

## A GENERAL PROFILE OF REVENUES AND EXPENDITURES FOR

### TOWN OF HOLLAND

#### OBJECTIVE

In order for local officials and citizens of a community to craft effective fiscal policy, it is helpful for them to obtain a basic understanding of historical and current trends in local government revenues and expenditures. The University of Wisconsin-Extension in partnership with the University of Wisconsin-Madison and University of Wisconsin-Oshkosh have compiled a series of revenue and expenditure profiles for each municipality and county in Wisconsin. The basic template focuses on historical trends for a given local government and comparisons to averages for similar-sized local governments. While the primary purpose is to provide financial information to local governments, we also have several other objectives. First, it is hoped that by reviewing the materials contained in these fiscal profiles, local officials and citizens will engage in informed and open discussions about their finances, levels of service, service performance, and resource allocation. An informed public should be expected to more actively participate in budget and financing decisions. Second, local officials should be expected to institute financial practices and policies as a means of maximizing their tax dollars for services, overseeing their operations, and establishing systems for decision-making. Finally, review of one's expenditures and revenues should encourage greater communication among local governments in evaluating alternatives to the provision of services, including cooperation, service consolidation, public-private partnerships, and contracting.

#### DATA SOURCES

The Wisconsin Department of Revenue (DOR) annually compiles local revenue and expenditure data going back to 1987 from statutorily-mandated financial reports. The summary data are published in an annual report titled "County and Municipal Revenues and Expenditures" and can be accessed on the DOR website under the "Reports" page (within "Governments" tab; <https://www.revenue.wi.gov/Pages/Report/m.aspx#muni>). The implicit price deflator for inflation adjustment is from the Bureau of Economic Analysis (<https://www.bea.gov>).

#### DATA NOTES

"County and Municipal Revenues and Expenditures" published by the Wisconsin Department of Revenue contains annual local budget data and resident population estimated by the Wisconsin Department of Administration. The G.R.E.A.T. program presents data that are all adjusted for population

and inflation using the implicit price deflator for state and local government (most recent year = 100) so that all figures are in “real” (i.e. inflation-adjusted) dollars.

Previous versions of G.R.E.A.T. have used the Consumer Price Index (CPI) to adjust for inflation. The CPI captures inflation for goods and services that households buy, which are quite different from the goods and services that local governments buy. The implicit price deflator for state and local government more accurately captures inflation for local government purchases. In recent history, the price of goods and services that local governments buy have been increasing faster than the price of goods and services that households buy.

Each revenue and expenditure category is expressed in terms of dollars spent per person (“per capita”). In other words, each revenue or expenditure total is divided by the county, municipality, or town population. The profiles compare the individual county, municipality, or town to other Wisconsin places of similar populations (see appendix below for population classifications).

Four primary sources of revenue, plus total general revenue, are explored for municipalities. The category “other taxes” is included for counties since this is where sales tax collections are accounted for:

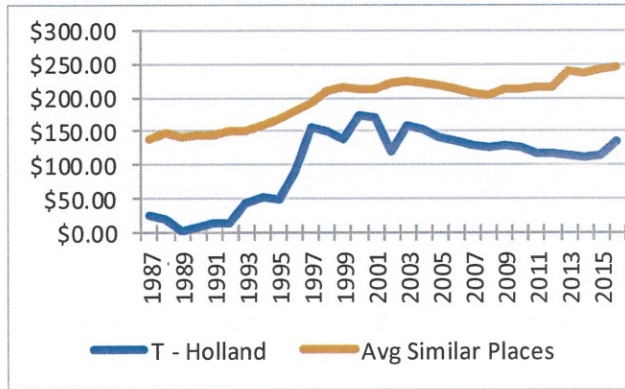
- General Property Tax
- Shared Revenues
- Total Intergovernmental Revenues
- Public Charges for Services
- Total General Revenues
- Other Taxes

Nine primary categories of expenditure are explored for municipalities and ten are presented for counties:

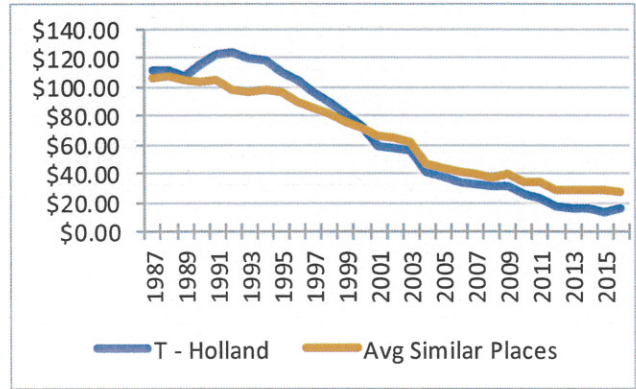
- General Government
- Law Enforcement
- Fire Protection
- Solid Waste Collection and Disposal
- Highway Maintenance
- Cultural and Educational
- Parks and Recreation
- Total Expenditures
- Debt Service
- Health and Human Services

# Primary Local Government Revenues

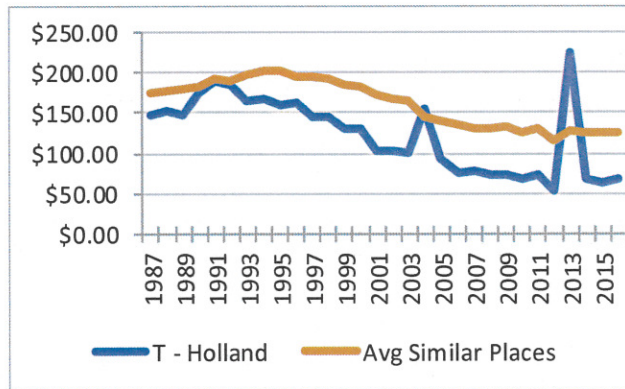
## General Property Tax



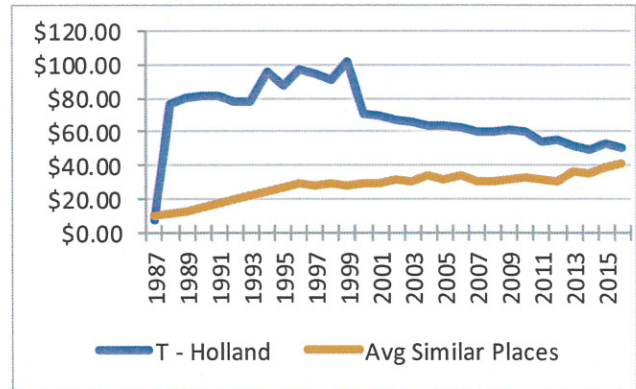
## Shared Revenue



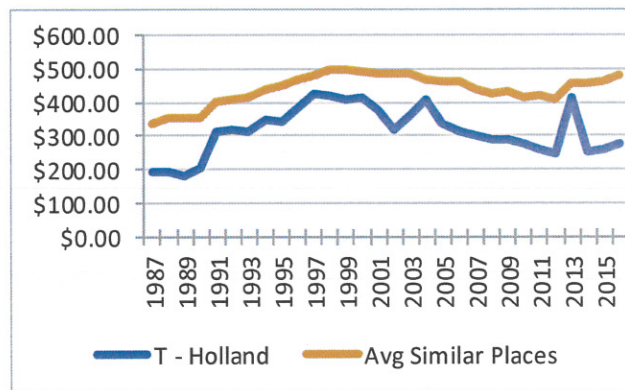
## Total Intergovernmental Revenue



## Public Charge for Services



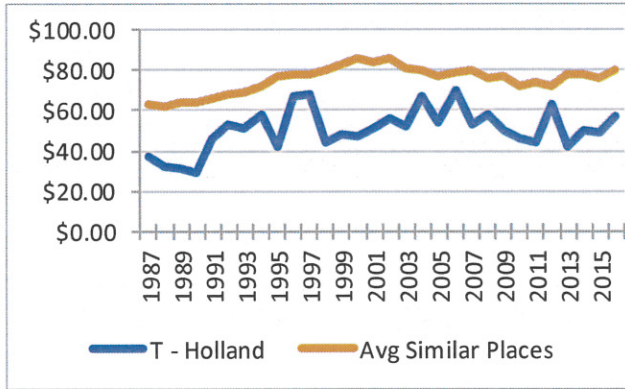
## Total Revenues



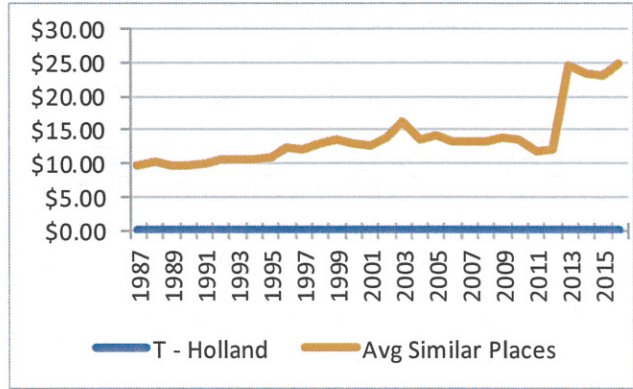
# Town of Holland

## Primary Local Government Expenditures

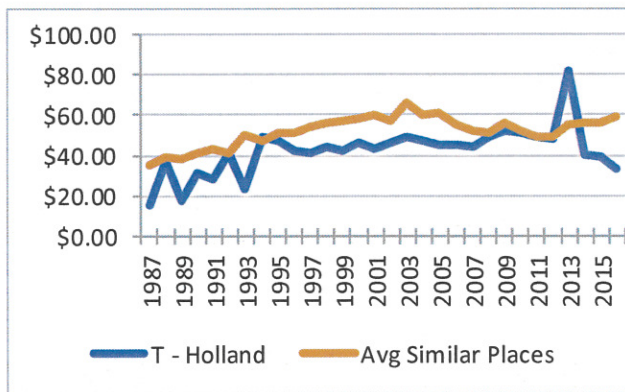
### General Government



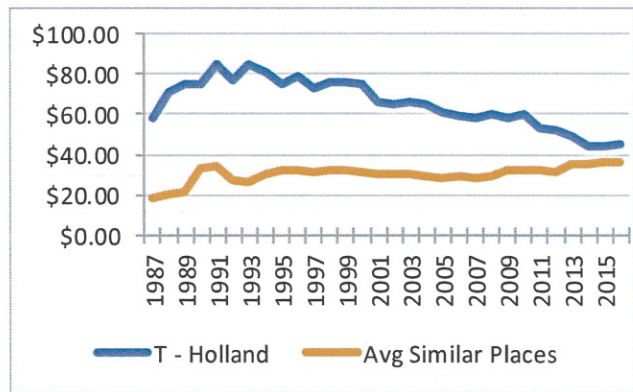
### Law Enforcement



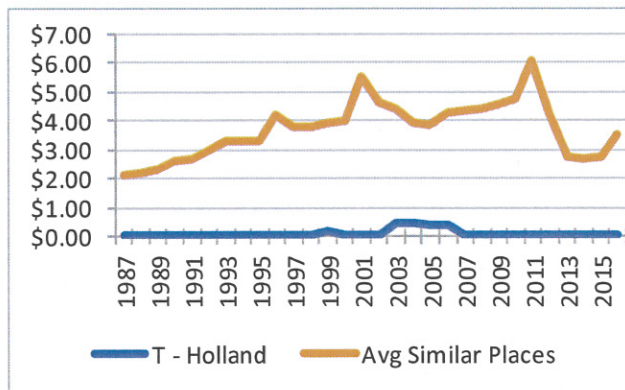
### Fire



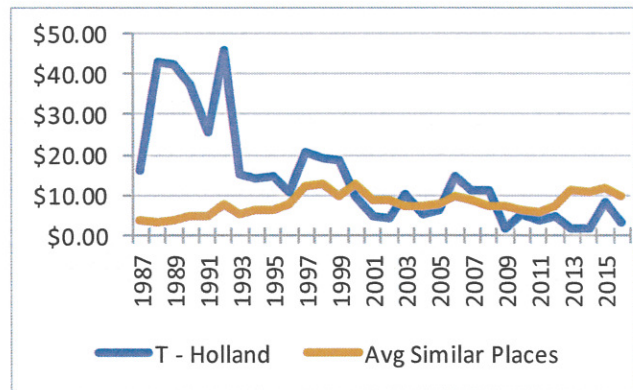
### Solid Waste Collection and Disposal



### Culture and Education



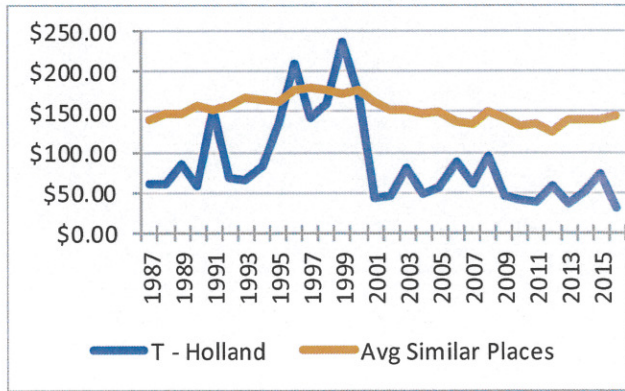
### Parks and Recreation



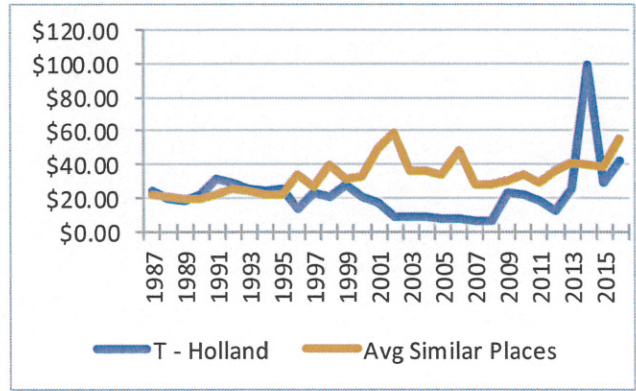


# Primary Local Government Expenditures

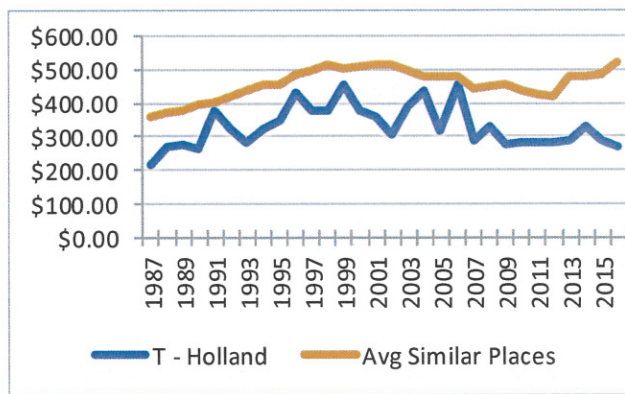
## Highway Maintenance



## Debt Service



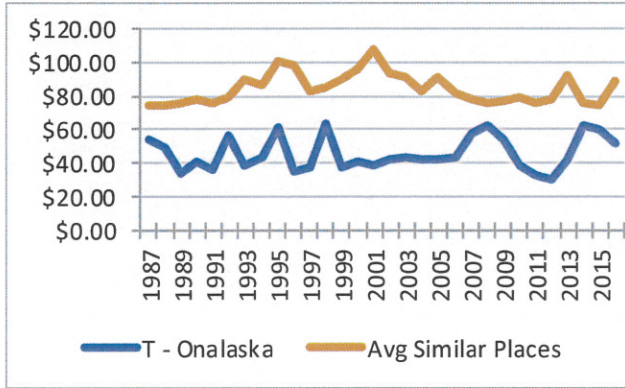
## Total Expenditures



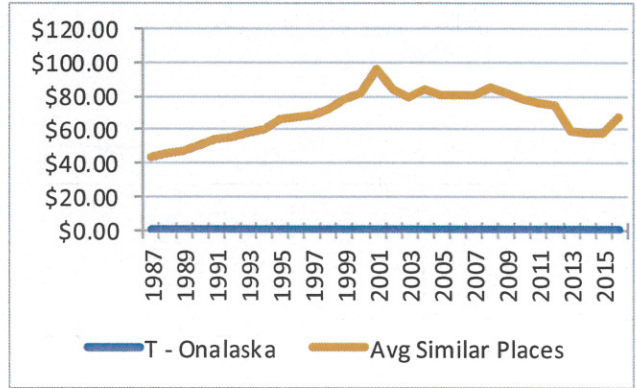
# Town of Onalaska

## Primary Local Government Expenditures

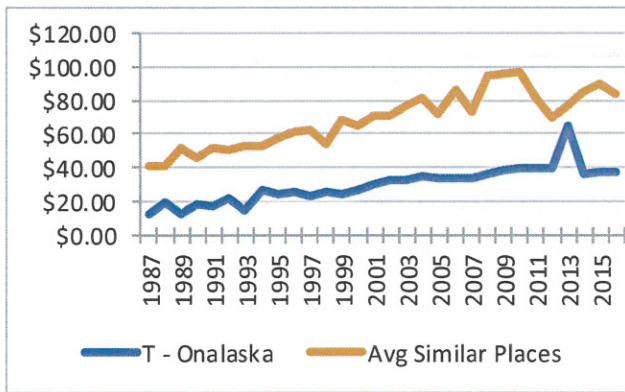
### General Government



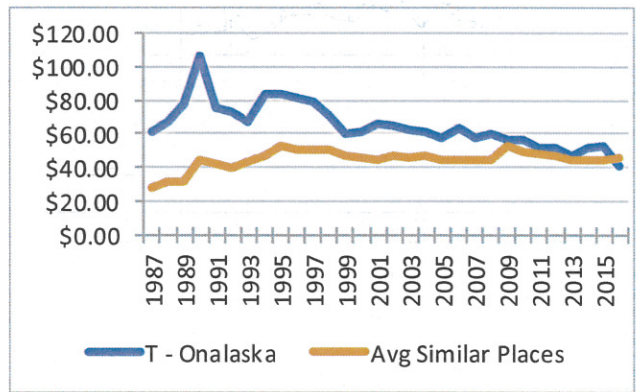
### Law Enforcement



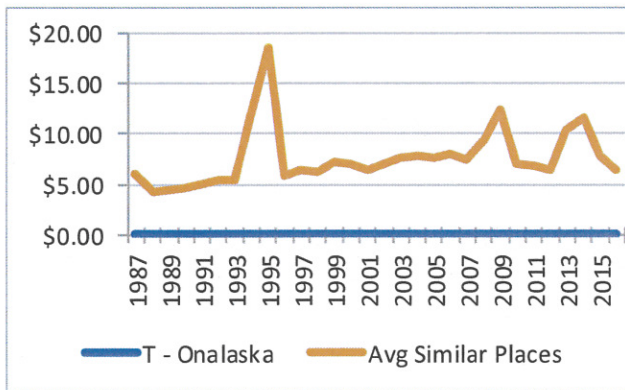
### Fire



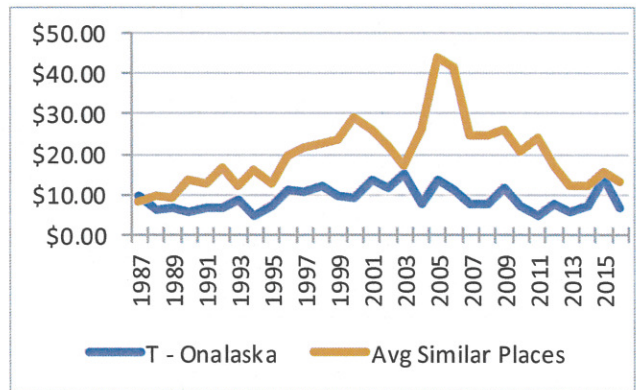
### Solid Waste Collection and Disposal



### Culture and Education

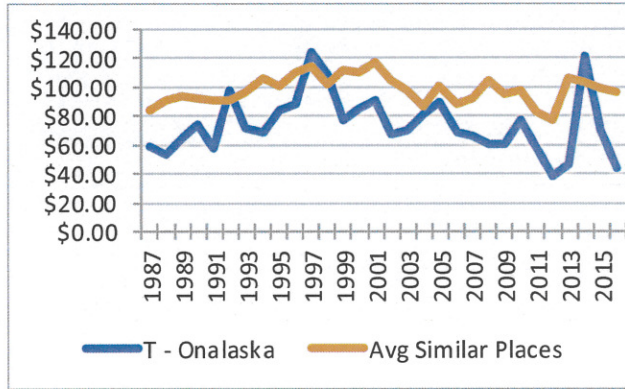


### Parks and Recreation

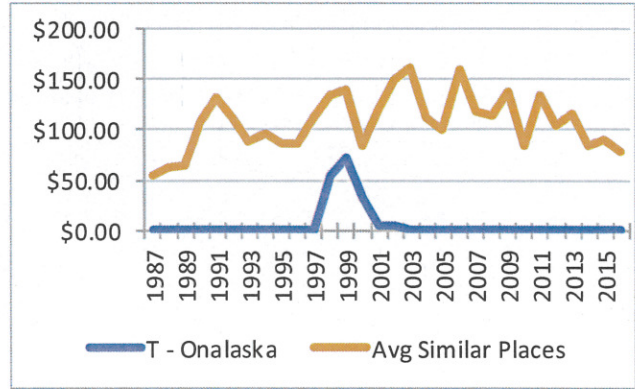


## Primary Local Government Expenditures

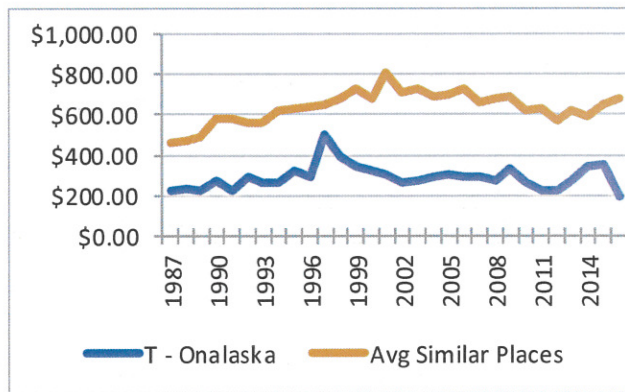
### Highway Maintenance



### Debt Service



### Total Expenditures

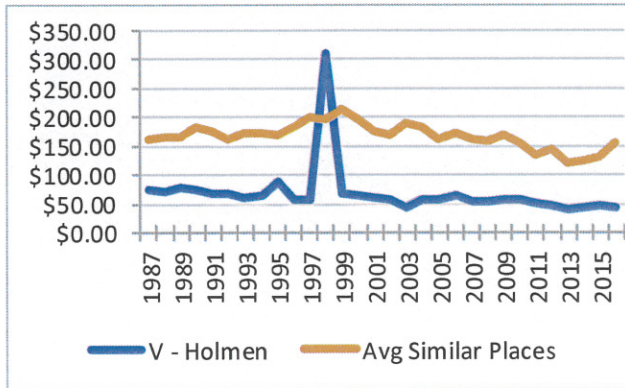




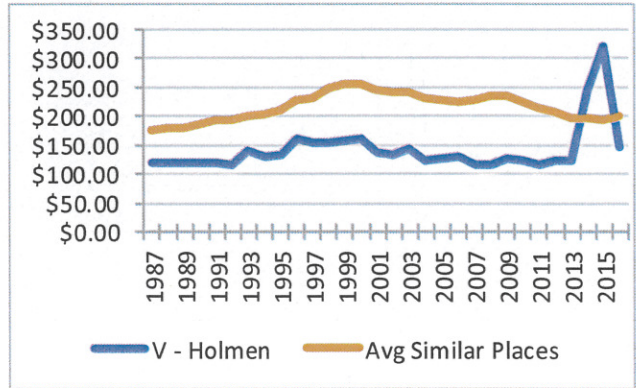
# Village of Holmen

## Primary Local Government Expenditures

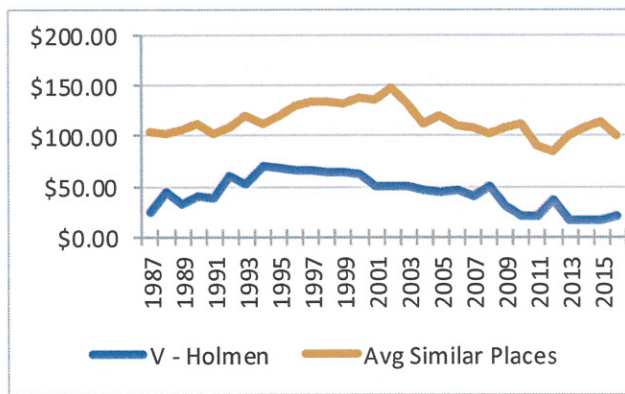
### General Government



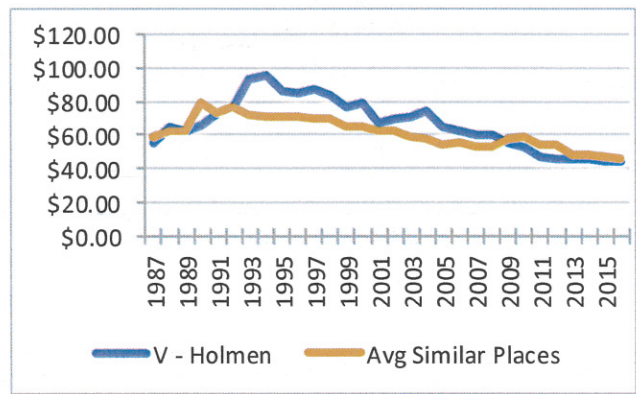
### Law Enforcement



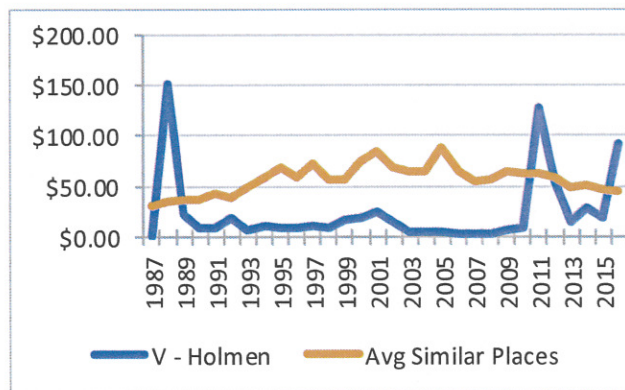
### Fire



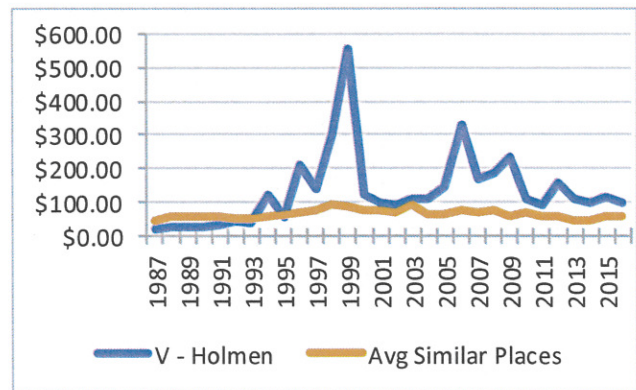
### Solid Waste Collection and Disposal



### Culture and Education



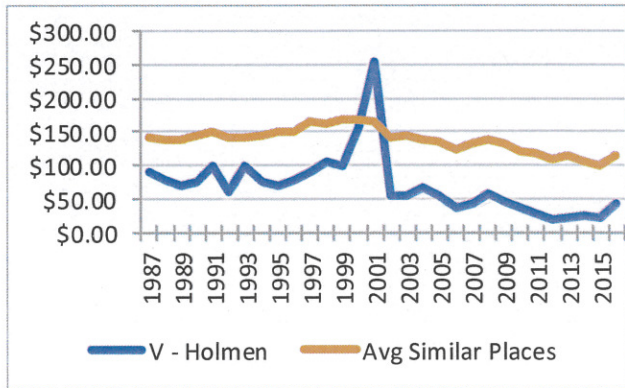
### Parks and Recreation



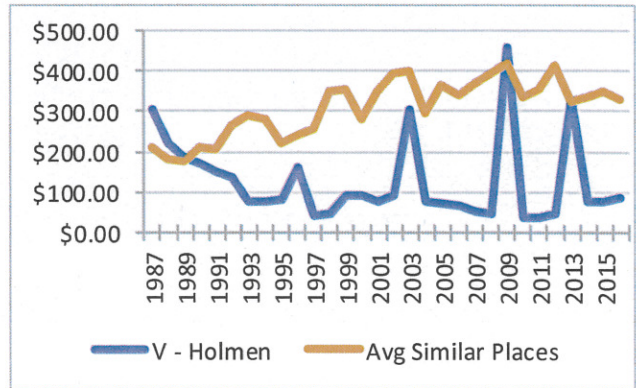


# Primary Local Government Expenditures

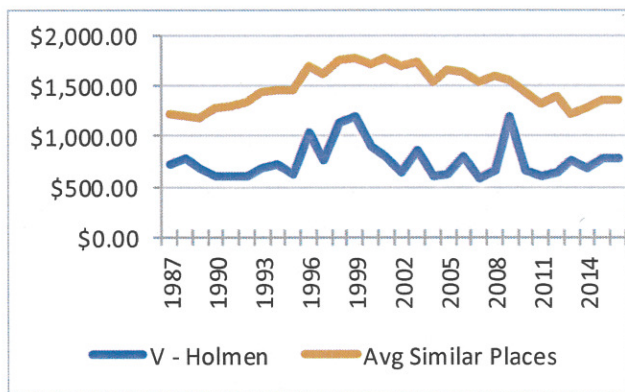
## Highway Maintenance



## Debt Service



## Total Expenditures



# Glossary

## Revenues

**General Property Taxes** are the property taxes collected by the taxing jurisdiction (in this case either municipality or county). For counties, these include special levies for highway and bridge, libraries, public health and so forth.

**State Shared Revenues** are those received per Wisconsin Statutes (subch. 1, Ch.79), which includes the general shared revenue program, the expenditure restraint program, and the small municipalities shared revenue program.

**Total Intergovernmental Revenues** are the sum of all federal and state aids received.

**Public Charges for Services** include the revenues received from individuals, organizations, and businesses for services provided to them such as photocopies, license publication, fire and ambulance services, highway materials, snowplowing, lighting, parking, mass transit, dock and harbor, sewerage, refuse collection, landfill, swimming pool, recreation equipment rental and so forth. This category includes the special charges that are on property tax bills for these types of services. Note that fees for services will only show up here if the service is not run as a business or enterprise - those would be proprietary funds. A common example is sewer and water fees.

**Other Taxes** include revenues from occupational, mobile home fees, forest crop, woodland, motor vehicles, room taxes, general sales, premier resort area, race track admission, retailer's discount, real estate transfers, interest and penalties, and other taxes. This category is particularly important to most counties because it includes sales tax revenues.

**Total General Revenues** include the total general revenues except proceeds of long-term debt, interfund transfers, proceeds of refunding bonds, and sale of major general fixed assets.

## Expenditures

**General Government** includes the operating expenditures and capital outlay for board, clerk, treasurer, assessor, accounting, administration, election, legal counsel, municipal court, municipal buildings, purchasing, risk and property management, judgments and losses, uncollectible taxes and special assessments, and unallocated insurance.

**Law Enforcement** includes the operating expenditures and capital outlay for law enforcement services, such as for traffic patrol, criminal investigation, education, school crossing guards, community relations, crime prevention, and support services (communication). Other activities that may be included are water safety patrol and snow mobile law enforcement.

**Fire** includes the operating expenditures and capital outlay for fire protection and related services, such as training, fire inspections, investigation of fire losses, hydrant rental payments to utilities, education, fire signs, and firefighting.

**Solid Waste Collection and Disposal** includes operating expenditures and capital outlays for refuse and garbage collection, solid waste disposal (landfill) and recycling.

**Culture and Education** includes operating expenditures and capital outlays for libraries, museums, theater and other cultural activities, and handicapped schools operated by counties.

**Parks and Recreation** includes operating expenditures and capital outlays for parks and zoo; recreation programs such as summer baseball and swimming lessons; events such as annual summer picnics, holiday decorations and parades; recreation facilities such as ice arenas, swimming pools, and baseball diamonds.

**Debt Service** is the annual expenditure for principal and interest payments on long-term debt.

**Highway Maintenance and Administration** includes operating expenditures and capital outlay for engineering, highway equipment and buildings, and highway maintenance. In counties, this entry will include depreciation for equipment and buildings.

**Health and Human Services** includes operating expenditures and capital outlays for health officers, health inspections, mental health programs, general relief, cemetery, humane shelter, institution care, social programs, animal control, aging and veterans programs.

**Total Expenditures** includes all operating and capital expenditures, except interfund transfers, payments to refunding bond escrow agents, and funds applied to reduce tax levies of other taxing jurisdictions.



# Comparison Averages for GREAT Line Graphs

## Cities

Small – under 5,000 in 2016 population.

Medium – 5,000 to 20,000 in 2016 population.

Large – 20,000 to 50,000 in 2016 population.

Metro – over 50,000 in 2016 population (excluding Milwaukee).

## Villages

Small – under 1,000 in 2016 population.

Medium – 1,000 to 10,000 in 2016 population.

Large – over 10,000 in 2016 population

## Towns

Small – under 1,000 in 2016 population.

Medium – 1,000 to 5,000 in 2016 population.

Large – over 5,000 in 2016 population.

## Counties

Small – under 20,000 in 2016 population.

Medium – 20,000 to 50,000 in 2016 population.

Large – 50,000 to 100,000 in 2016 population.

Metro – over 100,000 in 2016 population.