

TOWN OF GIBSON

2025 ANNUAL REPORT

2025 EQUATED STATEMENT OF ASSESSMENT

	<u>Land Value</u>	<u>Improvements</u>	<u>Total</u>
Residential – Class 1	18,501,300.00	91,173,800.00	109,675,100.00
Commercial - Class 2	1,357,000.00	1,430,300.00	2,787,300.00
Manufacturing – Class 3	1,617,300.00	124,100.00	1,741,400.00
Agricultural – Class 4	3,752,300.00		3,752,300.00
Undeveloped – Class 5	2,005,100.00		2,005,100.00
Agricultural Forest – Class 5M	3,214,300.00		3,214,300.00
Productive Forest Land – Class 6	4,801,300.00		4,801,300.00
Other – Class 7	<u>3,130,500.00</u>	<u>16,737,500.00</u>	<u>19,868,000.00</u>
TOTALS	<u>38,379,100.00</u>	<u>109,465,700.00</u>	<u>147,844,800.00</u>

TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS

Denmark School District 051407	16,657,600.00
Mishicot School District 363661	<u>131,187,200.00</u>
TOTAL VALUE OF SCHOOL DISTRICTS	<u>147,844,800.00</u>

TOTAL ASSESSED VALUE OF VTAE SCHOOL DISTRICTS

Lakeshore Technical College, Cleveland 001100	131,187,200.00
Northeast Technical College, Green Bay 001300	<u>16,657,600.00</u>
TOTAL VALUE OF VTAE DISTRICTS	<u>147,844,800.00</u>

2025 TAX RATES

	<u>Apportioned Amount</u>	<u>Valuation</u>	<u>Mill Rate</u>
County Tax Rate	773,746.99	147,844,800.00	.0052335080
Local Tax Rate	381,079.00	147,844,800.00	.0025775610
School District 3661 (Mishicot)	1,416,719.22	131,187,200.00	.0107992180
School District 1407 (Denmark)	156,111.52	16,657,600.00	.0093717890
School District 1100 (LTC)	97,360.94	131,187,200.00	.0007421530
School District 1300 (NWTC)	<u>12,957.46</u>	16,657,600.00	.0007778710
TOTAL TAX ROLL	2,837,975.13		
Less School District Credit	<u>265,910.65</u>	147,844,800.00	.0017985800
NET TAX ROLL	<u>2,572,064.48</u>		

AIDS

County Aids	196,695.00	147,844,800.00	.0052335080
Local Aids	336,694.00	147,844,800.00	.0025775610
3661 School Aids (Mishicot)	1,691,585.00	131,187,200.00	.0107992180
1407 School Aids (Denmark)	242,957.00	16,657,600.00	.0093717890
1100 VTAE Aids (LTC)	126,030.00	131,187,200.00	.0007421530
1300 VTAE Aids (NWTC)	<u>15,219.00</u>	16,657,600.00	.0007778710
TOTAL AIDS	<u>2,609,180.00</u>		

FOR INFORMATIONAL PURPOSES ONLY

	<u>Payment</u>	<u>Valuation</u>	
Fire District No. 1- Mishicot	52,532.38	52,532,381.31	.001
Fire District No. 2- Tisch Mills	54,644.84	54,644,837.23	.001
Fire District No. 3- Maribel	71,785.70	95,714,265.38	0.00075

RECYCLING/LANDFILL REPORT FOR 2025

<u>INCOME:</u>				
	Bag Sales/No Bags		\$13,362.50	
	Aluminum - cans and misc. (.502 tons)		464.28	
	Metal Box (15.5 tons)		2,369.40	
	Tin Cans (3.48 Tons)		139.20	
	Lease /Radtke Construction		700.00	
	Appliances/Electronics/Light Bulbs/Misc.		1,322.00	
	Grant		<u>3,627.85</u>	\$21,985.23
<u>EXPENSES:</u>				
	Wages (social security expense = \$420.56)		5,918.06	
	Utilities		867.67	
	Tire/Electronic Disposal		170.00	
	Consolidation Grant to Manitowoc County		157.61	
	Robert E. Lee – water test/monitoring		746.93	
	Porta Potty		425.00	
	Supplies		<u>37.75</u>	8,323.02
	GFL Environmental (Landfill)			
	• Dump and return fee	4,589.65		
	• Fuel surcharge	917.93		
	• Administrative fee/misc.	120.00		
	• Equipment use fee	<u>4,200.00</u>	9,827.58	
	GFL Environmental (Recycle)			
	• Dump and return fee	2,964.00		
	• Fuel surcharge	<u>592.80</u>	3,556.80	
	Bulk container –			
	• Dump and return fee	1,396.00		
	• Fuel surcharge	<u>279.20</u>	<u>1,675.20</u>	<u>15,059.58</u>
				<u>23,382.60</u>
<u>NET INCOME (LOSS):</u>				<u>\$(1,397.37)</u>

Miscellaneous Notes for 2025:

- 55.63 tons of trash in compactor collected
- 1 ton of newsprint/shredded paper taken by local farmer
- 7.2 tons of material received in bulk container

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Accrual Basis

Town of Gibson
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget
Income			
Charges for Services			
424 · Recycling receipts	2,972.88	650.00	2,322.88
428 · Inspection Packet	2,550.00		
430 · License Publication Fees	108.14		
432 · Landfill - Sale of bags	14,684.50	12,000.00	2,684.50
433 · Cemetery	1,000.00		
Total Charges for Services	21,315.52	12,650.00	8,665.52
Intergovernmental			
406 · Managed Forest Withdrawal	218.78		
407 · Computer Aid	28.06	28.00	0.06
408 · Severance/Yield Payment	421.00		
409 · State Recycling Aid	3,627.85	3,000.00	627.85
410 · State Shared Taxes	156,511.08	156,511.00	0.08
411 · State Fire Insurance Dues	8,072.86	6,750.00	1,322.86
412 · State Transportation Aids	163,165.12	163,165.00	0.12
414 · County Bridge Aids	13,458.10	13,458.00	0.10
417 · Other State Aid - PP Aid	3,217.35	3,217.00	0.35
419 · State Aid - Video Service	709.79	710.00	-0.21
451 · Payment in Lieu of Taxes-DNR	477.57	400.00	77.57
494 · Grant - Transportation	0.00		
Total Intergovernmental	349,907.56	347,239.00	2,668.56
Licenses and Permits			
420 · Liquor & Malt Beverages	430.00	430.00	0.00
421 · Operators Licenses	160.00	150.00	10.00
423 · Dog Licenses	124.50	1,000.00	-875.50
425 · Building Permits			
455 · Inspection Packet	390.00		
425 · Building Permits - Other	700.00	500.00	200.00
Total 425 · Building Permits	1,090.00	500.00	590.00
426 · Culvert Permits	300.00		
427 · Dog License Late Fee	65.00		
429 · Dog License Surplus	847.62		
431 · Cond. Use/Variance Permits	600.00		
Total Licenses and Permits	3,617.12	2,080.00	1,537.12
Miscellaneous Revenue			
436 · Tower Storage	2,800.00	2,500.00	300.00
441 · Rent of Town Property	300.00	300.00	0.00
442 · Cable TV Franchise Fee	834.68	450.00	384.68
444 · Miscellaneous	1,000.00	100.00	900.00
Total Miscellaneous Revenue	4,934.68	3,350.00	1,584.68
Miscellaneous Taxes			
402 · Private Forest Crop Tax	7,616.30		
Total Miscellaneous Taxes	7,616.30		
Property Taxes for General Purp			
400 · Property Taxes	374,844.93	374,845.00	-0.07
Total Property Taxes for General Purp	374,844.93	374,845.00	-0.07
440 · Interest on Investments	75,879.83	5,000.00	70,879.83
445 · Interest on CDs	7,992.49	2,000.00	5,992.49
Total Income	846,108.43	747,164.00	98,944.43
Gross Profit	846,108.43	747,164.00	98,944.43

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Accrual Basis

Town of Gibson
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget
Expense			
500 · Town Board	18,169.41	22,600.00	-4,430.59
501 · Town Clerk/Treasurer	30,699.96	30,700.00	-0.04
503 · Office	6,918.57	7,000.00	-81.43
504 · Assessor	7,800.00	7,800.00	0.00
505 · Elections	2,186.15	3,500.00	-1,313.85
506 · Legal	299.00	1,500.00	-1,201.00
507 · Special Accounting	9,605.11	10,000.00	-394.89
508 · Town Hall	2,143.58	5,000.00	-2,856.42
509 · Property & Liability Insurance	4,606.00	4,845.00	-239.00
510 · Worker's Compensation	1,063.00	2,000.00	-937.00
512 · Social Security	4,561.82	5,000.00	-438.18
513 · Bank Charges	4.00		
514 · Dues & Subscriptions	1,592.30	1,700.00	-107.70
515 · Legal Ads	107.06	500.00	-392.94
516 · Wisconsin Retirement System	2,140.00	2,140.00	0.00
520 · Ordinance Enforcer	0.00	0.00	0.00
521 · Fire Department	187,035.78	187,113.00	-77.22
522 · Ambulance	15,613.50	16,000.00	-386.50
523 · Building Inspection	4,015.00		
524 · Seminars & Conventions	280.00	800.00	-520.00
530 · Highway Maintenance			
540 · Snow Removal	105,254.01		
541 · Grass Cutting	42,200.00		
542 · Road Sand	2,266.28		
543 · Miscellaneous	24,282.01		
544 · Grading	3,237.50		
545 · Bridges	36,891.84		
560 · Culverts	53,345.70		
561 · Road Signs	2,176.98		
562 · Road Striping	2,901.80		
565 · Salt	517.50		
530 · Highway Maintenance - Other	0.00	398,116.00	-398,116.00
Total 530 · Highway Maintenance	273,073.62	398,116.00	-125,042.38
531 · Highway Construction	205,731.49		
533 · Street Lighting	3,120.12	3,200.00	-79.88
534 · Landfill	18,955.50	22,000.00	-3,044.50
535 · Cemetery Expense	4,050.00	6,000.00	-1,950.00
536 · Recycling costs	3,259.61	5,000.00	-1,740.39
537 · Solid Waste, Closed Landfill	746.93	1,000.00	-253.07
538 · Land Use	1,025.00	1,150.00	-125.00
550 · Mileage	621.81	2,500.00	-1,878.19
551 · Unemployment Insurance	0.00		
552 · Miscellaneous	577.36		
66000 · Payroll Expenses	0.00		
66900 · Reconciliation Discrepancies	0.00		
Total Expense	810,001.68	747,164.00	62,837.68
Net Income	36,106.75	0.00	36,106.75

NOTES TO DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES

TOWN BOARD:	Richard Wegner		\$ 2,141.66
	Duane Argall		3,450.00
	Don Rabitz		5,175.00
	Steve Rahmlow		7,277.75
	Building Committee Members		<u>125.00</u>
			<u>\$ 18,169.41</u>
OFFICE:	Postage (includes postage for 2024 & 2025 tax bills)		\$ 1,677.19
	Tax / Pet / Assessor Software		1,564.21
	Internet (\$360.00) Website / Computer security (\$1,936.00)		2,296.00
	Officer Bonds		510.00
	Printing, Computer, Copier Costs & Misc. Supplies		<u>871.17</u>
			<u>\$ 6,918.57</u>
TOWN HALL:	Utilities (Electricity)		\$ 1,918.08
	Repairs, Supplies, Septic		<u>225.50</u>
			<u>\$ 2,143.58</u>
HIGHWAY MAINTENANCE	Bielinski Excavating	Snow removal	\$ 60,356.51
		Moving salt material	517.50
		Grass cutting	42,200.00
		Boom mower work	8,500.00
		Culvert replacement	53,345.70
	Badgerland Aggregates	Road sand	2,266.28
	Manitowoc County	Patch material/patching	8,637.01
	Kewaunee County	Road striping	2,901.80
	DJS Enterprises	Tree issues	100.00
	Tower Excavating	Grading	3,237.50
	MCK Customs	Snow removal	44,897.50
	Wendt Services	Pothole patching	6,095.00
	Tower Excavating	Road repair	950.00
	Manitowoc. Co.	Signs	2,176.98
	Bridges: Rockledge – (JT Eng., Mtwc. Co., WI DOT)		<u>36,891.84</u>
			<u>\$273,073.62</u>
HIGHWAY CONST.	Old Y Road	Vinton Construction	\$ 84,725.00
		Manitowoc County	104,843.25
		Robert E. Lee & Misc.	<u>16,163.24</u>
			<u>\$205,731.49</u>

BUDGET SUMMARY FOR TOWN OF GIBSON

	<u>2025</u>	<u>2026</u>	<u>% Change</u>
REVENUES:			
TAXES - GENERAL LEVY	374,845	381,079	1.66%
SPECIAL ASSESSMENTS	0	0	0.00%
INTERGOVERNMENTAL REVENUES	347,239	378,927	9.12%
LICENSES AND PERMITS	2,530	2,580	1.98%
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>10,550</u>	<u>33,550</u>	218.01%
TOTAL REVENUES	747,164	808,136	8.16%

EXPENDITURES:			
GENERAL GOVERNMENT	108,135	143,340	32.56%
PUBLIC SAFETY	202,713	220,000	8.53%
PUBLIC WORKS	429,316	436,796	1.74%
CONSERVATION AND DEVELOPMENT	1,000	2,000	100.00%
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	747,164	808,136	8.16%

ALL GOVERNMENTAL & PROPRIETARY FUNDS	FUNDBALANCE JANUARY 1	TOTAL REVENUES	TOTAL EXPENDITURES	FUNDBALANCE DECEMBER 31	PROPERTY TAX CONTRIBUTION
GENERAL FUND	\$ 1,690,757	\$ 808,136	\$ 808,136	\$ 1,690,757	\$ 381,079

ANNUAL MEETING AGENDA

APRIL 21, 2026

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 15, 2025
 - b. Special Town Elector Meeting minutes from December 1, 2025
5. Annual Financial Report/Recycle Report Presentation & Recycling Center Discussion
6. Ambulance Report Presentation & Fire Department Discussion
7. Authorization to Town Board to Appropriate Money
 - Insects, Weeds and Animal Diseases
 - a. Donation to Manitowoc County Fish & Game
 - b. Weed Control
8. Town Officer Compensation
9. Discussion and possible action on matters raised by town electorate
10. Road report
11. County Board Representative
12. Set date for 2027 Annual Town Meeting – April 20, 2027
13. 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:

Steven L. Rahmlow 920-242-8499

Donald Rabitz 920-794-4698

Duane Argall 920-755-2821

Town Website: townofgibsonwi.gov

Town Email: townofgibson@gmail.com

Respectfully submitted by,

Linda S. Herman

Town Clerk/Treasurer

920-973-2212