

# The Town of Cedarburg, Wisconsin

IN THE NAME AND BY THE AUTHORITY OF THE TOWN OF CEDARBURG, WISCONSIN

## RESOLUTION #2024-2

### **RESOLUTION AUTHORIZING A REFERENDUM FOR THE TOWN OF CEDARBURG TO ALLOW THE TOWN TO EXCEED THE STATE IMPOSED LEVY LIMIT FOR THE PURPOSES TO INCREASE FUNDING TO HIRE AND RETAIN ADDITIONAL FIRE AND EMERGENCY MEDICAL SERVICES PERSONNEL FOR THE CEDARBURG FIRE DEPARTMENT BEGINNING WITH THE 2024 LEVY (COLLECTED IN 2025) AND ON AN ONGOING BASIS.**

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

**WHEREAS**, Wis. Stat. §66.0602 limits the increase in 2024 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 plus other exceptions like new debt service; and

**WHEREAS**, the City of Cedarburg provides emergency medical, fire and rescue services (collectively herein "Fire & EMS Services") to its residents and the residents of the Town of Cedarburg, pursuant to the Fire Protection/Emergency Medical Services Agreement (the "Fire/EMS Services Agreement") originally dated August 3, 2003, and continued by subsequent agreement effective January 1, 2024; and

**WHEREAS**, the Town and City of Cedarburg seek to continue to be able to provide effective and efficient Fire & EMS Services to those residents, businesses and institutions that it serves; including adding a Paramedic program and additional full-time staff; and

**WHEREAS**, the Town and City of Cedarburg have determined that current and future budget considerations, rising call volumes, and staffing constraints pose a challenge to providing effective and efficient Fire & EMS Services; and

**WHEREAS**, the Town and City of Cedarburg intend to move forward with a funding referendum for the establishment and funding of paid on call staff, and adding and retaining full-time staff to supplement the volunteer staff and provide EMS service at the Paramedic level, and

**WHEREAS**, the Town and City of Cedarburg are currently served by six (6) full-time fire and emergency medical services personnel and a part-time Chief, and

**WHEREAS**, two (2) of the current full-time emergency medical services personnel staff have only been temporarily funded through 2024 by ARPA grants; and

**WHEREAS**, the increased costs necessary to maintain the existing personnel and add the additional required personnel to implement the staffing plan that was adopted as part of the Fire Protection/Emergency Medical Services Agreement would exceed the Town's maximum allowable levy; and

**WHEREAS**, the Town Board of the Town of Cedarburg, Ozaukee County, Wisconsin believes it is in the Town's best interest to exceed the state levy limit as described previously by a greater percentage than allowed by statute in order to increase the number of fire and emergency medical services personnel pursuant to the Fire/EMS Services Agreement; and

**NOW, THEREFORE, BE IT RESOLVED** that the Town of Cedarburg, Ozaukee County, Wisconsin, do hereby support an increase in the Town tax levy for 2024 (collected in 2025) to exceed the state levy limit. The Town of Cedarburg intends that the levy increase be applied on an ongoing basis thereafter by including it in the base used to calculate the limit going forward.

**BE IT FURTHER RESOLVED** that the Town of Cedarburg directs that the question of increasing the Town tax levy limit for 2024 (to be collected in 2025) by 29.929%, which would increase the Town levy by approximately \$723,356 over the past year's levy, for a Town tax levy of \$3,140,234 shall be submitted to the electors in a referendum election to be held on April 2, 2024, in the following form:

**Referendum Question:**

**"Under state law, the increase in the levy of the Town of Cedarburg for the tax to be imposed for the next fiscal year, 2025, is limited to 1.153%, which results in a levy of \$2,416,878. Shall the Town of Cedarburg be allowed to exceed this limit and increase the levy for the next fiscal year, 2025, for the purposes to increase funding to hire and retain additional fire and emergency medical services personnel for the Cedarburg Fire Department pursuant to an intergovernmental agreement with the City of Cedarburg for shared fire protection and emergency medical services, by a total of 29.929%, which results in a levy of \$3,140,234, and on an ongoing basis, include the increase of \$723,356 for each fiscal year going forward?"**

In the event the referenda are passed by both the Town and City of Cedarburg, the results shall be binding upon the Town of Cedarburg as provided herein and certified to the Wisconsin Department of Revenue, as required by Wis. Stat. §66.0602(4)(d); and,

**BE IT FURTHER RESOLVED** that the Town of Cedarburg direct that the following Explanatory Statement of the vote be use where required:

**Explanatory Statement and Effect of Vote**

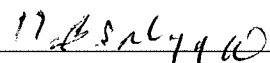
The Town of Cedarburg is currently served by the Cedarburg Fire Department through a 10-year intergovernmental shared services agreement with the City of Cedarburg, with six (6) full-time fire and emergency medical services personnel and a part-time Chief. In order to maintain the existing levels of fire protection and emergency medical services and/or to add additional full-time staff and to enhance future fire protection and emergency medical services provided by the Cedarburg Fire Department, the Town's costs would exceed the maximum allowable state-imposed levy. The City of Cedarburg is also seeking to exceed the levy limit for the stated purposes via referendum, and as such the effect of a "yes" vote by the Town shall be binding only if both the Town and City of Cedarburg referendum questions are approved.

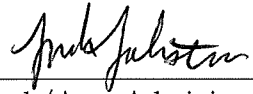
A "yes" vote by both the Town and City of Cedarburg allows the Town Board to exceed the state-imposed levy limits to provide additional funding per the Town and City of Cedarburg intergovernmental shared services agreement to pay for ten (10) additional fire and emergency medical service personnel, transition the Chief from part-time to full-time, and maintain two (2) existing fire and emergency medical service personnel currently funded through ARPA grants which will be exhausted in 2024. The increased

levy would apply on an ongoing basis thereafter by including it in the base used to calculate the limit going forward.

A "no" vote by either the Town or City of Cedarburg does not allow the Town Board to exceed the state-imposed levy limits to provide additional funding per the Town and City of Cedarburg intergovernmental shared services agreement to pay for ten (10) additional fire and emergency medical service personnel, transition the Chief from part-time to full-time, and maintain two (2) existing fire and emergency medical service personnel currently funded through ARPA grants which will be exhausted in 2024. The Cedarburg Fire Department would have to reduce staffing back to 2021 levels unless the City of Cedarburg funds additional positions out of the City of Cedarburg operating budget.

**BE IT FURTHER RESOLVED** that the Town Clerk shall provide the County Clerk with a certified copy of this Resolution to ensure that the referendum question can be placed on the April 2, 2024, election ballot for all wards within the Town of Cedarburg. Passed and adopted this 10<sup>th</sup> day of January, 2024.

  
\_\_\_\_\_  
Town Chairman David Salvaggio

Attest:   
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Clerk/Asst. Administrator Jack Johnston