



# State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF LOCAL GOVERNMENT SERVICES • 2135 RIMROCK RD MADISON, WI 53713

**Mailing Address:**  
PO Box 8971 #6-97  
Madison WI 53708-8971  
Fax: (608) 264-6887  
lgs@wisconsin.gov

October 1, 2025

HEATHER BOEHM  
CITY OF WHITEWATER  
PO BOX 178  
WHITEWATER WI 53190-0178

## Notice of 2026 Budget Limit – 2027 Expenditure Restraint Incentive Program Payment

### Notice Information

The Wisconsin Department of Revenue (DOR) is sending you the qualifying factors for the 2027 Expenditure Restraint Incentive Program (ERIP) payment. These factors assume your 2025 municipal TID out property tax rate will be greater than five mills.

**Municipality** CITY OF WHITEWATER      **County** WALWORTH      **Co-muni Code** 64-291

### Budget Limit Information

- To qualify for a payment, your municipality's net general fund budget increase from 2025 to 2026 must be **less than 3.4 percent** (*Line 9 below*) when rounded to the nearest hundredth (ex: 0.10 percent)
- Review the Form SL-203 instructions for reporting general fund budget expenditures located at: <https://www.revenue.wi.gov/DORForms/erp-inst.pdf>

Growth Factor Calculations	
1. Net new construction during 2024	11,334,200
2. 2024 total equalized value	1,041,676,500
3. Percent increase ( <i>Line 1 divided by Line 2</i> )	1.088%
4. Adjustment factor	60%
5. Adjusted percent increase ( <i>Line 3 multiplied by Line 4</i> )	0.653%
6. Maximum allowable increase	2%
7. Your growth factor ( <i>lesser of Line 5 or Line 6</i> )	0.653%
8. Consumer price index ( <i>increase from September 1, 2024 to August 31, 2025</i> )	2.7%
9. <b>Total Budget Growth Limit</b> – your municipality must be under this limit to qualify for a 2027 ERIP payment ( <i>sum of Lines 7 and 8 rounded to the nearest 0.10%</i> ) ( <i>sec. 79.05(2)(c), Wis. Stats.</i> )	<b>3.4%</b>

### Contact Information

**Questions?** If you have questions, contact us at (608) 266-8618 or [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).