

TOWN OF LIBERTY GROVE PUBLIC MEETING

Finance Committee

Date: September 26, 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 9/12/22
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 ***

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 September 12, 2022
(this meeting was correctly posted)

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

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 #2 of the 2023 budget. The following were noted during the review:

- Personnel has met and all wage lines have been updated based on their recommendation
- Line 34, increase to 4,500 for Harmari contract
- Line 77, decreased to 565,500 to paving Hillside Drive instead of Old Stage Road
- Line 144, increase to 134,302 based on the current requests. This will be discussed at the 9/26/2022 meeting with non-profit groups having been invited to attend. Lowry noted a maximum for non-profit could be established and Goss indicated her preference would be to keep it as a percent versus a specific dollar amount.
- Line 158, no 2022 expenses because we were not able to order the patrol truck.
- Line 177, increase to 165,000 based on July information received
- Line 202, increase to 64,350 based on Board decision to increase annual permit fee
- Kalms noted net new construction (1.78% in 2022) is involved in the equation which determines the mill rate. The taxes are adjusted by the Town's revenue and expenses. Goss confirmed that the Town-wide broadband will affect the equalized value which will affect the levy at some time in the future. A Town-wide capital plan for the next 5-10 years would be helpful when talking with Baird about bonding.
- Line 208, increase to 1,200 ask Town Board to increase driveway permit fee to \$100

The next Finance Committee meeting will be Monday, September 26, 2022 at 2:30pm and the following will be Monday, October 10, 2022 at 2:30pm (if necessary).

Goss moved, Gantman second to adjourn at 4:08pm. Passed 7-0.

Respectfully submitted,
Anastasia Bell, Clerk/Treasurer

Town of Liberty Grove

2023 Budget

Draft 3

	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, 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	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	625,046.28		
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		

Liberty Grove:23
From 8/31/22 Lib. budget
Was \$40,000

Town of Liberty Grove

2023 Budget

Draft 3

	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	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	770,500.00		

Liberty Grove:23
\$160,000 Moved to 158,
capital purchases

Town of Liberty Grove

2023 Budget

Draft 3

	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				<u>0.00</u>	<u>0.00</u>		
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 Plan/Utility			3,000.00	5,017.50	1,000.00		
110	Public Health		Hand sanitizer	<u>1,000.00</u>	<u>1,000.00</u>	<u>500.00</u>		
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		

Town of Liberty Grove

2023 Budget

Draft 3

A	B	C	G	J	K	L	M
Category		Contents	2022 Proposed	2022 Tot	2023 Proposed		
2							
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	<u>Economic Development</u>						
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	<u>Debt service</u>			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	<u>Other/Misc</u>						
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	<u>Future Capital Improvements</u>			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	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	14,440.00		
165	*Capital Improvements Total*		145,907.37	0.00	395,940.00		
166	**TOT EXP**		3,166,337.17	3,057,096.38	3,436,427.36		

Liberty Grove:23
Patrol truck & equip
Mower(from line 76) 110,000
Equipment(from line 76) 50,000
Tot 235,000

Liberty Grove:23
EOY 2022 12,000
Add: 2023 budget 14,440
Furnace * a/c (15,940)
Balance 12/31/23 10,500

Town of Liberty Grove

2023 Budget

Draft 3

A	B	C	G	J	K	L	M
Category		Contents	2022 Proposed	2022 Tot	2023 Proposed		
2							
168	REVENUES			0.00			
169	Local tax levy		2,594,734.03	2,594,733.84	2,661,470.10		
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	2,682,078.02		
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 prnts	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	20,904.27	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-ileu of tax 70.114		3,600.00	4,106.46	4,100.00		
186	DNR-ileu 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	64,350.00		
203	Msc permits	Fireworks, boring	40.00	750.00	100.00		
204	*Lic & Permit Total*		50,300.00	118,192.30	149,484.00		
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
9/12 finance

Liberty Grove:23
9/12 finance

Town of Liberty Grove

2023 Budget

Draft 3

	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	2,500.00		
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	5,700.00		
220	<u>Interest</u>			1,000.00	2,868.00	3,200.00		
221	*Interest Total*			1,000.00	1,305.16	3,200.00		
222	Miscellaneous Revenue				<u>0.00</u>			
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	0.00		
239	*Misc Rev Total*			14,401.85	117,298.43	14,966.00		
240	Funds Applied							
241	Debt proceeds				0.00	0.00		
242	Funds applied				<u>0.00</u>	<u>0.00</u>		
243	*Funds Applied Total*			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
244	*Rcpt Wout Levy*			571,603.14	0.00	774,957.26		
245	Budgeted Expenses		Total expenses	3,166,337.17	0.00	3,436,427.36		
246	Budgeted Revenue		Non-tax revenue	-571,603.14	0.00	-774,957.26		
247	Levy		Expenses less non-tax revenue	2,594,734.03	0.00	2,661,470.09		
248	Levy Limit			-2,594,734.00		-2,634,623.00		
249	Levy over(under)		Amount over(under) levy limit	0.03	0.00	26,847.09		

Liberty Grove:23
Net new construction increased, but can't use increase by joint fire dpt

Liberty Grove:23
Adjustment for increase by joint fire dpt not allowed, decreases limit by \$8366, so are over by \$26,847+

Town of Liberty Grove

2023 Budget

**Draft 3
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	<u>1,300</u>	<u>1,300</u>	<u>500</u>	
43		119,740	95,000	134,302	
44					

DONATION REQUESTS FOR BUDGET

YEAR:

2023

Door County Coastal Byway Council

\$	300.00	Brochure design
\$	1,000.00	Brochure distribution
\$	3,700.00	Brochure printing
\$	1,800.00	Website design/maintenance
\$	100.00	Postage/office
\$	150.00	National Scenic Byways Foundation
\$	2,000.00	New federal NSB website/link DCCB
\$	1,500.00	Coloring book design
\$	7,000.00	Coloring book printing

Total expense \$ 17,550.00

Total requested: \$ 500.00

Financials provided yes

Approved _____

Door County Humane Society

\$ 425,000.00 Support of local animals-DCC

Total expense \$ 425,000.00

Total requested: \$ 5,000.00

Financials provided yes

Approved _____

Door County North

\$ 36,787.00 Community Coordinator

Total expense \$ 36,787.00

Total requested: \$ 36,787.00

Financials provided yes

Approved _____

Door County Secret Santa

\$	3,400.00	Tent/stage
\$	2,700.00	Lighting/sound
\$	1,800.00	Loding/meals
\$	550.00	Police
\$	800.00	Portable toilets
\$	300.00	Garbage
\$	1,200.00	Transporation
\$	1,200.00	Insurance
\$	750.00	Facility use fee
\$	8,000.00	Marketing/promotions
\$	15,000.00	Entertainment

Total expense \$ 35,700.00

Total requested: \$ 12,700.00

Financials provided yes

Approved _____

Ellison Bay Service Club

\$	3,750.00	Hog Wild services
\$	6,000.00	Hog Wild marketing/promotion
\$	6,500.00	Hog Wild entertainment
\$	4,200.00	Flower barrel project
\$	1,750.00	Tree lighting
\$	2,000.00	Replace flags/banners
\$	1,500.00	Ground Hog Day parade
\$	7,500.00	Community outreach projects
\$	5,000.00	AEDs (1 in Ellison Bay)
\$	5,000.00	Replace welcome/park signs

Total expense \$ 43,200.00

Total requested: \$ 16,250.00

Financials provided yes

Approved _____

Gills Rock Advancement Association	\$ 10,000.00	July 4th fireworks & insurance
	\$ 600.00	July 4th portable toilets
	\$ 100.00	July 4th promotion materials
	\$ 1,300.00	July 4th entertainment

Total expense	\$ 12,000.00
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Total requested:	\$ 3,500.00
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Financials provided yes

Approved _____

GEO-DC	\$ 25,000.00	Building fund
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Total expense	\$ 25,000.00
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Total requested:	\$ 25,000.00
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Financials provided yes

Approved _____

Liberty Grove Historical Society	\$ 22,220.00	Standard annual expenses
	\$ (17,000.00)	projected income
	\$ 400.00	Fish Boil
	\$ 4,000.00	Tractor Show
	\$ 1,500.00	Bands
	\$ 500.00	Honor Walk
	\$ 200.00	Clothing
	\$ 650.00	Membership materials
	\$ 11,815.00	Marketing/advertising
	\$ 2,000.00	Museum
	\$ 3,000.00	Rebuild website
	\$ 10,500.00	Facility improvements

Total expense	\$ 39,785.00
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Total requested:	\$ 34,565.00
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Financials provided yes

Approved _____

Total requested for 2023 budget:	\$ 102,515.00
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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 Turonic

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.”