



WCA LEGISLATIVE UPDATE

Kyle Christianson

Sarah Diedrick-Kasdorf

Dan Bahr

Marcie Rainbolt

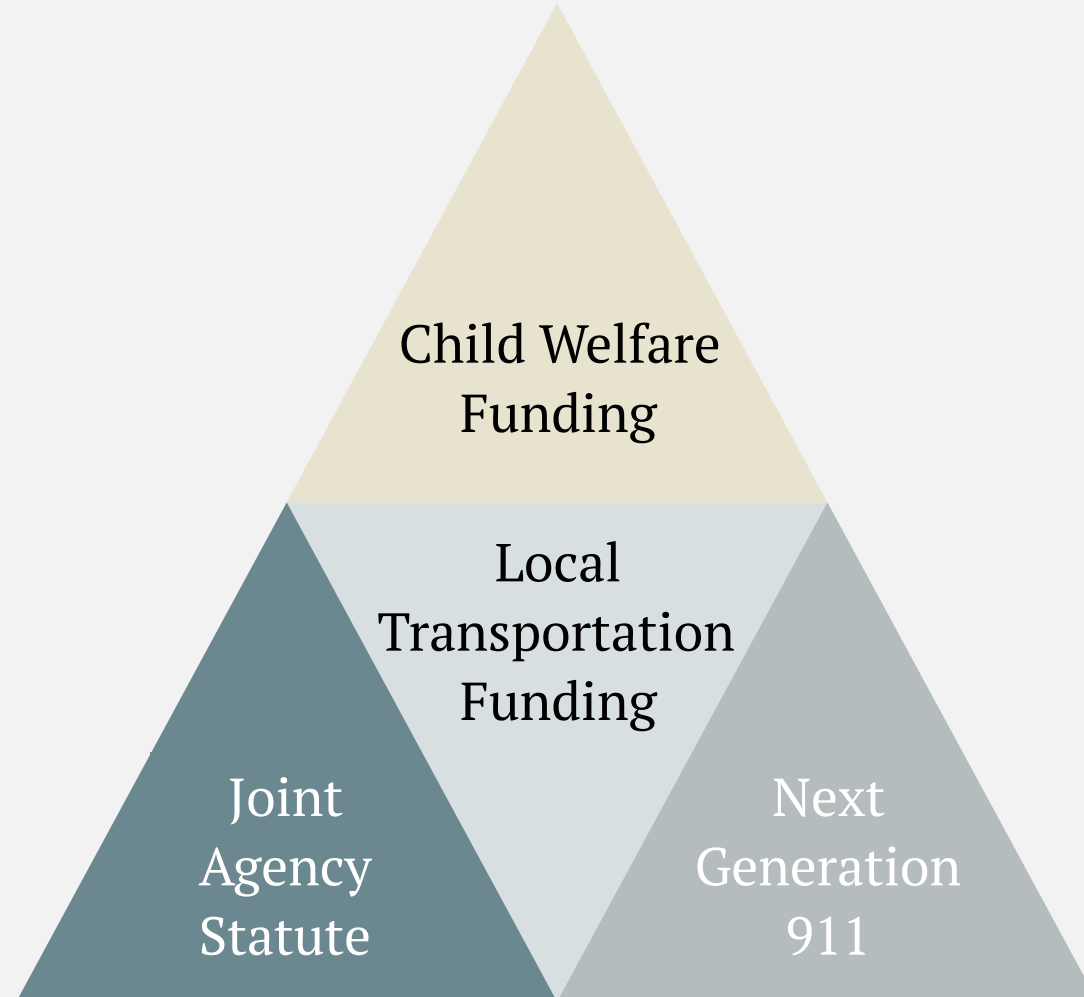
Chelsea Fibert

LOOKING BACK...

STATE BUDGET RECAP



ALL FOUR WCA PRIORITIES WERE ACHIEVED
IN THE STATE BUDGET



OTHER COUNTY HIGHLIGHTS



**Conservation
Funding**



CVSO Grants



Invasive Species



Federal Swap

SESSION WRAPPING UP

LIMITED SESSION DAYS REMAIN

ASSEMBLY

2 weeks in
February
AND...

SENATE

1 day in
February
and March

JANUARY 2018						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

MLK – January 15th

FEBRUARY 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

MARCH 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Easter: April 1st

Last Regular Session Day: March 22

MAJOR INITIATIVES REMAINING

- Welfare Bills
- Opioids Task Force / HOPE
- Child Tax Credit
- Worker's Compensation
- Juvenile Corrections
- Elections / Ethics Commission
- Foster Care Task Force

COUNTY LEGISLATION

TAXATION AND FINANCE

Kyle Christianson, Director of Government Affairs

WHAT IS THE DARK STORE STRATEGY?

- Big Box chains argue their stores are so specialized that the only comparable properties are vacant or “dark.”
- Results in severe reductions in assessed values, sometimes in excess of 50% of the initial assessment
- Leads to larger share of property tax burden on residential homeowners



DARK STORE LEGISLATION

SB 292 / AB 386

- WCA Position: Support
- Clarifies that assessors use properties:
 - Within the same market
 - Similar economic characteristics
 - Age, use, condition, location, design
- Assessors **may not** use dark store as fair comparison
- If enacted, it will prevent more tax burden shifting to homeowners
 - Homeowners currently pay 68% of property tax levy



DARK STORE LEGISLATION

SB 291 / AB 387

Walgreens

 **CVS** pharmacy™

- WCA Position: Support
- Reverses the *2008 Walgreen Co. v. City of Madison* decision
- 2008 decision controls how assessors value the stores
- Wisconsin Court of Appeals recently relied on *Walgreen Co. v. City of Madison*:
 - CVS property in Appleton valued at \$1.8M (originally \$4.4M)
 - City of Appleton issued a \$350,000 tax refund
- When valuing property, assessors are to consider any applicable lease provisions and actual rent pertaining to a property

COUNTY ORGANIZATION AND PERSONNEL

Marcie Rainbolt, Government Affairs Associate

LOCAL CONTROL PREEMPTION

SB 634 / AB 748

- WCA Position: Opposed
- Makes numerous changes to a local government's ability to regulate employment matters
- Could reduce the quality of the workforce available
- Imposes a one-size-fits-all approach



WORKERS COMPENSATION PTSD CLAIMS

SB 564 / AB 434

- WCA Position: Opposed
- PTSD is a concern and WCA agrees that employees suffering need to have the help they require
- Bill has unintended consequences:
 - ▶ Drastically changes worker's compensation by presuming a diagnosis of PTSD is due to the public safety employee's job
 - ▶ Would require the county to prove PTSD is not due to employment
 - ▶ Unfair burden on county and taxpayers

CAUSE STANDARD

SB 582 / AB 636

- WCA Position: Support
- Would remove “cause” from state statute and allow counties to deal with employee matters in grievance procedures or civil service procedures
- This has been a very costly issue for many counties
- Assembly Bill 636 passed the Assembly on January 23

LEGAL NOTICES

AB 120

- WCA Position: Support
- Legislation is a result of the Legislative Council Study Committee on Publication of Government Documents and Legal Notices
- Allows the option to publish a summary of a notice for the second and third publication of a Class 2 or 3 legal notice
- Allows a county to save money on publication while keeping constituents informed
- Passed the Assembly in November 2017



JUDICIAL AND PUBLIC SAFETY

Marcie Rainbolt, Government Affairs Associate

COUNTY JAILERS CLASSIFIED AS PROTECTIVE STATUS SB 577 / AB 676



- WCA Position: Support
- Classifies county jailers as protective status despite statutorily required criteria
- Increased WRS contribution and duty disability insurance coverage would have to be paid by the jailer. Would not be allowed to collectively bargain (still categorized as a general municipal employee)
- Legislation is a negotiated compromise between WCA and the two sheriff/ deputy sheriff associations
- Bill will provide certainty for counties and likely end litigation

OPIOIDS

EXECUTIVE ORDERS 273 AND 274

Executive Order #273:

Instructs multiple state agencies to adopt the recommendations of the Governor's Task Force on Opioid Abuse to improve awareness and prevention practices

Executive Order #274:

Creates the Governor's Commission on Substance Abuse Treatment Delivery to study the hub and spoke delivery model for opioid treatment

WCA Commends Governor Walker, Lt. Governor Kleefisch & Rep. Nygren for Today's Comprehensive Opioid Package Announcement

Posted on January 19, 2018



As counties in every corner of the state feel the staggering impact of heroin and opioid abuse, the Wisconsin Counties Association (WCA) is commending Governor Scott Walker, Lieutenant Governor Rebecca Kleefisch and Representative John Nygren (R-Marquette) for a comprehensive opioid package announced today.

"This conversation is a top priority for our 72 counties and we are proud to work alongside Governor Walker, Lieutenant Governor Kleefisch and Representative John Nygren to address this epidemic," said WCA Executive Director Mark D. O'Connell. "Today's announcement is a multi-pronged approach to an issue that is putting a tremendous service delivery burden on counties and the taxpayers, as well as touching the lives of everyday Wisconsinites."

According to O'Connell, the increased incidences of heroin and opioid use across the state are having a profound effect on counties. They are seeing its impact on the street, in jails, courts, on medical examiners and our most vulnerable citizens – young children. County human services departments statewide have seen large increases in out-of-home placement costs as parents struggling with addiction are unable to safely care for their children.

Today's announcement includes many provisions that will assist counties and address this epidemic. Including:

- A law enforcement and public safety package that creates innovative treatment programs, drug trafficking grants and regional drug prosecutors. It also provides funding for evidence-based programming, gives judges victim impact panels as a sentencing option, and funding for the expansion of family drug courts.
- There is also a healthcare/workforce component of the package that includes county worker training tools, substance abuse counselor barrier removal, psychiatric mental health nurse training, continuing education for prescribers, and creating a public school health curriculum.

"We commend Governor Walker, Lieutenant Governor Kleefisch and Representative Nygren for their unwavering commitment to finding broad based and innovative solutions to the opioid epidemic currently facing our state," said O'Connell. "We look forward to working with them and the legislature to put in place these initiatives."

Note: See additional information here on the opioid package from Governor Scott Walker.

www.wicounties.org

OPIOID LEGISLATION

SB 768 / AB 906

Law Enforcement and Public Safety Package

- Medically Assisted Treatment Pilot Program
 - ❖ Bill provides \$1.5 million in funding for counties to provide an injectable medically assisted treatment to inmates who will be released within 5 days
- Law Enforcement Drug Trafficking Grants
 - ❖ Bill provides \$1 million in funding for local law enforcement agencies to target high level drug traffickers
- Regional Drug Prosecutors
 - ❖ Bill provides 2 additional full-time drug prosecutors to assist northern Wisconsin District Attorneys
- Evidenced Based Programming Funding
 - ❖ Bill provides funding for evidence-based programs that help reduce the number of youth sent into our correctional system
- Victim Impact Panels
 - ❖ Bill provides judges with the option of an additional sentencing tool
- Family Drug Courts
 - ❖ Bill provides \$250,000 GPR to expand family drug treatment courts

OPIOID LEGISLATION

SB 767 / AB 907

Healthcare and Workforce Package

- County Worker Training Tools
 - ❖ Bill provides the Department of Children and Families funding to develop and maintain online training resources for social services workers who deal with substance abuse-related cases
- Substance Abuse Counselor Barriers
 - ❖ Bill removes barriers to entry into the field of substance abuse counselor (Duplicative Training)
- Psychiatric Mental Health Nurse
 - ❖ Bill provides funds to the UW-School of Nursing to expand their training for Psychiatric Mental Health Nursing
- Prescriber Continuing Education
 - ❖ Ensuring that those prescribing opioids have the knowledge on the impacts and consequences of the medication
- Increasing Access to Buprenorphine
 - ❖ Bill increases access to buprenorphine (used to treat opioid addiction)
- Public School Health Curriculum
 - ❖ Bill requires school boards to incorporate drug abuse awareness and prevention in its health instructional program

AGRICULTURE, ENVIRONMENT, AND LAND USE

Dan Bahr, Government Affairs Associate

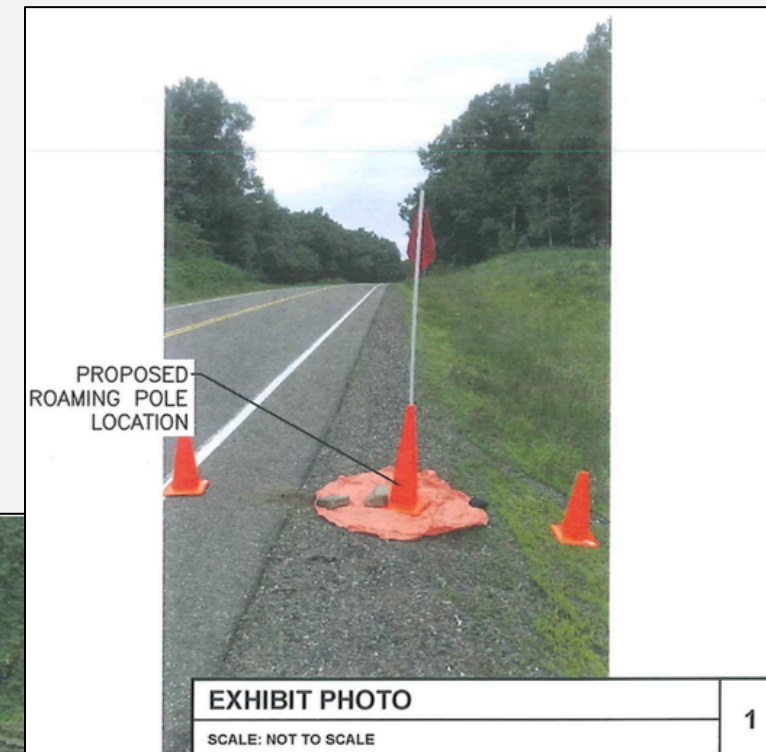
PRIVATE ON-SITE WASTEWATER TREATMENT SYSTEM AB 483

- WCA Position: Support
- AB 483 Assembly Amendment 2:
 - Religious exemptions are only applicable to electrical wiring or plumbing **inside** of a one or two-family dwelling
 - DSPS broadly interpreted exemption language in 2015 Wisconsin Act 55 as **all** plumbing and electrical wiring in a one or two-family dwelling
 - Clarifies the intent of the religious exemption language included in 2015 Wisconsin Act 55 and excludes a POWTS from receiving a religious wavier

SMALL CELL LEGISLATION

SB 425 / AB 348

- WCA Position: Oppose
- Limits the authority of a county to regulate certain wireless facilities
- Creates a special class of utility with privileges beyond other utilities
- Places restrictions on county fees
- “One-size-fits-all” approach for regulation of small wireless facilities
- Preempts local control



AFFORDABLE HOUSING DEVELOPMENT BILL

SB 640 / AB 770

- WCA Position: Neutral
- 4 Original Concerns:
 1. Limitations on a county's ability to regulate weekend hours
 2. Municipal Fee Reporting
 3. Stormwater Regulations
 4. Property Valuation

TRANSPORTATION AND PUBLIC WORKS

Dan Bahr, Government Affairs Associate

ANIMAL DRAWN TRANSPORT

SB 386 / AB 475

WCA Position: Support

Requires a strobe
light for animal
drawn vehicles

SB 585 / AB 697

WCA Position: Support

Prohibits a person from
operating on a highway, any
animal drawn vehicle that is
drawn by an animal wearing
horseshoes that will injure
the highway

WHEEL TAX REFERENDUM

SB 625 / AB 361

- WCA Position: Oppose
- Requires a referendum prior to adoption of a local vehicle registration fee
- A decision best made at the local level
- Local elected officials are accountable to taxpayers and voter approval at the ballot box
- Costly and unnecessary

HEALTH AND HUMAN SERVICES

Sarah Diedrick-Kasdorf, Deputy Director of
Government Affairs

**SPEAKER'S TASK FORCE ON
FOSTER CARE**

SPEAKER'S TASK FORCE ON FOSTER CARE



- Appointed June 2017
- Co-chaired by Representative Patrick Snyder and Representative Steve Doyle
- Held six public hearings across the state
 - Counties featured at all six public hearings

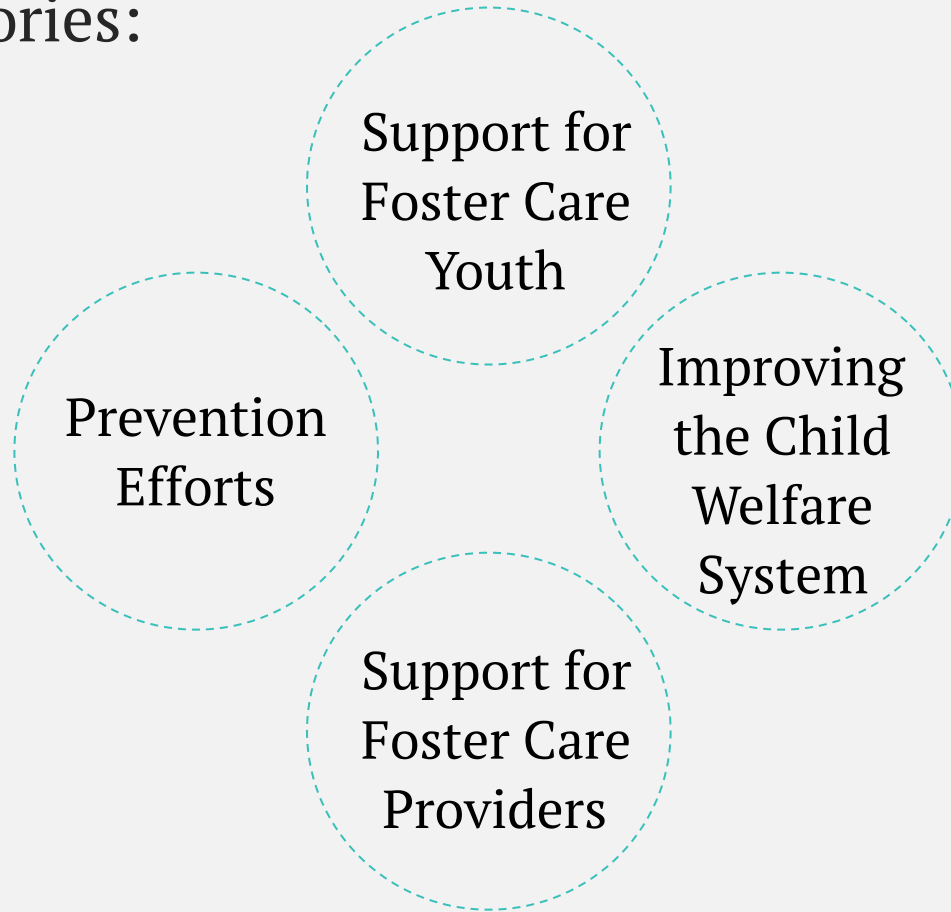
SPEAKER'S TASK FORCE ON FOSTER CARE

Focused on three key areas:

1. Efforts to support families, to reduce contact with the child welfare system, and to prevent the removal of children from their homes
2. Improvements to the child welfare system, broadly, including support for child welfare agencies, caseworkers, and foster parents
3. Provision of services and resources to children who are placed in out-of-home care, both during placement and, for those children who age out of the system, after placement

“FOSTER FORWARD” BILLS

Four categories:



SPEAKER'S TASK FORCE ON FOSTER CARE

- Several of the 13 bills were suggested by counties
- AB 785/SB 658 – Child abuse and neglect prevention grants
 - Venture innovation fund
 - Grants to counties, nonprofit organizations, and tribes
 - Encouraging innovative practices aimed at reducing contact families have with the child welfare system and preventing the removal of children from their homes
 - 9.89 percent match
 - Program evaluation component
 - \$500,000 TANF each fiscal year

SPEAKER'S TASK FORCE ON FOSTER CARE

SB 656 / AB 783

Committee to Study Child Welfare Worker Caseloads

- Caseworkers struggling to meet the demands of increased caseloads
 - High rates of turnover
 - Negative impacts on children and families
- Wisconsin Task Force to Create Effective Child Welfare Caseloads
 - 16 members – state and counties
 - Report by April 1, 2019

Committee to make recommendations:

- Maximum number of cases a caseworker may be reasonably expected to manage effectively
- Maximum ratio of supervisors to caseworkers at which a supervisor may be reasonably expected to provide effective guidance and direction
- The amount of funding necessary to implement those standards

SPEAKER'S TASK FORCE ON FOSTER CARE

- Other legislation:
 - Parent's right to counsel in a CHIPS proceeding
 - Statewide network for referrals to community-based services (211)
 - Foster home licensing
 - Grant for foster parent education and support

SEXUALLY VIOLENT OFFENDERS

SUPERVISED RELEASE OF SEXUALLY VIOLENT OFFENDERS

SB 446 / AB 539

Current law:
County 51.42
agency to make
placement
recommendations
to DHS

- Placement of sexually violent offenders under Wis. Stats. Ch. 980
- Similar to language included in state budget bill but vetoed by Governor
- Under the legislation, the county of residence (ordered by court) to prepare report:
 - 120 days (180 for first 12 months); penalty if miss deadline
 - Temporary committee: 51.42 agency, DHS rep, local probation or parole officer, county corporation counsel (designee), land conservation department
 - Identify appropriate residential option – landlord committed to enter lease; statutory considerations
 - Shall consult with a local law enforcement agency having jurisdiction over the residential option (option to submit report)
 - DHS to provide victim information within 30 days; other information requested within 10 days

17-YEAR-OLD OFFENDERS

17-YEAR-OLD OFFENDERS

- Over the years, attempts have been made to reverse the decision made in the mid-90s to treat 17-year-olds as adults in the criminal justice system
 - Proposals ranged from all 17-year-olds to a subset of 17-year-old offenders
 - None of the proposals included funding for county services...until now!



17-YEAR-OLD OFFENDERS

SB 550 / AB 660

- Rep. Mark Born
- Moves first-time, non-violent 17-year-olds back to the juvenile justice system
- Appropriates \$5 million in FY 19 to reimburse counties for costs
- DCF to work with counties on a plan to distribute the funds
- An additional \$5 million to be placed in JCF supplemental appropriation
- Report by October 30, 2019

LINCOLN HILLS

LINCOLN HILLS

- Governor Walker announcement
 - Close Lincoln Hills/Copper Lake
 - Convert facility to a medium-security prison focusing on AODA treatment
- Timeline
 - Bonding to be included in 2019-21 state biennial budget
 - Now, asking Legislature to take action by the end of the session

LINCOLN HILLS

- State of the State Address
 - “Pushing a major reform of the criminal justice system for serious juvenile offenders.”
 - “Instead of one or two large facilities...our reform plan would create six smaller facilities spread throughout the state.”
 - Locations to be determined through collaborations with counties



LINCOLN HILLS
AB 791

- Rep. Evan Goyke
- Close Lincoln Hills and Copper Lake Schools
- Report on feasibility of converting to adult facility
- Establish between six and ten regional facilities
- Amending bill to include mental health and trauma-informed care

THANK YOU!

QUESTIONS?



WCUTA Board of Directors Meeting

December 8, 2017

The meeting was called to order at 10:30 by Chairman Willkom. A roll call was taken.

PRESENT: William Goehring – Sheboygan County Board, Rick Gundrum – Washington County Board Chair, Chuck Hoffman – Manitowoc County, Brad Karger – Marathon County Administrator, Brad Karger – Marathon County Administrator, Robert Keeney – Grant County Board Chair, Linda Sinkula – Kewaunee County Board Supervisor, Alyssa Spaanem – Jefferson County Supervisor, John Tramburg – Columbia County Supervisor, Lawrence Willkom – Chippewa County Supervisor, Bob Yeomans, Rock County Supervisor

VIA PHONE: Don Pazynski – Marinette County Supervisor, Robert Sivick – Waushara County

STAFF: Alice O'Connor - WCUTA, Dan Bahr – WCA, Chelsea Fibert - WCA

GUESTS: Mark Wadium – Outagamie County Lobbyist, Speaker: Gary Radloff – WI Energy Institute, Speaker: Senator Howard Marklein (R-Spring Green)

Minutes September 8, 2017 approved on a motion by Supervisor Goehring, seconded by Supervisor Hoffman

President's report – Supervisor Larry Willkom

Supervisor Willkom welcomed Waushara County with Robert Sivick, the Waushara County Administrator joining by phone. He welcome Guest Mark Wadium, from Outagamie County.

Willkom shared the letter soliciting membership in WCUTA to non-member counties. Supervisor Hoffman said we should do this every year. Alice said she would draft a follow up letter or make calls to those counties we have not heard from.

Bylaws Committee Report - Supervisor Willkom reviewed the suggested changes from the September 8, 2017 meeting and recommended the adoption with one change, delete under Article 7, last line after “committee, unless separately elected as voting members.” Bylaws as amended accepted on a motion by Supervisor Hoffman, seconded by Supervisors Yeomans.

Supervisor Tramburg added that he hopes this Board stays with one uniform standard for dues and does not split off different dues for different counties. Supervisor Pazynski agreed. Membership for Outagamie will be discussed at the next meeting. There was consensus that Outagamie County could be a non-voting ally. Mr. Wadium said since Outagamie County already pays dues to the WCA and for his full time lobbying on their behalf, it was doubtful they would pay additional dues. A reduced dues structure will be discussed at a future meeting.

Treasurer's report- Supervisor Linda Sinkula

Supervisor Sinkula reported the December 8, 2017 beginning checkbook balance of \$33,635.08 on July 31, 2017 and a CD balance of \$40,383.80. Dues collected between July 31 and November 30, 2017

totaled \$4,430.89. Interest collected totaled \$5.24. Total expenses were \$7,005.14. Total balance as of November 30, 2017 was \$71,449.87.

The Treasurer's Report for December 8, 2017 was approved on a motion by Supervisor Goehring, seconded by Supervisor Yeomans.

Audit Committee-Chair Supervisor Linda Sinkula

The Wisconsin Counties Utility Tax Audit Committee, consisting of Supervisors Linda Sinkula, Chuck Hoffman, Bill Goehring, and Bob Yeomans reviewed the books and bank statements of the Wisconsin Counties Utility Tax Association from April 1, 2016 to September 20, 2017. Since last year, dues generated regular income of \$27,538.41 and \$40,383.80 in the money market CD. The Association checking account as of September 30, 2017 with invoices paid through September 2017 is \$29,535.14

A one-year CD matured on July 31, 2017 and was rolled over with its next maturity date of January 31, 2018. (Park Bank account number 737 9279). When it matured its last renewal value was \$40,383.80. This six-month CD was previously \$40,192.58 and has continuously rolled over since the initial \$40,000 was invested October 13, 2011.

The Association assets (checking and CDs) through September 2017 is \$69,918.94 This amount is similar to where the Association was last year at this time. (The balance was \$65,369.61 in 2016 and \$68,358.08 in 2015).

The Audit report was accepted on a motion from Supervisor Yeomans, seconded by Supervisor Tramburg.

WCA Report – Dan Bahr & Chelsea Fibert

Mr. Bahr gave a report on the budget bill and he said counties did fairly well. Supervisors asked about the nursing home bed tax. Chelsea Fibert said she would provide information at the next meeting along with information on the evidence standard now required to terminate someone for cause in employment matters.

Speaker: Senator Howard Marklein (R-Spring Green), member of the Joint Finance Committee

Senator Marklein was introduced by Supervisor Keeney. Senator Marklein reviewed budget highlights (attached) and discussed the desire to reduce property taxes moving forward. Senator Marklein said in his role on the Joint Finance Committee where the budget was created, two categories drive the state budget. 1. Individual income tax – around \$8 billion which increased 3.9% this past year (about \$298,683 more.) 2. The state sales tax at \$5.2 billion with a 3.1% increase or a positive change of \$158,710. He said the growth of individual income tax collections and our sales tax collection have not kept up with online sales tax. Online sales hurt Wisconsin bricks and mortar stores. Everyone is supposed to report sales tax when buying online, but they don't. A loss of 1% in sales taxes equals a loss of \$1 billion dollars to Wisconsin.

He then reported the Transportation Budget added an 8.5% increase in road aids and general transportation aids of 9.5%, with no gas tax increase. He said the alternative minimum tax was partially repealed but it was catching too many people. He says getting rid of the personal property tax will require the state to backfill \$75 million for municipalities. He said in the next budget cycle, the Joint Finance Committee will find a way to address the issue. He added this Transportation Budget stopped the emphasis on funding mega projects in Milwaukee and Southeast Wisconsin and shifted funding to

rural areas. 200 jobs were eliminated at the DOT and a full repeal of prevailing wages on state road and building projects was enacted. He said an audit of the DOT showed they were not accurately expensing long term projects so there were many inefficiencies. This is now tightened.

He said the Fox Conn project is a unique opportunity. He said he was initially skeptical but after meeting with officials, he said the venture capital money has increased a tremendous supply chain marketplace. He mentioned UW Platteville and said Fox Conn needs 100 engineers out of their Engineering School. Epic affects the Madison airport but does not impact the supply chain. He added that the state loan to Fox Conn has a clawback provision that says if they don't create jobs between \$30,000 and \$100,000 they don't receive the tax credits. They must average jobs that pay at least \$54,000.

As far as energy, Senator Marklein said politics should not interfere with energy stability. He said the PSC needs to give the legislature two alternatives to the ATC Transmission line project. Who is going to pay for the new transmission lines? How much will the state tax? He does not know if solar panels will be taxed at the agricultural level.

Supervisor Yeomans pointed out that counties will receive less money as people get off grids and subsidies may not be a solid source of funds in the future.

Speaker: Gary Radloff, Wisconsin Energy Institute

Mr. Radloff provided an overview of the Institute with over 200 faculty. He discussed research and the likely future of returning to smaller, local grid energy. The exact opposite of the large power plant current supply model. He said the Institute was first created as the Great Lakes Bioenergy Institute but they now focus on fuels and chemicals. The future of electric grids is distributed energy resources or DER's. He said there will be huge changes by 2030 and the transition time will be challenging.

Advances in digital and management of energy and cloud based data storage will allow utilities to tap into the grid. Home energy systems on new housing will become standard where every home owner will have all the equipment they need in their own house. There is ongoing research on how to keep energy going when there is no wind or sun. There is a big shift to natural gas and how to merge with electric grids. There will be non-wire alternatives and energy will be closer to the grid.

In the future utilities will become more service providers for local distribution systems. There will be much more research on battery technology. Wisconsin has not done a lot for grid modernization and the hard part will be in the transition.

Executive Director Report – Alice O'Connor

She shared, along with Supervisor Yeomans, the meeting at the Department of Revenue which resulted in DOR saying they could not share a breakdown of how they calculate the utility tax dollar amount for local government. They said gross receipts taxes collected from utilities were proprietary information. Since utilities are a monopoly, this seems odd to say "it might impact competition." Even though the state is collecting more revenue from utility plants what counties receive is flat. DOR said they could not break down transmission lines and substations and plants to get to the mil rate. DOR told us interstate pipelines are tax exempt. The DOR passed us on to the Public Service Commission (PSC). Several supervisors and Alice met with the PSC. The PSC told us they only take what they receive from utilities and pass onto DOR who then does the figures to calculate assessments. It was clarified, counties do not

receive anything off natural gas assets. Knowing DOR collects both ad valorem and gross receipts taxes, it still isn't clear how the initial value of utilities is determined. The 9 mil rate ties into a fixed depreciation schedule.

Consensus despite questions that counties still have, the DOR did not provide the breakdown in numbers we sought. Counties are essentially an overdraft protection for the state, said Supervisor Yeomans.

Other business Speakers for the next meeting suggested were Rick Olin, Legislative Fiscal Bureau, and the Department of Revenue and DOR. We will need to submit a list of questions in advance so both parties feel ready for questions they will be asked.

The next meeting date was set for March 16, 2018. Location to be determined.

The meeting adjourned at 1:15pm on a motion by Supervisor Hoffman seconded by Tramburg.

Minutes Prepared by M. Alice O'Connor

ANNUAL WISCONSIN UTILITY-RELATED LAW UPDATE 2018

Annual Update of Activities at the Public Service Commission

March 6, 2018

Cynthia Smith
Chief Legal Counsel
Public Service Commission of Wisconsin





Agenda

- ▶ What's New
 - ▶ Personnel and Operational News
 - ▶ Legislative Update
 - ▶ Rules Update
 - ▶ Court Case Update
 - ▶ Programmatic Update
- ▶ Hot Topics
 - ▶ Interesting Dockets and Cases to Watch

New Faces



- ▶ Commissioner Lon Roberts appointed to be Chairperson, filling Chairperson vacancy left by the departure of Ellen Nowak
 - ▶ Bill Jordahl, Executive Assistant to Chairperson
- ▶ New Commissioner appointment pending to fill Commissioner vacancy left by departure of Ellen Nowak
 - ▶ Alex Ignatowski, Executive Assistant to new Commissioner

New Faces



- ▶ Division of Energy Regulation
 - ▶ Martin Day, Administrator
 - ▶ Carrie Templeton, Assistant Administrator, Rates and Finance
 - ▶ Candy Spanjar, Assistant Administrator, Audit
 - ▶ Jim Lepinski, Chief Engineer - Electric
 - ▶ Paul Farron, Chief Engineer - Natural Gas

New Faces



- ▶ Division of Water, Telecommunications and Consumer Affairs
 - ▶ Steve Knudson, Administrator
- ▶ Division of Regional Energy Markets
 - ▶ Cindy Torstveit
- ▶ Division of Business and Program Management
 - ▶ Administrator
 - ▶ Kristy Nieto, Deputy Administrator
 - ▶ Jenna Schmidt, Chief Financial Officer
 - ▶ Jeff Thomas, Management Information Manager

New Places

- ▶ The PSC is moving
- ▶ April 16 - April 19 moving days

Transition to Hill Farms



New Places

- ▶ New physical address:
 - ▶ Hills Farms State Office Building, 4822 Madison Yards Way, Madison, WI 53705
- ▶ Same P.O. mailing address
- ▶ New Security/Check-in Procedures
 - ▶ Hearing room on first floor-open to public
 - ▶ Commission meeting room, 6th floor
- ▶ Visitor Parking

Operational Update

- ▶ Continued Enhancements to new ERF and CMS
- ▶ New Docket Calendar available on E-Services Portal
- ▶ New Major Construction Case Project Specific Pages
- ▶ Coming soon New Confidential Determination Process

Operational Update - Docket Calendar



E-Services Portal



Welcome to the E-Services Portal of the Public Service Commission and Office of Commissioner of Railroads. Here you can access our database applications from one central interface.

File With Us

ERF Upload Documents

File a Complaint

File a Comment

Annual Reports (file or view)

More . . .

Quick Single Docket Search



Docket Info



Documents

Information

Case Management System

Electronic Records Filing System

Universal Name File

Tariffs

More . . .

PSC Events, Hearings, Meetings, and News Releases



Event Calendar



Live Broadcast



News Releases



Docket Calendar

Operational Update - Docket Calendar

- ▶ Search for events scheduled in an upcoming contested case
- ▶ Subscribe to a particular case to get updates regarding schedule
 - ▶ Email and then save entries to Outlook or another calendar of users choice
- ▶ Coming soon - addition to NOP and NOH
 - ▶ **SCHEDULE:** The Commission will maintain the schedule in this docket on the PSC Docket Calendar. To view the calendar: (1) go to the Commission's E-Services Portal at <http://apps.psc.wi.gov>, and (2) select the button labeled "Docket Calendar." From there you may browse or search the calendar, and subscribe to a particular docket schedule

Operational Update - Docket Calendar

PSC Contested Case Calendar

[Calendar](#)
[Event List](#)
[Subscribe](#)
[E-Services Portal](#)

Filter:

By Docket: - -

By Type:

Apply Filter

Feb		March 2018					
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
25	26	27	28	1	2 1529-WA-100 Offered Evidence Direct : Parties and Commission Staff	3	
4	5	6	7 420-WR-106 Hearing: Public and Party Sessions 5990-WR-106 Hearing: Public and Party Sessions	8	9 4310-CW-109 Offered Evidence Other: Initial Comment on VES	10	
11	12	13 690-WR-101 Hearing: Public and Party Sessions	14	15 6680-DR-113 Offered Evidence Direct : Parties and Commission Staff	16 1529-WA-100 Offered Evidence Rebuttal : Parties and Commission Staff 4310-CW-109 Offered Evidence Other: Reply Comment on VES	17	
18	19	20 610-WR-102 Hearing: Public and Party Sessions	21 4820-WR-103 Hearing: Public and Party Sessions 6180-WR-101 Hearing: Public and Party Sessions	22	23	24	
25	26	27	28	29 6680-DR-113 Offered Evidence Rebuttal : Parties and Commission Staff	30 1529-WA-100 Offered Evidence Surrebuttal : Parties and Commission Staff 4310-CW-109 Offered Evidence Other: Errata Testimony and Replacement Exhibits	31	

Operational Update - Project Pages

- ▶ Major electric construction projects
- ▶ Easy access to key project information
 - ▶ Project Summary
 - ▶ Links to key project documents
 - ▶ Opportunities for Public Participation
 - ▶ Project Maps (including interactive map)

Operational Update - Project Pages

PSC > J88 Public Information Webpage

J88 Public Information Webpage

The J-88, at a glance...

In June 2017 ATC submitted an application for a Certificate of Authority to construct the Caldron Falls-Goodman (J-88) Project. The Project consists of upgrading 21.4 miles of 69 kV transmission line to 138 kV between the Caldron Falls Hydro and Goodman Substations in Marinette County, Wisconsin and conducting associated facility work.



Towns of Stephenson, Silver Cliff, Athelstane, and Goodman, in Marinette County, Wisconsin

The J-88 Caldron Falls-Goodman Project Information

Project Summary	+
Key Project Documents	+
Opportunities for Public Participation	+
Project Maps	+
Statutory Review	+
Project Contacts	+

Additional Project Resources:

- [ATC Project Page](#) and [Fact Sheet](#)

Operational Update - Project pages

PSC > J88 Public Information Webpage

J88 Public Information Webpage

The J-88, at a glance...

In June 2017 ATC submitted an application for a Certificate of Authority to construct the Caldron Falls-Goodman (J-88) Project. The Project consists of upgrading 21.4 miles of 69 kV transmission line to 138 kV between the Caldron Falls Hydro and Goodman Substations in Marinette County, Wisconsin and conducting associated facility work.



Towns of Stephenson, Silver Cliff, Athelstane, and Goodman, in Marinette County, Wisconsin

The J-88 Caldron Falls-Goodman Project Information

Project Summary +

Key Project Documents -

As the following documents become available, hyperlinks will be added.

- [Application for Certificate of Authority](#)
- [Notice of Environmental Assessment Preparation](#)
- [Environmental Assessment](#)
- [Notice of Investigation](#)
- [Preliminary Determination Letter](#)
- [Final Decision and Order](#)

Opportunities for Public Participation +

Project Maps -

- [Interactive Web Map of Project \(external link\)](#)
- [Project overview map\(pdf\)](#)

Statutory Review +

Project Contacts +

Additional Project Resources:

- [ATC Project Page](#) and [Fact Sheet](#)

Operational Update - Confidential Determinations

- ▶ Submitter will receive email response:
 - ▶ Grant - Your request for confidential handling under Wis. Admin. Code § 2.12 has been granted.
 - ▶ Deny - Your request for confidential handling under Wis. Admin. Code § 2.12 has been denied because none of the record contains information qualifying for confidential handling under Wis. Admin. Code § 2.12(3). Please re-file only a public version of the record with no redactions. Contact the docket coordinator or division administrator with questions.

Operational Update - Confidential Determinations

- ▶ Deny - Your request for confidential handling under Wis. Admin. Code § 2.12 has been denied because you requested confidential handling of the entire record and only a portion of the record qualifies for confidential handling. Pursuant to Wis. Admin. Code § 2.12(4), please re-submit the request with only those *portions* of the record that are confidential identified (shaded in the confidential version/redacted in the public version). You must re-file both a public and confidential version of the record. Contact the docket coordinator or division administrator with questions.

Legislative Update

- ▶ 2017 Wisconsin Act 137, relating to water public utility financial assistance and political subdivision loans for lead-containing customer-side water service laterals
- ▶ 2017 Wisconsin Act 136, PSC Bill
- ▶ 2017 Wisconsin Act 58, providing exemptions for certain utility projects within an electronics and information technology manufacturing zone

Legislative Update - Act 137

- ▶ Creates Wis. Stat. § 197.372
 - ▶ Sub. (2) water public utility may provide financial assistance to the owner of a property for purpose of assisting owner in replacing customer-side LSL
 - ▶ Sub. (3) requires utility seeking approval under sub. (2) to submit an application to the Commission
 - ▶ Investigation
 - ▶ May include hearing
 - ▶ Action with 90 days after complete application if no hearing and 180 days if hearing held
 - ▶ Optional extensions approved by Chairperson
 - ▶ New Docket Type - “LS”

Legislative Update - Act 136, Section 39

- ▶ Creates Wis. Stat. § 196.026, Settlements
 - ▶ Encourages settlements when possible
 - ▶ Parties may agree upon some or all of the facts, evidenced by stipulation
 - ▶ Parties may agree upon a resolution of some or all of the issues
 - ▶ submit to the Commission the settlement agreement and any documents, testimony, or exhibits, including record citations if there is a record, and any other matters those parties consider relevant to the proposed settlement and serve a copy of the settlement agreement upon all parties to the docket.

Legislative Update - Act 136, Section 39

- ▶ If settlement is contested, convene at least one conference
- ▶ Within 30 days (or different time set by Commission), respond to settlement with consent or objection
- ▶ No response = non-objection
- ▶ Objector to state all objections with particularity and identify parts of settlement that are objectionable and how it adversely impacts objector

Legislative Update - Act 136, Section 39

- ▶ Commission may approve if all below are met:
 - ▶ Each party has been given a reasonable opportunity to present evidence and arguments in opposition of the settlement
 - ▶ The public interest is adequately represented by the parties who entered into the settlement
 - ▶ Agreement represents a fair and reasonable resolution, supported by substantial interest and complies with applicable law
- ▶ May approve in whole or in part, and impose conditions

Legislative Update - Act 58

- ▶ Created Wis. Stat. § 196.49(5g)(ar)3., exempting from requirement to obtain certificate of authority if the project is “primarily to provide service to a new customer within an electronics and information technology manufacturing zone
- ▶ Amended Wis. Stat. § 196.491(1)(f) providing a limited exception for a CPCN for transmission line relocations that are within the zone
- ▶ Transmission project outside zone to serve customer within zone not exempt

Legislative Update - Act 58

- ▶ Amended Wis. Stat. § 196.192 to require no later than Jan. 1, 2020, electric public utility providing service in the zone to file for approval a market-based rate
 - ▶ Annual nomination of capacity and energy
 - ▶ Term of not less than 10 years
 - ▶ Claw back (fraud, leaves zone, ceases operation)

Rules Update

▶ Active Rulemakings

- ▶ 1-AC-233 - Updates to Water Service Rules, Wis. Admin. Code ch. PSC 185
- ▶ 1-AC-247, Changes to chs. PSC 113, 134 and 185 to conform to 2013 Wisconsin Act 274 and 2015 Wisconsin Act 176 regarding municipal utility collection practices
- ▶ 1-AC-250, Revisions to Wis. Admin. Code ch. PSC 114, Wisconsin State Electrical Code, Volume 1

Rules Update

- ▶ Anticipated Future rulemakings
 - ▶ Changes to Wis. Admin. Code ch. PSC 160 to bring the Universal Service Rules into compliance with new FCC Lifeline guidelines
 - ▶ Interim relief, Order (PSC Ref#: 338212)
 - ▶ Changes to Wis. Admin. Code ch. PSC 118, RRCs
 - ▶ Conform to 2017 Wisconsin Act 53 which added heat that is a byproduct of a manufacturing process to lists of renewable resources and if used to provide thermal energy that displaces use of electricity to create a RRC

Court Case Update

- ▶ Pending Wisconsin Court of Appeals Cases

- ▶ *Town of Holland vs. Public Serv. Comm'n*, 2017-AP-1129
- ▶ *TMS Investments and Gregory Thompson v. Public Serv. Comm'n*, 2017-AP-001883
- ▶ *Town of Forest vs. Public Serv. Comm'n*, 14-CV-0018 (consolidated) (St. Croix Cty. Cir. Ct.)

Court Case Update

- ▶ Pending Federal Cases

- ▶ *Verso Corporation, et al. vs. Federal Energy Regulatory Commission*, Case Nos. 15-1098, 16-1205, 16-1212, 16-1226, 16-1228, 16-1385, 16-1388, 16-1389, 16-1391, 16-1397, 16-1404 (consolidated), United States District Court of Appeals, District of Columbia

Programmatic Update

- ▶ Focus on Energy
 - ▶ Potential Study (PSC REF#: 328645) (June, 2017)
 - ▶ Quadrennial Planning Process III
- ▶ Broadband
 - ▶ Budget provided \$14 million in funding for broadband grant expansion program in FY 2018
 - ▶ Round 1 awarded \$1.5 million
 - ▶ Round 2 update to \$7.5 million, 78 applications

Programmatic Update

- ▶ Clean Energy Manufacturing Revolving Loan Fund (CEMRLF)
 - ▶ Overview of existing program (PSC REF#: 333704)
 - ▶ Commission decided to convert from loan program to a grant program
 - ▶ DOE approval
 - ▶ Scope, budget pending Commission action
 - ▶ Docket 9709-FG-2018

Hot Topics - Acquisitions

- ▶ Sale of Centuria Municipal Electric utility to Northwestern Wisconsin Electric Company, docket 5-BS-218 (PSC REF#: 319748)
- ▶ WEC Energy purchase of Bluewater Natural Gas Holdings and WEPCO/WG/WPSC related agreements, docket 5-DR-112 (PSC REF#: 326817)
- ▶ WP&L sale of share of West Riverside to Coops, docket 6680-BS-101 (PSC REF#: 332288)

Hot Topics - Rates

- ▶ WEPCO/WPSC rate freeze for 2018 and 2019, dockets 5-UR-108 and 6690-UR-125 (PSC REF#: 330746)
- ▶ NSPW, docket 4220-UR-123 (PSC REF#: 335158)
- ▶ Stanley water rate case, docket 5670-WR-103 (PSC REF#: 328868)
- ▶ Marshfield water rate case, docket 3420-WR-106 (PSC REF#: 303885)

Hot Topics - Rates

- ▶ Tax Reform, docket 5-AF-101
- ▶ Fuel Reconciliations
 - ▶ X-FR-2017
- ▶ Fuel only cases
 - ▶ X-ER-XXX
- ▶ Rates cases for WP&L, MGE
- ▶ Water rate cases
 - ▶ Madison Water Utility, docket 3280-WR-114
 - ▶ Green Bay, docket 2350-WR-113

Hot Topics - Tariffs

- ▶ MGE Renewable Energy Rider, docket 3270-TE-102 (PSC REF#: 327993)
- ▶ Natural Gas Extension Rules, docket 5-GI-116
 - ▶ Staff Memorandum (PSC REF#: 328768)

Hot Topics - Construction (CPCNs)

- ▶ Mount Pleasant Interconnection Project (MPTIP), docket 137-CE-188
 - ▶ Service to Foxconn
 - ▶ Natural gas, water projects
 - ▶ NOP issued March 1, 2018
- ▶ website: wisconnvalley.wi.gov
- ▶ newsletter sign up (general): wisconnvalley.wi.gov/newsletter

Hot Topics - Construction (CPCNs)

- ▶ Cardinal-Hickory Creek, docket 5-CE-146
- ▶ Highland Wind Farm, docket 2535-CE-100
- ▶ Nemadji Trail combined cycle natural gas plant, docket 5-CE-148
- ▶ IPP Solar Installations?
- ▶ IPP Wind Installations?

Hot Topics - Construction (CAs) and Miscellaneous

- ▶ MGE Saratoga Wind Farm (IA), docket 3270-CE-127 (PSC REF#: 334359)
- ▶ Wisconsin Solar Energy Industries Petition, docket 9300-DR-102 (PSC Ref#: 335245)
- ▶ Oak Creek, docket 4310-CW-109
- ▶ SEA, docket 5-ES-109
- ▶ WP&L/Sun Prairie Boundary Dispute, docket 6680-DR-113
- ▶ Dalton abandonment of water utility, docket 1529-WA-100



Helping to keep the lights on,
businesses running
and communities strong®

Tax Reform

Eric Hansmann

March 6, 2018

Significant Tax Law Changes

- **Reduction in Corporate Tax Rate to 21%**
 - As of 1/1/2018 the federal statutory corporate tax rate drops from 35% to 21%
- **Interest Limitation Carve out for Regulated Utilities**
 - Interest deduction will continue without limitation for regulated utilities
 - Interest deduction is important because electric utilities are a capital intensive industry
- **Elimination of Bonus Depreciation as a Result of Interest Carve out**
 - Bonus depreciation was an accelerated tax deduction for certain property including transmission assets
 - Accelerated bonus deduction allowed an immediate tax deduction of up to 50% of the cost of an asset
 - Property “acquired” prior to 9/28/2017 is subject to the bonus depreciation phase out rules under prior law

Primary Impacts Regulated Utilities

- **Lower Effective Tax Rate**
 - Tax rate decrease results in less taxes being collected from customers as part of cost of service
 - 21% corporate tax rate means less taxes need to be paid to the IRS
- **Lower Deferred Tax Balance**
 - No bonus depreciation and a lower corporate tax rate result in a smaller deferred tax balance used in ratemaking.
 - Smaller deferred tax balance = smaller offset to rate base = higher earnings
- **Excess Deferred Taxes**
 - Deferred taxes were recorded at a higher tax rate than they'll be paid back to the IRS, therefore utilities have collected too much from customers
 - A tax deduction was taken at a 35% rate and reversal of deduction will be at 21%
 - This permanent tax savings is refunded to customers over the regulatory life of the assets via reductions in future taxes collected, which lowers costs for customers

Understanding Deferred Taxes

- **What are deferred taxes?**
 - Simply put they are taxes that are owed to the IRS or the states that may be deferred or paid in a future year
 - The result of differences between what is recorded for GAAP accounting and ratemaking versus what is recorded for the tax returns
 - Primary example of a deferred tax item is accelerated tax depreciation vs. book depreciation
- **Why are deferred taxes important for a regulated utility?**
 - Depreciation is a part of the ratemaking calculation
 - Taxes collected in rates are based on book depreciation
 - Effect is that taxes collected from customers are not paid until sometime in the future (Deferred Taxes)
 - Utility is allowed tax benefit of accelerated depreciation but may not earn on “interest free loan” of deferred taxes
 - Results in rate base offset created for “interest free loan” since they do not need to be financed by debt or equity – reduces need for capital with cash received upfront in rates

Deferred Tax Example Prior Law

Assume:

\$100 Asset												
GAAP Depreciation = 10 Year Straight Line												
Tax Depreciation = 50% Bonus												
Tax Rate = 35%												
Revenue Per Year = \$150												

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total	
GAAP	Revenue	150	150	150	150	150	150	150	150	150	150	1,500
	Book Depreciation	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(100)
	Net Book Income	140	140	140	140	140	140	140	140	140	140	1,400
	Taxes at 35% Rate	49	49	49	49	49	49	49	49	49	49	490
TAX	Revenue	150	150	150	150	150	150	150	150	150	150	1,500
	Tax Depreciation	(50)	(15)	(15)	(13)	(7)	-	-	-	-	-	(100)
	Net Taxable Income	100	135	135	137	143	150	150	150	150	150	1,400
	Taxes at 35% Rate	35	47	47	48	50	53	53	53	53	53	490
Cumulative Deferred Tax Liability	(14)	(16)	(18)	(19)	(18)	(14)	(11)	(7)	(4)	(0)	-	

As illustrated above the deferred taxes are simply a difference in timing of when taxes are paid. In this case each year's deferred tax liability is represented by the difference between book depreciation and tax depreciation multiplied by the tax rate.

Deferred Tax Example New Law

Assume the same example as on previous page except there is no bonus depreciation and the tax rate is only 21%

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total	
GAAP	Revenue	150	150	150	150	150	150	150	150	150	150	1,500
	Book Depreciation	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(100)
	Net Book Income	140	140	140	140	140	140	140	140	140	140	1,400
	Taxes at 21% Rate	29	29	29	29	29	29	29	29	29	29	294
TAX	Revenue	150	150	150	150	150	150	150	150	150	150	1,500
	Tax Depreciation	(20)	(20)	(20)	(20)	(20)	-	-	-	-	-	(100)
	Net Taxable Income	130	130	130	130	130	150	150	150	150	150	1,400
	Taxes at 21% Rate	27	27	27	27	27	32	32	32	32	32	294
Cumulative Deferred Tax Liability	(2)	(4)	(6)	(8)	(11)	(8)	(6)	(4)	(2)	0	-	

The lower tax rate creates a smaller deferred tax balance. In addition, the lack of bonus depreciation creates a smaller difference between book depreciation and tax depreciation and contributes to a smaller deferred tax liability as well.

Understanding Ratemaking

- **Earning on Rate Base**

- Regulated utility's book income after taxes is primarily based on weighted rate of return percentage applied to rate base.
 - Rate base is net book value of assets less the deferred tax liability balance
 - Lower deferred tax balance equals higher rate base which means higher earnings

- **Taxes on Earnings**

- Earnings on rate base are subject to taxes
 - Regulated utility is allowed to collect those taxes, plus gross up, from customers
 - Lower taxes equal lower pretax earnings which equals lower ultimate cost to customers

Ratemaking Example

Assume the following for Example 1 under prior law:		Assume the following for Example 2 Under Prior Law:	
\$10,000 of Assets Placed in Service Prior to 2018		\$10,000 of Assets Placed in Service Prior to 2018	
\$1,000 Assets Placed in Service 2018		\$1,000 Assets Placed in Service 2018	
GAAP Depreciation = 40 Year Straightline		GAAP Depreciation = 40 Year Straightline	
Tax Depreciation = 50% Bonus		Tax Depreciation = No Bonus	
Tax Rate = 35%		Tax Rate = 21%	
Return on Rate Base = 10%		Return on Rate Base = 10%	
All equity		All equity	
Example 1 Prior Tax Law		Example 2 New Tax Law	
	2018		2018
Gross Plant	11,000	Gross Plant	11,000
Accumulated Book Depreciation	(525)	Accumulated Book Depreciation	(525)
Net Plant	10,475	Net Plant	10,475
Deferred Tax Liability	(1,960)	Deferred Tax Liability	(1,776)
Rate Base	8,515	Rate Base	8,699
Rate of Return	10%	Rate of Return	10%
Net Income	851.50	Net Income	869.88
Tax Rate	35%	Tax Rate	21%
Taxes	298.03	Taxes	182.67
Tax on Tax Effect	1.54	Tax on Tax Effect	1.27
Total Taxes Collected	458.50	Total Taxes Collected	231.23
Net Income Before Taxes	1,310.00	Net Income Before Taxes	1,101.11
Taxes	458.50	Taxes	231.23
Net Income After Taxes	851.50	Net Income After Taxes	869.88
Book Depreciation	275	Book Depreciation	275
Tax Depreciation	(875)	Tax Depreciation	(400)
Deferred Tax Difference	(600)	Deferred Tax Difference	(125)
Tax Rate	35%	Tax Rate	21%
Current Deferred Tax Liability	(210)	Current Deferred Tax Liability	(26)
Beginning Year DTL Balance	(1,750)	Beginning Year DTL Balance	(1,750)
Ending DTL Balance	(1,960)	Ending DTL Balance	(1,776)

Summary

- **Higher Earnings for Regulated Utilities**
 - Higher rate base as the deferred tax balance offset is less
- **Lower Cost for Customers**
 - Less taxes collected from customers

2018 WCUTA DUES CHART

County	DOR 2016 Estimated	2016 Dues (.0015)	DOR 2017 Estimated	2017 Dues (.0015)	DOR 2018 Estimated	2018 Dues (.0015)	Rec'd Date	Amount Received
Ashland	\$ 185,983.41	\$ 278.98	\$ 178,515.00	\$ 267.77	\$ 180,683.00	\$ 271.02	2/26/2018	\$ 271.02
Buffalo	\$ 510,600.85	\$ 765.90	\$ 487,737.00	\$ 731.61	\$ 509,693.00	\$ 764.54	2/28/2018	\$ 764.54
Chippewa	\$ 1,287,716.53	\$ 1,931.57	\$ 1,268,180.00	\$ 1,902.27	\$ 1,290,968.00	\$ 1,948.45		\$ -
Columbia	\$ 1,995,713.57	\$ 2,993.57	\$ 2,097,044.00	\$ 3,145.57	\$ 2,109,794.00	\$ 3,164.69	12/6/2017	\$ 3,164.69
Douglas	\$ 63,028.65	\$ 94.54	\$ 73,518.00	\$ 110.28	\$ 77,415.00	\$ 116.12	2/13/2018	\$ 116.12
Dunn	\$ 90,325.09	\$ 135.49	\$ 121,898.00	\$ 182.85	\$ 123,145.00	\$ 184.72	1/30/2018	\$ 184.72
Forest			\$ 11,155.00	\$ 16.73	\$ 11,018.00	\$ 16.53	1/11/2018	\$ 16.53
Grant	\$ 360,892.62	\$ 541.34	\$ 360,983.00	\$ 541.47	\$ 348,307.00	\$ 522.46	2/13/2018	\$ 522.46
Jefferson	\$ 914,827.15	\$ 1,372.24	\$ 911,353.00	\$ 1,367.03	\$ 906,328.00	\$ 1,359.49	10/20/2017	\$ 1,359.49
Kenosha	\$ 1,646,379.70	\$ 2,469.57	\$ 1,646,103.00	\$ 2,469.15	\$ 1,652,556.00	\$ 2,478.83		\$ -
Kewaunee	\$ 686,000.00	\$ 1,029.00	\$ 557,348.00	\$ 836.02	\$ 403,535.00	\$ 605.30	1/30/2018	\$ 605.30
LaCrosse	\$ 511,510.35	\$ 767.27	\$ 510,427.00	\$ 765.64	\$ 518,069.00	\$ 777.10	10/27/2017	\$ 777.10
Manitowoc	\$ 1,611,529.29	\$ 2,417.29	\$ 1,850,450.00	\$ 2,775.68	\$ 1,860,505.00	\$ 2,790.76	1/11/2018	\$ 2,790.76
Marathon	\$ 1,642,108.83	\$ 2,463.16	\$ 1,778,559.00	\$ 2,667.84	\$ 1,793,507.00	\$ 2,690.26	1/30/2018	\$ 2,690.26
Marinette	\$ 480,792.89	\$ 721.19	\$ 646,331.00	\$ 969.50	\$ 641,136.00	\$ 961.70	1/30/2018	\$ 961.70
Ozaukee	\$ 1,516,770.79	\$ 2,275.16	\$ 1,529,533.00	\$ 2,294.30	\$ 1,531,812.00	\$ 2,297.72		\$ -
Rock	\$ 2,120,085.92	\$ 3,180.13	\$ 2,037,424.00	\$ 3,056.14	\$ 2,037,117.00	\$ 3,055.68	1/30/2018	\$ 3,055.68
Sheboygan	\$ 1,263,967.88	\$ 1,895.95	\$ 1,277,212.00	\$ 1,915.82	\$ 1,264,461.00	\$ 1,896.69	1/30/2018	\$ 1,896.69
Vernon	\$ 593,589.88	\$ 890.38	\$ 598,400.00	\$ 897.60	\$ 596,558.00	\$ 894.84	1/30/2018	\$ 894.84
Washington	\$ 412,338.17	\$ 618.51	\$ 427,915.00	\$ 641.87	\$ 435,361.00	\$ 653.04	1/11/2018	\$ 653.04
Waushara					\$ 57,762.00	\$ 86.64	12/6/2017	\$ 86.64
TOTAL:	\$ 17,894,161.57	\$ 26,841.24	\$ 18,370,085.00	\$ 27,555.13	\$ 18,349,730.00	\$ 27,536.58		\$ 20,811.58