



State of Wisconsin • DEPARTMENT OF REVENUE

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

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September 13, 2024

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Notice of Shared Revenue – 2025 Original Estimate

Notice Information

The Wisconsin Department of Revenue (DOR) is providing the **estimated** shared revenue amounts your local government will receive in 2025 under current state law for county and municipal aid, supplemental county and municipal aid, utility aid and the expenditure restraint incentive program. This does not include adjustments, shown on the July and November payment notices.

District	CITY OF MILWAUKEE	County	MILWAUKEE	Co-muni code	40-251
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Estimate Information

For an explanation of each aid payment listed below, review the additional information in this notice.

2025 Original Estimate	
1. County and municipal aid	\$222,478,703.34
2. Utility aid	\$1,441,294.55
3. Supplemental county and municipal aid	\$22,249,328.99
4. Expenditure restraint incentive program	\$9,827,488.45
5. Total Estimated 2025 Payments (sum of Lines 1-4)	\$255,996,815.33

Payment Information

Your local government will receive two distributions in 2025 :

- July 28, 2025: 15% of Line 1, 2, and 3 and 100% of Line 4 (shown above)
- November 17, 2025: balance of your 2025 aid payments

County and Municipal Aid

Under state law, the county and municipal aid paid to each county and municipality must be equal to the amount determined in 2012 (sec. 79.036, Wis. Stats.) and adjusted for fallen protective services insurance reimbursement (sec. 79.036(4), Wis. Stats.).

County and Municipal Aid Calculation	
1. Prior year county and municipal aid	\$217,492,450.75
2. Increase due to sales tax revenue, including adjustments (district changes)	\$5,002,326.37
3. Fallen protective services insurance adjustment	-\$16,073.78
4. Fallen protective services insurance reimbursement (reported to DOR)	\$0.00
5. Total County and Municipal Aid (sum of Lines 1-4)	\$222,478,703.34

Utility Aid

- Under state law, utility aid is distributed to each county and municipality where tax-exempt utility property is located (sec. 79.04, Wis. Stats.)
- Utility companies report utility property information to DOR annually
- DOR uses the provided information to accurately calculate utility aid (*shown below*)

Utility Aid Calculation	
1. Net book value, as of December 31, 2024 (including expected additions/retirements)	\$264,732,828.00
2. Total net book value payment	\$1,068,661.24
3. Minimum payment	\$0.00
4. Megawatt capacity	277.0
5. Megawatt capacity payment	\$369,333.31
6. Closed/decommissioned production plant (phased down) payment	\$0.00
7. Subtotal (sum of Lines 2, 3, 5 and 6)	\$1,437,994.55
8. Population cap	\$244,543,300.00
9. Adjusted subtotal (lesser of Line 7 or Line 8)	\$1,437,994.55
10. Adjacent site incentive payment	\$0.00
11. Baseload incentive payment	\$0.00
12. Co-generation incentive payment	\$0.00
13. Alternative energy incentive payment	\$3,300.00
14. Total incentive payments (sum of Lines 10 through 13)	\$3,300.00
15. Spent nuclear fuel payment	\$0.00
16. Total Utility Aid – this is the utility aid payment listed on the front of the estimate (sum of Lines 9, 14 and 15)	\$1,441,294.55

Supplemental County and Municipal Aid

- Under state law, supplemental county and municipal aid paid to each county and municipality is determined by 2023 Wisconsin Act 12 (sec. 79.037, Wis. Stats.)
- For detailed information, review [county and municipal aid spreadsheet](#)

Supplemental County and Municipal Aid Calculation	
1. Prior year supplemental county and municipal aid	\$21,749,099.70
2. Increase due to sales tax revenue including adjustments (district changes)	\$500,229.29
3. Total Supplemental County and Municipal Aid (sum of Lines 1 and 2)	\$22,249,328.99

Expenditure Restraint Incentive Program

- Only municipalities are eligible to receive Expenditure Restraint Incentive Program (ERIP) payments
- Under state law, in 2025, each municipality will receive a payment that is equal to the amount of the payment received by the municipality in 2024 (sec. 79.05(4), Wis. Stats., from 2023 WI Act 12 – notwithstanding subs. (2) and (3))

Contact Information

If you have questions, contact us at lgs@wisconsin.gov, (608) 266-8618 or (608) 261-5167.