

MUNICIPAL FISCAL CAPACITY ANALYSIS FOR SOUTHEASTERN WISCONSIN

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TECHNICAL REPORT NUMBER 42

MUNICIPAL FISCAL CAPACITY ANALYSIS FOR SOUTHEASTERN WISCONSIN

Prepared by

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for the

Southeastern Wisconsin Regional Planning Commission

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SOUTHEASTERN WISCONSIN REGIONAL PLANNING COMMISSION

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STATEMENT OF THE EXECUTIVE DIRECTOR

Property tax revenues are the lifeblood of local communities, being used to support both essential municipal services, such as fire, police, and emergency medical services, as well as those services deemed important to the quality of life, including parks, recreational facilities, and libraries. In general, communities seek to build their fiscal capacity to levy property taxes by accommodating growth and development in the hope that property tax rates can be minimized. The basic measure of municipal fiscal capacity is the amount of equalized property value per capita in any given municipality.

With its older central cities and its plethora of small municipalities, the State of Wisconsin has long recognized the need to help local governments deliver basic municipal services through shared revenue payments derived largely from State income and sales taxes. One of the historic objectives of the State Shared Revenue Program directed at counties and municipalities was to help equalize the ability of local governments to deliver services at reasonably competitive local property tax rates. Thus, the State Shared Revenue Program has been substantially structured to provide more funds to communities with relatively low levels of fiscal capacity and fewer funds to communities with relatively high levels of fiscal capacity. This public policy objective helps ensure that even the least well-off communities are able to provide basic municipal services without exorbitant local tax rates. That objective should be particularly comforting to those of us who live our daily lives in metropolitan regions where municipal boundaries are frequently crossed and where we simply assume that neighboring communities have the fiscal wherewithal to properly maintain streets and provide appropriate levels of law enforcement and emergency services, among other important functions.

In an effort to help educate local and State officials and interested citizens on matters relating to municipal fiscal capacity in Southeastern Wisconsin, the Commission retained the firm of Ruekert & Mielke, Inc., to undertake an analysis of municipal fiscal capacities and disparities in the Region. Furthermore, the analysis was to determine the extent to which the State's Shared Revenue Program operates to address those disparities. The results of that analysis are presented in this document. In reviewing those results, it is clear that not only are there significant, major disparities in fiscal capacity between municipalities throughout the Region, but the State Shared Revenue Program—while extremely helpful—only partially and inconsistently addresses those disparities.

Disparities in fiscal capacities are an important factor in efforts to reduce municipal spending for services through local government mergers and consolidations and through the establishment of joint service arrangements. Consequently, municipal fiscal capacity is an important topic and one that State and local government officials need to keep in mind in the public policy discussions that lie ahead. It is the Commission's hope that the data presented in this report will help inform those that participate in such discussions.

Respectfully submitted,

Philip C. Evenson

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Executive Director

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MUNICIPAL FISCAL CAPACITY ANALYSIS FOR SOUTHEASTERN WISCONSIN

INTRODUCTION

In October of 2004, the Southeastern Wisconsin Regional Planning Commission (SEWRPC) retained Ruekert & Mielke, Inc., to conduct a study of fiscal capacities and disparities in fiscal capacity between municipalities in southeastern Wisconsin. This report presents the findings of that study, including a comparative analysis of the fiscal capacities of municipalities in the seven-county SEWRPC area. The study included accumulation and compilation of such municipal data as population, equalized value, municipal spending, tax levy, and state shared revenue payments for each municipality in the study area. The data was used to examine to what extent disparities in fiscal capacity exist across the Region. The analysis also examined the impact of the Wisconsin State Shared Revenue Program on fiscal capacity disparities and determined the extent to which that program equalizes fiscal capacity in the Region. This study was not intended to explore the reasons for fiscal capacity disparities or develop recommendations for reducing such disparities.

STUDY AREA

The study area included the seven counties in southeastern Wisconsin that comprise the SEWRPC Region. The counties in the SEWRPC Region are Kenosha, Milwaukee, Ozaukee, Racine, Walworth, Washington and Waukesha. The total population in the service area, according to the Wisconsin Department of Administration 2003 population estimates, is 1,959,900. The area includes 29 cities, 56 villages and 62 towns, or a total of 147 local municipalities. The municipalities in the Region are quite diverse in terms of population, demographics, economic conditions, relative wealth, and other factors. For example, the Region includes the City of Milwaukee, which is the largest city in Wisconsin with a population of 595,245, as well as many small municipalities such as the Village of North Bay with a population of 255 persons. The Region also contains relatively poor municipalities as well as several of the wealthiest communities in the state as measured by property valuation.

POPULATION DATA

Estimates of 2003 population for all municipalities in the Region are presented in Table 1 and Appendix A. Population estimates are based on gross population as reported by the Department of Administration without deducting for prison populations. The median municipal population is 4,300 and the mean municipal population is 13,333. Of the 147 municipalities in the Region, 80 municipalities, or 54 percent, have populations of less than 5,000 persons. However, the 80 municipalities with populations under 5,000 make up only 10.4 percent of the population in the SEWRPC Region.

The five most populous municipalities in the Region are the Cities of Kenosha, Milwaukee, Racine, Waukesha, and West Allis. The populations of these five cities range from 60,923 persons in West Allis to 595,245 persons in Milwaukee according to January 1, 2003, Wisconsin Department of Administration estimates. The five least

Table 1

POPULATION DATA BY MUNICIPALITY FOR THE SOUTHEASTERN WISCONSIN REGION: 2003

Municipality	2003 Population	Municipality	2003 Population	Municipality	2003 Population
C. MILWAUKEE	595,245	T. GENESEE	7,471	V. WALES	2,541
C. KENOSHA	92,078	T. VERNON	7,351	V. WILLIAMS BAY	2,511
C. RACINE	81,111	C. LAKE GENEVA	7,260	T. LA GRANGE	2,473
C. WAUKESHA	66,807	T. MUKWONAGO	7,259	V. WALWORTH	2,420
C. WEST ALLIS	60,923	V. FOX POINT	6,992	V. SILVER LAKE	2,397
C. WAUWATOSA	46,802	C. DELAFIELD	6,715	T. ROCHESTER	2,360
C. BROOKFIELD	39,371	T. BURLINGTON	6,493	T. TROY	2,356
C. NEW BERLIN	38,804	T. BROOKFIELD	6,396	V. GENOA CITY	2,314
C. GREENFIELD	36,000	V. MUKWONAGO	6,378	T. LINN	2,244
V. MENOMONEE FALLS	33,489	V. ELM GROVE	6,253	T. SPRING PRAIRIE	2,144
C. FRANKLIN	31,467	T. WATERFORD	6,212	T. FREDONIA	2,112
C. OAK CREEK	30,856	T. BLOOMFIELD	5,937	V. FREDONIA	2,067
C. WEST BEND	29,001	T. CEDARBURG	5,696	V. MERTON	2,053
T. CALEDONIA	24,407	V. JACKSON	5,543	T. RICHMOND	1,888
T. MOUNT PLEASANT	23,882	V. STURTEVANT	5,318	V. BELGIUM	1,864
C. MEQUON	23,222	V. TWIN LAKES	5,302	V. BUTLER	1,855
C. MUSKEGO	22,054	T. SUMMIT	5,057	V. WIND POINT	1,841
C. SOUTH MILWAUKEE	21,374	T. GENEVA	4,824	V. FONTANA	1,839
V. GERMANTOWN	18,890	T. WEST BEND	4,816	T. DARIEN	1,826
C. CUDAHY	18,323	T. DELAVAN	4,695	T. WAYNE	1,796
V. PLEASANT PRAIRIE	17,675	T. BRISTOL	4,633	T. SAUKVILLE	1,771
V. GREENDALE	14,169	T. TRENTON	4,546	T. LA FAYETTE	1,749
V. WHITEFISH BAY	14,041	V. UNION GROVE	4,451	V. NORTH PRAIRIE	1,738
V. SHOREWOOD	13,578	V. BAYSIDE	4,300	V. EAGLE	1,721
C. GLENDALE	13,071	V. WATERFORD	4,293	V. DOUSMAN	1,719
C. OCONOMOWOC	12,976	V. SAUKVILLE	4,165	T. WALWORTH	1,705
C. PEWAUKEE	12,368	V. WEST MILWAUKEE	4,149	T. PORT WASHINGTON	1,648
V. BROWN DEER	12,044	V. SLINGER	4,109	V. RIVER HILLS	1,620
C. HARTFORD	11,715	T. DOVER	4,058	V. DARIEN	1,589
C. CEDARBURG	11,254	T. HARTFORD	4,051	V. SHARON	1,546
C. WHITEWATER	11,131	T. GRAFTON	4,048	T. BELGIUM	1,537
V. GRAFTON	11,098	T. POLK	3,994	T. PARIS	1,496
T. RICHFIELD	10,703	T. EAST TROY	3,856	T. BRIGHTON	1,481
C. PORT WASHINGTON	10,619	T. OTTAWA	3,839	T. WHITEWATER	1,421
T. SALEM	10,599	V. EAST TROY	3,806	V. NASHOTAH	1,379
C. BURLINGTON	10,102	T. ERIN	3,798	V. BIG BEND	1,275
T. LISBON	9,595	T. RAYMOND	3,644	V. ROCHESTER	1,141
V. SUSSEX	9,351	T. LYONS	3,618	V. NEWBURG	1,131
T. SOMERS	9,103	T. JACKSON	3,567	T. KEWASKUM	1,129
C. SAINT FRANCIS	8,755	T. ADDISON	3,506	V. LANNON	993
T. WAUKESHA	8,645	V. KEWASKUM	3,489	T. SHARON	920
V. PEWAUKEE	8,635	T. SUGAR CREEK	3,488	V. OCONOMOWOC LAKE	639
V. HARTLAND	8,246	T. EAGLE	3,401	V. CHENEQUA	583
T. MERTON	8,205	T. FARMINGTON	3,396	V. ELMWOOD PARK	467
T. DELAFIELD	8,153	T. WHEATLAND	3,313	V. LAC LA BELLE	336
C. DELAVAN	8,135	T. YORKVILLE	3,294	T. GERMANTOWN	276
C. ELKHORN	7,904	V. THIENSVILLE	3,220	V. NORTH BAY	255
T. NORWAY	7,750	T. RANDALL	3,081		
V. HALES CORNERS	7,699	V. PADDOCK LAKE	3,076		
T. OCONOMOWOC	7,591	T. BARTON	2,561		
				Total	1,959,900

Municipal Statistics:

High	595,245
Low	255
Average	13,333
Median	4,300

Municipalities with population under 5,000.	80
Percentage of municipalities with population under 5,000.	54.4%
Percentage of population in municipalities under 5,000.	10.4%

Source: Wisconsin Department of Administration.

populous municipalities are the Village of North Bay, Town of Germantown, Village of Lac La Belle, Village of Elmwood Park, and Village of Chenequa, which all have municipal populations under 600.

Population also varies greatly among the seven counties. Appendix B presents data on the Region's population by county. Milwaukee County is the most populous county with 941,301 persons, followed by Waukesha County with 371,211 persons, Racine County with 191,079 persons, Kenosha County with 154,234 persons, and Washington County with 121,929 persons. Ozaukee County and Walworth County have the smallest populations with 84,516 and 95,630 persons, respectively.

FISCAL CAPACITY

Fiscal capacity is a term used as a measure of the relative wealth of a municipality, where wealth is defined as the amount of municipal services that can be supported by the municipal tax base at a given tax rate. Fiscal capacity is defined in terms of equalized property value per capita. Fiscal capacity determines the level of services per capita that can be provided at a given tax rate. If two municipalities have the same tax rate, the municipality with the higher fiscal capacity will be able to pay for a higher level of services per capita. Alternatively, fiscal capacity determines what tax rate is needed to provide a given level of services per capita. If two municipalities provide the same level of services per capita, the municipality with the higher fiscal capacity will have the lower tax rate.

In Wisconsin it is not unusual to find large disparities in fiscal capacities among municipalities in a given area. The fiscal capacity disparities reflect the uneven distribution of population and economic activity across communities. The reasons why these disparities exist are varied and complex and it is beyond the scope of this study to examine the reasons for the existence of such disparities.

In Wisconsin, non-utility municipal spending is supported primarily by property tax levies, which depend upon fiscal capacity and state shared revenues. Since the state shared revenues support a significant share of local spending it is also necessary to examine the impact of the state shared revenue program on the ability of municipalities to support local spending. That analysis is covered later in this report. The first analysis that follows provides a comparison of fiscal capacities without consideration of the impact of the state shared revenue program.

Regional Fiscal Capacity

In order to determine what level of disparity exists in fiscal capacity across the Region, a comparative analysis of data for all municipalities was performed. The first step was to compute the fiscal capacity, as measured by equalized value per capita, for each municipality in the Region. The fiscal capacity for each municipality was computed by dividing the 2003 total equalized property value by the 2003 estimated population. The equalized value data and population data were obtained from the Wisconsin Departments of Revenue and Administration, respectively. Fiscal capacity computations are shown in Table 2.

The total composite fiscal capacity of the SEWRPC Region is \$68,106 per capita, which is computed by dividing the total equalized value of the Region (\$133,481,600,200) by the total population in the Region (1,959,900). This represents the equalized value per capita when the total equalized value of the Region is evenly distributed over the entire population base. The following comparative analysis was performed to examine how evenly the fiscal capacity is distributed across the Region. Comparisons were done at both the municipal and county levels, as described below.

Fiscal Capacity Disparities—Municipalities

Municipal level fiscal capacity and related statistics are listed in Table 2 and Appendix A and are summarized in Table 3. As shown in Table 2, municipal fiscal capacity in the Region ranges from a high of \$600,570 for the Village of Chenequa to a low of \$36,507 for the City of Milwaukee. Table 2 also includes a column computing each municipality's fiscal capacity gap—that is, the difference between the computed fiscal capacity of the individual municipality and the composite, or average, fiscal capacity of the Region as a whole (\$68,106).

Table 2

FISCAL CAPACITY BY MUNICIPALITY, IN DESCENDING ORDER, FOR THE SOUTHEASTERN WISCONSIN REGION

Municipality	2003 Equalized Value (EV) ⁽¹⁾	2003 Estimated Population ⁽²⁾	Fiscal Capacity ⁽³⁾	Fiscal Capacity as Percent of Regional Average	Fiscal Capacity Gap ⁽⁴⁾
V. CHENEQUA	\$350,132,400	583	\$600,570	882	-\$532,464
V. OCONOMOWOC LAKE	\$293,786,100	639	\$459,759	675	-\$391,653
T. LINN	\$1,003,354,700	2,244	\$447,128	657	-\$379,021
V. FONTANA	\$708,200,700	1,839	\$385,101	565	-\$316,995
V. LAC LA BELLE	\$108,734,000	336	\$323,613	475	-\$255,507
V. RIVER HILLS	\$403,507,900	1,620	\$249,079	366	-\$180,973
T. LA GRANGE	\$483,457,300	2,473	\$195,494	287	-\$127,388
V. WILLIAMS BAY	\$445,873,200	2,511	\$177,568	261	-\$109,462
C. PEWAUKEE	\$2,040,054,500	12,368	\$164,946	242	-\$96,840
T. WHITEWATER	\$215,671,000	1,421	\$151,774	223	-\$83,668
T. DELAVAN	\$702,275,200	4,695	\$149,579	220	-\$81,473
C. MEQUON	\$3,444,894,300	23,222	\$148,346	218	-\$80,240
C. DELAFIELD	\$931,563,700	6,715	\$138,729	204	-\$70,622
T. MERTON	\$1,134,928,700	8,205	\$138,322	203	-\$70,215
T. OCONOMOWOC	\$1,044,861,100	7,591	\$137,645	202	-\$69,538
V. ELM GROVE	\$854,893,000	6,253	\$136,717	201	-\$68,611
T. DELAFIELD	\$1,107,383,400	8,153	\$135,825	199	-\$67,719
T. BROOKFIELD	\$867,870,300	6,396	\$135,690	199	-\$67,583
T. SUMMIT	\$685,510,300	5,057	\$135,557	199	-\$67,450
T. EAST TROY	\$521,163,800	3,856	\$135,157	198	-\$67,050
T. WEST BEND	\$650,226,600	4,816	\$135,014	198	-\$66,907
C. BROOKFIELD	\$5,095,795,500	39,371	\$129,430	190	-\$61,324
V. FOX POINT	\$903,542,200	6,992	\$129,225	190	-\$61,119
V. BAYSIDE	\$549,036,700	4,300	\$127,683	187	-\$59,577
T. RANDALL	\$376,092,100	3,081	\$122,068	179	-\$53,962
V. WIND POINT	\$214,815,100	1,841	\$116,684	171	-\$48,578
C. LAKE GENEVA	\$845,734,800	7,260	\$116,492	171	-\$48,386
T. ERIN	\$440,500,100	3,798	\$115,982	170	-\$47,876
C. GLENDALE	\$1,511,946,000	13,071	\$115,672	170	-\$47,565
V. NORTH BAY	\$29,031,100	255	\$113,847	167	-\$45,741
T. POLK	\$454,576,900	3,994	\$113,815	167	-\$45,709
T. BELGIUM	\$173,476,700	1,537	\$112,867	166	-\$44,761
T. PARIS	\$166,478,200	1,496	\$111,282	163	-\$43,176
V. BUTLER	\$202,163,000	1,855	\$108,983	160	-\$40,876
V. WHITEFISH BAY	\$1,529,322,100	14,041	\$108,918	160	-\$40,812
T. CEDARBURG	\$620,218,700	5,696	\$108,887	160	-\$40,780
T. OTTAWA	\$416,817,800	3,839	\$108,575	159	-\$40,468
T. GENEVA	\$522,484,300	4,824	\$108,309	159	-\$40,203
T. LYONS	\$383,531,700	3,618	\$106,007	156	-\$37,900
V. TWIN LAKES	\$559,937,500	5,302	\$105,609	155	-\$37,502
T. GRAFTON	\$423,482,900	4,048	\$104,615	154	-\$36,509
V. NASHOTAH	\$143,035,300	1,379	\$103,724	152	-\$35,618
V. PLEASANT PRAIRIE	\$1,798,476,700	17,675	\$101,753	149	-\$33,646
T. SAUKVILLE	\$179,665,500	1,771	\$101,449	149	-\$33,342
T. RICHFIELD	\$1,079,411,400	10,703	\$100,851	148	-\$32,745
V. HARTLAND	\$831,240,000	8,246	\$100,805	148	-\$32,699
V. MENOMONEE FALLS	\$3,374,526,400	33,489	\$100,765	148	-\$32,659
T. BRIGHTON	\$144,997,500	1,481	\$97,905	144	-\$29,799
V. NORTH PRAIRIE	\$170,006,100	1,738	\$97,817	144	-\$29,711
T. YORKVILLE	\$318,785,500	3,294	\$96,778	142	-\$28,671
T. EAGLE	\$329,066,700	3,401	\$96,756	142	-\$28,650
T. GENESEE	\$714,176,100	7,471	\$95,593	140	-\$27,487
C. NEW BERLIN	\$3,650,080,800	38,804	\$94,065	138	-\$25,958
V. GERMANTOWN	\$1,773,707,300	18,890	\$93,897	138	-\$25,790
T. LA FAYETTE	\$164,222,900	1,749	\$93,895	138	-\$25,789

Table 2 (continued)

Municipality	2003 Equalized Value (EV) ⁽¹⁾	2003 Estimated Population ⁽²⁾	Fiscal Capacity ⁽³⁾	Fiscal Capacity as Percent of Regional Average	Fiscal Capacity Gap ⁽⁴⁾
T. WALWORTH	\$158,627,900	1,705	\$93,037	137	-\$24,931
C. OCONOMOWOC	\$1,189,692,800	12,976	\$91,684	135	-\$23,578
C. WAUWATOSA	\$4,270,862,700	46,802	\$91,254	134	-\$23,148
T. RAYMOND	\$330,297,400	3,644	\$90,641	133	-\$22,535
V. SUSSEX	\$844,095,600	9,351	\$90,268	133	-\$22,162
T. BRISTOL	\$417,703,900	4,633	\$90,158	132	-\$22,052
T. RICHMOND	\$170,067,100	1,888	\$90,078	132	-\$21,972
T. WAUKESHA	\$764,161,800	8,645	\$88,393	130	-\$20,287
T. PORT WASHINGTON	\$145,406,000	1,648	\$88,232	130	-\$20,125
T. VERNON	\$641,605,200	7,351	\$87,281	128	-\$19,175
V. SHOREWOOD	\$1,182,104,600	13,578	\$87,060	128	-\$18,954
T. JACKSON	\$307,730,900	3,567	\$86,272	127	-\$18,165
T. BARTON	\$219,789,300	2,561	\$85,822	126	-\$17,715
T. MUKWONAGO	\$621,795,400	7,259	\$85,659	126	-\$17,552
T. WATERFORD	\$530,555,100	6,212	\$85,408	125	-\$17,302
T. FARMINGTON	\$281,832,900	3,396	\$82,990	122	-\$14,883
C. MUSKEGO	\$1,829,918,300	22,054	\$82,974	122	-\$14,868
C. CEDARBURG	\$933,733,600	11,254	\$82,969	122	-\$14,863
V. WALES	\$210,266,700	2,541	\$82,750	122	-\$14,643
T. KEWASKUM	\$92,606,900	1,129	\$82,026	120	-\$13,919
T. LISBON	\$786,368,700	9,595	\$81,956	120	-\$13,850
V. THIENSVILLE	\$260,276,500	3,220	\$80,831	119	-\$12,725
V. PEWAUKEE	\$689,633,900	8,635	\$79,865	117	-\$11,759
T. FREDONIA	\$167,806,200	2,112	\$79,454	117	-\$11,347
V. LANNON	\$78,644,300	993	\$79,199	116	-\$11,092
T. TROY	\$186,320,700	2,356	\$79,083	116	-\$10,977
T. ROCHESTER	\$186,294,000	2,360	\$78,938	116	-\$10,832
T. MOUNT PLEASANT	\$1,874,606,100	23,882	\$78,495	115	-\$10,388
T. TRENTON	\$355,817,700	4,546	\$78,271	115	-\$10,164
V. BIG BEND	\$99,650,400	1,275	\$78,157	115	-\$10,051
V. MERTON	\$160,247,000	2,053	\$78,055	115	-\$9,949
V. GRAFTON	\$865,725,500	11,098	\$78,007	115	-\$9,901
V. ELMWOOD PARK	\$36,403,400	467	\$77,952	114	-\$9,845
T. SPRING PRAIRIE	\$166,185,400	2,144	\$77,512	114	-\$9,406
T. HARTFORD	\$313,687,900	4,051	\$77,435	114	-\$9,328
C. FRANKLIN	\$2,400,765,500	31,467	\$76,295	112	-\$8,188
V. MUKWONAGO	\$482,141,000	6,378	\$75,594	111	-\$7,488
T. SALEM	\$797,030,300	10,599	\$75,199	110	-\$7,092
V. GREENDALE	\$1,061,567,500	14,169	\$74,922	110	-\$6,816
V. BROWN DEER	\$893,424,500	12,044	\$74,180	109	-\$6,074
T. NORWAY	\$574,304,100	7,750	\$74,104	109	-\$5,997
T. SUGAR CREEK	\$254,267,900	3,488	\$72,898	107	-\$4,792
T. BURLINGTON	\$472,181,100	6,493	\$72,722	107	-\$4,615
T. ADDISON	\$253,145,200	3,506	\$72,203	106	-\$4,097
T. WAYNE	\$128,782,100	1,796	\$71,705	105	-\$3,599
V. SAUKVILLE	\$298,147,200	4,165	\$71,584	105	-\$3,478
T. DARIEN	\$127,201,700	1,826	\$69,661	102	-\$1,555
V. HALES CORNERS	\$536,185,900	7,699	\$69,644	102	-\$1,537
C. OAK CREEK	\$2,142,128,700	30,856	\$69,423	102	-\$1,317
V. DOUSMAN	\$117,487,600	1,719	\$68,346	100	-\$240
T. GERMANTOWN	\$18,835,500	276	\$68,245	100	-\$138
V. WATERFORD	\$292,803,800	4,293	\$68,205	100	-\$99
T. WHEATLAND	\$223,384,400	3,313	\$67,427	99	\$680
V. EAGLE	\$115,737,300	1,721	\$67,250	99	\$856
C. WAUKESHA	\$4,453,065,000	66,807	\$66,656	98	\$1,451
V. JACKSON	\$366,043,100	5,543	\$66,037	97	\$2,069
V. EAST TROY	\$250,623,300	3,806	\$65,850	97	\$2,257

Table 2 (continued)

Municipality	2003 Equalized Value (EV) ⁽¹⁾	2003 Estimated Population ⁽²⁾	Fiscal Capacity ⁽³⁾	Fiscal Capacity as Percent of Regional Average	Fiscal Capacity Gap ⁽⁴⁾
V. SLINGER	\$270,197,500	4,109	\$65,757	97	\$2,349
T. CALEDONIA	\$1,599,339,700	24,407	\$65,528	96	\$2,578
C. PORT WASHINGTON	\$687,807,800	10,619	\$64,771	95	\$3,335
T. SHARON	\$58,893,200	920	\$64,014	94	\$4,092
C. GREENFIELD	\$2,286,043,400	36,000	\$63,501	93	\$4,605
C. WEST BEND	\$1,830,525,900	29,001	\$63,119	93	\$4,987
V. WALWORTH	\$151,904,900	2,420	\$62,771	92	\$5,336
C. BURLINGTON	\$627,919,000	10,102	\$62,158	91	\$5,948
T. SOMERS	\$565,209,800	9,103	\$62,090	91	\$6,016
V. PADDOCK LAKE	\$190,571,700	3,076	\$61,954	91	\$6,152
V. WEST MILWAUKEE	\$252,327,500	4,149	\$60,816	89	\$7,290
T. DOVER	\$243,745,200	4,058	\$60,065	88	\$8,041
C. HARTFORD	\$690,224,700	11,715	\$58,918	87	\$9,188
V. BELGIUM	\$109,607,700	1,864	\$58,802	86	\$9,304
C. ELKHORN	\$458,200,900	7,904	\$57,971	85	\$10,136
C. DELAVAN	\$465,146,200	8,135	\$57,178	84	\$10,928
V. FREDONIA	\$117,234,300	2,067	\$56,717	83	\$11,389
V. STURTEVANT	\$301,489,300	5,318	\$56,692	83	\$11,414
V. GENOA CITY	\$130,995,100	2,314	\$56,610	83	\$11,497
T. BLOOMFIELD	\$335,964,200	5,937	\$56,588	83	\$11,518
V. SILVER LAKE	\$134,825,900	2,397	\$56,248	83	\$11,859
C. WEST ALLIS	\$3,278,962,400	60,923	\$53,821	79	\$14,285
C. CUDAHY	\$953,374,100	18,323	\$52,032	76	\$16,075
V. ROCHESTER	\$59,120,900	1,141	\$51,815	76	\$16,291
C. KENOSHA	\$4,731,960,300	92,078	\$51,391	75	\$16,716
V. KEWASKUM	\$178,436,800	3,489	\$51,143	75	\$16,964
V. NEWBURG	\$57,840,100	1,131	\$51,141	75	\$16,966
V. DARIEN	\$79,522,200	1,589	\$50,045	73	\$18,061
C. SAINT FRANCIS	\$437,805,900	8,755	\$50,006	73	\$18,100
V. UNION GROVE	\$221,643,000	4,451	\$49,796	73	\$18,310
C. SOUTH MILWAUKEE	\$986,146,900	21,374	\$46,138	68	\$21,969
V. SHARON	\$59,837,700	1,546	\$38,705	57	\$29,401
C. WHITEWATER	\$427,076,700	11,131	\$38,368	56	\$29,738
C. RACINE	\$3,052,447,000	81,111	\$37,633	55	\$30,473
C. MILWAUKEE	\$21,730,754,000	595,245	\$36,507	54	\$31,599
Total	\$133,481,600,200	1,959,900	\$68,106	100	\$0

Area-Wide Composite	\$68,106
No. Above Area-Wide Composite	107
No. Below Area-Wide Composite	40
Municipal Mean	\$100,406
Municipal Median	\$82,750
Standard Deviation	\$74,021

1. Wisconsin Department of Revenue, 2003 Equalized Value Information
2. Wisconsin Department of Administration, Final 1/1/03 Estimate
3. Equalized value per capita
4. Difference between area-wide composite fiscal capacity and local fiscal capacity

Source: Ruekert & Mielke, Inc.

Table 3

FISCAL CAPACITY SUMMARY STATISTICS

SEWRPC Region Equalized Value	\$133,481,600,200
SEWRPC Region Population	\$1,959,900
SEWRPC Region Fiscal Capacity	\$68,106
Municipal Mean Fiscal Capacity	\$100,406
Municipal Median Fiscal Capacity	\$82,750
Standard Deviation in Municipal Fiscal Capacities	\$74,021
County Mean Fiscal Capacity	\$79,030
County Median Fiscal Capacity	\$80,044
Standard Deviation in County Fiscal Capacities	\$21,618

Source: Ruekert & Mielke, Inc.

The un-weighted municipal mean fiscal capacity is \$100,406 and the municipal median is \$82,750. The standard deviation for municipal fiscal capacities in the Region is \$74,021. A comparison of these statistics to the computed regionwide fiscal capacity of \$68,106 gives some insight into the fiscal capacity disparities that exist in the Region. First, the municipal median would indicate that the majority of municipalities have a fiscal capacity level higher than that of the Region as a whole. Next, the municipal mean fiscal capacity indicates that a number of municipalities must have fiscal capacity levels much higher than that of the Region as a whole. And last, the relatively high standard deviation, which is equal to 74 percent of the mean, indicates that, at the municipal level, there are relatively high disparities in fiscal capacity.

The majority of municipalities have fiscal capacity levels above the regional fiscal capacity. Out of the 147 municipalities analyzed, 107 municipalities have a fiscal capacity above \$68,106 and only 40 have a fiscal capacity below this amount. However in terms of population, only 40 percent of the Region's population lives in a municipality with a fiscal capacity higher than the regionwide composite, with approximately 60 percent living in municipalities with fiscal capacity levels below that composite. This would indicate that there are a large number of high fiscal capacity municipalities with low populations, but that a majority of the Region's population lives in a small number of larger municipalities with very low fiscal capacities. This is illustrated in the last column of Table 2 where four of the largest municipalities (Racine, Milwaukee, Kenosha and West Allis) are all shown to have large fiscal capacity gaps.

A review of Table 2 shows that two of the largest municipalities in the Region (Racine and Milwaukee) also happen to be the poorest and at first glance it would appear that there is a relationship between the population of the municipality and the fiscal capacity. A regression analysis was conducted using all municipalities in the Region to determine if there is any relationship between the size of the municipality, in terms of resident

population, and the fiscal capacity (fiscal capacity is dependent upon population). The analysis produced a very low R-squared value and indicates that there is no dependent relationship between the variables. Although the largest municipalities in the Region tend to have the lowest fiscal capacities, there are wide variations in fiscal capacity among smaller communities in all size categories.

The geographic distribution of the municipal fiscal capacity disparities is shown on Map 1. In general, municipalities with low fiscal capacities, such as the Cities of Milwaukee, Racine, and Kenosha, are located in the eastern part of the SEWRPC Region, while municipalities with high fiscal capacities tend to be situated in the northern and western areas.

Fiscal Capacity Disparities—Counties

County level fiscal capacity comparisons and statistics are listed in Appendix B and summarized in Table 4. The county level fiscal capacity or equalized value per capita (EV/capita) is computed by dividing the total equalized value of each county by the total county population. This computation ignores municipal boundaries and considers the fiscal capacity of each county as a whole.

Like the municipal level comparisons, a comparison of fiscal capacities at the county level shows disparities across the Region. Waukesha and Ozaukee Counties have the highest fiscal capacities with \$100,886 and \$100,028, respectively. Milwaukee and Racine Counties have the lowest fiscal capacities at \$50,214 and \$57,389, respectively.

The mean county fiscal capacity is \$79,030, the median is \$80,044 and the standard deviation is \$21,618. While there are still significant disparities in fiscal capacities among counties, it is less extreme than at the municipal level. This is demonstrated by the relatively low standard deviation of \$21,618 on the county level compared to \$74,021 at the municipal level. In addition, the total overall fiscal capacity of the SEWRPC Region is \$68,106, which is closer to the mean county fiscal capacity of \$79,030 than the municipal mean fiscal capacity of \$100,406.

The geographic distribution of the county fiscal capacity disparities is shown in Map 2. Again, counties with low fiscal capacities such as Milwaukee, Racine, and Kenosha are located along Lake Michigan. Counties with high fiscal capacities tend to be located further west with the exception of Ozaukee County.

Fiscal Capacity Disparities—Within Counties

Municipal fiscal capacity disparities also exist within each of the seven counties. Table 4 shows the within-county municipal statistics for the seven counties in the SEWRPC Region. The mean fiscal capacity, median fiscal capacity, and standard deviation were computed for the municipalities located within each of the counties.

As stated previously, Waukesha County is the Region's wealthiest county in terms of composite fiscal capacity at \$100,886. For all municipalities within the County, the mean municipal fiscal capacity is \$130,488, the median fiscal capacity is \$96,756 and the standard deviation is \$107,708. These statistics illustrate that there are very wide disparities in fiscal capacity throughout the County. The fiscal capacity levels range from a low of \$66,655 in the City of Waukesha to a high of \$600,570 in the Village of Chenequa.

Milwaukee County is the Region's poorest county in terms of composite fiscal capacity at \$50,214. However, within the County there are also large disparities at the municipal level. For all municipalities within the County, the mean municipal fiscal capacity is \$86,017, the median fiscal capacity is \$74,180 and the standard deviation is \$47,757. Similar to the findings for Waukesha County, the statistics are evidence of a wide disparity in fiscal capacity throughout the County. The fiscal capacity levels range from a low of \$36,470 in the City of Milwaukee to a high of \$249,079 in the Village of River Hills.

EQUALIZED PROPERTY VALUE PER CAPITA

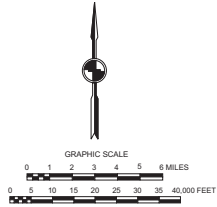


Table 4

FISCAL CAPACITY BY COUNTY WITHIN THE SOUTHEASTERN WISCONSIN REGION

County	Total 2003 Equalized Value ⁽¹⁾	2003 Estimated Population ⁽²⁾	Fiscal Capacity ⁽³⁾	Municipal Fiscal Capacities Within Counties		
				Mean	Median	Standard Deviation
Kenosha.....	\$10,106,676,600	154,234	\$65,528	\$83,590	\$82,679	\$24,039
Milwaukee.....	\$47,266,665,200	941,301	\$50,214	\$86,017	\$74,180	\$47,757
Ozaukee	\$8,453,948,600	84,516	\$100,028	\$93,463	\$81,900	\$37,073
Racine.....	\$10,965,780,800	191,079	\$57,389	\$74,303	\$73,413	\$21,054
Walworth.....	\$9,478,615,400	95,630	\$99,118	\$112,698	\$78,298	\$95,240
Washington.....	\$9,759,743,200	121,929	\$80,044	\$80,998	\$77,853	\$22,088
Waukesha.....	\$37,450,170,400	371,211	\$100,886	\$130,488	\$96,756	\$107,708
Total	\$133,481,600,200	1,959,900	--	--	--	--

Summary Statistics

Area-Wide Mean	\$68,106
County Mean	\$79,030
County Median	\$80,044
Standard Deviation Between Counties	\$21,618

1. Wisconsin Department of Revenue, 2003 Equalized Value Information

2. Wisconsin Department of Administration, Final 1/1/03 Estimate

3. Equalized value per capita

Source: Ruekert & Mielke, Inc.






A review of the statistics presented in Table 4 would indicate that Waukesha, Walworth, and Milwaukee Counties have the largest within-county municipal fiscal capacity disparities as evidenced by the respective standard deviation relative to the mean. This indicates that there is a mix of very wealthy municipalities and relatively poor municipalities within each of these counties.

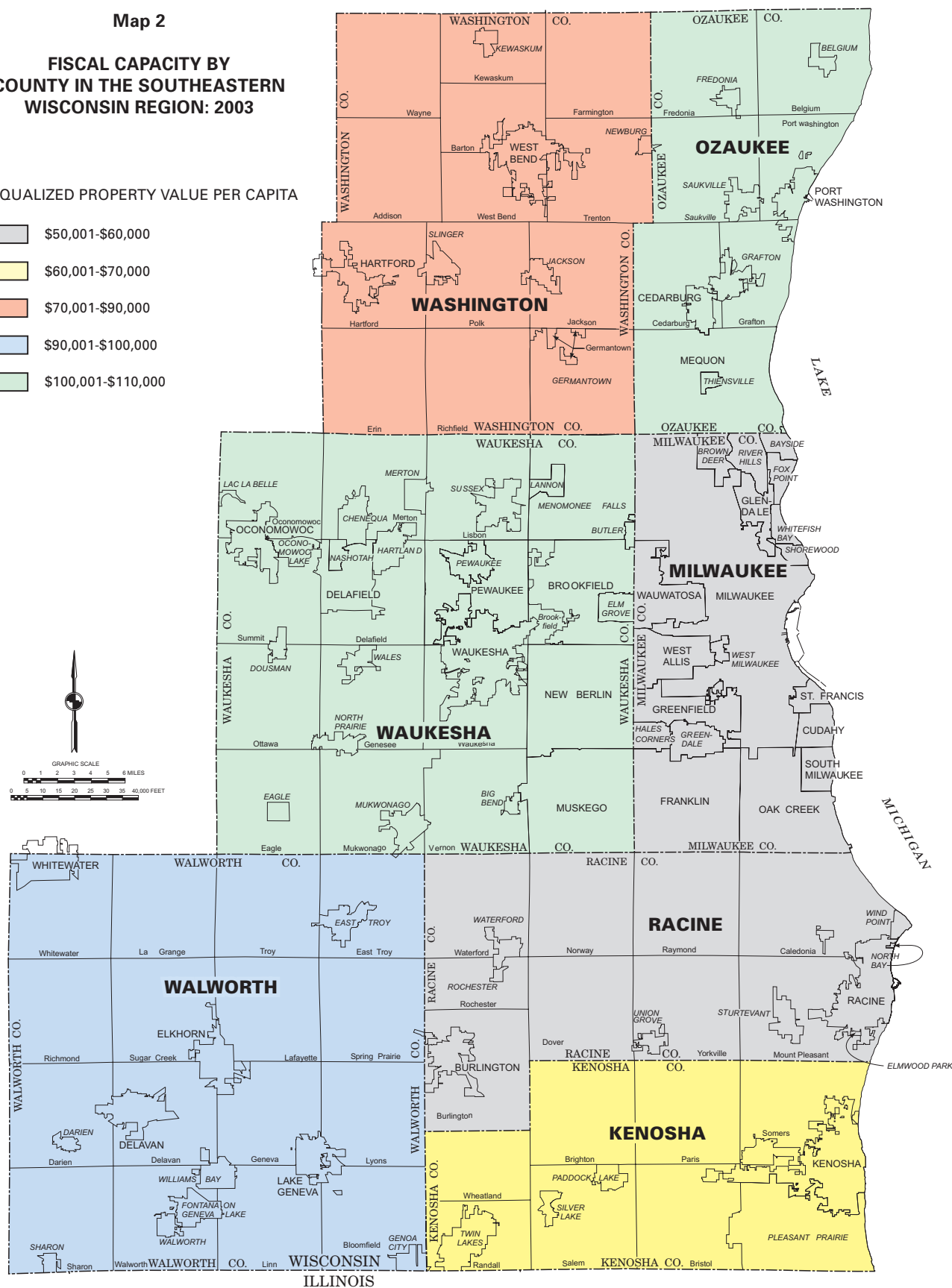
Of the seven counties in the Region, Washington County's fiscal capacity is the most evenly distributed across municipalities. This is evidenced by the small variations between the County's total fiscal capacity of \$80,044, and the within-county municipal mean of \$80,998, median of \$77,853 and the relatively low standard deviation of \$22,088.

WISCONSIN STATE SHARED REVENUE PROGRAM

The State of Wisconsin administers a Shared Revenue Program. The program is a system of aids to municipalities that is partially intended to reduce fiscal disparities between communities across the state. The program provides aid to municipalities and counties that can be used for any local expenditures. The program is intended to provide property tax relief, to equalize the revenue raising ability among municipalities, and provide compensation for municipalities with tax-exempt utility property.

**FISCAL CAPACITY BY
COUNTY IN THE SOUTHEASTERN
WISCONSIN REGION: 2003**

	\$50,001-\$60,000
	\$60,001-\$70,000
	\$70,001-\$90,000
	\$90,001-\$100,000
	\$100,001-\$110,000



11

Aside from school aids, this program is the largest category of state revenue transfers to municipalities. In general, a local government with a low per capita valuation receives more aid than a similar unit with a high per capita valuation. Also, a local government with a high per capita spending level receives more aid than a similar unit that has a low per capita spending level. The shared revenue payment consists of four components: the per capita payment, the utility payment, the aidable revenues payment, and the minimum-maximum adjustment. Each municipality receives at least the per capita payment, and may receive all or some of the other components. A more detailed overview of the Wisconsin State Shared Revenue Program, which Ruekert & Mielke prepared as part of the “Racine Intergovernmental Relations Study,” November 29, 2000, is provided in Appendix C.

Impacts of the State Shared Revenue Program on Effective Fiscal Capacity

It has been demonstrated that there are large measured municipal fiscal capacity disparities in the SEWRPC Region. The Shared Revenue Program is intended in part to reduce fiscal disparities amongst municipalities. The analysis provided in this section will examine the impact that the shared revenue program has on the effective fiscal capacities of municipalities in the Region.

As noted above, fiscal capacity determines what tax rate is required to provide a given level of services. Alternatively, fiscal capacity determines what level of services can be provided at a given tax rate. Therefore, if two municipalities provide the same level of services per capita, the municipality with the higher fiscal capacity will have the lower tax rate. Shared revenue payments change a municipality’s effective fiscal capacity by allowing the municipality to provide a higher level of services at a given tax rate, just as it would if its actual fiscal capacity were to increase.

Table 5 provides an analysis of the State Shared Revenue Program’s impact on effective fiscal capacity for the municipalities in the SEWRPC Region. Columns 6 and 7 show the annual tax levy and shared revenue amounts for each municipality. As shown in Column 7, all municipalities, regardless of wealth in terms of fiscal capacity, receive State shared revenue aids. Column 8 shows total spending, or the sum of the municipal tax levy and the State shared revenue payments, for each municipality, which represents the majority of local government spending, excluding other miscellaneous revenues. This level of spending can be maintained with the given tax levy, equalized value, and State shared revenue amounts for each municipality.

The State shared revenue aid payments to municipalities allow for a higher level of municipal spending at a given tax rate. The required tax rate to maintain the current spending level if shared revenues were not available is computed in Column 9. Clearly, without State shared revenue aids, certain municipalities would require significantly higher tax rates in order to maintain the existing levels of total spending.

Alternatively, the existing levels of total spending could be achieved at the same tax rates if each municipality had a higher fiscal capacity. The State Shared Revenue Program has the same effect as raising each municipality’s equalized value and fiscal capacity. The effective equalized value of each municipality with shared revenue payments is shown in Column 11. The figures in Column 11 are the amount of equalized value that would be required for each municipality to raise the amount of revenue shown in Column 8 (actual tax levy plus revenue sharing aids) at the tax rate listed in Column 4 (actual tax rate). These figures represent the equalized value that each municipality would need to have in order to maintain the given spending level and tax rate if State shared revenue aid was not available. Therefore, it can be said that the State Shared Revenue Program effectively increases a municipality’s total equalized value from the actual equalized value shown in Column 3 to the effective equalized value in Column 11.

The effective fiscal capacity of each municipality, taking into account State shared revenue payments, is shown in Column 12. Since all payments are positive, all municipalities have an increase in effective fiscal capacity as a result of the shared revenue program (Column 13). If a municipality’s effective fiscal capacity increases, then the municipality will be able to have lower taxes at a given level of service or a higher level of service at a given tax rate. For the Region as a whole, the total shared revenue payment of \$355,994,188 to municipalities increases the overall fiscal capacity from \$68,106 per capita to \$90,698 per capita.

Table 5

**EFFECTIVE FISCAL CAPACITY BY MUNICIPALITY WITHIN SOUTHEASTERN
WISCONSIN REGION, INCLUDING WISCONSIN STATE SHARED REVENUE PROGRAM PAYMENTS**

1	2	3	4	5	6	7	8	9	10	11	12	13
Municipality	Population	Equalized Value	Tax Rate with Shared Revenue (1)	Fiscal Capacity	Tax Levy	Shared Revenue	Total Spending	Required Tax Rate without Shared Revenue (1)	Effective Additional Equalized Value from Shared Revenue	Total Effective Equalized Value	Effective Fiscal Capacity	Increased Fiscal Capacity
C. MILWAUKEE	595,245	\$21,730,754,000	\$8.62	\$36,507	\$187,388,601	\$240,427,182	\$427,815,783	\$19.69	\$27,881,439,528	\$49,612,193,528	\$83,348	\$46,840
C. RACINE	81,111	\$3,052,447,000	\$11.85	\$37,633	\$36,182,467	\$28,847,814	\$65,030,281	\$21.30	\$2,433,676,601	\$5,486,123,601	\$67,637	\$30,004
C. WHITEWATER	11,131	\$427,076,700	\$4.82	\$38,368	\$2,058,238	\$3,797,870	\$5,856,108	\$13.71	\$788,043,845	\$1,215,120,545	\$109,165	\$70,797
V. SHARON	1,546	\$59,837,700	\$9.63	\$38,705	\$576,404	\$284,201	\$860,605	\$14.38	\$29,503,498	\$89,341,198	\$57,789	\$19,084
C. SOUTH MILWAUKEE	21,374	\$986,146,900	\$8.34	\$46,138	\$8,224,357	\$3,645,422	\$11,869,779	\$12.04	\$437,106,707	\$1,423,253,607	\$66,588	\$20,450
V. UNION GROVE	4,451	\$221,643,000	\$5.72	\$49,796	\$1,268,257	\$495,526	\$1,763,783	\$7.96	\$86,599,064	\$308,242,064	\$69,252	\$19,456
C. SAINT FRANCIS	8,755	\$437,805,900	\$10.25	\$50,006	\$4,487,126	\$2,366,062	\$6,853,188	\$15.65	\$230,855,096	\$668,660,996	\$76,375	\$26,368
V. DARIEN	1,589	\$79,522,200	\$10.95	\$50,045	\$870,733	\$286,850	\$1,157,583	\$14.56	\$26,197,403	\$105,719,603	\$66,532	\$16,487
V. NEWBURG	1,131	\$57,840,100	\$5.22	\$51,141	\$302,100	\$94,186	\$396,286	\$6.85	\$18,032,862	\$75,872,962	\$67,085	\$15,944
V. KEWASKUM	3,489	\$178,436,800	\$6.57	\$51,143	\$1,171,965	\$301,162	\$1,473,127	\$8.26	\$45,853,232	\$224,290,032	\$64,285	\$13,142
C. KENOSHA	92,078	\$4,731,960,300	\$9.25	\$51,391	\$43,773,959	\$16,256,577	\$60,030,536	\$12.69	\$1,757,334,240	\$6,489,294,540	\$70,476	\$19,085
V. ROCHESTER	1,141	\$59,120,900	\$2.03	\$51,815	\$119,971	\$54,235	\$174,206	\$2.95	\$26,726,642	\$85,847,542	\$75,239	\$23,424
C. CUDAHY	18,323	\$953,374,100	\$6.89	\$52,032	\$6,570,054	\$4,061,000	\$10,631,054	\$11.15	\$589,287,732	\$1,542,661,832	\$84,193	\$32,161
C. WEST ALLIS	60,923	\$3,278,962,400	\$9.67	\$53,821	\$31,695,807	\$10,339,327	\$42,035,134	\$12.82	\$1,069,613,545	\$4,348,575,945	\$71,378	\$17,557
V. SILVER LAKE	2,397	\$134,825,900	\$5.71	\$56,248	\$770,168	\$107,508	\$877,676	\$6.51	\$18,820,391	\$153,646,291	\$64,099	\$7,852
T. BLOOMFIELD	5,937	\$335,964,200	\$3.25	\$56,588	\$1,090,565	\$85,909	\$1,176,474	\$3.50	\$26,465,500	\$362,429,700	\$61,046	\$4,458
V. GENOA CITY	2,314	\$130,995,100	\$4.86	\$56,610	\$636,237	\$106,760	\$742,997	\$5.67	\$21,980,861	\$152,975,961	\$66,109	\$9,499
V. STURTEVANT	5,318	\$301,489,300	\$5.08	\$56,692	\$1,532,985	\$952,359	\$2,485,344	\$8.24	\$187,298,668	\$488,787,968	\$91,912	\$35,220
V. FREDONIA	2,067	\$117,234,300	\$4.72	\$56,717	\$553,744	\$230,178	\$783,922	\$6.69	\$48,731,466	\$165,965,766	\$80,293	\$23,576
C. DELAVAN	8,135	\$465,146,200	\$8.36	\$57,178	\$3,886,531	\$692,779	\$4,579,310	\$9.84	\$82,912,891	\$548,059,091	\$67,371	\$10,192
C. ELKHORN	7,904	\$458,200,900	\$5.82	\$57,971	\$2,664,650	\$462,761	\$3,127,411	\$6.83	\$79,574,243	\$537,775,143	\$68,038	\$10,068
V. BELGIUM	1,864	\$109,607,700	\$4.84	\$58,802	\$529,982	\$73,630	\$603,612	\$5.51	\$15,227,715	\$124,835,415	\$66,972	\$8,169
C. HARTFORD	11,715	\$690,224,700	\$6.84	\$58,918	\$4,723,126	\$1,120,905	\$5,844,031	\$8.47	\$163,805,987	\$854,030,687	\$72,901	\$13,983
T. DOVER	4,058	\$243,745,200	\$3.13	\$60,065	\$762,209	\$84,833	\$847,042	\$3.48	\$27,128,565	\$270,873,765	\$66,751	\$6,685
V. WEST MILWAUKEE	4,149	\$252,327,500	\$13.85	\$60,816	\$3,495,600	\$1,056,536	\$4,552,136	\$18.04	\$76,265,330	\$328,592,830	\$79,198	\$18,382
V. PADDOCK LAKE	3,076	\$190,571,700	\$6.70	\$61,954	\$1,277,751	\$97,205	\$1,374,956	\$7.21	\$14,497,756	\$205,069,456	\$66,668	\$4,713

Table 5 (continued)

1	2	3	4	5	6	7	8	9	10	11	12	13
Municipality	Population	Equalized Value	Tax Rate with Shared Revenue (1)	Fiscal Capacity	Tax Levy	Shared Revenue	Total Spending	Required Tax Rate without Shared Revenue (1)	Effective Additional Equalized Value from Shared Revenue	Total Effective Equalized Value	Effective Fiscal Capacity	Increased Fiscal Capacity
T. SOMERS	9,103	\$565,209,800	\$3.24	\$62,090	\$1,829,327	\$203,917	\$2,033,244	\$3.60	\$63,004,529	\$628,214,329	\$69,012	\$6,921
C. BURLINGTON	10,102	\$627,919,000	\$6.72	\$62,158	\$4,221,100	\$790,360	\$5,011,460	\$7.98	\$117,571,737	\$745,490,737	\$73,796	\$11,638
V. WALWORTH	2,420	\$151,904,900	\$5.86	\$62,771	\$889,894	\$83,783	\$973,677	\$6.41	\$14,301,758	\$166,206,658	\$68,680	\$5,910
C. WEST BEND	29,001	\$1,830,525,900	\$8.22	\$63,119	\$15,046,605	\$2,241,324	\$17,287,929	\$9.44	\$272,672,914	\$2,103,198,814	\$72,522	\$9,402
C. GREENFIELD	36,000	\$2,286,043,400	\$7.51	\$63,501	\$17,161,820	\$1,954,051	\$19,115,871	\$8.36	\$260,289,724	\$2,546,333,124	\$70,731	\$7,230
T. SHARON	920	\$58,893,200	\$4.45	\$64,014	\$262,069	\$21,885	\$283,954	\$4.82	\$4,918,085	\$63,811,285	\$69,360	\$5,346
C. PORT WASHINGTON	10,619	\$687,807,800	\$6.19	\$64,771	\$4,258,648	\$901,245	\$5,159,893	\$7.50	\$145,558,717	\$833,366,517	\$78,479	\$13,707
T. CALEDONIA	24,407	\$1,599,339,700	\$6.30	\$65,528	\$10,081,431	\$1,057,107	\$11,138,538	\$6.96	\$167,701,707	\$1,767,041,407	\$72,399	\$6,871
V. SLINGER	4,109	\$270,197,500	\$5.46	\$65,757	\$1,474,203	\$200,533	\$1,674,736	\$6.20	\$36,754,446	\$306,951,946	\$74,702	\$8,945
V. EAST TROY	3,806	\$250,623,300	\$5.80	\$65,850	\$1,453,400	\$425,407	\$1,878,807	\$7.50	\$73,356,892	\$323,980,192	\$85,124	\$19,274
V. JACKSON	5,543	\$366,043,100	\$5.08	\$66,037	\$1,861,027	\$383,596	\$2,244,623	\$6.13	\$75,449,023	\$441,492,123	\$79,649	\$13,612
C. WAUKESHA	66,807	\$4,453,065,000	\$8.33	\$66,656	\$37,108,214	\$3,765,601	\$40,873,815	\$9.18	\$451,880,169	\$4,904,945,169	\$73,420	\$6,764
V. EAGLE	1,721	\$115,737,300	\$5.92	\$67,250	\$684,823	\$69,071	\$753,894	\$6.51	\$11,673,222	\$127,410,522	\$74,033	\$6,783
T. WHEATLAND	3,313	\$223,384,400	\$2.06	\$67,427	\$461,007	\$69,130	\$530,137	\$2.37	\$33,497,460	\$256,881,860	\$77,538	\$10,111
V. WATERFORD	4,293	\$292,803,800	\$6.48	\$68,205	\$1,897,081	\$260,687	\$2,157,768	\$7.37	\$40,235,575	\$333,039,375	\$77,577	\$9,372
T. GERMANTOWN	276	\$18,835,500	\$1.44	\$68,245	\$27,187	\$15,813	\$43,000	\$2.28	\$10,955,448	\$29,790,948	\$107,938	\$39,694
V. DOUSMAN	1,719	\$117,487,600	\$4.58	\$68,346	\$538,303	\$180,459	\$718,762	\$6.12	\$39,386,172	\$156,873,772	\$91,259	\$22,912
C. OAK CREEK	30,856	\$2,142,128,700	\$7.64	\$69,423	\$16,374,964	\$2,639,108	\$19,014,072	\$8.88	\$345,241,003	\$2,487,369,703	\$80,612	\$11,189
V. HALES CORNERS	7,699	\$536,185,900	\$6.80	\$69,644	\$3,647,500	\$288,330	\$3,935,830	\$7.34	\$42,384,779	\$578,570,679	\$75,149	\$5,505
T. DARIEN	1,826	\$127,201,700	\$0.39	\$69,661	\$49,931	\$32,839	\$82,770	\$0.65	\$83,658,982	\$210,860,682	\$115,477	\$45,815
V. SAUKVILLE	4,165	\$298,147,200	\$7.20	\$71,584	\$2,145,442	\$550,630	\$2,696,072	\$9.04	\$76,519,800	\$374,667,000	\$89,956	\$18,372
T. WAYNE	1,796	\$128,782,100	\$1.75	\$71,705	\$224,999	\$32,213	\$257,212	\$2.00	\$18,437,672	\$147,219,772	\$81,971	\$10,266
T. ADDISON	3,506	\$253,145,200	\$2.38	\$72,203	\$603,168	\$68,107	\$671,275	\$2.65	\$28,584,010	\$281,729,210	\$80,356	\$8,153
T. BURLINGTON	6,493	\$472,181,100	\$3.26	\$72,722	\$1,537,711	\$122,961	\$1,660,672	\$3.52	\$37,757,329	\$509,938,429	\$78,537	\$5,815
T. SUGAR CREEK	3,488	\$254,267,900	\$1.32	\$72,898	\$335,733	\$61,799	\$397,532	\$1.56	\$46,803,567	\$301,071,467	\$86,316	\$13,418
T. NORWAY	7,750	\$574,304,100	\$1.88	\$74,104	\$1,077,177	\$140,153	\$1,217,330	\$2.12	\$74,723,506	\$649,027,606	\$83,745	\$9,642
V. BROWN DEER	12,044	\$893,424,500	\$7.21	\$74,180	\$6,445,485	\$518,506	\$6,963,991	\$7.79	\$71,871,390	\$965,295,890	\$80,147	\$5,967
V. GREENDALE	14,169	\$1,061,567,500	\$7.46	\$74,922	\$7,921,391	\$678,609	\$8,600,000	\$8.10	\$90,942,268	\$1,152,509,768	\$81,340	\$6,418

Table 5 (continued)

1	2	3	4	5	6	7	8	9	10	11	12	13
Municipality	Population	Equalized Value	Tax Rate with Shared Revenue (1)	Fiscal Capacity	Tax Levy	Shared Revenue	Total Spending	Required Tax Rate without Shared Revenue (1)	Effective Additional Equalized Value from Shared Revenue	Total Effective Equalized Value	Effective Fiscal Capacity	Increased Fiscal Capacity
T. SALEM	10,599	\$797,030,300	\$3.12	\$75,199	\$2,486,443	\$180,823	\$2,667,266	\$3.35	\$57,962,885	\$854,993,185	\$80,667	\$5,469
V. MUKWONAGO	6,378	\$482,141,000	\$7.64	\$75,594	\$3,685,759	\$428,734	\$4,114,493	\$8.53	\$56,083,493	\$538,224,493	\$84,388	\$8,793
C. FRANKLIN	31,467	\$2,400,765,500	\$6.59	\$76,295	\$15,813,611	\$1,201,609	\$17,015,220	\$7.09	\$182,423,953	\$2,583,189,453	\$82,092	\$5,797
T. HARTFORD	4,051	\$313,687,900	\$1.78	\$77,435	\$556,846	\$75,191	\$632,037	\$2.01	\$42,357,325	\$356,045,225	\$87,891	\$10,456
T. SPRING PRAIRIE	2,144	\$166,185,400	\$3.68	\$77,512	\$611,110	\$39,406	\$650,516	\$3.91	\$10,716,077	\$176,901,477	\$82,510	\$4,998
V. ELMWOOD PARK	467	\$36,403,400	\$3.76	\$77,952	\$136,699	\$16,413	\$153,112	\$4.21	\$4,370,837	\$40,774,237	\$87,311	\$9,359
V. GRAFTON	11,098	\$865,725,500	\$6.47	\$78,007	\$5,601,871	\$621,164	\$6,223,035	\$7.19	\$95,996,055	\$961,721,555	\$86,657	\$8,650
V. MERTON	2,053	\$160,247,000	\$3.89	\$78,055	\$623,302	\$31,805	\$655,107	\$4.09	\$8,176,864	\$168,423,864	\$82,038	\$3,983
V. BIG BEND	1,275	\$99,650,400	\$8.52	\$78,157	\$848,765	\$105,211	\$953,976	\$9.57	\$12,352,439	\$112,002,839	\$87,845	\$9,688
T. TRENTON	4,546	\$355,817,700	\$1.93	\$78,271	\$686,707	\$90,517	\$777,224	\$2.18	\$46,901,445	\$402,719,145	\$88,588	\$10,317
T. MOUNT PLEASANT	23,882	\$1,874,606,100	\$5.96	\$78,495	\$11,174,838	\$720,661	\$11,895,499	\$6.35	\$120,892,626	\$1,995,498,726	\$83,557	\$5,062
T. ROCHESTER	2,360	\$186,294,000	\$2.76	\$78,938	\$514,127	\$44,426	\$558,553	\$3.00	\$16,097,768	\$202,391,768	\$85,759	\$6,821
T. TROY	2,356	\$186,320,700	\$2.17	\$79,083	\$403,512	\$46,864	\$450,376	\$2.42	\$21,639,340	\$207,960,040	\$88,268	\$9,185
V. LANNON	993	\$78,644,300	\$4.70	\$79,199	\$369,562	\$35,590	\$405,152	\$5.15	\$7,573,697	\$86,217,997	\$86,826	\$7,627
T. FREDONIA	2,112	\$167,806,200	\$1.82	\$79,454	\$304,999	\$56,603	\$361,602	\$2.15	\$31,142,182	\$198,948,382	\$94,199	\$14,745
V. PEWAUKEE	8,635	\$689,633,900	\$5.28	\$79,865	\$3,639,948	\$347,076	\$3,987,024	\$5.78	\$65,757,911	\$755,391,811	\$87,480	\$7,615
V. THIENSVILLE	3,220	\$260,276,500	\$7.74	\$80,831	\$2,015,458	\$166,795	\$2,182,253	\$8.38	\$21,539,927	\$281,816,427	\$87,521	\$6,689
T. LISBON	9,595	\$786,368,700	\$2.79	\$81,956	\$2,191,039	\$183,670	\$2,374,709	\$3.02	\$65,919,566	\$852,288,266	\$88,826	\$6,870
T. KEWASKUM	1,129	\$92,606,900	\$2.79	\$82,026	\$258,300	\$34,537	\$292,837	\$3.16	\$12,382,364	\$104,989,264	\$92,993	\$10,968
V. WALES	2,541	\$210,266,700	\$2.77	\$82,750	\$582,039	\$55,611	\$637,650	\$3.03	\$20,089,962	\$230,356,662	\$90,656	\$7,906
C. CEDARBURG	11,254	\$933,733,600	\$7.00	\$82,969	\$6,535,858	\$507,206	\$7,043,064	\$7.54	\$72,461,073	\$1,006,194,673	\$89,408	\$6,439
C. MUSKEGO	22,054	\$1,829,918,300	\$5.51	\$82,974	\$10,086,992	\$731,626	\$10,818,618	\$5.91	\$132,726,962	\$1,962,645,262	\$88,993	\$6,018
T. FARMINGTON	3,396	\$281,832,900	\$1.23	\$82,990	\$345,502	\$60,669	\$406,171	\$1.44	\$49,488,918	\$331,321,818	\$97,562	\$14,573
T. WATERFORD	6,212	\$530,555,100	\$2.70	\$85,408	\$1,433,995	\$116,206	\$1,550,201	\$2.92	\$42,994,352	\$573,549,452	\$92,329	\$6,921
T. MUKWONAGO	7,259	\$621,795,400	\$2.90	\$85,659	\$1,805,914	\$147,325	\$1,953,239	\$3.14	\$50,725,565	\$672,520,965	\$92,647	\$6,988
T. BARTON	2,561	\$219,789,300	\$2.22	\$85,822	\$488,075	\$59,540	\$547,615	\$2.49	\$26,811,975	\$246,601,275	\$96,291	\$10,469
T. JACKSON	3,567	\$307,730,900	\$1.95	\$86,272	\$600,000	\$72,349	\$672,349	\$2.18	\$37,106,705	\$344,837,605	\$96,674	\$10,403
V. SHOREWOOD	13,578	\$1,182,104,600	\$7.01	\$87,060	\$8,290,311	\$662,285	\$8,952,596	\$7.57	\$94,434,352	\$1,276,538,952	\$94,015	\$6,955

Table 5 (continued)

1	2	3	4	5	6	7	8	9	10	11	12	13
Municipality	Population	Equalized Value	Tax Rate with Shared Revenue (1)	Fiscal Capacity	Tax Levy	Shared Revenue	Total Spending	Required Tax Rate without Shared Revenue (1)	Effective Additional Equalized Value from Shared Revenue	Total Effective Equalized Value	Effective Fiscal Capacity	Increased Fiscal Capacity
T. VERNON	7,351	\$641,605,200	\$2.46	\$87,281	\$1,578,086	\$166,688	\$1,744,774	\$2.72	\$67,770,633	\$709,375,833	\$96,501	\$9,219
T. PORT WASHINGTON	1,648	\$145,406,000	\$2.43	\$88,232	\$353,745	\$32,994	\$386,739	\$2.66	\$13,562,101	\$158,968,101	\$96,461	\$8,229
T. WAUKESHA	8,645	\$764,161,800	\$1.89	\$88,393	\$1,444,259	\$169,801	\$1,614,060	\$2.11	\$89,842,222	\$854,004,022	\$98,786	\$10,392
T. RICHMOND	1,888	\$170,067,100	\$1.47	\$90,078	\$249,974	\$30,740	\$280,714	\$1.65	\$20,913,626	\$190,980,726	\$101,155	\$11,077
T. BRISTOL	4,633	\$417,703,900	\$3.08	\$90,158	\$1,285,850	\$90,833	\$1,376,683	\$3.30	\$29,506,784	\$447,210,684	\$96,527	\$6,369
V. SUSSEX	9,351	\$844,095,600	\$3.50	\$90,268	\$2,954,496	\$182,869	\$3,137,365	\$3.72	\$52,245,431	\$896,341,031	\$95,855	\$5,587
T. RAYMOND	3,644	\$330,297,400	\$2.28	\$90,641	\$751,448	\$67,641	\$819,089	\$2.48	\$29,731,460	\$360,028,860	\$98,800	\$8,159
C. WAUWATOSA	46,802	\$4,270,862,700	\$7.09	\$91,254	\$30,286,745	\$2,287,065	\$32,573,810	\$7.63	\$322,508,761	\$4,593,371,461	\$98,145	\$6,891
C. OCONOMOWOC	12,976	\$1,189,692,800	\$5.10	\$91,684	\$6,062,598	\$404,332	\$6,466,930	\$5.44	\$79,344,015	\$1,269,036,815	\$97,799	\$6,115
T. WALWORTH	1,705	\$158,627,900	\$1.96	\$93,037	\$310,261	\$32,345	\$342,606	\$2.16	\$16,537,107	\$175,165,007	\$102,736	\$9,699
T. LA FAYETTE	1,749	\$164,222,900	\$1.46	\$93,895	\$240,283	\$31,770	\$272,053	\$1.66	\$21,713,403	\$185,936,303	\$106,310	\$12,415
V. GERMANTOWN	18,890	\$1,773,707,300	\$4.54	\$93,897	\$8,053,555	\$679,685	\$8,733,240	\$4.92	\$149,693,179	\$1,923,400,479	\$101,821	\$7,924
C. NEW BERLIN	38,804	\$3,650,080,800	\$5.41	\$94,065	\$19,759,880	\$1,085,946	\$20,845,826	\$5.71	\$200,597,911	\$3,850,678,711	\$99,234	\$5,170
T. GENESEE	7,471	\$714,176,100	\$1.51	\$95,593	\$1,077,487	\$148,038	\$1,225,525	\$1.72	\$98,122,020	\$812,298,120	\$108,727	\$13,134
T. EAGLE	3,401	\$329,066,700	\$1.78	\$96,756	\$585,137	\$55,126	\$640,263	\$1.95	\$31,001,511	\$360,068,211	\$105,871	\$9,115
T. YORKVILLE	3,294	\$318,785,500	\$2.33	\$96,778	\$742,966	\$61,236	\$804,202	\$2.52	\$26,274,619	\$345,060,119	\$104,754	\$7,977
V. NORTH PRAIRIE	1,738	\$170,006,100	\$4.56	\$97,817	\$775,140	\$48,722	\$823,862	\$4.85	\$10,685,860	\$180,691,960	\$103,965	\$6,148
T. BRIGHTON	1,481	\$144,997,500	\$1.43	\$97,905	\$207,730	\$27,613	\$235,343	\$1.62	\$19,274,135	\$164,271,635	\$110,919	\$13,014
V. MENOMONEE FALLS	33,489	\$3,374,526,400	\$5.30	\$100,765	\$17,883,263	\$1,048,241	\$18,931,504	\$5.61	\$197,800,420	\$3,572,326,820	\$106,672	\$5,906
V. HARTLAND	8,246	\$831,240,000	\$4.20	\$100,805	\$3,494,520	\$359,730	\$3,854,250	\$4.64	\$85,568,824	\$916,808,824	\$111,182	\$10,377
T. RICHFIELD	10,703	\$1,079,411,400	\$1.47	\$100,851	\$1,586,343	\$202,962	\$1,789,305	\$1.66	\$138,103,485	\$1,217,514,885	\$113,755	\$12,903
T. SAUKVILLE	1,771	\$179,665,500	\$0.88	\$101,449	\$157,423	\$37,427	\$194,850	\$1.08	\$42,715,109	\$222,380,609	\$125,568	\$24,119
V. PLEASANT PRAIRIE	17,675	\$1,798,476,700	\$3.63	\$101,753	\$6,528,527	\$1,052,805	\$7,581,332	\$4.22	\$290,026,412	\$2,088,503,112	\$118,161	\$16,409
V. NASHOTAH	1,379	\$143,035,300	\$3.55	\$103,724	\$507,100	\$17,117	\$524,217	\$3.66	\$4,828,111	\$147,863,411	\$107,225	\$3,501
T. GRAFTON	4,048	\$423,482,900	\$2.17	\$104,615	\$919,313	\$96,985	\$1,016,298	\$2.40	\$44,676,284	\$468,159,184	\$115,652	\$11,037
V. TWIN LAKES	5,302	\$559,937,500	\$5.20	\$105,609	\$2,910,233	\$127,702	\$3,037,935	\$5.43	\$24,570,245	\$584,507,745	\$110,243	\$4,634
T. LYONS	3,618	\$383,531,700	\$0.77	\$106,007	\$295,706	\$61,622	\$357,328	\$0.93	\$79,923,946	\$463,455,646	\$128,097	\$22,091
T. GENEVA	4,824	\$522,484,300	\$2.52	\$108,309	\$1,318,920	\$84,049	\$1,402,969	\$2.69	\$33,295,638	\$555,779,938	\$115,211	\$6,902

Table 5 (continued)

1	2	3	4	5	6	7	8	9	10	11	12	13
Municipality	Population	Equalized Value	Tax Rate with Shared Revenue (1)	Fiscal Capacity	Tax Levy	Shared Revenue	Total Spending	Required Tax Rate without Shared Revenue (1)	Effective Additional Equalized Value from Shared Revenue	Total Effective Equalized Value	Effective Fiscal Capacity	Increased Fiscal Capacity
T. OTTAWA	3,839	\$416,817,800	\$1.84	\$108,575	\$767,986	\$70,840	\$838,826	\$2.01	\$38,447,801	\$455,265,601	\$118,590	\$10,015
T. CEDARBURG	5,696	\$620,218,700	\$2.57	\$108,887	\$1,591,644	\$112,024	\$1,703,668	\$2.75	\$43,652,588	\$663,871,288	\$116,550	\$7,664
V. WHITEFISH BAY	14,041	\$1,529,322,100	\$5.14	\$108,918	\$7,861,944	\$341,994	\$8,203,938	\$5.36	\$66,525,402	\$1,595,847,502	\$113,656	\$4,738
V. BUTLER	1,855	\$202,163,000	\$6.57	\$108,983	\$1,327,517	\$91,476	\$1,418,993	\$7.02	\$13,930,566	\$216,093,566	\$116,492	\$7,510
T. PARIS	1,496	\$166,478,200	-\$5.05	\$111,282	-\$840,867	\$397,386	-\$443,481	-\$2.66	-\$78,676,064	\$87,802,136	\$58,691	-\$52,591
T. BELGIUM	1,537	\$173,476,700	\$1.33	\$112,867	\$229,997	\$30,900	\$260,897	\$1.50	\$23,306,522	\$196,783,222	\$128,031	\$15,164
T. POLK	3,994	\$454,576,900	\$0.80	\$113,815	\$364,003	\$83,749	\$447,752	\$0.98	\$104,588,041	\$559,164,941	\$140,001	\$26,186
V. NORTH BAY	255	\$29,031,100	\$6.75	\$113,847	\$195,900	\$18,233	\$214,133	\$7.38	\$2,702,011	\$31,733,111	\$124,444	\$10,596
C. GLENDALE	13,071	\$1,511,946,000	\$6.01	\$115,672	\$9,080,400	\$559,297	\$9,639,697	\$6.38	\$93,126,609	\$1,605,072,609	\$122,796	\$7,125
T. ERIN	3,798	\$440,500,100	\$1.55	\$115,982	\$684,874	\$69,251	\$754,125	\$1.71	\$44,541,145	\$485,041,245	\$127,710	\$11,728
C. LAKE GENEVA	7,260	\$845,734,800	\$5.38	\$116,492	\$4,552,407	\$270,372	\$4,822,779	\$5.70	\$50,229,035	\$895,963,835	\$123,411	\$6,919
V. WIND POINT	1,841	\$214,815,100	\$4.76	\$116,684	\$1,021,529	\$41,697	\$1,063,226	\$4.95	\$8,768,371	\$223,583,471	\$121,447	\$4,763
T. RANDALL	3,081	\$376,092,100	\$1.66	\$122,068	\$625,837	\$53,415	\$679,252	\$1.81	\$32,099,348	\$408,191,448	\$132,487	\$10,418
V. BAYSIDE	4,300	\$549,036,700	\$6.77	\$127,683	\$3,717,790	\$223,932	\$3,941,722	\$7.18	\$33,069,885	\$582,106,585	\$135,374	\$7,691
V. FOX POINT	6,992	\$903,542,200	\$5.73	\$129,225	\$5,176,060	\$225,709	\$5,401,769	\$5.98	\$39,400,163	\$942,942,363	\$134,860	\$5,635
C. BROOKFIELD	39,371	\$5,095,795,500	\$5.88	\$129,430	\$29,954,055	\$1,306,488	\$31,260,543	\$6.13	\$222,260,247	\$5,318,055,747	\$135,075	\$5,645
T. WEST BEND	4,816	\$650,226,600	\$1.13	\$135,014	\$734,357	\$94,413	\$828,770	\$1.27	\$83,596,730	\$733,823,330	\$152,372	\$17,358
T. EAST TROY	3,856	\$521,163,800	\$1.82	\$135,157	\$948,974	\$78,767	\$1,027,741	\$1.97	\$43,257,781	\$564,421,581	\$146,375	\$11,218
T. SUMMIT	5,057	\$685,510,300	\$2.31	\$135,557	\$1,581,694	\$91,157	\$1,672,851	\$2.44	\$39,507,681	\$725,017,981	\$143,369	\$7,812
T. BROOKFIELD	6,396	\$867,870,300	\$3.95	\$135,690	\$3,431,270	\$127,884	\$3,559,154	\$4.10	\$32,345,670	\$900,215,970	\$140,747	\$5,057
T. DELAFIELD	8,153	\$1,107,383,400	\$1.23	\$135,825	\$1,366,491	\$151,571	\$1,518,062	\$1.37	\$122,830,819	\$1,230,214,219	\$150,891	\$15,066
V. ELM GROVE	6,253	\$854,893,000	\$6.63	\$136,717	\$5,667,513	\$320,463	\$5,987,976	\$7.00	\$48,338,941	\$903,231,941	\$144,448	\$7,731
T. OCONOMOWOC	7,591	\$1,044,861,100	\$2.31	\$137,645	\$2,412,074	\$160,148	\$2,572,222	\$2.46	\$69,372,837	\$1,114,233,937	\$146,784	\$9,139
T. MERTON	8,205	\$1,134,928,700	\$1.54	\$138,322	\$1,748,835	\$155,451	\$1,904,286	\$1.68	\$100,881,902	\$1,235,810,602	\$150,617	\$12,295
C. DELAFIELD	6,715	\$931,563,700	\$4.12	\$138,729	\$3,838,784	\$129,228	\$3,968,012	\$4.26	\$31,359,960	\$962,923,660	\$143,399	\$4,670
C. MEQUON	23,222	\$3,444,894,300	\$4.55	\$148,346	\$15,666,187	\$448,980	\$16,115,167	\$4.68	\$98,727,830	\$3,543,622,130	\$152,598	\$4,251
T. DELAVAN	4,695	\$702,275,200	\$2.62	\$149,579	\$1,843,273	\$99,769	\$1,943,042	\$2.77	\$38,011,350	\$740,286,550	\$157,676	\$8,096
T. WHITEWATER	1,421	\$215,671,000	\$0.93	\$151,774	\$200,807	\$32,172	\$232,979	\$1.08	\$34,553,414	\$250,224,414	\$176,090	\$24,316

Table 5 (continued)

1	2	3	4	5	6	7	8	9	10	11	12	13
Municipality	Population	Equalized Value	Tax Rate with Shared Revenue (1)	Fiscal Capacity	Tax Levy	Shared Revenue	Total Spending	Required Tax Rate without Shared Revenue (1)	Effective Additional Equalized Value from Shared Revenue	Total Effective Equalized Value	Effective Fiscal Capacity	Increased Fiscal Capacity
C. PEWAUKEE	12,368	\$2,040,054,500	\$2.56	\$164,946	\$5,222,388	\$331,006	\$5,553,394	\$2.72	\$129,302,970	\$2,169,357,470	\$175,401	\$10,455
V. WILLIAMS BAY	2,511	\$445,873,200	\$3.48	\$177,568	\$1,552,396	\$48,779	\$1,601,175	\$3.59	\$14,010,117	\$459,883,317	\$183,147	\$5,579
T. LA GRANGE	2,473	\$483,457,300	\$0.69	\$195,494	\$334,105	\$36,000	\$370,105	\$0.77	\$52,092,794	\$535,550,094	\$216,559	\$21,065
V. RIVER HILLS	1,620	\$403,507,900	\$5.55	\$249,079	\$2,240,634	\$69,148	\$2,309,782	\$5.72	\$12,452,620	\$415,960,520	\$256,766	\$7,687
V. LAC LA BELLE	336	\$108,734,000	\$3.31	\$323,613	\$359,392	\$5,791	\$365,183	\$3.36	\$1,752,066	\$110,486,066	\$328,828	\$5,214
V. FONTANA	1,839	\$708,200,700	\$3.08	\$385,101	\$2,179,683	\$33,795	\$2,213,478	\$3.13	\$10,980,332	\$719,181,032	\$391,072	\$5,971
T. LINN	2,244	\$1,003,354,700	\$1.86	\$447,128	\$1,868,531	\$42,103	\$1,910,634	\$1.90	\$22,608,264	\$1,025,962,964	\$457,203	\$10,075
V. OCONOMOWOC LAKE	639	\$293,786,100	\$3.28	\$459,759	\$962,638	\$10,259	\$972,897	\$3.31	\$3,130,929	\$296,917,029	\$464,659	\$4,900
V. CHENEQUA	583	\$350,132,400	\$4.25	\$600,570	\$1,487,452	\$12,544	\$1,499,996	\$4.28	\$2,952,741	\$353,085,141	\$605,635	\$5,065
Total	1,959,900	\$133,481,600,200		\$68,106	\$802,604,351	\$355,994,188	\$1,158,598,539	\$8.68	\$44,277,110,540	\$177,758,710,740	\$90,698	\$22,592

Bottom 10 729,822 \$27,231,510,300 \$37,313

\$59,208,818,135 \$81,128

Top 10 26,034 \$6,052,771,800 \$232,495

\$6,336,608,048 \$243,397

1) Tax rate per \$1,000 of equalized value

Source: Ruekert & Mielke, Inc.

Impacts of the State Shared Revenue Program on Fiscal Capacity Disparities

It is clear that the State Shared Revenue Program increases the effective fiscal capacity of each community in the Region and, therefore, the fiscal capacity of the Region as a whole. The next step is to examine whether or not overall disparities are reduced and to what extent. This study also examined the question of whether the equalization effect is being distributed equitably or if certain municipalities benefit more than others.

Overall Impacts of Fiscal Capacity Disparities

One measure of the overall level of fiscal capacity disparity across municipalities is the standard deviation of the computed fiscal capacity for all municipalities. The standard deviation is a measure of how widely values are dispersed from the mean or average value. If there were no disparities in fiscal capacities, then the standard deviation would be zero.

Table 6 provides a summary of the change in fiscal capacity disparities resulting from the State Shared Revenue Program. Comparing the computed standard deviation in fiscal capacities before and after revenue sharing payments demonstrates that the shared revenue program does reduce fiscal capacity disparities. Before considering the impact of the State program, the standard deviation of fiscal capacities is \$74,021. This demonstrates the existence of fiscal capacity disparities and the fact that large disparities exist between certain low-fiscal capacity municipalities and other municipalities. Taking into consideration the effective increase in fiscal capacity resulting from State shared revenues, the standard deviation of municipal fiscal capacities is \$72,725. Since the standard deviation is lower after considering revenue sharing, and the standard deviation as a percent of the mean is much lower, it can be said that the State Shared Revenue Program does reduce fiscal disparities in terms of effective fiscal capacity. What this means is that, in general, the disparities are getting smaller and the municipal fiscal capacities are converging.

The reduction in disparities is further demonstrated by the composite fiscal capacity of the Region's ten poorest municipalities compared to the ten wealthiest communities, as shown in Table 6. Without shared revenues, the ten lowest-fiscal capacity municipalities have fiscal capacities that are only 16 percent of the fiscal capacities of the Region's ten wealthiest municipalities. With shared revenues, the effective fiscal capacities of the ten lowest-capacity municipalities are 33 percent of that of the ten highest-capacity municipalities. Also, the composite fiscal capacity for the lowest ten municipalities increases from 55 percent of the regionwide average to 89 percent of the average as a result of revenue sharing.

Further evidence of the equalization impact is the fact that 47 percent of municipalities had fiscal capacity measures within 25 percent of the Region composite before considering the impact of shared revenue, and 61 percent had effective fiscal capacity within 25 percent of the Region composite after considering shared revenue.

Distribution of Equalization Impacts

Although the overall disparities are reduced considerably, it is also clear that the State Shared Revenue Program provides only a partial equalization of fiscal capacity and that significant disparities exist even after the effects of the shared revenue program. Therefore, this study also examined the changes in the fiscal capacity gap (local fiscal capacity compared to regional fiscal capacity) that occurred for each municipality as a result of shared revenue payments. If the shared revenue payments were distributed with the intention of reducing fiscal capacity disparities, then the fiscal capacity of all municipalities should move toward the regionwide composite as a result of shared revenues. In other words, all municipalities should have effective fiscal capacities closer to the regionwide average after shared revenue payments are taken into account. All communities with lower than average fiscal capacities should experience an increase in fiscal capacity relative to the regionwide average, while municipalities with higher than average fiscal capacities should experience a decrease in fiscal capacity relative to the regionwide average.

The extent to which each municipality's fiscal capacity is closer to the regional average after revenue sharing can be measured by the absolute value of the change in the fiscal capacity gaps. For some municipalities, fiscal capacity may shift from being above the regional average before revenue sharing, to below the regional average after revenue sharing, or vice versa. In these cases, the total magnitude of the shift in fiscal capacity would be

Table 6

SUMMARY COMPARISON OF MUNICIPAL FISCAL CAPACITIES BEFORE AND AFTER SHARED REVENUE PAYMENTS

	Fiscal Capacity (Before Shared Revenue)	Effective Fiscal Capacity (After Shared Revenue)
Area-Wide Composite Fiscal Capacity	\$68,106	\$90,698
Percent of Municipalities within 25% (+ or -) of Region Composite	47%	61%
Municipal Mean	\$100,406	\$111,734
Standard Deviation	\$74,021	\$72,725
Standard Deviation as Percent of Mean	74%	65%
Bottom 10 Composite	\$37,313	\$81,128
As Percent of Area-Wide Composite	55%	89%
As Percent of Top 10 Composite	16%	33%
Top 10 Composite	\$232,495	\$243,397
As Percent of Area-Wide Composite	232%	218%
Mean Absolute Value of Fiscal Capacity Gap	\$38,562	\$33,936
Mean Gap as Percent of Composite	57%	37%
Ratio of Highest Municipal Fiscal Capacity to Lowest	16.45	10.48

Source: Ruekert & Mielke, Inc.

more than the absolute value of the change in the fiscal capacity gap. However, the absolute value of the change in fiscal capacity gap best measures the extent to which municipal fiscal capacities converge toward the regional average and, therefore, was used for this study.

Table 7 shows the gap between the municipal fiscal capacity and the regional average before and after revenue sharing, with municipalities ranked in ascending order by pre-revenue sharing fiscal capacities. The fiscal capacity gap (local fiscal capacity versus the regional average) before revenue sharing is compared to the fiscal capacity gap after revenue sharing, and the absolute value of the change in the gap is shown in the last column. A positive number indicates an increase in the gap, while a negative number indicates a decrease in the gap. If the shared revenue program is achieving an even reduction in fiscal capacity disparities, most municipalities in the Region should experience a reduction in the fiscal capacity gap as a result of revenue sharing. Most or all of the lower than average fiscal capacity municipalities should be better off relative to the regional average, while those with higher than average fiscal capacity should be somewhat worse off relative to the regional average. Overall, the average fiscal capacity gap, in terms of absolute value, decreased from \$38,562 to \$33,936, or 12 percent, as a result of revenue sharing. When the fiscal capacity gaps are weighted for population, the average gap decreased from \$26,992 to \$17,332, or a decrease of 36 percent. This reduction in fiscal capacity gaps is an expected result of the shared revenue program. However, a close review of specific communities reveals some unexpected impacts.

Table 7

**CHANGE IN FISCAL CAPACITIES AND FISCAL CAPACITY GAPS DUE TO STATE SHARED REVENUE
PAYMENTS BY MUNICIPALITY, IN ASCENDING ORDER BY FISCAL CAPACITY BEFORE REVENUE SHARING**

Municipality	Population	Before Shared Revenue		After Shared Revenue		Change in Fiscal Capacity Gap	Percent Change
		Fiscal Capacity	Fiscal Capacity Gap	Effective Fiscal Capacity	Fiscal Capacity Gap		
C. MILWAUKEE	595,245	\$36,507	\$31,599	\$83,348	\$7,350	-\$24,249	-77
C. RACINE	81,111	\$37,633	\$30,473	\$67,637	\$23,061	-\$7,413	-24
C. WHITEWATER	11,131	\$38,368	\$29,738	\$109,165	-\$18,468	-\$11,271	-38
V. SHARON	1,546	\$38,705	\$29,401	\$57,789	\$32,909	\$3,508	12
C. SOUTH MILWAUKEE	21,374	\$46,138	\$21,969	\$66,588	\$24,110	\$2,141	10
V. UNION GROVE	4,451	\$49,796	\$18,310	\$69,252	\$21,446	\$3,135	17
C. SAINT FRANCIS	8,755	\$50,006	\$18,100	\$76,375	\$14,323	-\$3,777	-21
V. DARIEN	1,589	\$50,045	\$18,061	\$66,532	\$24,166	\$6,105	34
V. NEWBURG	1,131	\$51,141	\$16,966	\$67,085	\$23,613	\$6,647	39
V. KEWASKUM	3,489	\$51,143	\$16,964	\$64,285	\$26,413	\$9,449	56
C. KENOSHA	92,078	\$51,391	\$16,716	\$70,476	\$20,222	\$3,506	21
V. ROCHESTER	1,141	\$51,815	\$16,291	\$75,239	\$15,459	-\$832	-5
C. CUDAHY	18,323	\$52,032	\$16,075	\$84,193	\$6,505	-\$9,570	-60
C. WEST ALLIS	60,923	\$53,821	\$14,285	\$71,378	\$19,320	\$5,035	35
V. SILVER LAKE	2,397	\$56,248	\$11,859	\$64,099	\$26,598	\$14,740	124
T. BLOOMFIELD	5,937	\$56,588	\$11,518	\$61,046	\$29,652	\$18,134	157
V. GENOA CITY	2,314	\$56,610	\$11,497	\$66,109	\$24,589	\$13,092	114
V. STURTEVANT	5,318	\$56,692	\$11,414	\$91,912	-\$1,214	-\$10,200	-89
V. FREDONIA	2,067	\$56,717	\$11,389	\$80,293	\$10,405	-\$984	-9
C. DELAVAN	8,135	\$57,178	\$10,928	\$67,371	\$23,327	\$12,399	113
C. ELKHORN	7,904	\$57,971	\$10,136	\$68,038	\$22,659	\$12,524	124
V. BELGIUM	1,864	\$58,802	\$9,304	\$66,972	\$23,726	\$14,422	155
C. HARTFORD	11,715	\$58,918	\$9,188	\$72,901	\$17,797	\$8,609	94
T. DOVER	4,058	\$60,065	\$8,041	\$66,751	\$23,947	\$15,906	198
V. WEST MILWAUKEE	4,149	\$60,816	\$7,290	\$79,198	\$11,500	\$4,210	58
V. PADDOCK LAKE	3,076	\$61,954	\$6,152	\$66,668	\$24,030	\$17,878	291
T. SOMERS	9,103	\$62,090	\$6,016	\$69,012	\$21,686	\$15,670	260
C. BURLINGTON	10,102	\$62,158	\$5,948	\$73,796	\$16,901	\$10,953	184
V. WALWORTH	2,420	\$62,771	\$5,336	\$68,680	\$22,017	\$16,682	313
C. WEST BEND	29,001	\$63,119	\$4,987	\$72,522	\$18,176	\$13,189	264
C. GREENFIELD	36,000	\$63,501	\$4,605	\$70,731	\$19,966	\$15,361	334
T. SHARON	920	\$64,014	\$4,092	\$69,360	\$21,338	\$17,246	421
C. PORT WASHINGTON	10,619	\$64,771	\$3,335	\$78,479	\$12,219	\$8,884	266
T. CALEDONIA	24,407	\$65,528	\$2,578	\$72,399	\$18,299	\$15,720	610
V. SLINGER	4,109	\$65,757	\$2,349	\$74,702	\$15,995	\$13,647	581
V. EAST TROY	3,806	\$65,850	\$2,257	\$85,124	\$5,574	\$3,318	147
V. JACKSON	5,543	\$66,037	\$2,069	\$79,649	\$11,049	\$8,980	434
C. WAUKESHA	66,807	\$66,656	\$1,451	\$73,420	\$17,278	\$15,828	1,091
V. EAGLE	1,721	\$67,250	\$856	\$74,033	\$16,665	\$15,809	1,846
T. WHEATLAND	3,313	\$67,427	\$680	\$77,538	\$13,160	\$12,481	1,836
V. WATERFORD	4,293	\$68,205	-\$99	\$77,577	\$13,121	\$13,022	13,206
T. GERMANTOWN	276	\$68,245	-\$138	\$107,938	-\$17,240	\$17,102	12,372
V. DOUSMAN	1,719	\$68,346	-\$240	\$91,259	-\$561	\$321	134
C. OAK CREEK	30,856	\$69,423	-\$1,317	\$80,612	\$10,086	\$8,769	666
V. HALES CORNERS	7,699	\$69,644	-\$1,537	\$75,149	\$15,549	\$14,012	911
T. DARIEN	1,826	\$69,661	-\$1,555	\$115,477	-\$24,779	\$23,224	1,493
V. SAUKVILLE	4,165	\$71,584	-\$3,478	\$89,956	\$742	-\$2,736	-79
T. WAYNE	1,796	\$71,705	-\$3,599	\$81,971	\$8,727	\$5,128	143
T. ADDISON	3,506	\$72,203	-\$4,097	\$80,356	\$10,342	\$6,244	152
T. BURLINGTON	6,493	\$72,722	-\$4,615	\$78,537	\$12,161	\$7,546	164
T. SUGAR CREEK	3,488	\$72,898	-\$4,792	\$86,316	\$4,381	-\$410	-9
T. NORWAY	7,750	\$74,104	-\$5,997	\$83,745	\$6,952	\$955	16
V. BROWN DEER	12,044	\$74,180	-\$6,074	\$80,147	\$10,550	\$4,477	74

Table 7 (continued)

Municipality	Population	Before Shared Revenue		After Shared Revenue		Change in Fiscal Capacity Gap	Percent Change
		Fiscal Capacity	Fiscal Capacity Gap	Effective Fiscal Capacity	Fiscal Capacity Gap		
V. GREENDALE	14,169	\$74,922	-\$6,816	\$81,340	\$9,358	\$2,542	37
T. SALEM	10,599	\$75,199	-\$7,092	\$80,667	\$10,031	\$2,938	41
V. MUKWONAGO	6,378	\$75,594	-\$7,488	\$84,388	\$6,310	-\$1,178	-16
C. FRANKLIN	31,467	\$76,295	-\$8,188	\$82,092	\$8,606	\$417	5
T. HARTFORD	4,051	\$77,435	-\$9,328	\$87,891	\$2,807	-\$6,521	-70
T. SPRING PRAIRIE	2,144	\$77,512	-\$9,406	\$82,510	\$8,188	-\$1,218	-13
V. ELMWOOD PARK	467	\$77,952	-\$9,845	\$87,311	\$3,387	-\$6,458	-66
V. GRAFTON	11,098	\$78,007	-\$9,901	\$86,657	\$4,041	-\$5,860	-59
V. MERTON	2,053	\$78,055	-\$9,949	\$82,038	\$8,660	-\$1,289	-13
V. BIG BEND	1,275	\$78,157	-\$10,051	\$87,845	\$2,852	-\$7,198	-72
T. TRENTON	4,546	\$78,271	-\$10,164	\$88,588	\$2,110	-\$8,054	-79
T. MOUNT PLEASANT	23,882	\$78,495	-\$10,388	\$83,557	\$7,141	-\$3,247	-31
T. ROCHESTER	2,360	\$78,938	-\$10,832	\$85,759	\$4,939	-\$5,893	-54
T. TROY	2,356	\$79,083	-\$10,977	\$88,268	\$2,430	-\$8,548	-78
V. LANNON	993	\$79,199	-\$11,092	\$86,826	\$3,872	-\$7,220	-65
T. FREDONIA	2,112	\$79,454	-\$11,347	\$94,199	-\$3,501	-\$7,846	-69
V. PEWAUKEE	8,635	\$79,865	-\$11,759	\$87,480	\$3,218	-\$8,541	-73
V. THIENSVILLE	3,220	\$80,831	-\$12,725	\$87,521	\$3,177	-\$9,548	-75
T. LISBON	9,595	\$81,956	-\$13,850	\$88,826	\$1,872	-\$11,978	-86
T. KEWASKUM	1,129	\$82,026	-\$13,919	\$92,993	-\$2,295	-\$11,624	-84
V. WALES	2,541	\$82,750	-\$14,643	\$90,656	\$42	-\$14,601	-100
C. CEDARBURG	11,254	\$82,969	-\$14,863	\$89,408	\$1,290	-\$13,573	-91
C. MUSKEGO	22,054	\$82,974	-\$14,868	\$88,993	\$1,705	-\$13,163	-89
T. FARMINGTON	3,396	\$82,990	-\$14,883	\$97,562	-\$6,865	-\$8,019	-54
T. WATERFORD	6,212	\$85,408	-\$17,302	\$92,329	-\$1,631	-\$15,670	-91
T. MUKWONAGO	7,259	\$85,659	-\$17,552	\$92,647	-\$1,949	-\$15,604	-89
T. BARTON	2,561	\$85,822	-\$17,715	\$96,291	-\$5,593	-\$12,122	-68
T. JACKSON	3,567	\$86,272	-\$18,165	\$96,674	-\$5,977	-\$12,189	-67
V. SHOREWOOD	13,578	\$87,060	-\$18,954	\$94,015	-\$3,317	-\$15,637	-82
T. VERNON	7,351	\$87,281	-\$19,175	\$96,501	-\$5,803	-\$13,372	-70
T. PORT WASHINGTON	1,648	\$88,232	-\$20,125	\$96,461	-\$5,763	-\$14,362	-71
T. WAUKESHA	8,645	\$88,393	-\$20,287	\$98,786	-\$8,088	-\$12,199	-60
T. RICHMOND	1,888	\$90,078	-\$21,972	\$101,155	-\$10,457	-\$11,514	-52
T. BRISTOL	4,633	\$90,158	-\$22,052	\$96,527	-\$5,829	-\$16,223	-74
V. SUSSEX	9,351	\$90,268	-\$22,162	\$95,855	-\$5,157	-\$17,004	-77
T. RAYMOND	3,644	\$90,641	-\$22,535	\$98,800	-\$8,103	-\$14,432	-64
C. WAUWATOSA	46,802	\$91,254	-\$23,148	\$98,145	-\$7,447	-\$15,701	-68
C. OCONOMOWOC	12,976	\$91,684	-\$23,578	\$97,799	-\$7,101	-\$16,477	-70
T. LA FAYETTE	1,705	\$93,037	-\$24,931	\$102,736	-\$12,038	-\$12,892	-52
T. LA FAYETTE	1,749	\$93,895	-\$25,789	\$106,310	-\$15,612	-\$10,177	-39
V. GERMANTOWN	18,890	\$93,897	-\$25,790	\$101,821	-\$11,123	-\$14,667	-57
C. NEW BERLIN	38,804	\$94,065	-\$25,958	\$99,234	-\$8,536	-\$17,422	-67
T. GENESEE	7,471	\$95,593	-\$27,487	\$108,727	-\$18,029	-\$9,458	-34
T. EAGLE	3,401	\$96,756	-\$28,650	\$105,871	-\$15,173	-\$13,476	-47
T. YORKVILLE	3,294	\$96,778	-\$28,671	\$104,754	-\$14,056	-\$14,615	-51
V. NORTH PRAIRIE	1,738	\$97,817	-\$29,711	\$103,965	-\$13,268	-\$16,443	-55
T. BRIGHTON	1,481	\$97,905	-\$29,799	\$110,919	-\$20,222	-\$9,577	-32
V. MENOMONEE FALLS	33,489	\$100,765	-\$32,659	\$106,672	-\$15,974	-\$16,685	-51
V. HARTLAND	8,246	\$100,805	-\$32,699	\$111,182	-\$20,484	-\$12,215	-37
T. RICHFIELD	10,703	\$100,851	-\$32,745	\$113,755	-\$23,057	-\$9,688	-30
T. SAUKVILLE	1,771	\$101,449	-\$33,342	\$125,568	-\$34,870	\$1,528	5
V. PLEASANT PRAIRIE	17,675	\$101,753	-\$33,646	\$118,161	-\$27,464	-\$6,183	-18
V. NASHOTAH	1,379	\$103,724	-\$35,618	\$107,225	-\$16,527	-\$19,090	-54
T. GRAFTON	4,048	\$104,615	-\$36,509	\$115,652	-\$24,954	-\$11,555	-32
V. TWIN LAKES	5,302	\$105,609	-\$37,502	\$110,243	-\$19,545	-\$17,957	-48
T. LYONS	3,618	\$106,007	-\$37,900	\$128,097	-\$37,399	-\$501	-1
T. GENEVA	4,824	\$108,309	-\$40,203	\$115,211	-\$24,514	-\$15,689	-39

Table 7 (continued)

Municipality	Population	Before Shared Revenue		After Shared Revenue		Change in Fiscal Capacity Gap	Percent Change
		Fiscal Capacity	Fiscal Capacity Gap	Effective Fiscal Capacity	Fiscal Capacity Gap		
T. OTTAWA	3,839	\$108,575	-\$40,468	\$118,590	-\$27,892	-\$12,576	-31
T. CEDARBURG	5,696	\$108,887	-\$40,780	\$116,550	-\$25,853	-\$14,928	-37
V. WHITEFISH BAY	14,041	\$108,918	-\$40,812	\$113,656	-\$22,958	-\$17,854	-44
V. BUTLER	1,855	\$108,983	-\$40,876	\$116,492	-\$25,795	-\$15,082	-37
T. PARIS	1,496	\$111,282	-\$43,176	\$58,691	\$32,007	-\$11,169	-26
T. BELGIUM	1,537	\$112,867	-\$44,761	\$128,031	-\$37,333	-\$7,428	-17
T. POLK	3,994	\$113,815	-\$45,709	\$140,001	-\$49,303	\$3,595	8
V. NORTH BAY	255	\$113,847	-\$45,741	\$124,444	-\$33,746	-\$11,995	-26
C. GLENDALE	13,071	\$115,672	-\$47,565	\$122,796	-\$32,099	-\$15,467	-33
T. ERIN	3,798	\$115,982	-\$47,876	\$127,710	-\$37,012	-\$10,864	-23
C. LAKE GENEVA	7,260	\$116,492	-\$48,386	\$123,411	-\$32,713	-\$15,673	-32
V. WIND POINT	1,841	\$116,684	-\$48,578	\$121,447	-\$30,749	-\$17,829	-37
T. RANDALL	3,081	\$122,068	-\$53,962	\$132,487	-\$41,789	-\$12,173	-23
V. BAYSIDE	4,300	\$127,683	-\$59,577	\$135,374	-\$44,676	-\$14,901	-25
V. FOX POINT	6,992	\$129,225	-\$61,119	\$134,860	-\$44,162	-\$16,956	-28
C. BROOKFIELD	39,371	\$129,430	-\$61,324	\$135,075	-\$44,378	-\$16,946	-28
T. WEST BEND	4,816	\$135,014	-\$66,907	\$152,372	-\$61,674	-\$5,233	-8
T. EAST TROY	3,856	\$135,157	-\$67,050	\$146,375	-\$55,677	-\$11,373	-17
T. SUMMIT	5,057	\$135,557	-\$67,450	\$143,369	-\$52,671	-\$14,779	-22
T. BROOKFIELD	6,396	\$135,690	-\$67,583	\$140,747	-\$50,049	-\$17,534	-26
T. DELAFIELD	8,153	\$135,825	-\$67,719	\$150,891	-\$60,193	-\$7,526	-11
V. ELM GROVE	6,253	\$136,717	-\$68,611	\$144,448	-\$53,750	-\$14,861	-22
T. OCONOMOWOC	7,591	\$137,645	-\$69,538	\$146,784	-\$56,086	-\$13,453	-19
T. MERTON	8,205	\$138,322	-\$70,215	\$150,617	-\$59,919	-\$10,296	-15
C. DELAFIELD	6,715	\$138,729	-\$70,622	\$143,399	-\$52,701	-\$17,921	-25
C. MEQUON	23,222	\$148,346	-\$80,240	\$152,598	-\$61,900	-\$18,340	-23
T. DELAVAN	4,695	\$149,579	-\$81,473	\$157,676	-\$66,978	-\$14,495	-18
T. WHITEWATER	1,421	\$151,774	-\$83,668	\$176,090	-\$85,393	\$1,725	2
C. PEWAUKEE	12,368	\$164,946	-\$96,840	\$175,401	-\$84,703	-\$12,137	-13
V. WILLIAMS BAY	2,511	\$177,568	-\$109,462	\$183,147	-\$92,450	-\$17,012	-16
T. LA GRANGE	2,473	\$195,494	-\$127,388	\$216,559	-\$125,861	-\$1,527	-1
V. RIVER HILLS	1,620	\$249,079	-\$180,973	\$256,766	-\$166,068	-\$14,905	-8
V. LAC LA BELLE	336	\$323,613	-\$255,507	\$328,828	-\$238,130	-\$17,377	-7
V. FONTANA	1,839	\$385,101	-\$316,995	\$391,072	-\$300,374	-\$16,621	-5
T. LINN	2,244	\$447,128	-\$379,021	\$457,203	-\$366,505	-\$12,517	-3
V. OCONOMOWOC LAKE	639	\$459,759	-\$391,653	\$464,659	-\$373,961	-\$17,692	-5
V. CHENEQUA	583	\$600,570	-\$532,464	\$605,635	-\$514,937	-\$17,527	-3
Total	1,959,900	\$68,106	--	\$90,698	--	-\$9,660	--

Weighted Average Gap	\$26,992	\$17,332	-\$9,660	-36
Unweighted Average Gap	\$38,562	\$33,936	-\$4,626	-12
Standard Deviation	\$74,021	\$72,725		

Source: Ruekert & Mielke, Inc.

Table 8 shows the same information as found in Table 7, with the municipalities organized by the general types of impacts experienced. The first three groups represent municipalities with lower-than-average fiscal capacities prior to revenue sharing. Before considering the impact of shared revenues, 40 of the 147 municipalities had fiscal capacities lower than the regional average. Of these 40 municipalities, only eight experienced an absolute reduction in the gap between their local fiscal capacity and the regional average as a result of shared revenue payments. Two municipalities, the Village of Sturtevant and the City of Whitewater, went from below average fiscal capacity to above average fiscal capacity after considering shared revenues.

Table 8

**CHANGE IN FISCAL CAPACITY GAPS DUE TO STATE REVENUE
PAYMENTS ORDERED BY TYPE OF IMPACT ON FISCAL CAPACITY GAP**

Municipality	Before Shared Revenue		After Shared Revenue		Change in Fiscal Capacity Gap	Percent Change
	Fiscal Capacity	Fiscal Capacity Gap	Effective Fiscal Capacity	Fiscal Capacity Gap		
Lower than Average Fiscal Capacity						
Reduction in Fiscal Capacity Gap						
Remained Lower Than Average						
C. MILWAUKEE	\$36,507	\$31,599	\$83,348	\$7,350	-\$24,249	-77
C. CUDAHY	\$52,032	\$16,075	\$84,193	\$6,505	-\$9,570	-60
C. RACINE	\$37,633	\$30,473	\$67,637	\$23,061	-\$7,413	-24
C. SAINT FRANCIS	\$50,006	\$18,100	\$76,375	\$14,323	-\$3,777	-21
V. FREDONIA	\$56,717	\$11,389	\$80,293	\$10,405	-\$984	-9
V. ROCHESTER	\$51,815	\$16,291	\$75,239	\$15,459	-\$832	-5
Shifted from Lower than Average to Higher than Average						
V. STURTEVANT	\$56,692	\$11,414	\$91,912	-\$1,214	-\$10,200	-89
C. WHITEWATER	\$38,368	\$29,738	\$109,165	-\$18,468	-\$11,271	-38
Increase in Fiscal Capacity Gap						
Remained Lower than Average						
C. SOUTH MILWAUKEE	\$46,138	\$21,969	\$66,588	\$24,110	\$2,141	10
V. SHARON	\$38,705	\$29,401	\$57,789	\$32,909	\$3,508	12
V. UNION GROVE	\$49,796	\$18,310	\$69,252	\$21,446	\$3,135	17
C. KENOSHA	\$51,391	\$16,716	\$70,476	\$20,222	\$3,506	21
V. DARIEN	\$50,045	\$18,061	\$66,532	\$24,166	\$6,105	34
C. WEST ALLIS	\$53,821	\$14,285	\$71,378	\$19,320	\$5,035	35
V. NEWBURG	\$51,141	\$16,966	\$67,085	\$23,613	\$6,647	39
V. KEWASKUM	\$51,143	\$16,964	\$64,285	\$26,413	\$9,449	56
V. WEST MILWAUKEE	\$60,816	\$7,290	\$79,198	\$11,500	\$4,210	58
C. HARTFORD	\$58,918	\$9,188	\$72,901	\$17,797	\$8,609	94
C. DELAVAN	\$57,178	\$10,928	\$67,371	\$23,327	\$12,399	113
V. GENOA CITY	\$56,610	\$11,497	\$66,109	\$24,589	\$13,092	114
C. ELKHORN	\$57,971	\$10,136	\$68,038	\$22,659	\$12,524	124
V. SILVER LAKE	\$56,248	\$11,859	\$64,099	\$26,598	\$14,740	124
V. EAST TROY	\$65,850	\$2,257	\$85,124	\$5,574	\$3,318	147
V. BELGIUM	\$58,802	\$9,304	\$66,972	\$23,726	\$14,422	155
T. BLOOMFIELD	\$56,588	\$11,518	\$61,046	\$29,652	\$18,134	157
C. BURLINGTON	\$62,158	\$5,948	\$73,796	\$16,901	\$10,953	184
T. DOVER	\$60,065	\$8,041	\$66,751	\$23,947	\$15,906	198
T. SOMERS	\$62,090	\$6,016	\$69,012	\$21,686	\$15,670	260
C. WEST BEND	\$63,119	\$4,987	\$72,522	\$18,176	\$13,189	264
C. PORT WASHINGTON	\$64,771	\$3,335	\$78,479	\$12,219	\$8,884	266

Table 8 (continued)

Municipality	Before Shared Revenue		After Shared Revenue		Change in Fiscal Capacity Gap	Percent Change
	Fiscal Capacity	Fiscal Capacity Gap	Effective Fiscal Capacity	Fiscal Capacity Gap		
V. PADDOCK LAKE	\$61,954	\$6,152	\$66,668	\$24,030	\$17,878	291
V. WALWORTH	\$62,771	\$5,336	\$68,680	\$22,017	\$16,682	313
C. GREENFIELD	\$63,501	\$4,605	\$70,731	\$19,966	\$15,361	334
T. SHARON	\$64,014	\$4,092	\$69,360	\$21,338	\$17,246	421
V. JACKSON	\$66,037	\$2,069	\$79,649	\$11,049	\$8,980	434
V. SLINGER	\$65,757	\$2,349	\$74,702	\$15,995	\$13,647	581
T. CALEDONIA	\$65,528	\$2,578	\$72,399	\$18,299	\$15,720	610
C. WAUKESHA	\$66,656	\$1,451	\$73,420	\$17,278	\$15,828	1091
T. WHEATLAND	\$67,427	\$680	\$77,538	\$13,160	\$12,481	1836
V. EAGLE	\$67,250	\$856	\$74,033	\$16,665	\$15,809	1846
Higher than Average Fiscal Capacity						
Reduction in Fiscal Capacity Gap						
Remained Above Average						
T. WATERFORD	\$85,408	-\$17,302	\$92,329	-\$1,631	-\$15,670	-91
T. MUKWONAGO	\$85,659	-\$17,552	\$92,647	-\$1,949	-\$15,604	-89
T. KEWASKUM	\$82,026	-\$13,919	\$92,993	-\$2,295	-\$11,624	-84
V. SHOREWOOD	\$87,060	-\$18,954	\$94,015	-\$3,317	-\$15,637	-82
V. SUSSEX	\$90,268	-\$22,162	\$95,855	-\$5,157	-\$17,004	-77
T. BRISTOL	\$90,158	-\$22,052	\$96,527	-\$5,829	-\$16,223	-74
T. PORT WASHINGTON	\$88,232	-\$20,125	\$96,461	-\$5,763	-\$14,362	-71
C. OCONOMOWOC	\$91,684	-\$23,578	\$97,799	-\$7,101	-\$16,477	-70
T. VERNON	\$87,281	-\$19,175	\$96,501	-\$5,803	-\$13,372	-70
T. FREDONIA	\$79,454	-\$11,347	\$94,199	-\$3,501	-\$7,846	-69
T. BARTON	\$85,822	-\$17,715	\$96,291	-\$5,593	-\$12,122	-68
C. WAUWATOSA	\$91,254	-\$23,148	\$98,145	-\$7,447	-\$15,701	-68
C. NEW BERLIN	\$94,065	-\$25,958	\$99,234	-\$8,536	-\$17,422	-67
T. JACKSON	\$86,272	-\$18,165	\$96,674	-\$5,977	-\$12,189	-67
T. RAYMOND	\$90,641	-\$22,535	\$98,800	-\$8,103	-\$14,432	-64
T. WAUKESHA	\$88,393	-\$20,287	\$98,786	-\$8,088	-\$12,199	-60
V. GRAFTON	\$78,007	-\$9,901	\$86,657	\$4,041	-\$5,860	-59
V. GERMANTOWN	\$93,897	-\$25,790	\$101,821	-\$11,123	-\$14,667	-57
V. NORTH PRAIRIE	\$97,817	-\$29,711	\$103,965	-\$13,268	-\$16,443	-55
T. ROCHESTER	\$78,938	-\$10,832	\$85,759	\$4,939	-\$5,893	-54
T. FARMINGTON	\$82,990	-\$14,883	\$97,562	-\$6,865	-\$8,019	-54
V. NASHOTAH	\$103,724	-\$35,618	\$107,225	-\$16,527	-\$19,090	-54
T. RICHMOND	\$90,078	-\$21,972	\$101,155	-\$10,457	-\$11,514	-52
T. WALWORTH	\$93,037	-\$24,931	\$102,736	-\$12,038	-\$12,892	-52
V. MENOMONEE FALLS	\$100,765	-\$32,659	\$106,672	-\$15,974	-\$16,685	-51
T. YORKVILLE	\$96,778	-\$28,671	\$104,754	-\$14,056	-\$14,615	-51
V. TWIN LAKES	\$105,609	-\$37,502	\$110,243	-\$19,545	-\$17,957	-48
T. EAGLE	\$96,756	-\$28,650	\$105,871	-\$15,173	-\$13,476	-47
V. WHITEFISH BAY	\$108,918	-\$40,812	\$113,656	-\$22,958	-\$17,854	-44
T. LA FAYETTE	\$93,895	-\$25,789	\$106,310	-\$15,612	-\$10,177	-39

Table 8 (continued)

Municipality	Before Shared Revenue		After Shared Revenue		Change in Fiscal Capacity Gap	Percent Change
	Fiscal Capacity	Fiscal Capacity Gap	Effective Fiscal Capacity	Fiscal Capacity Gap		
T. GENEVA	\$108,309	-\$40,203	\$115,211	-\$24,514	-\$15,689	-39
V. HARTLAND	\$100,805	-\$32,699	\$111,182	-\$20,484	-\$12,215	-37
V. BUTLER	\$108,983	-\$40,876	\$116,492	-\$25,795	-\$15,082	-37
V. WIND POINT	\$116,684	-\$48,578	\$121,447	-\$30,749	-\$17,829	-37
T. CEDARBURG	\$108,887	-\$40,780	\$116,550	-\$25,853	-\$14,928	-37
T. GENESEE	\$95,593	-\$27,487	\$108,727	-\$18,029	-\$9,458	-34
C. GLENDALE	\$115,672	-\$47,565	\$122,796	-\$32,099	-\$15,467	-33
C. LAKE GENEVA	\$116,492	-\$48,386	\$123,411	-\$32,713	-\$15,673	-32
T. BRIGHTON	\$97,905	-\$29,799	\$110,919	-\$20,222	-\$9,577	-32
T. GRAFTON	\$104,615	-\$36,509	\$115,652	-\$24,954	-\$11,555	-32
T. MOUNT PLEASANT	\$78,495	-\$10,388	\$83,557	\$7,141	-\$3,247	-31
T. OTTAWA	\$108,575	-\$40,468	\$118,590	-\$27,892	-\$12,576	-31
T. RICHFIELD	\$100,851	-\$32,745	\$113,755	-\$23,057	-\$9,688	-30
V. FOX POINT	\$129,225	-\$61,119	\$134,860	-\$44,162	-\$16,956	-28
C. BROOKFIELD	\$129,430	-\$61,324	\$135,075	-\$44,378	-\$16,946	-28
V. NORTH BAY	\$113,847	-\$45,741	\$124,444	-\$33,746	-\$11,995	-26
T. BROOKFIELD	\$135,690	-\$67,583	\$140,747	-\$50,049	-\$17,534	-26
T. PARIS	\$111,282	-\$43,176	\$58,691	\$32,007	-\$11,169	-26
C. DELAFIELD	\$138,729	-\$70,622	\$143,399	-\$52,701	-\$17,921	-25
V. BAYSIDE	\$127,683	-\$59,577	\$135,374	-\$44,676	-\$14,901	-25
C. MEQUON	\$148,346	-\$80,240	\$152,598	-\$61,900	-\$18,340	-23
T. ERIN	\$115,982	-\$47,876	\$127,710	-\$37,012	-\$10,864	-23
T. RANDALL	\$122,068	-\$53,962	\$132,487	-\$41,789	-\$12,173	-23
T. SUMMIT	\$135,557	-\$67,450	\$143,369	-\$52,671	-\$14,779	-22
V. ELM GROVE	\$136,717	-\$68,611	\$144,448	-\$53,750	-\$14,861	-22
T. OCONOMOWOC	\$137,645	-\$69,538	\$146,784	-\$56,086	-\$13,453	-19
V. PLEASANT PRAIRIE	\$101,753	-\$33,646	\$118,161	-\$27,464	-\$6,183	-18
T. DELAVAN	\$149,579	-\$81,473	\$157,676	-\$66,978	-\$14,495	-18
T. EAST TROY	\$135,157	-\$67,050	\$146,375	-\$55,677	-\$11,373	-17
T. BELGIUM	\$112,867	-\$44,761	\$128,031	-\$37,333	-\$7,428	-17
V. MUKWONAGO	\$75,594	-\$7,488	\$84,388	\$6,310	-\$1,178	-16
V. WILLIAMS BAY	\$177,568	-\$109,462	\$183,147	-\$92,450	-\$17,012	-16
T. MERTON	\$138,322	-\$70,215	\$150,617	-\$59,919	-\$10,296	-15
V. MERTON	\$78,055	-\$9,949	\$82,038	\$8,660	-\$1,289	-13
T. SPRING PRAIRIE	\$77,512	-\$9,406	\$82,510	\$8,188	-\$1,218	-13
C. PEWAUKEE	\$164,946	-\$96,840	\$175,401	-\$84,703	-\$12,137	-13
T. DELAFIELD	\$135,825	-\$67,719	\$150,891	-\$60,193	-\$7,526	-11
T. SUGAR CREEK	\$72,898	-\$4,792	\$86,316	\$4,381	-\$410	-9
V. RIVER HILLS	\$249,079	-\$180,973	\$256,766	-\$166,068	-\$14,905	-8
T. WEST BEND	\$135,014	-\$66,907	\$152,372	-\$61,674	-\$5,233	-8
V. LAC LA BELLE	\$323,613	-\$255,507	\$328,828	-\$238,130	-\$17,377	-7
V. FONTANA	\$385,101	-\$316,995	\$391,072	-\$300,374	-\$16,621	-5
V. OCONOMOWOC LAKE	\$459,759	-\$391,653	\$464,659	-\$373,961	-\$17,692	-5
T. LINN	\$447,128	-\$379,021	\$457,203	-\$366,505	-\$12,517	-3
V. CHENEQUA	\$600,570	-\$532,464	\$605,635	-\$514,937	-\$17,527	-3
T. LYONS	\$106,007	-\$37,900	\$128,097	-\$37,399	-\$501	-1
T. LA GRANGE	\$195,494	-\$127,388	\$216,559	-\$125,861	-\$1,527	-1

Table 8 (continued)

Municipality	Before Shared Revenue		After Shared Revenue		Change in Fiscal Capacity Gap	Percent Change
	Fiscal Capacity	Fiscal Capacity Gap	Effective Fiscal Capacity	Fiscal Capacity Gap		
Shifted from Above Average to Below Average						
V. WALES	\$82,750	-\$14,643	\$90,656	\$42	-\$14,601	-100
C. CEDARBURG	\$82,969	-\$14,863	\$89,408	\$1,290	-\$13,573	-91
C. MUSKEGO	\$82,974	-\$14,868	\$88,993	\$1,705	-\$13,163	-89
T. LISBON	\$81,956	-\$13,850	\$88,826	\$1,872	-\$11,978	-86
T. TRENTON	\$78,271	-\$10,164	\$88,588	\$2,110	-\$8,054	-79
V. SAUKVILLE	\$71,584	-\$3,478	\$89,956	\$742	-\$2,736	-79
T. TROY	\$79,083	-\$10,977	\$88,268	\$2,430	-\$8,548	-78
V. THIENSVILLE	\$80,831	-\$12,725	\$87,521	\$3,177	-\$9,548	-75
V. PEWAUKEE	\$79,865	-\$11,759	\$87,480	\$3,218	-\$8,541	-73
V. BIG BEND	\$78,157	-\$10,051	\$87,845	\$2,852	-\$7,198	-72
T. HARTFORD	\$77,435	-\$9,328	\$87,891	\$2,807	-\$6,521	-70
V. ELMWOOD PARK	\$77,952	-\$9,845	\$87,311	\$3,387	-\$6,458	-66
V. LANNON	\$79,199	-\$11,092	\$86,826	\$3,872	-\$7,220	-65
Increase in Fiscal Capacity Gap						
Remained Above Average						
T. WHITEWATER	\$151,774	-\$83,668	\$176,090	-\$85,393	\$1,725	2
T. SAUKVILLE	\$101,449	-\$33,342	\$125,568	-\$34,870	\$1,528	5
T. POLK	\$113,815	-\$45,709	\$140,001	-\$49,303	\$3,595	8
V. DOUSMAN	\$68,346	-\$240	\$91,259	-\$561	\$321	134
T. DARIEN	\$69,661	-\$1,555	\$115,477	-\$24,779	\$23,224	1493
T. GERMANTOWN	\$68,245	-\$138	\$107,938	-\$17,240	\$17,102	12372
Shifted from Above Average to Below Average						
C. FRANKLIN	\$76,295	-\$8,188	\$82,092	\$8,606	\$417	5
T. NORWAY	\$74,104	-\$5,997	\$83,745	\$6,952	\$955	16
V. GREENDALE	\$74,922	-\$6,816	\$81,340	\$9,358	\$2,542	37
T. SALEM	\$75,199	-\$7,092	\$80,667	\$10,031	\$2,938	41
V. BROWN DEER	\$74,180	-\$6,074	\$80,147	\$10,550	\$4,477	74
T. WAYNE	\$71,705	-\$3,599	\$81,971	\$8,727	\$5,128	143
T. ADDISON	\$72,203	-\$4,097	\$80,356	\$10,342	\$6,244	152
T. BURLINGTON	\$72,722	-\$4,615	\$78,537	\$12,161	\$7,546	164
C. OAK CREEK	\$69,423	-\$1,317	\$80,612	\$10,086	\$8,769	666
V. HALES CORNERS	\$69,644	-\$1,537	\$75,149	\$15,549	\$14,012	911
V. WATERFORD	\$68,205	-\$99	\$77,577	\$13,121	\$13,022	13206
Total	\$68,106	\$0	\$90,698	\$0		

Average Gap	-\$32,300	-\$21,036
Standard Deviation	\$74,021	\$72,725

Source: Ruekert & Mielke, Inc.

The other 32 municipalities that had fiscal capacity levels below the regional average actually experienced an increase in the fiscal capacity gap after considering shared revenue payments, including some with very low fiscal capacities such as the Village of Sharon and the City of South Milwaukee. All of these 32 municipalities were worse off relative to the regional average after revenue sharing. Several communities that were close to the regional average before revenue sharing are significantly lower than the regional average after revenue sharing. These municipalities include the City of Waukesha, the Village of Eagle and the Town of Wheatland.

The next four groups include municipalities with higher-than-average fiscal capacity before revenue sharing. Among the 107 municipalities with higher than average fiscal capacities before revenue sharing, 90 municipalities, or 84 percent, experienced a reduction in the fiscal capacity gap as a result of revenue sharing. Seventy-seven of these ninety experienced an absolute reduction in the fiscal capacity gap and remained above the regional average in terms of fiscal capacity. Another thirteen communities experienced a reduction in the absolute value of the fiscal capacity gap but actually went from being above average to below the regional average after revenue sharing.

Seventeen of the 107 municipalities experienced an increase in the fiscal capacity gap. Of these 17, six municipalities actually became better off relative to the regional average as a result of shared revenue. The other 11 had lower-than-average fiscal capacities after shared revenue and experienced an increase in the fiscal capacity gap. This means that these communities were further below the regional average fiscal capacity after shared revenue than they were above the average before shared revenue.

Overall, the average municipal fiscal capacity gap decreased as a result of the shared revenue program. A closer examination revealed that, for many communities, the shared revenue payments actually had the opposite of the intended equalization effects. The fiscal capacity gap was widened for 49 of the 147 communities, or 33 percent. Thirty-two below-average municipalities were further below average after shared revenue. Six above-average municipalities were further above average after shared revenue.

CONCLUSIONS

This study was intended to provide a comparative analysis of municipal fiscal capacities in the seven-county SEWRPC Region. The study examined disparities in fiscal capacities at the municipal level for the Region overall, and also the fiscal capacity disparities between counties and between municipalities within counties. It also measured the extent to which the State Shared Revenue Program reduces fiscal capacity disparities and examined the distribution of the program's equalization effects. With respect to fiscal capacity disparities before considering the effect of State shared revenue, the study found the following:

1. There are large disparities in fiscal capacity between municipalities across the Region, as measured by the range of fiscal capacities and the standard deviation from the mean.
2. There are large disparities in fiscal capacity between municipalities within Milwaukee, Walworth, and Waukesha Counties.
3. There are relatively lower fiscal capacity disparities between municipalities within Kenosha, Racine, Ozaukee and Washington Counties.
4. There are fiscal capacity disparities between counties, but to a much lesser extent than the disparities between municipalities.

The study also examined the impacts of the State Shared Revenue Program and the extent to which it equalizes fiscal capacity. The findings of this analysis may be summarized as follows:

1. All municipalities receive shared revenue payments. Overall the program has the effect of increasing the regional average effective fiscal capacity by approximately 33 percent.

2. Shared revenue accounts for a significant share of available municipal spending. The shared revenue program results in a significant equalization of fiscal capacities in the Region.
3. Although fiscal capacities are reduced overall throughout the Region, the equalization effects are not distributed evenly between municipalities. Some below-average fiscal capacity municipalities are worse off relative to the regional average after revenue sharing, while some above-average municipalities are made better off relative to the regional average.

The State shared revenue formula is complex and an explanation of all of the reasons for the above findings is beyond the scope of this study. The State Shared Revenue Program does reduce the overall level of fiscal capacity disparities, but some municipalities benefit more than others. It is also clear that it is difficult to achieve a significant or consistent pattern of equalization when all municipalities, even those with very high fiscal capacities, receive some level of payment. This is due to the fact that the program has several payments with different formulas, only one of which is intended to have equalization impacts. The fact that the equalization payment is based in part upon spending levels may also account for some of the uneven distribution of the equalization effects. Moreover, some municipalities may use this feature of the program to maximize shared revenue payments.

This report has identified fiscal capacity disparities and addressed the impact of State shared revenue on fiscal capacity equalization. The facts presented are intended to encourage further discussion and study on issues related to fiscal capacity equalization, revenue sharing, and regional cooperation.

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APPENDICES

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APPENDIX A

SEWRPC REGION POPULATION ESTIMATES, MUNICIPAL LEVEL FISCAL CAPACITIES, AND RELATED STATISTICS

Appendix A-1

SEWRPC AREA MUNICIPAL DATA

Municipality	2003 Equalized Value ⁽¹⁾	2003 Population Est. ⁽²⁾	EV/CAPITA	Levied 2003 Local Taxes ⁽³⁾	Total Shared Revenue ⁽⁴⁾
C. BROOKFIELD	\$5,095,795,500	39,371	\$129,430	\$29,954,055	\$1,306,488
C. BURLINGTON	\$627,919,000	10,102	\$62,158	\$4,221,100	\$790,360
C. CEDARBURG	\$933,733,600	11,254	\$82,969	\$6,535,858	\$507,206
C. CUDAHY	\$953,374,100	18,323	\$52,032	\$6,570,054	\$4,061,000
C. DELAFIELD	\$931,563,700	6,715	\$138,729	\$3,838,784	\$129,228
C. DELAVAN	\$465,146,200	8,135	\$57,178	\$3,886,531	\$692,779
C. ELKHORN	\$458,200,900	7,904	\$57,971	\$2,664,650	\$462,761
C. FRANKLIN	\$2,400,765,500	31,467	\$76,295	\$15,813,611	\$1,201,609
C. GLENDALE	\$1,511,946,000	13,071	\$115,672	\$9,080,400	\$559,297
C. GREENFIELD	\$2,286,043,400	36,000	\$63,501	\$17,161,820	\$1,954,051
C. HARTFORD	\$690,224,700	11,715	\$58,918	\$4,723,126	\$1,120,905
C. KENOSHA	\$4,731,960,300	92,078	\$51,391	\$43,773,959	\$16,256,577
C. LAKE GENEVA	\$845,734,800	7,260	\$116,492	\$4,552,407	\$270,372
C. MEQUON	\$3,444,894,300	23,222	\$148,346	\$15,666,187	\$448,980
C. MILWAUKEE	\$21,730,754,000	595,245	\$36,507	\$187,388,601	\$240,427,182
C. MUSKEGO	\$1,829,918,300	22,054	\$82,974	\$10,086,992	\$731,626
C. NEW BERLIN	\$3,650,080,800	38,804	\$94,065	\$19,759,880	\$1,085,946
C. OAK CREEK	\$2,142,128,700	30,856	\$69,423	\$16,374,964	\$2,639,108
C. OCONOMOWOC	\$1,189,692,800	12,976	\$91,684	\$6,062,598	\$404,332
C. PEWAUKEE	\$2,040,054,500	12,368	\$164,946	\$5,222,388	\$331,006
C. PORT WASHINGTON	\$687,807,800	10,619	\$64,771	\$4,258,648	\$901,245
C. RACINE	\$3,052,447,000	81,111	\$37,633	\$36,182,467	\$28,847,814
C. SAINT FRANCIS	\$437,805,900	8,755	\$50,006	\$4,487,126	\$2,366,062
C. SOUTH MILWAUKEE	\$986,146,900	21,374	\$46,138	\$8,224,357	\$3,645,422
C. WAUKESHA	\$4,453,065,000	66,807	\$66,656	\$37,108,214	\$3,765,601
C. WAUWATOSA	\$4,270,862,700	46,802	\$91,254	\$30,286,745	\$2,287,065
C. WEST ALLIS	\$3,278,962,400	60,923	\$53,821	\$31,695,807	\$10,339,327
C. WEST BEND	\$1,830,525,900	29,001	\$63,119	\$15,046,605	\$2,241,324
C. WHITEWATER	\$427,076,700	11,131	\$38,368	\$2,058,238	\$3,797,870
T. ADDISON	\$253,145,200	3,506	\$72,203	\$603,168	\$68,107
T. BARTON	\$219,789,300	2,561	\$85,822	\$488,075	\$59,540
T. BELGIUM	\$173,476,700	1,537	\$112,867	\$229,997	\$30,900
T. BLOOMFIELD	\$335,964,200	5,937	\$56,588	\$1,090,565	\$85,909
T. BRIGHTON	\$144,997,500	1,481	\$97,905	\$207,730	\$27,613
T. BRISTOL	\$417,703,900	4,633	\$90,158	\$1,285,850	\$90,833
T. BROOKFIELD	\$867,870,300	6,396	\$135,690	\$3,431,270	\$127,884
T. BURLINGTON	\$472,181,100	6,493	\$72,722	\$1,537,711	\$122,961
T. CALEDONIA	\$1,599,339,700	24,407	\$65,528	\$10,081,431	\$1,057,107
T. CEDARBURG	\$620,218,700	5,696	\$108,887	\$1,591,644	\$112,024
T. DARIEN	\$127,201,700	1,826	\$69,661	\$49,931	\$32,839
T. DELAFIELD	\$1,107,383,400	8,153	\$135,825	\$1,366,491	\$151,571
T. DELAVAN	\$702,275,200	4,695	\$149,579	\$1,843,273	\$99,769
T. DOVER	\$243,745,200	4,058	\$60,065	\$762,209	\$84,833
T. EAGLE	\$329,066,700	3,401	\$96,756	\$585,137	\$55,126
T. EAST TROY	\$521,163,800	3,856	\$135,157	\$948,974	\$78,767

Appendix A-1 (continued)

Municipality	2003 Equalized Value ⁽¹⁾	2003 Population Est. ⁽²⁾	EV/CAPITA	Levied 2003 Local Taxes ⁽³⁾	Total Shared Revenue ⁽⁴⁾
T. ERIN	\$440,500,100	3,798	\$115,982	\$684,874	\$69,251
T. FARMINGTON	\$281,832,900	3,396	\$82,990	\$345,502	\$60,669
T. FREDONIA	\$167,806,200	2,112	\$79,454	\$304,999	\$56,603
T. GENESEE	\$714,176,100	7,471	\$95,593	\$1,077,487	\$148,038
T. GENEVA	\$522,484,300	4,824	\$108,309	\$1,318,920	\$84,049
T. GERMANTOWN	\$18,835,500	276	\$68,245	\$27,187	\$15,813
T. GRAFTON	\$423,482,900	4,048	\$104,615	\$919,313	\$96,985
T. HARTFORD	\$313,687,900	4,051	\$77,435	\$556,846	\$75,191
T. JACKSON	\$307,730,900	3,567	\$86,272	\$600,000	\$72,349
T. KEWASKUM	\$92,606,900	1,129	\$82,026	\$258,300	\$34,537
T. LA FAYETTE	\$164,222,900	1,749	\$93,895	\$240,283	\$31,770
T. LA GRANGE	\$483,457,300	2,473	\$195,494	\$334,105	\$36,000
T. LINN	\$1,003,354,700	2,244	\$447,128	\$1,868,531	\$42,103
T. LISBON	\$786,368,700	9,595	\$81,956	\$2,191,039	\$183,670
T. LYONS	\$383,531,700	3,618	\$106,007	\$295,706	\$61,622
T. MERTON	\$1,134,928,700	8,205	\$138,322	\$1,748,835	\$155,451
T. MOUNT PLEASANT	\$1,874,606,100	23,882	\$78,495	\$11,174,838	\$720,661
T. MUKWONAGO	\$621,795,400	7,259	\$85,659	\$1,805,914	\$147,325
T. NORWAY	\$574,304,100	7,750	\$74,104	\$1,077,177	\$140,153
T. OCONOMOWOC	\$1,044,861,100	7,591	\$137,645	\$2,412,074	\$160,148
T. OTTAWA	\$416,817,800	3,839	\$108,575	\$767,986	\$70,840
T. PARIS	\$166,478,200	1,496	\$111,282	-\$840,867	\$397,386
T. POLK	\$454,576,900	3,994	\$113,815	\$364,003	\$83,749
T. PORT WASHINGTON	\$145,406,000	1,648	\$88,232	\$353,745	\$32,994
T. RANDALL	\$376,092,100	3,081	\$122,068	\$625,837	\$53,415
T. RAYMOND	\$330,297,400	3,644	\$90,641	\$751,448	\$67,641
T. RICHFIELD	\$1,079,411,400	10,703	\$100,851	\$1,586,343	\$202,962
T. RICHMOND	\$170,067,100	1,888	\$90,078	\$249,974	\$30,740
T. ROCHESTER	\$186,294,000	2,360	\$78,938	\$514,127	\$44,426
T. SALEM	\$797,030,300	10,599	\$75,199	\$2,486,443	\$180,823
T. SAUKVILLE	\$179,665,500	1,771	\$101,449	\$157,423	\$37,427
T. SHARON	\$58,893,200	920	\$64,014	\$262,069	\$21,885
T. SOMERS	\$565,209,800	9,103	\$62,090	\$1,829,327	\$203,917
T. SPRING PRAIRIE	\$166,185,400	2,144	\$77,512	\$611,110	\$39,406
T. SUGAR CREEK	\$254,267,900	3,488	\$72,898	\$335,733	\$61,799
T. SUMMIT	\$685,510,300	5,057	\$135,557	\$1,581,694	\$91,157
T. TRENTON	\$355,817,700	4,546	\$78,271	\$686,707	\$90,517
T. TROY	\$186,320,700	2,356	\$79,083	\$403,512	\$46,864
T. VERNON	\$641,605,200	7,351	\$87,281	\$1,578,086	\$166,688
T. WALWORTH	\$158,627,900	1,705	\$93,037	\$310,261	\$32,345
T. WATERFORD	\$530,555,100	6,212	\$85,408	\$1,433,995	\$116,206
T. WAUKESHA	\$764,161,800	8,645	\$88,393	\$1,444,259	\$169,801
T. WAYNE	\$128,782,100	1,796	\$71,705	\$224,999	\$32,213
T. WEST BEND	\$650,226,600	4,816	\$135,014	\$734,357	\$94,413
T. WHEATLAND	\$223,384,400	3,313	\$67,427	\$461,007	\$69,130
T. WHITEWATER	\$215,671,000	1,421	\$151,774	\$200,807	\$32,172
T. YORKVILLE	\$318,785,500	3,294	\$96,778	\$742,966	\$61,236

Appendix A-1 (continued)

Municipality	2003 Equalized Value ⁽¹⁾	2003 Population Est. ⁽²⁾	EV/CAPITA	Levied 2003 Local Taxes ⁽³⁾	Total Shared Revenue ⁽⁴⁾
V. BAYSIDE	\$549,036,700	4,300	\$127,683	\$3,717,790	\$223,932
V. BELGIUM	\$109,607,700	1,864	\$58,802	\$529,982	\$73,630
V. BIG BEND	\$99,650,400	1,275	\$78,157	\$848,765	\$105,211
V. BROWN DEER	\$893,424,500	12,044	\$74,180	\$6,445,485	\$518,506
V. BUTLER	\$202,163,000	1,855	\$108,983	\$1,327,517	\$91,476
V. CHENEQUA	\$350,132,400	583	\$600,570	\$1,487,452	\$12,544
V. DARIEN	\$79,522,200	1,589	\$50,045	\$870,733	\$286,850
V. DOUSMAN	\$117,487,600	1,719	\$68,346	\$538,303	\$180,459
V. EAGLE	\$115,737,300	1,721	\$67,250	\$684,823	\$69,071
V. EAST TROY	\$250,623,300	3,806	\$65,850	\$1,453,400	\$425,407
V. ELM GROVE	\$854,893,000	6,253	\$136,717	\$5,667,513	\$320,463
V. ELMWOOD PARK	\$36,403,400	467	\$77,952	\$136,699	\$16,413
V. FONTANA	\$708,200,700	1,839	\$385,101	\$2,179,683	\$33,795
V. FOX POINT	\$903,542,200	6,992	\$129,225	\$5,176,060	\$225,709
V. FREDONIA	\$117,234,300	2,067	\$56,717	\$553,744	\$230,178
V. GENOA CITY	\$130,995,100	2,314	\$56,610	\$636,237	\$106,760
V. GERMANTOWN	\$1,773,707,300	18,890	\$93,897	\$8,053,555	\$679,685
V. GRAFTON	\$865,725,500	11,098	\$78,007	\$5,601,871	\$621,164
V. GREENDALE	\$1,061,567,500	14,169	\$74,922	\$7,921,391	\$678,609
V. HALES CORNERS	\$536,185,900	7,699	\$69,644	\$3,647,500	\$288,330
V. HARTLAND	\$831,240,000	8,246	\$100,805	\$3,494,520	\$359,730
V. JACKSON	\$366,043,100	5,543	\$66,037	\$1,861,027	\$383,596
V. KEWASKUM	\$178,436,800	3,489	\$51,143	\$1,171,965	\$301,162
V. LAC LA BELLE	\$108,734,000	336	\$323,613	\$359,392	\$5,791
V. LANNON	\$78,644,300	993	\$79,199	\$369,562	\$35,590
V. MENOMONEE FALLS	\$3,374,526,400	33,489	\$100,765	\$17,883,263	\$1,048,241
V. MERTON	\$160,247,000	2,053	\$78,055	\$623,302	\$31,805
V. MUKWONAGO	\$482,141,000	6,378	\$75,594	\$3,685,759	\$428,734
V. NASHOTAH	\$143,035,300	1,379	\$103,724	\$507,100	\$17,117
V. NEWBURG	\$57,840,100	1,131	\$51,141	\$302,100	\$94,186
V. NORTH BAY	\$29,031,100	255	\$113,847	\$195,900	\$18,233
V. NORTH PRAIRIE	\$170,006,100	1,738	\$97,817	\$775,140	\$48,722
V. OCONOMOWOC LAKE	\$293,786,100	639	\$459,759	\$962,638	\$10,259
V. PADDOCK LAKE	\$190,571,700	3,076	\$61,954	\$1,277,751	\$97,205
V. PEWAUKEE	\$689,633,900	8,635	\$79,865	\$3,639,948	\$347,076
V. PLEASANT PRAIRIE	\$1,798,476,700	17,675	\$101,753	\$6,528,527	\$1,052,805
V. RIVER HILLS	\$403,507,900	1,620	\$249,079	\$2,240,634	\$69,148
V. ROCHESTER	\$59,120,900	1,141	\$51,815	\$119,971	\$54,235
V. SAUKVILLE	\$298,147,200	4,165	\$71,584	\$2,145,442	\$550,630
V. SHARON	\$59,837,700	1,546	\$38,705	\$576,404	\$284,201
V. SHOREWOOD	\$1,182,104,600	13,578	\$87,060	\$8,290,311	\$662,285
V. SILVER LAKE	\$134,825,900	2,397	\$56,248	\$770,168	\$107,508
V. SLINGER	\$270,197,500	4,109	\$65,757	\$1,474,203	\$200,533
V. STURTEVANT	\$301,489,300	5,318	\$56,692	\$1,532,985	\$952,359
V. SUSSEX	\$844,095,600	9,351	\$90,268	\$2,954,496	\$182,869
V. THIENSVILLE	\$260,276,500	3,220	\$80,831	\$2,015,458	\$166,795
V. TWIN LAKES	\$559,937,500	5,302	\$105,609	\$2,910,233	\$127,702

Appendix A-1 (continued)

Municipality	2003 Equalized Value ⁽¹⁾	2003 Population Est. ⁽²⁾	EV/CAPITA	Levied 2003 Local Taxes ⁽³⁾	Total Shared Revenue ⁽⁴⁾
V. UNION GROVE	\$221,643,000	4,451	\$49,796	\$1,268,257	\$495,526
V. WALES	\$210,266,700	2,541	\$82,750	\$582,039	\$55,611
V. WALWORTH	\$151,904,900	2,420	\$62,771	\$889,894	\$83,783
V. WATERFORD	\$292,803,800	4,293	\$68,205	\$1,897,081	\$260,687
V. WEST MILWAUKEE	\$252,327,500	4,149	\$60,816	\$3,495,600	\$1,056,536
V. WHITEFISH BAY	\$1,529,322,100	14,041	\$108,918	\$7,861,944	\$341,994
V. WILLIAMS BAY	\$445,873,200	2,511	\$177,568	\$1,552,396	\$48,779
V. WIND POINT	\$214,815,100	1,841	\$116,684	\$1,021,529	\$41,697
Total	\$133,481,600,200	1,959,900	\$68,106	\$802,604,351	\$355,994,188

Overall Mean	\$908,038,097	13,333	\$100,406
Municipal Mean	\$908,038,097	13,333	\$100,406
Median	\$437,805,900	4,300	\$82,750
Standard Deviation	\$1,980,219,768	50,342	\$74,021

1. Wisconsin Department of Revenue, 2003 Equalized Value Information
2. Wisconsin Department of Administration, Final 1/1/03 estimate
3. Wisconsin Department of Revenue, 2003 Town, Village, and City Taxes
4. Wisconsin Department of Revenue, Estimated 2004 Shared Revenue, Expenditure Restraint, and SMSR Payments

Source: Ruekert & Mielke, Inc.

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APPENDIX B

SEWRPC REGION MUNICIPAL DATA BY COUNTY

Appendix B-1

SEWRPC AREA MUNICIPAL DATA BY COUNTY: KENOSHA COUNTY

Municipality	2003 Equalized Value ⁽¹⁾	2003 Population Est. ⁽²⁾	EV/Capita	Levied 2003 Local Taxes ⁽³⁾	Total Shared Revenue ⁽⁴⁾
T. BRIGHTON	\$144,997,500	1,481	\$97,905	\$207,730	\$27,613
T. BRISTOL	\$417,703,900	4,633	\$90,158	\$1,285,850	\$90,833
T. PARIS	\$166,478,200	1,496	\$111,282	-\$840,867	\$397,386
T. RANDALL	\$376,092,100	3,081	\$122,068	\$625,837	\$53,415
T. SALEM	\$797,030,300	10,599	\$75,199	\$2,486,443	\$180,823
T. SOMERS	\$565,209,800	9,103	\$62,090	\$1,829,327	\$203,917
T. WHEATLAND	\$223,384,400	3,313	\$67,427	\$461,007	\$69,130
V. GENOA CITY ⁽⁵⁾	\$8,300	- -	- -	\$34	- -
V. PADDOCK LAKE	\$190,571,700	3,076	\$61,954	\$1,277,751	\$97,205
V. PLEASANT PRAIRIE	\$1,798,476,700	17,675	\$101,753	\$6,528,527	\$1,052,805
V. SILVER LAKE	\$134,825,900	2,397	\$56,248	\$770,168	\$107,508
V. TWIN LAKES	\$559,937,500	5,302	\$105,609	\$2,910,233	\$127,702
C. KENOSHA	\$4,731,960,300	92,078	\$51,391	\$43,773,959	\$16,256,577
Total Municipal Level	\$10,106,676,600	154,234	- -	\$61,315,999	\$18,664,914
County Level Aid	- -	- -	- -	- -	\$3,262,686

County Wide EV	\$65,528
Municipal Mean	\$83,590
Median	\$82,679
Standard Deviation	\$24,039

1. Wisconsin Department of Revenue, 2003 Equalized Value Information
2. Wisconsin Department of Administration, Final 1/1/03 estimate
3. Wisconsin Department of Revenue, 2003 Town, Village, and City Taxes
4. Wisconsin Department of Revenue, Estimated 2004 Shared Revenue, Expenditure Restraint, and SMSR Payments
5. Municipality crosses into another county

Source: *Ruekert & Mielke, Inc.*

Appendix B-2

SEWRPC AREA MUNICIPAL DATA BY COUNTY: MILWAUKEE COUNTY

Municipality	2003 Equalized Value ⁽¹⁾	2003 Population Est. ⁽²⁾	EV/Capita	Levied 2003 Local Taxes ⁽³⁾	Total Shared Revenue ⁽⁴⁾
V. BAYSIDE ⁽⁵⁾	\$527,789,400	4,193	\$125,874	\$3,563,475	\$223,932
V. BROWN DEER	\$893,424,500	12,044	\$74,180	\$6,445,485	\$518,506
V. FOX POINT	\$903,542,200	6,992	\$129,225	\$5,176,060	\$225,709
V. GREENDALE	\$1,061,567,500	14,169	\$74,922	\$7,921,391	\$678,609
V. HALES CORNERS	\$536,185,900	7,699	\$69,644	\$3,647,500	\$288,330
V. RIVER HILLS	\$403,507,900	1,620	\$249,079	\$2,240,634	\$69,148
V. SHOREWOOD	\$1,182,104,600	13,578	\$87,060	\$8,290,311	\$662,285
V. WEST MILWAUKEE	\$252,327,500	4,149	\$60,816	\$3,495,600	\$1,056,536
V. WHITEFISH BAY	\$1,529,322,100	14,041	\$108,918	\$7,861,944	\$341,994
C. CUDAHY	\$953,374,100	18,323	\$52,032	\$6,570,054	\$4,061,000
C. FRANKLIN	\$2,400,765,500	31,467	\$76,295	\$15,813,611	\$1,201,609
C. GLENDALE	\$1,511,946,000	13,071	\$115,672	\$9,080,400	\$559,297
C. GREENFIELD	\$2,286,043,400	36,000	\$63,501	\$17,161,820	\$1,954,051
C. MILWAUKEE ⁽⁵⁾	\$21,708,858,000	595,245	\$36,470	\$187,183,284	\$240,427,182
C. OAK CREEK	\$2,142,128,700	30,856	\$69,423	\$16,374,964	\$2,639,108
C. SAINT FRANCIS	\$437,805,900	8,755	\$50,006	\$4,487,126	\$2,366,062
C. SOUTH MILWAUKEE	\$986,146,900	21,374	\$46,138	\$8,224,357	\$3,645,422
C. WAUWATOSA	\$4,270,862,700	46,802	\$91,254	\$30,286,745	\$2,287,065
C. WEST ALLIS	\$3,278,962,400	60,923	\$53,821	\$31,695,807	\$10,339,327
Total Municipal Level	\$47,266,665,200	941,301	--	\$375,520,568	\$273,545,172
County Level Aid	--	--	--	--	\$57,230,975

County Wide EV	\$50,214
Municipal Mean	\$86,017
Median	\$74,180
Standard Deviation	\$47,757

1. Wisconsin Department of Revenue, 2003 Equalized Value Information

2. Wisconsin Department of Administration, Final 1/1/03 estimate

3. Wisconsin Department of Revenue, 2003 Town, Village, and City Taxes

4. Wisconsin Department of Revenue, Estimated 2004 Shared Revenue, Expenditure Restraint, and SMSR Payments

5. Municipality crosses into another county

Source: Ruekert & Mielke, Inc.

Appendix B-3

SEWRPC AREA MUNICIPAL DATA BY COUNTY: OZAUKEE COUNTY

Municipality	2003 Equalized Value ⁽¹⁾	2003 Population Est. ⁽²⁾	EV/Capita	Levied 2003 Local Taxes ⁽³⁾	Total Shared Revenue ⁽⁴⁾
V. BAYSIDE ⁽⁵⁾	\$21,247,300	107	\$198,573	\$154,315	\$0
T. BELGIUM	\$173,476,700	1,537	\$112,867	\$229,997	\$30,900
T. CEDARBURG	\$620,218,700	5,696	\$108,887	\$1,591,644	\$112,024
T. FREDONIA	\$167,806,200	2,112	\$79,454	\$304,999	\$56,603
T. GRAFTON	\$423,482,900	4,048	\$104,615	\$919,313	\$96,985
T. PORT WASHINGTON	\$145,406,000	1,648	\$88,232	\$353,745	\$32,994
T. SAUKVILLE	\$179,665,500	1,771	\$101,449	\$157,423	\$37,427
V. BELGIUM	\$109,607,700	1,864	\$58,802	\$529,982	\$73,630
V. FREDONIA	\$117,234,300	2,067	\$56,717	\$553,744	\$230,178
V. GRAFTON	\$865,725,500	11,098	\$78,007	\$5,601,871	\$621,164
V. NEWBURG ⁽⁵⁾	\$5,218,400	88	\$59,300	\$26,533	--
V. SAUKVILLE	\$298,147,200	4,165	\$71,584	\$2,145,442	\$550,630
V. THIENSVILLE	\$260,276,500	3,220	\$80,831	\$2,015,458	\$166,795
C. CEDARBURG	\$933,733,600	11,254	\$82,969	\$6,535,858	\$507,206
C. MEQUON	\$3,444,894,300	23,222	\$148,346	\$15,666,187	\$448,980
C. PORT WASHINGTON	\$687,807,800	10,619	\$64,771	\$4,258,648	\$901,245
Total Municipal Level	\$8,453,948,600	84,516	--	\$41,045,159	\$3,866,761
County Level Aid	--	--	--	--	\$373,705

County Wide EV	\$100,028
Municipal Mean	\$93,463
Median	\$81,900
Standard Deviation	\$37,073

1. Wisconsin Department of Revenue, 2003 Equalized Value Information
2. Wisconsin Department of Administration, Final 1/1/03 estimate
3. Wisconsin Department of Revenue, 2003 Town, Village, and City Taxes
4. Wisconsin Department of Revenue, Estimated 2004 Shared Revenue, Expenditure Restraint, and SMSR Payments
5. Municipality crosses into another county

Source: Ruekert & Mielke, Inc.

Appendix B-4

SEWRPC AREA MUNICIPAL DATA BY COUNTY: RACINE COUNTY

Municipality	2003 Equalized Value ⁽¹⁾	2003 Population Est. ⁽²⁾	EV/Capita	Levied 2003 Local Taxes ⁽³⁾	Total Shared Revenue ⁽⁴⁾
T. BURLINGTON	\$472,181,100	6,493	\$72,722	\$1,537,711	\$122,961
T. CALEDONIA	\$1,599,339,700	24,407	\$65,528	\$10,081,431	\$1,057,107
T. DOVER	\$243,745,200	4,058	\$60,065	\$762,209	\$84,833
T. MOUNT PLEASANT	\$1,874,606,100	23,882	\$78,495	\$11,174,838	\$720,661
T. NORWAY	\$574,304,100	7,750	\$74,104	\$1,077,177	\$140,153
T. RAYMOND	\$330,297,400	3,644	\$90,641	\$751,448	\$67,641
T. ROCHESTER	\$186,294,000	2,360	\$78,938	\$514,127	\$44,426
T. WATERFORD	\$530,555,100	6,212	\$85,408	\$1,433,995	\$116,206
T. YORKVILLE	\$318,785,500	3,294	\$96,778	\$742,966	\$61,236
V. ELMWOOD PARK	\$36,403,400	467	\$77,952	\$136,699	\$16,413
V. NORTH BAY	\$29,031,100	255	\$113,847	\$195,900	\$18,233
V. ROCHESTER	\$59,120,900	1,141	\$51,815	\$119,971	\$54,235
V. STURTEVANT	\$301,489,300	5,318	\$56,692	\$1,532,985	\$952,359
V. UNION GROVE	\$221,643,000	4,451	\$49,796	\$1,268,257	\$495,526
V. WATERFORD	\$292,803,800	4,293	\$68,205	\$1,897,081	\$260,687
V. WIND POINT	\$214,815,100	1,841	\$116,684	\$1,021,529	\$41,697
C. BURLINGTON ⁽⁵⁾	\$627,919,000	10,102	\$62,158	\$4,221,100	\$790,360
C. RACINE	\$3,052,447,000	81,111	\$37,633	\$36,182,467	\$28,847,814
Total Municipal Level	\$10,965,780,800	191,079	--	\$74,651,891	\$33,892,548
County Level Aid	--	--	--	--	\$3,444,685

County Wide EV	\$57,389
Municipal Mean	\$74,303
Median	\$73,413
Standard Deviation	\$21,054

1. Wisconsin Department of Revenue, 2003 Equalized Value Information
2. Wisconsin Department of Administration, Final 1/1/03 estimate
3. Wisconsin Department of Revenue, 2003 Town, Village, and City Taxes
4. Wisconsin Department of Revenue, Estimated 2004 Shared Revenue, Expenditure Restraint, and SMSR Payments
5. Municipality crosses into another county

Source: Ruekert & Mielke, Inc.

Appendix B-5

SEWRPC AREA MUNICIPAL DATA BY COUNTY: WALWORTH COUNTY

Municipality	2003 Equalized Value ⁽¹⁾	2003 Population Est. ⁽²⁾	EV/Capita	Levied 2003 Local Taxes ⁽³⁾	Total Shared Revenue ⁽⁴⁾
T. BLOOMFIELD	\$335,964,200	5,937	\$56,588.21	\$1,090,565	\$85,909
T. DARIEN	\$127,201,700	1,826	\$69,661.39	\$49,931	\$32,839
T. DELAVAN	\$702,275,200	4,695	\$149,579.38	\$1,843,273	\$99,769
T. EAST TROY	\$521,163,800	3,856	\$135,156.59	\$948,974	\$78,767
T. GENEVA	\$522,484,300	4,824	\$108,309.35	\$1,318,920	\$84,049
T. LA FAYETTE	\$164,222,900	1,749	\$93,895.31	\$240,283	\$31,770
T. LA GRANGE	\$483,457,300	2,473	\$195,494.26	\$334,105	\$36,000
T. LINN	\$1,003,354,700	2,244	\$447,127.76	\$1,868,531	\$42,103
T. LYONS	\$383,531,700	3,618	\$106,006.55	\$295,706	\$61,622
T. RICHMOND	\$170,067,100	1,888	\$90,077.91	\$249,974	\$30,740
T. SHARON	\$58,893,200	920	\$64,014.35	\$262,069	\$21,885
T. SPRING PRAIRIE	\$166,185,400	2,144	\$77,511.85	\$611,110	\$39,406
T. SUGAR CREEK	\$254,267,900	3,488	\$72,897.91	\$335,733	\$61,799
T. TROY	\$186,320,700	2,356	\$79,083.49	\$403,512	\$46,864
T. WALWORTH	\$158,627,900	1,705	\$93,036.89	\$310,261	\$32,345
T. WHITEWATER	\$215,671,000	1,421	\$151,774.10	\$200,807	\$32,172
V. DARIEN	\$79,522,200	1,589	\$50,045.44	\$870,733	\$286,850
V. EAST TROY	\$250,623,300	3,806	\$65,849.53	\$1,453,400	\$425,407
V. FONTANA	\$708,200,700	1,839	\$385,100.98	\$2,179,683	\$33,795
V. GENOA CITY ⁽⁵⁾	\$130,986,800	2,314	\$56,606.22	\$636,203	\$106,760
V. MUKWONAGO ⁽⁵⁾	\$1,819,000	31	\$58,677.42	\$13,931	--
V. SHARON	\$59,837,700	1,546	\$38,704.85	\$576,404	\$284,201
V. WALWORTH	\$151,904,900	2,420	\$62,770.62	\$889,894	\$83,783
V. WILLIAMS BAY	\$445,873,200	2,511	\$177,567.98	\$1,552,396	\$48,779
C. BURLINGTON ⁽⁵⁾	\$0	0	--	--	--
C. DELAVAN	\$465,146,200	8,135	\$57,178.39	\$3,886,531	\$692,779
C. ELKHORN	\$458,200,900	7,904	\$57,970.76	\$2,664,650	\$462,761
C. LAKE GENEVA	\$845,734,800	7,260	\$116,492.40	\$4,552,407	\$270,372
C. WHITEWATER ⁽⁵⁾	\$427,076,700	11,131	\$38,368.22	\$2,058,238	\$3,797,870
Total Municipal Level	\$9,478,615,400	95,630	--	\$31,698,224	\$7,311,396
County Level Aid	--	--	--	--	\$235,200

County Wide EV	\$99,118
Municipal Mean	\$112,698
Median	\$78,298
Standard Deviation	\$95,240

1. Wisconsin Department of Revenue, 2003 Equalized Value Information

2. Wisconsin Department of Administration, Final 1/1/03 estimate

3. Wisconsin Department of Revenue, 2003 Town, Village, and City Taxes

4. Wisconsin Department of Revenue, Estimated 2004 Shared Revenue, Expenditure Restraint, and SMSR Payments

5. Municipality crosses into another county

Source: Ruekert & Mielke, Inc.

Appendix B-6

SEWRPC AREA MUNICIPAL DATA BY COUNTY: WASHINGTON COUNTY

Municipality	2003 Equalized Value ⁽¹⁾	2003 Population Est. ⁽²⁾	EV/Capita	Levied 2003 Local Taxes ⁽³⁾	Total Shared Revenue ⁽⁴⁾
T. ADDISON	\$253,145,200	3,506	\$72,203	\$603,168	\$68,107
T. BARTON	\$219,789,300	2,561	\$85,822	\$488,075	\$59,540
T. ERIN	\$440,500,100	3,798	\$115,982	\$684,874	\$69,251
T. FARMINGTON	\$281,832,900	3,396	\$82,990	\$345,502	\$60,669
T. GERMANTOWN	\$18,835,500	276	\$68,245	\$27,187	\$15,813
T. HARTFORD	\$313,687,900	4,051	\$77,435	\$556,846	\$75,191
T. JACKSON	\$307,730,900	3,567	\$86,272	\$600,000	\$72,349
T. KEWASKUM	\$92,606,900	1,129	\$82,026	\$258,300	\$34,537
T. POLK	\$454,576,900	3,994	\$113,815	\$364,003	\$83,749
T. RICHFIELD	\$1,079,411,400	10,703	\$100,851	\$1,586,343	\$202,962
T. TRENTON	\$355,817,700	4,546	\$78,271	\$686,707	\$90,517
T. WAYNE	\$128,782,100	1,796	\$71,705	\$224,999	\$32,213
T. WEST BEND	\$650,226,600	4,816	\$135,014	\$734,357	\$94,413
V. GERMANTOWN	\$1,773,707,300	18,890	\$93,897	\$8,053,555	\$679,685
V. JACKSON	\$366,043,100	5,543	\$66,037	\$1,861,027	\$383,596
V. KEWASKUM	\$178,436,800	3,489	\$51,143	\$1,171,965	\$301,162
V. NEWBURG ⁽⁵⁾	\$52,621,700	1,043	\$50,452	\$275,567	\$94,186
V. SLINGER	\$270,197,500	4,109	\$65,757	\$1,474,203	\$200,533
C. HARTFORD ⁽⁵⁾	\$690,224,700	11,715	\$58,918	\$4,723,126	\$1,120,905
C. MILWAUKEE ⁽⁵⁾	\$1,042,800	0	--	\$9,233	--
C. WEST BEND	\$1,830,525,900	29,001	\$63,119	\$15,046,605	\$2,241,324
Total Municipal Level	\$9,759,743,200	121,929	--	\$39,775,642	\$5,980,702
County Level Aid	--	--	--	--	\$773,197

County Wide EV	\$80,044
Municipal Mean	\$80,998
Median	\$77,853
Standard Deviation	\$22,088

1. Wisconsin Department of Revenue, 2003 Equalized Value Information
2. Wisconsin Department of Administration, Final 1/1/03 estimate
3. Wisconsin Department of Revenue, 2003 Town, Village, and City Taxes
4. Wisconsin Department of Revenue, Estimated 2004 Shared Revenue, Expenditure Restraint, and SMSR Payments
5. Municipality crosses into another county

Source: Ruekert & Mielke, Inc.

Appendix B-7

SEWRPC AREA MUNICIPAL DATA BY COUNTY: WAUKESHA COUNTY

Municipality	2003 Equalized Value ⁽¹⁾	2003 Population Est. ⁽²⁾	EV/Capita	Levied 2003 Local Taxes ⁽³⁾	Total Shared Revenue ⁽⁴⁾
T. BROOKFIELD	\$867,870,300	6,396	\$135,690	\$3,431,270	\$127,884
T. DELAFIELD	\$1,107,383,400	8,153	\$135,825	\$1,366,491	\$151,571
T. EAGLE	\$329,066,700	3,401	\$96,756	\$585,137	\$55,126
T. GENESEE	\$714,176,100	7,471	\$95,593	\$1,077,487	\$148,038
T. LISBON	\$786,368,700	9,595	\$81,956	\$2,191,039	\$183,670
T. MERTON	\$1,134,928,700	8,205	\$138,322	\$1,748,835	\$155,451
T. MUKWONAGO	\$621,795,400	7,259	\$85,659	\$1,805,914	\$147,325
T. OCONOMOWOC	\$1,044,861,100	7,591	\$137,645	\$2,412,074	\$160,148
T. OTTAWA	\$416,817,800	3,839	\$108,575	\$767,986	\$70,840
T. SUMMIT	\$685,510,300	5,057	\$135,557	\$1,581,694	\$91,157
T. VERNON	\$641,605,200	7,351	\$87,281	\$1,578,086	\$166,688
T. WAUKESHA	\$764,161,800	8,645	\$88,393	\$1,444,259	\$169,801
V. BIG BEND	\$99,650,400	1,275	\$78,157	\$848,765	\$105,211
V. BUTLER	\$202,163,000	1,855	\$108,983	\$1,327,517	\$91,476
V. CHENEQUA	\$350,132,400	583	\$600,570	\$1,487,452	\$12,544
V. DOUSMAN	\$117,487,600	1,719	\$68,346	\$538,303	\$180,459
V. EAGLE	\$115,737,300	1,721	\$67,250	\$684,823	\$69,071
V. ELM GROVE	\$854,893,000	6,253	\$136,717	\$5,667,513	\$320,463
V. HARTLAND	\$831,240,000	8,246	\$100,805	\$3,494,520	\$359,730
V. LAC LA BELLE ⁽⁵⁾	\$108,734,000	336	\$323,613	\$359,392	\$5,791
V. LANNON	\$78,644,300	993	\$79,199	\$369,562	\$35,590
V. MENOMONEE FALLS	\$3,374,526,400	33,489	\$100,765	\$17,883,263	\$1,048,241
V. MERTON	\$160,247,000	2,053	\$78,055	\$623,302	\$31,805
V. MUKWONAGO ⁽⁵⁾	\$480,322,000	6,347	\$75,677	\$3,671,828	\$428,734
V. NASHOTAH	\$143,035,300	1,379	\$103,724	\$507,100	\$17,117
V. NORTH PRAIRIE	\$170,006,100	1,738	\$97,817	\$775,140	\$48,722
V. OCONOMOWOC LAKE	\$293,786,100	639	\$459,759	\$962,638	\$10,259
V. PEWAUKEE	\$689,633,900	8,635	\$79,865	\$3,639,948	\$347,076
V. SUSSEX	\$844,095,600	9,351	\$90,268	\$2,954,496	\$182,869
V. WALES	\$210,266,700	2,541	\$82,750	\$582,039	\$55,611
C. BROOKFIELD	\$5,095,795,500	39,371	\$129,430	\$29,954,055	\$1,306,488
C. DELAFIELD	\$931,563,700	6,715	\$138,729	\$3,838,784	\$129,228
C. MILWAUKEE ⁽⁵⁾	\$20,853,200	0	--	\$196,084	--
C. MUSKEGO	\$1,829,918,300	22,054	\$82,974	\$10,086,992	\$731,626
C. NEW BERLIN	\$3,650,080,800	38,804	\$94,065	\$19,759,880	\$1,085,946
C. OCONOMOWOC	\$1,189,692,800	12,976	\$91,684	\$6,062,598	\$404,332
C. PEWAUKEE	\$2,040,054,500	12,368	\$164,946	\$5,222,388	\$331,006
C. WAUKESHA	\$4,453,065,000	66,807	\$66,656	\$37,108,214	\$3,765,601
Total Municipal Level	\$37,450,170,400	371,211	--	\$178,596,868	\$12,732,695
County Level Aid	--	--	--	--	\$1,164,385

County Wide EV	\$100,886
Municipal Mean	\$130,488
Median	\$96,756
Standard Deviation	\$107,708

1. Wisconsin Department of Revenue, 2003 Equalized Value Information
2. Wisconsin Department of Administration, Final 1/1/03 estimate
3. Wisconsin Department of Revenue, 2003 Town, Village, and City Taxes
4. Wisconsin Department of Revenue, Estimated 2004 Shared Revenue, Expenditure Restraint, and SMSR Payments
5. Municipality crosses into another county

Source: Ruekert & Mielke, Inc.

APPENDIX C

OVERVIEW OF THE WISCONSIN SHARED REVENUE PROGRAM: 1998

(Excerpt from “Racine Intergovernmental
Relations Study”, November 2000,
Ruekert & Mielke, Inc.)

AN OVERVIEW OF THE WISCONSIN SHARED REVENUE PROGRAM (1998)

The state shared revenue program provides aid to municipalities and counties that can be used for any local expenditures. The program is intended to provide property tax relief, to equalize the revenue raising ability among municipalities, and provide compensation for municipalities with tax-exempt utility property. Aside from school aids, this program is the largest category of state revenue transfers to municipalities. In general, a local government with a low per capita valuation receives more aid than a similar unit with a high per capita valuation. Also, a local government with a high per capita spending level receives more aid than a similar unit which has a low per capita spending level.

The shared revenue payment consists of four components: the per capita payment, the utility payment, the aidable revenues payment, and the minimum-maximum adjustment. Each municipality receives at least the per capita payment, and may receive all or some of the other components. The payment amounts are determined as follows:

Per Capita. Each municipality receives a fixed amount per capita, determined on an annual basis. In 1998, the per capita payment was about \$27.27, and will be approximately \$27.13 per capita in 1999.

Utility. The utility payment consists of three components: ad valorem payment, spent nuclear fuel storage, and minimum payment.

Ad Valorem Payment. Municipalities and counties receive a payment for certain light, heat and power utility property taxed by the state. The state pays a total of 9 mills for the net book value of utility production plants, substations, and general structures, but not for land. If the property is located in a town, 6 mills are paid to the county and 3 mills are paid to the town. If the property is located in a city or village, the city or village receives 6 mills and the county receives 3 mills. The limit on the value of qualifying utility property is \$125 million for each utility company operating in the municipality. The total payment is limited to \$300 per capita for municipalities. The net book value of utility property is the greater of : 1) the net book value on December 31, 1989, less any portion of the property that the utility has ceased to use; or 2) the net book value on December 31 of the year prior to the payment.

As an example, Table 1 shows City A, with population 3,300, located in a county with total population of 5,300. Since the municipality is a city, the municipality receives \$6 per \$1,000 of utility company property value, while the county receives \$3 per \$1,000. There are two utility companies located in the city. One of them had a net book value of \$200 million as of December 31, 1989, which has since declined to \$124 million as of December 31, 1997. The qualifying value would be the higher of these two values, except that it cannot exceed \$125 million. Therefore, the qualifying value for this utility is set at \$125 million. The second utility had a net book value of \$53 million on December 31, 1989 and a net book value of \$51 million as of December 31, 1997. The higher of these two values, \$53 million, is used for the ad valorem payment. The total qualifying value of the utility property is \$178 million. This amount would yield per capita payments of \$324 to City A and \$101 to County B, which exceed the per capita limits of \$300 and \$100. Both payments are reduced to the per capita limits, resulting in a total payment of \$990,000 to the City and \$530,000 to the County.

Spent Nuclear Fuel Storage. A payment of \$50,000 is made annually to a municipality and county in which nuclear fuel is stored as of December 31 of the prior year. If the fuel storage is located one mile or less from another municipality, that municipality receives \$10,000, while the municipality in which the fuel is stored receives the remaining \$40,000. There is no per capita limit on this payment.

Minimum Payment. For a municipality or county with an electric generating plant with a rated capacity of 200 megawatts or more, the utility payment can be no lower than the lesser of \$75,000 or the \$300/\$100 per capita payment limit.

Aidable Revenues. The purpose of this component is to equalize the tax rate needed to fund a given level of per capita spending among municipalities with different levels of equalized value per capita. Municipalities with high locally raised revenues and low fiscal capacity generally receive larger aidable revenues transfers. In general, the formula calculates a municipality's aidable revenues as the recent three-year average of locally raised revenues times the weighted tax base. The weighted tax base is the difference between the state's standard value per capita

for the given year and the municipality's equalized value per capita, expressed as a percentage of the state's standard value per capita. In other words, the lower the municipality's equalized value per capita in comparison to the state's standard value, the higher the weighted tax base and the larger the amount of aidable revenues received by the municipality. The municipality's equalized value does not include manufacturing property, as a means of offsetting costs associated with manufacturing property. The state's standard value is set each year to an amount that will ensure that the funds available for distribution equal the total entitlements to all municipalities. It also acts as a sort of guaranteed minimum tax base in the aidable revenues formula.

Table 2 demonstrates the aidable revenues formula calculation for 1998 for a sample municipality with a 1997 population of 3,300. The 1998 calculation uses the average of the 1994, 1995 and 1996 local purpose revenues. Local purpose revenues include local property taxes and miscellaneous taxes, local charges for services and income from licenses, permits, ordinance violations, interest income and other miscellaneous local income. The equalized value per capita is the 1997 total equalized value less manufacturing property, divided by the 1997 population, yielding an equalized value per capita of \$30,303. This is significantly less than the 1998 standard value per person, so this municipality would receive aidable revenues equal to more than 35% of its average local revenues for 1994-1996.

Minimum Payment – Maximum Adjustment. Each year, the minimum payment to each municipality may not be less than 95% of the previous year's payment. In some cases, this means that a municipality receives more than its share as calculated by the formulas. In order to fund this difference between the calculated amount and the municipality's minimum payment, the program also includes a maximum adjustment provision. The maximum adjustment provision funds the minimum payments by setting a maximum allowable increase for all municipalities. Under this provision, any municipalities which would exceed the maximum allowable increase under the formula have their payments decreased to meet the maximum allowable increase. The maximum allowable increase percentage is set to the level at which total payment reductions exactly equal the increased funds needed to make the minimum payments.

WISCONSIN SMALL MUNICIPALITIES SHARED REVENUE PROGRAM

The Small Municipalities Shared Revenue Program is designed to provide aid to small municipalities with low equalized value. The program has been operating since 1994, but since 1996, maximum funding for the program was set at \$10 million per year. In order to qualify for the program, a municipality must have a population of less than 5,000, a municipal property tax rate of at least \$1 per \$1,000 equalized value, and an equalized value (EV), excluding manufacturing property, of no more than \$40 million. The municipal tax rate is defined as the total levy for municipal purposes, excluding levies for tax incremental financing districts and less any surplus applied to reduce school or county levies, divided by the total equalized value excluding TIF incremental value.

The payment calculation is a several step process, in which a base entitlement, a minimum entitlement and a maximum entitlement are calculated, and then the three are compared to determine the actual entitlement. All calculations use the municipality's equalized value, less manufacturing value, and population from the previous year. The entitlements are calculated as follows:

Base entitlement. The base entitlement is the greater of \$10 per capita or the result of the following equation:

$$\text{Base entitlement} = [\$55 - (\text{Municipal EV} / \$40,000,000) \times \$55] \times \text{Population}$$

Municipalities with an equalized value of \$32,727,273 or more are eligible for the base entitlement of \$10 per capita.

Minimum Entitlement. The minimum entitlement is the greater of zero or the following calculation:

$$\text{Minimum entitlement} = [\$18,000 - (\text{Municipal EV} / \$1,000,000) \times \$750]$$

The minimum entitlement is intended to provide more aid to municipalities with equalized values of less than \$25 million.

Maximum Entitlement. The maximum entitlement is the greater of \$10,000 or the following calculation:

$$\text{Maximum entitlement} = [\$45,000 - (\text{Municipal EV} / \$1,000,000) \times \$1,750]$$

The maximum entitlement is set to prevent unduly large payments. For municipalities with more than \$20 million of equalized value, the maximum entitlement is \$10,000.

Once the base, minimum and maximum entitlements are calculated, the three are compared to determine an actual entitlement. This is calculated as follows:

- (a) If base entitlement < minimum entitlement, then the minimum entitlement is used.
- (b) If base entitlement > maximum entitlement, then the maximum entitlement is used.
- (c) If neither (a) nor (b) apply, then the base entitlement is used. In other words, if minimum entitlement < base entitlement < maximum entitlement, use base entitlement.

If the total funding is not sufficient to pay all of the entitlements, then the entitlements are prorated.

In general, a municipality will qualify for its maximum entitlement if its net equalized value is less than or equal to \$32 million and its population is greater than 925. As equalized value decreases, the population level required to qualify for the maximum entitlement also decreases. For municipalities with EV between \$24 million and \$32 million, if the population is below a certain level, the municipality will qualify for its base entitlement. For municipalities with EV less than \$24 million, if the population is below a certain level, the municipality will qualify for its minimum entitlement.

These formulas do not take into account equalized value per capita, which can lead to redistribution to wealthier communities. Tables 3 and 4 show examples of the payments that would be made to three municipalities under this program. Municipality A and Municipality B are actual municipalities. Municipality C is a hypothetical municipality used for illustration purposes. In Table 3, all three municipalities have low equalized value and low population, resulting in relatively high equalized value per capita. Municipality A has a very low population and equalized value below \$24 million, so it receives its minimum entitlement. Municipality B has equalized value between \$24 million and \$32 million and a low population, so it receives its base entitlement. Municipality C has equalized value between \$24 million and \$32 million and a higher population, so it receives its maximum entitlement. The formula results in the municipality with the lowest EV receiving the highest payment, and the municipality with the highest net EV receiving the lowest payment. However, the formula has the opposite result in terms of EV per capita. The municipality with the highest EV per capita receives the largest payment, while the municipality with the lowest EV per capita receives the lowest payment.

In Table 4, Municipality A and Municipality B have the same EV and population, but Municipality C has a larger population and a lower EV than in the previous example. Municipality C still receives its maximum entitlement of \$10,000 because its net EV is greater than or equal to \$20 million. However, with its higher population, its EV per capita is extremely low. In spite of the fact that its EV per capita is less one-sixth that of Municipality A, it still receives a lower payment.

Table 1
Ad Valorem Utility Payment, 1998
Sample Municipality

	Net Book Value, 12/31/89	Net Book Value, 12/31/97	Qualifying Net Book Value	Ad Valorem Payment to Municipality	Per Capita Payment	Ad Valorem Payment to County	Per Capita Payment
Utility Company A	\$200,000,000	\$124,000,000	\$125,000,000	\$750,000	\$227.27	\$375,000	\$70.75
Utility Company B	\$53,000,000	\$51,000,000	\$53,000,000	\$318,000	\$96.36	\$159,000	\$30.00
Adjustment				-\$78,000	-\$23.64	-\$4,000.00	-\$0.75
Total	\$253,000,000	\$175,000,000	\$178,000,000	\$990,000	\$300.00	\$530,000	\$100.00

Municipality	Municipality Type	Mil Rate	1997 Population
City A	City	\$6	3,300
County B	County	\$3	5,300

Table 2
Aidable Revenues Payment, 1998
Sample
Municipality

DATA

	1994 Local Purpose Revenues	1995 Local Purpose Revenues	1996 Local Purpose Revenues	1997 Population	Total 1997 Equalized Value	1997 Mfg. EV	1997 Standard Value per Person ⁽¹⁾
City A	\$1,000,000	\$1,100,000	\$1,200,000	3,300	\$150,000,000	\$50,000,000	\$46,962

FACTORS

Local Purpose Revenues = Ave. of 1994 - 1996 Revenues	\$1,100,000
Equalized Value per Capita = (Total EV - Mfg. EV) / Population	\$30,303
Tax Base Weight = $1 - [(EV \text{ per Capita}) / (Standard \text{ Value per Person})]$	0.3547

**AIDABLE REVENUES
CALCULATION**

Municipal Aidable Revenues = Local Purpose Revenues x Tax Base Weight	\$390,206
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Notes:

1. Value is computed by the State to ensure that total funds available for distribution equal total entitlements. Acts as a state guaranteed tax base.

Table 3
Small Municipalities Shared Revenue Program
Sample Computations

	1997 Population	1997 Total Equalized Value	1997 Mfg. Equalized Value	1997 Net Equalized Value	Total EV Per Capita
Municipality A	248	\$23,175,900	\$0	\$23,175,900	\$93,451
Municipality B	531	\$27,345,600	\$0	\$27,345,600	\$51,498
Municipality C	950	\$65,000,000	\$40,000,000	\$25,000,000	\$68,421

BASE ENTITLEMENT

Base Entitlement = The greater of [\$55 - (Munic. EV / \$40,000,000) x \$55] x Population; OR [\$10 x Population]

Municipality A	Base Entitlement	\$5,737
Municipality B	Base Entitlement	\$9,239
Municipality C	Base Entitlement	\$19,594

MINIMUM ENTITLEMENT

Minimum Entitlement = The greater of \$0; OR [\$18,000 - (Municipal EV / \$1,000,000) x \$720]

Municipality A	Minimum Entitlement	\$1,313
Municipality B	Minimum Entitlement	\$0
Municipality C	Minimum Entitlement	\$0

MAXIMUM ENTITLEMENT

Max Entitlement = The greater of \$10,000; OR [\$45,000 - (Municipal EV / \$1,000,000) x \$1,750]

Municipality A	Max Entitlement	\$10,000
Municipality B	Max Entitlement	\$10,000
Municipality C	Max Entitlement	\$10,000

Table 4
Small Municipalities Shared Revenue
Program
Sample Computations

	1997 Population	1997 Total Equalized Value	1997 Mfg. Equalized Value	1997 Net Equalized Value	Total EV Per Capita
Municipality A	248	\$23,175,900	\$0	\$23,175,900	\$93,451
Municipality B	531	\$27,345,600	\$0	\$27,345,600	\$51,498
Municipality C	2000	\$30,000,000	\$10,000,000	\$20,000,000	\$15,000

BASE ENTITLEMENT

Base Entitlement = The greater of [\$55 - (Munic. EV / \$40,000,000) x \$55] x Population; OR [\$10 x Population]

Municipality A	Base Entitlement	\$5,737
Municipality B	Base Entitlement	\$9,239
Municipality C	Base Entitlement	\$55,000

MINIMUM ENTITLEMENT

Minimum Entitlement = The greater of \$0; OR [\$18,000 - (Municipal EV / \$1,000,000) x \$750]

Municipality A	Minimum Entitlement	\$1,313
Municipality B	Minimum Entitlement	\$0
Municipality C	Minimum Entitlement	\$3,600

MAXIMUM ENTITLEMENT

Max Entitlement = The greater of \$10,000; OR [\$45,000 - (Municipal EV / \$1,000,000) x \$1,750]

Municipality A	Max Entitlement	\$10,000
Municipality B	Max Entitlement	\$10,000
Municipality C	Max Entitlement	\$10,000

ACTUAL ENTITLEMENT

Actual Entitlement is calculated as follows:

- If base entitlement < minimum entitlement, use minimum entitlement
- If base entitlement > maximum entitlement, use maximum entitlement
- If (a) and (b) do not apply, use base entitlement

Municipality A	Actual Entitlement	\$5,737
Municipality B	Actual Entitlement	\$9,239
Municipality C	Actual Entitlement	\$10,000

Municipality A: Village of North Bay
Municipality B: Village of Elmwood Park
Municipality C: Made up for illustration purposes