

**Town of Plover, Marathon County, Wisconsin
Regular Meeting of the Town Board
180771 County Road Z, Birnamwood, WI 54414**

Tuesday, September 13, 2022, 6:00 p.m.

Minutes

1. Call to Order by Chairman, Tony Kautza

McRae called the meeting to order at 6:04 p.m. (Kautza arrived at about 6:15 p.m.)

2. Roll Call – Town Supervisor, Pete Marien, and Town Supervisor, Scott McRae

Parker noted both Marien and McRae were present.

Also, in attendance: Clerk, Valerie Parker, Treasurer, Connie Sippl

Also present, to possibly speak under Public Comments, were:

Rick Larson, 185153 County Road Z

Tim Micke, 236841 Eau Claire River Road

3. Visitors

None.

4. Public Comments/Concerns (Limit 5 Minutes Per Person)

Micke commented that as the Board starts to discuss the 2023 budget and tax levy to make these discussions more visible to the public and the line of communication more open, as last year, many of the Town's taxpayers were shocked and upset over the sudden increase in their property tax bills.

Micke commented on how last year the increase was due to the amount of debt payments the Town had for the year, and now that there is less debt and the monthly payments are less, he expects to see a reduction in the levy by that difference.

Micke also commented that he would like to know where that \$40,000 tractor payment was going so that it is reflected in the budget.

5. Minutes from Previous Meeting

• August 16, 2022 – 6:00 p.m. Regular Board Meeting

Motion by Marien, second by McRae, to approve the August 16, 2022, regular meeting minutes.

6. Review and Signing of Monthly Expenditures

The Board went through the expenditures.

7. Review and Action on 2022 Monthly Budget

A question came up as to what the "Other General Government" consists of in the Expenditures. Parker explained this category covers a few things: 1) Illegal taxes, tax refunds and uncollectible taxes, special assessments and receivables, and 2) Property and Liability Insurance. She stated the first one is where things like the ARPA funds and tax penalties come through, and the second one is what we use for our insurance costs. She explained that the ARPA funds received are shown in the revenues as collected, and then shown in the expenditures as monies taken out (and moved into our ARPA savings account).

Parker explained how these general ledger chart of accounts are account numbers that are assigned directly from the State, these specific categories and account numbers all correlate to the accounting system used when submitting reports to the State, such as our annual municipal report.

Motion by Marien, second by McRae, to approve the monthly budget.

8. Clerk's Report

Parker stated that she has a few reports to be filed this month, such as the quarterly employment tax reports and the Annual 2023 Recycling Grant. She mentioned to Larson that the next time he goes to Antigo, he can pick up the Town's laptop that is sitting at Cirrinity. Kautza stated he could pick it up also.

Parker stated how she is going to start posting meeting notices in both the Wittenberg Northerner and the Antigo Shopper, as she was recently made aware that the Northerner only is sent to Town residents with the 54414 zip code, whereas the Shopper is sent to resident with both the 54408 and 54414 zip codes. She stated this will amount to a \$30.00 increase (Northerner is \$20.00 and Shopper is \$30.00) and she will make sure the 2023 budget reflects that. She stated that she will be getting the notice for the 2023 budget hearing in those papers in the next week and the bulletin boards about the week after, as that is supposed to be posted at least 15 days from the public hearing date.

Parker commented that the General Election process will be starting next week, where she will be picking up ballots on the 21st, and State Law requires that ballots be sent out to registered indefinitely confined voters and to any already submitted absentee ballot requests by Sept. 22nd.

Parker confirmed with Larson that he took care of the weeds and the bees around the Town's bulletin board out on County Road D.

Parker then explained how she has been participating in the Fall Wisconsin Town's Association (WTA) Conference these last few days, where they are specifically talking about the budget and tax levy process. She handed out draft copies of the 2022 Municipal Levy Limit Worksheet that gets completed online through the WI Department of Revenue's (WIDOR) website. She explained that the way this works is we are working on the "2022 Levy that is payable in 2023". This worksheet is what tells the Town what we can legally levy and guides us in what we are able to budget. She explained that technically you can't have a budget until this levy limit worksheet is figured out. Parker explained Towns are allowed to use "adjustments", which basically can increase or decrease the levy to cover certain costs – like general obligation loan debts, etc. Adjustments are allowed without the approval of the Town Electors, where simply increasing the tax levy requires a special resolution from the Town Electors.

Parker explained that through conversations she has had with WTA and WIDOR, she has learned more about different options the Town can consider when adopting the budget and levy. Parker then pointed out the three different draft versions of the 2022 Municipal Levy Limit Worksheet that she shared (attached).

Version 1 – Original Version from WIDOR:

Parker pointed out how the first version is the default pre-filled worksheet by the WIDOR. This is the basic form that shows the Town without any adjustments (or approved levy increases) what we can levy, and how this does include the credit of \$77,944, which is what the Town used as an adjustment last year to cover the Town's loan principal and interest payments. This first version shows a total allowable levy of \$210,185.00 (last year's levy was \$287,022.00).

Version 2 – Original Version plus adding in Adjustments for 2023 Hall & Tractor loan payments:

Parker pointed out how this second version shows the first version numbers, but then also includes an adjustment for the estimated 2023 Hall and Tractor Principal and Interest loan payments, which come in at \$36,274.00. by adding in this amount, this then brings our total allowable levy limit to \$246,274.00. She stated while this does increase our overall levy from the "original" version, it is still less than what we charged last year.

Version 3 – Original Version plus adding in Adjustments for 2023 Hall & Tractor loan payments, and adding in Birnamwood Area Emergency Services (BAES) billing for Full-Time Employees in 2023:

Parker stated this is something we can consider; however, she is still waiting on confirmation from the WIDOR on if she is understanding this correction – as far as if this is allowed. The Town's estimated costs for this new service would be \$26,018.00. She explained there was some discussion about whether it was a contracted service? Parker stated that since she believes the Town is a member/owner of BAES that she thinks this does qualify. Marien stated he found some information in the WTA monthly magazine that states for members of a joint department that if you increase your levy to cover such costs, that all the member/owners have to do the same. Parker stated she thinks the difference here is we are not technically "raising the levy", instead we are "making an allowable adjustment". She stated she is still waiting on confirmation, but could certainly bring that point up to the WIDOR too. She stated we technically could use ARPA monies for this too. Larson stated he would like to reserve ARPA monies for any upcoming road projects.

Parker stated that she is not asking the Board for official action tonight on which version she should use as she drafts the 2023 budget, rather is asking for their direction. She stated that this will ultimately be looked at next month when we hold our Town Public Hearing on the 2023 Budget, followed by the Meeting of Electors to approve and adopt the 2022 Tax Levy (to be collected in 2023), followed by the Town Board to approve and adopt the 2023 Budget. She stated that once this gets to the Electors meeting, she believes it is an all or nothing vote, where we cannot make adjustments. If there are adjustments, then it gets re-heard the following month.

Micke asked about the Town's Total Assessed Value. Parker stated per the WIDOR, the Town's Assessed Value increased .652% through new building construction. She found the Report (attached), which shows the change in valuation: 2021 = \$55,686,700.00, and 2022 = \$60,516,200.00.

Kautza directed Parker to draft the budget with Version 3 Levy amount, following the confirmation from the WIDOR that we can use that adjustment. If not, then use Version 2.

Parker stated with the \$40,000 John Deere Tractor payment we received, she learned from the WIDOR that if we simply put it in the budget, we will then need to go through a full 2022 Budget Amendment process, which she is not sure how much time and work that would entail. Parker stated the Town's best option would be to simply apply that amount onto the Case Tractor loan. The Board agreed to doing that. Parker also stated the revenues left over from paying the Freightliner and Caterpillar loans off early should also get applied to the Case Tractor Loan. The Board agreed to that. Parker stated that while this will shorten the length of the loan, we will still have the same monthly loan payments on the Case Tractor Loan.

Parker pointed out, as just an example, if the Town found out that it was going to need to raise taxes to take care of a major road project, that it would start talking to contractors this fall to get estimates (as it is hard to review road conditions in the winter). Then in the spring, of 2023, during the Annual Electors meeting, the Town would ask the Electors to approve, via Resolution, increasing the levy for the 2024 budget. If that is approved, then when the Clerk completes the 2023 Tax Levy Limit Worksheet (payable in 2024), this is where that increase would be reflected. She reiterated, she is not saying we are doing this, but just pointing out the procedure, and how you have to plan more than a year in advance.

9. Road Report

Larson explained he has been hauling loads of granite from Meverden's. He stated this summer he has hauled in about 100 loads, amounting to about 12,000 yards. He stated he is still trying to get to most of Doolittle Road yet.

Larson brought up about the issue he is finding with signs being placed in the right-of-way. He stated that they are in the way of mowing and grading operations, and how he has been pulling those and bringing them back to the Town Hall for people to collect if they want them back. He pointed out these signs are not being pulled due to their content, but rather because they are in the right-of-way. He stated if they were set back, that would be fine. He mentioned that he is starting to accumulate quite a few signs in the shop, and how he will hold them for about 30 days, and if they are not collected by the owners after that period, he will dispose them.

Micke suggested in the Town's annual letter mailed with the tax bills, we could include language about signage not allowed in the right-of-way.

Larson stated he has sprayed the hall for flies.

Larson stated he talked to Dan Doyle of Fahrner Asphalt, who was telling Larson the Town should really consider putting a 2nd layer of chipseal on our roads, which would protect them from damage and potholes. Kautza agreed and said he feels that is a good plan for Village Road and Eau Claire River Road. He feels Hatchery would not be a good one, and how that never should have been paved over.

Larson stated Weyers is supposed to be mailing Parker a second key for the tractor. He also stated they will be delivering some oil. He commented how some of the hose lines were not tightened completely, and how they came off and spilled oil all over. Weyers is going to pay to replace the lost oil.

Larson stated he did a lot of road grading this week, he is now working on grading the dead end roads.

Larson mentioned how he switched to T-Mobile (phone and internet) and how he seems to have a good signal here at the Hall. He stated it is only about \$50.00 per month. Kautza stated it would be good to get internet service here at the hall. McRae suggested to Parker to check with them to see if they offer any special government rates. Parker will check in to that and add it into the 2023 budget.

10. Old Business

- **Status of Sportsman Road Project by Meverden Materials**

Kautza stated he will follow up with Meverden to see where he is at with this project.

- **Status of Crack Filling Project by Fahrner Asphalt Sealers**

Kautza stated he will follow up with Doyle to see where this is at.

- **Reparations for Road Damage on Eau Claire River Road, East of County Road Y**

Kautza stated he will work with Larson to figure out the total costs associated with this, along with who to invoice, and get it to Parker.

Kautza stated he will also work with Larson on the costs from the damage on Village Road, by Wild's farm.

- **Status of American Rescue Plan Act – Possible use of Funds**

Parker stated we just need to think about what we want to use these funds on.

11. New Business

- **Marathon County Solid Waste Department – Cooperative Recycling Education Agreement**

Parker stated this basically is an agreement with the County saying that the Town has a recycling program for it's residents in place and follows all the recycling laws, and in turn the County offers any assistance in education, etc. By signing this, we are eligible for bonus recycling grant monies.

Motion by McRae, second by Marien, to approve the Cooperative Recycling Education Agreement.

- **Discussion of New Rugs for Town Hall**

Sipl discussed a few different rug options she received from Consolidated Plastics. She stated the concern is that these rugs may be too tall, where the doors will rub on them. After some discussion, it was decided we will continue looking into options. Most of the issue stems from how the doors on the Hall open inward, not the standard outward.

12. Remarks from Board

None.

13. Future Items

- **Regular Board Meeting & Annual Town Budget Meeting – October 11, 2022, 6:00 p.m.**
- **Special Meeting of Electors – October 11, 2022, Immediately following the 6:00 p.m. Meeting**
- **Town Adoption of Budget Meeting – October 11, 2022, Immediately following the Special Meeting of Electors**
- **General Election – November 8, 2022**
- **Regular Board Meeting – November 15, 2022, 6:00 p.m. (Revised Date , Due to November 8th General Election)**
- **Regular Board Meeting – December 13, 2022, 6:00 p.m.**

14. Adjourn

Motion by McRae, second by Marien, to adjourn at 7:23 p.m.

Respectfully,

Valerie Parker
Town of Plover Clerk
230801 County Road Y
Birnamwood (Town of Plover), WI 54414
(715) 581-4603
vparkerplover@gmail.com
www.townofplover.us

Original Version from
WI DOR

#1

Form
SL-202m

2022 Municipal Levy Limit Worksheet

WI Dept
of Revenue

| | | | | |
|--------------|-----------------------|--|---------------------|-------------|
| Year 2022 | Co-muni Code 37062 | County MARATHON Municipality TOWN OF PLOVER | Account No. 0993 | Report Type |
|--------------|-----------------------|--|---------------------|-------------|

Section A: Determination of 2022 Payable 2023 Allowable Levy Limit

| | | |
|----|--|--------------------------------------|
| 1 | 2021 payable 2022 actual levy plus 2022 personal property aid (\$255.52) | \$287,022 |
| 2 | Exclude prior year levy for unreimbursed expenses related to an emergency | \$0 |
| 3 | Exclude 2021 levy for new general obligation debt authorized after July 1, 2005 | * Amount of 2022 Adjustment \$77,944 |
| 4 | 2021 payable 2022 adjusted actual county levy (Line 1 minus Lines 2 and 3) | \$209,078 |
| 5 | 0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2021 adjusted actual levy | \$209,078 |
| 6 | Net new construction (0.652 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2021 adjusted actual levy | \$210,441 |
| 7 | Greater of Line 5 or Line 6 | \$210,441 |
| 8 | 2022 levy limit before adjustments less 2023 personal property aid (\$255.52) | \$210,185 |
| 9 | Total adjustments (from Sec. D, Line U) | \$0 |
| 10 | 2022 Payable 2023 Allowable Levy (sum of Lines 8 and 9) | = \$210,185 |
| 11 | Higher levy approved by special resolution at a special meeting of Town electors | |

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

| | | |
|---|--|-----------|
| 1 | Previous year's allowable levy | \$286,766 |
| 2 | Previous year's actual levy | \$286,766 |
| 3 | Previous year's unused levy (Line 1 minus Line 2) | \$0 |
| 4 | Previous year's actual levy \$286,766 x 0.015 | \$4,301 |
| 5 | Allowable Increase (lesser of Lines 3 or 4) | \$0 |

Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

| | | |
|---|---|-----------|
| 1 | 2021 unused percentage | 0.000% |
| 2 | 2020 unused percentage | 0.000% |
| 3 | 2019 unused percentage | 0.000% |
| 4 | 2018 unused percentage | 0.492% |
| 5 | 2017 unused percentage | 0.000% |
| 6 | Total unused percentage (sum of Lines 1-5) | 0.492% |
| 7 | Previous year's actual levy due to valuation factor | \$209,078 |
| 8 | Allowable Increase (Line 6 multiplied by Line 7) | \$1,029 |

Section D: Adjustments to Allowable Levy Limit

| | | Additions | Subtractions |
|---|--|-----------|--------------|
| A | Increase for unused levy from previous year (<i>from Sec. B, Line 5</i>) | | |
| B | Decrease in 2023 debt service levy as compared to 2022 debt service levy for debt authorized prior to July 1, 2005 | | |
| C | Increase in 2023 debt service levy as compared to 2022 debt service levy for debt authorized prior to July 1, 2005 | | |
| D | Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats. | | |
| E | Debt service levy for general obligation debt authorized after July 1, 2005 | | |
| F | Increase in 2022 payable 2023 levy approved by a referendum. | | |
| G | Amount levied in 2022 to pay unreimbursed expenses related to an emergency | | |
| H | Increase/decrease in costs associated with an intergovernmental cooperation agreement | | |
| I | Adjustment to 2022 payable 2023 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district | | |
| J | Adjustment to 2022 payable 2023 levy for transfer of services during 2022 to other governmental units | | |
| K | Adjustment to 2022 payable 2023 for transfer of services during 2022 from other governmental units | | |
| L | Adjustment to 2022 payable 2023 levy for annexation of land during 2022 by a city or village (<i>towns only</i>) | | |
| M | Adjustment to 2022 payable 2023 levy for annexation of land during 2022 from a town (<i>villages or cities only</i>) | | |
| N | Lease payment for lease revenue bond issued before July 1, 2005 | | |
| O | Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats. | | |
| P | Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations | | |
| Q | Adjustment to 2022 payable 2023 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013 | | |
| R | Increase for unused levy carryforward from prior years (<i>from Sec. C, Line 8</i>) | | |
| S | Increase in levy for each occupancy permit issued in 2021 for qualifying new single-family residential dwelling units | | |
| T | Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant | | |
| U | Total Adjustments (<i>sum of Lines A-T</i>) | | \$0 |

Adding in Hall & Tractor Loan Payments
for 2023 (Principal + Interest)

#2

Form SL-202m

2022 Municipal Levy Limit Worksheet

WI Dept of Revenue

| | | | | |
|--------------|-----------------------|--|---------------------|-------------|
| Year 2022 | Co-muni Code 37062 | County MARATHON Municipality TOWN OF PLOVER | Account No. 0993 | Report Type |
|--------------|-----------------------|--|---------------------|-------------|

Section A: Determination of 2022 Payable 2023 Allowable Levy Limit

| | | |
|----|--|-------------|
| 1 | 2021 payable 2022 actual levy plus 2022 personal property aid (\$255.52) | \$287,022 |
| 2 | Exclude prior year levy for unreimbursed expenses related to an emergency | \$0 |
| 3 | Exclude 2021 levy for new general obligation debt authorized after July 1, 2005 | - \$77,944 |
| 4 | 2021 payable 2022 adjusted actual county levy (Line 1 minus Lines 2 and 3) | \$209,078 |
| 5 | 0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2021 adjusted actual levy | \$209,078 |
| 6 | Net new construction (0.652 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2021 adjusted actual levy | \$210,441 |
| 7 | Greater of Line 5 or Line 6 | \$210,441 |
| 8 | 2022 levy limit before adjustments less 2023 personal property aid (\$255.52) | \$210,185 |
| 9 | Total adjustments (from Sec. D, Line U) | + \$36,274 |
| 10 | 2022 Payable 2023 Allowable Levy (sum of Lines 8 and 9) | = \$246,459 |
| 11 | Higher levy approved by special resolution at a special meeting of Town electors | |

- See reverse -

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

| | | |
|---|--|-----------|
| 1 | Previous year's allowable levy | \$286,766 |
| 2 | Previous year's actual levy | \$286,766 |
| 3 | Previous year's unused levy (Line 1 minus Line 2) | \$0 |
| 4 | Previous year's actual levy \$286,766 x 0.015 | \$4,301 |
| 5 | Allowable Increase (lesser of Lines 3 or 4) | \$0 |

Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

| | | |
|---|---|-----------|
| 1 | 2021 unused percentage | 0.000% |
| 2 | 2020 unused percentage | 0.000% |
| 3 | 2019 unused percentage | 0.000% |
| 4 | 2018 unused percentage | 0.492% |
| 5 | 2017 unused percentage | 0.000% |
| 6 | Total unused percentage (sum of Lines 1-5) | 0.492% |
| 7 | Previous year's actual levy due to valuation factor | \$209,078 |
| 8 | Allowable Increase (Line 6 multiplied by Line 7) | \$1,029 |

Section D: Adjustments to Allowable Levy Limit

| | | Additions | Subtractions |
|---|--|------------|---------------------|
| A | Increase for unused levy from previous year (from Sec. B, Line 5) | \$0 | |
| B | Decrease in 2023 debt service levy as compared to 2022 debt service levy for debt authorized prior to July 1, 2005 | | \$0 |
| C | Increase in 2023 debt service levy as compared to 2022 debt service levy for debt authorized prior to July 1, 2005 | \$0 | |
| D | Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats. | \$0 | |
| E | Debt service levy for general obligation debt authorized after July 1, 2005 * | + \$36,274 | Hall + Tractor Loan |
| F | Increase in 2022 payable 2023 levy approved by a referendum. | \$0 | |
| G | Amount levied in 2022 to pay unreimbursed expenses related to an emergency | \$0 | |
| H | Increase/decrease in costs associated with an intergovernmental cooperation agreement | \$0 | \$0 |
| I | Adjustment to 2022 payable 2023 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district | \$0 | |
| J | Adjustment to 2022 payable 2023 levy for transfer of services during 2022 to other governmental units | | \$0 |
| K | Adjustment to 2022 payable 2023 for transfer of services during 2022 from other governmental units | \$0 | |
| L | Adjustment to 2022 payable 2023 levy for annexation of land during 2022 by a city or village (towns only) | | \$0 |
| M | Adjustment to 2022 payable 2023 levy for annexation of land during 2022 from a town (villages or cities only) | | |
| N | Lease payment for lease revenue bond issued before July 1, 2005 | \$0 | |
| O | Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats. | \$0 | |
| P | Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations | \$0 | |
| Q | Adjustment to 2022 payable 2023 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013 | | \$0 |
| R | Increase for unused levy carryforward from prior years (from Sec. C, Line 8) | \$0 | |
| S | Increase in levy for each occupancy permit issued in 2021 for qualifying new single-family residential dwelling units | \$0 | |
| T | Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant | \$0 | |
| U | Total Adjustments (sum of Lines A-T) | | \$36,274 |

Adding in Hall + Tractor Loan payments and
BAES service for for F.T.E. in 2023

#3

Form
SL-202m

2022 Municipal Levy Limit Worksheet

WI Dept
of Revenue

| | | | | |
|--------------|-----------------------|--|---------------------|-------------|
| Year 2022 | Co-muni Code 37062 | County MARATHON Municipality TOWN OF PLOVER | Account No. 0993 | Report Type |
|--------------|-----------------------|--|---------------------|-------------|

Section A: Determination of 2022 Payable 2023 Allowable Levy Limit

| | | |
|----|--|-----------|
| 1 | 2021 payable 2022 actual levy plus 2022 personal property aid (\$255.52) | \$287,022 |
| 2 | Exclude prior year levy for unreimbursed expenses related to an emergency | \$0 |
| 3 | Exclude 2021 levy for new general obligation debt authorized after July 1, 2005 | \$77,944 |
| 4 | 2021 payable 2022 adjusted actual county levy (Line 1 minus Lines 2 and 3) | \$209,078 |
| 5 | 0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2021 adjusted actual levy | \$209,078 |
| 6 | Net new construction (0.652 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2021 adjusted actual levy | \$210,441 |
| 7 | Greater of Line 5 or Line 6 | \$210,441 |
| 8 | 2022 levy limit before adjustments less 2023 personal property aid (\$255.52) | \$210,185 |
| 9 | Total adjustments (from Sec. D, Line U) | \$62,292 |
| 10 | 2022 Payable 2023 Allowable Levy (sum of Lines 8 and 9) | \$272,477 |
| 11 | Higher levy approved by special resolution at a special meeting of Town electors | |

- See Reverse -

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

| | | |
|---|--|-----------|
| 1 | Previous year's allowable levy | \$286,766 |
| 2 | Previous year's actual levy | \$286,766 |
| 3 | Previous year's unused levy (Line 1 minus Line 2) | \$0 |
| 4 | Previous year's actual levy \$286,766 x 0.015 | \$4,301 |
| 5 | Allowable Increase (lesser of Lines 3 or 4) | \$0 |

Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

| | | |
|---|---|-----------|
| 1 | 2021 unused percentage | 0.000% |
| 2 | 2020 unused percentage | 0.000% |
| 3 | 2019 unused percentage | 0.000% |
| 4 | 2018 unused percentage | 0.492% |
| 5 | 2017 unused percentage | 0.000% |
| 6 | Total unused percentage (sum of Lines 1-5) | 0.492% |
| 7 | Previous year's actual levy due to valuation factor | \$209,078 |
| 8 | Allowable Increase (Line 6 multiplied by Line 7) | \$1,029 |

Section D: Adjustments to Allowable Levy Limit

| | | Additions | Subtractions |
|---|--|------------|---|
| A | Increase for unused levy from previous year (from Sec. B, Line 5) | \$0 | |
| B | Decrease in 2023 debt service levy as compared to 2022 debt service levy for debt authorized prior to July 1, 2005 | | \$0 |
| C | Increase in 2023 debt service levy as compared to 2022 debt service levy for debt authorized prior to July 1, 2005 | \$0 | |
| D | Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats. | \$0 | |
| E | Debt service levy for general obligation debt authorized after July 1, 2005 * | + \$36,274 | 2023 Hall & Tractor Loan |
| F | Increase in 2022 payable 2023 levy approved by a referendum. | \$0 | |
| G | Amount levied in 2022 to pay unreimbursed expenses related to an emergency | \$0 | |
| H | Increase/decrease in costs associated with an intergovernmental cooperation agreement | \$0 | \$0 |
| I | Adjustment to 2022 payable 2023 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district * | + \$26,018 | 2023 BAES Fee for F.T.E. |
| J | Adjustment to 2022 payable 2023 levy for transfer of services during 2022 to other governmental units | | \$0 |
| K | Adjustment to 2022 payable 2023 for transfer of services during 2022 from other governmental units | \$0 | waiting for verification from state if we can add this. |
| L | Adjustment to 2022 payable 2023 levy for annexation of land during 2022 by a city or village (towns only) | | \$0 |
| M | Adjustment to 2022 payable 2023 levy for annexation of land during 2022 from a town (villages or cities only) | | |
| N | Lease payment for lease revenue bond issued before July 1, 2005 | \$0 | |
| O | Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats. | \$0 | |
| P | Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations | \$0 | |
| Q | Adjustment to 2022 payable 2023 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013 | | \$0 |
| R | Increase for unused levy carryforward from prior years (from Sec. C, Line 8) | \$0 | |
| S | Increase in levy for each occupancy permit issued in 2021 for qualifying new single-family residential dwelling units | \$0 | |
| T | Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant | \$0 | |
| U | Total Adjustments (sum of Lines A-T) | | \$62,292 |

WISCONSIN DEPARTMENT OF REVENUE
2022 STATE APPORTIONMENT REPORT
 REPORT USED FOR APPORTIONMENT OF STATE TAXES ONLY

AREA 80 WAUSAU
 COUNTY 37 MARATHON

| TAX DISTRICT | | 2021 EQUALIZED VALUES | 2022 EQUALIZED VALUES | \$ CHANGE + OR - | % CHANGE IN VALUE | 2021 PERCENT OF COUNTY EQUALIZED VALUE | 2022 PERCENT OF COUNTY EQUALIZED VALUE | CHANGE IN PERCENT OF COUNTY EQUALIZED VALUE |
|----------------|-------------------|-----------------------------|-----------------------------|---------------------|----------------------|---|---|--|
| 042 T HOLTON | REAL ESTATE | 60,974,800 | 63,313,400 | + 2,338,600 | + 3.84 | | | |
| | PERSONAL PROPERTY | 53,900 | 88,600 | + 34,700 | + 64.38 | | | |
| | TOTAL | 61,028,700 | 63,402,000 | + 2,373,300 | + 3.89 | .48% | .44% | - 8.33 |
| 044 T HULL | REAL ESTATE | 67,865,800 | 70,834,000 | + 2,968,200 | + 4.37 | | | |
| | PERSONAL PROPERTY | 935,700 | 967,200 | + 31,500 | + 3.37 | | | |
| | TOTAL | 68,801,500 | 71,801,200 | + 2,999,700 | + 4.36 | .54% | .50% | - 7.41 |
| 046 T JOHNSON | REAL ESTATE | 56,263,900 | 61,836,600 | + 5,572,700 | + 9.90 | | | |
| | PERSONAL PROPERTY | 2,176,900 | 2,132,200 | - 44,700 | - 2.05 | | | |
| | TOTAL | 58,440,800 | 63,968,800 | + 5,528,000 | + 9.46 | .46% | .45% | - 2.17 |
| 048 T KNOWLTON | REAL ESTATE | 298,772,900 | 313,397,900 | + 14,625,000 | + 4.90 | | | |
| | PERSONAL PROPERTY | 5,863,800 | 6,877,100 | + 1,013,300 | + 17.28 | | | |
| | TOTAL | 304,636,700 | 320,275,000 | + 15,638,300 | + 5.13 | 2.39% | 2.25% | - 5.86 |
| 054 T MARATHON | REAL ESTATE | 111,991,300 | 125,426,500 | + 13,435,200 | + 12.00 | | | |
| | PERSONAL PROPERTY | 264,200 | 369,400 | + 105,200 | + 39.82 | | | |
| | TOTAL | 112,255,500 | 125,795,900 | + 13,540,400 | + 12.06 | .88% | .88% | + .00 |
| 056 T MCMILLAN | REAL ESTATE | 233,736,600 | 275,418,600 | + 41,682,000 | + 17.83 | | | |
| | PERSONAL PROPERTY | 1,629,200 | 1,524,600 | - 104,600 | - 6.42 | | | |
| | TOTAL | 235,365,800 | 276,943,200 | + 41,577,400 | + 17.67 | 1.84% | 1.94% | + 5.43 |
| 058 T MOSINEE | REAL ESTATE | 228,325,500 | 250,166,900 | + 21,841,400 | + 9.57 | | | |
| | PERSONAL PROPERTY | 1,304,000 | 1,262,900 | - 41,100 | - 3.15 | | | |
| | TOTAL | 229,629,500 | 251,429,800 | + 21,800,300 | + 9.49 | 1.80% | 1.76% | - 2.22 |
| 060 T NORRIE | REAL ESTATE | 86,524,100 | 100,532,100 | + 14,008,000 | + 16.19 | | | |
| | PERSONAL PROPERTY | 93,200 | 97,600 | + 4,400 | + 4.72 | | | |
| | TOTAL | 86,617,300 | 100,629,700 | + 14,012,400 | + 16.18 | .68% | .71% | + 4.41 |
| 062 T PLOVER | REAL ESTATE | 55,498,400 | 60,317,400 | + 4,819,000 | + 8.68 | | | |
| | PERSONAL PROPERTY | 188,300 | 198,800 | + 10,500 | + 5.58 | | | |
| | TOTAL | 55,686,700 | 60,516,200 | + 4,829,500 | + 8.67 | .44% | .42% | - 4.55 |
| 064 T REID | REAL ESTATE | 110,552,300 | 128,208,400 | + 17,656,100 | + 15.97 | | | |
| | PERSONAL PROPERTY | 287,400 | 266,600 | - 20,800 | - 7.24 | | | |
| | TOTAL | 110,839,700 | 128,475,000 | + 17,635,300 | + 15.91 | .87% | .90% | + 3.45 |

**WISCONSIN DEPARTMENT OF REVENUE
 FIELDDED SALES SUMMARY REPORT**

ONE YEAR SALES - 2021

EQSALE205WI

Page 1 of 1

DATE: 08/10/2022

COUNTY 37 **MARATHON COUNTY**
TAXATION DISTRICT 062 **PLOVER**
EQ ADMIN AREA 80 **WAUSAU**

| Document Number | Sale ID | Co/ Muni | Sec | Use | Total Value | Tot AC | Land Val/Acre | Res AC | Site \$/AC | Total Ag AC | \$/AC | Fallow AC | \$/AC | Swamp AC | \$/AC | Prim Forest AC | \$/AC | Wtr Frt Forest AC | \$/AC | Home Site AC | \$/AC | MFL AC | \$/AC | All Other AC | \$/AC | Impr. Value | |
|-------------------------|-----------------|----------|-----|------|-------------|--------|---------------|--------|------------|-------------|-------|-----------|-------|----------|-------|----------------|-------|-------------------|-------|--------------|-------|--------|-------|--------------|-------|-------------|--------|
| 1852902 | 202111279981899 | 37062 | | 7400 | 60,000 | 39 | 1,538 | | | | | | | | | 39 | 1,538 | | | | | | 0 | | | | |
| 1850407 | 202110169990451 | 37062 | 27 | 7400 | 83,000 | 40 | 2,121 | | | | | | | 13 | 850 | 27 | 2,700 | | | | | | 0 | | | | |
| 1842930 | 202107129939404 | 37062 | 12 | 7400 | 70,000 | 40 | 1,753 | | | | | | | 8 | 500 | 32 | 2,065 | | | | | | 0 | | | | |
| 1837798 | 202105099965549 | 37062 | 23 | 8100 | 140,000 | 38 | 2,203 | | | 24 | 2,500 | 5 | 2,000 | 4 | 500 | 3 | 1,900 | | | 2 | 3,000 | | | | | 56,300 | |
| 1834289 | 202103309958332 | 37062 | | 8100 | 123,000 | 41 | 3,012 | | | 32 | 3,100 | 9 | 2,700 | | | | | | | | | | 0 | | | | |
| 1831358 | 202102299981815 | 37062 | 12 | 7400 | 200,000 | 78 | 2,567 | | | 1 | 3,700 | 6 | 3,100 | 19 | 1,000 | 52 | 3,055 | | | | | | 0 | | | | |
| 2021 Aggregate (GRID 2) | | | | | | 276 | 2,252 | | | 57 | 2,858 | 20 | 2,645 | 44 | 820 | 153 | 2,376 | | | 2 | 3,000 | | | 0 | | | 56,300 |

#VAC SALES: 5

IMP SALES: 1

TOTAL SALES: 6

* Data not included in Aggregate Statistics

WISCONSIN DEPARTMENT OF REVENUE
 2021 ASSESSMENT/SALES RATIO ANALYSIS

TAXATION DISTRICT 062 TOWN OF PLOVER

COUNTY 37 MARATHON

EQ ADMIN AREA 80 WAUSAU

| CLASS | | # OF SALES | ASSESSED VALUE | SALES VALUE | AGGREGATE RATIO | MEAN RATIO | MEDIAN RATIO | DISP COEFF | CONC COEFF | PRICE DIFFL |
|-----------------|----------|------------|----------------|-------------|-----------------|------------|--------------|------------|------------|-------------|
| 1 - RESIDENTIAL | VACANT | 1 | 12,700 | 15,000 | 84.67 | 84.67 | 84.67 | 0.00 | 100.0 | 1.00 |
| | IMPROVED | 3 | 266,700 | 430,000 | 62.02 | 73.87 | 69.81 | 29.08 | 33.3 | 1.19 |
| | TOTAL | 4 | 279,400 | 445,000 | 62.79 | 76.57 | 77.24 | 24.52 | 50.0 | 1.22 |
| 2 - COMMERCIAL | VACANT | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| | IMPROVED | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| | TOTAL | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| TOTAL | VACANT | 1 | 12,700 | 15,000 | 84.67 | 84.67 | 84.67 | 0.00 | 100.0 | 1.00 |
| | IMPROVED | 3 | 266,700 | 430,000 | 62.02 | 73.87 | 69.81 | 29.08 | 33.3 | 1.19 |
| | TOTAL | 4 | 279,400 | 445,000 | 62.79 | 76.57 | 77.24 | 24.52 | 50.0 | 1.22 |

FREQUENCY TABLE (IN # OF OCCURRENCES AND PERCENTS FROM MEDIAN)

| | | # | OTHER | | -45% | | -30% | | -15% | | +15% | | +30% | | +45% | | OTHER | |
|-----------------|----------|---|-------|-----|------|------|------|-----|------|------|------|------|------|-----|------|------|-------|------|
| | | | # | % | # | % | # | % | # | % | # | % | # | % | # | % | # | % |
| 1 - RESIDENTIAL | VACANT | 1 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | .5 | 50.0 | .5 | 50.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 |
| | IMPROVED | 3 | 0 | 0.0 | 1 | 33.3 | 0 | 0.0 | .5 | 16.7 | .5 | 16.7 | 0 | 0.0 | 0 | 0.0 | 1 | 33.3 |
| | TOTAL | 4 | 0 | 0.0 | 1 | 25.0 | 0 | 0.0 | 1 | 25.0 | 1 | 25.0 | 0 | 0.0 | 1 | 25.0 | 0 | 0.0 |
| 2 - COMMERCIAL | VACANT | 0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 |
| | IMPROVED | 0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 |
| | TOTAL | 0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 |
| TOTAL | VACANT | 1 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | .5 | 50.0 | .5 | 50.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 |
| | IMPROVED | 3 | 0 | 0.0 | 1 | 33.3 | 0 | 0.0 | .5 | 16.7 | .5 | 16.7 | 0 | 0.0 | 0 | 0.0 | 1 | 33.3 |
| | TOTAL | 4 | 0 | 0.0 | 1 | 25.0 | 0 | 0.0 | 1 | 25.0 | 1 | 25.0 | 0 | 0.0 | 1 | 25.0 | 0 | 0.0 |