



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX (608) 264-6948

STEPHEN R. MILLER
CHIEF

March 11, 2010

MEMORANDUM

To: Representative Smith

From: Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **2009 AB 833** (LRB-4457/1) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

March 11, 2010

TO: Joseph T, Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on 2009 AB 833 Regarding Additional Municipal Aid Payments Based on the Amounts of All Municipal Aid Payments Compared to Total General Fund Expenditures and on Regional Factors and Making an Appropriation

The Department of Revenue has the following concerns regarding the bill:

- (1) The amount to be distributed under the proposed payment is determined, on part, by the ratio of "Total Expenditures" from one year to the next. Since this ratio for a given year could decrease, the resultant payment could decrease.
- (2) To cover the possibility that a municipality may be in three or more regions with no region having over 50% of the total value, a municipality should be assigned to the region in which the largest percentage of its equalized value lies. (An example of a municipality in three regions is the City of Wisconsin Dells.)

If you have any questions on this technical memorandum, please contact Daniel Huegel at 266-5705.

cc: Representative Jeff Smith