TOWN OF LIBERTY GROVE PUBLIC MEETING

<u>Finance Committee</u>
Date: October 28, 2022
Time: 2:30 PM or immediately following conclusion of Sp. Town Board meeting
Place: Town Hall, 11161 Old Stage Road
Agenda:

1. Call to order
2. Declaration of quorum
3. Approve Agenda
4. Approve Minutes 10/10/22
5. Review of Town Finances and 2023 Budget
6. Future meetings
7. Adjourn

*** Report items will not be discussed or voted on, all other agenda items may include discussion and possible action. Deviation from listed order may occur***

****Audience members must ask for permission, during public input, to speak on agenda items *****

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Anastasia Bell, Clerk/Treasurer

Members of the Town Board or any other Town Committee, who are not members of the body whose meeting agenda is published in this notice, are entitled, as any other citizen of the Town of Liberty Grove, to attend this meeting in an unofficial capacity. It is possible the attendance of one or more non-members may create a quorum of the membership of another body. Such a quorum is unintended, and the non-members are not meeting for the purpose of exercising the powers or duties attendant upon their membership on any Town Committee or Board.

Town of Liberty Grove
Minutes of the Finance Committee on October 10, 2022
(this meeting was correctly posted)

Agenda:

1. Call to order
2. Declaration of quorum
3. Approve Agenda
4. Approve Minutes 9/26/22
5. Review of Town Finances and 2023 Budget
6. Future meetings
7. Adjourn

Chair Nancy Goss called the meeting to order at 2:32pm. Committee members John Lowry, Janet Johnson, Dan Watts, Cathy Ward, Gary Kemp, and Andrew Gantman were present along with Administrator Walter Kalms, and Clerk/Treasurer Anastasia Bell. Committee member Karen Studebaker was excused.

Kemp moved, Ward second to approve the agenda as posted. Carried 7-0.

Ward moved, Kemp second to approve the 9/26/22 minutes as presented. Passed 7-0.

Town Finances and 2023 budget – Kalms reported on the changes made on Draft 4 and noted the Highway Committee will need to confirm paving Twin Pine, Juice Mill, and the Porcupine Bay hill instead of Country Lane. The budget is currently as the levy limit and the mill rate is $2.62 per 100,000 of valuation. If the auditor and DOR confirm that the CPI can be used, there will be some changes to make in the overall budget and the Fire Department line.

The next Finance Committee meeting will be Friday, October 28, 2022 at 2:30pm.

Kemp moved, Goss second to adjourn at 3:01pm. Carried 7-0.

Respectfully submitted,
Anastasia Bell, Clerk/Treasurer

Town of Liberty Grove **2023 Budget** **Draft 5**

	A	B	C	G	J	K	L	M
2	**Category**		**Contents**	**2022 Proposed**	**2022 Tot**	**2023 Proposed**		
3	**Gen Government**							
4	Board Expense		Dues, mileage, ads, bond, fees	6,000.00	4,509.97	10,000.00		
5	Board wages			36,000.00	36,000.06	36,000.00		
6	Board per diem			12,000.00	12,685.00	13,000.00		
7	Committees			3,000.00	2,640.00	3,000.00		
8	Planning		Printing, maps, mileage	2,000.00	0.00	1,750.00		
9	Tech committee			3,085.78	4,767.36	1,140.00		
10	Community dev(Econ)			7,500.00	15,395.00	18,000.00		
11	Library maint		Annual-from Library Commission	37,820.00	37,820.00	42,476.00		
12	Administrator wage			80,108.00	81,070.62	81,700.00		
13	Administrator expense		Insurance, mileage, ret, FICA	29,580.08	12,131.96	12,327.55		
16	Clerk/treasurer wage			53,225.00	53,225.00	54,661.00		
17	Clerk/treasurer exp			17,052.55	16,634.26	18,128.45		
18	Deputy C/T wage			43,168.00	42,822.20	0.00		
19	Deputy C/T expense			35,215.87	32,604.98	0.00		
20	Office assistant wage			12,246.00	11,846.93	13,026.00		
21	Office assistant expense			958.00	911.85	1,020.00		
22	Retirement				0.00			
23	Office expense		Copier/computer, supplies	9,000.00	7,856.18	9,000.00		
24	Legal		General legal advice	5,000.00	22,049.00	25,000.00		
25	Election-expense			5,925.00	3,717.00	6,187.00		
26	Financial review			14,250.00	14,934.27	15,000.00		
27	Treasurer-exp		Print/mail tax bills, FICA, bond	5,000.00	10,091.07	10,000.00		
28	Assessing-exp		Postage, notices, legal	1,250.00	1,691.14	6,700.00		
29	Assessing-contract		Annual contract	41,000.00	41,000.02	44,000.00		
30	Hall maintenance		Wax, supplies	3,500.00	650.10	2,000.00		
31	Hall electricity			3,250.00	2,677.11	3,500.00		
32	Hall heat		3750 gal	6,187.50	6,235.36	10,196.00		
33	Hall clean			2,760.00	2,896.13	3,300.00		
34	STR Expense			300.00	4,500.00	4,500.00		
35	Refunds			1,750.00	2,982.37	3,000.00		
36	Bldg inspection exp		% of permits + bldg seals	50,000.00	78,449.94	80,000.00		
37	Occ deposit		$400 refund upon occupancy	5,000.00	8,800.00	8,000.00		
38	Engineer/consulting			3,750.00	1,000.00	1,500.00		
39	Human Resources				0.00	250.00		
40	Health Saving Account			4,500.00	3,750.00	4,500.00		
41	Msc-bonus			2,275.00	2,275.00	2,600.00		
42	***Gen Govt Total***			**543,656.78**	**580,619.88**	**545,462.01**		
43	Insurance-bldgs & equip			11,200.00	10,599.00	11,090.00		
44	Insurance-nondep			32,250.00	31,624.00	30,406.00		
45	***Insurance Total***			**43,450.00**	**42,223.00**	**41,496.00**		

	A	B	C	G	J	K	L	M
2	**Category**		**Contents**	**2022 Proposed**	**2022 Tot**	**2023 Proposed**		
46	Fire Board Levy		From Fire Board	310,128.77	310,128.76	318,496.00		
47	Fire station exp(old)		Electric HVAC & repairs	6,100.00	4,840.24	1,500.00		
48	North station exp		Elevator & HVAC, supplies	7,501.23	6,825.89	7,250.00		
49	North station electric			6,540.00	6,521.89	7,250.00		
50	North station fuel			7,837.50	6,978.53	10,500.00		
51	***Public Safety Total***			**338,107.50**	**335,295.31**	**344,996.00**		
52	**Public Works**							
53	Repair- equip		Tires, blades, brake chambers	45,000.00	41,784.14	45,000.00		
54	Shop-supp & exp		Gas, rags, cleaner, parts	15,000.00	13,923.03	15,000.00		
55	Ads & surveys		Paving ads	4,500.00	1,645.69	2,500.00		
56	ID-signs & posts		Street signs & posts	2,000.00	1,958.41	1,500.00		
57	Maint-surface			69,521.00	60,023.96	90,984.00		
58	Shop fuel-heat			8,250.00	8,203.52	11,955.00		
59	Vehicle fuel-NL			5,250.00	2,250.00	4,125.00		
60	Vehicle fuel-DF			49,000.00	57,777.13	66,000.00		
61	Oil & supplies			3,000.00	2,013.50	3,000.00		
62	Shop electricity			4,500.00	5,330.27	6,200.00		
63	Telephone			3,385.00	3,204.87	1,500.00		
64	Wages			222,350.22	230,824.40	245,218.38		
65	Retirement			11,117.51	12,663.73	12,260.92		
66	FICA			17,860.28	9,179.52	19,697.17		
67	Medical			51,686.57	41,831.66	34,105.46		
68	HVSL				0.00			
69	Building-repair		Lighting, HVAC, pump tank	3,000.00	2,960.89	2,200.00		
70	Street lights			13,800.00	13,663.71	15,500.00		
71	Legal-public works			6,000.00	3,587.50	4,000.00		
72	Quarry			19,750.00	15,753.00	16,000.00		
73	Msc (San. legal,consult)		Engineering	1,000.00	2,657.50	2,500.00		
74	***Public Works Total***			**555,970.58**	**531,236.43**	**599,245.93**		
75	**Roads Capital Outlay**							
76	-equipment			200,000.00	260,636.20			
77	-paving			538,670.00	608,628.35	612,000.00		
78	-chip seal			81,055.00	78,565.00	85,000.00		
79	-shoreline protection				0.00			
80	-shop			9,000.00	4,674.56			
81	-gravel & msc			50,000.00	15,240.00	120,000.00		
82	***Roads Outlay-Total***			**878,725.00**	**967,744.11**	**817,000.00**		

	A	B	C	G	J	K	L	M
2	**Category**		**Contents**	**2022 Proposed**	**2022 Tot**	**2023 Proposed**		
83	**Capital Outlay-other**				0.00			
84	-cemetery			5,125.00	0.00			
85	-broom			8,000.00	6,500.00			
86	-parks equipment			5,125.00	8,126.00			
87	-tower overage				0.00			
88	-fire equipment			0.00	0.00			
89	-office				0.00	16,200.00		
90	-building/property				0.00	0.00		
91	***Capital Outlay Total***			**18,250.00**	**8,126.00**	**16,200.00**		
92	**Recycling expense**							
93	Recycling		Contract with Going	25,000.00	23,865.71	25,000.00		
94	***Recycling Total***			**25,000.00**	**23,865.71**	**25,000.00**		
95	**Health & Human Services**							
96	Dog pound			250.00	170.48	250.00		
97	LS cem-expense		Lath, seed, forms	275.00	0.00	500.00		
98	-wage			5,423.18	4,454.79	5,980.94		
99	-retirement			271.16	136.16	299.05		
100	-FICA			435.62	223.89	480.42		
101	-medical			1,260.65	379.94	831.84		
102	-HVSL				0.00			
103	Other cem-exp			410.00	739.54	650.00		
104	-wages			5,423.18	4,236.01	5,980.94		
105	-retire			271.16	136.16	299.05		
106	-FICA			435.62	223.89	480.42		
107	-medical			1,260.65	379.94	831.84		
108	-HVSL				0.00			
109	Treatment Plant/Utility			3,000.00	5,017.50	1,000.00		
110	Public Health		Hand sanitizer	1,000.00	1,000.00	500.00		
111	***Health/Hum Serv Tot**			**19,716.22**	**17,098.31**	**18,084.48**		
112	**Culture Rec & Education**							
113	Parks-genl maint		Toilets, seed, chemicals, paper	17,500.00	17,058.41	15,400.00		
114	Gills Rock park		Electricity	2,500.00	1,528.02	3,000.00		
115	Gills Rock Waterfront			40,000.00	2,334.21	1,350.00		
116	EB Harbor Maint.		Electricity, forms, phone	1,250.00	3,408.99	4,050.00		
117	EB Harbor repairs			0.00	0.00			
118	Wills Park		Barrels, weeding	1,575.00	2,692.00	1,500.00		
119	Womens Club bldg		Electricity, bulbs, supplies	1,000.00	811.95	1,200.00		
120	EB Comm Center		Rain garden maint, supplies	7,000.00	5,537.13	11,000.00		
121	Europe Bay		Supplies, pump tank	500.00	1,136.98	650.00		
122	Fitzgerald park		Electricity	650.00	1,168.25	900.00		
123	Garrett Bay		Supplies	5,400.00	0.00	200.00		
124	Europe Lake park		Dock/ramp repairs	300.00	0.00	300.00		

	A	B	C	G	J	K	L	M
2	**Category**		**Contents**	**2022 Proposed**	**2022 Tot**	**2023 Proposed**		
125	Parks-garbage		Dumpster lifts	350.00	642.64	750.00		
126	-wages			37,962.23	38,268.68	41,866.55		
127	-retirement			1,898.11	953.13	2,093.33		
128	-FICA			3,049.32	1,567.23	3,362.93		
129	-medical			8,824.54	2,659.56	5,822.88		
130	-HVSL			0.00	0.00			
131	Grand View			500.00	0.00	300.00		
132	Harbor wages EB		Harbormaster	10,343.75	10,556.50	11,250.00		
133	Wisconsin Bay				0.00			
134	Sand Bay		Supplies, pump tank	1,400.00	1,136.98	650.00		
135	Sales tax		Slip and parking tax	500.00	800.00	800.00		
136	Equipment purchase			0.00	0.00			
137	Porte des Morts			750.00	0.00			
138	Maint-dredge, weeds		EB harbor weed, depth issues	3,000.00	673.55			
139	Engineering			2,000.00	0.00			
140	Staffing			0.00	0.00			
141	North Bay			0.00	0.00	0.00		
142	***Culture Rec & Ed Total***			**148,252.95**	**92,934.21**	**106,445.69**		
143	**Economic Development**							
144	Non profit requests			95,000.00	94,082.48	134,302.00		
145	***Economic Dev Total***			**95,000.00**	**94,082.48**	**134,302.00**		
146	**Debt service**				0.00			
147	Fire tr loan I			5,631.88	5,631.89	8,460.20		
148	Fire tr loan P			167,968.89	167,969.00	165,410.77		
149	GR Loan I			42,400.00	42,400.00	37,000.00		
150	GR Loan P			135,000.00	135,000.00	140,000.00		
151	***Debt Serv Total***			**351,000.77**	**351,000.89**	**350,870.97**		
152	**Other/Msc**							
153	Msc: Hist parking($1000), shred cost($2300)			3,300.00	0.00	3,300.00		
154	MFL W/D			0.00	1,878.63			
155	Assessment error			0.00	10,991.43	0.00		
156	***Other Exp Total***			**3,300.00**	**12,870.06**	**3,300.00**		
157	**Future Capital Improvements**				0.00			
158	Capital improvements public works			45,000.00	0.00	235,000.00		
159	Capital improvements fire equipment			30,400.00	0.00	94,421.12		
160	Capital improvements tech serv			55,000.00	0.00	10,000.00		
161	Capital improvements parks			13,007.37	0.00	45,000.00		
162	Economic Development			0.00	0.00	16,000.00		
163	Capital improvements office			500.00	0.00	500.00		
164	Capital improvements-library			2,000.00	0.00	14,440.00		
165	***Capital Improvements Total***			**145,907.37**	**0.00**	**415,361.12**		
166	****TOT EXP****			**3,166,337.17**	**3,057,096.38**	**3,417,764.20**		

	A	B	C	G	J	K	L	M
2	Category		Contents	2022 Proposed	2022 Tot	2023 Proposed		
168	**REVENUES**				0.00			
169	Local tax levy			2,594,734.03	2,594,733.84	2,634,623.00		
170	Utility Levy			20,266.00	20,266.00	20,266.00		
171	Computer aid			0.00	341.92	341.92		
172	***Total Tax Levy***			**2,615,000.03**	**2,615,341.76**	**2,655,230.92**		
173	**REVENUES--Other Tax**							
174	Forest Crop		Tax from FC and MFL acres	200.00	236.41	236.41		
175	MFL		Tax from FC and MFL acres	18,687.11	9,393.16	9,393.16		
176	Delinquent pp tax		Personal property late pmts	400.00	495.81	400.00		
177	Other (room tax)		Town gets 30% of collections	95,000.00	149,464.30	165,000.00		
178	***Other Tax Total***			**114,287.11**	**159,589.68**	**175,029.57**		
179	**Intergovernmental Revenue**							
180								
181	Sh revenue-state		Per letter from Dpt of Revenue	20,904.27	**20,186.36**	**20,881.63**		
182	Fire ins dues			29,000.00	30,904.89	33,723.40		
183	Highway aid-state			272,121.50	272,121.48	**277,501.00**		
184	PMS program			300.00	1,155.23	1,000.00		
185	DNR-lieu of tax 70.114			3,600.00	4,106.46	4,100.00		
186	DNR-lieu of tax 70.113				10,302.88	10,302.88		
187	Grant-WEC Cares			0.00	0.00			
188	Personal Property aid			4,473.41	4,473.41	4,473.41		
189	Util Dist			4,500.00	6,758.38	6,750.00		
190	TRIP funds				0.00			
191	Grant-Video service provider			3,000.00	3,315.02	3,300.00		
192	***Intergov Rev Total***			**337,899.18**	**353,324.11**	**362,032.32**		
193	**Licenses & Permits**							
194	Licenses-beer & liq		Liquor-$500; Beer-$100	9,900.00	11,187.30	11,200.00		
195	-cigarette			0.00	200.00	200.00		
196	-operator			0.00	500.00	500.00		
197	-soda			0.00	0.00	0.00		
198	-dog		Treasurer share of licenses	400.00	805.00	600.00		
199	Dog pound fees		Capture of stray dogs	0.00	50.00	0.00		
200	Bldg insp fees		Estimate	40,000.00	68,000.00	65,061.00		
201	Occupancy deposit		Repaid upon occupancy	2,400.00	13,200.00	10,000.00		
202	Short term Rentals				23,500.00	64,350.00		
203	Msc permits		Fireworks, boring	40.00	750.00	100.00		
204	***Lic & Permit Total***			**50,300.00**	**118,192.30**	**152,011.00**		
205	**Public Charges**							
206	Fees-gen gov		Copies, documents	15.00	70.80	50.00		
207	-spl assess		Sewer & water laterals	3,500.00	6,000.00	5,000.00		
208	-drive perm		For new bldg/improvements	400.00	800.00	1,200.00		
209	-maint., sand		Road oil, sand, culverts	2,500.00	0.00	0.00		
210	Graves sold			9,000.00	20,550.00	15,000.00		
211	Graves opened			7,000.00	10,500.00	9,700.00		

Liberty Grove:23
101.5 mi. @ $2,734, up from $2,681/mi.
277,501, not 277,528

	A	B	C	G	J	K	L	M
2	**Category**		**Contents**	**2022 Proposed**	**2022 Tot**	**2023 Proposed**		
212	Dock rent			17,000.00	24,500.00	20,000.00		
213	Other public charge			0.00	399.60	250.00		
214	Tower			1,200.00	1,200.00	1,200.00		
215	Franchise fee		Charter/Spectrum	10,000.00	12,100.00	12,100.00		
216	***Public Chg Total***			**50,615.00**	**76,120.40**	**64,500.00**		
217	Grading & material		Culverts, sand	1,100.00	7,855.91	0.00		
218	LS cem-SB share		1/2 cemetery expenses	2,000.00	4,613.84	3,200.00		
219	***Intergov Chg Total***			**3,100.00**	**12,469.75**	**3,200.00**		
220	**Interest**			1,000.00	2,868.00	3,200.00		
221	***Interest Total***			**1,000.00**	**1,305.16**	**3,200.00**		
222	**Miscellaneous Revenue**				0.00			
223	Rent-post office		Contract	7,000.00	6,999.96	7,000.00		
224	-hall			1,300.00	1,665.00	1,500.00		
225	-W Club			500.00	3,400.00	1,500.00		
226	-land			250.00	250.00	250.00		
227	-fire station/parks				750.00	250.00		
228	TLG portion-waste haulers		From outside service area	500.00	0.00			
229	ARPA			0.00	91,951.33			
230	Sign-Porte des Morts			0.00	3,900.00			
231	Refunds/rebates			750.00	61.98	0.00		
232	Recycling rebate		Through DC Highway	4,000.00	3,365.88	3,066.00		
233	Plowing, material				1,445.00	1,400.00		
234	Donations			0.00	300.00			
235					0.00			
236	Computer aid			101.85	0.00			
237	Tmt plant overage			0.00	0.00			
238	Other			0.00	3,209.28	8,202.31		
239	***Misc Rev Total***			**14,401.85**	**117,298.43**	**23,168.31**		
240	**Funds Applied**							
241	Debt proceeds				0.00	0.00		
242	Funds applied				0.00	0.00		
243	***Funds Applied Total***			**0.00**	0.00			
244	***Rcpt Wout Levy"**			**571,603.14**	**838,299.83**	**783,141.20**		
245	**Budgeted Expenses**		Total expenses	**3,166,337.17**	**0.00**	**3,417,764.20**		
246	**Budgeted Revenue**		Non-tax revenue	**-571,603.14**	**0.00**	**-783,141.20**		
247	**Levy**		Expenses less non-tax revenue	**2,594,734.03**	**0.00**	**2,634,623.00**		
248	**Levy Limit**			**-2,594,734.00**		**-2,634,623.00**		
249	**Levy over(under)**		Amount over(under) levy limit	**0.03**	**0.00**	**0.00**		

Town of Liberty Grove

2023 Budget

Draft 5

	DOLLAR AND MIL RATE CHANGE	2021 pay 2022	2022 pay 2023	Change
Levy Dollars		$2,594,734.00	2,634,623.00	39,889.00
Mil Rate/$1,000 assessed value		$ 2.6069	$ 2.6159	0.0089
Town Mil rate		$ 2.6069	$ 2.6159	0.0089
Util Dist Levy $		$ 20,266.00	20,266.00	-
Util Dist Mil Rate		$ 0.1748	$ 0.1732	(0.0016)
Tot Util Dist Mil rate(Line 268+line 270)		$ 2.7817	$ 2.7891	0.0074
		2021 for 2022	2022 for 2023	
Assessed Value-Util. Dist(In thousands)		$ 115,935.300	$ 116,975.800	$ 1,040.500
-San Dist(In thousands)		$ 879,397.100	$ 890,200.200	$ 10,803.100
Tot Town Assessed Value(In thousands)		$ 995,332.400	$ 1,007,176.000	**$ 11,843.600**
		2021 Town tax	2022 Town tax	
	Parcel value	pay 2022	pay 2023	**Difference**
Town(San Dist)	$100,000	$260.69	261.59	**0.894967391**
Utility District	100,000	278.17	278.91	**0.739478843**
Change in Town mil rate(Line 268)		2.606901976	2.615851650	**0.008949674**