

TOWN OF LIBERTY GROVE PUBLIC MEETING

Finance Committee

Date: August 28, 2023

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 10/28/22
5. Review of Town Finances and 2024 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 October 28, 2022
(this meeting was correctly posted)

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

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

Johnson moved, Lowry second to approve the agenda as posted. Carried 6-0. Committee member Andrew Gantman arrived.

Ward moved, Goss second to approve the 10/10/22 minutes as presented. Carried 7-0. Committee member Gary Kemp arrived.

Town Finances and 2023 budget – Kalms reported the auditors and Department of Revenue have different opinions regarding CPI. The auditors have indicated it could negatively affect either municipality in a year when we have a capital expense so it would be best to not do it. It was the consensus to have the Board revisit the excess Tourism funds when the final 2022 amount is available.

Goss moved, Kemp second to approve draft 5 of the 2023 budget and forward it for public approval. Roll call: Johnson, Goss, Kemp, Studebaker, Ward, Gantman, Watts and Lowry voting aye, no nays. Carried 8-0. Kalms noted the district budget will also be approved at the Special Town and Board meetings.

The next Finance Committee meeting will be after the first quarter of 2023.

Johnson moved, Kemp second to adjourn at 2:48pm. Carried 8-0.

Respectfully submitted,
Anastasia Bell, Clerk/Treasurer

**TOWN OF LIBERTY GROVE
FINANCE COMMITTEE 8/28/23
NOTES ON DRAFT 1**

This is a very preliminary draft—many items are not in and won't be in until well into the process. For example, the CPI for figuring out the increase in the fire board number; wages as set by personnel; distribution of funds to the requesting groups. I will be proofing and we-looking at the whole thing, but this goes out to give you an idea of what we will be working with. Let us know what you have questions about—if we don't have the answers on Monday we will get them ASAP.

Town of Liberty Grove

2024 Budget

Draft 1

	A	B	C	G	J	K	L	M
2	Category		Contents	2023 Proposed	2023 Tot	2024 Proposed		
3	Gen Government							
4	Board Expense		Dues, mileage, ads, bond, fees	10,000.00	8,090.40	10,000.00		
5	Board wages			36,000.00	35,537.72	36,000.00		
6	Board per diem			13,000.00	9,470.00	13,000.00		
7	Committees			3,000.00	1,980.00	3,000.00		
8	Planning		Printing, maps, mileage	1,750.00	1,131.98	1,750.00		
9	Tech committee			1,140.00	1,683.68	1,140.00		
10	Community dev(Econ)			18,000.00	11,395.00	11,800.00		
11	Library maint		Annual from Library Commission	42,476.00	42,476.00	42,476.00		
12	Administrator wage			81,700.00	81,164.40	83,307.00		
13	Administrator expense		Insurance, mileage, ret, FICA	12,327.55	9,872.97	12,450.44		
16	Clerk/treasurer wage			54,661.00	54,236.20	55,949.00		
17	Clerk/treasurer exp			18,128.45	19,117.34	19,040.67		
18	Deputy C/T wage			0.00	2,102.80	0.00		
19	Deputy C/T expense			0.00	15,825.00	0.00		
20	Office assistant wage			13,026.00	16,346.85	15,600.00		
21	Office assistant expense			1,020.00	1,355.40	1,222.00		
22					0.00			
23	Office expense		Copier/computer, supplies	9,000.00	5,864.61	9,000.00		
24	Legal		General legal advice	25,000.00	38,407.50	25,000.00		
25	Election-expense			6,187.00	4,947.43	6,187.00		
26	Financial review			15,000.00	12,605.10	15,000.00		
27	Treasurer-exp		Print/mail tax bills, FICA, bond	10,000.00	11,434.53	10,000.00		
28	Assessing-exp		Postage, notices, legal	6,700.00	868.20	6,700.00		
29	Assessing-contract		Annual contract	44,000.00	43,999.98	44,500.00		
30	Hall maintenance		Wax, supplies	2,000.00	1,913.43	2,000.00		
31	Hall electricity			3,500.00	3,189.08	3,500.00		
32	Hall heat		3750 gal	10,196.00	8,217.43	8,587.00		
33	Hall clean			3,300.00	3,238.08	3,300.00		
34	STR Expense			4,500.00	4,500.00	4,500.00		
35	Refunds			3,000.00	1,725.00	3,000.00		
36	Bldg inspection exp		% of permits + bldg seals	80,000.00	56,345.81	80,000.00		
37	Occ deposit		\$400 refund upon occupancy	8,000.00	10,800.00	8,000.00		
38	Engineer/consulting			1,500.00	1,000.00	1,500.00		
39	Human Resources			250.00	0.00	250.00		
40	Health Saving Account			4,500.00	4,500.00	6,000.00		
41	Msc-bonus			2,600.00	2,275.00	2,600.00		
42	*Gen Govt Total*			545,462.00	527,616.92	546,359.11		
43	Insurance-bldgs & equip			11,090.00	9,789.00	10,278.00		
44	Insurance-nondep			30,406.00	31,364.00	33,000.00		
45	*Insurance Total*			41,496.00	41,153.00	43,278.00		

Town of Liberty Grove

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	A	B	C	G	J	K	L	M
2	Category		Contents	2023 Proposed	2023 Tot	2024 Proposed		
46	Fire Board Levy		From Fire Board	318,496.00	318,496.00	324,633.33		
47	Fire station exp(old)		Electric HVAC & repairs	1,500.00	936.80	1,500.00		
48	North station exp		Elevator & HVAC, supplies	7,250.00	7,167.16	5,744.00		
49	North station electric			7,250.00	6,787.10	7,800.00		
50	North station fuel			10,500.00	9,749.37	8,376.00		
51	*Public Safety Total*			344,996.00	343,136.43	348,053.33		
52	Public Works							
53	Repair- equip		Tires, blades, brake chambers	45,000.00	45,490.51	50,000.00		
54	Shop-supp & exp		Gas, rags, cleaner, parts	15,000.00	8,789.46	10,000.00		
55	Ads & surveys		Paving ads	2,500.00	1,497.93	2,500.00		
56	ID-signs & posts		Street signs & posts	1,500.00	3,490.45	2,500.00		
57	Maint-surface			90,984.00	92,699.03	107,753.00		
58	Shop fuel-heat			11,955.00	10,088.58	9,000.00		
59	Vehicle fuel-NL			4,125.00	3,000.00	5,500.00		
60	Vehicle fuel-DF			66,000.00	55,605.48	66,000.00		
61	Oil & supplies			3,000.00	5,544.27	3,000.00		
62	Shop electricity			6,200.00	5,924.84	6,785.00		
63	Telephone			1,500.00	1,296.51	1,320.00		
64	Wages			245,218.38	247,552.86	256,314.14		
65	Retirement			12,260.92	12,400.55	12,815.71		
66	FICA			19,697.17	19,411.41	20,588.43		
67	Medical			34,105.46	32,316.79	37,164.31		
68	Dental, ADD				4,245.37	4,403.33		
69	Building-repair		Lighting, HVAC, pump tank	2,200.00	3,185.10	2,200.00		
70	Street lights			15,500.00	14,273.03	16,500.00		
71	Legal-public works			4,000.00	4,087.50	4,000.00		
72	Quarry			16,000.00	20,991.78	20,000.00		
73	Msc (San. legal,consult)		Engineering	2,500.00	8,010.00	2,500.00		
74	*Public Works Total*			599,245.93	599,901.45	640,843.92		
75	Roads Capital Outlay							
76	-equipment				546,099.13	355,000.00		
77	-paving			612,000.00	554,664.65	763,800.00		
78	-chip seal			85,000.00	141,307.00	120,000.00		
79	-shoreline protection				0.00			
80	-shop				4,674.56			
81	-gravel & msc			120,000.00	125,235.00	70,000.00		
82	*Roads Outlay-Total*			817,000.00	1,371,980.34	1,308,800.00		

Town of Liberty Grove

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	A	B	C	G	J	K	L	M
2	Category		Contents	2023 Proposed	2023 Tot	2024 Proposed		
83	Capital Outlay-other				0.00			
84	-cemetery				0.00			
85					0.00			
86	-parks equipment				0.00			
87	-fiber project				0.00			
88	-fire equipment				0.00			
89	-office			16,200.00	0.00	16,200.00		
90	-library			0.00	60,595.00	0.00		
91	-pilot							
92	-Town wide fiber							
93	*Capital Outlay Total*			16,200.00	301,581.00	16,200.00		
94	Recycling expense							
95	Recycling		Contract with Going	25,000.00	20,879.14	24,000.00		
96	*Recycling Total*			25,000.00	20,879.14	24,000.00		
97	Health & Human Services							
98	Dog pound			250.00	112.51	250.00		
99	LS cem-expense		Lath, seed, forms	500.00	242.87	1,500.00		
100	-wage			5,980.94	3,986.56	6,251.56		
101	-retirement			299.05	199.53	312.58		
102	-FICA			480.42	319.73	502.16		
103	-medical			831.84	788.21	906.45		
104	-dental, ADD				103.55	107.40		
105	Other cem-exp			650.00	2,057.56	425.00		
106	-wages			5,980.94	5,043.99	6,251.56		
107	-retire			299.05	237.31	312.58		
108	-FICA			480.42	376.24	502.16		
109	-medical			831.84	788.21	906.45		
110	-dental, ADD				103.55	107.40		
111	Treatment Plant/Utility			1,000.00	3,600.00	5,000.00		
112	Public Health		Hand sanitizer	500.00	1,000.00	500.00		
113	*Health/Hum Serv Tot			18,084.50	18,959.82	23,835.29		
114	Culture Rec & Education							
115	Parks-genl maint		Tollies, seed, chemicals, paper	15,400.00	18,514.10	15,400.00		
116	Gills Rock park		Electricity	3,000.00	352.52	3,000.00		
117	Gills Rock Waterfront			1,350.00	1,075.00	1,350.00		
118	EB Harbor Maint.		Electricity, forms, phone	4,050.00	7,129.06	4,050.00		
119	EB Harbor repairs				0.00			
120	Wills Park		Barrels, weeding	1,500.00	1,190.00	1,500.00		
121	Womens Club bldg		Electricity, bulbs, supplies	1,200.00	853.70	1,200.00		
122	EB Comm Center		Rain garden maint, supplies	11,000.00	3,717.12	11,000.00		
123	Europe Bay		Supplies, pump tank	650.00	1,136.98	650.00		
124	EB Harbor wages		Harbormaster	11,250.00	11,250.00	12,500.00		

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Draft 1

A		B	C	G	J	K	L	M
2	Category		Contents	2023 Proposed	2023 Tot	2024 Proposed		
125	Fitzgerald park		Electricity	900.00	569.88	900.00		
126	Garrett Bay		Supplies	200.00	0.00	200.00		
127	Europe Lake park		Dock/ramp repairs	300.00	0.00	300.00		
128	Parks-garbage		Dumpster lifts	750.00	494.48	750.00		
129	-wages			41,866.55	35,579.47	43,760.95		
130	-retirement			2,093.33	1,781.70	2,188.05		
131	-FICA			3,362.93	2,813.05	3,515.10		
132	-medical			5,822.88	5,517.50	6,345.13		
133	-Dental, ADD				724.82	751.79		
134	Grand View			300.00	0.00	300.00		
135	Wisconsin Bay				749.33	800.00		
136	Sand Bay		Supplies, pump tank	650.00	1,136.98	650.00		
137	Sales tax		Slip and parking tax	800.00	1,352.91	1,400.00		
138	Equipment purchase				0.00			
139	Porte des Morts				0.00			
140	Maint-dredge, weeds		EB harbor weed, depth issues		755.72			
141	Engineering				0.00			
142	Staffing				0.00			
143	North Bay			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
144	*Culture Rec & Ed Total*			106,445.69	96,694.31	112,511.01		
145	<u>Economic Development</u>							
146	Non profit requests			<u>134,302.00</u>	<u>134,794.48</u>	<u>112,487.00</u>		
147	*Economic Dev Total*			134,302.00	134,794.48	112,487.00		
148	<u>Debt service</u>				0.00			
149	Fire tr loan I			8,460.20	8,460.20	0.00		
150	Fire tr loan P			165,410.77	165,410.77	0.00		
151	GR Loan I			37,000.00	39,700.00	31,400.00		
152	GR Loan P			140,000.00	135,000.00	145,000.00		
153	BCPL Loan P					244,468.64		
154	BCPL Loan I					21,575.34		
155	*Debt Serv Total*			<u>350,870.97</u>	<u>348,570.97</u>	<u>442,443.98</u>		
156	<u>Other/Msc</u>							
157	Msc			3,300.00	108.25	3,300.00		
158	Unassigned				456.76			
159	Fiber			0.00		0.00		
160	*Other Exp Total*			3,300.00	565.01	3,300.00		
161	<u>Future Capital Improvements</u>				<u>0.00</u>			
162	Capital improvements public works			235,000.00	0.00			
163	Capital improvements fire equipment			94,421.12	0.00	94,421.12		
164	Capital improvements tech serv			10,000.00	0.00	10,000.00		
165	Capital improvements parks			45,000.00	0.00	50,000.00		
166	Economic Development			16,000.00	0.00	16,000.00		

Town of Liberty Grove

2024 Budget

Draft 1

	A	B	C	G	J	K	L	M
2	Category		Contents	2023 Proposed	2023 Tot	2024 Proposed		
167	Capital improvements office			500.00	0.00	500.00		
168	Capital improvements-library			14,440.00	60,595.00	14,500.00		
169	*Capital Improvements Total*			415,361.12	0.00	185,421.12		
170	**TOT EXP**			3,417,764.21	3,805,832.86	3,807,532.76		
171	***Rcpts w/out levy***			783,091.20	0.00	1,120,905.12		
172	REVENUES				0.00			
173	Local tax levy			2,634,673.01	2,634,623.31	2,686,627.64		
174	Utility Levy			20,266.00	20,266.00	20,266.00		
175	Computer aid			341.92	341.92	341.92		
176	*Total Tax Levy*			2,655,280.93	2,655,231.23	2,707,235.56		
177	REVENUES--Other Tax							
178	Forest Crop		Tax from FC and MFL acres	236.41	563.97	600.00		
179	MFL		Tax from FC and MFL acres	9,393.16	13,662.32	9,393.16		
180	Delinquent pp tax		Personal property late pmts	400.00	677.00	500.00		
181	Other (room tax)		Town gets 30% of collections	165,000.00	263,429.87	215,000.00		
182	Chargebacks			8,202.31	8,202.31			
183	*Other Tax Total*			183,231.88	286,535.47	225,493.16		
184	Intergovernmental Revenue							
185	Sh revenue-state		Per letter from Dpt of Revenue	20,881.63	20,881.63	20,881.63		
186	Fire ins dues			33,723.40	39,777.59	39,777.59		
187	Hlghway aid-state			277,501.00	277,501.00	277,501.00		
188	PMS program			1,000.00	357.44	350.00		
189	DNR-lieu of tax 70.114			4,100.00	3,097.79	4,100.00		
190	DNR-lieu of tax 70.113			10,302.88	10,302.88	10,302.88		
191					0.00			
192	Personal Property aid			4,473.41	4,473.41	4,473.41		
193	Util Dist audit			6,750.00	5,005.00	6,750.00		
194	Sister Bay Village				0.00			
195	Grant-Video service provider			3,300.00	3,315.02	3,300.00		
196	*Intergov Rev Total*			362,032.32	364,711.76	367,436.51		
197	Licenses & Permits							
198	Licenses-beer & liq		Liquor-\$500; Beer-\$100	11,200.00	10,750.00	11,000.00		
199	-cigarette			200.00	0.00	150.00		
200	-operator			500.00	120.00	550.00		
201	-soda			0.00	0.00	0.00		
202	-dog		Treasurer share of licenses	600.00	435.00	450.00		
203	Dog pound fees		Capture of stray dogs	0.00	50.00	0.00		
204	Bldg insp fees		Estimate	65,061.00	50,170.17	85,000.00		
205	Occupancy deposit		Repaid upon occupancy	10,000.00	18,800.00	10,000.00		
206	Short term Rentals			64,350.00	67,050.00	67,500.00		
207	Boring/trench			100.00	3,000.00	2,500.00		
208	Fireworks				86,763.74			
209	*Lic & Permit Total*			152,011.00	150,435.17	177,150.00		

Town of Liberty Grove

2024 Budget

Draft 1

	A	B	C	G	J	K	L	M
2	Category		Contents	2023 Proposed	2023 Tot	2024 Proposed		
210	Fees-gen gov			50.00	60.00	50.00		
211	-spl assess		Sewer & water laterals	5,000.00	3,735.00	6,000.00		
212	-drive perm		For new bldg/improvements	1,200.00	1,400.00	1,200.00		
213	-maint., sand		Road oil, sand, culverts	0.00	3,911.16	0.00		
214	Graves sold			15,000.00	14,200.00	15,000.00		
215	Graves opened			9,700.00	11,450.00	10,500.00		
216	Dock rent			20,000.00	23,312.94	21,000.00		
217	Other public charge			250.00	475.00	250.00		
218	Tower			1,200.00	1,200.00	1,200.00		
219	Franchise fee		Charter/Spectrum	12,100.00	13,497.36	12,500.00		
220	*Public Chg Total*			64,500.00	73,181.46	67,700.00		
221	Grading & material		SB-Woodcrest 94345.87	0.00	1,000.00	0.00		
222	LS cem-SB share		1/2 cemetery expenses	3,200.00	4,274.51	4,200.00		
223	*Intergov Chg Total*			3,200.00	5,274.51	4,200.00		
224	Interest			3,200.00	66,364.29	54,000.00		
225	*Interest Total*			3,200.00	66,364.29	54,000.00		
226	Miscellaneous Revenue				0.00			
227	Rent-post office		Contract	7,000.00	6,999.96	7,000.00		
228	-hall			1,500.00	1,949.00	1,500.00		
229	-W Club			1,500.00	3,930.00	3,500.00		
230	-land			250.00	250.00	250.00		
231	-fire station/parks			250.00	0.00	375.00		
232	TLG portion-waste haulers		From outside service area		0.00			
233	ARPA				66,266.47	207,750.45		
234	Rent deposit				2,400.00			
235	Refunds/rebates			0.00	61.98	0.00		
236	Recycling rebate		Through DC Highway	3,066.00	3,286.33	3,200.00		
237	Plowing, material			1,400.00	1,200.00	1,400.00		
238	Donations				300.00			
239	Phragmites-Door Co.				0.00			
240	Computer aid				341.92			
241	Trmt plant overage				0.00			
242	Other				5,000.00			
243	*Misc Rev Total*			14,966.00	91,910.66	224,975.45		
244	Funds Applied							
245	Debt proceeds			0.00	500,000.00	0.00		
246	*Funds Applied Total*				0.00			
247	*Rcpt Wout Levy"			783,141.20	1,038,413.32	1,120,955.12		
248	Budgeted Expenses		Total expenses	3,417,764.21		3,807,532.76		
249	Budgeted Revenue		Non-tax revenue	-783,141.20		-1,120,955.12		
250	Levy		Expenses less non-tax revenue	2,634,623.01		2,686,577.64		
251	Levy Limit			-2,634,623.00		-2,664,704.00	2,634,623.00	'22 levy
252	Levy over(under)		Amount over(under) levy limit	0.01		21,873.64		