



Levy Limit Workshop Virtual Session - Q&A

1. I tried to claim the Section R (allowable increase provided in Section C) but was not allowed to. They did not consider the payment, they looked at the entire debt. The debt payment was lower because some of the debt belongs to the utilities. The levy debt has decreased but the GO debt increased.
 - a. To claim this adjustment on the 2024 levy limit worksheet the total amount of G.O. Debt outstanding in 2025 must be less than the G.O. debt outstanding in 2024. Debt supported by non-levy revenue sources (such as utilities) cannot be excluded from this calculation.

2. Does any claim on Adjustment E reduce your allowable levy for the following year?
 - a. Yes

3. If we issue debt for roads and items allowed under general obligation debt, then claim only the principal and interest payments for 2025, that too will come off our 2026 allowable levy?
 - a. Any amount claimed for adjustment E is subtracted out the following year. The amount claimed should not exceed the debt levy or what is needed to have the actual levy equal the allowable levy on the worksheet (whichever is less).

4. If we have an agreement to repay taxes on annexed properties to the original municipality that the property was a part of, does the levy limit worksheet allow to adjust for that?
 - a. Adjustment L & M (corresponding adjustments)

5. Item I Fire Departments, does this mean if a not-for-profit Fire Department increases their costs or your expenses you can add the increase from the previous year or from when? 2013?
 - a. For a joint fire or EMS department, the total charges to all members cannot increase more than 2% + CPI from the prior year. CPI for the 2025 budget is 3.2%. If the charges to all members increased more than

2% plus CPI (comparing 2025 charges to 2024 charges) you cannot claim this adjustment.

- b. To claim the adjustment the Joint Fire/EMS department must be organized under one of the following statutes: s. 61.65 (2) (a) 3. or 62.13 (1m)
 - c. Finally, all governing bodies from member communities must pass a resolution expressing support to claim this levy limit adjustment even if they don't intend to claim it. All governing bodies must pass a resolution for any municipality to claim this adjustment.
6. Item M the County says we do not get the levy until the 2026, but the Levy Limit Worksheet shows 2024 for 2025, who is correct?
- a. The annexation had to occur in 2024 to claim this adjustment.
7. So, if papers are not signed for the debt before we do the Nov15 appropriation to our towns then it cannot be claimed?
- a. The debt obligation must be approved by the Governing Body before the levy/budget is adopted.
8. My Section C adjustment was because of transfer of jurisdiction with the State. It happened after they levy was set. Is there a way to go back and fix this?
- a. Adjustment J and K are for transfers of service. To our knowledge the DOR does not allow these adjustments to be corrected after the levy limit form is submitted.
9. Annexation Adj - What can be done if this was missed in a previous year?
- a. To our knowledge the DOR does not allow these adjustments to be corrected after the levy limit form is submitted.
10. If we took over county roads in the past few years and did not claim them, can we claim them now?
- a. No.
11. The Village disbanded the police department and contracted with the County for service. Would the decrease in the budget/levy go under Transfer of Services?
- a. No because the Village still has the responsibility to pay for the service. This is not considered a transfer of service.

12. So, Item I only relates to readjustments? So, if our EMS upgraded service and now charges more, we cannot utilize item I for this increase in cost?
 - a. This adjustment only applies to Joint Fire/EMS departments. See question 5 for the eligibility criteria. If these upgrades were for a department that is not a Joint Fire/EMS department this adjustment is not applicable.

13. What if this adjustment (question 12) far exceeds cost of living suggested earlier? We are being asked to go from \$53k to \$135k annually.
 - a. For a Joint Fire or EMS department, the total charges to all members cannot increase more than 2% + CPI from the prior year. CPI for the 2025 budget is 3.2%. If the charges to all members increased more than 2% plus CPI (comparing 2025 charges to 2024 charges) you cannot claim this adjustment.

14. This PP Aid adjustment on the Levy Limit worksheet reduced my levy limit this year.
 - a. Yes, the decrease is shown in Section A, Line 8. However, the PP Aid payment was increased by the same amount of the levy reduction.

15. How do you figure out the amount for the adjustments on lines L & M?
 - a. The amount is the same for both adjustments. Towns use Adjustment L and Cities/Villages use Adjustment M. The amount equals the amount of town taxes paid on the 2023 levy for the 2024 budget for the 2024 levy limit worksheet.

16. Can you explain the process to add to your expenditure restraint with the DOR after you have filed your return. I understand that if there is a balance between allowable expenditure restraint and the amount reported you can file a budget amendment.
 - a. The ERP worksheet must be filed by May 1. A budget amendment and revised ERP worksheet must be submitted before the end of June. For example, the 2025 budget must be amended before the end of June 2025.

17. For the affordable housing levy limit increase, is this only for single family units or would also apply to condo units in duplexes or larger building?
 - a. The adjustment only applies to single family homes.