

A SERVICE OF THE WISCONSIN TAXPAYERS ALLIANCE

NEW! Now with Milwaukee-Madison information (see p. 110).

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# Municipal Facts 15

Finances & Demography in 244 Wisconsin Cities & Villages



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# About the Study

**MunicipalFacts15** provides financial information for 244 of Wisconsin's most populous cities and villages. For most indicators, five years of data are included to allow users to track trends. The book includes information on municipal expenditures, property taxes and values, shared revenues, debt, and income.

**MunicipalFacts15** includes statistics for cities and villages with 2013 populations between 2,000 and 200,000. They are home to over half the state's population and account for nearly two-thirds of municipal spending (see page nine for an alphabetical listing). Because of their sizes and uniqueness, Milwaukee and Madison are excluded from the study, but detailed in an addendum (page 110).

Municipal population figures for 2013 are from the Wisconsin Department of Administration (DOA). Populations for 2008-09 are also DOA estimates but adjusted by WISTAX based on 2010 Census figures.

## Organization

Municipalities other than Madison and Milwaukee are organized alphabetically in nine population groups ranging from 2,000-3,000 to 30,000-150,000. Each group presents information in the following categories:

- General Government and Street Maintenance Spending;
- Fire-ambulance Spending (Gross and Net);
- Police Spending (Gross and Net);
- Basic Spending (Gross and Net);
- Operating Spending (Gross and Net);
- Debt (Level, and Percent of Limit);
- Municipal Property Tax Levies;
- Municipal Property Tax Rates and Equalized Values;
- Shared Revenues; and
- Income, Income Taxes, and Property Tax Base.

For each measure, the most recently available data are shown, and five years are provided for most. The data and years provided are:

- Spending, shared revenues, and total debt, 2009-13;
- Property taxes, 2010/11 (levied in 2010, collected in 2011) through 2014/15;
- Equalized values, 2010-14;
- Debt per capita and percent of limit, 2012 and 2013;
- Income and Income taxes, 2013; and
- Property tax base, 2014.

**MunicipalFacts15** provides "net" spending for police, fire-ambulance, basic and operating spending. These measures are gross spending less revenues received from other communities for services provided. Net spending figures provide another basis for comparison with peers.

The book provides information to compare municipal debt to state-imposed debt limits in 2012 and 2013. See the appendix (page 114), for more information on how these measures are defined.

## Customization

To make **MunicipalFacts** even more useful, the Wisconsin Taxpayers Alliance (WISTAX) offers specially prepared customized reports. The reports gather **MunicipalFacts** data for 10 municipalities of choice and present them in an easy-to-use format. Along with the information are 12 graphs offering visual insight into important financial indicators.

The customized reports—available only to **MunicipalFacts** purchasers—are particularly valuable to municipal officials, community leaders, and citizens interested in placing their community in financial context. To purchase, complete and return the order form in the front of the book, visit [www.wistax.org](http://www.wistax.org), or call 608.241.9789.

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Customized reports comparing 10 communities of choice are available by request.

In the 244 cities and villages studied, net operating spending rose 2.2% to \$842 per person in 2013.

## Summary

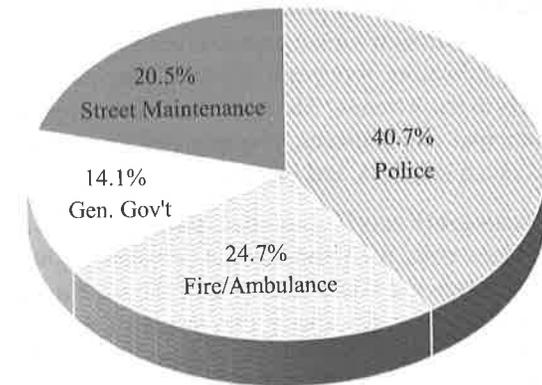
Two events particularly affected the 2012 and 2013 municipal spending figures reported here. First, 2011 Act 10 curbed municipal spending by requiring most public sector employees to fund half of their retirement contribution, eliminating benefits as a subject of collective bargaining, and limiting bargained wage increases to inflation. Generally, firefighters and police officers were exempt from Act 10, though non-union police and firefighters were required to contribute to their retirement.

However, additional election costs caused by the 2012 gubernatorial and senatorial recall elections increased general government expenditures. This helps explain why per capita general government expenditures increased 0.2% in 2012, despite Act 10 cuts. In 2013, without additional election costs, per capita expenditures fell 2.1%.

From the 244 cities and villages profiled in **Municipal-Facts15**, the following conclusions emerge:

- After falling 3.0% in 2012, net operating spending rose 2.2% in 2013 to \$842 per person.
- Net basic spending, which includes general government, street maintenance, police, and fire-ambulance expenditures, rose 1.6% in 2013, returning to its 2011 level of \$562 per capita.
- After stalling in 2012, per capita net expenditures for both fire/ambulance and police resumed growth, increasing 1.1% and 0.6%, respectively.
- After a 3.8% rise in 2011 and a 7.5% drop in 2012, per capita street maintenance spending jumped 7.4% in 2013.
- At \$127 per capita, shared revenues were unchanged in 2013, after dropping 6.7% in 2012.
- Per capita debt rose 0.3% in 2013 to \$1,552 per capita. It increased 4.8%, or an average of 1.2% per year, during 2009-13.

**Figure 1:**  
**Four Elements of Basic Spending**  
Average of 244 Cities and Villages, 2013, \$1.7 Billion Total



## Spending

Two summary measures of spending are reported here. The first, operating spending, is the broadest of the two. It includes expenditures for key government services such as government operations, police and fire protection, road maintenance, as well as all other municipal expenditures such as health and human services, recreation, and public works. Only debt service and capital expenditures are excluded.

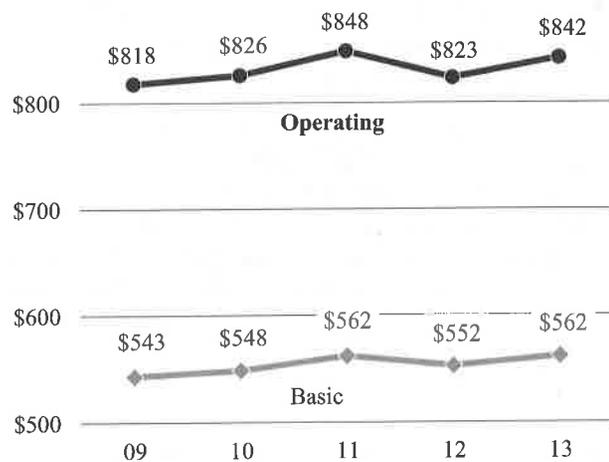
A second measure, basic spending, is less broad and, as mentioned, includes only four categories thought to be core municipal services: general government, police, fire and ambulance, and street maintenance. Because some municipalities provide police and/or fire services to other communities, payments for those services are netted out.

In 2013, police expenditures comprised 40.7% of basic spending in the 244 cities and villages studied (see Figure 1). Fire and ambulance accounted for roughly one in four dollars spent; street maintenance, one in five. General government, the smallest component, accounted for 14.1% of basic spending.

### *Operating Spending*

Net operating spending rose 2.2% in 2013, from \$823 to \$842 per capita (see Figure 2, page 3). The

**Figure 2:**  
**Municipal Spending Rises, Falls, Rises**  
 Net Operating and Net Basic Spending Per Capita, 2009-13



increase comes after a 3.0% decline the year before, leaving operating spending below its 2011 peak of \$848 per capita.

The largest one-year increases in net operating spending were seen in Genoa City (92.9%) and Chippewa Falls (45.4%). Spending in Peshtigo (-24.9%) and Union Grove (-37.9%) declined most in 2013, both of which had one-year increases over 50% in 2012.

Per capita spending was highest in two tourist communities: Lake Delton (\$4,565) and Wisconsin Dells (\$2,658). Net operating spending also topped \$1,400 per person in West Milwaukee (\$1,605), Elm Grove (\$1,445), Kohler (\$1,441), and Washburn (\$1,447). Two municipalities spent less than \$250 per capita: Howards Grove (\$240) and Richfield (\$219). Another 11 municipalities spent less than \$400 per capita.

**Basic Spending in Four Core Areas**

Net basic spending per resident rebounded from its decline in 2012, increasing 1.6% from \$552 to its 2011 level of \$562 per capita. Like operating spending, basic expenditures changed little in recent years, ranging from \$543 to \$562 per capita during 2009-13.

Three municipalities spent more than \$1,000 per capita on basic services. Lake Delton (\$1,682) and Wisconsin Dells (\$1,223) both have large police expenditures due to an influx of tourists, especially during the summer. Spending in the Milwaukee suburb of West Milwaukee (\$1,276) was also high. The two municipalities spending less than \$200 per capita were, again, Richfield (\$179), and Howards Grove (\$164).

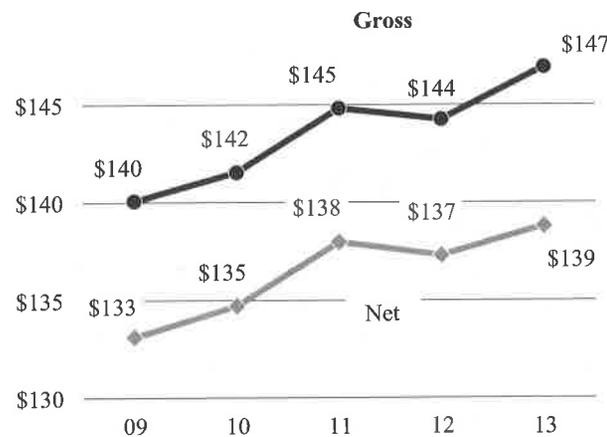
**Fire and Ambulance**

Of the four core services, expenditures for fire and ambulance services vary the most. In 2013, these costs ranged from less than \$5 per capita in five municipalities to \$312 per capita in one. Reasons for the wide variation are numerous.

Many small municipalities keep costs low by purchasing services from neighboring communities or by relying on volunteers. Also, not all communities provide ambulance service. Larger cities and villages are more likely to have paid, full-time firefighters. However, larger populations keep per capita costs down. Small- or medium-sized cities or villages with a full-time or a combined full-time/volunteer department can have high per capita costs, since expenditures are spread over fewer residents.

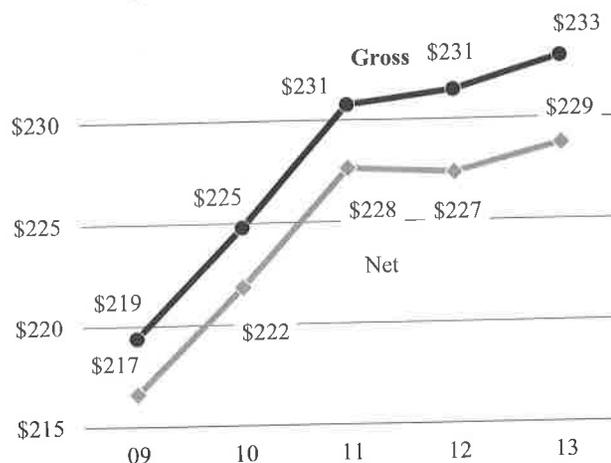
Net fire-ambulance spending increased 1.1% to \$139 per capita in 2013. Police expenditures increased 0.6% to \$229 per capita.

**Figure 3:**  
**Fire and Ambulance Expenditures**  
 Average Gross and Net Fire/Ambulance Spending, 2009-13



After dropping 7.5% in 2012, street maintenance expenditures increased 7.4% in 2013.

**Figure 4:**  
Police Spending Continues to Grow  
Average Gross and Net Police Spending, 2009-13



Net fire-ambulance spending increased 1.1% in 2013 to \$139 per capita (see Figure 3 on page 3). Gross expenditures increased more (1.9%). Median spending (half the municipalities spent more, half less) was lower, \$87 per capita gross and \$76 net. The large gap between average and median spending indicates the wide variation among municipalities. Some large communities with high spending raise the average, but many smaller communities spend little. Roughly one third (78 of 244) of municipalities studied spent less than \$50 per capita on fire and ambulance service.

**Police**

After falling for the first time in recent history from \$228 in 2011 to \$227 in 2012 (see Figure 4), net police spending per capita increased 0.6% in 2013. Gross spending rose 0.7%—up from 0.3% last year, but lower than most recent changes.

Classified as “law enforcement” in municipal finance reports, police spending includes expenditures for traffic patrol, criminal investigation, and other police activities. Net police spending subtracts revenues for law enforcement services provided to other communities, while the gross measure does not.

In 2013, six small communities spent less than \$20 per capita on police: Belgium (\$3), Cedar Grove (\$14), Howards Grove (\$2), Oostburg (\$12), Sherwood (\$6), and Wales (\$0). Bayside, part of the North Shore shared services group, reported negative net spending due largely to accounting issues.

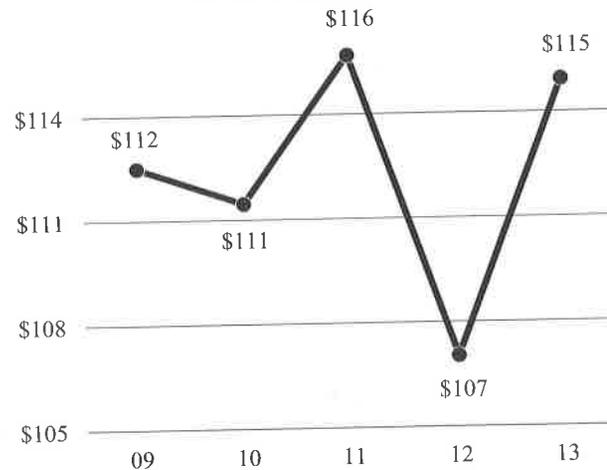
Seven communities spent more than \$400 per capita on police. Three were Milwaukee suburbs: West Milwaukee (\$688), Glendale (\$503), and Elm Grove (\$457). Another three were cities or villages with significant tourist populations: Lake Delton (\$831), Wisconsin Dells (\$703), and Lake Geneva (\$461). Kohler spent \$417.

**Street Maintenance**

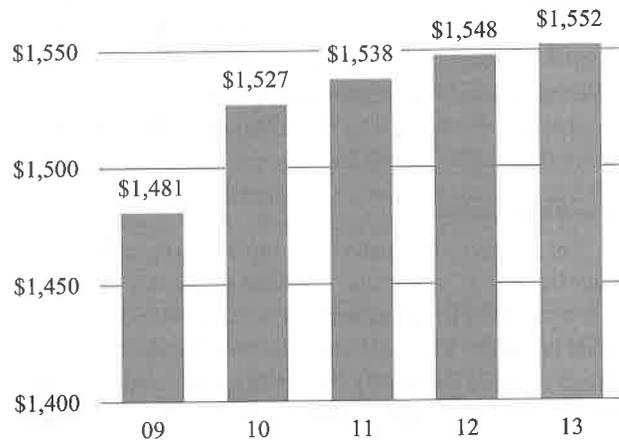
The largest street costs are for maintaining local roads. The category also includes street lighting, highway administration, and sewer and limited-purpose road maintenance.

Street maintenance costs have fluctuated in recent years. The 244 municipalities in the study spent an average of \$115 per person on street maintenance (see Figure 5). After a 3.8% rise in 2011 and a 7.5% drop in 2012,

**Figure 5:**  
Street Maintenance Spending Rebounds  
Average Spending, 2009-13



**Figure 6:**  
**Per Capita Debt Growth Slows**  
 General Obligation Debt Per Capita, 2009-13



per capita street maintenance spending jumped 7.4% in 2013 but remained below its 2011 level.

## Debt

When used properly, borrowing can be an effective tool for funding long-term capital projects (roads, buildings, sewers, etc.). However, state law limits the amount of general obligation (G.O.) debt municipalities can accumulate to 5.0% of the total equalized (fair market) value of taxable property in a city or village.

Debt levels concern municipal officials because they can affect bond ratings. Good ratings allow cities and villages to borrow money at lower interest rates, resulting in a lower cost to taxpayers.

General obligation debt, backed by a municipality's "full faith and credit," increased 0.3% in 2013 to \$1,552 per capita. This is a small change compared to recent history. Debt grew 4.8%, or an average of 1.2% per year, during 2009-13.

Only Monona (\$6,995) had G.O. debt higher than \$5,000 per capita. Lake Delton (\$4,938), Pleasant Prais-

rie (\$4,319), and Wisconsin Dells (\$4,511) also topped \$4,000. One municipality (Thiensville) reported no G.O. debt in 2013. West Salem, previously debt-free, now has \$9 of debt per capita. Of those with debt in 2013, three were within 10% of their limits: Stanley, Campbellsport, and Monona.

In 2012, the median debt percentage was 43.5% of the limit, up from 42.9% in 2011. The reason for the increase in the median percentage is twofold. First, total G.O. debt increased 1.1% during 2012-13. At the same time, property values dropped 0.7%. Even if debt is unchanged but property values decline, a municipality's debt ratio will rise.

## Property Taxes

For Wisconsin municipalities, property taxes are usually the largest source of revenue. The city or village full-value tax rate is calculated by dividing its tax levy (the amount of property taxes to be collected) by its equalized value. The greater the property values, the lower the tax rate needed to raise a given amount of tax.

Since 2005/06, municipalities have been subject to state-mandated levy limits that cap increases in total property taxes. The limits allow city and village property taxes to grow at the greater of the rate of new construction or a fixed percentage increase. Prior to 2011/12, the fixed percentage ranged from 2% to 3.86%, depending on the year. Since 2011/12, the state set this "floor" at 0%; i.e., municipal levies were frozen unless there was new construction.

**MunicipalFacts15** provides information only on city and village property taxes. However, they are just one part of the property tax bill residents receive in December. School districts, counties, technical colleges, and special needs districts also levy property taxes.

### *Municipal Levies and Levies Per Capita*

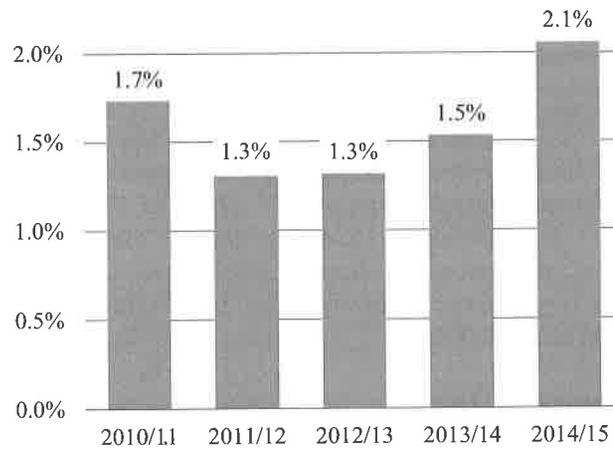
Municipal levies rose 2.4% in 2014/15 (property taxes levied in December 2014 and payable in 2015),

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**General obligation debt increased 0.3% in 2013 to \$1,552 per capita.**

Per capita, property taxes rose 2.1% in 2014/15, up from 1.5% in the previous year.

**Figure 7:**  
**Property Taxes Continue to Rise**  
% Change in Per Capita Municipal Levies, 2010/11-2014/15



higher than increases in 2013/14 (1.7%) and 2012/13 (1.5%) but lower than any change between 2002/03 and 2009/10. Per capita, property taxes rose 2.1% to \$556, compared to a 1.5% increase in the year prior (Figure 7).

Growth in municipal levies has slowed due to state limits. From 2010/11 to 2014/15, per capita property taxes in the 244 cities and villages increased 6.4%, or an average of 1.6% per year. During the previous five years, levies increased by an average of 2.7% per year.

#### ***Municipal-Purpose Rates***

Property tax rates can be confusing. A lower rate does not necessarily mean that less is paid in property taxes. Instead, the rate reflects the ratio of the total levy to total taxable property values. The tax rate can increase if the levy rises or if property values fall. Similarly, rates can fall when values rise or levies decline.

Because property values generally rose faster than tax levies over the past two decades, tax rates fell in many municipalities. However, in recent years, values often declined, raising rates in many communities, even if spending was static. In the 244 municipalities, the median 2014/15 tax rate was \$7.47 per \$1,000 of property value

versus \$7.46 in the prior year. Of the 244 municipalities, 128 had rate increases last year.

Municipal rates ranged from \$1.72 per \$1,000 of value in Richfield to \$16.54 in Racine. In addition to Richfield, three municipalities had rates under \$3.00: Bellevue, Lake Delton, and Rochester. Along with Racine, rates were above \$13.00 in Nekoosa, Merrill, West Milwaukee, and Park Falls.

#### ***Equalized Values***

For property tax districts composed of multiple municipalities (e.g., counties or school districts), equalized values are used to determine each community's share of a total tax levy. This is done to ensure that each city and village is taxed according to its full market value, as opposed to assessed values, which can often be out of date.

Total equalized value in the 244 municipalities rose 3.1% in 2014, the first increase after five consecutive years of decline. In 2014, values increased in 193 of the cities and villages studied. In 2013, roughly half that number saw increases (97).

#### **Property Tax Base**

The municipal property tax base consists of taxable property in each city and village: residential, commercial, manufacturing, or other types. Over the years, residential property has grown to account for a majority of total property value, driven principally by higher demand for housing as opposed to other kinds of property. State legislative action also had an effect.

In 2014, the median residential share of taxable property was 66.4%. For commercial, manufacturing, and other, the medians were 24.1%, 4.3%, and 3.4%, respectively.

#### **Shared Revenues**

The state county and municipal aid program (shared revenues) distributes state income, sales, and excise taxes to local governments for discretionary use. Shared

revenue can be a significant source of funding for some cities and villages. Prior to levy limits, municipalities were often able to offset shared revenue cuts with higher property taxes. State-imposed levy limits have largely eliminated that option.

Due to state budget cuts during 2011-13 and other spending pressures, shared revenues have declined significantly in recent years, particularly in 2012. That year the average per capita shared revenue payment was \$127, down \$9 from 2011. Per capita shared revenues did not change in 2013.

Beginning in the early 1970s, shared revenues were distributed partly based on property values. Cities or villages with lower per capita values received more aid, those with high values received less. That formula was set aside in the early 2000s, and increases or decreases are now shared among municipalities. However, the relationship between values and aid generally holds today due to past payments.

Per capita shared revenues were less than \$10 in Cottage Grove, Hobart, Merton, Sherwood, and Suamico. They were more than \$400 per capita in Ashland, Beloit, Marinette, and Park Falls.

## Income and Taxes

**MunicipalFacts15** also provides measures of residents' incomes and income taxes paid. Total income and income per tax return show how much residents in a municipality earned, while income taxes show how much tax the state received from those residents. To calculate Wisconsin adjusted gross income (WAGI), certain adjustments are made from federal AGI.

Total WAGI in the 244 municipalities was \$85.1 billion in 2013, up 2.2% from \$83.2 billion in 2012. Income per state return increased 1.5% from \$53,524 in 2012 to \$54,329 in 2013. Average incomes varied widely, from \$28,980 in Redgranite to \$168,870 in Mequon. In addition to Mequon, eight other communities had aver-

age incomes exceeding \$100,000: Bayside, Brookfield, Delafield, Elm Grove, Fox Point, Kohler, Merton, and Whitefish Bay. Along with Redgranite, Boscobel's average income was under \$31,000.

Residents of the 244 communities paid \$3.75 billion in individual income taxes in 2013, 2.0% less than in 2012.

A word of caution on income and tax figures: Data are from individual state income tax returns. Due in part to Wisconsin's large numbers of cities, villages, and towns, a small number of filers incorrectly report their community of residence. This can affect municipal averages, particularly in smaller communities. Municipal income and tax numbers are also affected by special or unusual circumstances (e.g., the sale of a business). □

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Income per state return increased 1.5% from \$53,524 in 2012 to \$54,329 in 2013.

### Caution

With data from 244 municipalities, this is not a complete analysis of spending variations among communities. In some cases, intermunicipal differences might be due to a local desire for a higher level of services, which usually means more personnel. Some municipalities, for instance, use full-time fire-ambulance staff, while others rely on part-time employees or volunteers.

In other cases, because there is no uniform state accounting system for local governments, differences might be due to how each municipality reports information to the state. While the state report has separate sections for operation and capital expenditures, some communities include capital outlays as operating costs.

In short, data in **MunicipalFacts15** offer a good "starting point" for learning more about a municipality and its spending on public services. A next step might be to discuss with local officials how a community's special circumstances affect the figures presented here.

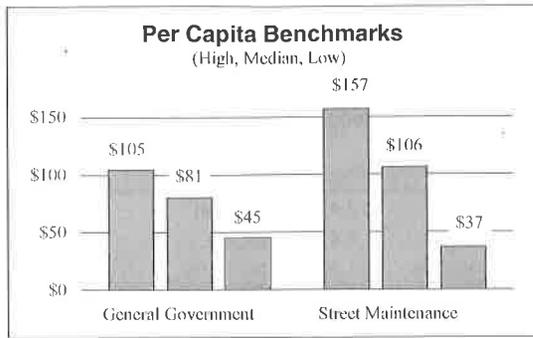
# Municipal Populations

Below is a listing of the municipalities included in this study. The following pages are arranged by 2013 populations:

30,000 - 150,000 ...page 10	10,000 - 12,500 ...page 40	4,000 - 5,500 ...page 70
17,500 - 30,000 ...page 20	7,500 - 10,000 ...page 50	3,000 - 4,000 ...page 80
12,500 - 17,500 ...page 30	5,500 - 7,500 ...page 60	2,000 - 3,000 ...page 90

Municipality	Pop.	Municipality	Pop.	Municipality	Pop.	Municipality	Pop.	Municipality	Pop.	Municipality	Pop.
Abbotsford	2,303	Cuba City	2,091	Howard	18,348	Middleton	18,146	Plover	12,420	Sturtevant	6,992
Algoma	3,159	Cudahy	18,227	Howards Grove	3,209	Milton	5,546	Plymouth	8,416	Suamico	11,523
Allouez	13,932	Cumberland	2,165	Hudson	13,187	Mineral Point	2,481	Port Washington	11,266	Sun Prairie	30,395
Altoona	6,900	Darlington	2,426	Jackson	6,790	Mondovi	2,767	Portage	10,238	Superior	27,220
Amery	2,924	De Pere	24,047	Janesville	63,600	Monona	7,532	Poynette	2,530	Sussex	10,623
Antigo	8,091	Deerfield	2,367	Jefferson	7,926	Monroe	10,780	Prairie du Chien	5,888	Thiensville	3,223
Appleton	73,150	DeForest	9,073	Johnson Creek	2,818	Mosinee	4,018	Prairie du Sac	4,006	Tomah	9,192
Arcadia	2,933	Delafield	7,083	Juneau	2,736	Mount Horeb	7,058	Prescott	4,246	Tomahawk	3,367
Ashland	8,156	Delavan	8,432	Kaukauna	15,715	Mount Pleasant	26,180	Pulaski	3,527	Twin Lakes	6,018
Ashwaubenon	16,973	Denmark	2,135	Kenosha	99,700	Mukwonago	7,432	Racine	78,700	Two Rivers	11,658
Baldwin	3,939	Dodgeville	4,694	Kewaskum	4,007	Muskego	24,239	Redgranite	2,152	Union Grove	4,907
Baraboo	11,963	Dousman	2,320	Kewaunee	2,921	Neenah	25,750	Reedsburg	9,298	Verona	11,162
Barron	3,424	East Troy	4,283	Kiel	3,769	Neillsville	2,443	Rhineland	7,679	Viroqua	4,361
Bayside	4,380	Eau Claire	66,480	Kimberly	6,586	Nekoosa	2,565	Rice Lake	8,408	Wales	2,546
Beaver Dam	16,420	Edgerton	5,494	Kohler	2,119	New Berlin	39,915	Richfield	11,366	Walworth	2,819
Belgium	2,248	Elkhorn	9,931	Kronenwetter	7,291	New Glarus	2,152	Richland Center	5,197	Washburn	2,092
Belleville	2,381	Ellsworth	3,270	La Crosse	51,600	New Holstein	3,213	Ripon	7,664	Waterford	5,360
Bellevue	14,697	Elm Grove	5,934	Ladysmith	3,384	New Lisbon	2,575	River Falls	14,915	Waterloo	3,321
Beloit	36,820	Evansville	5,070	Lake Delton	2,911	New London	7,307	Rochester	3,685	Watertown	23,865
Berlin	5,552	Fennimore	2,502	Lake Geneva	7,670	New Richmond	8,533	Rothschild	5,280	Waukesha	70,900
Black River Falls	3,600	Fitchburg	25,465	Lake Hallie	6,680	North Fond du Lac	5,078	Saint Croix Falls	2,128	Waunakee	12,336
Bloomer	3,545	Fond du Lac	43,100	Lake Mills	5,748	North Hudson	3,770	Saint Francis	9,462	Waupaca	6,023
Boscobel	3,239	Fort Atkinson	12,367	Lancaster	3,850	North Prairie	2,142	Sauk City	3,428	Waupun	11,386
Brillion	3,187	Fox Point	6,630	Little Chute	10,462	Oak Creek	34,695	Saukville	4,465	Wausau	39,180
Brodhead	3,297	Franklin	35,810	Lodi	3,053	Oconomowoc	16,004	Schofield	2,168	Wautoma	2,168
Brookfield	37,835	Fredonia	2,167	Lomira	2,423	Oconto	4,540	Seymour	3,417	Wauwatosa	46,705
Brown Deer	12,086	Genoa City	3,058	Luxemburg	2,564	Oconto Falls	2,891	Shawano	9,233	West Allis	60,300
Burlington	10,492	Germantown	19,811	Manitowoc	33,685	Omro	3,521	Sheboygan	48,965	West Bend	31,425
Caledonia	24,680	Glendale	12,845	Marinette	10,955	Onalaska	18,066	Sheboygan Falls	7,853	West Milwaukee	4,205
Campbellsport	2,009	Grafton	11,467	Marshall	3,861	Oostburg	2,897	Sherwood	2,763	West Salem	4,897
Cedar Grove	2,098	Green Bay	104,300	Marshfield	19,047	Oregon	9,343	Shorewood	13,189	Westby	2,229
Cedarburg	11,451	Greendale	14,165	Mauston	4,507	Osceola	2,594	Silver Lake	2,400	Weston	15,052
Chetek	2,227	Greenfield	36,770	Mayville	5,129	Oshkosh	66,300	Slinger	5,122	Whitefish Bay	14,126
Chilton	3,920	Hales Corners	7,691	McFarland	7,876	Paddock Lake	2,985	Somerset	2,642	Whitewater	14,977
Chippewa Falls	13,635	Hartford	14,274	Medford	4,350	Pardeeville	2,108	South Milwaukee	21,127	Williams Bay	2,577
Clinton	2,131	Hartland	9,124	Menasha	17,454	Park Falls	2,486	Sparta	9,658	Winneconne	2,394
Clintonville	4,537	Hayward	2,359	Menomonee Falls	35,710	Peshtigo	3,463	Spooner	2,655	Wisconsin Dells	2,665
Columbus	5,019	Hobart	7,070	Menomonie	16,111	Pewaukee (c)	13,654	Stanley	3,598	Wisconsin Rapids	18,341
Combined Locks	3,405	Holmen	9,288	Mequon	23,279	Pewaukee (v)	8,166	Stevens Point	27,160	Wrightstown	2,839
Cottage Grove	6,269	Horicon	3,644	Merrill	9,637	Platteville	11,655	Stoughton	12,646		
Cross Plains	3,560	Hortonville	2,710	Merton	3,413	Pleasant Prairie	20,004	Sturgeon Bay	9,137		

## 30,000 to 150,000 (24 Municipalities)



### ■ General Government Per Capita

Per capita spending for legislative, legal, general and financial administration, and general buildings and plant.

High: \$105      Median: \$81      Low: \$45      Mid. Range: \$68 to \$90

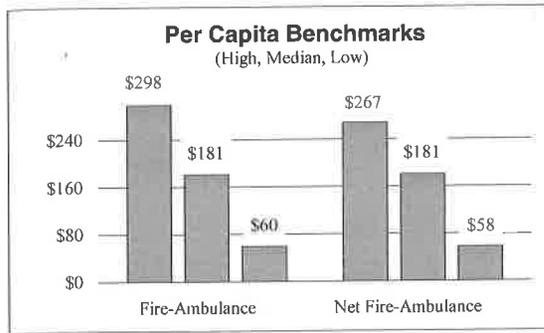
### ■ Street Maintenance Per Capita

Per capita costs for highway, street, light, limited-purpose road, and sewer administration and maintenance.

High: \$157      Median: \$106      Low: \$37      Mid. Range: \$103 to \$131

'13 Pop.	Municipality	General Government Per Capita					Average % Chg.	Street Maintenance Per Capita					Average % Chg.
		'09	'10	'11	'12	'13		'09	'10	'11	'12	'13	
<b>High</b>		<b>\$119.18</b>	<b>\$109.55</b>	<b>\$113.43</b>	<b>\$106.79</b>	<b>\$105.05</b>		<b>\$202.05</b>	<b>\$183.05</b>	<b>\$187.86</b>	<b>\$151.07</b>	<b>\$156.98</b>	
<b>Med.</b>	[Average CPI chg.]	<b>\$84.58</b>	<b>\$83.97</b>	<b>\$81.25</b>	<b>\$79.10</b>	<b>\$80.67</b>	[2.1%]	<b>\$108.94</b>	<b>\$109.15</b>	<b>\$106.04</b>	<b>\$97.17</b>	<b>\$106.29</b>	[2.1%]
<b>Low</b>		<b>\$47.96</b>	<b>\$47.43</b>	<b>\$47.27</b>	<b>\$47.88</b>	<b>\$44.64</b>		<b>\$51.22</b>	<b>\$48.60</b>	<b>\$51.00</b>	<b>\$42.24</b>	<b>\$36.75</b>	
73,150	Appleton	93.07	98.44	98.64	89.89	89.91	-0.9%	101.62	95.80	100.52	94.80	102.77	0.3%
36,820	Beloit	119.18	88.54	88.44	82.09	86.05	-7.8%	128.80	101.44	96.57	92.71	107.66	-4.4%
37,835	Brookfield	101.71	99.63	101.21	102.20	105.05	▲ 0.8%	134.87	137.00	150.64	145.73	148.16	▲ 2.4%
66,480	Eau Claire	83.43	85.65	85.64	89.40	89.34	1.7%	107.13	109.40	99.80	99.00	107.47	0.1%
43,100	Fond du Lac	55.82	58.30	59.83	65.85	56.50	▼ 0.3%	114.02	115.74	117.74	115.98	116.31	0.5%
35,810	Franklin	72.02	69.00	65.33	65.80	66.43	▼ -2.0%	77.94	77.53	82.13	81.56	83.83	▼ 1.8%
104,300	Green Bay	55.62	52.42	47.27	50.77	44.64	▼ -5.3%	134.85	124.57	128.94	116.92	134.46	▲ -0.1%
36,770	Greenfield	65.84	61.99	64.80	71.36	77.43	4.1%	98.08	116.73	121.64	129.44	130.67	7.4%
63,600	Janesville	56.41	57.60	57.86	57.64	53.09	▼ -1.5%	73.08	61.49	53.52	50.53	62.35	▼ -3.9%
99,700	Kenosha	47.96	47.43	51.34	47.88	51.12	▼ 1.6%	51.22	48.60	51.00	42.24	36.75	▼ -8.0%
51,600	La Crosse	93.57	96.11	103.24	104.11	86.41	-2.0%	144.08	144.41	155.52	143.56	152.01	▲ 1.3%
33,685	Manitowoc	85.73	84.83	76.47	71.77	67.92	-5.7%	202.05	183.05	187.86	151.07	150.97	▲ -7.0%
35,710	Menomonee Falls	91.86	96.29	100.12	106.66	100.56	▲ 2.3%	108.11	104.88	99.86	97.07	103.69	-1.0%
39,915	New Berlin	102.79	101.76	105.50	106.79	101.68	▲ -0.3%	82.88	90.66	82.62	74.02	71.35	▼ -3.7%
34,695	Oak Creek	100.90	105.21	94.55	102.29	98.08	▲ -0.7%	142.07	134.77	142.30	132.80	142.78	▲ 0.1%
66,300	Oshkosh	75.90	76.75	76.98	75.65	72.86	-1.0%	88.70	87.82	95.00	87.02	89.62	▼ 0.3%
78,700	Racine	66.69	67.81	70.71	76.08	69.63	1.1%	100.27	109.88	110.16	97.27	104.23	1.0%
48,965	Sheboygan	94.99	84.79	81.01	76.11	72.71	-6.5%	116.89	108.91	108.47	94.04	106.53	-2.3%
30,395	Sun Prairie	113.38	109.55	113.43	102.51	103.47	▲ -2.3%	112.67	108.63	105.51	91.64	103.85	-2.0%
70,900	Waukesha	69.84	72.19	71.51	75.23	78.52	3.0%	118.62	111.25	104.61	111.95	113.55	-1.1%
39,180	Wausau	67.22	69.66	82.52	86.15	82.82	5.4%	156.07	143.50	145.84	147.52	156.98	▲ 0.1%
46,705	Wauwatosa	87.06	83.14	81.48	85.57	88.41	0.4%	99.56	103.62	106.58	94.47	104.41	1.2%
60,300	West Allis	99.01	102.32	103.19	98.45	102.56	▲ 0.9%	84.46	81.59	92.22	81.12	87.57	▼ 0.9%
31,425	West Bend	58.83	60.78	56.16	55.02	51.93	▼ -3.1%	109.78	109.75	120.32	115.72	106.05	-0.9%

## 30,000 to 150,000 (24 Municipalities)



### ■ Fire-Ambulance Per Capita

Per capita costs for fire protection and ambulance services.

High: \$298      Median: \$181      Low: \$60      Mid. Range: \$166 to \$216

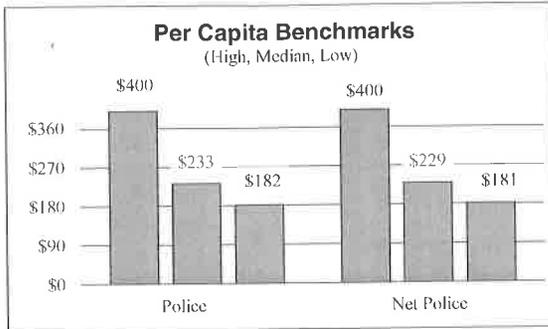
### ■ Net Fire-Ambulance Per Capita

Per capita costs for fire protection and ambulance services minus offsetting revenues.

High: \$267      Median: \$181      Low: \$58      Mid. Range: \$163 to \$212

'13 Pop.	Municipality	Fire-Ambulance Per Capita					Average % Chg.	Net Fire-Ambulance Per Capita					Average % Chg.
		'09	'10	'11	'12	'13		'09	'10	'11	'12	'13	
<b>High</b>		<b>\$288.40</b>	<b>\$294.64</b>	<b>\$302.70</b>	<b>\$291.72</b>	<b>\$298.34</b>		<b>\$256.72</b>	<b>\$262.33</b>	<b>\$270.12</b>	<b>\$262.09</b>	<b>\$267.50</b>	
<b>Med.</b>	[Average CPI chg.]	<b>\$174.47</b>	<b>\$179.71</b>	<b>\$186.10</b>	<b>\$182.43</b>	<b>\$181.39</b>	[2.1%]	<b>\$170.71</b>	<b>\$177.02</b>	<b>\$182.80</b>	<b>\$180.39</b>	<b>\$180.79</b>	[2.1%]
<b>Low</b>		<b>\$62.63</b>	<b>\$55.00</b>	<b>\$57.74</b>	<b>\$63.45</b>	<b>\$59.64</b>		<b>\$60.92</b>	<b>\$53.42</b>	<b>\$56.07</b>	<b>\$61.45</b>	<b>\$57.94</b>	
73,150	Appleton	137.37	139.89	139.49	145.32	179.95	7.0%	137.26	139.77	139.38	145.22	163.32	4.4%
36,820	Beloit	190.74	191.84	199.73	197.86	212.20	2.7%	190.74	191.84	199.73	197.86	212.20	2.7%
37,835	Brookfield	216.86	215.49	228.21	227.60	234.33	▲ 2.0%	216.86	215.49	228.21	227.60	234.33	▲ 2.0%
66,480	Eau Claire	153.25	156.79	160.58	157.66	159.95	▼ 1.1%	151.52	155.14	159.15	156.66	158.98	▼ 1.2%
43,100	Fond du Lac	195.49	201.55	216.02	215.41	220.48	▲ 3.1%	189.38	194.72	209.09	208.12	211.94	2.9%
35,810	Franklin	170.23	172.08	176.48	183.97	168.91	-0.2%	162.49	165.39	169.58	181.06	164.38	0.3%
104,300	Green Bay	187.36	186.46	200.55	195.22	201.41	1.8%	187.36	186.46	200.55	192.79	185.23	-0.3%
36,770	Greenfield	176.23	187.97	193.16	169.44	175.14	-0.2%	157.46	182.16	186.89	166.58	170.34	2.0%
63,600	Janesville	163.60	163.86	169.06	172.19	166.45	0.4%	155.58	155.62	160.30	163.61	157.85	▼ 0.4%
99,700	Kenosha	210.69	219.73	219.82	217.43	236.25	▲ 2.9%	210.69	219.73	219.82	217.43	236.25	▲ 2.9%
51,600	La Crosse	212.10	205.08	205.31	209.50	216.46	0.5%	212.10	205.08	205.31	209.50	216.46	▲ 0.5%
33,685	Manitowoc	192.95	197.29	193.44	187.27	185.50	-1.0%	192.95	197.29	193.44	187.27	185.50	-1.0%
35,710	Menomonee Falls	116.89	129.57	131.87	123.76	127.92	▼ 2.3%	116.89	129.57	131.87	123.76	127.92	▼ 2.3%
39,915	New Berlin	96.26	102.63	108.96	114.18	117.23	▼ 5.0%	96.26	102.63	108.96	114.18	117.18	▼ 5.0%
34,695	Oak Creek	201.86	206.72	213.30	213.98	219.06	▲ 2.1%	201.86	206.72	213.30	213.98	219.06	▲ 2.1%
66,300	Oshkosh	169.78	172.96	179.03	180.89	181.01	1.6%	168.69	171.88	178.72	179.73	179.82	1.6%
78,700	Racine	238.57	242.52	248.08	252.63	250.89	▲ 1.3%	234.46	238.30	243.72	248.31	246.51	▲ 1.3%
48,965	Sheboygan	172.72	168.72	161.93	155.93	164.21	▼ -1.3%	172.72	168.72	161.93	155.93	164.21	-1.3%
30,395	Sun Prairie	62.63	55.00	57.74	63.45	59.64	▼ -1.2%	60.92	53.42	56.07	61.45	57.94	▼ -1.2%
70,900	Waukesha	164.57	167.67	174.16	179.38	181.77	2.5%	164.57	167.67	174.16	179.38	181.77	2.5%
39,180	Wausau	164.43	167.52	168.44	167.06	168.21	0.6%	161.35	165.24	165.69	164.60	167.80	1.0%
46,705	Wauwatosa	288.40	294.64	302.70	291.72	298.34	▲ 0.9%	256.72	262.33	270.12	262.09	267.50	▲ 1.0%
60,300	West Allis	219.20	219.09	213.17	213.60	212.65	-0.8%	209.78	210.07	210.02	212.03	210.61	0.1%
31,425	West Bend	137.55	139.76	151.47	152.97	146.16	▼ 1.5%	123.92	126.61	138.51	139.74	132.67	▼ 1.7%

## 30,000 to 150,000 (24 Municipalities)



### ■ Police Per Capita

Per capita expenses for law enforcement.

High: \$400      Median: \$233      Low: \$182      Mid. Range: \$219 to \$257

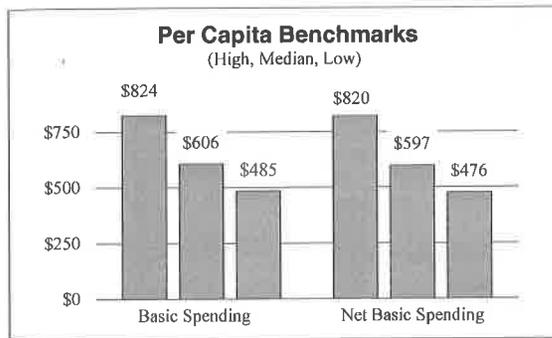
### ■ Net Police Per Capita

Per capita expenses for law enforcement minus offsetting revenues.

High: \$400      Median: \$229      Low: \$181      Mid. Range: \$214 to \$257

'13 Pop.	Municipality	Police Per Capita					Average % Chg.	Net Police Per Capita					Average % Chg.
		'09	'10	'11	'12	'13		'09	'10	'11	'12	'13	
<b>High</b>		<b>\$373.50</b>	<b>\$387.88</b>	<b>\$390.35</b>	<b>\$392.36</b>	<b>\$399.61</b>		<b>\$373.48</b>	<b>\$387.86</b>	<b>\$390.32</b>	<b>\$392.34</b>	<b>\$399.58</b>	
<b>Med.</b>	[Average CPI chg.]	<b>\$227.80</b>	<b>\$231.92</b>	<b>\$233.78</b>	<b>\$233.71</b>	<b>\$232.52</b>	[2.1%]	<b>\$227.80</b>	<b>\$230.36</b>	<b>\$226.84</b>	<b>\$231.88</b>	<b>\$229.46</b>	[2.1%]
<b>Low</b>		<b>\$171.90</b>	<b>\$167.42</b>	<b>\$179.07</b>	<b>\$178.89</b>	<b>\$181.59</b>		<b>\$171.74</b>	<b>\$167.24</b>	<b>\$178.89</b>	<b>\$178.74</b>	<b>\$181.41</b>	
73,150	Appleton	207.39	216.03	213.86	210.22	219.87	1.5%	201.05	210.42	208.40	204.71	214.27	1.6%
36,820	Beloit	303.44	307.45	309.46	313.57	329.75 ▲	2.1%	303.44	307.45	309.46	313.57	325.49 ▲	1.8%
37,835	Brookfield	228.96	234.49	246.61	255.23	257.16	2.9%	228.96	234.49	246.61	255.23	257.16	2.9%
66,480	Eau Claire	195.89	198.65	201.85	200.79	208.57 ▼	1.6%	193.07	195.77	198.95	197.85	205.59 ▼	1.6%
43,100	Fond du Lac	199.94	208.59	219.74	217.96	219.03	2.3%	190.60	198.90	210.92	211.86	212.82 ▼	2.8%
35,810	Franklin	203.14	201.53	216.66	222.50	208.45 ▼	0.6%	202.57	201.53	216.66	222.50	208.45 ▼	0.7%
104,300	Green Bay	222.81	225.36	237.39	263.45	243.55	2.2%	213.17	214.57	226.79	250.40	230.50	2.0%
36,770	Greenfield	217.50	223.66	239.89	221.18	230.95	1.5%	216.33	221.30	237.18	218.75	228.42	1.4%
63,600	Janesville	196.75	196.29	201.44	206.62	205.55 ▼	1.1%	193.66	193.16	198.10	203.22	202.41 ▼	1.1%
99,700	Kenosha	253.94	259.19	271.53	271.16	272.62 ▲	1.8%	253.94	259.19	271.53	271.16	272.62 ▲	1.8%
51,600	La Crosse	236.03	234.18	230.17	236.74	247.14	1.2%	232.63	231.08	226.89	233.45	243.83	1.2%
33,685	Manitowoc	223.01	229.65	225.25	220.04	215.11 ▼	-0.9%	223.01	229.65	225.25	220.04	215.11	-0.9%
35,710	Menomonee Falls	229.80	225.13	226.52	230.69	224.79	-0.5%	229.80	225.13	226.52	230.69	224.79	-0.5%
39,915	New Berlin	258.26	257.53	260.69	252.46	246.47	-1.2%	258.26	257.53	260.69	250.27	244.29	-1.4%
34,695	Oak Creek	267.65	283.59	291.30	295.96	289.36 ▲	2.0%	264.61	280.42	288.01	292.57	285.86 ▲	1.9%
66,300	Oshkosh	171.90	167.42	179.07	178.89	181.59 ▼	1.4%	171.74	167.24	178.89	178.74	181.41 ▼	1.4%
78,700	Racine	373.50	387.88	390.35	392.36	399.61 ▲	1.7%	373.48	387.86	390.32	392.34	399.58 ▲	1.7%
48,965	Sheboygan	226.64	237.31	242.37	237.07	245.24	2.0%	226.64	233.03	238.38	233.07	241.29	1.6%
30,395	Sun Prairie	243.18	239.18	227.41	215.76	217.62 ▼	-2.7%	241.10	235.13	223.05	211.30	213.07 ▼	-3.0%
70,900	Waukesha	204.03	207.37	212.71	220.83	226.30	2.6%	202.75	206.95	211.86	220.83	226.30	2.8%
39,180	Wausau	213.41	219.19	223.76	222.20	230.46	1.9%	211.20	216.88	219.76	218.67	227.07	1.8%
46,705	Wauwatosa	308.31	321.20	329.87	321.57	316.26 ▲	0.6%	308.31	321.20	329.87	321.57	316.26 ▲	0.6%
60,300	West Allis	324.74	326.28	333.41	345.15	325.70 ▲	0.1%	324.74	326.28	333.41	345.15	325.70 ▲	0.1%
31,425	West Bend	231.70	238.79	253.41	251.07	234.10	0.3%	231.70	238.79	253.41	251.07	234.10	0.3%

## 30,000 to 150,000 (24 Municipalities)



### ■ Basic Spending Per Capita

Per capita spending for general government, street maintenance, law enforcement, and fire-ambulance.

High: \$824      Median: \$606      Low: \$485      Mid. Range: \$557 to \$702

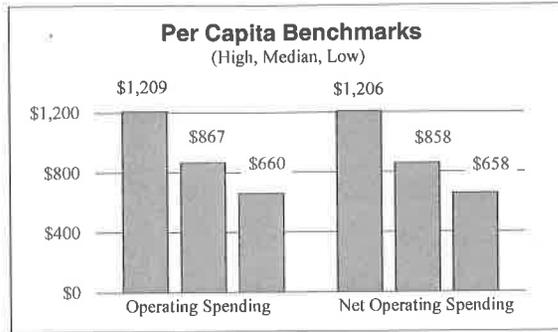
### ■ Net Basic Spending Per Capita

Per capita basic spending minus offsetting police, fire, and ambulance revenues.

High: \$820      Median: \$597      Low: \$476      Mid. Range: \$557 to \$699

'13 Pop.	Municipality	Basic Spending Per Capita					Average % Chg.	Net Basic Spending Per Capita					Average % Chg.
		'09	'10	'11	'12	'13		'09	'10	'11	'12	'13	
<b>High</b>		<b>\$783.33</b>	<b>\$808.08</b>	<b>\$820.63</b>	<b>\$818.34</b>	<b>\$824.36</b>		<b>\$774.90</b>	<b>\$803.84</b>	<b>\$814.91</b>	<b>\$813.99</b>	<b>\$819.95</b>	
<b>Med.</b>	[Average CPI chg.]	<b>\$564.54</b>	<b>\$586.49</b>	<b>\$603.56</b>	<b>\$589.40</b>	<b>\$606.22</b>	[2.1%]	<b>\$559.80</b>	<b>\$576.48</b>	<b>\$595.64</b>	<b>\$586.76</b>	<b>\$597.15</b>	[2.1%]
<b>Low</b>		<b>\$489.83</b>	<b>\$479.25</b>	<b>\$481.89</b>	<b>\$473.36</b>	<b>\$484.58</b>		<b>\$478.72</b>	<b>\$467.87</b>	<b>\$469.78</b>	<b>\$466.91</b>	<b>\$475.70</b>	
73,150	Appleton	539.45	550.16	552.51	540.23	592.50	2.4%	533.00	544.44	546.94	534.62	570.26	1.7%
36,820	Beloit	742.16	689.27	694.20	686.23	735.67	▲ -0.2%	742.16	689.27	694.20	686.23	731.41	▲ -0.4%
37,835	Brookfield	682.40	686.61	726.67	730.76	744.69	▲ 2.2%	682.40	686.61	726.67	730.76	744.69	▲ 2.2%
66,480	Eau Claire	539.70	550.48	547.86	546.84	565.33	1.2%	535.15	545.97	543.53	542.90	561.38	1.2%
43,100	Fond du Lac	565.27	584.18	613.33	615.21	612.31	2.0%	549.83	567.66	597.59	601.82	597.57	2.1%
35,810	Franklin	523.33	520.14	540.60	553.82	527.63	▼ 0.2%	515.02	513.45	533.70	550.91	523.10	▼ 0.4%
104,300	Green Bay	600.64	588.81	614.16	626.37	624.06	1.0%	591.01	578.02	603.56	610.88	594.84	0.2%
36,770	Greenfield	557.65	590.33	619.49	591.41	614.18	2.4%	537.71	582.17	610.51	586.13	606.86	3.1%
63,600	Janesville	489.83	479.25	481.89	486.97	487.44	▼ -0.1%	478.72	467.87	469.78	475.00	475.70	▼ -0.2%
99,700	Kenosha	563.81	574.95	593.68	578.70	596.74	1.4%	563.81	574.95	593.68	578.70	596.74	1.4%
51,600	La Crosse	685.78	679.78	694.24	693.90	702.01	0.6%	682.38	676.68	690.96	690.62	698.70	0.6%
33,685	Manitowoc	703.74	694.83	683.01	630.14	619.50	-3.1%	703.74	694.83	683.01	630.14	619.50	-3.1%
35,710	Menomonee Falls	546.67	555.87	558.37	558.17	556.96	0.5%	546.67	555.87	558.37	558.17	556.96	0.5%
39,915	New Berlin	540.19	552.59	557.76	547.45	536.73	▼ -0.2%	540.19	552.59	557.76	545.26	534.50	▼ -0.3%
34,695	Oak Creek	712.48	730.29	741.45	745.03	749.28	▲ 1.3%	709.44	727.12	738.16	741.63	745.78	▲ 1.3%
66,300	Oshkosh	506.27	504.95	530.08	522.45	525.08	▼ 0.9%	505.03	503.68	529.60	521.14	523.71	▼ 0.9%
78,700	Racine	779.03	808.08	819.30	818.34	824.36	▲ 1.4%	774.90	803.84	814.91	813.99	819.95	▲ 1.4%
48,965	Sheboygan	611.23	599.73	593.79	563.14	588.69	-0.9%	611.23	595.45	589.80	559.15	584.74	-1.1%
30,395	Sun Prairie	531.86	512.37	504.09	473.36	484.58	▼ -2.3%	528.07	506.74	498.06	466.91	478.33	▼ -2.4%
70,900	Waukesha	557.07	558.49	562.99	587.40	600.14	1.9%	555.79	558.06	562.14	587.40	600.14	1.9%
39,180	Wausau	601.14	599.88	620.56	622.93	638.47	1.5%	595.85	595.28	613.81	616.95	634.68	1.6%
46,705	Wauwatosa	783.33	802.60	820.63	793.32	807.43	▲ 0.8%	751.65	770.28	788.05	763.69	776.58	▲ 0.8%
60,300	West Allis	727.42	729.28	741.99	738.33	728.47	▲ 0.0%	717.99	720.27	738.84	736.76	726.44	▲ 0.3%
31,425	West Bend	537.86	549.07	581.36	574.78	538.24	▼ 0.0%	524.23	535.92	568.39	561.54	524.75	▼ 0.0%

## 30,000 to 150,000 (24 Municipalities)



### ■ Operating Spending Per Capita

Per capita operating spending.

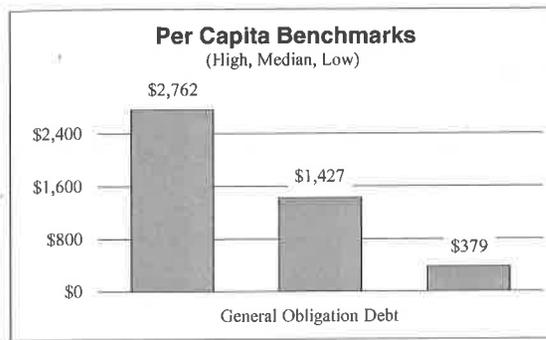
High: \$1,209    Median: \$867    Low: \$660    Mid. Range: \$809 to \$976

### ■ Net Operating Spending Per Capita

Per capita operating spending minus offsetting police, fire, and ambulance revenues.

High: \$1,206    Median: \$858    Low: \$658    Mid. Range: \$798 to \$947

'13 Pop.	Municipality	Operating Spending Per Capita					Average % Chg.	Net Operating Spending Per Capita					Average % Chg.
		'09	'10	'11	'12	'13		'09	'10	'11	'12	'13	
<b>High</b>		<b>\$1,177.50</b>	<b>\$1,203.60</b>	<b>\$1,350.88</b>	<b>\$1,220.82</b>	<b>\$1,209.42</b>		<b>\$1,173.37</b>	<b>\$1,199.37</b>	<b>\$1,318.30</b>	<b>\$1,217.54</b>	<b>\$1,206.11</b>	
<b>Med.</b>	[Average CPI chg.]	<b>\$850.09</b>	<b>\$864.00</b>	<b>\$879.89</b>	<b>\$862.19</b>	<b>\$867.14</b>	[2.1%]	<b>\$847.81</b>	<b>\$858.88</b>	<b>\$874.52</b>	<b>\$857.23</b>	<b>\$858.35</b>	[2.1%]
<b>Low</b>		<b>\$684.66</b>	<b>\$702.03</b>	<b>\$692.95</b>	<b>\$672.29</b>	<b>\$660.12</b>		<b>\$672.74</b>	<b>\$702.03</b>	<b>\$692.95</b>	<b>\$670.10</b>	<b>\$657.89</b>	
73,150	Appleton	822.30	865.59	836.56	809.70	881.62	1.8%	815.84	859.86	830.99	804.08	859.39	1.3%
36,820	Beloit	1,045.94	1,014.66	1,007.83	1,008.05	1,049.66	▲ 0.1%	1,045.94	1,014.66	1,007.83	1,008.05	1,045.40	▲ 0.0%
37,835	Brookfield	937.58	947.88	998.58	1,000.63	1,018.04	▲ 2.1%	937.58	947.88	998.58	1,000.63	1,018.04	▲ 2.1%
66,480	Eau Claire	848.53	862.41	855.52	864.08	874.03	0.7%	843.97	857.89	851.19	860.14	870.08	0.8%
43,100	Fond du Lac	818.78	841.17	916.84	890.42	872.14	1.6%	803.34	824.65	901.10	877.03	857.39	1.6%
35,810	Franklin	722.11	715.95	756.26	750.78	719.35	▼ -0.1%	713.80	709.26	749.36	747.86	714.82	▼ 0.0%
104,300	Green Bay	943.01	946.61	981.17	975.47	975.93	0.9%	933.38	935.82	970.57	959.99	946.71	0.4%
36,770	Greenfield	692.68	729.35	749.94	718.09	748.59	▼ 2.0%	672.74	721.18	740.96	712.81	741.27	▼ 2.5%
63,600	Janesville	847.15	818.32	851.99	848.42	809.46	▼ -1.1%	836.03	806.94	839.88	836.45	797.72	▼ -1.2%
99,700	Kenosha	822.18	832.53	845.78	803.36	847.28	0.8%	822.18	832.53	845.78	803.36	847.28	0.8%
51,600	La Crosse	1,174.80	1,159.62	1,210.91	1,220.82	1,209.42	▲ 0.7%	1,171.40	1,156.51	1,207.63	1,217.54	1,206.11	▲ 0.7%
33,685	Manitowoc	1,004.70	1,018.53	984.18	909.91	858.36	▼ -3.9%	1,004.70	1,018.53	984.18	909.91	858.36	▼ -3.9%
35,710	Menomonee Falls	851.65	797.82	968.54	889.44	822.59	▼ -0.9%	851.65	797.82	968.54	889.44	822.59	▼ -0.9%
39,915	New Berlin	684.66	702.03	692.95	672.29	660.12	▼ -0.9%	684.66	702.03	692.95	670.10	657.89	▼ -1.0%
34,695	Oak Creek	868.64	897.38	913.81	922.44	939.29	2.0%	865.61	894.21	910.52	919.04	935.79	2.0%
66,300	Oshkosh	770.87	749.84	788.81	774.96	788.99	▼ 0.6%	769.63	748.57	788.32	773.65	787.63	▼ 0.6%
78,700	Racine	1,177.50	1,203.60	1,201.94	1,185.06	1,196.13	▲ 0.4%	1,173.37	1,199.37	1,197.55	1,180.71	1,191.73	▲ 0.4%
48,965	Sheboygan	917.79	891.91	881.99	816.06	884.75	▼ -0.9%	917.79	887.63	878.01	812.07	880.79	▼ -1.0%
30,395	Sun Prairie	776.95	743.73	732.27	685.64	703.48	▼ -2.5%	773.16	738.10	726.24	679.19	697.24	▼ -2.6%
70,900	Waukesha	792.12	807.57	833.10	827.79	850.84	1.8%	790.84	807.15	832.25	827.79	850.84	1.8%
39,180	Wausau	1,066.24	951.40	877.78	860.31	862.14	▼ -5.2%	1,060.95	946.80	871.04	854.33	858.35	▼ -5.2%
46,705	Wauwatosa	1,099.55	1,139.18	1,350.88	1,119.64	1,207.14	▲ 2.4%	1,067.87	1,106.86	1,318.30	1,090.02	1,176.29	▲ 2.4%
60,300	West Allis	1,032.01	1,125.19	1,078.86	1,022.78	1,012.85	▲ -0.5%	1,022.58	1,116.18	1,075.71	1,021.21	1,010.82	▲ -0.3%
31,425	West Bend	745.93	766.14	794.13	777.47	734.63	▼ -0.4%	732.30	752.99	781.17	764.24	721.14	▼ -0.4%



## 30,000 to 150,000 (24 Municipalities)

### ■ General Obligation Debt (In Thousands)

Amount of general obligation debt.

High: \$141,395    Median: \$70,144    Low: \$27,730    Mid. Range: \$50,039 to \$98,640

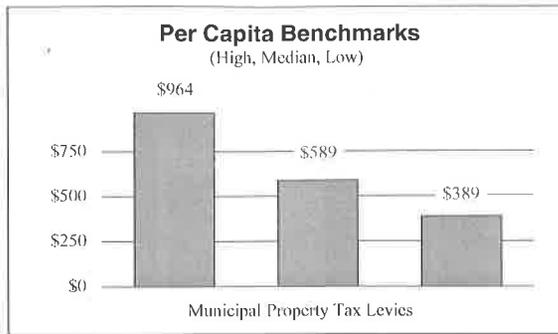
### ■ Debt Per Capita / Debt as a % of Limit

General obligation debt per capita and debt as a share of the state limit.

High: \$2,762    Median: \$1,427    Low: \$379    Mid. Range: \$1,187 to \$1,646  
 79.4%    43.2%    12.0%    32.8% to 52.2%

'13 Pop.	Municipality	General Obligation Debt (In Thousands)					Average % Chg.	Debt Per Capita			% of Limit		Point Change
		'09	'10	'11	'12	'13		'12	'13	% Chg.	'12	'13	
<b>High</b>		<b>\$152,367.7</b>	<b>\$151,516.8</b>	<b>\$158,797.1</b>	<b>\$138,697.4</b>	<b>\$141,395.0</b>		<b>\$2,846.41</b>	<b>\$2,762.25</b>		<b>73.5%</b>	<b>79.4%</b>	
<b>Med.</b>	[Average CPI chg.]	<b>\$63,944.9</b>	<b>\$75,588.6</b>	<b>\$73,761.2</b>	<b>\$69,738.7</b>	<b>\$70,143.6</b>	[2.1%]	<b>\$1,337.34</b>	<b>\$1,426.85</b>	[2.1%]	<b>42.4%</b>	<b>43.2%</b>	
<b>Low</b>		<b>\$17,195.1</b>	<b>\$15,825.6</b>	<b>\$14,259.4</b>	<b>\$21,670.0</b>	<b>\$27,730.0</b>		<b>\$457.42</b>	<b>\$379.08</b>		<b>12.3%</b>	<b>12.0%</b>	
73,150	Appleton	47,460.3	40,697.3	33,668.0	33,305.0	27,730.0 ▼	-12.6%	457.42	379.08 ▼	-17.1%	14.3%	12.0% ▼	-2.3
36,820	Beloit	53,788.8	53,886.0	64,035.6	55,448.8	54,699.6	0.4%	1,504.72	1,485.59	-1.3%	73.5%	79.4% ▲	5.9
37,835	Brookfield	52,399.3	51,355.0	49,990.0	48,725.0	47,025.0 ▼	-2.7%	1,286.64	1,242.90	-3.4%	16.3%	15.7% ▼	-0.6
66,480	Eau Claire	88,094.7	89,491.9	90,424.2	91,176.0	100,535.0 ▲	3.4%	1,377.91	1,512.26	9.8%	43.2%	46.5%	3.3
43,100	Fond du Lac	67,802.5	75,192.2	75,407.7	77,118.3	78,105.0	3.6%	1,789.29	1,812.18 ▲	1.3%	60.2%	60.9% ▲	0.7
35,810	Franklin	45,165.0	39,890.0	32,495.0	21,670.0	42,445.4 ▼	-1.5%	610.08	1,185.30 ▼	94.3%	12.3%	24.9% ▼	12.6
104,300	Green Bay	144,083.2	151,516.8	143,448.1	135,052.3	136,355.6 ▲	-1.4%	1,295.47	1,307.34	0.9%	48.0%	47.1%	-0.9
36,770	Greenfield	27,110.2	29,183.9	32,827.0	35,556.1	36,940.5 ▼	8.0%	967.78	1,004.64 ▼	3.8%	25.8%	27.0% ▼	1.1
63,600	Janesville	87,480.9	76,914.5	74,814.4	74,190.0	75,155.0	-3.7%	1,168.71	1,181.68 ▼	1.1%	38.1%	39.6%	1.5
99,700	Kenosha	152,367.7	148,745.2	158,797.1	138,697.4	118,342.1 ▲	-6.1%	1,391.71	1,186.98	-14.7%	49.4%	44.2%	-5.2
51,600	La Crosse	103,925.0	130,130.0	98,690.9	88,915.0	80,997.9	-6.0%	1,723.49	1,569.73	-8.9%	57.0%	52.2%	-4.8
33,685	Manitowoc	76,641.8	75,985.0	73,130.0	68,730.0	63,095.0	-4.7%	2,036.44	1,873.09 ▲	-8.0%	71.8%	67.5% ▲	-4.3
35,710	Menomonee Falls	56,601.4	81,007.8	87,735.0	101,560.0	98,640.0	14.9%	2,846.41	2,762.25 ▲	-3.0%	47.1%	46.5%	-0.6
39,915	New Berlin	35,886.2	38,338.2	39,591.2	46,880.2	45,955.2 ▼	6.4%	1,178.78	1,151.33 ▼	-2.3%	20.5%	20.3% ▼	-0.1
34,695	Oak Creek	17,195.1	15,825.6	14,259.4	23,315.2	68,676.9	41.4%	675.22	1,979.45 ▲	193.2%	15.9%	47.0%	31.1
66,300	Oshkosh	143,157.2	131,952.9	133,631.9	137,859.3	141,395.0 ▲	-0.3%	2,078.54	2,132.65 ▲	2.6%	73.3%	75.2% ▲	1.9
78,700	Racine	104,930.0	107,420.0	107,860.0	108,340.0	107,670.0 ▲	0.6%	1,374.35	1,368.11	-0.5%	60.4%	65.9% ▲	5.5
48,965	Sheboygan	56,376.1	52,713.1	47,241.9	45,507.2	40,094.1 ▼	-8.2%	926.64	818.83 ▼	-11.6%	36.8%	32.8%	-4.0
30,395	Sun Prairie	60,087.2	59,441.0	51,038.2	49,295.8	50,039.3	-4.5%	1,652.00	1,646.30	-0.3%	41.9%	42.3%	0.4
70,900	Waukesha	100,739.2	117,324.8	116,335.0	116,335.0	107,604.6 ▲	1.7%	1,638.06	1,517.70	-7.3%	42.9%	39.9%	-2.9
39,180	Wausau	52,334.1	49,754.7	50,103.2	48,345.6	50,473.6	-0.9%	1,234.57	1,288.25	4.3%	37.9%	40.0%	2.2
46,705	Wauwatosa	46,385.7	40,936.0	52,957.9	60,205.0	69,715.0	10.7%	1,299.76	1,492.67	14.8%	24.3%	28.3% ▼	4.0
60,300	West Allis	80,092.6	79,299.7	78,518.3	78,409.8	76,649.3	-1.1%	1,300.33	1,271.13	-2.2%	41.9%	41.4%	-0.5
31,425	West Bend	75,460.4	83,673.2	74,392.4	70,747.4	70,572.1	-1.7%	2,254.54	2,245.73 ▲	-0.4%	57.9%	58.5% ▲	0.7

## 30,000 to 150,000 (24 Municipalities)



### ■ Municipal Property Tax Levies (In Thousands)

Property taxes levied by municipality.

High: \$60,156    Median: \$28,161    Low: \$14,300    Mid. Range: \$21,677 to \$38,390

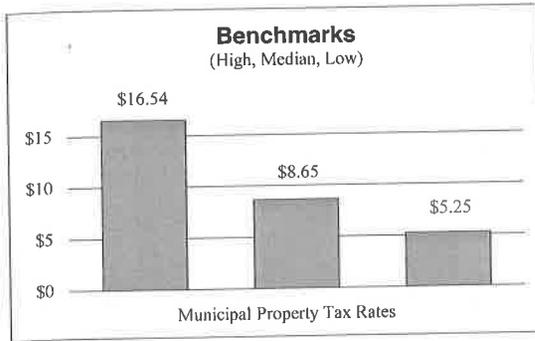
### ■ Municipal Property Tax Levies Per Capita

Per capita municipal property tax levies.

High: \$964    Median: \$589    Low: \$389    Mid. Range: \$523 to \$627

'13 Pop.	Municipality	Municipal Property Tax Levies (In Thousands)					Average % Chg.	Municipal Property Tax Levies Per Capita					Average % Chg.
		10/11	11/12	12/13	13/14	14/15		10/11	11/12	12/13	13/14	14/15	
<b>High</b>		\$56,355.3	\$57,168.6	\$58,191.8	\$58,985.2	\$60,155.8		\$922.34	\$931.86	\$942.12	\$946.26	\$964.28	
<b>Med.</b>	[Average CPI chg.]	\$26,204.8	\$26,685.9	\$27,068.6	\$27,445.6	\$28,161.3	[2.1%]	\$569.39	\$575.66	\$580.65	\$584.63	\$588.97	[2.1%]
<b>Low</b>		\$12,647.5	\$13,474.4	\$13,656.3	\$14,182.0	\$14,300.0		\$357.72	\$364.72	\$370.59	\$384.86	\$388.54	
73,150	Appleton	36,978.9	37,586.5	37,234.9	37,983.5	38,389.9	0.9%	509.19	516.90	511.40	521.68	522.58	0.7%
36,820	Beloit	13,223.4	13,474.4	13,656.3	14,182.0	14,300.0	▼ 2.0%	357.72	364.72	370.59	384.86	388.54	▼ 2.1%
37,835	Brookfield	34,975.0	35,308.0	35,678.0	35,835.0	36,495.0	1.1%	922.34	931.86	942.12	946.26	964.28	▲ 1.1%
66,480	Eau Claire	33,963.8	35,051.3	35,430.7	37,164.2	38,212.8	3.0%	515.52	530.60	535.45	561.65	571.76	2.6%
43,100	Fond du Lac	20,285.7	20,567.2	20,869.9	21,500.6	22,854.9	3.0%	471.53	477.47	484.22	498.85	529.65	2.9%
35,810	Franklin	20,965.0	20,467.0	20,509.0	20,509.0	20,509.0	▼ -0.5%	591.38	576.47	577.39	577.39	574.45	-0.7%
104,300	Green Bay	51,602.1	52,484.8	52,480.6	52,158.1	52,415.9	▲ 0.4%	495.90	503.45	503.41	500.32	500.58	▼ 0.2%
36,770	Greenfield	20,959.0	21,409.3	21,995.4	22,185.2	22,831.4	2.2%	570.78	583.81	598.68	603.84	622.33	2.2%
63,600	Janesville	28,645.6	29,374.7	29,915.8	30,454.9	31,641.0	2.5%	450.58	462.48	471.26	479.76	498.09	▼ 2.5%
99,700	Kenosha	56,355.3	57,168.6	58,191.8	58,985.2	60,155.8	▲ 1.6%	567.99	574.85	583.90	591.86	603.49	1.5%
51,600	La Crosse	34,019.7	34,363.3	34,597.7	34,683.6	34,150.1	0.1%	662.89	671.22	670.63	672.29	656.51	▲ -0.2%
33,685	Manitowoc	12,647.5	14,033.2	14,075.2	14,469.9	14,757.9	▼ 3.9%	374.90	416.16	417.04	428.74	438.58	▼ 4.0%
35,710	Menomonee Falls	21,513.5	21,709.5	21,915.1	22,198.9	22,411.7	1.0%	603.87	608.54	614.21	622.17	626.06	0.9%
39,915	New Berlin	23,764.0	23,997.1	24,221.3	24,436.3	24,681.5	1.0%	600.34	606.08	609.03	614.44	615.04	0.6%
34,695	Oak Creek	18,819.4	18,909.4	19,087.1	19,201.6	19,329.4	▼ 0.7%	546.27	548.18	552.77	556.08	556.93	0.5%
66,300	Oshkosh	29,489.7	30,120.6	30,598.7	32,028.9	33,333.3	3.1%	446.25	455.82	461.34	482.91	501.92	▼ 3.0%
78,700	Racine	45,876.3	47,188.8	49,960.3	51,066.8	52,085.0	▲ 3.2%	581.74	599.60	633.77	647.81	663.68	▲ 3.3%
48,965	Sheboygan	21,184.2	21,184.2	21,384.2	21,677.1	21,677.1	0.6%	429.81	430.31	435.44	441.40	443.32	▼ 0.8%
30,395	Sun Prairie	19,074.9	19,074.9	19,074.9	19,067.8	19,582.0	▼ 0.7%	649.60	648.08	639.24	639.00	627.37	-0.9%
70,900	Waukesha	51,407.1	51,466.9	51,680.7	53,098.8	54,546.4	▲ 1.5%	726.93	727.60	727.69	747.66	767.78	▲ 1.4%
39,180	Wausau	21,462.3	21,492.4	21,517.4	21,824.0	22,312.4	1.0%	548.82	549.09	549.47	557.30	570.20	1.0%
46,705	Wauwatosa	36,555.1	36,555.1	37,030.4	37,949.6	39,050.1	▲ 1.7%	787.89	788.17	799.45	819.29	835.01	▲ 1.5%
60,300	West Allis	38,145.0	38,728.7	38,940.8	39,167.0	39,305.8	▲ 0.8%	631.43	641.58	645.78	649.54	652.14	▲ 0.8%
31,425	West Bend	20,011.3	19,087.4	19,339.1	19,250.0	19,180.2	▼ -1.1%	643.91	611.25	616.29	613.45	608.30	-1.4%

## 30,000 to 150,000 (24 Municipalities)



### ■ Municipal Property Tax Rates

Municipal property tax rates.

High: \$16.54    Median: \$8.65    Low: \$5.25    Mid. Range: \$8.15 to \$9.63

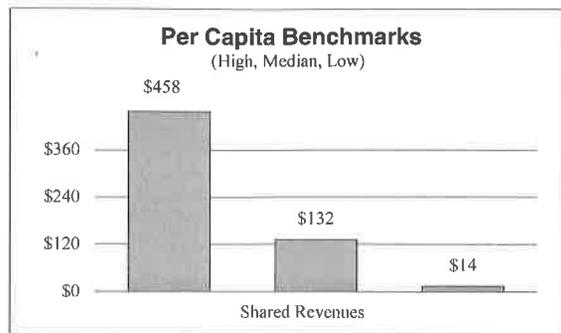
### ■ Equalized Values (In Millions)

Equalized values including property in tax incremental financing (TIF) districts.

High: \$6,321    Median: \$3,651    Low: \$1,472    Mid. Range: \$2,656 to \$4,697

'13 Pop.	Municipality	Municipal Property Tax Rates					Average % Chg.	Equalized Values (In Millions)					Average % Chg.
		10/11	11/12	12/13	13/14	14/15		'10	'11	'12	'13	'14	
	<b>High</b>	\$12.21	\$12.97	\$14.66	\$16.26	\$16.54		\$6,405.5	\$6,083.4	\$5,975.2	\$5,997.5	\$6,321.4	
	<b>Med.</b> [Average CPI chg.]	\$8.11	\$8.16	\$8.48	\$8.55	\$8.65	[2.1%]	\$3,860.4	\$3,792.6	\$3,663.1	\$3,557.8	\$3,651.2	[2.1%]
	<b>Low</b>	\$4.97	\$5.06	\$5.28	\$5.40	\$5.25		\$1,610.9	\$1,558.7	\$1,508.0	\$1,377.1	\$1,471.7	
73,150	Appleton	7.88	8.11	8.28	8.48	8.47	1.8%	4,851.6	4,797.1	4,651.4	4,622.3	4,696.66	-0.8%
36,820	Beloit	9.66	10.32	10.87	12.18	11.53	▲ 4.5%	1,610.9	1,558.7	1,508.0	1,377.1	1,471.70	▼ -2.2%
37,835	Brookfield	5.76	5.87	6.04	6.04	5.85	▼ 0.4%	6,149.7	6,083.4	5,975.2	5,997.5	6,321.39	▲ 0.7%
66,480	Eau Claire	8.17	8.38	8.54	8.77	8.74	1.7%	4,224.6	4,247.5	4,223.7	4,325.7	4,461.60	1.4%
43,100	Fond du Lac	7.59	7.85	8.22	8.48	8.93	4.2%	2,696.6	2,643.2	2,563.3	2,565.7	2,597.74	▼ -0.9%
35,810	Franklin	6.18	5.74	5.99	6.19	5.90	▼ -1.1%	3,670.5	3,676.4	3,524.1	3,414.3	3,589.69	-0.6%
104,300	Green Bay	8.80	9.12	9.56	9.25	9.23	1.2%	6,019.3	5,910.6	5,625.4	5,786.5	5,857.89	▲ -0.7%
36,770	Greenfield	7.14	7.17	8.01	8.12	8.30	3.9%	2,939.1	2,986.3	2,753.6	2,740.9	2,759.84	-1.6%
63,600	Janesville	7.39	7.72	7.87	8.28	8.15	2.5%	3,991.2	3,940.8	3,895.7	3,793.4	4,005.88	0.1%
99,700	Kenosha	9.54	10.30	11.26	12.03	11.86	▲ 5.6%	6,405.5	6,011.1	5,618.8	5,358.1	5,524.78	▲ -3.6%
51,600	La Crosse	11.81	12.09	12.08	12.11	11.73	▲ -0.2%	3,125.8	3,083.2	3,121.2	3,103.2	3,211.85	0.7%
33,685	Manitowoc	6.85	7.64	7.89	8.24	8.31	5.0%	1,991.3	1,976.7	1,914.4	1,869.0	1,893.85	▼ -1.2%
35,710	Menomonee Falls	5.09	5.13	5.33	5.54	5.26	▼ 0.8%	4,437.6	4,441.6	4,315.5	4,245.0	4,493.87	0.3%
39,915	New Berlin	4.97	5.06	5.28	5.40	5.25	▼ 1.4%	4,778.8	4,746.0	4,583.2	4,523.9	4,703.60	▲ -0.4%
34,695	Oak Creek	6.16	6.19	6.72	6.72	6.72	▼ 2.2%	3,113.6	3,089.0	2,932.8	2,922.0	2,952.10	-1.3%
66,300	Oshkosh	8.45	8.69	8.88	9.28	9.63	3.3%	3,779.4	3,776.1	3,762.6	3,759.3	3,748.83	-0.2%
78,700	Racine	12.21	12.97	14.66	16.26	16.54	▲ 7.9%	3,941.4	3,809.0	3,587.2	3,266.0	3,208.32	-5.0%
48,965	Sheboygan	8.42	8.72	9.00	9.26	9.24	2.4%	2,710.3	2,586.3	2,476.4	2,447.8	2,475.10	▼ -2.2%
30,395	Sun Prairie	8.05	8.11	8.42	8.42	8.49	1.3%	2,475.2	2,455.7	2,353.8	2,368.7	2,413.49	▼ -0.6%
70,900	Waukesha	8.97	9.16	9.92	10.19	10.23	▲ 3.4%	5,904.9	5,767.1	5,426.4	5,389.7	5,546.91	▲ -1.6%
39,180	Wausau	8.65	8.76	9.07	9.35	9.08	1.2%	2,681.2	2,652.3	2,554.3	2,520.9	2,655.93	-0.2%
46,705	Wauwatosa	7.02	7.30	7.86	8.18	7.67	▼ 2.2%	5,462.4	5,243.3	4,963.9	4,933.0	5,350.63	▲ -0.5%
60,300	West Allis	9.53	10.19	10.70	10.84	10.84	▲ 3.3%	4,112.4	3,906.3	3,738.9	3,701.4	3,712.64	-2.5%
31,425	West Bend	8.39	8.21	8.56	8.61	8.56	0.5%	2,523.6	2,453.2	2,412.4	2,378.1	2,388.77	▼ -1.4%

## 30,000 to 150,000 (24 Municipalities)



### ■ Shared Revenues (In Thousands)

State shared revenue payments received by municipality.

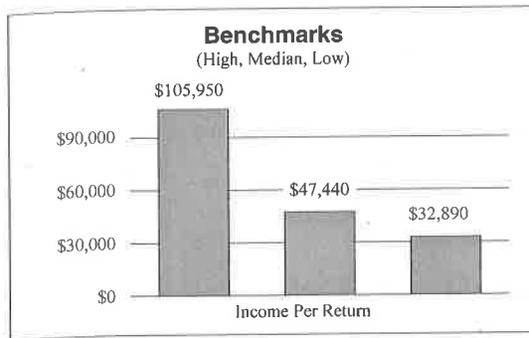
High: \$27,527      Median: \$5,968      Low: \$501      Mid. Range: \$1,726 to \$10,931

### ■ Shared Revenues Per Capita

Per capita shared revenue payments.

High: \$458      Median: \$132      Low: \$14      Mid. Range: \$41 to \$173

'13 Pop.	Municipality	Shared Revenues (In Thousands)					Average % Chg.	Shared Revenues Per Capita					Average % Chg.
		'09	'10	'11	'12	'13		'09	'10	'11	'12	'13	
<b>High</b>		<b>\$29,559.5</b>	<b>\$29,130.0</b>	<b>\$28,894.4</b>	<b>\$27,583.0</b>	<b>\$27,526.8</b>		<b>\$466.96</b>	<b>\$462.71</b>	<b>\$465.09</b>	<b>\$456.79</b>	<b>\$457.68</b>	
<b>Med.</b>	[Average CPI chg.]	<b>\$6,219.9</b>	<b>\$5,934.6</b>	<b>\$5,983.7</b>	<b>\$5,930.2</b>	<b>\$5,968.3</b>	[2.1%]	<b>\$141.05</b>	<b>\$134.92</b>	<b>\$140.02</b>	<b>\$132.46</b>	<b>\$131.70</b>	[2.1%]
<b>Low</b>		<b>\$677.4</b>	<b>\$579.2</b>	<b>\$587.1</b>	<b>\$475.7</b>	<b>\$501.0</b>		<b>\$19.07</b>	<b>\$16.26</b>	<b>\$16.46</b>	<b>\$13.33</b>	<b>\$14.03</b>	
73,150	Appleton	13,077.2	12,608.6	12,492.3	10,928.9	10,931.4	-4.4%	180.49	173.62	171.80	150.10	149.44	-4.6%
36,820	Beloit	17,263.9	17,104.7	17,182.9	16,832.8	16,851.8	▲ -0.6%	466.96	462.71	465.09	456.79	457.68	▲ -0.5%
37,835	Brookfield	838.8	806.2	889.6	973.1	989.5	▼ 4.2%	22.02	21.26	23.48	25.70	26.15	▼ 4.4%
66,480	Eau Claire	8,738.3	8,521.4	8,508.1	7,574.3	7,575.4	-3.5%	132.98	129.34	128.79	114.47	113.95	-3.8%
43,100	Fond du Lac	7,147.1	6,816.6	6,778.2	6,135.6	6,123.5	-3.8%	166.59	158.45	157.36	142.36	142.08	-3.9%
35,810	Franklin	922.9	757.9	823.8	856.5	697.3	▼ -6.8%	26.31	21.38	23.20	24.11	19.47	▼ -7.2%
104,300	Green Bay	20,717.2	20,224.1	20,195.6	18,540.2	18,466.0	▲ -2.8%	200.06	194.36	193.72	177.84	177.05	▲ -3.0%
36,770	Greenfield	1,718.9	1,573.5	1,649.2	1,502.0	1,488.0	▼ -3.5%	46.86	42.85	44.97	40.88	40.47	▼ -3.6%
63,600	Janesville	6,028.1	5,614.7	5,777.0	5,126.1	5,116.4	-4.0%	94.96	88.32	90.96	80.75	80.45	-4.1%
99,700	Kenosha	16,175.4	15,761.1	15,735.2	14,019.8	14,034.4	▲ -3.5%	164.18	158.85	158.22	140.68	140.77	-3.8%
51,600	La Crosse	12,997.8	12,759.4	12,541.6	11,554.8	11,477.6	▲ -3.1%	252.98	248.62	244.98	223.97	222.43	▲ -3.2%
33,685	Manitowoc	6,411.6	6,254.5	6,190.3	5,724.8	5,813.1	-2.4%	190.01	185.40	183.57	169.62	172.57	-2.4%
35,710	Menomonee Falls	677.4	579.2	587.1	475.7	501.0	▼ -7.3%	19.07	16.26	16.46	13.33	14.03	▼ -7.4%
39,915	New Berlin	857.6	741.7	731.6	648.5	675.8	▼ -5.8%	21.68	18.74	18.48	16.31	16.93	▼ -6.0%
34,695	Oak Creek	3,238.1	3,107.8	4,744.6	6,194.7	6,124.9	17.3%	94.52	90.21	137.54	179.40	176.54	▲ 16.9%
66,300	Oshkosh	12,297.4	11,985.7	12,000.6	10,807.8	10,777.7	-3.2%	186.61	181.37	181.61	162.95	162.56	-3.4%
78,700	Racine	29,559.5	29,130.0	28,894.4	27,583.0	27,526.8	▲ -1.8%	374.25	369.39	367.15	349.90	349.77	▲ -1.7%
48,965	Sheboygan	12,827.9	12,505.2	12,413.4	11,770.5	11,725.4	▲ -2.2%	259.68	253.72	252.15	239.68	239.46	▲ -2.0%
30,395	Sun Prairie	1,636.8	1,500.5	1,448.1	1,343.0	1,253.1	▼ -6.5%	56.80	51.10	49.20	45.01	41.23	-7.7%
70,900	Waukesha	4,120.0	3,677.4	3,903.2	3,546.7	3,408.7	-4.6%	58.65	52.00	55.18	49.94	48.08	-4.8%
39,180	Wausau	5,854.9	5,494.7	5,577.4	4,865.3	4,805.2	-4.8%	149.12	140.51	142.49	124.24	122.64	-4.8%
46,705	Wauwatosa	1,911.7	1,939.6	1,895.3	1,785.2	1,782.6	-1.7%	41.26	41.81	40.86	38.54	38.17	▼ -1.9%
60,300	West Allis	10,347.6	9,886.5	9,918.0	8,855.8	8,880.8	-3.7%	171.24	163.65	164.30	146.86	147.28	-3.7%
31,425	West Bend	2,351.6	2,119.5	2,071.5	1,847.1	1,725.6	-7.4%	75.83	68.20	66.34	58.86	54.91	-7.8%



## 30,000 to 150,000 (24 Municipalities)

### Income and Income Taxes

Wisconsin adjusted gross income, income per tax return, and individual income taxes paid.

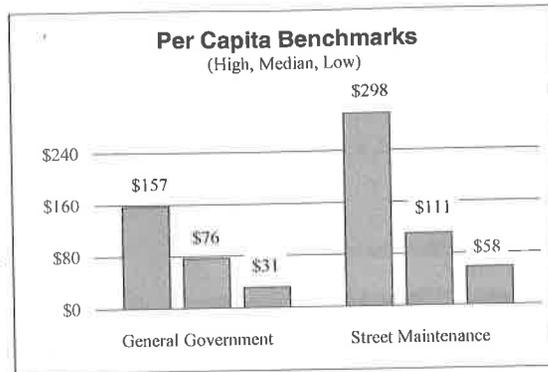
Income/Return High: \$105,950 Median: \$47,440 Low: \$32,890 Mid. Range: \$43,250 to \$66,060

### Property Tax Base

Percentage of equalized value in residential, commercial, manufacturing, and other classes.

Residential High: 71.9% Median: 64.3% Low: 53.1% Mid. Range: 61.4% to 66.6%

'13 Pop.	Municipality	Income			Property Tax Base (2014)			
		'13	'13	'13	Res.	Comm.	Mfg.	Other
<b>High</b>		<b>\$3,354,653,580</b>	<b>\$105,950</b>	<b>\$159,912,540</b>	<b>71.9%</b>	<b>37.1%</b>	<b>10.7%</b>	<b>6.1%</b>
<b>Med.</b>		<b>\$1,249,015,690</b>	<b>\$47,440</b>	<b>\$53,788,315</b>	<b>64.3%</b>	<b>27.9%</b>	<b>3.7%</b>	<b>3.9%</b>
<b>Low</b>		<b>\$601,604,510</b>	<b>\$32,890</b>	<b>\$22,017,770</b>	<b>53.1%</b>	<b>21.2%</b>	<b>0.1%</b>	<b>2.2%</b>
73,150	Appleton	2,144,311,590	53,590	95,611,990	70.1 ▲	24.1	2.9	2.9
36,820	Beloit	601,604,510	32,890 ▼	22,017,770	56.4 ▼	27.6	10.7	5.2
37,835	Brookfield	2,116,331,010	105,950 ▲	116,596,190	68.1 ▲	28.2	0.7	3.0
66,480	Eau Claire	2,753,677,620	73,890 ▲	103,498,990	58.7 ▼	33.7	3.5	4.1
43,100	Fond du Lac	1,144,830,300	46,620	48,041,570	60.5 ▼	29.7	4.9	5.0
35,810	Franklin	1,199,623,750	70,860 ▲	57,939,430	71.9 ▲	21.2	3.7	3.2
104,300	Green Bay	3,046,824,760	45,710	126,552,200	62.7	26.0	6.3	5.0
36,770	Greenfield	826,666,790	45,870	34,772,320	62.4	35.0	0.1	2.4
63,600	Janesville	1,629,881,700	48,260	70,379,590	65.4	27.0	3.7	4.0
99,700	Kenosha	2,413,851,740	43,420	100,076,460	65.5	29.5	2.2	2.9
51,600	La Crosse	1,298,407,630	42,330 ▼	52,161,780	53.1 ▼	37.1	3.7	6.1
33,685	Manitowoc	852,937,220	43,670	35,379,720	66.1	22.7	7.4	3.9
35,710	Menomonee Falls	1,024,708,310	66,760 ▲	48,657,920	64.8	24.3	6.9	4.0
39,915	New Berlin	1,429,064,290	69,610 ▲	68,923,810	69.6 ▲	22.5	4.1	3.9
34,695	Oak Creek	955,755,410	54,870	42,294,220	61.4	30.2	4.7	3.7
66,300	Oshkosh	1,356,468,110	41,810 ▼	55,414,850	57.7 ▼	32.2	5.8	4.2
78,700	Racine	2,127,642,890	40,960 ▼	86,669,680	68.9 ▲	24.0	3.9	3.2
48,965	Sheboygan	1,148,259,910	40,520 ▼	45,271,560	63.5	26.5	5.9	4.1
23,865	Sun Prairie	954,451,850	59,260	42,808,770	70.7 ▲	24.8	2.3	2.2
70,900	Waukesha	3,354,653,580	66,060	159,912,540	66.3	26.0	4.2	3.5
39,180	Wausau	967,741,170	43,250	40,781,460	55.6 ▼	36.3	3.7	4.3
46,705	Wauwatosa	1,632,317,840	71,210 ▲	79,491,310	61.6	31.8	2.5	4.1
60,300	West Allis	1,127,473,200	38,960 ▼	43,547,940	63.9	31.3	1.5	3.3
31,425	West Bend	900,448,510	50,160	38,178,900	66.6	28.3	2.7	2.4



## 17,500 to 30,000 (19 Municipalities)

### ■ General Government Per Capita

Per capita spending for legislative, legal, general and financial administration, and general buildings and plant.

High: \$157      Median: \$76      Low: \$31      Mid. Range: \$64 to \$87

### ■ Street Maintenance Per Capita

Per capita costs for highway, street, light, limited-purpose road, and sewer administration and maintenance.

High: \$298      Median: \$111      Low: \$58      Mid. Range: \$91 to \$126

'13 Pop.	Municipality	General Government Per Capita					Average % Chg.	Street Maintenance Per Capita					Average % Chg.
		'09	'10	'11	'12	'13		'09	'10	'11	'12	'13	
<b>High</b>		\$146.62	\$156.10	\$154.64	\$154.14	\$157.35		\$206.50	\$243.83	\$326.94	\$289.29	\$297.57	
<b>Med.</b>	[Average CPI chg.]	\$70.22	\$77.24	\$74.13	\$77.69	\$76.48	[2.1%]	\$106.11	\$104.25	\$113.38	\$105.89	\$111.45	[2.1%]
<b>Low</b>		\$40.84	\$42.42	\$39.13	\$39.21	\$31.16		\$60.59	\$52.00	\$51.92	\$52.63	\$58.32	
24,680	Caledonia	42.77	54.46	56.68	77.69	65.99	11.5%	93.97	103.56	113.38	100.67	107.88	3.5%
18,227	Cudahy	92.94	81.86	72.87	82.23	77.48	-4.4%	110.14	124.47	126.90	103.27	110.61	0.1%
24,047	De Pere	55.34	57.01	54.08	56.94	59.67 ▼	1.9%	99.19	85.38	83.87	75.77	80.85 ▼	-5.0%
25,465	Fitchburg	85.41	85.49	90.36	87.51	85.35	0.0%	60.59	62.76	62.57	61.85	67.55 ▼	2.8%
19,811	Germantown	55.27	51.73	50.53	52.94	49.87 ▼	-2.5%	101.75	104.24	122.02	120.23	121.00	4.4%
18,348	Howard	40.84	42.93	39.13	39.21	31.16 ▼	-6.5%	83.83	81.67	88.43	74.87	88.58 ▼	1.4%
19,047	Marshfield	146.62	156.10	154.64	154.14	157.35 ▲	1.8%	206.50	243.83	326.94	289.29	297.57 ▲	9.6%
23,279	Mequon	96.98	99.46	92.79	99.26	86.56	-2.8%	152.08	156.51	150.36	149.79	134.99 ▲	-2.9%
18,146	Middleton	79.32	77.24	82.08	87.99	89.65 ▲	3.1%	112.06	122.16	105.97	110.14	125.59	2.9%
26,180	Mount Pleasant	69.02	73.16	119.50	61.31	64.30	-1.8%	69.36	91.12	236.76	63.74	72.92 ▼	1.3%
24,239	Muskego	66.07	63.68	69.58	69.78	71.47	2.0%	87.37	93.85	98.89	78.01	91.30	1.1%
25,750	Neenah	107.34	85.57	87.89	84.21	84.06	-5.9%	99.77	96.29	112.21	108.07	111.45	2.8%
18,066	Onalaska	70.22	71.56	55.90	61.88	61.28 ▼	-3.3%	64.86	52.00	51.92	52.63	58.32 ▼	-2.6%
20,004	Pleasant Prairie	106.24	116.29	120.86	131.31	126.49 ▲	4.5%	106.11	104.25	101.88	84.41	100.17	-1.4%
21,127	South Milwaukee	68.54	71.31	72.81	72.68	69.05	0.2%	107.41	117.03	122.94	105.89	114.36	1.6%
27,160	Stevens Point	63.93	77.84	74.13	73.67	76.48	4.6%	175.30	172.43	174.86	145.93	140.58 ▲	-5.4%
27,220	Superior	98.37	96.35	99.52	98.79	98.07 ▲	-0.1%	157.72	158.94	169.35	165.79	179.96 ▲	3.4%
23,865	Watertown	48.65	42.42	40.80	49.12	46.30 ▼	-1.2%	113.45	106.49	111.39	110.46	122.94	2.0%
18,341	Wisconsin Rapids	93.46	94.73	91.75	99.91	99.03 ▲	1.5%	179.15	180.92	214.67	247.75	208.32 ▲	3.8%