

**TOWN OF GRAND RAPIDS
ANNUAL TOWN MEETING
April 19, 2016 – 7:00 p.m.
Municipal Building, 2410 48th Street South
Wisconsin Rapids, WI 54494**

PROPOSED AGENDA

1. Approve minutes of Public Budget Hearing and Special Town Meeting of *November 18, 2015*
2. Review of 2015 Financial Statement.
3. Reports by:
 - Kristine Ginter, Treasurer
 - Donald Bohn, Fire Chief
 - Mel Pedersen, Chief of Police
 - Patty Lumby, Building/Zoning
 - Patty Lumby, Plan Commission
 - Bill Clendenning, Chairman Recycling & Solid Waste Committee
 - Judge Dave Grace, Municipal Court
 - Gil Layton, Board of Appeals
 - Gil Layton, Sanitation District
4. Set compensation for all elective Town officers in office in April 2018 under Wis. Stats. 60.32.
5. Transact business authorized under sec. 60.10 Wis. Stats.

Lisa Dotter-Guyant
Town Clerk

TOWN OF GRAND RAPIDS PUBLIC HEARINGS

November 18, 2015

Meeting Place: Grand Rapids Municipal Building, 2410 48th Street South, Wisconsin Rapids, WI
Present: Chairman Arne Nystrom; Supervisors Bill Clendenning, Patty Lumby, Kathy Alft, Dan Paulsen; Clerk Lisa Dotter-Guyant; Deputy Clerk Judy McLellan; and Treasurer Kris Ginter.

Notices of the meeting were legally posted at The Store in Kellner, the Grand Rapids Garage, and the Grand Rapids Municipal Building; and sent to Daily Tribune, River Cities Community Access, and Wisconsin Rapids City Times.

1. **Call to Order by Chairman Arne Nystrom.** Chairman Arne Nystrom called the meeting to order at 7:00 p.m.
2. **Proposed budget is presented to electors by Chairman Nystrom and Town Board.** Deputy Clerk McLellan explained that only residents who are eligible to vote in regular elections may cast a vote during the Special Town meeting (which will follow the Public Budget Hearing). She asked if anyone in the audience was not eligible to be a registered voter of the Town. Eight people in the audience indicated they were not residents of Grand Rapids and therefore ineligible to vote.
3. **Electors may speak on the proposed budget by addressing the Chairman.** A resident asked why there was such a difference in the Miscellaneous Revenue. Deputy Clerk McLellan explained that this was due to the sale of the fire truck, squad cars, and a plow. A resident inquired about the Revenue from fire service for local contracts. Chairman Nystrom explained this revenue is due to the Town's contracts to supply fire service to Grant and Saratoga. A resident asked why wages for the Police Department were increasing. Chairman Nystrom explained this is due to the addition of a $\frac{3}{4}$ time Investigator position.
4. **Following public input, the Town Board shall make a motion to adjourn.** *Motion* (Lumby/Alft) to adjourn. *Motion carried.*

The public hearing was closed at 7:08 p.m.

Minutes subject to approval at Annual Town Meeting.

Respectfully submitted and approved,

this _____ day of _____, 2015

Lisa Dotter-Guyant, Town Clerk

**TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN**

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2015



INDEPENDENT AUDITORS' REPORT

To the Town Board of Supervisors
Town of Grand Rapids
Wood County, Wisconsin

Report on the Financial Statements

We have audited the accompanying cash basis financial statements of the governmental activities, the major fund, and the remaining fund information of the Town of Grand Rapids, Wisconsin ("the Town") as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note A; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the major fund, and the remaining fund information of the Town as of December 31, 2015, and the respective changes in cash basis financial position and the budgetary comparison for the General Fund thereof for the year then ended in accordance with the cash basis of accounting described in Note A.



TOWN OF GRAND RAPIDS, WISCONSIN
December 31, 2015

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Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Emphasis of Matter

As discussed in Note A.5.d, the Town implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*. Our opinions are not modified with respect to this matter.

Other Matters

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions on pages 21 and 22 be presented to supplement the basic financial statements. Such information, although not 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 response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2016, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



Certified Public Accountants
Wausau, Wisconsin
March 21, 2016

TOWN OF GRAND RAPIDS, WISCONSIN
WOOD COUNTY, WISCONSIN
Statement of Net Position - Cash Basis
December 31, 2015

	Governmental Activities
	2015
ASSETS	
Cash and cash equivalents	\$ 5,115,606
LIABILITIES	
Accrued payroll liabilities	1,695
Due to other governments	3,746,712
Total Liabilities	3,748,407
DEFERRED INFLOWS OF RESOURCES	
Property taxes	609,710
NET POSITION	
Unrestricted	\$ 757,489

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

TOWN OF GRAND RAPIDS, WISCONSIN
WOOD COUNTY, WISCONSIN
Statement of Activities - Cash Basis
For the Year Ended December 31, 2015

Functions/Programs	Cash Disbursements	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Position 2015
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
General government	\$ 486,204	\$ 33,669	\$ -	\$ (452,535)
Public safety	1,306,618	233,199	27,329	(1,046,090)
Public works	1,035,154	423,614	238,477	(373,063)
Culture and recreation	2,340	-	-	(2,340)
Health and human services	15,225	4,369	-	(10,856)
Conservation and development	10,944	3,480	-	(7,464)
Principal and interest on debt	213,803	-	-	(213,803)
Total Governmental Activities	\$ 3,070,288	\$ 698,331	\$ 265,806	(2,106,151)

General receipts:	
Property taxes	1,355,679
Other taxes	25,365
Federal and state aids not restricted to specific functions	243,860
Interest and investment earnings	3,789
Proceeds from sale of equipment	50,517
Miscellaneous	56,850
Total general revenues	1,736,060
Change in net position	(370,091)
Net position - January 1	1,127,580
Net position - December 31	\$ 757,489

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

**TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN**

Statement of Assets, Deferred Inflows of Resources, Liabilities and Fund Balances -
Governmental Funds
December 31, 2015

Total Governmental Funds		
	Non-major	
General Town	Fire Department Donations	2015

ASSETS

Cash and investments

\$ 5,063,357	\$ 52,249	\$ 5,115,606
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**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES**

Liabilities

Accrued payroll liabilities

\$ 1,695	\$ -	\$ 1,695
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Due to other governments

3,746,712	-	3,746,712
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Total Liabilities

3,748,407	-	3,748,407
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Deferred Inflows of Resources

Property taxes

609,710	-	609,710
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Fund Balances

Assigned for

Crime prevention

718	-	718
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Fire department donated funds

-	52,249	52,249
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Capital purchases

82,349	-	82,349
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Fire equipment

2,637	-	2,637
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Contingencies

10,470	-	10,470
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Subsequent year's budget

203,885	-	203,885
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Unassigned

405,182	-	405,182
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Total Fund Balances

705,240	52,249	757,489
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**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE**

\$ 5,063,357	\$ 52,249	\$ 5,115,606
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The notes to the basic financial statements are an integral part of this statement.

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances -
Governmental Funds
For the Year Ended December 31, 2015

	Total Governmental Funds		
	General Town	Non-major Fire Department Donations	2015
Revenues			
Taxes	\$ 1,381,044	\$ -	\$ 1,381,044
Intergovernmental	490,586	21,685	512,271
Licenses and permits	49,032	-	49,032
Fines and forfeits	53,193	-	53,193
Public charges for services	429,305	-	429,305
Intergovernmental charges for services	155,560	8,636	164,196
Donations	-	50,310	50,310
Miscellaneous	60,820	26	60,846
Total Revenues	<u>2,619,540</u>	<u>80,657</u>	<u>2,700,197</u>
Expenditures			
Current			
General government	452,997	-	452,997
Public safety	877,480	79,632	957,112
Public works	1,033,430	-	1,033,430
Culture and recreation	2,340	-	2,340
Health and human services	15,225	-	15,225
Conservation and development	10,944	-	10,944
Debt service			
Principal	186,655	-	186,655
Interest and fiscal charges	27,148	-	27,148
Capital outlay	384,437	-	384,437
Total Expenditures	<u>2,990,656</u>	<u>79,632</u>	<u>3,070,288</u>
Net Change in Fund Balance	(371,116)	1,025	(370,091)
Fund Balances - January 1	<u>1,076,356</u>	<u>51,224</u>	<u>1,127,580</u>
Fund Balances - December 31	<u>\$ 705,240</u>	<u>\$ 52,249</u>	<u>\$ 757,489</u>

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

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN

Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balance -
Budget and Actual - General Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,372,768	\$ 1,372,768	\$ 1,381,044	\$ 8,276
Intergovernmental	517,439	517,439	490,586	(26,853)
Licenses and permits	38,755	38,755	49,032	10,277
Fines and forfeits	40,100	40,100	53,193	13,093
Public charges for services	425,050	425,050	429,305	4,255
Intergovernmental charges for services	164,434	164,434	155,560	(8,874)
Miscellaneous	55,500	55,500	60,820	5,320
Total Revenues	2,614,046	2,614,046	2,619,540	5,494
Expenditures				
Current				
General government	414,658	414,658	452,997	(38,339)
Public safety	966,242	967,242	877,480	89,762
Public works	1,146,154	1,146,154	1,033,430	112,724
Culture and recreation	3,000	3,000	2,340	660
Health and human services	15,225	15,225	15,225	-
Conservation and development	13,878	13,878	10,944	2,934
Debt service				
Principal	151,771	151,771	186,655	(34,884)
Interest and fiscal charges	62,222	62,222	27,148	35,074
Capital outlay	386,896	386,896	384,437	2,459
Total Expenditures	3,160,046	3,161,046	2,990,656	170,390
Net Change in Fund Balance	(546,000)	(547,000)	(371,116)	175,884
Fund Balance - January 1	1,076,356	1,076,356	1,076,356	-
Fund Balance - December 31	\$ 530,356	\$ 529,356	\$ 705,240	\$ 175,884

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

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Town of Grand Rapids, Wood County, Wisconsin ("the Town"), have been prepared on a cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Under this basis of accounting assets, liabilities, deferred outflows/inflows of resources, net position/fund equity, revenues, and expenditures/expenses are recognized when they result from cash transactions. A provision for depreciation is not included in the government-wide statements. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Town are described below:

1. Reporting Entity

The Town of Grand Rapids is a municipal corporation governed by an elected five member board. In accordance with GAAP, the basic financial statements are required to include the Town (the primary government) and any separate component units that have a significant operational or financial relationship with the Town. The Town has not identified any component units that are required to be included in the basic financial statements in accordance with standards established by GASB Statement No. 61.

2. Joint Venture

Alexander Field, South Wood County Airport, is a joint venture between the Town of Grand Rapids, City of Wisconsin Rapids, and the Village of Port Edwards. The Board consists of representatives of each municipality. Operating subsidies are based on the ratio of equalized value.

3. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. *Governmental activities* are primarily supported by taxes and intergovernmental revenues. The Town reports no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program cash receipts. *Cash disbursements* are those that are clearly identifiable with a specific function or segment. *Program cash receipts* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program receipts are reported instead as *general receipts*.

Separate financial statements are provided for governmental funds. Governmental funds include the general fund. The Town has no proprietary funds. The major individual governmental fund is reported as a separate column in the fund financial statements.

The Town reports the following major governmental fund:

GENERAL FUND

This is the Town's main operating fund. It accounts for all financial resources of the town.

4. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by its measurement focus. The governmental fund financial statements of the Town are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included in the financial statements. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The cash basis of accounting is used by the governmental funds. This basis recognizes assets, liabilities, deferred outflows/inflows of resources fund balance, revenues, and expenditures when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. In addition, long-term debt payable in future years is not recorded. Additional information on outstanding long-term debt is shown in Note C.3.

Amounts reported as *program cash receipts* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general receipts* rather than as program cash receipts. Likewise, general receipts include all taxes. Tax collections for 2016 received prior to year-end are reported as deferred inflows of resources on the Statement of Net Position - Cash Basis.

5. Assets, Liabilities, Deferred Outflows/Inflows, and Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

b. Advance Tax Collections

The Town collects property taxes for itself along with other taxing entities, as described in Note C.2. Under the cash basis of accounting, collections received on behalf of other taxing entities during December are reported by the Town as a liability and are distributed in January. The Town's portion of advance tax collections are reported as a deferred inflow of resources to be recognized as revenue in 2016.

c. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of assets, liabilities and fund balances will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of assets, liabilities and fund balances will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town has one type of item that qualifies for reporting in this category, advance tax collections. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied.

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Pensions

The Town adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, which revised and established new financial reporting requirements for governments that provide their employees with pension benefits. Under the cash basis of accounting, the Town continues to recognize pension costs when funded rather than as employment services are provided; however, pension disclosures under the new standards are included in Note C.4 and as required supplementary information.

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense for disclosure, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by 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.

e. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- Committed fund balance - Amounts that are constrained for specific purposes by action of the Board. These constraints can only be removed or changed by the Board using the same action that was used to create them.
- Assigned fund balance - Amounts that are constrained for specific purposes by action of Town management. The Town Board has not authorized an employee to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The Town has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENT-WIDE STATEMENTS

Equity is classified as net position and displayed in two components:

- Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is not classified as restricted.

NOTE B - STEWARDSHIP AND COMPLIANCE

Budgets and Budgetary Accounting

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

1. Prior to November 15, the Town Board reviews a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. A public hearing is held to obtain taxpayer comments. Following the public hearing, the proposed budget, including authorized additions and deletions, is legally enacted by Town Board action.
2. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the governmental funds.
4. Expenditures may not exceed appropriations by major functional classifications. Amendments to the budget during the year can only be made by the Town Board.
5. Encumbrance accounting is not used by the Town to record commitments related to unperformed contracts for goods or services.

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2015.

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

The Town maintains various cash and investment accounts. Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Town's cash and investments totaled \$5,115,606 on December 31, 2015 as summarized below:

Petty cash funds	\$ 2,710
Deposits with financial institutions	791,553
Investments	
Repurchase agreements	4,321,343
	\$ 5,115,606

Deposits of the Town are subject to various risks. Presented below is a discussion of the Town's deposits and the related risks.

Deposits with Financial Institutions

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2015, none of the Town's deposits with financial institutions were in excess of federal and state depository insurance limits.

On December 31, 2015, the Town held repurchase agreement investments of \$4,321,343 of which the underlying securities are held by the investment's counterparty, not in the name of the Town.

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Concentration of Credit Risk

The investment policy of the Town contains no limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total Town investments are as follows:

Issuer	Investment Type	Reported Amount	Percent of Total Investments
Wood Trust Bank	Repurchase agreements	\$ 4,321,343	100%

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Town's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Repurchase Agreements	\$ 4,321,343	\$ 4,321,343	\$ -	\$ -	\$ -

2. Property Taxes

Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Town.

The Town bills and collects its own property taxes and also levies and collects taxes for the Wisconsin Rapids School District, Wood County, Mid-State Technical College and the State of Wisconsin.

3. Long-term Obligations

The following is a summary of changes in long-term obligations of the Town for the year ended December 31, 2015:

	Outstanding 1/1/2015	Issued	Retired	Outstanding 12/31/2015	Due Within One Year
General Obligation Debt					
Notes	\$ 146,000	\$ -	\$ 34,884	\$ 111,116	\$ 35,932
State Trust Fund	684,620	-	151,771	532,849	160,388
Total General Obligation Debt	\$ 830,620	\$ -	\$ 186,655	\$ 643,965	\$ 196,320

Total interest paid during the year on long-term debt totaled \$27,148.

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Notes

\$146,000 issued 11/5/2014 due in annual installments of \$35,932 to \$38,153 through 2018; interest at 2.99% \$ 111,116

State Trust Fund Loans

\$500,000 issued 9/30/2013 due in annual installments of \$124,768 to \$131,112 plus interest starting 3/15/2015 through 3/15/2018; interest 2.5% 383,795

\$184,620 issued 5/20/2014 due in annual installments of \$35,618 to \$38,935 through 2019; interest at 3% 149,054

Total State Trust Fund Loans 532,849

Total Outstanding General Obligation Debt \$ 643,965

Annual principal and interest maturities of the outstanding general obligation debt of \$643,965 are detailed below:

Year Ended December 31	Principal	Interest	Total
2016	\$ 196,320	\$ 17,483	\$ 213,803
2017	201,645	12,158	213,803
2018	207,066	6,737	213,803
2019	38,934	4,446	43,380
Total	\$ 643,965	\$ 40,824	\$ 684,789

Legal Margin for New Debt

The Town's legal margin for creation of additional general obligation debt on December 31, 2015 was \$22,993,965 as follows:

Equalized valuation of the Town	\$ 472,758,600
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	23,637,930
Total outstanding general obligation debt applicable to debt limitation	643,965
Legal Margin for New Debt	\$ 22,993,965

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

4. Pension Plan

a. Plan Description

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

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.

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

b. 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
2005	2.6%	7%
2006	0.8%	3%
2007	3.0%	10%
2008	6.6%	0%
2009	(2.1)%	(42)%
2010	(1.3)%	22%
2011	(1.2)%	11%
2012	(7.0)%	(7)%
2013	(9.6)%	9%
2014	4.7%	25%

c. Contributions

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

During the reporting period, the WRS recognized \$61,991 in contributions from the Town.

Contribution rates as of December 31, 2015 are:

Employee Category	Employee	Employer
General (including teachers)	6.8%	6.8%
Executives & Elected Officials	7.7%	7.7%
Protective with Social Security	6.8%	9.5%
Protective without Social Security	6.8%	13.1%

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

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

At December 31, 2015, the Town's proportionate share of the net pension asset totaled \$148,147. The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net pension asset was based on the Town's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the Town's proportion was 0.00603136%, which was an increase of 0.00007968% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the Town recognized pension expense of \$57,982.

At December 31, 2015, the Town's deferred outflows of resources and deferred inflows of resources related to pensions totaled \$153,357 and \$66, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 21,477	\$ -
Net differences between projected and actual earnings on pension plan investments	71,740	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	66
Employer contributions subsequent to the measurement date	60,140	-
Total	\$ 153,357	\$ 66

The deferred outflows and inflows listed above are not recorded on the Town's financial statements due to the Town's financial statements being prepared on a cash basis of accounting.

\$60,140 reported as deferred outflows related to pension resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31	Deferred Outflow of Resources	Deferred Inflows of Resources
2015	\$ 21,252	\$ 15
2016	21,252	15
2017	21,252	15
2018	21,252	15
2019	8,209	6

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

e. Actuarial Assumption

The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2013
Measurement Date of Net Pension Asset:	December 31, 2014
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.8%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% 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 2012 using experience from 2009 – 2011. The total pension liability for December 31, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 actuarial valuation.

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

Asset Class	Long-Term Real Rate of Return	Target Allocation
US Equities	5.3%	21%
International Equities	5.7%	23%
Fixed Income	1.7%	36%
Inflation Sensitive Assets	2.3%	20%
Real Estate	4.2%	7%
Private Equity/Debt	6.9%	7%
Multi-Asset	3.9%	6%
Cash	0.9%	-20%

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Single Discount Rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% 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 long-term expected 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 Town's proportionate share of the net pension asset to changes in the discount rate. The following presents the Town's proportionate share of the net pension asset calculated using the discount rate of 7.20 percent, as well as what the Town's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.2%)	Current Discount Rate (7.2%)	1% Increase to Discount Rate (8.2%)
Town's proportionate share of the net pension asset (liability)	\$ (417,947)	\$ 148,147	\$ 595,225

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://legis.wisconsin.gov/lab/> and reference report number 15-11.

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION

1. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Town completes an annual review of its insurance coverage to ensure adequate coverage.

2. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2015 and 2016 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the Town's January 1 equalized value as a result of net new construction. The actual limit for the Town for the 2015 budget was 0.85%. The actual limit for the Town for the 2016 budget was 0.67%. Debt service for debt authorized after July 1, 2005 is exempt from the tax 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.

3. Contingencies

From time to time, the Town is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

4. Upcoming Accounting Pronouncements

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*. Statement No. 72 requires measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and acceptable valuation techniques. This Statement also requires disclosures about the impact of fair value measurements on a government's financial position. GASB Statement No. 72 is required to be adopted for years beginning after June 15, 2015. The Town is currently evaluating the impact this standard will have on the financial statements when adopted.

Legal Margin for New Debt

The Town's legal margin for creation of additional general obligation debt on December 31, 2015 was \$22,993,965 as follows:

Equalized valuation of the Town	\$472,758,600
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	<hr/> \$23,637,930
Total outstanding general obligation debt applicable to debt limitation	<hr/> \$643,965
Legal Margin of New Debt	<hr/> \$22,993,965

Fund Balances December 31, 2015

Designated for

Crime Prevention	\$ 718.00
Capital Purchases	\$ 82,349.00
Fire Equipment	\$ 2,637.00
Contingencies	\$ 10,470.00

Total \$ 96,174.00

Submitted by: Lisa Dotter-Guyant, Clerk

TREASURER'S 2015 ANNUAL REPORT

Cash on Hand Dec. 31, 2015

WoodTrust Checking Account	\$	105,441.83
WoodTrust Repo Account	\$	322,261.40
River Cities Money Market	\$	313,464.86
Outstanding checks	\$	<u>35,503.35</u>
Fund Balance	\$	776,671.44
Tax collections	\$	<u>4,354,981.88</u>
Total cash on Hand	\$	5,131,653.32

INTEREST INCOME & INVESTMENTS

WoodTrust Bank (federally secured investments)	\$	1,162.86
River Cities Bank (money market paying 0.50%)	\$	1,563.09
Other interest (delinq PP, G&R collected by County)	\$	<u>1,063.21</u>
Total interest	\$	3,789.16

Loans:

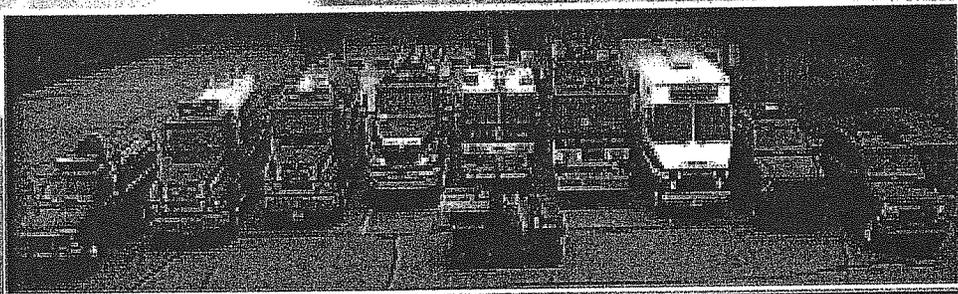
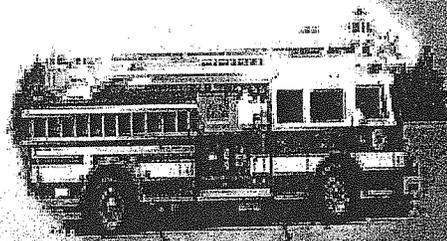
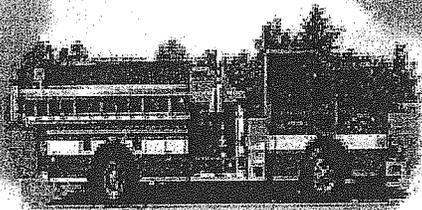
Squad and Ladder truck	\$	75,183.95	Maturity: 11/5/2018
Grader	\$	113,435.55	3/15/2019
Townline Rd	\$	259,026.31	3/18/2018
Total Debt Dec. 31, 2015	\$	447,645.81	

New debt for 2016:

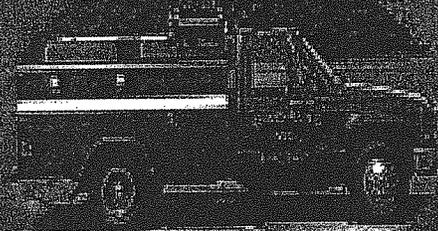
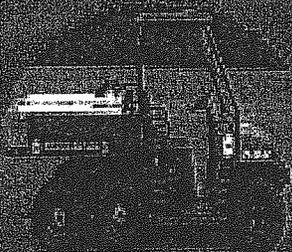
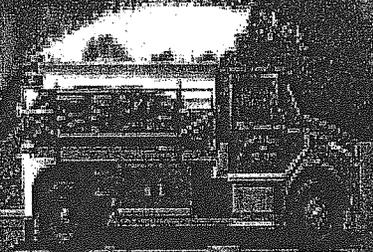
Plow truck and Squad	\$	198,000.00	2/1/2020
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Total Debt	\$	645,645.81
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Submitted by Kris Ginter



**GRAND RAPIDS
FIRE DEPT.
ANNUAL REPORT
2015**





GRAND RAPIDS FIRE DEPARTMENT

2410 48th Street South
Wisconsin Rapids, WI 54494
Phone: 715-424-1815
Fax: 715-424-0688

Date:4/19/16

The Grand Rapids Fire Department is currently staffed with 52 firefighters and 7 first responders. We also have 15 honorary members who help out with various duties around the fire station.

For the year 2015, we were called upon 111 times for a variety of fire calls. 53 calls were in the Town of Grand Rapids, 15 calls in the Town of Grant, and 24 calls in the Town of Saratoga. We were also called upon 19 times to provide mutual aid to surrounding municipalities.

We have been working very hard over the last four years to attract and retain members on the fire department. This is a never ending task to educate the public about the need to continue the long standing tradition of volunteer or paid on call fire service in Wisconsin. The State of Wisconsin is served by 80% volunteer or paid on call departments, that save the taxpayers of the area, millions of dollars annually, compared to fulltime staffed departments.

The department, like most of the area is aging. The number of young people that reside in our town, and choose to serve their community on the fire department is diminishing annually. If the trend of reduced numbers of town residents serving continues, we will be forced to find personnel from outlying municipalities, which will increase our response times. We will again begin the task of recruiting residents, and always look forward to suggestions of how to get more people involved.

Over the last year, we have been part of a county wide project to replace our fire safety trailer. I am happy to announce that the trailer has arrived, and we will be debuting it at the Children's Fest, On April 23rd at Lincoln High School. This has been a very large undertaking by the Wood County Fire Chiefs Association, and many fire departments throughout Wood County. The funding for this has mostly come from corporate sponsors and fundraisers. This tool will be used to teach adults and children about fire prevention and safety. If this trailer helps prevent even one person know how to survive a fire, or better yet, Prevent a fire from happening, it will be money well spent.

Don Bohn
Fire Chief

2015 Fire Calls

Incident #	Date	Time	Township	Trucks Used	Man Power	Hours	Type of Call
1	12/23/2014	0913	Grand Rapids	4	10	0.75	MVA
2	12/23/2014	1324	Plover	3	10	1	MVA
3	12/23/2014	1831	Grant	2	17	0.25	MVA
4	1/1/2015	0621	Grant	2	22	0.5	MVA
5	1/2/2015	1151	Grand Rapids	2	6	1	CO
6	1/4/2015	1434	Grant	4	22	0.75	Vehicle
7	1/10/2015	0207	Grand Rapids	4	10	0.75	CO
8	1/12/2015	0955	Plover	3	13	3.5	Structure
9	1/12/2015	1137	Grand Rapids	5	14	1	Rescue
10	1/12/2015	1250	Grand Rapids	1	1	0.25	Controlled Burn
11	1/13/2015	0606	Grand Rapids	3	14	0.75	Investigation
12	1/15/2015	1425	Grand Rapids	1	4	0.5	Alarm
13	1/17/2015	1737	Grand Rapids	1	7	0.25	Alarm
14	2/3/2015	0928	Biron	1	4	0.5	CO
15	2/3/2015	1705	Grand Rapids	7	29	2	Structure
16	2/3/2015	1922	Grand Rapids	4	22	0.5	MVA
17	2/4/2015	0954	Grand Rapids	2	8	1	MVA
18	2/11/2015	1525	Saratoga	1	10	0.5	Structure
19	2/13/2015	2224	Grand Rapids	4	15	1	MVA
20	2/14/2015	0726	Grand Rapids	3	9	0.5	CO
21	2/19/2015	1046	Biron	4	12	1	Structure
22	2/23/2015	1405	Wis. Rapids	0	14	1	Structure
23	2/24/2015	1100	Grand Rapids	1	1	0.75	CO
24	2/24/2015	1430	Grand Rapids	3	14	0.75	MVA
25	2/24/2015	1601	Grand Rapids	3	20	0.75	MVA
26	2/28/2015	1340	Biron	1	6	0.5	Structure
27	3/1/2015	1255	Grant	6	18	2.75	MVA
28	3/7/2015	1810	Grant	5	23	1	MVA
29	3/7/2015	0008	Grand Rapids	3	12	0.75	CO
30	3/17/2015	1856	Plover	4	12	2	Structure
31	3/19/2015	1432	Grant	7	16	2	Wildland
32	3/21/2015	2001	Saratoga	1	16	0.5	Controlled Burn
33	3/23/2015	1714	Grand Rapids	4	23	1	MVA
34	3/24/2015	0114	Saratoga	7	19	4.5	Structure
35	3/28/2015	1515	Grant	7	26	2.75	Wildland
36	3/29/2015	1703	Grand Rapids	5	28	1	MVA
37	4/1/2015	1338	Nekoosa	1	11	0.5	Wildland
38	4/10/2015	1445	Grand Rapids	1	1	0.5	CO
39	4/12/2015	0234	Grant	4	17	1	Gas Leak
40	4/13/2015	1702	Wis. Rapids	6	26	4	Wildland
41	4/17/2015	1156	Grant	7	21	1.5	Wildland
42	4/17/2015	1445	Wis. Rapids	4	18	0.25	Structure
43	4/18/2015	0253	Wis. Rapids	0	14	2	Structure
44	4/16/2015	1939	Grand Rapids	2	16	0.25	Controlled Burn
45	4/18/2015	2022	Saratoga	1	17	1	Controlled Burn
46	4/20/2015	0021	Wis. Rapids	3	23	2	Structure
47	4/22/2015	1644	Grant	3	15	1.25	MVA
48	4/28/2015	2120	Grand Rapids	5	20	0.75	Gas Leak
49	4/29/2015	1336	Grand Rapids	1	10	0.5	Alarm
50	4/30/2015	2133	Grand Rapids	3	22	1	Rescue
51	5/1/2015	2030	Grand Rapids	1	22	0.5	Investigation
52	5/3/2015	2247	Grand Rapids	2	18	0.5	Power Line

2015 Fire Calls

Incident #	Date	Time	Township	Trucks Used	Man Power	Hours	Type of Call
53	5/9/2015	2004	Grant	2	13	1	Landing Zone
54	5/17/2015	1745	Grand Rapids	4	22	0.5	Alarm
55	5/21/2015	0936	Saratoga	4	15	3	Wildland
56	5/21/2015	1837	Wis. Rapids	0	13	1	Standby
57	5/22/2015	1443	Grand Rapids	1	16	0.5	Wildland
58	5/29/2015	0221	Grand Rapids	4	18	1	MVA
59	5/30/2015	2200	Saratoga	1	10	1	Structure
60	6/1/2015	1503	Grand Rapids	3	11	1	Wildland
61	6/3/2015	1915	Grand Rapids	5	19	1.25	Wildland
62	6/9/2015	0339	Grand Rapids	5	14	1.5	Power Line
63	6/10/2015	2326	Grand Rapids	3	12	0.5	Alarm
64	6/22/2015	2030	Saratoga	3	30	1.5	Structure
65	7/3/2015	0741	Wis. Rapids	3	21	1	Standby
66	7/4/2015	1027	Wis. Rapids	3	9	1	Standby
67	7/4/2015	2328	Grand Rapids	4	20	1.5	Structure
68	7/5/2015	1430	Saratoga	5	18	1.5	Wildland
69	7/13/2015	0246	Grand Rapids	2	13	1.25	Power Line
70	7/15/2015	2308	Saratoga	4	16	0.5	MVA
71	7/16/2015	0004	Saratoga	2	16	0.75	Structure
72	7/17/2015	1019	Saratoga	2	9	1	CO
73	7/20/2015	1133	Grand Rapids	3	11	0.5	Rescue
74	7/22/2015	1613	Saratoga	4	11	0.75	MVA
75	7/22/2015	2215	Grand Rapids	3	20	0.75	Gas Leak
76	7/25/2015	0714	Saratoga	3	15	1.5	Gas Leak
77	7/26/2015	1221	Grand Rapids	3	10	1	Vehecal
78	7/29/2015	1307	Grand Rapids	5	14	2	Vehecal
79	8/1/2015	1758	Grand Rapids	4	17	0.5	MVA
80	8/5/2015	1145	Saratoga	1	11	0.25	MVA
81	8/8/2015	1423	Saratoga	1	14	0.5	Controlled Burn
82	8/27/2015	2141	Grand Rapids	1	10	0.5	MVA
83	9/2/2015	0748	Grand Rapids	2	14	0.75	MVA
84	9/10/2015	1240	Grand Rapids	2	8	1	Gas Leak
85	9/12/2015	2251	Wis. Rapids	3	15	2	Structure
86	9/17/2015	1824	Grand Rapids	1	14	0.5	Vehecal
87	9/19/2015	1330	Grand Rapids	1	1	4	Oil Spill
88	9/20/2015	1921	Grant	3	22	0.5	Vehecal
89	9/29/2015	1400	Grand Rapids	4	17	0.75	MVA
90	9/30/2015	1434	Saratoga	2	9	0.5	Rescue
91	10/12/2015	1419	Saratoga	4	15	1	Structure
92	10/17/2015	1730	Saratoga	6	22	1	Wildland
93	10/22/2015	1705	Grand Rapids	1	1	0.25	MVA
94	10/25/2015	1330	Grant	5	19	1.5	MVA
95	10/26/2015	0625	Biron	2	10	0.75	Alarm
96	10/27/2015	0606	Rudolph	4	15	3.5	Structure
97	10/30/2015	1513	Saratoga	2	12	0.5	Alarm
98	11/12/2015	2141	Saratoga	6	24	1	MVA
99	11/13/2015	1050	Grand Rapids	1	10	0.5	CO
100	11/17/2015	1642	Grant	5	23	1.75	MVA
101	11/25/2015	0742	Grand Rapids	3	18	0.75	MVA
102	11/25/2015	1539	Grand Rapids	4	19	1	Controlled Burn
103	11/30/2015	0737	Saratoga	3	20	0.75	MVA
104	12/9/2015	0748	Saratoga	3	10	2	MVA
105	12/12/2015	0001	Grant	8	25	1	Structure
106	12/15/2015	1652	Biron	3	26	0.75	Structure
107	12/17/2015	1823	Grand Rapids	1	1	0.25	MVA

2015 Fire Calls

]

Incident #	Date	Time	Township	Trucks Used	Man Power	Hours	Type of Call
108	12/21/2015	1639	Grand Rapids	4	13	1	CO
109	12/27/2015	1821	Saratoga	7	24	1.5	Structure
110	12/28/2015	1655	Grand Rapids	1	22	1	MVA
111	12/28/2015	1808	Saratoga	3	20	1	Controlled Burn
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GRAND RAPIDS POLICE DEPARTMENT

2410 48th Street South
Wisconsin Rapids, WI 54494-7799
Phone: (715) 424-1821
Fax: (715) 424-0688
Email: m.pedersen@grandrapidswi.org

Melvin K. Pedersen
Chief of Police



April 19, 2016

Mr. Arne Nystrom - Town Chairman
Mrs. Kathy Alft - Town Supervisor
Mr. Bill Clendenning - Town Supervisor
Mrs. Patty Lumby - Town Supervisor
Mr. Dan Paulsen - Town Supervisor

To the Town Board and the Citizens of Grand Rapids:

The Department remains busy serving and protecting the citizens of Grand Rapids. For 2015, the Grand Rapids Police Department handled 4,423 calls for service, compared to 4,538 calls for service during 2014, a 2% decrease in calls. Attached you will find the breakdown of the calls.

Personnel on the Grand Rapids Police Department remained relatively stable over the last year. One new part-time officer was added in 2015; Officer DeAun Adamczak. Officer Adamczak replaced one part-time officer that left the Grand Rapids Police Department. We look forward to serving and working with all the residents of the Town of Grand Rapids, especially the Town Board and fellow employees of the Town of Grand Rapids.

The Grand Rapids Auxiliary Police continues to be an invaluable asset to our local community. The Auxiliary Officers work hard to remain self funded and no cost to the tax payers. The Auxiliary is a volunteer organization that helps out at various special events in and around town. They are trained for specific tasks at these special events which greatly enhance the effectiveness of the Grand Rapids Police Department and acts as a force multiplier at the event. For calendar year 2015, the Grand Rapids Auxiliary Police worked a total of 19 events for 613.5 volunteer hours. These volunteer hours saved the town over \$12,000.00 when compared to a full time officer's rate of pay. Please take a minute to thank these individuals for their hard work and time they donate to your community. I would also like to add that the Grand Rapids Auxiliary is always looking for and recruiting highly motivated individuals to join this dedicated group. If you know of someone that is interested in joining the Grand Rapids Auxiliary please have them stop by or call the Grand Rapids Police Department for more details and pick up an application.

GRAND RAPIDS POLICE DEPARTMENT

2410 48th Street South
Wisconsin Rapids, WI 54494-7799
Phone: (715) 424-1821
Fax: (715) 424-0688
Email: m.pedersen@grandrapidswi.org

Melvin K. Pedersen
Chief of Police



A new squad car was added to our fleet, a 2015 Ford Explorer Police Interceptor replacing the 2003 GMC Yukon. At the end of calendar year 2015, we had 5 squad cars in the department fleet; 2010 Dodge Charger with about 95,000 miles; 2011 Chevy Tahoe with 87,833 miles; 2013 Dodge Charger with 36,350 miles; 2014 Dodge Charger with 37,777 miles and 2015 Ford Explorer with 13,505 miles.

Officers met the state mandated training requirements for 2015. Training remains a priority for the department in 2015 to provide the best service for the residents of the Town of Grand Rapids.

On behalf of all the officers and staff of the Grand Rapids Police Department, we are proud to serve this community now and into the future. I welcome any questions or concerns you may have about the Police Department and look forward to serving you in 2016.

Chief of Police
Melvin K. Pedersen

Full Time Officers

Sgt. David Drinkwine
Officer Tammy Kubisiak
Officer Justus Arendt
Officer Jeremy Anderson

Part Time Officers

Mike Bessette
Mike Wiberg
Seth Thome
DeAun Adamczak
Cody Conover
Steve Spath
Don Voit
Frank Blader
Robert Krummel

Administration

Jewell Ninneman
Peggy Doughty

Respectfully,

Melvin K. Pedersen
Chief of Police

CFS Count by Agency & Activity

01/01/2014 12:00:00AM to 12/31/2014 11:59:59PM

GRPD	5
10-29 Person Check	10
Abandoned Vehicle	11
Alarms-include Varda	30
All Other	202
Ambulance Call	157
Animal Complaint	189
Assist Citizen	75
Assist Motorist	88
Assist Other Agency	316
Attempt To Locate	13
Battery/assault	7
Break	1
Burglary	10
Civil Matter	22
COMPUTER CRIMES	12
Court	35
Criminal Damage	49
Death/suicide	1
Disturbances	151
Domestic Problem	12
Drugs-sale/mnfc/poss	8
Escort	32
Escort-funeral	7
Fire Call	39
Follow Up	380
Injured/dead Animal	3
Liquor/Tobacco Viol	1
Lost & Found	29
LOST OR FOUND ANIM/	31
Mental/alcohol Prob	11
Missing Person	30
Motor Vehicle Theft	1
Off Road Veh Complnt	1
Paper Service	26
Property Protection	107
Prowler-susp Sbj/veh	60
REPO DOCUMENTAT	4
Robbery	1
Search Warrant	1
Sexual Offense	8
Sexual Offenses-juve	1
Special Detail	128
Squad Service	18
STATUS CHECK	127
Telephone Abuse	57
Theft	93
Traffic Acc	117
Traffic Acc Deer/Tag	57
Traffic Acc-hit&run	9
Traffic Acc-pi	4
Traffic Cmplnt/parkg	346
Traffic Direction	4
Traffic Inquiry	35
Traffic Stop	1,119
Training	20
Trespassing	4

CFS Count by Agency & Activity

01/01/2014 12:00:00AM to 12/31/2014 11:59:59PM

Utility Problems	25
Vin Checks/veh Insp	1
WALKING THE BEAT	7
Warrant Pick-up	67
Welfare Check	123
GRPD	4,538
	4,538

CFS Count by Agency & Activity

01/01/2015 12:00:00AM to 12/31/2015 11:59:59PM

GRPD	8
10-29 Person Check	11
Abandoned Vehicle	3
Alarms-include Varda	29
All Other	173
Ambulance Call	141
Animal Complaint	170
Assist Citizen	104
Assist Motorist	77
Assist Other Agency	342
Attempt To Locate	6
Battery/assault	6
Burglary	16
Civil Matter	26
COMPUTER CRIMES	11
Court	42
Criminal Damage	38
Death/suicide	1
Deer Tag Record	1
Disturbances	156
Domestic Problem	10
Drugs-sale/mnfc/poss	6
Escort	52
Escort-funeral	8
Fire Call	32
FOLLOW UP	488
Liquor/Tobacco Viol	2
Lost & Found	29
LOST OR FOUND ANIM/	35
Mental/alcohol Prob	9
Missing Person	23
Motor Vehicle Theft	3
Off Road Veh Complnt	2
Paper Service	11
Property Protection	124
Prowler-susp Sbj/veh	62
RANGE	1
REPO DOCUMENTAT	5
Search Warrant	2
Sexual Offense	8
Sexual Offenses-juve	3
Special Detail	123
Squad Service	10
Telephone Abuse	27
Theft	82
Traffic Acc	83
Traffic Acc Deer/Tag	56
Traffic Acc-hit&run	2
Traffic Acc-pi	5
Traffic Cmplnt/parkg	298
Traffic Direction	3
Traffic Inquiry	25
Traffic Stop	204
Training	24
Trespassing	8
Utility Problems	13
Vin Checks/veh Insp	1

CFS Count by Agency & Activity

01/01/2015 12:00:00AM to 12/31/2015 11:59:59PM

Warrant Pick-up	53
Weapons-all Types	3
Welfare Check	127
GRPD	4,423
	4,423

Town of Grand Rapids, WI BUILDING AND ZONING DEPARTMENT ANNUAL REPORT 2015

The mission of the Building and Zoning Department is to enforce building and zoning codes to protect the life and safety and enhance the quality of life for the citizens of Grand Rapids.

These goals are accomplished through enforcement of construction, electrical, plumbing and HVAC codes for residential buildings. Department staff receives applications for permits, review plans to ensure compliance with applicable codes and local ordinances, issue permits for construction and perform inspections to ensure work is performed in compliance with applicable code provisions and local zoning ordinances.

Enforcement of the Town Zoning Codes is also a function of the department. Applications for permits are reviewed for compliance with provisions of the zoning of all districts in the town to verify the desired use and occupancy is allowable within the district. Staff also performs investigations and responds to complaints to ensure activities, other than construction, are not in violation of the zoning codes. The department also enforces other town ordinances.

In February, 2015, the Town's Zoning Administrator and Building Inspector, Larry Gilles resigned. With this resignation, it presented an opportunity to rethink the structure of the Zoning Administrator and Building Inspector position. Because of a slower economy, the need for a Building Inspector working exclusively for the Town was not deemed necessary. The Town decided to contract services with Dale Bates, Badgerland Homeland Consultants, as the Town's Building Inspector. In turn, the Town was faced with filling the position of Zoning Administrator. We are very fortunate to have a well versed Administrative staff having many years of experience and knowledge regarding the Zoning Administrator duties and responsibilities. The Town Board was pleased that Peggy Doughty, having 15 years of experience working as Administrative Assistant, accepted the role of Zoning Administrator in addition to her current duties.

The Town purchased and implemented new computer software, (MYGOV), which has the history commencing 2014. This will enable the Building and Zoning Department to pull valuable statistical information as demonstrated in the charts below.

In 2015, the Town of Grand Rapids issued permits for Commercial Projects:

- 2 permits for Commercial Buildings. Carpet City office addition and MSTC Diesel Shop
- 1 HVAC permit MSTC
- 1 Electric Bud's Corner Mart

**Town of Grand Rapids, WI
BUILDING AND ZONING DEPARTMENT
ANNUAL REPORT 2015**

Permits Issued for Residential Property

	2013	2014	2015
Additions/Remodels	24	22	31
Ag Buildings	0	0	2
Detached garages	12	17	18
Sheds	12	16	30
Decks	9	11	11
Driveway	46	32	34
Electrical	44	18	25
Fence	15	8	21
HVAC	47	36	17
Moving Permit (garage)	0	0	1
Plumbing	10	5	2
Pool	3	1	3
Raze Building	5	4	1
Sign permit non-lit	1	0	3

Below, is a three year history reflecting the New Home Building permits and value added.

	2013	2014	2015
New Homes	9	15	9
Average Cost of New Home	\$214,029	\$271,076	\$153,333
Statement of Assessment	\$464,615,700	\$465,474,200	\$467,906,200
Valued added by permitted projects from previous year	\$4,744,266	\$4,474,111	\$2,432,000
Total Number of Permits Issued	199	230	242
Total Permit Fee Revenue	\$17,900	\$17,995	\$15,370

As you can see by the chart above, the total number of permits issued for 2015 was 242. The total permit fee revenue was \$15,370. And the approximate total value added by permitted projects was \$2,432,000.

Respectfully submitted,
Peggy Doughty – Zoning Administrator
Dale Bates – Building Inspector

**TOWN OF GRAND RAPIDS
PLAN COMMISSION
ANNUAL REPORT
2015**

Justin Conner.....Appointed Chair 5/2016
Tom Arnold.....Vice-Chair 5/2017
Peggy Doughty..... Zoning Administrator
and Secretary effective 3/2015
Larry Gilles.....Secretary ended 2/2015

Jeff BrewbakerMember to 5/2018
Jason Grueneberg.....Member to 5/2018
Brian PiesikMember to 5/2018
Tom Heiser.....Member to 5/2017
Patty Lumby.....Member to 5/2016
Rodney Dorski.....Member ended 5/2015

The Town of Grand Rapids Plan Commission is comprised of seven residents appointed to serve on the board for three year terms. The appointed officer's position, (Chairman and Vice-Chair) are for only one year appointments, which can be re-appointed by the Town Chairman and confirmed by the Town Board. This board is available to meet on the second and fourth Monday of each month at 6:00 p.m. located at the Town of Grand Rapids Municipal Building, 2410 48th Street South, Wisconsin Rapids, WI, 54494.

The Plan Commission was created to consider rezoning requests, conditional uses, ordinance violations, text and map amendments, and land divisions, consistency between the comprehensive plan and the zoning ordinance and the official map and various other planning, zoning and building related issues.

The 2015 Commission Chair is Justin Conner and Vice Chair is Tom Arnold. They were appointed by the Town Board Chair and confirmed by the Town Board Supervisors. The seven (7) Plan Commission members are identified at the beginning of this report, along with their terms. Plan member's terms expire at different year intervals. At the beginning of 2015, the Plan Commission Secretary, Zoning Administrator and Building Inspector, Larry Gilles resigned. Appointed to the Secretary and Zoning Administrator is Peggy Doughty.

In 2015, ten meetings were held to review and make recommendations to the Town Board. The following items were presented to the Plan Commission. Below is a chart with a four year history.

Description	2012	2013	2014	2015
Dog Exemption Requests	4	4	5	7
Land Use Permits Requests	5	7	8	6
Conditional Use Permit Appl.	5	4	3	1
Certified Survey Map Reviews	1	5	4	0
Rezoning of Property Requests	4	1	3	2
Subdivision Plat review (Preliminary)	0	0	1	1
Advisory	1	0	0	0

2013 ANNEXED LAND			2014 ANNEXED LAND		
PARCEL #	07-00846B	2.44	PARCEL #	07-00902C	0.46
	07-00820	0.94		07-00313	16.85
	07-00851	1.07		07-00302/07-302A	1.48
				07-00275A	0.78
				07-00160	1.158
	TOTAL 2013	4.45		TOTAL 2014	20.728

No land was annexed for the year 2015; however, Water Works and Lighting purchased Parcel 07-0737A (64.97 acres) for future expansion.

Please visit our website: www.townofgrandrapids.org, which contains valuable up to date information regarding zoning, town ordinances and building codes. Also available are electronic forms for permit requests.

Respectfully Submitted,
Peggy Doughty – Plan Commission Secretary
And Zoning Administrator



**TOWN OF GRAND RAPIDS
2015 ANNUAL REPORT
RECYCLING & SOLID WASTE COMMITTEE**

The Committee members appointed in 2015 by Town Chairman Arne Nystrom, were Supervisor Bill Clendenning, Supervisor Patty Lumby and Town resident, Carol Davis. Six (6) committee meetings were held during the report year. The Town of Grand Rapids Board approved a contract December 9, 2014 with Advance Disposal, The Town agreed to a three (3) year contract for residential waste and recyclable material collection commencing January 1, 2015. The contract is available to review on the Town's website www.townofgrandrapids.org.

In 2015 the contractor, Advanced Disposal, invoiced the Town \$399,288. Each of the 3048 residential units paid \$131.00 per year for curbside pickup of recyclables and solid waste. In 2016, the fee will remain unchanged.

Complaints: "The contractor shall receive and respond to all complaints regarding services provided under the contract. Any complaints received by the Town will be directed to the Contractor's office. Should a complaint go unresolved for longer than two (2) days, the Town will have a right to demand an explanation or resolution to its satisfaction."

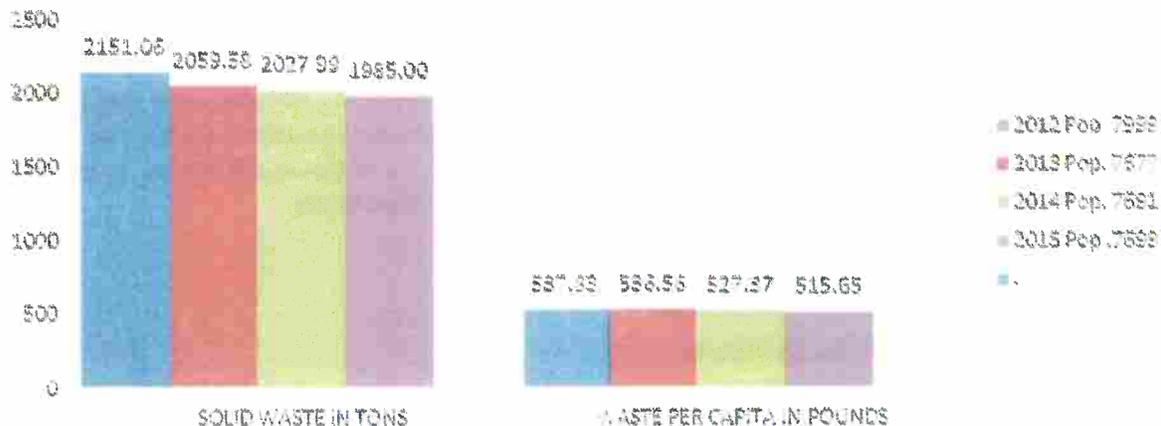
Holidays: "The following holidays will be observed by the contractor: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. Collection of waste and recyclables will be one day later during the week of a holiday for all collection days falling on or after the holiday."

In 2015, two (2) Choose to Re-Use events were held at the Town garage. These successful event kept hundreds of items out of the local landfill. Recycled items included, household appliances, clothing, furniture, lawnmowers, bicycles and more. Oil, tires, and batteries were also collected. Our 2016 Choose to Re-Use events will run concurrently with the Town of Grant on May 21st and September 17th.

Clean Green Action Group received a 2015 Recycling Excellence Award for Innovation from the Wisconsin Department of National Resources for "Choose to Re-Use" Program. This Program is a great example of municipalities and towns sharing an idea for the good of all residents. The DNR recognizes this as a valuable program and an innovative approach to recycling.

We would like to thank local businesses, the Grand Rapids Police Auxiliary, Public Crew and the Volunteer Fire Department for their contributions.

SOLID WASTE

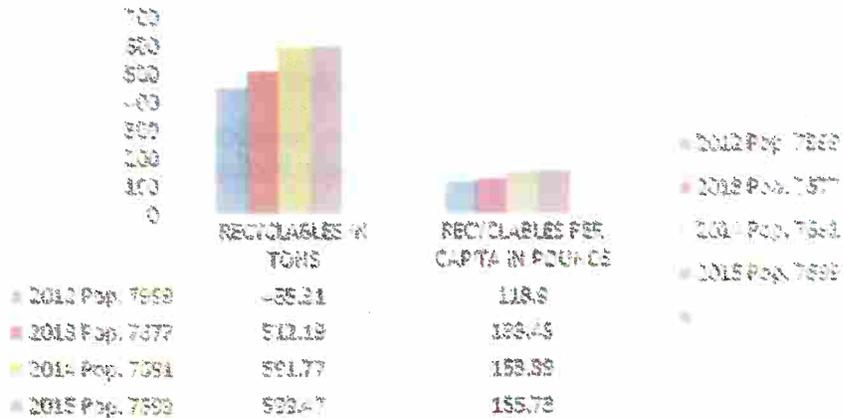


It costs the tax payers money per ton to recycle than to dispose of solid waste. Please keep recycling.

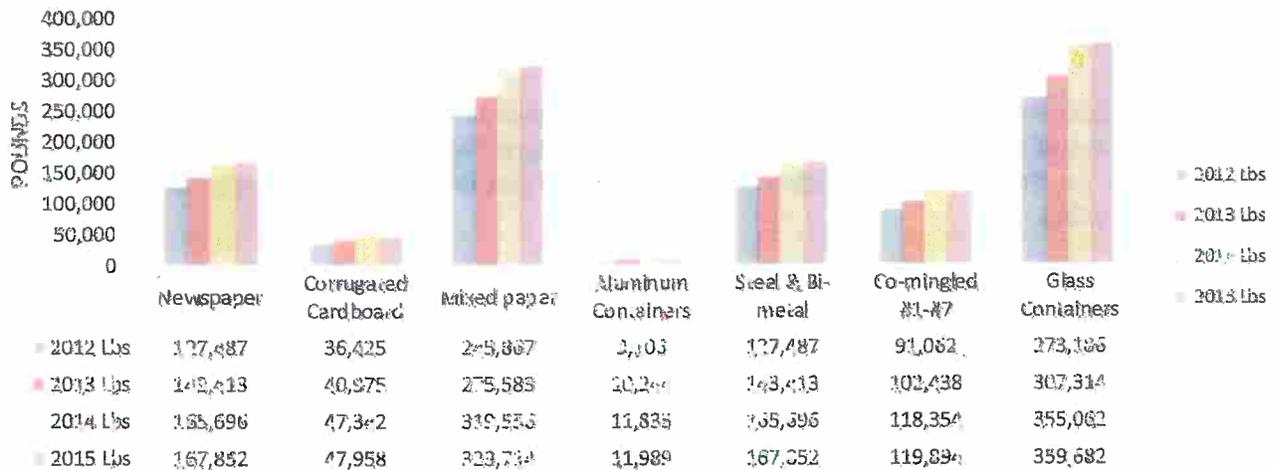


**TOWN OF GRAND RAPIDS
2015 ANNUAL REPORT
RECYCLING & SOLID WASTE COMMITTEE**

RECYCLABLES



RECYCLABLES



2016 a goal of the committee is to apply for grant funding through DNR (Recycling Consolidation Grant 2017) Recycling Committee members have been communicating with State and local agencies to collaborate Choose to Re-Use efforts with the work of Clean Green Action. Members of the Grand Rapids Town Board and the Recycling & Solid Waste Committee continue to participate with Clean Green Action.

For additional information, visit these sites

<https://www.youtube.com/watch?v=CPVZxJG6760>

<https://www.youtube.com/watch?v=81D0740GvA>

<https://www.facebook.com/cleangreenwr>

https://issuu.com/carolreavis/docs/choose_to_reuse_booklet_final

Respectfully submitted by:
The Recycling & Solid Waste Committee and Town Resident Members
April 19, 2016



Grand Rapids/Saratoga Municipal Court
2410 48th Street South
Wisconsin Rapids, WI 54494
(715) 424-1830

April 13, 2016

Board Members
Towns of Grand Rapids and Saratoga

Another year has passed and the Court continues to provide assistance to the boards and law enforcement to contribute to the rankings, which although specify Grand Rapids, I believe can equally apply to Saratoga, as communities enjoying peaceful, well managed and secure residential environments. You all can take pride in this not insignificant achievement.

My congratulations to those who recently where chosen by the electorate to oversee the affairs of the communities, may you continue the successes of the preceding boards. I extend my appreciation to my clerks and the members of law enforcement and the town attorneys that ease performance of my tasks.

Thank you for your ongoing support and the opportunity to play this important role in our communities.

Attached please find the most recent compilation of the court's financial efforts.

David Grace,
Municipal Judge

Honorable David L. Grace



Grand Rapids/Saratoga Municipal Court
2410 48th Street South
Wisconsin Rapids, WI 54494
(715) 424-1830

2015 ANNUAL REPORT

Total number of adult citations issued (traffic & municipal)	698
Of the 698, number of Underage Drinking	7
Total number of juvenile citations	22
Total number of adult citations issued for Saratoga	28
Gross Collections	\$ 92,267.89
Court's portion after payments to State and County	\$ 52,612.19
Of that, Saratoga's portion	\$ 2,562.00
Total amount paid through Tax Intercept	\$ 3,207.17
Total issued bond amounts since June 1, 2005	\$ 919,407.43
Total outstanding since June 1, 2005	\$ 109,054.13

Honorable David L. Grace

Grand Rapids Sanitary District #1
TOWN OF GRAND RAPIDS
ANNUAL TOWN MEETING
April 19, 2016 – 7:00 p.m.

No meetings were held during 201~~6~~⁵

Balance in accounts as of 3-21 2016 \$29025.13

Kris Ginter will be replacing Janice Zaeger as treasurer due to health issues

Submitted by: Gil Layton, Chairman

	<u>April 2014</u>		April 2015		April 2016		April 2017	
	Approved Nov. 2012		Approved April 2013		Approved April 2014		Approved April 2015	
	<u>Salary</u>	<u>Per Diems</u>	<u>Salary</u>	<u>Per Diems</u>	<u>Salary</u>	<u>Per Diems</u>	<u>Salary</u>	<u>Per Diems</u>
Chairman	\$ 300.00	\$ 60.00	\$ 300.00	\$ 60.00	\$ 300.00	\$ 60.00	\$ 300.00	\$ 60.00
Supervisors	\$ 140.00	\$ 55.00	\$ 140.00	\$ 55.00	\$ 140.00	\$ 55.00	\$ 140.00	\$ 55.00