



VILLAGE OF TWIN LAKES

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SPECIAL VILLAGE BOARD MEETING

Tuesday, August 27, 2024, 7:00 p.m.

Village Hall, 105 E. Main Street, Twin Lakes, WI

AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL: Trustees Andres, Bower, Fitzgerald, Karow, Kaskin, Perl, President Skinner
4. PUBLIC COMMENTS AND QUESTIONS: The Village Board will receive comments on agenda items only.
5. Discussion and possible action regarding Resolution R2024-8-2 Village of Twin Lakes Exercising Referenda Option for EMS Services.
6. ADJOURN

*****MATTERS MAY BE TAKEN IN ORDER OTHER THAN LISTED**

****Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the Clerk Treasurer's office in advance so the appropriate accommodations can be made.*

Table 1

Actual and Projected Levy Limit Calculations

Village of Twin Lakes, WI

Levy Year Budget Year				No Referendum ¹		With Referendum ¹	
				Actual	Estimated	Estimated	Estimated
				2023 2024	Budget 2024 2025	Budget 2024 2025	
Line 1	Prior Year Actual Levy Plus Prior Year Personal Prop. Aid		4,336,650	4,429,448		4,429,448	
Line 2	Prior Year Levy for Unreimbursed Emergency Expenditures		-	-		-	
Line 3	Prior Year Levy for Post July 1, 2005 G.O. Debt		602,825	636,169		636,169	
Line 4	Prior Year Adjusted Levy		3,733,825	3,793,279		3,793,279	
Line 5	Closed TID		-	-		-	
Line 6	Net New Construction Applied to Line 4 ²	1.577%	3,792,708	3,829,354	0.951%	3,829,354	
Line 7	Greater of Line 5 or 6		3,792,708	3,829,354		3,829,354	
Line 8	Levy Limit Before Adjustments, Less Personal Property Aid	(1,917)	3,790,791	3,824,205	(5,149)	3,824,205	
Line 9	Total Adjustments						
	D Refunded or Rescinded Taxes		572				
	E Post July 1, 2005 G.O. Debt		636,169	655,160		655,160	
	F Levy Increase Approved by Referendum					450,000	
Line 10	Allowable Levy		4,427,532	4,479,365		4,929,365	
	Actual Levy		4,427,532	4,479,365		4,929,365	

Notes:

1) Based on previously filed LL Worksheets this provides increase in allowable levy due to Net New Construction and projected 2025 debt service adjustment.

2) Net New Construction per DOR.

Estimated 2024/25 Levy Limit With Section D Adjustments (A)

Proposed Referendum Increase (B)

Projected 2024/25 Levy w/Referendum Increase

Percent Increase (B÷A)

4,479,365

450,000

4,929,365

10.046%

VILLAGE OF TWIN LAKES RESOLUTION R2024-8-2
RESOLUTION OF VILLAGE BOARD EXERCISING REFERENDUM OPTION
Village of Twin Lakes, Kenosha County

Whereas, the State of Wisconsin has imposed limits on town, village, city and county property tax levies under Wis. Stat. sec. 66.0602; and

Whereas, Wis. Stat. sec. 66.0602 limits the increase in 2024 (to be collected in 2025) to the local property tax levy to no more than the greater of (a) 0% of last year's actual levy or (b) a percentage equal to the percentage change in equalized value due to new construction less improvements removed; which for the Village of Twin Lakes is to be **0.951%**; and

Whereas, the Board of Trustees of the Village of Twin Lakes, Kenosha County believes it is in the Village's best interest to exceed the state levy limit as described above by a greater percentage than 0.951% **for the purpose of providing funding for four (4) emergency medical service positions**; and

Whereas, the Village of Twin Lakes actual levy in 2023 (collected in 2024) was \$4,427,532; and state law would limit the increase to \$51,833 for a total allowable 2024 (collected in 2025) village tax levy of **\$4,479,365**.

Now, Therefore the Board of Trustees of the Village of Twin Lakes, Kenosha County does hereby resolve and order as follows:

1. The Village Board supports an increase in the Village tax levy for 2024 (to be collected in 2025) that will exceed the amount allowed by the state levy limit by **10.046 percent** ($\$450,000 \div \$4,479,365$), which would increase the Village levy by **\$450,000** for a total Village tax levy (after adjustments) of **\$4,929,365**. The requested increase would apply **on an ongoing basis**.
2. The Village Board directs that the question of increasing the allowable Village tax levy for 2024 (to be collected in 2025) by 10.046 percent over the 2024 allowable levy be put to referendum at an election on November 5, 2024.
3. The question shall be submitted to the electors as follows: "Under state law, the increase in the levy of the Village of Twin Lakes for the tax to be imposed for the next fiscal year, 2025, is limited to 0.951%, which results in a levy of \$4,479,365. Shall the Village of Twin Lakes be allowed to exceed this limit and increase the levy for the next fiscal year, 2025, for the purpose of providing funding for four (4) emergency medical service positions, by a total of 10.046%, which results in a levy of \$4,929,365, and on an ongoing basis, include the increase of \$450,000 for each fiscal year going forward?"

Adopted this 27th day of August 2024.

Signature of Village President: _____

Attested by Village Clerk: _____