

## Fiscal Estimate - 2025 Session

☒ Original      ☐ Updated      ☐ Corrected      ☐ Supplemental

<b>LRB Number</b> <b>25-2497/1</b>	<b>Introduction Number</b> <b>SB-0181</b>
<b>Description</b> a levy limit exemption for regional emergency medical systems and eligibility for the expenditure restraint incentive program	
<b>Fiscal Effect</b>  <b>State:</b> <div style="display: flex; flex-wrap: wrap; padding-left: 20px;"><div style="width: 33%;"><input type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate     <input type="checkbox"/> Increase Existing Appropriations     <input type="checkbox"/> Decrease Existing Appropriations     <input type="checkbox"/> Create New Appropriations</div><div style="width: 33%;"><input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Revenues</div><div style="width: 33%;"><input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget                                     <input type="checkbox"/> Yes                      <input checked="" type="checkbox"/> No <input type="checkbox"/> Decrease Costs</div></div> <b>Local:</b> <div style="display: flex; flex-wrap: wrap; padding-left: 20px;"><div style="width: 33%;"><input type="checkbox"/> No Local Government Costs <input checked="" type="checkbox"/> Indeterminate     1. <input type="checkbox"/> Increase Costs                      3. <input type="checkbox"/> Increase Revenue        <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory            <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory     2. <input type="checkbox"/> Decrease Costs                    4. <input type="checkbox"/> Decrease Revenue        <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory            <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</div><div style="width: 33%;"><b>5. Types of Local Government Units Affected</b> <div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> Towns <input type="checkbox"/> Counties <input type="checkbox"/> School Districts</div><div><input checked="" type="checkbox"/> Village <input type="checkbox"/> Others <input type="checkbox"/> WTCS Districts</div><div><input checked="" type="checkbox"/> Cities</div></div></div></div>	

## Fiscal Estimate Narratives

DOR 4/29/2025

LRB Number	25-2497/1	Introduction Number	SB-0181	Estimate Type	Original
<b>Description</b> a levy limit exemption for regional emergency medical systems and eligibility for the expenditure restraint incentive program					

### Assumptions Used in Arriving at Fiscal Estimate

Generally, under current law, local levy limits are applied to the property tax levies that are imposed by political subdivisions. Current law also contains a number of exceptions to the levy limit. This bill creates an additional exception to local levy limits. Under the bill, the amounts a city, village, town, or county levies for costs associated with regional emergency medical services, either through participation in a joint emergency services district or through one or more intergovernmental agreements to provide emergency medical services, or both, are exempt. Under the bill, "regional" means consisting of a service area that is at least 232 square miles or includes at least eight municipalities. The bill also excludes expenditures of amounts levied for a regional emergency medical system from the expenditure restraint incentive program payment calculation.

The local levy limit fiscal estimate is indeterminate as the department does not know how many regional emergency medical service districts may be created under the bill. Based on 2024 preliminary data, the municipal Joint Fire or EMS levy exception totaled \$1,326,700. Comparatively, debt service was the largest municipal levy exception totaling \$843,687,500.

Under the bill, a municipal government currently receiving an expenditure restraint payment, would not lose eligibility as a result of joining a regional EMS district with higher comparative costs.

The department cannot absorb \$100,000 in one-time administrative costs for computer programming changes, and \$3,900 in annual auditing costs.

### Long-Range Fiscal Implications

## Fiscal Estimate Worksheet - 2025 Session

Detailed Estimate of Annual Fiscal Effect

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<b>Description</b> a levy limit exemption for regional emergency medical systems and eligibility for the expenditure restraint incentive program		
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>  \$100,000 for computer programming		
<b>II. Annualized Costs:</b>	<b>Annualized Fiscal Impact on funds from:</b>	
	Increased Costs      Decreased Costs	
<b>A. State Costs by Category</b>		
State Operations - Salaries and Fringes	\$3,900	\$
(FTE Position Changes)		
State Operations - Other Costs		
Local Assistance		
Aids to Individuals or Organizations		
<b>TOTAL State Costs by Category</b>	<b>\$3,900</b>	<b>\$</b>
<b>B. State Costs by Source of Funds</b>		
GPR	3,900	
FED		
PRO/PRS		
SEG/SEG-S		
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>		
	Increased Rev	Decreased Rev
GPR Taxes	\$	\$
GPR Earned		
FED		
PRO/PRS		
SEG/SEG-S		
<b>TOTAL State Revenues</b>	<b>\$</b>	<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>		
	<u>State</u>	<u>Local</u>
NET CHANGE IN COSTS	\$3,900	\$
NET CHANGE IN REVENUE	\$	\$
<b>Agency/Prepared By</b> <b>Authorized Signature</b> <b>Date</b>		
DOR/ Craig Steinfeldt (608) 266-5705	Cari Redington (608) 266-2943	4/29/2025