

County Levy Limit Worksheet Instructions

As a county clerk, you are required to submit this form to the Wisconsin Department of Revenue (DOR) by December 16, 2024.

Contact us if you have questions:

- Email: lgs@wisconsin.gov
- Call: (608) 266-8618 or (608) 261-5167

Section A: Determination of 2024 payable 2025 Allowable Levy Limit

Lines 1 through 8 are auto-filled by DOR.

- **Line 1** – previous year actual levy reported on your 2023 State and County Apportionment Form
- **Line 2** – amount reported in Sec. D, Line G of your 2023 Levy Limit Worksheet
- **Line 3** – amount reported in Sec. D, Line E of your 2023 Levy Limit Worksheet
- **Line 4** – 2023 adjusted actual levy (Line 1 minus total of Lines 2 and 3)
- **Line 5** – allowable increase for growth, terminated tax increment district (TID) and TID territory subtractions applied to 2023 adjusted actual levy
- **Line 6** – allowable increase for net new construction, terminated TID and TID territory subtractions applied to 2023 adjusted actual levy
- **Line 7** – greater of Line 5 or 6
- **Line 8** – 2024 allowable levy limit before adjustments less 2025 personal property aid. (**Note:** Beginning in 2024, personal property aid amount also includes your 2023 WI Act 12 personal property aid estimate (sec. [79.0965](#), Wis. Stats.)
- **Line 9** – total adjustments from Sec. D, Line Q
- **Line 10** – 2024 allowable levy limit (sum of Lines 8 and 9)

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

This section calculates the allowable increase for the previous year's unused levy (auto-filled by DOR).

- **Line 1** – previous year's allowable levy reported on your 2023 Levy Limit Worksheet
- **Line 2** – previous year's actual levy reported on your 2023 State and County Apportionment Form
- **Line 3** – previous year's unused levy (Line 1 minus Line 2)
- **Line 4** – previous year's actual levy multiplied by 1.5%
- **Line 5** – allowable increase (Lesser of Line 3 or 4)

Note: Each year, you may use the allowable increase calculated in Sec. B or Sec. C

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

This section calculates the allowable increase for the prior five years' unused levy carryforward (auto-filled by DOR).

- **Line 1** – 2023 unused percentage
- **Line 2** – 2022 unused percentage
- **Line 3** – 2021 unused percentage
- **Line 4** – 2020 unused percentage
- **Line 5** – 2019 unused percentage
- **Line 6** – total unused percentage, which cannot exceed 5% (sum of Lines 1 through 5)
- **Line 7** – previous year actual levy due to valuation factor (actual levy reported on your 2023 State and County Apportionment Form minus total adjustments reported on Sec. A, Line 9 of your 2023 Levy Limit Worksheet)
- **Line 8** – allowable increase (Line 6 multiplied by Line 7)

Note: Each year, you may use the allowable increase calculated in Sec. B or Sec. C

Section C – Example									
2023 Unused Percentage		2022 Unused Percentage		2021 Unused Percentage		2020 Unused Percentage		2019 Unused Percentage	
2023 actual levy due to valuation factor	\$16,400,000	2022 actual levy due to valuation factor	\$16,260,000	2021 actual levy due to valuation factor	\$15,975,000	2020 actual levy due to valuation factor	\$15,850,000	2019 actual levy due to valuation factor	\$15,700,000
2022 actual levy due to valuation factor	\$16,260,000	2021 actual levy due to valuation factor	\$15,975,000	2020 actual levy due to valuation factor	\$15,850,000	2019 actual levy due to valuation factor	\$15,700,000	2018 actual levy due to valuation factor	\$15,500,000
Increase from 2022 to 2023	\$140,000	Increase from 2021 to 2022	\$285,000	Increase from 2020 to 2021	\$125,000	Increase from 2019 to 2020	\$150,000	Increase from 2018 to 2019	\$200,000
% increase from 2022 to 2023	0.861%	% increase from 2021 to 2020	1.784%	% increase from 2020 to 2021	0.789%	% increase from 2019 to 2020	0.955%	% increase from 2018 to 2019	1.290%
Greater of net new construction or growth (set at 0%) for 2023	1.150%	Greater of net new construction or growth (set at 0%) for 2022	2.150%	Greater of net new construction or growth (set at 0%) for 2021	1.150%	Greater of net new construction or growth for 2020	1.350%	Greater of net new construction or growth for 2019	1.500%
Line 1 – 2023 unused percentage (1.150% - 0.861%)	0.289%	2022 unused percentage (2.150% - 1.784%)	0.366%	2021 unused percentage (1.150% - 0.789%)	0.361%	2020 unused percentage (1.350% - 0.955%)	0.395%	2019 unused percentage (1.500% - 1.290%)	0.210%
		Percentage used in prior year	0.366%	Percentage used in prior year	0.000%	Percentage used in prior years	0.250%	Percentage used in prior years	0.210%
		Line 2 – 2022 remaining unused percentage (0.366% - 0.366%)	0.000%	Line 3 – 2021 remaining unused percentage (0.361% - 0.000%)	0.361%	Line 4 – 2020 remaining unused percentage (0.395% - 0.250%)	0.145%	Line 5 – 2019 remaining unused percentage (0.210% - 0.210%)	0.000%
Line 6 – Total unused percentage (sum of Lines 1 through 5)							0.795%		
Line 7 – Previous year actual levy due to valuation factor							\$16,400,000		
Line 8 – Allowable increase							\$130,380		

Section D: Adjustments to Levy Limit

The reported adjustments in this section will increase or decrease your allowable levy limit.

- **Line A** – to use the allowable increase provided in Sec. B, enter an amount less than or equal to Sec. B, Line 5. To qualify for this adjustment:
 - Your governing body must approve by majority vote (for an increase of 0.5% or less); two-thirds majority vote (for an increase more than 0.5% to 1.5%); or three-quarters majority vote (for counties with at least five members approving an increase more than 0.5% to 1.5%)
 - You cannot report an amount on Line A **and** Line O
- **Line B** – enter the amount of decrease in debt service levy for debt authorized prior to July 1, 2005
- **Line C** – enter the amount of increase in debt service levy for debt authorized prior to July 1, 2005. This is rare.
- **Line D** – enter the levy increase for your county's share of refunded or rescinded taxes certified by DOR under sec. 74.41(5), Wis. Stats.
- **Line E** – enter the debt service levy for general obligation debt authorized after July 1, 2005. This amount is upcoming scheduled principal and interest payments; only report the amount that needs to be funded by levy. This includes amounts for Milwaukee County Pension Obligation Bonds issued under sec. 59.85, Wis. Stats.
- **Line F** – enter the levy increase approved by referendum
- **Line G** – enter the levy increase to pay unreimbursed expenses related to an emergency declared by the governor under state law (sec. 323.10, Wis. Stats.). If you report an amount on this line, in Sec. E, Line 3, attach the federal

and state reimbursement determination (ex: WI Project Completion Certification DMA Form P.4, Subgrant Application FEMA Form 90-91 and FEMA Project Worksheet) and a summary of unreimbursed expenses.

- **Line H** – enter the amount of increase or decrease in costs associated with an intergovernmental cooperation agreement created under sec. 66.0301, Wis. Stats. It must be a redistribution of costs in an existing agreement. If you report an amount on this line, in Sec. E, Line 3, attach a copy of the cooperation agreement and detail of the redistribution of costs.
- **Line I** – enter the amount of decrease in tax levy for the transfer of services to another governmental unit. If you report an amount on this line, in Sec. E, Line 3, you must attach [Form SL-205: Notice of Service Transfer](#) and any supporting documentation (ex: agreement, cost breakdown).
- **Line J** – enter the amount of increase in tax levy for the transfer of services from another governmental unit. If you report an amount on this line, in Sec. E, Line 3, you must attach [Form SL-205: Notice of Service Transfer](#) any supporting documentation (ex. agreement, cost breakdown).
- **Line K** – enter the amount of increase for the county's consolidation of services that were previously provided by another governmental unit within the county. If you report an amount on this line, in Sec. E, Line 3, attach any supporting documentation (ex: agreement, cost breakdown).
- **Line L** – enter the levy increase for lease payments for lease revenue bonds issued before July 1, 2005
- **Line M** – enter the amount of levy increase for a shortfall for debt service on revenue bonds issued under sec. 66.0621, Wis. Stats., or special assessment B bonds issued under sec. 66.0713(4), Wis. Stats.
- **Line N** – enter the amount of decrease in tax levy for the adoption of a new fee or fee increase for covered services that were partly or wholly funded by levy in 2013. For each covered service, the adjustment should not exceed the amount funded by levy in 2013, including prior year adjustments. Note: Covered services include garbage collection, fire protection, snow plowing, street sweeping and storm water management.
- **Line O** – to use the allowable increase provided in Sec. C, enter an amount equal to or less than Sec. C, Line 8. To qualify for this adjustment:
 - Your county must approve this adjustment by two-thirds majority vote
 - Your current year total outstanding general obligation debt must be less than or equal to your total outstanding general obligation debt in the previous year
 - You cannot report an amount on Line A **and** Line O
- **Line P** – enter an increase equal to your county's utility aid reduction for a decommissioned or closed plant under sec. 79.04(5)(b), Wis. Stats. The increase is limited to the amount of the utility aid reduction, less any prior levy limit increases entered for the decommissioned or closed plant. **Note:** The decommissioned or closed utility aid is phased out (reduced) by 20% each year. Review your county's Shared Revenue Revised Estimate for utility aid details.

Line T Example		
Closed/ Decommissioned Plant	Utility Aid Payment Received	Allowable Levy Increase
Year 1	100%	0%
Year 2	80%	Up to 20%
Year 3	60%	Up to 40%
Year 4	40%	Up to 60%
Year 5	20%	Up to 80%
Year 6	0%	Up to 100%

If in 2023, your county received 80% of your utility aid:

- In 2024, you may enter up to 20% as a levy limit increase
- In future years, you can enter up to the amount of the reduction, less any amounts claimed in a prior year
- Your total levy increase would be 80%

- **Line Q** – total adjustments reported in this section (sum of Lines A through P)

Section E: Attachments

Based on the reported amounts in sections A – D, you must attach any required documents in this section.

- You may attach the following file types: PDF, TIF, JPG, BMP, DOCX, XLSX, DOC, XLS
- You cannot include special characters (ex: \$@&) in file names

Note: After you submit this e-file form, print and/or save a copy for your records with the confirmation number. Do not mail or fax another copy to DOR.