

VILLAGE OF WRIGHTSTOWN

BOARD MEETING MINUTES

A special meeting of the Village Board of Trustees, of the Village of Wrightstown, was held at Wrightstown Village Hall, 352 High St., Wrightstown, WI, on **Monday, November 28, 2022**, at 6:00 p.m.

Roll Call: Present – Village President Dean Erickson; Trustees Sue Byers, Andy Lundt (*arrived at 6:01 p.m.*), Mark Leonard, Dan Segerstrom (*arrived at 6:03 p.m.*) and Keith Wendlandt. Absent - Trustee Terry Schaeuble

Also present: Administrator Travis Coenen; Public Works Director Andy Vickman; Clerk/Treasurer Michelle Seidl; Police Chief Greg Deike; Assistant Fire Chief Ben Vosters

Special meeting was called due to an error found in the property assessment value entered when calculating the combined mill rates for both Brown and Outagamie County. As a result of the error, individual taxing entities rate information was significantly higher than what was provided during the Wednesday, November 23rd budget meeting:

Brown County		
	<i>(values presented)</i>	<i>(corrected values)</i>
Assessed Value of Personal Property	\$ 4,255,600	\$3,426,000
Assessed Value of Real Estate	\$261,033,100	\$252,647,700
Total Assessed Value	\$265,288,700	\$256,073,700
Brown County Mill Rate <i>per thousand</i>	\$4.4508131	\$4.6109788
Village of Wrightstown Mill Rate <i>per thousand</i>	\$9.0405440	\$9.3658746
NWTC Mill Rate <i>per thousand</i>	\$0.8579733	\$0.8888481
Wrightstown School District Mill Rate <i>per thousand</i>	\$11.4495770	\$11.8615984
School Levy Tax Credit Rate <i>per thousand</i>	-\$1.5328100	-\$1.5879692
Total Combined Mill Rate <i>per thousand</i>	\$24.2660975	\$25.1393308

Outagamie County		
	<i>(values presented)</i>	<i>(corrected values)</i>
Assessed Value of Personal Property	\$ 623,200	\$580,000
Assessed Value of Real Estate	\$72,213,600	\$71,517,000
Total Assessed Value	\$72,836,800	\$72,097,000
Outagamie County Mill Rate <i>per thousand</i>	\$3.8661194	\$3.9057903

Village of Wrightstown Mill Rate <i>per thousand</i>	\$8.5460020	\$8.6336940
FVTC Mill Rate <i>per thousand</i>	\$0.9831851	\$0.9932737
Wrightstown School District Mill Rate <i>per thousand</i>	\$10.8232546	\$10.9343139
School Levy Tax Credit Rate <i>per thousand</i>	-\$0.6764478	-\$0.6833889
Total Combined Mill Rate <i>per thousand</i>	\$23.5421133	\$23.7836831

Because the goal of the Board of Trustees was to keep the 2021 Village of Wrightstown (Brown County) Mill Rate of \$9.0405440 the same for 2022, \$84,682.05 needs to be cut from the existing budget to reduce the Village's levy to \$2,353,211.51.

Administrator Coenen presented the option of taking the full \$84,682.05 from 100-14-56704-346-000 Economic Development/Marketing Expense, bringing that budget line down to \$74,515.54 from the approved \$159,197.59. The impact for Outagamie County tax payers would be a reduction of \$0.025 per thousand on the Village of Wrightstown (Outagamie County) mill rate.

The impact of the combined mill rate (per thousand dollars of assessed value), from the 2021 rates are as follows:

	2021 Rates for Brown County Residents	2022 Rates for Brown County Residents
State of Wisconsin	0.00	0.00
Brown County	4.6987776	4.6109789
Village of Wrightstown	9.0405440	9.0405441
Northeast Wisconsin Technical College	0.9023677	0.8888481
Wrightstown School District	10.8158471	11.8615985
School Levy Tax Credit	(1.5233395)	(1.5879692)
TOTAL COMBINED RATE	23.9341969	24.8140004

	2021 Rates for Outagamie County Residents	2022 Rates for Outagamie County Residents
State of Wisconsin	0.00	0.00
Outagamie County	3.9198973	3.9057898
Village of Wrightstown	8.3591457	8.3337963
Fox Valley Technical College	1.0202610	0.9932732
Wrightstown School District	10.006415	10.9343138
School Levy Tax Credit	(0.6863352)	(0.6833889)
TOTAL COMBINED RATE	22.6193838	23.4837842

On a \$300,000 home in the Village of Wrightstown, the increase to the tax bill will be \$263.94 for Brown County residents and \$259.32 for Outagamie County residents. Wrightstown School District is the only taxing entity that had an increase in their 2022 mill rate.

Trustee Mark Leonard asked if adding the additional staffing planned for in 2023 will be sustainable since the funds that have been set aside annually to offset following year CPI adjustments has been significantly reduced.

Administrator Coenen responded that if the 2023 inflation rate is as high as the 2022 rate, and employee benefits and operating expenses increase in proportion as a result, additional revenues will need to be collected or budget cuts will need to be made. Created development, outside of the Tax Incremental Districts, could assist in building revenues until the districts close.

In 2023, the Village will be revaluated since assessed values are outside of the 10+/- of fair market. This may be an opportunity for the Village mill rate to drop while increasing the tax levy amount. However, the end result would still be more tax burden on the individual rate payer.

Trustee Mark Leonard noted that in 2023, he is estimating an approximate revenue increase of only \$9,000 based on the 2022 new net construction growth, using the Village's current mill rate. This amount will not be enough to cover added expenses in future years and will force tax hikes.

Trustee Andy Lundt suggested that the Village should take advantage of a small levy increase due to the 2023 revaluation but not use the opportunity to stay at the current mill rate to significantly increase revenues. If Village spending does not dramatically change, the impact to the tax payer would be minimal.

A revaluation allows taxing entities two options:

1. Reduce the mill rate for consistency/savings to property owners
2. Keep the mill rate consistent with the current rate so additional revenue can be collected, therefore, increasing property owners tax responsibility

Although over the last several years the Village has kept the net mill rates consistent, tax bills have increased due to growth in property values.

Trustee Mark Leonard also noted that due to the conscious effort to grow the Village through the use of Tax Incremental Financing, population growth has allowed for levy and debt capacity increases, however, this growth is straining resources since TID revenues are tied up until the Tax Incremental Districts close. He suggested that a residential development, constructed outside of the TID districts, be investigated. Doing so though, would further strain resources. He noted, and it was confirmed by Administrator Coenen, that if staff was added in 2023, Village mill rates would need to increase in future years to support.

Trustee Sue Byers shared her concern in having to cover the costs for planning and new infrastructure of additional residential development.

Trustee Mark Leonard responded that although the Village would need to bond for the property purchase, costs would be paid back upon the sale of individual lots. He also noted that before any action can be taken on the 2023 budget, it must be clear as to how the Board will move forward based on the choice of increasing staff or not as it affects future rate increases.

Trustee Keith Wendlandt asked why the Village should not be able to take advantage of a small mill rate increase this year in light of the fact that tax bills for both Brown and Outagamie County residents are increasing anyway? As a tax payer, when additional tax dollars are paid, services are expected to improve or be added. The Village should have the ability to meet those additional demands.

Trustee Andy Lundt noted that additional services are being provided with this year's increase but they are being provided by Wrightstown School District. He feels that it will be extremely vital to meet with Wrightstown School Board to help clarify the Village's position in maintaining an acceptable tax rate and to share how their budgeting decisions are impacting the other taxing entities in the community. He agrees with Trustee Wendlandt that tax rate increases may be necessary for the Village's current services to stay sustainable.

Trustee Sue Byers, although she understands the logic of the Village taking a small mill rate increase, feels care is needed to not excessively burden the tax payers.

Trustee Andy Lundt stated that the discussions regarding further impacts to the tax payers can be had during 2023 since currently a balanced budget is being presented with the moving of funds from the Economic Development/Marketing budget line.

Other options for covering the \$84,682.05 shortfall were discussed, however, because they would only correct the issue for this one year, they were dismissed.

After this year, the decision must be made to increase the mill rate to keep village services sustainable.

Motion made by Trustee K Wendlandt with a second made by Trustee S Byers to pass Resolution 11282022 approving the 2023 General Fund Budget with a levy amount of \$2,353,211.51. Call of roll: 6 yes votes. **Motion carried.**

ADJOURN – Motion made by Trustee S Byers with a second made by Trustee T Schaeuble to adjourn the meeting at 7:09 p.m. **Motion carried.**

Michelle Seidl

Clerk/Treasurer

Posted: 12/7/2022 MS