

RESOLUTION OF TOWN BOARD PROPOSING TO EXCEED LEVY LIMIT VIA TOWN MEETING

Town of Walworth, Walworth County, WI
Resolution No. 10082024-3

Whereas, the State of Wisconsin has imposed levy limits on town, village, city, and county levies for 2024 and thereafter under Wis. Stat. § 66.0602;

Whereas, Wis. Stat. § 66.0602 limits the allowable local levy for 2024 to a percentage increase of no more than the greater of (a) zero percent of the 2023 payable 2024 adjusted actual levy as calculated under the state's levy limit law* or (b) a percentage equal to the percent change in equalized value due to net new construction less improvements removed, which for the Town of Walworth is 1.461% (**Net new construction % from LLW Line 6**);

Whereas, the town board of the Town of Walworth, Walworth County, believes that for the 2024 tax levy (to be collected in 2025) it is in the town's best interest to exceed the state levy limit as described above by a greater percentage than 1.461% (**Net new construction % from LLW Line 6**);

Whereas, the Town of Walworth's 2023 payable 2024 adjusted actual tax levy was \$762,620.00 (LLW Line 4), and further whereas the state law would limit this year's increase to \$773,761.00 (LLW Line 4 x Net new construction % from LLW Line 6), for a total allowable town tax levy after adjustments for 2024 (to be collected in 2024) of \$938,282.00 (LLW Line 10)**;

THEREFORE, the town board of the Town of Walworth, Walworth County does hereby resolve and order as follows:

1. The town board supports an increase in the town tax levy for 2024 that will exceed the amount allowed by the state levy limit.
2. The town board directs that the question of increasing the allowable town tax levy for 2024 (to be collected in 2025) by 13.322% (**Dollar amount of requested levy increase ÷ LLW Line 10 amount x 100**), which would increase the town levy by \$125,000.00 (**Dollar amount of requested levy increase**), for a total tax levy (after adjustments) of \$1,063,282.00 (**Dollar amount of requested levy increase + add LLW Line 10**) shall be placed on the agenda for the special town meeting to be held on November 12, 2024.

Adopted this 8th day of October, 2024.***

Signature of Town Chair: David Probst

Attested by Town Clerk: Marie Baker

* The starting point for this year's levy may not always be last year's actual levy. In some cases the allowable levy for this year may be "adjusted" if there is a reduction due to a debt payment coming off the levy or a reduction for services transferred to other governmental units, etc. Please contact the Wisconsin Department of Revenue at (608) 266-8618 if you have questions about your allowable levy for this year.

** The total town tax levy may include positive or negative adjustments from Sections B, C, and/or D of the Municipal Levy Limit Worksheet.

*** The town clerk must post or publish a Class 1 notice of this resolution within 30 days after its adoption. See Wis. Stat. § 60.80(1)(c). Further, this resolution must be adopted by the town board at least 15 days prior to the special town elector meeting at which it will be voted on. This is because the special town elector meeting must be noticed at least 15 and not more than 20 days in advance. See Wis. Stat. § 60.12.

NOTICE OF SPECIAL TOWN MEETING OF ELECTORS*

Town of Walworth, Walworth County, WI

Notice is hereby given that a special town meeting of the electors of the Town of Walworth, Walworth County, Wisconsin will be held at the town hall located at W6741 Brick Church Road, Walworth, Wisconsin, on the 12th day of November, 2024, immediately following the completion of the Public Hearing on the proposed 2025 town budget, which begins at 5:00 p.m., for the following purposes:

1. (Include this paragraph only if the town board is proposing to exceed the levy limit.)

To consider the adoption of a resolution by the electors at the town meeting endorsing a town board resolution which proposes that the town levy exceed the state allowable levy limit under Wis. Stat. § 66.0602, specifically a proposed tax levy which would exceed the allowable town tax levy for 2024, *after* adjustments, by 13.322%, for a dollar increase of \$125,000.00.

REQUIRED PARAGRAPH for all towns (unless the town electors have voted to delegate this authority to the town board):

2. To approve the 2024 total town tax levy (to be collected in 2025), pursuant to Wis. Stat. § 60.10(1)(a).

Dated this 8th day of October, 2024.

By: Marie Baker, Town Clerk** of the Town of Walworth
Marie Baker

* This sample Notice of Special Town Meeting of Electors is *in addition to* the Notice of Public Hearing and Budget Summary that towns **MUST post** in 3 places at least 15 days in advance of the budget public hearing. See Wis. Stat. § 65.90(3)(a)1.

** The town clerk must, not more than 20 nor less than 15 days before the special town meeting date, *either post* this notice in 3 physical public places, post in one physical public place and a town maintained website, **OR publish** this notice as a Class 2 notice in a qualified newspaper. See Wis. Stat. § 60.12(3).

NOTICE OF PUBLIC BUDGET HEARING & SPECIAL TOWN MEETING OF ELECTORS

TOWN OF WALWORTH, WALWORTH COUNTY, WI

NOTICE IS HEREBY GIVEN that on Tuesday, November 12, 2024, @ 5:00 p.m. at the Walworth Town Hall, W6741 Brick Church Road, Walworth, Wisconsin, 53184 a **PUBLIC BUDGET HEARING** on the **PROPOSED 2025 BUDGET** of the Town of Walworth will be held. The proposed budget in detail is available for inspection at the Town Clerk-Treasurer's office. A summary of the Proposed 2025 Budget is shown below.

PROPOSED BUDGET SUMMARY
January 1, 2025 to December 31, 2025

Licenses & Permits	33,950.00	36,050.00	5.83%
Special Charges (Garb/Recyl)	110,778.96	110,778.96	0.00%
Highway Aid	116,238.55	133,694.10	13.06%
State of WI Fire Dues	11,000.00	13,000.00	15.38%
Franchise Fee	6,500.00	6,500.00	0.00%
Public Charges	6,300.00	6,800.00	7.35%
State Aid PP and Video	6,768.78	25,856.10	73.82%
Miscellaneous	8,911.54	103,711.54	91.41%
Debt Service	300,000.00	188,778.65	-58.92%
Shared Taxes	93,374.29	94,375.23	1.06%
Loan Proceeds	0	1,164,000.00	100.00%
Recycling Grant	4,500.00	4,567.71	1.48%
LRIP Grant	0.00	0.00	0.00%
Amount to Levy from Tax Roll	727,454.00	749,508.00	2.94%
Proposed higher levy by Special Resolution	30,000.00	125,000.00	76.00%
TOTAL REVENUES:	1,455,776.12	2,762,620.29	47.30%
EXPENDITURES:			
General Government	326,686.68	313,618.88	-4.17%
Public Safety/Capital Outlay	200,000.00	675,000.00	70.37%
Public Works	512,377.27	1,519,779.61	66.29%
Cultural/Recreation/Health	3,000.00	4,000.00	25.00%
Other	113,712.17	61,443.15	-85.07%
Debt Service	300,000.00	188,778.65	-58.92%
TOTAL EXPENDITURES:	1,455,776.12	2,762,620.29	47.30%

The budget is subject to change during the open public budget meeting.

Savings & Capital Outlay ~ \$250,000.00

TOWN OF WALWORTH, WALWORTH COUNTY, WI

NOTICE IS HEREBY GIVEN that on Tuesday, November 12, 2024, immediately following completion of the Public Budget Hearing on the Proposed year 2025 budget, which begins at 5:00 p.m. at the Walworth Town Hall, W6741 Brick Church Road, Walworth, WI 53184, a **SPECIAL TOWN MEETING OF THE ELECTORS OF THE TOWN OF WALWORTH** will be held pursuant to Sec. 60.12 (1)(c) of Wisconsin Statutes by the Town Board for the following purposes:

1. To adopt Resolution 11122024-1 for Electors to Exceed the Levy Limit at Special Town Meeting of the Electors.
2. To adopt Resolution 11122024-2 for Electors to adopt the 2024 Town Tax Levy at Special Town Meeting of the Electors to be paid in 2025 pursuant to section 60.10 (1)(a) of the Wisconsin Statutes.

Posted: October 25, 2024


Marie Baker, Clerk-Treasurer

**RESOLUTION BY TOWN ELECTORS TO ENDORSE THE TOWN BOARD'S
RESOLUTION TO EXCEED THE LEVY LIMIT**

Town of Walworth, Walworth County
Resolution No. 11122024-1

Whereas, the State of Wisconsin has imposed levy limits on town tax levies for 2024 and thereafter under Wis. Stat. § 66.0602;

Whereas, Wis. Stat. § 66.0602(5) allows the town electors in a town with a population of less than 3,000 to exceed the maximum allowable levy limit by adoption of a resolution at a town meeting of the town electors;

Whereas, the town board has adopted a resolution supporting an increase in the town tax levy which would exceed the maximum allowable state levy limit for the Town of Walworth;

Whereas, a special town meeting of the town electors has been called and properly noticed to consider the adoption of a resolution to endorse a town board resolution to exceed the state levy limits, specifically by increasing the allowable town tax levy for 2024 (to be collected in 2025) by 13.322%;

THEREFORE, the special town meeting of the Town of Walworth, Walworth County, Wisconsin, by a majority vote of the eligible electors duly assembled and voting on this 12th day of November, 2024, hereby resolves and orders as follows:

1. The town electors of the Town of Walworth, Walworth County, Wisconsin endorse the town board resolution to increase the town tax levy for 2024 (to be collected in 2025) by 13.322% over the state's allowable 2024 levy limit, for a dollar increase of \$125,000.00 over the allowable 2024 town tax levy.
2. The town clerk shall post or publish this resolution as required by law under Wis. Stat. § 60.80(1)(a) within 30 days after its adoption.

Adopted this 12th day of November, 2024, at a Special Town Meeting of the Town Electors.

Number of town electors voting aye _____

Number of town electors voting nay _____

Number abstaining or not voting (if determined) _____

Signature of Town Meeting Chair: _____

Attested by Town Clerk*: _____

* Within 14 days after adoption of the resolution, the town clerk must certify the results of the electors' vote to the Wisconsin Department of Revenue. See Wis. Stat. § 66.0602(5). Additionally, the town clerk must post or publish a Class 1 notice of this resolution within 30 days after its adoption. See Wis. Stat. § 60.80(1)(a).

**RESOLUTION OF TOWN ELECTORS TO ADOPT THE TOTAL TOWN TAX LEVY
AT SPECIAL TOWN MEETING OF TOWN ELECTORS**

Town of Walworth, Walworth County, WI
Resolution No. 11122024-2

Whereas, Wis. Stat. § 60.10(1)(a) authorizes the town electors of a town to adopt the town tax levy at a town meeting of the electors;

Whereas, a special town meeting of the town electors has been called and properly noticed to approve the 2024 total town tax levy (to be collected in 2025), pursuant to Wis. Stat. § 60.10(1)(a);

OPTIONAL PARAGRAPH (use only if the electors have approved exceeding the state allowable levy limit either by a town meeting vote or by a referendum vote):

Whereas, the town electors, after proper notice, have, via a *special town meeting* vote, authorized the Town of Walworth to exceed the allowable state levy limit;

THEREFORE, the special town meeting of the Town of Walworth, Walworth County, Wisconsin, by a majority vote of the eligible electors duly assembled and voting on this 12th day of November, 2024, hereby resolves and orders as follows:

IF THE ELECTORS APPROVED EXCEEDING THE ALLOWABLE LEVY LIMIT:

1. The town electors of the Town of Walworth, Walworth County, Wisconsin adopt the total town tax levy for 2024 (to be collected in 2025) in the amount of **\$1,063,282.00** [*LLW Section A, Line 11 – insert the total town tax levy to be collected, including both the approved levy increase and any debt service payments and other adjustments taken on the worksheet*].
2. The town clerk shall post or publish this resolution as required by law under Wis. Stat. § 60.80(1)(a) within 30 days after its adoption.

Adopted this 12th day of November, 2024, at a Special Town Meeting of the Town Electors.

Number of town electors voting aye _____

Number of town electors voting nay _____

Number abstaining or not voting (if determined) _____

Signature of Town Meeting Chair: _____

Attested by Town Clerk*: _____

*** The town clerk must post or publish a Class 1 notice of this resolution within 30 days after its adoption. See Wis. Stat. § 60.80(1)(a).**