

TOWN OF GIBRALTAR, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Revenues
For the Year Ended December 31, 2017
(With summarized financial information for the year ended December 31, 2016)

	Final Budget	Actual Amounts	Variance Final Budget	Actual Prior Year Amount
Taxes				
General property taxes	\$ 1,838,685	\$ 1,838,685	\$ -	\$ 1,784,605
Woodland/forest crop/MFL	3,000	3,675	675	3,606
Room tax	194,200	210,609	16,409	192,502
Total Taxes	\$ 2,035,885	\$ 2,052,969	\$ 17,084	\$ 1,980,713
Intergovernmental				
State aids				
State shared taxes	12,928	12,928	-	12,928
Exempt computer aid	308	316	8	510
Forest crop severance/yield, withdr	-	3,994	3,994	10,954
Fire insurance tax	20,000	23,441	3,441	21,833
Transportation	111,906	111,906	-	111,906
Municipal service aid	1,500	2,024	524	3,648
DNR in lieu of taxes	3,000	4,674	1,674	4,644
Police training	320	-	(320)	320
Other grants	-	5,056	5,056	4,790
Recycling grant	2,000	1,888	(112)	2,357
Total Intergovernmental	\$ 151,962	\$ 166,227	\$ 14,265	\$ 173,890
Licenses and permits				
Liquor and malt beverages	\$ 8,800	\$ 9,203	\$ 403	\$ 9,238
Cable TV franchise fee	9,000	13,225	4,225	13,053
Other licenses, and permits	1,168	1,710	542	1,366
Inspection fees	19,800	35,870	16,070	28,681
Total Licenses and Permits	\$ 38,768	\$ 60,008	\$ 21,240	\$ 52,338
Fines and Forfeitures				
	\$ -	\$ 2,299	\$ 2,299	\$ 2,232
Public Charges for Service				
Dock	\$ 373,297	\$ 340,265	\$ (33,032)	\$ 351,668
Roads	-	1,314	1,314	4,029
Cemetery	4,000	15,603	11,603	9,725
General Government	1,000	4,662	3,662	3,684
Miscellaneous	-	186	186	228
Total Public Charges for Service	\$ 378,297	\$ 362,030	\$ (16,267)	\$ 369,334
Intergovernmental Charges for Services				
Fire and EMS	-	2,570	2,570	1,839
Total Intergovernmental Charges for Service	-	2,570	2,570	1,839
Miscellaneous				
Interest on Investment	\$ 2,000	\$ 7,115	\$ 5,115	\$ 4,640
Rent of Town Property	\$ 40,461	\$ 45,695	\$ 5,234	\$ 42,704
Insurance Claims and Refunds	-	-	-	2,617
Donations	1,000	700	(300)	18,007
Blossomberg Trust Income	-	59	59	73
Miscellaneous	-	183	183	-
Total Miscellaneous	\$ 43,461	\$ 53,752	\$ 10,291	\$ 68,041
Total Revenues	\$ 2,648,373	\$ 2,699,855	\$ 51,482	\$ 2,648,387

TOWN OF GIBRALTAR, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Expenditures
For the Year Ended December 31, 2017
(With summarized financial information for the year ended December 31, 2016)

	Final Budget	Actual Amounts	Variance Final Budget	Actual Prior Year Amount
General Government				
Legislative	\$ 53,671	\$ 52,159	\$ 1,512	\$ 57,019
Legal	21,000	16,663	4,337	57,718
General administration	188,714	175,016	13,698	190,911
Elections	5,091	2,595	2,496	7,045
Advertising	2,500	1,686	814	1,068
Accounting	11,500	15,412	(3,912)	9,207
Assessment of property	15,950	15,831	119	16,809
Town Center	37,652	36,317	1,335	32,797
Property and liability insurance	81,370	44,410	36,960	76,244
Total General Government	\$ 417,448	\$ 360,089	\$ 57,359	\$ 448,818
Public Safety				
Police department	146,523	149,450	(2,927)	105,551
Fire department	212,251	182,733	29,518	221,149
First responders	35,030	31,603	3,427	26,353
Building inspection	18,450	27,440	(8,990)	24,861
Total Public Safety	\$ 412,254	\$ 391,226	\$ 21,028	\$ 377,914
Public Works				
Salaries and Benefits	196,108	190,685	5,423	206,094
Road Maintenance-Contracted	464,600	335,271	129,329	303,627
Town Shop and Equipment	49,258	89,920	(40,662)	30,661
Street Lighting	-	14,247	(14,247)	2,893
Airport	-	3,715	(3,715)	13,190
Sanitation/Recycling	17,100	14,719	2,381	14,656
Total Public Works	\$ 727,066	\$ 648,557	\$ 78,509	\$ 571,121
Health and Human Services				
Cemetery	3,200	1,653	1,547	3,528
Watershed Study	1,110	1,364	(254)	820
Flu Shots	1,500	252	1,248	-
Animal Control	3,415	3,298	117	1,722
Total Health and Human Services	\$ 9,225	\$ 6,567	\$ 2,658	\$ 6,070
Culture and Recreation				
Library	1,285	1,255	30	1,344
Park and Lands	34,004	29,117	4,887	31,351
Museum	21,869	17,471	4,398	13,925
Town hall	26,339	29,426	(3,087)	18,496
Chambers Island	13,075	12,102	973	1,673
Docks	273,160	244,829	28,331	226,187
Total Culture and Recreation	\$ 369,732	\$ 334,200	\$ 35,532	\$ 292,976
Conservation and Development				
Planning Commission	80,727	71,232	9,495	5,504
Fish Creek Civic Association	66,028	71,666	(5,638)	74,561
Door County Coastal Byway	300	300	-	300
Total Conservation and Development	147,055	143,198	3,857	80,365
Debt Service				
Principle Retirement	500,089	534,391	(34,302)	573,939
Interest and fiscal charges	176,460	147,730	28,730	85,855
Total Debt Service	\$ 676,549	\$ 682,121	\$ (5,572)	\$ 659,794

Capital Outlay				
Public Works				
Buildings	206,413	112,709	93,704	-
Equipment	-	35,325	(35,325)	-
Culture and Recreation				
Beach Expansion	-	25,381	(25,381)	-
Total Capital Outlay	206,413	173,415	32,998	-
Total Expenditures	\$ 2,965,742	\$ 2,739,373	\$ 226,369	\$ 2,437,058

TOWN OF GIBRALTAR, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017
(With summarized financial information for the year ended December 31, 2016)

	2017			2017	2016
	General	Capital Projects	Non-Major Airport	Totals	
Revenues					
Taxes	\$ 2,052,969	\$ -	\$ -	\$ 2,052,969	\$ 1,980,713
Intergovernmental	166,227	-	-	166,227	173,890
Licenses and permits	60,008	-	-	60,008	52,338
Fines and forfeits	2,299	-	-	2,299	2,232
Public charges for services	362,030	-	85,550	447,580	443,946
Intergovernmental charges for services	2,570	-	-	2,570	1,839
Miscellaneous	53,752	2,327	507	56,586	68,928
Total Revenues	\$ 2,699,855	\$ 2,327	\$ 86,057	\$ 2,788,239	\$ 2,723,886
Expenditures					
General government	\$ 360,089	\$ -	\$ -	\$ 360,089	\$ 448,818
Public safety	391,226	-	-	391,226	377,914
Public works	648,557	-	80,923	729,480	644,935
Culture and recreation	334,200	-	-	334,200	292,976
Health and human services	6,567	-	-	6,567	6,070
Conservation and Development	143,198	-	-	143,198	80,365
Debt service					
Principal	534,391	-	-	534,391	573,939
Interest and fiscal charges	147,730	-	-	147,730	85,855
Capital Outlay	173,415	42,961	-	216,376	2,541,664
Total Expenditures	\$ 2,739,373	\$ 42,961	\$ 80,923	\$ 2,863,257	\$ 5,052,536
Excess of Revenues Over (Under) Expenditure	\$ (39,518)	\$ (40,634)	\$ 5,134	\$ (75,018)	\$ (2,328,650)
Other Financing Sources (Uses)					
Long-term Debt Issued	\$ 206,413	\$ -	\$ -	\$ 206,413	\$ 2,325,357
Proceeds from Sale of Capital Assets	\$ 5,160	\$ -	\$ -	\$ 5,160	\$ 18,000
Transfers In	\$ -	\$ 102,468	\$ -	\$ 102,468	\$ 1,552,595
Transfers Out	\$ (102,468)	\$ -	\$ -	\$ (102,468)	\$ (1,552,595)
Total Other Financing Sources	\$ 109,105	\$ 102,468	\$ -	\$ 211,573	\$ 2,343,357
Net Change in Fund Balances	\$ 69,587	\$ 61,834	\$ 5,134	\$ 136,555	\$ 14,707
Fund Balances - January 1	\$ 509,252	\$ 904,488	\$ 11,592	\$ 1,425,332	\$ 1,410,625
Fund Balances - December 31	\$ 578,839	\$ 966,322	\$ 16,726	\$ 1,562,887	\$ 1,425,332

TOWN OF GIBRALTAR, WISCONSIN
Balance Sheet
Governmental Funds
Decmeber 31, 2017
(With summarized financial information as of December 31, 2016)

	2017			2017	2016
	General	Capital Projects	Non-Major Airport	Totals	
ASSETS					
Cash and Investments	\$ 2,747,305	\$ 966,322	\$ 35,109	\$ 3,748,736	\$ 2,553,428
Restricted cash and investments	\$ 45,054	\$ -	\$ -	\$ 45,054	\$ 44,477
Receivables					
Property Taxes	5,646,790	-	-	5,646,790	6,731,786
Delinquent personal property tax	2,411	-	-	2,411	4,127
Other receivables	9,857	-	-	9,857	9,659
Due from other funds	10,897	-	-	10,897	2,763
Due from other governments	-	-	1,866	1,866	-
Inventories	18,809	-	3,443	22,252	28,612
TOTAL ASSETS	\$ 8,481,123	\$ 966,322	\$ 40,418	\$ 9,487,863	\$ 9,374,852
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 129,811	\$ -	\$ 32	\$ 129,843	\$ 116,937
Accrued and other current liabilities	13,852	-	-	13,852	18,400
Due to other governments	5,777,159	-	12,763	5,789,922	5,921,829
Due to other funds	-	-	10,897	10,897	2,763
Special deposits	30,015	-	-	30,015	31,315
Unearned revenues	53,871	-	-	53,871	19,591
Total Liabilities	6,004,708	-	23,692	6,028,400	6,110,835
Deferred Inflows of Resources					
Property Taxes	1,897,576	-	-	6,028,400	6110835
Fund Balances					
Non Spendable	18,809	-	3,443	22,252	28,612
Restricted	45,054	-	-	45,054	44,477
Committed	5,426	966,322	13,283	985,031	1,016,945
Assigned	74,755	-	-	74,755	7,002
Unassigned	434,795	-	-	434,795	328,296
Total Fund Balances	578,839	966,322	16,726	1,561,887	1,425,332
TOTAL LIABILITIES AND FUND BALANCES	\$ 8,481,123	\$ 966,322	\$ 40,418	\$ 9,487,863	\$ 9,374,852

Town of Gibraltar Commissions and Committees

Gibraltar Town Board

Meetings held the 1st Wednesday of the month at 7:00 p.m.

Chairman: Richard Skare
 Supervisor: Steven Sohns
 Supervisor: Brain Hackbarth
 Supervisor: Barb McKesson
 Supervisor: Dwayne Daubner

2 Year Terms

Elected	Renew
April 2017	April 2019
April 2017	April 2019
April 2016	April 2018
April 2016	April 2018
April 2017	April 2019

Gibraltar Plan Commission

Meetings held the 4th Tuesday of the month at 7:00 p.m.

Chairman: Linda Merline
 Brian Hackbarth
 Thomas Blackwood
 Doug Lindemann
 TBD

3 Year Terms

Appointed	Renew
January 2018	January 2021
January 2016	January 2019
January 2016	January 2019
January 2018	January 2021
	January 2020

Fish Creek Harbor Commission

Meetings held the 3rd Wednesday of the month at 7:30 a.m.

Chairman: David Harris
 Brian Merkel
 Paul Woerfel
 Richard Hecker
 Greg Swain

3 Year Terms

Appointed	Renew
April 2015	April 2018
April 2017	April 2020
April 2017	April 2020
April 2015	April 2018
April 2015	April 2018

Gibraltar Parks and Land Committee

Meetings held the 3rd Tuesday of the month at 8:00 a.m.

Chairman: Brian Hackbarth
 Bonnie Ansley
 Laurie Buske
 Karl Stubenvoll
 Dwayne Daubner

2 Year Terms

Appointed	Renew
May 2017	May 2019
May 2017	May 2019
May 2017	May 2019
May 2016	May 2018
May 2016	May 2018

Ephraim - Gibraltar Airport Commission

Meetings held the 3rd Thursday of the month at 9:00 a.m.

Chairman: Martin Franke
 Myrv Somerhalder
 Gary Chaudoir
 John Cox
 Brett Lecy
 Jon Neville

3 Year Terms

Appointed	Renew
May 2016	May 2019
September 2017	September 2020
May 2015	May 2018
May 2014	May 2017
January 2016	September 2018
September 2016	September 2019

Town of Gibraltar Building Committee

Meetings held the 3rd Monday of the month at 7:00 p.m.

Chairman: Karl Stubenvoll
 Steven Sohns
 Tony Fiorato
 Laurie Buske
 Jayson Merkle

2 Year Terms

Appointed	Renew
February 2017	February 2019
February 2017	February 2019
February 2017	February 2019
January 2018	January 2020
January 2018	January 2021

Town of Gibraltar Police Committee

No Regular Scheduled Meeting

Mitch Larson
 Ken Harrington
 Dan Doerr

3 Year Terms

Appointed	Renew
January 2016	January 2019
December 2017	December 2020
December 2017	December 2020

Gibraltar Fire Department

Interim Chief Jarred Anderson
 Captains: Adrian Murre and Bob Volpe

Gibraltar Historical Society

Barb McKesson
 Laurie Buske

Gibraltar Watershed Study: Linda Merline

DC Coastal Byway: Beth Hagen

DC Tourism Zone Commission: Bill Weddig
 Dick Skare

TOWN OF GIBRALTAR
PO BOX 850
FISH CREEK, WI 54212

STD
US POSTAGE PAID
FISH CREEK, WI 54212
PERMIT NO. 5

BOXHOLDER



NOTICE:

Please note that the Annual Town Meeting for the Town of Gibraltar will be held on Tuesday, April 17, 2018, at 7:00 p.m. at the Old Town Hall, 4176 Maple Street, Fish Creek, WI. This is every resident and property owner's chance to express their concerns to the community and the Gibraltar Town Board. We hope to see you there!!