TOWN OF LIBERTY GROVE PUBLIC MEETING

<u>Finance Committee</u>
Date: September 11, 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 8/28/23
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 ***

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Anastasia Bell, Clerk/Treasurer

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

Town of Liberty Grove
Minutes of the Finance Committee on August 28, 2023
(this meeting was correctly posted)

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

Chair Nancy Goss called the meeting to order at 2:33pm. Committee members Janet Johnson, Gary Kemp, Andrew Gantman, and John Lowry were present along with Administrator Walter Kalms, Clerk/Treasurer Anastasia Bell, and 3 members of the public.

Kemp moved, Goss second to approve the agenda as posted. Carried 5-0.

Johnson moved, Gantman second to approve the 10/28/22 minutes as presented. Carried 5-0.

Town Finances and 2024 budget – Kalms reported on the changes made to draft #1a of the 2024 budget. The following were discussed during the review:

- All wage items are dependent on Personnel Committee recommendations
- Line 168, Capital Library – decrease to $7,250 for Liberty Grove share
- Line 179, MFL – need to confirm data for 2023 and estimate for 2024, seems too high
- Line 181, Room Tax – increase to $26,300, based on current year projection
- Shared Revenue and State Aid information should be available by the next meeting
- Line 200, Operator License – numbers for 2023 are incorrect
- Line 204, Building Inspection – new contract anticipated, will update on next draft
- Line 205, Occupancy Deposit – increase to $15,200
- Line 211, Special Assessments – Bell to confirm number per year and adjust projection
- Line 219, Franchise Fee – increase to $13,250
- Line 224, Interest – increase to $55,000
- Line 227, Post office Rent – contract based, renewal may have an increase
- Line 232, ARPA – income due to PSC reimbursement of current grant payments
- Organizations requesting funding should be invited to the next meeting

The next Finance Committee meetings will be 9/11/2023 and 9/25/2023 at 2:30pm.

Johnson moved, Goss second to adjourn at 4:07pm. Carried 5-0.

Respectfully submitted,
Anastasia Bell, Clerk/Treasurer

Town of Liberty Grove Finance 8/29/23 | 2024 Budget | Draft 2

	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	44,110.00		
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	12,780.00		
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	4,518.20	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	3,643.00		
32	Hall heat		3750 gal	10,196.00	8,217.43	7,160.00		
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**	**531,266.92**	**550,489.11**		
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 Finance 8/29/23

2024 Budget

Draft 2

	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	8,000.00		
50	North station fuel			10,500.00	9,749.37	8,000.00		
51	***Public Safety Total***			**344,996.00**	**343,136.43**	**347,877.33**		
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	256,428.53		
65	Retirement			12,260.92	12,400.55	12,821.43		
66	FICA			19,697.17	19,411.41	20,597.62		
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**	**640,973.22**		
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	150,000.00		
82	***Roads Outlay-Total***			**817,000.00**	**1,371,980.34**	**1,388,800.00**		

	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	-Mariner Park				0.00			
86	-parks equipment				0.00			
87	-fiber project				0.00			
88	-fire equipment				0.00			
89	-office			16,200.00	0.00	2,300.00		
90	-library			0.00	60,595.00	7,250.00		
91	-pilot							
92	-Town wide fiber							
93	***Capital Outlay Total***			**16,200.00**	**301,581.00**	**9,550.00**		
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	6,254.35		
101	-retirement			299.05	199.53	312.72		
102	-FICA			480.42	319.73	502.38		
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	6,254.35		
107	-retire			299.05	237.31	312.72		
108	-FICA			480.42	376.24	502.38		
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**	**23,841.60**		
114	**Culture Rec & Education**							
115	Parks-genl maint		Toilets, seed, chemicals, paper	15,400.00	17,014.10	17,350.00		
116	Gills Rock park		Electricity	3,000.00	352.52	5,400.00		
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	2,000.00		
121	Womens Club bldg		Electricity, bulbs, supplies	1,200.00	853.70	1,000.00		
122	EB Comm Center		Rain garden maint, supplies	11,000.00	3,717.12	6,000.00		
123	Europe Bay		Supplies, pump tank	650.00	1,136.98	650.00		
124	EB Harbor wages		Harbormaster	11,250.00	11,250.00	11,500.00		

	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	650.00		
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	43,780.48		
130	-retirement			2,093.33	1,781.70	2,189.02		
131	-FICA			3,362.93	2,813.05	3,516.67		
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	0.00		
136	Sand Bay		Supplies, pump tank	650.00	1,136.98	2,150.00		
137	Sales tax		Slip and parking tax	800.00	1,352.91	800.00		
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	Klenke				0.00	2,000.00		
143	North Bay			0.00	0.00	0.00		
144	***Culture Rec & Ed Total***			**106,445.69**	**95,194.31**	**113,033.09**		
145	**Economic Development**							
146	Non profit requests			134,302.00	134,794.48	112,487.00		
147	***Economic Dev Total***			**134,302.00**	**134,794.48**	**112,487.00**		
148	**Debt service**				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***			**350,870.97**	**348,570.97**	**442,443.98**		
156	**Other/Msc**							
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	**Future Capital Improvements**				0.00			
162	Capital improvements public works			235,000.00	0.00			
163	Capital improvements fire equipment			94,421.12	0.00	75,000.00		
164	Capital improvements tech serv			10,000.00	0.00	10,000.00		
165	Capital improvements parks			45,000.00	0.00	**15,000.00**		
166	Economic Development			16,000.00	0.00	16,000.00		

	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**	**131,000.00**		
170	****TOT EXP****			**3,417,764.21**	**3,807,982.86**	**3,831,073.32**		
171	*****Rcpts w/out levy*****			**783,141.20**	**0.00**	**1,178,361.96**		
172	**REVENUES**				0.00			
173	Local tax levy			2,634,623.01	2,634,623.31	2,652,711.36		
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***			**2,655,230.93**	**2,655,231.23**	**2,673,319.28**		
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	*600.00*		
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	*250,000.00*		
182	Chargebacks			8,202.31	8,202.31			
183	***Other Tax Total***			**183,231.88**	**286,535.47**	**251,700.00**		
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	Highway 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				9,000.00			
195	Grant-Video service provider			3,300.00	3,315.02	3,300.00		
196	***Intergov Rev Total***			**362,032.32**	**373,711.76**	**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	590.00	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	*15,200.00*		
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				86,833.74			
209	***Lic & Permit Total***			**152,011.00**	**150,905.17**	**182,350.00**		

	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	5,250.00		
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	13,250.00		
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	*55,000.00*		
225	***Interest Total***			**3,200.00**	**66,364.29**	**55,000.00**		
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	Tmt plant overage				0.00			
242	Other				5,000.00	25,000.00		
243	***Misc Rev Total***			**14,966.00**	**91,910.66**	**249,975.45**		
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**	**1,047,883.32**	**1,178,361.96**		
248	**Budgeted Expenses**		Total expenses	**3,417,764.21**		**3,831,073.32**	K170	
249	**Budgeted Revenue**		Non-tax revenue	**-783,141.20**		**-1,178,361.96**	K247	
250	**Levy**		Expenses less non-tax revenue	**2,634,623.01**		**2,652,711.36**	'23 pay '24	
251	**Levy Limit**			**-2,634,623.00**		**-2,664,704.00**	2,634,623.00	'22 levy paid '23
252	**Levy over(under)**		Amount over(under) levy limit	**0.01**		**(11,992.64)**		

DONATION REQUESTS FOR BUDGET YEAR: 2024

Door County Coastal Byway Council	$ 1,000.00	Brochure distribution	
	$ 1,800.00	Website maintenance	
	$ 100.00	Postage/office	
	$ 150.00	National Scenic Byways Foundation	
	$ 2,500.00	Coloring book design	
	$ 19,000.00	Coloring book printing	
Total expense	$ 24,550.00		
Total requested:	**$ 500.00**		
Financials provided	yes		Approved $

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Door County Humane Society	$ 450,000.00	Support of 700-800 animals-DCC	
Total expense	$ 450,000.00		
Total requested:	**$ 5,000.00**		
Financials provided	totals only		Approved $

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Door County North	$ 36,787.00	Community Coordinator	
Total expense	$ 36,787.00		
Total requested:	**$ 36,787.00**		
Financials provided	yes		Approved $

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Door County Secret Santa	$ 3,850.00	Tent/stage	
	$ 2,900.00	Lighting/sound	
	$ 2,200.00	Loding/meals	
	$ 550.00	Police	
	$ 900.00	Portable toilets	
	$ 350.00	Garbage	
	$ 1,550.00	Transporation	
	$ 1,300.00	Insurance	
	$ 750.00	Facility use fee	
	$ 8,250.00	Marketing/promotions	
	$ 16,000.00	Entertainment	
Total expense	$ 38,600.00		
Total requested:	**$ 14,350.00**		
Financials provided	yes		Approved $

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Do Good Door County	$ 18,800.00	Senior Advocates for Independent Living	
Total expense	$ 18,800.00		
Total requested:	**$ 9,400.00**		
Financials provided	no		Approved $

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Ellison Bay Service Club	$ 4,800.00	Flower barrel project	
	$ 7,750.00	Tree lighting	
	$ 1,000.00	Replace flags/banners	
	$ 1,500.00	Ground Hog Day parade	
	$ 5,000.00	Community outreach projects	
	$ 2,500.00	AEDs (1 in Ellison Bay)	
	$ 5,000.00	Communit Parks beautification/maintenance	
Total expense	$ 27,550.00		
Total requested:	**$ 8,250.00**		
Financials provided	no		Approved $

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Gills Rock Advancement Association	$	9,400.00	July 4th fireworks & insurance	
	$	600.00	July 4th portable toilets	
	$	117.50	July 4th promotion materials	
	$	2,000.00	July 4th entertainment	
Total expense	$	12,117.50		
Total requested:	**$**	**3,800.00**		
Financials provided yes				Approved $

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GEO-DC	$	5,000.00	Niagara Escarpment Park Sign	
Total expense	$	5,000.00		
Total requested:	**$**	**5,000.00**		
Financials provided yes				Approved $

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Liberty Grove Historical Society	$	23,500.00	Standard annual expenses	
	$	1,000.00	Fish Boil	
	$	4,500.00	Tractor Show	
	$	1,600.00	Bands	
	$	200.00	Honor Walk	
	$	200.00	Clothing	
	$	700.00	Membership materials	
	$	10,000.00	Marketing/advertising	
	$	4,000.00	Museum	
	$	1,000.00	Rebuild website	
	$	6,200.00	Facility improvements	
Total expense	$	52,900.00		
Total requested:	**$**	**29,400.00**		
Financials provided yes				Approved $

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Total requested for 2024 budget:	**$ 112,487.00**	**Total Approved: $**	-