

**TOWN OF GRAND RAPIDS
ANNUAL TOWN MEETING
April 18, 2017 – 6:00 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 15, 2016*.
2. Review of 2016 Financial Statement.
3. Reports by:
 - 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 2019 under Wis. Stats. 60.32.
5. Transact business authorized under sec. 60.10 Wis. Stats.

Lisa Dotter
Town Clerk

TOWN OF GRAND RAPIDS PUBLIC HEARINGS

November 15, 2016

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; 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.** Chairman Nystrom 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). There were no members of the audience that 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.** Resident Ron Hett asked why garbage collection is not listed under Special Assessments. Chairman Nystrom explained that garbage and recycling are considered special charges, rather than assessments. Resident Shirley Klapperich asked why the Police Department budget is continually increasing, when in years past a referendum was voted against having a full-time Police Department. Supervisor Alft explained the referendum had not asked whether residents wanted a full-time Police Department, that the Department was already full-time and had pertained to expanding the Department to include 3 full-time Officers instead.
4. **Following public input, the Town Board shall make a motion to adjourn.** *Motion* (Paulsen/Alft) to adjourn. *Motion carried.*

The public hearing was closed at 7:14 p.m.

Minutes subject to approval at Annual Town Meeting.

Respectfully submitted and approved,

this _____ day of _____, 2017

Lisa Dotter, Town Clerk

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

**ANNUAL FINANCIAL STATEMENTS WITH
ACCOUNTANT'S REVIEW REPORT**

DECEMBER 31, 2016

TOWN OF GRAND RAPIDS, WISCONSIN

December 31, 2016

Table of Contents

	<u>Page No.</u>
INDEPENDENT ACCOUNTANTS' REVIEW REPORT	1 - 2
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position - Cash Basis	3
Statement of Activities - Cash Basis	4
Fund Financial Statements	
Statement of Assets, Deferred Inflows of Resources, Liabilities and Fund Balances - Governmental Funds	5
Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances - Governmental Funds	6
Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balance - Budget and Actual - General Fund	7
Notes to Basic Financial Statements	8 - 20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Proportionate Share of Net Assets - Wisconsin Retirement System	21
Schedule of Contributions - Wisconsin Retirement System	21
Notes to Required Supplementary Information	21

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

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

We have reviewed the accompanying cash basis financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Grand Rapids, Wisconsin (the "Town") as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting as described in Note A.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions on page 21 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. The information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

Schorck SC

Certified Public Accountants
Wausau, Wisconsin
March 20, 2017

BASIC FINANCIAL STATEMENTS

TOWN OF GRAND RAPIDS, WISCONSIN
WOOD COUNTY, WISCONSIN
 Statement of Net Position - Cash Basis
 December 31, 2016
 "See Independent Accountants' Review Report"

	Governmental Activities 2016
ASSETS	
Cash and cash equivalents	\$ 5,611,329
LIABILITIES	
Accrued payroll liabilities	6,794
Due to other governments	4,183,900
Total Liabilities	4,190,694
DEFERRED INFLOWS OF RESOURCES	
Property taxes collected for subsequent year	681,980
NET POSITION	
Unrestricted	\$ 738,655

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, 2016
"See Independent Accountants' Review Report"

Functions/Programs	Cash Disbursements	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	2016
Governmental Activities				
General government	\$ 430,102	\$ 34,005	\$ -	\$ (396,097)
Public safety	1,038,367	240,826	29,392	(768,149)
Public works	1,148,553	427,330	221,929	(499,294)
Culture and recreation	2,240	-	-	(2,240)
Health and human services	10,000	569	-	(9,431)
Conservation and development	11,731	9,383	-	(2,348)
Principal and interest on debt	213,803	-	-	(213,803)
Total Governmental Activities	\$ 2,854,796	\$ 712,113	\$ 251,321	(1,891,362)

General receipts:	
Property taxes	1,357,294
Other taxes	19,723
Federal and state aids not restricted to specific functions	243,189
Interest and investment earnings	4,089
Proceeds of long-term debt	198,000
Proceeds from sale of equipment	11,954
Miscellaneous	38,279
Total general revenues	1,872,528
Change in net position	(18,834)
Net position - January 1	757,489
Net position - December 31	<u>\$ 738,655</u>

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, 2016

"See Independent Accountants' Review Report"

Total Governmental Funds		
	Non-major	
General Town	Fire Department Donations	2016

ASSETS

Cash and investments

\$ 5,542,639	\$ 68,690	\$ 5,611,329
--------------	-----------	--------------

**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES**

Liabilities

Accrued payroll liabilities

\$ 6,794	\$ -	\$ 6,794
----------	------	----------

Due to other governments

4,183,900	-	4,183,900
-----------	---	-----------

Total Liabilities

4,190,694	-	4,190,694
-----------	---	-----------

Deferred Inflows of Resources

Property taxes collected for subsequent year

681,980	-	681,980
---------	---	---------

Fund Balances

Assigned for

Crime prevention

283	-	283
-----	---	-----

Fire department donated funds

-	68,690	68,690
---	--------	--------

Capital purchases

82,349	-	82,349
--------	---	--------

Fire equipment

2,637	-	2,637
-------	---	-------

Contingencies

10,470	-	10,470
--------	---	--------

Subsequent year's budget

206,824	-	206,824
---------	---	---------

Unassigned

367,402	-	367,402
---------	---	---------

Total Fund Balances

669,965	68,690	738,655
---------	--------	---------

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE**

\$ 5,542,639	\$ 68,690	\$ 5,611,329
--------------	-----------	--------------

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, 2016
"See Independent Accountants' Review Report"

	Total Governmental Funds		
	General Town	Non-major Fire Department Donations	2016
Revenues			
Taxes	\$ 1,377,017	\$ -	\$ 1,377,017
Intergovernmental	474,691	22,157	496,848
Licenses and permits	54,236	-	54,236
Fines and forfeits	57,392	-	57,392
Public charges for services	432,989	-	432,989
Intergovernmental charges for services	155,927	9,231	165,158
Donations	-	32,435	32,435
Miscellaneous	20,331	1,556	21,887
Total Revenues	<u>2,572,583</u>	<u>65,379</u>	<u>2,637,962</u>
Expenditures			
Current			
General government	430,102	-	430,102
Public safety	944,706	48,938	993,644
Public works	987,311	-	987,311
Culture and recreation	2,240	-	2,240
Health and human services	10,000	-	10,000
Conservation and development	11,731	-	11,731
Debt service			
Principal	196,320	-	196,320
Interest and fiscal charges	17,483	-	17,483
Capital outlay	205,965	-	205,965
Total Expenditures	<u>2,805,858</u>	<u>48,938</u>	<u>2,854,796</u>
Excess of Revenues Over (Under) Expenditures	<u>(233,275)</u>	<u>16,441</u>	<u>(216,834)</u>
Other Financing Sources			
Long-term debt issued	198,000	-	198,000
Net Change in Fund Balance	<u>(35,275)</u>	<u>16,441</u>	<u>(18,834)</u>
Fund Balances - January 1	<u>705,240</u>	<u>52,249</u>	<u>757,489</u>
Fund Balances - December 31	<u>\$ 669,965</u>	<u>\$ 68,690</u>	<u>\$ 738,655</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, 2016
"See Independent Accountants' Review Report"

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,373,434	\$ 1,373,434	\$ 1,377,017	\$ 3,583
Intergovernmental	497,125	497,125	474,691	(22,434)
Licenses and permits	46,995	46,995	54,236	7,241
Fines and forfeits	46,100	46,100	57,392	11,292
Public charges for services	427,350	427,350	432,989	5,639
Intergovernmental charges for services	164,334	164,334	155,927	(8,407)
Miscellaneous	3,000	3,000	20,331	17,331
Total Revenues	2,558,338	2,558,338	2,572,583	14,245
Expenditures				
Current				
General government	432,828	432,828	430,102	2,726
Public safety	991,639	992,074	944,706	47,368
Public works	1,084,326	1,084,326	987,311	97,015
Culture and recreation	3,000	3,000	2,240	760
Health and human services	10,000	10,000	10,000	-
Conservation and development	12,649	12,649	11,731	918
Debt service				
Principal	196,320	196,320	196,320	-
Interest and fiscal charges	17,483	17,483	17,483	-
Capital outlay	13,978	211,220	205,965	5,255
Total Expenditures	2,762,223	2,959,900	2,805,858	154,042
Excess of Revenues Under Expenditures	(203,885)	(401,562)	(233,275)	168,287
Other Financing Sources				
Long-term debt issued	-	197,242	198,000	758
Net Change in Fund Balance	(203,885)	(204,320)	(35,275)	169,045
Fund Balance - January 1	1,076,356	1,076,356	705,240	(371,116)
Fund Balance - December 31	\$ 872,471	\$ 872,036	\$ 669,965	\$ (202,071)

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, 2016

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, 2016

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 price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

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 2017.

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, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Pensions

For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, 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.

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.

**TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN**
Notes to Basic Financial Statements
December 31, 2016

NOTE B - STEWARDSHIP AND COMPLIANCE

Budgets and Budgetary Accounting

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

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, 2016.

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 \$5,611,329 on December 31, 2016 as summarized below:

	\$ 2,210
Petty cash funds	943,032
Deposits with financial institutions	
Investments	4,666,087
Repurchase agreements	<u>\$ 5,611,329</u>

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

**TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN**
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Fair Value Measurements

The Town implemented GASB Statement No. 72, *Fair Value Measurement and Application*, for the year ending December 31, 2016. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following fair value measurements as of December 31, 2016:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
Repurchase agreements	\$4,666,087	\$ -	\$ -

Custodial Credit Risk

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

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

As of December 31, 2016, none of the Town's deposits with financial institutions were in excess of federal and state depository insurance limits.

On December 31, 2016, the Town held repurchase agreement investments of \$4,666,087 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, 2016

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	\$ 4,666,087	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	\$ 4,666,087	\$ 4,666,087	\$ -	\$ -	\$ -

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, 2016:

	Outstanding 1/1/2016	Issued	Retired	Outstanding 12/31/2016	Due Within One Year
General Obligation Debt					
Notes	\$ 111,116	\$ 198,000	\$ 35,932	\$ 273,184	\$ 84,475
State Trust Fund	532,849	-	160,388	372,461	164,614
Total General Obligation Debt	\$ 643,965	\$ 198,000	\$ 196,320	\$ 645,645	\$ 249,089

Total interest paid during the year on long-term debt totaled \$17,483.

**TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN**
Notes to Basic Financial Statements
December 31, 2016

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%	\$ 75,184
\$198,000 issued 2/1/2016 due in annual installments of \$47,444 through 2020; interest at 2.78%	<u>198,000</u>
Total Notes	<u><u>273,184</u></u>

State Trust Fund Loans

\$500,000 issued 9/30/2013 due in annual installments of \$124,768 to \$131,112 plus interest through 2018; interest 2.5%	259,029
\$184,620 issued 5/20/2014 due in annual installments of \$35,618 to \$38,935 through 2019; interest at 3%	<u>113,432</u>
Total State Trust Fund Loans	<u><u>372,461</u></u>

Total Outstanding General Obligation Debt	<u><u>\$ 645,645</u></u>
--	--------------------------

Annual principal and interest maturities of the outstanding general obligation debt of \$645,645 are detailed below:

Year Ended December 31	Principal	Interest	Total
2017	\$ 249,089	\$ 17,754	\$ 266,843
2018	255,863	10,980	266,843
2019	89,107	7,314	96,421
2020	51,586	1,454	53,040
Total	<u><u>\$ 645,645</u></u>	<u><u>\$ 37,502</u></u>	<u><u>\$ 683,147</u></u>

Legal Margin for New Debt

The Town's legal margin for creation of additional general obligation debt on December 31, 2016 was \$23,198,450 as follows:

Equalized valuation of the Town	\$ 476,881,900
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	23,844,095
Total outstanding general obligation debt applicable to debt limitation	<u>645,645</u>
Legal Margin for New Debt	<u><u>\$ 23,198,450</u></u>

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

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, 2016

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
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
2015	2.9	2

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 \$57,982 in contributions from the Town.

Contribution rates as of December 31, 2016 are:

Employee Category	Employee	Employer
General (including teachers)	6.6%	6.6%
Executives & Elected Officials	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

**TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN**
Notes to Basic Financial Statements
December 31, 2016

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, 2016, the Town's proportionate share of the net pension liability totaled \$98,214. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014 rolled forward to December 31, 2015. 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 liability was based on the Town's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2015, the Town's proportion was 0.00604404% which was an increase of 0.00001268% from its proportion measured as of December 31, 2014. Because the Town's basic financial statements are prepared on the cash basis of accounting, the net pension liability is not reported as a liability in the Town's financial statements.

For the year ended December 31, 2016, the Town recognized 2016 employer contributions of \$57,982 as expenditures in its financial statements under the modified cash basis of accounting while the Town's proportionate share of pension expense was \$59,763. The 2016 employer contributions of \$57,982 represent Town contributions subsequent to the measurement date and will be recognized in the determination of the Town's net pension liability for the year ended December 31, 2017.

At December 31, 2016, the Town's deferred outflows of resources and deferred inflows of resources related to pensions totaled \$416,891 and \$207,509, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 206,691
Net differences between projected and actual earnings on pension plan investments	348,176	-
Changes of assumptions	68,715	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	818
Total	\$ 416,891	\$ 207,509

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.

**TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN**
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

e. Actuarial Assumption

The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2014
Measurement Date of Net Pension Liability	December 31, 2015
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
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, 2015 is based upon a roll-forward of the liability calculated from the December 31, 2014 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:

	Current Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund Asset Class</u>				
U.S. Equities	27%	23%	7.6%	4.7%
International Equities	24.5%	22%	8.5%	5.6%
Fixed Income	27.5%	37%	4.4%	1.6%
Inflation Sensitive Assets	10%	20%	4.2%	1.4%
Real Estate	7%	7%	6.5%	3.6%
Private Equity/Debt	7%	7%	9.4%	6.5%
Multi-Asset	4%	4%	6.7%	3.8%
Total Core Fund	107%	120%	7.4%	4.5%
<u>Variable Fund Asset Class</u>				
U.S. Equities	70%	70%	7.6%	4.7%
International Equities	30%	30%	8.5%	5.6%
Total Variable Fund	100%	100%	7.9%	5.0%

**TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN**
Notes to Basic Financial Statements
December 31, 2016

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 3.57%. 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 liability (asset) to changes in the discount rate. The following presents the Town's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the Town's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 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 liability (asset)	\$ 688,878	\$ 98,214	\$ (363,104)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

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 2016 and 2017 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 2016 budget was 0.67%. The actual limit for the Town for the 2017 budget was 0.58%. 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.

TOWN OF GRAND RAPIDS
WOOD COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE D - OTHER INFORMATION (Continued)

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.

TOWN OF GRAND RAPIDS, WISCONSIN
Wood County, Wisconsin
Schedule of Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System
Last 10 Fiscal Years

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/15	0.00603136%	\$ (148,147)	\$ 715,305	20.71%	102.74%
12/31/16	0.00604404%	98,214	699,139	14.05%	98.20%

Schedule of Contributions
Wisconsin Retirement System
Last 10 Fiscal Years

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 61,991	\$ 61,991	\$ -	\$ 715,305	8.67%
12/31/16	57,982	57,982	-	699,139	8.29%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the prior fiscal year. The Town is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Legal Margin for New Debt

The Town's legal margin for creation of additional general obligation debt on December 31, 2016 was \$22,993,965 as follows:

Equalized valuation of the Town	\$476,881,900
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	<u>\$23,844,095</u>
Total outstanding general obligation debt applicable to debt limitation	<u>\$645,645</u>
Legal Margin of New Debt	\$24,489,740

Fund Balances December 31, 2016

Designated for

Crime Prevention	\$ 283.00
Capital Purchases	\$ 82,349.00
Fire Equipment	\$ 2,637.00
Contingencies	\$ 10,470.00

Total \$ 95,739.00

Submitted by: Lisa Dotter, Clerk

TREASURER'S 2016 ANNUAL REPORT

Cash on Hand Dec. 31, 2016

WoodTrust Checking Account	\$ 106,341.69
WoodTrust Repo Account	\$ 289,006.76
River Cities Money Market	\$ 315,035.78
Outstanding checks	<u>\$ 35,917.20</u>
Fund Balance	\$ 746,301.43
Tax collections	<u>\$ 4,865,961.63</u>
Total cash on Hand	\$ 5,612,263.06

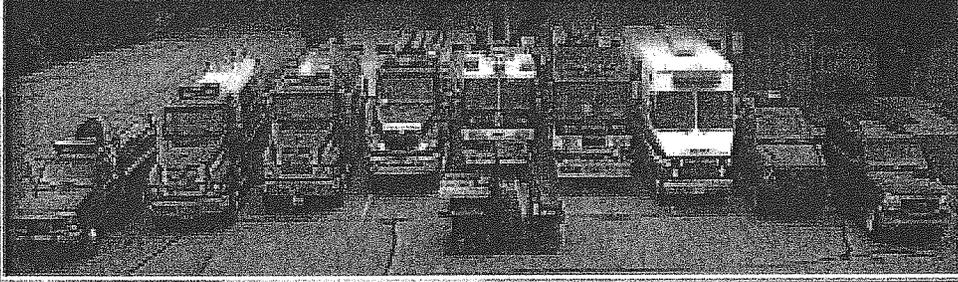
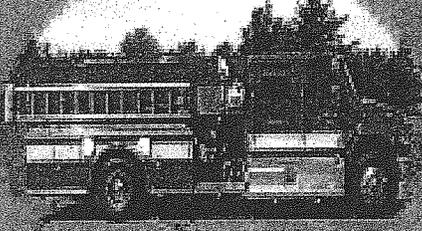
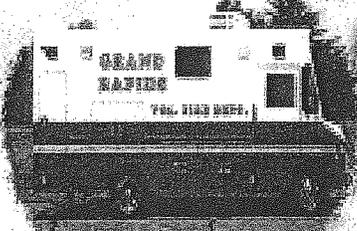
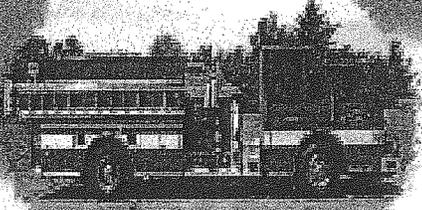
INTEREST INCOME & INVESTMENTS

WoodTrust Bank (federally secured investments)	\$ 1,027.80
River Cities Bank (money market paying 0.50%)	\$ 1,570.92
Other interest (delinq PP, G&R collected by County)	<u>\$ 1,488.68</u>
Total interest	\$ 4,087.40

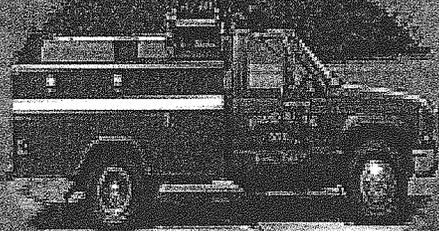
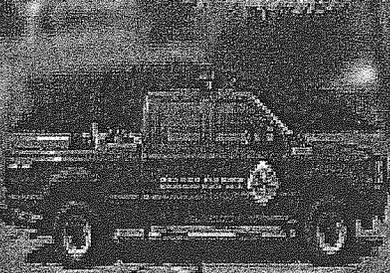
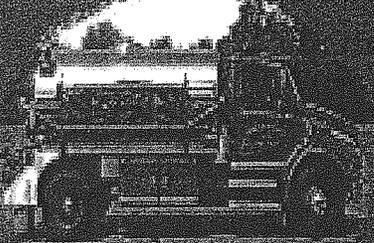
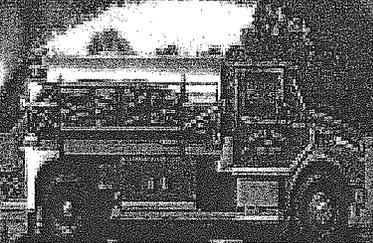
Loans:

Squad and Ladder truck	\$ 38,153.26		Maturity:
Grader	\$ 76,735.55		11/5/2018
Townline Rd	\$ 131,112.08		3/15/2019
Plow truck and Squad	\$ 150,555.66		3/18/2018
Total Debt Dec. 31, 2016	\$ 396,556.55		2/1/2020

Submitted by Kris Ginter



**GRAND RAPIDS
FIRE DEPT.
ANNUAL REPORT
2016**





GRAND RAPIDS FIRE DEPARTMENT

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

Date: 4/18/17

The Grand Rapids Fire Department is currently staffed with 46 firefighters and 7 First Responders. We also have 10 Honorary members who help out with various duties around the fire station.

For the year 2016, we were called upon 95 times for a variety of calls. 44 of the calls were in the Town of Grand Rapids, 12 calls in the Town of Grant, and 25 calls were in the Town of Saratoga. We were also called upon 15 times to provide mutual aid to surrounding municipalities.

The First Responder group responded to 244 calls for service in the year 2016. This part of the Fire Department has seen an increase in calls every year since we started assisting with medical calls. I would like to thank all of the dedicated EMS members who routinely respond at all hours of the day and night to assist United Medical with these calls.

We have seen an increase in active members since MSTC has started the Fire Science degree program at the college. This is going to get us a few people who are pursuing a career in firefighting. The unfortunate aspect of this is that they will be leaving us in a couple years to attain fulltime employment.

At this time, all of our equipment is operating. However the age of the equipment is starting to show us some increased maintenance costs. This year alone we will be expending over \$50,000 in maintenance costs. At this time the newest vehicle in our fleet is a 2007. There is no warranty on any of the vehicles and all repairs are fully funded by the town budget.

The Fire department is still very active with fire prevention programs throughout the area. We are very pro active with fire inspections of businesses in our coverage area to ensure the safety of the public when they are in building that are open to the public. This is a key function of any department to hopefully eliminate the devastating results of fires that have occurred around the country this past year. Often the inspectors are pressured by building owners and tenants to overlook these life threatening violations, only to be held accountable when a catastrophic fire occurs.

A handwritten signature in black ink, appearing to read "Don Bohn".

Don Bohn
Fire Chief

Fire Calls 2016

Incident #	Date	Time	Township	Trucks Used	Man Power	Hours	Type of Call	GR	Grant	Saratoga	MA
1	1/7/2016	0945	Grand Rapids	2	12	0.75	False Alarm	x			
2	1/8/2016	0635	Saratoga	2	11	1	MVA			x	
3	1/10/2016	2229	Hancock	1	20	0.5	Structure				x
4	1/11/2016	2001	Grand Rapids	7	28	1.5	Structure	x			
5	1/12/2016	1452	Saratoga	5	16	1	Controlled Burn			x	
6	1/14/2016	1651	Saratoga	3	13	0.75	MVA			x	
7	1/16/2016	0651	Grant	5	19	1.5	Structure		x		
8	1/29/2016	2047	Grand Rapids	2	23	1	Structure	x			
9	2/3/2016	0206	Grand Rapids	5	13	1.5	Structure	x			
10	2/6/2016	1600	Grand Rapids	1	17	0.25	MVA	x			
11	2/7/2016	0956	Saratoga	2	18	1	MVA			x	
12	2/9/2016	1935	Grand Rapids	2	17	1	Investigation	x			
13	2/10/2016	2150	Plover	2	23	4	Structure				
14	2/22/2016	1803	Saratoga	2	24	0.25	False Alarm			x	
15	2/26/2016	1903	Wis. Rapids	1	20	0.5	Standby				x
16	2/27/2016	2113	Grand Rapids	1	12	0.25	Controlled Burn	x			
17	3/6/2016	0319	Grand Rapids	1	17	0.5	Controlled Burn	x			
18	3/15/2016	2140	Grand Rapids	6	26	1.25	Structure	x			
19	3/17/2016	2142	Wis. Rapids	1	25	1	Structure				x
20	3/21/2016	1905	Grand Rapids	7	41	2.25	MVA	x			
21	3/26/2016	1542	Wis. Rapids	1	20	2	Structure				x
22	3/29/2016	2119	Grand Rapids	2	29	1	Wildland	x			
23	3/30/2016	1400	Grand Rapids	3	22	1	MVA	x			
24	4/12/2016	1247	Grant	3	13	1.5	MVA		x		
25	4/15/2016	1532	Grand Rapids	4	12	1.25	Wildland	x			
26	4/16/2016	2027	Grant	1	18	0.25	Wildland		x		
27	4/16/2016	2105	Grand Rapids	1	19	0.25	Controlled Burn	x			
28	5/3/2016	1500	Grand Rapids	3	15	1.25	Controlled Burn	x			
29	5/5/2016	0749	Port Edwards	2	10	1	MVA				x
30	5/15/2016	2134	Grand Rapids	1	23	0.5	MVA	x			
31	5/26/2016	0551	Grand Rapids	1	11	0.5	False Alarm	x			
32	5/26/2016	2131	Grand Rapids	1	18	0.5	Gas Leak	x			
33	5/29/2016	1936	Grant	2	15	1.25	Vehicle Fire		x		
34	5/30/2016	2200	Grand Rapids	1	12	0.25	False Alarm	x			
35	5/31/2016	1944	Grand Rapids	1	16	2	Powerline	x			
36	6/1/2016	1541	Saratoga	1	11	1	Vehicle Fire			x	
37	6/5/2016	2235	Grand Rapids	3	16	0.5	Controlled Burn	x			
38	6/8/2016	0631	Saratoga	3	13	1	False Alarm			x	
39	6/10/2016	1622	Port Edwards	2	18	2.5	Structure				x
40	6/10/2016	1958	Saratoga	1	15	1	Powerline			x	

Fire Calls 2016

80	10/22/2016	2000	Grant	1	18	0.5	Controlled Burn		x	
81	10/24/2016	1031	Saratoga	1	11	1	CA			x
82	11/1/2016	1512	Saratoga	2	19	1.25	MVA			x
83	11/7/2016	1802	Grand Rapids	3	23	0.5	MVA	x		
84	11/15/2016	1950	Grand Rapids	2	20	0.75	MVA	x		
85	11/19/2016	1754	Grand Rapids	3	17	1	MVA	x		
86	11/24/2016	0129	Grand Rapids	1	13	1.5	Powerline	x		
87	12/1/2016	0742	Saratoga	1	9	1	CA			x
88	12/7/2016	0849	Grant	2	16	0.75	Veheical Fire		x	
89	12/12/2016	0619	Wis. Rapids	3	18	4	Structure			x
90	12/12/2016	1016	Plover	1	16	1.5	Structure			x
91	12/13/2016	0435	Grand Rapids	2	18	0.5	Powerline	x		
92	12/18/2016	0341	Wis. Rapids	1	18	3	Structure			x
93	12/18/2016	1714	Grand Rapids	1	23	0.75	Structure	x		
94	12/23/2016	1448	Grand Rapids	2	19	1.5	MVA	x		
95	12/24/2016	1929	Grand Rapids	2	13	0.75	Structure	x		

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 18, 2017

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 very busy serving and protecting the citizens of Grand Rapids. For 2016, the Grand Rapids Police Department handled 4,948 calls for service, compared to 4,423 calls for service during 2015, an 11.8% increase in calls. Attached you have a breakdown of the calls.

Personnel on the Grand Rapids Police Department had some changes over the last year. Full time Officer Arendt resigned to accept a deputy position with the Wood County Sheriff's Department. Part time Officer Mike Bessette retired and Part time Officer Frank Blader resigned because of his military commitments. Officer Seth Thome and Officer Robert Krummel joined our full time ranks. One new part-time officer was added in 2016; Officer James Jaworski. He filled the part-time position created when Officer Arendt resigned and we moved our part time officers over to full time positions. We look forward to serving and working with all residents of the Town of Grand Rapids in 2017.

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 2016, the Grand Rapids Auxiliary Police worked a total of 15 events for 280.5 volunteer hours. These volunteer hours saved the town approximately \$8,000.00 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 2016 Ford Explorer Police Interceptor replacing the 2011 Chevy Tahoe. At the end of calendar year 2016, we had 5 squad cars in the department fleet; 2010 Dodge Charger with about 109,843; 2013 Dodge Charger with 52,642 miles; 2014 Dodge Charger with 62,004 miles; 2015 Ford Explorer with 28,467 miles and 2016 Ford Explorer with 7,439 miles.

Officers met the state mandated training requirements for 2016. Training remains a priority for the department in 2017 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 2017.

Chief of Police
Melvin K. Pedersen

Full Time Officers

Sgt. David Drinkwine
Officer Tammy Kubisiak
Officer Jeremy Anderson
Officer Seth Thome
Officer Robert Krummel

Part Time Officers

Mike Wiberg
DeAun Adamczak
Cody Conover
Steve Spath
Don Voit
James Jaworski

Administration

Jewell Ninneman
Peggy Doughty

Respectfully,

A handwritten signature in black ink, appearing to read "Melvin K. Pedersen". The signature is fluid and cursive, with a long horizontal stroke at the end.

Melvin K. Pedersen
Chief of Police

CFS Count by Agency & Activity

01/01/2016 12:00:00AM to 12/31/2016 11:59:59PM

GRPD	6
10-29 Person Check	13
Abandoned Vehicle	5
Alarms-include Varda	55
All Other	180
Ambulance Call	127
Animal Complaint	133
Assist Citizen	117
Assist Motorist	77
Assist Other Agency	287
Attempt To Locate	7
Battery/assault	5
Burglary	15
Civil Matter	22
COMPUTER CRIME	1
COMPUTER CRIMES	20
Court	46
Criminal Damage	47
Death/suicide	1
Destroy Animal	1
Disturbances	199
Domestic Problem	5
Drugs-sale/mnfc/poss	18
Escort	44
Escort-funeral	8
Fire Call	28
FOLLOW UP	541
Injured/dead Animal	1
Liquor/Tobacco Viol	7
Lost & Found	23
LOST OR FOUND ANIM/	36
Mental/alcohol Prob	19
Missing Person	40
Motor Vehicle Theft	14
Off Road Veh Complnt	4
Paper Service	21
Property Protection	290
Prowler-susp Sbj/veh	79
RANGE	3
REPO DOCUMENTAT	3
Search Warrant	4
Sexual Offense	6
Sexual Offenses-juve	1
Special Detail	171
Squad Service	8
Telephone Abuse	34
Theft	118
Traffic Acc	97
Traffic Acc Deer/Tag	51
Traffic Acc-hit&run	7
Traffic Acc-pi	3
Traffic Cmplnt/parkg	360
Traffic Direction	2
Traffic Inquiry	33
Traffic Stop	273
Training	20
Trespassing	12

CFS Count by Agency & Activity

01/01/2016 12:00:00AM to 12/31/2016 11:59:59PM

Utility Problems	15
Warrant Pick-up	52
Welfare Check	133
GRPD	4,948
	4,948

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 2016**

**BUILDING AND
ZONING DEPARTMENT
MISSION**

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. 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's Zoning Codes is also a function of the department. Applications for permits are reviewed for compliance with provisions of the zoning of all districts to verify the desired use and occupancy allowed. The staff may also perform investigations and respond to complaints to ensure activities, other than construction, are not in violation of the zoning codes. The department also enforces other town ordinances.

The Town of Grand Rapids contracts services with Dale Bates, Badgerland Homeland Consultants as the Town's Building Inspector. The Town's Zoning Administrator is Peggy Doughty, which also is the Town's Administrative Assistant. The Town utilizes the computer software (MYGOV) (2015) to maintain valuable statistical information.

In 2016, the Town of Grand Rapids issued permits for the Commercial Projects:

- 5 Commercial Buildings
- 1 Commercial Electric

Other permits:

- 2 Rezoning
- 2 Subdivision Review – Oak Creek - 15 lots
The Grand Pines 47 lots
- 3 Conditional Use – Golden Eagle, Shane Ruesch, Ramsden Storage Units
 - 9 LUP – 7 vinyl sheds, WRPS cell Tower, Ramsden Office Center
 - 4 New Dog Exemptions

	2013	2014	2015	2016
Additions/Remodels	24	22	31	20
Ag Buildings	0	0	2	2
Detached Garages	12	17	18	16
Sheds	12	16	30	23
Decks	9	111	11	7
Driveways	46	32	34	38
Electrical	44	18	25	21
Fence	15	8	21	20
HVAC	47	36	17	42
Moving Permit Garage	0	0	1	0
Plumbing	10	5	2	4
Pool	3	1	3	3
Portable Storage				1
Raze Building	5	4	1	0
Sign Permit non-lite	1	0	3	3
Sign Permit-lite	0	0	0	3

	2013	2014	2015	2016
New Homes	9	15	9	15
Average Cost of New Home	\$214,029.00	\$271,076.00	\$153,333.00	\$199,000.00
Statement of Assessment	\$464,615,700.00	\$465,474,200.00	\$467,906,200.00	\$470,549,300
Total Number of Permits Issued	199	230	242	224
Total Permit Fee Revenue	\$17,900.00	\$17,995.00	\$15,370.00	\$19,555.00

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

**TOWN OF GRAND RAPIDS
PLAN COMMISSION
ANNUAL REPORT 2016**

Justin Conner.....Chair 5/2019	Jeff Brewbaker.....Member to 5/2018
Tom Arnold..... Vice Chair-5/2017-11/2016	Brian PiesikMember to 5/2018
Jason Grueneberg Vice Chair 11/2016 to 5/2017	Tom HeiserMember to 5/2017
- Member to 5/2018	Patty LumbyMember to 5/2019
Peggy Doughty.....Zoning Administrator and	Jason Sachs.....Member to 5/2018
- Secretary effective 3/2015	

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, 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 Commission also considers dog exemption requests.

The Commission is appointed by the Town Chair and Confirmed by the Town Board Supervisors. The 2016 Commission Chair is Justin Conner and Vice Chair Tom Arnold. The Town Board accepted the resignation of the Vice Chair Tom Arnold in November of 2016 and reappointed Jason Grueneberg to the Vice Chair. The Plan Commission member's terms are indicated at the beginning of the report.

In 2016, twelve 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 five year history.

Description	2012	2013	2014	2015	2016
Dog Exemption Requests	4	4	5	7	4
Land Use Permits Requests	5	7	8	6	6
Conditional Use Permits Appl.	5	4	3	1	3
Certified Survey Map Reviews	1	5	4	0	5
Rezoning of Property Requests	4	1	3	2	4
Subdivision Plat review (Preliminary)	0	0	1	1	2
Advisory	1	0	0	0	0

2013 ANNEXED LAND			2014 ANNEXED LAND			2015 ANNEXED LAND			2016 ANNEXED LAND		
Parcel	07-00846B	2.44	Parcel	07-00902C	0.46	No land was annexed. Parcel 07-0737A (64.97 acres) was purchased by Water Works and Lighting for future expansion			No land was annexed.		
	07-00820	0.94		07-00313	16.85						
	07-00851	1.07		07-00302/07-00302A	1.48						
				07-00275A	0.78						
				07-00160	1.158						
TOTAL	2013	4.45	TOTAL	2014	20.73	TOTAL	2015	0	TOTAL	2016	0

Please visit our website: www.townofgrandrapids.org which contains valuable up to date information regarding zoning, town ordinances and building codes.

Respectfully Submitted,
Peggy Doughty
Plan Commission Secretary
and Zoning Administrator
Town of Grand Rapids, WI



TOWN OF GRAND RAPIDS
2016 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. Three (3) committee meetings were held during the report year. The Town of Grand Rapids Board approved a contract December 9, 2014 with Advanced Disposal, The Town agreed to a three (3) year contract for residential waste and recyclable material collection commencing January 1, 2015. A new contract will be need to be negotiated at the end of 2017, for effective date commencing January 1, 2018.

The contract is available to review on the Town’s website www.townofgrandrapids.org.

In 2016 the contractor, Advanced Disposal, invoiced the Town \$399,550. Each of the 3050 residential units paid \$131.00 per year for curbside pickup of recyclables and solid waste. In 2016, the fee remained unchanged.

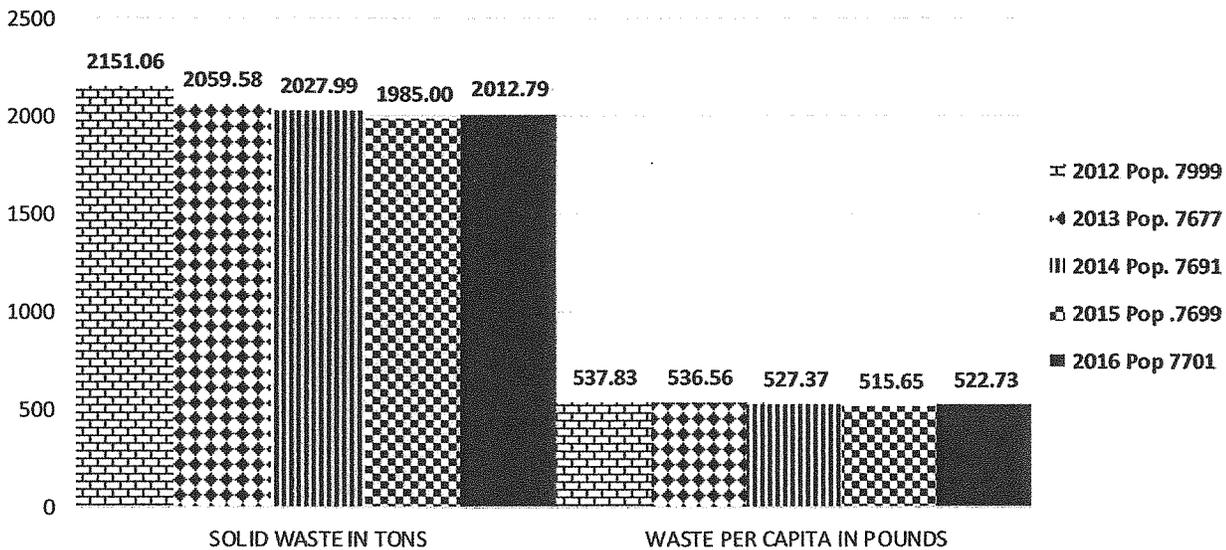
Complaints: “The contractor shall receive and respond to all complaints regarding services provided under the contract. Any complaints received by the Town will be directed to the Contractor’s office. Should a complaint go unresolved for longer than two (2) days, the Town will have a right to demand 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 2016, two (2) Choose to Re-Use events were held at the Town garage. These successful events kept hundreds of items out of the local landfill. Recycled items included, household appliances, clothing, furniture, lawnmowers, bicycles and more. Tires, and batteries were also collected. September’s Choose to Reuse event was the first event which the Town rented a roll off dumpster to dispose of items which were not acquired during the event. The roll off dumpster collected over 1 ton of nonrecyclable items. The event collected \$187 for miscellaneous unrecyclable items, collected \$21 for tires, and \$1180 for TVs. Our upcoming 2017 Choose to Re-Use events will run concurrently with the Town of Grant on May 20th and September 9th.

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

SOLID WASTE

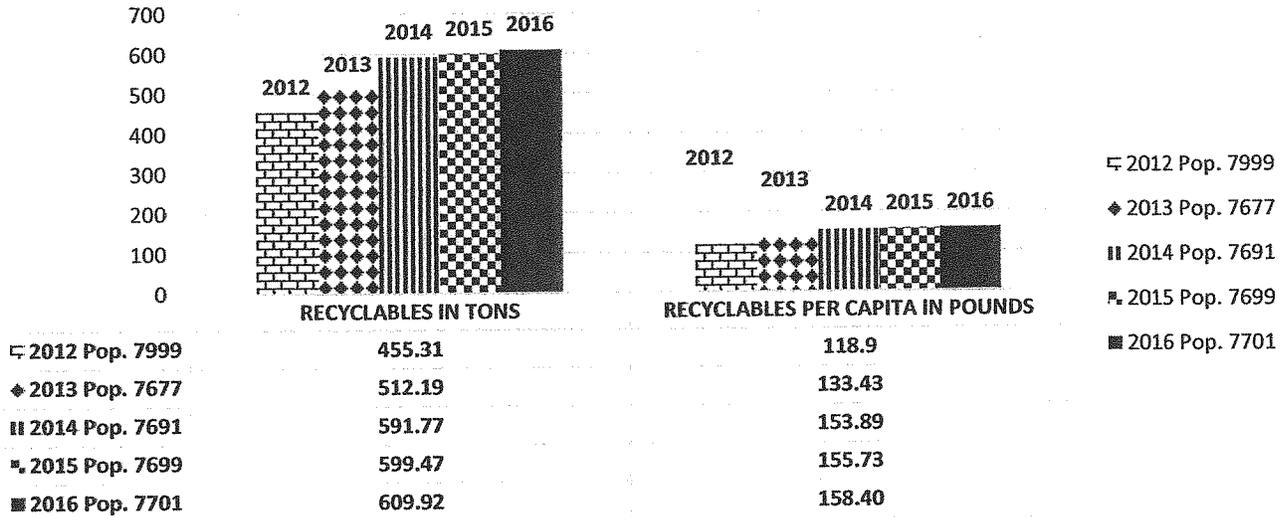


The more you recycle, the more you save. Keeping more money in your pocket and less in the land fill. It costs the tax payers LESS money per ton to recycle than to dispose of solid waste. Please keep recycling.

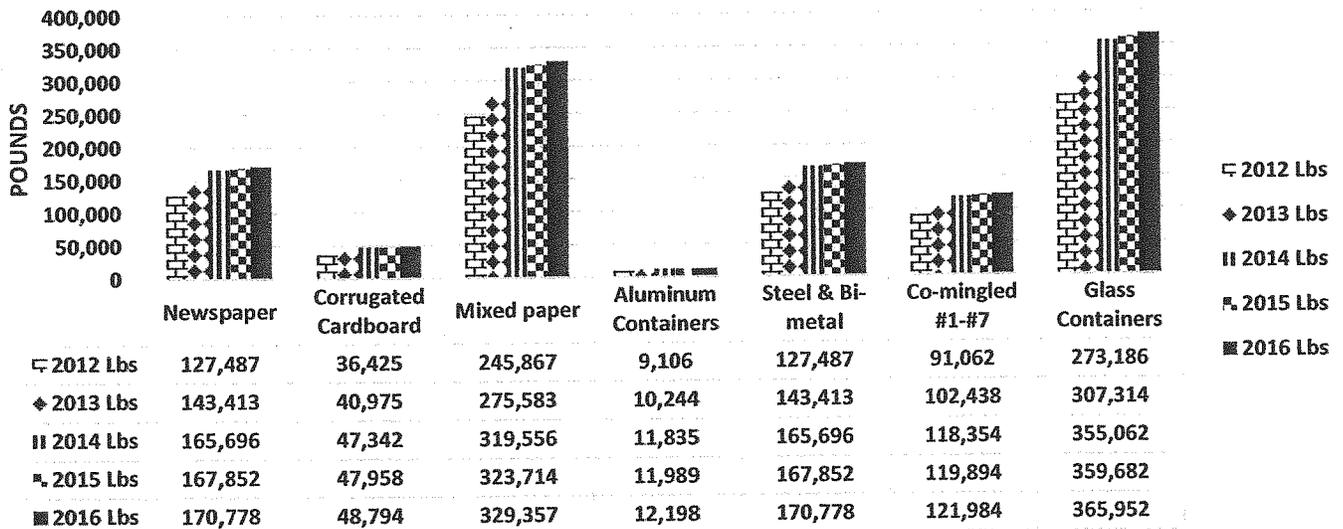


**TOWN OF GRAND RAPIDS
2016 ANNUAL REPORT
RECYCLING & SOLID WASTE COMMITTEE**

RECYCLABLES



RECYCLABLES



2017 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=8PVZxNGbPAO>
<https://www.youtube.com/watch?v=8IB97tSCrvA>
<https://www.facebook.com/cleangreenwr>
[http://issuu.com/caroldrdavis/docs/choose to reuse booklet final](http://issuu.com/caroldrdavis/docs/choose_to_reuse_booklet_final)

Respectfully submitted by:
 The Recycling & Solid Waste Committee and Town Resident Members
 April 19, 2017



April 3, 2017

Board Members

Towns of Grand Rapids and Saratoga

It is my pleasure to present my 2017 Annual Report regarding the status of the court. Mainly, previous actions to implement the procedures of the court have been successful and little change has occurred.

Due to the success of the online Marijuana Diversion program, the tobacco education program offered by 3rd Millennium Classrooms will be offered to underage offenders. This will result in educational programs for alcohol, tobacco and marijuana available for youthful offenders, encouraging their participation in these apparently enlightening courses.

I would like to note the disquieting increase in traffic offenses related to driving without licenses, registration or insurance. How the court can appropriately address these matters is uncertain as financial circumstances may be the primary cause of this situation.

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

2016 ANNUAL REPORT

Total number of adult citations issued (traffic & municipal)	734
Of the 698, number of Underage Drinking	15
Total number of juvenile citations	17
Total number of adult citations issued for Saratoga	27
Gross Collections	\$ 99,853.85
Court's portion after payments to State and County	\$ 59,137.36
Of that, Saratoga's portion	\$ 5,133.62
Total amount paid through Tax Intercept	\$ 4,938.63
Total issued bond amounts since June 1, 2005	\$ 1,019,902.79
Total outstanding since June 1, 2005	\$ 122,457.79

Honorable David L. Grace

Grand Rapids Board of Appeals

The Grand Rapids Board of Appeals conducted two zoning appeals meeting in 2016 dealing with three applications for zoning variances. One was approved, one was denied, and one was modified with special conditions attached.

Gil Layton

Board of Appeals Chairman

Grand Rapids Sanitary District

The Grand Rapids Sanitary District encompasses about 2/3 of the township area. It held one meeting in 2016 to appoint Kris Ginter as the new secretary treasurer and discuss drainage issues in the sanitary district. The district currently has approximately \$29,000 held in interest paying accounts which can only be used for drainage, municipal water, or sanitary sewer work within the sanitary district.

Gil Layton

Sanitary Commission Chairman

	April 2015		April 2016		April 2017		April 2018		April 2019	
	Approved April 2015		Approved April 2016		Approved April 2017		Approved April 2018		Approved April 2019	
	<u>Salary</u>	<u>Per Diems</u>								
Chairman	\$ 300.00	\$ 60.00	\$ 300.00	\$ 60.00	\$ 300.00	\$ 60.00	\$ 300.00	\$ 65.00		
Supervisors	\$ 140.00	\$ 55.00	\$ 140.00	\$ 55.00	\$ 140.00	\$ 55.00	\$ 140.00	\$ 60.00		

