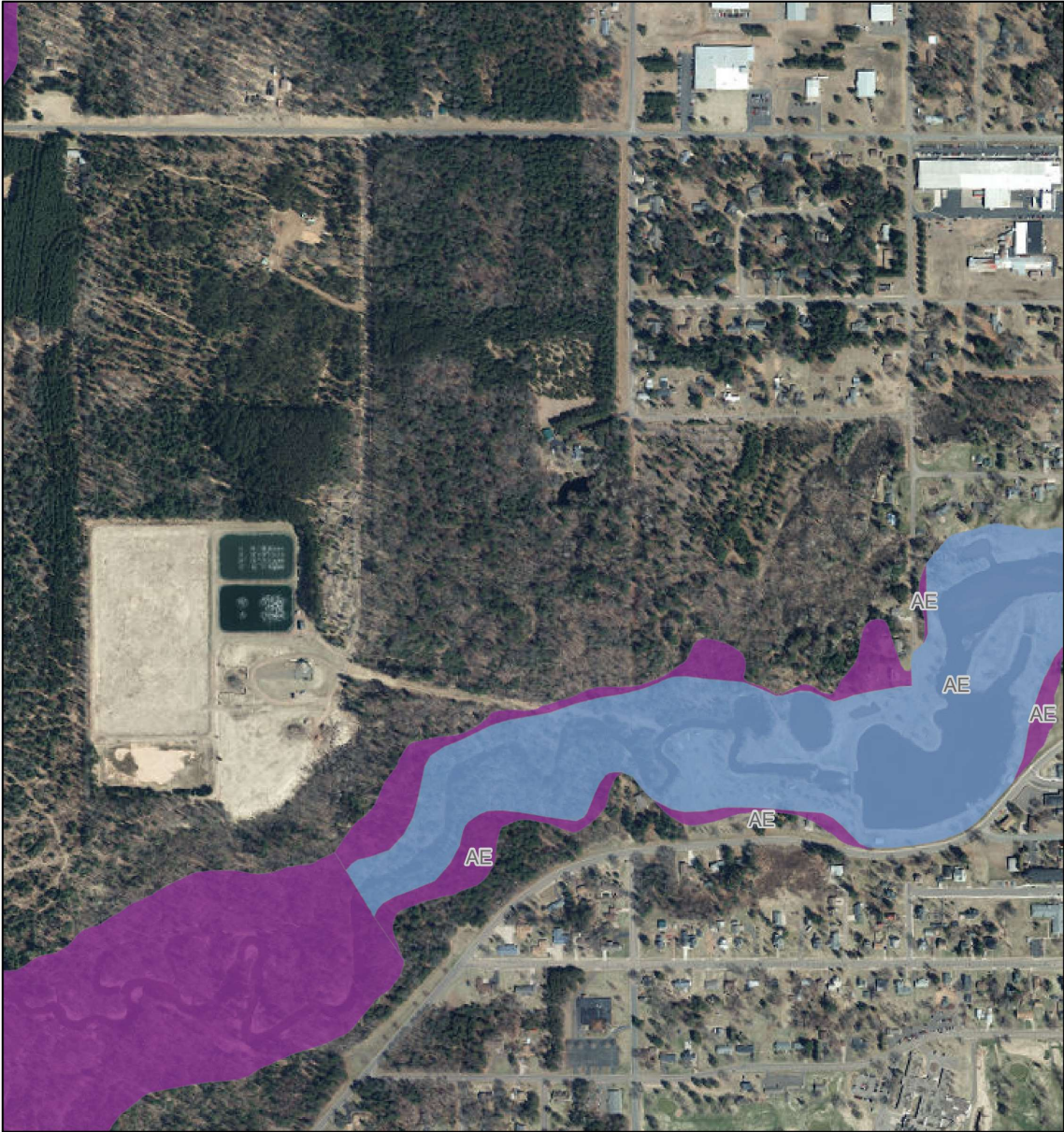


Village of Grantsburg
Alternative 4 Layout

FILE NO.
GRANT 163312

FIGURE NO.
9

Grantsburg Flood Map

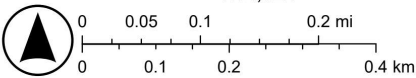


4/18/2024

USA Flood Hazard Areas

- 1% Annual Chance Flood Hazard
- Regulatory Floodway
- Wisconsin Leaf-Off Digital Orthophotography
- Red: Band_1

- Green: Band_2
- Blue: Band_3
- World Hillshade



Esri, NASA, NGA, USGS, FEMA, Esri Community Maps Contributors, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS

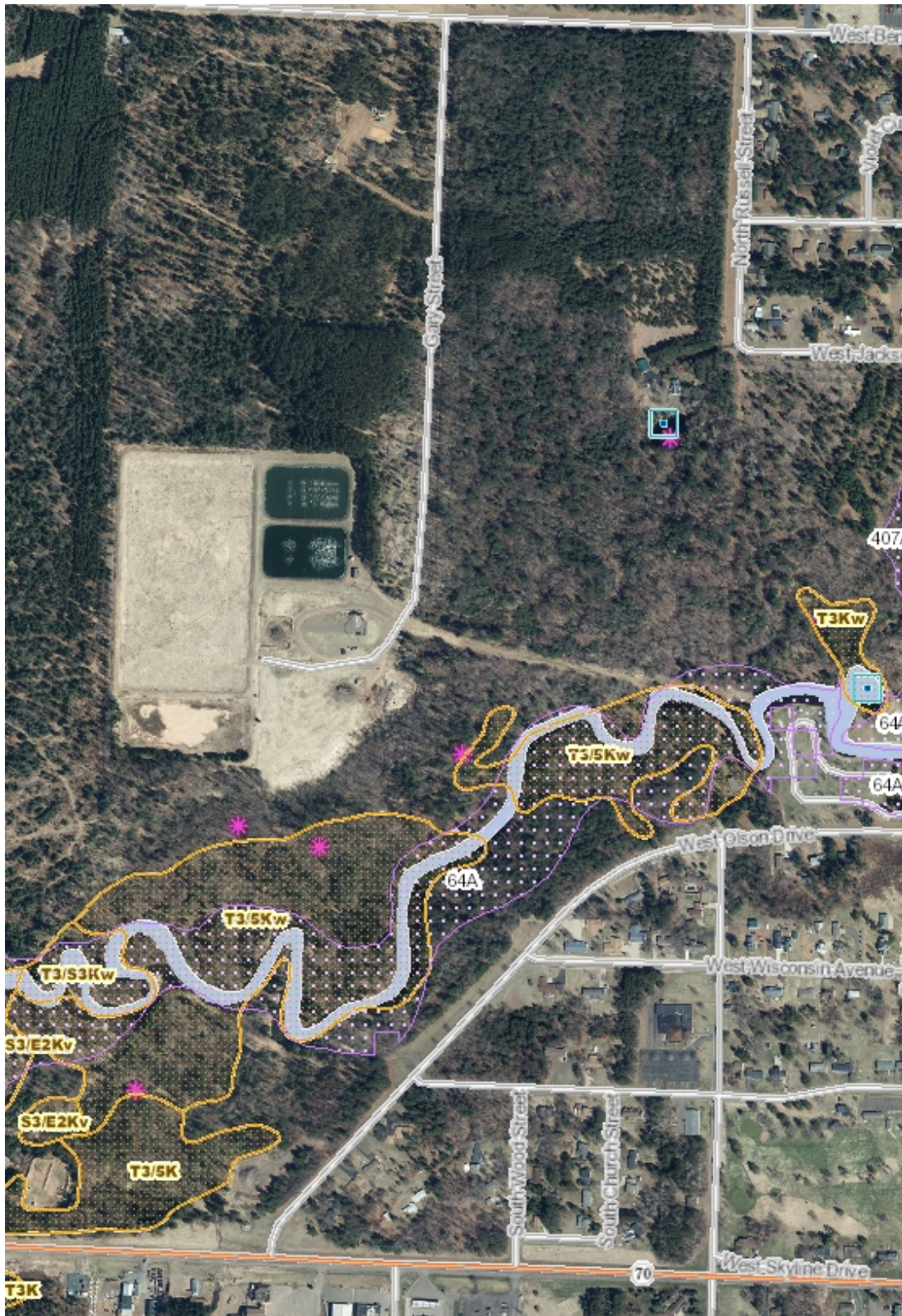


Surface Water Data Viewer Map



Legend

- Wetland Indicators
- Wetland Class Areas
- Wetland Class Points
- Dammed pond
- Excavated pond
- Filled/draind wetland
- Wetland too small to delineate
- Filled excavated pond
- Filled Points
- Wetland Class Areas
- Filled Areas
- Wetland Class Areas
- Wetland Class Points
- Dammed pond
- Excavated pond
- Filled/draind wetland
- Wetland too small to delineate
- Filled excavated pond
- Filled Points
- Wetland Class Areas
- Filled Areas
- Wetland Identifications and Confirmations
- NRCS Wetspots
- Municipality
- State Boundaries
- County Boundaries
- Major Roads
 - Interstate Highway
 - State Highway
 - US Highway
- County and Local Roads
 - County HWY
 - Local Road
- Railroads
- Tribal Lands
- Rivers and Streams
- Intermittent Streams



0.3 0 0.13 0.3 Miles



Village of Grantsburg
Wetlands Map

FILE NO.
GRANT 163312
FIGURE NO.
11

Appendix A

WPDES Permit



WPDES PERMIT

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

VILLAGE OF GRANTSBURG

is permitted, under the authority of Chapter 283, Wisconsin Statutes, to discharge from a facility
located at

NORTH GARY STREET, GRANTSBURG, WISCONSIN

to

**THE WOOD RIVER WITHIN THE WOOD RIVER WATERSHED IN THE ST. CROIX RIVER
DRAINAGE BASIN, BURNETT COUNTY**

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

Michelle BalkLudwig
Wastewater Field Supervisor - NOR

Date Permit Signed/Issued

PERMIT TERM: EFFECTIVE DATE - January 01, 2022

EXPIRATION DATE - December 31, 2026

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1 Influent Requirements

1.1 Sampling Point(s)

Sampling Point Designation	
Sampling Point Number	Sampling Point Location, WasteType/Sample Contents and Treatment Description (as applicable)
701	Representative samples shall be collected from the sampling manhole ahead of the plant.

1.2 Monitoring Requirements

The permittee shall comply with the following monitoring requirements.

1.2.1 Sampling Point 701 - INFLUENT TO PLANT

Monitoring Requirements and Limitations					
Parameter	Limit Type	Limit and Units	Sample Frequency	Sample Type	Notes
Flow Rate		MGD	Daily	Continuous	
BOD ₅ , Total		mg/L	Weekly	24-Hr Flow Prop Comp	
Suspended Solids, Total		mg/L	Weekly	24-Hr Flow Prop Comp	

2 Surface Water Requirements

2.1 Sampling Point(s)

Sampling Point Designation	
Sampling Point Number	Sampling Point Location, WasteType/Sample Contents and Treatment Description (as applicable)
002	Representative samples shall be collected at the sampling manhole at the end of the plant prior to discharge to the Wood River.

2.2 Monitoring Requirements and Effluent Limitations

The permittee shall comply with the following monitoring requirements and limitations.

2.2.1 Sampling Point (Outfall) 002 - DISCHARGE TO SURFACE WATER

Monitoring Requirements and Effluent Limitations					
Parameter	Limit Type	Limit and Units	Sample Frequency	Sample Type	Notes
Flow Rate		MGD	Daily	Continuous	
BOD ₅ , Total	Monthly Avg	30 mg/L	Weekly	24-Hr Flow Prop Comp	
BOD ₅ , Total	Weekly Avg	45 mg/L	Weekly	24-Hr Flow Prop Comp	
Suspended Solids, Total	Monthly Avg	60 mg/L	Weekly	24-Hr Flow Prop Comp	
pH Field	Daily Max	9.0 su	Weekly	Grab	
pH Field	Daily Min	6.0 su	Weekly	Grab	
Fecal Coliform	Geometric Mean - Monthly	400 #/100 ml	Weekly	Grab	INTERIM LIMIT - Effective May - September annually until the final E. coli limit goes into effect per the "Effluent Limitations for E. coli" schedule.
E. coli		#/100 ml	Weekly	Grab	Monitoring only May - September annually until the final limit goes into effect per the "Effluent Limitations for E. coli" schedule.
E. coli	Geometric Mean - Monthly	126 #/100 ml	Weekly	Grab	Limit Effective May - September annually per the "Effluent Limitations for E. coli" schedule.

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VILLAGE OF GRANTSBURG

Monitoring Requirements and Effluent Limitations					
Parameter	Limit Type	Limit and Units	Sample Frequency	Sample Type	Notes
E. coli	% Exceedance	10 Percent	Weekly	Calculated	Limit Effective May - September annually per the "Effluent Limitations for E. coli" Schedule. See the "E. coli Percent Limit" subsection. Enter the result in the DMR on the last day of the month.
Chlorine, Total Residual	Daily Max	38 µg/L	3/Week	Grab	Limit and monitoring effective May through September.
Chlorine, Total Residual	Monthly Avg	38 µg/L	3/Week	Grab	Limit and monitoring effective May through September.
Chlorine, Total Residual	Weekly Avg	38 µg/L	3/Week	Grab	Limit and monitoring effective May through September.
Nitrogen, Ammonia (NH ₃ -N) Total	Monthly Avg	78 mg/L	Weekly	24-Hr Flow Prop Comp	Limit is effective October through March.
Nitrogen, Ammonia (NH ₃ -N) Total	Monthly Avg	108 mg/L	Weekly	24-Hr Flow Prop Comp	Limit is effective April through September.
Nitrogen, Ammonia (NH ₃ -N) Total	Weekly Avg	108 mg/L	Weekly	24-Hr Flow Prop Comp	
Nitrogen, Ammonia (NH ₃ -N) Total	Daily Max - Variable	mg/L	Weekly	24-Hr Flow Prop Comp	See the "Variable Ammonia Limitation" section for more information.
Nitrogen, Ammonia Variable Limit		mg/L	Weekly	24-Hr Flow Prop Comp	See the "Variable Ammonia Limitation" section for the applicable limit.
Phosphorus, Total	Monthly Avg	1.0 mg/L	Weekly	24-Hr Flow Prop Comp	
Phosphorus, Total	Monthly Avg	7.1 lbs/day	Weekly	Calculated	See the "Lake St. Croix TMDL Phosphorus Allocation" subsection for more information.
Phosphorus, Total		lbs/yr	Weekly	Calculated	Calculated as a 12-month rolling sum. See the "Lake St. Croix TMDL Phosphorus Allocation" subsection for more information.
Nitrogen, Total Kjeldahl		mg/L	See Listed Qtr(s)	24-Hr Flow Prop Comp	See the "Total Nitrogen Testing" subsection for testing schedule.
Nitrogen, Nitrite + Nitrate Total		mg/L	See Listed Qtr(s)	24-Hr Flow Prop Comp	See the "Total Nitrogen Testing" subsection for testing schedule.

Monitoring Requirements and Effluent Limitations					
Parameter	Limit Type	Limit and Units	Sample Frequency	Sample Type	Notes
Nitrogen, Total		mg/L	See Listed Qtr(s)	Calculated	Total Nitrogen = Total Nitrogen Kjeldahl (mg/L) + Nitrate+ Nitrogen (mg/L). See the "Total Nitrogen Testing" subsection for testing schedule.
Acute WET		TU _a	See Listed Qtr(s)	24-Hr Flow Prop Comp	See the "Whole Effluent Toxicity Testing" subsection for testing schedule.
Chronic WET		rTU _c	See Listed Qtr(s)	24-Hr Flow Prop Comp	See the "Whole Effluent Toxicity Testing" subsection for testing schedule.
Copper, Total Recoverable		µg/L	Monthly	24-Hr Flow Prop Comp	Sampling is required during the 2024 calendar year.
Chloride		mg/L	Monthly	24-Hr Flow Prop Comp	Sampling is required during the 2024 calendar year.

2.2.1.1 Annual Average Design Flow

The annual average design flow of the permittee's wastewater treatment facility is 0.27 MGD.

2.2.1.2 *E. coli* Percent Limit

No more than 10 percent of *E. coli* bacteria samples collected in any calendar month may exceed 410 #/100 ml. Bacteria samples may be collected more frequently than required. All samples shall be reported on the monthly discharge monitoring reports (DMRs). The following calculation should be used to calculate percent exceedances.

$$\frac{\text{\# of Samples greater than 410 \#/100}}{\text{Total \# of samples}} \times 100 = \% \text{ Exceedance}$$

2.2.1.3 Variable Ammonia Limitation

The daily maximum ammonia limit is based on effluent pH at the time of discharge (see the Variable Limits table at the end of this section). Ammonia (NH₃-N) sampling shall occur on a day when pH levels are monitored. Report the applicable variable limit from the limits table and the ammonia discharge concentration on the electronic Discharge Monitoring Report (eDMR) in the Ammonia Variable Limit column and the Total Ammonia column respectively.

Variable Limits Table

Effluent pH s.u.	Limit mg/L	Effluent pH s.u.	Limit mg/L	Effluent pH s.u.	Limit mg/L
6.0 ≤ pH ≤ 6.1	108	7.0 < pH ≤ 7.1	66	8.0 < pH ≤ 8.1	14
6.1 < pH ≤ 6.2	106	7.1 < pH ≤ 7.2	59	8.1 < pH ≤ 8.2	11
6.2 < pH ≤ 6.3	104	7.2 < pH ≤ 7.3	52	8.2 < pH ≤ 8.3	9.4
6.3 < pH ≤ 6.4	101	7.3 < pH ≤ 7.4	46	8.3 < pH ≤ 8.4	7.8
6.4 < pH ≤ 6.5	98	7.4 < pH ≤ 7.5	40	8.4 < pH ≤ 8.5	6.4

6.5 < pH ≤ 6.6	94	7.5 < pH ≤ 7.6	34	8.5 < pH ≤ 8.6	5.3
6.6 < pH ≤ 6.7	89	7.6 < pH ≤ 7.7	29	8.6 < pH ≤ 8.7	4.4
6.7 < pH ≤ 6.8	84	7.7 < pH ≤ 7.8	24	8.7 < pH ≤ 8.8	3.7
6.8 < pH ≤ 6.9	78	7.8 < pH ≤ 7.9	20	8.8 < pH ≤ 8.9	3.1
6.9 < pH ≤ 7.0	72	7.9 < pH ≤ 8.0	17	8.9 < pH ≤ 9.0	2.6

2.2.1.4 Lake St. Croix TMDL Phosphorus Allocation

The Lake St Croix Nutrient Total Maximum Daily Load (TMDL) report specifies a phosphorus waste load allocation (WLA) of 1,157 pounds per year (525 kg/year) annually for the Village of Grantsburg, resulting in the monthly average mass limit of 7.1 lbs/day.

Calculation and reporting of the total mass of phosphorus discharged over the past 12 months is also required for comparison with the WLA to track progress in overall TMDL point source reductions.

Calculations needed to determine compliance with the wasteload allocation are:

- **Monthly Average Mass Discharge (lbs/day):** Daily mass = daily concentration (mg/L) x daily flow (MGD) x 8.34, then average the daily mass values for the month.
- **12-Month Rolling Sum of Total Monthly Discharge (lbs/year):** Total monthly discharge = monthly average concentration (mg/L) x total flow for the month (MG/month) x 8.34. Then sum the most recent 12 consecutive months of Total Monthly Discharges. This value should be reported on the eDMR on the last day of each month.

2.2.1.5 Total Nitrogen Testing

Total nitrogen (mg/L) = total Kjeldahl nitrogen (mg/L) + nitrite+nitrate (mg/L).

Total nitrogen monitoring shall take place once a year during rotating quarters to collect seasonal information about the discharge.

- July – September 2022
- October – December 2023
- January – March 2024
- April – June 2025
- July – September 2026

Testing shall continue after the permit expiration date (until the permit is reissued) in accordance with the requirements for 2026. For example, the next test would be required July - September 2027.

2.2.1.6 Whole Effluent Toxicity (WET) Testing

Primary Control Water: Wood River

Instream Waste Concentration (IWC): 6%

Acute Mixing Zone Concentration: N/A

Dilution series: At least five effluent concentrations and dual controls must be included in each test.

- **Acute:** 100, 50, 25, 12.5, 6.25% and any additional selected by the permittee.
- **Chronic:** 100, 30, 10, 3, 1% and any additional selected by the permittee.

WET Testing Frequency:

Acute and **Chronic** tests shall be conducted twice during the permit term in rotating quarters in order to collect seasonal information about the discharge. Tests are required during the following quarters.

- **April – June 2023** (Second quarter)

- **July – September 2025** (Third quarter)

WET testing shall continue after the permit expiration date (until the permit is reissued) in accordance with the WET requirements specified for 2025. For example, the next test would be required in July – September 2027.

Testing: WET testing shall be performed during normal operating conditions. Permittees are not allowed to turn off or otherwise modify treatment systems, production processes, or change other operating or treatment conditions during WET tests.

Reporting: The permittee shall report test results on the Discharge Monitoring Report form, and also complete the "Whole Effluent Toxicity Test Report Form" (Section 6, "*State of Wisconsin Aquatic Life Toxicity Testing Methods Manual, 2nd Edition*"), for each test. The original, complete, signed version of the Whole Effluent Toxicity Test Report Form shall be sent to the Biomonitoring Coordinator, Bureau of Water Quality, 101 S. Webster St., P.O. Box 7921, Madison, WI 53707-7921, within 45 days of test completion. The Discharge Monitoring Report (DMR) form shall be submitted electronically by the required deadline.

Determination of Positive Results: An acute toxicity test shall be considered positive if the Toxic Unit - Acute (TU_a) is greater than 1.0 for either species. The TU_a shall be calculated as follows: $TU_a = 100 \div LC_{50}$. A chronic toxicity test shall be considered positive if the Toxic Unit - Chronic (TU_c) is greater than 16.7 for either species. The TU_c shall be calculated as follows: $TU_c = 100 \div IC_{25}$.

Additional Testing Requirements: Within 90 days of a test which showed positive results, the permittee shall submit the results of at least 2 retests to the Biomonitoring Coordinator on "Whole Effluent Toxicity Test Report Forms". The 90-day reporting period shall begin the day after the test which showed a positive result. The retests shall be completed using the same species and test methods specified for the original test (see the Standard Requirements section herein).

2.2.1.7 Total Metals Analyses

Measurements of total metals and total recoverable metals shall be considered as equivalent.

3 Land Application Requirements

3.1 Sampling Point(s)

The discharge(s) shall be limited to land application of the waste type(s) designated for the listed sampling point(s) on Department approved land spreading sites or by hauling to another facility.

Sampling Point Designation	
Sampling Point Number	Sampling Point Location, WasteType/Sample Contents and Treatment Description (as applicable)
003	Representative samples shall be collected at a time and in a location appropriate for the specific test. Removal of sludge is not anticipated to occur during this permit term. In the event sludge is to be removed and land applied, the permittee shall contact the Basin Engineer for approval.

3.2 Monitoring Requirements and Limitations

The permittee shall comply with the following monitoring requirements and limitations.

3.2.1 Sampling Point (Outfall) 003 - LAGOON SLUDGE

Sludge Management: The permittee shall contact the Department prior to recycling/disposing of any sludge. The permittee shall monitor for the following parameters during the second year of the permit, (2023). Analysis shall be submitted by **January 31, 2024**.

Monitoring Requirements and Limitations					
Parameter	Limit Type	Limit and Units	Sample Frequency	Sample Type	Notes
Solids, Total		Percent	Once	Composite	
Arsenic Dry Wt	Ceiling	75 mg/kg	Once	Composite	
Arsenic Dry Wt	High Quality	41 mg/kg	Once	Composite	
Cadmium Dry Wt	Ceiling	85 mg/kg	Once	Composite	
Cadmium Dry Wt	High Quality	39 mg/kg	Once	Composite	
Copper Dry Wt	Ceiling	4,300 mg/kg	Once	Composite	
Copper Dry Wt	High Quality	1,500 mg/kg	Once	Composite	
Lead Dry Wt	Ceiling	840 mg/kg	Once	Composite	
Lead Dry Wt	High Quality	300 mg/kg	Once	Composite	
Mercury Dry Wt	Ceiling	57 mg/kg	Once	Composite	
Mercury Dry Wt	High Quality	17 mg/kg	Once	Composite	
Molybdenum Dry Wt	Ceiling	75 mg/kg	Once	Composite	
Nickel Dry Wt	Ceiling	420 mg/kg	Once	Composite	
Nickel Dry Wt	High Quality	420 mg/kg	Once	Composite	
Selenium Dry Wt	Ceiling	100 mg/kg	Once	Composite	
Selenium Dry Wt	High Quality	100 mg/kg	Once	Composite	
Zinc Dry Wt	Ceiling	7,500 mg/kg	Once	Composite	
Zinc Dry Wt	High Quality	2,800 mg/kg	Once	Composite	

4 Schedules

4.1 Effluent Limitations for E. coli

The permittee shall comply with surface water limitations for E. coli as specified. No later than 14 days following each compliance date, the permittee shall notify the Department in writing of its compliance or noncompliance. If a submittal is required, a timely submittal fulfills the notification

Required Action	Due Date
Status Update: The permittee shall submit information within the discharge monitoring report (DMR) comment section documenting the steps taken in preparation for properly monitoring and testing for E. coli including, but not limited to, selected test method and location of sampling.	02/21/2022
Operational Evaluation Report: The permittee shall prepare and submit an Operational Evaluation Report to the Department for review and approval. The report shall include an evaluation of collected effluent data and proposed operational improvements that will optimize efficacy of disinfection at the treatment plant during the period prior to complying with final E. coli limitations and, to the extent possible, enable compliance with the final E. coli limitations. The report shall include a plan and schedule for implementation of the operational improvements. These improvements shall occur as soon as possible, but not later than April 30, 2023. The report shall state whether the operational improvements are expected to result in compliance with the final E. coli limitations. The permittee shall implement the operational improvements in accordance with the approved plan and schedule specified in the Operational Evaluation Report and in no case later than April 30, 2023. If the Operational Evaluation Report concludes that the operational improvements are expected to result in compliance with the final E. coli limitations, the permittee shall comply with the final E. coli limitations by April 30, 2023 and the permittee is not required to comply with subsequent milestones identified below in this compliance schedule ('Submit Facility Plan', 'Final Plans and Specifications', 'Treatment Plant Upgrade to Meet Limitations', 'Construction Upgrade Progress Report', 'Complete Construction', 'Achieve Compliance'). FACILITY PLAN - If the Operational Evaluation Report concludes that operational improvements alone are not expected to result in compliance with the final E. coli limitations, the permittee shall initiate development of a facility plan for meeting final E. coli limitations and comply with the remaining required actions in this schedule of compliance. If the Department disagrees with the conclusion of the report, and determines that the permittee can achieve final E. coli limitations using the existing treatment system with only operational improvements, the Department may reopen and modify the permit to include an implementation schedule for achieving the final E. coli limitations sooner than April 30, 2026.	11/30/2022
Submit Facility Plan: If the Operational Evaluation Report concluded that the permittee cannot achieve final E. coli limitations with operational improvements alone, the permittee shall submit a Facility Plan per s. NR 110.09, Wis. Adm. Code. The permittee may submit an abbreviated facility plan if the Department determines that the modifications are minor.	04/30/2023
Final Plans and Specifications: The permittee shall submit final construction plans to the Department for approval pursuant to ch. NR 108, Wis. Adm. Code, specifying treatment plant upgrades that must be constructed to achieve compliance with final E. coli limitations and a schedule for completing construction of the upgrades by the complete construction date specified below.	03/31/2024
Treatment Plant Upgrade to Meet Limitations: The permittee shall initiate bidding, procurement, and/or construction of the project. The permittee shall obtain approval of the final construction plans	09/30/2024

and schedule from the Department pursuant to s. 281.41, Stats., prior to initiating activities defined as construction under ch. NR 108, Wis. Adm. Code. Upon approval of the final construction plans and schedule by the Department pursuant to s. 281.41, Stats., the permittee shall construct the treatment plant upgrades in accordance with the approved plans and specifications.	
Construction Upgrade Progress Report: The permittee shall submit a progress report on construction upgrades.	09/30/2025
Complete Construction: The permittee shall complete construction of wastewater treatment system upgrades.	03/31/2026
Achieve Compliance: The permittee shall achieve compliance with final E. coli limitations.	04/30/2026

5 Standard Requirements

NR 205, Wisconsin Administrative Code: The conditions in ss. NR 205.07(1) and NR 205.07(2), Wis. Adm. Code, are included by reference in this permit. The permittee shall comply with all of these requirements. Some of these requirements are outlined in the Standard Requirements section of this permit. Requirements not specifically outlined in the Standard Requirement section of this permit can be found in ss. NR 205.07(1) and NR 205.07(2).

5.1 Reporting and Monitoring Requirements

5.1.1 Monitoring Results

Monitoring results obtained during the previous month shall be summarized and reported on a Department Wastewater Discharge Monitoring Report. The report may require reporting of any or all of the information specified below under 'Recording of Results'. This report is to be returned to the Department no later than the date indicated on the form. A copy of the Wastewater Discharge Monitoring Report Form or an electronic file of the report shall be retained by the permittee.

Monitoring results shall be reported on an electronic discharge monitoring report (eDMR). The eDMR shall be certified electronically by a responsible executive or municipal officer, manager, partner or proprietor as specified in s. 283.37(3), Wis. Stats., or a duly authorized representative of the officer, manager, partner or proprietor that has been delegated signature authority pursuant to s. NR 205.07(1)(g)2, Wis. Adm. Code. The 'eReport Certify' page certifies that the electronic report form is true, accurate and complete.

If the permittee monitors any pollutant more frequently than required by this permit, the results of such monitoring shall be included on the Wastewater Discharge Monitoring Report.

The permittee shall comply with all limits for each parameter regardless of monitoring frequency. For example, monthly, weekly, and/or daily limits shall be met even with monthly monitoring. The permittee may monitor more frequently than required for any parameter.

5.1.2 Sampling and Testing Procedures

Sampling and laboratory testing procedures shall be performed in accordance with Chapters NR 218 and NR 219, Wis. Adm. Code and shall be performed by a laboratory certified or registered in accordance with the requirements of ch. NR 149, Wis. Adm. Code. Groundwater sample collection and analysis shall be performed in accordance with ch. NR 140, Wis. Adm. Code. The analytical methodologies used shall enable the laboratory to quantitate all substances for which monitoring is required at levels below the effluent limitation. If the required level cannot be met by any of the methods available in NR 219, Wis. Adm. Code, then the method with the lowest limit of detection shall be selected. Additional test procedures may be specified in this permit.

5.1.3 Recording of Results

The permittee shall maintain records which provide the following information for each effluent measurement or sample taken:

- the date, exact place, method and time of sampling or measurements;
- the individual who performed the sampling or measurements;
- the date the analysis was performed;
- the individual who performed the analysis;
- the analytical techniques or methods used; and
- the results of the analysis.

5.1.4 Reporting of Monitoring Results

The permittee shall use the following conventions when reporting effluent monitoring results:

- Pollutant concentrations less than the limit of detection shall be reported as < (less than) the value of the limit of detection. For example, if a substance is not detected at a detection limit of 0.1 mg/L, report the pollutant concentration as < 0.1 mg/L.
- Pollutant concentrations equal to or greater than the limit of detection, but less than the limit of quantitation, shall be reported and the limit of quantitation shall be specified.
- For purposes of calculating NR 101 fees, the 2 mg/l lower reporting limits for BOD₅ and Total Suspended Solids shall be considered to be limits of quantitation
- For the purposes of reporting a calculated result, average or a mass discharge value, the permittee may substitute a “0” (zero) for any pollutant concentration that is less than the limit of detection. However, if the effluent limitation is less than the limit of detection, the department may substitute a value other than zero for results less than the limit of detection, after considering the number of monitoring results that are greater than the limit of detection and if warranted when applying appropriate statistical techniques.
- If no discharge occurs through an outfall, flow related parameters (e.g. flow rate, hydraulic application rate, volume, etc.) should be reported as “0” (zero) at the required sample frequency specified for the outfall. For example: if the sample frequency is daily, “0” would be reported for any day during the month that no discharge occurred.

5.1.5 Compliance Maintenance Annual Reports

Compliance Maintenance Annual Reports (CMAR) shall be completed using information obtained over each calendar year regarding the wastewater conveyance and treatment system. The CMAR shall be submitted and certified by the permittee in accordance with ch. NR 208, Wis. Adm. Code, by June 30, each year on an electronic report form provided by the Department.

In the case of a publicly owned treatment works, a resolution shall be passed by the governing body and submitted as part of the CMAR, verifying its review of the report and providing responses as required. Private owners of wastewater treatment works are not required to pass a resolution; but they must provide an Owner Statement and responses as required, as part of the CMAR submittal.

The CMAR shall be certified electronically by a responsible executive or municipal officer, manager, partner or proprietor as specified in s. 283.37(3), Wis. Stats., or a duly authorized representative of the officer, manager, partner or proprietor that has been delegated signature authority pursuant to s. NR 205.07(1)(g)2, Wis. Adm. Code. The certification verifies that the electronic report is true, accurate and complete.

5.1.6 Records Retention

The permittee shall retain records of all monitoring information, including all calibration and maintenance records and all original strip chart recordings or electronic data records for continuous monitoring instrumentation, copies of all reports required by the permit, and records of all data used to complete the application for the permit for a period of at least 3 years from the date of the sample, measurement, report or application. All pertinent sludge information, including permit application information and other documents specified in this permit or s. NR 204.06(9), Wis. Adm. Code shall be retained for a minimum of 5 years.

5.1.7 Other Information

Where the permittee becomes aware that it failed to submit any relevant facts in a permit application or submitted incorrect information in a permit application or in any report to the Department, it shall promptly submit such facts or correct information to the Department.

5.1.8 Reporting Requirements – Alterations or Additions

The permittee shall give notice to the Department as soon as possible of any planned physical alterations or additions to the permitted facility. Notice is only required when:

- The alteration or addition to the permitted facility may meet one of the criteria for determining whether a facility is a new source.
- The alteration or addition could significantly change the nature or increase the quantity of pollutants discharged. This notification requirement applies to pollutants which are not subject to effluent limitations in the existing permit.
- The alteration or addition results in a significant change in the permittee's sludge use or disposal practices, and such alteration, addition, or change may justify the application of permit conditions that are different from or absent in the existing permit, including notification of additional use of disposal sites not reported during the permit application process nor reported pursuant to an approved land application plan. Additional sites may not be used for the land application of sludge until department approval is received.

5.2 System Operating Requirements

5.2.1 Noncompliance Reporting

Sanitary sewer overflows and sewage treatment facility overflows shall be reported according to the 'Sanitary Sewer Overflows and Sewage Treatment Facility Overflows' section of this permit.

The permittee shall report the following types of noncompliance by a telephone call to the Department's regional office within 24 hours after becoming aware of the noncompliance:

- any noncompliance which may endanger health or the environment;
- any violation of an effluent limitation resulting from a bypass;
- any violation of an effluent limitation resulting from an upset; and
- any violation of a maximum discharge limitation for any of the pollutants listed by the Department in the permit, either for effluent or sludge.

A written report describing the noncompliance shall also be submitted to the Department's regional office within 5 days after the permittee becomes aware of the noncompliance. On a case-by-case basis, the Department may waive the requirement for submittal of a written report within 5 days and instruct the permittee to submit the written report with the next regularly scheduled monitoring report. In either case, the written report shall contain a description of the noncompliance and its cause; the period of noncompliance, including exact dates and times; the steps taken or planned to reduce, eliminate and prevent reoccurrence of the noncompliance; and if the noncompliance has not been corrected, the length of time it is expected to continue.

A scheduled bypass approved by the Department under the 'Scheduled Bypass' section of this permit shall not be subject to the reporting required under this section.

NOTE: Section 292.11(2)(a), Wisconsin Statutes, requires any person who possesses or controls a hazardous substance or who causes the discharge of a hazardous substance to notify the Department of Natural Resources **immediately** of any discharge not authorized by the permit. **The discharge of a hazardous substance that is not authorized by this permit or that violates this permit may be a hazardous substance spill. To report a hazardous substance spill, call DNR's 24-hour HOTLINE at 1-800-943-0003.**

5.2.2 Flow Meters

Flow meters shall be calibrated annually, as per s. NR 218.06, Wis. Adm. Code.

5.2.3 Raw Grit and Screenings

All raw grit and screenings shall be disposed of at a properly licensed solid waste facility or picked up by a licensed waste hauler. If the facility or hauler are located in Wisconsin, then they shall be licensed under chs. NR 500-555, Wis. Adm. Code.

5.2.4 Sludge Management

All sludge management activities shall be conducted in compliance with ch. NR 204 "Domestic Sewage Sludge Management", Wis. Adm. Code.

5.2.5 Prohibited Wastes

Under no circumstances may the introduction of wastes prohibited by s. NR 211.10, Wis. Adm. Code, be allowed into the waste treatment system. Prohibited wastes include those:

- which create a fire or explosion hazard in the treatment work;
- which will cause corrosive structural damage to the treatment work;
- solid or viscous substances in amounts which cause obstructions to the flow in sewers or interference with the proper operation of the treatment work;
- wastewaters at a flow rate or pollutant loading which are excessive over relatively short time periods so as to cause a loss of treatment efficiency; and
- changes in discharge volume or composition from contributing industries which overload the treatment works or cause a loss of treatment efficiency.

5.2.6 Bypass

This condition applies only to bypassing at a sewage treatment facility that is not a scheduled bypass, approved blending as a specific condition of this permit, a sewage treatment facility overflow or a controlled diversion as provided in the sections titled 'Scheduled Bypass', 'Blending' (if approved), 'SSO's and Sewage Treatment Facility Overflows' and 'Controlled Diversions' of this permit. Any other bypass at the sewage treatment facility is prohibited and the Department may take enforcement action against a permittee for such occurrences under s. 283.89, Wis. Stats. The Department may approve a bypass if the permittee demonstrates all the following conditions apply:

- The bypass was unavoidable to prevent loss of life, personal injury, or severe property damage;
- There were no feasible alternatives to the bypass, such as the use of auxiliary treatment facilities or adequate back-up equipment, retention of untreated wastes, reduction of inflow and infiltration, or maintenance during normal periods of equipment downtime. This condition is not satisfied if adequate back-up equipment should have been installed in the exercise of reasonable engineering judgment to prevent a bypass which occurred during normal periods of equipment downtime or preventative maintenance. When evaluating feasibility of alternatives, the department may consider factors such as technical achievability, costs and affordability of implementation and risks to public health, the environment and, where the permittee is a municipality, the welfare of the community served; and
- The bypass was reported in accordance with the Noncompliance Reporting section of this permit.

5.2.7 Scheduled Bypass

Whenever the permittee anticipates the need to bypass for purposes of efficient operations and maintenance and the permittee may not meet the conditions for controlled diversions in the 'Controlled Diversions' section of this permit,

the permittee shall obtain prior written approval from the Department for the scheduled bypass. A permittee's written request for Department approval of a scheduled bypass shall demonstrate that the conditions for bypassing specified in the above section titled 'Bypass' are met and include the proposed date and reason for the bypass, estimated volume and duration of the bypass, alternatives to bypassing and measures to mitigate environmental harm caused by the bypass. The department may require the permittee to provide public notification for a scheduled bypass if it is determined there is significant public interest in the proposed action and may recommend mitigation measures to minimize the impact of such bypass.

5.2.8 Controlled Diversions

Controlled diversions are allowed only when necessary for essential maintenance to assure efficient operation. Sewage treatment facilities that have multiple treatment units to treat variable or seasonal loading conditions may shut down redundant treatment units when necessary for efficient operation. The following requirements shall be met during controlled diversions:

- Effluent from the sewage treatment facility shall meet the effluent limitations established in the permit. Wastewater that is diverted around a treatment unit or treatment process during a controlled diversion shall be recombined with wastewater that is not diverted prior to the effluent sampling location and prior to effluent discharge;
- A controlled diversion does not include blending as defined in s. NR 210.03(2e), Wis. Adm. Code, and as may only be approved under s. NR 210.12. A controlled diversion may not occur during periods of excessive flow or other abnormal wastewater characteristics;
- A controlled diversion may not result in a wastewater treatment facility overflow; and
- All instances of controlled diversions shall be documented in sewage treatment facility records and such records shall be available to the department on request.

5.2.9 Proper Operation and Maintenance

The permittee shall at all times properly operate and maintain all facilities and systems of treatment and control which are installed or used by the permittee to achieve compliance with the conditions of this permit. Proper operation and maintenance includes effective performance, adequate funding, adequate operator staffing and training as required in ch. NR 114, Wis. Adm. Code, and adequate laboratory and process controls, including appropriate quality assurance procedures. This provision requires the operation of back-up or auxiliary facilities or similar systems only when necessary to achieve compliance with the conditions of the permit.

5.2.10 Operator Certification

The wastewater treatment facility shall be under the direct supervision of a state certified operator. In accordance with s. NR 114.53, Wis. Adm. Code, every WPDES permitted treatment plant shall have a designated operator-in-charge holding a current and valid certificate. The designated operator-in-charge shall be certified at the level and in all subclasses of the treatment plant, except laboratory. Treatment plant owners shall notify the department of any changes in the operator-in-charge within 30 days. Note that s. NR 114.52(22), Wis. Adm. Code, lists types of facilities that are excluded from operator certification requirements (i.e. private sewage systems, pretreatment facilities discharging to public sewers, industrial wastewater treatment that consists solely of land disposal, agricultural digesters and concentrated aquatic production facilities with no biological treatment).

5.3 Sewage Collection Systems

5.3.1 Sanitary Sewage Overflows and Sewage Treatment Facility Overflows

5.3.1.1 Overflows Prohibited

Any overflow or discharge of wastewater from the sewage collection system or at the sewage treatment facility, other than from permitted outfalls, is prohibited. The permittee shall provide information on whether any of the following conditions existed when an overflow occurred:

- The sanitary sewer overflow or sewage treatment facility overflow was unavoidable to prevent loss of life, personal injury or severe property damage;
- There were no feasible alternatives to the sanitary sewer overflow or sewage treatment facility overflow such as the use of auxiliary treatment facilities or adequate back-up equipment, retention of untreated wastes, reduction of inflow and infiltration, or preventative maintenance activities;
- The sanitary sewer overflow or the sewage treatment facility overflow was caused by unusual or severe weather related conditions such as large or successive precipitation events, snowmelt, saturated soil conditions, or severe weather occurring in the area served by the sewage collection system or sewage treatment facility; and
- The sanitary sewer overflow or the sewage treatment facility overflow was unintentional, temporary, and caused by an accident or other factors beyond the reasonable control of the permittee.

5.3.1.2 Permittee Response to Overflows

Whenever a sanitary sewer overflow or sewage treatment facility overflow occurs, the permittee shall take all feasible steps to control or limit the volume of untreated or partially treated wastewater discharged, and terminate the discharge as soon as practicable. Remedial actions, including those in NR 210.21 (3), Wis. Adm. Code, shall be implemented consistent with an emergency response plan developed under the CMOM program.

5.3.1.3 Permittee Reporting

Permittees shall report all sanitary sewer overflows and sewage treatment overflows as follows:

- The permittee shall notify the department by telephone, fax or email as soon as practicable, but no later than 24 hours from the time the permittee becomes aware of the overflow;
- The permittee shall, no later than five days from the time the permittee becomes aware of the overflow, provide to the department the information identified in this paragraph using department form number 3400-184. If an overflow lasts for more than five days, an initial report shall be submitted within 5 days as required in this paragraph and an updated report submitted following cessation of the overflow. At a minimum, the following information shall be included in the report:
 - The date and location of the overflow;
 - The surface water to which the discharge occurred, if any;
 - The duration of the overflow and an estimate of the volume of the overflow;
 - A description of the sewer system or treatment facility component from which the discharge occurred such as manhole, lift station, constructed overflow pipe, or crack or other opening in a pipe;
 - The estimated date and time when the overflow began and stopped or will be stopped;
 - The cause or suspected cause of the overflow including, if appropriate, precipitation, runoff conditions, areas of flooding, soil moisture and other relevant information;
 - Steps taken or planned to reduce, eliminate and prevent reoccurrence of the overflow and a schedule of major milestones for those steps;
 - A description of the actual or potential for human exposure and contact with the wastewater from the overflow;
 - Steps taken or planned to mitigate the impacts of the overflow and a schedule of major milestones for those steps;
 - To the extent known at the time of reporting, the number and location of building backups caused by excessive flow or other hydraulic constraints in the sewage collection system that occurred

concurrently with the sanitary sewer overflow and that were within the same area of the sewage collection system as the sanitary sewer overflow; and

◦The reason the overflow occurred or explanation of other contributing circumstances that resulted in the overflow event. This includes any information available including whether the overflow was unavoidable to prevent loss of life, personal injury, or severe property damage and whether there were feasible alternatives to the overflow.

NOTE: A copy of form 3400-184 for reporting sanitary sewer overflows and sewage treatment facility overflows may be obtained from the department or accessed on the department's web site at <http://dnr.wi.gov/topic/wastewater/SSOreport.html>. As indicated on the form, additional information may be submitted to supplement the information required by the form.

- The permittee shall identify each specific location and each day on which a sanitary sewer overflow or sewage treatment facility overflow occurs as a discrete sanitary sewer overflow or sewage treatment facility overflow occurrence. An occurrence may be more than one day if the circumstances causing the sanitary sewer overflow or sewage treatment facility overflow results in a discharge duration of greater than 24 hours. If there is a stop and restart of the overflow at the same location within 24 hours and the overflow is caused by the same circumstance, it may be reported as one occurrence. Sanitary sewer overflow occurrences at a specific location that are separated by more than 24 hours shall be reported as separate occurrences; and
- A permittee that is required to submit wastewater discharge monitoring reports under NR 205.07 (1) (r) shall also report all sanitary sewer overflows and sewage treatment facility overflows on that report.

5.3.1.4 Public Notification

The permittee shall notify the public of any sanitary sewer and sewage treatment facility overflows consistent with its emergency response plan required under the CMOM (Capacity, Management, Operation and Maintenance) section of this permit and s. NR 210.23 (4) (f), Wis. Adm. Code. Such public notification shall occur promptly following any overflow event using the most effective and efficient communications available in the community. At minimum, a daily newspaper of general circulation in the county(s) and municipality whose waters may be affected by the overflow shall be notified by written or electronic communication.

5.3.2 Capacity, Management, Operation and Maintenance (CMOM) Program

- The permittee shall have written documentation of the Capacity, Management, Operation and Maintenance (CMOM) program components in accordance with s. NR 210.23(4), Wis. Adm. Code. Such documentation shall be available for Department review upon request. The Department may request that the permittee provide this documentation or prepare a summary of the permittee's CMOM program at the time of application for reissuance of the WPDES permit.
- The permittee shall implement a CMOM program in accordance with s. NR 210.23, Wis. Adm. Code.
- The permittee shall at least annually conduct a self-audit of activities conducted under the permittee's CMOM program to ensure CMOM components are being implemented as necessary to meet the general standards of s. NR 210.23(3), Wis. Adm. Code.

5.3.3 Sewer Cleaning Debris and Materials

All debris and material removed from cleaning sanitary sewers shall be managed to prevent nuisances, run-off, ground infiltration or prohibited discharges.

- Debris and solid waste shall be dewatered, dried and then disposed of at a licensed solid waste facility.
- Liquid waste from the cleaning and dewatering operations shall be collected and disposed of at a permitted wastewater treatment facility.

- Combination waste including liquid waste along with debris and solid waste may be disposed of at a licensed solid waste facility or wastewater treatment facility willing to accept the waste.

5.4 Surface Water Requirements

5.4.1 Permittee-Determined Limit of Quantitation Incorporated into this Permit

For pollutants with water quality-based effluent limits below the Limit of Quantitation (LOQ) in this permit, the LOQ calculated by the permittee and reported on the Discharge Monitoring Reports (DMRs) is incorporated by reference into this permit. The LOQ shall be reported on the DMRs, shall be the lowest quantifiable level practicable, and shall be no greater than the minimum level (ML) specified in or approved under 40 CFR Part 136 for the pollutant at the time this permit was issued, unless this permit specifies a higher LOQ.

5.4.2 Appropriate Formulas for Effluent Calculations

The permittee shall use the following formulas for calculating effluent results to determine compliance with average concentration limits and mass limits and total load limits:

Weekly/Monthly/Six-Month/Annual Average Concentration = the sum of all daily results for that week/month/six-month/year, divided by the number of results during that time period. [Note: When a six-month average effluent limit is specified for Total Phosphorus the applicable periods are May through October and November through April.]

Weekly Average Mass Discharge (lbs/day): Daily mass = daily concentration (mg/L) x daily flow (MGD) x 8.34, then average the daily mass values for the week.

Monthly Average Mass Discharge (lbs/day): Daily mass = daily concentration (mg/L) x daily flow (MGD) x 8.34, then average the daily mass values for the month.

Six-Month Average Mass Discharge (lbs/day): Daily mass = daily concentration (mg/L) x daily flow (MGD) x 8.34, then average the daily mass values for the six-month period. [Note: When a six-month average effluent limit is specified for Total Phosphorus the applicable periods are May through October and November through April.]

Annual Average Mass Discharge (lbs/day): Daily mass = daily concentration (mg/L) x daily flow (MGD) x 8.34, then average the daily mass values for the entire year.

Total Monthly Discharge: = monthly average concentration (mg/L) x total flow for the month (MG/month) x 8.34.

Total Annual Discharge: = sum of total monthly discharges for the calendar year.

12-Month Rolling Sum of Total Monthly Discharge: = the sum of the most recent 12 consecutive months of Total Monthly Discharges.

5.4.3 Visible Foam or Floating Solids

There shall be no discharge of floating solids or visible foam in other than trace amounts.

5.4.4 Surface Water Uses and Criteria

In accordance with NR 102.04, Wis. Adm. Code, surface water uses and criteria are established to govern water management decisions. Practices attributable to municipal, industrial, commercial, domestic, agricultural, land development or other activities shall be controlled so that all surface waters including the mixing zone meet the following conditions at all times and under all flow and water level conditions:

- a) Substances that will cause objectionable deposits on the shore or in the bed of a body of water, shall not be present in such amounts as to interfere with public rights in waters of the state.

- b) Floating or submerged debris, oil, scum or other material shall not be present in such amounts as to interfere with public rights in waters of the state.
- c) Materials producing color, odor, taste or unsightliness shall not be present in such amounts as to interfere with public rights in waters of the state.
- d) Substances in concentrations or in combinations which are toxic or harmful to humans shall not be present in amounts found to be of public health significance, nor shall substances be present in amounts which are acutely harmful to animal, plant or aquatic life.

5.4.5 Percent Removal

During any 30 consecutive days, the average effluent concentrations of BOD₅ and of total suspended solids shall not exceed 15% of the average influent concentrations, respectively. This requirement does not apply to removal of total suspended solids if the permittee operates a lagoon system and has received a variance for suspended solids granted under NR 210.07(2), Wis. Adm. Code.

5.4.6 Fecal Coliform

The monthly limit for fecal coliform shall be expressed as a geometric mean. In calculating the geometric mean, a value of 1 is used for any result of 0.

5.4.7 *E. coli*

The monthly limit for *E. coli* shall be expressed as a geometric mean. In calculating the geometric mean, a value of 1 is used for any result of 0.

5.4.8 Seasonal Disinfection

Disinfection shall be provided from May 1 through September 30 of each year. Monitoring requirements and the limitations for Fecal Coliform (interim) and *E. coli* apply only during the period in which disinfection is required. Whenever chlorine is used for disinfection or other uses, the limitations and monitoring requirements for residual chlorine shall apply. A dechlorination process shall be in operation whenever chlorine is used.

5.4.9 Total Residual Chlorine Requirements (When De-Chlorinating Effluent)

Test methods for total residual chlorine, approved in ch. NR 219 - Table B, Wis. Adm. Code, normally achieve a limit of detection of about 20 to 50 micrograms per liter and a limit of quantitation of about 100 micrograms per liter. Reporting of test results and compliance with effluent limitations for chlorine residual and total residual halogens shall be as follows:

- Sample results which show no detectable levels are in compliance with the limit. These test results shall be reported on Wastewater Discharge Monitoring Report Forms as "< 100 µg/L". (Note: 0.1 mg/L converts to 100 µg/L)
- Samples showing detectable traces of chlorine are in compliance if measured at less than 100 µg/L, unless there is a consistent pattern of detectable values in this range. These values shall also be reported on Wastewater Discharge Monitoring Report Forms as "<100 µg/L." The facility operating staff shall record actual readings on logs maintained at the plant, shall take action to determine the reliability of detected results (such as re-sampling and/or calculating dosages), and shall adjust the chemical feed system if necessary to reduce the chances of detects.

- Samples showing detectable levels greater than 100 µg/L shall be considered as exceedances, and shall be reported as measured.
- To calculate average or mass discharge values, a "0" (zero) may be substituted for any test result less than 100 µg/L. Calculated values shall then be compared directly to the average or mass limitations to determine compliance.

5.4.10 Whole Effluent Toxicity (WET) Monitoring Requirements

In order to determine the potential impact of the discharge on aquatic organisms, static-renewal toxicity tests shall be performed on the effluent in accordance with the procedures specified in the *"State of Wisconsin Aquatic Life Toxicity Testing Methods Manual, 2nd Edition"* (PUB-WT-797, November 2004) as required by NR 219.04, Table A, Wis. Adm. Code). All of the WET tests required in this permit, including any required retests, shall be conducted on the *Ceriodaphnia dubia* and fathead minnow species. Receiving water samples shall not be collected from any point in contact with the permittee's mixing zone and every attempt shall be made to avoid contact with any other discharge's mixing zone.

5.4.11 Whole Effluent Toxicity (WET) Identification and Reduction

Within 60 days of a retest which showed positive results, the permittee shall submit a written report to the Biomonitoring Coordinator, Bureau of Water Quality, 101 S. Webster St., PO Box 7921, Madison, WI 53707-7921, which details the following:

- A description of actions the permittee has taken or will take to remove toxicity and to prevent the recurrence of toxicity;
- A description of toxicity reduction evaluation (TRE) investigations that have been or will be done to identify potential sources of toxicity, including some or all of the following actions:
 - (a) Evaluate the performance of the treatment system to identify deficiencies contributing to effluent toxicity (e.g., operational problems, chemical additives, incomplete treatment)
 - (b) Identify the compound(s) causing toxicity
 - (c) Trace the compound(s) causing toxicity to their sources (e.g., industrial, commercial, domestic)
 - (d) Evaluate, select, and implement methods or technologies to control effluent toxicity (e.g., in-plant or pretreatment controls, source reduction or removal)
- Where corrective actions including a TRE have not been completed, an expeditious schedule under which corrective actions will be implemented;
- If no actions have been taken, the reason for not taking action.

The permittee may also request approval from the Department to postpone additional retests in order to investigate the source(s) of toxicity. Postponed retests must be completed after toxicity is believed to have been removed.

5.5 Land Application Requirements

5.5.1 Sludge Management Program Standards And Requirements Based Upon Federally Promulgated Regulations

In the event that new federal sludge standards or regulations are promulgated, the permittee shall comply with the new sludge requirements by the dates established in the regulations, if required by federal law, even if the permit has not yet been modified to incorporate the new federal regulations.

5.5.2 General Sludge Management Information

The General Sludge Management Form 3400-48 shall be completed and submitted prior to any significant sludge management changes.

5.5.3 Sludge Samples

All sludge samples shall be collected at a point and in a manner which will yield sample results which are representative of the sludge being tested, and collected at the time which is appropriate for the specific test.

5.5.4 Land Application Characteristic Report

Each report shall consist of a Characteristic Form 3400-49 and Lab Report. The Characteristic Report Form 3400-49 shall be submitted electronically by January 31 following each year of analysis.

Following submittal of the electronic Characteristic Report Form 3400-49, this form shall be certified electronically via the 'eReport Certify' page by a responsible executive or municipal officer, manager, partner or proprietor as specified in s. 283.37(3), Wis. Stats., or a duly authorized representative of the officer, manager, partner or proprietor that has been delegated signature authority pursuant to s. NR 205.07(1)(g)2, Wis. Adm. Code. The 'eReport Certify' page certifies that the electronic report is true, accurate and complete. The Lab Report must be sent directly to the facility's DNR sludge representative or basin engineer unless approval for not submitting the lab reports has been given.

The permittee shall use the following convention when reporting sludge monitoring results: Pollutant concentrations less than the limit of detection shall be reported as < (less than) the value of the limit of detection. For example, if a substance is not detected at a detection limit of 1.0 mg/kg, report the pollutant concentration as < 1.0 mg/kg .

All results shall be reported on a dry weight basis.

5.5.5 Calculation of Water Extractable Phosphorus

When sludge analysis for Water Extractable Phosphorus is required by this permit, the permittee shall use the following formula to calculate and report Water Extractable Phosphorus:

Water Extractable Phosphorus (% of Total P) =

$$[\text{Water Extractable Phosphorus (mg/kg, dry wt)} \div \text{Total Phosphorus (mg/kg, dry wt)}] \times 100$$

5.5.6 Monitoring and Calculating PCB Concentrations in Sludge

When sludge analysis for "PCB, Total Dry Wt" is required by this permit, the PCB concentration in the sludge shall be determined as follows.

Either congener-specific analysis or Aroclor analysis shall be used to determine the PCB concentration. The permittee may determine whether Aroclor or congener specific analysis is performed. Analyses shall be performed in accordance with the following provisions and Table EM in s. NR 219.04, Wis. Adm. Code.

- EPA Method 1668 may be used to test for all PCB congeners. If this method is employed, all PCB congeners shall be delineated. Non-detects shall be treated as zero. The values that are between the limit of detection and the limit of quantitation shall be used when calculating the total value of all congeners. All results shall be added together and the total PCB concentration by dry weight reported. **Note:** It is recognized that a number of the congeners will co-elute with others, so there will not be 209 results to sum.

- EPA Method 8082A shall be used for PCB-Aroclor analysis and may be used for congener specific analysis as well. If congener specific analysis is performed using Method 8082A, the list of congeners tested shall include at least congener numbers 5, 18, 31, 44, 52, 66, 87, 101, 110, 138, 141, 151, 153, 170, 180, 183, 187, and 206 plus any other additional congeners which might be reasonably expected to occur in the particular sample. For either type of analysis, the sample shall be extracted using the Soxhlet extraction (EPA Method 3540C) (or the Soxhlet Dean-Stark modification) or the pressurized fluid extraction (EPA Method 3545A). If Aroclor analysis is performed using Method 8082A, clean up steps of the extract shall be performed as necessary to remove interference and to achieve as close to a limit of detection of 0.11 mg/kg as possible. Reporting protocol, consistent with s. NR 106.07(6)(e), should be as follows: If all Aroclors are less than the LOD, then the Total PCB Dry Wt result should be reported as less than the highest LOD. If a single Aroclor is detected then that is what should be reported for the Total PCB result. If multiple Aroclors are detected, they should be summed and reported as Total PCBs. If congener specific analysis is done using Method 8082A, clean up steps of the extract shall be performed as necessary to remove interference and to achieve as close to a limit of detection of 0.003 mg/kg as possible for each congener. If the aforementioned limits of detection cannot be achieved after using the appropriate clean up techniques, a reporting limit that is achievable for the Aroclors or each congener for the sample shall be determined. This reporting limit shall be reported and qualified indicating the presence of an interference. The lab conducting the analysis shall perform as many of the following methods as necessary to remove interference:

3620C – Florisil	3611B - Alumina
3640A - Gel Permeation	3660B - Sulfur Clean Up (using copper shot instead of powder)
3630C - Silica Gel	3665A - Sulfuric Acid Clean Up

5.5.7 Annual Land Application Report

Land Application Report Form 3400-55 shall be submitted electronically by January 31, each year whether or not non-exceptional quality sludge is land applied. Non-exceptional quality sludge is defined in s. NR 204.07(4), Wis. Adm. Code. Following submittal of the electronic Annual Land Application Report Form 3400-55, this form shall be certified electronically via the ‘eReport Certify’ page by a responsible executive or municipal officer, manager, partner or proprietor as specified in s. 283.37(3), Wis. Stats., or a duly authorized representative of the officer, manager, partner or proprietor that has been delegated signature authority pursuant to s. NR 205.07(1)(g)2, Wis. Adm. Code. The ‘eReport Certify’ page certifies that the electronic report form is true, accurate and complete.

5.5.8 Other Methods of Disposal or Distribution Report

The permittee shall submit electronically the Other Methods of Disposal or Distribution Report Form 3400-52 by January 31, each year whether or not sludge is hauled, landfilled, incinerated, or exceptional quality sludge is distributed or land applied. Following submittal of the electronic Report Form 3400-52, this form shall be certified electronically via the ‘eReport Certify’ page by a responsible executive or municipal officer, manager, partner or proprietor as specified in s. 283.37(3), Wis. Stats., or a duly authorized representative of the officer, manager, partner or proprietor that has been delegated signature authority pursuant to s. NR 205.07(1)(g)2, Wis. Adm. Code. The ‘eReport Certify’ page certifies that the electronic report form is true, accurate and complete.

5.5.9 Approval to Land Apply

Bulk non-exceptional quality sludge as defined in s. NR 204.07(4), Wis. Adm. Code, may not be applied to land without a written approval letter or Form 3400-122 from the Department unless the Permittee has obtained permission from the Department to self approve sites in accordance with s. NR 204.06 (6), Wis. Adm. Code. Analysis of sludge characteristics is required prior to land application. Application on frozen or snow covered ground is restricted to the extent specified in s. NR 204.07(3) (l), Wis. Adm. Code.

5.5.10 Soil Analysis Requirements

Each site requested for approval for land application must have the soil tested prior to use. Each approved site used for land application must subsequently be soil tested such that there is at least one valid soil test in the four years prior to land application. All soil sampling and submittal of information to the testing laboratory shall be done in accordance with UW Extension Bulletin A-2100. The testing shall be done by the UW Soils Lab in Madison or Marshfield, WI or at a lab approved by UW. The test results including the crop recommendations shall be submitted to the DNR contact listed for this permit, as they are available. Application rates shall be determined based on the crop nitrogen recommendations and with consideration for other sources of nitrogen applied to the site.

5.5.11 Land Application Site Evaluation

For non-exceptional quality sludge, as defined in s. NR 204.07(4), Wis. Adm. Code, a Land Application Site Request Form 3400-053 shall be submitted to the Department for the proposed land application site. The Department will evaluate the proposed site for acceptability and will either approve or deny use of the proposed site. The permittee may obtain permission to approve their own sites in accordance with s. NR 204.06(6), Wis. Adm. Code.

6 Summary of Reports Due

FOR INFORMATIONAL PURPOSES ONLY

Description	Date	Page
Effluent Limitations for E. coli -Status Update	February 21, 2022	8
Effluent Limitations for E. coli -Operational Evaluation Report	November 30, 2022	8
Effluent Limitations for E. coli -Submit Facility Plan	April 30, 2023	8
Effluent Limitations for E. coli -Final Plans and Specifications	March 31, 2024	8
Effluent Limitations for E. coli -Treatment Plant Upgrade to Meet Limitations	September 30, 2024	9
Effluent Limitations for E. coli -Construction Upgrade Progress Report	September 30, 2025	9
Effluent Limitations for E. coli -Complete Construction	March 31, 2026	9
Effluent Limitations for E. coli -Achieve Compliance	April 30, 2026	9
Compliance Maintenance Annual Reports (CMAR)	by June 30, each year	11
General Sludge Management Form 3400-48	prior to any significant sludge management changes	20
Characteristic Form 3400-49 and Lab Report	by January 31 following each year of analysis	20
Land Application Report Form 3400-55	by January 31, each year whether or not non-exceptional quality sludge is land applied	21
Other Methods of Disposal or Distribution Report Form 3400-52	by January 31, each year whether or not sludge is hauled, landfilled, incinerated, or exceptional quality sludge is distributed or land applied	21
Wastewater Discharge Monitoring Report	no later than the date indicated on the form	10

Report forms shall be submitted electronically in accordance with the reporting requirements herein. Any facility plans or plans and specifications for municipal, industrial, industrial pretreatment and non industrial wastewater systems shall be submitted to the Bureau of Water Quality, P.O. Box 7921, Madison, WI 53707-7921. All other submittals required by this permit shall be submitted to:

Northern Region - Spooner, 810 W. Maple Street, Spooner, WI 54801-1255

Appendix B

2021 CMAR

Compliance Maintenance Annual Report

Grantsburg Village Of

Last Updated: Reporting For:
6/10/2022 **2021**

Influent Flow and Loading

1. Monthly Average Flows and BOD Loadings

1.1 Verify the following monthly flows and BOD loadings to your facility.

Influent No. 701	Influent Monthly Average Flow, MGD	x	Influent Monthly Average BOD Concentration mg/L	x	8.34	=	Influent Monthly Average BOD Loading, lbs/day
January	0.1609	x	192	x	8.34	=	257
February	0.1727	x	149	x	8.34	=	215
March	0.2186	x	131	x	8.34	=	239
April	0.2207	x	134	x	8.34	=	247
May	0.1895	x	125	x	8.34	=	197
June	0.1751	x	142	x	8.34	=	208
July	0.1681	x	120	x	8.34	=	168
August	0.1702	x	149	x	8.34	=	211
September	0.1724	x	215	x	8.34	=	309
October	0.1705	x	268	x	8.34	=	380
November	0.1695	x	257	x	8.34	=	363
December	0.1791	x	172	x	8.34	=	257

2. Maximum Monthly Design Flow and Design BOD Loading

2.1 Verify the design flow and loading for your facility.

Design	Design Factor	x	%	=	% of Design
Max Month Design Flow, MGD	.38	x	90	=	0.342
		x	100	=	.38
Design BOD, lbs/day	490	x	90	=	441
		x	100	=	490

2.2 Verify the number of times the flow and BOD exceeded 90% or 100% of design, points earned, and score:

	Months of Influent	Number of times flow was greater than 90% of	Number of times flow was greater than 100% of	Number of times BOD was greater than 90% of design	Number of times BOD was greater than 100% of design
January	1	0	0	0	0
February	1	0	0	0	0
March	1	0	0	0	0
April	1	0	0	0	0
May	1	0	0	0	0
June	1	0	0	0	0
July	1	0	0	0	0
August	1	0	0	0	0
September	1	0	0	0	0
October	1	0	0	0	0
November	1	0	0	0	0
December	1	0	0	0	0
Points per each		2	1	3	2
Exceedances		0	0	0	0
Points		0	0	0	0
Total Number of Points					0

0

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3. Flow Meter

3.1 Was the influent flow meter calibrated in the last year?

- ☒ Yes Enter last calibration date (MM/DD/YYYY)

2021-09-09

☐ No

If No, please explain:

4. Sewer Use Ordinance

4.1 Did your community have a sewer use ordinance that limited or prohibited the discharge of excessive conventional pollutants ((C)BOD, SS, or pH) or toxic substances to the sewer from industries, commercial users, hauled waste, or residences?

☒ Yes

☐ No

If No, please explain:

4.2 Was it necessary to enforce the ordinance?

☐ Yes

☒ No

If Yes, please explain:

5. Septage Receiving

5.1 Did you have requests to receive septage at your facility?

Septic Tanks

Holding Tanks

Grease Traps

☐ Yes

☐ Yes

☐ Yes

☒ No

☒ No

☒ No

5.2 Did you receive septage at your facility? If yes, indicate volume in gallons.

Septic Tanks

☐ Yes

gallons

☒ No

Holding Tanks

☐ Yes

gallons

☒ No

Grease Traps

☐ Yes

gallons

☒ No

5.2.1 If yes to any of the above, please explain if plant performance is affected when receiving any of these wastes.

6. Pretreatment

6.1 Did your facility experience operational problems, permit violations, biosolids quality concerns, or hazardous situations in the sewer system or treatment plant that were attributable to commercial or industrial discharges in the last year?

☐ Yes

☒ No

If yes, describe the situation and your community's response.

6.2 Did your facility accept hauled industrial wastes, landfill leachate, etc.?

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☐ Yes ☒ No If yes, describe the types of wastes received and any procedures or other restrictions that were in place to protect the facility from the discharge of hauled industrial wastes.	
--	--

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Last Updated: Reporting For:
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Effluent Quality and Plant Performance (BOD/CBOD)

1. Effluent (C)BOD Results

1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or CBOD

Outfall No. 002	Monthly Average Limit (mg/L)	90% of Permit Limit > 10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	30	27	19	1	0	0
February	30	27	13	1	0	0
March	30	27	23	1	0	0
April	30	27	29	1	0	1
May	30	27	38	1	1	1
June	30	27	38	1	1	1
July	30	27	11	1	0	0
August	30	27	2	1	0	0
September	30	27	14	1	0	0
October	30	27	29	1	0	1
November	30	27	10	1	0	0
December	30	27	7	1	0	0

* Equals limit if limit is ≤ 10

Months of discharge/yr	12		
Points per each exceedance with 12 months of discharge		7	3
Exceedances		2	4
Points		14	12
Total number of points			26

26

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

BOD average exceedance may be caused by pond turnover in the spring, also air compressors were overheating resulting in the system to shut down. Problem was corrected and results improved. Fall exceedance, TSS mats were starting to be removed from the ponds, working with SEH on necessary repairs at the treatment plant.

2. Flow Meter Calibration

2.1 Was the effluent flow meter calibrated in the last year?

● Yes Enter last calibration date (MM/DD/YYYY)
2021-09-09

○ No

If No, please explain:

3. Treatment Problems

3.1 What problems, if any, were experienced over the last year that threatened treatment?

No problems identified at this time.

4. Other Monitoring and Limits

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4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?

☐ Yes

☒ No

If Yes, please explain:

4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test?

☐ Yes

☒ No

If Yes, please explain:

4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity?

☐ Yes

☐ No

☒ N/A

Please explain unless not applicable:

Total Points Generated	26
Score (100 - Total Points Generated)	74
Section Grade	C

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Last Updated: Reporting For:
6/10/2022 **2021**

Effluent Quality and Plant Performance (Total Suspended Solids)

1. Effluent Total Suspended Solids Results

1.1 Verify the following monthly average effluent values, exceedances, and points for TSS:

Outfall No. 002	Monthly Average Limit (mg/L)	90% of Permit Limit >10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	60	54	8	1	0	0
February	60	54	10	1	0	0
March	60	54	7	1	0	0
April	60	54	12	1	0	0
May	60	54	21	1	0	0
June	60	54	9	1	0	0
July	60	54	7	1	0	0
August	60	54	4	1	0	0
September	60	54	12	1	0	0
October	60	54	14	1	0	0
November	60	54	7	1	0	0
December	60	54	7	1	0	0

* Equals limit if limit is ≤ 10

Months of Discharge/yr	12		
Points per each exceedance with 12 months of discharge:		7	3
Exceedances		0	0
Points		0	0
Total Number of Points		0	

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Effluent Quality and Plant Performance (Phosphorus)

1. Effluent Phosphorus Results

1.1 Verify the following monthly average effluent values, exceedances, and points for Phosphorus

Outfall No. 002	Monthly Average phosphorus Limit (mg/L)	Effluent Monthly Average phosphorus (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance
January	2.2	0.493	1	0
February	2.2	0.595	1	0
March	2.2	0.556	1	0
April	2.2	0.850	1	0
May	2.2	1.105	1	0
June	2.2	0.692	1	0
July	2.2	0.673	1	0
August	2.2	1.160	1	0
September	2.2	1.196	1	0
October	2.2	1.293	1	0
November	2.2	1.600	1	0
December	2.2	1.510	1	0
Months of Discharge/yr			12	
Points per each exceedance with 12 months of discharge:				10
Exceedances				0
Total Number of Points				0

0

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Last Updated: Reporting For:
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Ponds And Lagoon Leakage

1. Pond Lining

1.1 What material was used to line your ponds?

PVC

2. Flow Measurements

2.1 Did you measure influent flow to your wastewater ponds or lagoons?

● Yes (0 points) ☐

○ No (40 points) (Go to question 6) ☐

2.1.1 Method of influent flow measurement:

An ISCO 2010 Ultrasonic Flow Transmitter. It measures both depth and flow through a 1' weir and has a totalizer.

2.2 Did you measure effluent flow discharged from your wastewater system either to the land disposal system or to the receiving stream?

● Yes (0 points) ☐

○ No (40 points) (Go to question 6) ☐

○ No Discharge (0 points)

2.2.1 Method of effluent flow measurement:

An ISCO 2010 Ultrasonic Flow Transmitter. It measures both depth and flow through a 1' weir and has a totalizer.

0

3. Total Flow Volumes

3.1 Total monthly influent and effluent flow volumes from the pond/lagoon system during the last calendar year.

Total Monthly Influent Volume		Total Monthly Effluent Volume
4.9876	JANUARY	3.9224
4.8353	FEBRUARY	3.4813
6.7776	MARCH	5.2763
6.6218	APRIL	5.4422
5.8746	MAY	5.1928
5.2524	JUNE	4.9808
5.2126	JULY	4.7527
5.2764	AUGUST	4.843
5.1706	SEPTEMBER	4.8974
5.2866	OCTOBER	4.4404
5.0842	NOVEMBER	3.8228
5.552	DECEMBER	4.9229
65.9317	YEARLY TOTAL	55.9750

3.2 From the Yearly Total influent and effluent volumes above, total effluent is divided by total influent and converted to a percent of volume loss.

Total effluent, MG => 55.9750

----- = 0.849 <= effl / infl ratio

Total influent, MG => 65.9317

Conversion to a percent of volume loss:

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(1-effl/infl ratio) * 100 = 15.1 % of influent lost and not discharged with effluent

4. Surface Area

4.1 What was the total wastewater surface area of the ponds/lagoons at operating level (do not include seepage cells)?

4 Acres

5. Leakage Rate Estimation

5.1 Total influent volume (in MG) minus total effluent volume (in MG) plus or minus the change in pond/lagoon storage (in MG) is the net wastewater loss. The net loss divided by 0.000365 equals the estimated leakage amount in gpd.

Total Annual Influent (MG)	65.9317	
Total Annual Effluent (MG)	55.9750	
Estimated Net Loss (MG)	9.9567	
Estimated Leakage Amount (gpd)		27279

If you have a *Department approved* method for determining a change in storage volume, enter the storage change last year in MG below.

o Storage Increase: Enter amount in MG ->

o Storage Decrease: Enter amount in MG ->

5.2 CMAR Estimated Leakage Rate in gallons per acre per day (gpad): The CMAR Estimated Leakage Rate in gpad is the leakage amount in gpd (from part 5.1) divided by the total pond surface area (from question 4).

Leakage Amount (gpd)		Acres		CMAR Estimated Leakage Rate
27279	divided by	4	=	6820

6. On Site Leakage Testing

6.1 Did you conduct an on-site, field water balance/leakage test on your ponds or lagoons that was approved by the Department and is still valid?

o Yes Year

● No

If yes, what was the field Test Calculated Leakage Rate for your ponds/lagoons?

gpad

NOTE: if 6.1 is answered Yes, the value entered above in gpad will be used in 7.1 to compute points generated.

6.2 Leakage Rate Comments:

7. Estimated Leakage Rate and Points

7.1 The CMAR Estimated Leakage Rate (from 5) is used to determine the points generated in the table below.

If an approved field test was conducted and the results are still valid and accepted by the Department, the Field Calculated Leakage rate (from 5.2) is used to determine the points earned from the table below

Last Updated: 6/10/2022 Reporting For: **2021**

Based on the leakage rate in gpad, the points earned are:

Total Points Generated	30
Score (100 - Total Points Generated)	70
Section Grade	D

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Last Updated: Reporting For:
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Biosolids Quality and Management

1. Biosolids Use/Disposal 1.1 How did you use or dispose of your biosolids? (Check all that apply) ☐ Land applied under your permit ☐ Publicly Distributed Exceptional Quality Biosolids ☐ Hauled to another permitted facility ☐ Landfilled ☐ Incinerated ☒ Other NOTE: If you did not remove biosolids from your system, please describe your system type such as lagoons, reed beds, recirculating sand filters, etc. 1.1.1 If you checked Other, please describe: Lagoon System	
6. Biosolids Storage 6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site? ☐ >= 180 days (0 Points) ☐ 150 - 179 days (10 Points) ☐ 120 - 149 days (20 Points) ☐ 90 - 119 days (30 Points) ☐ < 90 days (40 Points) ☒ N/A (0 Points) 6.2 If you checked N/A above, explain why. We have aerated lagoons.	0
7. Issues 7.1 Describe any outstanding biosolids issues with treatment, use or overall management:	

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Staffing and Preventative Maintenance (All Treatment Plants)

1. Plant Staffing 1.1 Was your wastewater treatment plant adequately staffed last year? ● Yes ○ No If No, please explain: Could use more help/staff for: 1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping? ● Yes ○ No If No, please explain:	
2. Preventative Maintenance 2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items? ● Yes (Continue with question 2) ☐☐ ○ No (40 points)☐☐ If No, please explain, then go to question 3: 2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment? ● Yes ○ No (10 points) 2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly? ● Yes ○ Paper file system ● Computer system ○ Both paper and computer system ○ No (10 points)	0
3. O&M Manual 3.1 Does your plant have a detailed O&M and Manufacturer Equipment Manuals that can be used as a reference when needed? ● Yes ○ No	
4. Overall Maintenance /Repairs 4.1 Rate the overall maintenance of your wastewater plant. ○ Excellent ● Very good ○ Good ○ Fair ○ Poor Describe your rating:	

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It is a simple system. We have an aeration system with one blower. We have 3 chemical pumps used throughout the year. Besides minor issues the system runs good.	
--	--

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Last Updated: Reporting For:
6/10/2022 **2021**

Operator Certification and Education

1. Operator-In-Charge

1.1 Did you have a designated operator-in-charge during the report year?

- Yes (0 points)
- No (20 points)

Name:

JOHN A ERICKSON

Certification No:

38063

0

2. Certification Requirements

2.1 In accordance with Chapter NR 114.56 and 114.57, Wisconsin Administrative Code, what level and subclass(es) were required for the operator-in-charge (OIC) to operate the wastewater treatment plant and what level and subclass(es) were held by the operator-in-charge?

Sub Class	SubClass Description	WWTP	OIC		
		Basic	OIT	Basic	Advanced
A1	Suspended Growth Processes				
A2	Attached Growth Processes				
A3	Recirculating Media Filters				
A4	Ponds, Lagoons and Natural	X	X		
A5	Anaerobic Treatment Of Liquid				
B	Solids Separation				
C	Biological Solids/Sludges				
P	Total Phosphorus	X			
N	Total Nitrogen				
D	Disinfection	X	X		
L	Laboratory				
U	Unique Treatment Systems				
SS	Sanitary Sewage Collection	X	X	NA	NA

20

2.2 Was the operator-in-charge certified at the appropriate level and subclass(es) to operate this plant? (Note: Certification in subclass SS is required 5 years after permit reissuance.)

- Yes (0 points)
- No (20 points)

3. Succession Planning

3.1 In the event of the loss of your designated operator-in-charge, did you have a contingency plan to ensure the continued proper operation and maintenance of the plant that includes one or more of the following options (check all that apply)?

- ☐ One or more additional certified operators on staff
- ☐ An arrangement with another certified operator
- ☐ An arrangement with another community with a certified operator
- ☐ An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year
- ☒ A consultant to serve as your certified operator
- ☐ None of the above (20 points)

If "None of the above" is selected, please explain:

0

4. Continuing Education Credits

4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates?

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OIT and Basic Certification: ● Averaging 6 or more CECs per year. ○ Averaging less than 6 CECs per year. Advanced Certification: ○ Averaging 8 or more CECs per year. ○ Averaging less than 8 CECs per year.	
--	--

Total Points Generated	20
Score (100 - Total Points Generated)	80
Section Grade	C

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Financial Management

1. Provider of Financial Information

Name:

Sheila Meyer

Telephone:

715-463-2405

(XXX) XXX-XXXX

E-Mail Address
(optional):

villageoffice@grantsburgwi.com

2. Treatment Works Operating Revenues

2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?

● Yes (0 points) ☐

○ No (40 points)

If No, please explain:

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?
Year:

2021

● 0-2 years ago (0 points) ☐

○ 3 or more years ago (20 points) ☐

○ N/A (private facility)

2.3 Did you have a special account (e.g., CWP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?

● Yes (0 points)

○ No (40 points)

0

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds

3.1 When was the Equipment Replacement Fund last reviewed and/or revised?

Year:

2021

● 1-2 years ago (0 points) ☐

○ 3 or more years ago (20 points) ☐

○ N/A

If N/A, please explain:

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR

\$ 60,129.25

3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)

\$ 0.00

3.2.3 Adjusted January 1st Beginning Balance

\$ 60,129.25

3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)

+ \$ 5,538.95

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3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)

- \$ 0.00

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year

\$ 65,668.20

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

3.3 What amount should be in your Replacement Fund? \$ 68,000.00

0

Please note: If you had a CWFPP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

☐ Yes

☒ No

If No, please explain.

2% of Plant continuing to make deposits into account.

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

☒ Yes - If Yes, please provide major project information, if not already listed below. ☐ ☐

☐ No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Proposing to commence lining of old clay-tile sewer mains	50000	2022
2	Investigate options to reduce phosphorus levels	1000000	2022

5. Financial Management General Comments

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations: 3

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	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	3,639	
February	3,558	
March	3,353	
April	4,403	
May	3,862	
June	3,532	
July	2,781	
August	2,711	
September	2,985	
October	2,428	
November	2,796	
December	3,256	
Total	39,304	0
Average	3,275	0

6.1.2 Comments:

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- ☐ Comminution or Screening
- ☐ Extended Shaft Pumps
- ☐ Flow Metering and Recording
- ☒ Pneumatic Pumping
- ☒ SCADA System
- ☒ Self-Priming Pumps
- ☒ Submersible Pumps
- ☐ Variable Speed Drives
- ☐ Other:

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

● No

○ Yes

Year:

By Whom:

Describe and Comment:

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2021

6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

7. Treatment Facility

7.1 Energy Usage

7.1.1 Enter the monthly energy usage from the different energy sources:

TREATMENT PLANT: Total Power Consumed/Month

	Electricity Consumed (kWh)	Total Influent Flow (MG)	Electricity Consumed/ Flow (kWh/MG)	Total Influent BOD (1000 lbs)	Electricity Consumed/ Total Influent BOD (kWh/1000lbs)	Natural Gas Consumed (therms)
January	16,800	4.99	3,367	7.97	2,108	
February	17,480	4.84	3,612	6.02	2,904	
March	17,360	6.78	2,560	7.41	2,343	
April	15,280	6.62	2,308	7.41	2,062	
May	11,760	5.87	2,003	6.11	1,925	
June	12,520	5.25	2,385	6.24	2,006	
July	11,760	5.21	2,257	5.21	2,257	
August	11,520	5.28	2,182	6.54	1,761	
September	14,080	5.17	2,723	9.27	1,519	
October	13,280	5.29	2,510	11.78	1,127	
November	18,920	5.09	3,717	10.89	1,737	
December	20,520	5.55	3,697	7.97	2,575	
Total	181,280	65.94		92.82		0
Average	15,107	5.50	2,777	7.74	2,027	0

7.1.2 Comments:

7.2 Energy Related Processes and Equipment

7.2.1 Indicate equipment and practices utilized at your treatment facility (Check all that apply):

- ☐ Aerobic Digestion
- ☐ Anaerobic Digestion
- ☐ Biological Phosphorus Removal
- ☐ Coarse Bubble Diffusers
- ☐ Dissolved O2 Monitoring and Aeration Control
- ☐ Effluent Pumping
- ☒ Fine Bubble Diffusers
- ☐ Influent Pumping
- ☐ Mechanical Sludge Processing
- ☐ Nitrification
- ☐ SCADA System
- ☐ UV Disinfection
- ☒ Variable Speed Drives
- ☐ Other:

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7.2.2 Comments: 7.3 Future Energy Related Equipment 7.3.1 What energy efficient equipment or practices do you have planned for the future for your treatment facility?	
8. Biogas Generation 8.1 Do you generate/produce biogas at your facility? ☒ No ☐ Yes If Yes, how is the biogas used (Check all that apply): ☐ Flared Off ☐ Building Heat ☐ Process Heat ☐ Generate Electricity ☐ Other:	
9. Energy Efficiency Study 9.1 Has an Energy Study been performed for your treatment facility? ☐ No ☒ Yes ☒ Entire facility Year: 2018 By Whom: Focus on Energy Describe and Comment: They looked at our electricity consumption from 2017 an compared it to 2018. They gave us credit for using less electricity. We talked with them about what we could do to reduce consumption. ☐ Part of the facility Year: By Whom: Describe and Comment:	

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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

- ☒ Yes
- ☐ No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

- ☒ Yes
- ☐ No (30 points)
- ☐ N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

☒ Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

We have a chart of 15 specific goals with a place to track status/start/completion dates and a place to track yearly evaluation and response. Examples of some of these goals range from administrative tasks, such as reviewing and revising Village ordinances and safety training for staff, to standard flushing, jetting and maintenance tasks to outlining long term planning.

Did you accomplish them?

- ☐ Yes
- ☒ No

If No, explain:

We had turnover in our DPW role and worked on getting two people certified. Training took a significant amount of time with new DPW. Hydrant flushing did not occur due to Well #3 being out of service.

☒ Organization [NR 210.23 (4) (b)] ☐ ☐

Does this chapter of your CMOM include:

- ☒ Organizational structure and positions (eg. organizational chart and position descriptions)
- ☒ Internal and external lines of communication responsibilities
- ☒ Person(s) responsible for reporting overflow events to the department and the public

☒ Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

Sewer Use Ordinance

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2014-12-14

Does your sewer use ordinance or other legally binding document address the following:

- ☒ Private property inflow and infiltration
- ☒ New sewer and building sewer design, construction, installation, testing and inspection
- ☐ Rehabilitated sewer and lift station installation, testing and inspection
- ☐ Sewage flows satellite system and large private users are monitored and controlled, as necessary
- ☒ Fat, oil and grease control
- ☐ Enforcement procedures for sewer use non-compliance
- ☒ Operation and Maintenance [NR 210.23 (4) (d)]

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Does your operation and maintenance program and equipment include the following:

- ☒ Equipment and replacement part inventories
- ☐ Up-to-date sewer system map
- ☒ A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation
- ☐ A description of routine operation and maintenance activities (see question 2 below)
- ☐ Capacity assessment program
- ☐ Basement back assessment and correction
- ☐ Regular O&M training

☒ Design and Performance Provisions [NR 210.23 (4) (e)] ☐ ☐

What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?

- ☒ State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
- ☒ Construction, Inspection, and Testing
- ☐ Others:

0

☒ Overflow Emergency Response Plan [NR 210.23 (4) (f)] ☐ ☐

Does your emergency response capability include:

- ☒ Responsible personnel communication procedures
- ☒ Response order, timing and clean-up
- ☒ Public notification protocols
- ☐ Training
- ☒ Emergency operation protocols and implementation procedures

☒ Annual Self-Auditing of your CMOM Program [NR 210.23 (5)] ☐ ☐

☐ Special Studies Last Year (check only those that apply):

- ☐ Infiltration/Inflow (I/I) Analysis
- ☐ Sewer System Evaluation Survey (SSES)
- ☐ Sewer Evaluation and Capacity Management Plan (SECAP)
- ☐ Lift Station Evaluation Report
- ☐ Others:

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	50	% of system/year
Root removal	0	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	0	% of system/year
Manhole inspections	0	% of system/year
Lift station O&M	12	# per L.S./year
Manhole rehabilitation	0	% of manholes rehabbed
Mainline rehabilitation	0	% of sewer lines rehabbed

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Private sewer inspections % of system/year
Private sewer I/I removal % of private services
River or water crossings % of pipe crossings evaluated or maintained

Please include additional comments about your sanitary sewer collection system below:

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

27.4	Total actual amount of precipitation last year in inches
33.9	Annual average precipitation (for your location)
17	Miles of sanitary sewer
3	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
1	Number of basement backup occurrences
1	Number of complaints
.1504	Average daily flow in MGD (if available)
.1814	Peak monthly flow in MGD (if available)
	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.00	Sanitary sewer overflows (number/sewer mile/yr)
0.06	Basement backups (number/sewer mile)
0.06	Complaints (number/sewer mile)
1.2	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
0.0	Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **

Date	Location	Cause	Estimated Volume
None reported			

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

☐ Yes

☒ No

If Yes, please describe:

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5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

☐ Yes

☒ No

If Yes, please describe:

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

There were no changes from previous years.

5.4 What is being done to address infiltration/inflow in your collection system?

We have an ordinance against the discharge of sump pumps into the sanitary sewer system. The inspections for sump pumps is done with the water meter testing and CCI intervals. We document location and compliance status of residential sump pumps.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Grading Summary

WPDES No: 0060429

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Influent	A	4	3	12
BOD/CBOD	C	2	10	20
TSS	A	4	5	20
Phosphorus	A	4	3	12
Ponds	D	1	7	7
Biosolids	A	4	5	20
Staffing/PM	A	4	1	4
OpCert	C	2	1	2
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			39	113
GRADE POINT AVERAGE (GPA) = 2.90				

Notes:

A = Voluntary Range (Response Optional)

B = Voluntary Range (Response Optional)

C = Recommendation Range (Response Required)

D = Action Range (Response Required)

F = Action Range (Response Required)

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Resolution or Owner's Statement

Name of Governing
Body or Owner:

Village of Grantsburg

Date of Resolution or
Action Taken:

2022-06-13

Resolution Number:

2022-03

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Influent Flow and Loadings: Grade = A

Effluent Quality: BOD: Grade = C

In the spring the ponds turnover and sometimes cause us to go over our limits. This may occur in the fall as well. Once the ponds settled, we come back into compliance.

Effluent Quality: TSS: Grade = A

Effluent Quality: Phosphorus: Grade = A

Ponds: Grade = D

The influent flow monitoring system is not an ideal flow monitoring application for accurate flow measurement. The design is not adequate. The plan is to redo the system when a bigger project is done at the sewer plant. We are currently working with our engineer on a facility plan to include these type of upgrades.

Biosolids Quality and Management: Grade = A

Staffing: Grade = A

Operator Certification: Grade = C

Waste Water Operator will complete necessary tests to be operator-in-charge certified at the appropriate level and subclass(es) to operate this plant. Department will continue to work on getting an additional crew member certified to serve as a back-up.

Financial Management: Grade = A

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

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G.P.A. = 2.90

Public Works is working with the Village's municipal engineer to form a plan of needed upgrades and repairs for the waste water treatment plant.

Appendix C

Sludge Sampling Results



Commercial Testing Laboratory, Inc.

514 Main Street
Phone: 715-962-3121

P.O. Box 526
Phone: 800-962-5227

Colfax, Wisconsin 54730
Fax: 715-962-4030

ANALYTICAL REPORT

John Erickson
Village of Grantsburg
316 S. Brad Street
Grantsburg WI 54840

Report Number: 22022339 Page: 1
Report Date: 10/10/22
Date Received: 8/29/22

SLUDGE CHARACTERISTICS

Sample Number: 22-S447
Sample ID: 2 Lagoon Comp
8/29/22

D.N.R. #	Parameter	Wet Weight (As Is)	Dry Weight (Dry Basis)	Date of Analysis	Method Used
33	Arsenic, mg/kg	0.394	13.8	09/29/22	7010
86	Cadmium, mg/kg	0.117	4.1	09/28/22	6010A
145	Copper, mg/kg	43.0	1,510	09/28/22	6010A
NOTE: Matrix Spike and/or Matrix Spike Duplicate recovery outside acceptance limits.					
NOTE: Replicate/Duplicate precision outside acceptance limits.					
262	Lead, mg/kg	5.00	175	09/28/22	6010A
NOTE: Replicate/Duplicate precision outside acceptance limits.					
278	Mercury, mg/kg	0.070	2.5	09/15/22	245.2
295	Molybdenum, mg/kg	0.231	8.1	09/28/22	6010A
313	Nickel, mg/kg	0.979	34.4	09/28/22	6010A
NOTE: Replicate/Duplicate precision outside acceptance limits.					
421	Selenium, mg/kg	0.158	5.5	09/28/22	7010
461	Total Solids, %	2.85		08/31/22	SM2540G
551	Zinc, mg/kg	160	5,610	09/28/22	6010A
NOTE: Matrix Spike and/or Matrix Spike Duplicate recovery outside acceptance limits.					
NOTE: Replicate/Duplicate precision outside acceptance limits.					

WDNR Laboratory ID Number: 617013980

Authorized by:
Angela Albrecht, Lab Manager

Appendix D

Planning Effluent Limits

CORRESPONDENCE/MEMORANDUM

State of Wisconsin

DATE: May 11, 2022

TO: Gunilla Goulding – WY/3

FROM: Michael Polkinghorn – NOR/Rhineland Service Center



SUBJECT: Facility Planning Water Quality-Based Effluent Limitations for the Village of Grantsburg
WPDES Permit No. WI-0060429

This is in response to your request for an evaluation of the need for water quality-based effluent limitations (WQBELs) for facility planning using chapters NR 102, 104, 105, 106, 207, 210, 212, and 217 of the Wisconsin Administrative Code (where applicable), for the discharge from the Village of Grantsburg in Burnett County. This municipal wastewater treatment facility (WWTF) discharges to the Wood River, located in the Wood River Watershed in the St. Croix River Drainage Basin. This discharge is included in the St. Croix River Basin Total Maximum Daily Load (TMDL) as approved by EPA on 08/08/2012. The evaluation of the permit recommendations is discussed in more detail in the attached report.

Based on our review, the following recommendations are made on a chemical-specific basis for an upgraded or new WWTF discharging to Outfall 002:

Parameter	Daily Maximum	Daily Minimum	Weekly Average	Monthly Average	Footnotes
Flow Rate					1
BOD ₅			45 mg/L	30 mg/L	1
TSS					1, 2
Variance				60 mg/L	
Categorical			45 mg/L	30 mg/L	
pH	9.0 s.u.	6.0 s.u.			1
Bacteria					1, 3
Interim Limit Fecal Coliform				400 #/100 mL geometric mean	
Final Limit <i>E. coli</i>				126 #/100 mL geometric mean	
Residual Chlorine May – September	38 µg/L		38 µg/L	38 µg/L	1, 4, 5
Ammonia Nitrogen April – September October – March	Variable Variable		108 mg/L 108 mg/L	108 mg/L 78 mg/L	1, 5, 6
Phosphorus				1.0 mg/L 7.1 lbs/day	1, 7
Copper (Total Recoverable)					1
Chloride					1
TKN, Nitrate+Nitrite, and Total Nitrogen					1, 8

Footnotes:

1. No changes from the current permit.
2. The Department would reevaluate and potentially rescind the use of the TSS variance should the upgraded or new WWTF utilize a different treatment process other than aerated lagoons or waste stabilization ponds, or a significant improvement to TSS treatment quality is demonstrated. In either case, the categorical TSS limits would be required as described in s. NR 210.05(1), Wis. Adm. Code.
3. Bacteria limits apply during the disinfection season of May – September. The fecal coliform interim limit will apply until the end of the compliance schedule (04/30/2026) when *E. coli* limits take effect. Additional final limit: No more than 10 percent of *E. coli* bacteria samples collected in any calendar month may exceed 410 count/100 mL.
4. Chlorine limits may be removed from the permit via modification or at the following reissuance should the upgraded or new WWTF include an alternate disinfection system other than chlorine after it is operational because the facility would no longer be adding chlorine into the treatment system. This future limit removal would satisfy both the limit continuation and antidegradation/antibacksliding requirements as described in s. NR 205.067(5), and ch. NR 207, Wis. Adm. Codes, respectively.
5. Additional limits to comply with the expression of limits requirements in ss. NR 106.07 and NR 205.065(7), Wis. Adm. Codes, are included in bold.
6. The variable daily maximum ammonia nitrogen limit table corresponding to various effluent pH values may be included in the permit in place of a single limit. These limits apply year-round.

Daily Maximum Ammonia Nitrogen Limits

Effluent pH s.u.	Limit mg/L	Effluent pH s.u.	Limit mg/L	Effluent pH s.u.	Limit mg/L
6.0 ≤ pH ≤ 6.1	108	7.0 < pH ≤ 7.1	66	8.0 < pH ≤ 8.1	14
6.1 < pH ≤ 6.2	106	7.1 < pH ≤ 7.2	59	8.1 < pH ≤ 8.2	11
6.2 < pH ≤ 6.3	104	7.2 < pH ≤ 7.3	52	8.2 < pH ≤ 8.3	9.4
6.3 < pH ≤ 6.4	101	7.3 < pH ≤ 7.4	46	8.3 < pH ≤ 8.4	7.8
6.4 < pH ≤ 6.5	98	7.4 < pH ≤ 7.5	40	8.4 < pH ≤ 8.5	6.4
6.5 < pH ≤ 6.6	94	7.5 < pH ≤ 7.6	34	8.5 < pH ≤ 8.6	5.3
6.6 < pH ≤ 6.7	89	7.6 < pH ≤ 7.7	29	8.6 < pH ≤ 8.7	4.4
6.7 < pH ≤ 6.8	84	7.7 < pH ≤ 7.8	24	8.7 < pH ≤ 8.8	3.7
6.8 < pH ≤ 6.9	78	7.8 < pH ≤ 7.9	20	8.8 < pH ≤ 8.9	3.1
6.9 < pH ≤ 7.0	72	7.9 < pH ≤ 8.0	17	8.9 < pH ≤ 9.0	2.6

7. The concentration limit is a technology-based effluent limit as described in s. 217.04(1)(a)1, Wis. Adm. Code. The mass-based limit is based on the Lake St. Croix TMDL report to address phosphorus water quality impairments inside the TMDL area.
8. As recommended in the Department's October 1, 2019 Guidance for Total Nitrogen Monitoring in Wastewater Permits, annual total nitrogen (total Kjeldahl nitrogen and nitrate/nitrite) monitoring is recommended for all minor municipal permittees. Total nitrogen is the sum of nitrate (NO₃), nitrite (NO₂), and total Kjeldahl nitrogen (all expressed as N).

The recommended limits meet the expression of limits requirements in ss. NR 106.07 and NR 205.065(7), Wis. Adm. Codes, and additional limits are not required. The need for whole effluent toxicity testing is not evaluated for facility planning purposes.

If the Village of Grantsburg would like to request an increase to the existing permit limits an assessment

of their effluent data consistent with the requirements of ss. NR 207.04(1)(a) and (c), Wis. Adm. Codes, must be provided. This evaluation is on a parameter by parameter basis and includes consideration of operations, maintenance, and temporary upsets. Without a demonstration of need for a higher limit in accordance with s. NR 207.04, Wis. Adm. Code, the current limits should be continued in the permit.

Please consult the attached report for details regarding the above recommendations. If there are any questions or comments, please contact Michael Polkinghorn at (715) 360-3379 or Michael.Polkinghorn@wisconsin.gov and Diane Figiel at Diane.Figiel@wisconsin.gov.

Attachments (3) – Narrative, discharge area map, & monthly mass phosphorus loading table.

PREPARED BY: Michael A. Polkinghorn, E.I.T. – Water Resources Engineer

E-cc: Eric de Venecia, P.E., Wastewater Engineer – NOR/Superior Service Center
Michelle BalkLudwig, P.E., Regional Wastewater Supervisor – NOR/Spooner Service Center
Diane Figiel, P.E., Water Resources Engineer – WY/3

Water Quality-Based Effluent Limitations for Village of Grantsburg

WPDES Permit No. WI-0060429

Prepared by: Michael A. Polkinghorn, E.I.T.

PART 1 – BACKGROUND INFORMATION

Facility Description

The Village of Grantsburg owns and operates a domestic wastewater treatment facility (WWTF). The treatment system consists of two aerated lagoons, with small quiescent zones at their ends that are operated in series. In each pond naturally occurring bacteria already in the wastewater treat the waste stream by breaking down the organic matter. Between the two lagoons, phosphorus is removed via ferric chloride addition. After the last lagoon, effluent is mixed with different additives depending on the season. Chlorine and sodium bisulfite are added for chlorination and dechlorination respectively for disinfection during May – September. Sulfuric acid is added for pH adjustment during October – April. Effluent is discharged on a continuous basis via Outfall 002 to the north bank of the Wood River approximately 1,350 ft west of the Hickerson Dam. Emergency discharge is permitted via Outfall 005 to a seepage cell onsite just west of the lagoons. The Department must be contacted prior to an emergency discharge.

Short Elliott Hendrickson (SEH), Inc, hired by the Village of Grantsburg, has requested facility planning limits for the Village of Grantsburg discharge for the current discharge location to the Wood River (Outfall 002). SEH is evaluating the potential of either upgrading the existing WWTF or building a new WWTF at the same location. The annual average design influent flow has decreased from 0.270 to 0.227 million gallons per day (MGD). This evaluation will consider the present discharge characteristics with the updated design flow to the current discharge location.

Attachment #2 is a map of the Outfall 002 discharge area.

Existing Permit Limitations

The current permit, expiring on 12/31/2026, includes the following effluent limitations and monitoring requirements.

Parameter	Daily Maximum	Daily Minimum	Weekly Average	Monthly Average	Footnotes
Flow Rate					1
BOD ₅			45 mg/L	30 mg/L	2
TSS				60 mg/L	3
pH	9.0 s.u.	6.0 s.u.			4
Bacteria					5
Interim Limit Fecal Coliform				400 #/100 mL geometric mean	

Attachment #1

Parameter	Daily Maximum	Daily Minimum	Weekly Average	Monthly Average	Footnotes
Final Limit <i>E. coli</i>				126 #/100 mL geometric mean	
Residual Chlorine May – September	38 µg/L		38 µg/L	38 µg/L	6
Ammonia Nitrogen April – September October – March	Variable Variable		108 mg/L 108 mg/L	108 mg/L 78 mg/L	6, 7
Phosphorus				1.0 mg/L 7.1 lbs/day	8
Copper (Total Recoverable)					1
Chloride					1
TKN, Nitrate+Nitrite, and Total Nitrogen					9
Acute WET					10
Chronic WET					11

Footnotes:

1. Monitoring only.
2. These limits are based on the Warm Water Sport Fish (WWSF) community of the immediate receiving water as described in s. NR 210.05(1), Wis. Adm. Code.
3. This is a TSS variance limit as described in s. NR 210.07(2), Wis. Adm. Code, where aerated lagoons or waste stabilization ponds are the principal treatment processes. Significant improvements to treatment quality at the facility will prompt re-evaluation of this variance. Otherwise, the need for the TSS variance limit does not need to be demonstrated at subsequent permit reissuances if the treatment quality is expected to remain similar as when it was implemented.
4. These limitations are not being evaluated as part of this review. Because the water quality criteria (WQC), and receiving water characteristics have not changed, limitations for these water quality characteristics do not need to be re-evaluated at this time.
5. Bacteria limits apply during the disinfection season of May – September. The fecal coliform interim limit will apply until the end of the compliance schedule (04/30/2026) when *E. coli* limits take effect. Additional final limit: No more than 10 percent of *E. coli* bacteria samples collected in any calendar month may exceed 410 count/100 mL.
6. Additional limits to comply with the expression of limits requirements in ss. NR 106.07 and NR 205.065(7), Wis. Adm. Codes, are included in bold.
7. The variable daily maximum ammonia nitrogen limit table corresponding to various effluent pH values may be included in the permit in place of a single limit. These limits apply year-round.

Daily Maximum Ammonia Nitrogen Limits

Effluent pH s.u.	Limit mg/L	Effluent pH s.u.	Limit mg/L	Effluent pH s.u.	Limit mg/L
6.0 ≤ pH ≤ 6.1	108	7.0 < pH ≤ 7.1	66	8.0 < pH ≤ 8.1	14
6.1 < pH ≤ 6.2	106	7.1 < pH ≤ 7.2	59	8.1 < pH ≤ 8.2	11

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6.2 < pH ≤ 6.3	104	7.2 < pH ≤ 7.3	52	8.2 < pH ≤ 8.3	9.4
6.3 < pH ≤ 6.4	101	7.3 < pH ≤ 7.4	46	8.3 < pH ≤ 8.4	7.8
6.4 < pH ≤ 6.5	98	7.4 < pH ≤ 7.5	40	8.4 < pH ≤ 8.5	6.4
6.5 < pH ≤ 6.6	94	7.5 < pH ≤ 7.6	34	8.5 < pH ≤ 8.6	5.3
6.6 < pH ≤ 6.7	89	7.6 < pH ≤ 7.7	29	8.6 < pH ≤ 8.7	4.4
6.7 < pH ≤ 6.8	84	7.7 < pH ≤ 7.8	24	8.7 < pH ≤ 8.8	3.7
6.8 < pH ≤ 6.9	78	7.8 < pH ≤ 7.9	20	8.8 < pH ≤ 8.9	3.1
6.9 < pH ≤ 7.0	72	7.9 < pH ≤ 8.0	17	8.9 < pH ≤ 9.0	2.6

8. The concentration limit is a technology-based effluent limit as described in s. 217.04(1)(a)1, Wis. Adm. Code. The mass-based limit is based on the Lake St. Croix total maximum daily load (TMDL) report to address phosphorus water quality impairments inside the TMDL area.
9. As recommended in the Department's October 1, 2019 Guidance for Total Nitrogen Monitoring in Wastewater Permits, annual total nitrogen (total Kjeldahl nitrogen and nitrate/nitrite) monitoring is recommended for all minor municipal permittees. Total nitrogen is the sum of nitrate (NO₃), nitrite (NO₂), and total Kjeldahl nitrogen (all expressed as N).
10. Two acute whole effluent toxicity (WET) tests are required during the current permit term to collect seasonal information about the discharge.
11. Two chronic WET tests are required during the current permit term to collect seasonal information about the discharge. The Instream Waste Concentration (IWC) to assess chronic test results is 6%.

Receiving Water Information

- Name: Wood River
- Waterbody Identification Code (WBIC): 2642900
- Classification used in accordance with chs. NR 102 and 104, Wis. Adm. Code: WWSF community, non-public water supply.
- Low flows used in accordance with chs. NR 106 and 217, Wis. Adm. Code: The following 7-Q₁₀ and 7-Q₂ values are from USGS for SE 1/4, SW 1/4, SEC. 15, T38N-R19W, Burnett County, where Outfall 002 is located.
 - 7-Q₁₀ = 27 cfs (cubic feet per second)
 - 7-Q₂ = 36 cfs
 - Harmonic Mean Flow = 65 cfs using a drainage area of 153 mi²
- The Harmonic Mean has been estimated based on average flow and the 7-Q₁₀ using an equation from U.S. EPA's *Technical Support Document for Water Quality-Based Toxics Control* (March 1991, EPA/505/2-90-001, pgs. 88-89).
- Hardness = 109 mg/L as CaCO₃. This value represents the geometric mean of WET data (n = 4) from August 2006 – September 2020.
- % of low flow used to calculate limits in accordance with s. NR 106.06(4)(c)5., Wis. Adm. Code: 25%.
- Source of background concentration data: Metals data from the Wood River at Grantsburg is used for this evaluation. The numerical values are shown in the tables in Part 2 of this evaluation, in the columns titled “MEAN BACK-GRD.”. If no data is available, the background concentration is assumed to be negligible and a value of zero is used in the computations.
- Multiple dischargers: Burnett Dairy Cooperative discharges approximately 5.6 miles upstream of this facility. At this distance the mixing zones are not expected to overlap; therefore, other dischargers do not impact this evaluation.

- Impaired water status: No impacts known.

Effluent Information

- Design flow rate(s):
Annual average = 0.227 MGD
For reference, the actual average flow from July 2016 – February 2022 was 0.172 MGD.
- Hardness = 208 mg/L as CaCO₃. This value represents the geometric mean of permit application sample data (n = 4) from December 2020.
- Acute dilution factor used in accordance with s. NR 106.06(3)(c), Wis. Adm. Code: Not applicable – this facility does not have an approved zone of initial dilution (ZID).
- Water source: Domestic wastewater with 6 industrial contributors.
- Water supply: Three wells owned by the Village of Grantsburg.
- Total phosphorus wasteload allocation (WLA): 525 kg/yr = 1,157 lbs/year = 3.2 lbs/day (see Table A.3 of the TMDL report document, “*Lake St. Croix Nutrient Total Maximum Daily Load, May 2012*, page 70”).
- Additives:
 - o Ferric chloride (chemical phosphorus removal)
 - o Chlorine (chlorination)
 - o Sulfuric acid (pH adjustment)
 - o Sodium bisulfite (dechlorination)
- o Effluent characterization: This facility is categorized as a minor municipality, so the permit application required effluent sample analyses for a limited number of common pollutants, as specified in s. NR 200.065, Table 1, Wis. Adm. Code, primarily metal substances and hardness.
- o Effluent data for substances for which a single sample was analyzed is shown in the tables in Part 2 below, in the columns titled “MEAN EFFL. CONC.”. Otherwise, substances with multiple effluent data are shown in the tables below or in their respective parts in this evaluation.
- o Additional effluent sampling for both chloride and copper (n = 7, July 2021 – August 2021) was requested to calculate P₉₉ statistical values to compare to the calculated chloride and copper limits respectively.

Copper & Chloride Effluent Data

Sample Date	Copper µg/L	Chloride mg/L
12/18/2020	13	314
12/22/2020	13	290
12/26/2020	13	324
12/30/2020	13	351
07/23/2021	4	321
07/27/2021	5	310
07/31/2021	7	326
08/04/2021	6	309
08/08/2021	6	21
08/12/2021	7	310
08/16/2021	7	320
1-day P ₉₉	20	564
4-day P ₉₉	14	412

The following table presents the average concentrations and loadings at Outfall 002 from July 2016 – February 2022 for all parameters with limits in the current permit to meet the requirements of s. NR 201.03(6), Wis. Adm. Code:

Averages of Parameters with Limits

	Average Measurement*	Average Mass Discharged
BOD ₅	18 mg/L	
TSS	18 mg/L	
pH field	7.4 s.u.	
Fecal Coliform	166 #/100 mL	
Chlorine	<100 µg/L	
Ammonia Nitrogen	14.5 mg/L	
Phosphorus	1.33 mg/L	1.90 lbs/day

*Results below the level of detection (LOD) were included as zeroes in calculation of average.

PART 2 – WATER QUALITY-BASED EFFLUENT LIMITATIONS FOR TOXIC SUBSTANCES – EXCEPT AMMONIA NITROGEN

Permit limits for toxic substances are required whenever any of the following occur:

1. The maximum effluent concentration exceeds the calculated limit (s. NR 106.05(3), Wis. Adm. Code)
2. If 11 or more detected results are available in the effluent, the upper 99th percentile (or P₉₉) value exceeds the comparable calculated limit (s. NR 106.05(4), Wis. Adm. Code)
3. If fewer than 11 detected results are available, the mean effluent concentration exceeds 1/5 of the calculated limit (s. NR 106.05(6), Wis. Adm. Code)

Daily Maximum Limit Calculation Method

Daily maximum effluent limitations for toxic substances are based on the acute toxicity criteria (ATC), listed in ch. NR 105, Wis. Adm. Code. In accordance with s. NR 106.06(3)(b), limitations based on acute toxicity are either set equal to two times the acute criteria (the final acute value) or calculated using the mass balance equation below, whichever is more restrictive.

$$\text{Limitation} = \frac{(\text{WQC}) (Q_s + (1-f) Q_e) - (Q_s - f Q_e) (C_s)}{Q_e}$$

Where:

WQC = ATC or secondary acute value according to ch. NR 105, Wis. Adm. Code

Q_s = average minimum 1-day flow which occurs once in 10 years (1-day Q₁₀)

if the 1-day Q₁₀ flow data is not available = 80% of the average minimum 7-day flow which occurs once in 10 years (7-day Q₁₀)

Q_e = Effluent flow (in units of volume per unit time) as specified in s. NR 106.06(4)(d), Wis. Adm. Code

f = Fraction of the effluent flow that is withdrawn from the receiving water, and

C_s = Background concentration of the substance (in units of mass per unit volume) as specified in s. NR 106.06(4)(e), Wis. Adm. Code

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In this case, limits set equal to two times the ATC are more restrictive and this method is used to calculate the daily maximum limits shown in the table below.

The following tables list the calculated water quality-based effluent limitations for this discharge along with the results of effluent sampling. All concentrations are expressed in terms of micrograms per Liter (µg/L), except for hardness and chloride (mg/L).

Daily Maximum Limits based on Acute Toxicity Criteria (ATC)

RECEIVING WATER FLOW = 22 cfs, (1-Q₁₀ (estimated as 80% of 7-Q₁₀)), as specified in s. NR 106.06(3) (bm), Wis. Adm. Code.

SUBSTANCE	REF. HARD. mg/L	ATC	MAX. EFFL. LIMIT*	1/5 OF EFFL. LIMIT	MEAN EFFL. CONC.	1-day P ₉₉	1-day MAX. CONC.
Arsenic		340	680	135.9	<1.0		<1.0
Cadmium	208	23.9	47.8	9.6	<3		<3
Chromium	208	3,287	6,573	1,315	<6		<6
Copper	208	31.0	62			20	13
Lead	208	217	434	86.9	<1		<1
Nickel	208	872	1,745	349	<8		<8
Zinc	208	229	457	91.4	24		24
Chloride (mg/L)		757	1,514			564	351

* The 2 × ATC method of limit calculation yields a more restrictive limit than consideration of ambient concentrations and 1-Q₁₀ flow rates per the changes to s. NR 106.07(3), Wis. Adm. Code, effective 09/01/2016.

Weekly Average Limits based on Chronic Toxicity Criteria (CTC)

RECEIVING WATER FLOW = 6.8 cfs (¼ of the 7-Q₁₀), as specified in s. NR 106.06(4)(c), Wis. Adm. Code

SUBSTANCE	REF. HARD. mg/L	CTC	MEAN BACK-GRD.	WEEKLY AVE. LIMIT	1/5 OF EFFL. LIMIT	MEAN EFFL. CONC.	4-day P ₉₉
Arsenic		152.2		3,077	615.4	<1.0	
Cadmium	109	2.64		53.38	10.7	<3	
Chromium	109	141.90	0.438	2,861	572.1	<6	
Copper	109	11.15	0.688	212			14
Lead	109	30.47	0.101	614.1	122.8	<1	
Nickel	109	56.20	1.39	1,110	221.9	<8	
Zinc	109	129.93	1.7	2,594	518.9	24	
Chloride (mg/L)		395	4.0	7,909			412

Monthly Average Limits based on Wildlife Criteria (WC)

The effluent characterization did not include any effluent sampling results for substances for which WC exist.

Monthly Average Limits based on Human Threshold Criteria (HTC)

RECEIVING WATER FLOW = 16 cfs (¼ of Harmonic Mean), as specified in s. NR 106.06(4), Wis. Adm. Code.

	HTC	MEAN BACK-	MO'LY AVE.	1/5 OF EFFL.	MEAN EFFL.
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SUBSTANCE		GRD.	LIMIT	LIMIT	CONC.
Cadmium	370		17,364	3,473	<3
Chromium	3,818,000	0.438	179,182,647	35,836,529	<6
Lead	140	0.101	6,566	1,313	<1
Nickel	43,000	1.39	2,017,970	403,594	<8

Monthly Average Limits based on Human Cancer Criteria (HCC)

RECEIVING WATER FLOW = 16 cfs (¼ of Harmonic Mean), as specified in s. NR 106.06(4), Wis. Adm. Code.

SUBSTANCE	HCC	MEAN BACK- GRD.	MO'LY AVE. LIMIT	1/5 OF EFFL. LIMIT	MEAN EFFL. CONC.
Arsenic	13.3		624	125	<1.0

In addition to evaluating the need for limits for each individual substance for which HCC exist, s. NR 106.06(8), Wis. Adm. Code, requires the evaluation of the cumulative cancer risk. Because no effluent limits are needed based on HCC, determination of the cumulative cancer risk is not needed per s. NR 106.06(8), Wis. Adm. Code.

Conclusions and Recommendations

Based on a comparison of the effluent data and calculated effluent limitations, **effluent limitations for chlorine are recommended.** The need for ammonia nitrogen limits will be evaluated in Part 3 of this evaluation. Limits and monitoring recommendations are made in the following paragraphs below:

Total Residual Chlorine – Since chlorine is added as a disinfectant, effluent limitations are recommended to assure proper operation of the de-chlorination system. Section NR 210.06(2)(b), Wis. Adm. Code, states, “When chlorine is used for disinfection, the daily maximum total residual chlorine concentration of the discharge may not exceed 0.10 mg/L.” Because the QBELs are more restrictive, they are recommended instead. **Specifically, a daily maximum limit of 38 µg/L (38.06, rounded to two significant figures) is required.** Due to revisions to s. NR 106.07(2), Wis. Adm. Code, mass limitations are no longer required.

The current permit has the weekly and monthly average chlorine limits of 38 µg/L to comply with the expression of limits requirements in ss. NR 106.07 and NR 205.065(7), Wis. Adm. Codes. **These limits are recommended to remain in the permit.**

The Village of Grantsburg has not provided information if future upgrades to the existing WWTF or a new WWTF would include a change in the disinfection technology from the use of chlorine, so this discussion is included only for information purposes. Should the facility cease adding chlorine into the treatment system, the prior stated limits may be removed from the current permit via modification or at the following reissuance after the alternate disinfection system is operational. Limit continuation requirements as described in s. NR 205.067(5), Wis. Adm. Code, are not applicable when the facility ceases adding chlorine into the treatment system. The antidegradation requirements do not apply to remove these limits as the change in chlorine concentration will not result in exceeding the existing limits in the reissued permit as described in s. NR 207.02(6)(a), Wis. Adm. Code. In addition, a disinfection upgrade exempts the facility from the antibacksliding requirements as described in s. NR 207.12(3)(b)1, Wis. Adm. Code, as the chlorine limits would no longer be needed due to the upgrade.

Mercury – The permit application did not require monitoring for mercury because the Village of Grantsburg is categorized as a minor facility as defined in s. NR 200.02(8), Wis. Adm. Code. In accordance with s. NR 106.145(3)(a)3., Wis. Adm. Code, a minor municipal discharger shall monitor, and report results of influent and effluent mercury monitoring once every three months if, “there are two or more exceedances in the last five years of the high-quality sludge mercury concentration of 17 mg/kg specified in s. NR 204.07(5).” A review of available sludge characteristics data reveals that sample results are within expected analytical ranges and well below the 17 mg/kg level. The concentration in the sludge from November 2019 was 0.078 mg/kg. **Therefore, no mercury monitoring is recommended at Outfall 002.**

PART 3 – WATER QUALITY-BASED EFFLUENT LIMITATIONS FOR BOD₅, TSS, AND AMMONIA NITROGEN

BOD₅

The calculated weekly and monthly average BOD₅ limits could potentially increase with a decrease in the annual average design flow of the WWTF. The current permit includes BOD₅ limits of 45 mg/L as a weekly average and 30 mg/L as a monthly average. These are the highest limits the Department can give a municipal facility discharging to a WWSF classification receiving waterbody as required and described in s. NR 210.05(1), Wis. Adm. Code. **Therefore, the BOD₅ limits will remain unchanged in the permit.**

TSS

The Department has granted the Village of Grantsburg the TSS variance limit of 60 mg/L as a monthly average as described in s. NR 210.07(2), Wis. Adm. Code, for the existing WWTF where aerated lagoons or waste stabilization ponds are the principal treatment processes. The Department would reevaluate and potentially rescind the use of the TSS variance should an upgraded or new WWTF utilize a different treatment process from the prior stated processes, or a significant improvement to TSS treatment quality is demonstrated. **In either case, the applicable TSS limits would be 45 mg/L as a weekly average and 30 mg/L as a monthly average as required and described in s. NR 210.05(1), Wis. Adm. Code.**

The need for the TSS variance limit does not need to be demonstrated in subsequent permits if the treatment quality is expected to remain similar as when it was implemented. **This is currently the case with the Village of Grantsburg, so the TSS limit will remain unchanged in the permit.**

Ammonia Nitrogen

The current permit has daily maximum, weekly average, and monthly average ammonia nitrogen limits year round. The weekly and monthly average ammonia nitrogen limits could potentially increase with the decrease in the annual average design flow. In this case, the monthly average limit of 78 mg/L during October – March is the only ammonia nitrogen limit that could potentially increase with the decreased annual average design flow. However, to allow an increase in a limit above an existing limit the facility must demonstrate the need for the higher limits consistent with s. NR 207.04(1), Wis. Adm. Code.

If the Village of Grantsburg would like to request an increase to this limit an assessment of their effluent data consistent with the requirements of ss. NR 207.04(1)(a) and (c), Wis. Adm. Code, must be provided. This evaluation is on a parameter by parameter basis and includes consideration of operations, maintenance, and temporary upsets. If the facility can successfully demonstrate the need for increased effluent limitations required in ch. NR 207, Wis. Adm. Code, then a recalculation of the specific effluent

limitation will be provided. A summary of ammonia nitrogen effluent data from July 2016 – February 2022 are provided in the table below. The P₉₉ statistical values are calculated as described in s. NR 106.05(5), Wis. Adm. Code:

Ammonia Nitrogen Effluent Data

Statistics mg/L	April – September	October – March
1-day P ₉₉	43	47
4-day P ₉₉	25	30
30-day P ₉₉	16	21
Mean*	12	17
Std	8.5	8.8
Sample size	138	151
Range	<0.1 – 28.9	0.3 – 33.9

*Values lower than the level of detection were substituted with a zero

An initial review of available ammonia nitrogen effluent data shows that the Village of Grantsburg can meet the monthly average limit of 78 mg/L during October – March and the requirements of s. NR 207.04(1)(a), Wis. Adm. Code, are not met. **Therefore, this limit and the remainder of the ammonia nitrogen limits will remain unchanged in the permit.**

PART 4 – WATER QUALITY-BASED EFFLUENT LIMITATIONS FOR BACTERIA

On May 1, 2020, revisions to chs. NR 102 and NR 210, Wis. Adm. Codes, became effective which replace fecal coliform limits with new *Escherichia coli* (*E. coli*) limits for protection of recreational uses. Section NR 210.06(2)(a)1, Wis. Adm. Code, includes two limits which must be included in permits for facilities which are required to disinfect:

1. The geometric mean of *E. coli* bacteria in effluent samples collected in any calendar month may not exceed 126 counts/100 mL.
2. No more than 10 percent of *E. coli* bacteria samples collected in any calendar month may exceed 410 counts/100 mL.

The previous WQBEL evaluation (September 2021) determined the existing facility could not meet the *E. coli* due to the lack of *E. coli* effluent data and the prior stated limits are required during May – October. The fecal coliform interim limit of 400 counts/100 mL as a monthly geometric mean will apply until the end of the compliance schedule (04/30/2026) when *E. coli* limits take effect. **These limits will remain unchanged in the permit, since the WWTF with upgrades is not a new discharger.**

Typically, a compliance schedule cannot be allowed for a new WWTF to meet limits based on existing water quality standards as described in s. NR 106.117(1), Wis. Adm. Code. The new WWTF would have to meet the final *E. coli* limits upon commencing discharge from the new WWTF with an allowed start-up period. The new WWTF would be constructed in the same “site” as the existing WWTF and the same discharge location would be used, constituting the same “site” as well. Site is defined in 40 CFR 122.2 as “Land or water area where any “facility or activity” is physically located or conducted, including adjacent land used in connection with the facility or activity”. Because the same “site” is planned to be utilized for

the new WWTF, where a WPDES permit has been issued to the Village of Grantsburg, the new WWTF is not considered a new discharger as described in 40 CFR 122.2. In addition, the first WPDES permit issued for the Village of Grantsburg at this “site” is approximately April 1975, which is before the cut-off date of 08/13/1979 for a new discharger under 40 CFR 122.2.

A schedule for compliance must require compliance “as soon as possible” as described in s. NR 106.117(3)(a), Wis. Adm. Code. In the case of a substantial facility upgrade or new treatment plant on the existing site, a discharger will be able to meet the *E. coli* limits after startup, and therefore would be required to do so. **Based on this information, the construction timeline should be compared to the facility’s existing compliance schedule. The compliance schedule for bacteria limits in the permit should conclude no later than completion of startup of the new WWTF.**

PART 5 – PHOSPHORUS

Technology-Based Effluent Limit

Subchapter II of Chapter NR 217, Wis. Adm. Code, requires municipal wastewater treatment facilities that discharge greater than 150 pounds of Total Phosphorus per month to comply with a monthly average limit of 1.0 mg/L, or an approved alternative concentration limit. **Because the Village of Grantsburg currently has a limit of 1.0 mg/L, this limit should remain unchanged in the permit.** This limit remains applicable unless a more stringent concentration-based WQBEL is given.

Water Quality-Based Effluent Limits (WQBEL)

Revisions to administrative rules regulating phosphorus took effect on December 1, 2010. These rule revisions include additions to s. NR 102.06, Wis. Adm. Code, which establish phosphorus standards for surface waters. Subchapter III of NR 217, Wis. Adm. Code, establishes procedures for determining WQBELs for phosphorus, based on the applicable standards in ch. NR 102, Wis. Adm. Code.

The Lake St. Croix TMDL report was written to ensure that phosphorus water quality criteria are attained in Lake St. Croix and are not necessarily protective of phosphorus water quality of other surface waterbodies in the TMDL area. Therefore, the need for a phosphorus WQBEL as described in s. NR 217.13, Wis. Adm. Code, must be considered in addition to any limits required by the TMDL report.

Section NR 102.06(3)(a), Wis. Adm. Code, specifically names river segments for which a phosphorus criterion of 0.100 mg/L applies. For other stream segments that are not specified in s. NR 102.06(3)(a), Wis. Adm. Code, s. NR 102.06(3)(b), Wis. Adm. Code, specifies a phosphorus criterion of 0.075 mg/L. The phosphorus criterion of 0.075 mg/L applies for the Wood River.

The conservation of mass equation is described in s. NR 217.13(2)(a), Wis. Adm. Code, for phosphorus WQBELs and includes variables of water quality criterion (WQC), receiving water flow rate (Q_s), effluent flow rate (Q_e), and upstream phosphorus concentrations (C_s) provided below.

$$\text{Limitation} = [(WQC)(Q_s + (1-f) Q_e) - (Q_s - f Q_e) (C_s)] / Q_e$$

Where:

WQC = 0.075 mg/L for the Wood River.

Q_s = 100% of the 7- Q_2 of 36 cfs

C_s = background concentration of phosphorus in the receiving water pursuant to s. NR

217.13(2)(d), Wis. Adm. Code

Q_e = effluent flow rate = 0.227 MGD = 0.351 cfs

f = the fraction of effluent withdrawn from the receiving water = 0

Section NR 217.13(2)(d), Wis. Adm. Code, specifies that the background phosphorus concentration used in the limit calculation formula shall equal the median of at least four samples collected during the months of May through October, and that all samples collected during a 28-day period shall be considered as a single sample and the average of these concentrations used to determine a median. Averaging begins at date of the first sample in the range of May through October.

The previous WQBEL evaluation (September 2021) resulted in a WQBEL of 1.8 mg/L using a background concentration of 0.055 mg/L and the current annual average design flow of 0.270 MGD. Section NR 217.13(2)(d), Wis. Adm. Code, states that the determination of upstream concentrations shall be evaluated at each permit reissuance. Additional data were considered in estimating the background phosphorus concentration.

A review of all available in stream total phosphorus data from the Wood River shows there has been no updated samples since October 2014. This evaluation will utilize the same background phosphorus concentration of 0.055 mg/L. This value is based on 36 sample results from the Wood River and North Fork of the Wood River collected from August 2011 – October 2014.

Substituting a median value of 0.055 mg/L and the updated annual average design flow of 0.227 MGD into the limit calculation equation above, the calculated limit is 2.1 mg/L as a monthly average. **This limit is not recommended during the future permit because a more stringent concentration-based limit is already effective in the permit.**

TMDL Limits

The Lake St. Croix TMDL established a waste load allocation (WLA) for the Village of Grantsburg of 525 kg/yr (1,157 lbs/yr) and 3.2 lbs/day. The monthly average limit of 7.1 lbs/day was determined in the WQBEL evaluation (November 2015). The multiplier of 2.22 was chosen utilizing the parameters of $CV = 0.77$ and a weekly effluent monitoring scheme as described in the Department guidance document, *“TMDL Development and Implementation Guidance: Integrating the WPDES and Impaired Waters Programs Edition No. 3”*.

The TMDL-based WQBEL will be re-evaluated if the annual WLA is not being met as described in the prior stated guidance. This is done by comparing the sums of the most recent 12 consecutive months of total monthly phosphorus mass discharges directly against the annual WLA. In this case, the Village of Grantsburg has been 93% compliant overall meeting the annual WLA of 1,157 lbs/yr, or only 4 rolling sums have exceeded the annual WLA during April 2018 – July 2018. After this time period the Village of Grantsburg has remained compliant with their decreased mass phosphorus loading with the subsequent 43 rolling sums or months. This information is shown in a table included as attachment #3. **Therefore, the Village of Grantsburg is meeting their annual WLA and the TMDL-based WQBEL of 7.1 lbs/day as a monthly average is recommended to remain unchanged in a future permit.**

Effluent Data

The following table summarizes effluent total phosphorus monitoring data from July 2016 – February 2022 for information purposes:

Total Phosphorus Effluent Data

Statistics	mg/L
1-day P ₉₉	3.76
4-day P ₉₉	2.37
30-day P ₉₉	1.66
Mean	1.33
Std	0.71
Sample size	289
Range	0.35 - 4.33

PART 6 – WATER QUALITY-BASED EFFLUENT LIMITATIONS FOR THERMAL

Surface water quality standards for temperature took effect on October 1, 2010. These regulations are detailed in chs. NR 102 (Subchapter II – Water Quality Standards for Temperature) and NR 106 (Subchapter V – Effluent Limitations for Temperature) of the Wisconsin Administrative Code. Daily maximum and weekly average temperature criteria are available for the 12 different months of the year depending on the receiving water classification.

Due to the amount of upstream flow available for dilution in the limit calculation ($Q_s:Q_e > 20:1$), the lowest calculated limitation is 120° F as a daily maximum (s. NR 106.55(6)(a), Wis. Adm. Code). At temperatures above approximately 103° F, conventional biological treatment systems do not function properly and experience upsets. There is no indication that this has ever occurred in this treatment system. Therefore, there is no reasonable potential for the discharge to exceed this limit. **Monitoring or effluent limits are not recommended for temperature.**

PART 7 – WHOLE EFFLUENT TOXICITY (WET)

WET testing is used to measure, predict, and control the discharge of toxic materials that may be harmful to aquatic life. In WET tests, organisms are exposed to a series of effluent concentrations for a given time and effects are recorded. Decisions below related to the selection of representative data and the need for WET limits were made according to ss. NR 106.08 and 106.09, Wis. Adm. Code. WET monitoring frequency and toxicity reduction evaluation (TRE) recommendations were made using the best professional judgment of staff familiar with the discharge after consideration of the guidance in the *Whole Effluent Toxicity (WET) Program Guidance Document (October 29, 2019)*.

The previous WQBEL evaluation (September 2021) determined 2 acute and chronic WET tests were needed during the current permit term for the existing WWTF. **Predictions about future WET testing frequencies are not made at this time because they are dependent on other factors which may change at the upgraded or new WWTF where the expected effluent toxicity may be different from the existing WWTF. Depending on when the upgraded or new WWTF will commence discharge at Outfall 002, WET tests recommended for Outfall 002 may be delayed to capture potential effluent toxicity data for the upgraded or new WWTF.**

Attachment #1

For informational purposes, the IWC based on the decreased annual average design flow is 5% when it was previously 6%. The IWC is an estimate of the proportion of effluent to total volume of water (receiving water + effluent) and is used for chronic WET testing evaluations. The IWC is calculated according to the following equation, as specified in s. NR 106.03(6), Wis. Adm Code:

$$\text{IWC (as \%)} = Q_e \div \{(1 - f) Q_e + Q_s\} \times 100$$

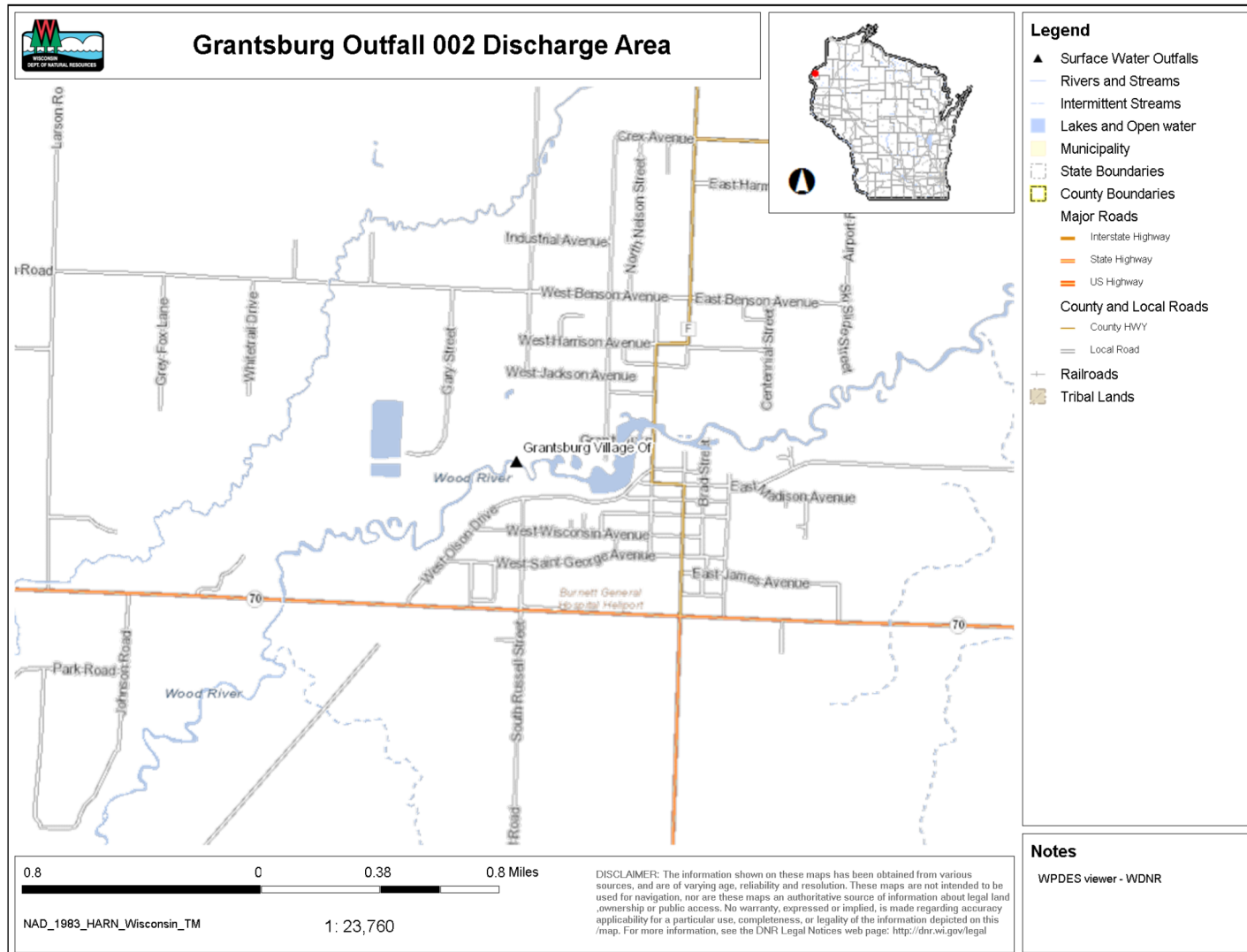
Where:

$$Q_e = 0.227 \text{ MGD} = 0.351 \text{ cfs}$$

$$f = \text{fraction of the } Q_e \text{ withdrawn from the receiving water} = 0$$

$$Q_s = \frac{1}{4} \text{ of the } 7\text{-}Q_{10} = 27 \text{ cfs} \div 4 = 6.8 \text{ cfs}$$

Attachment #2



Attachment #3

Annual Mass Phosphorus Loading

Month-Year	Mass P (lbs/month)	12-month Rolling Sum (lbs/year)*
Jul-16	162	
Aug-16	108	
Sep-16	78	
Oct-16	58	
Nov-16	46	
Dec-16	53	
Jan-17	64	
Feb-17	58	
Mar-17	56	
Apr-17	60	
May-17	94	
Jun-17	99	935
Jul-17	96	869
Aug-17	97	858
Sep-17	79	859
Oct-17	109	910
Nov-17	82	946
Dec-17	93	987
Jan-18	131	1,053
Feb-18	89	1,084
Mar-18	97	1,125
Apr-18	122	1,188
May-18	106	1,200
Jun-18	68	1,169
Jul-18	156	1,229
Aug-18	22	1,154
Sep-18	51	1,126
Oct-18	83	1,100
Nov-18	22	1,040
Dec-18	22	969
Jan-19	32	870
Feb-19	25	806
Mar-19	36	746
Apr-19	47	671
May-19	77	641
Jun-19	34	608
Jul-19	57	510
Aug-19	43	531

Attachment #3

Sep-19	40	520
Oct-19	39	476
Nov-19	50	504
Dec-19	74	557
Jan-20	48	573
Feb-20	15	563
Mar-20	23	550
Apr-20	30	532
May-20	39	494
Jun-20	35	494
Jul-20	55	492
Aug-20	59	508
Sep-20	45	513
Oct-20	28	501
Nov-20	27	478
Dec-20	18	422
Jan-21	16	390
Feb-21	17	392
Mar-21	24	393
Apr-21	39	402
May-21	48	411
Jun-21	29	405
Jul-21	27	377
Aug-21	47	364
Sep-21	49	368
Oct-21	48	388
Nov-21	51	412
Dec-21	62	456
Jan-22	58	498
Feb-22	37	518

* Bolded sums indicate months where the annual WLA was exceeded.

Appendix E

Present Worth Comparison

Project Name:	WWTP Design	2/8/2024
Project Location:	Grantsburg WWTP	
Project Number	GRANT 163312	

October 2022 Dollars	Alternative 2: SBR	Alternative 3: UV	Alternative 4: UV & SAGR
PROCESS	\$ 2,189,240	\$ 1,052,616	\$ 1,758,686
STRUCTURAL	\$ 1,612,900	\$ 253,100	\$ 174,630
CIVIL	\$ 1,028,501	\$ 654,037	\$ 748,177
ARCHITECTURAL	\$ 850,480	\$ 475,480	\$ 475,480
MECHANICAL	\$ 437,848	\$ 210,523	\$ 351,737
PROCESS PIPING	\$ 766,234	\$ 157,892	\$ 263,803
ELECTRICAL	\$ 1,094,620	\$ 368,416	\$ 615,540
GENERAL CONDITIONS	\$ 1,037,377	\$ 412,368	\$ 570,447
CONTRACTOR OH&P (15%)	\$ 1,172,236	\$ 465,976	\$ 644,605
Construction Subtotal	\$ 10,189,435	\$ 3,172,065	\$ 4,388,054
Construction Contingency	\$ 1,528,415	\$ 475,810	\$ 658,208
Probable Construction Cost	\$ 11,718,000	\$ 3,648,000	\$ 5,046,000
Engineering, Admin, Legal	\$ 1,758,000	\$ 547,000	\$ 757,000
Replacement Cost, \$/yr	\$ 66,241	\$ 71,826	\$ 57,861
Chemical Cost, \$/yr	\$ -	\$ 31,000.00	\$ 28,000.00
Sludge Disposal, \$/yr	\$ 82,563.00		
Electrical consumption, kW/hrs per day	1,007	453	811
Utility electricity unit, \$/kWhr	\$ 0.10	\$ 0.10	\$ 0.10
Electrical Cost, \$/day	\$ 100.68	\$ 45.34	\$ 81.13
Electrical Cost, \$/yr	\$ 36,747	\$ 16,549	\$ 29,613
Equipment Life	20 years		
Interest	2.6% percent		
Engineering Economy Weight (P/A)	15.4		
Budget Summary October 2022 Dollars			
Initial Capital Cost	\$ 13,476,000	\$ 4,195,000	\$ 5,803,000
Present Worth Maintenance Cost	\$ 2,293,000	\$ 1,584,000	\$ 1,323,000
Present Worth Electrical Cost	\$ 566,000	\$ 255,000	\$ 456,000
Salvage Value	\$ (1,000,000)	\$ (157,000)	\$ (108,000)
Net Present Worth	\$ 15,335,000	\$ 5,877,000	\$ 7,474,000
CCI Index October 2022		13,175	
CCI Index December 2023		13,515	
Escalation October 2022 to December 2023		103%	
Budget Summary December 2023 Dollars			
Initial Capital Cost	\$ 13,824,000	\$ 4,303,000	\$ 5,953,000
Present Worth Maintenance Cost	\$ 2,352,000	\$ 1,625,000	\$ 1,357,000
Present Worth Electrical Cost	\$ 581,000	\$ 262,000	\$ 468,000
Salvage Value	\$ (1,026,000)	\$ (161,000)	\$ (111,000)
Net Present Worth	\$ 15,730,000	\$ 6,029,000	\$ 7,667,000

Cost Estimate for Alternative 2: Sequencing Batch Reactor (SBR)

Notes:

Please use the weight factor table located to the right of the cost estimate table

⁽¹⁾ Weight factor accounts for City Cost Index Correction, Installation, Location, and/or Contractor Overhead/Profit

⁽²⁾ If possible, identify taxes separately.

Item No.	Item	Division	Quantity	Units	Unit Cost	Installed or Equipment	Weight Factor ⁽¹⁾	Tax ⁽²⁾	Adjusted Unit Cost	Total Cost
PROCESS										
1	Influent/Effluent Flow Meter		2	LS	\$ 10,400	Equipment	1.46		\$ 15,215	\$ 30,430
2	Vertical Fine Screen		1	LS	\$ 165,000	Equipment	1.46		\$ 241,395	\$ 241,395
3	Submersible Pumps and Accessories (2 pumps)		1	LS	\$ 159,400	Equipment	1.46		\$ 232,724	\$ 232,724
4	Grit Removal Equipment		1	LS	\$ 268,095	Equipment	1.46		\$ 392,223	\$ 392,223
5	SBR Equipment (includes Inf Valves, Mixers, Decanters, Blowers, Diffusers, WAS pumps, Controls)		1	LS	\$ 540,525	Equipment	1.46		\$ 790,788	\$ 790,788
6	UV Disinfection		1	LS	\$ 230,400	Equipment	1.46		\$ 337,075	\$ 337,075
7	Automatic Composite Samplers		2	EA	\$ 8,320	Equipment	1.10		\$ 9,152	\$ 18,304
8	Positive Displacement Blowers		1	EA	\$ 50,000	Equipment	1.46		\$ 73,150	\$ 73,150
9	Digester Diffuser Grid		1	LS	\$ 50,000	Equipment	1.46		\$ 73,150	\$ 73,150
STRUCTURAL										
10	Concrete Walls and Slabs - SBR		700.0	CY	\$ 1,100	Installed	1.00		\$ 1,100	\$ 770,000
11	Structural Excavation / Backfill SBR		2500.0	CY	\$ 60	Installed	1.00		\$ 60	\$ 150,000
12	Concrete Walls and Slabs - GRIT		8.0	CY	\$ 1,100	Installed	1.00		\$ 1,100	\$ 8,800
13	Structural Excavation / Backfill GRIT		10.0	CY	\$ 60	Installed	1.00		\$ 60	\$ 600
14	Concrete for Below Grade Portion - Operations Building (UV)		100.0	CY	\$ 1,100	Installed	1.00		\$ 1,100	\$ 110,000
15	Structural Excavation / Backfill - Operations Building (UV)		200.0	CY	\$ 60	Installed	1.00		\$ 60	\$ 12,000
16	Stairway		1	EA	\$ 9,000	Installed	1.00		\$ 9,000	\$ 9,000
17	Handrails		60	LF	\$ 75	Installed	1.00		\$ 75	\$ 4,500
18	New Submersible Lift Station Wetwell (10' dia x 28.5' deep)		0	CY	\$ 1,500	Installed	1.00		\$ 1,500	\$ -
19	Structural Excavation / Backfill - South Lift Station		500	CY	\$ 100	Installed	1.00		\$ 100	\$ 50,000
20	Roof hatches		2	EA	\$ 1,500	Installed	1.00		\$ 1,500	\$ 3,000
21	Aerobic Digester Concrete		450	CY	\$ 1,100	Installed	1.00		\$ 1,100	\$ 495,000
CIVIL										
22	Civil Site Work (15% of Process and Structural)		1	LS	\$ 570,321	Installed	1.00		\$ 570,321	\$ 570,321
23	New water line		1	LS	\$ 230,000	Installed	1.00		\$ 230,000	\$ 230,000
24	8" PVC Sanitary Sewer		300	LF	\$ 75	Installed	1.00		\$ 75	\$ 22,500
25	6" Force Main		520	LF	\$ 75	Installed	1.00		\$ 75	\$ 39,000
26	6" Chemical Tubing Conduit		100	LF	\$ 70	Installed	1.00		\$ 70	\$ 7,000
27	8" Air Piping		150	LF	\$ 160	Installed	1.00		\$ 160	\$ 24,000
28	8' deep manhole (4' dia.)		6	EA	\$ 8,000	Installed	2.00		\$ 16,000	\$ 96,000
29	Excess MH Depth		12	VF	\$ 380	Installed	3.00		\$ 1,140	\$ 13,680
30	Exterior Drop		6.5	VF	\$ 1,000	Installed	4.00		\$ 4,000	\$ 26,000
ARCHITECTURAL										
31	Headworks Building incl Electrical, Blowers \$250/ sq.ft		3000	SF	\$ 250	Installed	1.00		\$ 250	\$ 750,000
32	Existing Building Demo		1	LS	\$ 20,000	Installed	1.00		\$ 20,000	\$ 20,000
33	South LS Building, incl Electrical, \$270/sq.ft		224	SF	\$ 270	Installed	1.00		\$ 270	\$ 60,480
34	Existing Lift Station Building Demo (to 2' below grade)		1	LS	\$ 20,000	Installed	1.00		\$ 20,000	\$ 20,000
MECHANICAL										
35	20% of Process Equipment Cost		1	LS	\$ 437,848	Installed	1.00		\$ 437,848	\$ 437,848
PROCESS PIPING										
36	35% of Process Equipment Cost		1	LS	\$ 766,234	Installed	1.00		\$ 766,234	\$ 766,234
ELECTRICAL										
37	50% of Process Equipment Cost		1	LS	\$ 1,094,620	Installed	1.00		\$ 1,094,620	\$ 1,094,620
Cost Estimate for Alternative 2: Sequencing Batch Reactor (SBR)									Subtotal	\$ 7,979,822

Item No.	Item	Quantity Running	Power	Units	Quantity	Units	Unit Cost	KW-HR per Day	Daily Cost	Annual Cost
	Positive Displacement Blowers (3)	3	40	HP	89.48	kW	\$0.100	715.9	\$71.59	\$ 26,129
	SBR Mixers (2)	2	5	HP	7.46	kW	\$0.100	179.0	\$17.90	\$ 6,532
	SBR Sub. Pumps (2)	2	2.4	HP	3.58	kW	\$0.100	7.2	\$0.72	\$ 261
	Grit Dry-Pump	1	10	HP	7.46	kW	\$0.100	7.5	\$0.75	\$ 272
	Fine Screen Motor	1	2	HP	1.49	kW	\$0.100	6.0	\$0.60	\$ 218
	Influent Pumps	1	20	HP	14.91	kW	\$0.100	89.5	\$8.95	\$ 3,266
	WAS Pumps	1	5	HP	3.73	kW	\$0.100	1.9	\$0.19	\$ 68

1006.8 \$ 36,747

Annual Equipment Replacement Funding		Quantity	Unit	Unit Cost	Extended Cost
Influent/Effluent Flow Meter		2	LS	\$ 10,400	\$ 20,800
Vertical Fine Screen		1	LS	\$ 165,000	\$ 165,000
Grit Removal Equipment		1	LS	\$ 268,095	\$ 268,095
SBR Equipment (includes Inf Valves, Mixers, Decanters, Blowers, Diffusers, WAS pumps, Controls)		1	LS	\$ 540,525	\$ 540,525
UV Disinfection Bulbs		1	LS	\$ 230,400	\$ 230,400
Automatic Composite Samplers		2	EA	\$ -	\$ -
Positive Displacement Blowers		1	EA	\$ 50,000	\$ 50,000
Digester Diffuser Grid		1	LS	\$ 50,000	\$ 50,000
Total Annual Equipment Replacment Funding (for 20-year life)					\$ 66,241

	Quantity	Unit	Unit Cost	Annual Cost
Sludge Disposal Cost	137605	lb	0.60	\$ 82,563

Cost Estimate for Alternative 3: Upgrades to Existing WWTP

Notes:

Please use the weight factor table located to the right of the cost estimate table

⁽¹⁾ Weight factor accounts for City Cost Index Correction, Installation, Location, and/or Contractor Overhead/Profit

⁽²⁾ If possible, identify taxes separately.

Item No.	Item	Division	Quantity	Units	Unit Cost	Installed or Equipment	Weight Factor ⁽¹⁾	Tax ⁽²⁾	Adjusted Unit Cost	Total Cost
PROCESS										
1	Influent/Effluent Flow Meter		2	LS	\$ 10,400	Equipment	1.46		\$ 15,215	\$ 30,430
2	Vertical Fine Screen		1	LS	\$ 165,000	Equipment	1.46		\$ 241,395	\$ 241,395
3	Submersible Pumps and Accessories (2 pumps)		1	LS	\$ 159,400	Equipment	1.46		\$ 232,724	\$ 232,724
4	UV Disinfection		1	LS	\$ 230,400	Equipment	1.46		\$ 337,075	\$ 337,075
5	Automatic Composite Samplers		2	EA	\$ 8,320	Equipment	1.10		\$ 9,152	\$ 18,304
6	Fine Bubble Diffusers		42	EA	\$ 2,000	Installed	1.00		\$ 2,000	\$ 84,000
7	Chemical Feed System (Ferric/Sulfuric Acid)		2	EA	\$ 5,400	Equipment	1.46		\$ 7,900	\$ 15,800
8	Sludge Removal		1	LS	\$ 92,887	Equipment	1.00		\$ 92,887	\$ 92,887
STRUCTURAL										
9	Concrete for Below Grade Portion - Operations Building (UV)		60	CY	\$ 1,500	Installed	1.00		\$ 1,500	\$ 90,000
10	Structural Excavation / Backfill - Operations Building (UV)		110	CY	\$ 60	Installed	1.00		\$ 60	\$ 6,600
11	Stairway		1	EA	\$ 9,000	Installed	1.00		\$ 9,000	\$ 9,000
12	Handrails		60	LF	\$ 75	Installed	1.00		\$ 75	\$ 4,500
13	New Submersible Lift Station Wetwell (10' dia x 28.5' deep)		60	CY	\$ 1,500	Installed	1.00		\$ 1,500	\$ 90,000
14	Structural Excavation / Backfill - South Lift Station		500	CY	\$ 100	Installed	1.00		\$ 100	\$ 50,000
15	Roof hatches		2	EA	\$ 1,500	Installed	1.00		\$ 1,500	\$ 3,000
CIVIL										
16	Civil Site Work (15% of Process and Structural)		1	LS	\$ 195,857	Installed	1.00		\$ 195,857	\$ 195,857
17	New water line		1	LS	\$ 230,000	Installed	1.00		\$ 230,000	\$ 230,000
18	8" PVC Sanitary Sewer		300	LF	\$ 75	Installed	1.00		\$ 75	\$ 22,500
19	6" Force Main		520	LF	\$ 75	Installed	1.00		\$ 75	\$ 39,000
20	6" Chemical Tubing Conduit		100	LF	\$ 70	Installed	1.00		\$ 70	\$ 7,000
21	8" Air Piping		150	LF	\$ 160	Installed	1.00		\$ 160	\$ 24,000
22	8' deep manhole (4' dia.)		6	EA	\$ 8,000	Installed	2.00		\$ 16,000	\$ 96,000
23	Excess MH Depth		12	VF	\$ 380	Installed	3.00		\$ 1,140	\$ 13,680
24	Exterior Drop		6.5	VF	\$ 1,000	Installed	4.00		\$ 4,000	\$ 26,000
ARCHITECTURAL										
25	Headworks Building incl Electrical, Blowers \$250/ sq.ft		1500	SF	\$ 250	Installed	1.00		\$ 250	\$ 375,000
26	Existing Operations Building Demo		1	LS	\$ 20,000	Installed	1.00		\$ 20,000	\$ 20,000
27	South LS Building, incl Electrical, \$270/sq.ft		224	SF	\$ 270	Installed	1.00		\$ 270	\$ 60,480
28	Existing Lift Station Building Demo (to 2' below grade)		1	LS	\$ 20,000	Installed	1.00		\$ 20,000	\$ 20,000
MECHANICAL										
29	20% of Process Equipment Cost		1	LS	\$ 210,523	Installed	1.00		\$ 210,523	\$ 210,523
PROCESS PIPING										
30	15% of Process Equipment Cost		1	LS	\$ 157,892	Installed	1.00		\$ 157,892	\$ 157,892
ELECTRICAL										
31	35% of Process Equipment Cost		1	LS	\$ 368,416	Installed	1.00		\$ 368,416	\$ 368,416
Cost Estimate for Alternative 3: Upgrades to Existing WWTP									Subtotal	\$ 3,172,065

Item No.	Item	Quantity Running	Power	Units	Quantity	Units	Unit Cost	KW-HR per Day	Daily Cost	Annual Cost
	Positive Displacement Blowers (3)	1	40 HP		29.83	kW	\$0.100	357.9	\$35.79	\$ 13,065
	Fine Screen Motor	1	2 HP		1.49	kW	\$0.100	6.0	\$0.60	\$ 218
	Influent Pumps	1	20 HP		14.91	kW	\$0.100	89.5	\$8.95	\$ 3,266

453.4 \$ 16,549

Annual Equipment Replacement Funding	Quantity	Unit	Unit Cost	Extended Cost
Influent/Effluent Flow Meter	2	LS	\$ 10,400	\$ 20,800
Vertical Fine Screen	1	LS	\$ 165,000	\$ 165,000
Submersible Pumps and Accessories (2 pumps)	1	LS	\$ 159,400	\$ 159,400
UV Disinfection	1	LS	\$ 230,400	\$ 230,400
Automatic Composite Samplers	2	EA	\$ 8,320	\$ 16,640
Fine Bubble Diffusers	42	EA	\$ 3,000	\$ 126,000
Chemical Feed System (Ferric/Sulfuric Acid)	1	LS	\$ 5,400	\$ 5,400
Sludge Removal	1	LS	\$ 92,887	\$ 92,887
Total Annual Equipment Replacement Funding (for 20-year life)				\$ 71,826
Chemical Cost (Ferric/Sulfuric Acid)	1	LS	\$ 31,000	\$ 31,000

Cost Estimate for Alternative 4: Upgrades to Existing WWTP and Ammonia Removal

Notes:

Please use the weight factor table located to the right of the cost estimate table

⁽¹⁾ Weight factor accounts for City Cost Index Correction, Installation, Location, and/or Contractor Overhead/Profit

⁽²⁾ If possible, identify taxes separately.

Item No.	Item	Division	Quantity	Units	Unit Cost	Installed or Equipment	Weight Factor ⁽¹⁾	Tax ⁽²⁾	Adjusted Unit Cost	Total Cost
PROCESS										
1	Influent/Effluent Flow Meter		2	LS	\$ 10,400	Equipment	1.46		\$ 15,215	\$ 30,430
2	Submersible Pumps and Accessories (2 pumps)		1	LS	\$ 159,400	Equipment	1.46		\$ 232,724	\$ 232,724
3	Vertical Fine Screen		1	LS	\$ 165,000	Equipment	1.46		\$ 241,395	\$ 241,395
4	UV Disinfection		1	LS	\$ 230,400	Equipment	1.46		\$ 337,075	\$ 337,075
5	Automatic Composite Samplers		2	EA	\$ 8,320	Equipment	1.10		\$ 9,152	\$ 18,304
6	Nexom SAGR		1	LS	\$ 450,000	Equipment	1.46		\$ 658,350	\$ 658,350
7	Fine Bubble Diffusers		42	LS	\$ 2,000	Installed	1.10		\$ 2,200	\$ 92,400
8	Chemical Feed System (Ferric)		1	LS	\$ 3,500	Equipment	1.46		\$ 5,121	\$ 5,121
9	Sludge Removal		1	LS	\$ 92,887	Installed	1.00		\$ 92,887	\$ 92,887
10	Blower		1	EA	\$ 50,000	Equipment	1.00		\$ 50,000	\$ 50,000
STRUCTURAL										
11	Concrete for Below Grade Portion - Operations Building (UV)		60.0	CY	\$ 1,100	Installed	1.00		\$ 1,100	\$ 66,000
12	Structural Excavation / Backfill - Operations Building (UV)		110.0	CY	\$ 60	Installed	1.00		\$ 60	\$ 6,600
13	Stairway		1	EA	\$ 9,000	Installed	1.00		\$ 9,000	\$ 9,000
14	Handrails		60	LF	\$ 75	Installed	1.00		\$ 75	\$ 4,500
15	Structural Excavation / Backfill - SAGR		8853.0	CY	\$ 10	Installed	1.00		\$ 10	\$ 88,530
CIVIL										
16	Civil Site Work (15% of Process and Structural)		1	LS	\$ 289,997	Installed	1.00		\$ 289,997	\$ 289,997
17	New water line		1	LS	\$ 230,000	Installed	1.00		\$ 230,000	\$ 230,000
18	8" PVC Sanitary Sewer		300	LF	\$ 75	Installed	1.00		\$ 75	\$ 22,500
19	6" Force Main		520	LF	\$ 75	Installed	1.00		\$ 75	\$ 39,000
20	6" Chemical Tubing Conduit		100	LF	\$ 70	Installed	1.00		\$ 70	\$ 7,000
21	8" Air Piping		150	LF	\$ 160	Installed	1.00		\$ 160	\$ 24,000
22	8" deep manhole (4' dia.)		6	EA	\$ 8,000	Installed	2.00		\$ 16,000	\$ 96,000
23	Excess MH Depth		12	VF	\$ 380	Installed	3.00		\$ 1,140	\$ 13,680
24	Exterior Drop		6.5	VF	\$ 1,000	Installed	4.00		\$ 4,000	\$ 26,000
ARCHITECTURAL										
25	Headworks Building incl Electrical, Blowers \$250/ sq.ft		1500	SF	\$ 250	Installed	1.00		\$ 250	\$ 375,000
26	Existing Building Demo		1	LS	\$ 20,000	Installed	1.00		\$ 20,000	\$ 20,000
27	South LS Building, incl Electrical, \$270/sq.ft		224	SF	\$ 270	Installed	1.00		\$ 270	\$ 60,480
28	Existing Lift Station Building Demo (to 2' below grade)		1	LS	\$ 20,000	Installed	1.00		\$ 20,000	\$ 20,000
MECHANICAL										
29	20% of Process Equipment Cost		1	LS	\$ 351,737	Installed	1.00		\$ 351,737	\$ 351,737
PROCESS PIPING										
30	15% of Process Equipment Cost		1	LS	\$ 263,803	Installed	1.00		\$ 263,803	\$ 263,803
ELECTRICAL										
31	35% of Process Equipment Cost		1	LS	\$ 615,540	Installed	1.00		\$ 615,540	\$ 615,540
Cost Estimate for Alternative 4: Upgrades to Existing WWTP and Ammonia Removal									Subtotal	\$ 4,388,054

Item No.	Item	Quantity Running	Power	Units	Quantity	Units	Unit Cost	KW-HR per Day	Daily Cost	Annual Cost
	Positive Displacement Blowers (3)	1	40 HP		29.83	kW	\$0.100	715.9	\$71.59	\$ 26,129
	Fine Screen Motor	1	2 HP		1.49	kW	\$0.100	6.0	\$0.60	\$ 218
	Influent Pumps	1	20 HP		14.91	kW	\$0.100	89.5	\$8.95	\$ 3,266

811.3 \$ 29,613

Annual Equipment Replacement Funding	Quantity	Unit	Unit Cost	Extended Cost
Influent/Effluent Flow Meter	2	LS	\$ 10,400	\$ 20,800
Influent Pumps	2	EA	\$ 26,000	\$ 52,000
Vertical Fine Screen	1	LS	\$ 165,000	\$ 165,000
UV Disinfection	1	LS	\$ 230,400	\$ 230,400
Automatic Composite Samplers	2	EA	\$ 8,320	\$ 16,640
Nexom SAGR	1	LS	\$ 450,000	\$ 450,000
Fine Bubble Diffusers	42	LS	\$ 3,000	\$ 126,000
Chemical Feed System (Ferric)	1	LS	\$ 3,500	\$ 3,500
Sludge Removal	1	LS	\$ 92,887	\$ 92,887
Blower	1	EA	\$ -	\$ -
Total Annual Equipment Replacment Funding (for 20-year life)				\$ 57,861
Chemical	1	LS	\$ 28,000	\$ 28,000

Appendix F

Endangered Resources Review



Endangered Resources Preliminary Assessment

Created on **2/2/2024**. This report is good for one year after the created date.

DNR staff will be reviewing the ER Preliminary Assessments to verify the results provided by the Public Portal. ER Preliminary Assessments are only valid if the project habitat and waterway-related questions are answered accurately based on current site conditions. If an assessment is deemed invalid, a full ER review may be required even if the assessment indicated otherwise.

Results

A search was conducted of the NHI Portal within a 1-mile buffer (for terrestrial and wetland species) and a 2-mile buffer (for aquatic species) of the project area. Based on these search results, below are your follow-up actions.

Further actions are required to ensure compliance with Wisconsin's Endangered Species Law (s. 29.604 Wis. Stats.) and the Federal Endangered Species Act (16 USC ss 1531-43).

At least one of the following situations apply (likely not all):

- The species recorded are state or federal threatened or endangered animals or the project is within a range or zone.
- The species recorded are state threatened or endangered plants on public land.
- The species recorded are federal threatened or endangered plants on federal land or involve federal funds or a federal permit.

Therefore you should request an Endangered Resources Review <https://dnr.wi.gov/topic/ERReview/Review.html>. An ER Review is the mechanism to ensure compliance with Wisconsin's Endangered Species Law (s. 29.604 Wis. Stats.) and the Federal Endangered Species Act (16 USC ss 1531-43). The ER Review will list the endangered resources that have been recorded within the vicinity of the project area and follow-up actions may be necessary.

A copy of this document can be kept on file and submitted with any other necessary DNR permit applications to show that the need for an ER Review has been met. This notice only addresses endangered resources issues. This notice does not constitute DNR authorization of the proposed project and does not exempt the project from securing necessary permits and approvals from the DNR and/or other permitting authorities.

Project Information

Landowner name	Village of Grantsburg
Project address	401 Gary St N, Grantsburg, WI 54840
Project description	Lift Station and WWTP Improvements

Project Questions

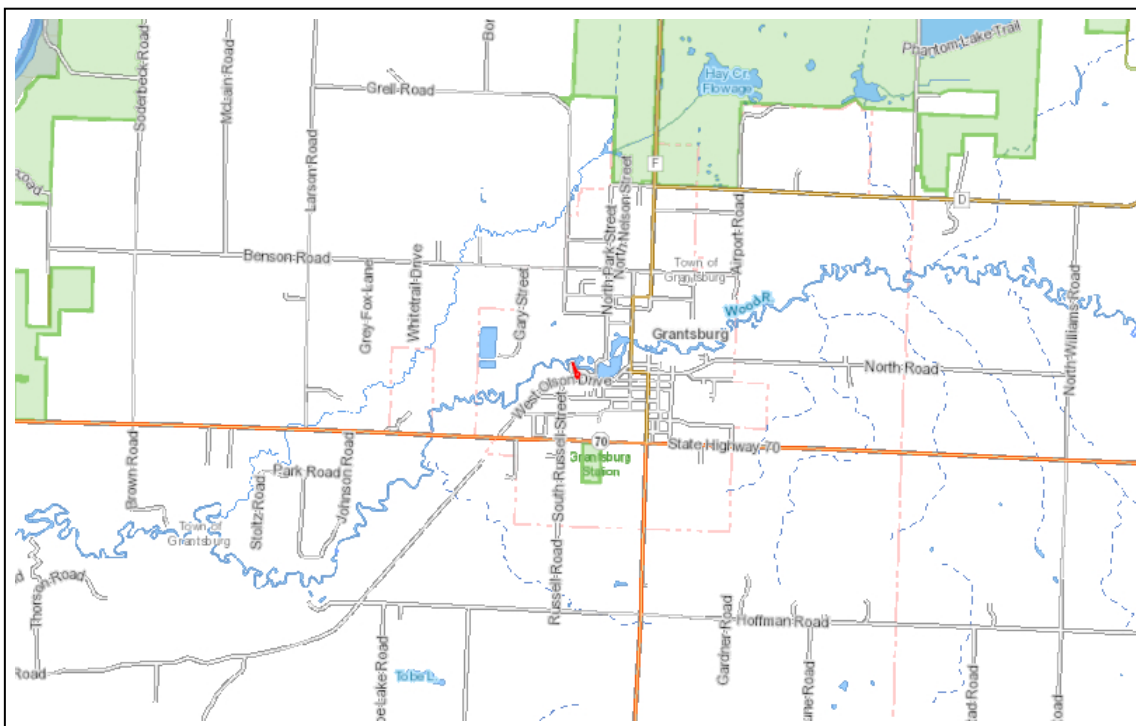
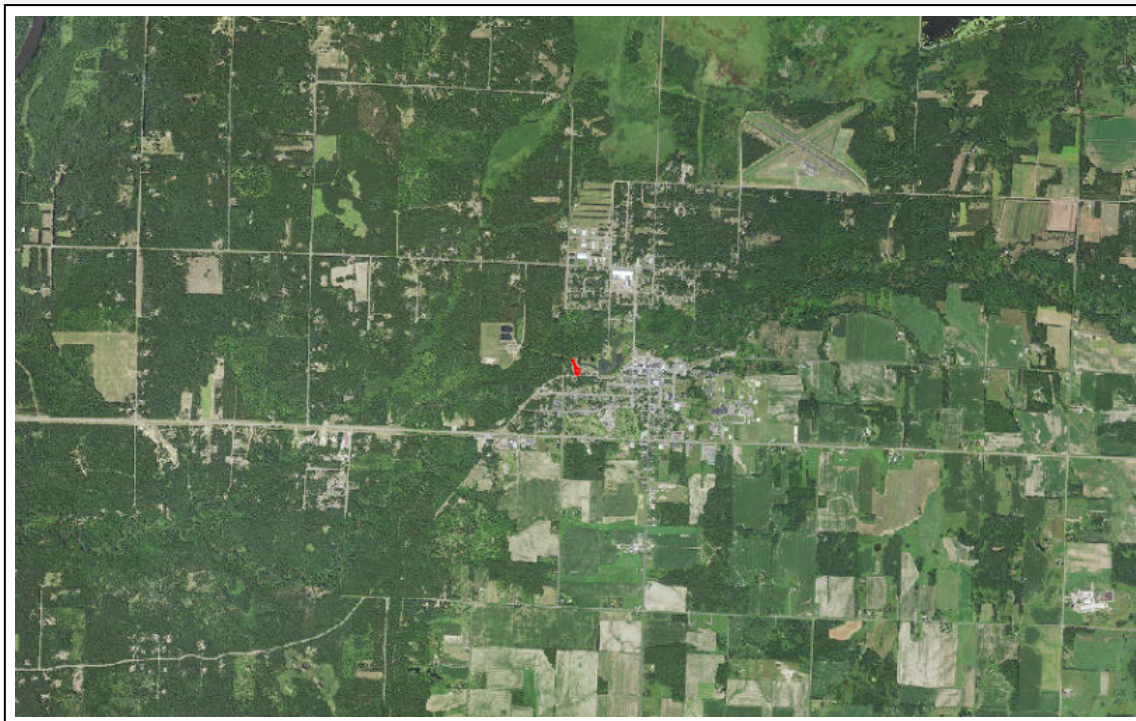
Does the project involve a public property?	Yes
Is there any federal involvement with the project?	Yes
Is the project a utility, agricultural, forestry or bulk sampling (associated with mining) project?	Yes
Is the project property in Managed Forest Law or Managed Forest Tax Law?	No
Project involves tree or shrub removal?	No
Is project near (within 300 ft) a waterbody or a shoreline?	Yes
Is project within a waterbody or along the shoreline?	No

Public Portal ID: **kKP04m0Rh**

2/2/2024, 3:46:17 PM

Does the project area (including access routes, staging areas, laydown yards, select sites, source/fill sites, etc.) occur **entirely within** one or more of the following habitats?

Urban/residential	Yes
Manicured lawn	No
Artificial/paved surface	No
Agricultural land	No
Areas covered in crushed stone or gravel	No



The information shown on these maps has been obtained from various sources, and is of varying age, reliability and resolution. These maps are not intended to be used for navigation, nor are these maps an authoritative source of information about legal land ownership or public access. Users of these maps should confirm the ownership of land through other means in order to avoid trespassing. No warranty, expressed or implied, is made regarding accuracy, applicability for a particular use, completeness, or legality of the information depicted on this map. For more information, see the DNR Legal Notices web page: <http://dnr.wi.gov/legal/>.

<https://dnrx.wisconsin.gov/nhiportal/public>

101 S. Webster Street . PO Box 7921 . Madison, Wisconsin 53707-7921

Bridget Anderson

From: Jeremiah Wendt
Sent: Thursday, April 18, 2024 4:49 PM
To: Bridget Anderson
Subject: FW: Endangered Resources Review Request
Attachments: verificationform_1700-079.pdf

Jeremiah Wendt, PE (IN, NE, SC, SD, VA, WI) Regional Practice Center Leader Short Elliott Hendrickson, Inc. (SEH®)
715.861.4989 direct | 715.531.8063 mobile | 715.246.9906 main

Building a Better World for All of Us®
100% Employee Owned

-----Original Message-----

From: Jeremiah Wendt
Sent: Friday, February 2, 2024 3:50 PM
To: Bridget Anderson <blanderson@sehinc.com>
Subject: FW: Endangered Resources Review Request

Jeremiah Wendt, PE (IN, NE, SD, VA, WI)
Regional Practice Center Leader
Short Elliott Hendrickson, Inc. (SEH®)
715.861.4989 direct | 715.531.8063 mobile | 715.246.9906 main

Building a Better World for All of Us®
100% Employee Owned

-----Original Message-----

From: DNR ER Review <DNRERReview@wisconsin.gov>
Sent: Thursday, February 23, 2023 8:14 AM
To: Jeremiah Wendt <jwendt@sehinc.com>
Cc: Katie Jo Jerzak <kjerzak@sehinc.com>
Subject: RE: Endangered Resources Review Request

Hi Jeremiah,

The WWTP Improvements project is covered by Table 2 of the Broad Incidental Take Permit/Authorization for No/Low Impact Activities (No/Low BITP/A), a formal ER Review letter is not needed and there are no actions that need to be taken to comply with state and/or federal endangered species laws. Any take that may result from the proposed project is permitted/authorized, and the ER Review fee is waived.

Specifically, the project is covered by Activity 2-A1, Any activity performed entirely within in urban/residential areas, manicured lawn or other artificial/paved surface. For the work at the South Lift Station, erosion control must be in place if necessary and applicable to prevent runoff from occurring.

Please note, Table 2 is for use by DNR Staff and ER Certified Reviewers only, therefore, the table is not available online. The no/low BITP/A covers projects that the DNR has determined will have no impact or a minimal impact to endangered and threatened species in the state.

Attached is an ER Review Verification Form for you to keep on file and submit with any other necessary DNR permit applications to indicate that ER requirements have been met. This notice only addresses endangered resources issues. This notice does not constitute DNR authorization of the proposed project and does not exempt the project from securing necessary permits and approvals from the DNR and/or other permitting authorities.

Please contact me if you have any questions.

Thanks,
Angela

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.

Angela White
Phone: 608-266-5241
AngelaL.White@Wisconsin.gov

-----Original Message-----

From: Jeremiah Wendt <jwendt@sehinc.com>
Sent: Wednesday, February 22, 2023 7:05 PM
To: DNR ER Review <DNRERReview@wisconsin.gov>
Cc: Katie Jo Jerzak <kjerzak@sehinc.com>
Subject: Endangered Resources Review Request

CAUTION: This email originated from outside the organization.

Do not click links or open attachments unless you recognize the sender and know the content is safe.

Endangered Resources Review Request

The attached file is the filled-out form. Please open it to review the data.

Notice: This form is authorized by s. 29.604, Wis. Stats. This completed signed form, once submitted to DNRERReview@wi.gov using the Submit by Email button at the bottom of the form, fulfills the requirement of an Endangered Resources Review and should be attached to other permits requiring an ER Review to show that Endangered Resources requirements have been met. Personal information collected on this form will be used for administrative purposes and may be provided to requesters to the extent required by Wisconsin's Open Records law [ss. 19.31-19.39, Wis. Stats.].

Instructions: Complete this form if your project is covered under the Broad Incidental Take Permit/Authorization for No/Low Impact Activities and therefore does not require an Endangered Resources Review.

Section 1: Applicant and Project Information

Requester Name Jeremiah Wendt		Organization or Agency Name SEH			
Project Name WWTP Improvements		County Burnett	Township 38 N	Range 19	Section 15
Telephone Number (715) 531-8063	Email Address jwendt@sehinc.com				

Project Description

The project includes improvements to the existing WWTP and South Lift Station, within the footprint of the existing facilities. WWTP improvements will include lagoon diffuser membrane replacement and sludge removal, replacement of some pipes and structures within the lagoon bank, and replacement/expansion of the existing building on the lagoon site to house WWTP equipment. The work at the South Lift Station includes installation of a fine screen in the existing wet well structure and construction of a building over the existing wet well. Land disturbing activity is anticipated to be less than one acre.

Indicate who you are completing this form as:

- ☒ DNR Staff
☐ Certified Reviewer
☐ Other: _____

Section 2: Broad Incidental Take Permit/Authorization Coverage Information

How is your project covered under the Broad Incidental Take Permit/Authorization for No/Low Impact Activities?

- ☐ It is included in the list of activities in Table 1 – No/Low Impact Table for All Species at All Times of the Year.
☒ It is included in the list of activities in Table 2 – No/Low Impact Table by Taxa Group for DNR Staff and ER Certified Reviewers Only and the Taxa groups for the species of concern are covered.
☐ It is included in the list of activities in Table 2 – No/Low Impact Table by Taxa Group for DNR Staff ER Certified Reviewers Only and the species of concern are covered by the Avoidance Measures document.

Activity Number(s)

Activity 2-A1, Any activity performed entirely within in urban/residential areas, manicured lawn or other artificial/paved surface. Does not include work in waterways (i.e. boat launches, piers).

Section 3: Applicant Certification

By my signature below, I certify that to the best of my knowledge, the information stated above is complete and accurate.

NOTE: If submitting this verification electronically, please type your name on the signature line. Your typed name, along with the email message generated from electronic submittal of this form, will be used as an electronic signature which is the legal equivalent to an actual signature.

Angela White
Signature

2/23/2023
Date Signed

Angela White
Requester/Submitter Name (please print)

Appendix G

Endangered Resources Review

Grantsburg Wastewater Treatment Facility



88-0071 - *An Archaeological Survey Of The Proposed Wastewater Treatment Facility Expansion And Associated Forcemain/Outfall Route, Village Of Grantsburg, Burnett County, Wisconsin.* - IN OCTOBER 1988 THE AUTHOR CONDUCTED AN ARCHAEOLOGICAL SURVEY FOR THE PROPOSED EXPANSION OF THE WASTEWATER TREATMENT FACILITY AND ASSOCIATED FORCEMAIN/OUTFALL ROUTE IN GRANTSBURG, WISCONSIN. NO ARCHAEOLOGICAL MATERIALS WERE LOCATED, AND IT WAS RECOMMENDED that the project proceed as planned.

Building a Better World for All of Us[®]

Sustainable buildings, sound infrastructure, safe transportation systems, clean water, renewable energy, and a balanced environment. Building a Better World for All of Us communicates a company-wide commitment to act in the best interests of our clients and the world around us.

We're confident in our ability to balance these requirements.

JOIN OUR SOCIAL COMMUNITIES



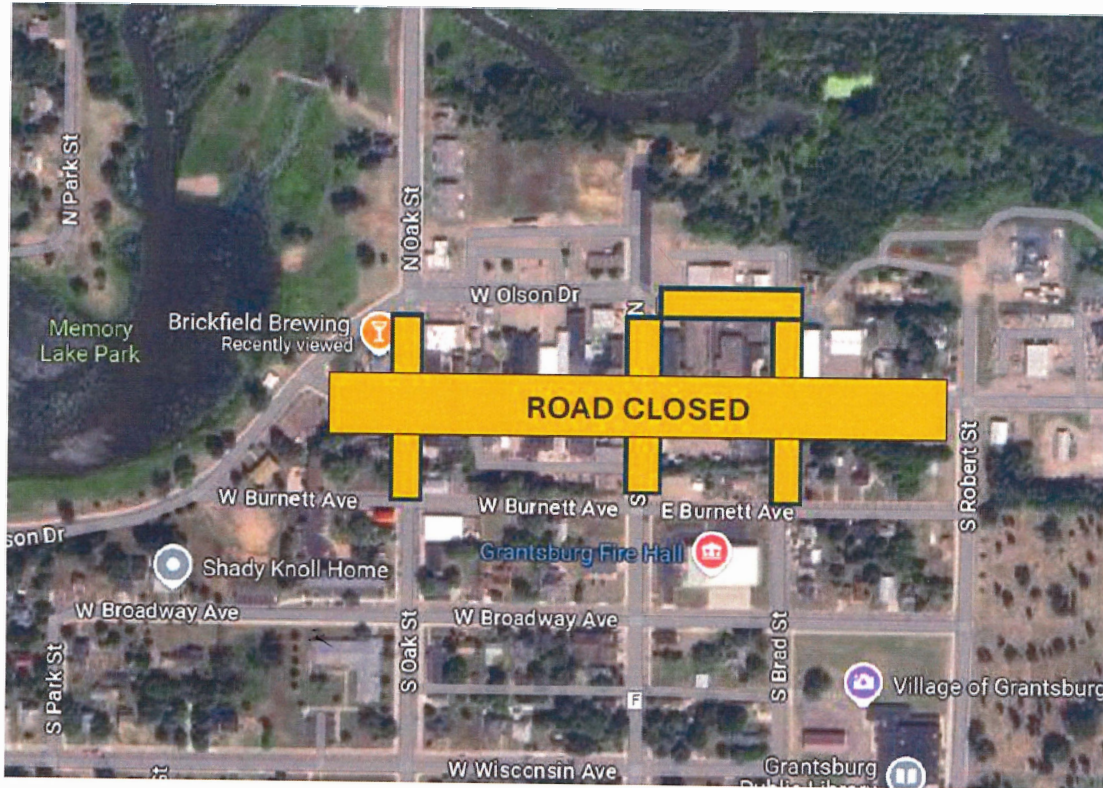
Watercross

8am Thurs July 17 – 6pm ish Sunday July 20



Grantoberfest

Saturday October 4 from 7am-4pm



Sheila Meyer

From: Allison Longhenry
Sent: Friday, March 8, 2024 10:35 AM
To: Village Office
Subject: FW: Temporary ally Closure
Attachments: road closure 1.jpg; road closure 2.jpg

From: Mike Janke <mjanke@grantsburgtelcom.net>
Sent: Friday, March 8, 2024 10:37 AM
To: Sheila Meyer <treasurer@grantsburgwi.net>
Subject: Temporary ally Closure

This email comes from outside the organization.

Do not click links or open attachments unless it is an email you expected to receive.

I would Like to temporarily close the alley behind the Bar for the Outdoor Squirrels Unlimited Banquette as we have done in the past

The Date Would be June 14th 3pm thru June 16th 11am (this allows time for Tent set up and removal)

The alley would still be accessible from both ends. I just want to Stop the thru Traffic for the section of road directly behind the Rendezvous and the Event Center.

I would Like to borrow temporary barricades from the village and place them in the alley. I would also require 2 temporary " No thru traffic" signs at each end of the alley

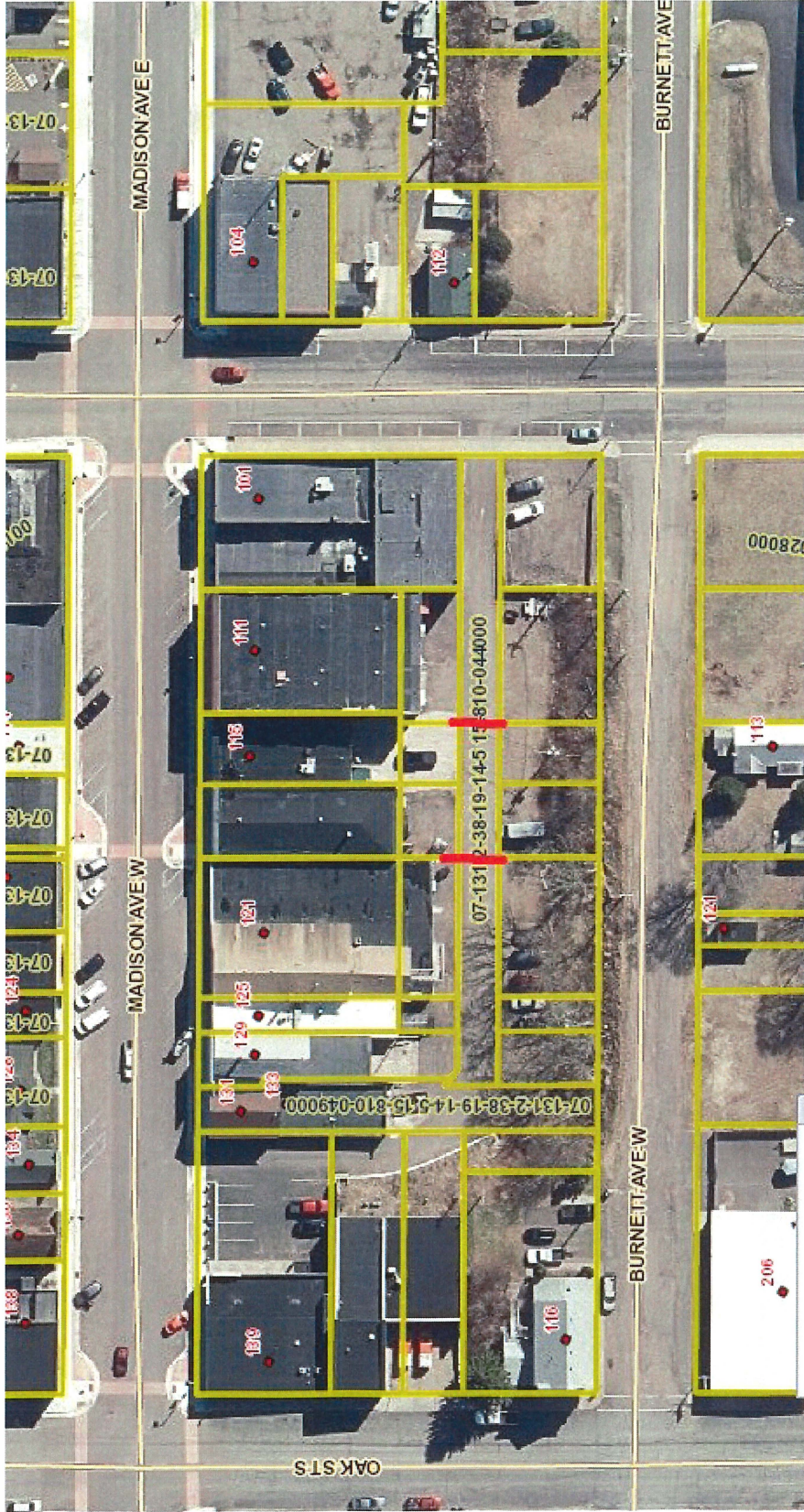
I would be placing tables and chairs In the alley so in case of an emergency they can be removed in less than 1 minute.

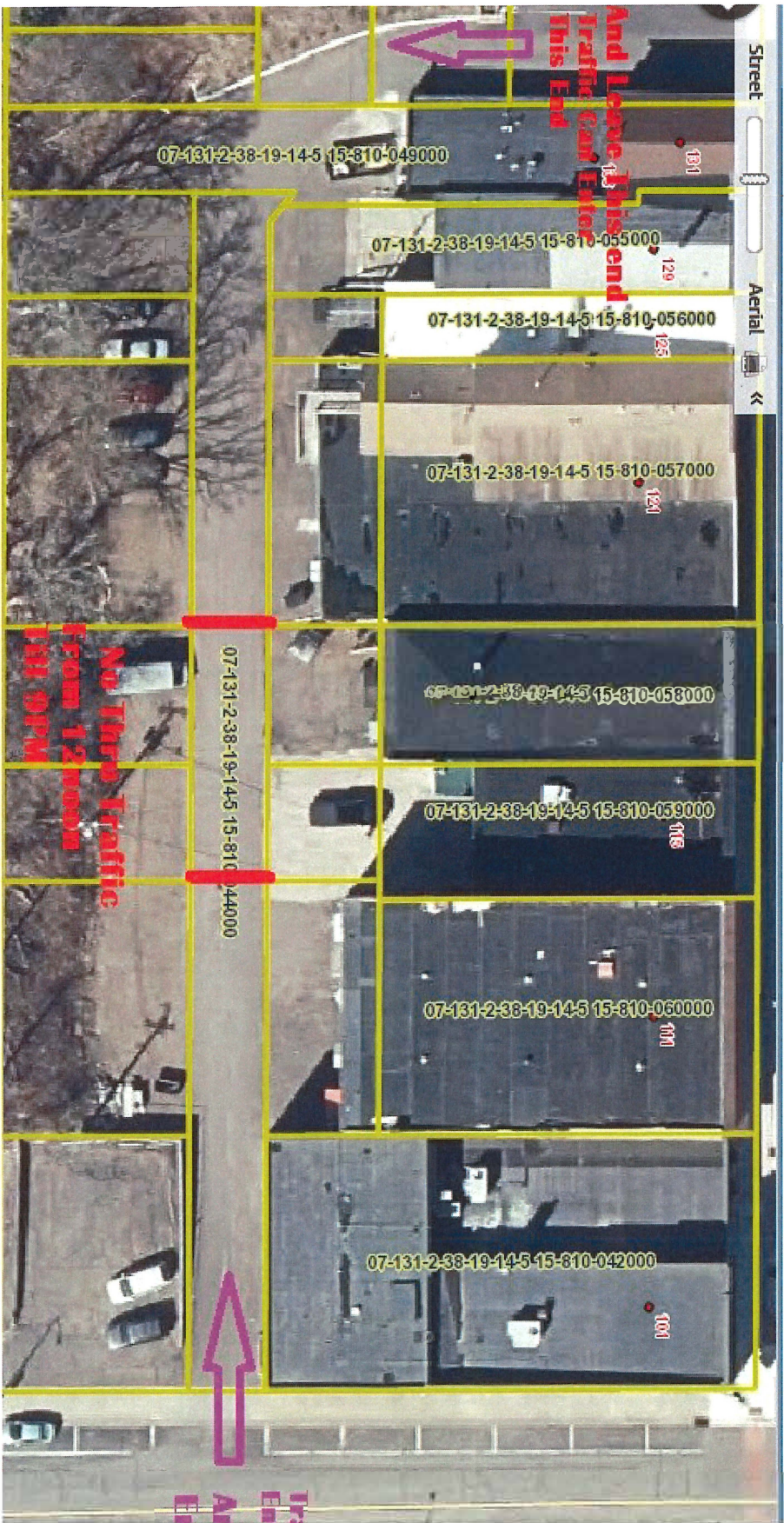
I have attached 2 pictures illustrating what I am asking.

Squirrels Unlimited has donated over \$800,000.00 To the Grantsburg area since its inception in 1999. This is our largest fundraiser of the year.

Thank You for your consideration.

Mike Janke
Hummers Rendezvous
115 West Madison Ave
Grantsburg WI 54840
715-463-2322
Cell 715-523-3822





And Leave This End
Traffic Can Enter
This End

No Thru Traffic
from 12 noon
till 3 PM

Traffic Can Still
Enter This End
And Leave This
End

Public Works Report May 12th, 2025

Campground: McCabe is moving quickly with new campground they are currently working on water and sewer lines and grading. They will be starting the bathhouse very shortly.

Machinery: We have more items on Wisconsin surplus auction, the old police Explorer and the 2013 Ford F-150 of Public Works.

Parks: The splash pad is underway, water and drain line are installed and the splash pad company is coming this week for the installation.

Sewer: The Variable frequency Drive for the south lift station has been installed, focus on energy incentives went up \$200. This brings our total rebate to \$1000.00 for this project.

Industrial Park lift station start up took place May 6th. Pumps and controls seem to be working smoothly.

Streets: Our new paint sprayer has arrived; we will be having training on this and the goal is to have the streets painted before our first event of Big Gust days.

Water: All hydrants in the village have been flushed with total of 166 throughout the village.

Director of Public Works

John Erickson



Grantsburg Police Department

Law Total Incident Report, by Nature of Incident

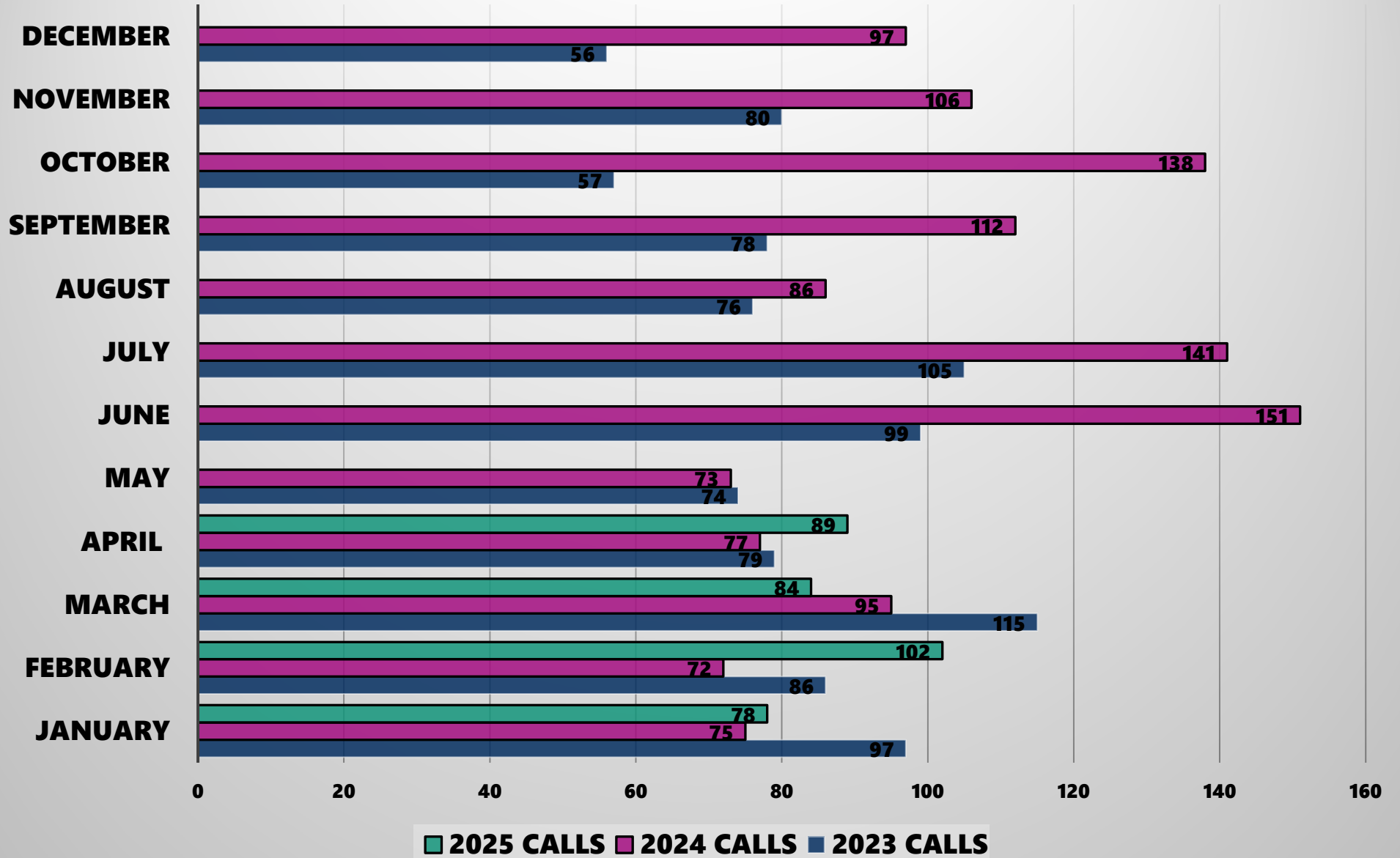
<u>Nature of Incident</u>	<u>Total Incidents</u>
911 Hang Up	1
Alarm	1
Animal Problem	4
Agency Assistance	4
Assist Citizen	8
Background Check	5
Burning Complaint	2
Civil/Court Order Viol/Custody	1
Disturbance	5
Drug Complaint	1
Erratic Driver	3
Fraud	1
Harassment	3
Juvenile Problem	3
Litter, Pollution	1
Lost Property	1
Medical Emergency	8
Paper Service/Writs	1
Pursuit	1
Traffic Hazard	1
Suspicious Person, Circumstnce	12
Theft/Shoplift	1
Traffic Stop	14
Truancy	2
Welfare-Abuse-Neglect	5

Total reported: 89

Report Includes:

All dates between `00:00:00 04/01/25` and `23:59:59 04/30/25`, All agencies matching `GPD`, All natures, All locations, All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes

GRANTSBURG POLICE DEPARTMENT CALLS FOR SERVICE



CHAPTER 507 . Vehicles, All-Terrain and Off-Road

[HISTORY: Adopted by the Village Board of the Village of Grantsburg at time of adoption of Code (see Ch. 1, General Provisions, Art. II). Amendments noted where applicable.]

GENERAL REFERENCES

Parks and recreation — See Ch. 396.

Snowmobiles — See Ch. 451.

Vehicles and traffic — See Ch. 511.

§ 507-1**All-terrain vehicles and utility terrain vehicles.**
[chevron right](#)

§ 507-2**Additional restrictions on all-terrain vehicles.**
[chevron right](#)

§ 507-3**Unauthorized off-road operation of motor vehicles.**
[chevron right](#)

§ 507-4**Golf carts.**
[chevron right](#)

§ 507-5**Minibikes and self-propelled vehicles.**
[chevron right](#)

§ 507-1**All-terrain vehicles and utility terrain vehicles.**
A.

State statutes adopted. The provisions and defining regulations with respect to all-terrain vehicles and utility terrain vehicles in the following enumerated subsections of § 23.22, Wis. Stats., and any future amendments or revisions, are hereby adopted by reference and made part of this section as if fully set forth herein. Any acts required to be performed by the following statutory subsections or

which are prohibited by such statutory subsections are required to be performed or are prohibited by this section.

(1)

Section 23.33(1), Definitions [including Subsections (a) through (np)].

(2)

Section 23.33(2), Registration.

(3)

Section 23.33(3), Rules of operation [including Subsections (a) through (i)].

(4)

Section 23.33(4), Operation on or near highways [including Subsections (a) through (e)].

(5)

Section 23.33(5), Age restrictions [including Subsections (a) and (c)].

(6)

Section 23.33(6), Equipment requirements [including Subsections (a) through (e)].

(7)

Section 23.33(7), Accidents [including Subsections (a) and (b)].

B.

All-terrain and utility terrain vehicle use in Village.
[Amended 5-13-2019 by Ord. No. 04-19]

(1)

The Village Board designates all Village streets as all-terrain and utility terrain vehicle routes/trails, except the following:

(a)

West Madison Avenue from South Pine Street to South Oak Street.

(b)

East James Avenue from South Robert Street to Johnson Street.

(c)

Johnson street from State Highway 70 to the schools.

(2)

All-terrain and utility terrain vehicles may be operated directly from a Village resident's dwelling to access a designated trail and directly back on Village streets.

C.

Conditions.

(1)

All all-terrain vehicle and utility terrain vehicle operators shall obey posted route speed limit of 25 miles per hour.

[Amended 1-14-2019 by Ord. No. 01-19]

(2)

All all-terrain vehicle and utility terrain vehicle operators shall ride in single file on the right-hand side of the paved portion of the roadway.

(3)

Operators must be 16 years of age or older.

(4)

All all-terrain vehicle and utility terrain vehicle operators born after January 1, 1988, must have a valid safety certificate.

(5)

Hours of operation of all-terrain vehicles and utility terrain vehicles shall be from 6:00 a.m. to 10:00 p.m. on all routes within the Village of Grantsburg.

(6)

Routes must be signed in accordance with § NR 64.12(7), Wis. Adm. Code.

(7)

All all-terrain vehicles and utility terrain vehicles operated on routes must activate their headlights and taillights.

(8)

All all-terrain vehicle and utility terrain vehicle operators and passengers under the age of 18 must wear a helmet.

D.

Enforcement. This section shall be enforced by any law enforcement officer authorized to enforce the laws of the State of Wisconsin.

§ 507-2 **Additional restrictions on all-terrain vehicles.**

A.

No person shall operate any all-terrain vehicle within the Village of Grantsburg at a speed in excess of 25 miles per hour. No person may operate an all-terrain vehicle on a designated access route within the Village of Grantsburg at a speed in excess of 25 miles per hour.

[Amended 5-13-2019 by Ord. No. 05-19]

B.

No person shall leave or allow an all-terrain vehicle owned or operated by him to remain unattended on any public highway or public property while the motor is running or with the starting key left in the ignition.

C.

Parking of all-terrain vehicles out of the traffic lanes will be permitted on the all-terrain vehicle route portion.

D.

No person shall operate an all-terrain vehicle on any private property not owned or controlled by him within the Village of Grantsburg without the express consent or permission of the owner of said property.

§ 507-3 **Unauthorized off-road operation of motor vehicles.**

A.

Findings. The unauthorized off-road operation of motor vehicles has resulted in:

(1)

Serious damage to public and private lands, including damage or destruction to vegetation, animal life and improvement to lands;

(2)

The permanent scarring of land and an increase in both erosion and air pollution;

(3)

Collisions and near collisions threatening the life and safety of the operators of such vehicles as well as of other persons; and

(4)

A loss of the privacy and quiet to which the owners and users of land are rightfully entitled.

B.

Definitions. For purposes of this section, the terms below shall be defined as follows:

MOTOR VEHICLE

Any vehicle which is self-propelled and shall include but not be limited to automobiles, trucks, jeeps, vans, motorcycles, motorbikes, go-carts, motorized three-wheeled vehicles, all-terrain vehicles, motorized scooters, light utility vehicles, mopeds, snowmobiles, dune buggies and tractors. "Motor vehicle" shall not mean any airplane, railroad train, boat, wheelchair or bicycle. A vehicle which would otherwise be defined as a motor vehicle under this section shall not be so defined while it is being operated:

(1)

Solely for the purpose of construction or maintenance of an improvement to land or solely for access to construction or maintenance sites, provided that such operation is by persons having legitimate business on such lands or sites.

(2)

By or at the direction of public employees or utility company employees as part of their employment duties.

(3)

By the holder of an easement or right of access on or over the land on which operation is occurring or the holder's employees or agents.

OFF-ROAD

(1)

Any location which:

(a)

Is not a paved or maintained public street or alley;

(b)

Is not used or maintained by the owner or lessee of land as a driveway, parking lot or other way for motor vehicles; or

(c)

Is a private trail for use only by the owner or his permittees for recreational or other vehicular use.

(2)

"Off-road" shall not include any creek bed, riverbed or lake; provided, however that this subsection shall not apply to snowmobiles or other vehicles being operated on the ice covering such creek bed, riverbed or lake.

OPERATION

The physical manipulation or activation of any of the controls of a motor vehicle necessary to put it in motion.

UNAUTHORIZED

Without the express prior consent of the owner, lessee, manager or other person authorized to give consent by the owner or lessee of land. Authorization shall not be implied from a failure to post private or public land.

C.

Unauthorized off-road operation prohibited.

(1)

The unauthorized off-road operation of a motor vehicle is prohibited.

(2)

Except for authorized maintenance vehicles and snowmobiles or all-terrain vehicles operating in areas authorized by the Village Board, it shall be unlawful to

operate any minibike, go-cart, all-terrain vehicle, motorized scooter, light utility vehicle, or any other motor-driven craft or vehicle principally manufactured for off-highway use on the Village streets, alleys, parks, sidewalks, bikeways, parking lots or on any public lands or private lands or parking lots held open to the public. The operator shall at all times have the written consent of the owner before operation of such craft or vehicle on private lands.

§ 507-4 **Golf carts.**

[Amended 7-10-2023 by Ord. No. 2023-03]

Golf carts may operate directly from a Village resident's home to the golf course and directly back on the Village streets. No more than two occupants shall be allowed on a golf cart at any one time. All golf carts shall be operated during daylight hours only. Operation shall only be allowed between April 1 and November 1 of the calendar year. Operators must be at least 18 years of age or 16 years of age with a valid driver's license. Operators are to obey all traffic laws. Permission may be granted by the Village Board for golf cart use during events.

§ 507-5 **Minibikes and self-propelled vehicles.**

A.

Definitions. The following definitions shall be applicable in this section:

HIGHWAY

All public ways and thoroughfares and bridges on the same. It includes the entire highway right-of-way width, not limited to the actual traveled portion; it also includes the shoulders, ditches and other areas adjacent thereto.

MINIBIKE

Any motorized vehicle primarily used for transportation or sport, including but not limited to motorcycles, off-the-road trail bikes and motorized bicycles.

MOTORIZED VEHICLE

Any self-propelled device in, upon or by which any person or property is or may be transported.

SELF-PROPELLED VEHICLE

Any motorized vehicle primarily used for off-the-road use, including but not limited to go-carts, all-terrain vehicles and all other vehicles not registered pursuant to Ch. 341, Wis. Stats., but not snowmobiles.

B.

Operation of minibikes and self-propelled vehicles. No person shall operate a minibike or self-propelled vehicle in the Village of Grantsburg in the following manner:

(1)

At a rate of speed that is unreasonable or imprudent under the circumstances.

(2)

In any careless way so as to endanger the person or property of another.

(3)

While under the influence of intoxicating liquor, fermented malt beverages, narcotics or other controlled substances.

(4)

In such a way that the exhaust of the motor makes an excessive or unusual noise.

(5)

Without a functioning muffler.

(6)

Upon any public highway, street or alley or upon any sidewalk or parkway in the Village of Grantsburg unless such vehicle is registered as required by Ch. 341, Wis. Stats., and its operator is specifically permitted to operate said vehicle by the Wisconsin Statutes or this section.

(7)

Upon any slide, ski or skating area, except for the purposes of serving the area or crossing the places where marked.

(8)

Upon any lands owned, operated or leased by the Village of Grantsburg.

(9)

Upon a cemetery, burial ground, school or church property, without the express consent of the owner.

C.

Liability of parent or guardian. No parent or guardian of any child under the age of 18 years shall authorize or permit such child to violate any of the provisions of this section. Any child under the age of 18 years who shall operate a minibike or self-propelled device shall be presumed to be operating said vehicle under the authority of a parent or guardian.

D.

Penalties. Any person who shall violate this section shall, upon conviction thereof, forfeit for each offense not less than \$25 nor more than \$200, together with the costs of prosecution, and in default of payment of such forfeiture

and costs of prosecution shall be imprisoned in the county jail not to exceed 30 days.

E.

Special Events. The Chief of Police may authorize the operation of ATVs and UTVs, with a special event permit to temporarily allow additional routes upon village streets and highways under Wis Statute s.23.33(11)(am)4. This authorization must be sought and obtained by the event organizers in advance and such additional routes must have a posted speed limit of 35 mph or less in accordance with state law.

Village of Grantsburg Clerk/Treasurer Report

License & Permits Issued

May 12, 2025

Building Permits

- 25-04** Renae Wright, Jeff Howe Construction – 343 W Wisconsin Ave, new home & shed siding repair
- 25-05** Pine Meadow Properties – 317 S Pine St, shipping container
- 25-06** Joey & Michelle Schmid (DBS Residential Solutions) – 310 W WI Ave, egress window & well
- 25-07** Steve Geiger – 382 W. St. George Ave, widening and replacing existing driveway

Picnic Licenses

- 25-02P** Burnett County Ag Fair – Fundraiser Auction 5/8/2025
- 25-03P** Burnett County Ag Fair – Lemon Races 6/7/2025

Food Truck Permits

- 25-01** Brickfield Market – 2025 Seasonal
- 25-02** Big Daddy's Rockin Q – 5/10, 6/14, 8/1 @ Brickfield Brewing

VILLAGE OF GRANTSBURG

GENERAL CHECKING ACCOUNT

BALANCE	4/14/2025		\$26,206.65
RECEIPTS	4/14-4/30/2025	+	\$218,505.29
CHECKS PD	4/14-4/30/2025	-	\$224,541.51
CHECKS #36380-36398	\$93,536.94		
PAYROLL V9410-V9426,16764-16771	\$29,405.27		
ACH/EFTPS	\$101,599.30		
CHECKING ACCT BALANCE	4/30/2025		<u>\$20,170.43</u>
Industrial Park EDA Final payment		+	\$678,474.33
Transfer from Loan Account		+	\$101,638.57
EDA loan payoff Ind Park project		-	\$692,222.64
RECEIPTS	5/1-5/12/2025	+	\$42,316.39
CHECKS PD	5/1-5/12/2025	-	\$80,369.94
CHECKS #	\$26,530.00		
PAYROLL V9392-V9409	\$18,882.40		
ACH/EFTPS	\$34,957.54		
CHECKING ACCT BALANCE	5/12/2025		<u>\$70,007.14</u>
VOUCHERS TO APPROVE	5/12/2025		<u>\$27,726.97</u>
CHECKING ACCT BALANCE	5/12/2025		<u><u>\$42,280.17</u></u>
Treasury Account Balance	5/12/2025		<u><u>\$357,706.72</u></u>

Village of Grantsburg													
				Actual to Expected - General Fund & Capital Projects Fund									
		Year to Date (to end of month)											
	2025 Budget	January	February	March	April	May	June	July	August	September	October	November	December
REVENUES:													
Tax Collections:													
Taxes	\$ 488,924	\$ 488,924	\$ 488,924	\$ 488,924	\$ 488,924								
Tax from Water Fund	\$ 54,195	\$ 54,195	\$ 54,195	\$ 54,195	\$ 54,195								
Payments in Lieu of Taxes	\$ 12,000	\$ 1,822	\$ 12,439	\$ 12,439	\$ 12,439								
InterGov Revenue:													
Shared Revenue	\$ 517,213	\$ -	\$ -	\$ -									
Local Street Aid	\$ 91,090	\$ 22,753	\$ 22,753	\$ 22,753	\$ 45,505								
State Aids	\$ 25,471	\$ -	\$ 4,551	\$ 4,551	\$ 5,192								
License	\$ 18,400	\$ 625	\$ 841	\$ 1,241	\$ 3,100								
Fines & Penalties	\$ 4,000	\$ 242	\$ 489	\$ 634	\$ 826								
Service Charges:													
Airport	\$ 6,900	\$ 2,631	\$ 6,931	\$ 6,931	\$ 6,931								
Trash Collection	\$ 144,000	\$ 244	\$ 334	\$ 34,163	\$ 34,360								
Campground	\$ 95,000	\$ 1,807	\$ 2,432	\$ 13,672	\$ 26,317								
Pool	\$ 26,700	\$ -	\$ -	\$ -	\$ -								
Cemetery	\$ 2,000	\$ -	\$ -	\$ -	\$ -								
Other	\$ 2,700	\$ 245	\$ 747	\$ 1,227	\$ 1,284								
Misc Revenues:													
Donations	\$ 90,486	\$ -	\$ 99	\$ 99	\$ 25,099								
Rent	\$ 9,000	\$ 399	\$ 424	\$ 823	\$ 1,938								
Interest	\$ 21,200	\$ 30	\$ 2,055	\$ 5,209	\$ 5,658								
Other	\$ -	\$ -	\$ -	\$ -	\$ 3,116								
Other Financing Sources:													
Long-term loan	\$ 51,173	\$ -	\$ -	\$ -	\$ -								
TOTALS	\$ 1,660,452	\$ 573,917	\$ 597,214	\$ 646,861	\$ 714,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expected		\$ 571,286	\$ 594,283	\$ 637,663	\$ 695,120	\$ 731,240	\$ 809,990	\$ 967,161	\$ 1,008,103	\$ 1,066,284	\$ 1,158,162	\$ 1,600,458	\$ 1,660,452
YTD Revenues Over (Under) expected		\$ 2,631	\$ 2,931	\$ 9,198	\$ 19,764	\$ (731,240)	\$ (809,990)	\$ (967,161)	\$ (1,008,103)	\$ (1,066,284)	\$ (1,158,162)	\$ (1,600,458)	\$ (1,660,452)

	2025 Budget	January	February	March	April	May	June	July	August	September	October	November	December
EXPENDITURES:													
General Government:													
Legislative	\$ 7,458	\$ 754	\$ 955	\$ 678	\$ 6,350								
Administration	\$ 112,146	\$ 9,030	\$ 17,553	\$ 29,065	\$ 39,977								
Legal, Code, Eng. Services	\$ 6,000	\$ -	\$ -	\$ 610	\$ 11,705								
IT, Audit & Assessor Services	\$ 40,350	\$ 8,859	\$ 15,108	\$ 16,679	\$ 21,853								
Village Office Building	\$ 24,097	\$ 726	\$ 4,032	\$ 6,601	\$ 9,224								
Insurance-Prop,W/C,Liab	\$ 42,077	\$ 7,178	\$ 7,178	\$ 26,321	\$ 26,321								
Other	\$ 3,200	\$ 3,024	\$ 3,024	\$ 3,024	\$ 3,024								
Public Safety:													
Police	\$ 374,659	\$ 29,663	\$ 55,507	\$ 80,816	\$ 109,077								
Fire	\$ 60,961	\$ 14,115	\$ 14,115	\$ 14,115	\$ 14,115								
Ambulance	\$ 86,428	\$ -	\$ 43,284	\$ 43,284	\$ 43,284								
Public Works													
Streets, Garage, Machinery	\$ 189,961	\$ 10,772	\$ 24,602	\$ 36,328	\$ 60,169								
Machinery OUTLAY	\$ 51,173	\$ 1,000	\$ 1,000	\$ 40,104	\$ 40,104								
Snow	\$ 46,371	\$ 5,001	\$ 11,803	\$ 18,895	\$ 20,400								
Street lights	\$ 25,000	\$ -	\$ 1,969	\$ 3,975	\$ 5,729								
Airport	\$ 6,597	\$ 224	\$ 632	\$ 987	\$ 1,121								
Trash/Recycling	\$ 139,519	\$ 517	\$ 517	\$ 1,033	\$ 33,222								
Riverside Cemetery	\$ 14,870	\$ 964	\$ 1,129	\$ 2,214	\$ 2,677								
Leisure & Rec													
Community Center	\$ 9,420	\$ 6	\$ 1,195	\$ 2,291	\$ 3,237								
Park	\$ 25,018	\$ 65	\$ 564	\$ 683	\$ 1,419								
Park OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 5,048								
Campground	\$ 101,320	\$ 1,614	\$ 4,434	\$ 7,377	\$ 12,057								
Events	\$ 13,227	\$ 454	\$ 519	\$ 952	\$ 1,192								
Fairgrounds	\$ 834	\$ -	\$ -	\$ 810	\$ 810								
Pool	\$ 54,316	\$ 291	\$ 355	\$ 392	\$ 737								
Other	\$ 8,300	\$ -	\$ -	\$ 26	\$ 467								
Debt Service	\$ 161,650	\$ 97	\$ 195	\$ 140,013	\$ 140,110								
Library operating transfer	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000								
Misc.	\$ 500	\$ -	\$ -	\$ -	\$ -								
TOTALS	\$ 1,660,452	\$ 149,354	\$ 264,670	\$ 532,273	\$ 668,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expected		\$ 149,354	\$ 264,673	\$ 525,798	\$ 668,481	\$ 764,221	\$ 963,692	\$ 1,069,349	\$ 1,148,618	\$ 1,316,994	\$ 1,461,681	\$ 1,529,234	\$ 1,660,452
YTD Expenditures Over (Under) expected		\$ -	\$ (3)	\$ 6,475	\$ (52)	\$ (764,221)	\$ (963,692)	\$ (1,069,349)	\$ (1,148,618)	\$ (1,316,994)	\$ (1,461,681)	\$ (1,529,234)	\$ (1,660,452)
Budget Over(Under) expected	\$ -	\$ (2,631)	\$ (2,934)	\$ (2,723)	\$ (19,816)	\$ (32,981)	\$ (153,702)	\$ (102,188)	\$ (140,515)	\$ (250,710)	\$ (303,519)	\$ 71,224	\$ -



4-color Process

Village of Grantsburg

316 South Brad Street
Grantsburg, WI 54840

May 12, 2025

Clerk/Treasurer Report

On this month's agenda is the presentation of the 2024 Audit Report by our Auditor, Brandon Wilger. Brandon has provided a summary report that he will be going through to help everyone better understand the financial position of the Village. I have also included the entire 2024 Audit Report.

Scott DeRocker is coming to discuss some of the trails on or near the Airport for UTV/ATV use. He will also discuss streets in the Village that are allowed access for UTV/ATV vehicles. I've included a map of the trails by the Airport and the current Village Ordinance governing All-Terrain Vehicles in the Village.

There are several street closure requests to close certain streets for specific events.

Correspondence is for your information. Meeting minutes from last month's meetings and any meeting held prior to today are included for your review. Please let us know if something is incorrect and requires changing.

Another item is the Wastewater Treatment Plant (WWTP) Improvement project bid award. We had 3 bidders with Market & Johnson submitting the lowest bid at \$5,435,026. This amount is quite a bit higher than the \$4,303,000 estimate from the Facilities Plan, Alternative 3. The Village has already been approved for a WDNR Clean Water Fund loan with \$2,100,000 principal forgiveness (grant). The loan will likely be a 30-year loan with an interest rate of around 2.3%. This project will require an increase in sewer rates.

As background, I've included the WWTP Facilities Plan, done by SEH engineers, explaining the history of the plant and showing the improvements needed along with several alternative projects. The Village chose Alternative 3. Work is scheduled to begin this year and be completed in 2026.

There are three appointments to the Plan Commission and one appointment to the Grantsburg Housing Authority Board of Commissioners. All individuals have agreed to be reappointed.

John is looking for approval to blacktop the entrance road and parking area at the campground. \$39,425 was included in the 2025 budget for this.

Jared would like to add some language to Village Ordinance 507 Vehicles, All-Terrain and Off-Road (included). We've included a draft with his suggested additions for your review and consideration.

I include a Budget to Actual report each month showing where we should be in revenues and expenditures based on the 2025 Budget as compared to the actual amounts received and spent. I also include a list of the licenses and permits issued since the last meeting and a cash report.

Library Director, Lynett Yoerg will present her Library report, Greg will report on the last Ambulance meeting he attended.

All the bills paid since the last meeting are listed along with some that will be paid after the meeting.

If you have any questions about the items listed on the agenda or on the documents in the packet, please don't hesitate to either stop at the Village Office, call the office or my cellphone at 715-222-6113.

Have a great weekend and see you Monday!

Sheila

3. Directors Report:

Programming:

April programming recap:

- Knitting group- 2
- Adult D & D- 69
- Tuesday book club-6
- Game Club- 35
- Chess Club- 64
- Wee Play- 119
- Storytime- 103
- Teen D & D-57.

May Programming:

- Game Club is on Monday nights from 4-5
- Chess Club is on Tuesday nights from 4-5
- Teen D & D is on Thursday nights from 4-530.
- Knitting group on Thursday evenings.
- Every Tuesday from 6-8 pm there is an Adult D & D group meeting.
- Wee Play and Storytime on Friday from 10:30-11:30

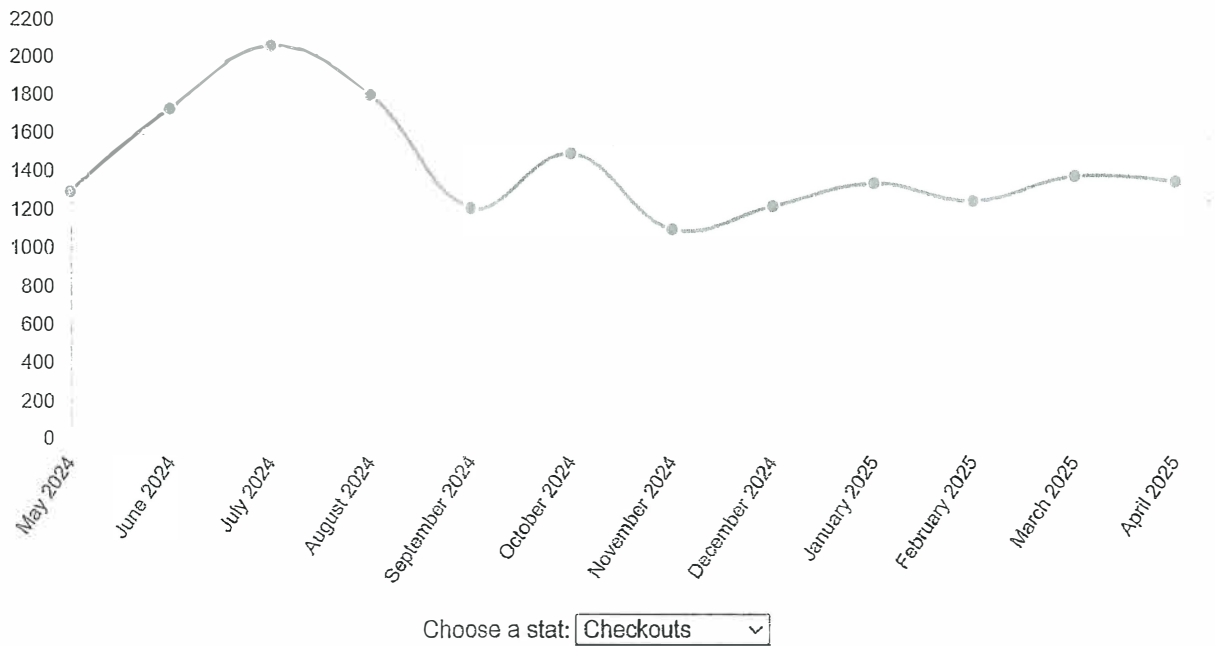
May Focus:

- Continue working on my continuing Ed.

Overdrive by Format

Adobe EPUB eBook	3
Kindle Book	71
OverDrive Listen	455
OverDrive Magazine	31
OverDrive Read	194
Pending (Audiobook)	10
Pending (eBook)	2

Past 12 Months - Checkouts



Checkouts by Act 150 Location

BUR *Grantsburg Village*	359
BUR Anderson Town	146
BUR Daniels Town	101
BUR Grantsburg Town	263
BUR Meenon Town	13
BUR Oakland Town	3
BUR Siren Town	20
BUR Siren Village	5
BUR Trade Lake Town	190
BUR Union Town	2
BUR West Marshland Town	58
BUR Wood River Town	114
ILL-Wisconsin	7

April 24th 2025 Ambulance Report

North Memorial Health reported there were 521 requests for services this past quarter (January 1st – March 31st). Actual Transports were 352. They maintained a 15 minute response time, on average for Emergency calls. The 1st quarter 2025 average response time was 10:58 minutes for Code 3 responses.

Busiest Hour is between 5:00-6:00 P.M. and the Quietest Hour was between 1:00-2:00 A.M. The busiest day of the Week was Thursday and slowest day of the Week was tied between Tuesday and Saturday. Falls was the number one and most common response at 19.35%, Sick People was the number two response at 8.60% and Breathing Problems was third at 8.06%.

The Village of Grantsburg had 36 Total responses in this quarter with 7 of them being Code 3. Average response time was at 10:43 minutes.

Average daily time on transfers was 5 hours 28 minutes for the first quarter

Just a reminder that there is no charge if no person is transported

Respectfully Submitted

Greg

North Memorial Health Ambulance Serving Burnett County, WI



Ambulance Quarterly Meeting

April 24th, 2025

7:00 pm

NORTH
MEMORIAL HEALTH



Agenda

- General Volume Review
- Response Times
- Activity by Township / Village

NMHA Burnett County

January 1st- March 31st, 2024⁵

Total Request for Service : 521 549 Q+1 24
(911- 414 and IFT- 107) 125

Actual Total Patients Transported: 352 407 Q+1 24
(911- 247 and IFT- 105) 127

Response Times

- Per Contract:
 - Maintain, on average, 15-minute response time to Emergency calls. Maximum of 30 Minutes
- 1st Quarter 2025 average response time:
10:58 Minutes for Code 3 responses
11:13 Q4 124

Interesting Statistics

- Busiest hour: Between 1700 - 1800
- Quietest hour: Between 0100 - 0200
- Busiest day of week: Thursday
- Slowest day of week: Tuesday / Saturday - Tied
- Most common 911 calls:
 - Falls: 19.35%
 - Sick Person: 8.60%
 - Breathing Problem: 8.06%

Standby and Transfer Statistics

- 19 Washburn County line Standby/ 911 calls
 - Q4= 12 WC Standby/ 911 calls
- 27 Burnett County Standby/ 911 calls performed by Washburn County
 - Q4= 7 BC Standby/ 911 performed by Washburn County
- Average daily time on transfers- ~ 5 hr 28 min
 - Q4 - ~ 6 hr 12 min

4:52 Q4 124

2024⁵ 1st Quarter

Response Times by Town / Villages

Town	# Code 2 Responses	# Code 3 Responses	Total Responses	Avg Rsp Time (Code 3)
Town of Anderson	6	3	9	7:07
Town of Blaine	4	1	5	24:34
Town of Daniels	5	2	7	15:50
Town of Grantsburg	9	5	14	14:42
Town of Jackson	15	11	26	13:41
Town of La Follette	8	9	17	15:25
Town of Lincoln	4	3	7	13:54
Town of Meenon	16	26	42	7:53
Town of Oakland	14	10	24	8:26
Town of Roosevelt	0	0	0	n/a
Town of Sand Lake	6	0	6	10:05
Town of Scott	11	6	17	10:12
Town of Siren	19	12	31	9:08
Town of Swiss	13	17	30	13:53
Town of Trade Lake	10	8	18	13:19
Town of Union	8	2	10	12:57
Town of Webb Lake	7	11	18	16:24
Town of West Marshland	6	5	11	14:10
Town of Wood River	0	7	7	7:29
Village of Grantsburg	31	12	43	10:43
Village of Siren	29	7	36	6:48
Village of Webster	25	11	36	4:44
TOTAL	246	168	414	11:06

Mutual Aid Requests (does not include Standbys)

City of Shell Lake	2	City of Spooner	4
Village of Luck	2	Town of Dewey	1
Town of Rusk	1	Town of Sarona	1

QUESTIONS ? ?

QUESTIONS ? ?