

Every year the nonprofit, nonpartisan Wisconsin Taxpayers Alliance publishes a booklet of financial information on Wisconsin cities and villages between 2,000 and 150,000 in population. These 238 municipalities account for nearly half the state's population and nearly two-thirds of all municipal spending.

Simply looking at per capita comparisons does have limitations since each municipality is unique. But it really is a helpful tool to get a quick gauge on how Evansville compares to similarly sized municipalities as well as tracking trends over the last few years. Our peer group includes 21 municipalities from 4,000 to 5,000 in population. It includes Columbus, Dodgeville, Mauston, North Fond du Lac, Prescott, Union Grove, and Viroqua.

Here at City Hall, we just received our copy of the most recent edition. And I would like to share the highlights for Evansville. The nature of assembling so much data results in a year-and-a-half lag; so all the figures are from the year 2009.

The report focuses on four categories comprising Basic Spending: General Government, Street Maintenance, Fire/Ambulance, and Police. It also provides a less detailed perspective on other operating costs such as library, recreation, and development. Water, sanitary sewer, and electric departments are also very significant city services but are not included in the report since they are enterprise funds, relying primarily on user charges rather than general revenues.

The General Government category includes city council and committee expenses, office employees, attorney and assessor fees, and upkeep and maintenance of city hall. On a per capita basis, Evansville spent \$80.29 on General Government. Ranking 18 out of the 21 municipalities, we were well below our peer median of \$95.80 and slightly below the statewide median of \$84. Note that the median is the amount where half of the municipalities spent more and half spent less. Evansville has shown a downward trend over the last few years, as we used to rank among the most expensive per capita in this category.

The Street Maintenance category includes maintenance wages, snowplowing, storm sewer, and road repair and maintenance expenses. On a per capita basis, Evansville spent \$87.04 on Street Maintenance. Ranking 17 out of 21, this was far below our peer median of \$126.05 and the statewide median of \$118.

As its name implies, the Fire/Ambulance category includes firefighting and ambulance expenses. The report's calculations for this category combine the fire and ambulance expenses. On a per capita basis, Evansville spent \$200.04 on Fire/Ambulance. Ranking 2 out of 21, this was well above our peer median of \$75.63 and the statewide median of \$83.

Evansville is a member of an area fire district with the Towns of Union, Magnolia, Porter, and Brooklyn. Each of the members contributes based on its proportional share of the equalized assessed value of all properties in the district; Evansville's share is

approximately 57% of the fire district's expenses. Due to the structure of the fire district and the standardized reports for financial reporting, Evansville's share of the debt service on the new fire hall is counted as an operating expense rather than debt service; this is a major factor in our expenses being so comparatively high.

Evansville operates its own emergency medical services department. Under contract we also provide service in the Towns of Union, Magnolia, Porter, and Brooklyn. The last three years, EMS has been supported equally with a \$20 per capita charge for town and city residents.

The Police category includes traffic enforcement and criminal investigations. On a per capita basis, Evansville spent \$165.61 on Police. Ranking 16 out of 21, this was below both our peer median of \$184.13 and the statewide median of \$206. Some cities contract with neighboring townships to provide law enforcement; netting out those revenues would result in a slightly reduced figure for the peer and statewide medians than if they were entirely locally supported like Evansville.

Added all together, on a per capita basis, Evansville spent \$532.98 on Basic Services. Ranking 9 out of 21, this is more than our peer median of \$519.38 and the statewide median of \$508.

When we add in library, park and recreation, and other miscellaneous activities, on a per capita basis, Evansville spent a total of \$734.70 on net Governmental Operating Expenses. Ranking 12 out of 21, this was below our peer median of \$779.21 and the statewide median of \$760.

The numbers are only benchmarks, and they are a bit dated. But they do provide some perspective into the city's financial position, level of service, and general cost of providing services. And, since we are just starting our budgeting for 2012, they are all the more important to review now as benchmarks for comparison.

The city council will be getting an overview of this and other financial information at its meeting on August 9. This and other financial information can be found on the city website <http://www.ci.evansville.wi.gov/city/fiscal/index.html>.

While you're reviewing the city's fiscal information, we encourage you to submit your 2012 budget suggestions to budget@ci.evansville.wi.gov.