

TOWN OF GIBSON

2023 ANNUAL REPORT

2023 STATEMENT OF ASSESSMENT

	<u>Land Value</u>	<u>Improvements</u>	<u>Total</u>
Residential – Class 1	18,296,400.00	86,908,900.00	105,205,300.00
Commercial - Class 2	1,036,000.00	1,332,000.00	2,368,000.00
Manufacturing – Class 3	2,289,200.00	202,400.00	2,491,600.00
Agricultural – Class 4	3,180,000.00		3,180,000.00
Undeveloped – Class 5	1,952,300.00		1,952,300.00
Agricultural Forest – Class 5M	3,219,400.00		3,219,400.00
Productive Forest Land – Class 6	4,521,000.00		4,521,000.00
Other – Class 7	<u>3,158,000.00</u>	<u>16,237,000.00</u>	<u>19,395,000.00</u>
TOTALS	<u>37,652,300.00</u>	<u>104,680,300.00</u>	<u>142,332,600.00</u>

PERSONAL PROPERTY

	<u>Locally Assessed</u>	<u>Manufacturing</u>	<u>Total</u>
ACCOUNTS IN ROLL - - 27		1,007,300.00	1,007,300.00
Machinery, Tools & Patterns		0	600.00
Boats & Other Watercraft Not Exempt	600.00		22,400.00
Furniture, Fixtures & Equipment	21,800.00	600.00	571,000.00
All Other Personal Property Not Exempt	<u>569,600.00</u>	<u>1,400.00</u>	<u>1,601,300.00</u>
Total Personal Property	592,000.00	1,009,300.00	<u>143,933,900.00</u>
TOTAL VALUE OF ALL PROPERTY			<u>143,933,900.00</u>

TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS

Denmark School District 051407	16,469,900.00
Mishicot School District 363661	<u>127,464,000.00</u>
TOTAL VALUE OF SCHOOL DISTRICTS	<u>143,933,900.00</u>

TOTAL ASSESSED VALUE OF VTAE SCHOOL DISTRICTS

Lakeshore Technical College, Cleveland 001100	127,464,000.00
Northeast Technical College, Green Bay 001300	<u>16,469,900.00</u>
TOTAL VALUE OF VTAE DISTRICTS	<u>143,933,900.00</u>

2023 TAX RATES

	<u>Apportioned Amount</u>	<u>Valuation</u>	<u>Mill Rate</u>
County Tax Rate	742,546.90	143,933,900.00	.0051589440
Local Tax Rate	373,021.00	143,933,900.00	.0025916130
School District 3661 (Mishicot)	1,029,076.37	127,464,000.00	.0080734670
School District 1407 (Denmark)	138,611.80	16,469,900.00	.0084160680
School District 1100 (LTC)	90,157.23	127,464,000.00	.0007073150
School District 1300 (NWTC)	<u>12,193.29</u>	16,469,900.00	.0007403380
TOTAL TAX ROLL	2,385,606.59		
Less School District Credit	<u>251,675.18</u>	143,933,900.00	.0017485470
NET TAX ROLL	<u>2,133,931.41</u>		

AIDS

County Aids	183,428.00	143,933,900.00	.0051589440
Local Aids	316,164.00	143,933,900.00	.0025916130
3661 School Aids (Mishicot)	1,684,537.00	127,464,000.00	.0080734670
1407 School Aids (Denmark)	225,581.00	16,469,900.00	.0084160680
1100 VTAE Aids (LTC)	125,679.00	127,464,000.00	.0007073150
1300 VTAE Aids (NWTC)	<u>15,368.00</u>	16,469,900.00	.0007403380
TOTAL AIDS	<u>2,550,757.00</u>		

FOR INFORMATIONAL PURPOSES ONLY

	<u>Payment</u>	<u>Valuation</u>	
Fire District No. 1- Mishicot	42,263.41	42,263,410.09	.001
Fire District No. 2- Tisch Mills	41,607.20	41,607,200.90	.001
Fire District No. 3- Maribel	57,918.26	77,224,352.11	0.00075

RECYCLING/LANDFILL REPORT FOR 2023

INCOME:

Bag Sales/No Bags	\$14,094.25	
Aluminum - cans and misc. (.432 tons)	376.10	
Metal Box (10.94 tons)	1,481.20	
Tin Cans (2.21 Tons)	44.20	
Appliances/Electronics/Light Bulbs/Misc.	257.50	
Grant	<u>3,613.42</u>	\$19,866.67

EXPENSES:

Wages (\$355.42 = employer share social security)	5,001.42	
Utilities	482.26	
Electronics Disposal/Tire Disposal	657.00	
Consolidation Grant to Manitowoc County	159.87	
Robert E. Lee – water test/monitoring	898.19	
Porta Potty	320.00	
Supplies	29.97	
Cedar Springs Dairy – snow removal	543.00	
Waste Management (Landfill)		
• Dump and return fee	1,738.80	
• Tipping fee for trash weight	5,937.18	
• Annual equipment use fee	2,778.88	
• Administrative fee/misc.	<u>38.73</u>	10,493.59
Waste Management (Recycle)		
• Dump and return fee	2,265.01	
• Dump and return fee (paper)	1,099.95	
• Tipping fee for recyclables	<u>378.03</u>	<u>3,742.99</u>
		<u>\$22,328.29</u>

NET INCOME:

\$(2,461.62)

Miscellaneous Notes for 2023:

- 65.01 tons of trash in compactor collected
- 1.0 tons of newsprint/shredded paper taken by local farmer
- Social security, while shown in the above wage total amount, is listed on the Profit/Loss statement in the social security category.

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Accrual Basis

Town of Gibson

Profit & Loss Budget vs. Actual

January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget
Income			
Charges for Services			
424 · Recycling receipts	1,901.50	650.00	1,251.50
428 · Inspection Packet	2,400.00		
430 · License Publication Fees	105.56		
432 · Landfill - Sale of bags	14,094.25	12,000.00	2,094.25
433 · Cemetery	2,800.00		
Total Charges for Services	21,301.31	12,650.00	8,651.31
Intergovernmental			
406 · Managed Forest Withdrawal	2,903.03		
407 · Computer Aid	28.06	28.00	0.06
409 · State Recycling Aid	3,613.42	3,000.00	613.42
410 · State Shared Taxes	101,098.61	101,099.00	-0.39
411 · State Fire Insurance Dues	6,085.57	5,400.00	685.57
412 · State Transportation Aids	163,165.12	160,002.00	3,163.12
413 · Other State Aid - Election	885.98		
414 · County Bridge Aids	19,276.15	19,276.00	0.15
417 · Other State Aid - PP Aid	532.34	532.00	0.34
419 · State Aid - Video Service	709.79	710.00	-0.21
434 · ARPA Match	140,979.35		
451 · Payment in Lieu of Taxes-DNR	426.47	400.00	26.47
494 · Grant - Transportation	191,808.09		
Total Intergovernmental	631,511.98	290,447.00	341,064.98
Licenses and Permits			
420 · Liquor & Malt Beverages	440.00	430.00	10.00
421 · Operators Licenses	185.00	150.00	35.00
423 · Dog Licenses	138.75	1,000.00	-861.25
425 · Building Permits			
455 · Inspection Packet	600.00		
425 · Building Permits - Other	700.00	500.00	200.00
Total 425 · Building Permits	1,300.00	500.00	800.00
426 · Culvert Permits	200.00		
427 · Dog License Late Fee	85.00		
429 · Dog License Surplus	1,030.05		
Total Licenses and Permits	3,378.80	2,080.00	1,298.80
Miscellaneous Revenue			
436 · Tower Storage	3,800.00	2,000.00	1,800.00
441 · Rent of Town Property	300.00	300.00	0.00
442 · Cable TV Franchise Fee	885.34	450.00	435.34
444 · Miscellaneous	776.79	100.00	676.79
Total Miscellaneous Revenue	5,762.13	2,850.00	2,912.13
Miscellaneous Taxes			
402 · Private Forest Crop Tax	0.00		
403 · Interest on Taxes	-1,265.97		
Total Miscellaneous Taxes	-1,265.97		
Property Taxes for General Purp			
400 · Property Taxes	378,714.16	371,496.00	7,218.16
Total Property Taxes for General Purp	378,714.16	371,496.00	7,218.16
440 · Interest on Investments	21,951.81	2,500.00	19,451.81
445 · Interest on CDs	10,100.02	2,000.00	8,100.02
Total Income	1,071,454.24	684,023.00	387,431.24
Gross Profit	1,071,454.24	684,023.00	387,431.24

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Accrual Basis

Town of Gibson

Profit & Loss Budget vs. Actual

January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget
Expense			
500 · Town Board	17,215.74	24,000.00	-6,784.26
501 · Town Clerk/Treasurer	27,270.58	27,300.00	-29.42
503 · Office	5,836.11	7,000.00	-1,163.89
504 · Assessor	7,300.00	7,300.00	0.00
505 · Elections	5,996.59	7,000.00	-1,003.41
506 · Legal	0.00	1,200.00	-1,200.00
507 · Special Accounting	8,943.82	8,800.00	143.82
508 · Town Hall	2,035.97	5,000.00	-2,964.03
509 · Property & Liability Insurance	4,260.00	4,500.00	-240.00
510 · Worker's Compensation	859.00	2,000.00	-1,141.00
512 · Social Security	3,789.69	5,000.00	-1,210.31
513 · Bank Charges	0.00		
514 · Dues & Subscriptions	1,710.95	1,700.00	10.95
515 · Legal Ads	195.76	500.00	-304.24
516 · Wisconsin Retirement System	1,687.27	1,900.00	-212.73
520 · Ordinance Enforcer	0.00	1,000.00	-1,000.00
521 · Fire Department	147,874.44	147,900.00	-25.56
522 · Ambulance	13,291.50	21,000.00	-7,708.50
524 · Seminars & Conventions	565.00	800.00	-235.00
525 · Grant Expense	184,666.71		
530 · Highway Maintenance			
540 · Snow Removal	72,320.09		
541 · Grass Cutting	45,000.00		
543 · Miscellaneous	4,256.95		
544 · Grading	6,695.00		
545 · Bridges	21,961.50		
549 · Crackfilling	24,500.00		
560 · Culverts	0.00		
561 · Road Signs	4,127.06		
562 · Road Striping	1,924.50		
563 · Ditching	0.00		
564 · Shouldering	15,000.00		
565 · Salt	39,566.70		
530 · Highway Maintenance - Other	0.00	369,923.00	-369,923.00
Total 530 · Highway Maintenance	235,351.80	369,923.00	-134,571.20
533 · Street Lighting	2,948.07	3,200.00	-251.93
534 · Landfill	17,402.09	22,000.00	-4,597.91
535 · Cemetery Expense	3,813.00	6,000.00	-2,187.00
536 · Recycling costs	3,672.59	5,000.00	-1,327.41
537 · Solid Waste, Closed Landfill	898.19	1,000.00	-101.81
538 · Land Use	75.00	500.00	-425.00
550 · Mileage	1,001.11	2,500.00	-1,498.89
551 · Unemployment Insurance	0.00		
552 · Miscellaneous	236.20		
66000 · Payroll Expenses	0.00		
Total Expense	698,897.18	684,023.00	14,874.18
Net Income	372,557.06	0.00	372,557.06

NOTES TO DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES

TOWN BOARD:	Richard Wegner		\$ 7,304.69
	Duane Argall		1,093.04
	Don Rabitz		4,755.52
	Steve Rahmlow		4,012.49
	Wm. Herman - Board of Review		50.00
			<u>\$ 17,215.74</u>
OFFICE:	Postage		\$ 1,357.19
	Tax / Pet / Assessor		1,219.75
	Internet (\$360.00) Website / Computer security (\$1,715.00)		2,075.00
	Printing, Copier Costs & Misc. Supplies		674.17
	Town Officers - Bonds		510.00
			<u>\$ 5,836.11</u>
TOWN HALL:	Utilities (Electricity)		\$ 1,562.86
	Repairs, Supplies, Septic		473.11
			<u>\$ 2,035.97</u>
HIGHWAY MAINT:	Wendt Services	Shouldering	\$ 15,000.00
		Grass cutting	45,000.00
		Tree removal	950.00
	MC Excavating	Culvert replacements	178,544.96
	Manitowoc County	Patch material/patching	940.42
	Kewaunee County – Road striping		1,924.50
	GAT Tenor – Metal detector		990.00
	Holschbach Excavating – Grading		3,325.00
	Northeast Asphalt – Grading		3,370.00
	Crack Filling Service – Crack filling		24,500.00
	Town of Franklin – Snow removal		320.09
	MCK Customs	Snow removal	72,000.00
		Pothole patching	1,365.00
	Tisler Trucking / MCK Customs – Salt purchases		39,566.70
	Lange's / Mtwc. Co. – Signs		4,127.06
	Misc. – spray paint		11.53
	Bridges: Twin Bridge – Ayres		1,884.45
		Adjustment on 2022 balance previously reported	(5,482.35)
		Rockledge – (JT Eng., Mtwc. Co., WI DOT)	12,524.43
		Old Y – (WI DOT)	77.67
		Sealing & Inspections – Mtwc. Co.	<u>12,957.30</u>
			<u>\$413,896.76</u>

BUDGET SUMMARY FOR TOWN OF GIBSON

	<u>2023</u>	<u>2024</u>	<u>% Change</u>
REVENUES:			
TAXES - GENERAL LEVY	371,496	373,021	4.10%
SPECIAL ASSESSMENTS	0	0	0.00%
INTERGOVERNMENTAL REVENUES	290,447	379,900	30.80%
LICENSES AND PERMITS	2,530	2,590	2.37%
FINES, FORFEITURES, PENALTIES	0	0	0.00%
PUBLIC CHARGES FOR SERVICES	12,000	12,000	0.00%
OTHER FINANCIAL SOURCES	0	0	0.00%
MISCELLANEOUS REVENUE	<u>7,550</u>	<u>21,550</u>	18.54%
TOTAL REVENUES	684,023	789,061	15.35%

EXPENDITURES:

GENERAL GOVERNMENT	102,000	107,075	4.98%
PUBLIC SAFETY	169,300	215,150	27.08%
PUBLIC WORKS	406,223	460,336	13.32%
CONSERVATION AND DEVELOPMENT	500	500	0.00%
DEBT SERVICE	0	0	0.00%
CULTURE, RECREATION & EDUCATION	0	0	0.00%
CAPITAL OUTLAY	0	0	0.00%
HEALTH AND HUMAN SERVICES	6,000	6,000	0.00%
OTHER FINANCING USES	<u>0</u>	<u>0</u>	0.00%
TOTAL EXPENDITURES	684,023	789,061	15.35%

ALL GOVERNMENTAL & PROPRIETARY FUNDS	FUND BALANCE JANUARY 1	TOTAL REVENUES	TOTAL EXPENDITURES	FUND BALANCE DECEMBER 31
GENERAL FUND	\$ 1,259,357	\$ 789,061	\$ 789,061	\$ 1,259,357

The town received \$138,581.16 in ARPA funds and has a current balance of \$41,120.28 remaining. Funds have been used to replace culverts and purchase emergency radios for fire departments and ambulance service to take advantage of the Manitowoc County program to match our total ARPA funds. Funds are held in a separate account and are not in the town's general fund shown.

ANNUAL MEETING AGENDA

APRIL 16, 2024

7:00 P.M.

1. Call to Order
2. Verification of proper public notice
3. Pledge of Allegiance
4. Approval of Minutes from prior town elector meetings
 - a. Annual Town Meeting minutes from April 18, 2023
 - b. Special Town Elector Meeting minutes from December 4, 2023
5. Annual Financial Report/Recycle Report Presentation
6. Ambulance Report Presentation
7. Authorization to Town Board to Appropriate Money
 - Insects, Weeds and Animal Diseases
 - a. Donation to Manitowoc County Fish & Game
 - b. Weed Control
8. Authorize the Town Board to borrow money, if needed, not to exceed \$300,000
9. Town Officer Compensation
10. New business
11. Road report
12. County Board Representative
13. Set date for 2025 Annual Town Meeting – April 15, 2025
14. Adjourn

Monthly meetings are held on the first Monday of each month at 7:00 p.m. unless otherwise posted.

Keep ditches free of all obstructions to ease the grass cutting operations.

Remove all fences that are not in use along roadways to prevent snow pile-up in the roadway.

When plowing your driveway, it is illegal to leave snow on the road. Please clean it up.

Burning permits are required. Burning barrels may be used, but must be covered.

Feel free to call your Town Board with any questions:

Richard Wegner	901-0077	Steve Rahmlow	755-2821
Don Rabitz	794-4698	Linda Herman	973-2212

Town Website: townofgibsonwi.gov

Town Email: townofgibson@gmail.com

Respectfully submitted by,
Linda S. Herman
Town Clerk/Treasurer