

TOWN OF LIBERTY GROVE PUBLIC MEETING

Finance Committee

Date: September 25, 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 9/11/23
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 ***

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 11, 2023
(this meeting was correctly posted)

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

Chair Nancy Goss called the meeting to order at 2:33pm. Committee members Janet Johnson, Andrew Gantman, and John Lowry were present along with Administrator Walter Kalms, Clerk/Treasurer Anastasia Bell, and approximately 15 members of the public. Committee member Gary Kemp was excused.

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 #2b of the 2024 budget. The following were discussed during the review:

- Shared Revenue amount should be known 9/15
- Net new construction affects the levy limit
- Consumer Price Index (CPI) not available until October-affects Fire Board allowable levy
- Waiting for Village to respond regarding Country Lane paving – they would pay half
- Insurance rate is not final, estimate is currently 15%
- Will need to blast, the per ton rate is not yet available
- Final Town assessed value will be available after Board of Review on 9/20/2023
- Personnel has not met for wage related items.

Door County Coastal Byways, Anne Miller, thanked the Committee for previous support and noted it has been a good year for grants. Door County North, Cathy Ward, provided tourism statistics which justify the request for the coordinator. She confirmed the membership fees do not support the coordinator's salary. Do Good Door County, Cynthia Germain, indicated a survey was conducted which found people need meals, help at home, and socialization to stay in their homes as they age. The organization would like to start a "village" model to support the residents of Sister Bay and Liberty Grove and the awareness campaign is anticipated to cost \$30,000.00. The membership dues model has not been determined at this time. Faye Blue and Kathy Wagner attested to the mission and necessity of this service. Greater Escarpment Organization of Door County, Janet Johnson noted the organization is not able to move forward with their desired building at this time and has chosen to change their focus to gain awareness of the organization and the escarpment with the public by installing a park with educational signage at their current property. The building fund is still in place, and they're planning to apply for grants to assist with the project estimated to cost \$25,000.00. Liberty Grove Historical Society, David Westin, indicated the organization continues to grow, they support history and current businesses and their events have continued to be successful. **Goss moved, Lowry second** to approve \$3,800.00 for Gills Rock Advancement Association. Carried 4-0. **Lowry moved, Gantman second** to approve \$29,400.00 for Liberty Grove Historical Society. Carried 4-0. **Goss moved, Lowry second** to approve \$500.00 for Door County Coastal Byways. Carried 4-0. **Gantman moved, Goss second** to approve \$5,000.00 for Door County Humane Society. Carried 4-0. **Lowry moved, Goss second** to approve \$36,787.00 for Door County North. Carried 3-0-1

(Gantman abstained). **Lowry moved, Gantman second** to approve \$14,350.00 for Door County Secret Santa. Carried 4-0. **Lowry moved, Gantman second** to approve \$9,400.00 for Door Good Door County. Carried 4-0. **Goss moved, Ward second** to approve \$8,250.00 for Ellison Bay Service Club. Carried 4-0. GEO-DC will be considered a future meeting.

The next Finance Committee meetings will be 9/25/2023 and 10/9/2023 at 2:30pm.

Johnson moved, Goss second to adjourn at 3:36pm. Carried 4-0.

Respectfully submitted,
Anastasia Bell, Clerk/Treasurer

Town of Liberty Grove Finance 9/25/23

2024 Budget

Draft 3

	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	11,070.00		
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, rel, FICA	12,327.55	9,872.97	12,441.44		
16	Clerk/treasurer wage			54,661.00	54,236.20	55,949.00		
17	Clerk/treasurer exp			18,128.45	19,272.36	19,943.43		
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	8,987.00		Pres primary+election added
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			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	531,421.94	553,452.87		***
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		

	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	???	CPI
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	262,085.51		
65	Retirement			12,260.92	12,400.55	13,104.28		
66	FICA			19,697.17	19,411.41	21,052.02		
67	Medical			34,105.46	32,316.79	37,164.31		
68	Dental, ADD				3,959.62	3,959.62		
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	6,500.00		+3950
74	*Public Works Total*			599,245.93	599,615.69	650,923.73		***
75	Roads Capital Outlay							
76	-equipment			235,000.00	546,099.13	375,000.00		+20,000
77	-paving			612,000.00	554,664.65	788,800.00		+ 25,000
78	-chip seal			85,000.00	141,307.00	120,000.00		
79	-shoreline protection				0.00			
80	-shop				0.00			
81	-gravel & msc			120,000.00	129,185.00	150,000.00		
82	*Roads Outlay-Total*			1,052,000.00	1,371,255.78	1,433,800.00		

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	25,000.00		
86	-parks equipment				0.00			
87	-fiber project				0.00			
88	-fire equipment				0.00			
89	-office			16,200.00	0.00	0.00		
90	-library			<u>0.00</u>	60,595.00	7,250.00		
91	-pilot							
92	-Town wide fiber							
93	*Capital Outlay Total*			16,200.00	301,581.00	32,250.00		
94	Recycling expense							
95	Recycling		Contract with Going	<u>25,000.00</u>	<u>20,879.14</u>	<u>24,000.00</u>		
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	6,392.33		
101	-retirement			299.05	199.53	319.62		
102	-FICA			480.42	319.73	513.46		
103	-medical			831.84	788.21	906.45		
104	-dental, ADD				96.58	96.58		
105	Other cem-exp			650.00	2,057.56	425.00		
106	-wages			5,980.94	5,043.99	6,392.33		
107	-retire			299.05	237.31	319.62		
108	-FICA			480.42	376.24	513.46		
109	-medical			831.84	788.21	906.45		
110	-dental, ADD				96.58	96.58		
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	18,945.88	24,131.86	***	
114	Culture Rec & Education							
115	Parks-genl maint		Toilets, seed, chemicals, paper	15,400.00	17,014.10	17,350.00		
116	Gillis Rock park		Electricity	3,000.00	352.52	5,400.00		
117	Gillis 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	12,500.00		

Town of Liberty Grove Finance 9/25/23

2024 Budget

Draft 3

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	44,746.31		
130	-retirement		2,093.33	1,781.70	2,237.32		
131	-FICA		3,362.93	2,813.05	3,594.25		
132	-medical		5,822.88	5,517.50	6,345.13		
133	-Dental, ADD			676.03	676.03		
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	95,145.52	115,049.03	***	
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	30,000.00	AVV mtg room	
165	Capital improvements parks		45,000.00	0.00	65,000.00	+25,000	
166	Economic Development		16,000.00	0.00	16,000.00		

A	B	C	G	J	K	L	M
Category		Contents	2023 Proposed	2023 Tot	2024 Proposed		
2							
167	Capital improvements office		500.00	0.00	2,800.00		
168	Capital improvements-library		14,440.00	60,595.00	14,500.00		
169	*Capital Improvements Total*		415,361.12	60,595.00	203,300.00	***	
170	**TOT EXP**		3,652,764.21	3,807,064.84	3,986,469.80	***	
171	***Rcpts w/out levy***		783,141.20	0.00	1,248,009.30	***	
172	REVENUES			0.00			
173	Local tax levy		2,869,623.01	2,634,623.31	2,738,460.50		
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*		2,890,230.93	2,655,231.23	2,759,068.42		
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 prnts	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	25,044.21	90,528.97	***	
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-llu of tax 70.114		4,100.00	3,097.79	4,100.00		
190	DNR-llu 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	Utili 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	377,874.34	437,083.85	***	
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		

Town of Liberty Grove Finance 9/25/23

2024 Budget

Draft 3

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	25,000.00		
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	29,200.00		
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			
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	0.00		
247	*Rcpt Wout Levy*		783,141.20	1,052,045.90	1,248,009.30		
248	Budgeted Expenses	Total expenses	3,652,764.21		3,986,469.80	K170	
249	Budgeted Revenue	Non-tax revenue	-783,141.20		-1,248,009.30	K247	
250	Levy	Expenses less non-tax revenue	2,869,623.01		2,738,460.50	'23 pay '24	
251	Levy Limit		-2,634,623.00		-2,777,380.00	2,634,623.00	'22 levy paid '23
252	Levy over(under)	Amount over(under) levy limit	235,000.01		(38,919.50)	After 9/11 tech added	