

THE LA CROSSE METROPATTERN

The Case for Regional Cooperation

By:

Lawrence Kirch, AICP, Director
Tim Kabat, AICP, Senior Economic Development Planner
The City of La Crosse Planning Department
400 La Crosse Street
La Crosse, WI 54601



Research by
Peter A. Schmidt
And
Matthew C. Morrison

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Purpose Statement

The main purpose of the *La Crosse Metropattern* study is to stimulate a meaningful dialogue among those who have called for regional thinking and cooperation among the communities in the La Crosse area. In order to do that, the *La Crosse Metropattern* report examines the social and economic status of La Crosse County and through the use of recognized data sources, this study will:

- Document the social and economic separation that exists within the La Crosse Metropolitan Area;
- Look at the effects of this separation on individual municipalities and the region; and
- Establish a basis for discussion on the strategies to address these challenges.

The *La Crosse Metropattern* study was modeled after *Wisconsin Metropatterns*¹, as commissioned by Wisconsin Sustainable Cities, Inc. and prepared by the Metropolitan Area Research Corporation. The *Wisconsin Metropatterns* study focused on seven metropolitan areas in Wisconsin: Milwaukee, Madison, Appleton-Oshkosh-Neenah, Green Bay, Janesville-Beloit, Eau Claire, and Superior. Unfortunately, the La Crosse Metropolitan Area was not included in that study. In order to replicate that study for our area, the City of La Crosse patterned our study and this report after the *Wisconsin Metropatterns* study, using recognized data for the La Crosse region.

As stated in the *Wisconsin Metropatterns* study, the way Wisconsin's regions are growing--individual units of government competing intensely with each other for economic resources and high-income residents--ends up harming all parts of metropolitan areas². As the *Wisconsin Metropatterns* study looked at the effects and problems of concentrated poverty in the central cities, the *La Crosse Metropattern* study does the same by reviewing the area's economy; the social separation that exists here by analyzing the poverty in our schools; and the fiscal capacity of the area to provide services to address these challenges.

¹ Myron Orfield and Thomas Luce, *Wisconsin Metropatterns Regional Cooperation, Economic Growth and Environmental Protection*, Metropolitan Area Research Corporation, February 2002

² Ibid

This study will show how social separation, school poverty and declining fiscal capacity impacts the City of La Crosse as it struggles to provide services to those in need. It is our hope that this study will encourage area officials, non-governmental organizations and residents to explore options for regional cooperation; in terms of comprehensive land use planning and sustainable development practices, regional economic development strategies, and solutions for greater fiscal equity among our local governments.

Introduction

People are drawn to cities and their metropolitan areas for the economic, cultural, educational, and recreational opportunities that they provide. The La Crosse Metropolitan Area is no exception. Unfortunately, as in many other parts of the country, growth in the area is becoming less efficient, less dense and more consumptive of land in the countryside. This type of growth hampers efficient service delivery by creating a duplication of services, reducing the level of services in some cases and "leap-frogging" adjacent development areas for those farther and farther out "in the country." One issue is the existence of so many individual units of government. These multiple governments cause many issues to arise as these units of government are forced to compete with one another for economic resources, such as high-income residents and businesses. The units of government do this by offering economic incentives and subsidies in order to attract new growth; and when governments compete for these limited resources, there often is a race to offer the most incentives. Consequently, the bottom line is diminished because the cost of services tends to increase over time and central cities lose out on new growth and the area as a whole, as well as the individual municipalities, is hurt.

Throughout La Crosse County, similar growth patterns are observed and similar issues have arisen as in the other metropolitan areas analyzed by the *Wisconsin Metropatterns* study. This pattern is typically:

- **Central City** – This is the most obvious area to be affected. Housing stock and infrastructure are typically older and in need of more maintenance and upgrades; communities face issues with poverty and declining tax bases; problems with

crime, education, and health often follow, deterring further investment in the neighborhoods and isolating residents from many economic opportunities.

- **Outlying Communities** – While they may prosper at first, these areas eventually suffer as well. They typically don't have the fiscal resources to keep up with the demand for new schools, roads, parks, sewers, etc. that accompany their fast-paced growth. Then, once the open space and privacy that originally attracted development to the area begins to disappear, these areas tend to falter as well.

This pattern, along with policies such as restrictive annexation and zoning rules and limited options for generating revenue outside of the property tax, has created metropolitan areas that are characterized by inefficient development patterns with residents divided by race and income.

Background

In February 2002, a study was completed by the Metropolitan Area Research Corporation (MARC) under the direction of Myron Orfield and Thomas Luce, entitled *Wisconsin Metropatterns: Regional Cooperation, Economic Growth and Environmental Protection*. The study was commissioned by Wisconsin Sustainable Cities, Inc. and financed through a grant from the Joyce Foundation. The study recommended a number of solutions to these problems including comprehensive planning, regional economic development, and sharing tax revenues.

Revenue sharing in the Midwest was first attempted in the Minneapolis-St. Paul Metropolitan Area as an innovative way to help ease the financial burden in the Cities of St. Paul and Minneapolis. Before long, the central cities were experiencing an economic upturn and the shared revenue that was generated there could be used for other cooperating municipalities that were financially burdened.

The *Wisconsin Metropatterns* study looked at the patterns of social and economic separation existing within Wisconsin's metropolitan areas and how the areas were affected by these same patterns. The *La Crosse Metropattern* study used similar measures including the percent of students eligible for free and

reduced price lunch programs. These students are an effective indicator of poverty in an area, because elementary schools serve as an early warning signal for communities on the verge of decline³. Poverty and socioeconomic changes often show up in elementary schools before they show up in neighborhoods.

The *La Crosse Metropattern* study also looked at fiscal or tax capacity per household for each municipality as another signal of social and economic separation. Tax capacity, which is discussed in further detail later in this report, is a measure of a local government's ability to generate revenues from its local tax base.

The *Wisconsin Metropatterns* study further discusses the increasing problems that metropolitan areas are experiencing with declining neighborhoods, congested highways, degradation of valuable natural resources, and wasteful intra-regional competition. It cites a lack of municipal cooperation as one of the main contributors to many problems and explores strategies to address these issues. The City of La Crosse is often cited as the obstacle to regional cooperation. It is hoped that this report begins to shed light on the social and economic patterns the City is facing and helps make the case for regional cooperation.

Study Area

The La Crosse Metropolitan Area, situated in the Mississippi River Valley on the Wisconsin–Minnesota border, is home to the Cities of La Crosse and Onalaska, as well as seventeen villages and towns. It includes all of La Crosse County, as well as Houston County, Minnesota containing the City and Town of La Crescent. We have chosen to focus this study on La Crosse County for several reasons. Primarily, the main purpose of this study is to consider the effects of regional cooperation and tax-base sharing and it would be unrealistic to propose a tax-base sharing program across state lines. The legal and political ramifications of crossing state boundaries with a program such as this would be too overwhelming. This issue would be especially daunting between Wisconsin and Minnesota because of the differences in how each state measures tax base (Minnesota uses a classified property tax system, where different tax rates are applied to

³ Ibid

different types of property). Data is available for school lunch programs; however problems arise when trying to examine consistent tax base information to compare La Crosse County and portions of Houston County (MN) for potential revenue sharing programs.

Given the above issues and considering the relative portion of the metropolitan area located in Minnesota, both physically and economically, we feel that the exclusion of Houston County, Minnesota does not affect the validity of the study. In fact, less than 5.5% of the metropolitan area's jobs are located in Minnesota. That area also showed only 9.15% growth in jobs between 1990 and 2000, which lags behind the total metropolitan area growth rate of over 14%. Therefore, in spite of this exclusion, the study provides an accurate look at how regional cooperation and revenue sharing can benefit the metropolitan area and even possibly La Crescent.

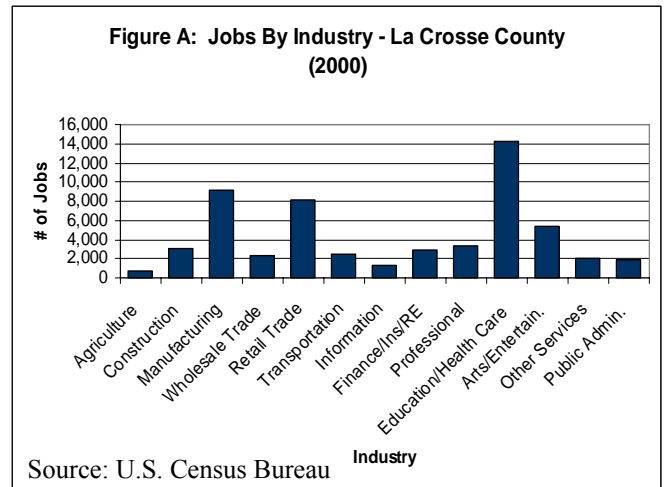
According to the U.S. Census, the population of La Crosse County was 107,120 in 2000. This was an increase of approximately 9.4% from 97,904 in 1990. The statewide growth rate over this period for Wisconsin was nearly 10%, so this area was slightly below the statewide average. Generally this modest growth in an area the size of La Crosse County would not create much sprawl; however, given the geographic limitations of the area, there is noticeable suburban sprawl occurring in the region.

The Economy

The individual economies of metropolitan areas are increasingly interdependent, and the anchor for their growth or decline is most often the central city. Throughout the nation, overall regional growth rates in the 1990's tended to be greater in the metropolitan areas where the central city economies were strongest, and lower where central city economies were weaker, according to the Metropolitan Area Research Corporation (MARC). In *Wisconsin Metropatterns*, the Green Bay Metropolitan Area serves as a positive example of the benefits of having a healthy central city. The employment growth rates in the City of Green Bay outpaced the surrounding suburban areas achieving a regional employment growth rate of 35%. In contrast with the Green Bay Metropolitan Area, the Racine Metropolitan Area illustrates the need to have a healthy central city. The City of Racine fell short of the employment growth

rates experienced by the surrounding suburban areas; the region faced an employment growth rate of only 8%. The economies of the communities within the region are increasingly interconnected, as more and more people live in one community and work in another.

The La Crosse economy is comparatively strong. According to the 2000 Census, the area saw job growth of slightly over 14% from 1990 to 2000. This is above the national rate of approximately 12.14%, but just below the State of Wisconsin rate of 14.6% job growth. Unemployment in the area fell slightly from 4.81% to 4.10% over this same period.



The graph above (**Figure A**) shows the distribution of jobs in the area by industry. Over one-fourth of the jobs in La Crosse County are in the education, health, and social services sector. This is primarily due to the presence of three institutions of higher learning and the two medical centers in the area. Manufacturing jobs also continued to make up a large portion (16.13%) of the employment base for the area. The retail sector, although it declined from 1990, still provided 8,210 jobs or 14.39% of the job base in 2000. The finance, insurance and real estate, construction, and arts and entertainment sectors all showed significant growth between 1990 and 2000. It could be said with certainty that the La Crosse economy is diverse and not reliant on one sector.

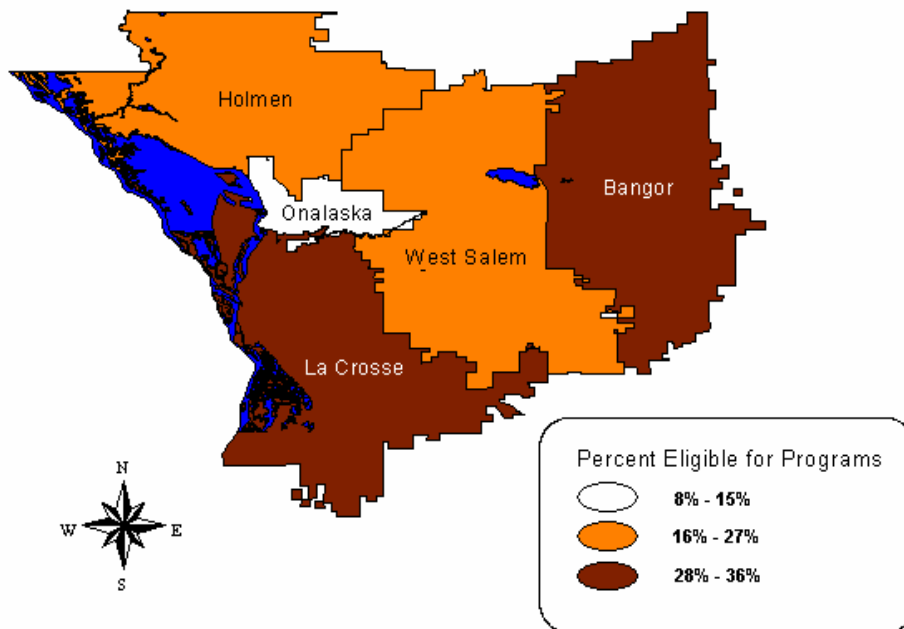
Social Separation

The La Crosse Metropolitan Area demonstrates a fairly typical yet troubling pattern of poverty and racial separation. Author and former Mayor of Albuquerque, David Rusk makes a case in *Cities*

Without Suburbs, that “America’s real urban problem is the racial and economic segregation that has created an underclass in many of America’s major urban areas.” His book discusses the problems that arise in urban areas as a result of segregation and how the entire urban area is weakened as a result of this pattern. Mr. Rusk firmly believes that the only way to attack these urban problems is for a region to cooperate.

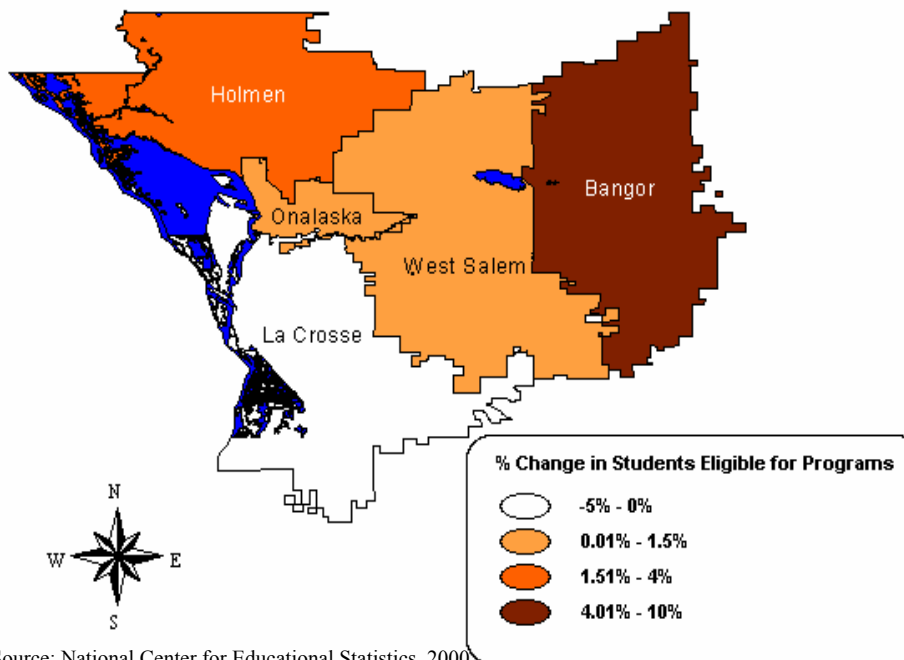
Schools are often viewed as a microcosm of a community and as such are good predictors of upcoming challenges facing a city or municipality. Using an analysis of the free and reduced-priced lunch programs in area school districts for grades Pre-Kindergarten through 12th, **Map 1** (page 5) illustrates the distribution of poverty in La Crosse Metropolitan Area school districts. Using data from the 2000-01 school year, 35.43% of students in the La Crosse School District were eligible for the free or reduced-price lunch program. This is considerably higher than the area-wide rate of 26.99%. The Bangor School District had 33.88% of their students eligible for these programs, primarily due to the rural nature of that school district, perhaps exhibiting the effects of a more agricultural economy.

**Map 1:
Percent of Students Eligible For Free or
Reduced-Price Lunch By School District**



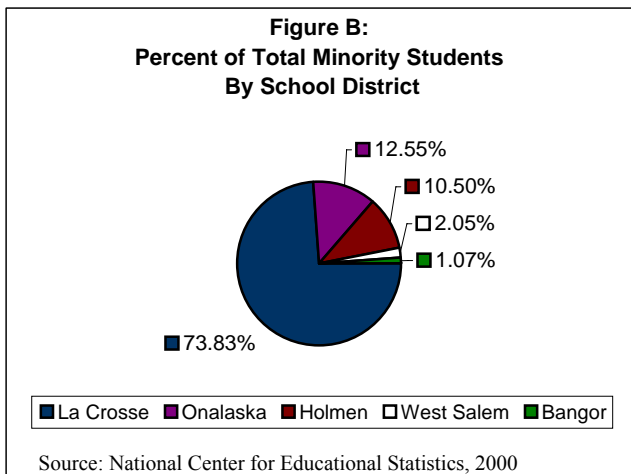
Source: National Center for Educational Statistics, 2000

**Map 2:
Change in Percentage Points of Students Eligible for
Free or Reduced-Price Lunch Program By School District**



Source: National Center for Educational Statistics, 2000

The La Crosse School District's percent of students eligible for free and reduced lunches decreased for the 2000-01 school year, representing a 2.17% decrease from the 1998-99 school year. *Map 2* (page 5) shows the percentage change of students eligible for free or reduced-price lunch programs in each area school district. This downward turn in the number of students eligible for free and reduced-price lunch programs in the La Crosse School District might be the result of decreases in student enrollment. The School Districts of Onalaska, Holmen, Bangor and West Salem all had slight increases in their percentage of students eligible for these programs. Although there may not be a concrete explanation for this increase, a downturn in the economy or the relocation of low-income households in surrounding communities may serve as a reason for the increase in students eligible for the free and reduced-price lunch programs in these outlying districts.



Although overall minority percentages are relatively low in the region, racial isolation is still evident. Looking at minority student populations in these school districts provides confirmation for claims of racial isolation, as minority pupils are heavily concentrated in the La Crosse School District. As *Figure B* (above) shows, the La Crosse School District serves 73.83% of the area's total minority student population while serving less than one-half (49.36%) of the total of all students in the area. *Table 1* in the Appendix provides the breakdown of the minority student population in each of the area's school districts.

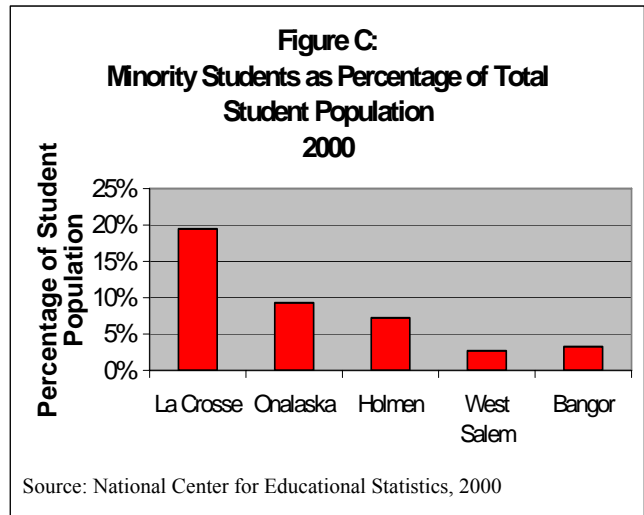


Figure C (above) expresses another aspect of the racial segregation in the area, the percentage of a school district's students that are minorities. In the School Districts of West Salem and Bangor, minorities make up less than 5 percent of the student population, whereas in the School District of La Crosse, minority students make up roughly 20% of the student population. The La Crosse School District is also the most poverty-stricken district, according to the above analysis of students eligible for the free and reduced price lunch programs (see *Table 2* in the Appendix for actual numbers).

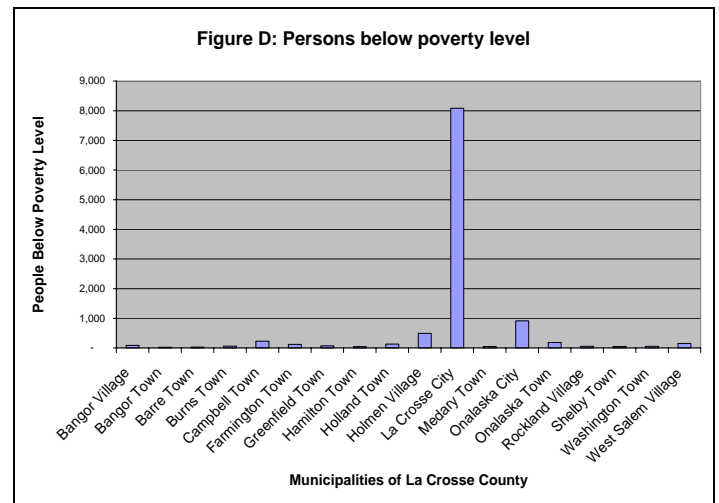


Figure D (Above, also see D-1 in Appendix) illustrates the difference between the City of La Crosse and the remaining municipalities in La Crosse County when comparing the number of people below the poverty level.

According to figures from the U.S. Census, La Crosse County has 10,841 residents living below the poverty line with 8,085 of those people residing in the City of La Crosse. The poverty levels in the City of La Crosse become exponentially magnified when compared with the amount of property that is actually taxable.

In the City of La Crosse, 1,603 properties are tax exempt⁴ according to the La Crosse County Zoning and Land Information Office. This tax exempt property in conjunction with the lower median household income (See *Map 7* in Appendix) places an ever-increasing burden on the citizens of the City of La Crosse. And with nearly sixteen percent of the City's population below the poverty line, there are fewer people able to absorb the increasing tax burden on City residents. This problem only intensifies further when the rate of tax base growth relative to the rest of the county is factored into the City's ability to cover the rising costs of providing services.

Tax Capacity

The *Metropolitan Area Research Corporation* (MARC) defines a municipality's tax capacity as the tax revenue that it would generate if it applied a metropolitan-wide average tax rate to its tax base. A less technical definition of tax capacity is offered by MARC in a metropattern report of the Metropolitan Area of Cincinnati⁵, in which tax capacity is defined as the ability of a municipality to raise revenues from local property and earnings taxes. In these types of "metropattern studies" tax capacity is used as a measure of wealth within a municipality, assuming that property value is a positive indication of wealth and how much tax revenue that particular municipality could generate. It is then found that some municipalities are failing to generate as much tax revenue as others. The net effect is that some surrounding municipalities with a faster growing tax base generate more tax revenue than is needed because there is a lower and less varied demand for services within that community. In contrast, a central city, like La Crosse, has a slower growing tax base, resulting in reduced tax revenue, while residents still demand a higher and varied level of services.

⁴ *Taxation District Exemption Summary Report for 2004*, County Clerk of La Crosse

⁵ *Cincinnati Metropatterns: A Regional Agenda For Community and Stability in the Cincinnati Region*

To calculate a municipality's tax capacity, a countywide effective tax rate is applied to that municipality's total equalized property value (1995 values are shown in *Table 3* in the Appendix). The effective tax rate (revenues as a percentage of equalized value) was used to control for the fact that assessment ratios vary across municipalities, and households were used as a common unit of comparison across municipalities for tax capacity calculations.

The "wealth" of an individual municipality is measured using its tax base as a measure of wealth. Currently, each municipality sets its own tax rate (or mill rate) based upon its budget and assessment values. The municipality totals its expenses and subtracts out the amounts received from other sources, such as state aid and fees to calculate the property tax levy. The levy is the amount that the municipality needs to raise through property taxes. This amount is then divided by the total assessed value of the municipality's real property to calculate the tax rate. Therefore each municipality's tax rate is different. However by applying a countywide tax rate we can measure how much tax revenue each municipality could ideally generate based on property values.

Looking at the City of La Crosse for example (*Tables 3 & 4* in the Appendix contain full data for 1995 and 2000), in 2000 the total property tax revenue was **\$57,984,840**⁶. The total equalized property value of all of the City's real property was **\$2,209,427,399**; giving the City an effective tax rate of **\$27.25 per \$1,000** (the distribution of the property tax is available in percentage form of property value (\$57,984,840/\$2,209,427,399). The year 2000 countywide effective tax rate was **\$23.69 per \$1,000** of property value (*County property tax total of \$115,722,499/County total equalized property value of \$4,885,369,045*). Applying this countywide effective tax rate to the City's total equalized property value, gives the City of La Crosse a 2000 tax capacity of only **\$52,335,956** ($\$2,209,427,399 \times 0.02369$). Therefore, the City's actual property tax revenue of **\$57,984,840** is more than its property tax capacity. In other words, the City had to tax an additional \$5.7 million more than its property owners should be able to afford using tax capacity as a measure of wealth.

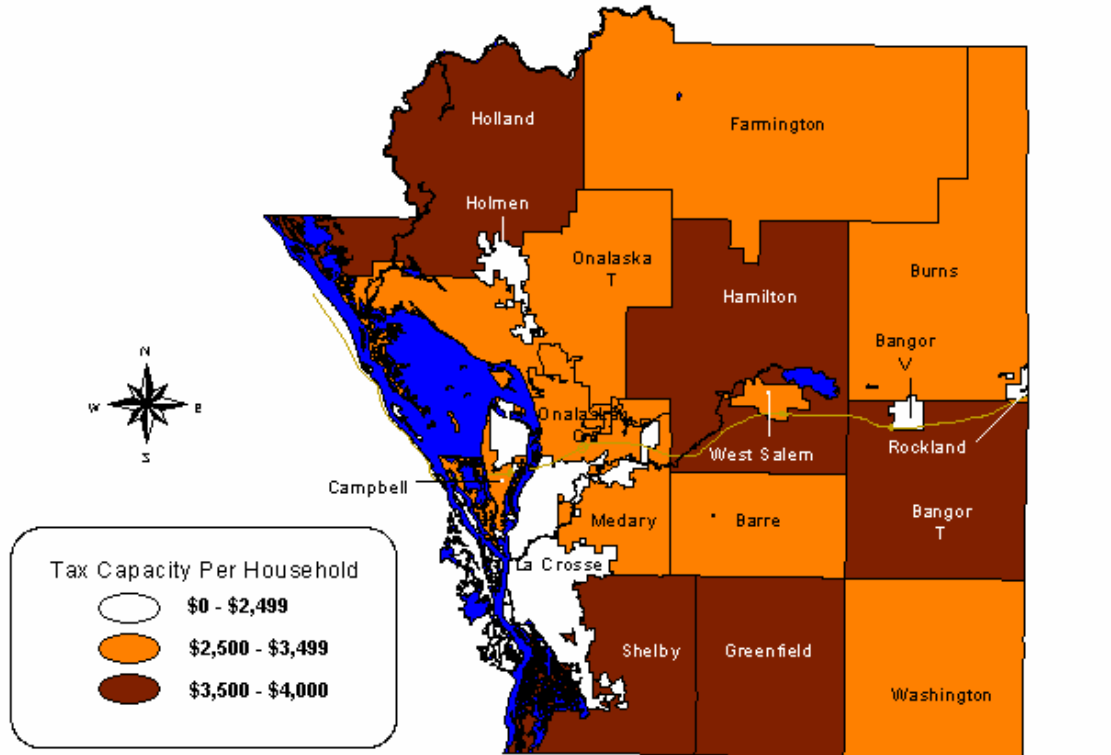
⁶ *City of La Crosse Operating Budget, 2000*

Map 3 (page 9) illustrates the disparity among tax capacities throughout La Crosse County. The central city and a few outlying villages have the lowest tax capacities in La Crosse County, while the remainder of La Crosse County surrounding the City and outlying villages have the highest tax capacity.

Map 4 (page 9) depicts the percent change in tax capacity per household in each of these municipalities from 1995 to 2000. The only area with negative growth over this period was the outlying community of Farmington. The largest percentage growth was in the Village of West Salem and the Towns of Greenfield and Holland. The central city and the inner-ring showed modest growth over this period.

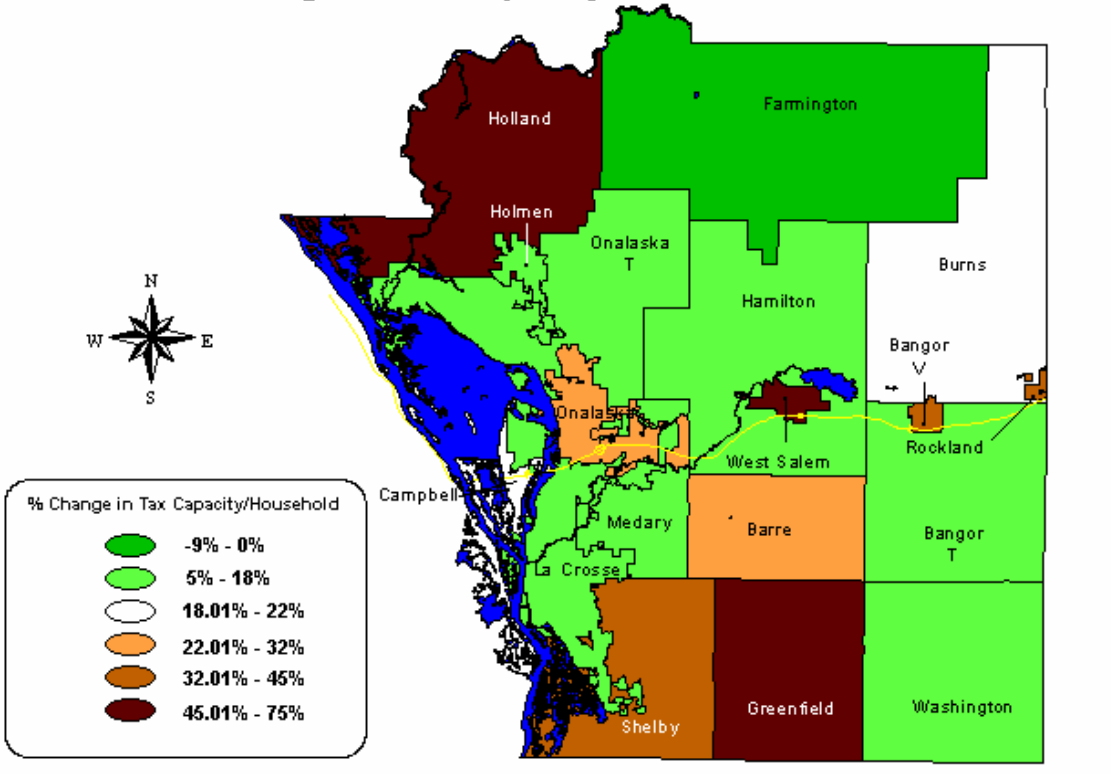
Fiscal inequality in the area is a growing concern that can lead to many other issues and problems. Cities and suburban areas are interdependent. As suggested by researchers Orfield and Rusk, when economic and social disparities are minimized, the entire region is stronger. One way of minimizing these disparities is through a program of regional tax-base sharing. This is discussed in further detail in the following sections of this report.

**Map 3:
Tax Capacity Per Household By Municipality, 2000**



Source: Wisconsin Department of Revenue, 2000

**Map 4:
Percent Change in Tax Capacity Per Household, 1995-2000**



Source: Wisconsin Department of Revenue, 2000

The Case for Regional Cooperation

This study clearly shows that La Crosse County is falling into the same pattern as many larger metropolitan areas. Outlying communities typically develop predominately expensive homes and commercial/industrial properties with low social service needs. This results in less demand on the tax base as well as a larger tax base to fill that demand. On the other hand, the central city is typically left with increasing social service needs and a declining or static tax base (or at best a tax base that is growing, but slower than the demands on it and slower than the region) to pay for those needs. This results in a cycle of growing social and economic separation between the individual municipalities, and that hurts the region as a whole.

As the individual communities grow together into a contiguous area, many local actions create regional consequences, which require regional solutions. This pattern of competition among local municipalities can be averted through regional cooperation in developing strategies that will most benefit the entire La Crosse Metropolitan Area. Comprehensive planning with smart growth principles, developing a revenue sharing plan, consolidation of governments and services, or even creating more sources of revenue are all possible solutions that could help equalize the disparities between the central City of La Crosse with the more affluent surrounding communities. Smart Growth can mean many things, sustainable development, maintaining or maximizing green space, minimizing suburban sprawl and even something as simple as reinvesting in existing communities.

Consolidation of governments and services has been tried in some larger cities, such as the City of Indianapolis' consolidation with Marion County. This type of consolidation could save the local government substantial amounts of money by eliminating duplicated or redundant services. The problem with this is many smaller satellite communities had to give up local control in exchange for a seat on a Common Council.

The addition of new revenue sources may also be a viable option that cities can use to help any shortfalls in a budget. These new sources may range from new taxes (county sales tax, municipal sales tax, local option gas tax) to increased or new usage fees for services (parking permits for the streets of La Crosse,

parking in municipal ramps, wheel taxes, and impact fees). Depending on the application of these solutions, they may prove to be extremely regressive hitting a City with 16% of its population below the poverty line extremely hard. Ultimately, revenue sharing offers the option with the most potential at the present time.

Revenue sharing is not a new concept, it is a policy that has been used in many different places and has taken many different forms. The State of Wisconsin has employed revenue sharing since 1911 when the state income tax was enacted⁷. Initially Wisconsin used a return to origin formula where 70% of the revenue was returned to the municipality of residence and 20% was returned to the county of residence. This formula stayed in effect until 1971, where a formula that was based on need was implemented to attempt to equalize the amount of taxes a municipality and county would have to levy. Currently the shared revenue program for municipalities and counties within the state of Wisconsin is based on four areas:

- Per capita (City only)
- Utility (City and County)
- Aidable revenues (City and County)
- Minimum-maximum adjustment (City and County).

Regional Revenue Sharing Concepts

The main idea behind revenue sharing is that individual municipalities are becoming more and more dependent upon the success of the metropolitan area as a whole. Minneapolis-St. Paul is often given credit for being a pioneer in the area of regional revenue sharing. An elected metropolitan council oversees the regional revenue sharing program, where 40% of the growth in taxes are placed into a regional pool and distributed based on need⁸. In the Minneapolis-St. Paul revenue sharing plan, two thirds of the metro area benefit from the wealthiest third.

Since the citizens of each municipality draw benefits from other municipalities within the region, it only seems fair that the financial burden be shared equally

⁷ *Municipal and County Aid (State Shared Revenues)*, Wisconsin Department of Revenue, Division of Research and Policy, December 23, 2003

⁸ "A blueprint for tax sharing: In Minnesota, dividing the spoils helps cities and suburbs," *Pittsburgh Post-Gazette*, February 15, 2005

amongst each municipality in the region. This is especially evident in the La Crosse area when looking at social service programs such as group housing. The City of La Crosse contains over 70% of the community based residential facilities (CBRF), 60% of the adult family homes (AFH), 100% of the child residential care centers (CRCC), and 100% of the adolescent group homes (AGH) in La Crosse County. Group housing and other social service programs are necessary to the healthy functioning of the entire area and therefore the entire area should be responsible for providing these types of services or contributing to help cover a fair share of the costs.

While there are many alternatives, like those mentioned above, for a region to cooperate, regional revenue sharing is the most feasible. The first option looks at sharing a portion of total tax capacity, in this case a contribution to the program by each municipality of ten percent of its total tax capacity. This program will be referred to as "**10 Percent Total Revenue Sharing.**" The second option looks at sharing a portion of each municipality's tax capacity growth; in this case each municipality would contribute to the program forty percent of its **growth** in tax capacity each year. This program will be referred to as "**40 Percent Growth Revenue Sharing.**" Minneapolis-St. Paul has used the "**40 Percent Growth Revenue Sharing**" program successfully to help close the gap between the inner cities and suburbs.

10 Percent Total Revenue Sharing

In "10 Percent Total Revenue Sharing," each municipality would contribute ten percent of their total tax capacity to the revenue sharing pool. The pool would then be reallocated based upon a distribution formula. The formula used in this study was based upon that used in the *Twin Cities Fiscal Disparities Program*. Each municipality is assigned a distribution index using a formula (**Formula 1** located in the Appendix). The funds in the pool are then distributed to each municipality based upon its index percentage (index for the municipality/sum of all indexes).

The municipalities with lower tax capacities get back more than what they paid into the pool, and those with higher tax capacities do not get back as much, which reflects the fact that those with less capacity have greater needs. The chart on page 12 (**Figure E**) compares the actual tax capacity for 2000 with the

tax capacity if there would have been 10 percent revenue sharing in the county, for each municipality.

This chart shows that the disparity between municipality tax capacities is decreased with this revenue sharing model. In 2000, tax capacities ranged from \$1,789 per household in the Village of Rockland to \$3,943 per household in the Town of Hamilton. If there had been 10 percent total revenue sharing in 2000, the range would have only been from \$2,032 to \$3,740 per household. Under this scenario, 60.68% of the population directly benefits from this redistribution of tax capacity. The City of La Crosse, Villages of Bangor and Holmen, Rockland, and Towns of Barre, and Campbell all (**shown in red in Fig. E**) benefit from this program.

Even though there are few, if any, examples of the "10 Percent Total Revenue Sharing" plan in this form being implemented, it does have some aspects that are superior to the "40 Percent Growth Revenue Sharing" plan. The shortcomings of the "40 Percent Growth Revenue Sharing" plan as well as the current system stem from the fact that both are based on growth of revenues, and therefore growth in the tax-base. The "40 Percent Growth Revenue Sharing" plan cements the fiscal disparities between the central city and the surrounding prospering suburbs⁹. Despite the positive aspects of the "10 Percent Total Revenue Sharing" plan, it is less likely to be implemented because of potential political opposition.

Map 5 (page 12) illustrates the change in tax capacity for each municipality if this revenue sharing program would have been applied in 2000.

40 Percent Growth Revenue Sharing

The "40 Percent Growth Revenue Sharing" option works primarily the same way as the first; however, rather than sharing a percentage of total tax capacity, each municipality would contribute a percentage (in this case 40%) of its tax base growth to the pool for redistribution. The chart on page 13 (**Figure F**) compares the actual tax capacity for 2000 with the tax capacity if there would have been "40 percent growth revenue sharing" (using growth from 1995 to 2000) in the county, for each municipality.

⁹ Edward J. Huck, *Regional Tax Base Sharing Memo*, <http://www.wiscities.org/taxshare.html>, September 2000

**Map 5:
Change in Tax Capacity per Household
with 10 Percent Total Revenue Sharing**

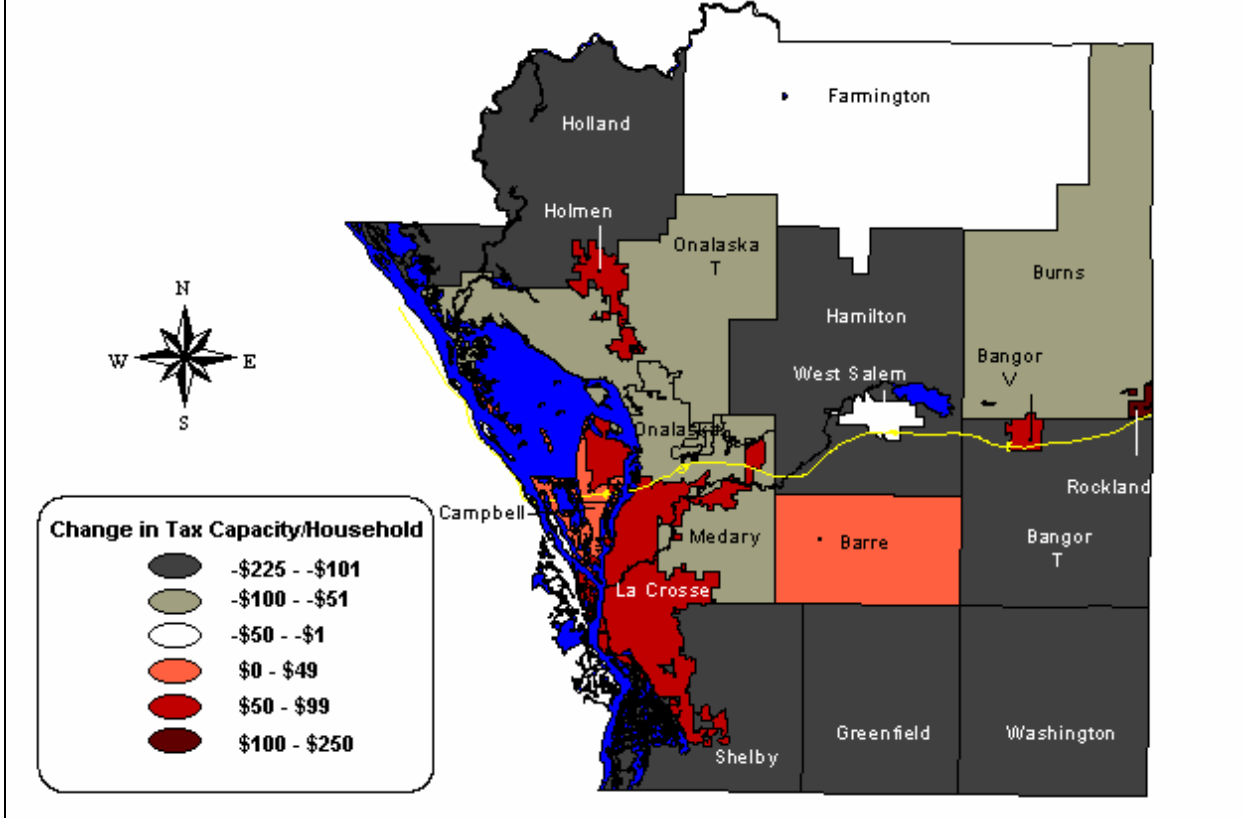
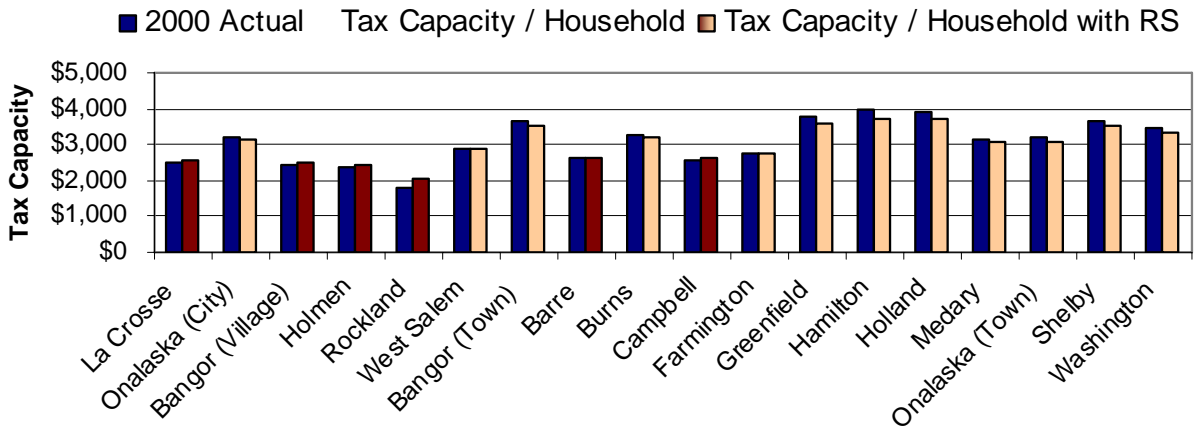
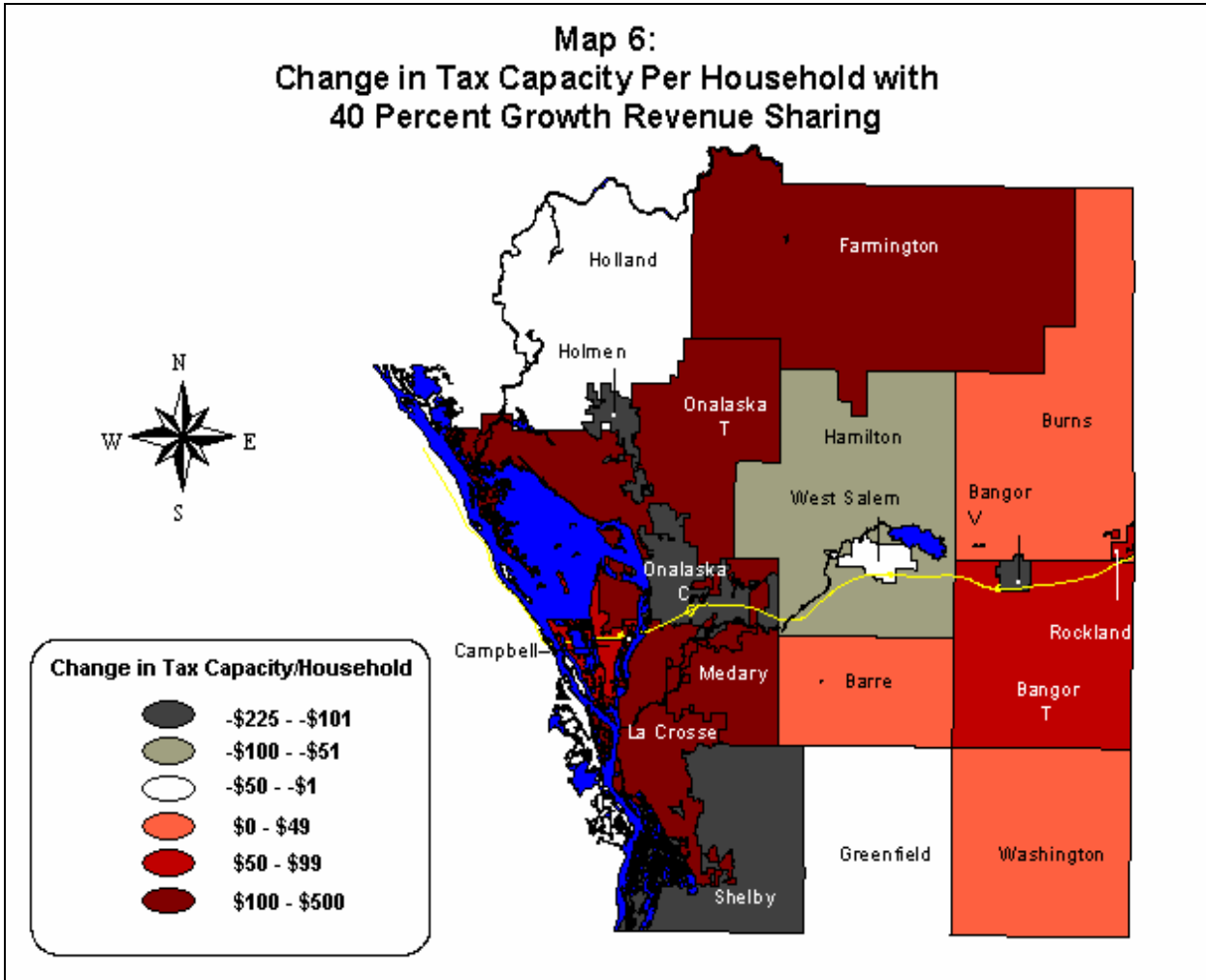
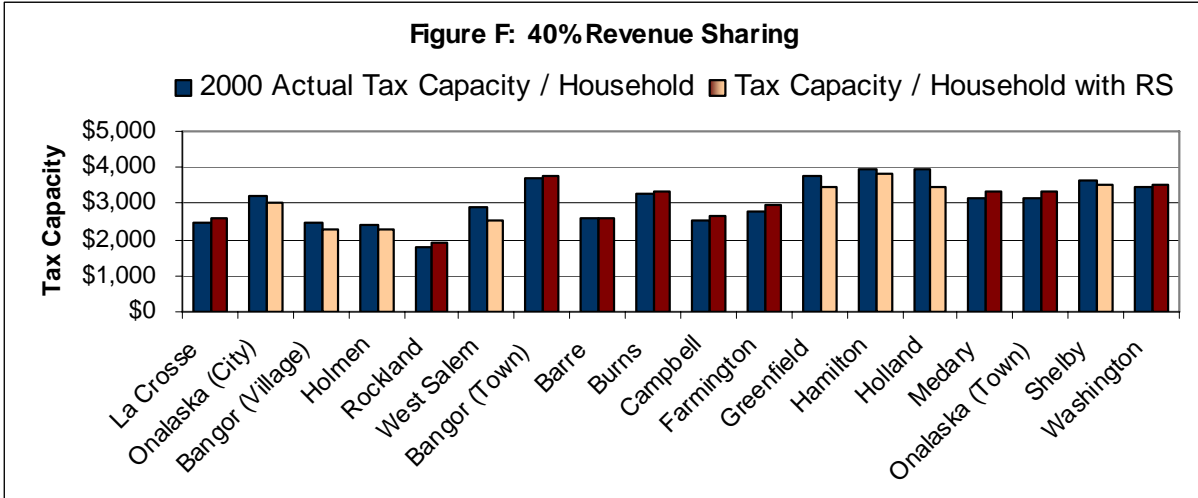


Figure E: 10% Revenue Sharing





Under this scenario, the disparity between municipal tax capacities is also decreased. If there had been "40 percent growth revenue sharing" in place, tax capacities in the county would have ranged from \$1,884 to \$3,852 per household. This did not bring the range in as close as the first scenario; however, this plan has other benefits such as helping those communities that are not growing as fast as others. An even greater percentage of the population, just short of 65 percent, would directly benefit from this revenue sharing program. The City of La Crosse, Village of Rockland, and Towns of Bangor, Barre, Burns, Campbell, Farmington, Medary, Onalaska, and Washington, all (*shown in red in Fig. F*) would benefit from this program.

This type of "growth revenue sharing program" is more politically feasible than other forms of revenue sharing because a portion of growth is shared, not a portion of the total revenue. The "40 percent growth revenue sharing" also helps to ease the competition between municipalities for economic resources and higher income residents. Growth revenue sharing programs also help to create a cooperative environment that benefits the entire metropolitan area. Utilizing a "40 percent growth revenue sharing" approach allows municipalities to keep 60% of the growth. The portion that is kept will help cover the costs of development, but shares 40 percent, which helps to reduce the incentives for competition over tax base. Once the pressure of competition between municipalities is minimized, that opens the door for cooperative planning which will lead to more efficient growth and a healthier economic situation for the entire region.

Map 6 (page 13) illustrates the change in tax capacity for each municipality if this revenue sharing program would have been applied in 2000.

Conclusion

Cooperation is a two-way street. While many organizations and civic leaders have talked the talk of regional cooperation, for nearly ten years, little has been accomplished. This brings up an adage from a wise sage who once said: "When all is said and done, more was said than done."

Whether it is the State Legislature, La Crosse County, or the La Crosse Area Planning Committee,

someone or some group must step forward and take a lead in acting with a regional perspective. Issues such as social separation and fiscal disparity are beginning to have a negative effect on the La Crosse Metropolitan Area. These issues are not yet overwhelming and with a commitment from elected officials, citizens, surrounding communities, school boards, and the business community, the La Crosse area can succeed if thought of as an economic region rather than individual communities working independently and often at cross-purposes.

We are, however, experiencing some conflict between municipalities with job piracy and tax base chasing, as well as the continuation of inefficient development patterns. This study clearly illustrates the realities of economic and social separation in La Crosse County. Therefore, it would be beneficial to start exploring solutions to these problems now, before it is too late. Revenue sharing is an extremely viable option for the La Crosse Metropolitan Area, as has been demonstrated in other metropolitan areas.

In "*Cities Without Suburbs*," David Rusk uses his experience as former Mayor of Albuquerque to propose a four-part strategy to unifying central cities and suburbs and dealing with fiscal disparity and social segregation issues¹⁰.

- Revenue sharing to deal with fiscal inequalities.
- Affordable housing requirements and housing assistance programs metrowide to diminish racial and economic segregation in the central city.
- Promotion of metrowide economic development.
- Implementation of regional growth management policies that ensure more balanced development.

Rusk considers these four elements to be vital to the efficient, non-segregated growth of metropolitan areas. He would consider the La Crosse Metropolitan Area to be in the "*Preventative Medicine*" stage, given that the problems are just starting to emerge. In this stage it is still relatively inexpensive and easy to implement these strategies and avoid serious urban problems, as opposed to many larger metropolitan areas, which Rusk considers to be "*On Life Support Systems*." This is why it is imperative that we begin exploring these options now.

¹⁰ *Cities Without Suburbs*, David Rusk

***Appendix:
Formulas, Data Tables, and Graphs***

Formula 1:
Revenue Sharing Distribution Index Formula

To Compute the Revenue Sharing Index: Divide the sum of all tax capacities (***tc***) by the sum of all households (***hh***). ***Then,*** divide the tax capacity of the municipality (***tc of m***) by the number of households in the municipality (***hh in m***). ***To finish this equation:*** divide the sums given for (***tc***) ***divided by*** (***hh***) (*numerator*), and (***tc of m***) ***divided by*** (***hh in m***) (*denominator*).

$$i = (hh \text{ in } m) \frac{\text{sum of all } tc / \text{sum of all } hh}{tc \text{ of } m / hh \text{ in } m}$$

i = index m = municipality tc = tax capacity hh = households

Table 1:
2000 Minority Student Statistics

School District	Total Students	% of Total Students	American Indian Alaskan Native	Asian Pacific Islander	Black, Non-Hispanic	Hispanic	White, Non-Hispanic	Total Minority Students	% Minority Students	% of Total Minority Students	% of Total White Students
La Crosse	7,775	49.36%	84	1,083	271	74	6,263	1,512	19.45%	73.83%	45.71%
Onalaska	2,762	17.54%	7	186	39	25	2,505	257	9.30%	12.55%	18.28%
Holmen	2,976	18.89%	20	145	28	22	2,761	215	7.22%	10.50%	20.15%
West Salem	1,562	9.92%	7	21	7	7	1,520	42	2.69%	2.05%	11.09%
Bangor	676	4.29%	8	4	7	3	654	22	3.25%	1.07%	4.77%
Totals	15,751	100.00%	126	1,439	352	131	13,703	2,048	13.00%	100.00%	100.00%

Source: National Center for Educational Statistics

Table 2:
Free & Reduced-Price Lunch Eligible Students
By School District

School Year	2000-2001							
School District	Total Students	Free Lunch Eligible	% Free Lunch Eligible	Reduced Price Lunch Eligible	% Reduced Lunch Eligible	Free & Reduced Lunch Eligible	% Free & Reduced Lunch Eligible	
La Crosse	7,775	2,057	26.46%	698	8.98%	2,755	35.43%	
Onalaska	2,762	270	9.78%	141	5.10%	411	14.88%	
Holmen	2,976	322	10.82%	244	8.20%	566	19.02%	
West Salem	1,562	170	10.88%	120	7.68%	290	18.57%	
Bangor	676	142	21.01%	87	12.87%	229	33.88%	
Total	15,751	2,961	18.80%	1,290	8.19%	4,251	26.99%	
School Year	1998-1999							
School District	Total Students	Free Lunch Eligible	% Free Lunch Eligible	Reduced Price Lunch Eligible	% Reduced Lunch Eligible	Free & Reduced Lunch Eligible	% Free & Reduced Lunch Eligible	Change in %age points for Students Eligible for Free & Reduced Lunch (from 1998-99 to 2000-01)
La Crosse	7,908	2,290	28.96%	684	8.65%	2,974	37.61%	-2.17%
Onalaska	2,709	261	9.63%	128	4.72%	389	14.36%	0.52%
Holmen	2,860	274	9.58%	217	7.59%	491	17.17%	1.85%
West Salem	1,525	188	12.33%	88	5.77%	276	18.10%	0.47%
Bangor	628	113	17.99%	48	7.64%	161	25.64%	8.24%
Total	15,630	3,126	20.00%	1,165	7.45%	4,291	27.45%	-0.46%

Source: National Center for Educational Statistics

Table 3:
1995 Tax Capacity Data

MUNICIPALITY	1995 TOTAL POP.	1995 TOTAL HOUSE- HOLDS	TOTAL EQUALIZED PROPERTY VALUE	TOTAL PROPERTY TAX	EFFECTIVE TAX RATE *	PROPERTY TAX CAPACITY **	PROPERTY TAX CAPACITY/ HOUSEHOLD
C La Crosse	51,865	20,181	\$1,652,108,530	\$53,076,119	0.03213	\$46,633,991	\$2,311
C Onalaska (City)	13,925	5,418	\$489,191,094	\$13,984,620	0.02859	\$13,808,375	\$2,548
V Bangor (Village)	1,090	424	\$26,356,556	\$560,344	0.02126	\$743,965	\$1,754
V Holmen	4,141	1,611	\$122,156,645	\$2,663,483	0.02180	\$3,448,110	\$2,140
V Rockland	547	213	\$9,595,716	\$203,553	0.02121	\$270,858	\$1,273
V West Salem	3,950	1,537	\$93,399,625	\$2,598,643	0.02782	\$2,636,387	\$1,715
T Bangor (Town)	615	239	\$26,608,886	\$567,673	0.02133	\$751,088	\$3,139
T Barre	902	351	\$26,032,333	\$595,747	0.02288	\$734,813	\$2,094
T Burns	959	373	\$36,198,794	\$782,223	0.02161	\$1,021,782	\$2,738
T Campbell	4,663	1,814	\$136,827,771	\$3,721,432	0.02720	\$3,862,231	\$2,129
T Farmington	1,628	633	\$65,711,134	\$1,209,264	0.01840	\$1,854,825	\$2,928
T Greenfield	1,656	644	\$49,564,121	\$996,962	0.02011	\$1,399,044	\$2,171
T Hamilton	1,748	680	\$83,392,777	\$1,863,794	0.02235	\$2,353,924	\$3,461
T Holland	2,353	916	\$85,013,125	\$1,911,191	0.02248	\$2,399,662	\$2,621
T Medary	1,510	588	\$61,234,987	\$1,213,777	0.01982	\$1,728,477	\$2,942
T Onalaska (Town)	5,144	2,002	\$214,269,983	\$3,972,759	0.01854	\$6,048,189	\$3,022
T Shelby	4,971	1,934	\$187,053,590	\$5,280,761	0.02823	\$5,279,953	\$2,730
T Washington	602	234	\$25,725,683	\$499,487	0.01942	\$726,158	\$3,100
County Total	102,269	39,793	\$3,390,441,350	\$95,701,832	0.02823	\$95,701,832	
* Effective Tax Rate = municipality revenues as a percentage of the total equalized property value.							
** Property Tax Capacity = the municipality's revenue if it would apply a metropolitan-wide average tax rate.							

Base Data Set Source: Wisconsin Department of Revenue

Table 4:
2000 Tax Capacity Data

MUNICIPALITY	2000 TOTAL POPULATION	2000 TOTAL HOUSE-HOLDS	TOTAL EQUALIZED PROPERTY VALUE	TOTAL PROPERTY TAX	EFFECTIVE TAX RATE *	PROPERTY TAX CAPACITY **	PROPERTY TAX CAPACITY/ HOUSEHOLD
C La Crosse	52,458	21,110	\$2,209,427,399	\$60,198,986	0.02725	\$52,335,956	\$2,479
C Onalaska (City)	15,434	5,893	\$794,394,891	\$19,272,038	0.02426	\$18,817,281	\$3,193
V Bangor (Village)	1,095	524	\$54,087,912	\$994,365	0.01838	\$1,281,211	\$2,445
V Holmen	5,224	2,258	\$226,667,516	\$4,644,583	0.02049	\$5,369,202	\$2,378
V Rockland	601	212	\$16,007,601	\$290,080	0.01812	\$379,181	\$1,789
V West Salem	4,436	1,706	\$209,592,907	\$3,671,841	0.01752	\$4,964,746	\$2,910
T Bangor (Town)	643	216	\$33,568,070	\$631,944	0.01883	\$795,146	\$3,681
T Barre	949	347	\$38,137,618	\$668,919	0.01754	\$903,387	\$2,603
T Burns	976	349	\$48,563,592	\$946,330	0.01949	\$1,150,353	\$3,296
T Campbell	4,594	1,754	\$189,449,995	\$4,011,789	0.02118	\$4,487,609	\$2,559
T Farmington	1,732	664	\$77,804,238	\$1,502,439	0.01931	\$1,842,993	\$2,776
T Greenfield	1,758	549	\$87,704,472	\$1,366,463	0.01558	\$2,077,505	\$3,784
T Hamilton	1,880	697	\$116,019,681	\$2,104,159	0.01814	\$2,748,224	\$3,943
T Holland	2,698	1,014	\$168,177,272	\$2,993,452	0.01780	\$3,983,710	\$3,929
T Medary	1,548	530	\$70,576,597	\$1,350,812	0.01914	\$1,671,788	\$3,154
T Onalaska (Town)	5,409	1,777	\$238,165,362	\$4,831,188	0.02029	\$5,641,558	\$3,175
T Shelby	4,951	1,771	\$273,633,289	\$5,669,210	0.02072	\$6,481,706	\$3,660
T Washington	604	228	\$33,390,642	\$573,901	0.01719	\$790,943	\$3,469
Total	106,990	41,599	\$4,885,369,054	\$115,722,499	0.02369	\$115,722,499	\$55,223
* Effective Tax Rate = municipality revenues as a percentage of the total equalized property value.							
** Property Tax Capacity = the municipality's revenue if it would apply a metropolitan-wide average effective tax rate.							

Data Set Source: Wisconsin Department of Revenue

Table 5:
Tax Capacity Change Data
Figures E, F and Maps 3,4,5,6

	MUNICIPALITY	TAX CAPACITY/ HOUSEHOLD 1995	TAX CAPACITY/ HOUSEHOLD 2000	% CHANGE 1995- 2000
C	La Crosse	\$2,311	\$2,479	7.29%
C	Onalaska (City)	\$2,548	\$3,193	25.30%
V	Bangor (Village)	\$1,754	\$2,445	39.39%
V	Holmen	\$2,140	\$2,378	11.12%
V	Rockland	\$1,273	\$1,789	40.55%
V	West Salem	\$1,715	\$2,910	69.66%
T	Bangor (Town)	\$3,139	\$3,681	17.29%
T	Barre	\$2,094	\$2,603	24.35%
T	Burns	\$2,738	\$3,296	20.37%
T	Campbell	\$2,129	\$2,559	20.19%
T	Farmington	\$2,928	\$2,776	-5.21%
T	Greenfield	\$2,171	\$3,784	74.29%
T	Hamilton	\$3,461	\$3,943	13.93%
T	Holland	\$2,621	\$3,929	49.90%
T	Medary	\$2,942	\$3,154	7.22%
T	Onalaska (Town)	\$3,022	\$3,175	5.06%
T	Shelby	\$2,730	\$3,660	34.08%
T	Washington	\$3,100	\$3,469	11.90%
	C = City	V = Village	T = Town	

Base Data Set Source: Wisconsin Department of Revenue

Table 6:
10% Revenue Sharing

MUNICIPALITY	2000 TOTAL POP.	2000 TOTAL HH	2000 TAX CAPACITY	ACTUAL TAX CAPACITY/ HOUSEHOLD	10% OF TAX CAPACITY (POOL CONTRIBUTION)	DISTRIBUTION INDEX *	POOL DISTRIBUTION **	TOTAL TAX CAPACITY W/ RS	TAX CAPACITY/ HH WITH RS	CHANGE/ HOUSEHOLD WITH RS	POPULATION THAT BENEFITS
C La Crosse	52,458	21,110	\$52,335,956	\$2,479	\$5,233,596	23,687	\$6,436,487	\$53,538,847	\$2,536	\$57	52,458
C Onalaska (City)	15,434	5,893	\$18,817,281	\$3,193	\$1,881,728	5,134	\$1,395,046	\$18,330,599	\$3,111	(\$83)	0
V Bangor (Village)	1,095	524	\$1,281,211	\$2,445	\$128,121	596	\$162,000	\$1,315,090	\$2,510	\$65	1,095
V Holmen	5,224	2,258	\$5,369,202	\$2,378	\$536,920	2,642	\$717,812	\$5,550,093	\$2,458	\$80	5,224
V Rockland	601	212	\$379,181	\$1,789	\$37,918	330	\$89,598	\$430,861	\$2,032	\$244	601
V West Salem	4,436	1,706	\$4,964,746	\$2,910	\$496,475	1,631	\$443,133	\$4,911,404	\$2,879	(\$31)	0
T Bangor (Town)	643	216	\$795,146	\$3,681	\$79,515	163	\$44,354	\$759,985	\$3,518	(\$163)	0
T Barre	949	347	\$903,387	\$2,603	\$90,339	371	\$100,753	\$913,801	\$2,633	\$30	949
T Burns	976	349	\$1,150,353	\$3,296	\$115,035	295	\$80,037	\$1,115,355	\$3,196	(\$100)	0
T Campbell	4,594	1,754	\$4,487,609	\$2,559	\$448,761	1,907	\$518,223	\$4,557,071	\$2,598	\$40	4,594
T Farmington	1,732	664	\$1,842,993	\$2,776	\$184,299	665	\$180,836	\$1,839,530	\$2,770	(\$5)	0
T Greenfield	1,758	549	\$2,077,505	\$3,784	\$207,751	404	\$109,667	\$1,979,422	\$3,606	(\$179)	0
T Hamilton	1,880	697	\$2,748,224	\$3,943	\$274,822	492	\$133,624	\$2,607,026	\$3,740	(\$203)	0
T Holland	2,698	1,014	\$3,983,710	\$3,929	\$398,371	718	\$195,102	\$3,780,441	\$3,728	(\$200)	0
T Medary	1,548	530	\$1,671,788	\$3,154	\$167,179	467	\$127,012	\$1,631,621	\$3,079	(\$76)	0
T Onalaska (Town)	5,409	1,777	\$5,641,558	\$3,175	\$564,156	1,557	\$423,105	\$5,500,507	\$3,095	(\$79)	0
T Shelby	4,951	1,771	\$6,481,706	\$3,660	\$648,171	1,346	\$365,780	\$6,199,316	\$3,500	(\$159)	0
T Washington	604	228	\$790,943	\$3,469	\$79,094	183	\$49,682	\$761,530	\$3,340	(\$129)	0
Total	106,990	41,599	\$115,722,499		\$11,572,250	42,587	\$11,572,250				64,921
Average				\$2,782					\$2,782		60.68%

*Distribution Index = Households in municipality x ((sum of all Tax Capacity/sum of all Households)/(municipality Tax Capacity/municipality Households))

**Pool Distribution = Total Revenue Pool x (Municipality Distribution Index/Total of all Distribution Indexes)

Base Data Set Source: Wisconsin Department of Revenue

Table 7:
40% Revenue Sharing Plan

MUNICIPALITY	TOTAL POP. 1/1/00	2000 TOTAL HOUSEHOLDS	1995 TAX CAPACITY	2000 TAX CAPACITY	ACTUAL TAX CAPACITY / HH	CHANGE IN TAX CAPACITY	40% OF TAX CAPACITY GROWTH (POOL CONTRIBUTION)	DISTRIBUTION INDEX *	POOL DISTRIBUTION **	TOTAL TAX CAPACITY W/ RS	TAX CAPACITY / HOUSEHOLD WITH RS	CHANGE/ HH W/ RS	POPULATION THAT BENEFITS
C La Crosse	52,458	21,110	\$46,633,991	\$52,335,956	\$2,479	\$5,701,965	\$2,280,786	23,687	\$4,559,911	\$54,615,081	\$2,587	\$108	52,458
C Onalaska (City)	15,434	5,893	\$13,808,375	\$18,817,281	\$3,193	\$5,008,906	\$2,003,563	5,134	\$988,317	\$17,802,035	\$3,021	(\$172)	0
V Bangor (Village)	1,095	524	\$743,965	\$1,281,211	\$2,445	\$537,246	\$214,898	596	\$114,768	\$1,181,081	\$2,254	(\$191)	0
V Holmen	5,224	2,258	\$3,448,110	\$5,369,202	\$2,378	\$1,921,092	\$768,437	2,642	\$508,532	\$5,109,297	\$2,263	(\$115)	0
V Rockland	601	212	\$270,858	\$379,181	\$1,789	\$108,323	\$43,329	330	\$63,475	\$399,327	\$1,884	\$95	601
V West Salem	4,436	1,706	\$2,636,387	\$4,964,746	\$2,910	\$2,328,359	\$931,344	1,631	\$313,936	\$4,347,338	\$2,548	(\$362)	0
T Bangor (Town)	643	216	\$751,088	\$795,146	\$3,681	\$44,058	\$17,623	163	\$31,423	\$808,945	\$3,745	\$64	643
T Barre	949	347	\$734,813	\$903,387	\$2,603	\$168,574	\$67,430	371	\$71,378	\$907,336	\$2,615	\$11	949
T Burns	976	349	\$1,021,782	\$1,150,353	\$3,296	\$128,572	\$51,429	295	\$56,702	\$1,155,627	\$3,311	\$15	976
T Campbell	4,594	1,754	\$3,862,231	\$4,487,609	\$2,559	\$625,378	\$250,151	1,907	\$367,134	\$4,604,592	\$2,625	\$67	4,594
T Farmington	1,732	664	\$1,854,825	\$1,842,993	\$2,776	(\$11,832)	\$0	665	\$128,113	\$1,971,106	\$2,969	\$193	1,732
T Greenfield	1,758	549	\$1,399,044	\$2,077,505	\$3,784	\$678,461	\$271,385	404	\$77,693	\$1,883,814	\$3,431	(\$353)	0
T Hamilton	1,880	697	\$2,353,924	\$2,748,224	\$3,943	\$394,300	\$157,720	492	\$94,666	\$2,685,170	\$3,852	(\$90)	0
T Holland	2,698	1,014	\$2,399,662	\$3,983,710	\$3,929	\$1,584,049	\$633,619	718	\$138,219	\$3,488,310	\$3,440	(\$489)	0
T Medary	1,548	530	\$1,728,477	\$1,671,788	\$3,154	(\$56,689)	\$0	467	\$89,981	\$1,761,769	\$3,324	\$170	1,548
T Onalaska (Town)	5,409	1,777	\$6,048,189	\$5,641,558	\$3,175	(\$406,631)	\$0	1,557	\$299,748	\$5,941,305	\$3,343	\$169	5,409
T Shelby	4,951	1,771	\$5,279,953	\$6,481,706	\$3,660	\$1,201,753	\$480,701	1,346	\$259,136	\$6,260,141	\$3,535	(\$125)	0
T Washington	604	228	\$726,158	\$790,943	\$3,469	\$64,785	\$25,914	183	\$35,197	\$800,226	\$3,510	\$41	604
County Total	106,990	41,599	\$95,701,832	\$115,722,499	\$55,223	\$20,020,667	\$8,198,328	42,587	\$8,198,328	\$115,722,499			69,514
Average					\$2,782						\$2,782		
													64.97%

*Distribution Index = Households in municipality x ((sum of all Tax Capacity / sum of all Households) / (municipality Tax Capacity / municipality Households))

** Pool Distribution = Total Revenue Pool x (Municipality Distribution Index/Total of all Distribution Indexes)

Base Data Set Source: Wisconsin Department of Revenue

Table 8:
Poverty Distribution
La Crosse County

	# OF PEOPLE IN POVERTY	POPULATION OF MUNICIPALITY	% OF MUNICIPALITY POPULATION IN POVERTY	% OF TOTAL POVERTY POPULATION IN COUNTY
Bangor Village	86	1,371	6.0%	0.79%
Bangor Town	22	564	3.9%	0.20%
Barre Town	30	1,050	2.8%	0.28%
Burns Town	63	1,006	6.2%	0.58%
Campbell Town	228	4,525	5%	2.10%
Farmington Town	118	1,706	.9%	1.09%
Greenfield Town	71	1,545	4.6%	0.65%
Hamilton Town	47	2,397	1.9%	0.43%
Holland Town	131	3,116	4.2%	1.21%
Holmen Village	494	6,355	7.7%	4.56%
La Crosse City	8,085	51,638	15.6%	74.58%
Medary Town	52	1,468	3.5%	0.48%
Onalaska City	915	14,861	6.2%	8.44%
Onalaska Town	185	4,942	3.7%	1.71%
Rockland Village	55	667	8.2%	0.51%
Shelby Town	50	4,645	1.0%	0.46%
Washington Town	56	736	7.6%	0.52%
West Salem Village	153	4,528	3.4%	1.41%
County Totals	10,841	107,120		100.00%

Source: U.S. Census Bureau, 2000

Table 9:
Tax Collection Distribution
For Residents of the City of La Crosse

Tax Distribution	1999 Mill Rate	1995 Mill Rate
City of La Crosse	\$11.82	\$10.30
La Crosse School District	\$11.64	\$19.84
Onalaska School District	\$8.60	\$14.68
West Salem School District	\$10.21	\$0.00
La Crosse County	\$3.78	\$2.16
State of Wisconsin	\$0.22	\$3.64

Note: Amounts are per \$1000 of property value
Source: City of La Crosse, Wisconsin Operating Budget 2000

Figure D-1: Poverty Distribution: La Crosse County, City of La Crosse Included

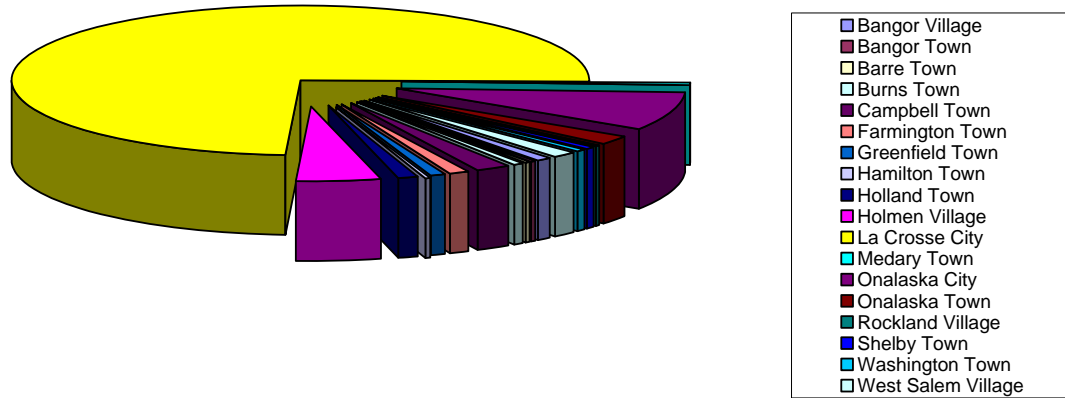
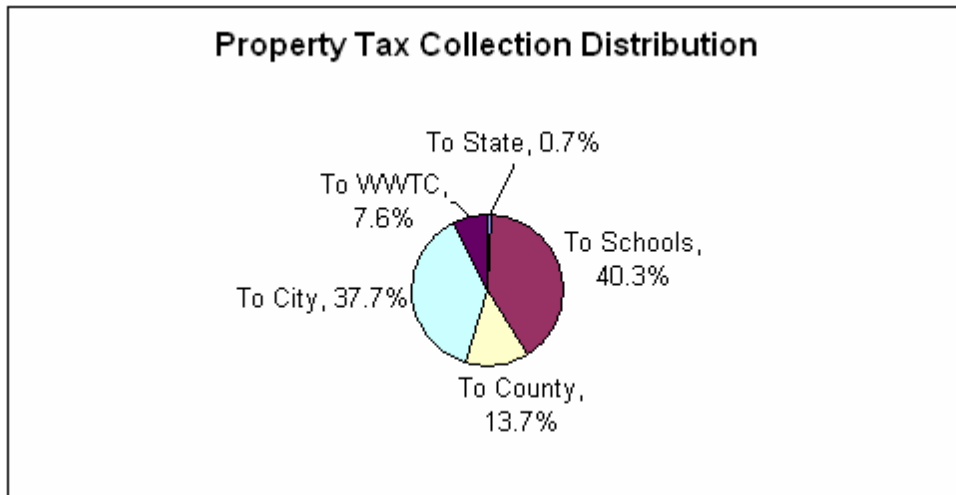
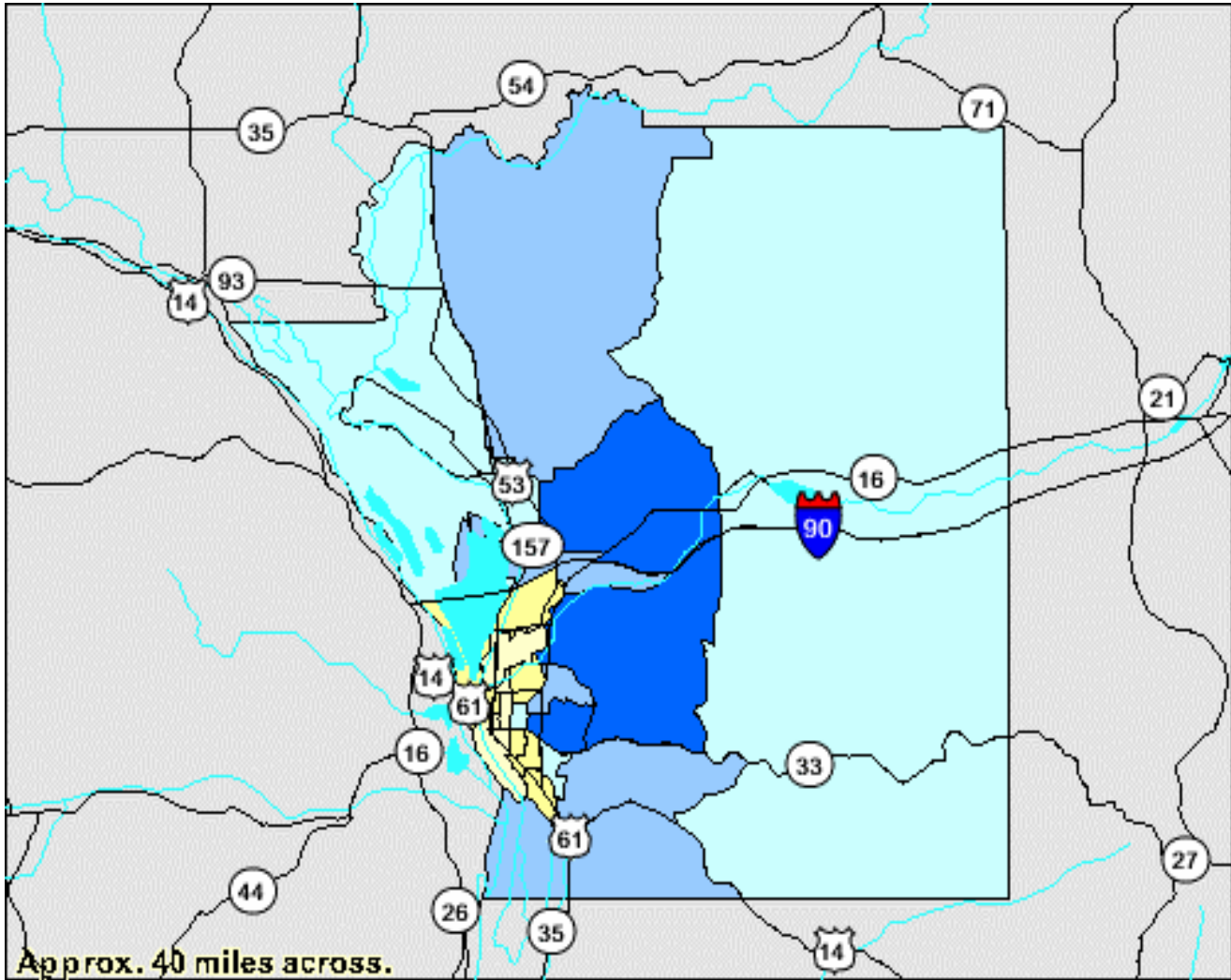


Figure G:

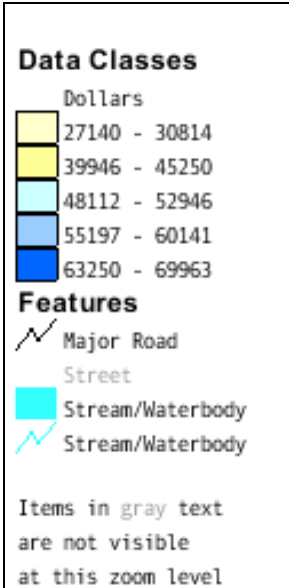


Source: The CITY OF LA CROSSE (http://www.cityoflacrosse.org/Property_Tax_Info/Property_Tax.html)

Map 7: Median Household Income



Source: U.S. Census, 2000



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