



State of Wisconsin • DEPARTMENT OF REVENUE

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

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

September 15, 2023

JAMES OWCZARSKI
CITY OF MILWAUKEE
200 E WELLS ST RM #205
MILWAUKEE WI 53202-3515

Notice of Shared Revenue – 2024 Original Estimate

Notice Information

The Wisconsin Department of Revenue (DOR) is providing the **estimated** shared revenue amounts your local government will receive in 2024 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
-----------------	-------------------	---------------	-----------	---------------------	--------

Estimate Information

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

2024 Original Estimate	
1. County and municipal aid	\$217,492,450.75
2. Utility aid	\$2,025,664.70
3. Supplemental county and municipal aid	\$21,749,099.70
4. Expenditure restraint incentive program	\$9,827,488.45
5. Total Estimated 2024 Payments (sum of Lines 1-4)	\$251,094,703.60

Payment Information

Your local government will receive two distributions in 2024 :

- July 22, 2024: 15% of Line 1, 2, and 3 (listed above) and 100% of Line 4 (listed above)
- November 18, 2024: balance of your 2024 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. 79.035(5), Wis. Stats.) and adjusted for fallen protective services insurance reimbursement (sec. 79.035(8), Wis. Stats.).

County and Municipal Aid Calculation	
1. Original county and municipal aid	\$217,490,997.01
2. Fallen protective services insurance adjustment	-\$16,966.26
3. Fallen protective services insurance reimbursement (reported to DOR)	\$18,420.00
4. Total County and Municipal Aid (sum of Lines 1-3)	\$217,492,450.75

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, 2023 (including expected additions/retirements)	\$275,505,232.00
2. Total net book value payment	\$1,653,031.39
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)	\$2,022,364.70
8. Population cap	\$243,698,400.00
9. Adjusted subtotal (lesser of Line 7 or Line 8)	\$2,022,364.70
10. Adjacent site incentive payment	\$0.00
11. Baseload incentive payment	\$0.00
12. Co-generation/alternative energy incentive payment	\$3,300.00
13. Total incentive payments (sum of Lines 10 through 12)	\$3,300.00
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)	\$2,025,664.70

Supplemental County and Municipal Aid

- Under state law, the supplemental county and municipal aid paid to each county and municipality is determined by 2023 Wisconsin Act 12 (sec. 79.036, Wis. Stats.).
- For detailed information, review [Supplemental county and municipal aid payment detail](#)

Expenditure Restraint Incentive Program

- Only municipalities are eligible to receive Expenditure Restraint Incentive Program (ERIP) payments
- To qualify for a 2024 ERIP payment, a municipality must meet **both** of the following requirements:
 - 2022 municipal TID Out property tax rate must be greater than five mills
 - 2022 to 2023 municipal net general fund budget increase must be less than the allowable percentage provided on your municipality's 2023 budget limit letter

Does your municipality qualify for a 2024 ERIP payment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
ERIP Payment Calculation (Note: if your municipality does not qualify, the payment amount is zero)	
1. 2022 municipal TID Out property tax rate	0.008419663
2. Excess tax rate (Line 1 minus .005)	0.003419663
3. 2022 Equalized Value TID In	39,448,239,000
4. Excess tax rate amount (Line 2 multiplied by Line 3)	\$134,899,683.00
5. ERIP payment factor	0.072850345
6. Total ERIP payment – this is the ERIP payment listed on the front of the estimate (Line 4 multiplied by Line 5)	\$9,827,488.45

Contact Information

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