

RESOLUTION 2023-02
RESOLUTION FOR EXCEEDING THE STATE IMPOSED LEVY FOR MERRIMAC FIRE & RESCUE COST INCREASE

WHEREAS, since 2005 the State of Wisconsin has imposed limits on town, village, city, and county property tax levies pursuant to Wis Stats Sec 66.0602(2); and

WHEREAS, the Town of Merrimac, the Village of Merrimac, and the Town of Caledonia are parties of a joint fire department (Merrimac Fire & Rescue) within the definition of Wis Stats Sec 66.0602(1)(am), also referred to as the Fire Commission;

WHEREAS, Dairy Forage Research Center (USDA) is not a member of the Fire Commission, but receives service from the Merrimac Fire & Rescue, for which it pays 5% of the total Fire Department budget;

WHEREAS, the State of Wisconsin, pursuant to Wis Stats Sec 66.0602(3)(h), provides that levy limits otherwise applicable do not apply to the amount that a village or town may levy in that year to pay for charges assessed by a joint first department to the extent that the amount levied to pay for such charges would cause the village or town to exceed the limits imposed under Wis Stats Sec 66.0602; and

WHEREAS, Merrimac Fire & Rescue adopted its 2024 budget on October 16, with total expenditures of \$163,185, an increase of \$7,095 over 2023, which is a 3.49% percent increase;

WHEREAS, the 2023 and 2024 Fire Charges for the member communities are as follows:

	2023	2024	Increase
Total Fire Dept Budget	\$157,685.00	\$163,185.00	\$5,500.00
- less USDA Revenue (5%)	-\$7,449.25	-\$8,159.25	-\$710.00
Total Charges to Commission Members	\$141,535.75	\$155,025.75	\$13,490.00
Town of Merrimac	\$97,030.18	\$109,894.13	\$12,863.95
Village of Merrimac	\$25,278.26	\$24,605.32	-\$672.94
Town of Caledonia	\$19,227.31	\$20,526.29	\$1,298.98

WHEREAS, per Wis Stats Sec 66.0602(3)(h)(2)(a), the total charges assessed by the joint fire department of the current year increase, relative to the total charges assessed by the joint fire department for the previous year, is 3.49%, a percentage that is less than or equal to the percentage change in the 5.4% US Consumer price index for an all urban consumer, US City average, as determined by the US Department of Labor, for the 12 months ending August 31, 2023, plus 2 percent; and:

WHEREAS, the Board of the Town of Caledonia has determined that the charges assessed by the joint fire department do cause the municipality to exceed the levy limit imposed by the Wis Stat Sec 66.0602, and supports the Village of Merrimac or the Town of Merrimac their right to invoke the exception authorized by State Law; and

WHEREAS, Wis State Sec 66.0602(3)(h)(2)(b) requires each municipality that is served by a joint fire department to adopt a resolution pursuant to that subsection in order for the levy limit exception of Wis Stats Sec 66.0602(3)(h) to apply in any participating municipality.

WHEREAS, the other two municipal members have passed or are anticipated to pass similar Resolutions at their October or November 2023 Board Meetings.

NOW, THEREFORE, BE IT RESOLVED by the Board of Town of Caledonia, Columbia County, Wisconsin, that it is in favor of allowing the Village of Merrimac and the Town of Merrimac to exercise their rights to exceed the levy limits for charge increases assessed by the joint first department as authorized by Wis Stats Sec 66.0602(3)(h)(2)(a).

Adopted and Recorded: November 6, 2023

Approved: November 8, 2023

APPROVED: Stephanie Brensike (signature)
 Stephanie Brensike, Town Chair

ATTEST: Barb Davis (signature)
 Barb Davis, Clerk