



Public Hearing 2023 budget

DECEMBER 5, 2022

6:30 PM

250 WILLIAMS STREET

WILLIAMS BAY, WI 53191

Agenda



- Proposed Budget – Summary
 - General Fund Revenues
 - General Fund Expenditures
 - Recycling Fund Revenues/Expenditures
 - Debt Service Fund Revenues/Expenditures
 - Library Fund Revenues/Expenditures
- EMS Referendum Information
 - Department of Revenue Calculation
- Proposed Budget – Detail of Capital Projects - Borrowing
 - Tax Levy Supported Projects
- Tax Summary
- Village of Williams Bay Levy History
- Village of Williams Bay Mill Rate
 - 2014 – 2022
 - Local share of tax rate example
- Open for Discussion



Proposed Budget Summary

General Fund Revenues



	2022 Estimated Actual	2022 Adopted Budget	2023 Proposed Budget	% Change
General Property Tax	1,720,376	1,720,376	2,704,336 **	57.19%
Other Taxes	260,265	261,000	258,950	-0.78%
Intergovernmental Revenues	370,047	344,474	358,897	4.18%
Licenses & Permits	241,263	146,275	180,875	23.65%
Fines & Forfeitures	47,550	54,000	42,250	-21.75%
Public Charges for Services	381,570	351,100	376,215	7.15%
Miscellaneous Revenues	49,061	14,250	14,250	0%
Commercial	340,311	269,995	332,645	23.20%
Operating Transfer(s) In	92,863	142,863	50,000	-65.00%
TOTAL REVENUES	3,503,306	3,304,333	4,318,418	30.68%

** Includes \$928,077 for EMS Referendum

General Fund Expenditures



	2022 Estimated Actual	2022 Adopted Budget	2023 Proposed Budget	% Change	LPO
General Government	637,204	598,693	720,813	20.39%	
Public Safety	1,611,129	1,506,891	2,243,868	48.90%	
Public Works	477,888	482,900	517,843	7.23%	
Conservation & Development	712,552	715,849	671,349	-6.21%	
TOTAL EXPENDITURES	3,438,773	3,304,333	4,153,873	25.70%	

Recycling Fund Revenues, Expenditures



	2022 Estimated Actual	2022 Adopted Budget	2023 Proposed Budget	% Change
General Property Taxes	111,335	111,335	84,464	-24.14%
Recycling Grant	8,152	8,500	8,500	0%
Transfer from Fund Balance	0	5,000	16,261	225.22%
TOTAL REVENUES	119,487	124,835	109,225	-12.50%

	2022 Estimated Actual	2022 Adopted Budget	2023 Proposed Budget	% Change
Recycling Fund Expenditures	103,585	124,835	109,225	-12.50%

Debt Service Fund Revenues, Expenditures



	2022 Adopted Budget	2023 Proposed Budget	% Change
General Property Taxes	705,386	899,461	27.51%
Fund Balance	0	0	
TOTAL REVENUES	705,386	899,461	27.51%

	2022 Adopted Budget	2023 Proposed Budget	% Change
Principal	573,413	611,427	6.63%
Interest and Fees	131,973	288,034	118.25%
TOTAL EXPENDITURES	705,386	899,461	27.51%

Library Fund Revenues, Expenditures



	2022 Estimated Actual	2022 Adopted Budget	2023 Proposed Budget	% Change
General Property Taxes	191,044	191,044	222,112	16.26%
Library Operating Revenues	137,092	149,762	117,449	-21.58%
Library Donation Revenues	38,500	22,540	14,401	-36.11%
TOTAL REVENUES	366,636	363,346	353,962	-2.58%

	2022 Estimated Actual	2022 Adopted Budget	2023 Proposed Budget	% Change
Library Operating Expenditures	353,864	350,146	341,599	-2.44%
Library Donation Expenditures	28,790	13,200	12,363	-6.34%
TOTAL EXPENDITURES	382,654	363,346	353,962	-2.58%



EMS Referendum Information

IN NOVEMBER 2022, THE VOTERS OF WILLIAMS BAY APPROVED THE REFERENDUM TO EXCEED THE LEVY LIMIT BY \$928,077 ON AN ON-GOING BASIS TO FUND 24-HOUR EMERGENCY MEDICAL SERVICES.

CALCULATION PROVIDED BY THE DEPARTMENT OF REVENUE



Village of Williams Bay - Levy Limit referendum increase calculations for 2022 levy

Section A - 2022 LEVY LIMIT WORKSHEET

2021 PAYABLE 2022 ACTUAL LEVY PLUS 2022 PERSONAL PROPERTY AID (\$2691.28)	\$2,756,576
EXCLUDE PRIOR YEAR LEVY FOR UNREIMBURSED EXPENSES RELATED TO AN EMERGENCY	\$0
EXCLUDE 2021 LEVY FOR NEW GENERAL OBLIGATION DEBT	\$705,386
2021 PAYABLE 2022 ADJUSTED ACTUAL LEVY	\$2,051,190
0% GROWTH PLUS TERMINATED TID 0.000%	\$2,051,190
NET NEW CONSTRUCTION 1.674% + TERMINATED TID 0.000%	\$2,085,527
GREATER OF LINE 5 OR LINE 6	\$2,085,527
2022 LEVY LIMIT BEFORE ADJUSTMENTS LESS 2023 PERSONAL PROPERTY AID (\$2691.28)	\$2,082,836
TOTAL ADJUSTMENTS (FROM SECTION D OF THE LEVY LIMIT WORKSHEET)	\$899,460
2022 PAYABLE 2023 ALLOWABLE LEVY	\$2,982,296

PERCENTAGE INCREASE FOR REFERENDUM FIGURED BY DIVIDING THE LEVY INCREASE BY REFERENDUM BY THE TOTAL ALLOWABLE LEVY

REFERENDUM INCREASE	\$928,077
DIVIDED BY:	
ALLOWABLE LEVY BEFORE REFERENDUM INCREASE	\$2,982,296
PERCENTAGE INCREASE IN LEVY DUE TO REFERENDUM	31.120%
TOTAL LEVY WITH INCREASE BY REFERENDUM OF \$928,077	\$3,910,373



Proposed Budget Detail of Capital Projects - Borrowing

Tax Levy Supported Projects



Project	2022 Request	Project	2022 Request
General Administration		Police Department	
Village Server and Upgrades	\$20,000	New Squad (292)	\$65,000
Laserfiche Software	\$10,000	Axon Fleet Vehicle Cameras	\$45,000
		Command Vehicle	\$85,000
Parks Department			
Theatre Road Baseball Fence	\$15,000	Streets Department	
Theatre Road Restrooms/Concessions	\$100,000	State Rd 67 Reconstruction	\$500,000
Theatre Road baseball field upgrades	\$25,000		
New Tennis/basketball courts	\$250,000	Rescue Department	
Remove Lions Field tennis/basketball courts	\$30,000	New Ambulance (\$89,005 paid with Flex Grant)	\$110,995
Lions Fieldhouse updating with storage	\$100,000		
New playgrounds (3)	\$200,000	Lakefront	
		Beach Cleaner	\$75,000

Tax Summary



	2022 Adopted Budget	2023 Proposed Budget	% Change
Property Taxes Levied for Municipality	2,753,886	3,910,373	41.99%
Total 2023 Anticipated Expenditures			\$7,147,516
Less: Total 2023 Anticipated Non-Property Tax Revenues			\$(1,720,693)
Less: Use of Designated Pier Slip Funds			\$(50,000)
Less: Debt Proceeds			\$(1,630,995)
Add: Reserved Fund Balance for EMS			\$164,545
Amount Required for Levy			\$3,910,373



Village of Williams Bay Levy History

Year	General Fund	Capital Equipment Fund	Library Fund	Recycling Fund	Debt Service Fund	Total Levy
2023	\$2,704,336	\$0	\$222,112	\$84,464	\$899,461	\$3,910,373
2022	\$1,720,376	\$25,745	\$191,044	\$111,335	\$705,386	\$2,753,886
2021	\$1,650,106	\$53,058	\$191,626	\$108,536	\$686,367	\$2,689,693
2020	\$1,596,816	\$108,748	\$189,092	\$92,236	\$704,646	\$2,691,538
2019	\$1,562,124	\$86,851	\$185,333	\$98,650	\$693,593	\$2,626,551
2018	\$1,583,073	\$69,281	\$189,950	\$83,350	\$576,726	\$2,502,380



Village of Williams Bay Mill Rate



Village of Williams Bay Mill Rate

Year	Mill Rate per \$1000
2022	\$3.46
2021	\$3.60
2020	\$3.57
2019	\$3.60
2018	\$3.60
2017	\$3.45
2016	\$3.30
2015	\$3.24
2014	\$3.21



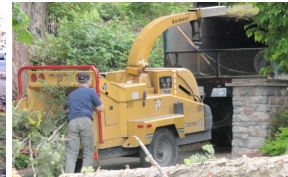
Village of Williams Bay Mill Rate

- The local net tax rate is estimate to be \$3.46 per thousand dollars of assessed value.
- A home assessed at \$350,000 will pay approximately \$1,211.00 a year in local taxes or \$3.31/day for Village Services.

- ✓ Police Protection 24/7/365
- ✓ Fire Protection 24/7/365
- ✓ Rescue Squad Service 24/7/365
- ✓ Building/Zoning Inspection Department
- ✓ Well-maintained parks and lakefront

- ✓ Curbside Garbage Collection
- ✓ Curbside Leaf Collection
- ✓ Curbside Brush Collection
- ✓ Snow Plowing
- ✓ Street Rehabilitation

- ✓ Recreation Department
- ✓ Municipal Court
- ✓ Library
- ✓ Geneva Lake Agencies
- ✓ Capital Projects



Discussion



Questions?

Comments?

