

TOWN OF LIBERTY GROVE PUBLIC MEETING

Finance Committee

Date: August 30, 2021

Time: 3:30 PM

Place: Town Hall, 11161 Old Stage Road

Agenda:

1. Call to order
2. Declaration of quorum
3. Approve Agenda
4. Approve Minutes 8/5/21
5. Review of Town Finances and 2022 Budget Proposal
6. Future meetings
7. Adjourn

All agenda items will 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 ***

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 August 5, 2021
(this meeting was correctly posted)

Agenda:

1. Call to order
2. Declaration of quorum
3. Approve Agenda
4. Approve Minutes 10/19/2020 & 10/23/2020
5. Discussion
6. Review of Town Finances and 2022 Budget Proposal
7. Future meetings
8. Adjourn

Chair Nancy Goss called the meeting to order at 2:32pm. Committee members Paul Schwengel, Janet Johnson, Gary Kemp, Mike Repp, Andrew Gantman, and Karen Studebaker were present along with Administrator Walter Kalms, Clerk/Treasurer Anastasia Bell, and 2 members of the public.

Schwengel moved, Kemp second to approve the agenda as posted. Passed 7-0.

Bell noted the 10/19/2021 meeting was cancelled. **Kemp moved, Schwengel second** to approve the 10/23/20 minutes as presented. Passed 7-0.

Town Finances and 2022 budget – Kalms reported on draft #1 of the 2022 budget. The following were discussed during the review:

- Health Savings Account – all in line 44 or all part of Wage Exp lines
- Line 54, North Station fuel – increase to \$7,837.50 for \$1.65
- Line 76, Quarry – increase to \$19,750 for grinding brush
- Consider leasing highway equipment
- Line 91, property purchase – decrease to \$0, this is line 164
- Line 93, office – decrease to \$0, this is in line 167
- Line 150, debt service – how many years left on each loan?
- Line 181, Other (room tax) – increase to come due to new tax rate and agreement
- Line 202, Bldg insp fees – increase to \$45,000 to closer reflect line 40
- Line 213, Dock rent – increase to \$22,000

The following meeting dates were set:

- Monday, August 30, 2021 at 1:30pm
- Monday, September 13, 2021 at 1:30pm
- Monday, September 27, 2021 at 1:30pm.

Kemp moved, Schwengel second to adjourn at 3:50pm. Passed 5-0

Respectfully submitted,
Anastasia Bell, Clerk/Treasurer

Town of Liberty Grove

2022 Budget

Draft #2

A	B	C	G	J	K	L	M
Category		Contents	2021 Budget	2021 Tot(est)	2022 Proposed		
3	Gen Government						
4	Board Expense	Dues, mileage, ads, bond, fees	\$ 6,000.00	\$ 3,226.38	\$ 6,000.00		
5	Board wages		36,000.00	37,000.06	36,000.00		
6	Board per diem		12,000.00	11,880.00	12,000.00		
7	Committees		2,000.00	3,690.00	3,000.00		
8	Planning	Printing, maps, mileage	2,000.00	1,701.00	2,000.00		
9	Tech committee		3,000.00	883.68			
10	Community dev(Econ)		20,000.00	0.00	25,000.00	Less \$5,000 capital property	
11	Library maint	Annual-from Library Commission	36,500.00	36,600.00	32,500.00	Less \$4,100. no # from them	
12	Administrator wage		78,564.00	79,558.11	80,108.00		
13	Administrator expense	Insurance, mileage, ret, FICA	27,283.34	28,713.10	31,244.48	Less \$120	
14				0.00			
15			260.65	0.00			
16	C/T replacement wage		44,185.00	44,262.92	53,225.00	Pending	
17	C/T replacement exp		20,623.01	13,784.60	21,225.25		
18	Deputy C/T wage		42,700.00	42,009.86	43,540.00		
19	Deputy C/T expense		30,969.58	28,185.43	32,038.84		
20	Office assistant wage		11,500.00	11,644.49	12,246.00		
21	Office assistant expense		900.00	903.21	958.00		
22	Retirement		1,722.50				
23	Office expense	Copier/computer, paper, supplies	5,500.00	7,663.07	9,000.00		
24	Legal	General legal advice	10,000.00	3,300.00	5,000.00	Less \$3,000	
25	Election-expense		4,725.00	2,447.35	4,725.00		
26	Financial review		12,000.00	13,650.00	14,250.00		
27	Treasurer-exp	Print/mail tax bills, FICA, bond	5,000.00	6,514.63	5,000.00		
28	Assessing-exp	Postage, notices, legal	1,250.00	2,873.71	1,250.00		
29	Assessing-contract	Annual contract	40,800.00	40,800.00	41,000.00		
30	Hall maintenance	Wax, supplies	2,500.00	4,163.50	3,500.00		
31	Hall electricity	150/mo	3,100.00	2,123.86	3,250.00	Less \$1,750	
32	Hall heat	3750 gal	3,750.00	3,381.73	6,187.50		
33	Hall clean		2,600.00	2,691.50	2,760.00		
34	Hall wage		0.00	270.00	300.00		
35	-retirement		0.00	0.00	0.00		
36	-FICA		0.00	0.00	0.00		
37	-medical		0.00	0.00	0.00		
38	-HVSL	Figured at years' end	0.00	0.00	0.00		
39	Refunds		1,750.00	1,250.00	1,750.00		
40	Bldg inspection exp	% of permits + bldg seals	40,000.00	60,735.28	50,000.00		
41	Occ deposit	\$400 refunded upon occupancy	5,000.00	9,000.00	5,000.00		
42	Engineer/consulting			0.00	3,750.00		
43	Human Resources			0.00			
44	Health Saving Account			8,250.00	4,500.00	3 crew * \$1,500	
45	Msc-bonus		2,100.00	2,275.00	2,275.00	7 * \$325 for \$300 net	
46	*Gen Govt Total*		516,283.08	517,992.87	554,583.07		

Town of Liberty Grove

2022 Budget

Draft #2

	A	B	C	G	J	K	L	M
2	Category		Contents	2021 Budget	2021 Tot(est)	2022 Proposed		
47	Insurance-bldgs & equip			8,500.00	10,242.00	11,200.00		
48	Insurance-nondep			32,250.00	31,480.00	32,250.00		
49	*Insurance Total*			40,750.00	41,722.00	43,450.00		
50	Fire Board Levy		From Fire Board	295,362.10	295,362.10	323,421.21	CPI of 7.5%	
51	Fire station exp(oid)		Electric & repairs	13,229.00	1,295.66	6,100.00		
52	North station exp		Elevator & HVAC service, supplies	10,000.00	4,970.31	7,500.00		
53	North station electric			6,000.00	5,759.80	6,540.00		
54	North station fuel			4,750.00	3,958.10	7,837.50	\$1.65/gal	
55	*Public Safety Total*			\$329,341.10	\$311,345.97	\$351,398.71		
56	Public Works							
57	Repair- equip		Tires, blades, brake chambers	45,976.98	41,862.25	45,000.00		
58	Shop-supp & exp		Gas, rags, cleaner, hose ends, etc.	15,000.00	9,407.14	15,000.00		
59	Ads & surveys		Paving ads	3,000.00	4,622.34	4,500.00		
60	ID-signs & posts		Street signs & posts	1,000.00	3,138.50	2,000.00		
61	Maint-surface			81,600.00	68,787.67	69,521.00		
62	Shop fuel-heat			5,000.00	3,941.34	8,250.00	\$1.65/gal	
63	Vehicle fuel-NL			4,125.00	2,563.61	5,250.00		
64	Vehicle fuel-DF			38,500.00	36,477.50	49,000.00		
65	Oil & supplies			3,000.00	1,172.90	3,000.00		
66	Shop electricity			5,400.00	4,794.57	4,500.00		
67	Telephone			2,900.00	3,658.94	3,385.00		
68	Wages			229,459.53	200,803.26	189,651.56	Pending	
69	Retirement			11,472.98	11,001.04	9,482.58		
70	FICA			18,431.34	16,120.81	15,592.20		
71	Medical			51,448.88	49,585.17	45,608.49		
72	HVSL							
73	Building-repair		Lighting, HVAC, pump tank	3,000.00	5,070.10	3,000.00		
74	Street lights			13,800.00	13,216.03	13,800.00		
75	Legal-public works			12,000.00	1,200.00	6,000.00		
76	Quarry			10,000.00	20,838.96	19,750.00	Grind much brush	
77	Msc (San. legal,consult)		Engineering	1,000.00	0.00	1,000.00		
78	*Public Works Total*			556,114.71	498,262.13	513,290.83		
79	Roads Capital Outlay							
80	-equipment			22,000.00	20,976.00	200,000.00	Loader: bal from cap res	
81	-paving			533,995.00	568,032.00	533,995.00		
82	-chip seal			81,055.00	72,670.00	81,055.00		
83	-shoreline protection			30,000.00	0.00			
84	-shop			10,000.00	0.00	9,000.00		
85	-gravel & msc			120,875.00	76,944.03	50,000.00	If remove crushing	
86	*Roads Outlay-Total*			797,925.00	738,622.03	874,050.00		

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Draft #2

A	B	C	G	J	K	L	M
2	Category	Contents	2021 Budget	2021 Tot(est)	2022 Proposed		
87	Capital Outlay-other			0.00			
88	-cemetery			7,000.00			
89	-parks mower		20,700.00	20,769.50	8,000.00		
90	-parks equipment			0.00	10,250.00		
91	-property purchase		2,000.00		45,000.00		
92	-capital improvements parks & property		43,696.71			Less \$45,000 from Parks	
93	-fire equipment		0.00	0.00	0.00		
94	-office					Less \$500 duplicated	
95	-buildings						
96	*Capital Outlay-Other Total*		66,396.71	27,769.50	63,250.00		
97	Recycling expense						
98	Recycling	Contract with Going	25,000.00	22,679.53	25,000.00		
99	*Recycling Total*		25,000.00	22,679.53	25,000.00		
100	Health & Human Services						
101	Dog pound		250.00	200.00	250.00		
102	LS cem-expense	Lath, seed, forms	275.00	273.58	275.00		
103	-wage		5,596.57	4,952.63	4,625.65	Pending	
104	-retirement		279.83	244.88	231.28		
105	-FICA		449.54	339.95	380.30		
106	-medical		1,254.85	1,076.50	1,112.40		
107	-HVSL			0.00			
108	Other cem-exp		410.00	1,853.58	410.00		
109	-wages		5,596.57	4,009.17	4,625.65	Pending	
110	-reire		279.83	244.88	231.28		
111	-FICA		449.54	339.95	380.30		
112	-medical		1,254.85	1,076.50	1,112.40		
113	-HVSL			0.00			
114	Treatment Plant	Grease traps, engineering	3,000.00	11,680.00	3,000.00		
115	Public Health	Hand sanitizer	1,000.00		1,000.00		
116	*Health/Hum Serv Tot		20,096.58	26,907.74	17,634.26		
117	Culture Rec & Education						
118	Parks-genl maint	Potties, seed, chemicals, paper	\$16,000.00	\$19,843.08	\$17,500.00	Add \$1,500 signs	
119	Gills Rock park	Electricity	2,500.00	446.74	2,500.00		
120	Gills Rock Waterfront		71,000.00		40,000.00	Less \$63,080	
121	EB Harbor Maint.	Electricity, forms, phone, herbicide	2,250.00	3,715.93	1,250.00		
122	EB Harbor repairs		0.00	0.00	0.00		
123	Wills Park	Barrels, weeding	1,575.00	2,926.75	1,575.00		
124	Womens Club bldg	Electricity, bulbs, supplies	1,000.00	573.63	1,000.00		
125	EB Comm Center	Rain garden maint, supplies	50,000.00	2,347.21	7,000.00		
126	Europe Bay	Supplies, pump tank	500.00	500.00	500.00		
127	Fitzgerald park	Electricity	650.00	617.78	650.00		
128	Garrett Bay	Supplies	1,200.00	0.00	5,400.00		
129	Europe Lake park	Dock/ramp repairs	300.00	0.00	300.00		

Town of Liberty Grove

2022 Budget

Draft #2

A	B	C	G	J	K	L	M
2	Category	Contents	2021 Budget	2021 Tot(est)	2022 Proposed		
130	Parks-garbage	Dumpster lifts	700.00	424.38	350.00		
131	-wages		39,176.02	25,962.99	32,379.53	Pending	
132	-retirement		1,958.80	1,714.19	1,618.98		
133	-FICA		3,146.81	2,858.82	2,662.08		
134	-medical		8,783.95	7,535.51	7,786.82		
135	-HVSL		0.00	0.00	0.00		
136	Grand View	From 57140	500.00	0.00	500.00		
137	Harbor wages EB	Harbormaster	10,312.50	10,312.50	10,500.00		
138	Wisconsin Bay			0.00			
139	Sand Bay	Supplies, pump tank	700.00	550.00	1,400.00		
140	Sales tax	% of slip and parking	500.00	1,335.72	500.00		
141	Equipment purchase			0.00			
142	Porte des Morts		750.00	0.00	750.00		
143	Maint-dredge, weeds	EB harbor weed, depth issues	3,000.00	0.00	3,000.00		
144	Engineering		2,000.00	0.00	2,000.00		
145	Staffing			0.00	60,000.00		
146	Property purchase		10,000.00	462.09			
147	*Culture Rec & Ed Total*		228,503.08	218,543.31	201,122.41		
148	<u>Economic Development</u>						
149	Non profit requests		50,550.00	42,737.48	71,844.00		
150	*Economic Dev Total*		50,550.00	42,737.48	71,844.00	Less \$47,896(40%)--see last page	
151	<u>Debt service</u>			0.00			
152	Fire tr loan I		9,971.88	9,878.23	5,631.88		
153	Fire tr loan P		166,620.34	166,667.00	167,968.89	Last pmt in 2023	
154	GR Loan I		47,600.00	47,600.00	42,400.00		
155	GR Loan P		130,000.00	130,000.00	135,000.00	Last pmt in 2028	
156	*Debt Serv Total*		354,192.22	354,145.23	351,000.77		
157	<u>Other/Misc</u>						
158	Misc: Hist parking(\$1000), shred cost(\$2300)		3,300.00	0.00	3,300.00		
159	Gills Rock Purchases		0.00	0.00	0.00		
160	Olson Val A Expenses						
161	*Other Exp Total*		3,300.00	0.00	3,300.00		
162	<u>Future Capital Improvements</u>						
163	Capital improvements public works		65,000.00	0.00	45,000.00	Less \$20,000	
164	Capital improvements fire equipment		30,400.00	\$0.00	30,400.00		
165	Capital improvements tech serv		12,000.00		45,000.00	Less \$64,000	
166	Fire Bd grant fund		0.00	0.00	0.00		
167	Capital improvements office		500.00	0.00	500.00		
168	Capital improvements-lbrary		5,000.00		3,751.05	Less \$1,248.95 overage	
169	*Capital Improvements Total*		112,900.00	47,053.79	124,651.05		
170	**TOT EXP**		3,101,352.48	2,847,781.58	3,194,575.10		

Town of Liberty Grove

2022 Budget

Draft #2

A	B	C	G	J	K	L	M
2	Category	Contents	2021 Budget	2021 Tot(est)	2022 Proposed		
171	***Rcpts w/out levy***		526,427.49	629,496.71	571,524.10		
172	REVENUES						
173	Local tax levy		2,574,924.99	2,376,096.92	2,623,051.00		
174	Utility Levy			20,266.00	20,266.00		
175	Computer aid		0.00	341.92	300.00		
176	*Total Tax Levy*		2,574,924.99	2,396,704.84	2,643,617.00		
177	REVENUES--Other Tax						
178	Forest Crop	Tax from FC and MFL acres	400.00	241.67	200.00		
179	MFL	Tax from FC and MFL acres	12,000.00	18,607.11	18,687.11		
180	Delinquent pp tax	Personal property late payments	750.00	433.66	400.00		
181	Other (room tax)	Town gets 30% of collections	40,000.00	105,438.07	95,000.00		
182	*Other Tax Total*		53,150.00	124,720.51	114,287.11		
183	Intergovernmental Revenue						
184	Sh revenue-state	Per letter from Dept. of Revenue	20,927.08	20,927.08	20,927.08		
185	Fire ins dues		29,000.00	28,321.94	29,000.00		
186	Highway aid-state		266,742.00	266,742.00	272,121.50		
187	PMS program		300.00	295.81	300.00		
188	DNR-lieu of tax		21,000.00	3,670.47	3,600.00		
189	Grant-WEC Cares			0.00			
190	Personal Property aid		4,473.41	4,473.41	4,473.41		
191	Util Dist-Audit, labels			4,762.29	4,500.00		
192	TRIP funds						
193	Grant-Video service provider		0.00	3,315.02	3,000.00		
194	*Intergov Rev Total*		342,442.49	332,508.02	337,921.99		
195	Licenses & Permits						
196	Licenses-beer & liq	Liquor-\$500; Beer-\$100	10,355.00	10,420.00	9,900.00		
197	-cigarette	\$10/license		0.00			
198	-operator	\$10/license		30.00			
199	-soda	\$5 & \$10/license	80.00	75.00	0.00		
200	-dog	Treasurer share of licenses	375.00	742.00	400.00		
201	Dog pound fees	Capture of stray dogs		0.00			
202	Bldg insp fees	Estimate	40,000.00	51,573.29	40,000.00		
203	Occupancy deposit	Repaid upon occupancy	2,400.00	7,200.00	2,400.00		
204	Misc permits	Fireworks, picnic operator	40.00		40.00		
205	*Lic & Permit Total*		50,810.00	62,840.29	50,300.00		
206	Public Charges						
207	Fees-gen gov	Copies, documents	15.00		15.00		
208	-spl assess	Sewer & water laterals	3,500.00	6,000.00	3,500.00		
209	-drive perm	For new buildings/improvements	400.00	1,000.00	400.00		
210	-maint., sand	Road oil, sand, culverts	3,000.00	2,549.52	2,500.00		

Town of Liberty Grove

2022 Budget

Draft #2

A	B	C	G	J	K	L	M
2	Category	Contents	2021 Budget	2021 Tot(est)	2022 Proposed		
211	Graves sold	\$750 and \$1500	7,000.00	11,000.00	9,000.00		
212	Graves opened	Full burial \$650, Cremation \$300	8,000.00	8,350.00	7,000.00		
213	Dock rent		17,000.00	25,441.30	17,000.00		
214	Other public charge		0.00	419.92	0.00		
215	Tower		1,200.00	1,151.73	1,200.00		
216	Franchise fee	Charter/Spectrum	16,510.00	10,916.00	10,000.00		
217	*Public Chg Total*		56,625.00	66,828.47	50,615.00		
218	Grading & material	Culverts, sand	1,100.00	1,400.00	1,100.00		
219	LS cem-SB share	1/2 cemetery expenses	2,000.00	3,185.47	2,000.00		
220	*Intergov Chg Total*		3,100.00	4,585.47	3,100.00		
221	Interest		5,000.00	\$1,000.00	1,000.00		
222	*Interest Total*		5,000.00	1,000.00	1,000.00		
223	Miscellaneous Revenue						
224	Rent-post office	Contract	7,000.00	6,999.96	7,000.00		
225	-hall		1,300.00	1,245.00	1,300.00		
226	-W Club/Fitzgerald Park		1,500.00	425.00	500.00		
227	-land		250.00	250.00	250.00		
228	-fire station						
229	TLG portion-waste haulers	From outside service area	500.00	764.30	500.00		
230	Other, msc		0.00	510.00	0.00		
231	Tower agreement		0.00	1,200.00	0.00		
232	Refunds/rebates		750.00	792.93	750.00		
233	Recycling rebate	Trough DC Highway	4,000.00	3,694.67	4,000.00		
234	Mining class		0.00	0.00			
235	Donations		0.00	100.00	0.00		
236	Scrap metal, duplicate			0.00			
237	Insurance proceeds			0.00			
238	Tmt plant overage		0.00	0.00	0.00		
239	*Misc Rev Total*		15,300.00	15,981.86	14,300.00		
240	Funds Applied						
241	Debt proceeds			0.00			
242	Funds applied			0.00			
243	*Funds Applied Total*		0.00	0.00	0.00		
244	*Rcpt Wout Levy*		526,427.49		571,524.10		
245	Budgeted Expenses	Total expenses	3,101,352.48		3,194,575.10		
246	Budgeted Revenue	Non-tax revenue	-526,427.49		-571,524.10		
247	Levy	Expenses less non-tax revenue	2,574,924.99		2,623,051.00		
248	Levy Limit		(2,574,925.00)		(2,623,051.00)		
249	Levy over(under)	Amount over(under) levy limit	(0.01)		0.00		-

Town of Liberty Grove

2022 Budget

**Draft #2
Donation requests (reduced by 40%)**

	P	Q	R
37		2022	
38		requests	60% of all
39	GR ADV	4,500.00	2,700.00
40	EBSC	12,250.00	7,350.00
41	LGHS	26,140.00	15,684.00
42	DCHUM	5,000.00	3,000.00
43	Santa	19,300.00	11,580.00
44	GEODC	20,000.00	12,000.00
45	DCNO	31,250.00	18,750.00
46	Coastal	1,300.00	780.00
47		119,740.00	71,844.00
48			(Line 149)
49			

DONATION REQUESTS FOR 2022 BUDGET

Door County Humane Society

	\$5,000.00 – 14-18 animals per year	
Total requested	\$5,000.00	approved \$

GEO-DC

	\$20,000.00 – building fund	
Total requested	\$20,000.00	approved \$

Door County Coastal Byway Council

	\$1,300.00 – website upgrade	
Total requested	\$1,300.00	approved \$

Door County North

	\$31,250.00 – community coordinator	
Total requested	\$31,250.00	approved \$

Door County Secret Santa

	\$34,300.00 – Blues on the Bay	
Total requested	\$19,300.00	approved \$

Ellison Bay Service Club

Ellison Bay Goes Hog Wild	\$14,500.00 – tents, toilets, garbage, police	
Community Events & Beautification	\$3,750.00 – flower barrels	
	\$1,500.00 – annual holiday tree lighting	
	\$1,000.00 – flags/banners	
	\$1,500.00 – Ground Hog Day parade	
	\$10,000.00 – community outreach projects	
	\$5,000.00 – welcome sign replacement	
Total	\$37,250.00	
	-\$25,000.00 – less funds from cancelled 2020 Hog Wild	
Total requested	\$12,250.00	approved \$

Gills Rock Advancement

	\$11,943.00 – July 4 th	
Total	\$11,943.00	
Total requested	\$4,500.00	approved \$

Liberty Grove Historical Society

Events	\$5,625.00 – fish boil, tractor show, bands, honor walk	
	\$5,565.00 – clothes, marketing	
	\$3,000.00 – website rebuild	
	\$16,400.00 – improvements to museum and displays	
Total	\$30,590.00	
Total requested	\$26,140.00	approved \$

Total requested for 2022 budget	\$119,740.00	
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Total approved \$

- (3) **AUTHORIZATION TO TOWN BOARD TO APPROPRIATE MONEY.** The town meeting may authorize the town board to appropriate money in the next annual budget for:

(a) *Conservation of natural resources.* The conservation of natural resources by the town or by a bona fide nonprofit organization under s. 60.23 (6).

60.10(3)(b)

(b) *Civic functions.* Civic and other functions under s. 60.23 (3).

(c) *Insects, weeds and animal diseases.* The control of insect pests, weeds or plant or animal diseases within the town.

(d) *Rural numbering systems.* Posting signs and otherwise cooperating with the county in the establishment of a rural numbering system under s. 59.54 (4) and (4m).

(e) *Cemetery improvements.* The improvement of the town cemetery under s. 157.50 (5).

History: 1983 a. 532; 1991 a. 39; 1995 a. 34, 201; 2001 a. 16; 2003 a. 214; 2015 a. 245.

NOTE: 2003 Wis. Act 214, which affected this section, contains extensive explanatory notes.

The terms "authorize" and "direct" in sub. (2) are not used interchangeably. A town meeting that "authorize(s)" an act gives the town board permission to do the act within its discretion, but if it "direct(s)" that an act be done, the action is mandatory. *Graziano v. Town of Long Lake*, 191 Wis. 2d 813, 530 N.W.2d 55 (Ct. App. 1995).

Assessments made by an assessor appointed in the absence of authorization under sub. (2) (j) were valid under the de facto officer doctrine. *Joyce v. Town of Tainter*, 2000 WI App 15, 232 Wis. 2d 349, 606 N.W.2d 284, 99-0324.

Section 60.55 does not create an exception to the grant of power to the town meeting to authorize land purchases or construction by the town board. If a town board chooses to meet the requirements of s. 60.55 to provide fire protection by providing housing for fire protection services and also chooses to purchase land and construct that housing, then the town board must proceed with the authorization of the town meeting under sub. (2) (e) and (f) to purchase the land and construct the building. *Town of Clayton v. Cardinal Construction Co.*, 2009 WI App 54, 317 Wis. 2d 424, 767 N.W.2d 605, 08-1793.

A town board exercising village powers under s. 60.22 (3) is not entitled to purchase land and contract for construction when doing so would conflict with statutes relating to towns and town boards. The village board power to acquire land and construct buildings under s. 61.34 (3) is in direct conflict with sub. (2) (e) and (f), which relates to towns and town boards and which confers that power of authorization on the town meeting. *Town of Clayton v. Cardinal Construction Co.*, 2009 WI App 54, 317 Wis. 2d 424, 767 N.W.2d 605, 08-1793.

60.23 Miscellaneous powers. The town board may:

(1) **JOINT PARTICIPATION.** Cooperate with the state, counties and other units of government under s. 66.0301, including cooperative arrangements involving the acquisition, development, remodeling, construction, equipping, operation and maintenance of land, buildings and facilities for regional projects, whether or not located in the town.

(2) **UTILITY DISTRICTS.** Establish utility districts under s. 66.0827 and provide that any convenience or public improvement in the district be paid for under that section.

60.23(3)

(3) **APPROPRIATIONS FOR CIVIC AND OTHER FUNCTIONS.** If authorized under s. 60.10 (3) (b), appropriate reasonable amounts of money for gifts or donations to be used to:

(a) Further civic functions and agricultural societies.

(b) Advertise the attractions, advantages and natural resources of the town.

(c) Attract industry.

(d) Establish industrial complexes.

(e) Establish, maintain and repair ecological areas.

(f) Provide for the organization, equipment and maintenance of a town museum or a municipal band, or for the employment of other bands to give concerts and municipal entertainment in the town.

(g) Construct or otherwise acquire, equip, furnish, operate and maintain, with the county in which the town is located, a county-town auditorium. The provisions of s. 66.0925, as they apply to cities, shall apply to towns, and the powers and duties conferred and imposed by s. 66.0923 upon mayors, councils and specified city officials are hereby conferred upon town board chairpersons, town boards and town officials performing duties similar to the duties of such specified city officials respectively, except those provisions or powers that conflict with statutes relating to towns and town boards.

The Donations Myth

By WTA Attorney Lee Turonie

Towns and villages are commonly faced with the situation of being asked to make a donation. The simple truth is that there are no open-ended donations to be made because they are generally not legally permissible. However, there are often ways to properly accomplish many of the same things that a “donation” is being considered for anyway.

“Donation”

Giving a “donation” is the act of presenting something as a gift. Municipal governments cannot make donations like private citizens make donations. This is because municipal governments possess the public’s money and property, which is gained from charging its citizens taxes and fees but only for legitimate purposes. There lies the problem. The governing body cannot then turn around and just give the town or village’s money away as a gift elsewhere. Remember, this is money that it cannot even collect in the first place except for legitimate governmental purposes. In general, under what is called the public purpose doctrine, state and local units of government can spend public moneys only for public, rather than private, purposes.

There is one Wisconsin case that specifically determined that municipal donations to the local fundraising chapter of a national organization were “clearly” beyond the powers of the municipality. Pugnier v. Ramharter, 275 Wis. 70, 81 N.W.2d 38 (1957). Beyond that case, remember that towns are statutory bodies. You have to find authority to say that you can do something; it is not that you can do something unless you find authority that says you cannot.

Town elector authority

Often a donation request is made directly to an annual or special town meeting of the electors. Maybe this has been done many years in a row and the electors regularly vote yes. However, it is important to note that the elector meeting is limited in its legal authority. Namely here, that it has no power to award any “donations.”

Whether a town has village powers or not, the town electors may instead choose to grant authorization to the town board to appropriate money for a few types of public purposes listed by statute. §§ 60.10(3)(b) & 60.23(3). These things include: civic functions and agricultural societies; for the advertising of the town; to attract industry; to establish industrial complexes; for the benefit of ecological areas; for town museums or band entertainment; or for a county-town auditorium. These are very limited types of public purposes.

The elector meeting has no other legal authority on “donations.” If you notice, none of the purposes listed are “donations” at all, instead they are all things having a direct public purpose. Finally, even if the electors do make one of these permitted authorizations, they are just authorizations, and the town board may or may not choose to go through with them. Any other elector meeting votes to award a donation have no legal weight whatsoever.

Intergovernmental cooperation

Intergovernmental cooperation is almost always available to your town or village. I believe the statute says it best:

Subject to s. 59.794 (2), and in addition to the provisions of any other statutes specifically authorizing cooperation between municipalities, unless those statutes specifically exclude action under this section, any municipality may contract with other municipalities and with federally recognized Indian tribes and bands in this state, for the receipt or furnishing of services or the joint exercise of any power or duty required or authorized by law. If municipal or tribal parties to a contract have varying powers or duties under the law, each may act under the contract to the extent of its lawful powers and duties. A contract under this subsection may bind the contracting parties for the length of time specified in the contract. This section shall be interpreted liberally in favor of cooperative action between municipalities and between municipalities and Indian tribes and bands in this state.

§ 66.0301(2). When you provide money to another governmental entity for the provision of services to your own citizens, or the inclusion of your citizens into another entity’s programs or facilities, that is not a “donation”; it is intergovernmental cooperation. The best contracts are the ones that come in writing. Write up a simple contract of how much you are paying and what that is getting your town or village citizens in return exactly. In this way turn any illegitimate “donation” along these lines into a perfectly legal contract for intergovernmental cooperation.

Miscellaneous contracts

There is clear but very narrow town elector ability to make certain types of appropriation authorizations to a town board. There are also very expansive intergovernmental cooperation opportunities available to all governmental entities in Wisconsin amongst themselves. Is there anything else?

There is an Office of the Attorney General Opinion on one last grey area available only to towns with village powers and villages (not towns without village powers). These appropriations would be available under the broad authority to act in the health, safety, welfare and convenience of the public. The opinion says that an appropriation to a local independent non-profit senior citizen center that was open to the town’s citizens was allowable. OAG 23-80 (April 4, 1980).

Note that even this still does not have to be a “donation” as we think of that term. This example is really a municipality that ought to be contracting with the outside entity for providing its services to the town’s citizens. Again, the best contracts are the ones that come in writing and even this should best just be drawn up and approved as a contract to provide services.

It’s better to give than receive

Thus your town or village really has two good choices when considering the giving of a “donation”: either (1) use an established legal method of accomplishing the same thing; or else remember that (2) there really are no open-ended “donations.”