

**TOWN OF GRAND RAPIDS  
ANNUAL TOWN MEETING  
April 17, 2018 – 6:00 p.m.  
Municipal Building, 2410 48<sup>th</sup> Street South  
Wisconsin Rapids, WI 54494**

**PROPOSED AGENDA**

1. Approve minutes of Public Budget Hearing and Special Town Meeting of *November 16, 2017*.
2. Review of 2017 Financial Statement.
3. Reports by:
  - Treasurer, Amy Cook
  - 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, Sanitary District
4. Set compensation for all elective Town officers in office in April 2020 under Wis. Stats. 60.32.
5. Transact business authorized under sec. 60.10 Wis. Stats.

Lisa Dotter  
Town Clerk



## 2017 Financial Summary for April Annual Town Meeting

The books were reviewed by Schenck, S.C., in Jan. of 2018. The Annual Financial Statement with account's review report is attached.

The general fund balance on January 1, 2017 was \$669,965.

The budgeted amounts for 2017 were: Revenue \$2,628,847, Expenditures \$2,945,671, leaving a deficit of \$316,824 to be taken from the general fund balance.

Actual Revenue came in at \$2,648,811 and Expenditures were \$2,842,417.

This gave Town a final deficit of \$193,606, which came out of the general fund, giving an ending fund balance on December 31, 2017 of \$572,420.

### Legal Margin for New Debt

The Town's legal margin for creation of additional general obligation debt on December 31, 2017 was \$24,841,853 as follows:

Equalized valuation of the Town	\$506,689,400
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	<u>\$25,334,470</u>
Total outstanding general obligation debt applicable to debt	<u>\$492,617</u>
Legal Margin of New Debt	\$24,841,853

### Fund Balances December 31, 2017

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



DRAFT

Town of Grand Rapids  
Wood County, Wisconsin

ANNUAL FINANCIAL STATEMENTS WITH  
INDEPENDENT ACCOUNTANTS' REVIEW REPORT

December 31, 2017

# Town of Grand Rapids Wood County, Wisconsin

DECEMBER 31, 2017

---

## Table of Contents

<b>INDEPENDENT ACCOUNTANTS' REVIEW REPORT</b>	1
<b>BASIC FINANCIAL STATEMENTS</b>	
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 - Cash Basis	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Cash Basis	6
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund - Cash Basis	7
Notes to Basic Financial Statements	8
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Proportionate Share of Net Pension Liability (Asset) - Wisconsin Retirement System	21
Schedule of Contributions - Wisconsin Retirement System	21
Notes to Required Supplementary Information	21



## Independent accountants' 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, Wood County, Wisconsin (the "Town") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents. 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 these financial statements in accordance with the cash basis of accounting; 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.

### **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.

### **ACCOUNTANTS' 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.

### **BASIS OF ACCOUNTING**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

### **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 the required supplementary information and we do not express an opinion, a conclusion, nor provide any form of assurance on it.

**DRAFT**

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.

Certified Public Accountants

Wausau, Wisconsin

2018

Town of Grand Rapids  
Wood County, Wisconsin

STATEMENT OF NET POSITION - CASH BASIS  
DECEMBER 31, 2017  
"SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	<u>\$ 5,417,674</u>
<b>LIABILITIES</b>	
Accrued and other current liabilities	7,552
Due to other governments	<u>4,085,459</u>
Total liabilities	<u>4,093,011</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property taxes collected for subsequent year	<u>667,716</u>
<b>NET POSITION</b>	
Unrestricted	<u><u>\$ 656,947</u></u>

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

Town of Grand Rapids  
Wood County, Wisconsin

STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
"SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

Functions/Programs	Expenditures	Program Revenues		Net (Expenditures) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>GOVERNMENTAL ACTIVITIES</b>				
General government	\$ 432,948	\$ 36,050	\$ -	\$ (396,898)
Public safety	1,074,997	257,110	29,424	(788,463)
Public works	1,088,554	438,580	222,460	(427,514)
Health and human services	10,000	549	-	(9,451)
Culture and recreation	2,340	-	-	(2,340)
Conservation and development	12,841	8,539	-	(4,302)
Principal and interest on long-term debt	266,844	-	-	(266,844)
<b>Total governmental activities</b>	<b>\$ 2,888,524</b>	<b>\$ 740,828</b>	<b>\$ 251,884</b>	<b>(1,895,812)</b>
General revenues				
Taxes				
Property taxes				1,415,667
Other taxes				12,268
Federal and state grants and other contributions not restricted to specific functions				247,230
Interest and investment earnings				4,288
Miscellaneous				34,507
Proceeds from sale of asset				4,083
Proceeds from long-term debt				96,061
<b>Total general revenues</b>				<b>1,814,104</b>
<b>Change in net position</b>				<b>(81,708)</b>
<b>Net position - January 1</b>				<b>738,655</b>
<b>Net position - December 31</b>				<b>\$ 656,947</b>

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

Town of Grand Rapids  
Wood County, Wisconsin

STATEMENT OF ASSETS, LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES  
GOVERNMENTAL FUNDS - CASH BASIS  
DECEMBER 31, 2017  
"SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

	General	Non-major Fire Department Donations	Total 2017
<b>ASSETS</b>			
Cash and investments	\$ 5,333,147	\$ 84,527	\$ 5,417,674
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities			
Accrued and other current liabilities	\$ 7,552	\$ -	\$ 7,552
Due to other governments	4,085,459	-	4,085,459
Total liabilities	4,093,011	-	4,093,011
Deferred inflows of resources			
Property taxes collected for subsequent year	667,716	-	667,716
Fund balances			
Assigned	168,081	84,527	252,608
Unassigned	404,339	-	404,339
Total fund balances	572,420	84,527	656,947
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,333,147	\$ 84,527	\$ 5,417,674

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

Town of Grand Rapids  
Wood County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
"SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

	General	Non-major Fire Department Donations	Total
<b>REVENUES</b>			
Taxes	\$ 1,427,935	\$ -	\$ 1,427,935
Intergovernmental	478,951	23,398	502,349
Licenses and permits	61,413	-	61,413
Fines and forfeits	55,933	-	55,933
Public charges for services	444,312	-	444,312
Intergovernmental charges for services	166,169	9,766	175,935
Donations	-	28,727	28,727
Miscellaneous	14,098	53	14,151
	<u>2,648,811</u>	<u>61,944</u>	<u>2,710,755</u>
Total revenues			
<b>EXPENDITURES</b>			
Current			
General government	405,215	-	405,215
Public safety	989,846	46,107	1,035,953
Public works	1,059,805	-	1,059,805
Health and human services	10,000	-	10,000
Culture and recreation	2,340	-	2,340
Conservation and development	12,841	-	12,841
Debt service			
Principal	249,089	-	249,089
Interest and fiscal charges	17,755	-	17,755
Capital outlay	95,526	-	95,526
	<u>2,842,417</u>	<u>46,107</u>	<u>2,888,524</u>
Total expenditures			
Excess of revenues over (under) expenditures	<u>(193,606)</u>	<u>15,837</u>	<u>(177,769)</u>
<b>OTHER FINANCING SOURCES</b>			
Long-term debt issued	<u>96,061</u>	<u>-</u>	<u>96,061</u>
Net change in fund balances	(97,545)	15,837	(81,708)
Fund balances - January 1	<u>669,965</u>	<u>68,690</u>	<u>738,655</u>
Fund balances - December 31	<u>\$ 572,420</u>	<u>\$ 84,527</u>	<u>\$ 656,947</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, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
"SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,432,692	\$ 1,432,692	\$ 1,427,935	\$ (4,757)
Intergovernmental	497,356	497,356	478,951	(18,405)
Licenses and permits	48,995	48,995	61,413	12,418
Fines and forfeits	55,100	55,100	55,933	833
Public charges for services	426,350	426,350	444,312	17,962
Intergovernmental charges for services	165,354	165,354	166,169	815
Miscellaneous	3,000	3,000	14,098	11,098
<b>Total revenues</b>	<b>2,628,847</b>	<b>2,628,847</b>	<b>2,648,811</b>	<b>19,964</b>
<b>EXPENDITURES</b>				
Current				
General government	422,310	422,310	405,215	17,095
Public safety	1,024,147	1,024,147	989,846	34,301
Public works	1,079,193	1,079,193	1,059,805	19,388
Health and human services	10,000	10,000	10,000	-
Culture and recreation	3,000	3,000	2,340	660
Conservation and development	12,149	12,149	12,841	(692)
Debt service				
Principal	266,843	266,843	249,089	17,754
Interest and fiscal charges	15,701	15,701	17,755	(2,054)
Capital outlay	112,328	112,328	95,526	16,802
<b>Total expenditures</b>	<b>2,945,671</b>	<b>2,945,671</b>	<b>2,842,417</b>	<b>103,254</b>
Excess of revenues over (under) expenditures	(316,824)	(316,824)	(193,606)	123,218
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	110,000	110,000	96,061	(13,939)
<b>Net change in fund balance</b>	<b>(206,824)</b>	<b>(206,824)</b>	<b>(97,545)</b>	<b>109,279</b>
<b>Fund balance - January 1</b>	<b>669,965</b>	<b>669,965</b>	<b>669,965</b>	<b>-</b>
<b>Fund balance - December 31</b>	<b>\$ 463,141</b>	<b>\$ 463,141</b>	<b>\$ 572,420</b>	<b>\$ 109,279</b>

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

# Town of Grand Rapids Wood County, Wisconsin

## NOTES TO THE BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017 "SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

---

### NOTE 1: 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 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:

#### A. REPORTING ENTITY

The Town 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 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 in GASB Statement No. 61.

#### B. JOINT VENTURE

Alexander Field, South Wood County Airport, is a joint venture between the Town, 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.

#### C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services. The Town has no business-type activities.

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

Separate financial statements are provided for governmental funds. Governmental funds include general and special revenue funds. 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 primary operating fund. It accounts for all financial resources of the Town.

# Town of Grand Rapids Wood County, Wisconsin

## NOTES TO THE BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2017

### "SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

#### D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment is determined by its measurement focus. The government-wide and 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 on the financial statements. Operating statements of this fund present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in cash.

The cash basis of accounting is used by the governmental activities and the governmental funds. This basis recognizes assets, liabilities, deferred outflows/inflows of resources, net position/fund equity, revenues, and expenditures when they result from cash transactions with no provision for depreciation in the government-wide statements. 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 3.B.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes. Tax collections for 2018 received prior to year-end are reported as deferred inflows of resources.

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

#### E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE

##### 1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

##### 2. Property Taxes and Special Charges/Receivable

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against Town properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Town. Special charges not paid by January 31 are held in trust by the County and remitted to the Town, including interest, when collected by the County.

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.

# Town of Grand Rapids Wood County, Wisconsin

## NOTES TO THE BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2017

"SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

---

### 2. **Deferred Outflows/Inflows of Resources**

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

### 3. **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.

### 4. **Fund Equity**

#### *Governmental Fund Financial Statements*

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

- ▶ **Nonspendable fund balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- ▶ **Restricted fund balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- ▶ **Committed fund balance.** Amounts that are constrained for specific purposes by action of the Town Board. These constraints can only be removed or changed by the Town Board using the same action that was used to create them.
- ▶ **Assigned fund balance.** Amounts that are constrained for specific purposes by action of Town management. The Town Board has authorized the Town Finance Director 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 THE BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017 "SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

---

### NOTE 2: STEWARDSHIP AND COMPLIANCE

#### A. BUDGETS AND BUDGETARY ACCOUNTING

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

1. During October, Town management submits to the Town Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Town Board action.
2. Budgets are adopted on the cash basis of accounting principles for all 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 adopting a budget.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Town Board.
5. Encumbrance accounting is not used by the Town to record commitments related to unperformed contracts for goods or services.

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2017.

#### B. PROPERTY TAX LEVY LIMIT

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, Towns, towns and counties. For the 2017 and 2018 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the Town's January 1 equalized value as a result of net new construction. The actual limit for the Town for the 2017 budget was 0.58%. The actual limit for the Town for the 2018 budget was 0.71%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

### NOTE 3: DETAILED NOTES ON ALL FUNDS

#### A. CASH AND INVESTMENTS

The Town maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed on the financial statements as "Cash and investments".

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

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

# Town of Grand Rapids Wood County, Wisconsin

## NOTES TO THE BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017 "SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

The carrying amount of the Town's cash and investments totaled \$5,417,674 on December 31, 2017 as summarized below:

Petty cash and cash on hand	\$ 2,210
Deposits with financial institutions	2,050,695
Investments	
Repurchase Agreements	3,364,769
	<u>\$ 5,417,674</u>

### Fair Value Measurements

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The Town has the following fair value measurements as of December 31, 2017:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
Repurchase Agreements	\$ 3,364,769	\$ -	\$ -

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

### Custodial Credit Risk

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

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

As of December 31, 2017, \$922,175 of the Town's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized.

# Town of Grand Rapids Wood County, Wisconsin

## NOTES TO THE BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2017

### "SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

On December 31, 2017, the Town held repurchase agreement investments of \$3,364,769 of which the underlying securities are held by the investment's counterparty, not in the name of the Town.

#### 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	\$ 3,364,769	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	\$ 3,364,769	\$ 3,364,769	\$ -	\$ -	\$ -

#### B. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the Town for the year ended December 31, 2017:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
General Obligation Debt					
Notes	\$ 273,184	\$ 96,061	\$ 84,475	\$ 284,770	\$ 118,085
State trust fund loans	372,461	-	164,614	207,847	168,913
Total General Obligation Debt	<u>\$ 645,645</u>	<u>\$ 96,061</u>	<u>\$ 249,089</u>	<u>\$ 492,617</u>	<u>\$ 286,998</u>

Total interest paid during the year on long-term debt totaled \$17,755.

# Town of Grand Rapids Wood County, Wisconsin

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2017  
"SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"**

**General Obligation Debt**

General obligation debt currently outstanding is detailed as follows:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/17</u>
State trust fund loan	9/30/13	3/15/18	2.50%	\$500,000	\$ 131,111
State trust fund loan	5/20/14	3/15/19	3.00%	184,620	76,736
General obligation notes	11/5/14	11/5/18	2.99%	146,000	38,153
General obligation notes	2/1/16	2/1/20	2.78%	198,000	150,556
General obligation notes	11/8/17	11/8/20	2.78%	96,061	96,061
<b>Total Outstanding General Obligation Debt</b>					<b><u>\$ 492,617</u></b>

Annual principal and interest maturities of the outstanding general obligation debt of \$492,617 on December 31, 2017 are detailed below:

Year Ended December 31,	Governmental Activities	
	Principal	Interest
2018	\$ 286,998	\$ 13,688
2019	121,120	9,144
2020	84,499	2,384
	<u>\$ 492,617</u>	<u>\$ 25,216</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund.

**Legal Margin for New Debt**

The Town's legal margin for creation of additional general obligation debt on December 31, 2017 was \$24,841,853 as follows:

Equalized valuation of the Village	\$ 506,689,400
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	25,334,470
Net outstanding general obligation debt applicable to debt limitation	492,617
<b>Legal margin for new debt</b>	<b><u>\$ 24,841,853</u></b>

**C. PENSION PLAN**

**1. 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.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

# Town of Grand Rapids Wood County, Wisconsin

## NOTES TO THE BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2017

### "SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

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.

## 2. 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
2007	3%	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
2016	0.5	(5)

# Town of Grand Rapids Wood County, Wisconsin

## NOTES TO THE BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2017

"SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

### 3. 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. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period ending December 31, 2016, the WRS recognized \$57,982 in contributions from the Town.

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers)	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

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

At December 31, 2017, the Town reported a liability of \$51,086 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. 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, 2016, the Town's proportion was 0.00619801%, which was an increase of 0.00015397% from its proportion measured as of December 31, 2015. 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, 2017, the Town recognized 2017 employer contributions of \$65,042 as expenditures in its financial statements under the cash basis of accounting while the Town's proportionate share of pension expense was \$65,426. The 2017 employer contributions of \$65,042 represent the Town contributions subsequent to the measurement date and will be recognized in the determination of the Town's net pension liability for the year then ended December 31, 2017.

# Town of Grand Rapids Wood County, Wisconsin

## NOTES TO THE BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2017

"SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

At December 31, 2017, the Town's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow s of Resources	Deferred Inflow s of Resources
Differences between expected and actual experience	\$ 19,480	\$ 160,662
Net differences between projected and actual earnings on pension plan investments	254,292	-
Changes in assumptions	53,413	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	3,885
Total	<u>\$ 327,185</u>	<u>\$ 164,547</u>

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. 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 s of Resources	Deferred Inflow s of Resources
2017	\$ 119,038	\$ 52,304
2018	119,038	52,304
2019	97,510	52,295
2020	(8,493)	7,604
2021	92	40
Total	<u>\$ 327,185</u>	<u>\$ 164,547</u>

### 5. Actuarial Assumptions

The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2015
Measurement Date of Net Pension Liability (Asset):	December 31, 2016
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.

# Town of Grand Rapids Wood County, Wisconsin

## NOTES TO THE BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2017

### "SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 - 2014. The total pension liability for December 31, 2016 is based upon a roll-forward of the liability calculated from the December 31, 2015 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 %
<b>Core Fund Asset Class</b>				
Global Equities	50%	45%	8.3%	5.4%
Fixed Income	24.5%	37%	4.2%	1.4%
Inflation Sensitive Assets	15.5%	20%	4.3%	1.5%
Real Estate	8%	7%	6.5%	3.6%
Private Equity/Debt	8%	7%	9.4%	6.5%
Multi-asset	4%	4%	6.6%	3.7%
Total Core Fund	110%	120%	7.4%	4.5%
<b>Variable Fund Asset Class</b>				
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%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

**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 3.78%. 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 members 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.

# Town of Grand Rapids Wood County, Wisconsin

## NOTES TO THE BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2017

### "SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

**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 7.2 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 (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
Town's proportionate share of the net pension liability (asset)	\$ 672,074	\$ 51,086	\$ (427,102)

**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>.

#### D. FUND EQUITY

##### Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2017, fund balance was assigned as follows:

##### General Fund

Assigned for subsequent year's budget

Crime prevention	\$ 283
Capital purchases	82,349
Fire equipment	2,637
Contingencies	10,470
Subsequent year's budget	<u>72,342</u>
Subtotal	<u>168,081</u>

##### Fire Department Donations Fund

Assigned for subsequent year's budget

Fire department	<u>84,527</u>
-----------------	---------------

Total

\$ 252,608

#### NOTE 4: OTHER INFORMATION

##### A. 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.

##### B. 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  
Wood County, Wisconsin

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2017  
"SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

---

**C. UPCOMING ACCOUNTING PRONOUNCEMENTS**

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The Statement establishes criteria for identifying fiduciary activities and addresses financial reporting for these activities. This statement is effective for reporting periods beginning after June 15, 2018. The Town is currently evaluating the impact this standard will have on the financial statements when adopted.

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after December 15, 2019. The Town is currently evaluating the impact this standard will have on the financial statements when adopted.

Town of Grand Rapids  
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-Employee Payroll (plan year)	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 (Asset)
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%
12/31/17	0.00619801%	51,086	728,306	7.01%	99.12%

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-Employee Payroll (fiscal year)	Contributions as a Percentage of Covered-Employee Payroll
12/31/15	\$ 61,991	\$ 61,991	\$ -	\$ 699,139	8.87%
12/31/16	57,982	57,982	-	728,306	7.96%
12/31/17	59,763	59,763	-	720,479	8.29%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

There were no changes of benefit terms or assumptions 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.



# TREASURER'S 2017 ANNUAL REPORT

## Cash on Hand Dec. 31, 2017

WoodTrust Checking Account	\$ 106,266.14
WoodTrust Repo Account	\$ 183,710.10
River Cities Money Market	\$ 316,610.26
Outstanding checks	\$ 28,883.01
<b>Fund Balance</b>	<b>\$ 635,469.51</b>
Tax collections	\$ 4,753,233.16
<b>Total cash on Hand</b>	<b>\$ 5,388,702.67</b>

## INTEREST INCOME & INVESTMENTS

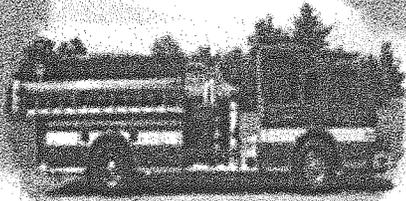
WoodTrust Bank (federally secured investments)	\$ 974.27
River Cities Bank (money market paying 0.50%)	\$ 1,574.48
Other interest (delinq PP, G&R collected by County)	\$ 1,710.65
<b>Total interest</b>	<b>\$ 4,259.40</b>

## Loans:

		Maturity:
Squad and Ladder truck	\$ 38,153.00	11/5/2018
Grader	\$ 76,736.00	3/15/2019
Townline Rd	\$ 131,111.00	3/18/2018
Plow truck and Squad	\$ 150,556.00	2/1/2020
Tornado Siren, Generator, Furnace & AC, Misc	\$ 96,061.00	11/8/2020
<b>Total Debt Dec. 31, 2017</b>	<b>\$ 492,617.00</b>	

*Submitted by Amy Cook*





**GRAND RAPIDS  
FIRE DEPT.  
ANNUAL REPORT  
2017**





## GRAND RAPIDS FIRE DEPARTMENT

---

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

Date: 4/9/18

### 2017 Annual Report

The Grand Rapids Fire department is currently staffed with 38 firefighters and 5 EMS First Responders. We also have 10 honorary members who help out with duties around the station.

For the year 2017, we were called upon 74 times for a variety of calls. 40 of the calls were in the Town of Grand Rapids, 11 calls in the Town of Grant, and 10 calls in the Town of Saratoga. We were also called upon 13 times to provide mutual aid to surrounding municipalities.

The First Responder group was called 242 times in 2016. This group of dedicated member needs to be commended for their commitment to responding to every EMS call in our town. This is a great service that they provide, allowing our EMS provider to keep his costs down, thus saving taxpayers a tremendous amount of dollars.

We currently are starting a campaign to recruit more members; our numbers are slowly diminishing as the crew gets older. We have made changes to the requirements for membership that allows people to perform non-structural activities with a reduced training requirement. The yearly activities are about 90 percent of the calls would not require that all members be structural firefighters. With that in mind we hoped to attract a group of men and women who can assist us without the burden of 120 hours of initial training. Unfortunately as of today we have not had any interest from the public in performing this role. This is a very alarming trend that is not unique to us; departments all over the country are struggling to find help. The existence of departments will greatly rely on the Municipalities that operate fire departments to come up with alternative methods of compensation or incentives to get the public to support the fire service.

At this time, all of our equipment is operational. However the age of the equipment is starting to show us an increased maintenance cost. Currently our newest vehicle in our fleet is a 2007. With continually holding off on replacement of equipment we are running the chance of multiple vehicles needing replacement at the same time. The practice of purchasing used apparatus has put us into a situation that we will need to start replacing hose, ladders and all of the other equipment that is no longer NFPA compliant due to age. These items are normally purchased when a new apparatus is purchased.

The use of mutual aid is a much needed asset to all departments, however mutual aid is typically at least 20 to 30 minute wait for crews to arrive. We have a great working arrangement with all of our neighbors, but mutual aid was never intended to take the place of having staff available to respond to the needs of our citizens when they have an emergency. We welcome anyone who has ideas on how we can better perform the tasks that are asked of us to bring them forward.

We are still very active in the area of fire prevention, we have noticed a decrease in number of structure fires over the years and hope that an aggressive fire prevention activities has led to this reduction.

Don Bohn  
Fire Chief



## GRAND RAPIDS FIRE DEPARTMENT

---

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

Date: 4/9/18

### 2017 Annual Report

The Grand Rapids Fire department is currently staffed with 38 firefighters and 5 EMS First Responders. We also have 10 honorary members who help out with duties around the station.

For the year 2017, we were called upon 74 times for a variety of calls. 40 of the calls were in the Town of Grand Rapids, 11 calls in the Town of Grant, and 10 calls in the Town of Saratoga. We were also called upon 13 times to provide mutual aid to surrounding municipalities.

The First Responder group was called 242 times in 2017. This group of dedicated member needs to be commended for their commitment to responding to every EMS call in our town. This is a great service that they provide, allowing our EMS provider to keep his costs down, thus saving taxpayers a tremendous amount of dollars.

We currently are starting a campaign to recruit more members; our numbers are slowly diminishing as the crew gets older. We have made changes to the requirements for membership that allows people to perform non-structural activities with a reduced training requirement. The yearly activities are about 90 percent of the calls would not require that all members be structural firefighters. With that in mind we hoped to attract a group of men and women who can assist us without the burden of 120 hours of initial training. Unfortunately as of today we have not had any interest from the public in performing this role. This is a very alarming trend that is not unique to us; departments all over the country are struggling to find help. The existence of departments will greatly rely on the Municipalities that operate fire departments to come up with alternative methods of compensation or incentives to get the public to support the fire service.

At this time, all of our equipment is operational. However the age of the equipment is starting to show us an increased maintenance cost. Currently our newest vehicle in our fleet is a 2007. With continually holding off on replacement of equipment we are running the chance of multiple vehicles needing replacement at the same time. The practice of purchasing used apparatus has put us into a situation that we will need to start replacing hose, ladders and all of the other equipment that is no longer NFPA compliant due to age. These items are normally purchased when a new apparatus is purchased.

The use of mutual aid is a much needed asset to all departments, however mutual aid is typically at least 20 to 30 minute wait for crews to arrive. We have a great working arrangement with all of our neighbors, but mutual aid was never intended to take the place of having staff available to respond to the needs of our citizens when they have an emergency. We welcome anyone who has ideas on how we can better perform the tasks that are asked of us to bring them forward.

We are still very active in the area of fire prevention, we have noticed a decrease in number of structure fires over the years and hope that an aggressive fire prevention activities has led to this reduction.

Don Bohn  
Fire Chief



## Fire Calls 2017

Incident #	Date	Time	Township	Trucks Used	Man Power	Hours	Type of Call
1	1/3/2017	1803	Biron	5	28	2	Industrial
2	1/15/2017	1616	Saratoga	1	15	0.5	Gas Leak
3	1/17/2017	1245	Grant	3	15	1	Gas Leak
4	1/30/2017	1749	Grand Rapids	3	27	1.25	MVA
5	1/31/2017	0250	Grand Rapids	9	29	3	Structure
6	1/31/2017	1527	Grand Rapids	6	22	1	MVA
7	2/1/2017	1444	Wis Rapids	1	10	0.5	Structure
8	2/3/2017	2137	Saratoga	5	19	0.75	False Alarm
9	2/9/2017	1627	Grand Rapids	3	26	1	MVA
10	2/15/2017	1947	Grand Rapids	2	10	0.25	MVA
11	2/20/2017	0151	Grand Rapids	3	12	0.75	Gas Leak
12	2/22/2017	1500	Grand Rapids	1	16	0.5	CO
13	3/7/2017	1913	Plover	5	27	2	Backfill
14	3/17/2017	0832	Grand Rapids	3	13	0.75	MVA
15	3/21/2017	2044	Grand Rapids	3	19	1.5	Controlled Burn
16	3/22/2017	1924	Grant	4	21	0.5	Controlled Burn
17	4/7/2017	1039	Grant	4	14	1	Wildland
18	4/9/2017	1700	Grand Rapids	3	14	0.5	CO
19	4/13/2017	1453	Grand Rapids	4	12	1	Malfunction
20	4/17/2017	2242	Grand Rapids	8	32	2.5	Structure
21	4/20/2017	1441	Saratoga	3	12	2	Search
22	4/22/2017	2236	Wis Rapids	2	16	1	Backfill
23	4/30/2017	0009	Wis Rapids	2	11	1	Backfill
24	5/6/2017	1651	Saratoga	1	9	0.25	MVA
25	5/7/2017	0805	Grant	3	15	0.5	LZ
26	5/11/2017	1422	Seneca	2	12	1.5	Structure
27	5/16/2017	0536	Grand Rapids	2	9	0.5	MVA
28	5/16/2017	1030	Grand Rapids	2	10	0.5	Gas Leak
29	5/16/2017	2212	Grand Rapids	7	24	2	MVA
30	5/17/2017	0305	Grand Rapids	3	13	1	False Alarm
31	5/17/2017	1906	Grand Rapids	3	20	2	Power Lines
32	5/20/2017	1941	Grand Rapids	3	14	1.5	Power Lines
33	6/2/2017	1246	Grand Rapids	2	4	0.25	False Alarm
34	6/3/2017	1501	Grand Rapids	3	9	0.5	Power Lines
35	6/10/2017	0051	Grant	7	19	4	Structure
36	6/11/2017	2321	Saratoga	2	17	0.5	False Alarm
37	6/12/2017	1713	Biron	1	16	0.5	False Alarm
38	6/13/2017	1124	Grand Rapids	1	10	0.5	Power Lines
39	6/17/2017	1841	Saratoga	2	11	1.5	MVA
40	6/28/2017	1045	Grand Rapids	2	8	0.5	MVA
41	7/6/2017	2348	Saratoga	3	9	1	MVA
42	7/8/2017	1127	Grand Rapids	2	5	0.5	Haz-Mat
43	7/10/2017	0948	Grand Rapids	1	3	0.25	False Alarm
44	7/20/2017	1748	Saratoga	4	15	0.5	MVA
45	7/25/2017	2236	Saratoga	3	16	0.5	False Alarm
46	7/27/2017	1743	Grand Rapids	2	9	1.25	MVA
47	7/31/2017	0633	Grand Rapids	2	12	0.5	CO
48	8/3/2017	1054	Rudolph	3	10	3	Structure
49	8/6/2017	1650	Wis Rapids	6	15	1	Industrial
50	8/12/2017	1149	Grand Rapids	1	7	0.25	MVA
51	8/30/2017	1312	Saratoga	2	9	0.5	Structure
52	8/31/2017	0927	Grand Rapids	2	11	0.25	Vehicle

## Fire Calls 2017

Incident #	Date	Time	Township	Trucks Used	Man Power	Hours	Type of Call
53	9/3/2017	1637	Grant	3	14	1	MVA
54	9/9/2017	2216	Grand Rapids	2	9	1.5	Controlled Burn
55	9/10/2017	0427	Grand Rapids	4	13	1	MVA
56	9/16/2017	0548	Saratoga	5	15	1.5	MVA
57	9/19/2017	1145	Plover	4	10	1	MVA
58	9/25/2017	1753	Grant	4	22	1	MVA
59	9/27/2017	1835	Grant	4	16	0.5	Controlled Burn
60	10/9/2017	0851	Grand Rapids	3	8	0.75	Power Lines
61	10/15/2017	1739	Grand Rapids	2	14	0.5	CO
62	10/22/2017	1307	Grand Rapids	6	20	1	MVA
63	10/24/2017	1450	Grand Rapids	4	14	1.25	MVA
64	10/27/2017	0521	Rudolph	3	10	1.5	Structure
65	10/28/2017	0351	Grand Rapids	2	4	0.75	MVA
66	11/3/2017	0854	Grant	3	10	1.5	MVA
67	11/5/2017	0148	Grand Rapids	5	16	1	MVA
68	11/8/2017	0802	Grand Rapids	3	11	0.25	Gas Leak
69	11/24/2017	2224	Grand Rapids	2	7	1	CO
70	11/26/2017	1817	Grand Rapids	1	12	0.25	Controlled Burn
71	11/28/2017	1744	Grand Rapids	3	13	0.25	LZ
72	11/30/2017	0941	Grant	2	10	0.75	CO
73	12/9/2017	1554	Grant	4	8	1	MVA
74	12/18/2017	1621	Port Edwards	4	24	2	Structure
75							
76							
77							
78							
79							
80							
81							

# GRAND RAPIDS POLICE DEPARTMENT

---

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

*Melvin K. Pedersen*  
*Chief of Police*



April 17, 2018

Mr. Arne Nystrom - Town Chairman  
Mr. Andrew Simon - 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. The Grand Rapids Police Department handled 4,519 calls for service in 2017, compared to 4,948 calls for service during 2016, an 8.6% decrease in calls. Attached you have a breakdown of the calls.

The Grand Rapids Police Department had significant personnel changes over the last year. Full time Officer Robert Krummel resigned to accept a deputy position with the Portage County Sheriff's Office and Officer Jeremy Anderson resigned to accept a position with the Plover Police Department. Part time Officers Steve Spath and Don Voit resigned to accept management positions at their full time employment. Officer Cody Conover and Officer James Jaworski joined our full time ranks. One new part-time officer was added in 2018; Officer Andrew Merkes. He filled one of the part-time positions created when 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 2018.

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 2017, the Grand Rapids Auxiliary Police worked a total of 8 events for 321.5 volunteer hours. These volunteer hours saved the town over \$9,600.00 when compared to a full time officer's starting 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 48<sup>th</sup> Street South  
Wisconsin Rapids, WI 54494-7799  
Phone: (715) 424-1821  
Fax: (715) 424-0688  
Email: [m.pedersen@grandrapidswi.org](mailto:m.pedersen@grandrapidswi.org)

*Melvin K. Pedersen*  
*Chief of Police*



At the end of calendar year 2017, we had 5 squad cars in the department fleet; 2010 Dodge Charger with 122,128 miles; 2013 Dodge Charger with 77,242 miles; 2014 Dodge Charger with 82,260 miles; 2015 Ford Explorer with 44,814 miles and 2016 Ford Explorer with 15,325 miles.

Officers met the state mandated training requirements for 2017. Training remains a priority for the department in 2018 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 2018.

**Chief of Police**  
Melvin K. Pedersen

**Full Time Officers**

Sgt. David Drinkwine  
Officer Tammy Kubisiak  
Officer Seth Thome  
Officer Cody Conover  
Officer James Jaworski

**Part Time Officers**

Mike Wiberg  
DeAun Adamczak  
Andrew Merkes

**Administration**

Jewell Ninneman  
Peggy Doughty

Respectfully,

A handwritten signature in blue ink, appearing to read "Melvin K. Pedersen", with a long horizontal flourish extending to the right.

Melvin K. Pedersen  
Chief of Police

## CFS Count by Agency & Activity

01/01/2017 12:00:00AM to 12/31/2017 11:59:59PM

### GRPD

	6
10-29 Person Check	19
Abandoned Vehicle	8
Alarms-include Varda	33
All Other	162
Ambulance Call	149
Animal Complaint	222
Assist Citizen	123
Assist Motorist	75
Assist Other Agency	228
Attempt To Locate	2
Battery/assault	4
Burglary	14
Civil Matter	39
COMPUTER CRIMES	13
Court	48
Criminal Damage	40
Disturbances	140
Domestic Problem	3
Drugs-sale/mnfc/poss	11
Escort	39
Escort-funeral	11
Fire Call	27
Fire Inspection	1
Follow Up	404
Garbage	1
Injured/dead Animal	1
Liquor/Tobacco Viol	4
Lost & Found	31
LOST OR FOUND ANIM/	22
Mental/alcohol Prob	6
Missing Person	24
Motor Vehicle Theft	4
Off Road Veh Complnt	12
Paper Service	20
Property Protection	238
Prowler-susp Sbj/veh	71
RANGE	2
REPO DOCUMENTAT	11
SCHOOL ZONES	1
Search Warrant	1
Sexual Offense	9
Special Detail	181
Squad Service	3
Telephone Abuse	33
Theft	57
Traffic Acc	84
Traffic Acc Deer/Tag	64
Traffic Acc-hit&run	9
Traffic Acc-pi	5
Traffic Cmplnt/parkg	324
Traffic Complaints	1
Traffic Direction	1
Traffic Inquiry	19
Traffic Stop	,256
Training	5
Trespassing	7

# CFS Count by Agency & Activity

01/01/2017 12:00:00AM to 12/31/2017 11:59:59PM

Utility Problems	11
Walking The Beat	1
Warrant Pick-up	51
Welfare Check	128
GRPD	4,519
	4,519

# CFS Count by Agency & Activity

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

<b>GRPD</b>	
	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

**TOWN OF GRAND RAPIDS, WI  
BUILDING AND ZONING DEPARTMENT ANNUAL REPORT 2017**

**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 State of Wisconsin, (Act 211) required municipalities to have a standard electronic building permit system available to provide building permits for one & two-family homes. These permits must be submitted to the Dept of Safety and Professional Services by the 15<sup>th</sup> of the first month after it is issued. January 2, 2018, is/was the deadline to have this available for use. Our Attorney, Nicholas Flanagan, along with our Zoning Administrator, Peggy Doughty, worked on this process. They were successful in completing this system prior to the deadline. This enabled the Town to ensure that there was ample time to work out any issues. Thank you, Peggy and Nicholas for your diligence.

In 2017, the Town of Grand Rapids issued permits for the Commercial Projects:

- 3 Commercial Buildings                      4 Commercial Remodels
- 3 Commercial Electric                        2 Commercial HVAC

Other permits:

- 2 Rezoning
- 2 Subdivision Final Review – Oak Creek - 15 lots and The Grand Pines 47 lots
- 3 Conditional Use – School at Altenburg Farms, J2 Catering, Granny Blooming Onion in addition a CUP for a pond.
- 8 LUP – 3 vinyl/metal sheds, 5 business
- 7 New Dog Exemptions
- 3 New (Domestic Fowl) Chicken Permits -Ordinance created this year.

	2013	2014	2015	2016	2017
Additions/Remodels	24	22	31	20	20
Ag Buildings	0	0	2	2	2
Detached Garages	12	17	18	16	10
Sheds	12	16	30	23	24
Decks	9	11	11	7	11
Driveways	46	32	34	38	49
Electrical	44	18	25	21	24
Fence	15	8	21	20	16
HVAC	47	36	17	42	30
Moving Permit Garage	0	0	1	0	1
Plumbing	10	5	2	4	10
Pool	3	1	3	3	2
Portable Storage				1	0
Raze Building	5	4	1	0	3
Sign Permit non-lite	1	0	3	3	1
Sign Permit-lite	0	0	0	3	0

	2013	2014	2015	2016	2017
New Homes	9	15	9	15	23
Average Cost of New Home	\$214,029.00	\$271,076.00	\$153,333.00	\$199,000.00	\$184,000.00
Statement of Assessment	\$464,615,700.00	\$465,474,200.00	\$467,906,200.00	\$470,549,300	\$476,959,800.00
Total Permits Issued	199	230	242	224	238
Total Permit Fee Revenue	\$17,900.00	\$17,995.00	\$15,370.00	\$19,555.00	\$24,105.00

computer software (MYGOV) (2015)

Respectfully Submitted,  
 Peggy Doughty – Zoning Administrator  
 Dale Bates – Building Inspector Badgerland Homeland Consultants (Contracted Services)



**TOWN OF GRAND RAPIDS  
PLAN COMMISSION  
ANNUAL REPORT 2017**

Justin Conner	Chair	5/2019	Jason Grueneberg	Vice Chair	5/2020
Jeff Brewbaker	Member	5/2018	Patty Lumby	Member	5/2019
Brian Piesik	Member	5/2018	Tom Heiser	Member	5/2020
Jason Sachs	Member	5/2018	Peggy Doughty	Zoning Administrator	
				PC Secretary since 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. The Commissioners terms are indicated at the beginning of the report. 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 – 48<sup>th</sup> 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 and well as a Domestic Fowl (Chicken) requests.

In 2017, 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 six years history.

Land	Description	2012	2013	2014	2015	2016	2017
	Dog Exemption Requests	4	4	5	7	4	7
	Chicken Permits (New as of 2017)						3
	Land Use Permits Requests	5	7	8	6	6	8
	Conditional Use Permits Appl.	5	4	3	1	3	4
	Certified Survey Map Reviews	1	5	4	0	5	3
	Rezoning of Property Requests	4	1	3	2	4	2
	Subdivision Plat review (Final)	0	0	1	1	2	2
	Advisory	1	0	0	0	0	1

**Annexation.**

- 2013 – 2.45 acres were annexed to the city
- 2014 – 20.73 acres were annexed to the city
- 2015 – 0 acres were annexed to the city (Note 64.97 acres was purchased by Water Works and Lighting for future expansion)
- 2016 – 0 acres were annexed to the city
- 2017 - 0 acres were annexed to the city

Beginning of 2017, the Plan Commissions, along with Attorney Flanagan met to review and make recommendations to the Town Board to amend the official Street Map relating to vacating future road reservations. Some of the previous future road reservations charted many years ago, no longer made sense, due to subdivisions being created, homes built, and the expense to build a road due, to the contour of the land.

The Commissioners, along with the assistance of our Attorney Nicholas Flanagan, made recommendations to the Legislation Committee/Town Board, ordinances for Business Licensing/Permitting, Mobile Food Vending Licensing/Permitting, and Domestic Fowl ordinance.

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

Respectfully Submitted,  
Peggy Doughty





**TOWN OF GRAND RAPIDS  
2017 ANNUAL REPORT  
RECYCLING & SOLID WASTE COMMITTEE**

The Committee members appointed in 2016 by Town Chairman Arne Nystrom, were Supervisor Bill Clendenning, Supervisor Patty Lumby and Town resident, Carol Davis. Carol Davis resigned in December, 2017. Ray Onesti, a town resident, was appointed to the committee in December 2017. Three (3) committee meetings were held during the report year. The Town of Grand Rapids Board approved a contract September 13, 2017 with Advance Disposal, The Town agreed to a two (2) year contract for residential waste and recyclable material collection commencing January 1, 2018.

The contract is available to review on the Town's website [www.townofgrandrapids.org](http://www.townofgrandrapids.org).

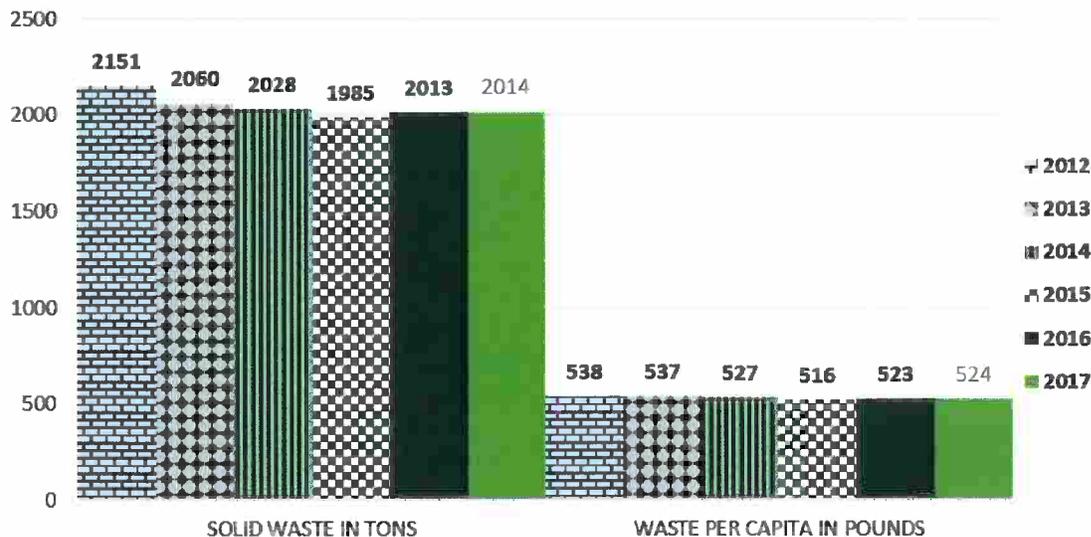
In 2017 the contractor, Advanced Disposal, invoiced the Town \$401,929. Each of the 3052 residential units paid \$131.00 per year for curbside pickup of recyclables and solid waste. In 2017, the fee remained unchanged.

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 2017, 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.

GRAND RAPIDS, CHOOSE TO REUSE EVENT						
DATE	IRON/LBS. RECYCLED	ELECTRONICS TV'S TO ODC INCOME	TIRES INCOME	WASTE DUMPSTER/LBS	DUMPSTER INCOME	OIL/GALS
09/17/16	8500	\$1,180	\$21.00	2200	\$187	
05/20/17	9520	\$1,160	\$204.00	1440	\$210	48
09/09/17	10160	\$750	\$224.00	760	\$214	145

**SOLID WASTE**



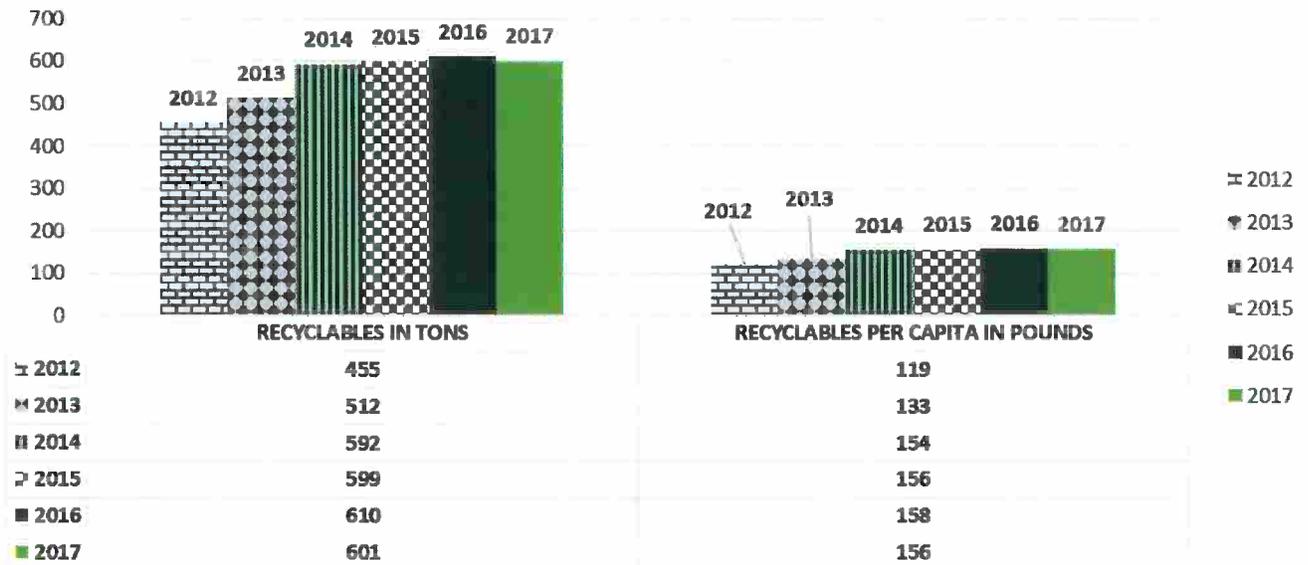
**The more you RECYCLE, the more you SAVE. Keeping more money in your pocket and less in the land fill. It costs the tax payers LESS money per ton to recycle than to dispose of solid waste. Please keep recycling.**



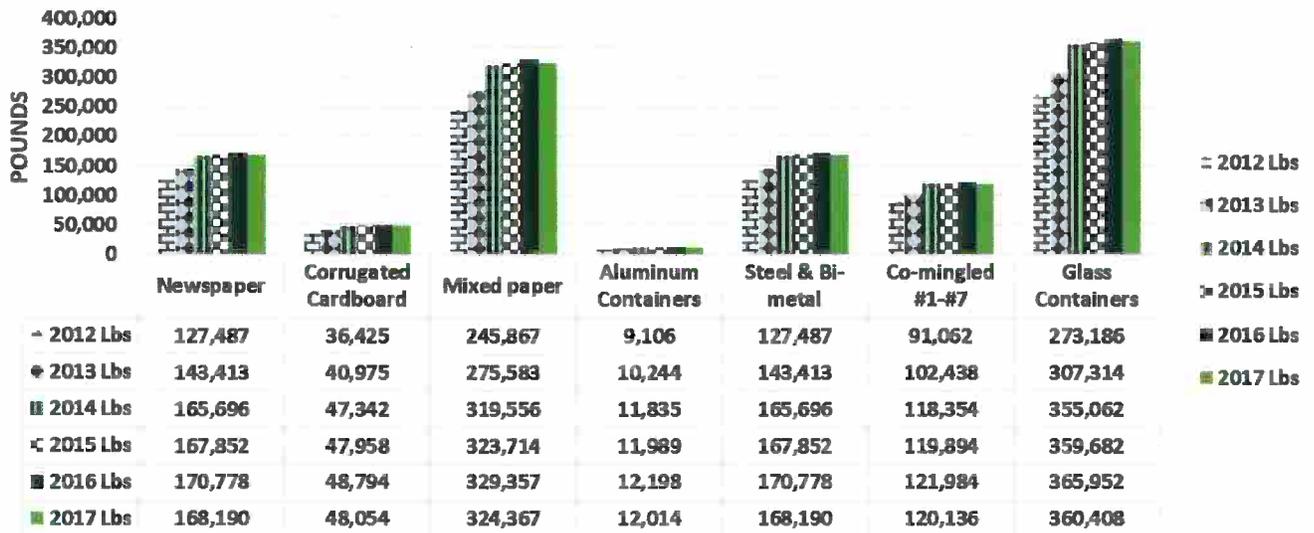


**TOWN OF GRAND RAPIDS  
2017 ANNUAL REPORT  
RECYCLING & SOLID WASTE COMMITTEE**

**RECYCLABLES**



**RECYCLABLES**



For additional information, visit these sites

<https://www.youtube.com/watch?v=8PVZxNGbPAQ>

<https://www.youtube.com/watch?v=8IB97tSCrvA>

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

[http://issuu.com/caroldavis/docs/choose to reuse booklet final](http://issuu.com/caroldavis/docs/choose_to_reuse_booklet_final)

Respectfully submitted by:

The Recycling & Solid Waste Committee and Town Resident Members

April 17, 2018





Grand Rapids/Saratoga Municipal Court  
2410 48<sup>th</sup> Street South  
Wisconsin Rapids, WI 54494  
(715) 424-1821

---

April 12, 2018

Board Members  
Towns of Grand Rapids and Saratoga

It is my pleasure to present my 2018 Annual Report regarding the status of the court.

Due to the efforts of our staff and town attorneys, the system has been working well. Adaptations to changes in state statutory provisions are implemented on occasion but the overall functions of the court are well defined and result in effective resolutions of matters before the court. That there is little to no feedback from the public is perhaps a sign of a system deemed equitable.

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 48<sup>th</sup> Street South  
Wisconsin Rapids, WI 54494  
(715) 424-1830

---

## 2017 ANNUAL REPORT

Total number of adult citations issued (traffic & municipal)	863
Of the 863, number of Underage Drinking	18
Total number of juvenile citations	11
Total number of adult citations issued for Saratoga	32
Gross Collections	\$ 103,633.08
Court's portion after payments to State and County	\$ 63,765.67
Of that, Saratoga's portion	\$ 4,544.50
Total amount paid through Tax Intercept	\$ 3,832.11
Total issued bond amounts since June 1, 2005	\$ 1,131,656.50
Total outstanding since June 1, 2005	\$ 136,067.41

Honorable David L. Grace

## Grand Rapids Board of Appeals 2017 Report

The Grand Rapids Board of Appeals conducted four zoning appeals meeting in 2017 all dealing with requests to build within the building setback requirements from lot lines, three for garages and one for a rabbit pen. Two were denied and two were approved with modifications or conditions.



## Grand Rapids Sanitary District 2017 Report

The Grand Rapids Sanitary District comprises about 2/3 of the town of Grand Rapids. It held two meetings in 2017, one jointly with the Grand Rapids Town Board to discuss high groundwater issues, and another to discuss and make a decision on any involvement by the sanitary district regarding those groundwater issues. The district currently has approximately \$28,540 held in interest paying accounts which can only be used for drainage, municipal water, or sanitary sewer work within the sanitary district.



	April 2017		April 2018		April 2019		April 2020	
	Approved April 2015		Approved April 2016		Approved April 2017		Approved April 2018	
	<u>Salary</u>	<u>Per Diems</u>						
Chairman	\$ 300.00	\$ 60.00	\$ 300.00	\$ 65.00	\$ 300.00	\$ 65.00		
Supervisors	\$ 140.00	\$ 55.00	\$ 140.00	\$ 60.00	\$ 140.00	\$ 60.00		

