

## AGENDA

WISCONSIN COUNTIES UTILITY TAX ASSOCIATION BOARD OF DIRECTORS  
MEETING Friday, September 18, 2020 10:30 A.M. – 12:00 p.m.

### VIA ZOOM

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

Topic: WCUTA BOARD MEETING

Time: Sep 18, 2020 10:30 AM Central Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/87242146211?pwd=aXlQaDc4Q1JUMVdveSt3QW1>

Meeting ID: **872 4214 6211**

Passcode: **042792**

One tap mobile

+16465588656,,87242146211#,,,,,0#,,042792# US (New York)

+13126266799,,87242146211#,,,,,0#,,042792# US (Chicago)

Dial by your location

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+1 301 715 8592 US (Germantown)

+1 346 248 7799 US (Houston)

+1 669 900 9128 US (San Jose)

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***IF IN PERSON: 25 West Main Industrious office Suites Floor 5,  
large Conference Room A. YOU WILL HAVE TO BE LET IN SO  
CALL ME 608 225 9391 OR Kelly McDowell 608 852-7555***

***Street parking available.***

***Anyone coming in person must get their temperature taken and  
wear a mask.***

***NOTE: PLEASE RSVP IN Advance for ZOOM or in PERSON .***

***Board room is set up for combination of in person and zoom.***

### I. Call to Order/Introductions - President William Goehring

- Roll Call/ Welcome/ Introductions
- Welcome: NEW Marathon Supervisor Tom Rosenberg

**WISCONSIN  
COUNTIES UTILITIES  
TAX ASSOCIATION  
2020  
25 W Main St. Fl 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  
Robert Keeney  
Grant County  
(608) 723-2711

#### **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

- Speaker: John Dickert, DOR Director of Local and State Taxes time to be announced

**II. Approve Minutes from June 5, 2020 meeting (attachment)**

**III. Treasurer's Report- Supervisor Robert Keeney**

- Updated 2020 dues paid (attachment)
- Set dues for 2021 dues

**IV. AUDIT COMMITTEE REPORT - Supervisor Keeney**

**V. EXECUTIVE Directors Report -Alice O'Connor**

- Update meeting with Dept of Revenue (handouts)
- Revised Revenue Forecast Projections (LFB)
- Impact of Covid-19 on government and our Legislative agenda

**VI. WCA UPDATE: Kyle Christiansen**

**VII: 11:00 a.m. Confirmed Speakers**

- Renew Wisconsin Jim Boullion, Director of Government Affairs
- Wisconsin Conservative Energy Forum, Scott Coenen, Exec.Dir.
  - Will update us on their non renewable projects and how they See renewable policy shaping up
  - Will discuss the similarities and differences between their two groups and how they might be an ally to return more utility tax dollars to local governments as long as utilities are not asked to pay more.

**VIII. Any Other Business**

**IX. Next Meeting Date**

**X. Adjourn**

**Please RSVP. Questions call Alice** 608-225-9391 or [aoc@constituencyservices.org](mailto:aoc@constituencyservices.org)

**WCUTA Treasurer Report**  
**April 1,2020 through Septmber 11 ,2020**

	Deposits	Withdrawals		
<b>Business Checking XXX135</b>				
<b>Beginning Balance 04/01/2020</b>			<b>\$ 33,386.03</b>	
04/07/2020 ck #995026 Constituency Services Inc		\$ 3,654.00		
4/24/2020 ck #995027 Constituency Services Inc		\$ 2,200.00		
04/30/2020 Interest	\$ 2.49			
<b>Balance 04/30/2020</b>			<b>\$ 27,534.52</b>	
5/29/2020 Interest	\$ 2.19			
<b>Balance 05/30/2020</b>			<b>\$ 27,536.71</b>	
6/4/2020 Deposit	\$ 3,618.03			
06/19/2020 Deposit	\$ 274.14			
06/30/2020 Interest	\$ 2.68			
<b>Balance 06/30/2020</b>			<b>\$ 31,431.56</b>	
07/31/2020 Interest	\$ 1.28			
<b>Balance 07/31/2020</b>			<b>\$ 31,432.84</b>	
08/14/2020 ck #995028 Constituency Services Inc		\$ 7,035.00		
08/30/2020 Interest	\$ 0.46			
<b>Balance 08/30/2020</b>			<b>\$ 24,398.30</b>	
09/02/2020 Deposit	\$ 1,000.00			
09/02/2020 ck #995029 Constituency Services Inc		\$ 5,700.00		
9/4/2020 Deposit	\$ 4,035.96			
<b>Ending Balance 09/11/2020</b>			<b>\$ 23,734.26</b>	
<b>Certificate of Deposit ##279</b>				
<b>Beginning Balance 04/01/2020</b>			<b>\$ 40,929.09</b>	
05/30/2020 Interest	\$ 51.02			
<b>Balance 05/30/2020</b>			<b>\$ 40,980.11</b>	
08/30/2020 Interest	\$ 51.65			
<b>Ending Balance 09/11/2020</b>			<b>\$ 41,031.76</b>	
<b>09/11/2020 TOTAL BALANCES</b>				<b>\$ 64,766.02</b>

September 18, 2020

Mr. Chairman and members of WCUTA,

The Wisconsin Counties Utility Tax Association's Audit Committee consisting of Supervisors Bob Yeomans, Walt Christiansen, and Robert Keeney were appointed on February 7, 2020. The group met on Thursday September 3, 2020 with Board Chair Bill Goehring and Executive Director M/ Alice O'Connor via Zoom to audit the books of the WCUTA for the fiscal year April 1, 2019 through March 31, 2020. Materials used in the review and discussion during the audit process had been shared, printed, and distributed to all members in hard copy form by WCUTA Executive Director M. Alice O'Connor.

This Audit report covers an unusual year which saw a change in leadership of the WCUTA due to the untimely death of our Board Chair, the arrival of COVID, and changes in the office of Treasurer which have caused delays in the completion of the Audit. Dues for 2020 were increased to 0.20 % of the total County Utility Aid to add revenue to our funds in support of the additional efforts needed during budget deliberations as we attempt to secure a statutory change for increased revenue to counties from utility taxes. In support of the effort, an additional lobbyist was added for a period of time. WCUTA, in collaboration with the Wisconsin Counties Association, continues to try to capture an increase in the share of utility taxes collected by the Department of Revenue.

The business money market checking account started the fiscal year with an initial balance of \$38,921.28 on April 1, 2019. For the period of April 1, 2019 to March 31, 2020 dues generated income of \$39,728.22 with \$21.71 of interest added to the checking account. For this same period WCUTA paid expenses of \$45,285.18, leaving a balance of \$33,386.03 in the account on March 31, 2020. Outstanding liabilities on April 1, 2020 were Invoice 13-1849 (\$3654.00) for January 2020 Services/Expenses, Invoice 13-1888 (\$3500.00) for February 2020 Services, and Invoice 13-1864 (\$2200.00) for March 2020 Services. The Audit Committee discovered an over payment in the amount of \$1000 from the CSI May 2019 invoice which was repaid by CSI on September 2, 2020 in the amount of \$1,000. As of September 1, 2020 only one monthly fee of \$3500.00 is outstanding with a checking balance of \$24,398.30.

WCUTA holds a CD that matured on August 31, 2020 (#7379279). This CD balance on April 1, 2019 was \$40,474.99. Quarterly interest of \$147.25 added on April 29, 2019, \$152.77 on July, 30, 2019, and final interest prior to renewal of \$51.67 was applied on Aug 30, 2019. The renewed CD started with a balance of \$40,826.68 with interest of

## WCUTA 2019-2020 Officers

President  
WILLIAM GOEHRING  
(920) 994-4749  
Sheboygan County

Vice President  
WALT CHRISTENSEN  
(920)723-1320  
Jefferson County

Secretary- Open

Treasurer  
Robert Keeney  
Grant County  
608 723-2711

Executive Director  
ALICE O'CONNOR  
Direct (608) 225-9391

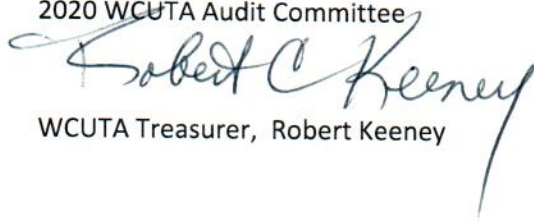
ASHLAND  
BUFFALO  
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DOUGLAS  
DUNN  
FOREST  
GRANT  
JACKSON  
JEFFERSON  
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KENOSHA  
KEWAUNEE  
LA CROSSE  
MANITOWOC  
MARATHON  
MARINETTE  
MARQUETTE  
OCONTO  
OZAUKEE  
PEPIN  
ROCK  
SHEBOYGAN  
TREMPEALEAU  
VERNON  
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WASHINGTON  
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WOOD

\$51.45 on Nov 30, 2019 and \$50.96 on Feb 2020 leaving a balance on March 31, 2020 of \$40,929.09. May 30, 2020 interest of \$51.02 and Aug 30, 2020 interest of \$51.65 This Certificate of Deposit matured on August 30, 2020 at a balance of \$41,031.76 for rollover for 12 months at an interest rate of 0.25%.

The Association assets (combined business money market checking and CD) on March 31, 2020 was \$74,315.12. Against the September 1, 2020 combined balances of \$65,430.06 we have one outstanding Invoice of \$3500.00 with August billing to come.

We have examined the records and bank statements pertaining to these WCUTA accounts for the fiscal year (and beyond) and find the figures to be true and correct.

2020 WCUTA Audit Committee

A handwritten signature in cursive script that reads "Robert C. Keeney". The signature is written in black ink and is positioned above the printed name of the signatory.

WCUTA Treasurer, Robert Keeney



## Minutes of the Board of Directors – June 5<sup>th</sup>,2020 VIA ZOOM

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

**PRESENT:** William Goehring- Sheboygan County Supervisor, Bob Yeomans - Rock County Supervisor, Robert Keeney - Grant County Board Chair, Walt Christensen - Jefferson County Supervisor, Don Kriefall - Washington County Board Chair, David Danzinger – Buffalo County Administrator, Lee Engelbrecht – Manitowoc County Board Chair, Lance Leonhard – Marathon County Administrator, Charles Maves – Dunn County Supervisor, Clark Schroeder - Ashland County Administrator, Robert Sivick- Waushara County Administrator.

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

**GUESTS:** Mark Wadium- Outagamie County Lobbyist; Kyle Christiansen – WCA Lobbyist

### **WCA REPORT BY KYLE CHRISTIANSON, WCA tax and finance lobbyist**

Kyle reported the WCA has been extremely busy working with the federal government and state lawmakers and DOR to try to clarify what are reimbursable costs for counties with all the added expenses relate to Covid. He said the federal government has now signed three different stimulus packages, including the CARES Act which helps offset costs to local governments. About \$400,000 million of \$2.2 billion CARES Act was sent to City of Milwaukee, Milwaukee County, and Dane County. That leaves \$1.9 billion at its disposal. There is strict guidance on what can be used for. It cannot be used to offset reductions in state revenue. No one will receive less than \$5,000.

About one-third of \$1.5 billion is going for hospitals, nursing homes, to purchase PPE. Another \$200 million of CARES money would go to tribes, municipalities and counties. Criteria for reimbursement is somewhat limited. If state inadvertently spends on non-eligible items, the federal government will claw that money back. Still awaiting guidance on \$95 million. There are ongoing discussions and meetings about these expenditures. Administration has said there will be additional funding for counties. In addition, the state legislature enacted a law addressing COVID-19. A number of changes affecting local governments – eliminated one week waiting period for UIC, counties could delay payment of property taxes (about a dozen counties have passed resolutions to implement.)

There are still a large number of bills that the Assembly has passed but need Senate action. It will not likely occur before the November election and any bills with a fiscal note are not likely to pass because the state is going to have significant revenue shortfalls. State agencies will submit flat budget requests to Governor Evers in the next three months. Everyone is unlikely to see tax increases, which means cuts. We need to transition from playing offense to defense.

He clarified most funding in the state budget goes to Medicaid program and corrections. There are aids to local government, aids to UW System, and K-12 education. He said it is critical to continue to educate state lawmakers about what counties have been shortchanged on in utility aid. Essentially the Joint Finance Committee (JFC) can come in and cut programs, and this does not require any legislative action or approval by the Executive branch. Local government aids are not allowed to be cut by JFC or

DOA. If they do a budget adjustment bill, this requires the legislature and governor to approve. Then counties might see cuts. He said we might see something next February. Everything will be on the table. It is really important that WCUTA continue to educate lawmakers about the importance of utility aid.

Alice said that DOR is really nervous that tax filings are not meeting their assumptions, even with the extended deadlines, they were 40% less. DOR said 3<sup>rd</sup> quarter revenue forecast will be very telling. Kyle said that we need to consider how to position ourselves – WCA has found that there is not a lot of sympathy about revenue loss because everyone is losing revenue. We should focus on the additional costs that are being borne by counties, especially the public health costs – contract tracing, etc. There will be a domino effect on other county services. The costs for children in need of protective services are going up. The most critical thing is to educate legislators on the costs we have incurred and the costs we are going to incur. It would be impossible to carry out statutory responsibilities with any kind of cut. Kyle said the goal is to maintain county portion of utility aid.

He said the picture is dire for local governments for next year. Projections for sales tax loss alone for counties is between 20 percent and 50 percent.

#### **UPDATED MEMBERSHIP DISTRIBUTION LIST**

Alice said there are a number of new county board supervisors and appointees to the WCUTA Board. She reaffirmed we need to continue to educate lawmakers on how the utility tax is not being redistributed to local governments after the state collects it. The state has lost sight of the original intent of payments after we have definitely gotten on the radar with this issue and its significance. If anyone wants any more information, Alice said that she and Kelly would be happy to be a resource.

**APPROVAL OF PAST MINUTES:** Supervisor Yeomans moved to approve the minutes of the December 6th , 2019, seconded by Supervisor. Motion passed.

#### **TREASURER’S REPORT**

Chairman Goehring said we are going to dispense with Treasurer’s report today.

#### **2020 DUES REPORT**

Alice O’Connor said just four counties have not paid their dues, she will continue to follow-up.

#### **AUDIT COMMITTEE REPORT**

Chairman Goehring said we are going to dispense with the Audit report today because we have not had time to meet in person.

#### **EXECUTIVE DIRECTORS REPORT – ALICE O’CONNOR WITH KELLY McDOWELL**

*Impact of COVID-19 on Government and WCUTA Legislative Agenda*

The Legislative landscape has changed, lawmakers are trying to figure out when to come back. Upcoming meetings with DOR will chart our future course of action since prior efforts during the Budget bill cycle were not successful , nor was individual legislation looking for any number of paths to increase revenue from utility taxes back to local governments.

*Update on Legislative Council Study Committee on the Utility Tax Formula*

There is not agreement on how to proceed, also need buy-in from Legislative Council who said they do not have capacity to hold meetings electronically. The uncertainty Instead of having a bill draft by next year, the discussion was that committees would ask stakeholders to develop and submit proposals that would be voted on. The feedback is that while WCUTA has gained traction, the time is not right for revenue uppers. The handouts from Kelly relate to moving forward with current proposals.

*Updated on DOR Workgroup*

DOR wants to sit down with WCUTA members to have a dialogue with county and municipal officials on the utility aid distribution. Alice asked members who wanted to meet with DOR as part of this group to let her know.

Kelly McDowell provided an overview of a two-page draft legislative agenda and related attachments. The handouts reminded stakeholders of WCUTA's mission to ensure that counties receive a fair and equitable return of state utility tax collections as utility aid payments. She said our handouts re-message that utility aid is necessary to compensate county and municipal units of government for foregone property tax revenues and adverse impacts from exempt utilities. She said we need to keep reminding lawmakers that counties have limited revenue raising ability, but are being required to comply with an increasing number of costly state mandates, a key point in the upcoming budget discussion when the Association may be mostly playing defense to protect the current utility aid allocation. Ms. McDowell reminded members our key utility aid issues and concerns as: 1) Utility taxes are not being used for their intended purpose; 2) The megawatt (MW) capacity payment, which comprises roughly 47% of total utility aid, has been stagnant in recent years (See attachment from Legislative Fiscal Bureau that shows the total utility tax collections and utility aid payments from 2008 to 2017); and 3) 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.

Mark Wadium, Outagamie County lobbyist and Alice O'Connor said that we need to continue to fight for what we are entitled to have.

Supervisor Walt said that in addition to the points that Kyle made about the importance of keeping money, he emphasized that counties have been responsible actors; points that he said we should continue to use. He said we should keep this front and center, talking with legislators and government, so they do not think that we are complacent. Walt asked if we are seeing any reductions in utility tax collections. Ms. McDowell said that since utility aid is based upon maximum megawatt output and not usage, one would not expect there would be a reduction in aid payments. Similarly, she said one would not expect to see a reduction in property values that would negatively impact utility aid payments. Alice said that we would check on the status of utility tax collections.

*Questions were asked about aid payments related to decommissioned Power Plants:* Ms. McDowell reported that under 2019 Wisconsin Act 45, counties and municipalities that host a closed or decommissioned power plant may electively exceed their levy by the amount of the utility aid payment they lost in that year. Utility aid payments do not begin to decrease until the plant is decommissioned, thus a community would technically only be able to use this exemption with a decommissioned plant. There would be no revenue gap with a closed plant like Pleasant Prairie.



**NEXT MEETING DATE:** The next meeting is scheduled for September 18<sup>th</sup>. Depending upon what happens with Covid, the meeting may be in person or again via Zoom. Location to be announced.

**MEETING ADJOURNED:** Supervisor Christiansen moved to adjourn the meeting at 11:37 a.m., seconded by Supervisor Yeomans. Motion carried.

# WISCONSIN COUNTIES UTILITY TAX ASSOCIATION

25 West Main St. Floor 5 Suite 44, Madison, WI 53703 or PO Box 5126, Madison WI 53705 Phone: (608) 225-9391

August 7, 2020

ATTN: John Dickert, DPR Local and State Taxes Director \*(via email: [john.dickert@wisconsin.gov](mailto:john.dickert@wisconsin.gov))

Secretary Peter Barca ([via email: Peter.Barca@wisconsin.gov](mailto:Peter.Barca@wisconsin.gov)) and members the Dept of Revenue team  
Wisconsin Dept of Revenue  
2135 Rimrock Road  
Madison, WI 53708

Dear Secretary Barca and Mr. Dickert:

Thank you Secretary Barca, Maria, John and other members of your DOR team for meeting with members of the Wisconsin Counties Utility Tax Association (WCUTA) on July 14,2020 to discuss our favorite subject --utility taxes.

Sheboygan County Supervisor and WCUTA Board Chair Bill Goehring, Jefferson County Supervisor Walt Christiansen, Rock County Supervisor Robert Yeoman were present. As a side note, Grant County Supervisor Robert Keeney, a member of our board as well, did try multiple times to be on the skype call --but technology did not permit him to join. I am reconfirming his wishes to continue to be involved in our work group as it moves forward.

What follows is a brief synopsis of our meeting and action steps for both parties before we come together in September, a date to determined by John Dickert.

## DEPT OF REVENUE ACTION ITEMS FOR FOLLOWUP

John Dickert, division administrator for state and locus taxes framed our initial discussion by saying that between now and the first week in September he will investigate and try to answer the following questions:

- What historical data exists inside DOR for utility taxes that would explain why the formula was set up the way it was and if internal experts feel the formula is still a fair and equitable way to capture payment in lieu of taxes for proportional utility taxes to be returned to local governments.
- DOR will seek itemized details for:
  - o Electric utilities
  - o Telephone utilities
  - o Gas pipelines
  - o Airlines
- We are asking DOR to provide specific examples by utility of who uses DOR and for what and what the end result is that might impact revenues collected or disbursed for utility taxes. The Wisconsin Utilities Association indicated they have never heard of ongoing lawsuits by utilities to the DOR.

- If DOR is not willing to identify an individual utility, can the DOR provide generic examples of past lawsuits so we can better understand the impact of lawsuits to DOR's bottom line on an annualized basis and how this impacts utility tax revenues.
- We are asking DOR to find out why telephone utility taxes collected by the state are not redistributed back to local governments. (\$113 million on average each biennium.)
- Request DOR explain how solar farms generating at least 50 megawatts are reimbursed and what payments have been made these past two years. What is the source of their reimbursement? How do increased solar projects impact utility aid funds returned to local governments as more utilities convert from coal fired power plants to renewable energy.
- We know as of today, just under 5,000 megawatts in solar projects are in the queue for development in Wisconsin. With this increased volume, along with the enhanced megawatt payment for renewables, clarify why aids have not and do not increase. 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.

#### **WCUTA FOLLOWUP ACTION ITEMS REQUESTED BY DOR BEFORE NEXT MEETING**

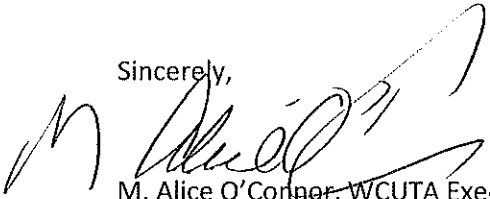
- DOR wants to know what possible statutory changes we wish to consider now (next session) that would provide local governments with a greater share of utility tax funds that were originally designed to provide uniform taxation of utilities as a payment in lieu of taxes back to local governments. (Note- until we obtain more answers from DOR we will not be in a position to know what DOR might be willing to support putting in their budget next budget cycle.)
- DOR asked us to affirm this is a priority for the Wisconsin Counties Association (and also educate them on what we are doing.)
- DOR says we need to do a better job of messaging our desired changes and the need for changes in the formula. (Note- our bottom line is local governments are not getting a fair share of utility tax funds collected each year by the DOR that are, after all, a payment in lieu of local property taxes paid by utilities. As a result, a disproportionate share of local expenses get pushed onto local taxpayers. This is unfair. We need a variety of stories about how utility tax dollars are currently used or could be used to defray local costs if we received a more proportional share of funds collected, then disbursed by DOR. Beyond funds used to repair potholes, fix fences, plow roads, offer EMS ready services, routine law enforcement protection, how do utility taxes help pay for the many other unfunded mandates? Demand and costs for services at the local level do not decrease.
- We should talk to individual utilities to see if we can obtain any better information as to why utilities routinely sue the Dept of Revenue and for what? Since they are not paying property taxes on assessed values, what is the nature of the lawsuits?

Consensus that for the time being before other groups are asked to join our work group, we obtain additional background information and a clearer focus on the scope envisioned for this workgroup. An expanded group would include representatives from the Wisconsin Counties Association (who we indicated are supportive of our efforts), the League of Wisconsin Municipalities and Wisconsin Towns Association among other groups.

Alice will touch base with John Dickert the week of August 15 to see what date for a September meeting works to meet again. Thank you in advance for the courtesy of meeting with us. It is sincerely appreciated.

We look forward to the September meeting.

Sincerely,



M. Alice O'Connor, WCUTA Executive Director ([aoc@constituencyservices.org](mailto:aoc@constituencyservices.org))

Copy: WCUTA Chairman, Supervisor Bill Goehring ([William.goehring@sheboygancounty.com](mailto:William.goehring@sheboygancounty.com))

WCUTA Vice Chair Supervisor Walt Christianson ([waltc@jeffersoncountywi.gov](mailto:waltc@jeffersoncountywi.gov))

WCUTA Treasurer Supervisor Bob Keeney ([rkeeney@co.grant.wi.gov](mailto:rkeeney@co.grant.wi.gov))

WCUTA Board member Supervisor Bob Yeomans ([Bob.Yeomans@co.rock.wi.us](mailto:Bob.Yeomans@co.rock.wi.us))

Deputy Secretary Maria Guerra Lapacek ([maria.guerralapacek@wisconsin.gov](mailto:maria.guerralapacek@wisconsin.gov))

Kelly McDowell, WCUTA Legislative Counsel ([kellymcdowell@gmail.com](mailto:kellymcdowell@gmail.com))

## Summary July 14<sup>th</sup> 2020 WCUTA Meeting with the Wisconsin Department of Revenue (DOR)

**Present:** DOR Secretary Peter Barca, DOR Deputy Secretary Maria Guerra Lapacek, State and Local Finance Division Administrator John Dickert, Deputy Administrator Valeah Foy, Supervisors William Goehring (Sheboygan), Walt Christensen (Jefferson), Bob Yeomans (Rock), Bob Keeney (Grant), Wisconsin County Utility Tax Association (WCUTA) Executive Director Alice O'Connor and Kelly McDowell on behalf of WCUTA.

### WCUTA representatives made the following key points:

- **The utility aid formula created in the 1970s has not seen any substantial revision since 2005, yet the electric utility industry in the United States is experiencing unprecedented changes due to the intersection of several key trends, including:**
  - 1) *The increasing decentralization of power systems, epitomized by the growing penetration of distributed generation (and more recently, energy storage).*
    - Distributed energy through the wholesale market lowers electricity prices for consumers, but it also means that state governments receive a wholesale rather than retail percentage of revenue.
    - The Midcontinent Independent System Operator (MISO) is an independent, not-for-profit organization that delivers safe, cost-effective electric power across 15 U.S. states and the Canadian province of Manitoba. Its members include transmission owners, coordinating members, and non-transmission owners.
  - 2) *The growth of variable renewable energy sources such as wind and solar energy.*
    - 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.
    - Once 50 acres or more is used for a solar farm, the property is exempt from the property tax and instead pays state utility taxes. A portion of those dollars are returned to eligible counties and municipalities as a megawatt-based payment.
    - 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.
  - 3) *The decarbonization of the energy system as part of global climate change mitigation efforts.*
    - 2019 Wisconsin Act 45 addresses the loss of utility aid payments by creating a narrow levy limit exception that only applies to counties and municipalities that host a decommissioned power plant to electively exceed their levy by the amount of the utility aid payment they lost in that year.
    - 2015 Act 61 addresses the loss of utility aid payments due to a decommissioned or closed power plant through a five-year step down in their utility aid payments.
- **Utility taxes are not being used for their intended purpose.**
  - 1) The majority of utility tax collections are not returned to counties and municipalities, but are instead deposited in the general fund.
  - 2) Utility aid payments are only derived from utility tax collections from exempt electric and gas utilities.

- **Stagnant utility aid payments result in the unfair shifting of costs to owners of taxable property.**
- **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.**
- **Importantly, local units of government that have limited revenue raising ability are being required to comply with an increasing number of costly state mandates.**
- **A 2019-21 State Budget Amendment was intended to address the absence of inflationary increases in formula components that have contributed to stagnant utility aid payments.**
  - 1) 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.
  - 2) The amendment also called for an ongoing cost-of-living increase that would have added about \$2 million dollars annually to the base allocation.
- **Wisconsin needs a utility aid formula that will work for the next 20 years.**

DOR John Dickert made the following key points with respect to the utility aid formula:

- **The formula used to calculate utility aid is older.** The shared revenue utility payment consists of seven components. Four components of the seven component formula have existed since the 1970s —the ad valorem payment, spent nuclear fuel storage payment, the minimum payment, and the per capita limit. Two components—the megawatt-based payment and the incentive payments — went into effect in 2005. A new component—a special minimum—went into effect beginning with the payment in 2009.
- **Power generation plants are being closed down.**
- **There is an emergence of renewable energy sources, including solar and wind.**
- **There is an effort by utilities to obtain tax deductions.**
- **Issue of solar on agricultural land that may require statutory change for how the land usage is assessed.**
- **Mr. Dickert suggested that the department create a workgroup to:**
  - 1) Evaluate the utility aid formula, it's history, and impact on communities.
  - 2) Determine legislatively how to create fairness.
  - 3) Have a conversation with the Legislature.
- **Mr. Dickert emphasized the need to create stories.** If counties lose utility aid, what impact does that have on your community?

Secretary Peter Barca said a workgroup could develop legislation to deliver to the Legislature after examining.



- 1) Why the formula as is?
- 2) What should the formula accomplish over the next 10 years?
- 3) WHO are the stakeholders; coalition-building?

**Participants agreed to reconvene in early September to continue the discussion.**

- In the meantime, DOR will pull together information about utility tax collections and utility aid formula factors.
- WCUTA will develop information about 1) the provision of services to utility properties, 2) the property tax impact of utilities and 3) an estimate of lost local revenue. Again, the goal for WCUTA members is to create stories about the impact of tax-exempt utility aid property in their communities.

Consensus this work group will strive for consensus based outcomes where possible.

## Summary July 14<sup>th</sup> 2020 WCUTA Meeting with the Wisconsin Department of Revenue (DOR)

**Present:** DOR Secretary Peter Barca, DOR Deputy Secretary Maria Guerra Lapacek, State and Local Finance Division Administrator John Dickert, Deputy Administrator Valeah Foy, Supervisors William Goehring (Sheboygan), Walt Christensen (Jefferson), Bob Yeomans (Rock), Bob Keeney (Grant), Wisconsin County Utility Tax Association (WCUTA) Executive Director Alice O'Connor and Kelly McDowell on behalf of WCUTA.

**WCUTA representatives made the following key points:**

- **The utility aid formula created in the 1970s has not seen any substantial revision since 2005, yet the electric utility industry in the United States is experiencing unprecedented changes due to the intersection of several key trends, including:**
  - 1) *The increasing decentralization of power systems, epitomized by the growing penetration of distributed generation (and more recently, energy storage).*
    - Distributed energy through the wholesale market lowers electricity prices for consumers, but it also means that state governments receive a wholesale rather than retail percentage of revenue.
    - The Midcontinent Independent System Operator (MISO) is an independent, not-for-profit organization that delivers safe, cost-effective electric power across 15 U.S. states and the Canadian province of Manitoba. Its members include transmission owners, coordinating members, and non-transmission owners.
  - 2) *The growth of variable renewable energy sources such as wind and solar energy.*
    - 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.
    - Once 50 acres or more is used for a solar farm, the property is exempt from the property tax and instead pays state utility taxes. A portion of those dollars are returned to eligible counties and municipalities as a megawatt-based payment.
    - 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.
  - 3) *The decarbonization of the energy system as part of global climate change mitigation efforts.*
    - 2019 Wisconsin Act 45 addresses the loss of utility aid payments by creating a narrow levy limit exception that only applies to counties and municipalities that host a decommissioned power plant to electively exceed their levy by the amount of the utility aid payment they lost in that year.
    - 2015 Act 61 addresses the loss of utility aid payments due to a decommissioned or closed power plant through a five-year step down in their utility aid payments.
- **Utility taxes are not being used for their intended purpose.**
  - 1) The majority of utility tax collections are not returned to counties and municipalities, but are instead deposited in the general fund.
  - 2) Utility aid payments are only derived from utility tax collections from exempt electric and gas utilities.

- **Stagnant utility aid payments result in the unfair shifting of costs to owners of taxable property.**
- **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.**
- **Importantly, local units of government that have limited revenue raising ability are being required to comply with an increasing number of costly state mandates.**
- **A 2019-21 State Budget Amendment was intended to address the absence of inflationary increases in formula components that have contributed to stagnant utility aid payments.**
  - 1) **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.**
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## Legislative Fiscal Bureau

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August 11, 2020

TO: Members  
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Coronavirus Relief Fund Monies Under the Federal CARES Act

This memorandum provides information on the federal Coronavirus Relief Fund (CRF) monies received by state, local, and tribal governments in Wisconsin under the federal CARES Act of 2020. Information on the use of these funds by state, local, and tribal governments is also provided.

### **CARES Act Funds Received by the State**

The CARES Act was signed into law on March 27, 2020, and included the creation of the CRF to distribute money directly to state, local, tribal, and territorial governments. Each state received a payment from the CRF according to its share of the total US population, and was guaranteed a minimum payment of \$1.25 billion. Based on Wisconsin's population, the state was eligible to receive a total of \$2.26 billion. However, under the Act, three Wisconsin local governments (Dane County, and the City and County of Milwaukee) are eligible to directly receive \$260 million of this total, leaving approximately \$2.0 billion that was paid directly to the state. The state received these funds on April 24, 2020.

The CARES Act laid out certain guidelines for the use of money received from the CRF, and additional guidance has been received from the U.S. Department of Treasury. Money that state and local governments receive from the CRF must be used for expenses incurred in response to the public health emergency declared in response to COVID-19. These expenses must not have been accounted for in the most recently passed budget, and must be incurred between March 1, 2020, and December 30, 2020. Money received from the CRF that is not used by December 30, 2020, must be returned to the Treasury. Furthermore, Treasury has issued guidance and provided answers to questions on what is and is not considered an eligible expense incurred in response to the public health emergency; notably, governments may not use the money from the CRF to replace lost revenue.

The Department of Administration (DOA) has indicated that the approximately \$2.0 billion in CRF monies were deposited to a DOA federal, all monies received appropriation [s. 20.505



(1)(mb)]. Because this appropriation is an all monies received appropriation, the administration can expend the total amount of funds received without additional legislative authorization. DOA has established a system for agencies to track the financial impact of the coronavirus public health emergency. Agencies have been asked to report any unanticipated expenses related to emergency response to the public health emergency, the financial impacts of canceling or rescheduling events, revenue lost from canceling or rescheduling planned events or from canceled or postponed state operations and services, the amount of cost savings resulting from rescheduling or canceling planned events, the financial impact of grants received or lost, and the fair market value of any donations received by a state agency from a nongovernmental source.

### **State CRF Expenditures and Planned Uses**

The US Department of Treasury has not outlined specific accounting or reporting requirements, but has indicated that the funds must be accounted for, and that use of the funds is subject to audit. Funds that are not used in accordance with the conditions laid out by the CARES Act must be returned to the Treasury. Treasury has also indicated that the unit of government that receives the money is responsible for both showing compliance with CARES Act requirements and repaying any money that is determined to have been inappropriately spent. Further, Treasury staff have indicated that the Department intends to trust the judgement of the officer who authorizes the spending. However, states are still expected to document their decision making, including laying out the reasoning for spending CRF money on a particular purpose. Treasury expects that the individual responsible for administering the funds document the decision to spend money for a particular purpose and track the money separately.

Consequently, in mid-May, 2020, the Governor's office began announcing a series of initiatives that would be funded from the state's share of federal CRF monies received under the CARES Act. To date, the CRF funds needed to fund the initiatives announced by the Governor's office have totaled \$1.76 billion, with approximately \$243.7 million remaining. These initiatives are summarized in the table below. Additional details on the intended purposes of the \$1.76 billion in funding are also provided.

## Uses of Federal CRF Money

<u>Use of Funds</u>	<u>(\$ in Millions)</u>
Rental Assistance Program	\$25.0
Agricultural Supports	
Food Insecurity Initiative	15.0
Farm Support Program	50.0
Grants to Small Businesses	75.0
Contact Tracing	75.0
Assistance for Health Providers	110.0
Medical Equipment Acquisition	
Ventilators	40.0
Personal Protective Equipment	150.0
Direct Payments to Hospitals	40.0
Higher Education Funding	35.0
UW System Support - COVID-19 Testing	32.3
Local Government Aid Grants	190.0
Tribal Government Aid Grants	10.0
Testing Program	260.0
Hospital and Community Preparedness Reserve	445.0
Agency Reimbursements	200.0
National Guard Deployment Extension	4.0
 Total	 \$1,756.3

***Rental Assistance Program.*** Under the \$25 million rental assistance program, residents with household income at or below 80% of their county's median income can apply for direct financial assistance with rent or security deposit payments. Eligible residents may receive up to \$3,000 in total, paid directly to landlords on their behalf. DOA is partnering with 16 organizations across the state to process applications and provide assistance. The local organizations are as follows: (a) ADVOCAP (Calumet, Fond du Lac, Green Lake, and Winnebago counties); (b) CAP Services, Inc. (Marquette, Outagamie, Portage, Waupaca, and Waushara counties); (c) Central Wisconsin CAC, Inc. (Adams, Columbia, Dodge, Juneau, and Sauk counties); (d) Community Action of Rock and Walworth Counties (Rock and Walworth counties); (e) Community Action for South Central Wisconsin, Inc. (Dane, Jefferson, and Waukesha counties); (f) Indianhead CAA (Burnett, Clark, Rusk, Sawyer, Taylor, and Washburn counties); (g) Lakeshore CAP (Door, Kewaunee, Manitowoc, and Sheboygan counties); (h) NEWCAP, Inc., (Brown, Florence, Forest, Langlade, Marinette, Menominee, Oconto, Oneida, Shawano, and Vilas counties); (i) North Central CAP (Lincoln, Marathon, and Wood counties); (j) Northwest CSA (Ashland, Bayfield, Douglas, Iron, and Price counties); (k) Racine/Kenosha CAA (Racine and Kenosha counties); (l) Social Development Commission (Milwaukee, Ozaukee, and Washington counties); (m) Southwest CAP (Grant, Green, Iowa, Lafayette, and Richland counties); (n) West CAP (Barron, Chippewa, Dunn, Pepin, Pierce, Polk, and St. Croix counties); (o) Western Dairyland EOC (Buffalo, Eau Claire, Jackson, and Trempealeau counties); and (p) Couleecap, Inc. (Crawford, La Crosse, Monroe, and Vernon counties).

***Agricultural Supports.*** A total of \$65 million has been allocated for supporting the agricultural sector. The Wisconsin Farm Support Program, administered by the Department of Revenue (DOR), will provide direct payments totaling \$50 million to farmers in two phases. Phase one provided \$3,500 each to approximately 11,900 farmers for a total of \$41.6 million. Farmers with 2019 gross incomes of \$35,000 to \$5,000,000 were eligible for payments of \$1,000 to \$3,500, intended to be scaled based on income and the number of applicants. While DOR initially estimated approximately 26,500 farmers would be eligible to apply, only 11,900 received payments, allowing the Department to provide the maximum amount to each eligible applicant. DOR intends to administer a second phase in August to allocate remaining funding. Phase two funding will be available to farmers with 2019 gross incomes of \$10,000 or more.

The Department of Agriculture, Trade and Consumer Protection (DATCP) will administer the \$15 million Food Security Initiative. Funding will support Network Support Grants (\$5 million) and Wisconsin Products Grants (\$10 million) to food banks, food pantries, and other nonprofit organizations. Network Support Grants will be provided to support implementation of social distancing and public health guidance at recipient organizations, such as curbside pick-up or delivery services, additional food processing and packaging, increased cleaning, and other operating costs related to COVID-19. A request for proposals for Network Support Grants was issued on July 2, 2020, and was open until July 22, 2020. Wisconsin Products Grants will support the purchase and distribution of Wisconsin agricultural products by recipient organizations to address food insecurity, reduce food waste, and strengthen farm-to-table connections. A request for proposals for Wisconsin Products Grants was issued on July 15, 2020, and was open until July 29, 2020.

***Grants to Small Businesses.*** The We're All In Small Business Grant program, administered by the Wisconsin Economic Development Corporation (WEDC), will provide \$2,500 grants to up to 30,000 Wisconsin small businesses for a total of \$75.0 million. Grant funds may be used for any operating costs, including, but not limited to, wages and salaries, rent, mortgages and inventory, and for health and safety improvements. Grant recipients must pledge to observe certain health safety best practices in their facilities intended to protect employees, customers, and the communities in which they operate.

To be eligible, a business must: (a) be a Wisconsin-based, for-profit business; (b) employ 20 or fewer full-time equivalent employees, including the owner; (c) earn greater than \$0 but less than \$1 million in annual revenues (gross sales and receipts); and (d) have started operating prior to January 1, 2020, and have been in business as of February, 2020. The business must not be part of a national chain, unless the business is a third-party franchise. The following industries covered by the CARES Act Coronavirus Relief Fund programs are ineligible for this program: crop production; animal production or aquaculture; and lessors of residential buildings, and dwellings.

According to WEDC, the online grant application will be accessible for one week from 8 a.m. Monday, June 15, 2020 through 11:59 p.m. Tuesday, June 23, 2020. The application period was subsequently extended to Friday, June 26, 2020. Initial awards were scheduled to begin in late June, 2020, and all award notifications were scheduled to be made by the end of July, 2020. As of July 21, 2020, WEDC indicated that \$27.4 million had been disbursed to approximately 11,000 businesses, and that the organization was processing an additional \$13.3 million to a further 5,300 businesses.

**Contact Tracing.** The \$75 million allocated for contact tracing is to be split between the state and local and tribal public health departments. Of this amount, \$50 million will be provided to local and tribal health departments to hire additional staff for contact tracing, disease investigation, and monitoring. The remaining \$25 million will be used for acquiring technology resources and hiring additional state staff to supplement local contact tracing.

**Assistance for Health Providers.** A total of \$110 million has been allocated for providing financial assistance to health providers, including emergency medical services, home and community-based services, and long-term health providers, such as nursing facilities and assisted living facilities. Of this amount, \$10 million has been set aside for providing grants to clinics serving underserved populations, including tribal federally qualified health care centers, rural health clinics, and free and low-cost clinics. The money distributed under this initiative is intended to help health providers cover expenses directly related to their COVID-19 responses, in addition to additional expenses such as overtime pay, changes to sanitation procedures, and disruption to standard care delivery.

Health providers can apply for grants under these programs from June 5 until June 30, 2020. The program will be administered by the Department of Health Services, which indicates that it will make initial payments within 14 business days of an approved application. Initial payments will be calculated by adding lost revenue and expenses and subtracting provider relief fund payments under the CARES Act and any other payments, government loans, and business continuation payments. Applicants will receive a payment in the amount of their losses and expenses, up to a maximum initial payment, which varies by provider type. A second round of payments will be calculated after the end of the application period, so as to provide providers with greater needs additional support from remaining funds.

**Medical Equipment Acquisition.** The Governor has also allocated a total of \$190 million for the acquisition of needed medical equipment. Up to \$150 million may be used for the acquisition of personal protective equipment (PPE), and \$40 million has been allocated for the acquisition of ventilators. The Governor's office has indicated that the state will seek to acquire an additional 1,542 ventilators. Once the medical equipment has been procured, the state will distribute it to health care facilities, first responders, and local governments.

**Direct Payments to Hospitals.** \$40 million has been allocated to provide direct payments to hospitals in order to assist with lost revenue and expenses incurred as a result of the public health emergency. Hospitals will receive a single payment, based on their percentage of both inpatient and outpatient Medicaid revenue compared to other facilities around the state. The amount of the payment received will be offset by other relief payments, provided by private insurance, the Indian Health Service, Medicaid, Medicare, or other federal programs. The Department of Health Services made payments starting in the second week of July, 2020.

**Higher Education Funding.** A total of \$37 million from the CRF has been allocated for financial assistance to institutions of higher education to assist with COVID-19-related expenditures. \$35 million is to be distributed to technical colleges, private non-profit campuses, and the University of Wisconsin System, with the remaining \$2 million being distributed to Wisconsin tribal colleges.

The distribution of funds among private and public higher education institutions is based on the formula used by the CARES Act in providing direct aid to these institutions, which was largely based on the number of full-time equivalent Pell Grant recipients not enrolled exclusively in distance education prior to the coronavirus pandemic. Further details about the distribution of these funds to these institutions is provided in the attached table.

***UW System Support - COVID-19 Testing.*** For UW System institutions other than UW-Madison, \$24 million has been allocated to assist with costs of COVID-19 testing. Under the UW System's plan, the money will be used to purchase a total of 276,000 tests, of which 246,000 will be allocated to UW institutions and 30,000 held in reserve to be used for peaks or shortages. The money will also cover the costs of personal protective equipment and staff to administer the tests. A further \$8.3 million has been allocated to UW-Madison to be used for testing, personal protective equipment, and staff. UW-Madison will purchase 134,000 tests with this funding.

***Local Government Aid Grants.*** \$190 million has been allocated to reimburse each county, town, village, and city government in the state for unbudgeted expenditures, related to the coronavirus public health emergency, that were incurred between March 1, 2020 and November 6, 2020. Each local unit of government will receive an allocation from this fund according to its share of the state's population, with a minimum allocation of \$5,000. Funds received under this program may be used to reimburse local governments for the costs of: (a) emergency operations activities; (b) purchases of personal protective equipment; (c) cleaning and sanitizing supplies and services; (d) temporary isolation housing; (e) testing and contact tracing costs not otherwise reimbursed by the state; (f) Family and Medical Leave Act (FMLA) and sick leave for public health and safety employees; and (g) meeting local match requirements for expenses submitted for reimbursement to the Federal Emergency Management Agency (FEMA). Other expenditures that meet the general eligibility requirements but are not explicitly listed may also be reimbursed.

DOA will set up a system for local governments to track their eligible expenses. There will be three reporting periods, during which time local governments can submit their eligible expenditures for reimbursement: July 1 to July 15, 2020, September 1 to September 15, 2020, and November 7 to November 18, 2020. Each local government may make one submission of expenditures during each reporting period. Upon submitting expenditures, local governments will be required to certify that the expenditures were unanticipated expenses not accounted for in the entity's budget (prior to March 27, 2020), were reasonably necessary to responding to the COVID-19 public health emergency, and meet all federal eligibility requirements. The Department will review and reimburse eligible expenditures from the balance of each local government's allocation at the end of each reporting period. A government could also transfer its allocation to another government through the expense reporting system; this transfer must take place before the receiving government submits its expense report for the final reporting period in November, 2020. A government may also submit expenses for reimbursement for services provided to a different unit of government, so long as the expense is otherwise eligible for reimbursement. If a government does not use the full amount of its allocation before November 7, 2020, the remaining balance will be returned to state to be used as needed for COVID-19 related local expenditures before the federal deadline of December 31, 2020.

Under this initiative, Dane County will receive about \$8.7 million, Milwaukee County will receive about \$15.4 million, and the City of Milwaukee will receive about \$9.6 million. These local

governments also received direct payments from the CRF under the federal CARES Act (see below).

***Tribal Government Aid Grants.*** On May 27, 2020, the Governor's office announced that \$10 million has been set aside to provide grants to tribal governments in Wisconsin. Funds disbursed to tribal governments under this program are subject to the same use guidelines as the aid grants made available to county and municipal governments. In addition to receiving funds from this program, Wisconsin's federally recognized tribal governments were also eligible to receive direct payments from the CRF under the federal CARES Act (see below).

***Testing Program.*** Of the \$260 million allocated for the testing program, \$202 million will be used to provide testing kits to hospitals, clinics, nursing homes, local public health departments, and others. The remainder of the testing program money will be provided to local public health departments to be used as follows: (a) \$3 million as grants for updating preparedness plans for the rest of the year; (b) \$10 million for coordinating local testing efforts; and (c) \$45 million to provide incentive for public health departments, occupational health providers, home health agencies, and health systems to conduct testing in congregate, community, and occupational settings, including payments to eligible providers of \$35 for each COVID-19 test administered to a Wisconsin resident through August 31, 2020. It is possible that some of the costs for this initiative may also be covered in part by other sources of federal funding, including those provided under the Paycheck Protection and Health Care Enhancement Act of 2020.

***Hospital and Community Preparedness.*** \$445 million has been set aside to be available for hospital and community preparedness in the event of a surge in COVID-19 cases through the end of 2020.

***Agency Reimbursements.*** As mentioned above, DOA has asked state agencies to keep a record of costs incurred due to the public health emergency related to the coronavirus. The Governor has indicated that \$200 million in CRF money will be set aside to reimburse state agencies for their eligible 2020 COVID-19 expenses. As of mid-May, state agencies had incurred approximately \$142 million in COVID-19 expenses. DOA has characterized these expenses as being broadly related to the purchase and distribution of personal protective equipment and cleaning and sanitizing products, tests and testing services, decontamination, contact tracing, and isolation and alternative care facility establishment and operation.

***National Guard Deployment Extension.*** On August 3, 2020, President Trump issued a presidential memorandum extending the federal authorization for the National Guard to assist in the medical response to the COVID-19 pandemic through the end of calendar year 2020. The memorandum stated that beginning on August 21, 2020, the federal government would only cover 75% of the costs of the National Guard deployment, with state governments covering the rest of the costs. Following this announcement, Governor Evers allocated \$4 million to cover the remaining costs of the National Guard deployment in Wisconsin.

## **Direct Receipt of CRF Monies -- Local Units of Government**

Under the CARES Act, local units of government are eligible to receive money directly from the CRF if their population exceeds 500,000. Wisconsin has three local governments that meet this



criterion: Dane County, Milwaukee County, and the City of Milwaukee. The Act stipulated that local government eligibility for the direct payment of CRF funds is based on the total population of those governments, as estimated by the U.S. Census Bureau. Subsequent Treasury guidance clarified that the amount of the payment would be determined according to the proportion of the local government's population relative to the population of the state as a whole. The Treasury's guidance also clarified that in the case of overlapping jurisdictions (such as Milwaukee County and the City of Milwaukee), eligibility for the payment is determined based each jurisdiction's total population, while the payment amount for the overlying jurisdiction is to be based on that jurisdiction's population less the population of the underlying taxing jurisdiction(s) that is also eligible to receive a payment. In practical terms, this means that the City of Milwaukee's population may be used for determining the County's eligibility for a direct payment, but Milwaukee County's payment amount is based on only the population of the County that does not also live in the City of Milwaukee. The City of Milwaukee's eligibility and direct payment are both based on the City's total population. Accordingly, when this clarification in guidance is applied, the amount of the payment received by the County is smaller than initial estimates derived prior to Treasury's guidance.

As a result, based on their populations, Dane County received approximately \$95 million, Milwaukee County received approximately \$62 million, and the City of Milwaukee received approximately \$103 million. The remainder of the state's payment, approximately \$2.0 billion, was paid directly to the state. Treasury has indicated that the chief executive of each unit of government that received the funds is responsible for accounting that the funds are spent in accordance with the conditions required by the CARES Act. The chief executive of each unit of government receiving a payment also has the authority to decide how to spend the CRF money, provided it is used in accordance with the CARES Act requirements.

The City of Milwaukee passed a resolution authorizing the City to apply for, accept, and expend money from the CRF. The resolution authorized the City's Department of Administration to use the CRF money for expenses related to the City's response to the public health emergency, and specified that the Department is only to use the CRF money for purposes allowed under the CARES Act. \$20 million of the City's allocation has been set aside to be distributed as grants to small businesses. Under the City's program, eligible businesses may receive up to \$15,000; on July 31, 2020, the City announced that more than \$3 million had already been distributed.

Milwaukee County has announced that its CRF allocation will be used in the following ways: (a) \$24.8 million for safety measures, including the purchase of PPE, increased cleaning and sanitation, sick time related to COVID-19, and necessary technology enhancements; (b) \$25.5 million for emergency operating costs, including distancing and isolation in corrections facilities, emergency planning and communications, and increased death investigations; and (c) \$27.1 for the provision of economic support, access to healthcare, and housing assistance. This last category will include \$3 million for mortgage assistance, \$2 million for housing acquisition, \$10 million for eviction prevention, \$1.6 million for mental health services, \$7 million in aids to small businesses, and \$3.5 million for the Community Resource Navigator Employment Program.

Dane County has announced a series of initiatives that will be funded with by its CRF payment, including: (a) \$700,000 in funding for public health; (b) \$6 million in payments to food

pantries to be used in purchasing food from local farmers; (c) \$3.5 million in grants to childcare providers; (d) \$10.8 million in grants to support local small businesses; and (e) \$10 million to assist renters facing possible eviction.

### **Direct Recipients of CRF Monies - Tribal Governments**

As mentioned above, the CARES Act appropriated \$150 billion for the CRF. Of this amount, \$8 billion was set aside for distribution to federally recognized tribal governments. Unlike payments to county and municipal governments, CRF payments to tribal governments have been made wholly independently of the state's payment. There are eleven federally recognized tribal governments in Wisconsin. According to the federal Bureau of Indian Affairs, these tribes have received a combined total of approximately \$15.3 million in Aids to Tribal Governments from the CRF to date. It is possible that the tribes will receive more money from the CRF in the future, as the full \$8 billion allocated for distribution to federally recognized tribes has not yet been distributed.

BL/ml  
Attachment

## ATTACHMENT

### Distribution of Higher Education Funding

<u><b>UW System</b></u>	<u><b>Amount</b></u>	<u><b>Private Non-Profit Campus</b></u>	<u><b>Amount</b></u>
Eau Claire	\$1,422,477	Alverno	\$355,241
Green Bay	703,005	Bellin	44,848
La Crosse	1,361,840	Beloit	221,984
Madison	3,967,997	Cardinal Stritch	210,681
Milwaukee	3,394,884	Carroll	498,054
Oshkosh	1,245,128	Carthage	545,269
Parkside	758,568	Columbia College of Nursing	24,836
Platteville	961,295	Concordia	749,374
River Falls	888,044	Edgewood	286,666
Stevens Point	1,266,195	Herzing	884,535
Stout	993,374	Holy Family	71,262
Superior	298,531	Lakeland	278,124
Whitewater	<u>1,638,661</u>	Lawrence	236,545
<b>Subtotal</b>	<b>\$18,899,999</b>	Marian	234,393
		Marquette	1,358,165
		Medical College of Wisconsin	78,918
<u><b>Technical Colleges</b></u>	<u><b>Amount</b></u>	Milwaukee Institute	
Blackhawk	\$440,775	of Art and Design	171,775
Chippewa Valley	553,591	Milwaukee School of Engineering	466,961
Fox Valley	520,232	Mount Mary	236,472
Gateway	523,383	Nashotah House	3,448
Lakeshore	195,739	Northland	130,068
Madison Area	1,101,005	Ripon	185,697
Mid-State	305,878	St. Norbert	325,937
Milwaukee Area	1,702,608	Viterbo	261,531
Moraine Park	243,276	Wisconsin Lutheran	<u>189,215</u>
Nicolet Area	96,910	<b>Subtotal</b>	<b>\$8,049,999</b>
Northcentral	296,743		
Northeast	747,925		
Southwest	156,867	<b>Total</b>	<b>\$34,999,998</b>
Waukesha	387,400		
Western	476,318		
Wisconsin Indianhead	<u>301,350</u>		
<b>Subtotal</b>	<b>\$8,050,000</b>		



## Legislative Fiscal Bureau

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

August 31, 2020

TO: Representative John Nygren, Assembly Chair  
Senator Alberta Darling, Senate Chair  
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Preliminary 2019-20 General Fund Tax Collections

### **2019-20 General Fund Tax Collections**

Preliminary information regarding general fund tax collections for the 2019-20 fiscal year is now available. According to the Department of Revenue (DOR), collections totaled \$17,532.2 million in 2019-20, which was 1.1% higher than the previous year.

The final estimate of tax collections (projected last January and adjusted for subsequent law changes) was \$17,644.8 million. Actual collections were \$112.6 million, or 0.6% below the estimated amount.

The attached table shows a comparison of the estimated and actual general fund tax collections, along with the differences between the estimated and actual amounts. The figures in the table are based on preliminary reports of 2019-20 tax revenues provided by DOR. Final general fund tax collections, along with departmental revenues and expenditures for 2019-20, will be available in mid-October when the state's Annual Fiscal Report is released by the Department of Administration.

### **2019-20 Deposit to the Budget Stabilization Fund**

Under s. 16.518 of the statutes, half of any excess of actual general fund tax collections in a fiscal year over the amount estimated at the time of enactment of the biennial budget must be deposited into the budget stabilization fund at the close of the fiscal year. Under this provision, it is estimated that, for 2019-20, \$105.9 million will be transferred to the budget stabilization fund. That calculation is shown below.

**2019-20 Deposit to the Budget Stabilization Fund  
(In Millions)**

Preliminary Actual Tax Collections	\$17,532.2
2019 Act 9 Tax Estimate	<u>-17,320.4</u>
Difference	\$211.8
Difference ÷ 2 for Deposit to the Budget Stabilization Fund	\$105.9

The budget stabilization fund currently has a balance of \$655.9 million. With the transfer shown here, that balance would increase to \$761.8 million, plus whatever interest accrues to the fund.

**July, 2020, Corporate Tax Collections Carried Forward to Fiscal Year 2020-21**

State income and franchise tax filing deadlines for estimated payments and net final payments due in April, May, and June were extended to July 15, 2020. As a result, \$972 million of such payments were deposited with DOR in July of 2020, which is \$918 million more than similar payments in July of 2019 (\$54 million). Under the state's budgetary cash and modified accrual method of accounting, income and franchise tax returns and estimated payments filed in July may accrue back to state fiscal year 2019-20. All of these amounts accrued to 2019-20, except that a portion of corporate estimated payments were thrown forward and attributed to state fiscal year 2020-21. DOR received \$280 million in corporate estimated payments in July of 2020, which is \$243 million more than was received in July of 2019 (\$37 million).

Under accounting principles applied by DOR, corporate estimated payments received in July of 2020 that relate to a taxable year ending on or before June 30, 2020, are attributed to state fiscal year 2019-20. Any estimated payments related to a taxable year ending after that date are thrown forward to 2020-21. Of the \$280 million in corporate estimated payments received in July, 2020, DOR determined that \$97 million was attributed to 2019-20, and the remaining \$183 million was thrown forward and attributed to 2020-21. This compares to July, 2019, estimated payments of \$37 million, of which \$28 million was thrown forward to the following fiscal year.

The preliminary actual collections are unaudited figures subject to final review by the State Controller's Office prior to publication of the Annual Fiscal Report and the Legislative Audit Bureau prior to publication of the Comprehensive Annual Fiscal Report in December.

BL/SM/lb  
Attachment  
cc: Members, Wisconsin Legislature

**ATTACHMENT**

**Preliminary Information on Actual General Fund  
Tax Collections for the 2019-20 Fiscal Year  
(\$ in Millions)**

	Fiscal Year 2019-20		Difference	
	<u>General Fund Tax Revenues</u>		<u>Actual from Estimate</u>	
	<u>Estimated</u>	<u>Actual</u>	<u>Difference</u>	<u>Percent</u>
Individual Income	\$8,888.5	\$8,742.3	-\$146.2	-1.6%
General Sales and Use	5,929.9	5,836.2	-93.7	-1.6
Corporate Income/Franchise	1,502.3	1,607.9	105.6	7.0
Public Utility	358.0	357.2	-0.8	-0.2
Excise				
Cigarette	512.0	523.5	11.5	2.2
Tobacco Products	90.0	91.3	1.3	1.4
Vapor Products	2.3	1.3	-1.0	-43.5
Liquor and Wine	55.0	54.8	-0.2	-0.4
Beer	8.3	8.5	0.2	2.4
Insurance Company	201.0	217.4	16.4	8.2
Miscellaneous	<u>97.5</u>	<u>91.8</u>	<u>-5.7</u>	-5.8
<b>TOTAL</b>	<b>\$17,644.8</b>	<b>\$17,532.2</b>	<b>-\$112.6</b>	<b>-0.6%</b>



County	First		Title	Address	City	Sta	Zip	Phone	Email
Ashland	Clark	Schroeder	Ashland County Administrator	201 W Main St	Ashland	WI	54806	(715) 682-7015	<a href="mailto:clark.schroeder@co.ashland.wi.us">clark.schroeder@co.ashland.wi.us</a>
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	<a href="mailto:gary.mertig@co.ashland.wi.us">gary.mertig@co.ashland.wi.us</a>
Ashland	Heather	Schutte	Ashland County Clerk	201 W Main St	Ashland	WI	54806	(715)-682-7000	<a href="mailto:heather.schutte@co.ashland.wi.us">heather.schutte@co.ashland.wi.us</a>
Buffalo	Sonya	Hansen	Buffalo County Assistant to the Administrator	407 S 2nd St	Alma	WI	54610	(608) 685-6234	<a href="mailto:sonya.hansen@co.buffalo.wi.us">sonya.hansen@co.buffalo.wi.us</a>
Buffalo	David	Danzinger	Buffalo County Supervisor	407 S 2nd St	Alma	WI	54610	(715)495-2533	<a href="mailto:David.Danzinger@co.buffalo.wi.us">David.Danzinger@co.buffalo.wi.us</a>
Buffalo	Dennis	Bork	Buffalo County Board Chair	S1678 County road U	Independence	WI	54747	608-323-07377	<a href="mailto:dennis.bork@co.buffalo.wi.us">dennis.bork@co.buffalo.wi.us</a>
Buffalo	Max	Weiss	Buffalo County Board VC	W988 French Valley road	Alma	WI	54610	715-4957532	<a href="mailto:max.weiss@co.buffalo.wi.us">max.weiss@co.buffalo.wi.us</a>
Chippewa	Randy	Scholz	Chippewa County Administrator	711 N Bridge St	Chippewa Falls	WI	54729	(715) 726-4597	<a href="mailto:rscholz@co.chippewa.wi.us">rscholz@co.chippewa.wi.us</a>
Chippewa	Traci	Bremness	Assist to County Administrator	711 N Bridge St	Chippewa Falls	WI	54729	(715) 726-4597	<a href="mailto:tbremness@co.chippewa.wi.us">tbremness@co.chippewa.wi.us</a>
Chippewa	Charlene	Kervina	Chippewa County Board Supervisor	711 N Bridge St	Chippewa Falls	WI	54729	715-861-3723	<a href="mailto:ckervina@co.chippewa.wi.us">ckervina@co.chippewa.wi.us</a>
Chippewa	Dean	Gullickson	Chippewa County Board Chair	9924 County Hwy Q	Chippewa Falls	WI	54724	715 720-0810	<a href="mailto:dgullickson@co.chippewa.wi.us">dgullickson@co.chippewa.wi.us</a>
Chippewa	Jackie	Sadler	Chippewa County Clerk	711 N Bridge St	Chippewa Falls	WI	54729	(715) 726-7980	<a href="mailto:jsadler@co.chippewa.wi.us">jsadler@co.chippewa.wi.us</a>
Columbia	Vern E.	Gove	Columbia County Board Chair	PO Box 473	Portage	WI	53901	(608) 742-9904	<a href="mailto:vern.gove@co.columbia.wi.us">vern.gove@co.columbia.wi.us</a>
Columbia	Lois	Schepp	Columbia County Comptroller	PO Box 473	Portage	WI	53901	(608) 742-9645	<a href="mailto:Lois.Schepp@co.columbia.wi.us">Lois.Schepp@co.columbia.wi.us</a>
Douglas	Mark	Liebaert	Douglas County Board Chair	1316 N 14th Street, Suite 301	Superior	WI	54480	(715) 395-1493	<a href="mailto:mark.liebaert@douglascountywi.org">mark.liebaert@douglascountywi.org</a>
Dunn	Gary	Stene	Dunn County Vice Chair	505 High St	Colfax	WI	54730	715- 962 3572	<a href="mailto:gstene@co.dunn.wi.us">gstene@co.dunn.wi.us</a>
Dunn	David	Bartlett	Dunn County Board Chair	17123595 430th ST. Boyceville,	WI	54725	715-949-1619		<a href="mailto:dbartlett@co.dunn.wi.us">dbartlett@co.dunn.wi.us</a>
Forest	Cindy	Gretzinger	Forest County Board Chair	7961 Maple St	Argonne	WI	54511	715 6493387	<a href="mailto:icindy.gretzinger@yahoo.com">icindy.gretzinger@yahoo.com</a>
Forest	Terry	Lukas	Forest County Board first Vice chair	5157 Spruce St	Laona	WI	54541	715-889-1394	<a href="mailto:tlukas1952@gmail.com">tlukas1952@gmail.com</a>
Forest	Nora	Matuszewski	Forest County Clerk Administrator	200 E Madison Ave.	Crandon	WI	54520	715-478-2422	<a href="mailto:nmatuszewski@co.forest.wi.us">nmatuszewski@co.forest.wi.us</a>
Grant	Robert	Keeney	Grant County Board Chair	111 S Jefferson St, PO Box 529	Lancaster	WI	53813	(608) 723-2711	<a href="mailto:rkeeney@co.grant.wi.gov">rkeeney@co.grant.wi.gov</a>
Juneau	Alan K.	Peterson	Juneau County Board Chair	N3163 County Rd G	Mauston	WI	53948	(608) 847-7165	<a href="mailto:alanpeterson40@gmail.com">alanpeterson40@gmail.com</a>
Juneau	Michael	Kelley	Juneau County Board 1st Vice Chair	113 W Monroe St	Mauston	WI	53948	608 847-6331	<a href="mailto:michael.kelley@co.juneau.wi.us">michael.kelley@co.juneau.wi.us</a>
Jackson	Ray	Ransom	Jackson County Board Chair	307 Main St.	Black River Falls	WI	54615	715-284-0258	<a href="mailto:ray.ransom@co.jackson.wi.us">ray.ransom@co.jackson.wi.us</a>
Jackson	Jeff	Amo	Jackson County Board	20 East Adams St.	Black River Falls	WI	54615	715-284-9076	<a href="mailto:jeff.amo@co.jackson.wi.us">jeff.amo@co.jackson.wi.us</a>
Jackson	Kyle	Deno	Jackson County Clerk	307 Main St.,	Black River Falls	WI	54615	715-284-0268	<a href="mailto:kyle.deno@co.jackson.wi.us">kyle.deno@co.jackson.wi.us</a>
Jefferson	Steve	Nass	Jefferson County Board Chair	311 S Center Ave	Jefferson	WI	53549	920- 648- 8513	<a href="mailto:steven@jeffersoncounty.wi.gov">steven@jeffersoncounty.wi.gov</a>
Jefferson	Tammie	Jaeger	Jefferson County Administrative Assistant	311 S Center Ave	Jefferson	WI	53549	(920) 674-8671	<a href="mailto:tammiej@jeffersoncounty.wi.gov">tammiej@jeffersoncounty.wi.gov</a>
Jefferson	Walt	Christensen	Jefferson County Board Supervisor	W7057 Pond Road	Fort Atkinson	WI	53538	(920) 723-1320	<a href="mailto:WaltC@jeffersoncounty.wi.gov">WaltC@jeffersoncounty.wi.gov</a>
Kenosha	John	O'Day	Kenosha County Board Chair		Kenosha	WI		262 942-4100	<a href="mailto:john.oday@kenoshacounty.org">john.oday@kenoshacounty.org</a>
Kenosha	Monica	Yuhas	Kenosha County board 1st Vice chair		Bristol			262-496-3914	<a href="mailto:monica.Yuhas@kenoshacounty.org">monica.Yuhas@kenoshacounty.org</a>
Kenosha	Mary	Kubicki	Kenosha County Clerk	1010 56th St	Kenosha	WI	53104	(262) 653-2552	<a href="mailto:Mary.Kubicki@kenoshacounty.org">Mary.Kubicki@kenoshacounty.org</a>
Kewaunee	Scott	Feldt	Kewaunee County Administrator	810 Lincoln St	Kewaunee	WI	54216	(920) 388-7164	<a href="mailto:feldts@kewauneeco.org">feldts@kewauneeco.org</a>
Kewaunee	Daniel A.	Olson	Kewaunee County Board Chair	104 Woodview Lane	Luxemburg	WI	54217	(920)845-5383	<a href="mailto:olson.daniel@kewauneeco.org">olson.daniel@kewauneeco.org</a>
Kewaunee	Gerald (Gary)	Paape	Kewaunee County Board Vice Chair	N8272 Maple Court	Algoma	WI	54201	920- 487 2292	<a href="mailto:paape.gerald@kewauneeco.org">paape.gerald@kewauneeco.org</a>
La Crosse	Steve	O'Malley	La Crosse County Administrator	212 6th Street North	La Crosse	WI	54601	(608) 785-9789	<a href="mailto:omalley@lacrossecounty.org">omalley@lacrossecounty.org</a>
La Crosse	Monica	Kruse	La Crosse County Board Chair	212 6th Street North	La Crosse	WI	54601	(608) 785-9563	<a href="mailto:mkruse@lacrossecounty.org">mkruse@lacrossecounty.org</a>
La Crosse	Sharon	Davidson	La Crosse County Finance Director	212 6th Street North	La Crosse	WI	54601	(608) 785-9580	<a href="mailto:sdavidson@lacrossecounty.org">sdavidson@lacrossecounty.org</a>
Manitowoc	James	Brey	Manitowoc County Board Chair	809 S 25th Street	Manitowoc	WI	54220	(920)682-9713	<a href="mailto:jimbrey@co.manitowoc.wi.us">jimbrey@co.manitowoc.wi.us</a>
Manitowoc	Lee	Engelbrecht	Manitowoc County Supervisor	4928 Two Creeks road	Eagle River	WI	54241	920-755-4042	<a href="mailto:leeengelbrecht@co.manitowoc.wi.us">leeengelbrecht@co.manitowoc.wi.us</a>
Manitowoc	Jessica	Backus			Manitowoc				<a href="mailto:jessicabackus@co.manitowoc.wi.us">jessicabackus@co.manitowoc.wi.us</a>
Marathon	Lance	Leonhard	<a href="#">Marathon County Administrator</a>	500 Forest Street, Room 107	Wausau	WI	54403	(715) 261-1400	<a href="mailto:lance.leonhard@co.marathon.wi.us">lance.leonhard@co.marathon.wi.us</a>
Marathon	Thomas	Rosenberg	<a href="#">Marathon County Supervisor</a>	500 Forst Street	Wausau	WI	54403	715 359-5221	<a href="mailto:Thomas.rosenberg@co.marathon.wi.us">Thomas.rosenberg@co.marathon.wi.us</a>
Marathon	Kurt	Gibbs	<a href="#">Marathon County Board Chair</a>	500 Forest Street	Wausau	WI	54403	(715) 370-7435	<a href="mailto:kurt.gibbs@co.marathon.wi.us">kurt.gibbs@co.marathon.wi.us</a>
Marinette	John M.	Guarisco	Marinette County Supervisor	117 N Highway 141	Crivitz	WI	54114	715-732 7409	<a href="mailto:jguarisco@marinettecounty.com">jguarisco@marinettecounty.com</a>
Marinette	Don	Pazynski	Marinette County Clerk	N2766 Stanley Lane	Marinette	WI	54143	(715) 735-5585	<a href="mailto:pazynskidb@gmail.com">pazynskidb@gmail.com</a>
Marinette	Kathy	Brandt	Maquette County Administrative Coordinator	1926 Hall Avenue	Marinette	WI	54143	(715)732-7406	<a href="mailto:mcclerk@marinettecounty.com">mcclerk@marinettecounty.com</a>
Marquette	Gary	Sorenson	Oconto County Clerk	PO Box 129	Montello	WI	53949	(608)297-3100	<a href="mailto:gsorenson@co.marquette.wi.us">gsorenson@co.marquette.wi.us</a>
Oconto	Kim	Pytleski	Oconto County Board Chair	301 Washington St.	Oconto	WI	54153-1	(920) 834-6806	<a href="mailto:kim.pytleski@co.oconto.wi.us">kim.pytleski@co.oconto.wi.us</a>
Oconto	Paul	Bednarik	Oconto County Board VC	8304 W River Road	Lena	WI	54139	(920) 829-5557	<a href="mailto:county.board@co.oconto.wi.us">county.board@co.oconto.wi.us</a>
Oconto	Alan K.	Sleeter	Oconto County Administrative Coordinator	1005 Madsen Road	Suring	WI		920-590-0198	<a href="mailto:alan.sleeter@co.oconto.wi.us">alan.sleeter@co.oconto.wi.us</a>
Oconto	Kevin	Hamann	Ozaukee County Administrator	301 Washington St	Oconto	WI	54153	920-834-6811	<a href="mailto:kevin.hamann@co.oconto.wi.us">kevin.hamann@co.oconto.wi.us</a>
Ozaukee	Jason	Dzwiniel	Ozaukee County Board Chair	PO Box 994	Port Washington	WI	53704	(262) 238-8201	<a href="mailto:jdzwiniel@co.ozaukee.wi.us">jdzwiniel@co.ozaukee.wi.us</a>

County	First		Title	Address	City	Sta	Zip	Phone	Email
Ozaukee	Lee	Schlenvogt	County Board Chair	4250 County Rd H	Port Washington	WI	53074	(262) 284-5728	lschlenvogt@co.ozaukee.wi.us
Richland	Marty	Brewer	Rock County Board Chair	26766 County Highway DD	Richland Center	WI	54664	6083830207	Marty.Brewer@co.richland.wi.us
Rock	Kara	Purviance	Rock County Supervisor	51 S Main St	Janesville	WI	53545	(608) 757-5540	kara.purviance@co.rock.wi.us
Rock	Bob	Yeomans	Sauk County Board Chair	2943 Timber Lane	Janesville	WI	53545	(608) 756-1755	bob.yeomans@co.rock.wi.us
Sauk	Tim	McCumber	Sheboygan County Supervisor	S8161 Kassner Road Unit1	Merrimac	WI	53561	608-963-6581	timothy.mccumber@co.sauk.wi.us
Sheboygan	Bill	Goehring	Trempealeau County Board Charir	508 New York Avenue	Sheboygan	WI	53810	(920) 459-3103	william.goehring@sheboygancounty.com
Trempealeau	Timothy	Zeglin	Vernon County Board Chair	N185 County Road DE	Random Lake	WI	53075	(920) 994-4749	zeglint@co.trempealeau.co.wi.us
Vernon	Dennis	Brault	Vernon County Board Member	36245 Main Street	Whitehall	WI	54773	(715)5382311ex	dbrault@vernoncounty.Org
Vernon	Roger	Call	Vernon County Clerk	1023 E Court St room 108	Viroqua	WI	54665	(262)284-8198	roger.call@vernoncounty.org
Vernon	Ron	Hoff	Vernon County Supervisor	1023 E Court St. Room 108	Viroqua	WI	54665	(608) 606-0738	rhoff@vernoncounty.org
Vernon	Justin	Runnig	Washington County Administrator	1023 E Court St. Room 108	Viroqua	WI	54665	608-606-1332	justin.runing@vernoncounty.org
Washington	Joshua	Schoemann	Washington County Board Chairperson	Room 108 Courthouse Annex	Viroqua	WI	54665	(608)637-5380	joshua.schoemann@co.washington.wi.us
Washington	Don	Kriefall	Waushara County Board Supervisor	432 E Washington St	West Bend	WI	53095	(262) 306-2200	don.kriefall@co.washington.wi.us
Waushara	Donna	Kalata	Waushara County Administrator	4138 Stonehaven Way	Richfield	WI	53076	(414) 803-3488	wcb1@co.waushara.wi.us
Waushara	Robert	Sivick	Exeutive Assistant	W7634 Cottonville Ln	Wautoma	WI	54982	(920)787-3166	robert.sivick@co.waushara.wi.us
Waushara	Michele	Olson	Washburn County Board Chair	209 South Saint Marie Street	Wautoma	WI	54982-0	(920) 787-0431	michele.olson@co.waushara.wi.us
Washburn	Thomas	Mackie	Wood County Board Chair	209 S St Marie St	Wautoma	WI	54982	(920) 787-0424	tmackie@co.washburn.wi.us
wood	Lance	Piimi	wood County Clerk Vice Chair	W9065 Lower McKenzie Rd	Spooner	WI		715 635 3656	lance1@charter.net
wood	Adam G.	Fischer	wood County Clerk	4030 WoodhavenCourt	Wisconsin Rapids	WI	54494	715-421-4001	wcdistrict05@co.wood.wi.us
wood	Trent	Miner	Outagamie County Board Chair	1323 E 17th Street	Marshfield	WI	54449	715 207 5325	tminer@co.wood.wi.us
Outagamie	Jeff	Nooyen		P.O. Box 8095	Wisconsin Rapids	WI	54495	715-421-8461	jeff.nooyen@outagamie.org

**UPDATED 2020 DUES  
PAID as of 09.06.2020**

**CK RECEIVED**

<b>County</b>	<b>DOR 2019 Estimated Utility Tax Payment</b>	<b>2020 x .0020 Dues Amount</b>	<b>Date Issued or Received</b>
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	6.19.2020
Forest	\$ 10,216.55	\$204.33	\$0
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	9.4.2020
Marathon	\$ 1,809,012.54	\$3,618.02	6.01.2020
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
			6.1.2020 sup defeated. Never submitted invoice or budgeted
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	\$0.00
Washington	\$ 448,114.37	\$896.22	2.7.2020
Waushara	\$ 80,001.87	\$ 160.00	01.13.2020
Wood	\$ 13,406.12	\$ 429.89	11.01.2019
<b>TOTAL</b>	<b>\$ 19,485,601.88</b>	<b>\$ 36,379.78</b>	

NO DUES PAYMENT  
Net Dues PAID AS OF  
9.1.2020

\$4,853.01

**\$35,562,62**