



**TOWN OF LIBERTY**  
**GROVE**

**ANNUAL REPORT**  
**2011**

**TOWN OF LIBERTY GROVE  
ANNUAL FINANCIAL STATEMENT  
FOR THE YEAR ENDING DECEMBER 31, 2011**

**SUMMARY OF TOWN CASH TRANSACTIONS**

BALANCE ON HAND JANUARY 1, 2011:		
Checking	2,233,989.66	
Municipal Checking	136,015.34	
		2,370,005.00
TOTAL CASH & INVESTMENTS, JANUARY 1, 2011		2,370,005.00
Deduct: advance tax collections, move to 2011 revenues		(2,210,498.04)

**REVENUES**

Taxes:		
Advance collections from 2010	2,210,498.04	
2011 Collections (Jan & Feb 2011)	4,408,161.19	
Lottery Credit on Tax Roll	3,292.78	
Tax Roll Settlement-County (August)	573,519.74	
Delinquent Personal Property Taxes	2,552.11	
December Collections, 2011 roll	89,884.03	
Chargeback-NWTC & Gib School	6,906.74	
Forest Crop	361.35	
Public accommodation taxes	54,144.79	
		7,349,320.77
Intergovernmental Revenues:		
US Postal Service	164,295.11	
State Shared Revenues	27,201.36	
Fire Insurance Dues	20,756.94	
State Highway Aid	214,367.42	
State Aid: Lieu of Tax on DNR Lands	13,948.68	
Computer aid	317.00	
Recycling grant	10,149.31	
Forest crop-MFL yield	96.90	
Payment for municipal services	312.62	
		451,445.34
Licenses and Permits:		
Liquor & Malt Beverage	19,747.68	
Other Business & Occupational Licenses	270.00	
Dog License, Fee, Refund	470.00	
Dog Pound	0.00	
Building Inspection	35,389.57	
Holding Tank	2,650.00	
Fire Protection	150.00	
Franchise fee-cable TV	11,393.57	
		70,070.82

Public Charge for Services:		
Highway Maintenance, Sand	3,065.45	
General Government	20.20	
Special Assessment Certifications	2,500.00	
Graves Sold	6,600.00	
Graves Opened	<u>9,300.00</u>	
		21,485.65
Grading & Material for other governments:		
Sister Bay Share-Highway	18,854.57	
Siste Bay Share-LS Cemetery	<u>3,407.62</u>	
		22,262.19
Miscellaneous Revenue:		
Grant-Hidding purchase	26,938.08	
Interest (p.6)	2,981.02	
Rent (p.6)	32,927.21	
Deposit on hold	900.00	
Fire Board balance	1,751.69	
Interest-fire truck delivery	3,476.32	
Rebate on purchase	10.00	
Refunds	50.51	
Mining class fees	1,755.00	
Special charges sanitary inspections	4,010.00	
Town portion from waste haulers	5,921.58	
W.comp audit + dividend	1,644.40	
Copies & barrel	24.24	
Scrap metal	217.80	
Court costs & claim	265.10	
Water testing fees	<u>7,714.00</u>	
		<u>90,586.95</u>
TOTAL TOWN FUNDS		8,164,678.68

**EXPENSES**

General Government:		
Legislative ( Board) (p.6)	53,904.33	
Planning (p. 6)	3,843.11	
Legal-general	5,410.74	
Clerk (p.6)	83,085.47	
Treasurer (p.6)	13,392.22	
Office wage & expense (p.6)	65,265.37	
Elections	3,244.46	
Assessment of Property (p.6)	116,623.07	
Hall (p.6)	18,325.02	
Nondepartmental Insurance	6,823.00	
Building Inspection	28,807.04	
Economic Development	7,215.14	
Committees	<u>678.21</u>	
		406,617.18

Public Safety:			
Fire Protection (p.7)		228,014.65	
Dog Pound			
Animal Pickup		<u>90.26</u>	
			228,104.91
Public Works:			
Highway & Street Maintenance (p.7)		366,118.37	
Legal & engineering		7,289.88	
Capital Outlay-hwy equipment		109,439.50	
-hwy & street (p.6)		208,420.00	
Recycling Expense		<u>21,066.27</u>	
			712,334.02
Health & Human Services:			
Cemeteries (p.7)		11,678.73	
Water testing		7,995.00	
Treatment system testing		<u>2,400.00</u>	
			22,073.73
Culture, Recreation & Education:			
Parks, Dock & Garbage Pickup (p.7)		94,973.20	
Library		24,760.00	
Capital outlay		<u>21,641.50</u>	
			141,374.70
Debt Service:			
Bond P & I           2/15/04 issue		238,042.50	
Bond P & I           10/17/08 issue		360,750.00	
Mack 07		24,491.82	
Fire station land		35,761.95	
Harbor & feasibility study		11,270.13	
Platform truck		<u>160,348.42</u>	
			830,664.82
Other Financing Uses:			
Capital outlay-USPO		46,039.59	
Occupancy deposit refund		6,000.00	
Wis Bicycle Federation		6,985.25	
Refunds--tax		946.17	
--deposits		1,357.43	
--cemetery, permit, licensing, testing		1,444.00	
Other (p.6)		<u>15,839.43</u>	
			78,611.87
Agency:			
Gibraltar School:			
2009 Levy, Jan-Feb 2010 Settlement Pmts		1,984,071.85	
DNR Ch 70.114 Share		<u>3,095.08</u>	
			1,987,166.93
NWTC-VTAE:			
2009 Levy, Jan-Feb 2010 Settlement Pmts		1,064,824.45	
DNR Ch 70.114 Share		<u>1,661.06</u>	
			1,066,485.51

Sanitary District #1:		
2010 Levy, Jan-Feb-Aug 2011 Settlement Pmts	26,604.05	
2011 Special Assessments	11,397.79	
Lottery credit	<u>49.95</u>	
		38,051.79
County:		
2010 Levy, Jan-Feb 2011 Settlement , County & State	2,382,136.11	
County DNR Share, Ch 70.114	3,537.06	
Wis DNR Share, Ch 70.114	174.74	
Dog License Fee	435.00	
MFL & FC (20%)	72.27	
Yield tax	<u>19.38</u>	
		2,386,374.56
Payroll deduction adjustments		<u>-868.53</u>
Total Expenditures		<b>7,896,991.49</b>
BALANCE ON HAND, DECEMBER 31, 2010		
Municipal Checking	85,521.89	
Checking	172,160.37	
Money Market	<u>10,004.93</u>	
TOTAL CASH & INVESTMENTS, DECEMBER 31, 2010		<u>267,687.19</u>
TOTAL MONIES DISBURSED AND ENDING BALANCE		<b>8,164,678.68</b>

**SUMMARY OF CASH AT 12/31/11**

**Cash Balance Consists of:**

Harbor Improvements	22,650.00	
Holding tank	10,000.00	
Capital Reserve	10,844.36	
Contingency	70,000.00	
Advance Tax Collections	89,884.03	
Public accommodation taxes	33,471.91	
Restricted	236,850.30	
Total Cash on Hand		\$ 267,687.19
Less: Restricted		<u>(236,850.30)</u>
Unrestricted		30,836.89

**SUMMARY OF INDEBTEDNESS, DECEMBER 31, 2011**

<u>Purpose</u>	<u>Term(yrs)</u>	<u>Rate(%)</u>	<u>Last Pmt</u>	<u>Balance</u>
1. Bond    2/15/2004 N sta, loader, plant	15	2.00-3.90	2018	1,445,000.00
2. Bond    10/17/2008 Hall, Engineer, PO	10	5.00	2018	1,440,000.00
3. Loan    2/17/10 (platform truck)	4	4.00	2014	<u>389,357.35</u>
<b>Total Long Term Debt</b>				<b>3,274,357.35</b>

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*WE, THE TOWN BOARD OF THE TOWN OF LIBERTY GROVE, DOOR COUNTY, WISCONSIN,  
CERTIFY THAT THE FOREGOING FINANCIAL STATEMENT, REQUIRED BY SEC. 60.41 OF THE  
WISCONSIN STATUTES, IS AS TRUE AND ACCURATE STATEMENT OF THE RECEIPTS,  
DISBURSEMENTS, AND FINANCIAL CONDITION OF SAID TOWN OF LIBERTY GROVE.*

*CHAIRMAN:        JOHN LOWRY  
SUPERVISORS:    ANN MILLER, NANCY GOSS, ROBERT TIDBALL, FRANKLYN FORKERT  
TREASURER:     JANET JOHNSON  
CLERK/ADMINISTRATOR: WALTER L. KALMS*

DETAIL REPORT ON MAJOR CATEGORIES  
2011

Revenue

<u>Rent</u>	
Post Office	\$ 6,999.96
Hall	1,334.00
Womens Club	3,300.00
Dock	<u>21,293.25</u>
Total	32,927.21

<u>Interest</u>	
Muni Checking	\$ 1,212.95
Bond	<u>1,768.07</u>
Total	2,981.02

Expense

<u>Board</u>	
General	8,634.15
Wages	<u>45,270.18</u>
Total	53,904.33

<u>Clerk/Administrator</u>	
Expense	18,763.15
Wage	<u>64,322.32</u>
Total	83,085.47

<u>Treasurer</u>	
Expense	6,392.24
Wage	<u>6,999.98</u>
Total	13,392.22

<u>Town Hall</u>	
Maintenance	8,596.98
Electric	3,216.75
Heat	4,565.00
Wages	1,551.85
FICA Ret & Med	<u>394.44</u>
Total	18,325.02

<u>Office wage &amp; expense</u>	
Wage	36,773.54
Expense	<u>28,491.83</u>
Total	65,265.37
<u>Capital outlay-building</u>	

<u>Capital Outlay-Hwy &amp; Str</u>	
Engineering-Hwy 42	3,114.00
Resurface-NE	165,550.00
Chip seal-Scott Const.	37,356.00
Tree removal-Isle View	<u>2,400.00</u>
Total	208,420.00

<u>Capital Outlay-Post Office</u>	
Engineering	1,751.05
General	36,761.97
Direct purchase	<u>7,526.57</u>
Total	46,039.59

<u>Capital Outlay-hwy equip.</u>	
Tractor/mower	57,906.00
Chipper	37,500.00
Skid Steer	8,124.50
Stump grinder	<u>5,909.00</u>
Total	109,439.50

<u>Property Assessment</u>	
Expenses	32,623.07
Contract	<u>84,000.00</u>
Total	116,623.07

<u>Planning</u>	
Per Diem	3,570.00
Expenses	<u>273.11</u>
Total	3,843.11

<u>Other</u>	
Wayne Logcrafter's past due	190.91
Musikantow settlement	15,456.18
Incorrect tax to Village	192.34

15,839.43

**DETAIL REPORT ON MAJOR CATEGORIES  
2011**

**Hwy & Street Maintenance**

Repairs(Equip)	\$ 25,122.11
Shop Supplies	7,225.40
Ads, Survey	1,896.55
ID	475.54
Maintenance(Road)	49,041.49
Shop Fuel-heat	6,847.50
Gas	4,737.40
Diesel	32,195.06
Oil & Supp	466.29
Electric	5,215.09
Telephone	3,150.04
Wages	134,760.12
Ret, Med, FICA	34,252.51
Hwy Legal	23,262.79
Street Lighting	13,875.45
Building Repair	3,420.95
Gravel Pit	5,514.08
Insurance	14,660.00
<b>Total</b>	<b>366,118.37</b>

**Cemeteries**

L. Sister-Maint.	630.53
-Wage	6,469.12
-FICA, Ret, Med	1,644.28
Others -Maint.	110.68
-Wage	2,251.77
-FICA, Ret, Med	572.34
<b>Total</b>	<b>11,678.73</b>

**Parks**

Maintenance	\$ 11,553.51
Wages	28,461.00
FICA, Ret, Med	7,234.05
Launch Ramp-Wages	3,865.50
-Expense	16,182.39
-Sales Tax	557.28
Garbage	240.80
EB Community Center	11,991.08
Womens Club	1,307.31
Fitzgerald Park	853.06
Gills Rock Park	160.58
Europe Lake	
Wills Park	189.00
Sand Bay	248.56
Garrett Bay	11,880.52
Gills Rock Harbor	
Europe Bay	248.56
<b>Total</b>	<b>94,973.20</b>

**Fire Protection**

Levy 2/3	199,402.00
Old Sta-heat	
-electric	939.05
-well replacement	7,085.48
North sta-heat	5,545.54
-electric	6,582.14
-wage	458.85
-FICA, Ret, Med	-
-security	1,288.52
-DIRTV	363.96
-supplies & repairs	1,258.14
-elevator	1,825.44
-HVAC	1,204.53
-keypad & locks	2,061.00
<b>Total</b>	<b>228,014.65</b>