

**Public Hearing Notice on Proposed Budget
And Special Meeting of Electors
Town of Farmington, Waupaca County
Monday, November 20, 2023
6:30pm
At the Town Hall, E913 Prairie View Lane, Waupaca, WI**

Notice is hereby given, pursuant to Wis Stats 60.12(1), the Town Board will hold a public hearing on the **Proposed 2024 Budget**, beginning at 6:30pm on Monday, November 20, 2023 at the Farmington Town Hall located at E913 Prairie View Lane, Waupaca, WI.

Agenda:

- 1) Approve minutes from November 21, 2022 special meeting of electors
- 2) Discuss 2024 Proposed Budget
- 3) Approve Resolution No. 11/20/23(2023) to Adopt the 2023 tax levy of \$697,935.00 and budget.
- 4) Adjourn

**Posted November 13, 2023
@Farmington Town Hall &
Website www.farmington-waupaca.com & www.farmingtonwi.com**

The Town Board may conduct a roll call vote, a voice vote or otherwise decide to approve, reject, table or modify any item on this agenda.

**Special Town Meeting of Electors Minutes
Town of Farmington, Waupaca County
E913 Prairie View Lane
November 21, 2022**

Call to Order: Meeting was called to order at 7:00 pm. Chair Caroline Murphy presided.

Verification of Public Notice. The opening statement was given. Notices were properly published and posted.

Agenda Presentation: Caroline Murphy-Chair presented the background for the special meeting.

1. Approve minutes from November 15, 2021 special meeting of electors.

It was moved by Kevin Will, E2230 Meadow Valley Ct, and seconded by Gerald Murphy, N2576 Norris Ln, to approve the minutes from the November 15, 2021 special meeting of electors. Motion carried unanimously.

2. Discuss 2023 Proposed Budget.

Caroline Murphy-Chair presented the 2022/2023 proposed budget comparison. Kathy Kasza, Clerk-Treasurer reviewed the budget line items with significant changes.

3. Approve Resolution No. 11/21/22(2022) Adoption of the 2023 tax levy in the amount of \$687,336 and 2023 budget.

It was moved by Kevin Will and seconded by Gerald Murphy to approve Resolution No. 11/21/22(2022) Adopt the 2023 tax levy in the amount of \$687,336 and 2023 budget. Show of hands vote: 8 yes, 0 opposed and 0 abstained

Adjournment

A motion by Phillip Durrant seconded by Craig Nelson to adjourn at 7:26 pm. Motion carried by unanimous voice vote.

Respectfully submitted,
Kathy Kasza
Clerk-Treasurer

**Posted November 28, 2022 at Farmington Town Hall
& Website www.farmington-waupaca.com**

Residents in Attendance - Special Meeting of Town Electors, November 21, 2022

<u>NAME</u>	<u>ADDRESS</u>
Caroline Murphy	N2576 Norris Ln
Craig Nelson	N4228 Morgan Dr
Kathy Kasza	E704 Golke Rd
Karen Borchert	E737 Sheridan Dr
Phillip Durrant	E1212 County Park Ln
Kevin Will	E2230 Meadow Valley Ct
Richard Kasza	E704 Golke Rd
Gerald Murphy	N2576 Norris Ln

Town of Farmington – Waupaca County

Town Board Agenda Item

FROM: Kathy Kasza, CPFO/WCMC/CMTW
Clerk-Treasurer
DATE: November 16, 2023
SUBJECT: 2024 Budget and 2023 Tax Levy

2024 Budget Highlights:

REVENUES

- 1) TAXES
 - a) General Property Tax Levy – Town
Increase levy \$10,598.60: \$825 (0.12%) allowed by Levy Limits, \$105.60 Refunded Taxes, \$9,668 Fire District Adjustment.
 - b) Room Taxes
Increase based on prior year tax collection.
- 2) INTERGOVERNMENTAL
 - a) State Shared Revenues – increase from state \$92,939 (amount to be adjusted annually based on surplus sales tax revenues).
 - b) Other State Payments – prior years ARPA funds recognized.
- 3) LICENSES & PERMITS
 - a) Minimal increase based on prior years actuals.
- 4) PUBLIC CHARGES FOR SERVICES
 - a) Refuse/Recycling Charges – first year costs to be placed on 2023 tax bills, future revenue based on contract increases and estimated fuel surcharges.
- 5) MISCELLANEOUS
 - a) Debt Proceeds – Interim financing of State share of King Rd project costs based on grant reimbursement after completion.

EXPENDITURES

- 1) GENERAL GOVERNMENT
 - a) General Administration – increase in clerk/treasurer salary and benefits, increase in election costs due to four (4) elections in 2024, increase in election worker pay, new software contracts, cost of supplies.
 - b) Financial Administration – increase in auditor fees due to additional auditing and accounting standards being implemented with additional testing and general cost increase. The Clerk/Treasurer will complete Form CT to help reduce costs. Request for proposals with other firms being explored for 2024 audit. Reduction in Assessor due to new contract and no revaluation costs.
 - c) General Buildings – increase in supplies and maintenance of building.
- 2) PUBLIC SAFETY
 - a) Law Enforcement – allocates town share of room taxes to be reserved for future lake patrol capital purchases.
 - b) Fire Protection – increase in Fire District assessment due to increase in equalized value of improvements.
 - c) Ambulance – increase in Gold Cross service agreement.
 - d) Building Expense – residual expenses for outstanding permits before switching to County.

3) PUBLIC WORKS

- a) Public Works – reduction in road maintenance program due to King Rd project. Tree trimming, ROW mowing, patching and signage funded.
- b) Sanitation – budget for curbside refuse/recycling contract for the year based on 1,720 residential units.

4) HEALTH & HUMAN SERVICES

- a) Cemetery – increase for software to automate Salem & Barton record keeping.
- b) Humane Society – fees based on contract with Humane Society of Waupaca County.

5) CONSERVATION & DEVELOPMENT

- a) Economic Development-CVB – Room tax distribution per State Statutes (70%)

6) CAPITAL OUTLAY

- a) Election Equipment – purchase additional ballot scanner to accommodate large voter turnout & absentee ballot processing (may serve as backup).
- b) Town Hall – replace 10-year-old copier with network color copier/printer to eliminate desktop printers, install security camera system for outside surveillance and inside lobby/board room.
- c) Roads – reconstruction of King Road project and replacement of culvert at Covered Bridge Road.

The total increase in the budget of \$905,192 is attributed to the large capital outlay for King Road and the curbside refuse/recycling service. The increase in the tax levy amounts to an increase in the mill rate from \$1.15 to \$1.16 (\$0.01).

Additional information may be obtained from the Clerk/Treasurer.

TOWN OF FARMINGTON 2024 PROPOSED BUDGET ITEMIZED

	2023 Budget	2024 Budget	Increase	Decrease	%
REVENUE					
TAXES	733,836	769,935	36,099		4.9%
41110 · General Property Tax Town	687,336	697,935	10,599		1.5%
41150 - FC/MFL	22,000	22,000	-		0.0%
41210 - Room Taxes	24,500	50,000	25,500		104.1%
INTERGOVERNMENTAL	557,300	449,090	(108,210)		-19.4%
43410 · State Shared Revenue	57,464	150,403	92,939		161.7%
43430 · State Exempt Computer Aid	184	184	-		0.0%
43435 - State Personal Property Tax Aid	598	598	-		0.0%
43440 - Video Service Provider Aid	11,721	11,721	-		0.0%
43420 · State Fire Insurance Dues	20,300	21,646	1,346		6.6%
43590 - State VA Fire EMT Grant	32,632	32,632	-		0.0%
43522 · State Water Patrol Aid	1,596	1,596	-		0.0%
43531 · State Transportation Aid	212,213	212,213	-		0.0%
43610 · Payment For Municipal Services	13,740	14,385	645		4.7%
43620 · PILT State Conservation Aid	289	289	-		0.0%
43650 · State FC / MFL Aid	4,500	2,679	(1,821)		-40.5%
43690 · Other State Payments - ARPA	202,063	440	(201,623)		-99.8%
43660 · PILT Equiv. To Property Tax	-	304	304		100.0%
LICENSES & PERMITS	28,600	31,265	2,665		9.3%
44110 · Liquor / Malt Beverage License	5,000	6,000	1,000		20.0%
44120 · Cigarette / Operator Licenses	1,000	1,300	300		30.0%
44130 · Cable TV Franchise Fees	20,000	21,000	1,000		5.0%
44200 · Dog License Fees	1,100	1,465	365		33.2%
44400 · Weight Limit Permits and Fees	1,500	1,500	-		0.0%
FINES, FORFEITURES & PENALTIES	100	100	-		0.0%
45100 · Law / Ordinance Violation Fees	100	100	-		0.0%
PUBLIC CHARGES FOR SERVICES	2,400	398,335	395,935		16497.3%
46100 · Clerk / Treasurer Fees	300	500	200		66.7%
46120 · Fireworks Application Fee	500	500	-		0.0%
46200 · Fire Sign Fee	400	-	(400)		-100.0%
46420 · Refuse/Recycling Charges		396,335	396,335		100.0%
46540 · Cemetery Lot Grave	1,200	1,000	(200)		-16.7%
INTERGOVERNMENTAL CHARGES FOR SERVICES	2,500	1,050	(1,450)		-58.0%
47300-01 · Dayton/Lind Landfill Charges	-	300	300		100.0%
47300-03 Water Patrol - Waupaca Sheriff	2,500	750	(1,750)		-70.0%
MISCELLANEOUS	51,000	631,143	580,143		1137.5%
48114 · Interest income	3,000	3,000	-		0.0%
48200 · Town Hall Rental	-	500	500		100.0%
48300 · Donations HSWC		500	500		100.0%
48440 · Insurance Recovery Landfill	48,000	48,000	-		0.0%
48900 · Debt Proceeds		579,143	579,143		100.0%
TOTAL REVENUE	1,375,736	2,280,918	905,182		65.8%

TOWN OF FARMINGTON 2024 PROPOSED BUDGET ITEMIZED

	2023 Budget	2024 Budget	Increase	Decrease	%
EXPENDITURES					
GENERAL GOVERNMENT	222,252	228,032	5,780		2.6%
51100 - LEGISLATIVE	41,500	38,500	(3,000)		-7.2%
51110 · Town Board	24,000	24,000	-		0.0%
51110-02 · Town Board Misc	15,000	12,000	(3,000)		-20.0%
51110-03 · Newsletter/Brochures	2,500	2,500	-		0.0%
51300 - LEGAL	1,000	1,500	500		50.0%
51300 · Legal Fees	1,000	1,500	500		50.0%
51400 - GENERAL ADMINISTRATION	85,702	101,732	16,030		18.7%
51420 · Town Clerk / Treasurer	64,100	68,732	4,632		7.2%
51420-02 · ClerkTreasurer Expense	3,500	3,500	-		0.0%
51440 · Elections	9,000	9,000	-		0.0%
51440-02 · Election Expenses	1,500	6,000	4,500		300.0%
51460 · Office Expense	5,602	6,500	898		16.0%
51420-05 · Computer Expenses, Etc.	2,000	8,000	6,000		300.0%
51500 - FINANCIAL ADMINISTRATION	55,550	41,300	(14,250)		-25.7%
51420-04 · Auditor	7,500	15,800	8,300		110.7%
51530 · Assessor	48,050	24,000	(24,050)		-50.1%
51530-02 · Assessor Expenses	-	1,500	1,500		100.0%
51600 - GENERAL BUILDINGS	30,000	36,500	6,500		21.7%
51610-01 · Town Hall Maint Wages	9,000	9,000	-		0.0%
51610-02 · Town Hall Expenses	6,000	12,500	6,500		108.3%
51610-10 · Town Hall Utilities	15,000	15,000	-		0.0%
51900 - INSURANCES	8,500	8,500	-		0.0%
51930 · Insurance Liability/Property	8,500	8,500	-		0.0%
PUBLIC SAFETY	189,559	215,651	26,092		13.8%
52100 - LAW ENFORCEMENT	15,000	25,700	10,700		71.3%
52100-01 · Lake Patrol Expenses	15,000	25,700	10,700		71.3%
52200 - FIRE PROTECTION	131,319	142,396	11,077		8.4%
52200-01 · Fire Protection	110,519	120,246	9,727		8.8%
52200-03 · Fire Signage Expense	500	500	-		0.0%
52200-02 · Fire Dues	20,300	21,650	1,350		6.7%
52300 - AMBULANCE	43,240	46,055	2,815		6.5%
52300-01 · Ambulance	43,240	46,055	2,815		6.5%
52400 - INSPECTION	-	1,500	1,500		100.0%
52400-02 · Building Inspection Expense	-	1,500	1,500		100.0%
PUBLIC WORKS	505,095	717,785	212,690		42.1%
53300 - PUBLIC WORKS	476,500	292,855	(183,645)		-38.5%
53311 · Highway Maint/Roads	325,000	140,755	(184,245)		-56.7%
53312 · Town Road Maint Wages/FICA	7,000	8,000	1,000		14.3%
53312 · Snowplowing	120,000	120,000	-		0.0%
53420-01 · Street Lights	24,500	23,400	(1,100)		-4.5%
53420-02 · WVH Street Lights	-	700	700		100.0%
53600 - SANITATION	28,595	424,930	396,335		1386.0%
53620 · County PTF Manawa	2,700	2,700	-		0.0%
53630 · Refuse & Garbage Collection	-	396,335	396,335		100.0%
53632 · Landfill	22,050	22,050	-		0.0%
53635 · Town E-Recycling	3,845	3,845	-		0.0%

TOWN OF FARMINGTON 2024 PROPOSED BUDGET ITEMIZED

	2023 Budget	2024 Budget	Increase Decrease	%
HEALTH & HUMAN SERVICES	11,000	13,200	2,200	20.0%
54100 - PUBLIC HEALTH SERVICES	11,000	13,200	2,200	20.0%
54910 · Cemetery	1,000	2,200	1,200	120.0%
54910-01 · Cemetery Maintenance Wages	7,500	8,500	1,000	13.3%
54980 · Humane Society Fees	2,500	2,500	-	0.0%
CULTURE, RECREATION & EDUCATION	70,175	69,900	(275)	-0.4%
55300 - RECREATION	70,175	69,900	(275)	-0.4%
55300-01 · Fire Works Display	1,675	1,675	-	0.0%
55300-03 · Youth Program Fees	65,000	65,000	-	0.0%
55300-04 · Senior Center	1,000	1,725	725	72.5%
55405 · Park Donations	2,500	1,500	(1,000)	-40.0%
CONSERVATION & DEVELOPMENT	27,500	38,000	10,500	38.2%
56000 - CONSERVATION & DEVELOPMENT	27,500	38,000	10,500	38.2%
56300 · Plan Commission	3,000	3,000	-	0.0%
56700-01 - Econ Dev - Room Tax Distrib CVB	24,500	35,000	10,500	42.9%
CAPITAL OUTLAY	325,155	973,350	648,195	199.3%
57100 - CAPITAL OUTLAY	325,155	973,350	648,195	199.3%
57130 - Capital Outlay Elections Equip	8,500	6,600	(1,900)	-22.4%
57140 · Capital Outlay Town Hall	-	13,600	13,600	100.0%
57130 - Capital Outlay Roads	103,092	953,150	850,058	824.6%
57230 - Capital Outlay Cemetery	11,500	-	(11,500)	-100.0%
57725 - Capital Outlay Economic Development	202,063	-	(202,063)	-100.0%
OTHER FINANCING USES	25,000	25,000	-	0.0%
59000 - CONTINGENCY	25,000	25,000	-	0.0%
TOTAL EXPENDITURES	1,375,736	2,280,918	905,182	65.8%
FUND BALANCE - JANUARY 1	872,122	1,190,630		
FUND BALANCE - DECEMBER 31	1,102,093	1,190,630		

**TOWN OF FARMINGTON
WAUPACA COUNTY**

TAX RATE CALCULATION WORKSHEET

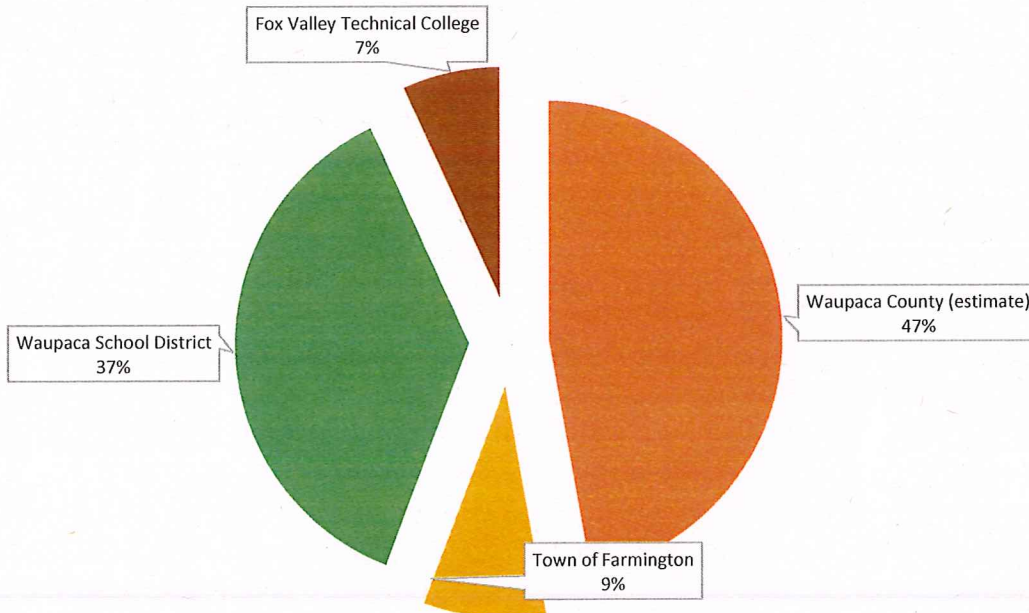
2023

TAXING BODY	APPORTIONED LEVY	CALCULATED RATE	TAX RATE
Waupaca County (estimate)	\$ 3,817,852.00	0.00637220	\$ 6.37
Town of Farmington	\$ 697,935.00	0.00116489	\$ 1.16
Waupaca School District	\$ 3,759,864.46	0.00627541	\$ 6.28
Fox Valley Technical College	\$ 554,080.21	0.00092479	\$ 0.92
GROSS LEVY	\$ 8,829,731.67	0.01473729	\$ 14.74
School Levy Credit - available 11/18	\$ (730,855.44)	(0.00121984)	\$ (1.22)
NET TAX LEVY	8,098,876.23	0.01351746	\$ 13.52

Chain O'Lakes Sanitary District Levy	135,987.65	0.00040472	\$ 0.40
Chain O'Lakes Lake District Levy	17,736.36	0.00005939	\$ 0.06
unavailable at time of publication 11/15/23			

	RE	PP	TOTAL
TOTAL ASSESSED VALUATION	598,498,800	643,200	599,142,000
EQUALIZED TAX VALUES	749,781,344	805,782	750,587,126
CHAIN O'LAKES SANITARY DISTRICT VALUE			336,008,250
CHAIN O'LAKES LAKE DISTRICT VALUE			298,647,500
FIRST DOLLAR CREDIT - available 11/18			
LOTTERY CREDIT - available 11/18			
EQUALIZATION RATIO			79.8231117%

2023 Tax Levy Allocation



TOWN OF FARMINGTON

TAX RATE CALCULATION WORKSHEET

2022 - 2023 RATE COMPARISON

TAXING BODY	2022		2023		Levy Amt Increase (Decrease)	Levy Amt % Increase (Decrease)	Rate Increase (Decrease)	Rate % Increase (Decrease)
	AMOUNT TO BE LEVIED	RATE	AMOUNT TO BE LEVIED	RATE				
Waupaca County	3,618,593.06	6.08	3,817,852.00	6.37	199,258.94	5.51%	0.29	4.77%
Town of Farmington	687,336.00	1.16	697,935.00	1.16	10,599.00	1.54%	0.00	0.00%
Waupaca School District	3,481,565.09	5.85	3,759,864.46	6.28	278,299.37	7.99%	0.43	7.35%
Fox Valley Technical College	496,196.67	0.83	554,080.21	0.92	57,883.54	11.67%	0.09	10.84%
GROSS LEVY	8,283,690.82	13.92	8,829,731.67	14.74	546,040.85	6.59%	0.82	5.89%
School Levy Credit	\$ (730,855.44)	(1.23)	(730,855.44)	(1.22)	0.00	0.00%	0.01	(0.81%)
NET TAX LEVY	7,552,835.38	12.69	8,098,876.23	13.52	546,040.85	7.23%	0.83	6.54%

Chain O'Lakes Sanitary District	135,987.65	0.53	135,987.65	0.40	0.00	0.00%	(0.13)	(24.53%)
Chain O'Lakes Lake District	17,321.51	0.08	17,736.36	0.06	414.85	2.34%	(0.02)	(25.00%)
		13.30		13.98				

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Change Amount</u>	<u>% Change</u>
TOTAL ASSESSED VAL	595,103,000	599,142,000	4,039,000	0.68%
FIRST DOLLAR CREDIT	\$ 47.95	\$ 47.95	-	0.00%
LOTTERY CREDIT	\$ 157.40	\$ 157.40	-	0.00%
FMV	96.43%	79.82%	(16.61%)	(17.22%)
unavailable at time of publication 11/15/23				

\$100,000 Assessed Value Taxes	\$ 1,269.00	\$ 1,352.00		
Less Lottery Credit	\$ (157.40)	\$ (157.40)		
Less First Dollar Credit	\$ (47.95)	\$ (47.95)		
	\$ 1,063.65	\$ 1,146.65	\$ 83.00	7.80%

**TOWN OF FARMINGTON
RATE SUMMARY**

Taxing Bodies	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Increase	% inc
State of Wisconsin	0.16	0.16	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Waupaca County	6.38	6.48	6.80	7.35	7.22	7.61	7.76	7.72	6.08	6.37	0.29	3.84%
Town of Farmington	1.40	1.40	1.39	1.42	1.42	1.42	1.42	1.42	1.16	1.16	0.00	0.34%
Waupaca School District	10.57	10.94	10.92	11.48	11.22	8.94	8.55	8.50	5.85	6.28	0.43	4.76%
Fox Valley Technical College	1.06	1.05	1.11	1.15	1.09	1.15	1.13	1.10	0.83	0.92	0.09	8.27%
Gross Mill Rate	\$ 19.57	\$ 20.03	\$ 20.39	\$ 21.41	\$ 20.95	\$ 19.12	\$ 18.86	\$ 18.74	\$ 13.92	\$ 14.74	\$ 0.82	4.28%
School Tax Credit	\$ (1.52)	\$ (1.83)	\$ (1.86)	\$ (2.08)	\$ (2.11)	\$ (2.12)	\$ (1.94)	\$ (1.71)	\$ (1.23)	\$ (1.22)	\$ 0.01	(0.47%)
Net Mill Rate	\$ 18.05	\$ 18.21	\$ 18.53	\$ 19.33	\$ 18.84	\$ 17.00	\$ 16.92	\$ 17.03	\$ 12.69	\$ 13.52	\$ 0.83	4.87%
Chain O'Lakes Sanitary District	\$ 0.54	\$ 0.54	\$ 0.53	\$ 0.54	\$ 0.53	\$ 0.54	\$ 0.54	\$ 0.53	\$ 0.40	\$ 0.40	0.00	0.00%
Chain O'Lakes Lake District	\$ 0.03	\$ 0.06	\$ 0.06	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.06	\$ 0.06	0.00	0.00%
Lottery Credit (Maximum Value)	\$ 122.79	\$ 122.14	\$ 138.37	\$ 128.36	\$ 184.38	\$ 157.29	\$ 130.61	\$ 189.28	\$ 157.40			
First Dollar Credit	\$ 72.56	\$ 75.61	\$ 73.58	\$ 73.35	\$ 75.92	\$ 56.69	\$ 53.30	\$ 53.37	\$ 47.95			
Assessed Value Ratio	105.63%	106.28%	100.56%	93.93%	96.64%	89.27%	87.70%	82.46%	96.43%	79.82%		
Avg Assessed Residential- \$100,000	\$ 1,805.23	\$ 1,820.51	\$ 1,852.88	\$ 1,932.78	\$ 1,883.54	\$ 1,700.10	\$ 1,692.00	\$ 1,703.00	\$ 1,269.00	\$ 1,351.73	\$ 1,701.08	125.84%
Lottery Credit	\$ (122.79)	\$ (122.14)	\$ (138.37)	\$ (128.36)	\$ (184.38)	\$ (157.29)	\$ (130.61)	\$ (189.28)	\$ (157.40)	\$ (157.40)		
First Dollar Credit	\$ (72.56)	\$ (75.61)	\$ (73.58)	\$ (73.35)	\$ (75.92)	\$ (56.69)	\$ (53.30)	\$ (53.37)	\$ (47.95)	\$ (47.95)		
	\$ 1,609.88	\$ 1,622.76	\$ 1,640.93	\$ 1,731.07	\$ 1,623.24	\$ 1,486.12	\$ 1,508.09	\$ 1,460.35	\$ 1,063.65	\$ 1,146.38	\$ 82.73	7.22%
		\$ 12.88	\$ 18.17	\$ 90.14	\$ (107.83)	\$ (137.13)	\$ 21.97	\$ (47.74)	\$ (396.70)	\$ 82.73		
Town Percentage of	7.15%	6.99%	6.83%	6.63%	6.77%	7.43%	7.53%	7.58%	8.33%	7.90%		

Resolution No. 11/20/23 (2023)

**Resolution of the Electors of the
Town of Farmington, Waupaca County
To Adopt the 2023 Tax Levy and Budget**

WHEREAS, WI Stats sec. 60.10(2) authorizes the Town Electors to delegate to the Town Board, the authority to raise revenues, including levying taxes, to pay for the expenditures of the Town, and

WHEREAS, if this authority to levy taxes is delegated, the Town Board would continue to conduct a public hearing on the budget, and

WHEREAS, The Town Board is responsible for developing and implementing the Town Budget,

NOW THEREFORE, BE IT RESOLVED BY THE ELECTORS OF THE TOWN OF FARMINGTON, WAUPACA COUNTY, to adopt the 2023 tax levy in the amount of **\$697,935**.

Adopted: November 20, 2023

Approved by a vote of ___yes ___no

Town Elector

ATTEST:

Town Elector

Clerk-Treasurer

Town Elector