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 18, 2018

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Notice of Shared Revenue – 2019 Original Estimate

Notice Information

The Wisconsin Department of Revenue (DOR) is providing the **estimated** shared revenue amounts your local government will receive in 2018 under current state law for county and municipal aid (*previously referred to as base shared revenue*), utility aid and the expenditure restraint program.

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

Estimate Information

For an explanation of each aid payment below, review the additional information on the back of this estimate.

2019 Original Estimate	
1. County and municipal aid	$217,490,997.01
2. Utility aid	$1,589,281.72
3. Expenditure restraint program payment	$9,768,840.37
4. **Total Estimated 2019 Payments** *(sum of Lines 1-3)*	$228,849,119.10

Payment Information

Your local government will receive two distributions in 2019 :
- July 22, 2019 – 15 percent of Lines 1 and 2 (listed above) and 100 percent of Line 3 (listed above)
- November 18, 2019 – balance of your 2019 aid payments

Contact Information

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

County and Municipal Aid

Under state law, the county and municipal aid paid to each municipality and county must be equal to the amount determined in 2012 (sec. 79.035(5), Wis. Stats.)

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
- As shown below, DOR uses the provided information to accurately calculate utility aid

Utility Aid Calculation	
1. Net book value, *as of December 31, 2018* (including expected additions/retirements)	$203,813,624.00
2. Total net book value payment	$1,222,881.74
3. Minimum payment	$0.00
4. Megawatt capacity	274.8
5. Megawatt capacity payment	$366,399.98
6. Closed/decommissioned production plant (phased down) payment	$0.00
7. Subtotal *(sum of Lines 2, 3, 5 and 6)*	$1,589,281.72
8. Population cap	$253,110,875.00
9. Applied subtotal *(lesser of Line 7 or Line 8)*	$1,589,281.72
10. Adjacent site incentive payment	$0.00
11. Baseload incentive payment	$0.00
12. Co-generation/alternative energy incentive payment	$0.00
13. Total incentive payments *(sum of Lines 10 thru 12)*	$0.00
14. Spent nuclear fuel payment	$0.00
15. **Total Utility Aid** – this is the utility aid payment listed on the front of the estimate *(sum of Lines 9, 13 and 14)*	$1,589,281.72

Expenditure Restraint Program

- Only municipalities are eligible to receive ERP payments
- To qualify for a 2019 ERP payment, a municipality must meet **both** of the following requirements:
  - 2017 municipal TID Out property tax rate must be greater than five mills
  - 2017 to 2018 municipal net general fund budget increase must be less than the allowable percentage provided on your municipality's 2018 budget limit letter

Did your municipality qualify for a 2019 ERP payment?   [x] **Yes**   [ ] **No**

The ERP payment calculation is listed below. If your municipality did not qualify, the payment amount is zero.

ERP Payment Calculation	
1. 2017 municipal TID Out property tax rate	0.010590982
2. Excess tax rate *(Line 1 minus .005)*	0.005590982
3. 2017 Equalized Value TID In	26,903,884,900
4. Excess tax rate amount *(Line 2 multiplied by Line 3)*	$150,419,136.00
5. ERP payment factor	0.064944133
6. ERP payment *(Line 4 multiplied by Line 5)*	$9,768,840.37
7. Additional payment under sec. 79.05(7), Wis. Stats.	$0.00
8. **Total ERP payment** – this is the ERP payment listed on the front of the estimate *(sum of Lines 6 and 7)*	$9,768,840.37