

DRAFT WCUTA Legislative Agenda (6/5/20)

WCUTA MISSION

The Wisconsin Counties Utility Tax Association (WCUTA) is committed to ensuring that counties receive a fair and equitable return of state utility tax collections as utility aid payments.

RATIONALE FOR UTILITY AID

Utility aid is necessary to compensate county and municipal units of government for foregone property tax revenues and adverse impacts from exempt utilities.

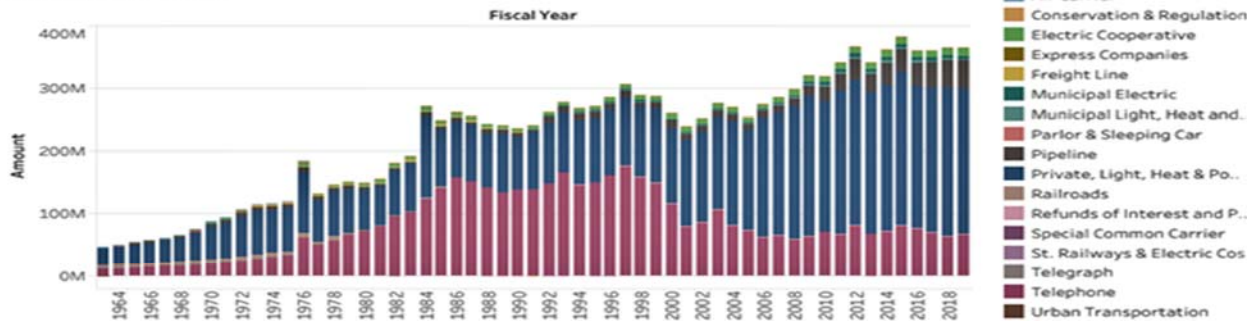
- The payment-in-lieu-of-tax **prevents the unfair shifting of costs to owners of taxable property**. Importantly, local units of government that have limited revenue raising ability are being required to comply with an increasing number of costly state mandates.
- Utility aid also **provides partial compensation for the air pollution, noise, traffic congestion, property maintenance, emergency services and land use limitations** caused by the presence of certain utility properties exempt from property taxation.

UTILITY AID ISSUES AND CONCERNS

Utility taxes are not being used for their intended purpose.

- The **majority of utility tax collections are not returned to counties and municipalities, but are instead deposited in the general fund.** SEE ATTACHED LFB 2008-2017 TAX COMPARISON.
 - As an example, **total state utility tax collections in FY18 were \$406.5 million**. Taxes on railroads and airlines, totaling to \$47 million, were deposited in the transportation fund. The remaining \$359.5 million was deposited in the state general fund and accounted for 2.18% of general fund tax revenues of \$16.144 billion.
 - Of the general fund revenues, **\$75.05 million, or approximately 18.5% of the total utility tax collections, was distributed as utility aid.**
- Utility aid payments are only derived from utility tax collections from exempt electric and gas utilities.** In 2019, collections from these utilities totaled roughly \$252.2 million, as shown in the Department of Revenue (DOR) chart below. Meanwhile, the state collected \$112 million from tax exempt pipeline and telephone companies that were not returned as payments-in-lieu-of-tax to local units of government.

Utility Tax Detail



Recent Utility Tax Revenues

Detailed Tax Type	2013	2014	2015	2016	2017	2018	2019
Private, Light, Heat & Pow..	\$226,079,000	\$232,347,000	\$243,789,000	\$226,050,000	\$229,622,000	\$235,390,000	\$231,474,000
Telephone	\$67,340,000	\$72,199,000	\$81,943,000	\$76,474,000	\$70,783,000	\$63,591,000	\$67,197,000
Pipeline	\$28,396,000	\$35,464,000	\$34,994,000	\$37,316,000	\$39,727,000	\$45,531,000	\$44,884,000
Electric Cooperative	\$11,276,000	\$12,089,000	\$12,231,000	\$11,747,000	\$12,046,000	\$12,464,000	\$13,353,000
Municipal Light, Heat and ..	\$3,169,000	\$3,354,000	\$3,298,000	\$3,488,000	\$2,895,000	\$3,065,000	\$2,695,000
Municipal Electric	\$4,992,000	\$5,170,000	\$5,162,000	\$4,947,000	\$4,934,000	\$4,802,000	\$4,714,000
Conservation & Regulation	\$312,000	\$341,000	\$386,000	\$375,000	\$349,000	\$434,000	\$601,000
Refunds of Interest and P..	(\$308,000)	\$3,000	\$16,000	\$200,000	\$117,000	\$66,000	\$23,000

Source: <https://www.revenue.wi.gov/Pages/RA/TaxCollectionsHistory.aspx>

The megawatt (MW) capacity payment, which comprises roughly 47% of total utility aid, has been stagnant in recent years, as shown DOR's statewide utility aid payment chart below.

- MW capacity is the maximum output of a generator, prime mover, or other electric power production equipment.
- MW capacity is unlikely to increase as total electricity use has been flat since the 2008 recession. LED usage, conservation, and onsite solar technologies also contribute to the lack of growth; manufacturing is the main driver of electricity use.

- The net book value payment based on property values for eligible utilities has generally trended upward.

STATEWIDE UTILITY AID DETAIL

Net Book Value Payment			
2018	30,618,319.54	4.84%	+
2017	29,205,192.62	1.66%	+
2016	28,729,129.13	-0.05%	-
2015	28,742,240.53	7.07%	+
2014	26,844,814.84	Null	●

MW Capacity Payment			
2018	35,559,933.33	-0.86%	-
2017	35,866,633.33	0.75%	+
2016	35,599,133.34	0.85%	+
2015	35,298,533.31	0.60%	+
2014	35,089,533.33	Null	●

Incentive Payment			
2018	9,601,280.00	2.40%	+
2017	9,375,880.00	-0.40%	-
2016	9,413,880.00	-0.11%	-
2015	9,424,080.00	-0.19%	-
2014	9,442,080.00	Null	●

Spent Nuclear Fuel Payment			
2018	350,000.00	0.00%	-
2017	350,000.00	0.00%	-
2016	350,000.00	0.00%	-
2015	350,000.00	0.00%	-
2014	350,000.00	Null	●

Decommission Payment			
2018	559,724.83	Null	●
2017	0.00	Null	●
2016	0.00	Null	●
2015	0.00	Null	●
2014	0.00	Null	●

Population Cap			
2018	2,802,739,775.00	-11.97%	-
2017	3,183,675,000.00	0.23%	+
2016	3,176,313,800.00	0.38%	+
2015	3,164,328,200.00	0.35%	+
2014	3,153,139,550.00	Null	●

Total Utility Aid Payment			
2018	75,663,453.18	2.91%	+
2017	73,522,342.64	0.77%	+
2016	72,960,249.40	0.42%	+
2015	72,652,107.82	2.70%	+
2014	70,743,107.34	Null	●

Population Cap Applied?		
	No	Yes
2018	■	■
2017	■	■
2016	■	■
2015	■	■

Source: <https://www.revenue.wi.gov/Pages/RA/Shared-Revenue.aspx>

Emerging factors, including alterations in energy use mix due to price changes and conservation efforts, are likely to impact utility aid payments, thus, more study and oversight is needed.

- Utility companies looking to reduce carbon emissions and reduce costs are **shifting away from electricity generated by fossil fuels in favor of renewables like solar and wind power.**
 - In 2019 there was some 17,000 megawatts of gas and electric production plant capacity, compared to 95 megawatts of solar, 25 megawatts of which is utility-scale. As of September 2018, there is 4,960 megawatts of solar in the MISO Queue.
 - The number of transmission lines bringing renewables into the state is expected to increase.
- The **addition of renewables can enhance the megawatt payment.** For example, under current law, if the production plant has a capacity of at least one megawatt and derives energy from an alternative energy resource the municipality and county each receive an additional \$1,000 per megawatt of capacity, so the total state payment for alternative energy production plants is \$4,000 per megawatt.

2019-20 WCUTA UTILITY AID PROPOSALS/INITIATIVES

2019-21 State Budget Amendment/Inflationary Indexing: WCUTA spearheaded a coalition of municipal and county organizations backing a state budget amendment to **address the absence of inflationary increases in formula components that have contributed to stagnant utility aid payments.** Utility aid *mill rate* and *dollar amount* formula factors would have been indexed from 2005 to 2018 based on the change in the consumer price index (CPI). The 13-Year inflationary indexing would have generated an estimated \$22.5 million more annually in utility aid payments. The amendment also called for an ongoing cost-of-living increase that would have added about \$2 million dollars annually to the base allocation. *SEE ATTACHED RICK OLIN UTILITY AID MEMO.*

Special Legislative Council Study Committee on the Distribution of Utility Aid: The study committee proposal would direct a **review of the utility aid distribution methodology** to determine if it is fair and equitable and also examine the potential fiscal impact of changes in the State's energy mix. Currently, the discussion among Legislative Council members is that WCUTA would be expected to come forward with actual proposals for consideration. *SEE ATTACHED DRAFT LEGISLATIVE COUNCIL.*

DRAFT

The Study Committee is directed to review the utility aid distribution methodology to determine if the payments-in-lieu-taxes are fair and equitable and examine the causes of declining utility aid payments, including changes in the State's energy mix, that adversely impacts local property taxpayers. Following its review, the committee shall recommend legislation that ensures that the distribution of utility collections to eligible local units of government is fair and equitable and considers changes in the State's energy mix.

- What is a fair and equitable distribution of utility state utility taxes?
 - Public utility aid, per sec. [79.04 Wis. Stats.](#), is paid both to the county and municipality where the qualifying property is located based on percentages specified in the statutes. Depending upon the characteristics of the utility property, municipalities and counties may receive aid under a single component or under various combinations of components of separate distribution formulas.
 - The majority of utility tax collections are deposited in the general fund. As an example, total state utility tax collections in FY18 were \$406.5 million. Taxes on railroads and airlines, totaling to \$47 million, were deposited in the transportation fund. The remaining \$359.5 million was deposited in the state general fund and accounted for 2.18% of general fund tax revenues. Of the general fund revenues, \$75.05 million, or 21% of the total, was distributed as utility aid to municipalities and counties.
 - Reportedly, statutory confidentiality provisions prevent the State from releasing currently reported utility company asset data to state and local elected officials in a way that allows them to make determinations about current and future utility aid payments-in lieu-of-taxes.

- What causes a decline in utility aid payments?
 - Alterations in the energy use mix due to price changes and conservation efforts could impact the provision of utility aid payments.
 - Utility companies have pledged to achieve carbon neutrality in Wisconsin by shifting away from electricity generated by fossil fuels in favor of things like solar and wind power. Seven plants produce more than half the electricity generated in Wisconsin.
 - Xcel, the nation's first investor-owned utility to commit to carbon-free electricity, has plans to shutter all its Minnesota coal plants by the end of this decade. Xcel services 248,000 customers in western Wisconsin.
 - In Wisconsin, only Madison Gas and Electric, which owns shares in two coal plants but does not operate them, has committed to something similar.
 - The largest utilities, We Energies and Alliant, have pledged 80% reductions in carbon emissions but have not committed to retiring their coal plants.
 - Alliant is doing long-term economic evaluation of the plants and announced last year that its **plans to build 1,000 megawatts of new solar generation** "is indicative of the overall direction."
 - [2019 Act 45](#) seeks to address the loss of utility aid payments to local units of governments stemming from the recent decommissioning of power generating facilities. The law allows counties and municipalities that host a closed or decommissioned power plant to exceed their levy by the amount of the utility aid payment they lost in that year. Currently, there are eight coal plants in Wisconsin that could be impacted by the law.
 - Rapid economic and technological changes could impact the provision of utility aid payments.
 - Changes in company ownership or company structure could impact the provision of utility aid payments.

Comparison of State Utility Tax Collections and Utility Aid Payments, Most Recent Ten Years

Utility Tax Collections	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18 Est.</u>
Private Light, Heat, & Power*	\$223,470,638	\$208,616,370	\$227,317,956	\$231,579,943	\$226,078,921	\$232,346,764	\$243,788,828	\$226,050,354	\$229,622,060	\$227,700,000
Electric Cooperatives*	10,548,857	10,394,871	11,554,215	11,164,359	11,275,756	12,089,088	12,231,394	11,747,206	12,045,639	11,855,000
Municipal Light, Heat, & Power*	2,747,374	2,925,384	3,190,053	3,028,528	3,168,833	3,354,663	3,298,395	3,488,001	2,895,443	3,175,000
Association of Municipal Electric*	3,459,050	4,145,929	4,862,817	5,170,611	4,992,202	5,170,115	5,161,878	4,946,854	4,934,603	4,802,000
Pipelines	16,182,946	23,051,415	27,108,062	33,673,847	28,396,076	35,463,868	34,994,107	37,315,661	39,726,900	45,295,000
Telephones	63,455,211	70,031,314	67,021,928	80,976,003	67,340,379	72,198,849	81,943,205	76,473,827	70,782,900	64,817,000
Conservation & Regulation	68,460	82,932	118,961	132,779	129,121	148,513	184,769	214,998	209,447	218,652
Carlines	<u>168,056</u>	<u>128,183</u>	<u>169,256</u>	<u>179,379</u>	<u>182,945</u>	<u>192,812</u>	<u>201,331</u>	<u>159,649</u>	<u>139,082</u>	<u>181,000</u>
Total	\$320,100,591	\$319,376,398	\$341,343,248	\$365,905,448	\$341,564,233	\$360,964,672	\$381,803,908	\$360,396,550	\$360,356,074	\$358,043,652
Annual Change		-0.2%	6.9%	7.2%	-6.7%	5.7%	5.8%	-5.6%	0.0%	-0.6%
Subtotal Basis for Utility Aid (*)	\$240,225,918	\$226,082,554	\$246,925,041	\$250,943,440	\$245,515,712	\$252,960,630	\$264,480,495	\$246,232,415	\$249,497,745	\$247,532,000
Annual Change		-5.9%	9.2%	1.6%	-2.2%	3.0%	4.6%	-6.9%	1.3%	-0.8%
Utility Aid	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
9 Mill Formula & Nuclear Storage	\$33,733,724	\$21,689,392	\$22,931,937	\$23,171,910	\$25,362,861	\$25,890,676	\$25,474,838	\$29,238,319	\$26,412,621	\$26,163,022
Capacity Aid	4,500,000	30,541,733	31,433,933	32,766,333	34,271,933	35,171,933	35,189,933	35,026,533	35,597,133	35,465,833
Incentive Aid	1,742,400	5,854,000	5,871,000	7,349,400	9,175,800	9,175,800	9,352,200	9,424,080	9,413,880	9,375,880
Per Capita Limit, Old vs New Law	<u>-51,019</u>	<u>-909,939</u>	<u>-914,085</u>	<u>-1,045,003</u>	<u>-1,025,200</u>	<u>-1,043,113</u>	<u>736,656</u>	<u>-931,413</u>	<u>1,534,615</u>	<u>1,335,061</u>
Total	\$39,925,105	\$57,175,186	\$59,322,785	\$62,242,640	\$67,785,394	\$69,195,296	\$70,753,628	\$72,757,520	\$72,958,249	\$72,339,796
Annual Change		43.2%	3.8%	4.9%	8.9%	2.1%	2.3%	2.8%	0.3%	-0.8%
County Portion	\$20,327,889	\$28,423,637	\$29,281,515	\$30,928,139	\$32,993,165	\$33,725,712	\$34,426,993	\$35,048,312	\$35,171,959	\$34,893,426
Annual Change		39.8%	3.0%	5.6%	6.7%	2.2%	2.1%	1.8%	0.4%	-0.8%
Municipal Portion	\$19,597,215	\$28,751,548	\$30,041,269	\$32,250,062	\$34,792,229	\$35,469,584	\$36,326,634	\$37,709,208	\$37,786,291	\$37,446,370
Annual Change		46.7%	4.5%	7.4%	7.9%	1.9%	2.4%	3.8%	0.2%	-0.9%



Legislative Fiscal Bureau

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April 9, 2019

TO: Representative Robert Brooks
Room 216 North, State Capitol

FROM: Rick Olin, Fiscal Analyst

SUBJECT: Indexing Formula Factors in Public Utility Aid Distribution Formula

At your request, this memorandum provides estimates of indexing the various factors in the public utility aid formula to reflect inflation.

Public utility aid is comprised of several components based on separate distribution formulas. Municipalities and counties may receive aid under a single component or under various combinations of the components, depending on the characteristics of the utility property located in the municipality or county. For each qualifying property, aid is paid both to the municipality and county where the property is located, and the combined municipal and county aid is calculated as follows:

- 9 mills times the net book value of the qualifying utility property (primarily electric substations and general structures);
- \$2,000 times the megawatt (MW) capacity of production plants (basic aid);
- \$1,200 times the MW capacity of baseload production plants placed in service after 2003;
- \$1,200 times the MW capacity of production plants placed in service after 2003 and located on the site of a pre-existing production plant or brownfield or adjacent to a pre-existing production plant or brownfield;
- \$2,000 times the MW capacity of production plants powered by alternative energy sources or production plants that are cogeneration facilities; and
- \$50,000 for each municipality and for each county where spent nuclear fuel is stored.

Prior to 2005, the 9-mill and spent nuclear fuel formulas were the sole distributional formulas for public utility aid. The other formulas were added, effective with payments beginning in 2005, to provide additional incentives for local governments to accept the siting of new production facilities, defined as facilities placed in service after 2003. In 2009, the "basic" capacity aid calculation was extended to production plants in existence prior to 2004, provided a larger payment resulted under the capacity calculation than under the 9-mill calculation. The distribution formula for production plants using alternative energy sources was also extended to plants placed in service prior to 2004.

The attached table reports the difference in total aid that would result from indexing the formula factors based on the change in the consumer price index (CPI) for all urban consumers, U.S. city average, as determined by the U.S. Department of Labor, Bureau of Labor Statistics. The table includes both the effect of a single year, from 2017 to 2018 when the CPI increased 2.1%, and the 13-year effect, from 2005 to 2018, when the CPI increased 29.8%. Due to hold-harmless and per capita limitation provisions, the sum of the six displayed components overstates the actual amount of 2018 payments under current law by about \$400,000. Therefore, the estimated payment amounts under the two indexing alternatives are also overstated.

If you have any questions on this information, please let me know.

RO/lb
Attachment

ATTACHMENT

Effect of Indexing the Factors in the Public Utility Aid Distribution Formula and Estimated 2018 Aid Amounts

	Current <u>Law</u>	1-Year Indexing <u>2017 to 2018</u>	13-Year Indexing <u>2005 to 2018</u>
Net Book Value Aid			
Mill Rate	9.0	9.2	11.7
Aid	\$30,397,508	\$31,073,008	\$39,516,761
Change in Aid	N.A.	675,500	9,119,253
Basic Aid			
\$ per MW	\$2,000	\$2,043	\$2,595
Aid	35,394,000	36,154,971	45,923,715
Change in Aid	N.A.	760,971	10,529,715
Baseload Aid			
\$ per MW	\$1,200	\$1,226	\$1,557
Aid	2,258,400	2,307,332	2,930,274
Change in Aid	N.A.	48,932	671,874
Location-Based Aid			
\$ per MW	\$1,200	\$1,226	\$1,557
Aid	4,307,880	4,401,217	5,889,474
Change in Aid	N.A.	93,337	1,281,594
Alternative Energy/Cogeneration			
\$ per MW	\$2,000	\$2,043	\$2,595
Aid	2,747,200	2,806,265	3,564,492
Change in Aid	N.A.	59,065	817,292
Nuclear Storage			
\$ per Muni./Co.	\$50,000	\$51,065	\$64,887
Aid	350,000	357,455	454,209
Change in Aid	N.A.	7,455	104,209
Total Aid			
Aid	\$75,454,988	\$77,100,249	\$97,978,925
Change in Aid	N.A.	1,645,260	22,523,937

WISCONSIN COUNTIES UTILITY TAX ASSOCIATION BOARD OF DIRECTORS
MEETING AGENDA

Friday, June 5 2020 10:30 A.M. – 12:30 p.m.

VIA ZOOM :

M. Alice O'Connor is inviting you to a scheduled Zoom meeting.

Topic: WCUA BOARD MEETING

Time: Jun 5, 2020 10:30 AM Central Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/6931334344>

Meeting ID: 693 133 4344

One tap mobile:

+16465588656,,6931334344# US (New York)

+13017158592,,6931334344# US (Germantown)

Dial by your location:

+1 312 626 6799 US (Chicago)

Meeting ID: 693 133 4344

Find your local number: <https://us02web.zoom.us/j/6931334344>

I. Call to Order/Introductions - President William Goehring

- Roll Call/ Welcome Guests /welcome new County board members
- Updated membership distribution list

II. Approve Minutes from December 6, 2019 meeting

III. Treasurer's Report- Supervisor Bob Yeomans

- Updated 2020 dues paid

IV. AUDIT COMMITTEE REPORT -Supervisor Yeomans

V. EXECUTIVE Directors Report -Alice O'Connor with Kelly McDowell

- Status: Impact of Covid 19 on government and our Legislative agenda (state current fiscal picture)
- Update Legislative Council Study Committee on the utility tax formula
Consider recommendations for a narrower study scope
- DOR work group update

VI. WCA UPDATE: Kyle Christiansen or Dan Bahr

VII. Any Other Business

VIII. Next Meeting Date

IX. Adjourn

Please RSVP as soon as possible. Questions call Alice 608-225-9391
or Kelly McDowell 608 852- 7555.

**WISCONSIN
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2020
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Final Minutes of WCUTA Board of Directors – February 7, 2019

The meeting was called to order at 10:30 AM by Board chair Bill Goehring.

PRESENT: Chuck Hoffman- Manitowoc County Supervisor, Bob Yeomans- Rock County Supervisor, Robert Keeney- Grant County Board Chair; Vern Gove- Columbia County Board Chair, Walt Christensen- Jefferson County Supervisor, William Goehring- Sheboygan County Board, Robert Sivick- Waushara County Board; Lois Schepp- Columbia County Comptroller

VIA PHONE: Don Kriefall- Washington County Board; Don Pazynski- Marinette County Supervisor, Mechele Shipman- Chippewa County; Kevin Hamman- Oconto County Administrator; Clark Schroeder, Ashland County Administrator

STAFF: Alice O'Connor- WCUTA, Kelly McDowell- WCUTA

GUESTS: Mark Wadium- Outagamie County Lobbyist; Tyler Huebner and Jim Bouillon from RENEW Wisconsin

APPROVAL OF PAST MINUTES: Supervisor Yeomans moved to approve the minutes of the December 6th meeting, seconded by Supervisor Hoffman with the correction that Supervisor Robert Keeney was present at the December 6, 2019 meeting, not absent. Motion passed.

AUDIT COMMITTEE CREATED

Chairman Goehring called for volunteers to chair the Audit committee that will review the WCUTA Financial records just before the next board meeting. The 2020 Audit committee will be comprised of Supervisors Yeomans, Christensen and Keeney.

TREASURER'S REPORT Supervisor Bob Yeomans

Supervisor Yeomans said the Treasurer report was still not accurate from the December meeting .He said once approved he wants a correct treasurer report sent to the members from the Dec 6, 2019 and Feb 6, 2020 board meetings. He conveyed the following figures from the September 30, 2019 through November 30, 2019 Treasurer's report. The opening balance as of September 30, 2019 was \$16,429.40 with a CD worth \$40,826.68 and check book interest of \$1.72 and expenses at \$3,768.00. Dues generated during this period totaled \$16,209.06, leaving assets as of November 29, 2019 with \$28,872.18 and a CD valued at \$40,878.13 for a total asset value of \$ 69,750.31.

Beginning November 29, 2019 through January 31, 2020, the opening checking balance was \$28,872.18 with the CD valued at \$40,878.13 for assets of \$69,750.31. Revenue generated was \$9,569.02 during this period. Interest from the checking account was \$3.21 and expenses of \$11,342.33. WCUTA total assets as of January 31, 2020 are \$67,980.21. This is with \$27,102.08 in the checkbook and a CD valued at \$40,878.13.

Supervisor Yeomans said 2020 dues outstanding is approximately \$16,000. He said WCUTA can spend \$3900 monthly until the end of the year and not tap into the CD. He said average monthly expenses are around \$3500 per month. Motion by Supervisor Keeney, seconded by Supervisor Christensen to approve both Treasurer's Report once corrected. Motion passed.

MEMBERSHIP/DUES UPDATE

Alice O'Connor reported that the updated mailing list was sent around this past month and multiple corrections were made. It is always a work in progress. She also said that many dues have come in. She hopes that by the Spring meeting we will have 100% of the dues paid. A chart of paid dues to date was shared.

EXECUTIVE DIRECTOR'S REPORT- Alice O'Connor with contributions from additional lobbyist Kelly McDowell

Alice reported that there was a deadline to submit Legislative Council Study Committee scope statements to Rep. Robert Brooks office. She said that there were more than 100 submissions but only 15 will be chosen for further consideration. It will be whittled to less than ten study committees once the full Legislative leadership votes, some time in March. The Speaker has indicated an interest in approving our issue as a study committee. She said that John Dickert from the Department of Revenue (DOR) prefers that there not be a Legislative Council Study Committee so DOR could work with us and not be restricted to any scope statement. Alice said she was not in a position to advocate against the creation of the Legislative Council Study Committee. She said she hopes that two tracks could be pursued, the Legislative Council Study Committee and a DOR work group.

If approved, WCUTA will have an opportunity at the front end to determine what the parameters of Legislative Council study would be. This would be in collaboration with the WCA. Alice said that even if our study committee is not chosen, the submission will be a public document and it will elevate the issue of utility aid in the minds of leadership. No final decision will be made until after March.

The paragraph submitted to assist in drafting the scope statement to Rep. Brooks at his request was: *The Study Committee is directed to review the utility aid distribution methodology to determine if the payments-in-lieu-taxes are fair and equitable and examine the causes of declining utility aid payments, including changes in the State's energy mix, that adversely impacts local property taxpayers. Following its review, the committee shall recommend legislation that ensures that the distribution of utility collections to eligible local units of government is fair and equitable and considers changes in the State's energy mix.*

The Board discussed many variables associated with a study committee. There was a difference of opinion among board members as to whether telephone companies are taxed. Telephone companies own the poles and pay for land easements. There was discussion that telephone utility taxes were decreasing because fewer people own land lines. Board members want a formula that works into the future and believe telephone companies should be included in any study focus, as well as gas pipelines. Board consensus that taxation should be consistent and it currently is not. Ashland Administrator Schroeder said that a lot of pipeline companies are just paying for easements and seldom own the property. Supervisor Christiansen said in Jefferson County fees are paid on the length of time needed for easements. He said Ashland County explored whether they could tax easements or charge a pipeline user fee. They were told by the DOR they could not, because taxation of pipelines is in the domain of federal regulations, and multi-national companies that would be impacted are not interested in negotiating licensing fees with each county. After discussion, consensus from board that our messaging has to be that we are not asking for new taxes because pipelines already pay \$45 million annually in utility taxes. There was discussion that in Minnesota, a portion of the taxes that the pipelines pay are returned to local governments.

Everyone agrees a study will help determine what the end formula and methodology should be. WCUTA has consistently asked for a fair distribution of utility aid based on current dollars collected by the state.

Supervisor Yeomans said we need a new formula. Mr. Sivick said that as part of the study, we need to look at how local governments raise revenue and why local governments need the revenue yet the state collects and disproportionately keeps.

Further discussion was around whether cell phone towers are utilities and if they should be paying taxes. Mr. Sivick said that counties need to be compensated for emergency management, i.e., there are pipeline spills. Mr. Sivick said the broader issue is that the state continues to shift costs down to counties, and it is difficult for counties to provide basic services. Ms. McDowell said that Rep. Brooks wants to highlight the issue of utility aid and believes that by “going big,” he will garner the needed media attention to raise public awareness so that lawmakers hear from their constituents. Mr. Goehring said that local governments coming together as a coalition has opened eyes of representatives. Mr. Wadium said it is best to have both a DOR study group and a legislative study committee.

Supervisor Yeomans moved to support the approval of a Legislative Council Study Committee on utility taxes, seconded by Supervisor Keeney. Motion passed.

After this discussion, Ms. McDowell shared additional handouts that were not sent via email prior to the board meeting. They provide additional background information on the state utility tax collections and sparse return to local governments. She will email these handouts to members after the board meeting. One handout showed county utility aid as a percent of the total share revenue payments. This reaffirms the importance of utility aid as a state revenue source for counties. A second handout shared from the 2019 DOR report shows counties received 48% of the total utility aid payments and 16% of county and municipal aid. Of the total 2019 shared revenue payment, counties received 18%. On a per capita basis, counties received \$6.17 of the statewide average of \$12.77 in utility aid payments. By comparison, counties received \$27.33 of the \$152.94 per capita in total shared revenue payments. A third handout, prepared by the Legislative Fiscal Bureau at the request of Senator Devin LeMahieu, shows by county, the net book value of utility property qualifying for aid under the nine mill formula, the megawatt capacity of production plants qualifying for aid under the \$2,000 per megawatt formula, and the public utility aid payments. Ms. McDowell said that the LeMahieu document is complemented by details about utility aid payments that can be found on the DOR website at: <https://www.revenue.wi.gov/Pages/RA/Shared-Revenue.aspx>. A fourth handout was a DOR paper explaining the Shared Revenue Utility Aid Formula and a copy of the statute governing public utility aid; [79.04 Wis. Stats.](#) These reference papers can provide additional background on how the utility tax formula works.

Speaker: Tyler Huebner, Executive Director of RENEW Wisconsin, was joined by his colleague, Jim Bouillon. Mr. Huebner said the organization has been around since 1991. He said even though the energy world has changed a lot, it remains in an experimental phase. Wind is 69 percent cheaper than it was ten years ago. He said costs have declined dramatically for solar and wind, so that they are now cost competitive. His group is working on how to help renewables be more affordable and benefit ratepayers. There was discussion that wind farms are taxed on megawatt hours of production – but nameplate capacity is what is paid to local governments. Supervisor Hoffman said there is a limit to how much a township can receive. Under the per cap, a town’s payment may not exceed \$424 per capita. Supervisor Hoffman said that towns get some payment-in-lieu-of-taxes, but it’s not much.

Moving away from coal plants, Mr. Huebner referred to two currently enacted laws – Act 61 relating to decommissioning plants and Act 45 which allows for local governments to exceed revenue limits to replace lost utility aid stemming from plant closures. By example, he said the plant in Pleasant Prairie

was shut down 20 years early because it cost too much to run. Utility companies are pushing to reduce carbon emissions and factor in costs. Mr. Huebner says companies are looking to balance gas and solar. He said that most utilities will have more flexibility with wind and solar.

Supervisor Hoffman said that Act 45 allows for outside dollars to be replaced with property tax dollars, saying we need statutory language to convert decommissioned plants back to usable property. Mr. Bouillon said they are putting solar on some of the coal sites, but sometimes the size of the footprint is insufficient. Supervisor Hoffman said he can't see taking good farmland and putting solar on it.

Mr. Huebner said the occurrence of transmission lines bringing renewables into the state is going to increase. He cited two recent examples. Energy being imported into the state are the Badger Coulee and Cardinal-Hickory Creek lines. RENEW Wisconsin supported these lines because they are weather-based resources. Mr. Huebner said the bigger the grid, the more reliable that source of energy. Today in Wisconsin, there is 130 MW of solar. RENEW Wisconsin shared a printout showing how much utility tax revenue will flow to local units of government for projects in the queue for the midwestern transmission system. He said people are developing projects that are not on the list. He said that farmers are earning \$800 to \$1200 per acre in rent. There are probably \$1 million in solar rent payments to farmers in Chippewa County. RENEW Wisconsin is trying to figure out how to help impacted neighbors. Once 50 acres or more is used for a solar farm, the property is exempt from the property tax. A question was asked why utilities are exempt when they don't own the land. It was pointed out, counties and municipalities receive more revenue from solar through the utility tax, than they would if land were subject to the property tax.

Mr. Huebner said when a coal plant closes down, the utility will continue to pay on the investment, even though the plant is not generating any electricity. Mr. Huebner said that utilities can reduce the cost associated with a decommissioned plant so ratepayers don't have to bear the burden by switching to low interest bonds. Through refinancing, utilities can lower their interest rate from 7% to 4%.

RENEW Wisconsin is looking at a Wisconsin securitization law and environmental trust financing. Mr. Huebner said it costs utilities more to import coal and burn it, than to buy electricity from an outside wholesaler. There was discussion of a Colorado law that passed last year that provides a greater return to ratepayers, workers and local governments. Mr. Huebner said that the growth in renewables will be able to replace the lost capacity from the decommissioning of coal plants. Mr. Huebner said that total electricity use in Wisconsin has been flat since the 2008 recession. He said use is going to continue to be flat due to LED usage, conservation, and onsite solar technologies. Manufacturing is the main driver of electricity use. Mr. Huebner said taller wind turbines now reduce the need for more of them, plus wind speeds are greater. Turbines are higher now so you need fewer turbines to generate the same amount of energy. Hydro provides about 4% of Wisconsin's power; Kaukauna redid hydropower plant and upped their power. The speakers offered to meet with individual county boards.

Next Meeting Date: The Wisconsin Industrial Energy User group, has been invited to address the board at our next meeting. The date for the next WCUTA Board of Directors meeting was set **for June 5th**. At this point long time board member Supervisor Chuck Hoffman announced he would not be seeking reelection and his last day as a Manitowoc County Supervisor after many years on our board would be April 5, 2020. He was thanked for his years of service to WCUTA.

Meeting Adjourned: The meeting adjourned at 12:51 PM by a motion from Supervisor Goehring, seconded by Supervisor Christensen. Motion passed.

Wisconsin County Utilities Tax

June 5 2020

Period of Feb 1 2020 to May 31 2020

Beginning Balance as of February 1, 2020

	Revenue
Checking balance as of February 1, 2020	\$27,102.88
CD (#7379279)	\$40,878.13
Total Assets	\$72,283.64

Income since February 1 2020

Income: 2020 Dues Collected

	Revenue
2.13.2020 Kenosha County	\$3,533.98
2.7.2020 Washington County	\$896.23
3.17.2020 Sheboygan County	\$2,028.65
TOTAL	\$ 6,458.86

Income: Checking Account Interest quarterly

	Revenue
Checking Account Interest - 2.29.2020	\$2.26
Checking account interest - 3.31.2020	\$2.83
Checking account interest 4.30.2020	\$2.49
checking account interest 5.30.2020	\$7.58

CD quarterly

Income: CD Gains-posts quarterly

	Revenue
Total CD Gains	\$0.00

Expenses between 2.1.2020 and 5.31.2020

CHECKING ACCOUNT DEBITS: Current Expenses

	Expenses
4.7.2020CSI inv 13-1869 April2020	\$2,020.00
4.29.2020 CSI inv13-1864 March 2020	\$2,200.00

Total Checking Account Expenses	\$ 4,220.00
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Current assets:

	Assets
Checking Balance as of May 31.2020	\$TBA
CD (#7379279)	\$40,878.13

Total Assets as of 5.31.2020	\$
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County	First		Title	Address	City	Stat	Zip	Phone	Email
Ashland	Clark	Schroeder	Ashland County Administrator	201 W Main St	Ashland	WI	54806	(715) 682-7015	clark.schroeder@co.ashland.wi.us
Ashland	Richard	Pufall	Ashland County Chair	1203 Main St East	Ashland	WI	54546	715 682 6116	none
Ashland	Gary	Mertig	Ashalnd County VC	82193 CTY Hwy F	Butternut	WI	54514	715 769 3660	gary.mertig@co.ashland.wi.us
Ashland	Heather	Schutte	Ashland County Clerk	201 W Main St	Ashland	WI	54806	(715)-682-7000	heather.schutte@co.ashland.wi.us
Buffalo	Sonya	Hansen	Buffalo County Assistant to the Administrator	407 S 2nd St	Alma	WI	54610	(608) 685-6234	sonya.hansen@co.buffalo.wi.us
Buffalo	David	Danzinger	Buffalo County Supervisor	407 S 2nd St	Alma	WI	54610	(715)495-2533	David.Danzinger@co.buffalo.wi.us
Buffalo	Dennis	Bork	Buffalo County Board Chair	S1678 County road U	Independence	WI	54747	608-323-07377	dennis.bork@co.buffalo.wi.us
Buffalo	Max	Weiss	Buffalo County Board VC	W988 French Valley road	Alma	WI	54610	715-4957532	max.weiss@co.buffalo.wi.us
Chippewa	Randy	Scholz	Chippewa County Administrator	711 N Bridge St	Chippewa Falls	WI	54729	ippwa.wi.us	rscholz@co.chippewa.wi.us
Chippewa	Charlene	Kervina	Chippewa County Board Supervisor	711 N Bridge St	Chippewa Falls	WI	54729	715 8671 3723	ckervina@co.chippewa.wi.us
Chippewa	Dean	Gullickson	Chippewa County Board Chair	9924 County Hwy Q	Chippewa Falls	WI	54724	715 720-0810	ldarrow@co.chippewa.wi.us
Chippewa	Jackie	Sadler	Chippewa County Clerk	711 N Bridge St	Chippewa Falls	WI	54729	(715) 726-7980	jsadler@co.chippewa.wi.us
Columbia	Vern E.	Gove	Columbia County Board Chair	PO Box 473	Portage	WI	53901	(608) 742-9904	vern.gove@co.columbia.wi.us
Columbia	Lois	Schepp	Columbia County Comptroller	PO Box 473	Portage	WI	53901	(608) 742-9645	Lois.Schepp@co.columbia.wi.us
Douglas	Mark	Liebaert	Douglas County Board Chair	1316 N 14th Street, Suite 301	Superior	WI	54480	(715) 395-1493	mark.liebaert@douglascountywi.org
Dunn	Gary	Stene	Dunn County Vice Chair	505 High St	Colfax	WI	54730	715- 962 3572	gstene@co.dunn.wi.us
Dunn	David	Bartlett	Dunn County Board Chair	17123595 430th ST. Boyceville,	Colfax	WI	54725	715-949-1619	dbartlett@co.dunn.wi.us
Forest	Cindy	Gretzinger	Forest County Board Chair	7961 Maple St	Argonne	WI	54511	715 6493387	cgretzinger@co.forest.wi.us
Forest	Terry	Lukas	Forest County Board first Vice chair	5157 Spruce St	Laona	WI	54541	715-889-1394	tlukas@co.forest.wi.us
Forest	Nora	Matuszewski	Forest County Clerk Administrator	200 E Madison Ave.	Crandon	WI	54520	715-478-2422	nmatuszewski@co.forest.wi.us
Grant	Robert	Keeney	Grant County Board Chair	111 S Jefferson St, PO Box 529	Lancaster	WI	53813	(608) 723-2711	rkeeney@co.grant.wi.gov
Juneau	Alan K.	Peterson	Juneau County Board Chair	N3163 County Rd G	Mauston	WI	53948	(608) 847-7165	alanpeterson40@gmail.com
Juneau	Michael	Kelley	Juneau County Board 1st Vice Chair	113 W Monroe St	Mauston	WI	53948	608 847-6331	michael.kelley@co.juneau.wi.us
Jackson	Ray	Ransom	Jackson County Board Chair	307 Main St.	Black River Falls	WI	54615	715-284-0258	ray.ransom@co.jackson.wi.us
Jackson	Jeff	Amo	Jackson County Board	20 East Adams St.	Black River Falls	WI	54615	715-284-9076	jeff.amo@co.jackson.wi.us
Jackson	Kyle	Deno	Jackson County Clerk	307 Main St.,	Black River Falls	WI	54615	715-284-0268	kyle.deno@co.jackson.wi.us
Jefferson	Steve	Nass	Jefferson County Board Chair	311 S Center Ave	Jefferson	WI	53549	920- 648- 8513	steven@jeffersoncounty.wi.gov
Jefferson	Tammie	Jaeger	Jefferson County Administrative Assistant	311 S Center Ave	Jefferson	WI	53549	(920) 674-8671	tammiej@jeffersoncounty.wi.gov
Jefferson	Walt	Christensen	Jefferson County Board Supervisor	W7057 Pond Road	Fort Atkinson	WI	53538	(920) 723-1320	WaltC@jeffersoncounty.wi.gov
Kenosha	John	O'Day	Kenosha County Board Chair		Kenosha	WI		262 942-4100	john.oday@kenoshacounty.org
Kenosha	Monica	Yuhas	Kenosha County board 1st Vice chair		Bristol	WI		262-496-3914	monica.Yuhas@kenoshacounty.org
Kenosha	Mary	Kubicki	Kenosha County Clerk	1010 56th St	Kenosha	WI	53104	(262) 653-2552	Mary.Kubicki@kenoshacounty.org
Kewaunee	Scott	Feldt	Kewaunee County Administrator	810 Lincoln St	Kewaunee	WI	54216	(920) 388-7164	feldts@kewauneeeco.org
Kewaunee	Daniel A.	Olson	Kewaunee County Board Chair	104 Woodview Lane	Luxemburg	WI	54217	(920)845-5383	olson.daniel@kewauneeeco.org
Kewaunee	Gerald (Gary)	Paape	Kewaunee County Board Vice Chair	N8272 Maple Court	Algoma	WI	54201	920- 487 2292	paape.gerald@kewauneeeco.org
La Crosse	Steve	O'Malley	La Crosse County Administrator	212 6th Street North	La Crosse	WI	54601	(608) 785-9789	omalley@lacrossecounty.org
La Crosse	Tara	Johnson	La Crosse County Board Chair	212 6th Street North	La Crosse	WI	54601	(608) 785-9563	tajohnson@lacrossecounty.org
La Crosse	Sharon	Davidson	La Crosse County Finance Director	212 6th Street North	La Crosse	WI	54601	(608) 785-9580	sdavidson@lacrossecounty.org
Manitowoc	James	Brey	Manitowoc County Board Chair	809 S 25th Street	Manitowoc	WI	54220	(920)682-9713	jimbrey@co.manitowoc.wi.us
Manitowoc			Manitowoc County Supervisor						
Manitowoc	Jessica	Backus	Manitowoc County Clerk		Manitowoc				jessicabackus@co.manitowoc.wi.us
Marathon	Lance	Leonhard	Marathon County Administrator	500 Forest Street, Room 107	Wausau	WI	54403	(715) 261-1400	lance.leonhard@co.marathon.wi.us
Marathon	Kurt	Gibbs	Marathon County Board Chair	500 Forest Street	Wausau	WI	54403	(715) 370-7435	kurt.gibbs@co.marathon.wi.us
Marinette	John M.	Guarisco	Marinette County Board Chair	117 N Highay 141	Crivitz	WI	54114	715-732 7409	jguarisco@marinettecounty.com
Marinette	Don	Pazynski	Marinette County Supervisor	N2766 Stanley Lane	Marinette	WI	54143	(715) 735-5585	pazynskidb@gmail.com
Marinette	Kathy	Brandt	Marinette County Clerk	1926 Hall Avenue	Marinette	WI	54143	(715)732-7406	mcclerk@marinettecounty.com
Marquette	Gary	Sorenson	Maquette County Administrative Coordinator	PO Box 129	Montello	WI	53949	(608)297-3100	gsorenson@co.marquette.wi.us
Oconto	Kim	Pytleski	Oconto County Clerk	301 Washington St.	Oconto	WI	54153-1	(920) 834-6806	kim.pytleski@co.oconto.wi.us
Oconto	Paul	Bednarik	Oconto County Board Chair	8304 W River Road	Lena	WI	54139	(920) 829-5557	county.board@co.oconto.wi.us
Oconto	Alan K.	Sleeter	Oconto County Board VC	1005 Madsen Road	Suring	WI		920-590-0198	alan.sleeter@co.oconto.wi.us
Oconto	Kevin	Hamann	Oconto County Adminstrative Coordinator	301 Washington St	Oconto	WI	54153	920-834-6811	kevin.hamann@co.oconto.wi.us
Ozaukee	Jason	Dzwiniel	Ozaukee County Administrator	PO Box 994	Port Washington	WI	53704	(262) 238-8201	jdzwiniel@co.ozaukee.wi.us
Ozaukee	Lee	Schlenvogt	Ozaukee County Board Chair	4250 County Rd H	Port Washington	WI	53074	(262) 284-5728	lschlenvogt@co.ozaukee.wi.us
Richland	Marty	Brewer	County Board Chair	26766 County Highway DD	Richland Center	WI	54664	6083830207	Marty.Brewer@co.richland.wi.us
Rock	Kara	Purviance	Rock County Board Chair	51 S Main St	Janesville	WI	53545	(608) 757-5540	kara.purviance@co.rock.wi.us

County	First		Title	Address	City	Stat	Zip	Phone	Email
Rock	Bob	Yeomans	Rock County Supervisor	2943 Timber Lane	Janesville	WI	53545	(608) 756-1755	bob.yeomans@co.rock.wi.us
Sauk	Tim	McCumber	Sauk County Board Chair	S8161 Kassner Road Unit1	Merrimac	WI	53561	608-963-6581	timothy.mccumber@co.sauk.wi.us
Sheboygan	Vernon	Koch	Sheboygan County Board Chair	508 New York Avenue	Sheboygan	WI	53810	(920) 459-3103	Vern.koch@sheboygancounty.com
Sheboygan	Bill	Goehring	Sheboygan County Supervisor	N185 County Road DE	Random Lake	WI	53075	(920) 994-4749	william.goehring@sheboygancounty.com
Trempeleau	Timothy	Zeglin	Trempealeau County Board Charir	36245 Main Street	Whitehall	WI	54773	(715)5382311ex2	zeglint@co.trempealeau.co.wi.us
Vernon	Dennis	Brault	Vernon County Board Chair	E8569 County Road Y	Viroqua	WI	54665	(262)284-8198	dbrault@vernoncounty.org
Vernon	Roger	Call	Vernon County Board Member	1023 E Court St.	Viroqua	wi	54	(608) 606-0738	roger.call@vernoncounty.org
Vernon	Ron	Hoff	Vernon County Clerk	Room 108 Courthouse Annex	Viroqua	WI	54665	(608)637-5380	rhoff@vernoncounty.org
Washington	Joshua	Schoemann	Washington County Administrator	432 E Washington St	West Bend	WI	53095	(262) 306-2200	joshua.schoemann@co.washington.wi.us
Washington	Don	Kriefall	Washington County Board Chairperson	4138 Stonehaven Way	Richfield	WI	53076	(414) 803-3488	don.kriefall@co.washington.wi.us
Waushara	Donna	Kalata	Waushara County Board Supervisor	W7634 Cottonville Ln	Wautoma	WI	54982	(920)787-3166	wcb1@co.waushara.wi.us
Waushara	Robert	Sivick	Waushara County Administrator	209 South Saint Marie Street	Wautoma	WI	54982-0	(920) 787-0431	robert.sivick@co.waushara.wi.us
Waushara	Michele	Olson	Exeutive Assistant	209 S St Marie St	Wautoma	WI	54982	(920) 787-0424	michele.olson@co.waushara.wi.us
Washburn	Thomas	Mackie	Washburn County Board Chair	W9065 Lower McKenzie Rd	Spooner	WI		715 635 3656	tmackie@co.washburn.wi.us
Wood	Lance	Plimi	Wood County Board Chair	4030 WoodhavenCourt	Wisconsin Rapids	WI	54494	715-421-4001	lance1@charter.net
wood	Adam G.	Fischer	wood County Clerk vice Chair	1323 E 17th Street	Warsfield	WI	54449	715 207 5325	wcdistrict05@co.wood.wi.us
wood	Trent	miner	wood County Clerk	P.O. Box 8095	wisconsin Rapids	WI	54495	715-421-8461	tminer@co.wood.wi.us
Outagamie	Jeff	Nooyen	Outagamie County Board Chair	1754 Winesap Ln	Grand Chute	WI	54914	(920) 738-7724	jeff.nooyen@outagamie.org

UPDATED
05.31.2020

County	DOR 2019 Estimated Utility Tax Payment	2020 x .0020 Dues Amount	Date Issued or Received
Ashland	\$ 203,140.50	\$ 304.71	01.20.2020
Buffalo	\$ 482,060.17	\$ 723.09	01.02.2020
Chippewa	\$ 1,280,775.94	\$ 2,561.55	01.03.2020
Columbia	\$ 2,089,604.01	\$ 4,179.21	11.25.2019
Crawford	\$ 43,479.13	\$86.96	11.25.2019
Douglas	\$ 98,557.71	\$ 197.12	12.12.2019
Dunn	\$ 137,371.58	\$274.74	
Forest	\$ 10,216.55	\$204.33	1.09.2020
Grant	\$ 317,677.71	\$ 635.36	01.03.2020
Green	\$ 37,784.72	\$ 75.57	12.16.2019
Jackson	\$ 66,492.42	\$ 132.98	01.20.2020
Jefferson	\$ 903,186.36	\$ 1,806.37	11.30.2019
Juneau	\$ 133,838.99	\$ 267.68	01.20.2020
Kenosha	\$ 1,676,988.01	\$3,353.97	2.12.2020
Kewaunee	\$ 267,289.66	\$ 534.58	11.25.2019
La Crosse	\$ 564,723.15	\$1,129.45	11.10.2019
Manitowoc	\$ 2,017,978.17	\$4,035.95	
Marathon	\$ 1,809,012.54	\$3,618.02	
Marinette	\$ 715,632.23	\$ 1,431.26	11.24.2019
Marquette	\$ 40,340.69	\$ 80.68	01.20.2020
Oconto	\$ 199,273.63	\$ 398.55	11.24.2019
Ozaukee	\$ 1,522,653.00	\$ 3,045.31	11.12.2019
Pepin NEW	\$ 13,406.12	\$ 26.81	12.12.2019
Rock	\$ 2,020,012.18	\$4,040.02	01.20.2020
Sauk	\$ 275,348.27	\$550.69	
Sheboygan	\$ 1,268,673.59	\$2,537.35	3.17.2020
Trempeleau	\$ 120,723.41	\$ 241.45	01.13.2020
Vernon	\$ 596,816.22	\$ 895.22	11.24.2019
Washburn	\$ 31,022.86	\$62.04	
Washington	\$ 448,114.37	\$896.23	2.7.2020
Waushara	\$ 80,001.87	\$ 160.00	01.13.2020
Wood	\$ 13,406.12	\$ 429.89	11.01.2019
TOTAL	\$ 19,485,601.88	\$ 36,379.79	

\$896.22