## 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**

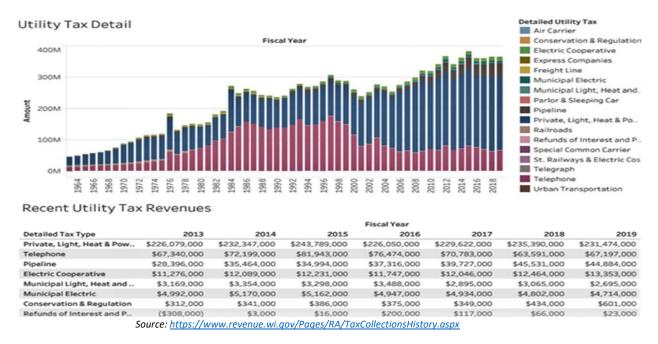
Utility aid is necessary to compensate county and municipal units of government for foregone property tax revenues and adverse impacts from exempt utilities.

- 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 <u>not</u> 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 <u>only</u> 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.

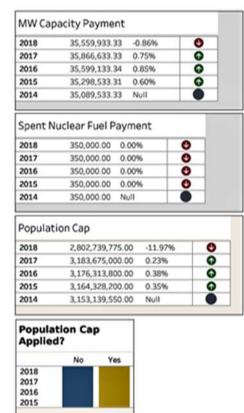


The megawatt (MW) capacity payment, which comprises roughly 47% of total utility aid, has been stagnant in recent years, as shown DOR's statewide utility aid payment chart below.

- 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% 0 2016 28,729,129.13 -0.05% 0 0 2015 28.742.240.53 7.07% 26,844,814.84 2014 Null Incentive Payment 2018 9,601,280.00 2.40% 0 0 2017 9,375,880.00 -0.40% 9,413,880.00 -0.11% 0 2015 9,424,080.00 -0.19%9,442,080.00 2014 Null **Decommission Payment** 2018 559,724.83 Null 2017 0.00 Note 2016 0.00 2015 0.00 Null 0.00 2014 Note **Total Utility Aid Payment** 2018 75,663,453.18 2.91% 0 2017 73,522,342.64 0.77% 0 2016 72,960,249,40 0.42% 2015 72,652,107.82 2.70% 2014 70,743,107.34



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.
  - o 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*.

County	2019 Shared R	evenue Paym	ent - County	Utility Aid						
Company   Comp								2019	Carreter	
County   Propulation   County   Count					Total Estimated				•	
County   Population   Municipal Add   Deliny Add   Populatin   P			2019 Estimate			2019	2019		-	2018
ADAMOS 19,772 19,606 1045,501 123,107 94,809 5.22 6.16 0.290 12295,138 ASSIGNAD 15,500 82,529 122,00,712 15,501 15,00 66,31 15,00 122,00 1229 10,0040 15,000,720 AMREDO 110,001 2,000 12			-			-	-	-		
SSHARNO	,	_	-		-		-	-		
MARCON				•						
SAYSELD 15,008 51,908 42,312 94,292 44,879 2.20 6.29 73,581,128 SERONN 126,052 56,051,91 68,051,		-,	,							
SEQUEN   26,003   26,005   33,005   588,488   3,3400   20,500   2.61   17.72   3.070   194,546,101										
SUMPATT    15,522   22,722   50,688   74,666   63,15%   3.31   4.46   0.18%   5,597,386   1.02   1										
CALIMET	BUFFALO	13,167	320,645	504,299	824,944	61.13%	38.30	62.65	1.33%	43,465,559
CHIPPENNA										5,957,985
CLARK  13.479  1.042,153  1.042,153  1.042,153  1.042,153  1.042,153  1.043,153  1.044,153  1.045,1										
COLUMBIA   57,246   290,178   290,7269   2,397,460   39.340   36.68   41.00   1.35%   44,224,531   CAMAYODO   16,214   389,890   13,455   891,435   4.666   2.56   5.468   0.30%   2725,731   CAMAYODO   16,214   2,277,706   447,881   2,286,939   16,445   5.39   5.00   7.94   30.02%   347,81,772   COOGE   37,786   2,277,706   447,886   2,386,939   16,445   5.33   32.24   1.05%   342,26,665   COOG   27,483   33,275   199,880   142,355   76,63%   3.97   5.18   0.61%   20,014,275   COUGLAS   43,384   23,3774   10,005   2,237,676   48,774   4.07%   2.33   5.170   0.75%   25,548,347   COUNT   46,593   2,215,505   46,605   46,605   5.56%   3.20   2.35   5.00%   COUNT   19,574   13,574   13,554   66,605   2.66,605   5.56%   3.20   2.35   5.00%   COND DUIAC   10,246   1,376,311   1,553,605   2,227,505   3.30%   13,15   22,55   2.66%   47,577,328   COND DUIAC   10,246   1,376,311   1,553,605   2,227,505   3.30%   13,15   22,55   2.66%   47,577,328   COND DUIAC   10,246   1,376,311   1,353,605   2,227,605   3.20   4.20   4.00   4.00   COND DUIAC   10,246   1,376,311   1,353,605   2,227,605   3.30%   13,15   22,55   2.66%   47,577,328   COND DUIAC   10,246   1,376,311   1,353,605   2,227,605   3.30%   13,15   22,55   2.66%   47,577,328   COND DUIAC   10,246   1,376,311   1,336,328   3.30%   3.10,788   3.60%   13,15   22,55   2.66%   47,577,328   COND DUIAC   10,246   1,376,311   1,356,328   2,227,605   6.30%   3.20   4.20   4.00   4.00   COND DUIAC   10,246   1,376,311   1,356,328   2,227,605   6.30%   3.20   4.20   4.00   4.00   4.00   COND DUIAC   10,246   1,376,311   1,356,328   2,227,605   6.30%   3.20   4.20   4.00   4.00   4.00   COND DUIAC   10,500   1,393,009   331,378   2,270,408   4.20   4.00			, ,	, ,						
GRAMPORD  16,141  180,142  180,145  180										
DODGE   87,786   2,378,706   497,886   2,346,539   16,44%   5,39   3,275   1,000   1,0										
DOOGNOLAS 42,284 1,319,778 109,080 142,355 76,639 1,397 1,518 0,613 20,101,076 0,000										
DOUGNA										34,226,866
DUNN										
FAUCLAIRE 103,677 2,199,515 406,890 2,606,400 15.61% 3.92 25.14 3.64% 11,931,295 FINDRING 4.97.95 1.97.96 1.97.96 1.39.97 1.98.95 1.97.96 1.97.96 1.39.96 1.97.96 1.39.96 1.97.96 1.39.96 1.97.96 1.97.96 1.39.96 1.97.96 1.39.96 1.97.96 1.97.96 1.39.96 1.97										
FILORINE										
FOREST   8,970   120,710   10,776   131,486   8,200   1.20   14,66   0,060   2,161,586   6,0471   131,486   8,200   1.20   14,65   0,0740   2,333,1374   2,227,083   14,690   6,374   34,56   0,0740   2,333,1374   2,227,083   14,690   6,350   3,45   0,0240   7,942,149   6,040   1				,						
GRANT					2,927,956					87,567,238
GREEN M. 18,651 316,788 31,396 3348,384 9,02% 0.85 9,45 0.24% 7,842,149 66EEN LAKE 18,760 70,211 60,040 130,618 46,25% 13.22 6,56 0.42% 13,720,100   OWA 23,715 116,856 222,710 345,566 66.18% 9,64 14.57 1,22% 40,046,256   IRON 5,671 84,851 39,444 124,266 66.18% 9,64 14.57 1,22% 40,046,256   IRON 15,671 84,851 39,444 124,266 66.18% 9,64 14.57 1,22% 40,046,256   IACKSON 20,513 1,32% 66,249 990,077 6.69% 3,22 44,83 0,37% 12,099,439   IJUNEAU 26,576 939,533 136,977 1,076,511 12,72% 5.15 40,51 0,38% 12,488,362   IRENOSHA 188,521 1,339,691 1,636,432 3,034,522 5,593% 97,1 18,01 0,38% 12,488,362   IRENOSHA 188,521 1,339,691 1,636,432 9,304,522 5,593% 97,1 18,01 0,38% 12,488,362   IRENOSHA 188,524 1,398,691 7,325,554 4,040,061 1,293% 14,42 34,45 1,12% 14,591,471   IACKOSSE 118,274 3,512,507 1,525,541 4,040,061 1,293% 14,42 34,45 1,12% 14,591,471   IACKOSSE 118,274 3,512,507 1,225,541 4,040,061 1,293% 14,42 34,45 1,12% 14,591,471   IACKOLADE 19,160 694,458 22,678 1,172,136 1,37% 1,575,511 1,59 37,74 1,00,22% 7,255,510   IMANITOWO 7,743 2,555,570 1,205,501 1,205,501 1,393% 14,228 58,69 0,41% 13,293,784   IMANITOWO 7,743 2,555,570 1,205,501 1,205,501 1,305,301										2,116,168
GREEN LAKE 18,760 70,211 60,407 130,161 46,25% 3.22 6.56 0.42% 13,730,230 100WA 23,715 116,586 228,710 345,566 66,18% 9-64 14,57 1.22% 40,045,050 100WA 12,715 116,586 1228,710 345,566 66,18% 9-65,71 84,851 39,344 124,366 31,72% 6.69 21,91 0.26% 8,562,660 ALKSKON 20,259 923,808 66,249 990,057 6.69% 13,72 24,40 2.69% 8,562,660 ALKSKON 120,529 923,808 66,249 990,057 6.69% 13,72 24,40 2.69% 8,562,660 ALKSKON 120,529 923,808 66,249 990,057 6.69% 13,72 24,40 2.69% 8,562,660 ALKSKON 120,529 923,808 13,69,77 1,076,511 12,72% 5,555 10,03 12,04 2.69% 83,796,93 41,00 12,0 12,										
OWA					,					
RON   5.671   84,851   39,444   124,266   31,72%   6.99   21,91   0.26%   8,562,660   AJKSCON   20,529   922,808   66,249   999,057   6.65%   31,27%   12,093   12,685,050   41,27%   12,093   136,977   17,076,511   12,72%   15,151   40,511   12,26%   13,27%   12,093   136,977   1,076,511   12,72%   15,151   40,511   12,00%   65,340,22%   12,085,040   16,65,21   1,386,091   1,66,432   3,034,523   53,93%   97,1   18,01   2,00%   65,340,22%   12,00%   1										
JACKSON   20,529   933,808   66,249   99,057   66,954   3.23   48,23   0.37%   12,099,959				•						
JUNEAU   26,576   939,533   318,977   1,076,511   12,72%   5.15   40,51   0.38%   12,488,586	JACKSON	20,529		66,249		6.69%	3.23	48.23	0.37%	
KENOSHA   168,521   1,388,091   1,586,432   3,345,23   59,395   9,71   18.01   2.00%   65,340,225   14,540,0051   12,786   14,591,471										
KEWALUNE 20.445 64.077 285.962 390.038 30.75% 13.99 45.49 1.27% 41.591.471 LACROSSE 118.274 3.517.507 522.584 4.040.0561 12.93% 4.42 34.16 1.98% 64.715.206 14.278 118.274 1.540.270 82.889 1.723.156 4.815 4.95 102.39 0.446 14.939.784 1.006 19.160 694.588 28.678 1.723.156 3.577 1.50 37.74 0.22% 7.254.552 110.001 27.383 595.063 117.712 1.076.975 10.93% 4.23 38.69 0.41% 13.290.179 1.001 10.000 79.175 2.555.570 1.900.575 10.93% 4.23 38.69 0.41% 13.290.179 1.001 10.000 79.175 2.555.570 1.900.575 10.93% 4.23 38.69 0.41% 13.290.179 1.001 10.000 79.175 2.555.570 1.900.555 5.668.173 31.994 1.76 1.68% 45.4852.46 1.000 82.5756.178 MANITOWOC 79.175 2.555.570 19.90.555 5.668.173 31.994 1.76 1.68% 54.852.46 1.000 82.5756.178 MARITOWOC 19.715 2.555.570 1.000 82.5756.178 MARITOWOC 19.715 2.555.570 1.000 82.5756.178 MARITOWOC 19.715 2.000 19										
LACROSSE										
LAFAYETTE										
LINCOLIN         27,838         959,263         117,712         1,076,675         10,93%         4.23         38.69         0.41%         13,290,179           MARATHON         135,732         3,877,718         1,790,555         5,668,173         31,59%         13,19         41,76         1.68%         54,852,644           MARINETTE         40,310         992,548         81,0456         1,803,004         44,95%         20,111         44,73         11,77%         57,985,786           MARQUETTE         15,308         6,232         40,156         102,389         39,222%         2.66         669         0.27%         8,932,632           MINOMINEE         4,615         434,855         16,612         451,466         3.68%         3.60         97.83         0.08%         2,768,604           MINOMINEE         95,205         477,033,952         438,759         11,314,417         8.48%         4.58         3.97         11,444         374,147         3.48%         4.58         3.97         11,444         374,147         3.48%         4.58         3.97         11,444         374,144         374,244         4.63         5.61         1.17%         38,230,919           OCONTO         37,533         481,803         2										14,939,784
MANITOWOC 79.175 2,558,570 1,920,550 4,479,119 42.88% 24.26 56.57 1.00% 32,576,178 MARQHTON 135,732 3,877,718 1,790,455 5,668,173 31.59% 13.19 41.76 1.68% 54,852,648 MARNINETE 40,310 992,548 810,456 1,803,004 44.95% 20.11 44.73 1.77% 57,985,780 MARQUETTE 15,308 62,232 40,156 102,389 39.22% 2.62 6.69 0.27% 8,932,636 MARQUETTE 15,308 62,232 40,156 102,389 39.22% 2.62 6.69 0.27% 8,932,68,500 MILWAUKE 952,085 47,023,962 4,387,509 51,381,471 8.48% 4.58 33.97 11.44% 374,187,254 MONROE 4,655 2,125,198 183,682 2,308,879 7.96% 4.03 50.61 1.17% 33,487,254 MONROE 45,625 2,125,198 183,682 2,308,879 7.96% 4.03 50.61 1.17% 33,4379,297 ONEIDA 33,534 43,559 112,734 156,299 72.13% 5.33 18.16 1.02% 33,479,297 ONEIDA 35,254 43,559 112,734 156,299 72.13% 5.33 18.16 1.02% 33,479,297 ONEIDA 35,254 43,559 112,734 156,299 72.13% 5.30 18.66 3.26% 105,556 102,546 102,	LANGLADE	19,160	694,458	28,678	723,136	3.97%		37.74	0.22%	7,254,952
MARATHON   135,732   3,877,718   1,790,455   5,668,173   31.99%   13.19   41.76   1.68%   54,852,044   MARINETTE   40,310   992,548   810,456   1,803,004   44.95%   20.11   44.73   1.77%   57,985,780   MARQUETTE   15,306   62,232   40,156   102,889   39,22%   2.62   6.69   0.27%   8,932,632   MENOMINIEE   46,615   434,855   16,612   451,466   3.68%   3.60   9.783   0.08%   2,768,604   MILWAUKEE   952,085   470,239,62   43,575,09   51,318,471   8.48%   4.58   5.3.97   11.44%   374,187,254   MONROE   45,625   2,125,198   183,682   2,308,879   7.96%   4.03   50.61   1.17%   38,239,919   0.00000   45,625   2,125,198   183,682   2,308,879   7.96%   4.03   50.61   1.17%   38,239,919   0.00000   37,553   481,803   200,018   681,822   29,34%   5.33   18.16   1.02%   33,479,297   0.00000   37,553   481,803   200,018   681,822   29,34%   5.33   18.16   1.02%   33,479,297   0.00000   37,553   481,003   200,018   681,822   29,34%   5.33   18.16   1.02%   33,479,297   0.00000   37,553   481,003   1.024,021   2,542,044   40,28%   5.50   13.66   3.56%   106,5550,078   0.00000   0.00000   0.00000   0.00000   0.00000   0.00000   0.00000   0.00000   0.00000   0.000000   0.000000   0.000000   0.000000   0.000000   0.0000000   0.0000000   0.0000000   0.00000000										
MARRUETTE 40,310 992,548 810,456 1.803,004 44.95% 20.11 44.73 1.77% 57,985,780 MRQUETTE 15,308 62,232 40,156 102,389 39.22% 2.62 6.69 0.27% 8,932,632 MENOMINEE 4,615 434,855 16,612 451,466 3.66% 3.60 97.83 0.08% 2,765,604 MILWAUKEE 952,085 47,023,962 4,387,509 51,381,471 8.48% 4.58 53.97 11.44% 374,187,256 MILWAUKEE 952,085 47,023,962 4,387,509 51,381,471 8.48% 4.58 53.97 11.44% 374,187,256 MILWAUKEE 40,625 2,125,198 183,862 2,308,879 7-76% 4.03 50.61 1.17% 38,230,919 OCONTO 37,553 481,903 200,018 681,822 29.34% 5.33 18.16 1.02% 33,479,297 ONEIDA 35,254 43,559 112,734 156,293 72.13% 5.20 4.43 0.74% 24,223,416 00.0746/AMIE 186,059 1,518,023 1,024,021 2,542,044 40,28% 5.50 13.66 3.26% 105,556,788 02AUKEE 88,429 140,507 1,514,842 1,655,349 91,51% 17.13 18.72 1.12% 39,587,561 PEPIN 7,254 465,503 13,060 478,564 2.73% 1.80 65.97 0.07% 2,276,103 PIERCE 41,901 918,267 83,709 1,001,977 8.35% 2.00 23.91 0.59% 19,298,413 PIERCE 43,4450 423,092 167,494 590,586 28.36% 3.85 13.59 0.87% 22,515,672 PORTAGE 70,474 1,739,563 168,054 1,907,617 8.81% 2.33 2.70 0.22% 30,160,009 PRICE 13,442 468,688 117,757 586,445 20.08% 8.76 43.63 0.67% 21,777,876 RICHAND 17,516 1,172,419 51,110 1,23,529 418% 2.92 69.85 0.30% 9,860,232 RICHAND 17,516 1,172,419 51,110 1,23,529 418% 2.92 69.85 0.30% 9,860,232 RICHAND 17,516 1,172,419 51,110 1,23,529 418% 2.92 69.85 0.30% 9,860,232 RICHAND 17,516 1,172,419 51,110 1,23,529 418% 2.92 69.85 0.30% 9,860,232 RICHAND 17,516 1,172,419 51,110 1,23,529 418% 2.92 69.85 0.30% 9,860,232 RICHAND 17,516 1,172,419 51,110 1,23,529 418% 2.92 69.85 0.30% 9,860,232 RICHAND 17,516 1,172,419 51,110 1,23,529 418% 2.92 69.85 0.30% 9,860,232 RICHAND 17,516 1,172,419 51,110 1,23,529 418% 2.92 69.85 0.30% 9,860,232 RICHAND 17,516 1,172,419 51,110 1,23,529 418% 2.92 69.85 0.30% 9,860,232 RICHAND 17,516 1,172,419 51,110 1,23,529 418% 2.92 69.85 0.30% 9,860,232 RICHAND 17,516 1,172,419 51,110 1,23,529 418% 1.25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25% 51,25%										
MARQUETTE 15,308 62,232 40,156 102,389 33.22% 2.62 6.69 0.27% 8,932,632 MENOMINEE 4,615 434,855 16,612 451,466 3.68% 3.60 97.83 0.08% 2,766,604 MILWAUKEE 952,085 47,023,962 4,357,509 51,381,471 8.48% 4.58 53.97 11.44% 374,187,254 MORROE 45,625 2,125,198 183,682 2,308,879 7.96% 4.03 50.61 1.17% 38,230,919 0.00NTO 37,553 4818,03 2.00,018 681,822 2,308,879 7.96% 4.03 50.61 1.17% 38,230,919 ONEIDA 35,254 43,559 112,734 156,293 72.13% 3.20 4.43 0.74% 24,223,416 0UTAGAMIE 186,059 1,518,023 1,024,021 2,542,044 40.28% 5.50 13.66 3.26% 106,555,078 0ZAUKEE 88,429 140,507 1,151,482 1,655,349 91,51% 17.13 18.72 1.21% 39,587,561 PEPIN 7,254 465,503 13,660 478,554 2.73% 1.80 65.97 0.07% 2,275,103 PPICCE 41,901 918,267 83,379 1,001,977 8.35% 2.00 23.91 0.59% 19,298,413 POLK 43,450 423,092 167,494 590,586 28.36% 3.85 13.59 0.87% 28,151,579 PORTAGE 70,474 1,739,563 168,054 1,907,617 8.81% 2.38 27.07 0.92% 30,160,009 PRICE 13,442 466,688 117,757 S86,445 2.00% 8.76 43,63 0.67% 21,177,36 RACINE 196,071 2,349,493 211,100 2,560,593 8.24% 1.08 13.06 1.46% 47,764,976 RICHANO 17,516 1,172,419 51,110 1,223,529 4.18% 1.08 13.06 1.46% 47,764,976 RICHANO 17,516 1,172,419 51,110 1,223,529 4.18% 1.02 13.06 1.46% 47,764,976 RICHANO 17,516 1,172,419 51,110 1,223,529 4.18% 1.02 15.97 54,849 3.05% 99,661,807 RICHANO 40,935 1,094,109 196,003 1,296,009 245,466 89.66% 13.41 14.95 1.12% 36,663,661 SHAWANO 40,935 1,094,109 196,003 1,256,073 1										
MENOMINEE 4,615 434,855 16,612 451,466 3.68% 3.60 97.83 0.08% 2,768,604 MILWAUKEE 952,085 47,023,962 4,357,509 51,381,471 8.48% 4.58 53.97 11.44% 374,187,254 MONROE 45,625 2,125,198 183,682 2,308,879 7.96% 4.03 50.61 1.17% 38,230,919 OCONTO 37,533 481,803 200,018 681,822 29.34% 5.33 18.16 1.02% 33,479,297 ONEIDA 35,254 435,599 11,127,734 1156,293 17.213% 3.20 4.43 0.74% 24,223,416 OUTAGAMIE 186,059 1,518,023 1,024,021 2,542,044 40.28% 5.50 13.66 3.26% 106,556,078 OZAIUKEE 88,429 140,507 1,514,624 1,655,349 91,51% 17.13 18.72 1.21% 33,887,561 PEPIN 7,254 465,503 13,660 478,564 1.06,553,499 11,51% 17.13 18.72 1.21% 39,887,561 PEPIN 8,7254 42,3092 167,494 93,086 28,36% 3.85 13.59 0.07% 2,275,138 PIERCE 41,901 918,267 83,709 1,001,977 8.35% 2.00 23,91 0.59% 19,928,413 PIERCE 70,474 1,739,563 168,054 1,907,617 8.81% 2.38 27.07 0.92% 30,160,009 PIICE 13,442 468,688 117,757 586,445 20.08% 8.76 43.63 0.67% 21,777,876 RICHIAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69.85 0.30% 9,860,232 RICK 14,151 980,648 144,969 1,123,617 12.88% 10.24 79,54 0.48% 15,804,810 SAWYER 16,418 2,376 2,376 2,099 1,96,403 1,226,567 12.28% 10.24 79,54 0.48% 15,804,810 SAWYER 16,418 2,376 2,376 2,099 1,245,667 12.28% 10.24 79,54 0.48% 15,804,810 SAWYER 16,418 2,376 2,376 2,379 1,365,677 1,379,677 1,379,779 1,379,479,479 1,379,479 1,379,479 1,379,479,479 1,379,47										
MONROE 45,625 2,125,198 183,682 2,308,879 7.96% 4.03 50.61 1.17% 38,230,919 OCONTO 37,553 481,803 200,018 681,822 29.34% 5.33 18.16 1.02% 33,479,297 OCONTO 37,553 481,803 200,018 681,822 29.34% 5.33 18.16 1.02% 33,479,297 OUTAGAMIE 186,059 1,518,023 1,024,021 2,542,044 40.28% 5.50 13.66 3.26% 106,556,078 OZAUKEE 88,429 140,507 1,514,842 1,655,349 91,51% 17.13 18.72 1.21% 39,587,561 PEPIN 7,254 465,503 13,060 478,564 2.73% 1.80 65.97 0.07% 2,276,103 PIERCE 41,901 918,267 83,709 1,001,977 8.35% 2.00 23.91 0.59% 19,298,413 POLK 43,450 423,092 167,494 590,586 28.36% 3.85 13.59 0.87% 28,515,672 PORTAGE 70,474 1,739,563 168,054 1,907,617 8.81% 2.38 27,07 0.92% 30,160,009 PRICE 13,442 468,688 177,757 586,445 20.08 8.76 43.63 0.67% 21,777,876 RICHLAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69.85 0.30% 9,860,232 ROCK 162,309 3,622,756 2,040,915 5,663,672 36.04% 12.57 34.89 3.05% 99,861,807 RIUK 63,981 474,854 271,750 746,603 36.40% 12.57 34.89 3.05% 99,861,807 RICH 14,151 980,648 144,969 1,125,617 12.88% 13.41 14.95 1.12% 36,663,661 1.15% 1.15% 1.15% 1.98,419 1.95,419 1.95,419 1.95,603,677 2.245,466 39.66% 13.41 14.95 1.12% 36,663,661 1.15% 1.15% 38,437,954 1.15% 1.15% 1.15,577 1.15,577 2.29,48% 1.5.0 4.79 31.52 1.18% 38,437,954 1.180 1.15,577 1.15% 1.15,577 2.15,572 2.27,702 2.948% 1.5.0 5.95 1.98% 64,703,326 1.15% 1.15% 1.15,577 1.15,577 2.29,48% 1.5.0 5.95 1.98% 64,703,326 1.15% 1.15% 31,577,468 1.15% 1.15% 31,577 31,577,468 1.15% 31,577,468 1.15% 31,577,468 1.15% 31,575,575 1.25% 31,575,575 1.25% 31,575,575 1.25% 31,575,575 1.25% 31,575,575 1.25% 31,575,575 1.25%										2,768,604
OCENTO 37,553 481,803 200,018 681,822 29,34% 5.33 18.16 1.02% 33,479,297 ONEIDA 35,554 43,559 112,734 156,293 72,13% 3.20 4.43 0.74% 24,223,416 OUTAGAMIE 186,059 1,518,023 1,024,021 2,542,044 40,28% 5.50 13.66 3,26% 106,556,078 OZAUKEE 88,429 140,507 1,514,842 1,655,349 91,51% 17.13 18.72 1.21% 39,587,561 PEPIN 7,254 465,503 13,060 478,564 2.73% 1.80 65,97 0.07% 2,276,103 PIERCE 41,901 918,267 83,709 1,001,597 8.35% 2.00 23,91 0.59% 19,298,413 POLK 43,450 423,092 167,494 590,586 28,36% 3.85 13,59 0.87% 28,515,672 PORTAGE 70,474 1,739,563 168,054 1,907,617 8.81% 2.38 27,07 0.92% 30,16,072 PRICE 13,442 468,688 117,757 586,445 20.08% 8.76 43,63 0.67% 21,777,876 RACINE 196,071 2,349,493 211,100 2,560,593 8.24% 1.08 13,06 1.46% 47,764,976 RICHIAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69,85 0.30% 9,860,228 ROCK 162,309 3,622,756 2,040,915 5,663,672 36,04% 12,57 34.89 3.05% 99,861,807 RUSK 14,151 980,648 144,969 1,125,617 12,88% 10.24 79,54 0.48% 15,804,819 SAWYER 16,418 25,376 220,090 245,466 89,66% 13,41 14,95 1.127 1.14% 37,420,332 SAWYER 16,418 25,376 190,4195 15,000 12,00										374,187,254
ONEIDA 35,254 43,559 112,734 156,293 72.13% 3.20 4.43 0.74% 24,223,416 OUTAGAMIE 166,059 1,518,023 1,024,021 2,542,044 40.28% 5.50 13.66 3.26% 106,556,078 CZAUKEE 88,429 140,507 1,514,842 1,655,349 91.51% 17.13 18.72 1.21% 39,587,561 PEPIN 7,254 465,503 13,060 478,564 2.73% 1.80 65.97 0.07% 2,275,103 PIERCE 41,901 918,267 83,709 1,001,977 8.35% 2.00 23.91 0.59% 19,298,413 POLK 43,450 423,092 167,494 990,586 28.36% 3.85 13.59 0.87% 28,515,672 PORTAGE 70,474 1,739,563 168,054 1,907,617 8.81% 2.38 27.07 0.92% 30,160,009 PRICE 13,442 468,688 117,757 586,445 20.08% 8.76 43.63 0.67% 21,777,876 RACINE 196,071 2,349,493 211,100 2,560,593 8.24% 1.08 13.06 1.46% 47,764,976 RICHLAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69.85 0.30% 9,860,232 ROCK 162,309 3,622,756 2,040,915 5,663,672 36.04% 12.57 34.89 3.05% 99,861,807 RUSK 14,151 980,648 144,969 1,125,617 12.88% 10.24 79.54 0.48% 15,604,810 SAWYK 63,991 474,854 271,750 746,603 36.40% 4.25 11.67 1.14% 37,420,332 SAWYK 63,991 474,854 271,750 746,603 36.40% 4.25 11.67 1.14% 37,420,332 SAWYK 63,991 474,854 271,750 746,603 36.40% 4.25 11.67 1.14% 37,420,332 SHEBOYGAN 115,344 1,867,913 1,268,674 3,136,587 40.45% 11.00 27.19 1.03% 33,777,468 115,604,607 TERMPEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58.91 0.68% 22,020,91 37,771,875 TERMPEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58.91 0.68% 22,020,93 33,777,468 32,000 3.79 79,703 596,816 1,306,520 45.68% 1.30 3.79 5.95 1.06 699,323 0.11% 36,06,073 TREMPEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58.91 0.68% 22,020,93 33,777,468 3.90 596,816 1.306,530 4.306,531 1.506,540 4.28 1.06 52.33 0.11% 36,063,610 4.306,540 4.28 1.06 52.33 0.11% 36,063,610 4.306,540 4.28 1.06 52.33 0.11% 36,063,610 4.306,673										
OUTAGAMIE 186,059 1,518,023 1,024,021 2,542,044 40.28% 5.50 13.66 3.26% 106,556,078 OZAUKEE 88,429 140,507 1,514,842 1,655,349 91.51% 17.13 18.72 1.21% 33,587,561 PEPIN 7,254 465,503 13,060 478,564 2.73% 1.80 66.597 0.07% 2,276,103 PIERCE 41,901 918,267 83,709 1,001,977 8.35% 2.00 23.91 0.59% 19,298,413 POLK 43,450 423,092 167,494 590,586 28.36% 3.85 13.59 0.87% 28,515,672 PORTAGE 70,474 1,739,563 168,054 1,907,617 8.81% 2.38 27.07 0.92% 30,100,009 PRICE 13,442 468,688 117,757 586,445 20.08% 8.76 43.63 0.67% 21,777,876 RACINE 196,071 2,349,493 211,100 2,560,593 8.24% 1.08 13.06 1.46% 47,764,976 RICHLAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69,855 0.30% 99,861,807 RUSK 14,151 980,648 144,969 1,125,617 12.88% 10.24 79.54 0.48% 15,804,810 SAUK 63,981 474,854 271,750 746,603 36.40% 4.25 11.67 1.48 37,420,332 SAWYER 16,418 25,376 220,090 245,466 89.66% 13.41 14.95 1.12% 36,663,661 SHAWANO 40,935 1,094,190 196,203 1,290,394 15.20% 4.79 31.52 1.18% 38,437,794 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 STCROIX 88,703 372,129 155,572 527,702 29.48% 1.7										
OZAUKEE         88,429         140,507         1,514,842         1,655,349         91.51%         17.13         18.72         1.21%         39,587,561           PEPIN         7,254         465,503         13,060         478,564         2.73%         1.80         65,97         0.07%         2,276,103           PIERCE         41,901         918,267         83,709         1,001,977         8.35%         2.00         23.91         0.59%         19,298,413           PORTAGE         70,474         1,739,563         168,054         1,907,617         8.81%         2.38         27.07         0.92%         30,160,009           PRICE         13,442         468,668         117,757         586,445         20.08%         8.76         43.63         0.67%         21,777,86           RACINE         196,071         2,349,493         211,100         2,550,593         8.24%         1.08         13.06         1.46%         47,764,976           RICHLAND         17,516         1,172,419         51,110         1,223,529         4.18%         2.92         69.85         0.30%         9,860,22           ROCK         162,309         3,622,756         2,040,915         5,663,672         36.04%         12.57         34.89										
PIERCE 41,901 918,267 83,709 1,001,977 8.35% 2.00 23.91 0.59% 19,298,413 POLK 43,450 423,092 167,494 590,586 28.36% 3.85 13.59 0.87% 28,515,670 PORTAGE 70,474 1,739,563 168,054 1,907,617 8.81% 2.38 27.07 0.92% 30,160,009 PRICE 13,442 468,688 117,757 586,445 20.08% 8.76 43.63 0.67% 21,777,876 RACINE 196,071 2,349,493 211,100 2,560,593 8.24% 1.08 13.06 1.46% 47,764,976 RICHLAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69.85 0.30% 9,860,322 ROCK 162,309 3,622,756 2,040,915 5,663,672 36.04% 12.57 34.89 3.05% 99,861,807 RUSK 14,151 980,648 144,969 1,125,617 12.88% 10.24 79.54 0.48% 15,804,810 SAWYER 16,418 25,376 220,090 245,466 89,66% 13.41 14.95 1.112% 36,663,661 SHAWANO 40,935 1,094,190 196,203 1,290,394 152.00 4.79 31.52 1.18% 38,437,954 SHEBOYGAN 115,344 1,867,913 1,268,674 3,136,587 40.45% 11.00 27.19 1.03% 33,777,488 ST CROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 TAYLOR 20,321 1,041,955 21,523 1,063,479 2.02% 1.06 52.33 0.11% 3,606,073 TREMPEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58.91 0.68% 22,202,073 VERNON 30,759 709,703 796,834 117,906 82.13% 4.47 5.44 0.54% 17,681,375 WALWORTH 103,082 100,184 288,667 388,852 74.24% 2.80 3.77 1.68% 54,819,533 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.36 1.36 1.30 1.50 1.35 1.18% 33,437,54 WALWORTH 103,082 100,184 288,667 388,852 74.24% 2.80 3.77 1.68% 54,819,533 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.36 1.36 1.30 1.30 1.50 1.50 1.35 1.35 1.35 1.35 1.35 1.35 1.35 1.35										
POLK 43,450 423,092 167,494 590,586 28.36% 3.85 13.59 0.87% 28,515,672 PORTAGE 70,474 1,739,563 168,054 1,907,617 8.81% 2.38 27.07 0.92% 30,160,009 PRICE 13,442 468,688 117,757 586,445 20.08% 8.76 43.63 0.67% 21,777,876 RACINE 196,071 2,349,493 211,100 2,560,593 8.24% 1.08 13.06 1.46% 47,764,976 RICHLAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69.85 0.30% 9,860,232 RICKLAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69.85 0.30% 9,860,232 RICKLAND 14,151 980,648 144,969 1,125,617 12.88% 10.24 79.54 0.48% 15,804,810 SAUK 63,981 474,854 271,750 746,603 36.04% 12.57 34.89 3.05% 99,861,807 SAWYER 16,418 25,376 220,090 245,466 89.66% 13.41 14.95 1.12% 36,663,661 SAWAND 40,935 1,094,190 196,203 1,290,394 15.20% 4.79 31.52 1.18% 38,437,954 SHEBOYGAN 115,344 1,867,913 1,268,674 3,136,587 40.45% 11.00 27.19 1.03% 33,777,468 ST CROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 TAYLOR 20,321 1,041,955 21,523 1,063,479 2.02% 1.06 52,33 0.11% 3,666,073 TREMPEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58.91 0.68% 22,202,073 VERNON 30,759 709,703 596,816 1,306,520 45.68% 19.40 42.48 0.69% 22,493,422 VILAS 11,63 12,163 31,164 28,667 388,341 17,906 82,338 417,906 42.48 0.69% 22,409,403 AWASHURN 15,758 109,246 29,495 138,741 17,906 82,338 41,47 5.44 0.65% 12,493,432 VILAS 11,63,550 10,184 288,667 388,852 74.24% 2.80 3.77 1.68% 54,819,533 AWASHBURN 15,758 109,246 29,495 138,741 15,66,570 1.38,747 1.68% 54,819,533 AWASHBURN 15,758 109,246 29,495 138,741 15,66,570 1.38,747 1.68% 54,819,533 AWASHBURN 15,758 109,246 29,495 138,741 15,66,570 1.38,747 1.68% 54,819,533 AWASHBURN 15,758 109,246 29,495 138,741 15,66,570 1.38,747 1.68% 54,819,533 AWASHBURN 15,758 109,246 29,495 138,741 15,66,570 1.38,747 1.68% 54,819,533 AWASHBURN 15,758 109,246 29,495 138,741 15,66,570 1.38,747 1.68% 54,819,533 AWASHBURN 15,758 109,246 29,495 138,741 15,66,570 1.38,747 1.68% 54,819,533 AWASHBURN 15,758 109,246 29,495 138,741 15,66,570 1.39 1.30 1.30 1.36,895 7.53% 2.01 26,72 0.84% 17,38,36,370 1.30 1.36,895 7.53% 2.01 2	PEPIN	7,254	465,503	13,060	478,564		1.80	65.97	0.07%	2,276,103
PORTAGE 70,474 1,739,563 168,054 1,907,617 8.81% 2.38 27.07 0.92% 30,160,009 PRICE 13,442 468,688 117,757 586,445 20.08% 8.76 43.63 0.67% 21,777,876 RICHAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69.85 0.30% 9,860,232 ROCK 162,309 3,622,756 2,040,915 5,663,672 36.04% 12.57 34.89 3.05% 99,861,807 RUSK 14,151 980,648 144,969 1,125,617 12.88% 10.24 79.54 0.48% 15,804,804 SAUK 63,981 474,854 271,750 746,603 36.40% 4.25 11.67 1.14% 37,240,332 SAWYER 16,418 25,376 220,090 245,466 89.66% 13.41 14.95 1.12% 36,663,661 SHAWANO 40,935 1,094,190 196,203 1,290,394 15.20% 4.79 31.52 1.18% 38,437,954 STEROIX 88,703 372,129 155,572 527,702 29,48% 1.75 5.95 1.98% 64,703,326 TAYLOR 20,321 1,041,955 21,523 1,063,479 2.02% 1.06 52.33 0.11% 3,606,073 TREMFEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58,91 0.68% 22,202,073 TREMFEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58,91 0.68% 22,202,073 VERNON 135,008 10,0184 2288,667 388,835 2 74,24% 2.80 3.77 1.68% 54,819,530 SWASHBURN 15,758 109,246 29,495 133,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 47,681,375 WASHBURN 15,758 103,300 136,356 444,455										19,298,413
PRICE 13,442 468,688 117,757 586,445 20.08% 8.76 43.63 0.67% 21,777,876 RACINE 196,071 2,349,493 211,100 2,560,593 8.24% 1.08 13.06 1.46% 47,764,976 RICHLAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69.85 0.30% 9,860,232 ROCK 162,309 3,622,756 2,040,915 5,663,672 36.04% 12.57 34.89 3.05% 99,861,807 RUSK 14,151 980,648 144,969 1,125,617 12.88% 10.24 79.54 0.48% 15,804,810 SAUK 63,981 474,854 271,750 746,603 36.40% 4.25 11.67 1.14% 37,420,332 SAWYER 16,418 25,376 220,090 245,466 89.66% 13.41 14.95 1.12% 36,663,661 SHAWANO 40,935 1,094,190 196,203 1,290,394 15.20% 4.79 31.52 1.18% 38,437,945 ST CROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 TAYLOR 20,321 1,041,955 21,523 1,063,479 2.02% 1.06 52.33 0.11% 3,606,073 TREMPEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58.91 0.68% 22,202,073 VERNON 30,759 709,703 596,816 1,306,520 45.68% 19.40 42.48 0.69% 22,493,422 VILAS 21,683 21,073 96,834 117,906 82.13% 4.47 5.44 0.54% 17,681,375 WALWORTH 103,082 100,184 288,667 388,852 74.24% 2.80 3.77 1.68% 54,819,533 WALWORTH 103,082 100,184 288,667 388,852 74.24% 2.80 3.77 1.68% 54,819,533 WASHBURN 15,758 109,246 29,495 138,741 121.26% 1.87 8.80 0.15% 4,766,420 WASHINGTON 135,101 361,356 444,455 805,811 55.16% 3.29 5.96 1.24% 40,571,519 WAUKUSHAA 40,621 636,466 528,416 1,164,883 45,36% 1.32 2.91 4.91 1.70% 55,725,252 WAUKUSHAA 40,621 636,466 528,416 1,164,883 45,36% 1.32 2.91 4.91 4.95,389,363 WAUKUSHAA 40,621 636,466 528,416 1,164,883 45,36% 1.32 2.91 4.91 4.95,389,363 WAUKUSHAA 40,621 636,466 528,416 1,164,883 45,36% 1.32 2.91 4.91 4.95,389,363 WAUKUSHAA 40,621 636,466 528,416 1,164,883 45,36% 1.32 2.91 4.91 4.95,389,363 WAUKUSHAA 24,369 55,117 69,863 124,980 55,90% 2.87 5.13 0.44% 14,453,153 WINNEBAGO 170,414 2,180,995 739,244 2,920,239 25.31% 4.34 17.14 1.70% 55,725,252 WOOD 73,126 2,838,389 2,508,550 3,059,741 6.73% 5.82 41.84 1.18% 38,472,260 COUNTY TOTAL 5,795,883 \$753,075,715 \$740,01820 \$886,389,235 \$12.77 \$152,94 COUNTY AS *STATEWIDE 16.69% 48.33% 17.87% \$152,94										
RACINE 196,071 2,349,493 211,100 2,560,593 8.24% 1.08 13.06 1.46% 47,764,976 RICHLAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69.85 0.30% 9,860,232 ROCK 162,309 3,622,756 2,040,915 5,663,672 36.04% 12.57 34.89 3.05% 99,861,807 RUSK 14,151 980,648 144,969 1,125,617 12.88% 10.24 79.54 0.48% 15,804,810 SAUK 63,981 474,854 271,750 746,603 36.40% 4.25 11.67 1.14% 37,420,332 SAWYER 16,418 25,376 220,090 245,466 89.66% 13.41 14.95 1.12% 36,663,661 SHAWANO 40,935 1,094,190 196,203 1,290,394 15.20% 4.79 31.52 11.8% 38,437,954 SHEBOYGAN 115,344 1,867,913 1,268,674 3,136,587 40.45% 11.00 27.19 1.03% 33,777,468 ST CROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 TAYLOR 20,321 1,041,955 21,523 1,063,479 2.02% 1.06 52.33 0.11% 3,606,073 TREMPEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58.91 0.68% 22,202,073 VERNON 30,759 709,703 596,816 1,306,520 45.68% 19.40 42.48 0.69% 22,429,3422 VILAS 21,683 21,073 96,834 117,906 82.13% 4.47 5.44 0.54% 17,681,375 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHINGTON 135,101 361,356 444,455 805,811 55.16% 3.29 5.96 1.24% 40,571,519 WAUKPSHA 400,621 636,466 528,416 1,164,883 45.36% 1.32 2.91 4.91% 160,563,499 WAUPACA 51,225 1,265,855 103,100 1,368,955 7.53% 2.01 26.72 0.48% 21,389,379 1.044% 14,453,153 WINNEBAGO 170,414 2,180,995 739,244 2,920,239 25.31% 4.34 17.14 1.70% 55,725,252 WOOD 73,126 2,853,892 205,850 3,059,741 6.73% 5.82 48.33% 17.87% 48.33% 17.87% 48.33% 17.87%				•						
RICHLAND 17,516 1,172,419 51,110 1,223,529 4.18% 2.92 69.85 0.30% 9,860,232 ROCK 162,309 3,622,756 2,040,915 5,663,672 36.04% 12,57 34.89 3.05% 99,861,807 RUSK 141,151 980,648 144,969 1,125,617 12.88% 10.24 79.54 0.48% 15,804,810 SAUK 63,981 474,854 271,750 746,603 36.40% 4.25 11.67 11.14% 37,420,332 SAUYER 16,418 25,376 220,090 245,466 89.66% 13.41 14.95 11.12% 36,663,616 SHAWANO 40,935 1,094,190 196,203 1,290,394 15.20% 4.79 31.52 11.18% 38,437,954 SHEBOYGAN 115,344 1,867,913 1,268,674 3,136,587 40.45% 11.00 27.19 1.03% 33,777,468 ST CROIX 888,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 647,03,326 TAYLOR 20,321 1,041,955 21,523 1,063,479 2.02% 1.06 52.33 0.11% 3,606,073 TREMPEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58.91 0.68% 22,202,073 VERNON 30,759 709,703 596,816 1,306,520 45.68% 19.40 42.48 0.69% 22,493,422 VILAS 21,683 21,073 96,834 117,906 82.13% 4.47 5.44 0.59% 14,681,753 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8				•						
RUSK 14,151 980,648 144,969 1,125,617 12.88% 10.24 79.54 0.48% 15,804,810 SAUK 63,981 474,854 271,750 746,603 36.40% 4.25 11.67 1.14% 37,420,332 SAWYER 16,418 25,376 220,090 245,466 89.66% 13.41 14.95 1.12% 36,663,661 SHAWANO 40,935 1,094,190 196,203 1,290,394 15.20% 4.79 31.52 1.18% 38,437,954 SHEBOYGAN 115,344 1,867,913 1,268,674 3,136,587 40.45% 11.00 27.19 1.03% 33,777,468 ST CROIX 88,703 372,129 155,572 527,702 29.48% 1.75 5.95 1.98% 64,703,326 TAYLOR 20,321 1,041,955 21,523 1,063,479 2.02% 1.06 52.33 0.11% 3,606,073 TREMPEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58.91 0.68% 22,202,073 VERNON 30,759 709,703 596,816 1,306,520 45.68% 19.40 42.48 0.69% 22,493,422 VILAS 21,683 21,073 96,818 117,906 82.13% 4.47 5.44 0.54% 17,681,323 WASHBURN 15,758 109,246 29,495 138,741 21.26% 1.87 8.80 0.15% 4,766,420 WASHINGTON 135,101 361,356 444,455 805,811 55.16% 3.29 5.96 1.24% 40,571,519 WAUKESHA 400,621 636,466 528,416 1,164,883 45.36% 1.32 2.91 4.91% 160,563,499 WAUKESHA 400,621 636,466 528,416 1,164,883 45.36% 1.32 2.91 4.91% 160,563,499 WAUKESHA 24,369 55,117 69,863 124,980 55.90% 2.87 5.13 0.44% 14,453,153 WINNEBAGO 170,414 2,180,995 739,244 2,920,239 25.31% 4.34 17.14 1.70% 55,725,252 COUNTY OTAL 5,795,483 \$753,075,715 \$74,001,820 \$886,389,235 \$12,77 \$152,94 COUNTY AS % STATEWIDE 16.29% 48.33% 17.87% 48.33% 17.87%										9,860,232
SAUK         63,981         474,854         271,750         746,603         36.40%         4.25         11.67         1.14%         37,420,332           SAWYER         16,418         25,376         220,090         245,466         89.66%         13.41         14.95         1.12%         36,663,661           SHAWANO         40,935         1,094,190         196,203         1,290,394         15.20%         4.79         31.52         1.18%         38,437,954           SHEBOYGAN         1115,344         1,867,913         1,268,674         3,136,587         40.45%         11.00         27.19         1.03%         33,777,468           ST CROIX         88,703         372,129         155,572         527,702         29.48%         1.75         5.95         1.99%         64,703,236           TAYLOR         20,321         1,041,955         21,523         1,063,479         2.02%         1.06         52.33         0.11%         3,606,073           TREMPEALEAU         29,472         1,612,727         123,581         1,736,307         7.12%         4.19         58.91         0.68%         22,20,073           VERNON         30,759         709,703         596,816         1,306,520         45.68%         19.40			3,622,756	2,040,915	5,663,672		12.57			99,861,807
SAWYER         16,418         25,376         220,090         245,466         89.66%         13.41         14.95         1.12%         36,663,661           SHAWANO         40,935         1,094,190         196,203         1,290,394         15.20%         4.79         31.52         1.18%         38,437,954           SHEBOYGAN         115,344         1,867,913         1,268,674         3,136,587         40.45%         11.00         27.19         1.03%         33,777,468           ST CROIX         88,703         372,129         155,572         527,702         29.48%         1.75         5.95         1.98%         64,703,326           TAYLOR         20,321         1,041,955         21,523         1,063,479         2.02%         1.06         52.33         0.11%         3,606,073           TREMPEALEAU         29,472         1,612,727         123,581         1,736,070         7.12%         4.19         58.91         0.68%         22,202,073           VERNON         30,759         709,703         596,816         1,306,520         45.68%         19.40         42.48         0.69%         22,493,422           VILAS         21,683         21,073         96,834         117,906         82.13%         4.47		, -								15,804,810
SHAWANO         40,935         1,094,190         196,203         1,290,394         15.20%         4.79         31.52         1.18%         38,437,954           SHEBOYGAN         115,344         1,867,913         1,268,674         3,136,587         40.45%         11.00         27.19         1.03%         33,777,468           ST CROIX         88,703         372,129         155,572         527,702         29.48%         1.75         5.95         1.98%         64,703,326           TAYLOR         20,321         1,041,955         21,523         1,063,479         2.02%         1.06         52.33         0.11%         3,606,073           TREMPEALEAU         29,472         1,612,727         123,581         1,736,307         7.12%         4.19         58.91         0.68%         22,202,073           VERNON         30,759         709,703         596,816         1,306,520         45.68%         19.40         42.48         0.69%         22,493,422           VILAS         21,683         21,073         96,834         117,906         82.13%         4.47         5.44         0.54%         17,681,375           WASHBURN         15,758         109,246         29,495         138,741         21.26%         1.87										
SHEBOYGAN         115,344         1,867,913         1,268,674         3,136,587         40.45%         11.00         27.19         1.03%         33,777,468           ST CROIX         88,703         372,129         155,572         527,702         29.48%         1.75         5.95         1.98%         64,703,326           TAYLOR         20,321         1,041,955         21,523         1,063,479         2.02%         1.06         52.33         0.11%         3,606,073           TREMPEALEAU         29,472         1,612,727         123,581         1,736,307         7.12%         4.19         58.91         0.68%         22,202,073           VERNON         30,759         709,703         596,816         1,306,520         45.68%         19.40         42.48         0.69%         22,2493,422           VILAS         21,683         21,073         96,834         117,906         82.13%         4.47         5.44         0.54%         17,681,375           WALWORTH         103,082         100,184         288,667         388,852         74.24%         2.80         3.77         1.68%         54,819,533           WASHINGTON         135,101         361,356         444,455         805,811         21.26%         1.87				-,						
ST CROIX         88,703         372,129         155,572         527,702         29.48%         1.75         5.95         1.98%         64,703,326           TAYLOR         20,321         1,041,955         21,523         1,063,479         2.02%         1.06         52.33         0.11%         3,606,073           TREMPEALEAU         29,472         1,612,727         123,581         1,736,307         7.12%         4.19         58.91         0.68%         22,202,073           VERNON         30,759         709,703         596,816         1,306,520         45.68%         19.40         42.48         0.69%         22,493,422           VILAS         21,683         21,073         96,834         117,906         82.13%         4.47         5.44         0.54%         17,681,375           WALWORTH         103,082         100,184         288,667         388,852         74.24%         2.80         3.77         1.68%         54,819,533           WASHBURN         15,758         109,246         29,495         138,741         21.26%         1.87         8.80         0.15%         4,766,420           WAUKESHA         40,621         636,466         528,416         1,164,883         45.36%         1.32         2.91 </td <td></td>										
TREMPEALEAU 29,472 1,612,727 123,581 1,736,307 7.12% 4.19 58.91 0.68% 22,202,073 VERNON 30,759 709,703 596,816 1,306,520 45.68% 19.40 42.48 0.69% 22,493,422 VILAS 21,683 21,073 96,834 117,906 82.13% 4.47 5.44 0.54% 17,681,375 WALWORTH 103,082 100,184 288,667 388,852 74.24% 2.80 3.77 1.68% 54,819,533 WASHBURN 15,758 109,246 29,495 138,741 21,26% 1.87 8.80 0.15% 4,766,420 WASHINGTON 135,101 361,356 444,455 805,811 55.16% 3.29 5.96 1.24% 40,571,519 WAUKESHA 400,621 636,466 528,416 1,164,883 45.36% 1.32 2.91 4.91% 160,563,499 WAUPACA 51,255 1,265,855 103,100 1,368,955 7.53% 2.01 26.72 0.84% 27,389,363 WAUSHARA 24,369 55,117 69,863 124,980 55.90% 2.87 5.13 0.44% 14,453,153 WINNEBAGO 170,414 2,180,995 739,244 2,920,239 25.31% 4.34 17.14 1.70% 55,725,252 WOOD 73,126 2,853,892 205,850 3,059,741 6.73% 2.82 41.84 1.18% 38,472,600 COUNTY TOTAL 5,795,483 \$753,075,715 \$74,001,820 \$886,389,235 \$12.77 \$152.94 COUNTY AS % STATE WIDE 16.29% 48.33% 17.87% 48.33% 17.87%										64,703,326
VERNON         30,759         709,703         596,816         1,306,520         45.68%         19.40         42.48         0.69%         22,493,422           VILAS         21,683         21,073         96,834         117,906         82.13%         4.47         5.44         0.54%         17,681,375           WALWORTH         103,082         100,184         288,667         388,852         74.24%         2.80         3.77         1.68%         54,819,533           WASHBURN         15,758         109,246         29,495         138,741         21.26%         1.87         8.80         0.15%         4,766,420           WASHINGTON         135,101         361,356         444,455         805,811         55.16%         3.29         5.96         1.24%         407,715,19           WAUKESHA         400,621         636,466         528,416         1,164,883         45.36%         1.32         2.91         4.91%         160,563,499           WAUPACA         51,225         1,265,855         103,100         1,368,955         7.53%         2.01         26.72         0.84%         27,389,363           WAUSHARA         24,369         55,117         69,863         124,980         55,90%         2.87         5.13 <td>TAYLOR</td> <td>20,321</td> <td>1,041,955</td> <td>21,523</td> <td>1,063,479</td> <td>2.02%</td> <td>1.06</td> <td>52.33</td> <td>0.11%</td> <td>3,606,073</td>	TAYLOR	20,321	1,041,955	21,523	1,063,479	2.02%	1.06	52.33	0.11%	3,606,073
VILAS         21,683         21,073         96,834         117,906         82.13%         4.47         5.44         0.54%         17,681,375           WALWORTH         103,082         100,184         288,667         388,852         74.24%         2.80         3.77         1.68%         54,819,533           WASHBURN         15,758         109,246         29,495         138,741         21.26%         1.87         8.80         0.15%         4,766,420           WASHINGTON         135,101         361,356         444,455         805,811         55.16%         3.29         5.96         1.24%         40,571,519           WAUKESHA         400,621         636,466         528,416         1,164,883         45.36%         1.32         2.91         4.91%         160,563,499           WAUPACA         51,225         1,265,855         103,100         1,368,955         7.53%         2.01         26.72         0.84%         27,389,363           WAUSHARA         24,369         55,117         69,863         124,980         55,90%         2.87         5.13         0.44%         14,453,153           WOOD         70,414         2,180,995         739,244         2,920,239         25,31%         4.34         17.14 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>22,202,073</td>										22,202,073
WALWORTH         103,082         100,184         288,667         388,852         74.24%         2.80         3.77         1.68%         54,819,533           WASHBURN         15,758         109,246         29,495         138,741         21.26%         1.87         8.80         0.15%         4,766,420           WASHINGTON         135,101         361,356         444,455         805,811         55.16%         3.29         5.96         1.24%         40,571,519           WAUKESHA         400,621         636,466         528,416         1,164,883         45.36%         1.32         2.91         4.91%         10,563,499           WAUFACA         51,225         1,265,855         103,100         1,368,955         7.53%         2.01         26.72         0.84%         27,389,363           WAUSHARA         24,369         55,117         69,863         124,980         55.90%         2.87         5.13         0.44%         14,453,153           WOOD         73,126         2,853,892         205,850         3,059,741         6,73%         2.82         41.84         1.18%         38,472,260           COUNTY TOTAL         5,795,483         \$753,075,715         \$74,001,820         \$886,389,235         \$12.77         \$12.94										
WASHBURN         15,758         109,246         29,495         138,741         21.26%         1.87         8.80         0.15%         4,766,420           WASHINGTON         135,101         361,356         444,455         805,811         55.16%         3.29         5.96         1.24%         40,571,519           WAUKESHA         400,621         636,466         528,416         1,164,883         45.36%         1.32         2.91         4.91%         160,563,499           WAUPACA         51,225         1,265,855         103,100         1,368,955         7.53%         2.01         26.72         0.84%         27,389,363           WAUSHARA         24,369         55,117         69,863         124,980         55,90%         2.87         5.13         0.44%         14,453,153           WINNEBAGO         170,414         2,180,995         739,244         2,920,239         25,31%         4.34         17.14         1.70%         55,725,252           WOOD         73,126         2,853,892         205,850         3,059,741         6.73%         2.82         41.84         1.18%         38,472,260           COUNTY TOTAL         5,795,483         \$ 753,075,715         \$ 74,001,820         \$ 886,389,235         \$ 12.77			,		,					
WASHINGTON         135,101         361,356         444,455         805,811         55.16%         3.29         5.96         1.24%         40,571,519           WAUKESHA         400,621         636,466         528,416         1,164,883         45.36%         1.32         2.91         4.91%         160,563,499           WAUPACA         51,225         1,265,855         103,100         1,368,955         7.53%         2.01         26.72         0.84%         27,389,363           WAUSHARA         24,369         55,117         69,863         124,980         55,90%         2.87         5.13         0.44%         14,453,153           WINNEBAGO         170,414         2,180,995         739,244         2,920,239         25.31%         4.34         17.14         1.70%         55,725,252           WOOD         73,126         2,853,892         205,850         3,059,741         6.73%         2.82         41.84         1.18%         38,472,260           COUNTY TOTAL         5,795,483         \$122,649,544         \$35,764,729         \$158,414,273         \$6.17         \$27.33         \$3,270,980,687           STATE TOTAL         5,795,483         \$753,075,715         \$74,001,820         \$886,389,235         \$12.77         \$152.94										
WAUKESHA         400,621         636,466         528,416         1,164,883         45.36%         1.32         2.91         4.91%         160,563,499           WAUPACA         51,225         1,265,855         103,100         1,368,955         7.53%         2.01         26.72         0.84%         27,389,363           WAUSHARA         24,369         55,117         69,863         124,980         55,90%         2.87         5.13         0.44%         14,453,153           WINNEBAGO         170,414         2,180,995         739,244         2,920,239         25,31%         4.34         17.14         1.70%         55,725,252           WOOD         73,126         2,853,892         205,850         3,059,741         6.73%         2.82         41.84         1.18%         38,472,260           COUNTY TOTAL         5,795,483         512,649,544         \$ 35,764,729         \$ 158,414,273         \$ 6.17         \$ 27.33         \$ 3,270,980,687           STATE TOTAL         5,795,483         \$ 753,075,715         \$ 74,001,820         \$ 886,389,235         \$ 12.77         \$ 152.94           COUNTY AS % STATEWIDE         16.29%         48.33%         17.87%         48.33%         17.87%										40,571,519
WAUSHARA       24,369       55,117       69,863       124,980       55.90%       2.87       5.13       0.44%       14,453,153         WINNEBAGO       170,414       2,180,995       739,244       2,920,239       25,31%       4.34       17.14       1.70%       55,725,252         WOOD       73,126       2,853,892       205,850       3,059,741       6.73%       2.82       41.84       1.18%       38,472,260         COUNTY TOTAL       5,795,483       \$122,649,544       \$35,764,729       \$158,414,273       \$6.17       \$2.73       \$3,270,980,687         STATE TOTAL       5,795,483       \$753,075,715       \$74,001,820       \$886,389,235       \$12.77       \$152.94         COUNTY AS % STATEWIDE       48.33%       17.87%       48.33%       17.87%										160,563,499
WINNEBAGO         170,414         2,180,995         739,244         2,920,239         25.31%         4.34         17.14         1.70%         55,725,252           WOOD         73,126         2,853,892         205,850         3,059,741         6.73%         2.82         41.84         1.18%         38,472,260           COUNTY TOTAL         5,795,483         \$122,649,544         \$35,764,729         \$158,414,273         \$6.17         \$27.33         \$3,270,980,687           STATE TOTAL         5,795,483         \$753,075,715         \$74,001,820         \$886,389,235         \$12.77         \$152.94           COUNTY AS % STATEWIDE         16.29%         48.33%         17.87%         48.33%         17.87%										27,389,363
WOOD         73,126         2,853,892         205,850         3,059,741         6.73%         2.82         41.84         1.18%         38,472,260           COUNTY TOTAL         5,795,483         \$ 122,649,544         \$ 35,764,729         \$ 158,414,273         \$ 6.17         \$ 27.33         \$ 3,270,980,687           STATE TOTAL         5,795,483         \$ 753,075,715         \$ 74,001,820         \$ 886,389,235         \$ 12.77         \$ 152.94           COUNTY AS % STATEWIDE         16.29%         48.33%         17.87%         48.33%         17.87%										14,453,153
COUNTY TOTAL       5,795,483       \$ 122,649,544       \$ 35,764,729       \$ 158,414,273       \$ 6.17       \$ 27.33       \$ 3,270,980,687         STATE TOTAL       5,795,483       \$ 753,075,715       \$ 74,001,820       \$ 886,389,235       \$ 12.77       \$ 152.94         COUNTY AS % STATEWIDE       16.29%       48.33%       17.87%       48.33%       17.87%										
STATE TOTAL         5,795,483         \$ 753,075,715         \$ 74,001,820         \$ 886,389,235         \$ 12.77         \$ 152.94           COUNTY AS % STATEWIDE         16.29%         48.33%         17.87%         48.33%         17.87%						0.75%			1.16%	
COUNTY AS % STATEWIDE 16.29% 48.33% 17.87% 48.33% 17.87%										- 5,=70,550,007
WCUTA Member							-			
	WCUTA Member		•				-			

#### **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. <u>79.04 Wis. Stats</u>., 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.
  - o 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.
  - o 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	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 Est.
District Many C. Downski	\$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
Private Light, Heat, & Power*	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
Electric Cooperatives*	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
Municipal Light, Heat, & Power* 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
•	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
Pipelines	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
Telephones Conservation & Regulation	68,460	82,932	118,961	132,779	129,121	148,513	184,769	214,998	209,447	218,652
Carlines	168,056	128,183	169,256	179,379	182,945	192,812	201,331	159,649	139,082	181,000
Carmes	200100	and the second s	all plants of the second second second							
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		\$358,043,652
Annual Change	4,	-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	
Annual Change	, , , , , ,	-5.9%	9.2%	1.6%	-2.2%	3.0%	4.6%	-6.9%	1.3%	-0.8%
		6								
										0045
Utility Aid	2008	2009	2010	2011	2012	_2013_	2014	<u>2015</u>	<u>2016</u>	<u>2017</u>
								400 000 010	#ac 110 co1	tac 160 000
9 Mill Formula & Nuclear Storage	\$33,733,724	\$21,689,392	\$22,931,937	\$23,171,910		\$25,890,676		\$29,238,319	\$26,412,621	\$26,163,022
Capacity Aid	4,500,000	30,541,733	Maria Caraca	32,766,333	34,271,933		35,189,933	35,026,533	35,597,133	35,465,833
Incentive Aid	1,742,400	5,854,000	5,871,000					9,424,080	9,413,880	9,375,880
Per Capita Limit, Old vs New Law	-51,019	-909,939	<u>-914,085</u>	-1,045,003	-1,025,200	-1,043,113	736,656	<u>-931,413</u>	1,534,615	1,335,061
						****	450 550 500	hao ara 100	470 OF0 040	\$72,339,796
Total	\$39,925,105									-0.8%
Annual Change		43.2%	3.8%	4.9%	8.9%	2.1%	2.3%	2.8%	0.3%	-0.0%
	CO. See the recorder about the				#00 ppg 465		#24 426 DD2	\$35,048,312	\$35,171,959	\$34,893,426
County Portion	\$20,327,889									
Annual Change		39.8%								\$37,446,370
Municipal Portion	\$19,597,215									
Annual Change		46.7%	6 4.5%	7.4%	7.9%	1.9%	2.470	3.070	0.270	-0.770



One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873 Email: fiscal.bureau@legis.wisconsin.gov • Website: http://legis.wisconsin.gov/lfb

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 2017 to 2018	13-Year Indexing 2005 to 2018
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/C	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 202010:30 A.M. - 12:30 p.m.

#### VIA ZOOM:

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

**Topic: WCUTA 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/u/kd5qG6HgPk

- I. Call to Order/Introductions President William Goehring
  - Roll Call/ Welcome Guests /welcome new County boar
  - 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 COUNTIES UTILITIES TAX ASSOCIATION 2020

25 W Main St. F1 5 Suite 44 Madison Wi 53703

#### **President**

WILLIAM GOEHRING (920) 994-4749 Sheboygan County

#### **Vice President**

WALT CHRISTENSEN (920)723-1320 Jefferson County

#### **Secretary-Open**

Treasurer BOB YEOMANS (608) 757-5540 Rock County

#### **Executive Director**

ALICE O'CONNOR Direct (608) 225-9391

#### **Member Counties**

ASHLAND

BUFFALO CHIPPEWA

COLUMBIA

CRAWFORD

DOUGLAS

DUNN

FOREST

GRANT

GREEN

JACKSON

**JEFFERSON** 

JUNEAU

KENOSHA

KEWAUNEE

LA CROSSE

MANITOWOC

MARATHON MARINETTE

MARQUETTE

OCONTO

OZAUKEE

PEPIN

ROCK

SAUK

SHEBOYGAN

TREMPEALEAU

VERNON

WASHBURN

WASHINGTON

WAUSHARA

WOOD

#### 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 6<sup>th</sup> 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 compromised 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 en 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 th 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 mulit-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 as 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 que 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 - 2.29.2020  Checking account interest - 3.31.2020		\$2.83
Checking account interest 4.30.2020		\$2.49
checking account interest 4.50.2020		\$2.49 <b>\$7.58</b>
CD quarterly		۶۲.56
Income: CD Gains-posts quarterly		Revenue
Total CD Gains		\$0.00
Total CD Gallis		70.00
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
	·	·
Current assets:		Assets
Checking Balance as of May 31.2020	\$TBA	
CD (#7379279)		\$40,878.13
Total Assats as of F 24 2020		د
Total Assets as of 5.31.2020		\$

County	First		Title	Address	City		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		Ashland County Clerk	201 W Main St	Ashland		(715)-682-7000	heather.schutte@co.ashland.wi.us
Buffalo		Hansen		407 S 2nd St	Alma		(608) 685-6234	sonya.hansen@co.buffalo.wi.us
Buffalo	David	Danzinger	Buffalo County Supervisor	407 S 2nd St	Alma	-	(715)495-2533	David.Danzinger@co.buffalo.wi.us
	Dennis		Buffalo County Board Chair	S1678 County road U	Independence		608-323-07377	<u> </u>
				, , , , , , , , , , , , , , , , , , ,	<u>'</u>			dennis.bork@co.buffalo.wi.us
			Buffalo County Board VC	W988 French Valley road	Alma		715-4957532	max.weiss@co.buffalo.wi.us
Chippewa	Randy	Scholz	Chippewa County Administrator	711 N Bridge St	Chippewa Falls		ippwa.wi.us	rscholz@co.chippewa.wi.us
			Chippewa County Board Supervisor	711 N Bridge St			715 8671 3723	ckervina@co.chippewa.wi.us
	Dean		Chippewa County Board Chair	9924 County Hwy Q	Chippewa Falls		715 720-0810	ldarrow@co.chippewa.wi.us
Chippewa	Jackie	Sadler	Chippewa County Clerk	711 N Bridge St	Chippewa Falls		(715) 726-7980	jsadler@co.chippewa.wi.us
Columbia	Vern E.	Gove	Columbia County Board Chair	PO Box 473	Portage		(608) 742-9904	vern.gove@co.columbia.wi.us
Columbia Douglas	Lois Mark	Schepp Liebaert	Columbia County Comptroller Douglas County Board Chair	PO Box 473 1316 N 14th Street, Suite 301	Portage Superior		(608) 742-9645 (715) 395-1493	Lois.Schepp@co.columbia.wi.us mark.liebaert@douglascountywi.org
Dunn	Gary		Dunn County Vice Chair	505 High St	Colfax		<b>715- 962 3572</b>	gstene@co.dunn.wi.us
Dunn	David		Dunn County Nee Chair	17123595 430th ST. Boyceville			715-949-1619	dbartlett@co.dunn.wi.us
Forest	Cindy		Forest County Board Chair	7961 Maple St	Argonne		715 6493387	cgretzinger@co.forest.wi.us
Forest	Terry	Lukas	Forest County Board first Vice chair	5157 Spruce St	Laona		715-889-1394	tlukas@co.forest.wi.us
Forest	Nora	Matuszewski	Forest County Clerk Administrator	200 E Madison Ave.	Crandon		715-478-2422	nmatuszewski@co.forest.wi.us
Grant	Robert	Keeney	Grant County Board Chair	111 S Jefferson St, PO Box 529	Lancaster		(608) 723-2711	rkeeney@co.grant.wi.gov
	Alan K.	Peterson	Juneau County Board Chair	N3163 County Rd G	Mauston		(608) 847-7165	alanpeterson40@gmail.com
		Kelley	Juneau County Board 1st Vice Chair	113 W Monroe St	Mauston		608 847-6331	michael.kelley@co.Juneau.wi.us
Jackson		Ransom	Jackson County Board Chair	307 Main St.	Black River Falls		715-284-0258	ray.ransom@co.jackson.wi.us
Jackson		Amo	Jackson County Board  Jackson County Board	20 East Adams St.	Black River Falls		715-284-9076	jeff.amo@co.jackson.wi.us
	Kyle	Deno	Jackson County Clerk	307 Main St.,	Black River Falls		715-284-0268	kyle.deno@co.jackson.wi.us
	Steve	Nass	Jefferson County Board Chair	311 S Center Ave	Jefferson		920- 648- 8513	steven@jeffersoncounty.wi.gov
Jefferson	Tammie	Jaeger	Jefferson County Administrative Assistant	311 S Center Ave	Jefferson		(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		262-496-3914	monica.Yuhas@kenoshacounty.org
Kenosha	Mary	Kubicki	Kenosha County Clerk	1010 56th St	Kenosha		(262) 653-2552	Mary.Kubicki@kenoshacounty.org
Kewaunee	Scott	Feldt	Kewaunee County Administrator	810 Lincoln St	Kewaunee		(920) 388-7164	feldts@kewauneeco.org
Kewaunee		Olson	Kewaunee County Board Chair	104 Woodview Lane	,		(920)845-5383	olson.daniel@kewauneeco.org
Kewaunee	Gerald (Gary		Kewaunee County Board Vice Chair	N8272 Maple Court	Algoma		920- 487 2292	paape.gerald@kewauneeco.org
La Crosse	Steve	O'Malley	La Crosse County Administrator	212 6th Street North	La Crosse		(608) 785-9789	omalley@lacrossecounty.org
La Crosse	Tara	Johnson	La Crosse County Board Chair	212 6th Street North	La Crosse			tajohnson@lacrossecounty.org
	Sharon	Davidson	La Crosse County Finance Director	212 6th Street North	La Crosse			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					
	Jessica		Manitowoc County Clerk		Manitowoc		<b>/</b>	jessicabackus@co.manitowoc.wi.us
			Marathon County Administrator	500 Forest Street, Room 107	Wausau			lance.leonhard@co.marathon.wi.us
	Kurt	Gibbs	Marathon County Board Chair	500 Forest Street	Wausau		(715) 370-7435	kurt.gibbs@co.marathon.wi.us
	John M.	Guarisco	Marathon County Board Chair	117 N Highay 141	Crivitz		715-732 7409	jguarisco@marinettecounty.com
Marinette			Marinette County Supervisor	N2/66 Stanley Lane	Marinette			pazynskidb@gmail.com
	Kathy	Brandt	Marinette County Clerk	1926 Hall Avenue	Marinette		(715)732-7406	mcclerk@marinettecounty.com
	Gary		Maquette County Administrative Coordinator	PO Box 129	Montello		(608)297-3100	gsorenson@co.marquette.wi.us
Oconto	Kim	Pytleski	Oconto County Clerk	301 Washington St.	Oconto		(920) 834-6806	kim.pytleski@co.oconto.wi.us
Oconto	Paul	Bednarik	Oconto County Board Chair	8304 W River Road	Lena		(920) 829-5557	county.board@co.oconto.wi.us
Oconto		Sleeter	Oconto County Board VC	1005 Madsen Road	Suring		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	Dzwinel	Ozaukee County Administrator	PO Box 994	Port Washington	WI 53704	(262) 238-8201	jdzwinel@co.ozaukee.wi.us
Ozaukee	Lee	Schlenvogt	Ozaukee County Board Chair	4250 County Rd H	Port Washington	WI 53074	(262) 284-5728	Íschlenvogt@co.ozaukee.wi.us
Richland		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		1	2943 Timber Lane	Janesville	WI	53545	(608) 756-1755	bob.yeomans@co.rock.wi.us
Sauk	Tim	McCumber	Sauk County Board Chair			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)5382311ex	zeglint@co.trempealeau.co.wi.us
Vernon	Dennis	Brault		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	,	Room 108 Courthouse Annex	Viroqua	WI	54665	(608)637-5380	rhoff@vernoncounty.org
Washington	Joshua	Schoemann			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
	Donna			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
	Adam G.	Fischer		1020 L 17til Ottoot			54449	7 15 207 5325	wcdistrict05@co.wood.wi.us
WOOD	Trent	Winer		P.O. Box 8095			54495	715-421-8461	tminer@co.wood.wi.us
Outagamie	Jell	ivooyen	Outagamie County Board Chair	1754 Winesap Ln	Grand Chute	VVI	54914	(920) 738-7724	jerr.nooyen@outagamie.org

UPDATED 05.31.2020

	DOR			2020 × 0020	Data lassadas	
County	201	9 Estimated		2020 x .0020 Dues Amount	Date Issued or Received	
		y Tax Payment				
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		