

ENROLLED ORDINANCE 180-49

APPROVE CARRYOVER OF UNUSED PROPERTY TAX LEVY AUTHORITY FROM THE
2025 BUDGET TO THE 2026 BUDGET

WHEREAS, Wisconsin Statutes Section 66.0602 limits the ability of towns, villages, cities, and counties to levy increases in property taxes to the percentage growth in net new construction, which includes allowances for the carryover of unused levy authority from prior years, among other adjustments; and

WHEREAS, Section 66.0602(3)(f)3.a., Wisconsin Statutes allows cities, villages, and counties with governing bodies greater than five (5) members to carryover unused levy authority up to 0.5% of the prior-year levy, if approved by a majority vote, and up to 1.5%, if approved by a three-quarters majority; and

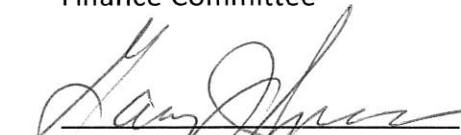
WHEREAS, the general county property tax levied for 2025 budget purposes was \$19,990 below the allowable levy limit; and

WHEREAS, the 2026 County Executive Proposed Budget assumes the carryover of this \$19,990, which is less than 0.5% of the prior year's tax levy, and will require a majority vote of the County Board to approve.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS that carryover of unused property tax levy authority from the 2025 budget to the 2026 budget in the amount of \$19,990 is approved.

APPROVE CARRYOVER OF UNUSED PROPERTY TAX LEVY AUTHORITY
FROM THE 2025 BUDGET TO THE 2026 BUDGET

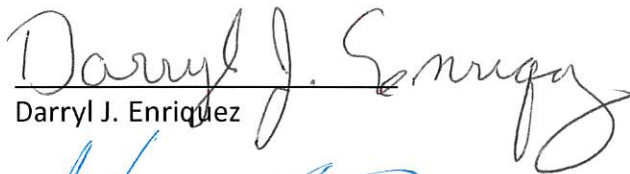
Approved by:
Finance Committee



Gary J. Szpara, Chair



Timothy Dondlinger



Darryl J. Enriquez



Wayne Euclide



Joel R. Gaughan



Darlene M. Johnson

Absent

Brian Meier

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin,
was presented to the County Executive on:

Date: 11-18-2025 

Margaret Wartman, County Clerk

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin,
is hereby:

Approved: X

Vetoed: _____

Date: 11/18/2025 

Paul Farrow, County Executive

1 APPROVE CARRYOVER OF UNUSED PROPERTY TAX LEVY AUTHORITY FROM THE
2 2025 BUDGET TO THE 2026 BUDGET
3

4 WHEREAS, Wisconsin Statutes Section 66.0602 limits the ability of towns, villages, cities, and
5 counties to levy increases in property taxes to the percentage growth in net new construction,
6 which includes allowances for the carryover of unused levy authority from prior years, among
7 other adjustments; and
8

9 WHEREAS, Section 66.0602(3)(f)3.a., Wisconsin Statutes allows cities, villages, and counties
10 with governing bodies greater than five (5) members to carryover unused levy authority up to
11 0.5% of the prior-year levy, if approved by a majority vote, and up to 1.5%, if approved by a
12 three-quarters majority; and
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14 WHEREAS, the general county property tax levied for 2025 budget purposes was \$19,990 below
15 the allowable levy limit; and
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17 WHEREAS, the 2026 County Executive Proposed Budget assumes the carryover of this
18 \$19,990, which is less than 0.5% of the prior year's tax levy, and will require a majority vote of
19 the County Board to approve.
20

21 THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS
22 that carryover of unused property tax levy authority from the 2025 budget to the 2026 budget in
23 the amount of \$19,990 is approved.

ORDINANCE ADMINISTRATIVE FACT SHEET

Title of O/R:	APPROVE CARRYOVER OF UNUSED PROPERTY TAX LEVY AUTHORITY FROM THE 2025 BUDGET TO THE 2026 BUDGET	
Submitting Department:	ADMINISTRATION	
Department Contact(s): (Include dept. manager or staff who has worked on this ordinance in addition to the dept. head)	ANDREW THELKE BILL DUCKWITZ	
Who will appear at committee meetings?	ANDREW THELKE BILL DUCKWITZ	
Date of Co. Board Meeting at which you plan O/R to be considered:	11/12/2025	Fiscal Note by DOA? No
Routing Number:	Routing # 500-10-25	

Does this O/R create or abolish any positions or involve other Human Resources issues?

_____ Yes* X No

* If yes, the ordinance should be reviewed by HR prior to submission to Corp. Counsel.

Does this O/R appropriate or transfer expenditure authority, additional resources or change the Budget intent?

_____ Yes* X No

*If department staff developed a fiscal impact statement, please send to your assigned budget analyst concurrent with forwarding of O/R to Corp. Counsel.

Does this O/R authorize the execution of any new or extended contracts/leases/MOUs or other agreements that obligate the County?

_____ Yes* X No

*If yes, the proposed documents must be forwarded to risk management and Corp. Counsel for approval.

Are there documents (other than contracts, leases or MOUs) that should be included with this O/R before it goes to the County Board office?

_____ Yes* X No

If yes, all documents must be received by Corp. Counsel before the ordinance can be forwarded to DOA for review. Contracts or leases that are affected by or are the subject of an O/R must be provided to Corp. Counsel.

Has this O/R been reviewed by Corporation Counsel?

 X Yes _____ No

Sec. 59.14(1m), Wis. Stats. : In accordance with Wisconsin Statute Section 66.0602(3)(f), this ordinance approves the carryover of unused tax levy authority from the 2025 budget to the 2026 budget, in the amount of \$19,990.

VOTE RESULTS

21 AYE 0 NAY 0 ABSTAIN 4 ABSENT

Ordinance 180-O-050 Approve Carryover of Unused Property Tax Levy Authority From the 2025 Budget to the 2026 Budget
Approve Carryover of Unused Property Tax Levy Authority From the 2025 Budget to the 2026 Budget

Majority Vote of Members Present

 **Passed**

D1 - Styza	ABSENT	D10 - Thieme	AYE	D19 - Enriquez	ABSENT
D2 - Euclide	AYE	D11 - Howard	AYE	D20 - Schellinger	AYE
D3 - Gscheidmeier	AYE	D12 - Wolff	AYE	D21 - Gaughan	AYE
D4 - Batzko	AYE	D13 - Leisemann	AYE	D22 - Szpara	M AYE
D5 - Dondlinger	AYE	D14 - Mommaerts	AYE	D23 - Hammitt	AYE
D6 - Walz	AYE	D15 - Kolb	ABSENT	D24 - Schroeder	AYE
D7 - LaFontain	AYE	D16 - Crowley	AYE	D25 - Johnson	S AYE
D8 - Koremenos	ABSENT	D17 - Meier	AYE		
D9 - Heinrich	AYE	D18 - Nelson	AYE		