

* SAMPLE *

Wisconsin Department of Revenue

Expenditure Restraint Budget Worksheet For 2016 Payment

March 30, 2015

*Confirmed
received
4/9/15 12:06 PM*

JENNIFER HUDON
CITY OF MANITOWOC
900 QUAY ST
MANITOWOC WI 54220-4543

Municipality MANITOWOC
County of MANITOWOC
County Code 36
Municipal Code 251

GENERAL FUND EXPENDITURE BUDGET (Whole \$ Only)

Current
(Budget Years)
201~~5~~6 2014 5

Budget Comparison:

- | | | |
|---|-------------------|-------------------|
| | <u>24,694,046</u> | <u>24,605,984</u> |
| 1. Total General Fund Budget Expenditures (per s. 65.90)(include general fund transfers out to other funds) | | |
| 2. Subtract Long-Term Debt Principal and Interest Payments in General Fund Budget (include general fund transfers out to debt service fund) | _____ | _____ |
| 3. Subtract Recycling Fee Payments in General Fund Budget (per s. 289.645) | _____ | _____ |
| 4. Subtract Required Revenue Sharing Payments to Other Municipalities (per s. 66.0305 agreement) | _____ | _____ |
| 5. Subtract Unreimbursed Expenses related to an emergency declared under s.323.10 | _____ | _____ |
| 6. Subtract General Fund Expenditures for Contracted Services Provided to Another Local Govt. | _____ | _____ |
| 7. Net General Fund Operating Budget Expenditures (line 1 less lines 2, 3, 4, 5, and 6) | <u>24,694,046</u> | <u>24,605,984</u> |

Budget Adjustments For Transfer of Services:

- | | | |
|--|-------------------|-------------------|
| 8. Subtract General Fund Expenditures for Services Transferred to Another Local Govt. for First Time | _____ | _____ |
| 9. Add General Fund Expenditures for Services Assumed from Another Local Govt. for First Time | _____ | _____ |
| 10. Adjusted General Fund Budget Expenditures (line 7 above for 2015 budget; line 7 less line 8 plus line 9 for 2014 budget) | <u>24,694,046</u> | <u>24,605,984</u> |

Budget Change Calculation:

- | | | |
|--|-------------------|--|
| 11. 201 5 Adjusted General Fund Budget Expenditures (from line 10 above) | <u>24,694,046</u> | |
| 12. 201 4 Adjusted General Fund Budget Expenditures (from line 10 above) | <u>24,605,984</u> | |
| 13. General Fund Budget Dollar Change (line 11 less line 12) | <u>88,062</u> | |
| 14. General Fund Budget Percent Change (divide line 13 by line 12 and show % change to 2 decimal places) | <u>.00357</u> | |

Signature

4-6-15
Date

(11,784)

Return this form and a budget SUMMARY by May 1, 2015. The general fund budget % change must be LESS than .31 % to qualify for a 2016 payment.

76,278

* Actual 2015 Budget *

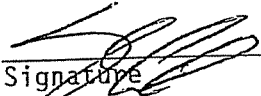
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Expenditure Restraint Budget Worksheet For 2016 Payment
March 30, 2015

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Municipality MANITOWOC
County of MANITOWOC
County Code 36
Municipal Code 251

GENERAL FUND EXPENDITURE BUDGET (Whole \$ Only)	(Budget Years)	
	2015	2014
Budget Comparison:		
1. Total General Fund Budget Expenditures (per s. 65.90)(include general fund transfers out to other funds)	<u>24,605,984</u>	<u>25,339,031</u>
2. Subtract Long-Term Debt Principal and Interest Payments in General Fund Budget (include general fund transfers out to debt service fund)	_____	_____
3. Subtract Recycling Fee Payments in General Fund Budget (per s. 289.645)	_____	_____
4. Subtract Required Revenue Sharing Payments to Other Municipalities (per s. 66.0305 agreement)	_____	_____
5. Subtract Unreimbursed Expenses related to an emergency declared under s.323.10	_____	_____
6. Subtract General Fund Expenditures for Contracted Services Provided to Another Local Govt.	_____	_____
7. Net General Fund Operating Budget Expenditures (line 1 less lines 2, 3, 4, 5, and 6)	<u>24,605,984</u>	<u>25,339,031</u>
Budget Adjustments For Transfer of Services:		
8. Subtract General Fund Expenditures for Services Transferred to Another Local Govt. for First Time	_____	_____
9. Add General Fund Expenditures for Services Assumed from Another Local Govt. for First Time	_____	_____
10. Adjusted General Fund Budget Expenditures (line 7 above for 2015 budget; line 7 less line 8 plus line 9 for 2014 budget)	<u>24,605,984</u>	<u>25,339,031</u>
Budget Change Calculation:		
11. 2015 Adjusted General Fund Budget Expenditures (from line 10 above)	<u>24,605,984</u>	
12. 2014 Adjusted General Fund Budget Expenditures (from line 10 above)	<u>25,339,031</u>	
13. General Fund Budget Dollar Change (line 11 less line 12)	<u>(733,047)</u>	
14. General Fund Budget Percent Change (divide line 13 by line 12 and show % change to 2 decimal places)	<u>-2.89 %</u>	

Signature  Date 4-6-15

Return this form and a budget SUMMARY by May 1, 2015. The general fund budget % change must be LESS than 2.0 % to qualify for a 2016 payment.

Steve Corbeille

From: Curt Witynski <witynski@lwm-info.org>
Sent: Thursday, October 15, 2015 9:18 AM
To: Curt Witynski; Jerry Deschane
Subject: FW: CPI for ERP calculations equals .31%

Urban Alliance : I'm forwarding to you the unofficial CPI for calculating the expenditure restraint program budget test. The CPI for the period October, 2014 to September 2015 is 0.31%.

Curt

Curt Witynski
Assistant Director
League of Wisconsin Municipalities
(608) 267-3294
www.Lwm-info.org

From: Olin, Rick [<mailto:Rick.Olin@legis.wisconsin.gov>]
Sent: Thursday, October 15, 2015 8:35 AM
To: Curt Witynski <witynski@lwm-info.org>
Cc: Subject: CPI

BLS released the September CPI this morning. Please keep in mind that my calculations are unofficial.

ERP Calc	<u>2013-14</u>	<u>2014-15</u>
OCT	233.546	237.433
NOV	233.069	236.151
DEC	233.049	234.812
JAN	233.916	233.707
FEB	234.781	234.722
MAR	236.293	236.119
APR	237.072	236.599
MAY	237.900	237.805
JUNE	238.343	238.638
JULY	238.250	238.654
AUG	237.852	238.316
SEPT	238.031	237.945
SUM	2,832.102	2,840.901
AVG	236.009	236.742
% CHG		0.31%

Rick Olin, Fiscal Analyst
Wisconsin Legislative Fiscal Bureau
(608) 266-3847 (general)

(b) Subject to pars. (c) and (d), each municipality entitled to a payment under par. (a) and each county in which such a municipality is located shall receive a payment equal to a portion of an amount that is equal to the number of megawatts that represents the production plant's name-plate capacity, multiplied by \$2,000.

(c) 1. If the production plant is located in a city or village, the city or village receives a payment equal to two-thirds of the amount determined under par. (b) and the county in which the city or village is located receives a payment equal to one-third of the amount determined under par. (b). If the production plant is located in a town, the town receives a payment equal to one-third of the amount determined under par. (b), and the county in which the town is located receives a payment equal to two-thirds of the amount determined under par. (b). If a municipality is located in more than one county, the county in which the production plant is located shall receive the county portion of the payment.

2. For the purpose of determining the amount of the payment under par. (b), if a production plant is located in more than one municipality, the payment amount under par. (b) shall be divided among the municipalities in which the plant is located based on the net book value of that portion of the plant located in each municipality as of December 31, 2004, or as of the date on which the plant is operational, whichever is later.

3. For the purpose of determining the amount of the payment under par. (b), if a production plant is located in more than one county, the payment amount under par. (b) shall be divided among the counties in which the plant is located based on the net book value of that portion of the plant located in each county as of December 31, 2004, or as of the date on which the plant is operational, whichever is later.

(d) The total amount distributable to a municipality under this subsection and sub. (1) in any fiscal year shall not exceed an amount equal to the municipality's population multiplied by \$300, and the total amount distributable to a county under this subsection and sub. (2) in any year shall not exceed an amount equal to the county's population multiplied by \$100.

(7) (a) Beginning with payments in 2005, if a production plant, as described in sub. (6) (a), other than a nuclear-powered production plant, is built on the site of, or on a site adjacent to, an existing or decommissioned production plant; or is built on a site purchased by a public utility before January 1, 1980, that was identified in an advance plan as a proposed site for a production plant; or is built on, or on a site adjacent to, brownfields, as defined in s. 238.13 (1) (a) or s. 560.13 (1) (a), 2009 stats., after December 31, 2003, and has a name-plate capacity of at least one megawatt, each municipality and county in which such a production plant is located shall receive annually from the public utility account a payment in an amount that is equal to the number of megawatts that represents the production plant's name-plate capacity, multiplied by \$600.

(b) Beginning with payments in 2005, if a production plant, as described in sub. (6) (a), that is a baseload electric generating facility is built after December 31, 2003, and has a name-plate capacity of at least 50 megawatts, each municipality and county in which such a production plant is located shall receive annually from the public utility account a payment in an amount that is equal to the number of megawatts that represents the production plant's name-plate capacity, multiplied by \$600.

(c) 1. Except as provided in subd. 2., beginning with payments in 2005, if a production plant, as described in sub. (6) (a), that derives energy from an alternative energy resource is built after December 31, 2003, and has a name-plate capacity of at least one megawatt, each municipality and county in which such a production plant is located shall receive annually from the public utility account a payment in an amount that is equal to the number of megawatts that represents the production plant's name-plate capacity, multiplied by \$1,000.

1m. Beginning with payments in 2005, if a cogeneration production plant, as described in sub. (6) (a), is built and completed

after December 31, 2003, and has a name-plate capacity of at least one megawatt, each municipality and county in which such a cogeneration production plant is located shall receive annually from the public utility account a payment in an amount that is equal to the number of megawatts that represents the cogeneration production plant's name-plate capacity, multiplied by \$1,000. Any municipality or county that receives a payment under this subdivision in any year may not receive a payment under subd. 1. in that year, if the payment under subd. 1. is based on the same production plant as the payment under this subdivision.

2. If a production plant as described under subd. 1. fires an alternative energy resource together with a fuel other than an alternative energy resource, the number of megawatts used to calculate the payment under subd. 1. is the number of megawatts that represents the production plant's name-plate capacity multiplied by a percentage that represents the energy content of the alternative energy resource in the year prior to the year in which the payment is made as compared to the total energy content of the alternative energy resource and the other fuel in the year prior to the year in which the payment is made.

(d) For the purpose of determining the amount of any payment under this subsection, if a production plant is located in more than one municipality or county, the payment amount shall be divided among the municipalities or counties in which the plant is located based on the net book value of that portion of the plant located in each municipality or county as of December 31, 2004, or as of the date on which the plant is operational, whichever is later.

History: 1971 c. 125, 215; 1973 c. 90 ss. 387, 391g; 1973 c. 243 s. 82; 1975 c. 39, 224; 1977 c. 29, 418; 1979 c. 34; 1983 a. 27; 1985 a. 29, 39; 1987 a. 27; 1989 a. 31; 1993 a. 16, 307; 1995 a. 27; 1999 a. 150 s. 672; 2001 a. 16; 2001 a. 30 s. 108; 2003 a. 31, 33, 89, 320; 2005 a. 253, 254; 2007 a. 19, 20, 226; 2009 a. 28; 2011 a. 32; 2015 a. 61.

79.05 Expenditure restraint program. (1) In this section:

(a) "Full value" means the value determined under s. 70.57 including the value of tax increments under s. 66.1105.

(am) "Inflation factor" means a percentage equal to the average annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on September 30 of the year before the statement under s. 79.015, except that the percentage under this paragraph shall not be less than zero.

(b) "Municipal budget" means the municipality's general fund.

(c) "Property tax levy rate" means the amount determined as follows:

1. Subtract the tax increment under s. 66.1105 from the total property tax levy.

2. Subtract the tax incremental value under s. 66.1105 from the full value.

3. Divide the amount under subd. 1. by the amount under subd. 2.

(d) "Valuation factor" means a percentage equal to 60% of the percentage change in the municipality's equalized value due to new construction less improvements removed between the year before the statement under s. 79.015 and the previous year, but not less than zero nor greater than 2.

(2) A municipality is eligible for a payment under sub. (3) if it fulfills all of the following requirements:

(a) Its property tax levy rate established during the year before the statement under s. 79.015 is greater than 5 mills.

(c) Its municipal budget; exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, recycling fee payments under s. 289.645, unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year of the statement under s. 79.015 increased over its municipal budget as adjusted

79.05 STATE REVENUE SHARING

Updated 13–14 Wis. Stats. 6

under sub. (6); exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, recycling fee payments under s. 289.645, unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111–5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year before that year by less than the sum of the inflation factor and the valuation factor, rounded to the nearest 0.10%.

(2m) Annually, on November 1, the department of revenue shall certify the appropriate percentage change in the consumer price index that is to be used in the requirement under sub. (1) (am) to the joint committee on finance.

(3) Each municipality that qualifies under sub. (2) shall receive a payment calculated as follows:

(a) Subtract 5 mills from the municipality's property tax levy rate.

(b) Multiply the amount under par. (a) by the municipality's full value.

(c) Divide the amount under par. (b) by the total of the amounts under par. (b) for all municipalities that qualify.

(d) Multiply the amount under par. (c) by the amount for the year under s. 79.01 (1).

(5) No municipality may, for the purpose of qualifying for a payment under this section, establish a fund, other than a general fund, that does not conform to generally accepted accounting principles promulgated by the governmental accounting standards board or its successor bodies.

(6) (a) If a municipality transfers to another governmental unit responsibility for providing any service that the municipality provided in the preceding year, its budget for the preceding year shall be decreased to reflect the cost that the municipality incurred to provide that service, as determined by the department of revenue.

(b) If a municipality increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit in any year, its budget for the preceding year shall be increased to reflect the cost of that service, as determined by the department of revenue.

(c) If a municipality receives payments from another governmental unit for providing a service to that other governmental unit, pursuant to a contract with the municipality, the municipality receiving the payments shall not include the amounts of the payments nor the costs for providing the service in its budget for the year in which it receives the payments, for the purpose of determining eligibility under sub. (2) (c).

History: 1989 a. 336; 1991 a. 39, 61; 1993 a. 16; 1999 a. 9; 1999 a. 150 s. 672; 2001 a. 16; 2009 a. 11, 28; 2011 a. 32, 106, 258; 2013 a. 20, 165; 2015 a. 55.

Cross-reference: See also ch. Tax 19, Wis. adm. code.

79.08 Corrections. If the department of administration or the department of revenue determines by August 15 of the year following any distribution under this subchapter that there was an overpayment or underpayment made in any certification by the department of revenue or resulting from populations changed as a result of a final court determination or a census determination under s. 16.96 (2) (dm) or (e) or in the distribution by the department of administration, the overpayment or underpayment shall be corrected as provided in this section. No corrections to the elements of any distribution may be made after August 15 of the year following the distribution. Any overpayment shall be corrected by reducing the subsequent year's distribution under this subchapter. Any underpayment shall be corrected by increasing the subsequent year's distribution under this subchapter. Corrections shall be made in the distributions to all municipalities and counties affected by the error. Corrections shall be without interest.

History: 1973 c. 158, 333; 1977 c. 29; 1979 c. 34; 1981 c. 20; 1983 a. 27; 1985 a. 29; 1987 a. 27; 1989 a. 31, 336; 1991 a. 39.

79.09 Administration. Counties and municipalities shall submit the information required under this subchapter by the department of revenue on forms prescribed by the department. Annually, each county and municipality may contract with a certified public accountant licensed under ch. 442 to compile and submit to the department the information required.

History: 1975 c. 39; 1985 a. 29.

79.095 State aid; computers. (1) DEFINITIONS. In this section:

(a) "Department" means the department of revenue.

(b) "Gross tax rate" means the property tax rate without consideration of the credits under subch. II.

(bm) "Special purpose district" means a metropolitan sewerage district organized under subch. II of ch. 200, a town sanitary district organized under subch. IX of ch. 60, a metropolitan sewerage district created under s. 200.05, or a public inland lake protection and rehabilitation district organized under subch. IV of ch. 33.

(c) "Taxing jurisdiction" means a municipality, county, school district, special purpose district, tax incremental district, environmental remediation tax incremental district, or technical college district.

(2) **REPORTING.** Each municipality shall report to the department the following information:

(a) On or before the 2nd Monday in June, the value of the property that is exempt under s. 70.11 (39) and (39m) in each taxing jurisdiction for which the municipality assesses property.

(b) On or before December 31, the tax rate used for each tax incremental district for which the municipality assesses property and for each environmental remediation tax incremental district for which the municipality assesses property.

(3) **REVIEW BY DEPARTMENT.** The department shall adjust each rate reported under sub. (2) (b) to a full-value rate. The department shall review and correct the information submitted under sub. (2) (a), shall determine the full value of all of the property reported under sub. (2) (a) and of all the property under s. 70.995 (12r) and, on or before October 1, shall notify each taxing jurisdiction of the full value of the property that is exempt under s. 70.11 (39) and (39m) and that is located in the jurisdiction. The department shall adjust the full value that is reported to taxing jurisdictions under this subsection in the year after an error occurs or a value has been changed due to an appeal. All disputes between the department and municipalities about the value of the property reported under sub. (2) (a) or of the property under s. 70.995 (12r) shall be resolved by using the procedures under s. 70.995 (8).

(4) **PAYMENT.** The department shall calculate the payments due each taxing jurisdiction under this section by multiplying the full value as of the January 1 of the preceding year of the property that is exempt under s. 70.11 (39) and (39m) and that is located in the jurisdiction by the full-value gross tax rate of the jurisdiction for the preceding year. The department shall certify the amount of the payment due each taxing jurisdiction to the department of administration, which shall make the payments on or before the 4th Monday in July. For purposes of ch. 121, school districts shall treat the payments made in July under this subsection as if they had been received in the previous school year.

History: 1997 a. 237; 2001 a. 16, 30; 2005 a. 25, 418; 2013 a. 20.

SUBCHAPTER II**PROPERTY TAX CREDITS**

79.10 Wisconsin state property tax relief. (1) DEFINITIONS. In this section:

(b) "Average school tax levies" means the average of the school tax levies for the 3 years preceding the assessment year to which the tax credit is to apply.