

TOWN OF LIBERTY GROVE PUBLIC MEETING

Finance Committee

Date: September 12, 2022

Time: 2:30 PM

Place: Town Hall, 11161 Old Stage Road

Agenda:

1. Call to order
2. Declaration of quorum
3. Approve Agenda
4. Approve Minutes 8/29/22
5. Review of Town Finances and 2023 Budget
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 29, 2022
(this meeting was correctly posted)

Agenda:

1. Call to order
2. Declaration of quorum
3. Approve Agenda
4. Approve Minutes 10/5/21
5. Review of Town Finances and 2023 Budget
6. Future meetings
7. Adjourn

Chair Nancy Goss called the meeting to order at 2:30pm. Committee members John Lowry, Janet Johnson, Karen Studebaker, Gary Kemp, Andrew Gantman, Dan Watts and Cathy Ward were present along with Administrator Walter Kalms, and Clerk/Treasurer Anastasia Bell.

Johnson moved, Ward second to approve the agenda as posted. Passed 8-0.

Goss moved, Gantman second to approve the 10/5/21 minutes as presented. Passed 8-0.

Town Finances and 2023 budget – Kalms reported on the changes made to draft #1-a of the 2023 budget. The following were discussed during the review:

- Personnel will meet to make wage recommendations
- Line 9, Tech committee – this is operating costs for charging station and wifi
- Line 23, Office expense – this is annual Workhorse and postage machine costs
- Line 26, Financial review – this is not the sanitary district portion of the audit
- Line 40, Health Saving – highway only, office employees are in previous expense lines
- Line 63, Telephone – likely to decrease with new phone system
- Line 76, Equipment outlay – highway mower due for replacement
- Line 78, Chip seal – road list to be determined after spring thaw
- Line 89, Office capital – installation of Workhorse accounting software
- Line 138, Maint-dredge, weeds – is now included in line 116
- Line 144, Non-profit requests – increase to 130,500 to be 90% of 145,000
- Line 164, Capital library – the roof is leaking and will be addressed in 2023
- Line 178, Room tax – increase to 155,000 in 2022 and 145,000 in 2023
- Line 212, Dock rent – increase to 20,000 in 2023
- Gantman requested an increase for STR permits due to negative effects on housing.
- The Board to review the percent of funds allocated from room tax to community groups.
- Bell to send the STR list to the assessor for personal property taxes to be collected.
- Studebaker asked about Town-wide broadband. Lowry noted the Board is discussing this and it will involve borrowing/bonding.

The next Finance Committee meeting will be Monday, September 12, 2022 at 2:30pm and the following will be Monday, September 26, 2022 at 2:30pm.

Johnson moved, Goss second to adjourn at 4:09pm. Passed 8-0.

Respectfully submitted,
Anastasia Bell, Clerk/Treasurer

Town of Liberty Grove

2023 Budget

Draft 2

	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	40,000.00		
12	Administrator wage			80,108.00	81,070.62	81,700.00		
13	Administrator expense		Insurance, mileage, rel, 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	44,230.00		
19	Deputy C/T expense			35,215.87	32,604.98	35,354.27		
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			
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	618,070.28		Liberty Grove:23 Wage adjustments
43	Insurance-bldgs & equip			11,200.00	32,664.00	11,090.00		
44	Insurance-nondep			32,250.00	9,559.00	30,406.00		
45	*Insurance Total*			43,450.00	42,223.00	41,496.00		

Town of Liberty Grove

2023 Budget

Draft 2

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		Liberty Grove:23 Personnel wages
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		Liberty Grove:23 From 20% to 12%
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	160,000.00		
77	-paving		538,670.00	608,628.35	565,500.00		
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	930,500.00		

Town of Liberty Grove

2023 Budget

Draft 2

	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	Gillis Rock park		Electricity	2,500.00	1,528.02	3,000.00		
115	Gillis 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		

Liberty Grove:23
Wages

Town of Liberty Grove

2023 Budget

Draft 2

	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	5,000.00		
142	*Culture Rec & Ed Total*			148,252.95	92,934.21	111,445.69		
143	Economic Development							
144	Non profit requests			95,000.00	94,082.48	117,500.00		
145	*Economic Dev Total*			95,000.00	94,082.48	117,500.00		
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/Misc							
153	Msc: Hist parking(\$1000), shred cost(\$2300)			3,300.00	0.00			
154	MFL W/D			0.00	1,878.63	3,300.00		
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	75,000.00		
159	Capital improvements fire equipment			30,400.00	\$0.00	75,000.00		
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	27,000.00		
165	*Capital Improvements Total*			145,907.37	0.00	248,500.00		
166	**TOT EXP**			3,166,337.17	3,057,096.38	3,425,209.36		

Town of Liberty Grove

2023 Budget

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	2,714,952.10		
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	2,735,560.02		
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 pnls	400.00	495.81	400.00		
177	Other (room tax)		Town gets 30% of collections	95,000.00	149,464.30	145,000.00		
178	*Other Tax Total*			114,287.11	159,589.68	155,029.57		
179	Intergovernmental Revenue							
180								
181	Sh revenue-state		Per letter from Dpt of Revenue	20,904.27	20,904.27	20,900.00		
182	Fire ins dues			29,000.00	30,904.89	33,723.40		
183	Highway aid-state			272,121.50	272,121.48	277,528.00		
184	PMS program			300.00	1,155.23	1,000.00		
185	DNR-licu of tax 70.114			3,600.00	4,106.46	4,100.00		
186	DNR-licu 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	354,042.02	362,077.69		
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	62,534.00		
201	Occupancy deposit		Repaid upon occupancy	2,400.00	13,200.00	10,000.00		
202	Short term Rentals				23,500.00	20,250.00		
203	Msc permits		Fireworks, boring	40.00	750.00	100.00		
204	*Lic & Permit Total*			50,300.00	118,192.30	105,384.00		
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	600.00		
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		

Town of Liberty Grove

2023 Budget

A	B	C	G	J	K	L	M
Category		Contents	2022 Proposed	2022 Tot	2023 Proposed		
2	Dock rent		17,000.00	24,500.00	20,000.00		
212	Other public charge		0.00	399.60	250.00		
213	Tower		1,200.00	1,200.00	1,200.00		
214	Franchise fee	Charter/Spectrum	10,000.00	12,100.00	12,100.00		
215	*Public Chg Total*		50,615.00	76,120.40	63,900.00		
216	Grading & material	Culverts, sand	1,100.00	7,855.91	2,500.00		
217	LS cem-SB share	1/2 cemetery expenses	2,000.00	4,613.84	3,200.00		
218	*Intergov Chg Total*		3,100.00	12,469.75	5,700.00		
219	Interest		1,000.00	\$2,868.00	\$3,200.00		
220	*Interest Total*		1,000.00	1,305.16	3,200.00		
221	Miscellaneous Revenue			0.00			
222	Rent-post office	Contract	7,000.00	6,999.96	7,000.00		
223	-hall		1,300.00	1,665.00	1,500.00		
224	-W Club		500.00	3,400.00	1,500.00		
225	-land		250.00	250.00	250.00		
226	-fire station/parks			750.00	250.00		
227	TLG portion-waste haulers	From outside service area	500.00	0.00			
228	ARPA		0.00	91,951.33			
229	Sign-Porte des Morts		0.00	3,900.00			
230	Refunds/rebates		750.00	61.98	0.00		
231	Recycling rebate	Through DC Highway	4,000.00	3,365.88	3,066.00		
232	Plowing, material		0.00	1,445.00	1,400.00		
233	Donations		0.00	300.00			
234	Computer aid		101.85	0.00			
235	Tmt plant overage		0.00	0.00			
236	Other		0.00	3,209.28	0.00		
237	*Misc Rev Total*		14,401.85	117,298.43	14,966.00		
238	Funds Applied						
239	Debt proceeds			0.00	0.00		
240	Funds applied			0.00	0.00		
241	*Funds Applied Total*		0.00	0.00	0.00		
242	*Rcpt Wout Levy*		571,603.14	0.00	710,257.26		
243	Budgeted Expenses	Total expenses	3,166,337.17	-	3,425,209.36		
244	Budgeted Revenue	Non-tax revenue	-571,603.14	\$0.00	-\$710,257.26		
245	Levy	Expenses less non-tax revenue	2,594,734.03	-	2,714,952.09		
246	Levy Limit		(2,594,734.00)		(2,642,989.00)		
247	Levy over(under)	Amount over(under) levy limit	0.03	-	71,963.09		

Liberty Grove:23
New #

Liberty Grove:23
Net new construction increased,
change with CPI number for fire
board increase

Town of Liberty Grove

2023 Budget

Draft 2 Donation requests

	O	P	Q	R	S
		2022 req	2022 given	2023 req	2023 given
34					
35	GR ADV	4,500	2,825	3,500	
36	EBSC	12,250	12,250	16,250	
37	LGHS	26,140	21,525	34,565	
38	DCHUM	5,000	3,000	5,000	
39	S SANTA	19,300	7,850	12,700	
40	GEODC	20,000	15,000	25,000	
41	DCNO	31,250	31,250	36,787	
42	COASTAL	1,300	1,300	500	
43		119,740	95,000	134,302	
44					