

TOWN OF LIBERTY GROVE PUBLIC MEETING

Finance Committee

Date: October 16, 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 9/25/23
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 25, 2023
(this meeting was correctly posted)

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

Chair Nancy Goss called the meeting to order at 2:30pm. Committee members Gary Kemp, Andrew Gantman, Janet Johnson, and John Lowry were present along with Administrator Walter Kalms, Clerk/Treasurer Anastasia Bell, and 1 member of the public.

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

Goss moved, Kemp second to approve the 9/11/23 minutes as presented. Carried 5-0.

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

- Line 46 – waiting on CPI, currently an estimate based on last year's value
- Payroll lines have been adjusted based on Board action
- Line 76 – includes a new pickup truck to haul the gooseneck trailer
- Line 85 – funds to remove the buildings at Mariner Park
- Line 165 – the tennis courts may need to wait until 2025
- Waiting for gravel crushing estimate

Gantman moved, Lowry second to approve \$5,000 for Greater Escarpment Organization-Door County. Carried 3-0 (Goss and Johnson abstained).

The next Finance Committee meetings will be 10/23/2023 at 2:30pm, and the budget hearing is tentatively scheduled for 11/15/2023 at 6:00pm.

Kemp moved, Johnson second to adjourn at 3:06pm. Carried 5-0.

Respectfully submitted,
Anastasia Bell, Clerk/Treasurer

A	B	C	G	J	K	L	M
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		
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		

Town of Liberty Grove Finance 10/16/23

2024 Budget

Draft 4

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	342,064.00		
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	365,484.00		
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		
74	*Public Works Total*		599,245.93	599,615.69	650,923.73		
75	Roads Capital Outlay						
76	-equipment		0.00	546,099.13	375,000.00		
77	-paving		612,000.00	554,664.65	788,800.00		
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	155,000.00		
82	*Roads Outlay-Total*		817,000.00	1,371,255.78	1,438,800.00		

Town of Liberty Grove Finance 10/16/23

2024 Budget

Draft 4

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	-reire		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	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	12,500.00		

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	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		
165	Capital Improvements parks		45,000.00	0.00	65,000.00		
166	Economic Development		16,000.00	0.00	16,000.00		

Town of Liberty Grove Finance 10/16/23

2024 Budget

Draft 4

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	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**		3,417,764.21	3,807,064.84	4,008,900.47		
171	***Rcpts w/out levy***		783,141.20	0.00	1,248,009.30		
172	REVENUES			0.00			
173	Local tax levy		2,634,623.01	2,634,623.31	2,760,891.17		
174	Utility Levy		20,266.00	20,266.00	20,266.00		
175	Computer aid		341.92	341.92	341.92		
176	*Total Tax Revenues*		2,655,230.93	2,655,231.23	2,781,499.09		
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		0.00	8,202.31			
183	*Other Tax Total*		175,029.57	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-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	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 10/16/23

2024 Budget

Draft 4

A	B	C	G	J	K	L	M
Category		Contents	2023 Proposed	2023 Tot	2024 Proposed		
2							
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		8,202.31	5,000.00			
243	*Misc Rev Total*		23,168.31	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	3,417,764.21		4,008,900.47		
249	Budgeted Revenue		-783,141.20		-1,248,009.30		
250	Levy	Non-tax revenue	2,634,623.01		2,760,891.17		
251	Levy Limit	Expenses less non-tax revenue	-2,642,990.00		-2,794,812.00		
252	Levy over(under)	Amount over(under) levy limit	(8,366.99)		(33,920.83)		

A	B	C	D	E	F	G
Category		Contents				
2						
266		DOLLAR AND MIL RATE CHANGE		2022pay 2023	2022 Actual 2023 pay 2024	2023 Proposed
267	Levy Dollars			\$2,634,623.00	2,794,812.00	Levy limit
268						
269	Mil Rate/\$1,000 assessed value			\$ 2,6159	\$ 1,9284	
270						
271	Town Mil rate			\$ 2,6159	\$ 1,9284	
272	Util Dist Levy \$			\$ 20,266.00	20,266.00	
273	Util Dist Mil Rate			\$ 0.1732	\$ 0.1342	
274	Tot Util Dist Mil rate(Line 269+line 273)			\$ 2,7891	\$ 2,0626	
275						
276				2022 for 2023	2023 for 2024	
277	Assessed Value-Util. Dist(In thousands)			\$ 116,975,800	\$ 151,046,900	(Pending final stmr
278	-San Dist(In thousands)			\$ 890,200.200	\$ 1,298,219.500	of assessment)
279	Tot Town Assessed Value(In thousands)			\$ 1,007,176,000	\$ 1,449,266,400	
280						
281				2022 Town tax	2023 Town tax	
282				pay 2023	pay 2024	
283	Town(San Dist)	Parcel value		\$261.59	192.84	
284	Utility District	100,000		278.91	206.26	
285						
286	Change in Town mil rate(Line 269)			2,615851649	1,928432205	
287						
288						