

## Municipal Levy Limit Worksheet

Year	Co-muni Code	County	Account No.	Report Type
		Municipality		

## Section A: Determination of 2024 Payable 2025 Allowable Levy Limit

1	2023 payable 2024 actual levy plus 2024 personal property aid ( )	
2	Exclude prior year levy for unreimbursed expenses related to an emergency	
3	Exclude 2023 levy for new general obligation debt authorized <b>after</b> July 1, 2005	
4	2023 payable 2024 adjusted actual levy (Line 1 minus Lines 2 and 3)	
5	% growth, plus terminated TID ( % ), plus TID subtraction ( % ) applied to 2023 adjusted actual levy	
6	Net new construction ( % ), plus terminated TID ( % ), plus TID subtraction ( % ) applied to 2023 adjusted actual levy	
7	Greater of Line 5 or Line 6	
8	2024 levy limit before adjustments <b>less</b> 2025 personal property aid ( )	
9	Total adjustments (from Sec. D, Line U)	
10	<b>2024 Payable 2025 Allowable Levy</b> (sum of Lines 8 and 9)	
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	
2	Previous year's actual levy	
3	Previous year's unused levy (Line 1 minus Line 2)	
4	Previous year's actual levy x 0.015	
5	<b>Allowable Increase</b> (lesser of Lines 3 or 4)	

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

1	2023 unused percentage	%
2	2022 unused percentage	%
3	2021 unused percentage	%
4	2020 unused percentage	%
5	2019 unused percentage	%
6	Total unused percentage (sum of Lines 1-5)	%
7	Previous year's actual levy due to valuation factor	
8	<b>Allowable Increase</b> (Line 6 multiplied by Line 7)	

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## 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 2025 debt service levy as compared to 2024 debt service levy for debt authorized <b>prior to</b> July 1, 2005		
C	Increase in 2025 debt service levy as compared to 2024 debt service levy for debt authorized <b>prior to</b> 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D	Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis.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 <b>after</b> July 1, 2005		
F	Increase in 2024 payable 2025 levy approved by a referendum.		
G	Amount levied in 2024 to pay unreimbursed expenses related to an emergency		
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement		
I	Adjustment to 2024 payable 2025 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district		
J	Adjustment to 2024 payable 2025 levy for transfer of services during 2024 <b>to</b> other governmental units		
K	Adjustment to 2024 payable 2025 for transfer of services during 2024 <b>from</b> other governmental units		
L	Adjustment to 2024 payable 2025 levy for annexation of land during 2024 by a city or village ( <i>towns only</i> )		
M	Adjustment to 2024 payable 2025 levy for annexation of land during 2024 from a town ( <i>villages or cities only</i> )		
N	Lease payment for lease revenue bond issued <b>before</b> 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 2024 payable 2025 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 2023 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	<b>Total Adjustments</b> ( <i>sum of Lines A-T</i> )		

## Attachments

**You must provide DOR with the documents listed below.**

**2. Attachments - if your municipality passed a referendum**

Copy of the ballot:

Voting results:

Signed and dated resolution for the referendum:

**3. Attachments - if you had unreimbursed expenses related to an emergency**

Copy of final reimbursement request:

Documentation showing calculation of reported amount:

**4. Attachments - if you had costs associated with an intergovernmental cooperation agreement**

Copy of intergovernmental cooperation agreement:

Documentation showing calculation of reported amount:

**5. Attachments - if you had increases assessed by a joint fire or EMS district**

Signed and dated copy of joint fire department and/or joint EMS agreement:

Current year budget for joint fire department and/or joint EMS district:

Next year's budget for joint fire department and/or joint EMS district:

Signed and dated resolutions approving the levy increase:

**6. Attachments - if you transferred services to other governmental units**

Signed and dated agreement for the transfer of services:

Notice of Service Transfer Form

Documentation showing calculation of reported amount:

**7. Attachments - if you transferred services from other governmental units**

Signed and dated agreement for the transfer of services:

Notice of Service Transfer Form

8. Attachments - if you had a fee increase for covered services

2014 budget showing the levy amount for the covered services adjustment:

Current year budget showing the expected new fee, or fee increase, revenue for the covered service:

9. Attachments - if you had an increase for residential occupancy permits

Copy of the occupancy permits:

List of all homes sold:

10. Other additional attachments