WISCONSIN COUNTIES UTILITY TAX ASSOCIATION BOARD MEETING
Friday, May 21, 2021 ***AGENDA***
10:30 AM TO 12:30 PM (Lunch provided for those present)

Note: New office address:
Constituency Services is now housed inside the Wisconsin Professional Police Association (WPPA) 600 John Nolen Drive Suite 300A Madison, WI 53713 (Note: exit Beltline John Nolen Drive, turn into Sheraton Hotel on Rimrock Road and John Nolen Drive. Turn left. Go half block. Office building on the right Side that houses WEA Insurance, WI Builders Association, WI Professional Police Assn. Plenty of surface parking. Come up to 3rd floor.

RSVP: clarify if you are joining by zoom or plan to attend in person (* up to six)

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

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

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https://us02web.zoom.us/j/86935284257?pwd=Y0NESjNHNFNTREJKdkN

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Find your local number: https://us02web.zoom.us/u/keaYQgBfhU

I. Call to Order/Introductions - President William Goehring
- Roll Call/ Welcome/ Introductions
-

II. Approve Minutes from April9,2021 meeting (attachment)
III. Treasurer's Report- Supervisor Robert Keeney (attachments)
- Treasurer' s report

IV. Executive Director REPORT - Alice O'Connor

2021 WISCONSIN COUNTIES UTILITIES TAX ASSOCIATION
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Treasurer
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Executive Director
ALICE O'CONNOR
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OCONTO
OZAUKEE
PEPIN
ROCK
SAUK
SHEBOYGAN
TREMPEALEAU
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- **Budget motions update- (handouts will be coming)**
- **Senator Ballweg/Rp. Oldenburg budget motion 10-year step down**

V. **UPDATE: Kyle Christiansen, WCA tax and Finance lobbyist**

VI. Confirmed Speaker: Jason Mugnaini, Chief of staff to Senator Rob Cowles to discuss securitization legislation post budget

VII. Any Other Business

VIIi. Next Meeting Date

VIX . Adjourn

Please RSVP. Questions call Alice *608-225-9391 or*

aoc@constituencyservices.org

April 9, 2021 Minutes of the Board of Directors –VIA ZOOM

The meeting was called to order at 10:31 AM by Board , Supervisor William Goehring. Roll call was taken.

PRESENT: William Goehring- Sheboygan County Supervisor, Thomas Rosenberg, Marathon County Supervisor , Walt Christensen - Jefferson County Supervisor, Bob Yeomans - Rock County Supervisor, Alice O'Connor - WCUTA , Kelly McDowell.

Via zoom: Robert Keeney - Grant County Board Chair, Roger Call, Vernon County Supervisor, Don Kriefall, Washington County Board Chair, Vern Gove, Columbia County Board Chair, Cindy Groetzinger, Forest County Chair, Kevin Hamann, Oconto County Administrator, Supervisor, Vern Koch, Sheboygan County Board Chair, Monica Kruse, LaCrosse County, Clark Schroeder - Ashland County Administrator, Ray Ransom Jackson County Board ,Charlene Kervina, Chippewa County Board Chair, Lee Engelbrecht Manitowoc County Supervisor; Shonna Neary, Columbia County Project manager, Nora Matuszewski, Forest County Clerk, Carrie Redington, Vernon County Administrator

GUEST speaker: REP. Loren Oldenburg

<u>Chairman's Report Supervisor William Goehring</u>

Chairman Goehring reintroduced and welcomed Kelly McDowell who has been added to lobbying efforts during the budget cycle. He mentioned that WCUTA now had resolutions from the following counties: Ashland, Chippewa, Jackson, Jefferson, LaCrosse, Manitowoc, Oconto, Outagamie, Rock, Trempealeau, Sheboygan, Vernon and Waushara. If others can get their letters or resolutions to Alice by the end of April that would be appreciated.

By- Law change-Supervisor Goehring mentioned that at the last meeting, it was noted a provision remained saying that a county could not pay less than $500 in dues. Since several counties pay less than $500 and their membership is valued based on how the annual utility tax dues is calculated, the provision should be removed. A motion from Supervisor Rosenburg, seconded by Supervisor Yeomans to remove the $500 dues minimum was approved.

An updated membership list was provided, and any corrections need to be directed to Alice O'Connor. The list also shows who the primary legislators for a specific county. Ongoing encouragement to talk to your own lawmakers about our budget motion was suggested.

WORK Group to analyze DOR utility tax data and update issues for 2022 Legislative Study Committee: Supervisor Goehring stated that after Alice made an open records request of the Dept of Revenue, DOR abruptly sent a 990 page report of all utility tax 144 reports, filed annually by utilities. He noted we had been asking for this information for six years. Chairman Goehring asked for volunteers to work on the subcommittee to help analyze the data and bring back summary comments about trends or recommendations that should be added to our scope statement request for a study next year. Anyone interested in serving should contact the chair or Alice.

The following individuals volunteered: Supervisor Yeoman, Rosenburg and Keeney. Others are urged to engage in this work group.

RETAINER ADJUSTMENT DURING BUDGET-Constituency Services has requested an increase of the monthly retainer to $3,000 per month and $1,500 per month for Kelly McDowell through June 30,2021. This would begin April 1. The work load as our two lobbyist work on several different avenues to obtain any sort of increase in utility tax funds returned to local governments, has greatly increased. The added workload and time commitment should be reflected in the retainer. Both individuals stepped out of the room during the discussion and when this vote was taken. Tom Rosenberg moved and Walt Christainsen moved to approve the requested retainer amounts starting April 1, 2021 ending June 30, 2021. The motion carried unanimously.

MINUTES -The minutes from the April 9, 2021 were approved on a motion from Supervisor Yeomans, seconded by Supervisor Rosenburg.

Treasurer's Report -Supervisor Robert Keeney

Supervisor Keeney reported the checkbook balance as of balance as of February 1,2021 was $30,396.38. The balance as of February 28.2021 was $31,359.27 after dues from Ashland County $962.19 and check book Interest of $ .70 . The check book balance as of March 31,2021 was $28,994.12 with $.79 cents in checkbook interest after CSI paid $2,365.94. The checkbook balance as of April 6,2021 was $41,082.93 after dues deposits from Jackson County - $132.87; Waushara County -$197.71; Dunn County -$289.47, Sheboygan County- $2,059.10; Kenosha County- $3,385.44; Trempealeau County -$248.24; Chippewa County- $2, 567.50; Waushara County, $191.71; Manitowoc County- $4,028.33. The checking balance as of April 6, 202 is $41,902.78 with an outstand CSI payment in the amount of $5,698.62. The Certificate of Deposit (XXX279) balance as of November 30, 2020 was $41,057.62 with February 28 ,2021 interest in the amount of $25. 31, resulting in an April 6 2021 balance of $41,082.93. The total balance with checkbook and CD as of April 6, 2021 is $77,287.09 (including two CSI payments)

The Treasurer's report was approved on a motion form Supervisor Yeomans, second by Supervisor Rosenburg.

Executive Director Report - Alice O'Connor said the hearings for the Joint Finance Committee would be wrapping up end of April with first votes by May. In order for a motion not be considered, it must be in the form of a bill draft and individual lawmakers must work wit their "budget buddy" on the Finance Committee. Our efforts are being undermined with news that an additional 43.1 billion dollars in "recovery money" will be received. Many in the majority party say local governments are going to get plenty of money and don't know how they will spend it. Meanwhile she shared reports from the National conference of state legislatures that illustrate what other states are doing to deal with move away from coal fired power plants who generate electricity. Reports show that states uses varied taxes approach, have different decommissioning processes, different renewable energy tax credits, deductions and exemptions. Some states actually allow utility user taxes based on gross receipts enacted by local governments (CA, Michigan, Virginia). Emerging is securitization laws when plants shut down(New Mexico and Colorado) and some grants to push [people to renewables through the Regulatory Assistance Project. These reports will be useful for our legislative Council Study Committee request. She also shared the summary list of comments shared with Rep. Kuglitsch, chair of the Assembly utility committee.

Alice reported she and Kelly have met with more than 60 lawmakers as well as members of Joint Finance. Rep. Tittl, a former member of WCUTA, has agreed to draft a budget amendment motion. We are still trying to nail down a lead Senate co-sponsor. Working with Senator Rob Cowles, we are hopeful he will agree to be our senate lead. Rep. Kurtz, a member of the Joint Finance committee has indicated we need to have our motion in the form of a bill in order for Finance to consider it.

We have dropped our inflationary increase requests going back to 2005 as well as an inflationary adjustment going forward because support isn't there right now. The majority republicans are focused on the $3.1 billion dollars coming into the state. The legislature is not included to ship more money to local governments. We continue to make the case that the stimulus money is one time and we are discussing unfair distribution over more than three decades. Everyone is still waiting on Dept of Treasury guidance on how funds can be spent. It cannot be spent for property tax relief. Alice said we are continuing to work with Rep. Tittl and Rep. Kurtz on any amendment that will have enough votes to pass and capture more money for utility taxes back to local governments. We are waiting on bill drafts. With the Joint Finance Committee voting on the budget beginning in May, counties should make their contacts with their own lawmakers by May 12 if at all possible.

Lobbyist Kelly McDowell presented slides highlighting key facts about Wisconsin's electrical generation sector. She Since 2002, Wisconsin's annual electrical generation usage from all utilities has ranged from 60,000 to 66,000 GWh, according to the U.S. Energy Information Administration (EIA). As Wisconsin's energy generation profile changes, shifting toward renewables, that is the level of generation capacity that should remain available. She reported that Wisconsin's current electrical generation mix is: 42.0% coal, 32.4% natural gas (nearly quadrupled over the past decade), 16.0% nuclear (largest source of carbon free electrical energy since 1970), 4.2% hydroelectric, 3.0% wind, 2.1% biomass, Petroleum (0.2%), and Solar (0.1%). Small-scale solar, including customer-owned photovoltaic panels, delivered an additional net 101 GWh to the state's electricity grid. This was more than twice the generation by Wisconsin's utility-scale PV plants.

Ms. McDowell showed a map with the locations of 174 power plants in Wisconsin. She said this EIA map is interactive and includes information about each of the locations. Another EIA slide shows U.S. retiring and new electrical generation capacity through 2050. Nuclear and coal will account for the majority of U.S. generating capacity in the U.S. in 2021. A significant number of U.S. coal plants are slated for retirement in 2025. Nearly two-thirds of COAL capacity retirements in 2021 are in four states: Maryland, Florida, Connecticut, and Wisconsin. The largest coal retirement in 2021 will be at Chalk Point in Maryland, followed by retirements at Big Bend in Florida, Bridgeport Station in Connecticut, and Genoa in Wisconsin.

She said that four of seven-remaining coal-fired plants in Wisconsin will close by 2025, resulting in a loss of 2,956 MWs of remaining 5,846 MWs of coal-fired capacity. Those seven plants are among the top electrical generators in Wisconsin, the other eight plants are natural gas. The retiring plants are: Genoa Generating Station in 2021 (308 MW), Edgewater Generating Station in 2022 (414 MW), Oak Creek Power Plant in 2023-24 (1097 MW), and Columbia Power Plant in 2025 (1137 MW).

Ms. McDowell said the Public Service Commission in March of 2021 voted to launch an investigation into utilities' ongoing transition to zero-carbon electricity. Currently, 75% of Wisconsin's power generated with the use of fossil fuels (strategic energy assessment); If nuclear excluded, 91 percent of state's power mix need to be replaced with renewable energy sources. The investigation will consider: 1) Retirement of fossil fuel power plants and deployment of new energy alternatives; 2) Increase in customers who generate their own power and are tied to the grid; 3) Increase in new technologies like battery storage; 4) Programs that help customers control their energy use and lower utility bills; and 5) The design and operation of the regional transmission grid and wholesale markets. Commission staff will also review: 1) Goals set by the state's five largest utilities to reduce carbon emissions 100 percent by 2050 and recommendations stemming from Gov. Tony Evers' executive order on clean energy: The future is accelerating the clean energy transition outlined by a Wisconsin group of utilities, consumer advocates and business groups.

SPEAKER Rep. Loren Oldenburg (R-Viroqua) joined via zoom and he reported that as result of DairyLand Power shutting down the Genoa plant with just two months' notice, he plans to introduce a budget amendment working with Senator Ballweg that would extend the length of time for reduced utility aid payments form five years to ten years. The estimate is about estimated $16.7 million. The goal is to reduce pain, not solve the long term problem communities will face when their utility tax payment is reduced. He will be pursing with Senator Ballweg who is also on finance, his amendment which creates a new Statute section, subsection 8 under 79.04 that specifies that the newly created subsection, 79.04(8), only applies to production plants with multiple power generation units whose first power generation unit stops generating electricity after the effective date of the law. In plain language, the goal is to only apply this to plants who have not begun the phase out process, so plants who have already begun to phase out units to decommission a plant would not be eligible. The bill also clarifies that the 10-year phase out payments do not begin until the production plant is decommissioned or closed.

There was general discussion by Board members of both short-term budget goals and the longer term fix needed. Everyone agrees it is critical to contact your own lawmakers and make them aware of the need to support whatever has traction in Finance Committee.

The meeting adjourned at 12:55 PM on a motion for Supervisor Walt Christensen and seconded by Supervisor Monica Kruse.

The next meeting is set for May 21, 2021 at 10:30 location to be announced.

Ballweg

State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-2961/P5
JK:cjs&amn

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

AN ACT ***to renumber*** 79.04 (5) (a) 1. to 5. and 79.04 (5) (b) 1. to 5.; ***to amend*** 66.0602 (3) (n) 1., 66.0602 (3) (n) 2., 79.04 (5) (a) (intro) and 79.04 (5) (b) (intro); and ***to create*** 79.005 (1h), 79.04 (5) (a) 1m. (intro.), 79.04 (5) (a) 2m., 79.04 (5) (b) 1m. (intro.), 79.04 (5) (b) 2m. and 79.04 (8) of the statutes; **relating to:** changing the phase-out of utility aid payments for decommissioned power plants.

Analysis by the Legislative Reference Bureau

This bill provides that if a power production plant that is exempt from property taxes is decommissioned, and therefore becomes taxable, the county and municipality where the plant is located will receive a utility aid payment for the first 10 years in which the plant is subject to the property tax in an amount equal to a percentage of the utility aid payment that the county or municipality received for the last year in which the plant was exempt. Under the bill, "decommissioned" means, with regard to a production plant, the earliest of the following: 1) the production plant is no longer qualified for rate recovery; or 2) the production plant is sold to a person who is not subject to the annual license fees imposed by the state.

Under current law, the county and municipality where a decommissioned or closed plant is located each receive a utility aid payment for the first five years in which the plant is subject to the property tax in an amount equal to a percentage of the utility aid payment received for the last year in which the plant was exempt.

The bill also provides that, with regard to a power production plant that has multiple power generation units, the utility aid payment received by a county or municipality will not be reduced on the basis that one or more, but not all, of the power generation units are no longer generating electricity, and the amount of the payment will be the same as the payment received in the year before the year the first power generation unit stopped generating electricity. In addition, the 10-year phase out of utility aid payments under the bill does not begin until the production plant is decommissioned, and the amounts of the phase-out payments are determined on the basis of the amount of the payment received in the year before the year the first power generation unit stopped generating electricity.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 66.0602 (3) (n) 1. of the statutes is amended to read:

66.0602 **(3)** (n) 1. For a political subdivision that receives a payment under s. 79.04 (5) (a) or (b), the limit otherwise applicable under this section is increased by the amount that the political subdivision levies in that year to replace a revenue reduction incurred under s. 79.04 (5) (a) or (b). Subject to subd. 2., the amount levied under this paragraph for a particular property may not exceed the amount paid to the political subdivision under s. 79.04 (5) (a) 1. ~~or~~, 2019 stats., s. 79.04 (5) (b) 1., 2019 stats., or s. 79.04 (5) (a) 1m. a. or 2m. a. or (b) 1m. a. or 2m. a., less the amount to be paid to the political subdivision under s. 79.04 (5) (a) or (b) in the year in which the levy is imposed and less any amounts previously levied under this paragraph. A revenue reduction is incurred under this paragraph when the amount received by a political subdivision under s. 79.04 (5) (a) or (b) in the current year is less than the amount received under s. 79.04 (5) (a) or (b) in the previous year.

SECTION 2. 66.0602 (3) (n) 2. of the statutes is amended to read:

66.0602 **(3)** (n) 2. This paragraph applies to revenue reductions for which a payment under s. 79.04 (5) (a) or (b) is made after November 23, 2019. If the first payment made under s. 79.04 (5) (a) or (b) after November 23, 2019, is under s. 79.04 (5) (a) 2. to 5. ~~or~~, 2019 stats., s. 79.04 (5) (b) 2. to 5., 2019 stats., or s. 79.04 (5) (a) 1m. b. to e. or 2m. b. to j. or (b) 1m. b. to e. 2m. b. to j., the amount of the payment made under s. 79.04 (5) (a) or (b) in the previous year shall be used in determining the maximum amount of revenue reduction incurred.

SECTION 3. 79.005 (1h) of the statutes is created to read:

79.005 **(1h)** "Decommissioned" means, with regard to a production plant, the earliest of the following:

(a) The production plant is no longer qualified for rate recovery.

(b) The production plant is sold to a person who is not subject to the annual license fee imposed under s. 76.28 (2) or 76.29 (2).

SECTION 4. 79.04 (5) (a) (intro) of the statutes is amended to read:

79.04 **(5)** (a) (intro.) If property that was exempt from the property tax under s. 70.112 (4) and that was used to generate power by a light, heat, or power company, except property under s. 66.0813, unless the production plant is owned or operated by a local governmental unit located outside of the municipality, or by an electric cooperative, or by a municipal electric company under s. 66.0825, is decommissioned ~~or closed~~, the municipality shall be paid, from the public utility account, an amount equal to the following percentages of the payment that the municipality received under this section during the last year that the property was exempt from the property tax:

SECTION 5. 79.04 (5) (a) 1. to 5. of the statutes are renumbered 79.04 (5) (a) 1m. a. to e.

SECTION 6. 79.04 (5) (a) 1m. (intro.) of the statutes is created to read:

79.04 **(5)** (a) 1m. (intro.) For property decommissioned before January 1, 2021:

SECTION 7. 79.04 (5) (a) 2m. of the statutes is created to read:

79.04 **(5)** (a) 2m. For property decommissioned after December 31, 2020:

a. In the first year that the property is taxable, 100 percent.

b. In the 2nd year that the property is taxable, 90 percent.

c. In the 3rd year that the property is taxable, 80 percent.

d. In the 4th year that the property is taxable, 70 percent.

e. In the 5th year that the property is taxable, 60 percent.

f. In the 6th year that the property is taxable, 50 percent.

g. In the 7th year that the property is taxable, 40 percent.

h. In the 8th year that the property is taxable, 30 percent.

i. In the 9th year that the property is taxable, 20 percent.

j. In the 10th year that the property is taxable, 10 percent.

SECTION 8. 79.04 (5) (b) (intro) of the statutes is amended to read:

79.04 **(5)** (b) (intro.) If property that was exempt from the property tax under s. 70.112 (4) and that was used to generate power by a light, heat, or power company, except property under s. 66.0813, unless the production plant is owned or operated by a local governmental unit located outside of the municipality, or by an electric cooperative, or by a municipal electric company under s. 66.0825, is decommissioned ~~or closed~~, the county shall be paid, from the public utility account, an amount equal to the following percentages of the payment the county received under this section during the last year that the property was exempt from the property tax:

SECTION 9. 79.04 (5) (b) 1. to 5. of the statutes are renumbered 79.04 (5) (b) 1m. a. to e.

SECTION 10. 79.04 (5) (b) 1m. (intro.) of the statutes is created to read:

79.04 **(5)** (b) 1m. (intro.) For property decommissioned before January 1, 2021:

SECTION 11. 79.04 (5) (b) 2m. of the statutes is created to read:

79.04 **(5)** (b) 2m. For property decommissioned after December 31, 2020:

a. In the first year that the property is taxable, 100 percent.

b. In the 2nd year that the property is taxable, 90 percent.

c. In the 3rd year that the property is taxable, 80 percent.

d. In the 4th year that the property is taxable, 70 percent.

e. In the 5th year that the property is taxable, 60 percent.

f. In the 6th year that the property is taxable, 50 percent.

g. In the 7th year that the property is taxable, 40 percent.

h. In the 8th year that the property is taxable, 30 percent.

i. In the 9th year that the property is taxable, 20 percent.

j. In the 10th year that the property is taxable, 10 percent.

SECTION 12. 79.04 (8) of the statutes is created to read:

79.04 **(8)** All of the following apply to the payments for property of a production plant that includes multiple power generation units, except that this subsection applies only if the production plant's first power generation unit stops generating electricity after the effective date of this subsection .... [LRB inserts date]:

(a) No payment received by a municipality or county under sub. (1), (2), (6), or (7) shall be reduced on the basis that one or more, but not all, of the power generation units are no longer generating electricity, and the amount of the payment shall be the amount that the municipality or county received in the year before the year in which the first power generation unit stopped generating electricity.

(b) The payments under sub. (5) (a) 2m. or (b) 2m. shall not be made until the production plant is decommissioned, and then the payments shall be determined on the basis of the amount of the payment received by the municipality or county under sub. (1), (2), (6), or (7) in the year before the year in which the first power generation unit stopped generating electricity.

(END)

Legislative Fiscal Bureau
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

May 14, 2021

TO: Senator Joan Ballweg
Room 409 South, State Capitol

FROM: Noga Ardon, Fiscal Analyst

SUBJECT: LRB-2961/P5: Extension of Utility Decommissioning Aid to Ten-Years

At your request, this memorandum provides information about the fiscal effects of a LRB-2961/P5 (proposal) to phase out utility decommissioning aid payments to local governments over ten years, compared to the five-year phaseout under current law.

Decommissioning aid is provided to counties and municipalities containing production plants that were previously exempt from general property taxes and are decommissioned or closed. Under current law, decommissioning aid payments are based on the most recent utility aid payment received in the last year that the utility property is exempt from general property taxation. Payments begin when the Public Service Commission (PSC) certifies that the plant has been fully decommissioned. Decommissioning payments are provided for five years after a plant has been decommissioned, with a 20% annual reduction in the amount of aid. A county or municipality is also eligible to receive an annual levy limit adjustment to replace revenues associated with a reduced utility aid payment due to a decommissioned or closed production plant.

The proposal would extend decommissioning aid from five to ten years, with a 10% annual reduction in the aid amount. This ten-year phaseout of the aid payment would apply only to plants that are decommissioned after December 31, 2020. There would be no change to decommissioning aid payments based on plants that had decommissioned or closed prior to January 1, 2021. The annual levy limit adjustment to reflect the annual step down in aid would also be extended for the period that the phaseout of the aid occurs. If the decommissioning plant includes multiple power generation units that are decommissioned at different times, the decommissioning payment would be based off the utility aid payment received when all the generating units were operational. The proposal would also define a "decommissioned" production plant as either a production plant which no longer qualifies for rate recovery, or a production plant which is sold to a person who is not subject to utility licensing fees.

Because the proposed change would not apply to plants that have decommissioned or closed prior to January 1, 2021, the proposal would not have an immediate fiscal effect, and a minimal fiscal effect during the 2021-23 biennium. The proposal would increase utility aid expenditures over time, as it would increase the phaseout period for decommissioning aid payments and provide a more gradual annual reduction in aid. The precise fiscal effect would depend on how many plants are decommissioned or closed over time.

According to PSC, eight production plants are expected to decommission or close between 2021-2025. For those plants that close in 2021, the first decommissioning aid payment will be in 2022-23. The following table compares the expected decommissioning aid payments for these plants under current law and under this proposal. This estimate assumes that decommissioning aid payments will begin in the same year that the plants are scheduled to be retired. However, given the technical nature of the plant decommissioning process, actual decommissioning payments may not begin immediately. The table only shows decommissioning aid payments, and the amounts do not reflect other utility aid payments made in the years shown. If additional plants are decommissioned in these years, actual decommissioning aid payments will differ from the amounts shown in the table.

Public Utility Aid Phaseout
Comparison of Five-Year (Current Law) vs. Ten-Year Phaseout

	Current Law	Proposal	Difference
2022-23	$2,444,100	$2,444,100	$0
2023-24	2,995,700	3,240,100	244,400
2024-25	2,298,800	2,891,700	592,900
2025-26	3,059,800	5,113,100	2,053,300
2026-27	2,671,900	5,108,300	2,436,400
2027-28	1,563,300	4,442,800	2,879,500
2028-29	943,500	3,777,300	2,833,800
2029-30	531,800	3,111,800	2,580,000
2030-31	120,100	2,446,200	2,326,100
2031-32	0	1,780,700	1,780,700
2032-33	0	1,115,200	1,115,200
2033-34	0	694,200	694,200
2034-35	0	377,100	377,100
2035-36	0	60,100	60,100
2036-37	0	0	0
Total	$16,629,000	$36,602,700	$19,973,700

In addition to extending the term of the phaseout to ten years, the proposal would also make changes the basis for utility aid payments, which would affect the amount of decommissioning payments for eligible plants. Under current law, if plants with multiple power generation units retire individual units before the plant fully decommissions, that local government's utility aid payment is reduced to reflect the plant's lower generating capacity. Subsequently, if the plant fully decommissions, this lower utility aid payment is used as the basis of decommissioning aid. The proposal would require, in the event a plant retires individual units, that the utility aid payment not be reduced. As a result, the basis for the decommissioning aid payments would also be higher. This provision would only apply to production plants which retire individual units after the enactment of this proposal. However, as drafted the proposal could also affect utility aid payments based on any eligible plant that retires a unit after that date but does not eventually decommission the plant, which could increase the fiscal effect of this provision.

Of the eight production plants that are expected to decommission between 2021-2025, only the Columbia County Energy Center is expected to retire an individual power generation unit before fully decommissioning in 2024. The estimated aid payments shown in the table assume that the basis for the decommissioning aid based on this plant will not be reduced following the retirement of the individual unit. In the absence of this provision, decommissioning aid payments would be $1.1 million lower in 2025-26, and would remain lower throughout the ten-year phaseout.

I hope this information is helpful. Please contact me with further questions.

NA/ml

Legislative Fiscal Bureau
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March 22, 2021

TO: Senator Robert Cowles
Room 118 South, State Capitol

FROM: Noga Ardon, Fiscal Analyst

SUBJECT: Potential Changes to the Utility Aid Formula

At your request, this memorandum provides information on the fiscal effects of making certain changes to the utility aid formula. Utility aid is paid to counties and municipalities where utility property is located as compensation for the property being exempt from the property tax.

The utility aid formula is largely based on the net book value and generating capacity. Incentive aid is also provided, if the utility property has certain characteristics. Incentive aid payments are made for production plants which located on the site of or adjacent to a brownfield; for production plants which are baseload generating facilities; for production plants which derive energy from an alternative energy resource; or for production plants which are cogeneration facilities. Under current law, payments are calculated by multiplying the net book value of qualifying utility property by 9 mills, and multiplying the production plant's nameplate generating capacity (measured in megawatts) by $2,000. The resulting figure is divided between the county and municipality in which the utility property is located. Cities and villages with utility property receive two thirds of this payment, while towns with utility property receive one third. The remaining amount is paid to the county. The net book value payment and the generating capacity payment are both subject to per capita limitations. The Department of Revenue has estimated that $34.7 million will be paid in 2021 based on the net book value of qualifying utility property, and an additional $34.1 million will be paid based on the generating capacity of qualifying utility property.

You asked about the fiscal effect of potential changes to the net book value and generating capacity components of the existing utility aid formula. Specifically, you asked about increasing the 9 mill payment to 12 mills, and increasing the generating capacity payment from $2,000 to $2,700 per megawatt. In 2020, the total net book value of all qualifying utility property in the state was $3.9 billion, and the total generating capacity of all qualifying production plants in the state was 17,073.1

megawatts. These figures will be the basis of utility aid payments made in 2021. The attached table compares the calculation of net book value aid and generating capacity aid under current law and under the proposed changes. Net book value aid and generating capacity aid are both subject to per capita limits of $425 per capita for municipalities and $125 per capita for counties. In 2021, these limits will decrease the amount of utility aid that would have otherwise been paid by $965,000. The number of local governments subject to the per capita limitation, as well as the total payment reduction due to the limitation, would likely increase under the proposed changes to the formula. The amounts shown in the table are prior to the application of these limits, both under current law and under the proposed changes.

I hope this information is helpful. Please contact me with any further questions.

NA/lb
Attachment

ATTACHMENT

Effect of Changing Certain Components in the Public Utility Aid Distribution Formula

	Current Law (9 Mills)	9.5 Mills	10 Mills	10.5 Mills	11 Mills	11.5 Mills	12 Mills
Net Book Value Aid	$34,764,682	$36,696,053	$38,627,424	$40,558,796	$42,490,167	$44,421,538	$46,352,909
Change from Current Law		$1,931,371	$3,862,742	$5,794,114	$7,725,485	$9,656,856	$11,588,227

	Current Law ($2,000 per MW)	$2,100	$2,200	$2,300	$2,400	$2,500	$2,600	$2,700
Capacity Aid	$34,146,200	$35,853,510	$37,560,820	$39,268,130	$40,975,440	$42,682,750	$44,390,060	$46,097,370
Change from Current Law		$1,707,310	$3,414,620	$5,121,930	$6,829,240	$8,536,550	$10,243,860	$11,951,170

2021 - LRB-2808/P1

State of Wisconsin

2022 LEGISLATURE

JK:cdc

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

AN ACT ***to amend*** 79.04 (1) (a), 79.04 (2) (a), 79.04 (4) (a), 79.04 (4) (b), 79.04 (6) (b), 79.04 (7) (a), 79.04 (7) (b), 79.04 (7) (c) 1. and 79.04 (7) (c) 1m. of the statutes; **relating to:** increasing utility aid payments.

Analysis by the Legislative Reference Bureau

This bill increases the dollar amounts used to determine utility aid payments. Under current law, utility aid payments are paid annually to counties and municipalities where power production plants are located. The payments are made from the proceeds of the license fees and payments in lieu of taxes paid by the utilities. The change under the bill first applies to the payments made in 2022.

Under current law, for power production plants that began operation before January 1, 2004, each county and municipality where the plant is located receives annually a public utility aid payment based on the value of the plant property located in the county or municipality. The payment that a municipality receives is determined by multiplying the first $125,000,000 of the license fees paid by the plant by 3 mills in the case of a town, and 6 mills in the case of a city or village. The payment that a county receives is determined by multiplying the first $125,000,000 of the license fees paid by the plant by 6 mills in the case of a town, and 3 mills in the case of a city or village. This bill increases the 3-mill rate to 5 mills and the 6-mill rate to 8 mills.

For power production plants that begin operation as a new or repowered production plant after December 31, 2003, each county and municipality where the plant is located receives annually a public utility aid payment based on the plant's megawatt capacity. The total amount of the payment for each production plant is calculated by multiplying the plant's megawatt capacity by $2,000, and the affected county and municipality each receive a portion of this total. The bill would increase the dollar amount to approximately $2,600.

Under current law, for a power production plant, other than a nuclear-powered production plant, that is built on or adjacent to a site of an existing or decommissioned power plant or brownfield, or for a baseload electric generating facility built after 2003, each county and municipality where the plant is located receives a payment calculated by multiplying the plant's megawatt capacity by $600. The bill would increase the dollar amount to approximately $800.

For power production plants built after 2003 that are cogeneration plants or that derive energy from an alternative energy resource, each county and municipality where the plant is located receives a payment calculated by multiplying the plant's megawatt capacity by $1,000. The bill would increase the dollar amount to approximately $1,300.

Finally, under current law, a municipality or county where spent nuclear fuel is stored receives a payment of $50,000. The bill increases that amount to $65,000. Under current law, if a spent nuclear fuel storage facility is located within one mile of a municipality, that municipality receives $10,000 annually and the municipality where that storage facility is located receives $40,000 annually. The bill increases the $10,000 payment to $15,000 and the $40,000 payment to $50,000.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 79.04 (1) (a) of the statutes is amended to read:

79.04 **(1)** (a) An amount from the public utility account determined by multiplying by ~~3~~ 5 mills in the case of a town, and ~~6~~ 8 mills in the case of a city or village, the first $125,000,000 of the amount shown in the account, plus leased property, of each public utility except qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for "production plant, exclusive of land," "general structures," and "substations," in the case of light, heat and power companies, electric cooperatives or municipal electric companies, for all property within a municipality in accordance with the system of accounts established by the public service commission or rural electrification administration, **1** less depreciation thereon as determined by the department of revenue and less the value of treatment plant and pollution abatement equipment, as defined under s. 70.11 (21), as determined by the department of revenue plus an amount from the public utility account determined by multiplying by ~~3~~ 5 mills in the case of a town, and ~~6~~ 8 mills in the case of a city or village, of the first $125,000,000 of the total original cost of production plant, general structures, and substations less depreciation, land and approved waste treatment facilities of each qualified wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the department of revenue of all property within the municipality. The total of amounts, as depreciated, from the accounts of all public utilities for the same production plant is also limited to not more than $125,000,000. The amount distributable to a municipality under this subsection and sub. (6) in any year shall not exceed $300 times the population of the municipality, except that, beginning with payments in 2009, the amount distributable to a municipality under this subsection and sub. (6) in any year shall not exceed $425 times the population of the municipality, except as provided under par. (am).

SECTION 2. 79.04 (2) (a) of the statutes is amended to read:

79.04 **(2)** (a) Annually, except for production plants that begin operation after December 31, 2003, or begin operation as a repowered production plant after December 31, 2003, and except as provided in sub. (4m), the department of administration, upon certification by the department of revenue, shall distribute from the public utility account to any county having within its boundaries a production plant, general structure, or substation, used by a light, heat or power company assessed under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless the production plant or substation is owned or operated by a local

governmental unit that is located outside of the municipality in which the production plant or substation is located, or by an electric cooperative assessed under ss. 76.07 and 76.48, respectively, or by a municipal electric company under s. 66.0825 an amount determined by multiplying by ~~6~~ 8 mills in the case of property in a town and by ~~3~~ 5 mills in the case of property in a city or village the first $125,000,000 of the amount shown in the account, plus leased property, of each public utility except qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for "production plant, exclusive of land," "general structures," and "substations," in the case of light, heat and power companies, electric cooperatives or municipal electric companies, for all property within the municipality in accordance with the system of accounts established by the public service commission or rural electrification administration, less depreciation thereon as determined by the department of revenue and less the value of treatment plant and pollution abatement equipment, as defined under s. 70.11 (21), as determined by the department of revenue plus an amount from the public utility account determined by multiplying by ~~6~~ 8 mills in the case of property in a town, and ~~3~~ 5 mills in the case of property in a city or village, of the total original cost of production plant, general structures, and substations less depreciation, land and approved waste treatment facilities of each qualified wholesale electric company, as defined in s.

76.28 (1) (gm), as reported to the department of revenue of all property within the municipality. The total of amounts, as depreciated, from the accounts of all public utilities for the same production plant is also limited to not more than $125,000,000. The amount distributable to a county under this subsection and sub. (6) in any year shall not exceed $100 times the population of the county, except that, beginning with payments in 2009, the amount distributable to a county under this subsection and sub. (6) in any year shall not exceed $125 times the population of the county.

SECTION 3. 79.04 (4) (a) of the statutes is amended to read:

79.04 **(4)** (a) Annually, in addition to the amounts distributed under subs. (1), (5), (6), and (7), the department of administration shall distribute ~~$50,000~~ $65,000 to a municipality if spent nuclear fuel is stored within the municipality on December 31 of the preceding year. If a spent nuclear fuel storage facility is located within one mile of a municipality, that municipality shall receive ~~$10,000~~ $15,000 annually and the municipality where that storage facility is located shall receive ~~$40,000~~ $50,000 annually.

SECTION 4. 79.04 (4) (b) of the statutes is amended to read:

79.04 **(4)** (b) Annually, in addition to the amounts distributed under subs. (2), (5), (6), and (7), the department of administration shall distribute ~~$50,000~~ $65,000 to a county if spent nuclear fuel is stored within the county on December 31 of the preceding year. If a spent nuclear fuel storage facility is located at a production plant located in more than one county, the payment shall be apportioned according to the formula under sub. (1) (c) 2., except that the formula, as it applies to municipalities in that subdivision, applies to counties in this paragraph. The payment under this paragraph may not be less than $10,000 annually.

SECTION 5. 79.04 (6) (b) of the statutes is amended to read:

79.04 **(6)** (b) Subject to pars. (c) and (d), each municipality entitled to a payment under par. (a) and each county in which such a municipality is located shall receive a payment equal to a portion of an amount that is equal to the number of megawatts that represents the production plant's name-plate capacity, multiplied by ~~$2,000~~ $2,600.

SECTION 6. 79.04 (7) (a) of the statutes is amended to read:

79.04 **(7)** (a) Beginning with payments in 2005, if a production plant, as described in sub. (6) (a), other than a nuclear-powered production plant, is built on the site of, or on a site adjacent to, an existing or decommissioned production plant; or is built on a site purchased by a public utility before January 1, 1980, that was identified in an advance plan as a proposed site for a production plant; or is built on, or on a site adjacent to, brownfields, as defined in s. 238.13 (1) (a) or s. 560.13 (1) (a), 2009 stats., after December 31, 2003, and has a name-plate capacity of at least one megawatt, each municipality and county in which such a production plant is located shall receive annually from the public utility account a payment in an amount that is equal to the number of megawatts that represents the production plant's name-plate capacity, multiplied by ~~$600~~ $800.

SECTION 7. 79.04 (7) (b) of the statutes is amended to read:

79.04 **(7)** (b) Beginning with payments in 2005, if a production plant, as described in sub. (6) (a), that is a baseload electric generating facility is built after December 31, 2003, and has a name-plate capacity of at least 50 megawatts, each municipality and county in which such a production plant is located shall receive annually from the public utility account a payment in an amount that is equal to the number of megawatts that represents the production plant's name-plate capacity, multiplied by ~~$600~~ $800.

SECTION 8. 79.04 (7) (c) 1. of the statutes is amended to read:

79.04 **(7)** (c) 1. Except as provided in subd. 2., beginning with payments in 2005, if a production plant, as described in sub. (6) (a), that derives energy from an alternative energy resource is built after December 31, 2003, and has a name-plate capacity of at least one megawatt, each municipality and county in which such a **8**

production plant is located shall receive annually from the public utility account a payment in an amount that is equal to the number of megawatts that represents the production plant's name-plate capacity, multiplied by ~~$1,000~~ $1.300.

SECTION 9. 79.04 (7) (c) 1m. of the statutes is amended to read:

79.04 **(7)** (c) 1m. Beginning with payments in 2005, if a cogeneration production plant, as described in sub. (6) (a), is built and completed after December 31, 2003, and has a name-plate capacity of at least one megawatt, each municipality and county in which such a cogeneration production plant is located shall receive annually from the public utility account a payment in an amount that is equal to the number of megawatts that represents the cogeneration production plant's name-plate capacity, multiplied by ~~$1,000~~ $1,300. Any municipality or county that receives a payment under this subdivision in any year may not receive a payment under subd. 1. in that year, if the payment under subd. 1. is based on the same production plant as the payment under this subdivision.

SECTION 10. Initial applicability.

(1) UTILITY AID PAYMENTS. This act first applies to payments made in 2022.

(END)

May 11, 2021

Here is the revised summary including the mentioning the change to caps:

Summary: State law exempts utility properties from the local property tax. Instead, utilities pay utility taxes to the state. In lieu of the foregone local property taxes, counties and municipalities receive amounts from the state through the Public Utility Aid Distribution Formula.

The motion increases the formula factors applied to electric power utilities, especially the *9 mill multiplier on property value* and the *$2000 multiplier applied to MW capacity*, to reflect the present day value of those multipliers had they kept pace with inflation. It also increases the caps to enable local governments to receive their utility tax payment.

The motion does not increase taxes. It only changes the amount DOR distributes to counties and municipalities from utility taxes it receives.

This change is important to people throughout the state, because they are rate payers even though they may not have a power plant in their own community. Their local communities use this funding to provide essential services, including police and fire, EMS, highway plowing, the Diggers Hotline, etc.

ELECTRICITY-GENERATING POWER STATIONS IN WISCONSIN

Plant	Location	Capacity (MW)	Year Opened	Note	Senate	Assembly
[redacted]	[redacted]	[redacted]	[redacted]	Closing 2025	[redacted]	[redacted]
[redacted]						
Kilbourn Hydro	Columbia County	9.7	1926	Units added 1935-1939	Ballweg	Dallman
[redacted]						
Wheaton Generating Plant	Wheaton (T)/Chippewa	186	1973		Bernier	Summerfield
Jim Falls Hydro	Anson/Chippewa	59.8	1988		Bernier	Summerfield
Wissota Hydro	Chippewa County	39.4	1917		Bernier	Summerfield
Cornell Hydro	Chippewa County	35.3	1976		Bernier	Summerfield
Holcombe Hydro	Chippewa County	33.9	1950		Bernier	Summerfield
Dells Hydro	Eau Claire County	12.3	1923		Bernier	James
[redacted]						
Fox Energy Center	Kaukauna/Outagamie	568	2005/2006		Cowles	Steineke
[redacted]						
Prairie Du Sac Hydro	Sauk County	33.4	1915	Units added 1920-22, 1938-40	Erpenbach	Considine
[redacted]						
Grandfather Falls Hydro	Lincoln County	17.2	1938		Felzkowski	Callahan
Little Quinnesec	Marinette County	9	1900	Units added 1909-1916	Felzkowski	Mursau
Twin Falls Hydro	Florence County	9.2	2016		Felzkowski	Swearingen
South Fond du Lac	Fond du Lac (T)/Fond du Lac	344	1993-1996		Feyen	Thiesfeldt
Point Beach Nuclear Plant	Two Creeks (T)/Manitowoc	1250	1970/72		Jacque	Sortwell
[redacted]						
RockGen Energy Plant	Christiana (T)/Dane	489	2001		Jagler	Dittrich
Concord Generating Station	Watertown (T)/Jefferson	364	1993/1994		Jagler	OPEN
[redacted]						
Valley Power Plant	Milwaukee/Milwaukee	263	1968/1969		Johnson	Goyke
[redacted]						
[redacted]	Oak Creek/Milwaukee	1263	2010/2011		Larson	Rodriguez
[redacted]	Oak Creek/Milwaukee	1097	1959-1967	Closing 2023-24	Larson	Rodriguez
Edgewater Generating Station	Sheboygan/Sheboygan	414	1985	Closing 2022	LeMahieu	Katsma

Sheboygan Falls Plant	Sheboygan Falls (T)/Sheboygan	306	2005		LeMahieu	Katsma
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Quilt Block Wind Farm	Darlington/Lafayette	[illegible]	2017		Marklein	Novak
Germantown Gas Turbine	Germantown/Washington	81	2000	See also petrol	Marklein	Kurtz
Montfort Wind Energy Center	Town of Eden, Iowa County	30	[illegible]		Marklein	Novak
Castle Rock Hydro	Adams County	15	1950		Marklein	Kurtz
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Petenwell Hydro	Juneau County	20	1949		Marlein	Kurtz
[illegible]	Rothschild; Kronenwetter (V)/Marathon	[illegible]	1981/2008	See also natural gas	Petrowski	Snyder/Edming
Weston Generating Station	Rothschild/Marathon	75	1960	See also coal	Petrowski	Snyder/Edming
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Flambeau Hydro Station	Rusk County	17.6	1951		Petrowski	Edming
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Ladysmith Hydro	Rusk County	1	1940	0.4MW added 1983	Petrowski	Edming
[illegible]	Genoa (T)/Vernon	[illegible]	1969	Closing 2021	Pfaff	Oldenburg
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cashton Greens Wind Farm	Cashton, Organic Valley headquarters	[illegible]	[illegible]		Pfaff	Oldenburg
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Riverside Energy Plant	Beloit (T)/Rock	567	2004		Ringhand	Spreitzer
Whitewater Cogeneration Plant	Whitewater/Jefferson	261	1997		Ringhand	Vruwink
Blackhawk Generating Station	Beloit	50	1946/1948	1912 coal plant, closed 2010	Ringhand	Spreitzer
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Neenah Power Plan	Neenah (T)/Winnebago	299	2000		Roth	Cabral-Guevara
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
West Campus Cogeneration Facility	Madison/Dane	126	2005		Roys	Hong
Blount Generating Station	Madison/Dane	95	1957/1961		Roys	Hong
[illegible]	Alma/Buffalo	[illegible]	[illegible]		Smith	Pronschinske
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
St Croix Falls Hydro	Polk County	23.2	1910	Units added 1917,1923	Staftsholt	Magnafici
Big Fall Hydro	Rusk County	8.5	1922	1.1 MW added 1993	Staftsholt	Magnafici
Port Washington Generating Station	Port Washington/Ozaukee	1204	2005/2008		Stroebel	Gundrum
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Cedar Ridge Wind Farm	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Wisconsin Rapids Hydro	Wood County	8.8	1903	4.6MW added 1920	Testin	Vander Meer
DuBay Hydro	Portage County	7.2	1942		Testin	Shankland
Biron Falls Hydro	Wood County	5.4	1896	2.6 MW added 1921	Testin	Vander Meer
Whiting Hydro	Portage County	5.1	1891	1.2 MW added 1993	Testin	Shankland
Stevens Point Hydro	Portage County	4.8	1918		Testin	Shankland
Paris Generating Station	Paris (T)/Kenosha	362	1995		Wanggaard	Kerkman
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]

k

De Pere Energy Center	De Pere/Brown	167	1999		Wimberger	Macco
West Marinette Plant	Peshtigo (T)/Marinette	154	1971-2000		Wimberger	Behnke
Pulliam Power Plant	Green Bay/Brown	80	2003		Wimberger	Shelton
[illegible]	Brown County	16	2010		Wimberger	Macco

Coal-fired	Wind
Natural gas-fired	Hydroelectric
[illegible]	[illegible]
Nuclear	[illegible]

General Fund Utility Tax Collections, State Fiscal Years 2010-11 to 2019-20

Utility Tax Collections	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Gross Revenue										
Private Light, Heat & Power	$227,317,956	$231,579,943	$226,078,921	$232,346,764	$243,788,828	$226,050,354	$229,622,060	$235,390,222	$231,473,659	$225,411,443
Electric Cooperatives	11,554,215	11,164,359	11,275,756	12,089,088	12,231,394	11,747,206	12,045,639	12,464,443	13,353,310	12,751,922
Municipal Light, Heat & Power	3,190,053	3,028,528	3,168,833	3,354,663	3,298,395	3,488,001	2,895,443	3,065,119	2,695,090	2,728,904
Carline	169,256	179,379	182,945	192,812	201,331	159,649	139,082	215,521	269,226	205,187
Ad Valorem										
Telephone	67,021,928	80,976,003	67,340,379	72,198,849	81,943,205	76,473,827	70,782,883	63,590,942	67,196,991	66,173,269
Pipeline	27,108,062	33,673,847	28,396,076	35,463,868	34,994,107	37,315,661	39,726,880	45,530,841	44,884,404	44,513,183
Municipal Electric	4,862,817	5,170,611	4,992,202	5,170,115	5,161,878	4,946,854	4,934,603	4,802,240	4,713,552	4,444,548
Conservation & Regulation	118,961	132,779	129,121	148,513	184,769	214,998	209,447	218,389	331,432	268,319
Total	$341,343,247	$365,905,447	$341,564,233	$360,964,673	$381,803,908	$360,396,549	$360,356,037	$365,277,716	$364,917,663	$356,496,775

Utility Aid Payments, 2011-2020

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020*
Utility Aid										
9 Mill Formula & Nuclear Storage	$23,171,910	$25,362,861	$25,890,676	$25,474,838	$29,238,319	$26,412,621	$26,163,022	$30,747,648	$32,680,831	$35,130,267
Capacity Aid	32,766,333	34,271,933	35,171,933	35,189,933	35,026,533	35,597,133	35,465,833	35,363,933	34,123,133	34,146,853
Incentive Aid	7,349,400	9,175,800	9,175,800	9,352,200	9,424,080	9,413,880	9,375,880	9,405,280	9,553,680	9,520,280
Per Capita Limit, Old vs. New Law	-1,045,003	-1,025,200	-1,043,113	736,656	-931,413	1,534,615	1,335,061	-466,080	-705,901	-965,388
Total	$62,242,640	$67,785,394	$69,195,296	$70,753,627	$72,757,519	$72,958,249	$72,339,796	$75,050,781	$75,651,743	$77,832,012
Annual Change	4.9%	8.9%	2.1%	2.3%	2.8%	0.3%	-0.8%	3.7%	0.8%	2.9%
County Portion	$30,928,139	$32,993,165	$33,725,712	$34,426,993	$35,048,312	$35,171,959	$34,893,426	$36,191,975	$36,829,192	$37,739,630
Annual Change	5.6%	6.7%	2.2%	2.1%	1.8%	0.4%	-0.8%	3.7%	1.8%	2.5%
Municipal Portion	$32,250,062	$34,792,229	$35,469,584	$36,326,634	$37,709,208	$37,786,291	$37,446,370	$38,858,806	$38,822,551	$40,092,382
Annual Change	7.4%	7.9%	1.9%	2.4%	3.8%	0.2%	-0.9%	3.8%	-0.1%	3.3%

* September 2020, Revised Estimates.

Source: Wisconsin Legislative Fiscal Bureau Memo, October 2020

Public Utility Aid Distribution

Category	Current Law	Proposed Changes 2022	CHANGE IN AID
NET BOOK VALUE AID Mill Rate	9 mills per $1000	13 mill per $1000 rate increase Section 1: city, village, town increase Section 2 : county increase	
Utility Tax Aid (payment in lieu of property taxes)	**$34,764,682**	**$50,264,682**	**Est. $15,450,969.00 (LFB to provide report**
Current Aid	$34,146,200	$44,390,060	
Per capita CAP increase*	Net book value aid and generating capacity subject to per capita limits Muni/towns: $425 per capita Counties: $125 per capita	How would the caps have to change in order pay to enable local govts to received currently unpaid amounts?*	
Megawatt Basic Aid $ per megawatt	$2000	$2600	**$10,243,860 (LFB to provide report**
Total Aid plus change	$75,651,743	$116,796,573	**LFB to provide**

*In 2021, because of capita limitations, $965,000 was not paid to local governments.