

# 2025 Expenditure Restraint Incentive Program Worksheet Instructions

As a municipal clerk, you are required to e-file Form SL-203: Expenditure Restraint Incentive Program (ERIP) Worksheet with the Wisconsin Department of Revenue (DOR) by **May 1, 2025**.

## Have questions?

- Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)
- Phone: (608) 266-8618
- Fax: (608) 264-6887

## General Information

- **Do not file this form** – if your municipality's 2024 property tax levy rate did not exceed five mills
- **To file for a 2026 ERIP payment** – your municipal-only 2024 property tax levy rate must exceed five mills

## Section A: Budget Comparison

**2024 Budget Year (col. 2)** – this column auto-fills with your budget amounts reported to DOR on last year's ERIP Worksheet. If the amounts are incorrect or were amended, you must contact DOR directly.

**2025 Budget Year (col. 1)** – enter your budget amounts.

- **Line 1** – enter:
  - All general fund expenditures, including general fund transfers out to other funds
  - If your municipality shows no transfers out to other funds, but partially funds other governmental and/or proprietary funds by property tax levy, include the other governmental and/or proprietary fund expenditures funded by property tax levy revenue

<b>Example 1: Municipality A reports the following budget information</b>			
<b>Fund</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Property Tax Levy Contributions</b>
General fund	\$1,500,000	\$1,500,000	\$600,000
EMS	\$400,000	\$400,000	\$80,000
Library	\$600,000	\$600,000	\$150,000
Debt service fund	\$350,000	\$350,000	\$100,000
<i>Municipality A will report \$1,830,000 (\$1,500,000+\$80,000+\$150,000+\$100,000) on Line 1</i>			

- **Line 2** – enter a deduction for long-term debt principal and interest payments in the general fund budget (including general fund transfers out to debt service fund). Do not report more debt on this line than what was included in the amount reported on Line 1. **Note:** "Long-term debt" means general obligation debt payable over a period that exceeds one year. Do not include loan fees, administrative fees, or investment fees on this line.
- **Line 3** – enter a deduction for recycling fee payments under sec. 289.645, Wis. Stats., in the general fund budget. The "tipping" fee is \$7 per ton for solid or hazardous waste disposal at any licensed Wisconsin landfill. **Note:** Do not deduct your recycling program costs or state recycling aid payment.
- **Line 4** – enter a deduction for municipal revenue sharing payments in the general fund budget that your municipality will make to another municipality under sec. 66.0305, Wis. Stats. **Note:** Do not deduct your state shared revenues.
- **Line 5** – enter a deduction for unreimbursed expenses related to an emergency under sec. 323.10, Wis. Stats. This amount must be included on Line 1.
- **Line 6** – enter a deduction if your municipality is providing contract services to another local government. You may subtract your budgeted general fund costs of providing the service up to the payment amount received from the other local government for providing the service. This amount cannot exceed the amount reported on Line 1.

- **Line 7** – enter a deduction for general fund expenditures of grant payments issued under sec. 16.297(1m), Wis. Stats. These grants are awarded to local governments with development in an electronics and information technology manufacturing zone. This is also referred to as the mass transit grant.
- **Line 8** – enter a deduction for general fund expenditures for insurance premium payments made under secs. 66.0137(5)(c)1 and 1m, Wis. Stats., for hospital, surgical and other health insurance for the surviving spouse(s) and dependent(s) of law enforcement officers, emergency medical service practitioners and firefighters who died in the line of duty. This applies to your municipality if you submitted a Fallen Protective Services Insurance Report to DOR.
- **Line 9** – enter a deduction for general fund expenditures of payments due to the termination of a tax incremental district under sec. 79.096(3), Wis. Stats. This deduction is based on the personal property aid payment your municipality will receive in 2024 for termination of a tax incremental district. This deduction was new in 2022.
- **Line 10** – enter a deduction for general fund expenditures due to revenue generated from a tax imposed under sec. 77.701, Wis. Stats. **Note:** This line only applies to the city of Milwaukee.
- **Line 11** – enter a deduction for general fund expenditures of grant payments received under sec. 79.038, Wis. Stats. These grants are awarded to local governments and are referred to as innovation grants and innovation planning grants.
- **Line 12** – net general fund operating budget expenditures. This field auto-fills based on what is entered on Lines 1-11.

## Section B: Budget Adjustments for Transfer of Services

For 2024 (in col. 2), enter the adjustments for first-year transfer of services between local governments (ex: another town, village, city, county, or school district). **Note:** If reporting amounts in this section, you must attach documentation showing how the amount was calculated.

- **Line 1** – if your municipality transferred a service to another local government starting in 2025, enter a deduction for your budgeted 2024 general fund costs of providing that service
- **Line 2** – if your municipality assumed a service from another local government, which impacted your general fund budget for the first time in 2025, enter the other government's 2024 budgeted costs of providing that service
- **Line 3** – adjusted general fund budget expenditures. For 2024, this auto-fills based on what is entered on Lines 1 and 2. For 2025, this auto-fills with the amount in Sec. A, Line 12.

## Section C: Budget Change Calculation

This section calculates your general fund budget percentage change from 2024 to 2025 based on what is entered in Sections A and B.

- **Line 1** – 2025 adjusted general fund budget expenditures
- **Line 2** – 2024 adjusted general fund budget expenditures
- **Line 3** – general fund budget dollar change from 2024 to 2025
- **Line 4** – general fund budget percentage change from 2024 to 2025
  - Your general fund budget percentage change is rounded to the nearest hundredth (ex: 1.89%)
  - It must be **less than** your allowable budget percentage increase shown on the bottom of the ERIP Worksheet

<b>Example 2:</b>				
	<b>Allowable % Increase</b> (provided by DOR)	<b>Calculated % Change</b>	<b>Calculated % Change</b> (rounded to nearest hundredth)	<b>Does the Municipality Qualify?</b> (yes or no)
Municipality A	2.9%	2.893%	2.89%	Yes
Municipality B	2.9%	2.899%	2.90%	No
Municipality A qualifies for ERP since its calculated percentage change (rounded to nearest hundredth) is less than the allowable percentage increase. Municipality B does not qualify.				

## Section D: Attachments

**Attachments** – when e-filing Form SL-203, you must attach the following documents:

- Copy of your **adopted 2024 and 2025 general fund budget summaries**, including the **property tax contributions to each governmental and proprietary fund** that receives property tax revenue and the totals for those funds. **Note:** Your property tax levy breakdown should total the actual property tax levy imposed by your municipality for that tax year.
- Unreimbursed emergency expense documentation, if applicable (ex: FEMA and WEMA determinations, breakdown of unreimbursed expenses)
- Contracted services documentation, if applicable (ex: signed contract/agreement, breakdown of costs, calculation of amount reported)
- Insurance premium payment documentation for insurance premiums paid for surviving spouses and/or dependents of fallen protective services personnel who died in the line of duty, if applicable. **Note:** Only provide summary information; do not include personal identifiable information.
- Transfer of services documentation, if applicable (ex: signed agreement, breakdown of costs)
- General fund expenditure payments due to the termination of a tax incremental district, if applicable (ex: breakdown of expenses paid)

## Print/Save

**Print/Save** – after you submit the e-file form, select "Print" on the left panel to print and/or save a copy for your records.